2009Statistics of Income

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Corporation Income Tax Returns

This report contains data by industry on assets, liabilities, receipts, deductions, net income, income subject to tax, tax, and credits. Data are also classified by size of total assets, by size of business receipts, and by size of income tax after credits. Other classifications include returns with net income, return types and other selected subjects. 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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Contents

Section 1 - Introduction	1
Overall Corporate Summary	
Activities Covered	
Time Period Employed	
Timo I office Employee	
Section 2 - Changes in Law and Regulations	7
Alternative Fuel Vehicle Refueling Property Credit	
New Plug-In Conversion Credit	
New Plug-In Electric Drive Motor Vehicle Credit	
New Plug-In Electric Vehicle Credit	
Biodiesel and Renewable Diesel Fuels Credit	
Investment Credit	
S Corporation Built-In Gains Tax	
Work Opportunity Credit	3
Section 3 - Description of the Sample and Limitations of the Data Background	
Target Population	
Survey Population	
Sample Design	
Sample Selection	
Data Capture	
Data Cleaning	
Data Completion	
Estimation	
Data Limitations and Measures of Variability	13
Section 4 - Basic Tables	17
Section 5 - Explanation of Terms	267
Section 6 - Forms	303

Section 1 Introduction

his 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)

	Number of	Total	Total	Net income	Income	Total	Total
Year and size of total assets	returns	assets	receipts	(less deficit) [1]	subject	income tax	income tax
					to tax [2]	before credits [3]	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 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]

[Money amounts are in thousands or dollars]	Pre-tax Profits [1],[2]					
Industrial sector	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.

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.

^[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

 $[\]label{thm:composition} S\ corporations\ (qualifying\ corporations\ electing\ to\ be\ taxed\ through\ their\ shareholders).$

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

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 Most foreign corporations are from the data. 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]							
ltem	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. 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. meraina 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.

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.

^[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.

Section 2

Changes in Law and Regulations

he 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 is 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

his 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

	Tax Year					
Form Type	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 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	FCorporation Returns: Number Filed, Number in Sa Description of sample selection classes	Sampling			r of returns	
class		Rates	BMF co	ounts	After adju	stments**
number	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	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	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	4,30 4 1,509	634,576	4,299 1,506
17	\$100,000 - \$100,000\$25,000 - \$50,000 \$100,000 - \$250,000\$50,000 - \$100,000	0.25	729,080		729.080	1,884
				1,885	.,	
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
		100.00		• • • • • • • • • • • • • • • • • • • •		10
	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
						4
	Form 1120-PC, Total	40.00	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
	Farm 4400 BIO Tatal		40.00-	0.000	40.00=	2.22
4-	Form 1120-RIC, Total	4= 00	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 [†]
<u> </u>	poods is defined as the larger of sheek to value of not income (deficit) or	100.00	1,330	1,390	1,300	1,310

^{*} 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 taxpreparation 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.

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	Tax Year						
imputations	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 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.

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

	Tax Year						
Type of inactive return	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

		Tax Y	ear	
Form Type	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.

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.

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.

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:

SE(X) =
$$X \cdot CV(X)$$

= 131,704 x 3.80/100
= 5.005

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

$$X \pm 2 \bullet SE(X) = 131,704 \pm (2 \times 5,005)$$

= 131,704 \pm 10.010

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.

	Tax Year								
Unavailable returns	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.

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

Figure 1Coefficients of Variation (CVS) for Number	or Keturns, by		•	11 2009
				total assets	
Sector	All		\$1	\$500,000	\$1,000,000
	asset	Zero	under	under	under
	sizes	Assets	\$ 500,000	\$1,000,000	\$5,000,000
	(1)	(2)	(3)	(4)	(5)
All industries ¹	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	1.13	→.55	1.34	2.00	1.00
	1.14	4.21	1.61	5.96	4.23
services	1.14	4.21	1.01	5.90	4.23
(holding companies)	6.25	15.62	11.38	17.61	9.43
Administrative and support and waste	5				
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
	2.01		size of total assets –		0.01
Sector	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000
	under	under	under	under	under
	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	(6)	(7)	(8)	(9)	(10)
All Industries ¹	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	4.43	1.70	2.29	0.03	1.00
services	5.70	2.67	3.15	0.26	0.25
Management of companies	44.04	4.47	0.40	0.45	0.00
(holding companies)	11.61	4.17	3.12	0.15	0.09
	10.50	E 00	6.00	0.46	0.42
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
	16.44	6.59	7.28	0.65	0.52
Arts, entertainment, and recreation	-				0.40
Accommodation and food services Other services	9.57 14.78	3.93 7.70	6.09 9.91	0.46 0.82	0.49 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.

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- [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.
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- [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 net worth. assets. depreciable assets. depreciation deduction, and coefficients of variation, by minor industry, page 19
- Table 2 Returns of active corporations: Balance sheet, income statement, and selected other items, by size of total assets, page 39
- **Table 3 -** Returns with net income: Balance sheet, income statement, and selected other items, by size of total assets, page 41
- Table 4 Returns of active corporations: Selected balance sheet, income statement, and tax items, by sector, by size of total assets, page 43
- **Table 5 -** Returns of active corporations: Selected balance sheet, income statement, and tax items, by sector, by size of business receipts, **page 63**
- Table 6 Returns of active corporations: Balance sheet, income statement, tax, and selected other items, by major industry, page 83
- **Table 7 -** Returns with net income: Balance sheet, income statement, tax, and selected other items, by major industry, **page 95**
- Table 8 Reserved
- Table 9 Reserved
- **Table 10 -** Returns of active corporations, Form 1120-F: Income statement and selected tax items, by selected sectors, **page 107**

- **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
- Table 13 Returns with net income, other than Forms 1120S, 1120-REIT, and 1120-RIC: Balance sheet, income statement, tax, and selected other items, by major industry, page 123
- Table 14 Reserved
- Table 15 Reserved
- **Table 16 -** Returns of active corporations, Form 1120: Balance sheet, income statement, tax, and selected other items, by major industry, **page 135**
- Table 17 Returns with net income, Form 1120: Balance sheet, income statement, tax, and selected other items, by major industry, page 147
- Table 18 Returns of active corporations: Total receipts, net income, statutory special deductions, taxes, tax credits, and tax payment items, by ending accounting period, page 159
- 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

- 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
- Table 24 Returns of active corporations with 50 percent or more foreign ownership: Balance sheet, income statement, tax, and selected other items, by major industry, page 172
- Table 25 Returns with net income and with 50 percent or more foreign ownership:
 Balance sheet, income statement, tax, and selected other items, by major industry, page 184
- **Table 26 -** Returns of active corporations: Schedule A, cost of goods sold by selected sectors, page 196
- Table 27 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: Balance sheet, income statement, including investment data, by selected sectors, page 198

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)
Form 1120-F corporations (tables 10,11)
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.

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]

	Number of	f returns	Total receipts				
Minor industry		With net	All	Returns with	Business	Cost of	Net income
	Total	income	returns	net income	receipts	goods sold	
	(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 Agricultural production	138,792 100,645	70,003 50,259	157,203,773 117,357,048	100,489,394 73,049,917	140,706,381 102,607,632	74,794,983 51,353,789	8,282,464 6,051,551
Forestry and logging		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		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		980 2,042	44,947,753	35,368,282	40,435,619	19,835,032	10,168,727 1.186.701
Nonmetallic mineral mining and quarrying Support activities for mining	3,939 10,316	5,673	23,766,059 75.271.548	15,550,863 43,488,508	22,979,684 68,418,785	14,561,045 33,326,770	6.621.930
Utilities		2,579	605,048,450	298,384,897	570,638,816	324,957,989	19,216,592
Electric power generation, transmission, and distribution		575	323,522,443	135,155,948	304,106,339	166,627,898	8,359,265
Natural gas distribution		584	75,006,639	57,038,823	71,496,639	52,342,859	1,271,576
Water, sewage, and other systems		1,402	8,549,716	4,036,532	8,201,254	2,566,034	441,810
Combination gas and electric.		18 421,531	197,969,652 1,175,201,756	102,153,593 873,430,823	186,834,583 1,157,122,208	103,421,198 872,325,328	9,143,940 54,522,361
Construction	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		22,968	218,937,086	173,497,835	212,456,396	165,227,144	12,350,241
Heavy and civil engineering construction		13,481	197,930,333	164,365,260	192,818,494	148,867,326	11,257,107
Land subdivision		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		33,713	83,892,683	65,325,716	82,832,395	55,101,137	5,288,734
Plumbing, heating, and air-conditioning contractors Other specialty trade contractors	. 79,643 322,348	47,240 203,374	107,568,189 315,049,052	89,778,088 228,986,736	107,059,187 312,369,965	70,581,708 198,535,935	5,211,437 16,792,764
Manufacturing		131,704	6,513,315,590	4,735,781,171	5,956,916,276	4,336,071,388	456,634,230
Food manufacturing		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		681	56,736,638	51,328,388	55,604,824	30,115,572	4,222,581
Fruit and vegetable preserving, and specialty food		401	51,080,066	46,728,634	49,006,400	32,060,592	3,383,916
Dairy product		560 1,709	40,503,716 115,530,630	30,881,008 93,961,044	40,169,945 114,523,892	30,009,850 98,103,846	1,096,507 2,755,530
Meat and seafood processing		1,198	46,858,242	40,119,947	45,985,669	28,699,060	3,219,812
Other food		1,506	120,481,719	113,226,943	115,850,113	78,402,968	6,475,527
Beverage and tobacco product manufacturing		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		490 28	24,054,481 51,175,874	22,832,309 50,811,051	22,641,889 47,760,378	12,357,574 19,099,864	1,816,455 8,770,072
Tobacco manufacturing Textile mills and textile product mills		1,098	29,492,431	15,660,269	28,847,833	20,358,456	771,649
Textile mills		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		4,268	52,922,967	39,680,366	51,184,428	33,132,497	2,838,488
Apparel knitting mills		74	7,241,374	2,528,258	7,097,799	5,372,274	131,447
Cut and sew apparel contractors and manufacturers		2,372 1,822	35,841,079 9,840,515	30,077,202 7,074,906	34,319,228 9,767,400	21,571,522 6,188,701	2,303,236 403,805
Apparel accessories and other apparel Leather and allied product manufacturing		979	7,423,442	6,377,158	6,996,433	4,424,835	561,062
Wood product manufacturing		6,012	61,590,136	29,645,521	59,679,713	46,049,584	1,439,819
Paper manufacturing		1,722	165,258,436	118,755,542	157,031,263	109,944,490	10,044,249
Pulp, paper, and paperboard mills		223	75,322,808	42,701,959	72,333,591	52,172,658	2,493,775
Converted paper product	. 2,449	,	89,935,628	76,053,583		57,771,832	7,550,474
Printing and related support activities		14,273	74,927,840	48,567,362	73,980,225	45,334,802	2,909,996
Petroleum and coal products manufacturing Petroleum refineries (including integrated)		441 159	1,481,594,144 1,467,910,148	1,022,861,372 1,010,993,626	1,393,457,201 1,379,953,840	1,249,934,141 1,240,923,740	105,006,734 103,847,446
Asphalt paving, roofing, other petroleum and coal products		282	13,683,995	11,867,746	13,503,361	9,010,401	1,159,288
Chemical manufacturing		4,566	870,631,807	756,069,797	725,534,562	422,268,299	127,152,123
Basic chemical		620	156,549,178	125,838,867	143,444,007	105,888,483	7,678,027
Resin, synthetic rubber, and fibers and filaments		252	41,925,326	15,588,837	38,950,313	28,172,674	790,586
Pharmaceutical and medicine		732	443,538,090	424,705,487	332,210,280	169,884,511	89,873,826
Paint, coating, and adhesive		987 571	47,297,714	32,838,072	45,387,905	28,469,409	2,057,531
Soap, cleaning compound, and toilet preparation Other chemical product and preparation		1,403	103,185,828 78,135,670	91,924,399 65,174,137	90,606,563 74,935,495	38,808,860 51,044,363	21,024,479 5,727,674
Plastics and rubber products manufacturing		6,104	145,989,929	99,699,657	142,770,333	100,560,927	5,849,589
Plastics product		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		4,111	93,210,353	43,210,196	89,348,615	61,586,381	2,622,055
Clay, refractory, and other nonmetallic mineral product		1,005	15,594,965	10,621,875	15,052,652	10,131,275	780,879
Glass and glass product		1,099 2,006	22,248,855	16,754,688	20,630,264	13,963,132	875,010
Cement, concrete, lime and gypsum product Primary metal manufacturing		3,093	55,366,533 185,468,886	15,833,633 80,301,443	53,665,699 179,977,083	37,491,974 149,923,422	966,165 3,813,883
		1,815	90,000,435	26,831,796	87,881,164	73,867,707	1,362,769
Iron, steel mills and steel product							

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 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]

All lightes are estimates based on samplesmoney amounts are in mousands or	Number o	f returns	Total receipts				
Minor industry		With net	All	Returns with	Business	Cost of	Net income
	Total	income	returns	net income	receipts	goods sold	
Manufacturing continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Manufacturingcontinued 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 3,999	435	23,558,801	18,141,670 6,649,518	23,067,540	17,903,871	960,767 684.775
Coating, engraving, heat treating, and allied activities	3,999 16,648	2,639 8,749	11,917,165 106,617,054	80,650,688	11,647,794 102,932,042	7,282,088 70,212,469	6,327,466
Other fabricated metal product	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 13,281	3,622 6,528	58,639,213	35,644,091	56,422,281 574,019,239	38,254,535	2,945,837 57,336,610
Computer and electronic product manufacturing	2,775	962	634,677,365 213,939,016	494,221,464 186,778,311	178,888,461	367,188,046 112,884,993	23,424,802
Computer and peripheral 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	1,011	7.10	,.02,000	01,002,000	112,021,100	70,020,000	.2,20 .,
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 9,868	2,810 3,834	57,838,326 781,883,264	40,912,383 444,454,497	56,352,676 721,361,148	38,793,677 559,594,439	2,794,876 22,877,328
Transportation equipment manufacturing Motor vehicles and parts	5,525	2,612	425,528,296	133,084,595	376,153,316		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	22,638 973,378	10,371 520,687	81,435,824 6,691,719,304	55,838,986	78,288,618 6,556,095,155		4,532,504
Wholesale and retail trade	375,922	216,798	3,424,412,150	5,323,160,652 2,713,359,854	3,361,297,529	5,090,483,952 2,744,095,173	201,314,404 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		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	, ,	1,909,327,548	, ,	56,371,919
Paper and paper product	10,394	6,980	49,393,319		49,115,597	39,991,519	
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 3,103	5,506 2,160	418,014,298 81,117,316	324,757,948 72,958,645	414,892,590 79,295,119	382,687,365 59,578,666	4,706,463 3,215,997
Beer, wine, and distilled alcoholic beverage 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		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 Hardware stores	3,043 7,622	2,156 4,292	126,593,333 16,635,780	124,721,114 11,343,352	123,236,839 16,432,330	81,291,297 10,283,455	9,222,205 397,640
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 "					., . ,	.,. ,	

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 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]

	Number o	f returns	Total receipts				
Minor industry		With net	All	Returns with	Business	Cost of	Net income
	Total	income	returns	net income	receipts	goods sold	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail tradecontinued							
Retail tradecontinued	99,813	E0 017	521,288,609	444,854,533	512,799,814	378,459,220	11,475,853
Food, beverage and liquor stores Food and beverage stores	79,207	58,817 46,835	493,523,167	423,733,304	485,494,327	378,459,220 356,956,701	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		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		109,690,122	72,749,432	107,675,079	67,117,068	4,237,778
Nonstore retailers	51,893		169,826,919	143,704,930	162,886,189	110,767,847	7,896,418
Wholesale and retail trade not allocable	*746		-	202 642 004	- 	400 520 005	24 050 202
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 7,084	3,425 1,803	227,107,788 138,234,463	85,668,384 16,765,806	220,358,593 135,314,205	46,037,175 23,384,762	5,751,249 934,836
Air transportation	514	93	59,238,157	51,558,530	56,987,789	11,485,835	3,704,112
Rail transportation 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			113,659,801	192,069,221	61,558,336	5,962,707
Transit and ground passenger transportation	29,668		22,608,429	15,532,882	22,001,880	6,352,125	792,439
Pipeline transportation	248		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		30,350,014	17,815,381	27,262,908	9,386,723	1,590,167
Book publishers	4,828		29,317,166	25,008,156	27,962,568	9,049,399	2,114,614
Database directory and other publishers	4,305		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	26,853	13,037	76,474,016	62,242,099	69,650,327	18,635,232	6,324,433
(except video rental)		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	0,140	2,014	102,100,004	77,227,000	00,000,000	11,400,042	7,002,401
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			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			82,314,244	34,724,094	8,065,999	64,555	6,735,771
Nondepository credit intermediation		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	9,735	5,916	14,945,614	10,243,868	10,456,599	*103,795	1,945,915
bankers and originators)	9,733	5,910	14,945,014	10,243,000	10,450,599	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	5,575	5,715	202,230,700	3,330,302	0,039,540	004,430	2,001,113
(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	21,701	10,000	10,270,010	01,101,020	.,,,,,,,	1,001,000	7,010,000
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			122,787,114	121,928,026	59,161,681	8,109,117	27,091,036
Securities brokerage		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		2,155,605,232	1,725,449,822	1,716,332,422	1,122,997,902	95,810,416
Life insurance	. 866		1,097,834,761	881,099,126	783,307,172	522,823,567	35,244,009
Mutual property and casualty companies (Form 1120-PC)			237,999,942	104,866,987	211,511,871	148,191,722	7,424,548
Stock property and casualty companies (Form 1120-PC)	6,417		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	40.510	0.400	40 004 0:-	40 404 000	47.047.500	7 504 000	4 074 710
(including third-party admin. of Ins., etc.)	12,512		49,381,245	42,401,690	47,817,599	7,501,630	4,671,712
Funds, trusts, and other financial vehicles	22,801 13,043	13,971 10,567	379,495,905	357,588,134 321,987,137	1,446,581	*372,471	254,764,466 234,161,808
Open-end investment funds (Form 1120-RIC) Other financial vehicles (including mortgage REITS)			330,598,377 48,897,528	35,600,996	- 1,446,581	*372,471	20,602,658
Endnotes at end of table section. Detail may not add to total because of rounding. See text for					1,440,381	312,411	20,002,058

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 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]

	Number o	f returns	Total receipts				
Minor industry		With net	All	Returns with	Business	Cost of	Net income
· ····,	Total	income	returns	net income	receipts	goods sold	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance and insurancecontinued	(1)	(2)	(0)	(4)	(0)	(0)	(1)
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			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)		- ,		27,190,158	10,009,921	270,668	9,974,854
Offices of real estate agents and brokers			39,654,417	24,449,495	37,263,053	281,479	3,436,337
Other real estate activities				29,131,968	38,294,567	996,635	4,852,457
Rental and leasing services		18,729		52,054,102	94,322,307	23,748,069	4,683,111
Automotive equipment rental and leasing		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)		975	5,678,476	4,576,075	2,741,824	288,765	1,765,666
Professional, scientific, and technical services		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		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			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		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		64,989,459	51,258,593	63,290,802	3,589,542	6,692,408
Offices of other health practitioners	109,835		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		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		129,280	351,463,137	264,274,305	334,650,023	139,366,348	19,340,859
Other services		199,726	190,098,960	131,240,532	183,044,761	72,709,396	9,271,006
Repair and maintenance		94,389	101,980,940	71,042,556	100,631,611	50,571,374	4,905,195
Automotive repair and maintenance		63,267	64,298,389	43,582,649	63,677,172	31,342,712	2,855,262
Other repair and maintenance		31,122	37,682,550	27,459,907	36,954,439	19,228,662	2,049,932
Personal and laundry services		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		*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."

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]

		Income	Total income	Foreign	General	Prior year	Total income
Minor industry	Deficit	subject	tax before	tax	business	minimum tax	tax after
		to tax	credits [7]	credit	credit	credit	credits [2]
Total makes of a the comment of	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total returns of active corporations	695,913,162 6,910,671	894,850,255 2,237,165	313,464,460 660.943	93,565,021 10,687	13,333,942 17,964	1,384,446 3,022	204,995,622 629.198
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	15,737,769 833,886	8,360,252 563,419	2,969,761 254,038	1,482,635 2,701	22,843 13,402	40,751 *30,572	1,423,533 207,362
Coal mining 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	2,395,017 437,849	*97,936	187,406	35,935	2,073,740
Natural gas distribution	1,631,629 524,905	1,072,525 190,134	437,849 65,835	1,402	7,997 *1,899	*10,477 *393	417,973 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 6,217,182	3,427,538	1,188,282	146,617	22,895	5,687 *1,854	1,013,084
Land subdivision Specialty trade contractors	8,896,553	142,718 3,951,366	47,126 1,154,091	8,210	*1,519 14,748	6,870	43,752 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	2,559,313 244,815	19,413,023 4,466,499	6,791,444 1,559,220	1,079,165 134,251	128,530 29,563	11,462 *554	5,572,286 1,394,852
Animal food manufacturing, grain and oilseed milling	262,174	3,941,405	1,378,744	*596,681	29,563 9,838	554	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 Beverage and tobacco product manufacturing	445,937 681,785	4,931,937 19,922,834	1,722,046 6,974,544	21,947 1,485,405	25,628 16,913	2,723 *6,672	1,671,749 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	986,629 334,440	261,747 87,472	89,594 30,163	*1,402 1,371	2,966 192	*1,103 761	84,122 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	86,670 276 947	29,496 96,353	55 47.872	*373 1 336	- 72	29,067 47,073
Leather and allied product manufacturing Wood product manufacturing	59,433 4,293,954	276,947 288,926	96,353 96,036	47,872 *55	1,336 3,189	72 *451	47,073 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		103,802	4,370	642,365
Printing and related support activities	2,431,063	1,349,936	462,956		4,400	*2,531	422,891
Petroleum and coal products manufacturing Petroleum refineries (including integrated)	7,300,042 7,185,025	99,684,049 99,283,786	35,725,733 35,588,945	32,627,688 32,626,365	1,190,354 1,186,373	*16,769 9,381	1,896,549 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	508,462 621,460	1,206,420 20,307,453	420,119 7,107,836	176,172 2,871,529	68,417 46,650	13 *1,261	175,517 4,188,409
Soap, cleaning compound, and toilet preparation 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	504,448 473,278	300,657 254,288	105,463 89,463	*36,791 12,888	2,555 *3,588	3,279 11	62,839 72,976
Glass and glass product Cement, concrete, lime and gypsum product	5,082,821	470,166	89,463 167,892	12,888	3,588 3,548	397	72,976 149,812
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		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."

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]

Minor mustry	[All ligures are estimates based on samples—money amounts are in thousands of	uo.iu. oj	Income	Total income	Foreign	General	Prior year	Total income
Value Valu	Managhada da	Doficit			Foreign		-	
Manufacturing-continued	Minor industry	Delicit	•					
Manufacturing-continued								
Frountiers — 49,884 89,192 302,771 7,846 0,076 228,977 1 7,946 0,076 228,977 1 7,946 0,076 228,977 1 7,946 0,076 228,977 1 7,946 0,076 228,977 1 7,946 0,076 2 7,976 1	Manufacturing and tour	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Passention mater pronout manufacturing		439 984	868 192	302 671	*7 848	6.076	_	288 747
Poorgo and stampring			·				9,462	
Architectural and amunicum members. 1,489,377 693,554 212,009 59,381 2,000 129 115,000 129,000 12	· · · · · · · · · · · · · · · · · · ·	434,912	131,041		1		-	
Debte: park, and allegarge container.	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
Costing, regrenting heaf reading and alled activities. 1.191.261 1.202.277 1.203.086.041 1.202.277 1.203.086.041 1.202.277 1.203.086.041 1.202.277 1.203.087								
Clier Educated minist product 8.297.4770 8.06.002 8.07.002 8.0					1			
Memory manufacturing								
Agriculture: construction, and mining machinery. 1.23,323,00 1.416,087 1.415,035 1.4	•							
Policy P	•							
Versitation, heating, air-conditioning, and commorated religeration outprefered. 1,047,380 724,077 250,141 2,6971 8,8851 8 216,512 10,016								251,067
Communication registration equipment 1,047.280 724,077 250,141 24,971 5,651 0 215,512 1,001,001,001,001,001,001,001,001,001,0	*	985,896	912,200	316,179	*100,943	10,486	-	204,736
Meshawking matchiney								
Engine, Nurhie and power transmissor ocupument 1,091,072 953,708 332,744 192,247 11,617 1,260 127,300 137,4838 20,009 137,4838 24,004 31,776,508 46,645,642 13,388,410 6,866,690 120,0433 24,004 81,792,702 10,000 120,000 13,000 1							8	
Other general purpose manufacturing	· · · · · · · · · · · · · · · · · · ·							
15,856,522 46,646,042 16,338,410 6,886,000 12,204,331 15,357 22,057,21 220,001,180 3,200,112 13,207 20,507 13,090 2,206,240 3,200,112 13,007 13,000 1	.							
Communications equament	* ' '							
Communications equipment and gard reproducing magnetic and optical mode). 1.435.685 4.98,139 171,344 28,931 12,353 - 130,000 130,000	• • • • • • • • • • • • • • • • • • • •							
Autor and video equipment mit gand reproducing magnets and optical media. 1,435,686 495,130 171,344 28,931 12,253 1-2,556 2252,684 Navigational, measuring, electronical, and control instruments. 1,715,575 5,666,919 1,1048,735 438,732 100,477 14,222 23,255,686,919 1,1048,735 1,048,735 1								
Semiconductor and other electronic component		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,211,222	-,,			1,222	_,,_
Navigational, measuring, electromedical, and control instruments	magnetic and optical media	1,435,685	495,136	171,344	28,931	12,353	-	130,060
Electrical equipment, appliance, and component manufacturing. 1.324.221 Electrical equipment and component. 1.328.222 Electrical equipment and component. 1.378.786 Electrical equipment and component. 1.378.787 Electrical equipment and component. 1.378.786 Electrical equipment and explaint. 1.378.787 Electrical equipment and component. 1.378.787 Electrical equipment and explaint. 1.388.787 Electrical equipm	Semiconductor and other electronic component	8,868,942	10,665,841	3,740,964		598,584		2,252,684
Electrical legitimps equipment and household appliance. 1530.07 1571.889 1550.07 1571.899 1	Navigational, measuring, electromedical, and control instruments				,			
Electrical equipment and component	· · · · · · · · · · · · · · · · · · ·							
Cheer electrical equipment and component 1,736,745 1,497,075 516,076 117,085 32,612 538 584,742 Transportation equipment manifecturing 62,106,544 580,0218 6,865,751 1,376,484 497,286 2,469 5,248,502 Motor vehicles and parts 1,043,486 1,160 616,544 Aerospace product and parts 1,043,486 1,160 616,544 Aerospace product and parts 1,043,486 1,160 616,544 Sibja and beat building 618,473 2,539,974 924,549 98,861 131,442 453 739,003 Sibja and beat building 1,369,489 1,469,499 924,549 98,861 131,442 453 739,003 Sibja and beat building 1,469,495 944,492 10,870 13,887 1,463 200,182 Furniture and related product manufacturing 5,309,255 146,2189 5,1115-11 1,494,150 236,242 9,762 3,371,387 Medical equipment and supplies 3,054,952 12,210,381 4,276,039 1,308,801 213,826 9,762 3,371,387 Medical equipment and supplies 3,054,952 12,210,381 4,276,039 1,308,801 213,826 9,862 2,744,529 Motorsale and retall trade. 88,002,019 128,880,331 44,546,217 4,898,229 1,000,002 117,787 38,667 4,388 Mort hard wholesalers, durable goods 22,290,338 1,622,466 6,772,498 22,291,387 1,990,492 1,9							*146,787	
Transportation equipment manufacturing. (\$2.106,544\$ Most revibiles and parts. (\$9.91),007 (\$2.86265 (\$9.897 (\$7.41),007 (\$1.761,200 (\$1.761	• •		7- 7		1		*630	,
Motor vehicles and parts			, . ,					
Aerospace product and parts Ship and hose bit billiding 618,473 C. 263,93974 Ship and hose bit billiding 618,473 C. 263,93974 Ship and hose bit billiding 618,473 C. 263,93974 G. 274,549 S. 284,649 S								
Ship and boat building	•				1			
Miscollaneous manufacturing		618,473	2,639,974	924,549	98,651	*31,842	453	793,603
Medical equipment and supplies 3,04-952 14,622,189 5,111,541 1,494,180 236,242 9,762 3,371,387	Other transportation equipment and railroad rolling stock	533,419	670,759	234,402	10,870	13,887	*1,463	208,182
Medical equipment and supplies 3.054.952 2.210.381 4.276.039 1.308.601 213.826 9.082 2.744.529	Furniture and related product manufacturing				1			
Cher miscelaneous manufacturing 2.254.313 2.411.808 835.502 185.549 2.2416 760 626.857								
Nholesale trade	· · · · · · · · · · · · · · · · · · ·							
Non-scale trade	· ·							
Merchant wholesalers, durable goods 22,920,334 16,924,466 5,772,495 281,232 97,294 32,182 5,359,974 Motor vehicle and motor vehicle parts and supplies 5,739,975 1,769,174 15,564 5,899 16,310 569,414 Lumber and other construction materials. 2,258,088 590,997 194,746 12,943 1,040 12,57 190,507 190,507 190,507 194,746 194,746 194,7		, ,						
Motor vehicle and motor vehicle parts and supplies 5,739,278 1,769,174 607,184 15,564 5,899 *16,310 599,410 1,100 1,257 190,507 194,746 2,943 1,040 *2,57 190,507 190,507 194,746 2,943 1,040 *2,57 190,507 1,383,171 79,659 40,248 *4,238 1,259,026 4,248 4,238 1,259,026 4,248 4,238 1,259,026 4,248 4,238 1,259,026 4,248 4,238 1,259,026 4,248 4,238 1,259,026 4,248 4,248 1,259,026 4,248 4,248 1,259,026 4,248 4,248 4,248 1,259,026 4,248 4,248 1,259,026 4,248 4,248 4,248 1,259,026 4,248 4,248 4,248 1,259,026 4,248 4,248 4,248 1,259,026 4,248 4						,	,	
Professional and commercial equipment and supplies.		5,739,278	1,769,174	607,184	15,564	5,899	*16,310	569,410
Metal and mineral (except petroleum)	Lumber and other construction materials	2,258,068	590,997	194,746	*2,943		*257	190,507
Electrical and electronic goods								
Hardware, plumbing, and heating equipment and supplies	, , ,		,					
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 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 26,850 362,762 122,253 *1,339 *139 *846 126,064 320,786 255,165 *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 3,672,214 342,422 177,627 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 1,295,020 2,499,442 840,381 39,270 4,056 22,852					1			
Furniture, sports, toys, recycle, jewelry, and other durable goods. 3,591,343 2,575,634 875,152 53,270 3,840 *2,164 815,878 813,8441 35,011,093 12,175,288 1,720,025 487,405 41,516 9,926,491 9								
Merchant wholesalers, nondurable goods	The state of the s	0,100,141	0,044,000	1,001,002	00,170	7,000	2,014	1,220,000
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 1,966,515 12,278,734 42,91,640 320,786 255,165 *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 69,707		3,591,343	2,575,634	875,152	53,270	3,840	*2,164	815,878
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 *861 755,792 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 2,136,670 740,947 335,567 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 697,077 650,110 227,577 *5,356 6,131 *1,056 215,184 Miscellaneous nondurable goods 1,217,017 1,708,667<		8,313,441	35,011,093	12,175,288	1,720,025	487,405	41,516	9,926,491
Apparel, piece goods, and notions	Paper and paper product	264,650				*139		120,229
Carbody and related product								
Farm product raw material					1			
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. 1,640,886 1,828,654 621,150 *1,415 1,607 6,644 345,853 Other motor vehicle and parts dealers. 1,640,886								
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 12,536 731 666,467 Furniture and home furnishings stores 1,971,731 1,382,017	·							
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 26,605,420 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 2,939 450 466,167 Electronics and appliance stores 1,444,306 3,001,538 1,039,985 *39,658 12,851 *432 987,043 Building material and garden eq	•							
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,								
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 Hardware stores 138,642 8,316,39	taran da antara da a	1,217,017		· ·				
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Other motor vehicle and parts dealers	•				*1,423			
Furniture and home furnishings stores					*8			
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	·				1			
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Lawn and garden equipment and supplies stores	· ·				-		-	
	Other building material dealers				-			
					_	*27	*3	16,237

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."

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]

•		Income	Total income	Foreign	General	Prior year	Total income
Minor industry	Deficit	subject	tax before	tax	business	minimum tax	tax after
Millor Industry	Delicit	to tax	credits [7]	credit	credit	credit	credits [2]
Miles leads and matell foods a continued	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail tradecontinued Retail tradecontinued							
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 7,098,822	4,245,933 250,563	1,487,169 90,685	24,822 1,329	40,197 393	*4,325 *4,325	1,417,721 84,639
Air transportation	7,096,622	3,529,048	1,235,105	2,036	38,799	4,325	1,194,270
Rail transportation 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		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	0.544.500	4 074 400	4 407 400	440.070	*4.000	*500	4 054 505
(except video rental)	2,511,533 275,050	4,071,486 *56,264	1,497,198 19,534	440,278 *2,650	*4,868	*526	1,051,525 16,885
Sound recording industries	5,974,612	6,082,846	2,137,254	262,140	6,250	*504	1,868,360
Broadcasting (except Internet) Telecommunications (including paging, cellular, satellite, cable and	3,974,012	0,002,040	2,137,234	202,140	0,230	304	1,000,300
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	4,126,628	560,087	193,669		1,117	493	192,059
bankers and originators)	4,120,020	300,007	193,009	-	1,117	493	192,039
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	13,319,307	1,132,430	410,104	70,102	330	125	344,333
(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	1,010,111	0,7 14,044	1,000,000	274,004	00,000	021	1,002,004
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		460,946	67,288	5,268,034
Mutual property and casualty companies (Form 1120-PC)	2,362,610		2,847,477	56,795	29,992	177,691	2,582,630
Stock property and casualty companies (Form 1120-PC)		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		1,210,765	*1,684	*223	394	1,160,155
Open-end investment funds (Form 1120-RIC)	3,227,782	10,808	3,764	*4.00	*000	-	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."

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]

		Income	Total income	Foreign	General	Prior year	Total income
Minor industry	Deficit	subject	tax before	tax	business	minimum tax	tax after
,		to tax	credits [7]	credit	credit	credit	credits [2]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance and insurancecontinued							
Real estate and rental and leasing	32,122,613	6,354,596	2,066,012		41,533	43,861	1,842,286
Real estate	25,305,916	3,989,601	1,247,070		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,	7.074.004	020 024	244440	*4,400	707	*2,034	306,914
and other real estate (including Equity REITs)	7,974,364 2,744,982	932,221 207.048	314,116 55,042		767 *236	*41	54,765
Offices of real estate agents and brokers	8,055,134	1,120,603	351,044	28,015	3.812	34.594	284.623
Other real estate activities	6,543,187	1,187,827	408,196		8,195	4,642	382,460
Rental and leasing services	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	347	152,952
Commercial and industrial machinery and	330,323	403,370	102,007	3,442	3,073	_	132,332
equipment rental and leasing	3,734,597	626,065	207,467	8,237	*2,185	4,295	192,749
Lessors of nonfinancial intangible assets	2,121,221	,	,	,,	_,	.,	,
(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		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	10,150,140	7,907,800	2,689,129	233,427	70.583	16.341	2,368,778
and remediation services	9,131,735	5,385,714	1,806,346		50,143	15,359	1,507,457
Employment services	1,932,075	1,180,033	406,006			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		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		3,803	280	354,899
Other arts, entertainment, and recreation	2,168,510	664,524	191,846	-,	*1,859	102	171,397
Amusement, gambling, and recreation industries	3,003,820	553,990	186,647	*1,023	1,945 448.859	177 14.916	183,502
Accommodation and food services	14,530,016 8,779,017	11,867,506 1,228,917	4,055,424 431,353	1,605,692 204,233	36,489	*13,789	1,991,663 176,843
Accommodation Food services and drinking places	5,750,998	10,638,590	3,624,071	1,401,459	412,371	*1,127	1,814,820
5 1	4,318,424	1,891,378	557,038		11.106	*956	509.141
Other services	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		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,	,,	,,	111,300]		, , , , , , ,
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.

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]

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Total returns of active corporations		27,283,586,993	9,613,451,456	712,240,224
Agriculture, forestry, fishing and hunting		43,384,692	116,459,732	8,164,354
Agricultural production		31,607,445	92,371,054	6,565,361
Forestry and logging		6,314,205	8,387,152 15,701,535	645,910
Support activities and fishing, hunting, and trapping		5,463,043 397,855,129	15,701,525 299,627,463	953,083 32,621,743
Mining Oil and gas extraction		225,011,308	118,844,466	15,586,124
Coal mining	:	17,384,017	22,249,177	1,928,728
Metal ore mining		70,378,763	45,307,029	2,454,972
Nonmetallic mineral mining and quarrying		17,903,338	28,762,557	1,823,014
Support activities for mining		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		113,409,114	362,608,037	21,462,296
Construction		215,775,992	278,325,579	19,207,244
Construction of buildings		69,957,225	52,962,587	2,909,413
Heavy and civil engineering construction and land subdivision		71,732,568	96,774,968	7,126,167
Heavy and civil engineering construction		56,288,547	79,774,755	6,525,872
Land subdivision		15,444,021	17,000,212	600,294
Specialty trade contractors		74,086,199	128,588,024	9,171,664
Electrical contractors.		16,692,642	14,791,643	1,117,227
Plumbing, heating, and air-conditioning contractors		13,283,671 44,109,886	18,442,993 95.353.389	1,173,808 6,880,629
Other specialty trade contractors		3,469,130,610	2,696,426,989	195,734,423
Food manufacturing		229,262,381	186.417.719	13,269,140
Animal food manufacturing, grain and oilseed milling		23,510,480	39.971.261	2,289,945
Sugar and confectionery product		18,529,884	22,070,819	1,738,737
Fruit and vegetable preserving, and specialty food		35,366,404	19,675,830	1,344,558
Dairy product.		7,078,834	14,737,485	1,360,080
Meat and seafood processing		21,964,524	31,238,890	2,246,629
Bakeries and tortilla manufacturing		14,028,598	20,060,342	1,497,971
Other food		108,783,657	38,663,091	2,791,220
Beverage and tobacco product manufacturing		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		12,760,703	9,841,853	759,628
Textile mills and textile product mills		10,285,039	16,846,674	973,365
Textile mills		4,498,416	6,675,438	332,633
Textile product mills		5,786,623	10,171,235	640,732
Apparel manufacturing		11,553,434	10,100,967	616,022
Apparel knitting mills		369,365 9,755,068	1,808,890 6,539,573	76,959 452,382
Cut and sew apparel contractors and manufacturers		1,429,001	1,752,505	86,681
Leather and allied product manufacturing		3,029,691	1,855,405	123,698
Wood product manufacturing		23,078,433	43,151,734	2,464,288
Paper manufacturing		91,105,499	133,658,506	8,091,329
Pulp, paper, and paperboard mills		33,205,755	78,481,132	4,460,289
Converted paper product			55,177,374	3,631,041
Printing and related support activities		16,264,258	44,469,530	2,894,686
Petroleum and coal products manufacturing		813,917,705	390,910,125	18,286,984
Petroleum refineries (including integrated)		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		17,410,395	42,681,014	2,730,859
Pharmaceutical and medicine		352,079,791	139,972,027	10,259,973
Paint, coating, and adhesive		13,791,557	22,015,899	1,128,620
Soap, cleaning compound, and toilet preparation		121,068,319	36,426,570	2,464,069
Other chemical product and preparation		44,563,640	37,649,701	2,776,937
Plastics and rubber products manufacturing		43,986,506	82,977,887	5,824,871
Plastics product.		34,584,158	57,071,353	4,193,108
Rubber product		9,402,348	25,906,534	1,631,763
Nonmetallic mineral product manufacturing		77,326,811	95,539,715	6,105,420
Clay, refractory, and other nonmetallic mineral product		6,648,861 40,850,336	10,886,313	771,806
Glass and glass product		40,850,336	21,307,936	913,099
Cement, concrete, lime and gypsum product		29,827,614 109,128,548	63,345,466 118,165,275	4,420,515 7,544,801
Primary metal manufacturing		109,128,548 41,143,930	118,165,275 67,071,460	7,544,801 4,459,384
Iron, steel mills and steel product		57,016,829	39,989,553	2,324,685
Nonferrous metal production and processing Endnotes at end of table section. Detail may not add to total because of rounding. See text for				2,324,083

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 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]

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction	
Manufacturingcontinued	(15)	(16)	(17)	(18)	
Foundries	19.053.161	10,967,788	11,104,262	760,733	
Fabricated metal product manufacturing		180,017,452		7,851,673	
Forging and stamping.			9,607,529	569,852	
Cutlery, hardware, spring, and wire: machine shops, nut, bolt		29,616,682		1,932,444	
Architectural and structural metals				1,165,863	
Boiler, tank, and shipping container		7,355,751	10,428,217	835,845	
Coating, engraving, heat treating, and allied activities		3,598,808	7,985,125	451,611	
Other fabricated metal product		120,722,857	50,840,931	2,896,057	
Machinery manufacturing				11,686,058	
Agriculture, construction, and mining machinery		51,421,330		5,021,307	
Industrial machinery		30,302,336		1,144,538	
Commercial and service industry machinery		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		8,664,891	13,529,276	737,420	
Engine, turbine and power transmission equipment		9,749,098	11,235,607	833,780	
Other general purpose machinery		31,006,741	21,570,885	1,514,302	
Computer and electronic product manufacturing		455,830,054	231,363,266	21,931,659	
Computer and peripheral equipment		160,925,640		6,124,425	
Communications equipment		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		142,599,716	114,617,222	10,087,193	
Navigational, measuring, electromedical, and control instruments			25,920,198	2,110,546	
Electrical equipment, appliance, and component manufacturing		209,948,441	142,119,118	11,797,871	
Electrical lighting equipment and household appliance		132,533,480	109,651,487	9,584,887	
Electrical equipment		32,652,790	13,654,423	893,404	
Other electrical equipment and component		44,762,172	18,813,209	1,319,581	
Transportation equipment manufacturing		166,126,173	373,448,354	37,185,886	
Motor vehicles and parts				27,448,799	
Aerospace product and parts		105,438,713	92,402,338	7,770,429	
Ship and boat building		14,471,563	9,141,511	878,565	
Other transportation equipment and railroad rolling stock			12,646,886	1,088,093	
Furniture and related product manufacturing		11,265,422	20,916,476	1,098,195	
Miscellaneous manufacturing				7,178,839	
Medical equipment and supplies				5,171,793	
Other miscellaneous manufacturing			29,161,277	2,007,046	
Wholesale and retail trade				95,660,942	
Wholesale trade				45,197,940	
Merchant wholesalers, durable goods		284,875,574	227,512,923	25,048,742	
Motor vehicle and motor vehicle parts and supplies		38,881,201	72,467,139	10,686,266	
Lumber and other construction materials		15,829,890	17,160,612	1,099,847	
Professional and commercial equipment and supplies		47,905,152	24,584,419	3,184,309	
Metal and mineral (except petroleum)		17,746,432	11,138,522	761,687	
Electrical and electronic goods		62,222,303	28,506,667	2,600,067	
Hardware, plumbing, and heating equipment and supplies		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		535,513,159	258,387,785	20,103,157	
Paper and paper product		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		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		22,705,597	8,790,249	561,849	
Miscellaneous nondurable goods		18,626,919	17,016,762	1,320,751	
Wholesale electronic markets and agents and brokers		337,881	617,670	46,041	
Retail trade		646,905,196	661,932,205	50,463,001	
Motor vehicle dealers and parts dealers		55,651,577	58,341,462	4,465,726	
New and used car dealers				2,525,897	
Other motor vehicle and parts dealers		17,007,525		1,939,829	
Furniture and home furnishings stores				1,117,461	
Electronics and appliance stores.				970,721	
Building material and garden equipment and supplies dealers		52,133,996		4,269,914	
Homes centers; paint and wallpaper stores				3,243,905	
Hardware stores				214,064	
Other building material dealers				600,698	
		5,5.5,012	, . 55,001		

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 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]

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction	
	(15)	(16)	(17)	(18)	
Wholesale and retail tradecontinued	(13)	(10)	(17)	(10)	
Retail tradecontinued					
Food, beverage and liquor stores			140,754,989	9,835,806	
Food and beverage stores			137,843,449	9,641,565	
Beer, wine, and liquor stores			2,911,540	194,242	
Health and personal care stores		68,560,760 13,052,031	37,030,964 38,021,858	3,806,234 2,986,880	
Clothing and clothing accessories stores			58,612,003	4,823,880	
Sporting goods, hobby, book, and music stores			25,120,440	1,675,135	
General merchandise stores		138,426,111	148,162,237	12,603,970	
Miscellaneous store retailers		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		-	-	
Transportation and warehousing			615,165,448	39,037,014	
Air, rail, and water transportation		88,083,808	354,771,269	19,393,200	
Air transportation			131,688,733	8,655,011	
Rail transportation		64,508,006	190,282,503	7,843,982	
Water transportation			32,800,033	2,894,208	
Truck transportation Transit and ground passenger transportation		24,546,625 3,678,272	94,501,377 11,889,586	9,057,495 1,322,885	
Pipeline transportation		8,439,430	48,092,518	1,276,009	
Other transportation and support activities		37,395,893	88,377,317	6,862,877	
Warehousing and storage			17,533,381	1,124,547	
Information			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		9,376,978	681,882	
Book publishers		9,282,175	6,129,513	1,409,734	
Database directory and other publishers		-, -, -,	5,553,259	481,885	
Software publishers		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	131,184,650	44,798,112	28,978,178	6,449,991	
(except video rental)			1,615,543	399,026	
Broadcasting (except Internet)			66,564,103	4,460,503	
Telecommunications (including paging, cellular, satellite, cable and	2.0,10.,000	55,515,62.	30,001,100	1,100,000	
Internet service providers)	1,406,534,555	465,179,859	696,099,704	55,515,375	
Data Processing, Hosting, and Related Services		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		15,933,446,408	321,812,521	36,171,841	
Credit intermediation			97,402,821	13,276,945	
Depository credit intermediation		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	1.074.743.909	83.612.260	17,505,322	1,357,231	
depository credit intermediation Nondepository credit intermediation	,,		73,789,698	10,929,765	
Credit card issuing and other consumer credit			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			61,065,731 18.583.430	4,775,058	
Investment banking and securities dealing			18,583,430 9,065,407	1,370,477 995,197	
Securities brokerage			9,065,407 842,740	146,883	
Commodity contracts dealing and brokerage Securities, commodity exchanges, and other		3,377,391	042,740	140,063	
financial investment activities	646,110,696	229,087,499	32,574,154	2,262,502	
Insurance carriers and related activities		1,737,526,516	139,700,676	17,493,853	
Life insurance			76,197,563	7,332,063	
Mutual property and casualty companies (Form 1120-PC)			10,156,763	2,870,453	
Stock property and casualty companies (Form 1120-PC)		664,536,647	36,051,669	5,799,688	
Insurance agencies and brokerages		45,660,189	12,166,457	891,599	
Other insurance related activities					
(including third-party admin. of Ins., etc.)			5,128,224	600,050	
Funds, trusts, and other financial vehicles			23,643,294	625,984	
Open-end investment funds (Form 1120-RIC)		12,708,015,237	19,055	2,270	
Other financial vehicles (including mortgage REITS)		537,507,942	23,624,239	623,715	

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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	Total assets Net worth		Depreciation	
······-···,			Depreciable assets	deduction	
	(15)	(16)	(17)	(18)	
Finance and insurancecontinued	(10)	(10)	()	(10)	
Real estate and rental and leasing	1,437,757,936	587,489,850	860,850,806	44,981,803	
Real estate	, , , , , ,	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)		221,121,745	187,905,270	4,110,698	
Offices of real estate agents and brokers		6,505,423	13,283,282	608,783	
Other real estate activities		32,297,428	38,350,383	1,287,493	
Rental and leasing services		33,246,512	166,555,231	29,718,766	
Automotive equipment rental and leasing		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	04 077 004	40.574.704	4 004 700	450,000	
(except copyrighted works)		10,574,764	1,364,798	159,232	
Professional, scientific, and technical services		286,455,207 4,979,852	170,629,550 12,878,164	16,187,491 810,642	
Legal services	23,532,827	4,979,852	12,878,104	810,642	
Accounting, tax preparation, bookkeeping,	77.779.454	16.175.680	7.004.760	606.528	
and payroll services	, ., .	47,493,765	7,004,760 37,574,937	3,601,807	
Architectural, engineering, and related services		1,069,867	37,574,937 2,875,222	3,601,807	
Specialized design services.		71,481,993	2,875,222 32,543,159	4,110,557	
Computer systems design and related services		42,070,939	26.045.002	2,454,254	
Management, scientific, and technical consulting services		36,521,885	18,474,437	2,434,234 1,777,985	
Scientific research and development services		52,173,674	15,979,246	1,251,804	
· ·		14,487,552	17,254,623	1,391,789	
Other professional, scientific, and technical services		3,204,738,699	200,076,072	31,207,861	
Management of companies (holding companies) Offices of bank holding companies		2,997,651,324	194,420,626	31,008,841	
Offices of other holding companies		207,087,375	5,655,446	199,020	
Administrative and support and waste management	020,001,470	201,001,010	0,000,440	100,020	
and remediation services	297.884.549	89.761.472	132.941.631	9.835.228	
Administrative and support services		62,814,786	72,994,803	5,551,597	
Employment services		17,532,274	7,736,044	494,740	
Travel arrangement and reservation services		8,029,794	5,308,473	424,791	
Other administrative and support services		37,252,718	59,950,285	4,632,066	
Waste management and remediation services		26.946.686	59.946.828	4,283,631	
Educational services		20,191,808	17,380,975	1,657,872	
Health care and social assistance		58,578,298	170,477,399	11,616,818	
Offices of health practitioners and outpatient care centers		20,554,210	77,870,596	5,362,087	
Offices of physicians		3,999,151	35,806,331	2,520,081	
Offices of dentists		1,656,040	21,224,718	1,259,058	
Offices of other health practitioners		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		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		32,189,140	69,296,849	4,645,373	
Repair and maintenance		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		9,755,544	5,547,346	191,959	
Not allocable	*84,206	*83,688	-		

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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		Coefficient of variation (Percent)							
	Number of returns		Total receipts						Income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject
	Total	income	returns	net income	receipts	goods sold			to tax
	(10)	(20)	(21)	(22)	(22)	(24)	(25)	(26)	(27)
Total returns of active corporations	(19)	(20) 0.65	(21) 0.26	(22) 0.23	(23) 0.30	(24) 0.43	(25) 0.16	(26) 0.25	(27) 0.1 (
Agriculture, forestry, fishing and hunting		4.99	3.37	4.35	3.66	4.85	4.79	5.47	3.6
Agricultural production		5.33	3.33	4.92	3.65	4.32	5.10	6.11	3.8
Forestry and logging		25.75	13.91	18.21	14.28	14.33	21.15	14.81	6.5
Support activities and fishing, hunting, and trapping		12.90	11.07	10.44	11.45	15.24	12.89	19.24	16.4
Mining		10.49	0.97	1.17	1.09	1.72	1.16	0.82	0.2
Oil and gas extraction		14.64	1.55	1.50	1.80	3.19	2.03	1.10	0.5
Coal mining		48.81	3.44	4.26	3.74	3.92	6.19	11.98	4.4
Metal ore mining		63.18	0.75	0.94	0.82	1.61	0.17	1.89	0.1 2.3
Nonmetallic mineral mining and quarrying		30.26 20.33	6.20 1.94	9.21 3.18	6.37 2.12	6.81 2.15	11.12 3.88	8.70 0.89	2.3 0.8
Utilities		28.83	0.24	0.22	0.24	0.17	0.53	0.84	0.1
Electric power generation, transmission, and distribution		69.17	0.41	0.20	0.39	0.25	0.33	1.11	0.1
Natural gas distribution		61.50	0.31	0.24	0.32	0.35	0.94	1.20	0.9
Water, sewage, and other systems		36.81	6.17	11.85	6.32	6.76	22.05	5.10	7.6
Combination gas and electric		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	1.8
Construction of buildings		4.78	2.05	2.67	2.08	2.05	3.37	1.77	3.3
Heavy and civil engineering construction and land subdivision		9.11	2.61	2.93	2.67	2.61	3.08	4.11	2.1
Heavy and civil engineering construction		11.43	2.73	2.95	2.78	2.73	3.23	8.97	2.1
Land subdivision		15.04 2.76	9.24 2.11	16.98 2.60	9.76	9.09 2.30	10.38 2.77	4.48 4.78	17.1
Specialty trade contractors.		9.42	5.10	5.56	2.12 5.15	5.33	6.70	13.79	3.8 6.9
Electrical contractors		7.90	4.99	5.70	5.00	5.17	6.75	12.06	7.7
Other specialty trade contractors		3.51	2.91	3.68	2.93	3.19	3.72	5.68	5.9
Manufacturing		3.80	0.17	0.20	0.19	0.19	0.18	0.37	0.0
Food manufacturing		15.59	1.11	0.76	1.14	1.27	0.89	5.56	0.2
Animal food manufacturing, grain and oilseed milling	34.15	32.67	2.53	2.15	2.59	2.70	2.03	13.52	0.5
Sugar and confectionery product	47.53	59.61	1.69	1.24	1.72	2.34	0.93	13.72	0.4
Fruit and vegetable preserving, and specialty food		27.33	2.22	2.33	2.31	2.77	2.37	15.28	0.6
Dairy product		57.89	2.64	3.20	2.65	2.79	5.06	9.56	5.2
Meat and seafood processing		34.73	4.34	2.36	4.37	4.18	4.53	13.80	2.1
Bakeries and tortilla manufacturing		42.58	2.36	2.48	2.40	2.57	3.32	21.44	1.1
Other food		30.67 30.90	1.21 0.66	1.25 0.68	1.25 0.71	1.34 0.99	1.92 0.46	9.58	0.5 0.0
Beverage and tobacco product manufacturing Soft drink and ice		40.47	1.14	1.39	1.23	1.80	0.48	8.87 9.18	0.0
Breweries		76.73	1.93	1.76	2.19	2.70	2.06	64.66	0.1
Wineries and distilleries		43.76	1.35	1.27	1.39	1.24	2.05	21.39	0.4
Tobacco manufacturing		26.99	1.20	1.12	1.29	1.91	0.16	19.58	0.0
Textile mills and textile product mills	23.68	41.77	4.16	6.63	4.23	4.11	7.04	5.59	8.4
Textile mills	38.78	69.78	5.63	9.58	5.75	5.75	12.28	8.91	13.0
Textile product mills		34.00	5.67	8.66	5.75	5.61	8.45	7.23	11.0
Apparel manufacturing		24.10	4.72	5.50	4.84	5.12	5.16	14.33	1.6
Apparel knitting mills		50.00	5.53	15.14	5.62	5.65	26.80	26.51	27.6
Cut and sew apparel contractors and manufacturers		32.37	5.73	5.47	5.93	6.61	5.16	22.75	0.8
Apparel accessories and other apparel		38.64 55.42	15.28 7.03	20.58 6.77	15.32 7.43	15.70 7.31	21.05	18.96 17.56	11.0 4.0
Leather and allied product manufacturing Wood product manufacturing		18.16	4.41	8.54	4.54	4.37	4.11 10.62	3.52	8.2
Paper manufacturing		24.79	1.47	1.92	1.54	1.62	1.64	1.74	0.2
Pulp, paper, and paperboard mills		50.12	0.80	1.22	0.83	0.91	1.01	0.41	0.2
Converted paper product		27.58	2.64	2.94	2.79	3.00	2.17	14.18	0.3
Printing and related support activities	9.22	13.65	4.81	5.98	4.85	5.24	6.98	5.84	2.1
Petroleum and coal products manufacturing	36.45	33.07	0.06	0.08	0.06	0.05	0.07	0.50	0.0
Petroleum refineries (including integrated)		73.44	0.02	0.02	0.02	0.01	0.05	0.34	0.0
Asphalt paving, roofing, other petroleum and coal products		31.06	6.40	6.79	6.45	6.86	4.21	24.22	6.9
Chemical manufacturing		16.09	0.33	0.36	0.40	0.44	0.17	1.37	0.0
Basic chemical		34.97	0.65	0.72	0.71	0.74	1.25	1.10	0.5
Resin, synthetic rubber, and fibers and filaments		43.27	1.59 0.25	4.14 0.24	1.70	1.61	4.04 0.10	2.10	2.2
Pharmaceutical and medicine Paint, coating, and adhesive		41.20 34.48	0.25 3.46	0.24 4.88	0.33 3.59	0.46 3.62	6.56	2.90 14.68	0.0 1.3
Soap, cleaning compound, and toilet preparation		29.52	1.62	1.61	1.83	2.30	0.30	9.60	0.1
Other chemical product and preparation		35.83	1.48	1.67	1.52	1.46	1.43	3.63	0.1
Plastics and rubber products manufacturing		14.78	2.03	2.13	2.07	2.34	3.42	4.12	2.2
Plastics product		15.59	2.87	2.90	2.91	3.30	4.35	5.35	2.5
Rubber product		26.98	1.97	2.64	2.02	2.04	3.26	4.64	4.7
Nonmetallic mineral product manufacturing		20.12	2.14	4.16	2.21	2.13	4.99	1.37	2.2
Clay, refractory, and other nonmetallic mineral product		38.09	6.25	8.23	6.45	6.37	7.40	4.95	2.4
Glass and glass product		48.69	4.56	5.53	4.90	4.83	3.32	1.87	6.2
Cement, concrete, lime and gypsum product		25.51	2.70	8.37	2.76	2.60	11.92	1.55	3.3
Primary metal manufacturing		24.03	1.43	3.00	1.47	1.44	3.80	1.01	1.4
Iron, steel mills and steel product		34.33	1.84	5.04	1.87	1.56	5.92	1.2	3.7
Nonferrous metal production and processing		31.15	2.52	4.67	2.63	2.85	7.44	1.63	2.2

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 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]

All figures are estimates based on samples—money amounts are in thousands of	cient of variation (Percent)								
	Number of returns		Total receipts						Income
Minor industry	110111001	With net	All	Returns with	Business	Cost of	Net income	Deficit	subject
Williot Industry	Total	income		net income			Net income	Delicit	-
			returns		receipts	goods sold			to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Manufacturingcontinued 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		1.49	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 2.52	18.48	11.72	12.38 2.59	22.57	5.56	9.62
Other fabricated metal product	10.97 9.38	15.63 12.46	0.92	3.00 1.35	2.60 0.96	0.94	3.80 2.15	6.51 1.88	1.50 0.71
Agriculture, construction, and mining machinery	23.77	30.44	1.39	1.97	1.48	1.52	2.13	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		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 Computer and electronic product manufacturing	21.35 11.35	26.19 17.10	2.14 0.38	3.20 0.42	2.21 0.42	2.12 0.42	5.03 0.40	4.92 1.32	1.68 0.14
Computer and electronic product manufacturing Computer and peripheral equipment	27.11	41.89	0.38	0.42	0.42	0.42	0.40	5.33	0.14
Communications equipment	39.35	60.30	0.83	0.98	0.86	0.72	0.27	4.26	0.20
Audio and video equipment manufacturing, and reproducing								Ī	
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		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 Electrical equipment	44.75 22.91	53.87 27.86	0.41 1.95	0.42 2.60	0.72 2.04	0.66 1.82	0.69 3.16	2.70 6.75	0.19 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 8.80	24.03 12.16	4.79 1.26	6.46 1.41	4.85 1.34	4.98	7.05 1.22	8.16 3.44	4.26 0.37
Miscellaneous manufacturing Medical equipment and supplies	17.55	21.12	1.20	1.41	1.34	1.47 1.42	1.22	3.44	0.37
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 Metal and mineral (except petroleum)	8.53 18.81	10.70 24.22	2.89 6.39	3.13 11.31	2.93 6.44	3.23 7.09	4.00 8.13	7.27 5.56	1.45 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		4.47	5.15		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 0.64	5.59	5.48	12.63	10.43	6.64
Drugs and druggists' sundries	18.64 12.04	24.61 15.39	0.65 3.87	0.64 4.64	0.65 3.98	0.54 4.63	1.30 2.88	8.26 6.60	0.32 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 2.23	36.11
Retail trade	1.43 3.71	2.48 6.03	0.70 1.88	0.86 2.96	0.71 1.90	0.85 2.15	0.66 3.16	2.23 5.48	0.15 1.67
New and used car dealers	5.76	8.11	2.45		2.49	2.13	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 10.54	17.28	11.64	14.39	11.63	11.71	16.67	23.95	13.39
Other building material dealers Lawn and garden equipment and supplies stores	10.54 16.54	15.81 23.69	6.77 13.74	11.87 15.04	6.87 13.81	7.08 12.80	15.64 22.58	8.42 31.98	9.21 22.25
Lawn and garden equipment and supplies stores.			13.74	15.04	13.61	12.60	22.58	31.98	22.2

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."

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

All figures are estimates based on samplesmoney amounts are in thousands				Coefficie	ent of variation (Percent)			
	Number	of returns	Total re						Income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject
milet industry	Total	income	returns	net income	receipts	goods sold	Net moone	Belloit	to tax
-	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Wholesale and retail tradecontinued									
Retail tradecontinued			4.00		4.00		0.40	0.55	0.70
Food, beverage and liquor stores	3.09	5.34	1.80		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		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.		9.94	5.86		5.90		7.68	10.95	4.74
Clothing and clothing accessories stores		9.30 12.76	1.30 2.64	1.54 3.07	1.32 2.66	1.57 2.93	1.24 4.99	4.35 8.75	0.34 1.82
Sporting goods, hobby, book, and music stores	. 15.38		0.27		0.28		0.24	6.28	0.06
		8.40			3.22	3.63	4.02	8.77	
Miscellaneous store retailers	6.21	10.96	3.18 2.83				3.25	7.92	1.36
Nonstore retailers		10.96	2.63	2.90	2.93	3.41	3.25	66.47	0.86
Wholesale and retail trade not allocable		4.37	1.46	1.88	1.50	3.04	2.25	2.15	0.79
Transportation and warehousing	14.61	28.45	0.91	1.73	0.93	3.04	2.25 2.27	2.15	0.79
Air, rail, and water transportation									
Air transportation	. 20.04 . 58.39	42.94 30.34	0.88 1.19		0.89	4.12 5.40	6.28 0.53	2.31 0.98	10.29 0.23
Rail transportation		30.34			1.22	5.40			
Water transportation.	23.42	39.16	5.29	5.49	5.52	9.38	10.58	7.27 6.75	2.55
Truck transportation.		5.50			4.02	6.44	5.88 16.07	6.75 17.05	4.00
Transit and ground passenger transportation		11.80	8.65		8.83	14.18		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			2.74	5.56	3.78	6.13	1.07
Warehousing and storage		24.22	7.82	8.81	8.03	17.70	9.99	12.56	4.78
Information		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		1.33	2.46	0.80	1.90	0.19
Newspaper publishers		31.37	4.67	8.35	4.87	10.49	4.67	3.02	2.35
Periodical publishers	. 20.12	33.81	5.15		5.67	11.03	7.25	6.92	1.53
Book publishers		33.82			3.47	3.38	3.46	6.32	0.94
Database directory and other publishers		37.29		8.89	7.18	13.67	8.22	2.19	3.08
Software publishers		29.29	0.90		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)		14.97	2.78		2.94	5.16	3.07	7.24	0.74
Sound recording industries		34.61	5.48		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)		16.56		1.02	1.69	6.60	0.72	1.13	0.24
Data Processing, Hosting, and Related Services		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		6.46	15.78	2.65	6.91	0.36
Finance and insurance		3.11	0.13		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		2.01	0.06		0.29		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		3.83		0.12	0.63	[4]	0.07	0.08	0.04
Nondepository credit intermediation		9.30			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			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			l						
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		I	Ī	I		Ī			
(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		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)		23.58	1.44	1.52	36.71	70.84	2.12	1.68	1.08

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]

All figures are estimates based on samplesmoney amounts are in thousands of	oi dollarsj			Coefficie	ent of variation (Percent)			
	Number o	of returns	Total re		on vanadon (, Groom,			Income
Minor industry	, tumber t	With net	All	Returns with	Business	Cost of	Net income	Deficit	subject
Willion Housely	Total	income	returns	net income	receipts	goods sold	Net income	Delicit	to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Finance and insurancecontinued	(10)	(=+)	(= - /	(==/	(==)	(= -)	(=+)	(==)	(=: /
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		7.55		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		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		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		4.06		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		18.69		10.87	8.97	15.75	7.27	15.68	3.81
Other administrative and support services		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		10.26	4.05	4.23	4.08	11.35	3.31	11.65	0.84
Health care and social assistance		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		4.54	5.67	5.93	5.81	16.53	4.65	7.74	7.23
Offices of dentists		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		7.53	8.32	8.71	7.14	13.91	1.63
Miscellaneous health care and social assistance		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		6.71 8.52	3.72 6.09	5.79 7.96	3.94	5.78	5.53	4.76	8.58
Other arts, entertainment, and recreation		11.12		8.09	6.44 4.77	6.63 9.03	7.16 8.55	8.48 5.50	15.43 3.73
Amusement, gambling, and recreation industries		3.67		2.19	1.64		2.29	2.82	0.70
Accommodation and food services	6.96	13.17		3.93	2.08		2.29 5.70	2. 02 2.97	1.72
Accommodation	1.66	3.83		3.93 2.41	1.97	2.21	2.49	5.48	0.75
Food services and drinking places Other services	2.04	3.37		4.32	3.42		4.86	6.23	0.75 4.45
Repair and maintenance		3.37 4.77	3.32 4.47	5.92	4.50		7.37	8.93	10.38
Automotive repair and maintenance	4.15	4.77 6.25		7.90	6.03	7.37	9.32	11.37	14.44
•	6.79	9.79		10.13	8.18		13.04	15.13	14.44
Other repair and maintenance Personal and laundry services		5.65		7.18	5.87	10.91	6.58	9.80	4.20
Religious, grantmaking, civic, professional,	. 3.49	5.05	5.72	7.10	5.07	10.91	0.36	9.00	4.20
and similar organizations	6.03	8.67	7.73	7.40	9.19	18.10	10.58	16.31	10.30
	82.30	93.22		93.25	99.80	10.10	93.25	62.03	93.25
Not allocable	1 02.30	35.22	70.02	33.23	33.00		30.20	02.03	33.23

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]

	Total income	Forcian	General	Prior year	Total income	riation (Percen	,		
		Foreign							
Minor industry	tax before	tax	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credits [7]	credit	credit	credit	credits [2]			assets	deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total returns of active corporations		0.02	0.11	0.39	0.07	0.01	0.05	0.12	0.1
Agriculture, forestry, fishing and hunting		1.35	8.90	23.94	4.26	1.58	6.19	3.04	3.3
Agricultural production		1.04	8.22	27.20	4.56	1.63	7.80		3.3
Forestry and logging.		11.99 [4]	[4] 56.73	69.93 72.32	6.49 17.24	5.96 6.83	9.66 16.20	18.56 12.06	19.5 11.3
Support activities and fishing, hunting, and trapping		0.01	0.18	1.65	0.55	0.03	0.32	0.58	0.4
Oil and gas extraction.		0.04	0.35	4.20	0.99	0.17	0.47	0.70	0.6
Coal mining		[4]	[4]	0.32	4.09	0.82	2.90	3.45	2.2
Metal ore mining		[4]	[4]	[4]	0.50	0.19	0.36	0.16	0.2
Nonmetallic mineral mining and quarrying	2.20	[4]	0.45	1.53	2.50	2.37	3.21	4.35	4.5
Support activities for mining		0.03	[4]	[4]	1.13	0.46	0.76	1.02	0.9
Utilities		1.45	0.03	0.58	0.11	0.04	0.30	0.06	
Electric power generation, transmission, and distribution		1.96	[4]	0.65	0.05	0.03	0.19	0.03	0.3
Natural gas distribution		[4]	[4] 3.67	1.00 24.41	0.74 7.50	0.16 1.71	4.26 2.56	0.16 2.00	0.3 3.2
Water, sewage, and other systems Combination gas and electric		- [4]	[4]	24.41	0.01	0.02	0.01	[23]	[2
Construction		0.21	7.52	15.37	1.74	0.56	1.33	1.58	1.9
Construction of buildings		4.63	30.16	37.06	3.30	1.10	2.29	2.93	3.2
Heavy and civil engineering construction and land subdivision		0.03	4.06	8.08	2.42	1.60	2.56	3.02	3.7
Heavy and civil engineering construction		0.03	1.84	10.48	2.39	1.73	2.10	3.40	3.8
Land subdivision	17.43	[4]	59.04	6.81	18.57	3.13	9.21	6.65	
Specialty trade contractors		2.48	12.63	34.01	3.58	1.65	2.69	2.76	3.0
Electrical contractors		4.62	18.08	58.97	6.93	4.08	5.27	6.24	9.5
Plumbing, heating, and air-conditioning contractors		[4]	35.95	66.60	7.00	4.39	6.59	5.87	6.8
Other specialty trade contractors		2.53 0.01	19.59 0.14	44.56 0.68	5.48 0.09	2.26 0.04	3.78 0.12	3.58 0.19	3.0 0.1
Manufacturing Food manufacturing		0.01	1.26	9.59	0.09	0.16	0.12	0.19	0.8
Animal food manufacturing, grain and oilseed milling		[4]	0.52	24.24	0.51	0.10	1.66	2.07	2.
Sugar and confectionery product		[23]	[4]		0.71	0.32	0.82	1.69	0.9
Fruit and vegetable preserving, and specialty food		[4]	[4]	7.66	0.79	0.79	0.76		2.0
Dairy product		[4]	12.70	1.54	5.11	1.61	3.04	2.59	2.7
Meat and seafood processing	2.01	[4]	3.38	41.41	2.27	1.62	2.85	2.70	3.0
Bakeries and tortilla manufacturing		[4]	4.07	9.80	1.48	1.45	2.28	3.44	3.5
Other food		[4]	1.86	3.95	0.49	0.13	0.32	1.65	1.4
Beverage and tobacco product manufacturing		[4]	0.72	1.88	0.09	0.26	0.50		1.7
Soft drink and ice		[4]	0.65	12.59	0.47	0.42	1.20	0.99	0.7
Breweries Wineries and distilleries		[4] [4]	[4] 2.48	- [4]	0.11 0.42	0.34 1.55	0.30 2.72	3.66 4.42	9.6
Tobacco manufacturing		[4]	2.40	[4]	0.42	0.24	0.70	0.63	0.7
Textile mills and textile product mills		1.23	[4]	21.24	8.63	2.34	9.91	3.49	3.8
Textile mills		[4]	[4]	[4]	13.68	3.65	5.37	5.26	6.9
Textile product mills		11.55	[4]	67.46	11.09	3.13	17.11	4.73	4.7
Apparel manufacturing	1.64	[4]	1.05	-	2.66	2.90	4.71	4.62	3.2
Apparel knitting mills		[4]	[4]	-	28.98	3.79	39.50	10.01	5.7
Cut and sew apparel contractors and manufacturers		[4]	0.76	-	1.36	3.46	4.60	4.98	
Apparel accessories and other apparel		[4]	16.27		10.59	10.88	20.17	16.57	14.0
Leather and allied product manufacturing		[4]	[4]	[4]	7.96	3.74	4.42	7.20	7.0
Wood product manufacturing		4.49 0.04	31.75 0.06	5.54 1.10	8.29 0.76	1.88 0.32	3.30 0.52		3.5 0.7
Paper manufacturing Pulp, paper, and paperboard mills		[4]	0.00	0.08	0.70	0.32	0.52		
Converted paper product			[4]	17.74	1.09	0.22	0.38		1.0
Printing and related support activities		0.51	25.56	28.46	2.03	2.27	5.17	4.25	4.
Petroleum and coal products manufacturing			0.02	0.98	0.59		0.13		
Petroleum refineries (including integrated)	0.02	[4]	[4]	[4]	0.34	0.02	0.03	0.05	0.
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.
Chemical manufacturing	0.05	0.02	0.17	0.39	0.08	0.07	0.14	0.30	0.2
Basic chemical			2.41	[4]		0.12	0.24		
Resin, synthetic rubber, and fibers and filaments		[4]	3.76	[4]	2.46	0.45	1.50	1.73	0.8
Pharmaceutical and medicine			0.15			0.08	0.16		
Paint, coating, and adhesive			1.87	[4]	2.79 0.21	1.24 0.26	3.03 0.35		1.1
Soap, cleaning compound, and toilet preparation		0.08 0.12	1.24 1.42	6.21 [4]	1.06	0.26	1.02		1.0
Other chemical product and preparation Plastics and rubber products manufacturing			3.21	3.26	2.59	0.88	2.29		
Plastics product		1.98	4.26	3.46	2.39	1.24	2.88	2.55	2.9
Rubber product.			2.43	[4]	5.62	0.82	2.18		
Nonmetallic mineral product manufacturing			2.37	[4]	2.72	0.51	0.80		
Clay, refractory, and other nonmetallic mineral product			3.33		3.77	2.16	2.98		3.0
Glass and glass product		[4]	0.83		7.37	0.74	0.74	3.19	4.0
Cement, concrete, lime and gypsum product	3.15	[4]	5.99	[4]	3.53	0.74	1.69		
Primary metal manufacturing			1.98		1.43	0.34	0.54	0.92	
Iron, steel mills and steel product			8.76				1.17		
Nonferrous metal production and processing	2.13	[4]	3.41	[4]	2.4	0.32	0.44	1.08	1.

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]

	of dollars]			(Coefficient of va	ariation (Percent	1)		
	Total income	Foreign	General	Prior year	Total income	industry (Forest)	.,		
Minor industry	tax before	tax	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
miles industry	credits [7]	credit	credit	credit	credits [2]	Total accord	1101 1101111	assets	deduction
Manufacturing continued	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Manufacturingcontinued Foundries	1.08	3.47	1.11	_	1.12	2.85	2.42	4.97	3.08
Fabricated metal product manufacturing		0.25	3.45	19.31	1.68	0.40	0.87		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		[4]	12.38		5.00	1.11	3.29	5.42	5.98
Architectural and structural metals Boiler, tank, and shipping container		[4] 2.38	9.54 [4]	5.27 63.88	7.84 3.67	3.24 1.48	5.37 7.33	5.70 2.10	4.43 1.68
Coating, engraving, heat treating, and allied activities		[4]	35.48	1	9.46	5.96	13.21	10.91	8.73
Other fabricated metal product		0.35	3.87		2.06	0.54	0.81	3.16	
Machinery manufacturing		0.28	1.75		1.01	0.34	0.78	1.21	1.33
Agriculture, construction, and mining machinery		0.10	0.73		1.01	0.40	1.03	1.37	2.28
Industrial machinery Commercial and service industry machinery		0.71 2.28	3.78 1.94	[4]	3.47 3.65	1.49 1.10	2.03 3.82	4.21 1.78	4.61 0.82
Ventilation, heating, air-conditioning, and	. 2.03	2.20	1.54	_	3.03	1.10	3.02	1.70	0.02
commercial refrigeration equipment	5.01	4.14	21.42	[4]	5.47	1.17	2.76	3.07	2.20
Metalworking machinery		[4]	3.73		11.31	3.70	6.86	8.61	11.26
Engine, turbine and power transmission equipment		[4]	4.95		4.74	0.72	1.21	1.53	1.09
Other general purpose machinery		0.53 0.02	6.76 0.32		2.57 0.23	0.90 0.13	1.69 0.48	3.04 0.52	2.77 0.29
Computer and electronic product manufacturing Computer and peripheral equipment		0.02	0.32		0.23	0.13	0.48	0.52	0.29
Communications equipment		0.01	0.68		0.23	0.32	0.92		0.44
Audio and video equipment manufacturing, and reproducing									
magnetic and optical media		[4]	18.55		6.28	0.64	12.32		
Semiconductor and other electronic component		0.04	0.27		0.53	0.33	0.48	0.78	0.48
Navigational, measuring, electromedical, and control instruments Electrical equipment, appliance, and component manufacturing		0.07 0.05	1.91 0.87	[4] 0.08	0.58 1.79	0.44 0.10	0.68 0.44	1.41 0.47	1.34 0.30
Electrical lighting equipment and household appliance		[4]	0.16		3.82	0.05	0.17	0.25	0.12
Electrical equipment		0.23	1.38	-	1.21	0.88	0.84	1.53	1.64
Other electrical equipment and component		1.03	12.99		3.87	0.83	1.92	3.10	2.33
Transportation equipment manufacturing		0.08	0.21		0.26	0.09	0.52	0.25	0.18
Motor vehicles and parts Aerospace product and parts		0.37 [23]	1.72 0.13	49.99 29.64	1.26 0.24	0.11 0.13	1.99 0.22	0.27 0.45	0.21 0.36
Ship and boat building.		[4]	0.13		0.24	1.18	1.60	4.30	2.24
Other transportation equipment and railroad rolling stock		[4]	3.52	7.84	3.51	1.82	3.43	2.83	1.71
Furniture and related product manufacturing		[4]	10.61	[4]	4.45	2.86	7.34	4.95	6.69
Miscellaneous manufacturing		0.11	1.26		0.47	0.42	0.85	1.37	0.92
Medical equipment and supplies Other miscellaneous manufacturing		0.02 0.87	1.33 4.21	1.80 27.61	0.44 1.64	0.28 1.68	0.49 4.23	0.99 3.37	0.62 2.94
Wholesale and retail trade		0.10	0.36		0.18	0.14	0.33	0.35	
Wholesale trade		0.21	0.40	1.90	0.39	0.19	0.41	0.60	0.55
Merchant wholesalers, durable goods		1.46	1.97	3.28	0.95	0.47	1.00	0.98	0.75
Motor vehicle and motor vehicle parts and supplies		17.26	9.36		2.41	0.75	1.81	0.57	0.29
Lumber and other construction materials Professional and commercial equipment and supplies		2.88 0.05	51.98 1.87	45.95 9.22	5.32 1.51	4.49 1.17	6.17 1.86	6.37 2.92	6.52 2.28
Metal and mineral (except petroleum)		[4]	1.54	10.77	4.34	2.23	3.59	3.01	4.24
Electrical and electronic goods		1.19	4.02	10.06	2.59	1.00	2.55	2.53	2.07
Hardware, plumbing, heating equipment and supplies		49.66	19.23		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		0.05			0.36		0.39		
Paper and paper product		4.63	2.13		6.50	4.36	8.23		7.74
Drugs and druggists' sundries		0.18			0.28	0.50	1.09		0.81
Apparel, piece goods, and notions		0.03	[4]		0.99	1.55	1.35		
Grocery and related product Farm product raw material		0.05	0.09 0.66		0.65 1.68	0.35 1.21	0.38 1.67	1.04 3.47	1.49 3.53
Chemical and allied products		[4] 0.44	20.37		5.24	2.37	3.25		3.36
Petroleum and petroleum products		0.09	9.02		1.22	1.01	1.66	2.60	1.80
Beer, wine, and distilled alcoholic beverage	. 4.88	2.47	5.28		5.15		2.88		
Miscellaneous nondurable goods		0.99	7.13		2.73	2.17	5.09		4.35
Wholesale electronic markets and agents and brokers		0.00	[4]		27.18	15.32	51.16		35.27
Retail trade		0.06 2.74	0.65 3.05		0.14 1.66	0.23 1.14	0.54 3.68	0.44 1.72	0.44 2.18
New and used car dealers		45.28	23.50		3.81	1.72	4.80		2.55
Other motor vehicle and parts dealers		2.75	1.68		1.52	2.86	5.76		4.16
Furniture and home furnishings stores		[4]	5.22		1.61	3.21	9.40		3.56
Electronics and appliance stores		0.32	18.34		0.50	1.99	4.02		
Building material and garden equipment and supplies dealers Homes centers; paint and wallpaper stores		[23] [23]	5.43 [4]		0.42 0.15	0.97 0.41	2.11 0.80	1.49 0.51	1.38 0.37
Hardware stores		[23]	[4]		14.53	10.15	14.95		
Other building material dealers		-	82.52		8.91	4.15	9.22		
Lawn and garden equipment and supplies stores Endnotes at end of table section. Detail may not add to total because of rounding. See text		-	24.30		25.52	11.84	19.81	16.40	16.26

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]

[All figures are estimates based on samplesmoney amounts are in thousands of	of dollars]				Coefficient of ve	riation (Paraon	+\		
	Total income	Foreign	General	Prior year	Total income	riation (Percen	t)		T
Minariadosta		-				T-4-14-	Networth	Dannaiable	Danasiation
Minor industry	tax before	tax	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credits [7]	credit	credit	credit	credits [2]			assets	deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Wholesale and retail tradecontinued									
Retail tradecontinued	0.50	10.50	1.00	2.25	0.00	0.01	2.00	0.00	1.12
Food, beverage and liquor stores Food and beverage stores	0.59 0.57	13.53 13.53	1.09 1.09	2.25 0.29	0.60 0.58		2.06 1.94	0.98 1.00	
Beer, wine, and liquor stores	22.05	10.00	[4]		22.04	9.41	20.38	12.62	
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	
Clothing and clothing accessories stores		[4]	0.43		0.33	0.87	1.64	0.70	
Sporting goods, hobby, book, and music stores	1.67 0.03	[4]	0.48 0.03	0.49	2.05 0.04	2.07 0.13	8.58 0.21	2.35 0.16	
General merchandise stores	1.13	[23] 0.01	5.44		1.57	2.27	5.04	3.75	
Nonstore retailers		0.17	4.23	8.61	0.97	0.26	0.40	3.72	
Wholesale and retail trade not allocable	-	-	-	-	-	96.60	75.35	-	-
Transportation and warehousing		0.16	1.68		0.81	0.37	0.99	0.63	
Air, rail, and water transportation		[4]	4.45	4.78	0.68	0.29	1.25	0.41	0.81
Air transportation	9.65 0.22	[4] [4]	[4] 4.54	4.78	10.30 0.13	0.49 0.14	8.50 0.25	0.93 0.15	
Rail transportation Water transportation		[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	
Transit and ground passenger transportation	20.12	[4]	30.83	38.71	22.18	4.90	10.89	8.22	
Pipeline transportation		-	[4]	[4]	3.42	0.76	2.15	0.42	
Other transportation and support activities	0.97	0.17	0.93	4.61	1.26	1.03	2.09	2.02	
Warehousing and storage		0.35 0.15	14.74 0.34	0.29 0.13	4.77 0.15	2.79 0.08	3.59 0.43	5.31 0.22	4.89 0.26
Publishing industries (except Internet)	0.12	0.13	0.34	4.14	0.13	0.06	1.57	1.41	0.20
Newspaper publishers		4.56	[4]	43.27	2.15	1.25	14.79	3.46	
Periodical publishers		[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	
Database directory and other publishers		1.97	[4]		3.58	1.27	6.38	8.03	
Software publishers Motion picture and sound recording industries	. 0.15 0.53	0.01 0.29	0.48 2.54		0.25 0.73	0.27 0.55	1.57 3.61	0.71 3.45	0.61 2.13
Motion picture and video industries	0.55	0.29	2.54	17.97	0.73	0.55	3.01	3.43	2.13
(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	0.00	0.57	0.00	0.00	0.04	0.07	0.20	0.42	0.14
Internet service providers) Data Processing, Hosting, and Related Services	0.22 1.64	0.57 [4]	0.98 [4]		0.24 1.92	0.07 0.99	0.30 2.30	0.13 2.38	
Other information services	0.32	0.02	0.08		0.38	0.68	1.24	2.65	
Finance and insurance	0.09	0.08	0.24		0.10	0.01	0.03	0.30	
Credit intermediation	0.16	0.64	0.11	0.16	0.17	0.04	1.17	0.35	
Depository credit intermediation	0.04	[4]	[4]	0.15	0.04	0.04	2.70	0.10	
Commercial banking Savings institutions, credit unions, and other	0.08	[4]	[4]	0.13	0.08	0.19	1.89	0.32	0.15
depository credit intermediation	0.04	[4]	[4]	[4]	0.04	0.04	3.61	0.10	0.14
Nondepository credit intermediation		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		0.36		0.52	0.12	
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	1.75	[20]	ניין	ניין	2.11	0.04	4.04	3.13	4.04
(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		0.26	0.96		0.28		0.21	1.08	
Investment banking and securities dealing		0.16	[4]		0.08	0.02	0.22 0.54	0.20 1.92	
Securities brokerage Commodity contracts dealing and brokerage	0.49 2.19	0.13 33.23	2.54 [4]		0.51 1.78	0.05 0.34	5.57	1.92	
Securities, commodity exchanges, and other	2.10	00.20	נייו	["]	1.70	0.04	0.01	11.04	0.10
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		0.11	0.02	0.10	0.46	
Life insurance	0.14	[23]	[4]	0.06	0.24	[23]	0.01	[23]	
Mutual property and casualty companies (Form 1120-PC)	0.13 0.07	0.01 0.02	[4]		0.14 0.08	0.06 0.04	0.08 0.22	0.19 0.10	
Insurance agencies and brokerages	2.58	[23]	[4] 0.93	0.11 33.74	0.08 4.45	1.10	1.70	4.88	
Other insurance related activities	2.50	[20]	0.93	00.74	110	1.10	1.70	7.50	0.02
(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	
Open-end investment funds (Form 1120-RIC)	2.31				2.31	0.01	0.01	1.81	
Other financial vehicles (including mortgage REIT's)	1.04	1.51	59.13	[4]	1.08	0.08	0.16	0.55	0.53

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]

[All figures are estimates based on samplesmoney amounts are in thousands of	or dollarsj			(Coefficient of va	riation (Percen	t)		
	Total income	Foreign	General	Prior year	Total income	matton (i crocii	'		
· · · · · · ·		-		· ·					
Minor industry	tax before	tax	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credits [7]	credit	credit	credit	credits [2]			assets	deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Finance and insurancecontinued	1.93	4.80	3.66	2.38	2.12	0.33	0.94	0.65	0.98
Real estate and rental and leasing	3.04	16.66	22.57	1.98	3.20		0.94	0.63	
Lessors of buildings (including Equity REIT's)		61.82	41.73	17.33	4.94	0.57	1.58	0.88	0.98
Lessors of miniwarehouses, self-storage units,		01.02		11.00		0.01		0.00	0.00
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	1.10	0.42	1.81	[4]	1.36	1.32	1.81	3.86	3.74
(except copyrighted works) Professional, scientific, and technical services	0.67	0.42	1.68	[4] 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,	0.00	1.1	20.01		0	1.00	10.10	0.01	0
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		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 0.04	0.18	0.03 [23]	2.62	0.33 0.07	0.01 0.01	0.06 0.01	0.11 0.06	0.05 0.01
Offices of bank holding companies Offices of other holding companies	0.66	[4] 0.39	6.33	[4] 10.75	1.39	0.51	0.88	3.57	7.25
Administrative and support and waste management	0.00	0.55	0.55	10.73	1.55	0.50	0.00	3.57	7.25
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		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		0.81	1.76	4.79	3.69	3.27
Health care and social assistance Offices of health practitioners and outpatient care centers	0.92 2.29	1.86 64.13	2.44 20.85	7.74 24.52	0.94 2.31	0.63 1.18	4.27 8.12	1.43 2.69	1.94 3.73
Offices of physicians	6.13	65.62	47.89	14.06	6.20		24.69	4.56	
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		27.30	9.06		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		3.31	2.04	29.71	3.60	
Accommodation and food services		0.01	1.85				1.79	1.16	
Accommodation	1.46 0.58	[4] 0.01	1.55 2.01	0.99 39.71	3.55 1.02		1.94 3.03	1.54 1.72	1.57 2.13
Food services and drinking places Other services	3.88	0.86	2.01 2.31	15.87	4.23		4.90		
Repair and maintenance	9.00	1.39	16.73	[4]	9.69		10.76	4.60	
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		12.67	3.68	9.86	8.58	
Personal and laundry services	3.99	1.09	1.28		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		7.02	9.51	9.98
Not allocable	93.25	-	-	-	93.25	94.34	94.34	-	<u>-</u>

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]

	1		T 0:	Size of total assets	04.00	A 5 00
Item	Total returns of		\$1	\$500,000	\$1,000,000	\$5,000,000
	active corporations	Zero assets	under	under	under	under
	(1)	(=)	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
North an of actions	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	5,824,545	994,788	3,889,921	370,940	409,100	67,655
Cash	75,965,019,409 4,852,747,568	-	375,361,001 90,335,042	260,582,744 45,489,920	867,428,626 127,765,957	471,963,089 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 27,573,505,524	-	2,218,566 17,359,901	2,163,230 17,291,939	7,667,414 75,727,593	2,821,751
Other investments		-		, - ,		51,665,503
Depreciable assets	9,613,451,456 4,711,042,846	-	419,191,271 317,337,320	194,893,028 129,833,356	526,514,758 325,344,091	229,479,213 134,504,446
Less: Accumulated depreciation 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 3,018,667,754	-	13,553,957 49,044,716	8,379,441 21,540,995	33,984,241 70,336,902	21,629,456 43,688,553
Capital stock	24,109,655,430	-	116,196,307	51,858,904	171,851,443	109,435,259
		-				
Retained earnings, appropriated	198,497,968 1,825,587,125	-	1,542,420 -140,849,610	1,902,804 2,678,175	3,372,184 21,754,096	926,653 17,561,496
Retained earnings, unappropriated [26] 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	1,266,464
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		354,541	72,779	10,336	193,768	60,425
Net long-term capital gain reduced by net short-term capital loss		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 2,430,417,317	15,174,929 33,401,062	180,648,543 266,729,306	36,687,684 77,338,665	65,071,951 198,969,201	22,552,957 86,200,840
Salaries and wages	162,600,239	2,228,603	15,929,845	5,902,029	12,214,692	4,547,130
RepairsBad 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	21,521,952 241,468,941	119,167 3,465,959	100,333	35,446	97,893	64,591
Advertising	166,270,002	2,125,750	18,535,814 13,869,745	5,266,467 3,080,510	13,296,140 6,553,377	6,587,517 2,893,266
Pension, profit-sharing, etc., plans Employee benefit programs	336,333,981	2,125,750	19,064,135	6,720,591	19,371,470	2,893,266 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

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]

			Si	ze of total assetscon	tinued		
Item	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	under	under	under	under	under	under	or
	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
Number of actions	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns Total assets	42,016 647,860,693	15,965 560,423,177	10,398 737,471,326	9,651 1,547,193,276	5,120 1,852,957,407	6,386 7,181,228,635	2,604 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 Investments in Government obligations	96,084,944 3,235,514	66,153,038 7,328,451	60,034,803 18,095,257	79,700,867 50,620,495	68,876,533 63,197,771	201,666,703 234,946,936	622,699,067 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 Mortgage and real estate loans	7,732,281 5,460,371	4,872,133 6,390,168	3,481,802 16,126,154	2,791,613 51,464,403	2,964,615 78,022,616	14,692,319 259,560,831	613,201,594 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	5,753,813,425
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 Less: Accumulated depletion	3,586,257 1,413,500	4,641,907 1,731,362	5,121,599 2,383,250	16,896,671 8,946,873	15,089,013 6,964,561	86,339,969 35,667,624	491,931,948 219,157,980
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 79,052,921	560,423,177 61,055,120	737,471,326 71,903,407	1,547,193,276 132,349,309	1,852,957,407 133,592,489	7,181,228,635 443,469,554	61,462,549,435 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 Mortgages, notes, and bonds payable in one year or more	31,332,287 120,806,600	18,256,134 96,328,414	14,623,215 113,273,531	18,360,022 198,414,695	16,248,506 218,900,836	46,380,600 919,804,790	679,942,539 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 24,049,835	1,307,267 -22,304,266	1,518,130 -48,164,475	3,328,630 -73,305,811	4,105,244 -122,472,725	19,779,308 -310,381,692	159,281,773 2,477,022,101
Retained earnings, unappropriated [26] Less: Cost of treasury stock	12,142,571	-22,304,266 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	12,501,876,197
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
RentsRoyalties	1,378,531 448,143	1,240,698 524,640	1,775,496 1,096,433	4,521,315 2,138,644	4,508,329 2,973,662	15,877,346 19,921,941	99,897,248 130,408,703
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 Other receipts	139,338 15,970,933	233,219 12,522,848	405,817 19,073,321	965,959 30,250,968	2,238,199 33,228,285	7,719,732 110,007,960	93,881,748 714,472,676
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	524,992,827	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 6,175,346	42,836,871 3,062,247	37,897,030 2,824,207	44,253,845 2,711,414	51,519,803 2,099,065	119,783,896 4,621,871	216,172,034 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	20,273,563 103,003,636	10,897,959 69,300,187	9,574,363 72,696,807	10,428,400 98,567,817	7,383,703 89,415,744	17,320,862 299,247,582	32,070,344 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 18,948,958	14,248,336	13,558,430 12,533,622	18,464,718 16,508,868	18,389,323 15,717,701	53,746,774 52,731,381	150,166,368
Taxes paidInterest paid	18,948,958 9,593,368	12,220,996 8,808,975	12,533,622	16,508,868 22,154,101	15,717,701 25,888,075	52,731,381 91,570,684	218,825,224 834,103,167
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	19,434,206 298,507	15,864,819 189,322	17,309,856 277,953	25,697,089 557,028	24,506,282 616,779	93,214,576 3,290,027	432,069,873 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 Domestic production activities deduction	13,206,943 181,307	9,049,921 158,116	9,964,601 231,339	13,546,959 415,784	13,234,870 486,695	44,693,372 1,541,864	174,944,708 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	4,986,453	6,019,773	19,006,664	16,809,682	85,105,191	534,442,398
Constructive taxable income from related foreign corporations	157,762 14,253,228	158,186 4,750,386	338,413 5,439,102	730,511 16,803,572	1,169,597 14,228,970	9,093,514 80,772,564	137,618,764
Net income (less deficit)	14,253,228 9,865,465	4,750,386 8,968,021	5,439,102 12,208,736	16,803,572 20,444,964	14,228,970 24,838,282	80,772,564 91,989,958	634,017,953 654,214,641
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 Prior year minimum tax credit	66,118 19,514	95,959 22,405	99,150 28,365	201,483 55,175	258,032 61,626	1,328,782 225,892	11,067,801 933,418
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
	Ì			·			
Distributions, except Form 1120S:							
Distributions, except Form 1120S: Cash and property except own stock Corporation's own stock	4,167,142 55,752	4,145,279 59,596	5,829,255 111,620	15,802,745 246,796	15,958,473 78,906	71,769,379 644,036	444,580,959 1,011,236

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]

Number of returns	Total returns with net income (1) 3,148,768 50,635,842,314 2,789,529,990 7,465,368,946 140,524,048 1,025,550,974 1,851,530,971 1,371,309,371 3,469,305,969 163,392,305 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,688 50,635,842,314 3,642,868,632	Zero assets (2) 442,672	\$1 under \$500,000 (3) 2,182,773 214,870,350 64,259,671 19,988,454 172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832 21,327,633	\$500,000 under \$1,000,000 (4) 202,668 142,646,219 32,221,049 21,323,880 357,248 17,960,955 44,357 138,566 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	\$1,000,000 under \$5,000,000 (5) 224,424 480,730,259 89,518,479 99,555,449 1,355,272 77,242,904 868,787 519,083 30,987,387 11,989,806 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	\$5,000,000 under \$10,000,000 (6) 39,365 274,518,276 45,083,104 60,473,391 961,614 50,212,096 642,513 799,461 18,720,973 4,537,086 1,536,533 25,609,230 127,200,907 81,411,817 1,070,621
Number of returns	(1) 3,148,768 50,635,842,314 2,789,529,900 7,465,368,946 140,524,048 1,025,550,974 1,851,530,971 1,371,309,371 3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632	(2)	\$500,000 (3) 2,182,773 214,870,350 64,259,671 19,998,454 172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	\$1,000,000 (4) 202,668 142,646,219 32,221,049 21,323,880 357,248 17,960,955 44,357 138,586 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,889 135,585	\$5,000,000 (5) 224,424 480,730,259 89,518,479 99,555,449 1,355,272 77,242,904 868,787 519,083 30,987,387 11,989,806 33,348,996 36,891,303 275,485,026 186,485,791 1,142,873	\$10,000,000 (6) 39,365 274,518,276 45,083,104 60,473,391 961,614 50,212,096 642,513 799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Total assets Cash Notes and accounts receivable Less: Allowance for bad debts Inventories Investments in Government obligations Tax-exempt securities Other current assets Loans to shareholders Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	3,148,768 50,635,842,314 2,789,529,990 7,465,368,946 1,40,524,048 1,025,550,974 1,371,309,371 3,469,305,969 163,392,305 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,688	` '	(3) 2,182,773 214,870,350 64,259,671 19,998,454 172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	(4) 202,668 142,646,219 32,221,049 21,323,880 357,248 17,960,955 44,357 138,566 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	(5) 224,424 480,730,259 89,518,479 99,555,449 1,355,272 77,242,904 868,787 519,083 30,987,387 11,989,806 36,891,303 275,485,026 186,485,791 1,142,873	(6) 39,365 274,518,276 45,063,104 60,473,391 961,614 50,212,096 642,513 799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Total assets Cash Notes and accounts receivable Less: Allowance for bad debts Inventories Investments in Government obligations Tax-exempt securities Other current assets Loans to shareholders Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	3,148,768 50,635,842,314 2,789,529,990 7,465,368,946 1,40,524,048 1,025,550,974 1,371,309,371 3,469,305,969 163,392,305 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,688	` '	2,182,773 214,870,350 64,259,671 19,998,454 172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,044 4,762,832	202,668 142,646,219 32,221,049 21,323,880 357,248 17,960,955 44,357 138,566 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869	224,424 480,730,259 89,518,479 99,555,449 1,355,272 77,242,904 868,787 519,083 30,987,387 11,989,806 33,481,996 36,891,303 275,485,026 186,485,791 1,142,873	39,365 274,518,276 45,063,104 60,473,391 961,614 50,212,096 642,513 799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Total assets Cash Notes and accounts receivable Less: Allowance for bad debts Inventories Investments in Government obligations Tax-exempt securities Other current assets Loans to shareholders Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	50,635,842,314 2,789,529,990 7,465,368,946 1,025,550,974 1,851,530,971 1,371,309,371 3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,688	442,672	214,870,350 64,259,671 19,998,454 172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	142,646,219 32,221,049 21,323,880 357,248 17,960,955 44,357 138,566 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869	480,730,259 89,518,479 99,555,449 1,355,272 77,242,904 868,787 519,083 30,987,387 11,989,806 33,481,996 36,891,303 275,485,026 186,485,791 1,142,873	274,518,276 45,083,104 60,473,391 961,614 50,212,096 642,513 799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Cash Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations Tax-exempt securities. Other current assets Loans to shareholders Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation Depletable assets. Less: Accumulated depletion Land Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	2,789,529,990 7,465,368,946 140,524,048 1,025,550,974 1,851,530,971 1,371,309,371 3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 228,811,352 3,104,631,795 518,988,552 3,746,559,698 50,635,842,314 3,642,868,632		64,259,671 19,988,454 172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,044 4,762,832	32,221,049 21,323,880 357,248 17,960,955 44,357 138,586 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	89,518,479 99,555,449 1,355,272 77,242,904 868,787 519,083 30,987,387 11,989,866 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	45,063,104 60,473,391 961,614 50,212,096 642,513 799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations. Tax-exempt securities. Other current assets. Loans to shareholders. Mortgage and real estate loans. Other investments. Depreciable assets Less: Accumulated depreciation Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	7,465,368,946 140,524,048 1,025,550,974 1,851,530,971 1,371,309,371 3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,688 50,635,842,314 3,642,868,632		19,998,454 172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	21,323,880 357,248 17,960,955 44,357 138,586 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	99,555,449 1,355,272 77,242,904 868,787 519,083 30,987,387 11,989,806 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	60.473,391 961,614 50,212,096 642,513 799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Less: Allowance for bad debts. Inventories. Investments in Government obligations	140,524,048 1,025,550,974 1,851,530,971 1,371,309,371 3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,688		172,585 21,677,549 48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	357,248 17,960,955 44,357 138,566 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	77,242,904 868,787 519,083 30,987,387 11,989,806 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	961,614 50,212,096 642,513 799,461 18,720,93 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Inventories. Investments in Government obligations. Tax-exempt securities. Other current assets. Loans to shareholders. Mortgage and real estate loans. Other investments. Depreciable assets Less: Accumulated depreciation Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	1,851,530,971 1,371,309,371 3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632	- - - - - - - - - - - - - - - - - - -	48,024 208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	44,357 138,566 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	868,787 519,083 30,987,387 11,989,866 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	642,513 799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Tax-exempt securities Other current assets Loans to shareholders Mortgage and real estate loans. Other investments Depreciable assets Less: Accumulated depreciation Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	1,371,309,371 3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,495 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,688	- - - - - - - - - - - - - - - - - - -	208,536 11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	138,586 8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	519,083 30,987,387 11,989,806 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	799,461 18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Other current assets Loans to shareholders Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	3,469,305,969 163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,698 56,635,842,314 3,642,868,632	- - - - - - - - - -	11,134,341 18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	8,709,601 7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	30,987,387 11,989,806 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	18,720,973 4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Loans to shareholders	163,392,305 1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632	- - - - - - - - - - -	18,311,365 760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	7,523,078 662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	11,989,806 3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	4,537,066 1,536,533 25,609,230 127,200,907 81,411,817
Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation Lead Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	1,621,591,205 21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,988,552 3,746,559,698 50,635,842,314 3,642,868,632	- - - - - - - - -	760,981 8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	662,107 8,969,149 104,227,727 74,857,405 241,869 135,585	3,348,996 36,891,303 275,485,026 186,485,791 1,142,873	1,536,533 25,609,230 127,200,907 81,411,817
Other investments Depreciable assets Less: Accumulated depreciation Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	21,303,373,322 5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632	- - - - - - -	8,582,079 236,157,538 185,771,499 529,720 202,084 4,762,832	8,969,149 104,227,727 74,857,405 241,869 135,585	36,891,303 275,485,026 186,485,791 1,142,873	25,609,230 127,200,907 81,411,817
Depreciable assets Less: Accumulated depreciation Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets. Total liabilities.	5,948,682,496 3,017,793,515 288,056,973 125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632		236,157,538 185,771,499 529,720 202,084 4,762,832	104,227,727 74,857,405 241,869 135,585	275,485,026 186,485,791 1,142,873	127,200,907 81,411,817
Depletable assets	288,056,973 125,576,937 288,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632	- - - - - - - -	529,720 202,084 4,762,832	241,869 135,585	1,142,873	
Less: Accumulated depletion	125,576,937 289,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632	: : : :	202,084 4,762,832	135,585		1,070,621
Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities	289,811,352 3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632		4,762,832			
Intangible assets (amortizable)	3,104,631,795 518,958,552 3,746,559,698 50,635,842,314 3,642,868,632				703,399	525,408
Less: Accumulated amortization Other assets Total liabilities	518,958,552 3,746,559,698 50,635,842,314 3,642,868,632			7,385,409 8,467,688	22,112,304 19,025,691	9,298,019 9,510,948
Other assets	3,746,559,698 50,635,842,314 3,642,868,632		10,443,232	3,171,408	8,486,637	3,240,419
Total liabilities	3,642,868,632		3,701,027	3,292,409	9,073,270	5,982,672
Accounts payable		-	214,870,350	142,646,219	480,730,259	274,518,276
Accounts payable		-	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 Mortgages, notes, and bonds payable in one year or more	312,539,673 5,714,017,647	-	35,880,243 45,974,918	12,054,719 30,177,822	29,367,838 86,525,023	10,104,531 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 17,946,295,437	- 330.791.869	9,666,635	4,428,274	14,663,908	7,231,435
Total receipts Business receipts	15,839,436,683	248,110,972	1,181,058,177 1,157,421,918	403,185,530 394,040,573	1,191,220,323 1,167,277,421	631,790,075 618,434,639
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 Dividends received from domestic corporations	40,785,448 16,836,290	3,272,514 69,037	1,641,752 98,491	617,163 54,726	1,932,440 279,523	820,855 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	373,778,658	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	6,668,696,653 599,779,848	44,528,409 4,682,938	284,776,564 44,436,370	142,420,481 23,608,506	518,138,626 74,268,790	313,807,674
Cost of labor Additional inventory costs (section 263A)	71,396,935	380,350	2,764,440	673,123	5,340,526	34,736,398 3,603,040
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	130,427,776 301,310,486	3,627,758 4,519,141	1,061,911 52,898,458	708,072 14,323,689	2,505,907 31,140,656	1,382,563 12,395,652
Rent paid on business property Taxes paid	338,875,646	4,519,141	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 Employee benefit programs	113,117,367 219,366,080	1,468,541 1,446,685	8,819,034 11,738,128	2,362,528 4,144,386	4,889,496 12,424,084	2,102,409 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	1,614,866,575 891,882,387	66,678,315 45,440,895	112,915,032 6,279,956	29,407,601	72,756,701	33,371,155
Income subject to tax Total income tax before credits [7]	891,882,387 311,851,284	45,440,895 15,811,861	6,279,956 1,129,061	3,272,848 775,073	11,098,387 3,132,460	6,198,058 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

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]

				Size of total assets	continued		
Item	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	under	under	under	under	under	under	or
	\$25,000,000	\$50,000,000	\$100,000,000 (9)	\$250,000,000 (10)	\$500,000,000	\$2,500,000,000	more (13)
North and Continue	(7)	(8)	` ′ ′	. ,	(11)	(12)	
Number of returns Total assets	24,729 382,839,209	9,450 333,288,590	6,363 452,629,515	6,349 1,045,631,493	3,438 1,273,637,404	4,594 5,560,161,189	1,942 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 Investments in Government obligations	. 63,243,825	45,637,314 5,256,861	38,476,226 14,231,093	52,073,391 39,903,378	43,373,641 50,336,561	146,516,288 201,842,172	469,136,787 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 Other investments	. 2,950,239 47,138,897	3,754,582 62,103,991	10,681,403 106,076,397	33,337,735 337,253,207	56,164,731 516,262,150	185,460,444 2,608,738,871	1,322,933,454 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 9,429,799	900,265 6,308,759	440,143 7,304,073	2,515,438 12,236,702	3,615,726 10,295,778	13,671,799 46,703,553	102,178,964 153,974,122
Land 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 Mortgages, notes, and bonds payable in less than one year		39,201,398 26,982,350	47,009,986 25,941,849	93,451,374 37,044,475	89,768,216 29,956,259	331,494,639 127,496,963	2,853,981,666 1,151,689,671
Other current liabilities	44,159,988	48,786,820	91,992,963	240,144,972	279,190,884	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 39,993,883	99,900,828	557,303,299	4,618,823,960
Other liabilities	. 12,161,416 18,293,755	12,334,210 21,222,163	19,835,933 27,464,845	39,993,883 66,735,416	55,323,752 82,253,940	341,411,082 374,072,705	5,077,872,999 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		951,407	978,222	2,202,372	2,960,464	18,463,427	95,330,872
Retained earnings, unappropriated [26]	. 106,547,227 8.389,323	67,931,818	61,732,050	50,114,320 14,289,916	22,173,943	55,449,229	2,542,897,638
Less: Cost of treasury stock	. 8,389,323 787,720,719	5,397,065 533,701,454	7,573,547 508,763,086	679,287,495	19,690,345 629,867,135	152,051,292 2,139,398,648	1,395,174,066 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		1,521,584	3,876,547	12,901,896	18,721,998	76,353,255	667,738,696
Interest on Government obligations: State, local	. 152,014 . 854,393	252,696 596,991	664,711 960,549	2,301,235 1,974,379	2,916,255 2,660,238	10,154,339 10,793,782	27,655,366 72,472,976
RentsRoyalties	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	780,402 113,264	1,219,157	1,152,331	5,124,348	22,430,867
Dividends received from domestic corporations	. 143,698 124,915	133,139 186,623	336,366	385,212 862,912	236,155 1,273,992	1,590,557 8,565,128	13,668,448 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] Inventory, beginning of year	541,938,330 69,702,750	366,709,694 49,466,600	324,900,426 42,262,668	412,027,919 54,523,499	376,353,100 45,102,459	1,125,988,072 152,078,620	4,692,943,976 400,942,763
Purchases		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)		2,236,677	2,054,146	1,903,608	1,568,915	3,898,781	42,433,676
Other costs Less: Inventory, end of year	86,999,722 62,959,754	55,742,845 45,666,681	58,425,700 38,909,530	66,682,582 51,410,904	54,360,614 43,033,984	181,078,384 143,575,447	626,375,247 387,730,395
Compensation of officers		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 Rent paid on business property	. 1,592,295 . 14,215,706	1,232,869 8,642,689	1,339,522 7,753,596	2,674,700 10,542,258	4,381,468 11,840,932	11,411,274 39,581,812	98,509,436 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 Depreciation	. 1,060,665 11,423,451	1,100,495 8,733,949	1,783,828 9,665,803	3,484,833 15,696,925	4,229,661 13,500,114	17,923,012 62,459,452	83,561,986 263,127,784
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		6,216,018	6,480,340	9,536,444	8,052,454	38,879,788	105,218,633
Domestic production activities deduction Net loss, noncapital assets	. 176,923 123,249	157,864 164,217	230,476 238,272	423,551 697,621	497,359 536,049	1,736,098 2,480,971	10,530,507 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		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 Income subject to tax	43,472,900 9,870,148	29,920,312 8,977,256	33,104,332 12,192,067	49,066,456 20,697,233	50,164,142 24,995,594	191,979,453 103,429,315	902,030,177 639,430,628
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 66,116	99,653 95,987	203,253 99,401	490,669 206,162	948,046 258,021	5,681,534 1,490,763	83,532,683 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 43,966	4,878,768 47,816	14,204,148 117,810	15,130,025 93,242	70,453,273 320,507	387,845,157 656,597
Corporation's own stock	. 30,559	43,966	47,816	117,810	93,242	320,507	000,597

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		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	*Total Assets \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Sector and item	of active	Zero assets	φ1 under	under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	under	\$250,000,000 under	under	\$2,500,000,000 or
		Zeio assets											
	corporations (1)	(0)	\$500,000	\$1,000,000 (4)	\$5,000,000	\$10,000,000 (6)	\$25,000,000 (7)	\$50,000,000	\$100,000,000	\$250,000,000 (10)	\$500,000,000 (11)	\$2,500,000,000	more (13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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		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		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	5,107,369,654 716,671,253	_	21,102,620 26,212,810	17,121,106 11,368,800	62,537,808 21,642,482	33,419,304 7,710,803	45,613,668 7,732,281	38,144,418 4,872,133	45,009,733 3,481,802	74,123,204 2,791,613	76,351,305 2,964,615	292,105,292 14,692,319	4,401,841,195 613,201,594
Loans to shareholders 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	4,414,979,840
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 5,694,185,385	_	375,361,001 40,327,951	260,582,744 26.492.914	867,428,626 108,078,372	471,963,089 58,725,965	647,860,693 79,052,921	560,423,177 61,055,120	737,471,326 71,903,407	1,547,193,276 132,349,309	1,852,957,407 133,592,489	7,181,228,635 443,469,554	61,462,549,435 4,539,137,384
Accounts payable 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	60,409,047	223,639,693	3,821,420,229
Other current liabilities	17,929,481,011		44,301,995		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	46.380.600	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			1,706,916,678	851,829,266		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	803,280,934	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	61,095,733 134,670,520	981,586 1,702,270	36,292 868,381	30,318 721,988	187,563	135,158 731,708	258,219	394,252	919,084 1,775,496	2,933,604 4,521,315	3,750,309 4,508,329	13,426,140 15,877,346	38,043,209 99,897,248
Rents Royalties	161,592,002	3.146.265	211.005	721,966 77.858	1,447,210 365,829	278,880	1,378,531 448,143	1,240,698 524,640	1,775,496	2.138.644	2,973,662	19,921,941	120 400 703
Net S-T capital gain less net LT loss	23,413,217	354,541	72,779	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		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			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		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	476,296,427 473,161,532	9,375,427 7,226,364	85,135,884 51,374,541	22,638,887 15,495,448	49,678,508 35,995,237	19,330,177 15,583,191	21,563,594 18,948,958	14,248,336 12,220,996	13,558,430 12,533,622	18,464,718 16,508,868	18,389,323 15,717,701	53,746,774 52,731,381	150,166,368 218,825,224
Taxes paidInterest 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	/ / /	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	126,222,41
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	27,617,279	130,189,442
Pension, profit-sharing, stock, annuity	166,270,002	2,125,750	13,869,745	3,080,510	6,553,377	2,893,266	3,428,335	2,264,749	2,510,951	3,490,983	3,810,009	16,086,411	106,155,915
Employee benefit programs	336,333,981	2,634,959	19,064,135	6,720,591	19,371,470	9,901,453	13,206,943	9,049,921	9,964,601	13,546,959	13,234,870	44,693,372	174,944,708
Net income (less deficit)	918,953,413	33,115,892	65,341,768	13,130,283	27,165,772	9,933,923	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	894,850,255	45,444,229	6,280,017	3,273,469	11,116,234	6,206,239	9,865,465	8,968,021	12,208,736	20,444,964		91,989,958	654,214,64
Total income tax before credits [7]	313,464,460	15,828,263	1,139,696	775,404	3,154,905	2,088,647	3,400,714	3,101,501	4,257,076	7,170,448	8,748,596	32,514,819	231,284,38
Income tax	310,112,420	15,707,623	1,190,071	774,375	3,125,133	2,063,836	3,349,240	3,058,487	4,200,437	7,073,408	8,654,179	32,139,264	228,776,36
Alternative minimum tax	3,118,447	44,988	5,972	1,198	16,837	21,458	39,063	34,372	48,222 203.993	89,016	80,605	322,677	2,414,03
Foreign tax credit	93,565,021 13,333,942	1,940,502 33,776	18,663 32.002	10,321 30,486	23,252 72,637	27,056 47,717	77,849 66,118	99,732 95,959	203,993 99.150	482,595 201.483	935,277 258,032	4,605,461 1,328,782	85,140,32 11,067,80
General business credit Prior year minimum tax credit	1,384,446	10,617	*742	30,460	14,699	11,650	19,514	22,405	,	55,175		225,892	933,41
Total income tax after credits [2]													-
rotal income tax after credits [2]	204,995,622	13,839,827	1,088,201	734,254	3,042,897	2,002,226	3,237,222	2,883,171	3,925,114	6,429,727	7,491,953	26,347,220	133,973,80

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]

0		ļ	0.1	0500	04.00====	05.00		Total Assets	AFO 062 222	0400 000 000		0500 055 555	00 502 222
Sector and Item	Total returns		\$1	\$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	\$2,500,000,0
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations	(2)	\$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)
Agriculture, Forestry, Fishing, and Hunting													
lumber of returns	138,792	16,785	81,494	19,575	18,118	1,572	792	251	104	67	17	17	
otal 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	1
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		1
Tax-exempt securities	319,503	-			*1,601		*31,508	*81,797	53	203,809		734	1
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	1
Mortgage and real estate loans	797,210 15,274,733]	*52,085 858,985	*127,222	264,635 3,308,865	128,067 1,248,100	*67,028	*59,045 1,344,756	78,678	20,450 1,420,808	- 681,628	2 141 505	
Other investments	15,274,733]	24,297,740	795,800 17,893,335	3,308,865	9,606,361	1,465,731 6,907,179	4,100,348	1,008,477 4,196,331	1,420,808 6,878,103	3,142,003	3,141,585 6,077,263	
Depreciable assets	81,398,599]	24,297,740	13,682,595	24,381,781	6,008,174	4,260,581	2,353,375	2,311,650	3,897,496	3,142,003 1,631,464	2,844,488	
Depletable assets	4,323,344		*14,414	*6,704	*201,790	*54,388	257,593	490,510	2,311,030	3,697,490	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	
otal 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	1
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	2 4 4 7 0 2 4	-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	
otal receipts	157,203,773	3,147,831	24,549,485	16,048,154 12.555.437	37,901,973	12,138,091	12,197,824	7,696,022	7,874,479	13,118,708	5,890,710	16,640,496	1
Business receipts	140,706,381 336,186	2,828,018 4,777	20,453,922 29,186	37,732	33,124,009 96,279	11,180,867 23,814	11,273,017 21,439	7,158,735 13,680	7,639,385 14,251	12,585,433 12,577	5,720,250 10,993	16,187,309 71,459	
Interest	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	- 10,000	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]	- 0,001	
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	1
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	1
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	1
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 12,445	131,147	155,142	63,142	520,312	
Amortization Depreciation	360,102 8,164,354	*3,534 127,360	20,589 1,568,300	5,518 1,340,720	23,562 2,443,182	12,265 602,204	12,609 450,426	250,804	63,728 266,759	19,867 408,992	57,284 226,274	128,702 479,331	
•	435,486	1,359	116,086	25,488	56,723	25,860	33,862	21,867	17,955	34,755	8,932	92,598	
Advertising Pension, profit-sharing, stock, annuity	253,368	*1.091	28.579	13.654	46.541	13.520	14,085	19.883	17,933	22.036	26,681	92,596 54.577	
Employee benefit programs		30,457	259,437	135,658	298,115	96,964	86,737	35,661	48,797	116,046	53,135	277,028	
et income (less deficit)		-168,109	212.574	480.687	447,317	-35.016	152,165	-45.976	42.198	315.984	65.859	-95,891	1
come subject to tax		104,262	283,325	252,582	454,369	136,597	191,294	75,292	80,258	334,180	81,191	243,815	
otal 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	1
Prior year minimum tax credit	3,022	-	*94	*31	*4	*686	*761	*730	-	716	-	-	1
Fotal 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	•

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]

=				al assets is in whole	donaroj			Size of	Total Assets					
	Sector and Item	Total returns		\$1	\$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
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$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)
	Mining													
	umber of returns	38,348	5,005	23,397	3,142	3,822	1,201	802	359	195	176	73	108	70
	otal assets	894,303,401	-	2,838,780		8,781,325	8,465,660	12,943,771	12,758,915	13,560,437	28,450,919			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		6,357,692	16,945,013
	Notes and accounts receivable	125,478,637 836,610	-	319,721 12,074	226,861	1,254,933	1,320,276 10,805	1,485,832	1,470,514 11,937	1,183,203 30,924	2,722,215	3,056,454 44,585	9,306,721	103,131,909
	Less: Allowance for bad debts	23,309,163	-	*58,858	*98,869	*5,339 213,744	282,574	21,198 465,208	357,877	461,655	23,612 883,051	1,171,058	225,631 3,931,431	450,505 15,384,838
	U.S. govt. obligations, total	2,666,345		30,030	90,009	*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		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 72,181,492
	Less: Accumulated depreciation	134,317,280	-	3,284,970		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 Less: Accumulated depletion	414,904,341 197,254,791		619,213 265,322		1,087,699 697,207	1,764,513 782,711	2,837,877 1,140,978	3,543,311 1,285,637	4,108,912 2,071,916	15,340,959 8,395,758	13,860,316 6,643,950	73,658,295 34,611,866	297,886,426 141,261,268
	Land	9,352,316		*13,550		452,566	200,211	409,570	271,724	455,547	677,264			
	Intangible assets (Amortizable)	57,664,578	_	86,078		264,420	789,238	563,154	1,250,598	1,169,453	2,108,451	1,205,827	15,997,834	4,642,682 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 81,100,207
	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
Т	otal liabilities	894,303,401	-	2,838,780		8,781,325	8,465,660	12,943,771	12,758,915	13,560,437	28,450,919		137,511,582	640,756,753 61,790,352 8,225,073
	Accounts payable	76,452,480	-	188,506		1,371,546	1,143,705	1,353,491	815,677	967,074	1,745,305		5,188,128	61,790,352
	Mortgages, notes, and bonds under one year	17,903,144	-	275,445		526,385	541,538	695,967	1,115,491	540,371	1,584,889		4,002,457	8,225,073
	Other current liabilities	48,740,155	-	221,763		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	9,758,875 194,492,147	-	600,466 520,743		355,136 1,673,248	347,547 1,107,785	517,946 1,638,305	683,380 2,413,165	782,252 2,791,213	1,346,336 5,900,964			2,096,690 138,451,965
	Mortgages, notes, bonds, one year or more Other liabilities	149,101,471	-	520,743 117,645	293,141	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	119,612,334 276,093,545 224,969,047
	otal receipts	355,442,321	5,310,252	9,367,795		9,743,757	8,246,511	7,658,219	7,426,579	6,819,322	12,871,540			224,969,047
	Business receipts	315,107,700	4,580,144	9,008,845		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		*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		51,451	68,351	100,596	22,265	22,250	38,540	7,619	176,395	1,296,925 7,151
	Net S-T capital gain less net LT loss	55,089	*07.000	*4.020	*312 *16.679	*27	*47.074	*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 3,009,937	*97,089 131,959	*4,930 19,389		79,548 164,770	*17,874 29,356	78,009 73,639	203,342 93,885	35,190 21,895	117,773 180,996	454,834 171,542	254,538 179,364	1,047,174 1,934,419
	Net gain, noncapital assets Other receipts	21,709,614	408,118	237,535		266,867	333,637	367,035	211,344	427,947	978,730	472,689	4,064,055	13,915,580
	otal deductions	349,477,983	4,889,681	8,709,801		9,540,650	7,755,365	7,622,338	8,025,580	7,055,946	13,716,965			217,988.909
	Cost of goods [19]	165,264,843	1,926,479	3,870,626		4,488,739	3,986,795	3,777,806	3,381,487	3,265,675	6,230,388	4,079,833	22,384,853	217,988,909 107,073,673
	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		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	228,488 234,807	329,463 470,008	188,896	1,401,266	4,648,847 10,811,970
	Interest paidAmortization	15,651,813 7,345,204	163,262 56,999	63,869 *3,452		181,475 80,978	87,388 44,907	134,161 74,727	287,105 168,164	109,851	470,008 471,160	437,222 388,135	2,738,059 2,406,711	3,526,233
	Depreciation	32,621,743	718,845	283.632		600,704	373.946	619,411	668.015	742.035	1,278,581	1,077,874		19.500.070
	Advertising	235,147	2,501	23,169		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		50,944	41,871	27,276	33,403	21,219	75,139	37,448		1,620,770
	Employee benefit programs	4,536,737	74,922	39,583		135,339	116,680	112,835	147,515	117,287	202,597	144,772	835,723	2,572,473
N	et income (less deficit)		421,310	656,473		202,327	489,697	25,920	-600,304	-233,872	-856,665		-1,895,075	9,750,691
lr	come subject to tax	24,126,394	855,036	61,895		192,478	98,927	163,105	129,056	107,665	463,171			19,662,791
	otal income tax before credits [7]	8,707,927	300,222	15,138		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			6,882,568
	Alternative minimum tax	287,208	*1,476	- F41	-	*1,502 *13	*1,439 *2	*1,182 *4	*1,752 *7,555	1,966	7,557	6,635	59,281	204,418
	oreign tax crediteneral business credit	4,726,012 46,154	-	[1]	-	233	59	28	*7,555 *311	10,204 144	19,783 281	214,533 1,087	178,794 1,508	4,295,122 42,494
	rior year minimum tax credit	104.942	2.200	-]	*1.872	39	*292	*278	805	3.654	13,266	1,506	42,494 57.674
	otal 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	2,691,850

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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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		\$1	\$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
Sector and item	of active	Zero assets	پر under	under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or
		Zero assets						u.i.u.o.i					
	corporations		\$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)
Utilities													
Number of returns	6,072	1,008	3,096	755	606	184	99	53	47	45	34	53	9.
Total assets	0,0.2	1,000	402,401	509,513	1,604,968	1,221,197	1,650,361	1,846,285	3,386,435	7,065,923		63,284,259	1,460,436,61
Cash	00,505,004		68,701	200,143	399,845	79,702	176,487	133,229	343,050	544,146		2,656,994	30,843,139
Notes and accounts receivable			*38,385	*40,865	143,149	87,992	162,195	320,154	680,756	601,536	1,136,946		97,490,269
Less: Allowance for bad debts		-	-	-	*3,362	*24	*8,869	*7,111	29,308	28,268	167,783	179,475	3,607,680
Inventories		-	*6,273	*24,860	*6,745	*16,507	84,414	34,789	54,731	96,212	657,626		29,437,493
U.S. govt. obligations, total		-	-	-	-	-		-	210	7,418	-	176,473	2,635,483
Tax-exempt securities		-	*5 404	*42.497		20 570	*186	420.046	100	279,433	700 000	556,283	13,292
Other current assets		1	*5,134 *4,174	*688	60,956 *42,704	38,579 *491	67,849 *962	139,046 *756	303,281 2,580	2/9,433	728,832 12,045	3,625,386 5,400	69,178,90° 57
Loans to shareholders Mortgage and real estate loans]	4,174	000	42,704	*4.274	902	750	2,360	4.019	81,756	5,400	2 777 38
Other investments]	*2.949	*14,761	*43,197	*71,990	236,940	274,604	606,714	1,371,388	1,646,875	5,970,145	2,777,384 139,661,43
Depreciable assets		-	711,791	416,596	1,234,952	1,220,975	1,282,218	1,195,122	2,037,346	4,641,742		48,725,838	1.182.944.18
Less: Accumulated depreciation			437,911	267,336	618,748	506,596	499,000	459,718	870,496	1,501,066	3,080,512	14,808,598	379,406,07
Depletable assets	12,366,640	-	*3	[1]	-	*1,491	*54,523	-	1,185	106,031	6,512	51,166	12,145,72
Less: Accumulated depletion	4,173,539	-	*3	-	-	*1,444	-	-	663	1,529	4,620	13,271	4,152,01
Land		-	*2,556		33,268	*78,503	32,113	49,311	26,029	126,648	96,253	459,759	3,357,63
Intangible assets (Amortizable)		-	*295	*279	*22,110	*120,292	20,369	90,506	402,735	343,252	748,860	3,090,512	59,674,99
Less: Accumulated amortization		-	*235	*404	*2,878	*6,719	7,008	22,975	95,556	67,619	132,483	606,300	6,278,13
Other assets		-	*289 402,401	*184 509,513	243,030 1,604,968	*15,182 1,221,197	46,982 1,650,361	98,572 1,846,285	-76,259 3,386,435	542,579 7,065,923	1,819,881 12,779,651	7,225,244 63,284,259	223,719,99 1,460,436,61
Total liabilities]	*55,648		72,878	40,739	101,364	259,227	292.888	421,241	1,428,509	3,984,442	57,984,48
Mortgages, notes, and bonds under one year		_	*12,633		*80,776	94,632	65,426	63,345	159,853	171,516	469,535	3,861,485	65,144,69
Other current liabilities		-	94,172		80,338	31,170	106,857	580,564	362,067	360,072	1,188,705	4,221,248	87,353,35
Loans from shareholders		-	*8,627	*49,606	*101,537	*18,029	*133,263	*7,094	42,200	76,899	[1]	170,033	1,887,43
Mortgages, notes, bonds, one year or more		-	*162,383	*57,129	673,234	405,447	281,578	544,425	1,444,474	2,398,052	5,382,431	21,871,569	508,828,60
Other liabilities		-	*28,888		178,996	363,637	370,260	337,567	14,950,577	936,813	2,703,117	11,260,784	370,900,70
Net worth			40,050		417,208	267,544	591,613	54,062	-13,865,624	2,701,331	1,607,353	17,914,698	508,828,60 370,900,70 368,337,34 540,513,41
Total receipts			965,825		657,455	682,791	839,815		2,830,825	5,449,330			540,513,41
Business receipts		1,889,879 4,803	677,104 *239,849		644,985 2,258	649,957 460	751,088 11,783	3,118,667 9,040	2,607,622 39,728	5,146,918 39,030		37,434,856 243,688	509,427,35 5,163,73
Interest on govt. obligations, total		4,803	239,049	2,010	2,236	400	*450	*156	39,726	39,030 491	4,043		5, 165,75 81,91
Rents		*11,809	*391	*3,062	*1,931	*1,483	*390	*3,046	3,621	3,652	18,939	30,598	2,129,18
Royalties		- 1,000	-	[1]		*4	-	*48	100	3,854	721	23,834	
Net S-T capital gain less net LT loss		-	-		-	-	*6,586	*[1]	[1]	43	-	64,582	24,63 144,29
Net L-T capital gain less net ST loss	2,809,087	*12,496	*36,865		-	-	*32,134	*44,314	8,523	85,022	4,254	74,622	2,510,81
Net gain, noncapital assets		*19,445	*3,653	[1]	*303	*5	*30,544	*9,993	82	869	1,067	62,838	3,033,71
Other receipts		135,648	*7,962		7,978	30,882	6,346	69,987	142,836	169,260	208,290	1,228,566	17,569,86 542,476,07 280,529,59
Total deductions		2,367,433	931,929		772,369	743,891	849,007	3,184,561	2,814,078	5,219,568			542,476,07
Cost of goods [19]		583,463 *72,875	*202,610		274,950 *30,315	314,162 *20,126	477,832	2,637,893 24,108	1,533,812 23,763	3,956,256 24,863	6,238,078 37,577	28,105,813 152,931	280,529,59 1,457,83
Compensation of officers		44,317	*37,678 *63,829		63,584	51,647	13,130 56,553	94,769	154,495	122,456	262,153	1,055,116	23,352,27
Rent paid on business property		6,161	17,494	*20,995	14,077	26,468	5,412	22,560	14,904	44,917	38,602	249,390	4,048,65
Taxes paid		44.060	18.459	34.826	15,527	34.481	22,500	40,600	41.896	62,112	115,146	717,603	20.760.45
Interest paid		511,117	*238,923	3,871	25,630	20,469	45,453	34,155	64,970	132,756	363,465		31,443,14
Amortization		169,541	*393		*1,650	*3,102	6,982	4,599	24,065	22,398		246,480	5,964,74
Depreciation		301,392	36,006		66,562	79,252	68,735	45,197	99,091	254,260		2,596,888	61,056,52
Advertising		*2,591	*507	*1,106	*836	*920	2,650	3,872	1,446	5,810		36,845	529,50
Pension, profit-sharing, stock, annuity		*2,475	*13,094		*4,812	*2,151	6,810	*2,423	35,041	18,068		222,983	7,327,53
Employee benefit programs		4,631	*13,278	*3,245 53,099	5,676	13,197	18,788 -9,643	16,996	36,671	28,754 229,271	50,447	249,172	7,537,03 -1,690,0 2
Net income (less deficit)Income subject to tax		-293,352 *33.834	33,896 *1.585		-114,914 *9.915	-61,101 77	-9,643 *20,471	71,243 52,376	16,701 86,462	229,271 88.500	-546,057 46,510		-1,690,0 15.819.5
Total income tax before credits [7]		10,729	*454	100	*2,714	27	*7,547	18,538	29.701	32,512	17,481	212,264	5,628,3
Income tax		*10,553	*238		*2,541	27	*6,868	18,024	29,682	30,131	15,856		5,535,6
Alternative minimum tax		10,000	*216		*173	_	679	*282	19	2,381	1,624	2,161	91,2
Foreign tax credit]	210	1 1	- 1/3]	- 5/9	*2,720	'-	2,301	1,233	2,101	129.0
General business credit		_	-	32	*71	-	695		39	1,835	.,200	9,283	399,3
Prior year minimum tax credit			_]		_	*323	*135	1,104	3,813	139		38,76
			*454	68	*2,643	27	*6,529	133	28,558	0,013	100	2,320	

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		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	Total Assets \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Geotor and item	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		2010 000010											
	corporations (1)	(2)	\$500,000 (3)	\$1,000,000 (4)	\$5,000,000 (5)	\$10,000,000 (6)	\$25,000,000 (7)	\$50,000,000	\$100,000,000	\$250,000,000 (10)	\$500,000,000 (11)	\$2,500,000,000	more (13)
	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(6)	(9)	(10)	(11)	(12)	(13)
Construction													
lumber of returns	742,436	135,939	487,508	46,649	55,115	9,619	5,249	1,305	580	284	96	76	16
otal assets	679,234,441	-	45,548,649		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		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
nventories	84,343,967 2,328,601	-	4,022,548 *480	4,733,329 *9.066	16,571,815 *51,900	10,012,309 *55,286	9,979,135 *42,387	4,998,958 *40,988	4,598,294 104.668	4,390,533 172,365	3,283,951 32,934	9,270,177 106,334	12,482,919 1,712,194
J.S. govt. obligations, total	1,277,926	_	*420	*280	*83.536	90.513	244,020	167,733	230.804	172,365	32,934 165,574	227.863	1,712,194
Fax-exempt securities Other current assets	70,941,349		3,375,159		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		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	480,80
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	117,18
and	29,453,691	-	1,905,916		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 5,994,03
ntangible 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	5,994,03
Less: Accumulated amortization	4,452,438 22,834,226	-	576,876	97,195	296,515	69,324 1,088,432	168,892	199,697	140,845 1,365,106	316,273 1,179,222	569,437 2,046,985	700,937	1,316,44 5,080,49
Other assetstal liabilities	679,234,441	_	489,664 45,548,649	630,392 33,119,686	3,487,131 119,217,458	65,773,650	2,103,661 79,622,226	1,355,944 44,600,365	40,332,538	42,661,015	39,720,773	4,007,198 73,798,069	94,840,01
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	13,284,50
fortgages, 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	2,447,73
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	18,436,22
oans 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	2,97
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	28,319,28
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	3,977,57
Net worth	215,775,992	-	6,312,177		37,831,881	21,646,002	27,195,810	15,120,217	14,042,575	14,363,534	15,699,432	24,681,527	28,371,72 71,398,44
otal receipts	1,175,201,756	21,983,956	224,609,696		217,783,362	116,123,699	134,959,606	71,045,687	64,753,522	58,531,002	46,166,318	66,881,823	71,398,44
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	00,234,04
nterest	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	369,80
nterest on govt. obligations, total	214,475 1,259,039	32,609 44,274	*919 90.171	4,178 52,675	26,132 122,461	8,829 79,688	25,488 121,912	21,414 66,595	22,007 82,949	22,093 104,119	13,850 66,902	35,719 385,619	1,23 41,67
Rents	1,259,039	44,274	90,171 *936	52,675 *274	*2,461	79,000 *635	*16.020	*3.939	62,949 17.586	7.455	1.892	365,619	41,07
Royalties 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	39,33 52
let 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	45,43
Net gain, noncapital assets	1.981.210	185,561	371,759		448.856	160,103	142,547	103.444	67.512	83.963	57,655	149,468	54,33
Other receipts	12,103,357	241,487	1,285,733		1,549,206	779,596	509,605	473,520	480,719	1,050,824	1,373,672	1,351,802	2,566,43
otal 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	76,163,81
Cost of goods [19]	872,325,328	12,439,874	125,187,239		163,415,910	92,055,208	109,575,401	58,265,741	54,031,667	48,066,795	35,816,406	55,763,683	63,416,15
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	503,85
alaries 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	2,834,96
lent 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	828,53
axes paid	19,882,523	416,041	5,964,180	1,752,338	3,863,058	1,564,648 667.227	1,764,985	826,086	711,995 347.850	664,039	727,751	1,010,182	617,21
nortization	9,583,602 1,458,734	267,982 48,307	1,513,234 149,848	592,739 32,795	1,511,532 52,444	667,227 35,180	759,022 53,587	450,527 34,020	347,850 64,893	476,744 103,143	559,875 194,754	1,572,795 316,453	864,07 373,30
epreciation	19,207,244	316,183	3,972,176		3,692,471	1,824,177	1,985,634	1,264,266	913,052	1,102,309	942,481	1,215,510	693,41
dvertising	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	171,31
ension, 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	141.36
mployee 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	302,05
t income (less deficit)	15,557,288	-741,377	6,875,177		3,293,609	2,642,428	3,299,814	1,528,008	1,582,399	1,443,965	1,441,971	-1,952,770	-4,553,17
ome subject to tax	9,786,276	430,042	798,460		1,371,580	845,131	781,204	454,112	529,812	581,422	819,978	1,124,546	1,589,8
tal income tax before credits [7]	3,132,973	136,296	121,998		421,092	287,462	268,549	159,681	187,173	204,696	291,895	398,198	560,8
come 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	556,4
Alternative minimum tax	17,986	*167	-	-	3,133	4,642	1,745	1,557	3,043	1,228	692	1,779	
reign tax credit	160,639	3,272	*1	4 000	*289	*8	*272	*540	4,837	2,734	1,765	27,391	119,53
eneral business credit	49,297 18.411	85	768 *206	4,906 *150	3,564 5.970	1,944 1.695	4,295 2,942	5,556 *996	1,632 1,163	3,124 1,811	1,255 3,427	17,993 51	4,17
ior year minimum tax credittal income tax after credits [2]	2,904,626	132,939	121,023		411,269	283,814	2,942 261,040	152,589	179,541	197,026	285,448	352,763	437,12

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]

[All rigures are estimates based on samplesmoney amounts	are in modsands of de	mars and size of tot	ui ussets is iii WIIUle	uonaraj			Size of	f Total Assets					
Sector and Item	Total returns		\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
Manufacturing			•										
Number of returns		A0.											
Total assets	259,859 10.497.317.882	31,784	143,644 18,689,180	20,926 14.981.505	39,348 88,628,757	9,366 66,417,782	7,021 108,480,449	2,947 103,533,831	1,775 126.194.100	1,310 211,205,356	606 242,778,069	749 892,847,212	382 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 Other investments	3,816,368 3,336,121,860	-	*92,888 442,649	*40,123 666,002	337,012 3,854,333	*4,330 4,040,132	58,897 5,999,681	81,289 6,989,853	100,093 11,382,616	21,884 22,957,383	33,621 34,452,481	26,917 162,311,959	3,019,313 3,083,024,772
Depreciable assets	2,696,426,989		26,304,779		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		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	1,730,836	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		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		1,819,478	955,852	2,048,789	2,300,430	4,097,798	6,897,660	9,891,668	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		88,628,757	66,417,782	108,480,449	103,533,831	126,194,100	211,205,356 23,141,055	242,778,069	892,847,212	8,623,561,639
Accounts payable Mortgages, notes, and bonds under one year	1,354,651,669 733,540,861		3,910,061 2,696,526	1,996,171 1,630,563	13,625,085 9,480,158	8,728,577 6,316,360	14,277,278 10,538,854	13,177,911 9,582,269	13,860,736 10,192,964	12,859,587	22,674,497 11,399,966	83,631,634 42,687,165	1,155,628,666 616,156,450
	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	007 045 007
Uther current liabilities Loans from shareholders	157,740,435		5,709,402		8,582,484	4,496,986	5,923,531	3,433,110	3,015,186	4,542,807	6,035,909	14,272,858	827,315,067 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 4,293,550,596
Total receipts	6,513,315,590	84,138,897	64,190,264		177,427,221	117,026,436	181,620,007	153,830,364		248,125,507	252,769,560		4,293,550,596
Business receipts	5,956,916,276	44,026,011	63,423,797		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		127,076	68,086	172,469	145,365	253,921	507,964	929,180		111,623,897
Interest on govt. obligations, total	787,694 26,282,138	1,542 40,765	*904 5,024	*1,263 20,800	11,304 51,899	9,451 35,959	16,301 62,888	21,710 48,503	29,960 66,236	41,466 130,816	27,813	140,648 557,126	485,331 24,995,813
RentsRoyalties	100,831,253	2,586,559	*2,507	20,800 *895	21,080	7,799	54,635	131,418	360,936	540,449	266,310 946,482	5,201,852	485,331 24,995,813 90,976,642
Net S-T capital gain less net LT loss	613,461	*130,027	2,307	*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		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		175,621,755	115,390,834	178,161,877	150,919,233	166,689,682	244,149,900			4,141,800,681
Cost of goods [19]	4,336,071,388	26,117,890	33,567,114		114,651,728	80,051,800	127,824,573	108,801,869	118,279,929	175,468,089	175,671,176		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 62,172,290	5,821,954 593,768	7,469,453	3,476,376	15,782,911 5,025,104	9,880,931 2,467,413	13,738,122 3,029,625	11,502,877 2,215,313	13,549,446	18,021,744 2,977,864	19,318,968	57,013,493	238,922,318 27,315,873
Rent paid on business property Taxes paid	106.207.999	937,973	3,411,955 1,852,552	1,422,098 921,191	3,953,064	2,467,413 2,154,182	3,029,625	2,215,313	2,116,665 2,708,210	2,977,864 3,542,033	2,993,794 3,450,581	8,602,818 11,883,851	27,315,873 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		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		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		1,186,643	715,693	1,113,591	1,225,190		2,296,820	2,315,458		54,761,480
Pension, profit-sharing, stock, annuity	63,027,461	1,042,556	225,775		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		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		1,794,461	1,626,332	3,497,126	2,932,673	1,582,257	4,313,027	-467,913		233,615,786
Income subject to tax	383,493,963	36,301,010	229,858		1,340,332	1,168,664	2,247,881	2,280,427	3,613,683	5,800,968	8,366,720		294,968,746
Total income tax before credits [7]	135,088,814 133,938,728	12,703,891 12,697,500	43,558 42,634	55,565 55,506	410,411 408,713	393,230 389,854	768,342 762,265	785,355 774,977	1,257,604 1,239,561	2,030,288 2,007,802	2,944,390 2,921,451	9,495,672 9,415,107	104,200,509 103,223,359
Income tax Alternative minimum tax	1,095,618	3,915	42,034 *925		1,673	3,282	6,621	9,664	1,239,561	2,007,802 19,011	2,921,451	9,415,107	935,591
Foreign tax credit	64,432,417	*1,876,791	925	*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		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

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 Dat

)9 Corporation Returns - Basic Tab

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		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	*Total Assets	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Sector and item	of active	Zero assets	φ ι under	under	\$1,000,000 under	\$5,000,000 under	under	\$25,000,000 under	\$50,000,000 under	under	\$250,000,000 under	under	\$2,500,000,000 or
		Zero assets											
	corporations		\$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 (13)
	(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	14
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	2,235,891,67
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	157,576,68
Notes and accounts receivable	. 575,136,886	-	8,538,691	10,619,688	47,469,398	28,052,728	36,059,499	25,829,747	23,590,144	29,310,727	25,251,366	70,836,106	269,578,79
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	8,581,01
Inventories	692,864,820	-	27,827,202		79,411,365	49,338,400	55,338,747	35,660,702	28,544,656	34,659,105	27,849,619	86,686,862	245,903,98
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	11,972,1
Tax-exempt securities	8,935,876	-	*11,671	*78,019	36,963	*166,592	168,619	*75,769	336,328	378,730		925,454	6,715,1
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	136,905,3
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	3,269,5
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	1,022,4
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	561,830,8
Depreciable assets	1,148,450,584	-	45,197,930		85,250,245	40,860,206	51,623,624	35,785,037	33,850,722	42,479,996	38,775,817	170,686,860	574,354,4
Less: Accumulated depreciation	601,902,567	-	33,643,730 *37,145		56,891,112	26,262,248 *35,305	30,957,475	20,299,602	18,640,373 60.594	22,502,569 155,371	21,093,413 74,292	86,758,769 68,256	264,210,9
Depletable assets	. 47,584,521 7,682,306	-	*9,808	*45,735	*397,727 *176,620	*15,244	57,373 *32,614	*30,624 *8,010	60,594 34.706	155,371	74,292 49,156	9,312	46,574,0 7,180,1
Less: Accumulated depletion	87,867,948	1	1,153,318		5,057,995	2,924,444	2,851,647	2,370,962	2,173,206	2,573,332	2,277,499	11,634,151	53,405,7 383,634,8
Land Intangible assets (Amortizable)	536,463,468	1	7.549.149		7,467,658	4.610.456	7.561.340	6,337,330	9.216.435	14,205,700		77.079.665	30,400,7
Less: Accumulated amortization	77,317,304		3,532,660		3,102,027	1,294,175	2,029,214	1,620,424	2,065,035	2,220,497	3,118,132	9,295,822	47,823,2
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		22,129,961	110,943,0
Fotal liabilities	3,816,815,215	1]	76,368,896		219,414,846	128,990,652	158,846,580	111,402,440	104,158,194	134,372,103		464,725,340	2,235,891,6
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	265,272,5
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	101,643,4
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	273,821,1
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	7,749,4
Mortgages, notes, bonds, one year or more	717,796,798	_	15,768,235		33,946,207	16,537,627	19,658,334	14,188,260	16,854,906	23,976,622	20,501,778	103,113,905	441,031,6
Other liabilities	290,533,609	-	1,978,263		4,026,785	2,019,006	3,897,776	3,288,963	3,827,237	6,358,626	7,027,712	42,991,302	214,324,4
Net worth	1,467,631,182	-	5,491,052		70,994,859	43,450,371	53,719,139	39,162,026	38,135,464	49,404,970	47,115,392	168,645,868	932,049,0
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	2,422,315,8
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	2,347,466,3
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	13,700,1
Interest on govt. obligations, total	522,410	*10	*18		29,737	12,512	16,614	18,460	21,335	25,914	17,874	72,544	301,7
Rents	5,957,591	11,057	25,894		189,620	124,422	191,235	123,082	119,065	179,941	202,575	1,008,464	3,725,5
Royalties	13,781,651	*11,948	*14,043		43,584	25,209	52,384	48,506	234,482	219,992	325,777	1,758,701	10,994,5
Net S-T capital gain less net LT loss	341,495	*22,959	*25,597		17,335	11,952	12,142	18,721	18,641	20,665		5,514	182,6
Net L-T capital gain less net ST loss	2,621,424	145,113	86,677		268,077	134,226	157,085	58,924	175,122	120,850	,	145,502	1,205,5
Net gain, noncapital assets	5,723,492	375,243	339,746		589,941	289,192	358,167	221,180	301,506	379,855	479,919	806,078	1,499,1
Other receipts	78,189,789	887,632	2,686,196		5,424,657	4,316,200	5,359,984	2,898,517	2,880,561	3,819,439	2,495,533	10,841,218	34,795,0
Total deductions	6,556,769,695	76,155,079	364,903,491		700,054,754	401,942,802 326,926,656	479,705,172	313,636,443	252,058,729	302,750,343		851,094,538	2,339,871,9
Cost of goods [19] Compensation of officers	5,090,483,952 66,220,294	63,642,784 963,980	251,416,940 17,601,744		546,275,459 15,471,143	5,991,544	393,371,366 5,382,408	259,406,246 2,690,873	202,324,733 1,964,618	239,857,099 1,746,992	218,187,997 1,119,126	649,288,647 2,570,856	1,787,427,4 3,424,8
Salaries and wages	486,513,852	2,749,273	27,042,052		50,123,052	26,418,963	31,557,187	19,293,866	17,224,092	21,143,753	17,025,833	66,776,835	191,459,6
Rent paid on business property	119,494,695	1.511.102	15.625.180		13,410,161	5,756,865	6.999.144	4.179.897	3.670.753	4,875,228	4.874.047	20.037.274	33.084.1
Taxes paid	84,465,439	675,717	6,857,006		9,323,413	5,187,739	5,769,162	3,203,469	2,843,466	3,710,400		10,934,727	29,859,5
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		9,035,430	28,061,4
Amortization	17.611.829	123,494	504.786		549.956	343.638	518.872	484.879	579.925	840.867	788,176	3.349.868	9.315.6
Depreciation	95,660,942	408,626	2,596,153		4,893,745	2,578,604	3,825,931	3,097,646	3,151,185	3,992,283	3,427,905	14,819,705	51,405,3
Advertising	66,271,467	394,720	3,352,940		5,102,459	3,238,350	3,594,722	2,199,867	2,342,085	3,398,756		9,572,778	28,264,0
Pension, profit-sharing, stock, annuity	16,844,442	45,606	734,545		1,219,672	610,072	655,419	466,205	497,446	610,464		2,127,427	9,066,7
Employee benefit programs	47,687,979	226,670	1,596,856		3,844,105	2,247,392	2,795,668	1,811,182	1,766,293	2,383,465		7,677,154	20,219,9
let income (less deficit)	143,312,385	-617,957	3,662,769		7,298,374	4,479,327	7,120,414	4,499,831	4,546,071	4,999,886		12,722,461	89,514,8
ncome subject to tax	128,580,331	481,403	859,813		2,776,780	1,564,943	2,242,364	1,951,680	2,267,714	3,657,097		18,446,639	89,939,2
otal 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,
Income tax	44,430,279	134,943	144,750	178,187	805,481	510,556	757,512	664,648	781,035	1,264,329	1,256,224	6,453,985	31,478,6
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,
Foreign tax credit	4,698,329	*108	-	*9,350	*3,503	*90	10,195	8,504	57,190	54,885	52,478	625,926	3,876,0
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	797,9
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,
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	26,773,4

Endotes 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

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]

[All figures are estimates based on samplesmoney amou	nts are in thousands of di	oliars and size of to	tai assets is in whole	dollarsj			Size o	f Total Assets					
Sector and Item	Total returns		\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
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			10,267,558	8,439,470	25,544,644	12,691,300	17,061,040	12,686,891	14,284,431	21,440,112			431,444,129
Cash		-	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		-	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]	*18,438 192,445	*2,154 174,190	38,099 661,554	36,879 119,266	68,537 429,941	52,356 210.927	60,958 369,685	82,786 504,429	126,466 255,235	701,904 1,541,308	672,178 4.196.483
U.S. govt. obligations, total		: [192,443	174,190	19	119,200	*21,495	*2,098	45,077	304,429	306		5,394,977
Tax-exempt securities		-	*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		14,134,704
Loans to shareholders		-	742,952		697,917	211,282	267,891	113,588	84,653	94,635	84,008		3,397,905
Mortgage and real estate loans			*116,377	*44,388	*23,942	*7,071	*38,489	*890	19,509	1,982	6,933	37,006	- 1
Other investments		.]	335,621 19,095,609	474,329 9,843,175	1,435,521 31,626,837	530,039 12,058,209	1,432,392 16,475,044	1,041,976 11,225,989	1,398,742 11,692,040	2,498,822 17,370,898	2,500,938 17,761,088	19,442,860 69,076,420	31,732,476 398,940,138
Depreciable assets Less: Accumulated depreciation			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		136,478,495
Depletable assets]	- 10,2-1,300	- 0,070,120	*2,282	*2,485	*591	*816		739	805		130,470,433
Less: Accumulated depletion	*3,992	-	-	-	*616	*2,135	*558	-	-	683	[1]	-	- i
Land		-	132,375	128,419	706,004	243,704	377,012	187,555	346,413	464,787	566,686		4,573,474
Intangible assets (Amortizable)		-	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		-	228,273	279,677	406,968	160,312	121,017	206,977	144,156	375,593	446,457	2,050,250	4,329,467 19,881,677
Other assets Total liabilities			496,394 10,267,558	486,734 8,439,470	682,185 25,544,644	410,510 12,691,300	272,057 17,061,040	628,428 12,686,891	557,074 14,284,431	588,048 21,440,112	658,695 23,032,722		19,881,677 431,444,129
Accounts payable			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			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		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		50,469,874
Edulo II dili dila di di di di		-	2,827,652	923,429	3,094,010	615,875	650,058	1,088,476	455,942	245,812	1,266,168	5,791,865	857,878
Mortgages, notes, bonds, one year or more		-	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 Net worth		-	637,085 -207,720	84,879 1,114,911	541,798 5.743.002	314,323 4,403,447	868,146 5,729,360	834,707 4,070,699	1,371,036 4,488,223	1,541,639 7,584,699	2,601,709 6,273,150		122,905,141 91,576,946
Total receipts			61,481,123	19,263,749	66,529,630	28,102,578	29,395,746			22,099,939	23,697,446		288,126,162
Business receipts	, ,		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		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		*262	*1,892	*2,917	626	655	4,214	1,725	1,531	1,908	439	21,193	9,846
Rents		31,728	*721	*7,457	15,594	14,636	45,908	28,384	22,227	83,119	79,574	273,459	844,551 1 635 581
Royalties		1,397	*40	*40	*713	*938 *32	*12	*3,407 *3,833	1,390 284	3,205	251 12	37,651 76	1,635,581 2,912
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss			28,258	*11,259	57,491	2,077	110,381	12,619		13,684	23,012		218,124
Net gain, noncapital assets		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		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		59,890,286		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 50,378,771
Cost of goods [19]			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			2,917,757 8,142,743	721,165 2,423,122	1,538,987 9,212,687	540,582 4,309,674	508,795 4,139,064	211,569 2,707,919	174,137 3,396,885	180,169 4,377,725	142,335 4,797,735	428,532 15,469,098	641,539 60,328,598
Salaries and wages Rent paid on business property			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		15,050,754
Taxes paid		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		67,592	38,401	39,461	72,241	47,736	41,123	48,076	66,396	112,318	144,221	559,167	1,520,898
Depreciation		699,267	1,840,581	718,903	2,678,328	1,080,204	1,419,173	950,613		1,289,983	1,779,785		19,642,798
Advertising		56,418 39,461	262,953 74,635	86,525 28,812	201,651 200,321	44,495 88,934	59,972 86,345	39,516 54,636	32,425 69,643	42,660 88,245	97,204 113,470		1,444,928 6,594,679
Pension, profit-sharing, stock, annuity Employee benefit programs		183,166	74,635 526,747	241,067	1,041,682	520,153	521,454	350,726	514,573	612,950	666,715		13,202,889
Net income (less deficit)		525,984	1,588,945		880,988	320,683	571,259	295,966	-142,740	130,421	-109,666		601,115
Income subject to tax			229,072		370,878	88,275	335,558	280,390		451,398	523,629		6,351,000
Total income tax before credits [7]	4,165,758		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		84,548	45,366	22,554	115,825	29,057	114,251	96,185		156,730	182,784		2,222,850
Alternative minimum tax		765	-	1	*46 *307	*309	1,975 *607	*199 *2 621	834 893	1,316	1,307	3,201	406
Foreign tax credit		268	137	*288	1,767	- *421	3,618	*2,621 3,012	1,709	13,554 2,581	9,004 5,718	124,493 21,904	203,223 77,980
Prior year minimum tax credit		*274	137	230	*1,013	*786	*566	*389	622	1,039	1,071	8,661	- 17,300
Total income tax after credits [2]	3,677,126		45,121	22,267	113,516		111,434			141,237	168,288		1,942,053

2009 Corporation Returns - Basic Tables

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]

[All	igures are estimates based on samplesmoney amounts	s are in thousands of do	onars and Size of to	ai assets is ill Willie	uullaisj			Size of	Total Assets					
	Sector and Item	Total returns		\$1	\$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
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$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)
	Information													
Nu	nber of returns	116,514	21,564	79.806	4.429	6,643	1,496	1,109	473	336	255	124	190	89
	al assets	2,419,797,814		5,338,169		14,587,150	10,680,001	17,359,852	16,685,182	23,300,944	40,520,452			2,000,648,788
-	ash	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
	otes 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
	ess: Allowance for bad debtsventories	11,848,119 26,099,687]	*8,519 359,967	6,488 148,878	108,690 661,087	187,159 257,528	116,106 457,997	178,526 485,163	219,456 456,467	394,423 881,487	253,335 452,805	1,863,559 2,613,738	8,511,859 19,324,571
	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
	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
C	her 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		77,110,557
	ans 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
	ortgage and real estate loans	829,986	-	*90,594	240,382	*44,219	*269,567	*32,955	*5,845	4,859	12,113	10,156	475	359,201
	her investmentsepreciable assets	628,530,822 911,200,847]	217,445 5,440,406	2,168,126	1,269,852 8,742,802	977,474 5,270,932	2,291,990 10,206,860	2,506,483 9,101,546	3,025,443 12,948,415	5,240,921 18,555,061	5,973,653 19,273,382	45,489,503 73,421,377	561,297,675 746,071,941
	ess: 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		437,829,743
	epletable assets	*330,830		*22,685	-	-		-	-		4,073	, , , , , , , , , , , , , , , , , , , ,	30,444	273,629
	.ess: Accumulated depletion	*120,391	-	*22,685	-	-	-	-	-	-	1,135	-	19,379	== 400
	nd	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
	angible assets (Amortizable)	823,752,517 162,182,388	-	914,114 419,889	1,061,906 709,133	1,762,803 935,772	1,896,352 824,877	2,712,788 931,194	4,014,816 1,637,013	6,470,664 1,828,558	13,864,196 3,687,768	15,558,985 3,925,620	102,458,081 23,927,874	673,037,811 1 23,354,691
	ess: Accumulated amortization Other assets	263,048,411]	123,084	323,063	555,008	518,307	931,194 970,234	901,179	1,503,650	2,965,111	1,931,361	26,608,902	226,648,513
	al liabilities	2,419,797,814	_	5,338,169		14,587,150	10,680,001	17,359,852	16,685,182	23,300,944	40,520,452			2,000,648,788
	counts 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	97,165,860 108,085,191
	ortgages, 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
	her 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
L	ans from shareholdersortgages, notes, bonds, one year or more	46,877,052 622,408,405	-	5,111,306 2,071,975	2,275,296 752,214	2,196,775 3,645,965	452,877 2,283,805	832,062 3,101,807	293,836 3,917,106	1,042,405 5,906,545	317,090 10,744,962	14,248 15,037,726	300,221 80,697,302	34,040,936 494,248,999 382,563,416
	her liabilities	431,057,595		988,068	196,802	369,219	617,466	953,080	1,757,816	2,488,171	5,956,325	3,752,911	31,414,320	382,563,416
	et 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
	al 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
	usiness 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
	erest	16,748,818 240,753	10,685 *11	10,093 *78	6,676	28,728 2,048	30,849 1,582	49,302 5,376	40,304 2,301	59,775 9,712	139,779 7,691	113,215 23,172	670,096 73,474	15,589,318 115,307
	erest on govt. obligations, total	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
	oyalties	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
	et S-T capital gain less net LT loss	96,136	*6,357	[1]	-	*137	*4	*300	*1,548	1,262	1,800	1,477		70,986
	et 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
	et gain, noncapital assets	1,018,338 58,841,345	*30,083	*23,676	*2,774 85,711	118,040	17,882	39,744	8,208	15,395 744,402	40,830		185,168	
	her receiptsal deductions	1,004,152,999	1,502,728 7,462,991	359,996 32,716,015		450,451 32,044,474	338,402 17,769,392	314,317 19,604,839	904,765 15,323,373	18,004,053	471,481 26,211,991	581,923 30,833,326	3,748,249 112,017,497	49,336,920 685,773,471
	ost 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		31,595,724	49,338,920 685,773,471 116,952,578
С	empensation 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	2,040,020
	alaries 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		22,651,830	105,954,981
	ent paid on business property	26,419,327 27,441,212	278,679 165,614	907,643	255,970 182,844	1,678,926 755,640	400,640 358,798	587,133	409,215	537,171 436,990	749,729 712,087	671,733 839,161	2,663,336	17,279,152 19,495,530
l Ir	xes paiderest paid	58,605,839	165,614 200,677	872,732 189,201	182,844	755,640 322,419	358,798 200,664	528,769 363,308	367,728 332,080	436,990 584,800	712,087 954,797	1,260,393	2,725,319 6,969,469	47,116,148
	nortization	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
	epreciation	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
Α	lvertising	26,210,165	78,707	460,744		408,682	514,686	333,809	369,133	287,788	697,370	572,952	2,047,926	20,395,268
	ension, 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
	nployee benefit programsincome (less deficit)	24,147,973 46,707,585	126,989 -633,400	370,967 355,207	96,928 -271,761	433,016 - 682,663	257,496 -224,572	390,437 -775,509	282,674 -468,698	396,804 -164,037	537,532 127,973	699,416 328,897	2,444,543 - 55,539	18,111,172 49,171,687
	ome subject to tax	63,265,202	373,273	126,177		243,160	215,131	368,898	391,625	605,884	1,280,917			54,051,723
	al income tax before credits [7]	22,271,023	129,112	28,545		77,857	73,343	127,693	136,721	211,720	450,580	425,514	1,576,471	19,022,519
	come 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
	ternative minimum tax	133,332	*302		*516	*133	*914	2,219	2,420	2,883	6,019		48,231	66,438
	eign tax credit	4,215,920 875,575	4,710	*6 56	- *971	*5,701 *2,851	*347 *3.980	*4,136 *178	27,728 *518	3,094 4.866	59,839 14,133	19,936 13,892	294,687 76,365	3,795,736 753,392
	neral business credit or year minimum tax credit	875,575 199,317	4,372	56	9/1	~2,651 -	*16	*231	*391	4,866 974	14,133 3,025	13,892		753,392 175,185
	al 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			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."

2009 Corporation Returns - Basic Table

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]

Less: Accumulated amortization. 47,200,817	[All figures are estimates based on s								Size of	f Total Assets					
Primarie and Insurance 17 27 61 62 63 65 65 65 65 65 65 65	Sector and I	Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000			\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Finance and insurance 10			of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
Finance and Insurance 238,864 48,195 149,000 139,000 149,000 129,000 149,000 129,000 149,000 129,000 149,000 129,000			corporations		\$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
Number of returns			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Teal saves	Finance and Ins	surance													_
Cash	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
Decision and accounts receivable	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
Learn Lorentee Securities	0001			-											
Internation Company				-											
U.S. gov. chipspatron, total. 171 427 962 182 1910 557 76 962 182 1910 577 70 96 240 81 1910 77 70 96 240 81 1910				-	*13,665	*95,765									
Tax-compress countines					14 175	- 15 968									
Chemical content seath 2,607.443,852															
Lose to shareholders. 4, 2681196 7, 2067,713,156 7, 207,714 7,				-											
Chemister 17,68,374,517			42,681,196	-											
Deprended series 31,912-91 9.491-411 22-93-073 3.091-524 3.162-161 3.162-361 2.571-090 4.161-091 2.571-090 4.161-091				-											2,667,533,879
Less: Accumulated depretation. 119,454,210 129,054,240 120,054,240				-											14,010,528,244
Depletable assets]											251,303,051 (85,304,150 (
Liesz Accumulated depletion. 1,434,440 0 1 28,166 2 26,862 268,827 201,601 330,229 27,804 1,224 7,273 2,200,346 7,104 2,200,007 1,223,616,642 2,200,007 1,200,0]]			2,400,403	*6.364		1,300,314					
Land				_			-			-				- 5,271	
Less Accumulated amortization. 47,200,817 4, 1,303,408 53,4338 945,807 335,835 466,372 237,764 786,109 1,504,029 948,509 5,414,501 34,714,050 76,061 7			. 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
Chemister				-											313,228,866
Total Inclusitives 1,923,516,642 - 1,935,166,422 - 9,999,57 608,571 1,931,466 9,646,226 35,847,591 3,549,715 3,549				-											
Accounts payable				-											
Mortgage, notes, and bonds under one year 1,252,432,841 -1 979,857 606,871 1,928,615 4,151,207 3,056,935 5,443,990 1,138,717 17,751,909 71,124,324 1,128,022,225 1,008,009 1,090,009															1 712 900 160
Content metabilities	Mortgages notes and honds			_											1,126,922,285
Loans from shareholders. 62,821,534 1,267,092,233 2,442,215 1,258,70 (39,233) 2,242,215 1,258,70 (39,233) 2,242,215 1,258,70 (39,233) 2,242,215 1,258,70 (39,233) 2,243,70 (39,10) 4,807,825,020 4,807,825,020 4,807,825,020 4,807,825,020 4,807,825,020 4,807,825,020 4,807,825,020 4,807,825,020 4,807,825,426 1,808,711 1,818,834,834 1,818,834,834,834,834,834,834,834,834,834,83				-											6 046 412 521
Other isabilities (4,807,825,020) (1999,062) (477,013) (4,639,158) (4,416,471) (3,341,566) (3,341,566) (17,98,546) (22,172,895) (116,171,111) (4,622,272,618) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (5,059,426) (10,039,858) (1	Loans from shareholders			-											
Net worth				-											2,004,011,111
Total receipts 3,379,016,570 29,916,570 29,917,810 22,408,841 299,010,861 23,3192,638 20,48,471,310 20,48,47				-											
Business receipts				151 039 404											2 624 062 629
Interest on govt. Obligations, Iotal															
Interest on gord. colligations, total. 48,930,258 909,603 2,580 1,142 29,917 61,396 94,061 229,642 646,127 2,283,225 3,091,093 11,896,394 22,682,478 Rents. 515,229,833 388,022 11,211 12,40 281,818 28,066 41,549 46,757 50,724 161,000 381,863 1,001,778 12,836,678 7,892 19,862 42,129 8,685 1,001,789 1,00															650,272,935
Royalities 961,689 28,768 56,89 *147 *12,360 *8,217 12,866 *933 17,145 7,892 19,862 42,129 805,681 80,440,686 133,614 6,202 5,269 37,990 34,766 122,225 428,70 232,406 69,7400 1,707,779 39,917,773,7357 7,733,7357 7,773,7357 7,733,7357 7,773,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,7357 7,733,735,737 7,733,735,737 7,73	Interest on govt. obligations,	total	48,930,258	909,603							646,127				29,682,478
Net S-T capital gain less net LT loss.															12,836,667 2 805,681 4
Net LT capital gain less net ST ioss															805,681
Net gain, noncapital assets. R. 599,008 1,003,170 7,657 19,997 38,915 20,640 50,583 48,079 207,129 178,775 227,320 1,255,594 5,551,147 1,361,147,047 1,475,147,															
Chief receipts A 25,380,989 A 944,247 A 22,351 169,956 2,413,667 13,81719 2,361,188 2,201,751 4,936,789 9,748,696 12,356,423 50,308,657 3,309,453,677 148,267,304 34,628,032															5 551 147
Salaries and wages 276,058,456 4,925,846 8,794,792 2,930,772 7,336,696 5,372,671 5,371,292 4,585,991 5,508,491 8,980,236 8,437,990 31,447,392 18,236,518 Rent paid on business property 46,008 1,624,586 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 10,1015,853 10,1015,85															5,551,147 g 323.734.324 z
Salaries and wages 276,058,456 4,925,846 8,794,792 2,930,772 7,336,696 5,372,671 5,371,292 4,585,991 5,508,491 8,980,236 8,437,990 31,447,392 18,236,518 Rent paid on business property 46,008 1,624,586 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 10,1015,853 10,1015,85			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
Salaries and wages 276,058,456 4,925,846 8,794,792 2,930,772 7,336,696 5,372,671 5,371,292 4,585,991 5,508,491 8,980,236 8,437,990 31,447,392 18,236,518 Rent paid on business property 46,008 1,624,586 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 10,1015,853 10,1015,85															988,187,037
Rent paid on business property															0,909,120
Taxes paid.															
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 98,214 230,229 271,243 244,077 244,222 442,605 832,172 756,745 2,998,818 249,172 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 88,847 158,106 115,309 176,445 257,666 315,511 1,228,254 13,178,430 Employee benefit programs. 25,473,457 464,609 4,727,705 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 10come tax. 45,522,470 1,494,706 41,840 29,847 159,243 125,013 363,147 430,569 600,212 857,381 1,058,057 4,376,225 56,898 1,044,504 Foreign tax credit. 57,7132 1,968 39 32 554 81,822 275 1,397 1,848 4,630 6,282 4,630 6,282 4,630 6,282 4,630 6,282 4,630 6,282 4,071 4,032,086 1,067,087															
Amortization															
Advertising															
Pension, profit-sharing, stock, annuity.															
Employee benefit programs															
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 45,530,422 257,745,584 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 1,739,75 2,483,929 2,992,631 12,540,4319 103,787,854 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 4,436,19 376,081,376 1,943,999 6,631,241 1,002,847 45,530,422 125,043,401 10,387,685 1,059,969 1,258,145 1,739,75 2,483,929 2,992,631 12,540,4319 37,878,534 10,062,16 4,436,19 37,878,534 10,062,16 4,436,19 37,806,813 12,513 363,147 430,569 600,212 857,381 1,058,215 4,376,225 36,006,230 36,062,230 3,458 5,873 12,535 <td></td> <td></td> <td></td> <td></td> <td>437,299</td> <td></td>					437,299										
Name of the proof of the proo															
Total income tax before credits [7]															
Income tax															
Foreign tax credit	Income tax		45,522,470		41,840										
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						*70		1,105							
Prior year minimum tax credit						-		*8							
						30,064									

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]

		ļ						Total Assets					
Sector and Item	Total returns		\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
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		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		-	*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		-	*4,841	*23	195,313	*99,278	68,920	*77,762	79,871	116,984	61,678		28,235
Tax-exempt securities		-	119,456	*79,549	382,390	*200,171	*115,546	180,885	124,378	105,544	0.555.054	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]	604,700 3,675,486	873,683 4,130,468	3,350,428 17,788,200	599,059 9,758,199	1,531,299 13,658,116	759,039 11,900,024	736,101 14,932,218	1,894,333 26,540,608	607,057 26,076,063	4,248,771 95,521,654	12,137,957 83,019,796
Other investments	860,850,806]	3,675,466 44,180,359		108,285,702	9,758,199 41,745,996	40,822,110	24,911,014	25,784,024	38,922,352	32,884,172	138,518,183	329,027,171
Depreciable assets 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		79,551,992
Depletable assets	818,156]	*87,220	*10,257	*93,642	*45,469	*45,316	*28,382	37,701	96,272	1,195,402	373,895	1 5,551,882
Less: Accumulated depletion	84,008]	-	*1,469	*3,440	*783	*28,756	*1,344	1,983	27,167	1	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 17,162,191
Intangible assets (Amortizable)		_	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		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	-,,	_	44,836,611		143,813,270	64,082,654	71,843,564	49,168,834	52,132,148	84,990,515			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		-	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		-	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		2,039,019	1,832,322
Mortgages, notes, bonds, one year or more	549,661,017	-	14,790,745		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	254,115,185 77,660,866 36,100,563
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	30, 100,303
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		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		681,984	307,913		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		13,360	*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		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		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		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			49,027,514		25,714,359	11,811,039	12,997,319	9,869,420	10,421,184	16,210,193		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		4,827,214	9,406,067 67,544,943 5,891,935 241,173
Compensation of officers		476,809	6,182,111	1,410,053	1,291,061	575,209	417,594	257,960	225,562	295,130		498,512	
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 2,306,654	6,512,847
Rent paid on business property		616,311	3,235,308	645,338	1,372,270	509,953 680,755	637,254 621,432	368,357	744,234 463,013	1,008,814 738,232	2,048,078 544,600	2,306,654 2,126,259	3,636,717 3,020,182
Taxes paid	. 13,361,494 25,887,966	430,925 870.436	1,931,007 684,586	726,361 453,780	1,639,121 1,709,809	910.503	1.048.625	439,607 851,412	972.930	738,232 1,957,553	1,398,962	2,126,259 6.463.546	3,020,182 8,565,823
Interest paid Amortization		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		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		20,024,369
Advertising		187,402	1,289,992		346,223	130,349	127,226	117,165	117,180	78,046	96,732		582,697
Pension, profit-sharing, stock, annuity		53,047	435.880	96,393	171,117	59,569	38,354	27,731	34.102	54,317	17,861	96,327	272.205
Employee benefit programs		60,442	620,688	385,853	329,630	171,239	165,957	122,103	137,396	141,118	126,017	722,773	701,88
Net income (less deficit)		-1,073,628	1,595,922		-424,358	-472,669	-470,319	-597,697	-731,371	-1,815,538	-920,126		10,105,980
Income subject to tax		503,654	556,622		700,817	357,981	404,100	316,120	303,392	666,480			55,191
Total income tax before credits [7]	2,066,012	158,365	96,343		207,813	120,199	138,911	109,384	106,642	232,267	72,159	729,837	27,398
Income tax		153,857	102,070		206,684	118,399	136,844	107,639	103,600	228,447	71,078		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		1,218
General business credit		*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

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]

[All figures are estimates based on samplesmoney amounts	s are in thousands of do	Ullars and Size of tot	ai assets is in whole	uonarsj			Ci=o of	Total Assets					
0 / 111	+	1		0500.000	24 222 222	\$5 ,000,000			450 000 000	****		4500 000 000	
Sector and Item	Total returns	Zoro consta	\$1 under	\$500,000 under	\$1,000,000	\$5,000,000	\$10,000,000 under	\$25,000,000 under	\$50,000,000	\$100,000,000 under	\$250,000,000	\$500,000,000 under	\$2,500,000,000
	of active	Zero assets			under	under			under		under		or
	corporations (1)	(0)	\$500,000	\$1,000,000 (4)	\$5,000,000	\$10,000,000 (6)	\$25,000,000 (7)	\$50,000,000	\$100,000,000 (9)	\$250,000,000	\$500,000,000	\$2,500,000,000	more (13)
	(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		54,296,170	27,578,097	41,389,911			57,104,920	50,784,825		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	22,495 497.808	258,399	178,365	290,139	221,356		332,060	271,523	613,101	686,651
Inventories	14,479,345 986,680	-	817,955	497,808 *4,404	1,503,534 *269,222	1,029,557 *10,328	1,165,779 *1,795	612,138 48,724	703,337 137,960	1,233,758 56,743	727,978 39,816	3,386,528 417,688	2,800,973
U.S. govt. obligations, total	452,312		[1] *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 depletionLand	. 78,751 4,300,381	-	*6,685 315,447	*11,954 495,296	*1,725 533,625	- 279,131	*135 250,753	*30,827 333,563	17,124 179,420	5,260 280,402	155.994	5,041 731,364	745,388
LandIntangible assets (Amortizable)	216,816,262	1]	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	34 979 062
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		1,108,514	691,699	995,160	997,300 36,874,007
Mortgages, notes, bonds, one year or more	. 138,345,520 100,278,392	-	10,095,353 1,785,427	2,987,883 729,661	8,237,536 3,636,275	3,486,871 2,350,198	4,874,750 3,217,984	4,642,208 2,649,517	5,093,469 3,583,009	8,232,187 5,726,414	9,266,955 5,577,818	44,554,301 19,786,851	36,874,007 51,235,239
Other liabilities	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		157,813,298
Business receipts	1,026,717,955	29,541,645	236,654,933	58,566,019	165,939,933	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		273,550	297,302	1,599,438	1,051,436
Net S-T capital gain less net LT loss	183,391 1,409,997	*6,090 72,196	*1,785 108,440	*188 30,484	*15,596 129,990	*472 38,653	4,521 31,176	*828 52,910		1,043 313,296	2,324 16,075	148,379 437,878	1,681 33,628
Net L-T capital gain less net ST loss 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		E7 20E
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	
Total deductions	1,020,474,449		221,190,520		164,385,143	52,485,548	65,127,818	43,577,537	41,089,019	51,097,140		101,502,275	149.576.855
Cost of goods [19]	343,414,604		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 31,643,970	1,030,459 1,105,741	10,909,824 7,818,341	2,955,067 1,945,533	4,462,720 3,670,545	1,715,347 1,545,951	2,129,318	1,260,081 1,446,302	1,084,104 1,171,566	1,403,265 1,354,300	969,249 1,342,288	2,385,179 2,597,553	4,954,239 5,773,223
Taxes paidInterest paid	14,986,003	254,366	1,288,854	303,457	858,713	401,166	1,872,628 562,687	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	1.249.608	702,571	1.185.774	847.127	704.954	1.280.045	922.899		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		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		19,864,309	2,437,508	3,606,245	-473,339	-692,530	-159,006		276,391	1,315,492		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		9,036,325
Total income tax before credits [7]	8,952,369 8,874,910	275,059 260,357	194,082 198,574	85,675 85,675	328,352 326,943	257,617 255,721	348,886 345,586	307,092 303,518	402,348 396,892	580,638 570,035	661,844 657,890	2,338,798 2,311,048	3,171,977 3,162,671
Income tax Alternative minimum tax	8,874,910 68,783	260,357 2,513	198,574	85,675	326,943 1,343	255,721 1,351	345,586	303,518		570,035 10,432	3,953		3,162,671
Foreign tax credit	1,206,515	*16,804	-	ניו	*4,846	*10,175	13,621	12,618		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		26,964	30,163		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."

2009 Corporation Returns - Basic Tables

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]

							Size of	Total Assets					
Sector and Item	Total returns		\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
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 2,359,939,442	-	2,297,636 595,161	1,666,996 205,948	10,820,415 1,457,424	9,170,641 608,185	21,845,907 1,805,029	36,826,886 2,673,233	86,613,268 6,390,287	280,359,515 18,460,001	330,995,984 21,719,072	790,137,721 46,374,322	16,410,302,601 2,259,650,779
Cash Notes and accounts receivable	6,127,826,878		156,239		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	133,200	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		*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		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 4,257,230,927	-	*38,607 1,061,369	*81,988 977,089	*130,353 6,386,159	*10,436 5,801,357	94,843 14,283,261	456,667 13,890,535	1,577,054 20,313,763	9,914,503 43,527,078	15,997,863 47,487,389	55,775,145	1,726,530,912 3,976,596,634
Other investments Depreciable assets	200.076.072		6.555		443,500	172.030	14,283,261 460,495	1,086,418	20,313,763	43,527,078 8.954.184	10,184,841	126,906,294 21.660.499	1,726,530,912 3,976,596,634 154,409,684 78,634,115
Less: Accumulated depreciation	98,875,298		3,204		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	-		-, .52	*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 17,981,037,571	-	-502,774 2.297.636	*37,676 1.666.996	360,294 10.820.415	383,792 9.170.641	215,366 21.845.907	703,470 36,826,886	1,147,545 86.613.268	3,790,276 280.359.515	4,570,240 330.995.984	20,188,882 790,137,721	633,067,331 16,410,302,601 1,077,353,099 1,735,559,668
Total liabilities	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		688,860	843,496	1,744,074	2,437,259	4,067,650	16,152,649	15,214,034	45,031,785	474,322,069 1,642,915,802 734,246,649 2,948,382,795
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	2 246 022	807,097 336,840		6,646,400	5,737,019	13,344,427	14,266,326	19,968,825	40,594,634	42,723,191	111,916,594	
Total receipts	913,393,756 215,313,771	3,316,823 246,660	*7,080		1,754,000 176,985	1,131,243 162,375	2,225,991 515,568	2,030,486 328,088	6,712,779 1,225,064	17,364,198 4,066,170	19,849,635 3,730,596	50,010,210 8,355,909	808,166,362 196,455,339
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		3,562	*7,921	*524	10,115	10,817	29,891	8,871	18,617	304,484 4
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		127,250	46,433 *649	56,763	129,632	104,918	60,725	60,318	278,151	3,035,452
Net gain, noncapital assets	14,890,045 132,180,594	135,857 642,911	*148 145,471	325,201	*14,138 1,062,641	729,384	29,387 1,188,250	21,285 887,511	42,305 2,821,795	257,374 5,502,662	260,722 4,949,166	904,556 10,930,027	13,223,036 102,995,575
Other receipts	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	102,995,575 841,353,103 5,997,382
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		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		176,369	34,915	257,620	191,452	916,790	2,367,944	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 paidInterest paid	15,788,454 213,681,329	64,915 767,628	11,468 39,244		45,276 177,562	18,749 108,824	69,416 241,099	69,108 486,342	174,417 1,649,839	483,951 4,502,156	498,159 5,665,461	1,209,803 13,936,060	13,135,853 186,057,695
Amortization	11,333,774	83,945	39,244 *44	49,418 *879	4,619	*401	71,266	11,218	88,859	4,502,156 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	36		2,428	*4,133	3,660	12,534	41,237	150,325	139,955	391,220	7,266,409
Pension, profit-sharing, stock, annuity	11,811,693	4,916	*1,548		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		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		-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		327,893	132,979	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	216,033 209,003	33,931 32,131	44,975 44,746	108,874 107,472	45,219 44,629	119,623 115,645	104,527 102,963	165,960 164,845	515,983 502,161	629,683 619,482	1,766,512	14,809,838 14,771,880
Income tax	18,453,186 82,332	209,003	*1,743	44,740	107,472 *264	*374	*3,952	1,412	937	12,004	10,113	1,738,230 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		*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

2009 Corporation Returns - Basic Tab

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]

Ė	<u> </u>	1		al assets is in whole				Size of	Total Assets					
	Sector and Item	Total returns	1	\$1	\$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
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$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													
N	umber of returns	273,900	64,031	188,272	9,078	9,963	1,217	660	265	149	112	62		15
	otal 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 45,865,599	-	4,367,105	1,406,427 955,556	3,711,565	1,525,488 2,383,084	1,481,411	1,333,393	1,141,275	1,551,208 3,324,909	1,949,785 3,804,290	5,569,928	2,944,416 9,257,216
	Notes and accounts receivable Less: Allowance for bad debts	1,398,449		2,035,857 7,459	955,556 *7,628	4,937,374 125,904	2,363,064 40,194	2,901,239 90,333	1,943,924 126,428	2,593,681 101,016	51,342	3,804,290	11,728,469 466,970	9,257,216 266,947
	Inventories	3,064,356	_	341,928		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	10.848
	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 47,316,312
	Depreciable assets	132,941,631 77,692,520	-[20,985,924 17,404,801	5,039,075 3,458,220	15,642,039 10,629,110	3,975,591 2,443,224	5,158,575 3,137,594	2,777,153 1,619,791	3,383,290 1,817,971	5,615,789 3,229,798	5,515,173 2,770,129	17,532,711 8,948,327	47,316,312 22,233,556
	Less: Accumulated depreciation	2,518,919		17,404,001	J, 4 30,220	*12,586	2, 44 3,224	3,137,594 *21,008	*1,627	1,817,971	5,228,186	2,770,129	738,760	
	Less: Accumulated depletion	966,199	_	1		*5,637	_	*16,169	*179	11,642	_		233,048	
	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	699,523 1,314,348 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
	otal liabilities	297,884,549	-	14,488,392		20,202,189	8,172,153	10,225,212	9,316,385	10,184,667	17,518,335	21,184,928		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	3,847,542 98,548,069 5,939,279 3,043,005
	Mortgages, notes, and bonds under one year	18,731,731 36,659,176	-	2,815,959 1,953,153	573,508 603,085	2,657,104 2,671,288	760,854 1,431,951	1,067,799 1,845,723	972,411 1,733,738	883,790 1,935,814	986,047 3,022,302	1,364,527 3,149,932	3,606,726 11,846,120	3,043,005 6,466,068
	Other current liabilities Loans from shareholders	11,253,801		3,687,249	639,570	2,012,453	323,024	356,934	293,709	317,242	566,178	32.380	3,024,231	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		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
	otal receipts	441,831,693	6,552,473	100,247,540		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	24,822,572	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	46,650 216,062	2	*371 10,049	*48 *5,245	*2,151	*27 *128	1,751	11,283	2,562 15,596	12,300 10,669	7,037	8,907	208 63,955
	RentsRoyalties	549.016	-	*178	5,245 *[1]	8,757 [1]	120	7,063 *199	*3,261	7.082	852	13,332 115,478	78,006 170,408	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	270 013
	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		369,593	431,361	308,178	369,630	735,866	601,415	1,414,116	1,983,883	1,684,143
	otal deductions	430,270,396	6,487,276	96,455,171		58,965,521	17,911,196	24,831,475	14,363,433	15,360,682	22,835,392	23,013,384		180,574 1,684,143 41,925,417 12,293,379
	Cost of goods [19]	178,367,552	1,868,461	33,171,453		27,258,358	9,478,892	10,984,174	8,080,063	6,960,502	9,100,805	9,750,263	39,284,202	12,200,010
	Compensation of officers	12,699,599 89,937,621	495,029 1,007,142	6,771,826 19,233,620	971,382 3,147,283	1,896,884 14,260,277	621,361 3,216,013	479,874 5,974,880	210,261 2,198,400	212,345 3,250,186	232,576 6,148,656	215,338 4,903,909	459,072 17,517,127	133,651 9.080.128
	Salaries and wages Rent paid on business property	10,343,062	279,060	2,808,494	525,871	1,714,075	508,851	5,974,660	313,777	284,740	355,883	732,635	1,522,629	721,283
	Taxes paid	16,677,861	222,757	4,616,792		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
	et income (less deficit)	11,944,492 7,907,800	65,195 124,157	3,791,998 289.683	356,577 70,301	1,759,593 279,115	586,969 122,149	364,478 126,638	155,905 147,178	219,169 211,167	314,805 323,999	370,544 444,824	896,097 2,717,005	3,063,162 3,051,584
	otal income tax before credits [7]	2,689,129	29,008	269,663 54.394	14.696	85,346	40.806	43,607	50.993	73,694	323,999 112,900	156,013	951.044	1,076,628
	Income tax	2,675,750	29,412	54,709		85,340	40,685	42,836	50,993	73,094	111,743	154,739	950,505	1,068,054
	Alternative minimum tax	14,270	*385	*14	- 1,230	6	*97	*772	*878	779	1,157	1,185	520	8,479
	oreign tax credit	233,427	300	*1,457	-	*3	3,136	*4,257	*3,440	7,779	7,449	4,786	96,640	104,181
	seneral business credit	70,583	1	1,128	224	1,561	*874	*1,024	*766	2,417	5,611	3,728		26,877
	rior year minimum tax credit	16,341			-	*477	*1,292	*145	*937	98	646	3,970		-
т	otal 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."

Corporation Returns - B

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]

								Total Assets					
Sector and Item	Total returns	_	\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
Educational Services													
Number of returns	55,309	12,430	39,769	956	1,722	159	124	56	31	33	13	10	
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		21,321,74
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	2,230,81
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	1,441,12
Less: Allowance for bad debts	994,047 567,222	-	*3,489	*6,260	39,665	*19,749	36,271	46,369	44,445	114,507	88,009		373,36
Inventories	*8,179	-	101,145	*4,365	86,303	*33,958	17,060 *3,148	89,070	34,659	51,436 4,998	45,366	26,093	77,76 3
U.S. govt. obligations, total	*93.265		*[1]				3,140]		25.215	68.050]	3
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	2,695,90
Loans to shareholders	397,598	-	247,928	*13,190	*70,752	*10,810	*21,341	*4,003	10,426	612	-	18,536	2,000,00
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		4,868,37
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		4,899,24
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	2,644,44
Depletable assets	*4,183 *3,953	-[-	*4,183 *3.953	-	-	-	-	-	-	-	-	
Less: Accumulated depletion	490,982	-	*63.446	*27.964	*14.164	- *546	*19.195	34,875	37.480	59.826	52,230	88,930	92,32
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	7,344,52
Less: Accumulated amortization	1,744,563		181,333	*4,426	17,512	*3,910	71,853	70,120	159,394	208,540	64,536		763,15
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	1,452,59
otal 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	21,321,74
Accounts payable	2,333,813	-	282,450	*32,694	207,020	71,064	67,995	160,551	130,092	269,099		480,594	426,45
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		44,004	2,371,27
Other current liabilities	8,242,224	-	646,734	176,935	957,708	344,402	508,210	416,669	470,256	884,785	784,129		1,896,78
Loans from shareholders	1,652,721	-	1,227,134	*95,442	*282,720	*4,986	*18,701	153	407.606	85 1.044.490	- 918.719	23,499	4,234,87
Mortgages, notes, bonds, one year or more Other liabilities	10,659,692 5,640,794	-	474,334 147,252	*48,138 *14,963	1,136,836 145,693	132,230 *317,749	239,478 184,060	763,680 139,042	145,589	281,043	240,211	1,259,305 305,498	3,719,69
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 65
otal 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			11,949,92
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		11,710,42
Interest	139,206	*564	3,548	*137	3,684	*2,604	4,024	7,862	4,380	8,276	2,430	16,007	85,68
Interest on govt. obligations, total	12,627	-	-	-	6	*211	-	*1,008	213	3,710	1,351	1,017	5,11
Rents	37,782	-	*1,176	-	*1,608	*1,663	*3	*1,682	1,692	13,637	29	4,228	12,06
Royalties	95,638	-	-	-	-	-	806	*1,448	106 87	2,725	30,730		23,78
Net S-T capital gain less net LT loss	262 45,610	39	- *4,183	-	- *18.851	-	*123	*12,394	87 138	2,469	- 7,413	174	
Net L-T capital gain less net ST loss Net gain, noncapital assets	10.329	*255	*6.767	_	*1.894	*24	*5	*31	758	2,469 489	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	73,17
otal 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 51
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	876,80
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	143,87
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	4,065,95
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	524,35
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		269,97
Interest paid	800,641	18,768	81,565	*4,903	29,039	9,146	18,639	69,668	32,341	92,629	53,046		360,9
Amortization	498,805 1,657,872	*7,736 34,579	28,960 135,842	*372 10,768	6,940 105,998	*3,024 36,862	17,847 51,335	29,513 112,212	34,532 107,028	96,743 162,462	40,742 138,926	63,626 217,082	168,7 544,7
Depreciation 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	1,019,2
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	22,0
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	270,4
et 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	1,580,3
ncome subject to tax	3,987,996	22,008	33,489	*17,277	34,730	*8,340	*42,594	70,953	212,535	278,898			1,589,0
otal 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	556,1
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	556,1
Alternative minimum tax	1,116	*1	-	-	*270	*4		*22	-	724	95		
Foreign tax credit	39,205		-	-	*1	+0=0	*1,039	*58	2,634	8,517	5,225		17,1
Seneral business credit	3,392	11	3	6	*113	*653	*157 *138	*152 *78	28 983	416 139	52	313	1,4
rior year minimum tax credit	*1.338												

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]

[All figures are estimates based on samplesmoney amounts	are in thousands of do	oliais and size of tot	ai assets is iii wilole	dollarsj			Size of	Total Assets					
Sector and Item	Total returns	l l	\$1	\$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
Coolor and norm	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
		_/	(=/		(=/	(-/	7.7	ν.,	7.57	(12)	(1.17	(/	(12)
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		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	175,901 661,245	-	*[1] *17,422	_	*991	23	3,212 *4,328	*2,095 223	11,666 1,948	19,157 29,753	139,748 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		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	
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	-	-	-	-	-	-	-	-	-	- 0
Less: Accumulated depletion	[1]	-	[1]	206 404	200.445	124.054	05.047	146 040	400 500	204 440	207.250	1 517 100	2,461,189
LandIntangible assets (Amortizable)	5,995,135 80,179,180	_	250,153 4,424,369	226,104 2.491.850	389,445 1.556.534	134,954 350.641	95,017 881,367	146,819 908.382	182,593 2,187,582	294,419 4,874,848	297,250 5,819,006	1,517,193 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	109,661,518 3,763,402 900,101
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	900,101
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		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		7,386,035 10,490,158 62,325,865 11,574,057
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		62,325,865
Other liabilities Net worth	33,911,266 58,578,298	_	748,113 2,488,255	759,620 926,805	904,903 4,164,431	73,853 1,603,600	775,723 781,819	515,322 2,635,526	1,023,679 2,731,156	2,615,597 4,144,252	1,606,492 5,838,058	13,313,907 20,042,495	11,574,057 S 13,221,900 S
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		
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	22,423,145	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	3,318 ೧
Net S-T capital gain less net LT loss	16,039	*40.005	*3,694	+00.044		151	*1,055	*161	45	267	349	6,999	3,318
Net L-T capital gain less net ST loss Net gain, noncapital assets	579,552 642,477	*46,965 53,760	215,589 108,025	*23,614 39.891	57,904 28,716	*55,283 24,980	29,154 10,507	7,145 3.649	15,609 20.865	11,242 188.499	6,240 101,936	66,500 24,550	44,308 — 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			6,410,941 5 66,212,140 0
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		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		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 paidInterest paid	23,085,148 11,424,644	365,620 65,611	8,965,321 1,174,468	1,584,295 468,333	2,918,249 493,931	500,798 104.116	734,243 187,145	573,506 159,551	589,898 230.764	921,117 476,237	720,232 662,596	2,738,406 2,655,641	2,473,463 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		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		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		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			4,299,046
Income subject to tax	10,387,337	68,666	621,650	150,097	262,757	156,850	225,652	148,413	337,479	713,942	691,512		4,195,563
Total income tax before credits [7]	3,527,557 3,519,983	13,048 13,126	124,072	48,025 47,897	87,495 86,325	55,940 55,590	78,146	51,773	117,769	249,871 248,156	243,701	987,484 984,784	1,470,233 1,468,447
Income tax Alternative minimum tax	3,519,983	13,126	129,603 *585	47,897 *128	1,170	55,590 *350	77,250 *485	50,708 1,065	116,755 883	248,156 1,715	241,341 2,253	984,784 2,700	1,468,447
Foreign tax credit	13,137	19	565	120	1,170	-	*[1]	*360	747	733	1.744	10,319	1,700
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

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]

							Size o	f Total Assets					
Sector and Item	Total returns		\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
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		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		15,175			6,960
Inventories	1,617,873	-	217,966	100,552	507,965	43,215		138,689		83,851	74,306		76,388
U.S. govt. obligations, total		-	- *11,179	*31,752	302 26	*4.100	*15,581	*106,572	35,533	-	39,997	32.513	-
Tax-exempt securities		-	548,562	152,998	481,439	124,789	512,696	453,227	1,008 196,642	450,195	2,671 832,899		296,720
Other current assets Loans to shareholders		1]	347,776	258,098	420,293	*102,071	60,257	*35,505	39,261	60,224	10,363	6,272	290,720
Mortgage and real estate loans	649,984	_	*46,792	200,000	*523,456	*1,632	*18,059	*27,357	406	18,375			l .
Other investments	11,352,112		175,077	310,620	671,526	542,634	489,772	883,841	814,438	548,736			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		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		- 6
Land	7,997,223	-	266,664	579,985	828,025	642,281	960,860	704,364		556,512	560,820		501,524
Intangible assets (Amortizable)	17,181,294 4,795,165	-	1,378,487 1,154,181	200,524 81,049	435,294 151,470	264,028 165,797	1,474,571 1,387,738	469,540 177,146	534,967 115,420	1,448,758 304,232	1,969,620 352,660		3,308,010 334,294
Less: Accumulated amortization Other assets	5,755,555		112,688	148,449	161,279	253,742	1,367,736	347,089	315,237	814,214	469,742		1,065,341
Total liabilities	104,136,142		5,942,690		9,420,444	5,482,789	6,359,976	6,478,807	5,169,628	7,587,370			13,358,327
Accounts payable	5,120,597	_	202.946	158,598	417,663	383,254	191,366	313,031	189,055	373,555			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	
Loans from shareholders		-	6,983,745	303,906	2,389,969	465,674	417,014	321,129		644,076			577,350 73,904 7,014,299
Mortgages, notes, bonds, one year or more		-	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		7,014,299
Other liabilities	10,237,600	-	331,270	22,356	490,400	221,344	563,460	826,902		1,155,896			833,332
Net worth	17,713,365 94,614,583	1.458.704	-4,746,100 22,174,902	1,711,782 8,094,339	1,238,381 10,354,492	1,749,990 5,398,370	2,250,781 4,552,413	2,225,692	1,711,403 3,465,891	1,294,753 5,774,286	1,088,203	5,221,041 15,681,513	833,332 3,967,441 4,293,572
Total receipts	87,054,526	1,456,704	21,350,754	7,537,242	9.956.622	4,867,984	4,552,413	3,719,214 3,383,127	2,922,483	5,774,286	9,646,887 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		732	*975	*239	*1,379	*726	*253	*5,704	952	210	4,373	305	67
Rents	272,112	1,911	*6,676	*8,703	4,455	*21,282	*4,120	9,510	12,935	3,530	75,442	98,039	25 509 \$
Royalties	310,921	20,438	*11,143	*34	*498	*1,999	*4	*1,800	399	55,180	127,260	17,173	74 000
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		*5,301	*19,386	*119	*11,944	*415	*5,539	*738		55,359	1,973		
Net gain, noncapital assets		*12,090 -31,203	*27,571	*8,508	4,711	897 497,489	4,540	3,206	2,969 494.367	645 369.109	8,008		- 11 000
Other receipts	5,856,968 93,164,891	-31,203 1,619,071	746,997 21,259,122	530,428 7,787,963	361,973 9,775,705	5,310,659	363,236 4,324,196	303,602 3,827,661	3,323,196	5,852,710		994,231 15,634,171	11,988 4,509,961
Total deductions	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		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		27,057
Salaries and wages		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		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		81,537
Depreciation	4,802,916	27,101	569,518	248,663	413,151	316,950	255,469	311,627	183,436	369,396		1,051,388 494,774	482,612
Advertising	2,156,248 708,019	50,962 *10,851	278,054 295,972	268,735 42,551	172,013 42,413	117,910 11,140	87,684 14,813	72,265 9,968	87,966 25,229	207,705 98,831	169,086 85,439		149,094 9,010
Pension, profit-sharing, stock, annuity Employee benefit programs		18,405	164,854	54,157	148,888	53,774	80,385	56,885		109,176			95,757
Net income (less deficit)		-161,098	914,805	306,137	577,409	86,985	227,964	-114,150		-72,578			-192,369
Income subject to tax	1,218,514	16,123	139,374		90,521	*30,540	*47,190			43,783			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	4,164		-
General business credit	3,803	-	16	*143	*423	*53	*34	*101		353	963		1,031
Prior year minimum tax credit	280	- 4,912	4,733	- 11,814	- 27,019	*10.020	42 *11,948	18,839	87 12,667	- 12,067	152 88,861		- 65,536
Total income tax after credits [2]	354,899	4,912	4,733	11,014	21,019	"10,020	"11,948	10,039	12,067	12,067	00,001	00,482	00,036

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."

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	 	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	*Total Assets \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	Sector and item	of active	Zero assets	under	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
			Zeio assets											
		corporations (1)	(2)	\$500,000	\$1,000,000 (4)	\$5,000,000 (5)	\$10,000,000 (6)	\$25,000,000 (7)	\$50,000,000	\$100,000,000 (9)	\$250,000,000 (10)	\$500,000,000 (11)	\$2,500,000,000 (12)	more (13)
		(1)	(2)	(3)	(4)	(5)	(0)	(7)	(6)	(9)	(10)	(11)	(12)	(13)
	Accommodation and Food Services													
Numi	ber of returns	297,986	44,948	214,004	17.668	17,954	1,996	803	257	141	79	52	57	27
	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
Cas		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
Note	es 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
	ss: 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
	entories	9,197,159	-	1,423,320		571,949	219,339	217,172	150,987	204,377	202,827	344,897	1,299,243	4,192,119
	. govt. obligations, total	*124,714	-	*1,285	40	20	-	-	-	960	1,578	75,337	45,494	
	-exempt securities	211,418 12,619,513	-	*14,774 1,466,636	627,534	1,649,490	- 487,715	*45,558 594,485	*8,891 529,127	197 512,613	523,489	43,632 566,686	98,366 1,776,971	3,884,766
	er current assets	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
	ns to shareholderstgage and real estate loans	1,064,868		*124,873	*121,527	*124,798	*53,225	*141,394	*1,650	18,104	22,703	41,078	437,305	
	er 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
	reciable 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		913 87,175,731 87,456,861 28,856,395
	ss: Accumulated depreciation	119,859,511	1	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		28,856,39
	letable assets	*39,738	-	-	-	*21,962	-	-	-	1,104	10,346	-	6,326	
Le	ss: Accumulated depletion	*30,228	-	-	-	*21,962	-	-	-	253	8,014	-	-	
Lan	-	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
	ngible 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
	ss: 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		4,455,07
	her assets	31,690,732 474,252,014	-	913,839 27,703,474		876,171 34,786,559	50,091 13,405,134	493,467 11,938,130	104,848 8,892,181	485,741 10,277,402	910,174 12,653,957			24,658,120 270,713,74 0
	l liabilitiesounts payable	17,511,581	1	1,881,252	852,179	1,855,110	573,477	727,250	378,370	792.110	898,863	1,723,636	1,675,112	6,864,60
	tgages, 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
	er 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	17,408,11
	ns 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
	tgages, notes, bonds, one year or more	199,914,612	-	8,417,080		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
Oth	er liabilities	64,574,707	-	891,518		994,498	712,643	699,215	859,009	699,163	1,098,610		8,295,188	48,164,416
	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		14,925,130	66,709,063
	receipts	444,255,869	6,471,814	108,180,820		51,664,861	16,189,783	13,815,842	10,349,687	13,507,768	15,918,858	18,625,910		122,213,466
	iness 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
Inte		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
	rest on govt. obligations, totalts	11,397 1,589,726	*89 *53,794	*393 17,441	*[1] *5,525	*350 11,748	*477 3,615	2,638 13,527	*506 13,939	1,173 24,774	266 44,256	562 85,306	1,640 331,437	3,30 ² 984,36 ⁴
	alties	5,980,116	*31,247	*10,819	3,323	*1,629	*23,859	57,755	61,876		178,353	785,143		3,880,110
	S-T capital gain less net LT loss	*2,987	51,247	10,013	-	*341	25,055	57,755	- 01,070	70,071	170,333	700,140	2,246	246
	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
	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	398,07
	er 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
	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		39,190,648	119,523,073
	t 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			33,551,853
	npensation 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
	aries 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			26,292,840
	t paid on business propertyes paid	33,680,599 19,737,560	902,652 358,107	10,628,420 4,787,818	2,132,108 1,175,007	3,344,365 2,088,839	1,279,984 634,089	1,015,701 557,449	1,148,048 454,824	1,367,358 481,089	1,756,961 574,253	1,179,918 731,523	2,193,939 1,905,951	6,731,14 5,988,61
	rest 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	8,660,56
	ortization	3,006,360	51,750	354,396	113,303	312,290	82,868	67,221	60,946	49,780	110,149		260,053	1,388,73
	reciation	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	5,667,93
- 1	ertising	10,254,230	100,042	1,747,325		1,426,049	508,139	383,992	261,631	433,021	393,439		1,094,673	2,728,95
	sion, 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	642,47
Emp	ployee 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	3,640,32
	ncome (less deficit)	7,377,643	-474,458	861,763		1,103,972	165,352	-54,042	-139,686	-162,044	-408,201	365,722		4,184,31
	ne subject to tax	11,867,506	47,261	399,514	134,071	184,634	36,967	119,816	97,678	111,156	113,910		2,128,714	8,032,59
	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		749,147	2,818,29
	ome tax	4,042,685	10,181	71,425	28,666	52,861	12,073	40,677	33,147	37,825	39,320			2,811,40
	rnative minimum tax	8,156 1,605,692	*14 *1	-	-	*647	*65 *166	*240	*57 462	236 700	954 1.074	416 6.635	4,240 204,956	1,28 1,391,69
	gn tax creditral business credit	448,859	*Ω	- 17,557	11,679	13,692	*1,041	[1] 4,922	7,640	10,352	1,074 4,467	31,881	118,493	227,12
	year minimum tax credit	14.916	٥	17,557	11,079	*62	1,041	4,922 *199	*1.107	10,332	4,407	31,001	110,493	13.44
	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	1,191,73

RETURNS OF ACTIVE CORPORATIONS Table 4--Selected Balance Sheet Income Statement

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]

All figures are estimates based on samplesmoney amoun	s are in thousands of do	Jilais and size of tot	ai assets is iii wilole	uoliaisj			Size o	f Total Assets					
Sector and Item	Total returns		\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
	, ,	` '	, , ,		, , ,		` '			, -7	` ')	, , ,
Other Services													
Number of votures													
Number of returns	375,059 115,939,166	69,090	274,093 21,841,479		11,259 20,394,806	855 5,719,500	412 6,361,539			23 4,199,407		15 31,951,541	
Total assets	17,952,857]	5,959,369	3,285,113	4,609,781	1,179,289	718,409			307,533			**
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			**
Less: Allowance for bad debts	. 561,099	-	117,523	85,863	142,804	22,655	18,463	40,100		24,991	15,246		
Inventories	6,716,631	-	1,690,500	809,445	1,145,748	417,298	653,315	338,489		80,018	258,911	1,077,085	**
U.S. govt. obligations, total		-	*21,240	*45,682	*45,069	*23,608	-	*33,120		-			-
Tax-exempt securities		-	*888		*13,979	*5,831	*9,205		12,693	-	400.07	70,407	
Other current assets		-	731,330 1,276,234	737,641 512,543	1,010,142 472.874	260,392 130,753	380,664 70,653	337,368 *16.698		384,693 41,405		1,149,288 23,177	**
Loans to shareholders	,,.]	*70,095	*398	*18,086	*7,003	*28,654	*553		41,405]	23,177	_ ,
Other investments			694,270	635,017	1,199,579	517,564	663,926	238,030		448,482	58,000	7,369,303	**
Depreciable assets		-	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		- ** ** **
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			
Depletable assets		-	*9,241	-	-	-	*714	-	-	-		-	- (- (- (- (- (- (- (- (- (- (
Less: Accumulated depletion		-	*6,355	-	4 000 570	-	*72		-	405.000			
Land		-	565,677	782,850	1,629,570	406,455 497.050	441,577 462,743	91,884 476,717		105,996 1,681,424			** 7
Intangible assets (Amortizable) Less: Accumulated amortization		_	3,605,652 1,656,894	1,367,202 387,894	2,137,227 693,442	497,050 173,941	462,743 169,664	80,016		212,727			**
Other assets	9,101,123		843,755	468,027	691,444	168,051	443,260	151,659		326,108			**
Total liabilities		-	21,841,479		20,394,806	5,719,500		3,648,464		4,199,407			**
Accounts payable		-	2,384,051	885,036	1,464,321	642,867	526,781	525,724	469,329	335,717			**
Mortgages, notes, and bonds under one year		-	1,557,087	636,103	771,151	427,172	383,180	178,107	262,082	116,821	54,306		**
Other current liabilities		-	2,509,167	1,084,540	1,789,117	510,549	603,477	493,627	959,814	379,676	463,256		**
Loans from shareholders		-	6,612,127	1,282,602	2,043,352	64,178	188,849	36,428		81	4 070 405	20,804	** - ** ** ** **
Mortgages, notes, bonds, one year or more	. 34,912,175 13,802,043	-	6,609,989 840,682	4,209,310 500,073	5,961,176	1,047,761 300,726	1,145,355 408,799	727,931 465,069	802,287 432,207	1,443,763 652,874			·
Other liabilities Net worth	32,189,140	1]	1,328,376	4,885,628	1,187,559 7,178,130	2,726,248	3,105,099	1,221,577		1,270,475			**
Total receipts		6,099,130	84,831,717	22,799,665	28,471,543	8,310,998	7,443,514			3,680,526			**
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		3,498,852			
Interest	. 433,346	5,238	52,048	48,896	77,269	15,529	12,026	12,728		5,184	10,920		**
Interest on govt. obligations, total	27,972		*9,406	*210	6,263	*2,606	3,615	*877		611		3,891	**
Rents	137,233	*573	39,881	6,946	16,162	12,620	9,655	2,342		4,883			(
Royalties	312,258 5,366	-	*3	*2,526	1 *1,710	*312	*2,979 *1,341	*2,310	4,617	47,043	52,538	202,238	- (
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss		*42.639	*17.756	*7,254	14.446	*10.125	*17.589	*337		12.335	926	7,181	
Net gain, noncapital assets		*74,084	69,214	16,831	12,464	12,360	1,254	11,139		1,343	5,567		
Other receipts	5,692,195	139,644	1,287,839	695,588	1,132,337	300,648	231,588	90,100		107,446	41,390		** 8
Total deductions		6,257,525	82,580,315		27,703,907	7,869,990	7,178,659	4,307,770		3,601,199			** { ** { **
Cost of goods [19]		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		374,410	6,675,206	1,432,320	1,194,792	170,398	141,559	72,661	63,835	49,236		85,777	**
Salaries and wages Rent paid on business property		873,775 707,434	13,013,664 6,471,986	3,030,938 1,219,903	4,998,509 1,655,115	1,077,555 281,983	1,244,408 353,050	733,603 314,888	789,939 216,475	492,813 289,374			
Taxes paid		216,255	2,788,536	693,383	1,067,736	200,314	199,432	122,751		269,374 105,727			**
Interest paid	3,156,709	66,929	832,751	338,276	415,545	93,193	78,070	67,433		122,601	120,271		**
Amortization	1,420,922	28,019	244,086	98,204	143,379	14,017	21,330	37,004	43,477	88,623			**
Depreciation	4,645,373	201,725	1,438,021	607,585	657,757	282,286	272,493	170,876		94,996			**
Advertising		71,922	1,154,763	446,263	318,160	78,393	78,563	59,011	62,503	13,973			**
Pension, profit-sharing, stock, annuity		*1,361	211,611	68,286	75,402	42,246	25,836	23,441	15,300	8,265		101,721	**
Employee benefit programs		38,626 -158,394	786,667 2,241,996	377,391 380,529	416,809 761,373	87,574 438,403	153,095 261,239	131,209 141,197	126,681 96,544	100,752 88,635		277,789 687,765	
Net income (less deficit) Income subject to tax		33,497	2,241,996	124,714	210,245	436,403 115,611	138,278	72,158		63,061	49,622		**
Total income tax before credits [7]		6,186	38,004	25,377	54,651	39,041	46,928	24,568		21,707	17,368		**
Income tax		6,268	38,897	25,376	54,564	38,506	46,685	24,496		21,512			**
Alternative minimum tax	2,373]	2	1	*86	*536	*244	*72	44	195	i l .	1,193	**
Foreign tax credit		-	-	-	*7	-	*354	*168		3,609		29,579	
General business credit		[1]	141	121	927	*357	*152	*240		1,529		7,566	**
Prior year minimum tax credit		- 6,186	37,863	25,256	- 53,716	38,684	46,422	*234 23,925		544 16,025		218,347	,-
Total income tax after credits [2]	. 509,141	0,166	31,063	∠5,∠56	53, <i>i</i> 16	30,084	40,422	23,925	25,349	10,025	17,368	∠10,34/	

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]

							•	f Total Assets					
Sector and Item	Total returns	1_	\$1	\$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
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$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)
Mat Alla sabila													
Not Allocable													
Number of returns	*300	*291	_	_	_	*9	_			_		_	
Total assets	*84,206	231			_	*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	-	-	-	-	-	-	-	-	-	-		-	1
Mortgage and real estate loans	+0.4.00=	-	-	I -	1 -	+04.00=] -	-	1 -	· -	1 -	1 -	1 -
Other investments	*84,205	-	-	-	1 -	*84,205		1 -	1 -	-	1 -	1 -	1 -
Depreciable assets	· -	1 -]	I -	1 -	·]	1 -	1	-	1	1 -	1
Less: Accumulated depreciation Depletable assets	-	1 -	-	· -	1	·	·] -	1	·	1	_	
Less: Accumulated depletion	_			1]]] [] .]]
Land]]	1 -]]] .	.] .] .			
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 *16,911	*16,911	-	-	-	*83,688		1 -	1	-	1	-	1
Total receipts	*12,223		-	_	-	-	•	1 -	•	-	•	-	•
Business receipts	12,223	12,223	_	_	_	-		1 -	1	_	1	1	1
Interest on govt. obligations, total]	1] :					
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]	+4 000	+4.000	-	-	-	-	-	-	1 -	-	1 -	-	-
Compensation of officers	*4,906	*4,906	-	-	-	-		1 -	1	-	1	-	1
Salaries and wages	-	-	-	-	-	-	·	-	1	-	1	-	1
Rent paid on business property Taxes paid	*722	*722]	1]	_		.]]]]]
Interest paid	-	122]]		.[
Amortization	*15,951	*15,951] -]] -] .	.] -					
Depreciation	-	5,551	-	-	-	-		. -		-			
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	-	-	-	-] -	-	-	1 -	-	-	-
Total income tax before credits [7]	*1,354	*1,354	-	-	-	-		-		-	-	-	-
Income tax	*1,354	*1,354	-	-	-	-	·	-	1 -	-	1 -	1 -	1 -
Alternative minimum tax	-	-	-	I -	1 -	-] -	-	1 -	· -	1 -	1 -	1 -
Foreign tax credit	-	-	· -	I -	· -	· -	·	1 -	1	·	1 .	1 -	1 .
General business credit	-	-	-	-	1 -	-	·	-	1 -	-	1 -	1 -	1 -
Prior year minimum tax credit	-	1 -	-	-	1 -	· -	·	1 -	1	·	1	1	1
Total income tax after credits [2]	<u> </u>	- 04		I I I Daniel III I I I I	-				1 .		1		1

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

							Size of Busin	ess Receipts					
Sector and Item	Total returns		\$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,
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	mor
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
umber 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	
Total assets	75,965,019,409 4,852,747,568	1,534,057,323 84,351,553	131,518,893 13,905,331	169,014,345 32,522,709	195,480,798 29,219,641	307,147,435 40,737,675	924,850,314 115,724,666	775,570,516 68,810,771	1,236,719,780 81,786,297	5,065,268,407 244,823,148	3,016,346,405 130,249,292	4,364,029,838 167,857,653	
Cash 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	
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	
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	
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	
Fax-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	
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	4,492,87
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	
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	
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	
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	
Less: Accumulated depreciation	4,711,042,846 628,841,094	171,010,912 6,417,411	25,871,321 428,712	47,398,998 502,724	78,881,135 571.346	120,439,461 1,632,711	187,914,137 2,511,777	143,473,863 3,268,333	144,541,992 4,191,203	327,098,564 18,068,540	134,115,534 15,101,350	195,760,948 22,977,843	
Depletable assetsLess: Accumulated depletion	278.707.723	534.260	92.696	256.324	283.782	699.736	2,511,777 779.357	3,268,333 1.123,299	4,191,203 1,415,309	8.021.110	7,373,038	11,157,215	246 97
and	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	210,13
ntangible 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	3,835,03
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	
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	5,086,14
otal 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	104,085,020 4,364,029,838 217,859,169	58,245,01
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	4,364,029,838 217,859,169 147,177,711	4,650,65
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	3,780,66
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	007,109,700	13,412,31
oans from shareholders	1,114,438,693 10,718,334,953	126,896,185 401,226,962	25,590,553 23,545,872	28,930,783 31,612,883	34,108,783 45,932,527	35,721,743 79,161,446	49,034,648 158,678,193	25,357,571 86,861,764	23,491,658 94,985,524	41,922,356 292,402,684	16,043,719 174,848,369	27,637,960 331,739,240	
Mortgages, notes, bonds, one year or more	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	
Other liabilities	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 16
otal 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	
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	14,030,19
nterest	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	1,278,84
nterest 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	34,72
Rents	134,670,520	45,105,773	298,765	442,756	251,361	617,823	648,982	479,803	759,061	1,598,520	1,331,079	2,155,569	80,98
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	149,08
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	
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	44,1
Net gain, noncapital assets	69,991,196 1,036,660,040	1,559,138 39,397,246	766,467 3,578,938	586,958 4,451,554	635,387 5,206,409	1,099,658 7,462,183	1,485,891 15,497,512	1,027,328 14,548,135	1,502,287 18,296,411	4,934,467 72,028,488	2,007,180 39,213,677	3,041,062 61,194,139	
Other receipts	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	16,017,2
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	
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	54,76
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	1,439,60
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	228,39
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	
nterest 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	905,07
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	
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	42,703,320	20,638,150	33,455,726	532,8
dvertising	241,468,941 166,270,002	966,511 619,603	963,521 270,583	1,984,194 1,302,874	3,631,422 1,872,128	5,628,598 3,074,126	9,607,482 5,076,307	6,363,346 4,222,366	6,836,878 3,645,744	16,454,287 10,719,857	7,443,994 3,820,829	11,201,947 4,933,420	170,3 126,7
ension, profit-sharing, stock, annuity	336,333,981	1,238,875	645,092	1,550,418	2,650,560	5,123,145	10,662,861	4,222,366 9,791,859	10,665,182	29,135,239	3,820,829 12,522,472	18,420,816	
t income (less deficit)	918,953,413	-25,443,926	-1,946,608	6,261,222	9,041,722	12,266,860	17,770,652	19,478,614	18,721,094	66,524,557	42,304,889	65,623,348	688,3
come subject to tax	894,850,255	8,722,946	979.501	1,678,906	1,959,624	2,726,977	4,950,155	6,119,700	6,369,305	25,277,704	15,549,461	32.548.983	787,9
tal income tax before credits [7]	313,464,460	2,966,611	160,685	309,812	401,127	654,768	1,239,529	1,628,035	2,076,240	8,728,804	5,428,641	11,414,650	
ncome tax	310,112,420	2,909,647	161,886	315,790	407,776	652,570	1,267,510	1,597,869	2,051,419	8,561,888	5,344,412	11,301,567	275,5
Alternative minimum tax	3,118,447	25,811	474	746	1,380	2,252	4,575	24,248	18,780	136,418	62,883	94,329	2,7
oreign tax credit	93,565,021	197,797	385	17,933	12,783	49,534	34,824	26,284	25,955	350,175	280,640	2,089,270	
eneral business credit	13,333,942	74,861	781	2,121	5,815	29,142	48,658	35,360	45,125	203,393	132,851	276,317	12,47
rior year minimum tax credit	1,384,446	7,962	741	308	*252	5,242	1,625	7,225	10,603	60,445	40,676	65,499	1,18
otal income tax after credits [2]	204.995.622	2.685.990	158.687	288.596	382.276	570.771	1.154.264	1.557.651	1.994.250	8.110.210	4,971,319	8.981.158	174,14

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

							Size of Busin	ness Receipts					
Sector and Item	Total returns		\$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	\$250,000,00
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	\$2,500,000	\$5,000,000	(9)	(10)	(11)	(12)	(13)
ľ	(1)	(2)	(3)	(4)	(5)	(0)	(1)	(0)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and Hunting													
lumber of returns	138,792	53,017	18,576	18,578	16,027	15,349	10,668	3,478	1,635	1,232	94	99	
lumber of returnsotal 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.
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,
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
Less: Allowance for bad debts	100,467	-	-	-	*219	*1,518	*5,012	*4,159	3,340	23,282	16,079	15,427	31,
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,
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	
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,
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,
Mortgage and real estate loans	797,210	216,693	*66,829	*92,685	*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,
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
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
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
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
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
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
otal 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
Accounts payable	9,449,411	132,629	29,138	51,505	89,575	289,807	287,939	494,638	1,546,080	1,588,570	495,536	1,236,750	3,207 1,270
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
Other current liabilities	6,526,167 18,224,525	703,430 6,523,720	104,636 2,352,289	100,521	305,275 3,150,100	220,630 1,172,770	338,612 1,640,056	368,094 465,283	350,632 527,270	1,254,029 488,171	445,780 80,050	894,619 364,235	1,439
Loans from shareholders	39,533,631	7,298,645	734,891	1,287,271 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
Mortgages, notes, bonds, one year or more	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	1 240
Other liabilities	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	1,349, 4,941,
Net worth 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,
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
Interest	336,186	104,450	9,118	16,309	16,358	36,933	29,978	17,779	13,062	35,983	17,601	13,097	25,
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,
Rents	946,377	264,833	34,761	72,150	118,010	140,864	119,753	26,678	58,123	58,874	11,378	16,072	24,
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,
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,
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
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	222
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	
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
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
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
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
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
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
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
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
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
Pension, profit-sharing, stock, annuity	253,368	14,162	47.000	*1,850	6,087	7,190	34,279	14,615	12,352	46,466	17,532	27,695	71
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
let 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
ncome 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
otal income tax before credits [7]	660,943	120,418	18,072	25,037	18,998	44,445	58,110 57,075	12,748	17,475	93,255	27,325	78,398	146
Income tax	653,843	115,181 *379	18,072	24,892 *143	19,098	44,445	57,975 *52	12,748	17,286	92,451	27,163	77,869	146
Alternative minimum tax	1,935 10,687	*379 *1,000	-	"143	-	- *4	*52	-	*189 *25	803 728	*163	206	
Foreign tax credit	10,687	1,000	*479	*338	- *135	1 440	649	- *241	*899	728 1,227	377	13 605	
General business credit	17,964 3,022	1,636	-479	-338	135	1,418 *472	649 *699	-241	899	1,227 *567	3//	*553	9
Prior year minimum tax credit 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

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)

								ness Receipts		_			_
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
··· ·	\ · /	_/	(0)	(. /	(0)	(0)	(.,	(0)	(0)	(.0)		(/	(10)
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	
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	
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	
Tax-exempt securities	350,306 29,534,422	*37,513	440.044	*7,450	*20,324 365.397	- 163.750	*73,690	*57,765 513.953	39,820 451,070	*107,856 1,730,436	5,776	56	
Other current assets	3,030,539	1,299,443 213,530	140,011 *8,431	314,240 *57,869	*83,577	*19,382	806,801 182,018	279,321	279,482	1,730,436 268,017	1,404,011 11,724	1,338,362 24,218	21,006,948 1,602,971
Loans to shareholders	98,532	*15,397	451	*238	03,377	*6,311	*10,609	31,382	279,462 *748	*32,061	11,724	1,220	
Mortgage and real estate loans	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	110 643 390
Other investments 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	110,643,389 240,582,069 98,971,518
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	3,982,708	9,245,457	4,725,842	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	155,651	148,346	517,454	738,355	210,598	438,420	6,201,947
Intangible assets (Amortizable)	57,664,578	550,026	*36,648	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	81,125,414 728,867,971 65,948,597 11,448,498 39,053,732
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	1,987,595	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		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	
Loans from shareholders	9,758,875	1,441,817	*327,210	127,008	*575,550	*79,587	241,508	596,476	395,571	1,272,248	388,207	324,230	3,989,463 165,080,545
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	7,597,565	5,281,082	7,552,462	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	134,012,369 309,334,768
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 6,470,829	8,291,688 7,890,585	21,407,078 19,499,575	9,807,660 8,800,785	16,165,070	278,290,440 247,048,911
Business receipts	315,107,700 3,452,681	23,148 69,471	359,964 697	787,699 8.451	1,513,167 10,399	2,198,056 11,658	5,636,990 23,777	49.418	17,890,585	19,499,575	29,199	14,877,992 105,115	3,059,732
Interest on govt. obligations, total	55,295	6,636	097	*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		-	- 10,700	*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	1,101,011
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 15,651,813	66,587 229,622	24,158 7,249	46,892 20,144	83,406 61.108	114,279 41,877	241,840 112,667	238,028 107,360	269,077 152,973	670,242 596,252	279,050 521,280	411,384 618,674	
Interest paid	7,345,204	229,622 121,549	*27,195	20,144 6,641	28,937	9,061	40,282	43,044	96,570	596,252 641,927	521,280 565,816	720,425	5,043,757
Amortization Depreciation	7,345,204 32,621,743	98,103	40,519	36,372	28,937 141.652	154,041	350,869	43,044 470,671	477,861	1,905,528	1,083,419	1,861,540	26,001,168
·	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
Advertising 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
let 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
ncome 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		19.248	169,442	85.800	313.749	7.594.05
Alternative minimum tax	287,208	*1,143	_,	-,,-	-,	*1		*2,527	*357	7,983	4,998	7,649	
Foreign tax credit	4,726,012	*5,412	-	*13	-	-	-	*10,210	*11	*19,469	42,470	164,139	
General business credit	46,154	13,756	-	5	-	3	12	148	*274	*262	156	766	
Prior year minimum tax credit	104,942	3,125	-	-	-	*2,069	*112	3,237	*110	6,068	266	4,755	
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

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

							Size of Busin	ness Receipts					
Sector and Item	Total returns		\$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	\$250,000,0
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities	(1)	(2)	(3)	(4)	(3)	(0)	(1)	(0)	(3)	(10)	(11)	(12)	(13)
umber of returns	6,072	1,020	1,191	978	1,514	477	330	186	80	0.5	24	40	
otal 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	
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	
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	
Less: Allowance for bad debts	4,031,879	*104.451	67	270,000	22,007	*194	*75	*1,295	*512	13,784	2.483	37.244	
nventories	32,497,417	*58,333	*786		*26,321	*1,962	*9,267	20,679	*98,868	154,694	57,571	257,503	
J.S. govt. obligations, total	2,819,584	25,901	700		20,321	1,302	3,207	20,073	30,000	42,846	7,418	257,505	2,743
Fax-exempt securities	*569,861	*186			-					556.283	100		1:
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
oans to shareholders	70,374	530,623	3,032	230	*4,611	04,313	*536	*42,957	*461	*13.428	2,054	5,703	
Vortgage and real estate loans	*2,867,433	162			7,011		509	42,337	401	*7,784	2,004	81,594	
	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	141,28
Other investments	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	1,218,88
Depreciable assets Less: Accumulated depreciation	402,456,054	755,523 153,933	*69,784	*109,083	348,188		449,392	505,635	647,816	2,300,356	1,206,138	3,389,560	202 020
	12.366.640	*54.523	09,784 *2	109,063	340,188	447,148	449,392 101.606		047,010	2,300,356 *8.003	1,206,138	3,389,560	12,19
Depletable assets	4,173,539	54,523	*3	-	-	_	1,159	[1]	-	*6.063	465	370	4,16
Less: Accumulated depletion	4,173,539 4,298,055	*23,537	*879	*48	*49,109	*19,586	93,767	- 84,947	53,315	130,895	65,039	111,080	4,10
_and	4,298,055 64,514,206	*17,132	*36,591	*241	*279	*7,628	93,767 225,368	84,947 198,021	126,626	1,544,031	258,129	1,019,909	
ntangible assets (Amortizable)	7,219,907	*66	*34	*217	219	*5,414	6,705	*10,693	26,783	159,399	57,421	388,164	
Less: Accumulated amortization	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	220.07
Other assets													228,87
otal 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	1,503,15 58,26
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	58,26
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	67,33
Other current liabilities	94,415,241	616,170	*44,414	*32,740	55,765	19,650	114,994	118,029	69,618	576,989	238,941	779,033	91,74 1,96
Loans from shareholders	2,494,723	*127,331	*2,186		*43,345	*29,436	*200	*119,317	*20,080	*245	59	*188,249	1,96
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	525,25 378,41
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	3/8,41
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	380,17
otal 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	589,420
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	
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
Interest on govt. obligations, total	101,245	[1]	-	-	- *391	*0.000	[1]	*4 000	*3,487	*12,317	88	482	
Rents	2,208,103	-	-	-	*391	*3,062	*2,081	*1,962	*1,174	8,633	4,128	37,634	
Royalties	53,192	*0.500	-	-	-	*51	-	[1]	****	24,630	24	3,854	24
Net S-T capital gain less net LT loss	215,502	*6,586	-	-	*40.000	-	40.000	*04.504	*[1]	46,653	0.000	43	
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	
Net gain, noncapital assets	3,162,515	*8,358	*4.050	*0.000	*11,911	*40.040	8,643	401	*24	34,614	24,054	10,696	3,06
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	10,01
otal 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	
Cost of goods [19]	324,957,989	*6,684 *5.246	*27,319	*9,896	*71,633	*51,531 *6.394	138,945	253,144	228,367	1,086,723	768,728	3,550,292	1,60
Compensation of officers	1,938,703	*5,346 50,870	93 *23,872	*10,044 *3,035	*124,804 64.167	*6,284 *16,041	34,504 142,501	32,053 63,134	20,407 62,117	42,539 169,242	25,921 126,377	27,786 263,572	1,60 24.44
Salaries and wages	25,427,931			*3,025 *97						169,242 56,451	39,598		
Rent paid on business property	4,509,640	5,849	*3,752		21,822	*11,069	14,829	8,736	27,071			47,099	
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	21,40 32,27
nterest paid	34,042,977	244,205 *344	*6,270	*5,521	15,757 *136	*10,280 *305	19,489	38,739	46,825 9,132	386,887 94,234	114,488 15,744	874,845 199,432	
mortization	6,501,141		5,053	*44.000			6,114	13,963					6,15
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	
dvertising	593,035	*215	*21	*205	*931	*509	*3,868	*1,944	1,663	3,273	708	8,363	
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	
mployee benefit programs	7,977,892	*4,443	*1,310	*148	*11,719		11,309	8,310	13,514	70,493	51,980	44,134	
et 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	-1,34
come 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	
otal income tax before credits [7]	5,960,423	*5,130	*238	*133	*5,101		*7,493	*5,239	*3,790	56,541	27,991	22,478	
ncome tax	5,859,516	*4,201	*833	*119	*5,101	*2,330	*7,277	*5,239	*3,516	54,636	26,937	21,911	5,72
Alternative minimum tax	98,835	*928	-	-	-	-	*215	-	42	*843	1,054	*567	9
oreign tax credit	*133,033	*2,720	-	-	-	-	-	-	-	-	-	-	13
eneral business credit	411,353	-	-	2	-	*71	-	30	424	6,937	119	-	40
rior year minimum tax credit	46,805	-	-	-	-	-	-	*726	106	*974	3,707	-	4
otal 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	5,24

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		\$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	
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Comptimization													
Construction													
lumber 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	185,556,99
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	455,79
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	20,808,12
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	
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	
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	1,585,138	2,971,632	2,424,777	3,631,660	8,584,388	2,956,518	5,270,585	
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	32,967,28
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	16,725,21
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	
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	348,58 3,333,97
Land	29,453,691	5,849,125	871,420	1,820,443	1,503,026 274,969	2,506,971	3,120,215 474,244	2,167,939 480,353	2,360,873	3,971,981	913,745	1,033,981	3,333,97
Intangible assets (Amortizable)	22,798,566	2,213,801	28,378	129,933		912,199			318,827	1,165,282	770,201	1,975,581	14,054,799
Less: Accumulated amortization	4,452,438 22,834,226	318,316 3,711,667	14,091 331,757	61,411 422,402	176,032 709.095	207,274 568.037	192,019	166,127	129,624	305,929	202,647 961,777	397,969 1.004.941	2,281,000
Other assets	679,234,441	49,671,232	8,428,843	422,402 14,244,144	20,009,327	29,767,305	1,373,812 53,095,532	1,377,396 46,971,525	1,327,418 49,060,500	2,778,151 130,650,370	44,574,202	47,204,471	8,267,773 185,556,99
otal liabilities	100,951,379	1,641,790	227,580	561,551	1,761,275	2,583,788	6,139,295	5,457,970	8,916,732	23,618,945	8,651,250	9,367,477	32,023,72
Accounts payable	60,735,361	7,915,955	1,199,947	2,222,840	2,181,085	4,357,159	7,700,660	6,155,494	6,079,028	10,934,881	2,667,733	2,908,286	
Mortgages, notes, and bonds under one year	94,239,663	3,349,253	581,733	2,222,840 817,596	2,181,085 1,681,294	4,357,159 2,251,619	5,359,238	6,145,955	5,833,255	18,160,878	7,512,353	2,908,286 8,424,406	
Other current liabilities	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	403.70
	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	493,70 43,725,30
Mortgages, notes, bonds, one year or more	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 30
Other liabilities 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	17,638,494	18,622,881	10,317,397 58,462,488
Total receipts	1,175,201,756	2,269,822	8,751,976	24,976,510	36,200,129	64,456,243	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	112,627	24,806	13,560	16.675	27,372	62,663	70,550	79.053	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	72,484	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	-	*843	*1,951	*2,780	4,313	4,811	*1,884	2,126	
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	236,182,49
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	200,828,98
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	
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	8,826,05
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	2,718,41
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	2,668,94
Interest paid	9,583,602	580,668	162,790	427,948	422,329	748,006	1,061,207	682,855	696,966	1,409,539	511,589	472,242	2,407,46
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	844,36
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	2,886,93
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	377,67
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	592,20
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	1,520,18
et 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	
come subject to tax	9,786,276	375,583	50,521	133,972	150,478	289,454	480,937	703,658	707,808	1,925,387	605,249	614,119	
otal income tax before credits [7]	3,132,973	125,805	6,655	13,915	20,365	44,146	99,833	191,134	221,375	648,416	213,303	215,352	1,332,6
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	
Alternative minimum tax	17,986	*239	-	-	-	-	*204	*1,621	*1,435	7,669	3,288	*755	
oreign tax credit	160,639	266	-	-		_	*14	*9	*276	*329	*2,664	4,745	
General business credit	49,297	*275	*12	25	12	*40	3,037	4,189	1,566	9,344	3,760	1,525	
Prior vear minimum tax credit	18,411			*106		*206	*45	*1.112	*2.248	7.448	3,054	1.758	2.43

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)

								ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing	` '	` '		, ,		, . ,	` ′	, , ,	X-7	, -,	` ′	, ,	, -/
·													
mber 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
al 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
ash	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
otes and accounts receivable	2,168,961,905 28,613,284	1,506,591 *21,086	126,402 *3,429	356,352 *3,110	972,487 8,646	1,982,410 5,125	6,466,823 36,753	8,946,521 86,129	12,223,808 207,085	49,251,670 1,091,953	25,211,598 785,850	51,904,716 1,462,770	2,010,012,524 24,901,34
ess: Allowance for bad debts	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
S. govt. obligations, total	6,285,450	*45,376	435,501	*29,554	1,237,323	2,503,692	0,401,754	7,914,013 *44,171	*115,177	208,013	25,944,462	280,721	5,293,86
ax-exempt securities	8,893,568	-5,570	*124	23,334		*152	*562	*34.964	*20.900	405.073	200,681	252.806	7.978.30
ther 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	464.818.97
oans to shareholders	85,513,613	225,346	152,998	180,942	369,526	624,498	585,482	649,878	839,989	1,468,091	429,850	1,457,778	78 529 23
ortgage 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	3,060,68
ther 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	3,198,999,31
epreciable 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	3,060,68 3,198,999,31 2,189,845,24
ess: Accumulated depreciation	1,545,325,951	2,486,936	966,313	2,962,220	5,626,142	10,915,648	25,365,776	25,769,094	32,100,000	98,696,431	47,913,981	77,719,459	1,214,803,95
epletable assets	140,127,082	*5,322	-	675	*7,651	*1,625	*5,012	*73,591	45,197	740,570	576,833	717,275	137,953,33
Less: Accumulated depletion	64,958,666		,		*5,322	-	*4,486	*19,995	*3,244	464,032	154,798	266,379	64,040,41
ınd	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	47,480,67
tangible 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	1,420,597,52
Less: Accumulated amortization	280,561,346	231,588	116,449	129,243 359,182	249,902 79.691	278,946 527,485	803,104 1,041,250	871,670	1,009,440 1,474,053	5,528,837	4,396,283 6,462,802	11,338,815 19,115,327	255,607,06
Other assets	894,207,648 10,497,317,882	2,422,937 36,888,923	321,054 2,636,453	4,923,749	79,691 7,153,590	13,309,813	32,875,440	899,829 42,557,217	58,837,490	6,768,649 253,682,006	148,810,830	306,725,739	854,735,38 9,588,916,63
tal liabilities	1,354,651,669	2.715.259	188.625	4,923,749	7,153,550	1.862.554	4.224.556	5.108.561	7.873.041	31,489,920	14.920.348	30,556,016	1 254 488 70
ccounts payablelortgages, 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	1,254,488,79 664,968,28
ther current liabilities	1,000,481,234	3,457,371	172,038	280,223	637,352	903,577	2,360,169	3,126,793	5,019,942	20,558,326	13,368,503	24,403,351	926,193,59
pans 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	119,385,17
lortgages, notes, bonds, one year or more	2,472,253,261	14,559,821	819,930	1,165,989	1,779,485	3,518,011	7,709,271	8,274,193	11,250,952	44,127,637	27,161,849	62,975,970	2,288,910,15
ther 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	1,253,138,85
et worth	3,469,130,610	2,703,798	506,073	859,003	1,470,028	3,557,380	8,332,299	16,976,516	24,716,464	112,846,407	70,852,896	144,477,958	3,081,831,78
otal 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	5,426,277,88
susiness 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	4,898,222,76
nterest	118,594,765	301,900	5,013	10,311	14,128	22,397	53,970	60,256	68,443	423,867	289,552	1,088,436	116,256,49
nterest 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	645,81
ents	26,282,138	*1,415	*178	*730	*2,909	9,894	18,178	33,283	35,682	120,761	74,538	235,265	25,749,30
oyalties	100,831,253 613,461	225,181 *5,580	*198 *199	46 99	*12,497	*39	*26,487 *15,205	202,420 *2,646	25,325 *794	586,415 32,229	352,322 5,187	1,422,360 127,185	97,977,96
et S-T capital gain less net LT loss	21,914,532	180.917	199	*4.859	*6.140	7.768	87.790	186,122	161.916	32,229 484.078	271,696	127,185 449.439	424,33 20.073.80
et L-T capital gain less net ST losset 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	
ther 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	15,679,46 142,804,26
tal 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	5,227,559,33
ost 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	3.621.654.10
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	14,069,26
alaries 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	319,888,28
ent 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	39,733,78
xes 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	85,375,7
terest paid	222,907,693	762,784	63,189	132,078	174,591	297,227	746,139	855,015	1,664,154	4,426,639	2,898,345	6,040,657	204,846,8
nortization	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	50,549,96
epreciation	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	162,452,79
dvertising	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	67,236,2
ension, profit-sharing, stock, annuity	63,027,461	11,322	*36,677	2,383	17,758	69,917	258,908	343,431	399,092	1,394,627	849,200	1,339,487	58,304,6
mployee benefit programs	108,173,781	90,916 -2.510.975	29,404	69,346	206,694 -857.876	404,408 -755.680	1,096,100	1,346,988	1,793,510	5,608,229 7.290.516	3,078,683	5,197,469 8.535.065	89,252,0
t income (less deficit)	300,585,906 383,493,963	-2,510,975 1,021,024	-615,520 17,245	-477,621 35,637	-857,876 55.983	-755,680 92,596	-1,069,908 372,342	399,451 772,743	-104,344 832,199	7,290,516 4,810,369	3,916,217 3,543,769	8,535,065 9,867,569	286,836,5 362,072,4
ome subject to taxal income tax before credits [7]	135,088,814	356,781	2,599	6,079	10,541	92,596 16,221	95,827	243,855	269,486	1,648,332	1,222,181	3,453,380	127,763,5
come tax	133,938,728	354,098	2,599 *2,587	6,079	10,541	15,982	95,827	243,855	268,354	1,631,433	1,222,181	3,427,388	126,687.0
ternative minimum tax	1,095,618	2,435	*12	0,079	10,557	*238	*908	*12,030	955	16,577	9,734	23,380	1,029,3
reign tax credit	64,432,417	*196	-	*54		230	*3,869	*3,965	*6,138	97,400	88,306	1,171,900	63,060,58
eneral business credit	5,933,727	36,320	7	196	*1,513	47	4,437	5,168	18,798	78,123	55,897	100,334	5,632,88
ior vear minimum tax credit	380,452	*1,136		105	.,516	-	*[1]	*465	*1,078	10,613	11,885	28,105	327,06
	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	

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 thou	isands of dollars and size o	f business receipts is in	whole dollars)										
								ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	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		182,129,470	
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	*11,605 718,675	*17,171	175,552	*19,350	*124,154	390,005 12,401,922	211,801	*129,628	7,676,549
Other current assets	219,709,597 20,044,816	1,865,739 465,592	613,465 310,305	372,651 537,631	764,305	1,488,743 1,180,840	28,649,145 3,121,214	2,906,266 1,629,904	5,168,282 1,425,637	3,665,091	6,493,434 1,060,262	10,113,109 1,862,306	148,918,165 4,021,728
Loans to shareholders 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	
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	1,135,865 600,783,145 814,345,401 390,887,692
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	91,069,687	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	*65,953	*51,426	46,774,305
Less: Accumulated depletion	7,682,306	-	-	*62	-	*7,119	*94,011	*177,846	*34,737	17,530	*52,730	*23,604	46,774,305 7,274,666 67,752,733 341,262,528
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 3,816,815,215	889,181 24,201,576	413,348 6,230,116	285,547 11,808,646	301,871 20,775,268	1,349,038 37,926,442	18,863,881 358,380,686	883,170 86,614,689	1,863,452 100,000,987	5,295,527 282,893,430	3,941,279 135,846,644	5,852,405 182,129,470	119,813,111 2,570,007,261 352,262,308 121,341,078
Total liabilities	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	
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 7 516,043,416 0
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 1,026,737,086
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		7,208,185	24,942,961	46,864,505	94,797,735		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 96,556	6,826,563 17,495	24,335,726	46,007,547 39,001	93,125,136	209,432,660 154,452	244,063,724 217,816	296,232,085 165,581	863,320,948 490,541	399,932,474 244,858	443,195,302 401,895	3,928,788,921 (7) 16,637,520 •
Interest on gout obligations total	18,568,488 522,410	96,556	*1,597	16,063 *41	39,001 *315	86,711 4,149	7.953	7,278	31.849	490,541 30.474	244,858 15,856	18,328	393,178 U
Interest on govt. obligations, total 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	
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			295,041,614	862,892,137	399,294,077	443,127,913	2,924,371 49,771,295 3,923,849,252 3,064,977,677
Cost of goods [19]	5,090,483,952 66,220,294	669,670 205,174	2,952,449 596,329	11,832,432 2,210,909	25,917,783 3,193,845	58,226,374 5,914,939	144,680,376 9,328,592	178,289,115 7,957,860	221,132,185 8,185,258	690,999,350 12,830,894	331,028,708 3,802,911	359,777,831 3,192,387	8,801,194 6
Compensation of officers	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
Salaries and wagesRent 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	1,515,716	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)	143,312,385 128,580,331	-1,355,223 214,770	-595,639 82.918	-255,959 196,410	8,578 238,783	656,606 295,861	1,516,771 863,116	3,057,288 1.148.688	3,968,814 1,303,045	11,972,934 4.011.647	5,863,271 2,386,688	6,457,582 3,315,653	112,017,361 114.522.752
Income subject to tax Total income tax before credits [7]	44,546,217	72,239	10,518	46,225	46,105		178,123	306,538	388,827	1,352,385	825,373	1,150,713	40,120,643
Income taxIncome tax	44,430,279	67.769	11,356	46,454	46,103	48,640	176,123	305,227	385,732	1,323,652	815,021	1,137,922	40,120,643
Alternative minimum tax	85,316	*4,271	- 11,000	-10,404	*778	*6	*686	1,310	2,600	15,981	7,408	10,319	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	-	-	-	*151	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

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)

						1		ness Receipts		г .		1	
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Towns and the second Mean beautions	` '	` '		` '	, , ,	, , ,	` '	1 1		, , ,	` ′	, ,	, , ,
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	
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	
Inventories	8,655,462	*29,009	-	*18,178	*21,217	177,754	153,906	230,876	259,514	878,826	336,585	746,614	
U.S. govt. obligations, total	5,476,577		-	5	-	-	41,519	19	*17,937	15,504	*5,656		5,395,942
Tax-exempt securities	764,301	*31,567	-	*506		-	0.45.007	*5,002	*671	*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	638,270 270,355	1,016,148	2,390,377	1,122,489	1,476,383	20,363,285
Loans to shareholders	7,098,952 296,587	267,855	758,299	169,893	98,159	343,535	528,100 *12,174		318,373	287,092 *42.826	173,203	122,892	3,761,195
Mortgage and real estate loans	62,823,717	*122,839 1,352,000	276.032	*22,474 *149,435	*317.722	243 408.171	845.879	*26,977 661.511	*5,606 464,778	5.094.608	537 2.079.456	25,906 2.884,275	37,006
Other investments 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	2,079,456 14,345,342	2,884,275 25,168,561	48,289,849 473,129,641
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	-, 170,001	*426	2,110,000	-,0-0,004	0,20-,001	11,022,140	*1,856	*2,485	*2,147	7,102,400	805	100,002,021
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	
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	795,238	2,982,448	1,531,781	4,207,690	01,040,392
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	6,660,166 159,051,959
Mortgages, notes, bonds, one year or more	204,656,643 146,273,532	1,985,464 905.611	1,955,522 28,909	773,437 526,095	1,660,992 142,245	1,934,045 67,882	3,159,752 593,157	3,100,841 113,362	4,671,282 559,135	10,925,042 2,739,989	4,839,800 1,452,420	10,598,508 3,568,553	135,576,176
Other liabilities	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		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	
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	
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		5		-			*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	105,505	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 8,877,012	99,742 12,845,251	659,252 28,546,971	151,384 26,751,895	215,025	957,204 79,584,311	278,943	529,068	7,033,877 406,330,561
Total deductions	673,014,177 196,538,965	3,156,960 19,485	2,781,124 338,276	6,225,945 951,763	8,877,012 1,727,465	12,845,251 3.039.861	28,546,971 8,748,375	26,751,895 11,441,856	35,768,272 16,511,585	7 9,584,311 36,426,877	28,687,390 14,520,728	33,458,486 14,396,583	88,416,110
Cost of goods [19] 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	189,441	158,986	363,324	300,526	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	
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
let income (less deficit)	5,878,577	-152,977	5,179	160,657	99,118	201,984	163,366		406,261	1,063,034	238,826	285,448	
ncome subject to tax	12,093,302	92,561	46,827	110,181	45,782	61,277	161,879		185,182	634,461	294,256	559,285	
otal 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	
Income tax	4,139,955 10,359	28,497	10,986	22,612	9,244	15,623	38,185 *11	46,704 *12	59,562 *53	214,631	101,216	182,548 2,504	3,410,148 4,739
Alternative minimum tax	10,359 354,702	1 *24	-	*4	-	232	"11	"12	"53	1,730 5,080	1,077 *3,043	2,504 10,101	4,739 336,451
Foreign tax credit	119,404	550	- Ω	*78	10	34	1,915	197	*829	7,640	3,043 679	6,356	
Prior vear minimum tax credit	14.421	550	-	70	-	*188	1,913	197	*1.077	1,583	*786	1.649	
otal 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	

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)

								ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Information													
illormation													
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	
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	26,099,687 966,088	91,140 *1,549	81,267 *5,850	*144,327	*16,689 64,146	179,741 *1,368	210,973 *14,909	324,884 *19,076	344,030 124,286	1,108,473 99,104	586,934 196,779	922,009 113,236	22,089,222 325,784
U.S. govt. obligations, total	1,977,098	*42,043	5,650	-	*5.433	*336,079	*51,849	*29.453	*35,506	*25,498	*201,863	232,757	1,016,617
Tax-exempt securities 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	24,002	-	100,404	*258,852	*9,922	*5,447	*7,444	7,404	//
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	369,767 466,591,180 822,750,304 483,011,725
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	157,928	153,322	355,491	202,992	577,645	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 5,345,118	
Accounts payable	129,432,384 129,613,018	1,147,653 2.847,706	264,709 65,593	145,803 217.563	363,795 280,268	514,332 228.442	884,618 903,705	1,149,132 417.819	2,398,662 1,149,952	4,333,891 3,128,005	3,790,581 1.608.028	3,345,118	109,094,089 115,684,393
Mortgages, notes, and bonds under one year 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	25.196.934	560 952 450
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	401,706,174 646,630,655
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	33,807	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	*3,987	9,374	7,854	8,031	49,178	39,422	69,099	10,316,861
Royalties	26,900,268	1,570,439	*20,812	-	41	10,908	*73,565 *56	*4,864	54,031	399,383	142,410	387,949	24,235,865
Net S-T capital gain less net LT loss	96,136 3,819,351	11 131,029	- *1,090	*4,237	- 41,215*	*1,065 *33,035	*53,435	*8,770	*7,178	2,464 125,919	221	1,717	83,420 3,120,982
Net L-T capital gain less net ST loss Net gain, noncapital assets	1,018,338	141.667	*918	*4.077	*10.916	*2.778	17.089	14.446	39,726 15,828	47.884	52,803 8,629	207,112 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	40 400 000
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	49,492,902 807,362,352 159,915,253
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	1,038,274	1,085,451	2,067,256	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	26,366	116,054	207,300	132,645	155,286	248,421	1,026,151	488,877	956,245	22,683,601
Pension, profit-sharing, stock, annuity	6,730,003	27,090 66 547	*2,119	60,816	*9,209	72,242	186,488	51,390	100,604	181,636	77,958	234,461	5,725,990
Employee benefit programs	24,147,973 46,707,585	66,547 -353,098	22,636 -546,634	54,470 38,553	32,975 -162,706	189,018 -467,515	203,802 -299,927	190,221 -722,835	306,848 -4,378	876,182 -2,115,175	412,580 -91,147	942,431 141,961	20,850,264 51,290,486
let income (less deficit)	46,707,585 63,265,202	-353,098 2.076.924	-546,634 *2.831	38,553 11.540	-162,706 38.977	-467,515 95.349	-299,927 128.144	-722,835 131.784	-4,378 263.558	-2,115,175 750.512	-91,147 759.085	1,974,749	51,290,486 57.031.749
otal income tax before credits [7]	22,271,023	725,764	*490	2,456	11,831	26,299	34,302	41,803	2 63,558 89,175	261.604	266,670	696,226	20,114,403
ncome tax	22,271,023	725,764	*490	2,456	11,831	26,299 26,079	34,302 34,132	41,803	88.557	255.896	260,670 262,502	688,275	19.988.170
Alternative minimum tax	133,332	*1.878	490	2,300	- 11,001	*220	*35	*225	*617	5.575	4,168	7,886	112,727
Foreign tax credit	4,215,920	*34,889]	_	220	*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 vear minimum tax credit	199,317	*135	-	-	-	``-	-	-,504	*2	692	*2,022	1,793	194,672
otal 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	

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)

								ess Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Fillance and insurance													
umber 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
otal 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		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
lotes 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 2,536,553	*187,749	*9,528	11,547 1,424	99,257 *265	164,328 *3,291	110,957 *4,001	367,986 *16,773	774,118 8,959	2,663,800 37,581	1,448,791 71,427	2,246,406 662,675	25,611,187 1,730,157
ventoriesS. 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
ax-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
ther 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
oans 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
ortgage 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
ther 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	2,577,391,193 10,334,295,714 265,317,905
epreciable 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
ess: 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
epletable assets	3,496,844	*621	*6,329	-	*79,925	*1,774	*67,307	10,146	*141,417	7,317	4,910	17,940	3,159,159
.ess: Accumulated depletion	2,301,236	*350	*22	-	*71,959	*1,100	*30,628	891	72,753	5,723	974	5,651	2,111,185
ind	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	9,012,541 335,388,793
tangible assets (Amortizable)	371,068,021	364,330 98.846	160,091	679,405	1,661,697 591,725	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 2,890,599,794	7,205,120	63,629 -314,818	256,239 1,219,371	591,725 578.942	708,382 1,049,343	916,715 1,319,979	447,081 3,232,348	371,651 5,824,981	1,173,650 26,379,329	1,056,423 17,233,897	3,692,590	37,823,885
Other assetstal liabilities	33,656,369,101	120,310,182	-314,818 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	20,998,708 3 022 171 761	2,799,872,595 23,483,292,787
counts 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
ortgages, 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	1,576,806,218 985,937,709
her 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
ans 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
ortgages, notes, bonds, one year or more	2,857,092,923	7,479,742	1,422,672	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
her 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 7,713,781,193
et 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
al 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
usiness 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
terest	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
terest 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	4,745,047	5,390,573	26,198,523
ents	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
oyalties	961,689 19,464,086	1,152 3,401	*5,939 5,461	16,326	*4,470 27,261	*13,497 52,471	717 164,810	8,847 180,476	852 328,594	28,339 1,727,729	26,926 1,651,553	3,195 2,163,764	867,753 13,142,240
et S-T capital gain less net LT 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
et L-T capital gain less net ST losset gain, noncapital assets	8,599,008	10.862	2,273	9,414 4.947	23.039	27,570 8.496	98,158 24.814	46,276 55,197	121.512	616.199	434,063	549,593	6 749 012
her receiptsher	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	325 002 993
al deductions	3,030,453,677	5,686,327	2,975,403	6,429,602	10,654,029	13,294,694	20,048,894	18,969,496	23,798,097	89,279,727	55,855,035	89,779,669	2,693,682,704
ost of goods [19]	1,137,147,012	1,546,095	66,344	91,690	51,735	100,319	616,570	892,126	1,193,871	9,434,735	7,974,203	18,288,531	1,096,890,793
ompensation 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
laries 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
ent 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
xes 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
erest 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
nortization	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
epreciation	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
vertising	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
nsion, profit-sharing, stock, annuity	16,701,198 25,473,457	26,692 35,456	7,895 43,364	60,805 108,179	131,664 173,068	192,286 232,246	338,282 381,500	156,276 478,621	182,122 438,342	540,484 1.582.989	385,067 763,792	461,038 1.537.955	14,218,587 19,697,946
nployee benefit programs	25,473,457 330,140,794	-13,435,289	-511,110	652,349	1,228,096	232,246 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 (less deficit) ome subject to tax	132,293,926	-13,435,269 32,499	74.493	109.184	230.238	1,274,700	387.504	1,283,024	970.717	4.288.304	3.180.363	6.007.223	115.530.740
al 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
come 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
ternative minimum tax	1,177,570	*5	*21	*48	225	829	916	1,009	5,660	24,010	11,064	18,235	1,115,547
eign tax credit	5,545,645	*15	*21	*16	*30	*43	*918	4,558	5,059	21,944	14,127	98,956	5,399,958
neral business credit	777,132	2	*21	25	46	100	1,066	294	1,683	13,120	7,084	13,533	740,158
or year minimum tax credit	357,233	*2	93	*68	3	26	*222	148	860	9,265	3,278	8,238	335,031
tal 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

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)

		_						ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
· ·													_
umber of returns	647,037	391,612	106,589	68,487	37,379	22,066	12,484	5,137	1,824	1,218	115	73	447.740.0
otal assets	1,437,757,936	937,331,019 37,254,112	25,251,400 2,239,617	27,366,974 2,938,713	25,641,490 2,917,761	33,008,158 3,271,696	33,289,437	27,917,964 2,924,982	26,869,051	58,824,326 5.632.002	26,954,289	67,561,526 2,295,772	147,742,3 6,902.6
Cash	74,625,146 72,145,357	37,254,112 17,757,500	2,239,617 1,417,295	2,938,713 1,620,532	2,917,761 1,694,176	3,271,696 3,731,671	3,578,290 2,238,027	2,924,982 4,468,652	1,812,216 2,605,614	5,632,002 6,430,678	2,857,340 2,305,090	2,295,772 4,581,449	23,294,6
Notes and accounts receivable	2,400,029	424,929	*19,141	*2,073	*40,180	12,502	33,611	27,345	61,810	313,548	2,305,090 67,035	299,364	1,098,4
Less: Allowance for bad debts	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	1,726,1
U.S. govt. obligations, total	793,135	266,657	10,007	*25,601	*10,913	*21,521	*1,453	*174,931	*85,223	*124,049	11,848	50,644	20,2
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	131,1
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	14,753,8
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	0.1
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	352,3
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	17,184,6
Depreciable assets	860,850,806	535,590,862	17,755,284	17,701,638	20,267,655	23,407,904	26,977,809	20,844,775	16,723,165	37,114,533	14,931,483	38,868,560	352,3 17,184,6 90,667,1
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	36,779,2
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	- 0.040.07	*363	28,929	*404	17,471	1,595	4.40.
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	1,484,4 27,587,7
Intangible assets (Amortizable)	62,215,613 16,798,998	15,785,476 6.015.141	549,646 254,474	291,353 138,139	470,273 191,446	1,618,940 410.567	707,141 301.563	861,683 479,548	505,437 246,416	4,997,516 745.860	1,412,104 290,292	7,428,339 906,609	6,818,9
Less: Accumulated amortization Other assets	48,518,753	28,057,388	673,209	320,216	735,828	866,528	1,418,406	479,546 429,565	208,722	1,198,150	2,449,895	3,836,106	0,010,
Other assetsotal 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	8,324,7 147,742, 3 10,914,7 13,860,1 16.003,0
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
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	13.860.1
Other current liabilities	58,795,482	24,926,331	929.915	1,314,814	1,313,250	1,154,516	1,605,713	1,202,532	1,899,650	3,206,208	1,934,412	3,305,120	16,003,0
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	768,9
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 0
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	16,370,0 21,699,4 79,341,2
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	21,699,4
otal 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	79,341,2
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	66,524,4
Interest	8,961,649	4,917,181	78,095	90,183	88,304	60,629	96,997	161,571	241,925	495,890	151,817	227,568	2,351,4
Interest on govt. obligations, total	171,851	75,849 44.500.282	6,923	12,221 304.694	2,413 52.930	6,353	8,935	3,569	5,556 51,598	10,652 126,486	8,495 296,671	10,142 16.674	20,7
Rents	46,212,585 3,751,682	44,500,282 174.160	82,059 *60,150	304,694 *425	*79,931	149,091 *655,364	96,727 *5,305	90,561	*6.900	*378,302	181,872	967,283	444,8 1,211,2
Royalties Net S-T capital gain less net LT loss	3,751,682 164,819	118,861	3,428	6.970	*753	*4,390	8.002	*30,709 *842	*1.348	13,992	4,104	967,283	1,211,2
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	2,1 189,3
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 7
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	4.500
otal 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	81,203,6
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	11,242,8
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	340,7
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	14,156,3
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,
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,
nterest 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,
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,
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,
Advertising	4,036,228	174,087 42,639	152,883 50,919	224,610 72,631	282,172 223,760	239,717 165,060	609,829 86,889	412,551	131,459 75,359	301,164 63,026	136,110 37,863	91,659 50,670	1,279,
Pension, profit-sharing, stock, annuity	1,356,901 3,685,097	42,639 131,164	50,919 92,988	72,631 132,684	223,760 139,554	165,060 250,737	86,889 443,393	167,360 240,897	75,359 150,069	63,026 372,994	37,863 149,985	50,670 172,822	320, 1,407,
Employee benefit programset 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.
come subject to tax	6,354,596	1,124,480	291,758	278,267	380,083	476,934	314,125	255,276	263,029	836,444	371,818	654,337	1,108,
otal 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,
ncome tax	2,000,012	348,819	54,338	62.899	96,059	151,303	101,593	82,294	88.452	286,600	129,532	228,241	387.
Alternative minimum tax	17,320	4,031	*233	*118	*86	*573	*473	977	*242	4,344	*687	136	5,4
Foreign tax credit	138,243	14,793	*156	*8	*32	*40,832	*380	*188	*240	12,950	443	40,251	27,9
General business credit	41,533	899	67	*167	*804	*17,299	1,984	409	*338	5,895	2,137	2,305	9,
Prior year minimum tax credit	43,861	2,535	*647	*22	*94	*830	*366	*290	*1,405	3,983	116	917	32,6
otal 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	328,9

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

							Size of Busin	ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Bude at and Octoor Co. and Task at all Company	1.7	ζ=/	(=)	(- /	(=/	(-/	,	(3)	(-7	()	(/	, · - /	()
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	986,680 452,312	*72,005	-	*222,944	- *14,049	*22,548 *41,656	848 *4,555	57,355	*21,869 *11,010	*441,676 *106,425	71,001 *13,642	23,304 99,623	53,131 161,351
Tax-exempt securities	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
Other current assets	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	120,702	04,277	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	10,848,250	15,643,294	11,602,958	9,775,014	22,953,141	9,016,281	13,516,856	647,848 115,315,810 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	*1	*85,693	16,624	*1,571	*95,221	94	-	5,02
Less: Accumulated depletion	78,751	*20		*8,225	*1,748	-	*15,727	4,843	*148	*42,920	94		5,027 5,027 1,413,718
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 62,853,330	487,685	223,754	262,914	469,052	578,225	1,191,272 962,295	591,946	1,472,351	3,600,971	2,486,700	3,767,052 4,320,135	40,392,517
Other assets	835,674,884	1,576,723 39,146,818	316,757 7,483,961	305,190 9,235,934	382,700 13,327,395	693,895 17,644,643	28,378,609	696,070 25,243,506	1,222,466 28,895,250	3,898,223 89,662,617	2,240,522 42,610,228	4,320,135 60,962,756	40,238,333
Total liabilities	91,866,108	1,770,129	314,728	496,437	859,737	1,680,626	3,227,694	3,237,842	3,609,345	9,098,474	3,638,655	5,050,012	58 882 420
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	46,238,355 473,083,168 58,882,429 19,945,498 76,550,381
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	115,374,862	325,546,367
Interest	4,070,762 95,240	226,282 10,826	18,895 *2,839	10,436 *72	31,412 *1,217	45,401 2,557	81,686 2.786	58,091 4,788	116,079 4.972	266,315 16,799	117,862 5.404	195,366 9,256	2,902,938 33,725
Interest on govt. obligations, total Rents	608,152	*1,034	2,039	*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	323,718,67
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	121,431,52
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 35,258,851	2,429,574 576,509	785,132 668,948	2,708,040 1,282,941	6,462,260 2,101,444	11,394,464 2.659.336	21,496,264 4,585,821	23,166,777 3,425,153	17,475,994 2,254,431	39,274,919 5,408,298	14,741,368 1,676,226	18,599,024 2,026,919	76,275,49 8,592,82
Rent paid on business property Taxes paid	31,643,970	425,222	362,039	903,509	2,101,444 1,326,674	1,868,442	3,005,174	2,736,077	2,254,431	5,408,298 4,825,328	1,676,226	1,943,625	10,425,53
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	8,479,23
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	4,990,74
Depreciation	16,187,491	434,838	301,854	396,774	476,984	553,359	857,207	820,403	790,251	2,290,583	1,089,377	1,701,978	6,473,88
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	1,690,60
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	4,135,37
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	10,084,32
Net income (less deficit)	40,237,495	-3,364,906	570,628	3,061,435	3,587,159	2,546,099	4,814,356	2,949,132	2,260,349	4,808,742	2,000,640	2,917,526	14,086,33
Income subject to tax	26,076,807	2,514,782	150,368	276,991	164,501	237,877	537,398	388,607	670,287	2,219,582	1,153,793	2,316,665	15,445,95
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	5,447,35
Income tax	8,874,910	869,467 *7,081	18,048 *54	35,118	27,787	58,928 *15	157,879 *268	120,932 *571	224,182 1,833	757,862 14,434	396,765 8,217	804,642 8,719	5,403,30
Alternative minimum tax	68,783 1,206,515	*80,171	*26	-	-	"15	*4,886	*1,777	1,833 8,878	14,434 28,926	8,217 22,191	55,040	27,59 1,004,62
Foreign tax credit	360,199	17.704	*38	- 17	1.057	1.487	16.405	836	6,678 6.692	28,926	19,228	39,506	230.00
Prior year minimum tax credit	44,178	*361	-	''-	1,037		10,403	- 550	*1,218	1,439	1,314	7,553	32,20
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	4,180,41

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)

		-	*****		A0=0 1	A=0.0		ness Receipts	A= 05	***	0=0 0	****	*****
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(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		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	*112	196	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 7,088,885	9,446,357 11,228,256	131,577,026 979,752,510
Other current assets	1,031,356,270 482,842,439	4,163,187 1,435,842	1,217,456 315,571	588,221 61.955	811,603 *97.144	1,562,362 *52,800	1,532,660 217,534	1,833,216 148,310	3,494,503 143.833	18,083,411 1,539,810	15,016	11,228,250	478,814,506
Loans to shareholders 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	1 713 003 566
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	9,870,368	1,713,093,566 3,894,858,000 149,403,907 76,388,042
Less: Accumulated depreciation	98,875,298	155,822	49,785	65,992	15,700	56,207	447,545	1,002,020	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 16,138,364,174
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	75,964 178,743	249,906	2,837,031	8,730,796	22,666,772	82,656,971	28,708,311	31,043,254	1,065,028,029 1,729,145,851 7,636,092,290
Mortgages, notes, and bonds under one year	1,773,280,515 8,768,644,209	1,751,605 3,096,207	193,632 685,885	178,123 471,149	386,426	249,502 755,479	279,033 12,212,916	1,078,658 35,919,335	3,161,572 97,060,629	17,620,713 474,561,297	8,815,593 224,948,802	10,627,488 282,453,794	7,636,092,290
Other current liabilities 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	730,003,747 2,866,857,071
Total receipts	913,393,756	-2,307,103	186,536	261,809	270,460	595,033	2,142,416	4,379,850	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 3,383	29,377	36,097 *665	26,546	60,249	94,302	123,266	63,598	423,983 746,298	134,895	244,610	3,004,182
Net gain, noncapital assets	14,890,045 132,180,594	-2.611.929	*2,423 69.642	95.544	*3,136 108.465	848 363.935	16,571 1,035,882	32,028 1,812,034	86,369 3,202,839	10.606.945	413,286 4,512,941	495,185 5,172,979	13,089,854 107,811,317
Other receipts 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		21,638,176	28,374,170	837,576,811
Cost of goods [19]	6,526,272	*18,096	333,047	741,635 *88	-++5,013	2,203,001	*99,488	1,217	4,482	81,202	*254,936	4,385	6,062,378
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	3,194,145
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	112,158,697
Rent paid on business property	15,067,696	18,885	4,688	3,688	1,412	1,955	12,357	25,041	85,870	505,979	277,932	340,255	13,789,633
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	625,319	12,922,983
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 - 5.095.907	23,892 -777,627	2,244 -495.492	3,193 -181.334	3,777	37,457 -4.094.457	100,601	229,210	965,567 -424.857	372,087 - 326,584	484,559 1 619 063	11,917,620
Net income (less deficit)	-45,704,645 52,517,540	-5,095,90 <i>7</i> 78.531	-///,62/ 60,758	-495,492 55.029	-181,334 63.391	-1,673,933 130.669	-4,094,457 421.126	101,566 346,701	117,939 591.603	-424,857 3,413,023	-326,584 1,809,002	-1,619,063 3.531.937	-31,234,895 42,015,769
rotal income tax before credits [7]	18,561,158	26,450	11,924	16,105	20,295	44,720	421,12 6 143,271	121,762	206,956	1,203,517	634,749	1,243,912	14,887,49
Income tax	18,453,186	26,430	11,005	12,364	19,878	44,720 44,324	141,836	117,309	200,930	1,171,053	625,338	1,234,401	14,848,43
Alternative minimum tax	82,332	20,076	*155	*264	*266	*95	459	3,877	4,133	31,641	8,897	5,252	27,29
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	5.609.18
General business credit	3,044,486	1	*85	*14	*44	*156	1,085	1,275	1,503	14,224	13,561	25,557	2,986,982
Prior year minimum tax credit	12,461	-	2	*7	*67	20	*117	*518	866	5,269	1,417	1,096	3,08
	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

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)

							Size of Busir	ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste	\ · /	\-/	(0)	\./	(0)	(0)	(.,	(0)	(0)	(10)	(/	(/	(10)
Management and Remediation Services													
-	070 000	50.045	F0 000	50 545	07.707	00.005	04.040	0.004	0.004	0.404			
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 26,982,000	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 3,391,090	17,652,457 1,347,895	22,543,797	179,653,25
Cash	45,865,599	1,064,825 952,092	218,209 215,111	949,431 202,126	644,355 373,923	1,468,435 882,266	2,804,787 1,487,931	1,816,949 1,988,229	1,339,366 2,531,717	5,391,090	4,108,489	2,165,700 3,627,650	9,770,958 23,784,682
Notes and accounts receivable	1,398,449	*5,877	*65,670	*1,180	*5,394	*522	7,731	25,788	66,965	140,423	100,626	144,868	833,40
	3,064,356	*4.842	*45,507	23,998	49,153	183,257	320,786	394,172	226,310	529,379	246,491	299,399	741,063
InventoriesU.S. govt. obligations, total	203,571	*107	+3,307	25,550	*4,566	103,237	*8,614	310	220,510	23,694	39,078	12,291	114,91
Tax-exempt securities	479,165	-	_	_	42,157	[1]	0,014	*25	*27,533	*17,855	39,332	38,523	313,74
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	.004
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	30,275,538
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	66,014,20
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	33,351,20
Depletable assets	2,518,919	-	*8,465	-	1	-	-	-	*21,008	*6,211	13,503	556	2,469,17
Less: Accumulated depletion	966,199	-	*3,294	-	1	-	-	-	*16,169	*2,444	11,642	78	932,57
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	2,469,179 932,577 1,974,100 79,424,677
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	79,424,67
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 57
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	7,060,85 ² 179,653,25 10,457,868 5,818,02 ² 20,219,580
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	179,653,25
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	685,450 997,786	196,069	294,257	165,073	511,540	2,289,637	947,412	945,521	2,725,361	2,555,838	1,597,554	5,818,02
Other current liabilities	36,659,176 11,253,801	509,129	164,652 536,358	302,681 852,091	445,675 738,583	558,796 774,597	1,249,254 1,614,046	1,260,564 1,140,844	1,325,028 712,153	4,092,582 690,387	2,343,113 219,290	3,699,464 348,348	20,219,580 3,117,975
Loans from shareholders	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	61,018,73
Mortgages, notes, bonds, one year or more 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 38/
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	22,903,384 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	8,824	91,342	52,038	78,402	820.63
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	142,61
Royalties	549,016	*[1]	-	*178	60	-	[1]	*6,279	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	304,340
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	193,15
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	2,988,42
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	165,952,91
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	70,636,64
Compensation of officers	12,699,599	81,778	386,153	978,752	1,593,344	1,864,607	2,353,702	1,348,465	1,009,804	1,501,550	344,261	434,927	802,25
Salaries and wages	89,937,621	299,394 93,262	295,059	1,215,526 396,071	2,355,209 439,361	5,253,794	9,153,014	5,912,758 842,054	3,886,652 916,921	15,186,355	3,663,550	6,577,893 559,858	36,138,41 3,003,78
Rent paid on business property	10,343,062 16,677,861	93,262 63,340	164,966 95,015	293,123	439,361 456,487	664,305 833,596	1,407,561 1,387,503	842,054 825,158	916,921 754,933	1,246,741 3,284,817	608,177 696,412	1,134,746	3,003,78 6,852,73
Taxes paidInterest paid	8,098,266	61.094	36,618	102.519	158,461	164,311	311.606	248,103	754,933 168.098	562.931	437,286	655,751	5.191.49
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	3,351,32
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	4,669,62
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	1,969,09
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	705,92
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	4,505,84
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	6,225,68
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	5,854,72
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	2,057,95
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	2,047,90
Alternative minimum tax	14,270	*583	-	173	-	2	6	-	82	991	1,070	1,432	9,93
Foreign tax credit	233,427	*37,706	-	-	*1,457	*3	3,132	-	*38	*1,733	514	18,653	170,19
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	11,75
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	1,817,05

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)

							Size of Busir						
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	(. /	\-/	(-/	1.7	(-/	(-/	.,,	(-/	(-/	(,	(,	\ . - /	(,
Educational Services													
Number of returns	55,309	18,904	13,164	8,889	6,704	3,047	2,881	924	486	195	58	32	2
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	29,787,63
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	3,609,99
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	2,867,63
Less: Allowance for bad debts	994,047	-	-	*111	*2,034	*39,655	*29,152	*16,374	*6,531	55,262		130,868	
Inventories	567,222	*4,522	*5,809	*59,509	*20,110	*14,434	*27,482	*52,942	*15,040	70,666		87,061	126,5
U.S. govt. obligations, total	*8,179	-	-	-	-	-	-	*3,148	-	4,998	-	-	;
Tax-exempt securities	*93,265	-	-	*[1]	-	-	-	-	-	-	-	-	93,26
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	3,522,30
Loans to shareholders	397,598	*26,798	*32,454	*15,529	*76,790	*111,158	*34,390	*21,963	*15,281	*30,894		-	18,53
Mortgage and real estate loans	*64,250	-	-	*[1]	*15,417	*6,980	-	*8,516	-	639		787	
Other investments	7,220,446	*701,677	*894	-	-	*11,607	*63,190	79,436	309,483	158,086			5,205,39 8,617,74
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		1,900,443	8,617,7
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	4,512,4
Depletable assets	*4,183	-	-	-	-	*4,183	-	-	-	-	-	-	
Less: Accumulated depletion	*3,953	-	-			*3,953		-					236,3
Land	490,982	3,855	1	*1,938	*60,468	*35,445	*7,648	*16,945	*1,413	36,298			236,3
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		2,218,674	8,905,2
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	895,3
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	2,648,0 29,787,6 979,4 2,483,9 3,785,2
otal 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		5,675,086	29,787,6
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	979,4
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	2,483,9
Other current liabilities	8,242,224	260,562	17,334	58,564	270,927	176,980	466,251	596,867	516,341	726,202		785,892	0,, 00,=
Loans from shareholders	1,652,721	234,484	238,363	*206,857	*415,145	*147,180	*60,518	*280,131	*39,975	*6,292		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	224,261	854,189			5,199,4
Other liabilities	5,640,794	*528,171	*28,521	*8,797	*139,872	*26,589	*79	163,610	102,743	250,602		372,813	
Net worth	20,191,808	-137,767	-96,757	59,730	-405,205	594,626	644,622	426,983	899,174	1,608,933		2,500,253	13,433,8
otal 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			24,296,1
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	23,793,7
Interest	139,206	*772	*664	*357	*1,601	*991	2,250	2,764	1,814	9,786	7,304	8,767	102,1
Interest on govt. obligations, total	12,627	*047	-	-	-	*050	-	*4.000	*440	*1,705	496		
Rents	37,782	*217	-	-	-	*959	-	*1,989	*113	*2,440	-,	9,205	
Royalties	95,638 262	-	-	-	-	-	-	-	806	*28,027	1,479 87	37,582	
Net S-T capital gain less net LT loss	45,610	*16.849	*4,222	-	-	-	-	*2.125	-	*17.922		1.781	1 2.4
Net L-T capital gain less net ST loss	10,329	*463	*6,395	-	- *165	-	- *761	*1.079	*54	*60		476	
Net gain, noncapital assets	858,022	*147.542	*9,899	*28.564	*15.269	*-1.568	39.232	100.268	61.069	15.324		74.729	000.0
Other receipts	51,495,314	436,142	671, 525	1,308,947	2,227,699	2,192,447	39,232 4,569,414	3,256,786	3,262,903	15,324 4,214,070			
Total deductions	7,158,029	*15.078	38,951	49,596	2,227,699 276,513	2,192,447	4,569,414 575,543	788,654	*645,329	4,214,070 718,198		436,408	2 229 0
Cost of goods [19] Compensation of officers	2,245,207	26.453	113,594	142,200	246,498	143.987	667,268	109.571	186,444	227.188		98.866	2,226,9
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		1,643,501	7,338,5
	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	
Rent paid on business property	1,782,259	11,057	21,457	45,055	77,021	89,506	193,041	123,733	125,410	157,284		186,232	
Taxes paidInterest paid	800,641	6,318	13,248	10,572	40,608	23,923	14,699	21,842	14,267	68,007	92,921	85,674	
Amortization	498,805	*818	*1,881	*5.985	*10.934	*3,297	8,225	14,934	11,601	56,799		69,935	
Depreciation	1,657,872	9.250	26,744	24,572	46,230	28,422	46.903	43,250	72,705	123,064		170,701	927,8
•	3,254,127	13,485	15,763	51,459	64,831		83,832	59,357	76,368	230,974		294,426	
Advertising Pension, profit-sharing, stock, annuity	223,202	*2,772	*6,265	51,+55	*12,669	*37,524	*1,561	18,672	*13,469	18,964		22,252	
Pension, profit-snaring, stock, annuity 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	
et income (less deficit)	5.761.297	-109.534	58.839	133.101	-3.724	53.585	198.684	298.869	221.681	443.813		536.288	
	3,987,996	*644	*3,066	*17,233	-5,724 *5,478		*10,173	*33,198	*22,522	104,939			
ncome subject to tax	1,385,976	*366	*461	*2,585	*822	*3,411	*2,546	*10,937	*7,516	35,758		113,959	
otal income tax before credits [7]	1,385,976	*97	*461	*2,585 *2.585	*822	*3,411	*2,546 *2,546	*10,937	*7,516	35,758 35,611	58,062 56,644	113,959	
Income tax	1,383,474	*270	401	2,565	022	3,411	2,546	10,834	1،014	*147	*32	113,392	1,149,4
Alternative minimum tax	39,205	270	-	-	-	1	-	*4	2	*6,668	10,171	5,255	17,
Foreign tax credit	39,205	-	- 11	-		1	- 15	*104	*156	*655			17,
General business credit	*1,338	-	11	3	-	_	15	-104	156	*216	766		1,8
Prior year minimum tax credit Fotal income tax after credits [2]	1.342.041	*366	- *450	*2.582	- *822	*3.411	*2.531	*10.832	*7.361	28.220			1.130.4
	1.344.041	300	400	2,562	022	3,411	2,531	10,032	1,361	20,220	40,366	100,003	1,130

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)

						1		ness Receipts			r .	1	Γ.
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Health Care and Social Assistance													
nealth 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	
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	
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	8,709,73
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	
Less: Allowance for bad debts	14,730,876	*15,269 *252	*3,644	*2,076	*2,523	*9,189	94,593 197,525	237,242	158,626	1,057,066	1,370,820	1,162,636 177,977	10,617,19 951.73
Inventories	2,047,161 175,901	23	*28,374	12,788	31,574	118,324 *[1]	3,212	116,501 8,020	43,670 *2,095	240,878	127,564	11,666	
U.S. govt. obligations, total Tax-exempt securities	661,245	*9,323	-	_	*211	انا 7,772*	3,212	*369	2,093	*5,288	1,923	25	
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	
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	
Mortgage and real estate loans	209,051	8,083	*49,991	-	[1]	*48,940	*51,445	107	*17,495	*5,362	-	1,050	26.57
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	31,338.11
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	31,338,11 72,732,71
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	30,964,43
Depletable assets	*620	-	-	-	[1]	*620	-	-	-	-	-	-	
Less: Accumulated depletion	[1]	-	-	-	[1]	-	-	-	-	-	-	-	
Land	5,995,135	*31,174	*3,979	*91,513	106,307	296,462	345,716	29,049	101,759	261,902	165,209	484,505	4,077,56
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	59,347,06
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	5,760,16
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	11,047,97
Total liabilities	315,092,768 14,713,367	5,104,620 73,915	1,531,777 *29,287	3,709,480 72,431	6,819,383 437,090	13,803,136 311,706	17,164,940 855,874	11,036,147 843,694	8,146,495 948,350	22,543,481 1,913,354	11,309,902 779,660	24,670,897 1,465,990	189,252,51 6,982,01
Accounts payable 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	
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	17,308,96
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	10,754,47
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	
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	25.435.66
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	32,438,13
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	178,500,01
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	167,886,00
Interest	1,353,442	20,742	2,460	3,983	2,849	11,836	9,212	17,445	18,345	79,130	25,870	84,421	1,077,14
Interest on govt. obligations, total	68,690	*552	-	*336	-	*373	*387	*252	*226	954	129	2,295	63,18
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	497,70
Royalties	116,711	*400	-	+0.500	*400	-	*117	-	20,081	*46,524	9,257	15	
Net S-T capital gain less net LT loss	16,039 579,552	*183 52,304	*5,600	*3,502 *53,301	*168 *52,854	- *142,416	- *57,713	[1] *16,884	*103 *2,574	*1,148 61,745	169 21,256	36 9,881	10,72
Net L-T capital gain less net ST loss	642,477	*13,564	*8.741	30,506	*47,877	56,240	23,164	28,857	4,780	172,515	12,291	12,468	231,47
Net gain, noncapital assets 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	8,517,85
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	169,999,71
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	18,287,42
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	602,52
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	
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	5,713,67
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	6,460,45
Interest paid	11,424,644	91,405	35,168	154,048	293,953	476,246	604,332	329,629	175,098	571,896	247,310	693,770	7,751,78
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	
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	5,128,59
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	564,3
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	
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	
Net income (less deficit)	37,315,716 10,387,337	619,303 96,331	644,177 13,978	1,229,971 89,133	2,842,033 119,214	6,154,983 148,722	8,206,460 320,316	3,605,536 281,697	2,299,235 117,117	2,403,164 418,218	332,071 194,861	536,848 658,953	
ncome subject to tax	10,387,337 3,527,557	96,331 33,234	13,978 2,451	89,133 17,576	11 9,214 26,795	148,722 41,705	320,316 48,361	2 81,69 7 93,793	117,117 37,985	418,218 146,897	1 94,861 67,624	230,352	7, 928 ,7 2,780,7
Total income tax before credits [7]	3,527,557 3,519,983	33,23 4 31.963	2,451	17,576 17,576	26,795 32.886	41,705	48,361	93,793 93,722	37,985 37.888	146,897	66,901	230,352 228,451	2,780,7
Alternative minimum tax	13,137	*1.367	2,401	17,570	*24	71,705	*133	72	*97	1.949	592	1,902	7,0
Foreign tax credit	13,904	1,307]	-		133	-	[1]	*[1]	723	*2.834	10,3
General business credit	89,282	41	36	*827	694	250	1,533	2,428	1,080	2,594	*1,901	6,985	70,9
Prior year minimum tax credit	7,933	33	-	-	-	-	-,550	-, .20	-,550	*1,034	*743	1,651	4,47
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	

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)

								ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Auto Entertainment and Bonnotion		` ′		` '	, , ,	1-7	` '	, , ,	, <i></i>	, , ,	· /	, ,	, , ,
Arts, Entertainment, and Recreation													
umber of returns	122,225	43,914	29,317	16,080	12,597	11,079	4,889	2,348	1,293	557	65	50	3
otal 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	38,848,52
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	2,884,1
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	1,451,33
Less: Allowance for bad debts	370,460	*1,004			*1,267	*3,608	*814	18,047	18,195	29,048	9,097	51,802	237,5
nventories	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	194,7
J.S. govt. obligations, total	*91,413	*00.570	-	*0.050	-	-	*50.004	*1,564	*14,017	30,543	40,299	4,990	00.5
Tax-exempt securities	189,820	*36,572	- 07.070	*6,359	457.440	074 444	*53,284	*53,288	200 200	*6,797	220,000	1,008	32,5
Other current assets	6,712,185 1,340,361	448,257 266,936	87,972 *51,310	68,291 *127.843	157,442 *179.334	274,111 110,924	356,306 272,169	324,871 140.097	309,208 *21.438	469,799 79,418	226,098 20.968	622,196 62,444	3,367,6 7.4
oans to shareholders	649,984	200,936 *196,859	51,310	*183,227	179,334	*174,886	*42,573	*18,059	*467	79,418 *1,632	20,968	18,375	
Mortgage and real estate loans	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	5 259 4
Other investments 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	13,9 5,258,4 23,597,9 8,954,0
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
Depletable assets	*1,912	1,200,000	1,107,410	-	1,000,070	- 0,010,000	*119	0,002,001	-,220,000	- 0,000,000	1,475	2,014,000	0,334,
Less: Accumulated depletion	*1,872		_]	_		*82	_		_	1,475	_	
and	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, 7,636,
ntangible 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.
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
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, 38,848 ,
otal 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,
ccounts 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,
fortgages, 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	1,868, 3,891,
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	7,170,
oans 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,
Mortgages, notes, bonds, one year or more	40,183,357	1,749,581	471,279	565,344	1,296,937	2,189,915	1,424,716	1,999,299	2,010,927	2,529,345	3,009,181	5,988,976	16,947,8
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	4,164,3 7,344,6
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	7,344,6
otal 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	25,098,1
Business receipts	87,054,526 629,978	260,417 20,850	1,659,685	2,651,231 *858	4,366,554	7,585,228 4,696	7,498,232	7,933,984 9,022	8,662,577 8,249	10,273,406 17,038	4,586,723	8,062,068 27,622	23,514,4 515,2
nterestnterest on govt. obligations, total	15,915	20,850 *1,598	2,053	*715	5,510 *92	4,696 *106	4,778 *3,221	*2,996	*433	17,038	14,100 619	1,558	313,4
	272,112	*5.656	*1.561	*816	*6,836	*1,470	*2.617	8.202	8.702	29,086	5,916		2,9 155,7
RentsRoyalties	310,921	*11.174	1,501	*4	*7	1,470	*1.995	*498	0,702	*14.191	32,629	52,868	197,5
Net S-T capital gain less net LT loss	17,918	*5,109	_	-	*792	*362	- 1,000	*24	*103	1,176	2,972	02,000	7,3
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	22,9
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	· ·
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,
otal 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,
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,
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,
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,
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,
axes 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,
nterest 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,
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,
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,
Advertising	2,156,248	40,442 *10,451	46,858	42,755	64,173	98,186	203,587	187,434	153,118	174,453	158,379	224,207	762,
Pension, profit-sharing, stock, annuity	708,019 1,298,532	*19,451 16,005	*11,042 34,459	*17,209 23,746	116,922 53,455	89,288 61,777	51,631 62,438	26,050 67,561	59,832 130,061	43,964 148,199	45,361 79,682	140,861 208,054	86, 413,
Employee benefit programs	1,298,532 1,583,688	-446,644	34,459 - 85,470	23,746 125,955	-29,032	250,870	62,438 273,474	263,199	130,061 218,802	932,903	79,682 163,457	208,054 284,661	413, -368,
et income (less deficit)		-446,644 35.509	-85,470 *5.064	125,955 *4.117	-29,032 *18.641	250,870 31.972	273,474 111.714	263,199 47.474	218,802 43.049	932,903 109.683	163,457	284,661 99.465	-368, 580.
come subject to tax	1,218,514 378,493	35,509 11,245	* 5,064 *760	* 4,11 7 *813	*1 8,641 *4,353	31,972 8,030	111,714 3,056	47,474 14,731	43,049 13,577	109,683 37,762	131,707 45,865	99,465 35,407	580, 202,
otal income tax before credits [7]	378,493 414,002	11,245 10.089	*760	*813	*4,353	8,030 7,993	3,056 41,435	14,731	13,577	37,762 37,329	45,865 45,624	35,407 34,559	202
ncome tax Alternative minimum tax	2,802	*1,131	700	013	4,333	7,993 *36	41,430	14,731	*148	37,329 *433	45,624	34,559 848	202,
Arternative minimum tax	19,511	1,131	-	*5	-	*5,370	_	_	140	*395	2,983	5,402	5,3
Seneral business credit	3,803	5		3		5,570	*147	*127	*41	*561	*362	102	2,4
Prior vear minimum tax credit	280	3]		147	127	41	87	152	42	2,4
nor year minimum tax credit	354,899	11,240	*760	*804	*4,353	2.659	2,909	14,604	13,536	36,719	42,369	29,861	195,0

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)

		-	****	*****	****	A = 0.5	Size of Busin			***		*****	****
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
Accommodation and rood 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	*44.740	*0.4	40	20	-	2,538	49,031	26,070	45,731
Tax-exempt securities	211,418	-			*14,740	*34	4 000 500	040 404	504.444	*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 1,064,868	206,042 *359,148	*9,770 *2,337	192,516	260,037 *319	532,651 *19,959	680,977 *24,889	454,246 *52.990	299,188 *66,229	194,824 *23,957	*12,753 4,250	57,776 133,540	1,769,667
Mortgage and real estate loans	106,553,505	2,093,665	*34,480	*329,324 *256,010	253,836	467,838	1,088,639	895,336	815,464	3,009,117	4,250 1,081,226	3,911,737	92 646 156
Other investments 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	47,926 92,646,156 129,917,584 47,280,070
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	1,+03,103	1,+10,509	2,141,130	7,300,740	10,480,377	*947	*24,847	1,235,234	12,397,260	3,700,091	6,709,941	6,513
Less: Accumulated depletion	*30,228]			*947	*22,515		253		5,520	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	23,852,227 318,294,084 8 503 587
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	12,001,304
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	32,708,504	21,473,615	40,856,000	9,483,290	18,341,886	164,568,299
Interest	2,227,594 11,397	12,042 *108	*389	18,928	3,376	9,099	19,058 *406	9,542 *247	15,951 *351	48,644 5,056	18,302 *136	140,078 20	1,932,183
Interest on govt. obligations, total	1,589,726	*1.661	*65	*7.961	*[1] *4.735	*10.588	6.429	*2.329	9.017	32.401	33.238	100.981	5,074 1,380,321
Rents	5,980,116	14,646	-	*3,234	4,733	*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	14,040		3,234		20,300	3,521	10,731	2,595	*374	171,777	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	406 416
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	
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	13,238,719 185,768,799 56,181,777
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 1,035,749	11,895	35,252 *136	115,819 *3,943	316,329 *6,862	675,077 *8,980	996,612 51,787	704,710 19,873	731,573 10,125	1,332,194 87,884	265,806	460,350 37,125	4,608,613 790,537
Pension, profit-sharing, stock, annuity	1,035,749 6,695,844	- *3,518	8,625	19,320	58,195	207,438	371,569	19,873 296,062	10,125 181,182	87,884 539,017	18,496 158,322	37,125 294,272	790,537 4,558,324
Employee benefit programs 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	294,272 229.151	4,558,324 5,273,387
Income subject to tax	11,867,506	30,999	*19,210	73,568	90,625	177,040	225,719	1,263,504	73,314	231.568	-242,258 84,220	910,254	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	48,300	38,558	23,517	78,383	28,907	317,250	3,433,882
Alternative minimum tax	4,042,083 8,156	6,031	502	17,000	15,565	50,025	*50	*7	*105	*865	*194	3,897	3,433,662
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

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)

							Size of Busir						
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other Services													
Other Services													
lumber of returns	375,059	82,471	84,157	79,898	54,655	41,034	25,099	4,322	2,264	1,018		39	24
otal 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	*0.000	*6,508	*14,732	*40,585	- 24	*21,147	*2,869	*32,863	40.000	-	70 407
Tax-exempt securities	113,003 5,584,360	- 837.727	*2,369	*11,859	*615 364.618	473,463	24 490.851	*278	*5,831 337,647	8,927 563,497	12,693 242,465	249.826	70,407 1,315,349
Other current assets	2,568,381		78,881	193,176	364,618	473,463 569.179	,	436,861 117,509	84,108	170.820	*25,402		23,177
Loans to shareholders	125,467	55,167 *18,280	105,480 *23,123	250,956 *1,329	*16,899	*11,647	820,301 *25,417	*4,815	*304	*22,976	678	4,482	
Mortgage and real estate loans	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
Other investments 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	7,436,607 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	43,034,296 *9,955	1,332,203	1,231,430	3,320,440	J, 4 JJ,070	0,797,000	*9,241	2,040,330	2,009,771 *714	4,500,007	031,737	1,000,000	4,554,000
Less: Accumulated depletion	*6,427]		_		*6,355	_	*72	_]		
and	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
ntangible 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	367,520	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
tal 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	
ccounts 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	34,074,426 1,411,639 479,516 2,887,581
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
oans 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	8,386,222 8,656,951 19,644,896
otal 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		5,895,294	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	24,877	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 *262	*11	*2,514	*00.4	- *67	- *88	1	*351 *458	*3,170	52,541	51,428	202,238
Net S-T capital gain less net LT loss	5,366 145,970	32,694	*614 *8,237	*3,993	*294 *101	*2,368	*13,796	*2,702	29,155	*3,579 17,444	[1] 15,418	9,694	10,368
Net L-T capital gain less net ST loss	213,194	32,694 *54,791	*28,618	*735	*853	45,891	34.548	4,165	29,155 7,901	17,444	9.132	9,694 2,142	9,314
Net gain, noncapital assets	5,692,195	2,826,959	159,399	86,142	514,660	176,880	34,548 409,461	329,676	156,105	199,225	9,132 84,080	2,142 146,637	000.070
Other receipts	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
otal deductions	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	18,845,943 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
alaries 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
axes 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
nterest paid	3,156,709	67,580	95,117	178,701	331,919	377,544	419,423	130,946	131,046	167,123	105,366	200,595	951,349
mortization	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
epreciation	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
dvertising	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
ension, 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
mployee 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
et 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		14,241	830,141
come 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
otal 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
ncome tax	555,641	10,258	5,096	6,128	16,171	11,470	30,566	17,826	35,027	92,574	25,859	25,479	
Alternative minimum tax	2,373	*63	-	*[1]	-	3	*159	*9	*230	*443	35	*75	1,356
oreign tax credit	35,835	-	-	-	-	-	-	-	*7	*77	*2,563	3,609	29,579
eneral business credit	11,106	-	-	8	56	56	316	658	*160	*455	301	1,272	7,823
rior year minimum tax credit	*956	-		-	-	-	-		*31		*293	632	
otal 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

82

RETURNS OF ACTIVE CORPORATIONS

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

							Size of Busi	ness Receipts					
Sector and Item	Total returns		\$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
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$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	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not Allocable		\-/	(-)	(.7	(-/	(3)	(.,	(-/	(-7	(,	(,	(- /	(1-7
NOT Allocable													
Number of returns	*300	*55	*245	-	-	-	-	-	-		-	-	
Total assets	*84,206	*84,206	-	-	-	-	-	-	-	•	-	-	
Cash	*1	*1	-	-	-	-	-	-	-	-	-	-	
Notes and accounts receivable	-	-	-	-	-	-	-	-	-	-	1 -	-	
Less: Allowance for bad debts	-	-	-	-	-	1 -	-	-	1	1	-	·	
InventoriesU.S. govt. obligations, total	_]		_									
Tax-exempt securities				1]]	
Other current assets	_	_	-	_			_	_					
Loans to shareholders	_	_	_	-			_	_			. -		
Mortgage and real estate loans	-	-	-	-	-		-	-					
Other investments	*84,205	*84,205	-	-	-		-	-	-	-	-	-	
Depreciable assets	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Accumulated depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
Depletable assets	-	-	-	-	-	-	-	-	-	1 -	-	-	
Less: Accumulated depletion	-	-	-	-	-	-	1 -	1 -	1 -	1 -	1 -	1 -	
Land	-	-	-	-	-	1 -	-	1 -	-	1 -	1 -	1 -	
Intangible assets (Amortizable)		-	-	· -	-	1 -	1	1 -	1	1	1	1 -	
Less: Accumulated amortization	-	-	-	-	-	1 -	-	-	1	1	-	·	
Other assets	*84,206	*84.206		1]]]	
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	-	-	-	-	-	-	-	-	-	-	1 -	-	
Interest on govt. obligations, total Rents	-	-	-	-	-	-	-	-	-	1	1 -	-	
Rents	_]		_									
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	-	-	-	-	-	-	-	1 -	1 -	1 -	1 -	-	
Rent paid on business property	- *722	- *722	-	· -	-] -	1	1 -	1 -	1	1] -	
Taxes paidInterest paid	122	122	-	1	-]	1	1 -	1	1]]	
Amortization	- *15,951	*15.951	_]]	1]]]]]	
Depreciation	10,001	10,001		_]							
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	-	-	-	-	-	-	1 -	-	1 -	1 -	1 -	-	
Foreign tax credit	-	-	-	· -	-	1 -	1 -	1 -	1 -	1 -	1 -	1 -	
General business credit	-	-	-	-	-	1 -	-	1 -	1 -	1 -	1 -	1 -	
Prior year minimum tax credit	- *1,354	*1,354	-	· -	-	1 -	1	1 -	1	1	1	1 -	
Total income tax after credits [2]			• • • • • • • • • • • • • • • • • • •	- 	D	. 0		<u> </u>	1	1	· · · · · ·	· · ·	I

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)

(All figures are estimates based on samplesmoney amounts are in thou	usands of dollars)	Ag	riculture, forestry,	fishing, and hunt	ing			Constr	uction
				Ū.			•		
Item					Support activities				
	All	Total	Agricultural	Forestry	and fishing,	Mining	Utilities	Total	Construction
	industries		production	and logging	hunting and trapping				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 Notes and accounts receivable	4,852,747,568 12,544,481,793	12,033,946 12,519,627	8,661,395 9,669,291	656,501 632,255	2,716,050 2,218,081	38,406,577 125,478,637	36,507,304 104,973,184	112,228,620 156,609,493	49,821,302 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
Investments in Government obligations	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
Tax-exempt securities	2,500,549,942 1,737,692,798	212,041 319,503	208,988 319,503	3,054	-	2,666,345 350,306	2,819,584 *569,861	2,328,601 1,277,926	1,936,964 567,123
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 Mortgage and real estate loans	716,671,253 4,846,875,344	5,469,600 797,210	4,552,536 715,047	407,101 *74,662	509,964 *7,500	3,030,539 98,532	70,374 *2,867,433	10,633,354 4,079,938	3,617,635 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] Less: Accumulated depreciation [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
Depletable assets	4,711,042,846 628,841,094	81,398,599 4,323,344	63,307,838 138,804	6,454,540 4,156,754	11,636,221 *27,786	134,317,280 414,904,341	402,456,054 12,366,640	185,333,384 1,744,137	30,912,499 115,778
Less: Accumulated depletion	278,707,723	384,232	31,631	345,398	*7,203	197,254,791	4,173,539	516,103	42,754
LandIntangible assets (amortizable)	516,544,666 4,463,116,772	24,142,418 3,609,934	21,247,923 3,123,808	2,152,244 38,749	742,252 447,377	9,352,316 57,664,578	4,298,055 64,514,206	29,453,691 22,798,566	11,303,131 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 5,694,185,385	138,562,878 9,449,411	109,581,343 7,465,489	13,771,102 347,400	15,210,433 1,636,522	894,303,401 76,452,480	1,554,187,609 64,653,075	679,234,441 100,951,379	290,001,047 53,067,464
Mortgages, notes, and bonds payable in less									
than one year Other current liabilities	4,541,556,442 17,929,481,011	16,751,879 6,526,167	13,434,513 4,834,499	2,000,737 258,315	1,316,628 1,433,353	17,903,144 48,740,155	70,124,440 94,415,241	60,735,361 94,239,663	30,640,504 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 Other liabilities	10,718,334,953 8,683,435,932	39,533,631 4,692,573	33,011,087 4,146,424	3,698,621 118,413	2,823,923 427,737	194,492,147 149,101,471	542,049,327 402,040,553	140,022,029 28,185,420	67,058,450 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, appropriatedRetained earnings, unappropriated [26]	198,497,968 1,825,587,125	370,516 3,777,791	231,207 -298,757	*124,531 2,599,364	*14,777 1,477,185	585,229 126,795,375	2,676,246 -8,246,067	582,538 111,192,846	*92,994 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 Business receipts	24,772,531,137 21,584,886,008	157,203,773 140,706,381	117,357,048 102,607,632	10,050,128 9,653,771	29,796,597 28,444,978	355,442,321 315,107,700	605,048,450 570,638,816	1,175,201,756 1,157,122,208	449,754,745 442,404,266
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:	04 005 700	40.054	40.000	*4.050	4 400	55.005	101.015	044.475	00.000
State and localRents	61,095,733 134,670,520	48,354 946,377	42,260 884,882	*1,656 36,133	4,439 25,361	55,295 2,869,221	101,245 2,208,103	214,475 1,259,039	82,930 508,548
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 Net gain, noncapital assets	60,691,991 69,991,196	678,434 815,655	521,490 641,988	128,052 72,601	28,892 101,066	2,406,981 3,009,937	2,809,087 3,162,515	718,363 1,981,210	338,271 272,591
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 Total deductions	1,036,660,040 23,943,764,728	13,514,812 155,897,929	12,292,419 117,023,829	77,105 10,243,827	1,145,287 28,630,273	21,709,614 349,477,983	19,580,533 608,882,998	12,103,357 1,159,655,313	5,129,724 456,004,503
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 11,516,160	1,896,281	245,022	815,732	3,947,706	1,938,703	38,596,212	9,335,910
Repairs	2,430,417,317 162,600,239	3,652,789	8,138,527 2,841,389	931,528 251,708	2,446,106 559,691	18,570,089 2,131,175	25,427,931 17,076,231	66,495,175 4,826,152	17,353,245 985,866
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	476,296,427 473,161,532	7,819,897 2,885,743	7,066,243 2,098,988	162,224 254,534	591,431 532,221	7,230,339 8,496,592	4,509,640 21,907,661	21,832,072 19,882,523	4,414,417 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	13,067,133 191,332,857	43,521 360,102	38,274 315,271	750 17,641	4,497 27,190	102,054 7,345,204	314,482 6,501,141	206,483 1,458,734	48,080 494,441
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 Pension, profit-sharing, stock, annuity	. 241,468,941 166,270,002	435,486 253,368	328,199 189,095	8,538 19,341	98,749 44,933	235,147 2,376,963	593,035 7,653,625	4,002,668 4,062,420	1,162,704 904,508
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 Net loss, noncapital assets	14,228,154 102,001,864	114,204 119,262	107,695 116,014	*608 2,311	5,901 937	420,661 2,095,449	540,573 3,018,597	388,016 1,050,147	100,302 775,549
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 Total income tax before credits [7]	894,850,255 313,464,460	2,237,165 660,943	1,857,754 534,440	141,468 47,185	237,943 79,318	24,126,394 8,707,927	16,760,242 5,960,423	9,786,276 3,132,973	2,264,655 743,474
Income tax	310,112,420	653,843	534,440	47,185	79,318	8,707,927 8,420,561	5,859,516	3,085,131	743,474 728,536
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 13,333,942	10,687 17,964	9,832 16,173	*853 225	1 1,566	4,726,012 46,154	*133,033 411,353	160,639 49,297	5,811 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

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 thou	Constructioncontinued Manufacturing								
Item	Heavy and civil				Beverage	Textile		Leather	
item	engineering				and	mills and		and	
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied	
	and land subdivision	trade contractors		manufacturing	product manufacturing	product mills	manufacturing	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 Less: Allowance for bad debts	31,774,002 353,426	61,666,747 711,577	2,168,961,905 28,613,284	331,493,144 697,514	16,909,449 134,438	3,457,661 119,194	5,988,084 398,258	1,933,545 47,405	
Inventories		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		128,916	6,285,450	*1,025,323	*1,129	*25,853	4,830	-	
Tax-exempt securities Other current assets		270,773 15,338,928	8,893,568 522,321,983	206,729	*124,570 7,936,082	*549,628	*1,520	599,700	
Loans to shareholders	1,750,076	5,265,644	85,513,613	19,596,632 1,150,679	208,023	1,206,784 128,831	2,489,831 188,616	*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	4,052,083	718,043	
Depreciable assets [25] Less: Accumulated depreciation [25]		128,588,024 95,389,391	2,696,426,989 1,545,325,951	186,417,719 102,202,889	59,697,806 29,533,392	16,846,674 11,912,263	10,100,967 6,807,574	1,855,405 1,319,060	
Depletable assets		185,479	140,127,082	*21,023	96,000	11,912,203	*5,341	1,519,000	
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) Less: Accumulated amortization	6,546,818 898,647	10,373,558 1,851,510	1,529,788,286 280,561,346	120,620,057 8,670,506	121,225,324 16,215,657	2,452,442 593,801	7,000,145 1,950,904	355,025 141,319	
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		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, appropriatedRetained earnings, unappropriated [26]	. 146,812 22,454,698	342,732 52,581,482	5,433,220 1,209,900,496	*72,310 96,034,809	55,390,179	2,004 2,421,451	6,743,579	189 3,128,447	
Less: Cost of treasury stock		4,518,387	972,080,332	47,264,799	54,994,395	942,489	3,349,028	1,097,963	
Total receipts		506,509,924	6,513,315,590	551,892,151	159,884,464	29,492,431	52,922,967	7,423,442	
Business receipts	212,456,396 399,516	502,261,547 211,729	5,956,916,276 118,594,765	538,950,693 3,096,789	146,654,398 566,369	28,847,833 60,413	51,184,428 59,119	6,996,433 8,152	
Interest on Government obligations:	. 399,510	211,729	110,594,705	3,090,769	500,509	60,413	59,119	0,152	
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 Net short-term capital gain reduced by	. 94,962	7,231	100,831,253	2,102,688	2,203,460	63,701	932,357	143,541	
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 Net gain, noncapital assets	292,372 899,808	87,719 808,810	21,914,532 17,604,488	525,950 257,747	1,142,739 2.380.193	36,919 27,159	58,497 21,354	164 *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		2,719,069	158,673,751	5,208,229	3,424,719	374,633	577,337	72,120	
Total deductions	. 215,597,964 . 165,227,144	488,052,846 324,218,781	6,302,927,006 4,336,071,388	531,615,297 391,634,713	141,140,273 68,028,556	29,708,513 20,358,456	50,930,518 33,132,497	6,971,162 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			27,439,502	2,865,159	859,463	142,017	184,707	31,884	
Rent paid on business property	775,655 5,016,189	1,429,092 12,401,465	19,868,721 62,172,290	304,676 4,578,842	105,297 1,126,193	140,090 547,035	133,560 1,480,924	25,213 147,708	
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 Amortization	. 48,863 . 397,999	109,540 566,294	6,229,649 56,603,140	457,711 2,793,715	305,917 1,793,579	4,159 185,533	19,864 289,323	4,640 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		2,451,312	75,397,110	16,018,525	6,945,990	139,071	1,145,520	229,313	
Pension, profit-sharing, stock, annuity Employee benefit programs	. 759,113 2,124,434	2,398,799 9,563,415	63,027,461 108,173,781	4,015,906 6,204,040	1,492,676 2,643,860	190,550 453,994	374,668 510,275	23,798 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 Total receipts less total deductions	. 11,351,494 3,339,122	44,107,681 18,457,079	532,913,186 210,388,584	42,204,602 20,276,854	14,190,288 18,744,191	2,266,126 -216,083	4,977,654 1,992,449	740,516 452,280	
Constructive taxable income from related	3,338,122	10,407,079	210,300,384	20,210,654	10,744,191	-210,083	1,992,449	432,280	
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)		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 1,235,408	3,951,366 1,154,091	383,493,963 135,088,814	19,413,023 6,791,444	19,922,834 6,974,544	261,747 89,594	1,502,511 522,784	276,947 96,353	
Income tax	1,219,568	1,137,027	133,938,728	6,772,588	6,970,114	88,101	522,764	96,353	
Alternative minimum tax	4,293	8,927	1,095,618	18,827	*334	*1,475	*745		
Foreign tax credit		8,210	64,432,417	1,079,165	1,485,405	*1,402	194,483	47,872	
Prior year minimum tax credit	. 24,414 . 7,540	14,748 6,870	5,933,727 380,452	128,530 11,462	16,913 *6,672	2,966 *1,103	7,880	1,336 72	
	1,056,836	1,124,263	64,315,407	5,572,286	5,465,553	84,122	320,422	47,073	

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 the	re estimates based on samplesmoney amounts are in thousands of dollars) Manufacturingcontinued								
							1		
Item						Plastics			
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary	
	product	manufacturing	support	products	manufacturing	products	product	metal	
	manufacturing	_	activities	manufacturing	_	manufacturing	manufacturing	manufacturing	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Number of returns	1	2,839	29,444	1,435	8,662	10,354	8,392	6,007	
Total assets		256,589,323 8,094,564	56,022,667 4,213,180	1,875,892,759 14,802,294	1,835,810,191 48,795,492	136,647,089 8,143,503	198,088,969 7,603,235	292,651,930 14,545,596	
Notes and accounts receivable		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		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 Tax-exempt securities		*14,304 *39,891	*107,372 *35,818	*40,601 *1,066,600	*905,310 909,154	*584 *297.297	277,592 *34,406	112,441 *188,924	
Other current assets		5,867,474	1,895,642	45,725,902	124,251,870	5,174,125	5,084,484	10,681,651	
Loans to shareholders		10,128,144	639,364	28,915,599	32,559,951	614,876	901,153	249,256	
Mortgage and real estate loans		*18,922	*8,589	*12,390	*58,489 658,017,799	*33,673	*190,839 51,429,284	3,864 64,026,913	
Other investments Depreciable assets [25]		96,859,497 133,658,506	6,085,242 44,469,530	767,210,299 390,910,125	401,083,353	28,365,724 82,977,887	95,539,715	118,165,275	
Less: Accumulated depreciation [25]		78,276,939	30,317,845	195,817,742	226,278,345	52,689,071	49,587,204	62,496,775	
Depletable assets		1,077,309	-	118,430,802	2,218,644	719	10,162,481	1,178,602	
Less: Accumulated depletion Land		260,242 1,747,788	- 446,695	61,727,562 6,981,060	933,574 9,066,982	584 1,092,139	1,192,952 5,691,437	*420,043 2,749,775	
Intangible assets (amortizable)		22,721,766	14,821,678	85,247,438	349,078,671	21,696,268	38,481,456	30,931,246	
Less: Accumulated amortization		4,663,540	2,796,603	41,242,576	58,680,959	3,836,857	3,798,166	3,405,921	
Other assets		13,999,382	2,422,231	79,712,312	191,689,282	8,198,629	10,358,959	23,437,055	
Total liabilities		256,589,323 25,800,122	56,022,667 5,318,904	1,875,892,759 237,850,007	1,835,810,191 162,946,318	136,647,089 13,171,963	198,088,969 8,967,302	292,651,930 40,326,750	
Mortgages, notes, and bonds payable in less	3,404,290	23,000,122	3,310,904	237,630,007	102,940,310	13,171,903	0,907,302	40,320,730	
than one year		16,646,356	3,575,897	46,304,641	132,608,657	7,458,463	6,878,996	27,742,127	
Other current liabilities		11,903,792	4,977,274	290,082,047	153,862,377	12,529,500	11,111,719	14,926,832	
Loans from shareholders Mortgages, notes, and bonds payable in one	2,134,480	6,993,325	1,559,332	28,514,514	27,568,634	3,731,486	1,941,325	6,929,418	
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		33,588,273	5,847,683	153,607,442	246,725,668	16,044,670	28,189,807	27,728,818	
Capital stock		8,179,923	2,903,918	23,499,356 515,413,974	73,800,500	8,964,481	7,164,825	17,265,712	
Additional paid-in capital Retained earnings, appropriated		68,739,834 *14,550	9,865,291 *38,297	723,113	499,551,141 61,579	33,935,911 53,543	68,214,068 *2,394,727	75,375,936 *5,187	
Retained earnings, unappropriated [26]		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	, .,	17,665,422	3,308,465	222,201,988	225,791,431	3,329,783	2,630,568	11,267,544	
Total receipts		165,258,436	74,927,840	1,481,594,144	870,631,807	145,989,929	93,210,353	185,468,886	
Business receipts	59,679,713 217,254	157,031,263 1,773,817	73,980,225 200,948	1,393,457,201 11,446,052	725,534,562 7,553,593	142,770,333 429,644	89,348,615 546,442	179,977,083 2,052,492	
Interest on Government obligations:	211,201	1,7.0,011	200,010	11,110,002	1,000,000	120,011	0.0,2	2,002,102	
State and local		4,572	5,934	68,381	64,693	17,429		10,700	
Rents Royalties		41,610 1,963,271	30,676 50,001	1,444,626 952,281	491,867 36,082,571	47,880 605,238	62,502 983,990	93,917 223,531	
Net short-term capital gain reduced by	10,001	1,903,271	50,001	952,261	30,062,371	005,236	963,990	223,331	
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						000 745		044.000	
net short-term capital loss Net gain, noncapital assets		147,198 185,425	160,511 180,051	4,843,936 2,254,320		263,715 251,165		244,802 259,012	
Dividends received from domestic corporations		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		2,575,930	259,620	29,001,032	39,375,206	1,006,787	1,403,669	2,303,335	
Total deductions Cost of goods sold	. ,,.	161,674,753 109,944,490	74,537,672 45,334,802	1,414,520,498 1,249,934,141	771,394,693 422,268,299	143,466,813 100,560,927	96,769,040 61,586,381	191,998,965 149,923,422	
Compensation of officers		913,664	2,177,743	934,891	4,872,395	1,930,534	1,346,047	1,418,818	
Salaries and wages		11,137,049	8,367,304	25,217,454	74,647,381	8,615,318	5,895,860	6,895,108	
Repairs		941,218	499,495	2,325,317	5,054,307	840,359		, ,	
Bad debts Rent paid on business property		211,821 2,021,441	346,897 2,355,820	502,543 5,224,010		354,020 2,611,346		328,590 1,510,645	
Taxes paid		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		96,354	11,508	340,577	3,829,276	20,575		26,505	
Amortization Depreciation		961,025 8,091,329	559,848 2,894,686	3,217,966 18,286,984	10,415,563 25,921,419	1,098,170 5,824,871	825,058 6,105,420	989,922 7,544,801	
Depletion		48,512	*80	3,775,195	406,901	1,520	287,348	237,453	
Advertising		759,990	663,385	1,044,078		957,293	406,794	168,368	
Pension, profit-sharing, stock, annuity Employee benefit programs		2,583,144	289,277 1,425,363	3,875,702 4,051,044	12,328,587	1,485,563	971,031	1,249,210 3,145,047	
Domestic production activities deduction		3,750,120 325,647	51,146	388,638	15,322,356 2,063,266	3,372,702 94,368	2,045,670 47,302	106,171	
Net loss, noncapital assets	, ,	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)		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]		2,699,841	462,956	35,725,733	41,224,255	714,381	362,818	765,479	
Income tax		2,675,123 24,656	462,567 *389	34,886,054 840,174	41,132,861 87,262	699,464 14,605	352,647 6,498	741,925 11,804	
Foreign tax credit	*55	1,398,547	*33,135	32,627,688	13,351,434	112,468		39,211	
General business credit		304,329	4,400	1,190,354	1,541,606	27,026		14,043	
Prior year minimum tax credit Total income tax after credits [2]		70,268 926,640	*2,531 422,891	*16,769 1 896 549	52,026 26,281,027	2,692 572 184	3,687 285,627	*4,846 707 273	
Endnotes at end of table section. Detail may not add to total beca				1,896,549		572,184	205,027	707,273	

RETURNS OF ACTIVE CORPORATIONS

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

Benical	(All figures are estimates based on samples-money amounts are in the	nousands of dollars)		Ma	nufacturingcontinued	i			
Part					I				
Petitione Peti					Electrical				
Married	Item				- 4- F 9				
Product Production			Machinan			Transportation		Miccollopoous	
Manufactures									
Section Sect		manufacturing	3	manufacturing	manufacturing	manufacturing		_	total
Canter Properties 12,004.073 17,005.001 18,007.000 18,007.		1		,	· ·				•
Sexon and accounts controlled by 15,561,110 pr 2714,359 pr 200,000 pr 2714,359 pr 200,000 pr 2714,359 pr 200,000 pr 2714,359 p									
Lees. November to see decision									
Inventional Commented Engines 31,756,000 61,000,114 43,000,600 22,300,600 00,000,500				,,					
Tax series securities			46,180,014	43,306,866	22,309,505	90,621,529			692,864,820
Chemical spaces									
1,980,441 1,980,101 3,273,802 12,1200 13,4300 623,445 620,445									
Maryage and real estate loans									
Depresents associated (19) 1831-192-2001 88.08-271 81-192-200 88.08-271		114,273	*162,366	*103,912	2,824,173	*40,200			
Less Accurumides depresion (26). 68.80.24.7 81,154.760 151.569.747 85.006.130 120.0481,450 14.32.514 48.152.124 49.752.527 19.047.070 11.572 10.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.527 19.0515 47.58.525 19.0515 47.58.527 19.0515 47.58.									
Depted besides 19.1716 724.445 4.22 7.276 1.2770 1.977 19.016 1.977 19.016 1.977 19.016 1.977 19.016 1.977 19.016 1.977 19.016 1.977 19.016 1.977 19.016 1.977 19.016 1.977									
Loss Accumulation depretions 15,234 173,576 574,127 597,41 13,275 268 7,682,766 7,682,766 14,000,600 13,000,600 14,000,600 1									
Internation search (emorrorance)		*15,234		*11			266		7,682,306
Less. Accumulated ameritation. 6, 30,0014 11, 1967,552 50,118,153 12, 1967,718,11 12, 1967,718,11 12, 1967,718,11 13, 1967,718,11 14, 1967,718,11 14, 1967,718,11 15, 1967,718,11 15, 1967,718,11 16, 1967,718,11 17, 1967,718,11 17, 1967,718,11 18, 1967,718,11 19, 19, 1967,718,11 19, 1967,718,11									
Charles labellites									
Total Isabellisties									
Mortgages, notes, and bords payable in less but not eyed. 14.114.973	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
## 14 14 14 17 3 30 22 74 4 48 69 677 2 2 2 3 15 5 9 4 2 2 2 1 1 1 1 2 2 1 2 2		19,089,281	50,232,939	131,922,959	51,865,698	222,620,356	3,977,815	21,393,323	547,669,487
Construction sharphene		14 114 073	36 220 741	44 960 677	246 304 515	04 023 255	2 121 765	13 2/1 212	291 500 039
Loss from shareholders. 16.04.6 819 5.961,722 26.027,370 1,771,322 7,397,433 552,90 9,126,256 90,213,614 Mortingape, note, and bronds papable in one year or note. 15.288,612 17.744,09 17.7									
year or more									
Offer inabilities									
Capital stock									
Additional paid in capital									
Retained earnings, unappropriated [26]			116,204,358	642,920,384			4,288,440		822,518,644
Less Cost of treasury stock. 15,778,581 259,300,625 331,679,022 331,679,022 331,679,022 331,679,022 331,679,022 331,679,022 331,679,022 331,679,022 331,679,022 331,679,023 331,679,022 331,679,023 331,679,022 331,679,023 331,679,022 34,231,535 371,214,949 34,959,046 34,979,046 34,979,046 34,979,046 34,979,046 34,979,046 34,979,046 34,979,046 34,979,046 34,979,046 34,979,046 34,979,059 344,040 34,979,046									
Total receipts									
Business receipts. 250,720,364 313,278,922 574,019,239 224,215,555 721,361,148 48,397,689 229,444,699 65,656,056,1555 166,656,056,1555 166,056,056,1555 166,056,056,056,056,056,056,056,056,056,0									
Interest on Government obligations: Sale and local									
State and local		2,838,567	4,473,509	5,440,657	57,729,363	17,244,990	41,540	2,815,053	18,568,488
Rents		38 807	73 550	160 552	207 414	15 775	7 288	30 445	522 410
Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capita									
net long-term capital plans retuced by net short-term capital plans retuced by net short-term capital plans. ### 17.012		754,766	2,945,428	36,147,115	2,809,319	7,397,267	48,177	4,403,888	13,781,651
Net long-ferm capital gain reduced by net short-ferm capital loss		17.012	E 200	20 675	*604	*20.662	*2.004	*25 240	241 405
Net gain, noncepital assetts. 836/17		17,012	3,300	20,073	004	29,002	2,994	23,240	341,483
Dividends received from domestic corporations. 18,309 26,911 103,760 69,984 185,067 7,463 47,361 41,64,99 Dividends received from foreign corporations. 807,124 1,548,570 4,378,488 2,701,229 3,564,875 22,915 2,034,876 5,771,310 29,034,666 65,846,666 608,163,676 326,968,951 824,303,559 49,92,002 222,116,013 65,567,79,986 65,646,966 608,163,676 326,968,951 824,303,559 49,92,002 222,116,013 65,567,96,968 608,163,676 608,176 608,163,677 608,163,67									
Dividends received from foreign corporations 807,124 1,548,670 4,378,488 2,701,229 3,564,875 72,915 2,034,876 5,771,310 7,818,738 7,818,738 7,818,738 7,818,738 7,818,738 7,922,725 387,186,66 15,786,865 29,906,383 17,488,539 449,486 4,360,887 7,182,725 387,186,66 15,784,816 59,954,439 30,515,366 132,831,344 15,996,439 30,515,366 132,831,344 15,996,439 30,515,366 132,831,344 13,981 42,7607 42,769,685 42,456,853 1,011,255 3,917,027 66,220,244 2,456,853 1,011,255 3,917,027 66,220,244 2,456,853 1,011,255 3,917,027 66,220,244 2,456,853 1,011,255 3,917,027 66,220,244 487,946 48,518,859 44,477,364 4,487,941 2,539,251 217,951 1,206,002 27,857,878 2,457,878 4,477,364 4,477,									
Other receipts. 2,93,3466 6,546,456 10,768,555 29,906,333 17,458,539 434,466 4,982,002 232,116,015 6,556,768,768 Cost of goods sold 171,651,059 215,267,752 367,188,046 153,284,318 555,594,439 33,051,536 132,853,134 509,0483,982 Compensation of officers. 7,022,725 3,773,944 4,582,660 22,23,499 2,455,853 1,011,255 3,917,027 6622,024 Salaries and wages. 17,877,341 29,996,111 85,225,595 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 1,487,641 2,599,251 217,951 1,206,002 27,857,878 Rend paid on business property. 4,857,801 4,417,364 6,198,322 3,076,817 6,738,604 1,145,000 3,777,902 18,465,939 Interest paid. 4,682,431 4,657,945 9,10,222 2,478,781 9,292,263 1,024,249 3,777,062 8,465,453 Amortization. 7,4109 118,186 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Cost of goods sold									
Compensation of officers									
Salaries and wages									
Repairs									
Bad debts									
Taxes paid 4,692,431 4,467,954 9,810,222 2,478,781 9,292,263 1,024,249 3,770,622 84,455,439 Interest paid 1,055,755 1,055,755 1,055,755 1,055,755 Interest paid 1,055,755 1,055,755 1,055,755 Interest paid 1,055,755 Intere			1,301,413	1,298,981	6,460,707	5,266,899		546,519	
Interest paid.									
Charitable contributions									
Depreciation.									
Depletion									
Advertising.							1,098,195		
Pension, profit-sharing, stock, annuity							900.335		
Domestic production activities deduction.					., ,				
Net loss, noncapital assets									
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 deflicit) 6,758,453 10,238,774 46,645,642 12,219,872 19,660,218 409,926 14,751,922 143,751,922									
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. 5,538,453 10,238,774 46,645,642 12,219,872 19,660,218 409,926 14,622,189 128,580,331 12,381,032 134,949,609 11,562,418 12,219,872 19,660,218 19,660,218 12,219,872 19,660,218 12,219,872 19,660,218 12,219,872 19,660,218 12,219,872 19,660,218 12,219,872 19,660,218 142,559 5,111,541 144,546,217 10,560 12,560,575 12,239,689 3,554,806 16,305,418 12,258,66 16,853,419 140,749 5,088,511 144,430,279 14,560,218 14									
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 14,751,922 143,712,385 128,880,331 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 6,830 30,787 6,051 1,68,83 238 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. 9,462 7,300 24,604 *147,425 2,469 6,850 9,762 117,578 Total income tax after credits [2] 1,588,213 2,277,885 8,179,270	Total receipts less total deductions								
Net income (less deficit). 6,776,210 6,080,767 41,750,082 11,562,418 -39,231,217 151,224 14,751,922 143,312,385 Income subject to tax. 6,588,453 10,238,774 46,645,642 12,219,872 19,600,218 409,926 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 6,830 30,787 6,051 16,983 238 19,221 85,316 Foreign tax credit. 600,266 1,130,392 6,869,990 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		=	0.004.0	45		0.001.0==		0 440 0	0.00= 4
Income subject to tax									
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 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] 1,588,213 2,277,895 8,179,270 874,571 5,248,502 121,583 3,371,337 3,8697,436									
Alternative minimum tax	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
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] 1,588,213 2,277,895 8,179,270 874,571 5,248,502 121,583 3,371,387 38,697,436									
General business credit									
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									
	Prior year minimum tax credit	9,462	7,300	24,604	*147,425	2,469	6,850	9,762	117,578
							121,583	3,371,387	38,697,436

RETURNS OF ACTIVE CORPORATIONS

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

1964 1972 1974 1975 1974 1975 1974 1975	(All figures are estimates based on samples-money amounts are in the	nousands of dollars)								
Part					Wholesale a	and retail tradecon	tinued			
Total Durable			Wholesale	trade				Retail trade		5 " "
Total	Itom				Flectronic		Motor			
Manufact relations	item							Furniture	Electronics	
Description Property Proper		Total				Total				
Number of refures.			goods	goods						
Total services		(34)	(35)	(36)	(37)	(38)				
Cyan			238,829	122,075	15,018		85,190	37,218	28,031	38,201
Selection descovers recompled										158,832,303
Less Allewards to bad define										
Investment extragations — 132.07.204			.,,							262,273
The research securities					*1,241					
Cline or numericanesis					1					
Morphigne and red effective books 1,775,242 500,774 1275,656 146,677 1775,774 166,074 146,677 1775,774 166,074 146,677 1775,774 166,074 146,677 1775,774 166,074 146,677 1775,774 176,074 1775,775 1775,774 1775,774 1775,774 1775,774 1775,774 1775,					202,896					16,130,849
Charles merester (15)					*31,330					
Less Accumalate awate [24]					204.408					
Less Accommissing depretion 17,055,09 10 10 10 17,475,00 17,10 14,										71,781,365
Less. Accountained deperiors					456,920			10,932,421	7,996,701	34,759,193
Land Lands (amortizable)					-			-	-	
Less Accounts propried					*15,132			1,439,235	427,955	11,752,309
Transcription Transcriptio	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
Total liabilities										
Accounts psyshelin intess than room year. Methogspee, notes, and bords psyshelin intess than room year. Methogspee, notes, and bords psyshelin intess than room year. Methodspee, notes, and bords psyshelin intess than room year. Methodspee, notes, and bords psyshelin intes year or more. 12, 42, 433,377 12, 15, 16, 16, 16, 16, 16, 16, 16, 16, 16, 16				,		. , .,				158,832,303
## 142,102,875	Accounts payable									14,754,383
Other cument isolatities		142 102 975	70 966 725	61 096 401	240.659	130 407 063	67 993 903	4 995 092	1 940 203	5 060 555
Lows from shareholders. 42,433,377 28,131,946 14,142,773 150,467 47,778,011 13,112,241 29,628,771 199,953 34,600,956 14,7778,011 13,112,241 13,152,241 13,152,241 13,152,241 13,152,241 14,164,773,381 14,164										24,040,421
year or more. 225,752,863 122,267,969 223,105,225 386,638 392,018,107 315,005,305 6,983,070 4,612,632 53,485,174 470,7685		42,433,377	28,131,946	14,142,973	158,457	47,778,011		2,982,871	999,853	3,480,995
Order labelities 154 707,386 61,569,694 99,301,0118 1128,306 135,686,221 1,997,776 2,997,372 2,997,372 4,998,776 2,997,372 4,998,776 2,997,376 2,997,372 4,998,776 2,997,372 4,998,776 2,997,376 2,997,372 4,998,776 2,997,372 4,998,776 2,997,372 4,998,776 2,997,372 4,998,776 2,997,372 4,998,776 2,997,372 4,998,776 2,997,372 4,998,770 1,111,472 2,111,472 <td></td> <td>325 762 963</td> <td>122 267 000</td> <td>203 105 225</td> <td>300 630</td> <td>302 019 107</td> <td>31 560 630</td> <td>6 093 070</td> <td>4 612 632</td> <td>53 459 174</td>		325 762 963	122 267 000	203 105 225	300 630	302 019 107	31 560 630	6 093 070	4 612 632	53 459 174
Capital stock. 92.026.633										
Retained earnings, appropriated (28) 411,641 (3) 947,039 (5) 968,989 (7) 92,033 (7) 74,627 (7) 305 (115,274 (126) (147,281) 701 (151,245 (147,245 (14		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
Retained earnings, unappropriated [28]										
Total receipts										41,261,392
Business receipts										1,783,100
Interest. 10.804,751 3,798,005 7,003,128 3,618 7,763,737 674,186 246,313 204,744 449,861 Interest on Government obligations: 3,083,501 1,416,366 1,664,016 3,119 2,674,000 340,978 30,822 15,766 413,638 7,745,746 3,083,501 3,416,366 3,084,016 3,119 2,674,000 340,978 30,822 15,766 413,638 7,745,746 3,083,501 3,093,5										
Sales and local										
Rents		070.000	00.400			054.404	0.040	= 0.40		
Royalleles. 7,436,614 2,417,648 5,018,636 330 6,345,037 15,193 3,997 60,358 7238,789 net long-term capital gain reduced by net long-term capital loss. 265,049 39,363 225,686 - 76,446 16,911 235 7 1,480					*3 119					
Ret long-term capital closs 265,049 39,363 225,868 - 76,446 16,911 255 7 1480										*238,789
Net long-term capital gain reduced by net short-term capital loss. 2,112,703 907,805 1,204,896 1,104,9036 1,104,9036 1,104,9038 1,105,9032 1,105,104 1,105,105 1,105,104 1,105,1		205.040	20.202	225 626		70.440	40.044	225	_	4.400
net short-term capital loss 2,112,703 907,805 1,204,896 1 508,721 66,877 7,749 38,050 22,894 Dividends received from domestic corporations. 3,990,325 195,013 3,790,209 *5,103 1,65,79 7,40 1,73 1,72 4,577 4,577 1,747 6,734 1,73 1,73 1,747 4,577 4,77 6,734 1,73 1,757 1,747 9,47 1,747 6,734 1,747 1,747 4,77 1,747 6,734 1,748 1,747 1,747 4,747 6,734 1,748 1,747 4,747 4,747 4,747 4,747 6,734 1,748 1,747 4,747 6,744 1,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,747 4,457 4,747 4,747 4,747 4,747 4,457 4,747 4,447 4,447 4,447 4,447		265,049	39,363	225,686	-	76,446	16,911	235	/	1,480
Dividends received from domestic corporations 2,909,914 704,875 1,904,935 1,904,	net short-term capital loss				1					
Dividends received from foreign corporations 2,609,914 704,875 1,904,038 1,904,038 1,467,4095 1,3738,239 14,764,469 1,237 49,688,317 10,591,925 55,221,975 55,187,548 199,853,136 1,467,300,072 1,900,923,502 1,469,803,171 1,591,926 1,467,4095,173 1,113,169 1,467,4095,173 1,478,404 1,481 1,248,408 1,248,40	• • •									
Cherreceipts. 32,65,633,663 1,475 1,378,239 14,764,469 1,276 1,276 1,276 1,276 1,277 1,276 1,277 1,2					- 5,103					
Cost of goods sold.	Other receipts	28,501,471	13,738,239	14,764,469		49,688,317		652,213		2,410,116
Compensation of officers										
Salaries and wages										
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 13,313,167 15,019,285 231,739 84,393,053 10,204,708 4,519,192 2,288,398 4,730,534 Taxes paid. 33,290,193 14,786,622 18,329,300 192,271 21,175,208 7,382,322 1,872,967 1,544,834 4,663,392 Charitable contributions. 737,112 254,114 482,438 *560 1,363,038 28,528 85,111 25,926 71,256,934 Amortization. 12,018,148 6,342,350 5,663,813 11,985 5,593,681 952,805 117,508 150,302 241,378 Depreciation. 904,725 42,790 861,935 - 12,555 *954 *17,66 - *3,233 Advertising. 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. <td>Salaries and wages</td> <td> 186,430,897</td> <td>98,943,253</td> <td>85,607,842</td> <td></td> <td>300,082,956</td> <td>39,433,505</td> <td>9,652,223</td> <td>9,757,124</td> <td>25,351,667</td>	Salaries and wages	186,430,897	98,943,253	85,607,842		300,082,956	39,433,505	9,652,223	9,757,124	25,351,667
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 13,829,300 192,271 51,175,208 7,382,322 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,872,967 1,544,834 4,663,392 1,560,914 1,545,934 1,54	Repairs	10,388,498								
Taxes paid. 33,290,193 14,788,622 18,329,300 192,271 51,175,208 7,382,322 1,872,967 1,544,834 4,663,392 1,6872,967 1,544,834 1,546,392 1,6872,967 1,544,834 1,546,392 1,6872,967 1,544,834 1,546,392 1,6872,967 1,546,392 1,546,3										4,730,534
Charitable contributions. 737,112 254,114 482,438 *560 1,363,038 28,528 85,111 25,926 71,124 12,018,148 6,342,350 5,663,813 11,985 5,593,681 952,805 117,508 150,302 241,378 10,000 10,000 117,461 10,000 11,000 15,316 40,601,103 6,344,544 3,023,231 1,763,972 2,749,760 15,316 40,601,103 6,344,544 3,023,231 1,763,972 2,749,760 10,000 15,316 40,601,103 6,344,544 3,023,231 1,763,972 2,749,760 10,000 15,316 40,601,103 6,344,544 3,023,231 1,763,972 2,749,760 10,000 10,0							, , .			4,663,392
Amortization										, ,
Depletion										241,378
Advertising. Advertising. Advertising. Advertising. Stock, annuity. Bension, profit-sharing, stock, annuity. Bension, profit and					46,041				970,721	4,269,914
Pension, profit-sharing, stock, annuity					15 316				1 763 972	
Domestic production activities deduction	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
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 10,609,947 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. 17,960,789 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 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 Total income tax after credits [2]. 15,299,303 55,59,974 9,926,491 12,838 23,398,833 952,320 466,166 987,043 2,378,817 Total income tax after credits [2]. 15,299,303 55,59,974 9,926,491 12,838 23,398,833 952,320 466,166 987,043 2,378,817 10,000,000					127,079					2,423,326
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 10,609,947 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 6652,35 Net income (less deficit). 64,621,912 16,456,989 48,058,478 106,536 76,690,575 4,484,044 445,069 2,645,616 8,218,170 Income tax before credits [7]. 17,960,789 5,772,495 12,175,288 13,006 26,587,702 956,728 470,814 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. 2,697 29,967 22,730 - 2,697,072 *1,423 <t< td=""><td></td><td></td><td></td><td></td><td>*368</td><td></td><td></td><td></td><td></td><td></td></t<>					*368					
Constructive taxable income from related foreign corporations. 4,114,354 862,079 3,252,275 Net income (less deficit). 64,621,912 16,456,898 4,058,478 106,536 78,690,575 78,690,575 4,484,044 445,069 2,645,616 8,218,703 10,600 76,588,612 2,881,801 1,382,017 3,001,538 8,744,151 Total income tax before credits [7]. 17,960,789 18,960,760,760 18,960,760,760 18,960,760,760 18,960,	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	10,609,947
Foreign corporations.		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
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 2,818,01 1,382,017 3,001,538 8,748,703 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 - 3,2619 5,933 1,417 1,1,255 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 - 4,3,880 7,375 450 *432 *99,043		4 114 354	862 079	3 252 275	l .	4 770 832	6 327	9 496	*259 988	665 235
Total income tax before credits [7].	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 tax										8,744,151
Alternative minimum tax										
General business credit	Alternative minimum tax	52,697	29,967	22,730	2,000	32,619	5,933	*417	*1,235	*296
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					100					*629,604
Total income tax after credits [2]										24,145 *99
	Total income tax after credits [2]	15,299,303	5,359,974	9,926,491	12,838	23,398,133				2,378,817

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 the	ney amounts are in thousands of dollars) Wholesale and retail tradecontinued								
					decontinued	econtinued			
				Retail trac	Sporting	I	I		
Item				Clothing	goods,				
	Food,	Health and	<u> </u>	and	hobby,				Wholesale
	beverage	personal	Gasoline stations	clothing	book, and	General merchandise	Miscellaneous	Nonstore retailers	and retail
	and liquor stores	care stores	Stations	accessories stores	music stores	stores	store retailers	retailers	trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
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		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		1,065,366 28,956,451	53,597	376,149	101,490	1,152,142	142,254	2,894,385 42,247,452	-
Investments in Government obligations		26,936,431 *5,471	5,309,726 *663	28,952,866 *17,098	18,161,014	67,573,616	15,807,252 13,686	6,271	-
Tax-exempt securities		*29,679	*1,704	256,902	_	_	*4,687	*99.395	_
Other current assets		4,505,684	1,834,246	7,063,121	2,878,524	12,467,557	3,419,299	38,762,421	-
Loans to shareholders		365,195	728,501	376,151	392,775	236,294	795,850	2,074,837	-
Mortgage and real estate loans		*11,491	86,097	615	*16,735	*18,991	274,663 5,591,765	*87,340	-
Other investments Depreciable assets [25]		6,226,683 37,030,964	2,746,965 38,021,858	7,053,136 58,612,003	1,374,200 25,120,440	100,812,098 148,162,237	24,983,512	34,802,889 25,762,378	
Less: Accumulated depreciation [25]		17,319,538	19,242,247	33,961,771	14,722,010	60,927,050	15,639,918		-
Depletable assets		*701	1,392	-	-	-	-	*81	-
Less: Accumulated depletion		*70	-	-	-	-	-	*51	-
LandIntangible assets (amortizable)		3,120,466 62,767,228	6,701,884 3,994,627	1,041,654 9,996,069	999,718 5,598,543	17,599,434 16,485,405	815,496 8,741,805	1,841,766 165,662,569	-
Less: Accumulated amortization		4,384,913	3,994,62 <i>1</i> 1,143,221	1,395,647	1,024,013	1,120,928	1,381,932	24,031,458	-
Other assets		2,306,741	1,395,708	6,717,660	2,095,338	10,199,340	2,330,256	25,914,040	-
Total liabilities		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		19.090.267	3,167,535	14,106,108	7,031,727	41,415,773	5,036,308	59,073,500	_
Loans from shareholders		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		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 Capital stock		7,826,531 2,902,529	3,056,109 2,103,135	11,977,126 4,491,393	4,817,976 1,365,857	21,862,907 1,815,948	4,639,143 2,361,038	46,976,701 14,942,574	-
Additional paid-in capital		46,017,652	5,079,226	29,141,449	8,445,607	42,259,716	15,147,061	246,076,103	-
Retained earnings, appropriated		*42,789	*49,235	*8,594	*22,181	*131,888	*43,104	*309,279	-
Retained earnings, unappropriated [26]		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 Total receipts		12,832,868 326,989,689	525,656 255,581,773	17,801,878 178,526,630	2,789,910 82,636,727	13,495,335 633,970,565	5,385,796 109,690,122	43,626,265 169,826,919	-
Business receipts		320,840,628	253,312,956	173,729,565	80,429,498	614,028,670	107,675,079	162,886,189	-
Interest		189,099	55,430	575,645	323,663	2,918,383	238,867	1,315,981	-
Interest on Government obligations:									
State and local		5,182	8,818	25,194	*4,838	23,125	1,954	3,552	-
Rents Royalties		149,890 *76,774	111,196 *50,631	116,492 866,687	118,250 *136,850	871,603 1,821,823	41,420 166,916	86,415 1,268,872	-
Net short-term capital gain reduced by	1,000,147	10,114	00,001	000,007	100,000	1,021,020	100,010	1,200,072	
net long-term capital loss	*23,985	*759	*245	*520	*21	*3,039	*2,207	*27,036	-
Net long-term capital gain reduced by			04.00=				00.040	07.400	
net short-term capital loss		82,874 99,679	21,287 292,762	20,021 142,949	*5,878 11,101	32,034 16,380	20,816 46,452	87,468 110,128	-
Dividends received from domestic corporations	, , ,	27,312	5,067	13,849	*632	9,218	4,128	18,935	-
Dividends received from foreign corporations		*5,075	1,371	343,924	15,354	343,303	*407,650	974,297	-
Other receipts		5,512,417	1,722,011	2,691,784	1,590,642	13,902,987	1,084,634	3,048,046	-
Total deductions	. , ,	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 Compensation of officers		233,526,981 3,157,602	225,121,305 1,164,282	92,801,401 2.328,448	49,147,988 1,177,092	447,940,473 655,802	67,117,068 2,361,411	110,767,847 2,379,503	-
Salaries and wages		30,091,292	8,616,061	25,142,637	10,124,639	67,596,976	12,568,640		_
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 Taxes paid		8,729,186		15,032,456	5,401,715	10,200,784	5,873,774	1,881,501	*38
Interest paid		3,795,049 2,403,153	2,229,085 1,130,310	4,083,160 1,677,419	1,772,969 1,622,244	11,425,461 6,434,222	2,234,100 1,469,315	1,811,779 2,954,290	-38
Charitable contributions		52,332	15,184	118,240	29,315	543,173	22,850		-
Amortization	671,888	1,054,521	246,620	531,756	219,073	301,945	257,872	848,013	-
Depreciation		3,806,234	2,986,880	4,823,880	1,675,135	12,603,970	1,744,990	2,162,283	-
Depletion		*109 2,487,717	2,470 293,743	3,898,730	*4,007 1,970,965	8,049,726	[1] 1,915,513		-
Pension, profit-sharing, stock, annuity	-,,	742,229	89,106	570,078	142,373	3,180,576	122,857	373,228	-
Employee benefit programs		1,855,284	429,666	2,134,780	597,773	5,919,145	1,072,113	1,351,853	-
Domestic production activities deduction	,	68,190	765	*24,170	4,002	9,218	7,432	7,790	-
Net loss, noncapital assets		116,997	139,956	674,357	235,294	535,823	110,128		*04
Other deductions Total receipts less total deductions		21,879,811 11,628,472	7,904,001 499,696	16,941,565 5,453,353	6,550,854 983,781	28,609,291 24,473,597	9,871,673 1,934,161	20,096,868 5,151,046	*64 *-102
Constructive taxable income from related	3,043,011	11,020,472	+55,050	5,-155,555	303,761	2,-10,031	1,004,101	5,151,040	-102
foreign corporations		*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 Total income tax before credits [7]		10,142,600	428,172	7,995,179	1,139,042	27,307,142	2,290,793	4,481,467	-
Income tax before credits [7]		3,520,264 3,517,154	137,811 137,365	2,789,377 2,781,739	390,066 389,849	9,549,689 9,551,822	779,474 777,583	1,556,271 1,547,197	-
Alternative minimum tax		2,686	*105	7,623	369,649 *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		18,390	9,966	34,672	11,951	234,827	5,453	14,442	-
Prior year minimum tax credit Total income tax after credits [2]		606 3,478,538	*2,852 124,585	*2,284 2,546,623	*2,491 317,555	13,944 8,166,643	276 558,801	*833 1,161,622	-
Endnotes at end of table section. Detail may not add to total bed							000,001	1,101,022	

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 the	nousands of dollars)		Transı	portation and warehousing	1		
Item				Transit		Other	
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
		and water transportation	transportation	passenger transportation	transportation	and support activities	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		387,849,027	89,793,874	17,575,239	40,570,363	128,012,062	30,609,680
Cash Notes and accounts receivable		28,492,020 17,498,903	7,163,715 21,265,946	1,117,660 1,940,950	1,628,752 3.875.531	8,876,234 21,967,963	1,936,717 2.861.670
Less: Allowance for bad debts		556,748	21,265,946 393,895	31,435	3,875,531	21,967,963 468,582	32,443
Inventories	8,655,462	4,450,222	986,698	121,048	862,537	1,658,155	576,802
Investments in Government obligations Tax-exempt securities		5,440,053 *216,032	*3,063 *6,442	19	*4,902	15,504 *536,831	*17,937 *96
Other current assets.		14,702,807	5,394,045	1,043,813	781,146	6,363,692	646,401
Loans to shareholders		184,860	4,651,102	1,055,314	*100,281	944,337	163,059
Mortgage and real estate loans Other investments		34,000 21,969,760	*52,913 6,381,646	*118,301 1,104,389	- 6,044,243	*26,896 18,791,247	*64,476 8,532,432
Depreciable assets [25]		354,771,269	94,501,377	11,889,586	48,092,518	88,377,317	17,533,381
Less: Accumulated depreciation [25]		100,156,131	60,367,833	6,735,684	27,380,386	48,194,684	8,150,504
Depletable assetsLess: Accumulated depletion		805 [1]	*2,986 *937	739 683	*2,372 *2,372	*816	-
Land	10,520,903	3,985,609	2,855,182	365,731	115,436	2,011,699	1,187,247
Intangible assets (amortizable)		24,119,773	5,492,864	5,497,555	5,170,697	19,036,951	4,035,391
Less: Accumulated amortization Other assets		1,913,851 14,609,645	1,390,129 3,188,687	1,006,504 1,094,441	178,919 1,831,277	3,748,204 11,815,889	511,539 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 Mortgages, notes, and bonds payable in one	17,817,166	3,348,280	4,384,651	3,984,703	*159,538	4,535,177	1,404,817
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 Additional paid-in capital		17,374,419 84,165,052	1,978,312 8,878,053	544,113 3,863,798	3,599,370 9,620,746	4,000,807 24,738,663	614,583 10,790,975
Retained earnings, appropriated		*21,157	*16,307	*22,647	508	*31,199	*5,496
Retained earnings, unappropriated [26]		2,594,960	17,058,520	-507,210	-3,961,044	10,309,959	1,194,420
Less: Cost of treasury stock Total receipts	, ,	16,071,780 227,107,788	3,384,567 198,482,551	245,076 22,608,429	*820,150 12,722,742	1,684,735 196,834,320	150,380 20,880,065
Business receipts		220,358,593	192,069,221	22,000,423	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 Net short-term capital gain reduced by	1,684,620	32,871	19,108	-	*545	1,598,179	*33,917
net long-term capital loss	7,160	1,785	*126	*32	-	*5,210	7
Net long-term capital gain reduced by	=======================================	221 251	070.005	****	45.405	400 =00	07.400
net short-term capital loss Net gain, noncapital assets		321,251 1,514,109	273,935 1,152,864	*36,315 103,857	15,125 178,482	109,789 114,459	27,463 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		109,068 3,249,092	*16,449	421	78,826	448,590	*9,452
Other receipts Total deductions	, ,	230,408,234	4,339,841 195.660.826	220,279 22,250,479	1,444,662 11,743,660	2,804,631 192.854.026	481,631 20,096,952
Cost of goods sold		46,037,175	61,558,336	6,352,125	4,941,690	71,179,852	6,469,787
Compensation of officers		1,183,921	8,261,387	554,242	52,656	2,550,675	328,009
Salaries and wages Repairs		40,687,294 10,823,423	33,729,001 5,032,674	5,394,990 435,909	685,275 232,644	36,353,596 3,917,668	3,908,059 455,890
Bad debts	1,341,744	236,143	406,921	34,856	*6,006	603,165	54,653
Rent paid on business property		16,114,729	10,337,694	1,251,561	107,286	6,633,154	1,840,679
Taxes paidInterest paid		6,798,099 8,021,350	7,010,497 2,634,448	973,576 839,613	419,701 1,618,479	6,139,672 2,686,205	758,583 679,545
Charitable contributions	238,050	121,928	20,264	1,876	7,118	80,205	6,659
Amortization Depreciation		1,251,496 19,393,200	248,538 9,057,495	151,191 1,322,885	323,529 1,276,009	610,294 6,862,877	172,584 1,124,547
Depletion		*7,708	*2,986	*642	*92,282	0,002,077	1,124,347
Advertising		1,189,096	477,728	125,018	*3,470	726,466	60,988
Pension, profit-sharing, stock, annuity Employee benefit programs		3,778,886 7,416,655	736,873 4,878,784	79,386 477,711	53,291 112.197	3,399,286 7,756,228	86,033 471,053
Domestic production activities deduction		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 Total receipts less total deductions		66,953,159 -3,300,446	51,213,119 2,821,724	4,249,304 357,950	1,804,900 979,082	43,169,230 3,980,294	3,656,785 783,113
Constructive taxable income from related							
foreign corporations		47,412	*6,902	*8,867	19,735	212,974	*8,178
Net income (less deficit) Income subject to tax		-3,266,288 4,245,933	2,813,427 1,343,964	365,781 154,753	998,614 794,374	4,178,646 4,887,075	788,396 667,203
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		1,471,173 5,177	426,965	47,322 *315	276,801	1,690,041	227,653
Foreign tax credit		5,177 24,822	2,052 *206	*315 2,553	406	1,370 322,230	*1,038 *4,892
General business credit	119,404	40,197	4,348	1,571	289	70,448	2,552
Prior year minimum tax credit Total income tax after credits [2]		*4,325 1,417,721	4,225 420,247	*390 43,015	854 276,065	*763 1,302,670	*3,865 217,408
Endnotes at end of table section. Detail may not add to total bed					210,000	1,302,070	411,400

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 thor	accuracy of dollars)			Information			
Have .			Motion		Telecommunications		Other information services (including
Item		Publishing	picture		(including paging,	Data processing,	news syndicates,
	Total	industries	and sound	Broadcasting	cellular, satellite,	hosting, and	libries, and internet
		(except	recording	(except	cable and internet	related	publishing &
	(59)	Internet) (60)	industries (61)	Internet) (62)	service providers) (63)	services (64)	broadcasting) (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 26,099,687	3,515,445 7,089,068	1,270,517 4,823,306	770,390 1.476.382	5,705,192 11,971,927	148,801 119,630	437,774 619,373
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 Loans to shareholders	102,726,570 6,568,833	27,284,654 3,531,621	11,274,773 1,103,502	14,028,783 491,021	29,317,755 1,277,668	1,508,758 63,989	19,311,847 101,032
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] Less: Accumulated depreciation [25]	911,200,847	78,624,047	30,593,720	66,564,103 37,606,650	696,099,704 412,300,945	18,864,609 10,340,138	20,454,664
Depletable assets	. 537,872,151 *330,830	48,876,350 *35,821	17,152,337 273,029	37,000,050	412,300,945 *4,133	10,340,138	11,595,731
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) Less: Accumulated amortization	. 823,752,517 162,182,388	192,437,177 43,147,206	42,018,513 5,167,501	138,198,764 40,574,771	387,612,283 61,192,738	22,753,325 3,945,475	40,732,456 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 capitalRetained earnings, appropriated	. 1,226,150,880 1,058,479	258,235,381 *247,302	38,212,223	121,697,419 *45,290	651,751,055 691,161	36,404,272 74,722	119,850,529
Retained earnings, appropriated	-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 16,748,818	220,057,900 1,623,233	75,682,067 722,631	88,908,660 2,081,303	455,878,368 11,990,473	26,900,369 112,753	56,800,905 218,425
Interest on Government obligations:	10,740,010	1,020,200	722,001	2,001,000	11,000,470	112,700	210,420
State and local	240,753	96,641	6,290	26,062	61,656	*2,036	48,068
RentsRoyalties	10,521,060 26,900,268	402,430 9,788,607	161,434 4,184,595	330,110 4,887,696	9,476,156 6,654,809	62,473 210,371	88,457 1,174,190
Net short-term capital gain reduced by	20,000,200	0,700,007	4,104,000	4,007,000	0,004,000	210,011	1,174,100
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 Other receipts	2,930,129 58,841,345	1,415,086 23.358.272	249,664 3,741,116	*101,520 5,068,451	939,794 22,497,174	20,193 1.638.458	203,872 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	12,876,095	4,069,242	2,541,221	1,357,487	2,545,417	947,718	1,415,011 11.891.591
Salaries and wagesRepairs	164,678,256 10,656,890	60,632,206 1,665,101	7,989,824 761,014	15,157,788 621,108	62,425,025 7,032,523	6,581,822 224,559	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 paidInterest paid	27,441,212 58,605,839	6,567,615 10,539,867	2,059,700 4,120,293	2,222,793 7,746,230	14,305,307 33,058,321	704,466 1,505,659	1,581,331 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 Depletion	. 78,727,200 3,233	7,755,806 41	6,849,018	4,460,503 66	55,515,375 3,125	1,980,784	2,165,714
Advertising		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 Domestic production activities deduction	24,147,973	6,905,201	866,025	2,272,407	12,506,933	573,233	1,024,175
Net loss, noncapital assets	2,447,283 4,729,414	1,328,569 1,601,384	230,175 474,694	*325,096 234,690	*522,754 2,137,343	14,054 59,260	26,635 222,042
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 22,123,303	8,252,876 8,235,728	1,516,732 1,466,122	2,137,254 2,126,589	7,958,283 7,895,225	441,355 438,855	1,964,523 1,960,785
Income tax Alternative minimum tax	133,332	8,235,728 12,281	1,466,122	2,126,589 *5,752	7,895,225 62,863	438,855 2,500	1,960,785
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 Total income tax after credits [2]	. 199,317 16,980,213	5,537 5,168,038	*526 1,068,410	*504 1,868,360	181,358 6,858,558	3,846 375,061	7,545 1,641,785
Endnotes at end of table section. Detail may not add to total becau					0,000,000	37 3,30 1	1,071,700

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 thou									
		F	inance and insurance	ce		ı	Real estate and rent	al and leasing	
			Securities,						Lessors of nonfinancial
Item			commodity contracts,	Insurance	Funds,				intangible
i.c.iii			other financial	carriers	trusts,			Rental	assets
	Total	Credit intermediation	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related activities	related activities	financial vehicles			leasing services	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 Notes and accounts receivable	1,073,167,854 2.588.035,366	284,264,580 777,185,734	476,063,982 1,311,400,300	194,073,347 306,721,776	118,765,944 192,727,555	74,625,146 72,145,357	61,419,685 41,836,027	11,320,060 29,145,942	1,885,400 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 Tax-exempt securities	1,711,427,982 1,523,210,929	78,784,289 33,141,536	179,557,775 7,596,592	307,496,222 664,023,274	1,145,589,697 818,449,527	793,135 1,812,532	678,771 1,220,886	*63,721 *204,013	50,644 387,633
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 Other investments	2,989,731,159 17,518,374,517	2,118,386,881 565,809,059	6,653,977 1,393,382,900	476,320,652 4,315,621,152	388,369,649 11,243,561,406	27,342,424 307,000,832	26,942,019 283,050,629	400,405 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 Land	2,301,236 14,434,400	*1,539 4,635,636	*73,766 3,236,385	2,225,932 2,460,527	- 4,101,853	84,008 173,699,549	83,801 171,545,416	*207 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 Total liabilities	2,890,599,794 33,656,369,101	174,255,757 4,371,945,665	927,542,149 6,435,262,424	1,770,524,775 8,712,486,828	18,277,114 14,136,674,183	48,518,753 1,437,757,936	37,074,618 1,234,592,783	9,659,514 181,787,822	1,784,621 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	4 050 400 044			=			00.400.004	04 400 500	
than one year Other current liabilities	1,252,432,841 6,819,233,732	839,302,710 1,083,310,984	203,081,265 2,313,286,218	72,393,193 3,266,861,481	137,655,674 155,775,049	62,362,652 58,795,482	39,109,694 38,954,613	21,166,506 18,382,259	2,086,452 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 Other liabilities	2,857,092,923 4,807,825,020	1,617,678,715 372,507,430	816,686,987 1,213,922,023	319,942,037 3,162,178,765	102,785,185 59,216,803	549,661,017 79,483,355	468,960,124 60,084,254	76,583,271 16,502,104	4,117,622 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, appropriatedRetained earnings, unappropriated [26]	166,485,195 -479,585,852	2,205,800 -120,732,551	549,789 63,851,167	107,257,505 586,899,039	56,472,101 -1,009,603,506	1,561,550 -92,534,092	1,528,291 -90,750,560	*33,259 -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 8,961,649	110,331,976	94,322,307	2,741,824 62,372
Interest on Government obligations:	783,773,851	298,343,542	90,107,615	218,381,932	176,940,763	0,901,049	6,853,923	2,045,353	02,372
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 Net short-term capital gain reduced by	961,689	663,522	176,181	102,534	19,452	3,751,682	1,042,324	*337,652	2,371,706
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	12 200 707	1 701 045	1 527 470	8,520,556	E40 726	4 752 027	4 646 275	90 200	*49.262
net short-term capital loss Net gain, noncapital assets	12,399,707 8,599,008	1,791,945 5,981,267	1,537,470 1,559,454	621,989	549,736 436,298	4,753,937 6,382,460	4,616,375 1,831,107	89,299 4.523.154	*48,263 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	5,010 403.109
Other receipts Total deductions	425,380,969 3,030,453,677	63,313,093 524,159,109	39,782,127 295,432,200	170,393,786 2,102,674,310	151,891,963 108,188,057	23,601,516 294,885,975	16,972,872 180,874,352	6,225,535 109,826,664	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 Repairs	276,058,456 4,844,698	38,741,417 1,736,650	70,261,359 1,182,894	166,315,771 1,826,727	739,909 98,427	51,508,741 7,433,514	36,718,025 4,370,347	13,900,820 3,032,336	889,896 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 46,043,008	5,116,168 6,572,736	6,841,144 6,793,493	15,249,023 31,415,810	124,327 1,260,969	17,129,288 13,361,494	9,995,641 10,185,869	6,964,472 3,064,971	169,175 110,654
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 Depletion	36,171,841 222,164	13,276,945 3,199	4,775,058 46,417	17,493,853 114,468	625,984 58,080	44,981,803 39,040	15,103,805 38,497	29,718,766 *543	159,232
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 Domestic production activities deduction	25,473,457 80,654	4,039,663 49,017	4,044,668 15,794	16,998,311 13,366	390,816 *2,477	3,685,097 22,041	2,101,142 1,794	1,502,127 *2,781	81,828 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 Constructive taxable income from related	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
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 Total income tax before credits [7]	132,293,926 46,755,871	22,481,313 8,068,177	30,230,557 10,547,756	76,123,848 26,929,172	3,458,208 1,210,765	6,354,596 2,066,012	3,989,601 1,247,070	1,187,827 408,196	1,177,167 410,746
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	5,545,645 777,132	540,207 96,072	1,110,881 121,377	3,892,873 559,460	*1,684 *223	138,243 41,533	39,295 6,380	12,899 8,195	86,049 *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

RETURNS OF ACTIVE CORPORATIONS

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

			Administrative and supp	oort and waste management	and remediation services	
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	10141	and support	remediation	services
	services	companies)		services	services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	864,803	47,729	273,900	256,843	17,057	55,309
Total assets		17,981,037,571	297,884,549	213,638,185	84,246,363	52,161,587
Cash		2,359,939,442	26,982,000	21,950,654	5,031,346	8,041,968
Notes and accounts receivable Less: Allowance for bad debts	160,914,519 3,107,240	6,127,826,878 190,492,801	45,865,599 1,398,449	37,610,873 1,156,864	8,254,726 241,585	6,196,036 994,047
Inventories		295,637	3,064,356	2,266,846	797,510	567,222
Investments in Government obligations		753,009,253	203,571	188,147	*15,425	*8,179
Tax-exempt securities		187,380,670	479,165	440,334	*38,831	*93,26
Other current assets	78,288,876	1,031,356,270	17,985,149	14,919,324	3,065,825	4,678,64
Loans to shareholders		482,842,439	3,812,703	3,383,209	429,495	397,59
Mortgage and real estate loans	, . ,	1,810,608,373	162,824	162,824		*64,25
Other investments		4,257,230,927	48,633,076 132,941,631	44,580,803	4,052,274	7,220,44 17,380,97
Depreciable assets [25] Less: Accumulated depreciation [25]		200,076,072 98,875,298	77,692,520	72,994,803 45,845,992	59,946,828 31,846,528	9,148,36
Depletable assets		334,191	2,518,919	*11,937	*2,506,983	*4,18
Less: Accumulated depletion		141,030	966,199	*4,150	*962,049	*3,95
Land	4,300,381	19,980,710	4,629,966	2,071,669	2,558,296	490,98
Intangible assets (amortizable)		404,300,002	97,661,428	67,289,730	30,371,698	14,644,15
Less: Accumulated amortization		28,596,262	20,826,477	17,580,229	3,246,248	1,744,56
Other assets		663,962,099	13,827,805	10,354,268	3,473,538	4,264,60
Total liabilities Accounts payable		17,981,037,571 1,243,437,551	297,884,549 20,775,531	213,638,185 15,945,703	84,246,363 4,829,829	52,161,58
Mortgages, notes, and bonds payable in less	91,800,108	1,243,437,351	20,773,331	10,940,703	4,829,829	2,333,81
than one year	45,491,839	1,773,280,515	18,731,731	15,071,936	3,659,795	3,440,53
Other current liabilities		8,768,644,209	36,659,176	30,103,255	6,555,920	8,242,22
Loans from shareholders	31,451,448	485,580,914	11,253,801	10,173,672	1,080,129	1,652,72
Mortgages, notes, and bonds payable in one						
year or more		1,729,332,264	90,448,067	62,291,876	28,156,190	10,659,69
Other liabilities		776,023,419	30,254,771	17,236,957	13,017,814	5,640,79
Additional paid-in capital		191,979,818 2,255,407,142	12,177,955 99,293,356	10,286,830 64,454,272	1,891,125 34,839,084	2,724,74 15,606,55
Retained earnings, appropriated	-,	6,264,931	181,589	121,703	*59,886	*3,11
Retained earnings, unappropriated [26]		806,861,917	-2,418,795	1,788,946	-4,207,742	7,278,80
Less: Cost of treasury stock	42,077,686	55,775,109	19,472,633	13,836,965	5,635,668	5,421,39
Total receipts		913,393,756	441,831,693	375,465,819	66,365,874	57,225,76
Business receipts		215,313,771	429,622,382	364,730,218	64,892,164	55,914,15
Interest.	4,070,762	508,641,762	1,118,052	1,022,686	95,366	139,20
Interest on Government obligations: State and local	95,240	9,697,700	46,650	43,032	3,617	12,62
Rents		18,047,908	216,062	149,601	66,461	37,78
Royalties		411,248	549,016	537,326	*11,690	95,63
Net short-term capital gain reduced by	., ,	, -			,	,
net long-term capital loss	183,391	2,105,349	72,325	72,197	128	26
Net long-term capital gain reduced by						
net short-term capital loss		4,245,938	411,589	173,969	237,619	45,61
Net gain, noncapital assets Dividends received from domestic corporations		14,890,045 2,512,044	745,174 60,663	486,479 59,253	258,695 1,410	10,329 2,87
Dividends received from foreign corporations	,	5,347,398	435,026	282,961	152,065	*109,25
Other receipts		132,180,594	8,554,757	7,908,098	646,659	858,02
Total deductions		958,419,022	430,270,396	368,032,249	62,238,147	51,495,31
Cost of goods sold		6,526,272	178,367,552	153,087,894	25,279,658	7,158,02
Compensation of officers		8,052,488	12,699,599	11,161,786	1,537,813	2,245,20
Salaries and wages		128,003,851	89,937,621	80,251,740	9,685,881	16,221,57
Repairs Bad debts	5,491,739 3,036,041	7,442,327 202.527.884	3,804,429 3,199,492	2,132,932 2,951,279	1,671,497 248.213	634,08 1,087,55
Rent paid on business property		202,527,884 15,067,696	3,199,492 10,343,062	2,951,279 8,534,695		1,087,55 3,585,44
Taxes paid		15,788,454	16,677,861	14,686,385	1,991,476	1,782,25
Interest paid		213,681,329	8,098,266	6,143,841	1,954,424	800,64
Charitable contributions	246,324	601,288	75,928	54,454	21,474	28,13
Amortization	8,780,777	11,333,774	4,466,582	3,440,040	1,026,542	498,80
Depreciation		31,207,861	9,835,228	5,551,597	4,283,631	1,657,87
Depletion		61,781	87,268	12,434	*74,834	0.054.40
Pension, profit-sharing, stock, annuity		8,015,815 11,811,693	5,112,776	4,815,277	297,499	3,254,12 223,20
Employee benefit programs		14,172,940	1,711,007 9,091,633	1,432,535 7,906,904	278,472 1,184,730	1,285,39
Domestic production activities deduction		45,389	21,062	10,481	10,581	*14,45
Net loss, noncapital assets	2,025,845	18,110,722	410,794	375,105	35,689	158,27
Other deductions	206,931,577	265,967,456	76,330,236	65,482,868	10,847,368	10,860,25
otal receipts less total deductions	38,896,392	-45,025,266	11,561,297	7,433,570	4,127,727	5,730,45
Constructive taxable income from related	4 400 0 40	0.040.004	400 0	407 500	00.015	40 1-
foreign corporations		9,018,321	429,844	407,529	22,315	43,47 5 761 20
let income (less deficit)		-45,704,645 52,517,540	11,944,492 7,907,800	7,798,067 5,385,714	4,146,424 2,522,086	5,761,29 3,987,99
otal income tax before credits [7]		18,561,158	2,689,129	1,806,346	882,783	1,385,97
Income tax		18,453,186	2,675,750	1,802,131	873,619	1,383,47
Alternative minimum tax	68,783	82,332	14,270	5,207	*9,063	1,11
Foreign tax credit	1,206,515	5,995,304	233,427	233,387	41	39,20
General business credit		3,044,486	70,583	50,143	20,440	3,39
Prior year minimum tax credit		12,461	16,341	15,359	*982	*1,33
Total income tax after credits [2]	7,341,365	9,416,566	2,368,778	1,507,457	861,321	1,342,04

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 tho		Health care and	social assistance		Arts, en	tertainment, and recre	eation
Item	Total	Offices of health practitioners and outpatient care centers (82)	Miscellaneous health care and social assistance (83)	Hospitals, nursing, and residential care facilities (84)	Total (85)	Other arts, entertainment, and recreation (86)	Amusement, gambling, and recreation industries
Number of returns	429,339	345,874	65,466	18,000	122,225	72,240	(87) 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 2,047,161	3,240,881 1,227,296	3,290,147 637,794	8,199,848 182,070	370,460 1,617,873	142,242 607,075	228,218 1,010,799
Investments in Government obligations		*150,471	*16,665	8,765	*91,413	*44,812	1,010,799 *46,601
Tax-exempt securities	661,245	596,913	*62,978	*1,354	189,820	*126,605	*63,215
Other current assets		6,030,043	3,774,834	5,867,408	6,712,185	4,511,831	2,200,353
Loans to shareholders Mortgage and real estate loans	. 15,957,979 . 209,051	15,092,110 127,283	586,057 *23,694	279,812 *58,074	1,340,361 649,984	618,818 *93,189	721,543 *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]		77,870,596	25,190,920	67,415,883	77,199,144	17,621,329	59,577,815
Less: Accumulated depreciation [25] Depletable assets	. 95,496,386 *620	54,010,741 [1]	14,741,183	26,744,462 *620	37,310,198 *1,912	8,567,981 *370	28,742,217 *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 10,905,646	32,745,422 5,401,289	26,522,585 3,083,960	20,911,172 2,420,397	17,181,294 4,795,165	7,378,298 3,035,615	9,802,996
Other assets		5,401,289 6,176,790	2,466,525	2,420,397 7,536,045	4,795,165 5,755,555	2,464,584	1,759,550 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		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 Retained earnings, unappropriated [26]	. 81,691 -47,639,102	*41,519 -7,083,870	*16,553 -3,315,295	*23,620 -37,239,938	142,223 -25,216,805	*29,333 -8,171,821	*112,889 -17,044,985
Less: Cost of treasury stock		2,308,515	3,316,141	2,084,586	3,786,746	277,052	3,509,695
Total receipts		428,292,371	104,181,211	134,967,189	94,614,583	45,235,508	49,379,075
Business receipts	641,664,925 1,353,442	414,884,306 346,593	101,613,667 116,344	125,166,953 890,506	87,054,526 629,978	41,873,868 170,186	45,180,658 459,792
Interest on Government obligations:	1,000,442	040,000	110,044	000,000	020,070	170,100	400,702
State and local	. 68,690	25,343	2,913	40,434	15,915	10,782	5,133
RentsRoyalties	. 828,237 . 116,711	251,040 *43,036	19,740 73,675	557,457	272,112 310,921	110,939 140,263	161,173 170,658
Net short-term capital gain reduced by	110,711	40,000	10,010		010,021	140,200	170,000
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		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 Other receipts	67,814 22,072,284	*4,984 12,211,894	62,818 1,843,314	11 8,017,076	225,265 5,856,968	*143,148 2,688,310	82,117 3,168,658
Total deductions		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 Repairs	192,364,945 5,784,927	109,349,216 2,976,336	32,797,311 981,058	50,218,418 1,827,533	17,644,618 1.570.389	7,492,134 263,186	10,152,484 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 paidInterest paid	. 23,085,148 . 11,424,644	12,647,720 3,443,868	4,184,360 2,016,035	6,253,068 5,964,741	5,441,647 3,014,492	1,668,686 696,395	3,772,961 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 Depletion	11,616,818	5,362,087	2,428,488	3,826,244	4,802,916 *439	1,264,958 123	3,537,958 *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 Domestic production activities deduction	. 18,924,741 11,725	9,738,113 6,572	3,272,840 4,494	5,913,788 659	1,298,532 *4,890	543,856 *4,869	754,676 *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 Constructive taxable income from related	37,376,263	26,915,763	5,402,789	5,057,712	1,449,692	2,168,244	-718,551
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 Total income tax before credits [7]	10,387,337 3,527,557	3,134,235 1,066,322	3,318,786 1,140,078	3,934,315 1,321,157	1,218,514 378,493	664,524 191,846	553,990 186,647
Income tax	3,527,557	1,065,322	1,140,078	1,321,157	378,493 414,002	228,928	185,073
Alternative minimum tax	13,137	4,375	4,041	4,722	2,802	*1,264	1,537
Foreign tax credit		*393	13,511	[1]	19,511	18,488	*1,023
General business credit	. 89,282 . 7,933	8,150 1,777	19,078 2,584	62,054 *3,572	3,803 280	*1,859 102	1,945 177
Prior year minimum tax credit							

RETURNS OF ACTIVE CORPORATIONS

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

	Accomr	modation and food se	rvices					
							Polision:	
Item			Food				Religious, grantmaking,	
	T-4-1	A	services	T-4-1	Danairand	D	civic,	Nie
	Total	Accommodation	and drinking	Total	Repair and maintenance	Personal and laundry	professional, and similar	Not allocable
			places		mamtenance	services	organizations	anocabio
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	297,986	34,347	263,639	375,059	167,277	160,308	47,474	*300
Total assets	474,252,014 31,157,806	260,630,228 15,100,059	213,621,786 16,057,747	115,939,166 17,952,857	45,873,696 5,409,101	54,909,006 4,732,302	15,156,464 7,811,454	*84,206
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 Investments in Government obligations	9,197,159	3,908,515	5,288,644	6,716,631	4,549,481	2,112,400	54,749	-
Tax-exempt securities	*124,714 211,418	77,638 *202	*47,076 *211,217	168,719 113,003	*639	*99,393	168,719 *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 Other investments	1,064,868 106,553,505	636,395 71,000,961	428,473 35,552,544	125,467 12,421,218	*59,009 7,053,299	*41,567 4,389,723	*24,892 978,196	*84,205
Depreciable assets [25]		127,558,995	146,992,515	69,296,849	28,906,010	34,843,493	5,547,346	- 04,205
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 *72	-	-
Less: Accumulated depletion Land	*30,228 39,622,504	1,754 30,192,627	*28,474 9,429,877	*6,427 6,781,891	*6,355 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	31,690,732 474,252,014	11,002,339 260,630,228	20,688,393 213,621,786	9,101,123 115,939,166	926,423 45,873,696	7,816,901 54,909,006	357,799 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		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,000,000	2,1 12,2 12	1,000,=10	5, 152,522	,	
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 Loans from shareholders	34,909,720 28,693,404	14,112,290 11,873,908	20,797,430 16,819,495	11,206,859 10,302,237	4,201,775 5,654,344	5,129,349 4,615,388	1,875,735 *32,504	
Mortgages, notes, and bonds payable in one	20,000,404	11,070,000	10,010,400	10,002,207	0,004,044	4,010,000	02,004	
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 18,732,169	35,487,919 7,935,101	29,086,788 10,797,069	13,802,043 8,362,566	2,442,529 4.224.734	10,675,602 3,427,465	683,913 710,367	*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	60,939
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 Total receipts	49,276,046 444,255,869	8,774,920 92,792,732	40,501,127 351,463,137	4,698,882 190,098,960	1,103,495 101,980,940	3,556,624 74,754,488	*38,763 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	*2,987	*274	2 612	E 266	*460	*1 077	*2.020	
net long-term capital loss Net long-term capital gain reduced by	"2,987	*374	2,613	5,366	*469	*1,877	*3,020	-
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 Dividends received from foreign corporations	14,360 2,217,987	5,081 665,954	9,278 1,552,033	46,748 39,917	7,616 *7,915	34,724 *31,791	4,408 212	
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 9,115,806	12,076,132 932,841	139,366,348 8,182,964	72,709,396 10,285,284	50,571,374 6,018,389	20,922,433 4,140,217	1,215,588 126,678	*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	4,906
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 Taxes paid	33,680,599 19,737,560	8,149,657 6,064,220	25,530,942 13,673,340	12,450,300 6,212,113	5,253,367 3,135,148	7,080,584 2,834,725	116,349 242,240	*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 Depreciation	3,006,360 17,005,704	879,982 6,596,068	2,126,378 10,409,636	1,420,922 4,645,373	511,032 1,965,278	898,593 2,488,136	11,297 191,959	*15,951
Depletion	*8,864	6,596,068 174	*8,690	4,645,373 3,506	1,965,278 *240	2,488,136 *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 Domestic production activities deduction	6,695,844 61,140	2,258,621 3,937	4,437,223 57,203	2,570,483 11,679	1,432,733 8,171	998,152 3,507	139,599 [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
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	13,589,861	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 *1.254
Total income tax before credits [7]	4,055,424 4,042,685	431,353 420,998	3,624,071 3,621,686	557,038 555,641	182,240 181,487	335,888 335,312	38,911 38,842	*1,354 *1,354
Alternative minimum tax	8,156	4,561	3,595	2,373	*767	1,527	*80	1,004
Foreign tax credit	1,605,692	204,233	1,401,459	35,835	*12,373	*23,441	*22	-
General business credit Prior year minimum tax credit	448,859 14,916	36,489 *13,789	412,371 *1,127	11,106 *956	1,333 88	9,716 *868	*57	-
Total income tax after credits [2]	1,991,663	176,843	1,814,820	509,141	168,446	301,863	38,832	*1,354

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)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)	Ag	riculture, forestry,	fishing, and hunt	ing			Constr	ruction
				<u> </u>					
Ho					Support				
Item					activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
	industries		production	logging	trapping				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 2,789,529,990	72,074,770 8,277,985	57,176,194 5,716,887	5,044,648 298,562	9,853,928 2,262,536	512,683,867 24,262,171	700,974,083 20,419,413	376,123,156 77,747,862	125,556,097 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
Investments in Government obligations	1,025,550,974 1.851.530.971	7,233,989 *8,391	6,027,048 *8,346	198,803 45	1,008,137	14,081,007 2,509,268	16,502,331 706,188	25,527,360 562,303	12,408,516 197,290
Tax-exempt securities	1,371,309,371	*302,073	*302,073	-	-	283,685	12,076	965,636	438,144
Other current assets Loans to shareholders	3,469,305,969 163.392.305	3,777,709 3,250,321	2,978,954 2,711,097	174,971 382,276	623,783 156,948	16,120,961 2,394,633	34,366,947 50,375	37,526,141 7,206,280	16,408,763 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] Less: Accumulated depreciation [25]	5,948,682,496 3,017,793,515	64,419,828 47,831,473	50,536,831 37,095,789	3,772,368 2,769,111	10,110,629 7,966,573	191,148,877 88,480,889	523,063,242 160,403,866	169,138,019 115,505,884	28,481,685 18,106,578
Depletable assets	288,056,973	713,564	46,472	667,092	- 1,000,010	141,743,867	7,265,598	1,447,658	*58,444
Less: Accumulated depletion	125,576,937	206,767	9,534	*197,233	404 700	52,858,656	2,485,739	426,985	*11,604
LandIntangible assets (amortizable)	289,811,352 3,104,631,795	12,176,152 1,694,177	11,498,079 1,476,473	276,351 13,421	401,722 204,282	4,953,152 33,675,156	1,919,033 31,883,016	10,928,725 12,537,627	3,578,546 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
Accounts payable	50,635,842,314 3,642,868,632	72,074,770 4,179,092	57,176,194 2,657,754	5,044,648 184,999	9,853,928 1,336,339	512,683,867 51,691,719	700,974,083 28,746,181	376,123,156 66,800,841	125,556,097 32,646,173
Mortgages, notes, and bonds payable in less									,,,,,,
than one year Other current liabilities	1,538,507,799 11,518,807,999	8,987,031	6,583,019	1,603,348	800,664	7,032,359	23,250,002	21,066,940	7,982,376 21.803.914
Loans from shareholders	312,539,673	3,655,818 2,970,032	2,517,763 2,505,406	117,189 119,189	1,020,866 345,437	25,322,367 2,906,966	43,174,484 1,996,992	60,147,715 12,630,201	4,352,882
Mortgages, notes, and bonds payable in one									
year or more Other liabilities	5,714,017,647 5,588,687,225	16,835,004 1,964,906	14,378,787 1,732,324	1,153,153 59,856	1,303,063 172,726	82,119,755 89.835.520	258,920,876 174,414,685	41,147,604 13,627,747	11,621,819 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 Retained earnings, unappropriated [26]	127,641,790 3,205,292,512	323,541 22,640,191	185,195 17,960,277	*124,531 988,307	*13,815 3,691,607	181,475 121,769,856	1,815,826 34,449,862	353,903 129,412,917	*44,301 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 Interest	15,839,436,683 808,906,739	88,017,592 243,088	61,967,938 162,838	5,728,824 65,954	20,320,831 14,296	195,421,694 2,031,875	275,183,941 2,526,906	860,874,843 646,001	312,106,286 216,150
Interest on Government obligations:									
State and local	44,750,692 93,165,818	37,157 659,508	31,932 633,610	*802 10,013	4,423 15,885	43,236 2,381,153	36,709	134,321 535,348	69,219 249,066
Royalties	138,585,517	56,473	48,685	*3,443	*4,344	1,589,134	1,161,790 42,458	103,839	12,023
Net short-term capital gain reduced by									
net long-term capital loss Net long-term capital gain reduced by	20,869,238	26,727	*8,803	-	*17,924	25,090	25,740	20,533	11,260
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 Dividends received from foreign corporations	16,836,290 128,381,058	29,666 3,112	25,166 *2,861	*2,211 *250	2,290	204,283 4,374,558	41,198 248,370	30,212 33,276	12,480 *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 Compensation of officers	9,668,903,394 296,777,832	42,704,179 1,990,833	27,948,882 1,201,128	3,001,455 126,135	11,753,842 663,570	101,289,239 2,591,182	162,317,547 921,824	635,267,063 27,335,415	262,174,081 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 Bad debts	99,119,933 130,427,776	2,377,470 61,926	1,810,336 46,246	137,722 1,735	429,412 13,946	1,097,626 300,144	5,455,230 1,489,882	3,059,391 1,291,971	531,573 247,094
Rent paid on business property	301,310,486	4,968,585	4,476,324	96,132	396,129		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 Charitable contributions	526,090,447 12,705,597	1,243,700 43,253	1,024,754 38,032	96,764 750	122,182 4,472	6,791,008 98,426	15,247,796 314,441	3,537,866 203,179	884,487 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 Advertising	13,486,264 177,468,545	47,218 251,058	24,782 176,170	*22,186 4,710	*250 70,178	7,949,306 131,668	261,911 235,627	124,446 2,522,492	*3,716 579.004
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 Domestic production activities deduction	219,366,080 14,198,249	883,530	644,568	77,228	161,734	2,529,500	3,008,358 540,573	10,217,640 386,517	1,870,989
Net loss, noncapital assets	14,198,249 19,020,683	93,486 10,108	87,142 7,730	*608 *1,902	5,737 *477	420,661 333,921	540,573 728,609	386,517 63,526	99,159 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 Constructive taxable income from related	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
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 Total income tax before credits [7]	891,882,387 311,851,284	2,225,815 646,211	1,846,404 519,708	141,468 47,185	237,943 79,318	24,126,394 8,677,602	16,760,242 5,958,624	9,768,412 3,117,276	2,256,205 736,218
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 General business credit	93,052,411 13,077,780	10,687 17,964	9,832 16,173	*853 225	1 1,566	4,726,012 46,042	*133,033 411,185	160,639 49,117	5,811 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] Endnotes at end of table section. Detail may not add to total	204,289,207	614,466	491,341	45,735	77,389	3,800,607	5,367,601	2,889,159	716,272

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)

(All figures are estimates based on samplesmoney amounts are	are in thousands of dollars) Construction—continued Manufacturing								
	Constructio	n-continued		Ī	Wandide	uning	Ī		
	Heavy and								
Item	civil				Beverage	Textile		Leather	
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied	
	and land	trade	Total	manufacturing	product	product	manufacturing	product	
	subdivision	contractors			manufacturing	mills		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 Less: Allowance for bad debts	22,825,464	46,795,518 483,983	1,713,511,118 20,027,475	325,835,414	15,514,888	2,063,028	4,674,822 369,157	1,813,256 41,679	
Inventories	254,440 7,478,024	5,640,820	384,438,280	570,597 39,001,031	87,508 13,891,920	64,797 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 Mortgage and real estate loans	1,027,092 391,895	3,996,523 184,514	54,228,078 3,397,960	418,432 *15,260	151,169 *14,293	*45,704 *648	69,490 *55,646	*46,923	
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 5,812,006	*3,471 1,538,173	58,893,983 38,053,825	4,648 3,852,418	37,155 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 Mortgages, notes, and bonds payable in less	14,184,581	19,970,087	962,338,990	331,817,610	8,415,006	1,276,499	3,478,818	1,027,217	
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	15,885,179	13,640,607	1 0 4 5 5 7 2 2 0 0	123.442.231	86,770,799	1,871,565	5,447,286	226,273	
year or more Other liabilities	6.836.936	3,013,228	1,845,572,298 827,220,738	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] Less: Cost of treasury stock	38,751,002 2,170,322	52,431,374 3,338,632	1,598,654,453 875,694,197	95,133,378 46,417,132	53,581,323 54,810,201	3,364,047 210,889	7,860,851 3,222,795	2,739,593 *999,492	
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:	39,793	25,310	679.141	20.744	40.000	*15,424	*2,583	26	
State and local	232,581	53,701	19,285,930	20,714 382,934	10,262 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	2,374,616 356,776,875	129,242,102	4,865,673 464,662,900	3,354,892 122.430.178	208,884	479,691 36.977.062	61,081 5,864,599	
Total deductions	161,313,037 128,894,738	244,198,244	4,364,860,025 2,960,386,895	342,104,148	57,599,040	14,875,641 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	
Rent paid on business property	242,135 3,709,312	802,742 8,485,713	12,589,057 40,607,179	199,826 3,792,729	73,637 838,068	61,042 261,202	72,638 1,060,130	22,520 118,786	
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 4,839,712	291,147 5,558,001	36,488,429 128,565,554	2,118,029 11,045,586	1,525,902 3,837,587	77,548 404,967	209,826 462,922	21,590 114,719	
Depreciation Depletion	4,839,712	7,302	4,103,631	*20,282	3,837,587	404,967 575	402,922	114,719	
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 Net loss, noncapital assets	145,906 16,644	141,452 25,622	8,928,412 4,515,748	940,698 324,710	805,093 83,122	10,523 13,177	4,860 12,357	*1,321 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 Income subject to tax	12,350,241 3,560,841	27,292,934 3,951,366	456,634,230 383,418,407	26,667,298 19,386,780	21,613,574 19,922,834	771,649 261,747	2,838,488 1,502,511	561,062 276,947	
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 General business credit	146,618 24,414	8,210 14,569	64,432,417 5,931,845	1,079,165 128,530	1,485,405 16,913	*1,402 2,966	194,483 7,880	47,872 1,336	
Prior year minimum tax credit	7,540	6,818	380,431	11,462	*6,672	*1,103	7,000	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 To	erms" and "Description of	the Sample and Limitation	s of the Data."				

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)

(All figures are estimates based on samplesmoney amounts are	nounts are in thousands of dollars) Manufacturingcontinued								
				Wandactaring	Continued				
Item			Printing	Petroleum		Plastics and	Nonmetallic		
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary	
	product	manufacturing	support	products	manufacturing	products	product	metal	
	manufacturing (18)	(19)	activities (20)	manufacturing (21)	(22)	manufacturing (23)	manufacturing (24)	manufacturing (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 Less: Allowance for bad debts	2,687,398 78,423	21,637,030 276,157	6,684,749 172,720	585,150,716 794,687	198,113,846 4,365,709	14,699,960 434,669	7,473,411 154,489	12,119,334 192.263	
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 Other current assets	- 708,250	25,351 4,129,117	*35,818 1,301,401	1,002,617 30,091,878	864,918 113,782,468	*297,297 3,538,612	29,262 1,880,741	*179,710 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	- 404 557	
Other investments Depreciable assets [25]	1,498,673 14,102,885	86,695,943 97,602,574	4,319,571 28,994,503	660,273,154 320,856,604	608,774,080 326,300,448	13,876,200 54,621,867	35,026,102 37,612,422	9,404,557 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	704 569	1,596,182	36,410	
Less: Accumulated depletion Land	*7,320 602,217	51,789 1,046,955	290,788	57,687,166 5,567,110	846,715 7,339,864	675,861	201,620 1,118,152	27,429 849,395	
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 Other assets	283,423 663,200	3,629,451 10,899,889	1,789,073 1,089,525	29,659,205 79,467,692	51,581,084 160,505,017	2,263,644 6,120,212	1,270,488 5,698,416	1,097,050 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 Retained earnings, appropriated	2,872,642	47,226,426 *419	6,103,896 *17,644	440,135,907 693,765	434,429,468 50,112	19,004,966 10	33,480,775 *2,392,947	12,495,826 *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 Business receipts	29,645,521 29,031,239	118,755,542 111,687,941	48,567,362 47,454,582	1,022,861,372 939,448,237	756,069,797 618,263,476	99,699,657 97,760,100	43,210,196 41,039,364	80,301,443 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	Ü			00,070	220,001	12,010	0,070	1,404	
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 Dividends received from domestic corporations	158,439 16,769	111,813 267,589	161,129 4,528	2,072,600 332,192	830,304 1,036,948	204,593 17,811	79,763 244,828	84,533 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 28,205,525	1,745,779 110,961,908	503,535 45.738.672	26,537,995 948,480,810	36,093,016 646,103,747	668,395	602,013 40.691.343	1,034,910 76,522,202	
Total deductions Cost of goods sold	20,309,663	73,961,194	27,986,172	816,270,576	349,479,337	94,107,139 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	8,873,086 833 136	5,049,373 307,558	21,591,984 1,859,879	65,758,904 3,884,768	5,657,523 425,193	2,492,626 391.840	3,244,487 445,891	
Bad debts	214,245 54,795	833,136 140,744	307,558 157,271	310,395	3,884,768 649,003	209,325	391,840 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	528,792 272,898	1,497,716 4,261,333	1,068,333 1,030,452	19,480,249 14,040,928	9,395,734 24,663,849	1,439,574 1,778,101	712,134 823,399	827,164 843,933	
Interest paid Charitable contributions	272,898 5,017	4,261,333 96,169	1,030,452	339,371	3,810,652	20,503	823,399 23,847	843,933 15,966	
Amortization	100,411	643,344	302,130	2,311,569	8,471,379	425,113	266,158	296,195	
Depreciation Depletion	770,262 *2,625	5,648,604 20,698	1,655,241 *51	12,795,385 3,494,240	20,351,612 373,234	3,727,071 1,520	1,948,507 68,971	2,544,309 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 Domestic production activities deduction	419,891 12,941	2,155,855 325,647	911,002 51,146	3,299,379 388,638	13,083,963 2,063,266	2,199,790 94,368	744,965 47,302	1,057,882 106,109	
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 Constructive taxable income from related	1,439,996	7,793,634	2,828,690	74,380,562	109,966,050	5,592,518	2,518,853	3,779,240	
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 Total income tax before credits [7]	258,993 84,663	7,659,001 2,699,797	1,349,936 462,956	99,684,049 35,656,691	117,588,388 41,223,643	2,041,406 714,135	1,025,111 358,863	2,141,944 744,655	
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 General business credit	*55 3,189	1,398,547 304,329	*33,135 4,400	32,627,688 1,190,312	13,351,434 1,541,606	112,468 27,026	63,814 9,691	39,211 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	

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)

(All figures are estimates based on samples-money amounts are in thousands of dollars)										
			Mar	nufacturingcontinued	1					
No. or			Computer	Electrical equipment,						
Item	Fabricated		and	appliance,		Furniture		Wholesale		
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and		
	product	manufacturing	product	component manufacturing	equipment manufacturing	product	manufacturing	retail trade,		
	manufacturing (26)	(27)	manufacturing (28)	(29)	(30)	manufacturing (31)	(32)	total (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 Less: Allowance for bad debts	23,449,331 581,612	64,547,616 1,153,096	100,021,817 1,847,615	189,984,883 4,866,962	100,418,639 2,774,961	3,243,005 138,158	33,377,976 1,062,218	439,559,507 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 Loans to shareholders	12,001,585 1,242,774	16,078,733 1,593,430	74,344,504 2,807,021	26,746,660 412,853	20,440,143 410,284	1,360,492 76,022	13,042,060 533,477	174,722,441 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] Less: Accumulated depreciation [25]	82,297,780 56,966,384	72,650,984 44,419,895	167,124,625 108,828,390	122,268,604 72,492,795	172,654,167 91,464,217	9,493,883 6,347,239	63,576,769 37,037,287	850,500,999 435,902,428		
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		
LandIntangible assets (amortizable)	1,557,254 34,850,216	1,396,527 50,984,329	4,094,805 148,191,521	2,403,990 82,583,623	3,042,942 92,999,649	287,318 3,775,954	1,687,544 87,861,725	63,313,612 432,465,631		
Less: Accumulated amortization	4,732,586	7,425,229	26,358,535	12,223,746	18,863,051	3,775,954 679,460	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 Mortgages, notes, and bonds payable in less	11,882,788	25,742,337	84,049,612	36,558,412	37,213,668	2,508,246	15,393,953	430,849,375		
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 Mortgages, notes, and bonds payable in one	12,793,910	2,800,901	9,328,086	527,120	1,316,488	180,975	1,436,941	41,450,329		
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 Additional paid-in capital	38,630,529 71,926,991	13,690,439 53,719,010	39,876,196 354,557,857	3,993,330 96,372,153	37,297,378 42,388,055	497,044 2,741,859	9,196,213 54,493,493	90,230,224 610,436,033		
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 Business receipts	183,736,502 176,476,383	212,235,831 201,321,274	494,221,464 440,569,160	283,149,112 178,178,977	444,454,497 429,012,539	29,419,902 28.850.823	198,319,377 185,199,148	5,323,160,652 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:	00 000	40.000	440.050	007.000	5 400	0.450	00.505	455.004		
State and local	30,393 78,193	42,639 853,420	146,952 1,568,410	207,008 11,452,113	5,408 957,971	3,152 6,383	36,525 814,689	455,024 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 Net long-term capital gain reduced by	*16,219	5,215	24,881	237	25,088	2,604	25,169	270,378		
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 Dividends received from foreign corporations	13,874 726,978	15,221 1,353,932	99,273 3.500.692	68,401 2,546,537	85,496 1,155,255	1,138 5,063	45,921 1.966,771	4,060,573 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 12,065,913	2,526,702 18,502,282	2,989,561 64,706,255	1,607,404 19,175,405	1,468,917 15,521,692	507,591 2,474,337	2,931,663 25,997,329	47,814,574 378.324.191		
Repairs	630,891	728,825	2,282,058	1,313,000	1,516,275	128,162	985,928	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 Taxes paid	3,041,197 3,154,603	2,791,659 2,945,534	3,972,177 7,837,176	2,444,808 1,805,615	3,867,039 6,316,404	556,663 529,568	2,792,216 3,005,948	83,561,361 65,368,957		
Interest paid	5,603,301	5,204,238	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 Depreciation	1,626,505 4,700,999	1,361,406 7,074,755	5,825,735 16,674,419	6,220,008 10,451,857	2,802,890 17,925,262	170,049 483,856	1,712,642 5,947,633	12,158,502 65,962,895		
Depletion	*16,156	*16,521	10,074,419	1,856	17,925,202	465,650	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 Employee benefit programs	1,608,139 3,357,633	2,152,994 4,368,513	4,034,499 8,646,716	1,164,363	10,271,868	151,320 512,482	1,577,259 4,886,998	14,148,673 36,639,384		
Domestic production activities deduction	3,357,633 271,471	346,051	8,646,716 1,780,486	3,644,368 328,658	8,891,700 782,226	19,148	4,886,998 548,462	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 Constructive taxable income from related	12,366,850	12,601,728	42,651,328	7,688,631	21,637,426	1,608,799	17,743,624	193,833,608		
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	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 Total income tax before credits [7]	6,538,453 2,249,627	10,232,896 3,559,022	46,645,642 16,337,051	12,219,872 4,272,371	19,649,843 6,873,792	409,865 142,238	14,622,189 5,110,307	128,574,131 44,521,932		
Income tax	2,239,689	3,552,749	16,304,058	4,262,586	6,849,819	142,236	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 General business credit	600,266 72,986	1,130,392 146,495	6,869,090 1,230,433	2,757,746 492,760	1,137,484 495,491	8,609 5,217	1,494,150 236,242	4,698,329 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] Endnotes at end of table section. Detail may not add to total	1,567,867	2,274,792	8,177,932	874,441	5,238,348	121,562	3,370,152	38,673,522		

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)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)								
				Wholesale	and retail tradecor	ntinued			
		Wholesale	trade				Retail trade		D.:114"
Item				Electronic		Motor			Building material
NO.				markets		vehicle	Furniture	Electronics	and garden
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment
		goods	goods	agents and brokers		and parts dealers	furnishings stores	appliance stores	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 Less: Allowance for bad debts	265,822,470 5,932,085	133,532,549 3,176,127	132,128,825 2,739,670	*161,095 *16,289	173,737,037 5,971,353	16,870,301 213,940	5,481,072 106,513	7,916,010 116,211	4,998,693 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	477.000	2,341,891 91,293,833	*23,988	*77,276	*600,613	*92,689
Other current assets Loans to shareholders	83,428,608 6,712,490	35,920,405 4,106,286	47,330,910 2,575,078	177,293 *31,126	91,293,833 6,817,393	3,402,489 1,619,140	1,927,632 178,488	1,885,345 358,120	14,513,486 468,181
Mortgage and real estate loans	1,380,580	269,234	1,111,347	51,120	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] Depletable assets	169,562,417 17,594,884	65,513,235 69,570	103,805,643 17,525,314	243,539	266,340,012 *37,076	21,882,470 *8,494	6,898,942	6,715,462	27,769,348 *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) Less: Accumulated amortization	155,173,853 25,678,766	44,587,819 6,951,994	110,301,239 18,637,457	*284,795 *89,316	277,291,778 34,674,470	7,338,885 893,068	788,922 249,065	3,240,669 563,918	1,122,776 189.880
Other assets	55,729,282	23,597,753	32,099,954	*31,575	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	49,252,286	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	044 440 004	50 440 570	450 000 455	+050,000	044.050.407	10 001 700	4 077 004	4 440 040	44 700 000
year or more Other liabilities	211,419,931 97,544,332	53,146,573 23,025,278	158,023,155 74,390,732	*250,203 *128,321	314,958,127 106,822,961	18,331,788 2,543,279	4,077,884 1,259,265	4,118,340 1,950,410	41,738,888 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] Less: Cost of treasury stock	428,743,828 51,192,180	122,208,809 14,177,451	306,478,428 36,972,766	56,591 41,963	302,903,884 108,241,870	34,534,130 4,226,920	9,434,084 3,095,837	11,467,628 1,982,991	38,495,333 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 on Government obligations:	8,151,254	1,681,328	6,468,071	*1,855	6,598,556	408,091	157,948	194,151	68,549
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	213,200	34,047	173,240		31,032	2,230	20	,	1,554
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 3,930,095	1,165,955 186,258	721,835 3,739,464	41 *4,373	1,003,856 130,478	390,216 5,093	58,709 *1,256	10,918 *1,151	26,440 40,630
Dividends received from domestic corporations Dividends received from foreign corporations	2,290,808	516,888	1,773,920	4,373	3,109,892	*282	13,433	1,131	*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 Compensation of officers	2,181,533,282	791,188,970	1,390,329,471	14,841 374,597	1,859,999,998	339,579,410	27,289,279	60,288,525	109,531,784
Salaries and wages	28,359,822 139,616,065	16,331,055 66,454,921	11,654,170 72,572,135	589,009	19,454,752 238,708,127	3,876,110 26,884,771	1,092,260 5,669,858	1,026,914 8,061,445	1,519,260 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 Taxes paid	24,024,688 25,521,909	12,227,771 9,867,259	11,648,023 15,572,717	148,894 81,934	59,536,674 39,847,048	6,304,537 4,993,038	2,627,585 1,123,565	2,360,953 1,282,910	3,535,099 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 Depletion	25,198,913 604.688	9,264,234 41,333	15,908,921 563,355	25,757	40,763,982 4,390	2,868,533 *131	748,202 *59	844,819	3,685,081 *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 Net loss, noncapital assets	593,846 548,884	145,134 257,148	448,712 291,472	*264	193,947 1.608.597	6,800 367,938	*643 28,943	*3,132 23,640	1,793 174,939
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	2 460 005	E00.000	2 000 044		4 465 000		9.604	*250 950	GGE 105
foreign corporations Net income	3,469,835 96,118,409	589,023 39,377,293	2,880,811 56.371.919	369,198	4,465,986 105,195,995	77 9, 712,084	8,694 2,416,801	*259,856 4,089,922	665,185 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 Alternative minimum tax	17,889,077 47,056	5,728,494 25,277	12,147,647 21,779	12,936	26,537,657 30,863	956,728 4,225	470,396 *417	1,038,750 *1,235	3,031,702 *296
Foreign tax credit	2,001,257	25,277 281,232	1,720,025]	2,697,072	4,225 *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

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)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)			Wholes	ale and retail trade	continued			
					decontinued				
	 			. totali ilat	Sporting				
Item				Clothing	goods,				
	Food,	Health and		and	hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail
	and liquor stores	care stores	stations	accessories stores	music stores	merchandise stores	store retailers	retailers	trade not allocable
	(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	(01)
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 Other current assets	*1,345,297 5,373,543	*29,679 4,005,573	*1,704 974,677	67,872 4,862,977	2,517,056	11,671,736	*4,687 2,196,878	98,085 37,962,442	-
Loans to shareholders	408.293	293.424	502,864	239,996	2,517,050	*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	1,725,854	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 Land	9,007,606	*70 2,829,514	3,881,048	797,780	937,309	15,371,382	355,507	*51 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 Other current liabilities	3,131,621	4,946,152 16.975.068	549,723	1,961,793	810,574	3,950,728	1,997,853	26,991,176	-
Loans from shareholders	13,244,460 2,993,282	1,341,738	2,152,952 1,085,475	10,630,017 1,149,662	5,714,866 645,369	35,392,250 159,007	2,326,023 910,627	57,539,805 4,641,307	-
Mortgages, notes, and bonds payable in one	2,993,202	1,541,750	1,065,475	1,149,002	045,509	159,007	910,027	4,041,307	-
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] Less: Cost of treasury stock	35,986,005 14,360,478	42,613,326 12,741,910	7,782,405 474,609	28,554,181 11,856,929	3,554,944 1,585,456	109,452,441 8,022,725	11,173,238 5,169,531	-30,143,832 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 *39,829	74,747	101,950 *118,832	789,780	23,163	82,328	-
Net short-term capital gain reduced by	1,624,257	75,525	39,029	648,588	110,032	1,796,134	129,455	1,232,072	-
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 Other receipts	*9,537 4,662,745	4,988 4,756,677	212 1,254,635	342,775 1,626,308	15,008 1,323,463	322,192 12,889,147	*382,280 656,704	*971,473 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 Taxes paid	9,206,147 7,153,686	6,891,380 2,941,870	1,908,572 1,342,591	9,554,186 2,831,045	3,373,437 1,296,914	8,909,945 10,184,358	3,446,136 1,486,029	1,418,697 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	0.007.461	*109	10	0.700.015	*4,007	3	4 101 500	2 222 2 : :	-
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 Employee benefit programs	1,717,614 5,256,540	676,774 1,298,405	77,379 313,123	395,571 1,513,441	136,017 405,142	2,871,376 5,417,988	90,720 681,425	345,156 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	5.00-	** 000		044.500	54 700	0.007.007	1010:-	700.00=	
foreign corporations Net income	5,635	*1,882	2 447 700	241,562 9.426.767	51,790	2,337,925	191,315	702,067 7.896.418	-
Income subject to tax	11,475,853 6,794,673	12,810,407 10,142,600	2,117,739 428,172	9,426,767 7,995,179	2,217,511 1,139,042	27,749,519 27,307,142	4,237,778 2,290,793	7,896,418 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	

RETURNS WITH NET INCOME

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

Treat	(All figures are estimates based on samplesmoney amounts are	y amounts are in thousands of dollars) Transportation and warehousing										
Test				Trans	ortation and warehousing	3	I					
Test												
Total Ar. rist. Total Ar. rist. Total Section Popular to support that the processor Company Compan	Item											
Second Processing Process		Total	Air. rail.	Truck		Pipeline		Warehousing				
Number of returns		rotai	and water									
Number of natures		(50)		(=0)		(50)						
Total sessels	Number of returns											
Cash			,									
Notes and accourse receiverselfe												
Investments Comment didigations 1,000 2,000 1,000	Notes and accounts receivable											
Montement skippings												
Tax exercities						084,485		341,700				
Laces to thank-indexes			-		-	*4,902		*96				
Mortgage and real estate loans												
One misstances						*100,281						
Less Accumulating dependent p[8]						5,655,075						
Deplete assets												
Less Accumulated depetion								5,744,696				
Land							- 816	-				
Less: Accountaided amortization			2,473,412	1,421,401				863,363				
Charles assets												
Total Individings												
Accounts payable in less man for the payable in less man not year. 12,885 39 376,800 376,800 1416,740 1838,847 2200,847 198,847 189,848 2201,871 115,738 2200,871 115,738 2200,871 115,738 220,871 115,738 2200,871 115,738 2200,871 198,847 199,848 121,871 115,738 2200,871 198,847 199,848 121,871 115,738												
than one year	Accounts payable	32,670,976		3,766,800	374,096	1,416,749	18,308,473	767,976				
Comparison Com		40,000,500	2 270 250	2.550.000	400 470	4 005 507	0.000.400	544,000				
Loans from shareholdem. 7,694,059 82,953 2,032,971 3,530,573 158,965 1,279,172 329,785 86,869,877 46,810,000 1,987,474 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 46,180,000 1,987,478 48,180,181 5,316,277 2,330,482 1,881,481 1,881,811 5,316,277 2,330,482 1,881,481 1,881,811 1												
year or more	Loans from shareholders											
Other labelities 66,059,887 48,634,034 3,783,359 654,772 4,016,753 7,470,402 14,91,477 14,016,753 7,470,402 14,91,477 14,016,753 7,470,402 14,91,477 14,016,753 14,91,477 14,016,753 14,91,477 14,016,753 14,91,477 14,91,												
Capital stock												
Retained earnings, appropriated [28] 99.429.066 55.49.855 15.625.630 2.70.408 2.000.045 4.345.307 Less: Cost of treasury stock. 71.845.867 12.727.197 2.730.482 190.034 790.012 1.245.78 134.564 Total receipts 392.612.994 85.668.34 13.699.001 190.226.687 15.062.761 10.003.305 147.249.555 14.249.283 Interest on Covernment obligations:												
Retained earnings, unappropriated [28]						8,135,161	5,316,277					
Less: Cost of treasury stock. 17,845,857 382,612,994 83,68,344 113,693,801 113,693,801 113,693,801 113,693,801 113,693,801 113,693,801 100,226,667 15,022,751 10,032,005 117,249,555 11,434,903 Inferest on Government Obligations: Shate and local. 28,755 14,434 11,734 11,734 11,734 11,000 10,233,762 10,703,762 11,683,762 11,683,801 11,683,80				15 625 620								
Total receipts 382,612,994 83,668,384 113,659,801 15,532,802 11,937,196 151,046,290 147,684,490 147,684,490 147,684,491 10,032,305 147,249,555 14,492,835 161,692,311 10,032,305 147,249,555 14,249,283 161,692,311 16,239 161,693 16,239 161,693 16,239 161,693 16,239 16,2												
Interest of Government obligations: State and local								14,768,440				
Interest on Government obligations: 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 33,807 Rest boundaries of the control of	•											
State and local 28,756 1,434 11,734 11,000 203 11,588 2,796 Rents 856,325 451,088 175,398 16,459 33,762 167,024 22,594 Royalties 1,656,391 32,416 11,579 - 545 1,590,044 33,807 1,590,044 33,807 1,590,044 33,807 1,590,044 33,807 1,590,044 33,807 1,590,044 33,807 1,590,044 33,807 1,590,044 33,807 1,590,044 1,590,0		1,492,446	298,981	99,327	195,960	107,338	774,601	16,239				
Royalities		28,755	1,434	11,734	*1,000	*203	11,588	2,796				
Net short-term capital gain reduced by net long-term capital loss.					*6,459							
net long-term capital aises 5,318 8 114 "6 "5,183 7 Net long-term capital aises 556,288 212,625 177,675 "36,254 15,125 87,156 "27,401 Net gain, noncapital aisests. 1916,950 882,246 687,893 42,549 178,482 85,855 38,923 Dividends received from domestic corporations. 60,5917 92,622 "9 421 78,826 424,856 "94,522 Other receipts. 6,463,618 541,433 3,277,780 186,790 1,444,352 463,60,67 367,195 Cot of goods sold 117,888,427 21,402,527 34,888,229 3,423,715 4,397,069 55,428,016 364,385 2,286,81 423,806 48,402 1,791,30 266,811 3,432,715 4,397,069 55,428,016 6,843,481 1,786,830 7,474,6328 1,840,116 4,474,6328 1,840,22 1,744,133 1,839,769 3,541,166 8,422,161 3,386,213 3,481,166 3,422,216 3,422,216 3,422,216 3,422,216 3,422,2		1,658,391	*32,416	*1,579	-	*545	1,590,044	*33,807				
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 1,915,960 882,246 687,893 42,549 178,482 85,855 38,923		5.318	8	114	*6	_	*5.183	7				
Net gain, noncapital assets		·					2,.22					
Dividends received from domestic corporations. 82,105 28,150 1,634 1692 46,257 4,631 743 743 743 744 78,826 42,586 144,587 144,4352 144,4354 144,4352 144,4352 144,4354 144,4352 144,4354 144,4352 144,4354 1												
Dividends received from foreign corporations												
Total deductions.				*9								
Cost of goods sold												
Salaries and wages												
Salaries and wages. 68,684.287 13,554.188 17,999,530 4,343,554 658,941 29,017,811 3,140,283 Bad debts. 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 3,655,568 686,729 400,628 4,965,404 549,176 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												
Bad debts.		68,684,287	13,554,188	17,969,530	4,343,554	658,941	29,017,811	3,140,263				
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 68,729 400,628 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 Depreciation. 22,713,373 9,223,612 5,260,083 742,655 1,158,355 5,633,261 699,406 Depletion. 100,277 *7,643 *263 - *92,282 1 8 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<												
Taxes paid. 13,834,313 3,366,772 3,865,568 686,729 400,628 4,965,440 549,176 linterest paid. 6,837,967 3,507,791 1,138,150 567,605 1,569,640 1,440,925 413,865 6,579 Amortization. 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 22,713,373 9,223,612 5,260,083 742,655 1,158,355 5,633,261 695,406 100,277 *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 *17 - *166 3,168 *3,896 Net loss, noncapital assets. 9,055 1,008 *17 - *166 3,168 *3,896 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. 21,859,203 5,751,249 5,962,707 792,439 1,065,936 6,974,218 1,312,653 1,486,490 427,679 47,488 277,207 1,694,850 227,139 Income tax. 4136,968 1,471,068 425,660 47,322 276,801 1,690,041 226,076 Foreign tax credit. 354,702 24,822 *206 2,553 - *322,200 *4,882												
Charitable contributions. 234,823 120,891 19,285 1,850 6,674 79,543 6,579 Amortization. 1237,247 217,136 144,525 73,245 312,320 380,150 109,879 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. 100,277 7,643 263 - 92,282 1 88 Advertising. 100,277 4,688,857 1,176,49 281,952 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 Other deductions. 0,055 1,008 13,216 1,818 5,683 63,536 5,280 Other deductions. 0,057 0,076,897	Taxes paid	13,834,313			686,729	400,628	4,965,440					
Amortization												
Depreciation												
Advertising												
Pension, profit-sharing, stock, annuity					-		1					
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 -												
Domestic production activities deduction 9,055 1,008 *817 - *166 3,168 3,896 107,439 17,906 13,216 *1,818 5,683 63,536 5,280 10,6404 17,48,664 32,005,047 2,418,402 17,48,664 32,005,047 2,418,402 17,48,664 32,005,047 2,418,402 17,48,664 1,046,404 6,776,867 1,307,271 1,046,404 1,046,												
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. 21,859,203 5,751,249 5,962,707 792,439 1,065,936 6,974,218 1,312,653 Income tax. 4,160,853 1,486,490 427,679 47,488 277,207 1,694,850 227,139 Income tax. 4,136,988 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	Domestic production activities deduction	9,055		*817	-	*166						
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 subject to tax. 21,859,203 5,751,249 5,962,707 792,439 1,065,936 6,974,218 1,312,653 Income subject to tax. 21,859,669 12,859,33 1,340,235 154,753 794,374 4,887,075 662,698 104,100,000 104,100,000 105,100 10												
Constructive taxable income from related foreign corporations. 263,633 18,536 *1,360 6,886 19,735 208,939 *8,178 Net income. 21,859,203 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												
foreign corporations 263,633 18,536 *1,360 6,886 19,735 208,939 *8,178 Net income 21,859,203 5,751,249 5,962,707 792,439 1,065,936 6,974,218 1,312,653 Income subject to tax 12,85,069 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 4,136,988 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	Constructive taxable income from related	21,027,320	5,754,147	3,373,001	700,334	1,040,404	3,770,007	1,001,211				
Income subject to tax	foreign corporations											
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 4,136,988 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												
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												
Foreign tax credit	Income tax	4,136,968	1,471,068	425,660	47,322	276,801	1,690,041	226,076				
						406						
General business credit		354,702 119,404	24,822 40,197	*206 4,348	2,553 1,571	- 289	322,230 70,448					
Prior year minimum tax credit						854						
Total income tax after credits [2]						276,065	1,301,410	215,831				

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)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)			Information			
H			Mation		Talaaammuuisetiaaa		
Item		Publishing	Motion picture		Telecommunications (including paging,	Data processing,	
	Total	industries	and sound	Broadcasting	cellular, satellite,	hosting, and	Other
		(except Internet)	recording industries	(except Internet)	cable and internet service providers)	related services	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 Notes and accounts receivable	77,892,365 195,439,703	26,934,382 39,758,896	8,617,478 12,220,676	4,153,547 14,671,781	27,995,815 117,757,552	3,619,162 3,083,507	6,571,982 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 1,688,132	486,305 966,357	10,000 *336,079	28,819 *298,678	188,092 44,974	*42.043	*207
Tax-exempt securities 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	2 152 270	415
Other investments Depreciable assets [25]	495,384,016 603,513,258	65,256,372 55,507,243	34,652,211 19,709,122	44,282,432 47,280,825	339,586,662 458,965,312	3,153,379 5,125,518	8,452,960 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 Land	*1,795 8,864,063	2,256,994	1,140,880	600 1,533,858	*1,195 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 Total liabilities	141,346,200 1,780,869,789	63,627,864 358,249,907	7,890,551 115,061,678	15,897,208 170,452,058	47,759,159 1,023,187,029	2,910,837 32,660,109	3,260,581 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 Other current liabilities	91,763,375 190.821.623	8,948,120 92,405,756	1,308,487 15,443,984	1,093,155 21,606,343	78,569,775 47,316,618	1,055,381 4,250,462	788,457 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 Other liabilities	397,366,482 272,862,903	54,557,295 34,157,928	30,613,381 17,254,460	42,154,063 25,643,677	250,924,646 185,669,616	8,702,190 4,179,522	10,414,907 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 Retained earnings, unappropriated [26]	671,141 -13,871,739	*51,367 75,113,946	[1] 22,330,808	1,983 -12,966,919	616,072 -103,346,345	1,719 -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 Interest	688,784,620 10,711,497	165,643,202 1,266,611	61,219,636 509,583	65,399,579 1,801,190	330,374,252 6,876,711	17,349,629 58,671	48,798,322 198,732
Interest on Government obligations:	10,711,497	1,200,011	509,565	1,001,190	0,670,711	30,071	190,732
State and local	181,386	76,063	5,048	25,475	25,677	*1,267	*47,856
Rents	6,846,437 22,226,249	307,973 8,669,107	137,164 1,104,907	273,122 *4,647,877	5,988,310 6,437,445	57,866 199,769	82,002 1,167,143
Net short-term capital gain reduced by	22,220,249	0,009,107	1,104,907	4,047,077	0,437,443	199,709	1,107,143
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 Other receipts	2,705,296 49,283,110	1,316,420 22,230,759	*248,588 3,197,413	*82,679 4,342,947	838,414 15,646,842	19,845 1,500,480	199,349 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	8,830,695 116,938,641	2,901,156 45,979,780	1,616,150 6,079,495	1,096,630 9,893,113	1,668,109 40,887,977	555,644 4,725,607	993,005 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 Taxes paid	15,085,537 20,298,487	3,068,830 5,062,777	3,111,037 1,668,500	1,268,828 1,269,474	6,263,375 10,617,607	555,731 396,887	817,736 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 Depreciation	28,698,017 52,336,938	3,699,573 5,856,068	7,453,347 5,524,914	5,703,718 2,905,158	10,750,394 35,385,028	463,389 798,764	627,595 1,867,006
Depletion	3,191	-	- 0,024,014	66	3,125	-	- 1,007,000
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 Employee benefit programs	4,659,833 16,826,776	1,099,563 5,332,259	511,992 678,761	670,562 1,838,838	1,970,315 7,798,086	114,450 378,590	292,951 800,242
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 Total receipts less total deductions	203,307,342 78,495,969	36,197,808 26,931,497	10,003,445 6,530,450	31,502,268 6,945,855	108,034,015 29,312,239	4,704,117 1,900,333	12,865,689 6,875,595
Constructive taxable income from related	70,430,309	20,551,487	0,030,400	0,040,000	20,012,209	1,000,000	0,070,095
foreign corporations	3,623,786	2,580,715	169,831	*82,081	410,795	70,778	309,587
Net income Income subject to tax	81,938,370 63,265,056	29,436,149 23,562,877	6,695,232 4,127,605	7,002,461 6,082,846	29,697,356 22,614,255	1,969,844 1,262,084	7,137,327 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 Foreign tax credit	133,289 4,215,920	12,281 2,552,995	46,197 442,928	*5,752 262,140	62,820 749,084	2,500 37,963	3,739 170,810
General business credit	4,215,920 875,575	2,552,995 526,306	*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

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 samplesmoney amounts are									
		F	inance and insuran	ce	Т		Real estate and re	ntal and leasing	
			Securities,						Lessors of nonfinancial
Item			commodity contracts,	Insurance	Funds,				intangible
ion			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
	(66)	(67)	activities (68)	activities (69)	vehicles (70)	(71)	(72)	services (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 Tax-exempt securities	1,577,621,255 1,265,604,639	61,469,130 17,743,995	164,727,061 5,316,227	226,844,031 536,615,145	1,124,581,033 705,929,271	444,025 1,174,400	381,158 662,411	*12,223 *138,536	50,644 373.453
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] Less: Accumulated depreciation [25]	241,577,889 88,302,065	55,034,336 21,696,909	49,347,100 26,174,071	121,058,500 37,599,274	16,137,952 2,831,811	437,952,309 126,496,388	376,116,335 96,785,796	60,706,379 29,265,215	1,129,595 445,377
Depletable assets	3,067,429	*1,182	2,900	3,057,259	6,088	569,026	569,026	29,203,213	445,577
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	3,816,085 678,140	4,811,178
Less: Accumulated amortization Other assets	31,675,877 2,333,744,011	7,459,861 85,716,373	7,537,021 883,983,018	16,394,264 1,350,747,653	284,731 13,296,967	6,060,111 26,664,974	4,949,950 21,023,913	6/8,140 4,138,790	432,021 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	7,722,612	445,290
Other current liabilities Loans from shareholders	5,464,636,756 48,124,102	644,990,018 24,984,743	2,163,081,825 14,453,415	2,521,685,942 4,123,865	134,878,971 4,562,079	28,005,930 13,128,784	16,583,896 11,208,277	10,749,764 1,909,036	672,269 *11,471
Mortgages, notes, and bonds payable in one	40,124,102	24,304,743	14,455,415	4,123,003	4,302,019	13,120,704	11,200,211	1,909,030	11,471
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 Retained earnings, appropriated	13,524,344,414 106,134,556	138,653,859 1,551,110	352,760,724 509,758	767,266,553 57,576,698	12,265,663,279 46,496,990	365,861,658 1,112,242	353,713,802 1,102,732	8,611,199 9,510	3,536,658
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 on Government obligations:	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
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	40 470 070	454.077	000 000	4 204 000	40.750.047	405 400	400.000	*0.004	040
net long-term capital loss Net long-term capital gain reduced by	19,173,670	151,077	899,083	1,364,692	16,758,817	125,196	122,293	*2,661	242
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 Other receipts	4,067,316 344,729,653	626,522 21,939,973	1,292,811 39,794,825	2,147,637 135,686,563	*346 147,308,292	10,300 16,206,570	4,403 13,499,382	*887 2,327,065	5,010 380,123
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 Bad debts	3,518,304 34,637,200	1,030,444 20,859,934	912,169 2,763,949	1,520,597 7.964.017	55,095 3,049,300	3,741,575 1,181,370	2,675,794 920,693	1,044,161 241,931	21,620 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 Depreciation	15,855,100 25,149,518	1,553,859 6,912,048	2,081,924 3,767,313	11,971,608 14,015,994	247,709 454,164	1,247,482 22,476,544	814,979 9,703,774	311,057 12,635,575	121,447 137,195
Depletion	127,803	3,132	7,009	114,138	*3,524	17,284	17,261	*23	137,193
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 Net loss, noncapital assets	78,131 4.414.753	46,510 1,748,900	15,779 1,768,945	13,366 586,551	*2,477 310,357	20,980 800,543	733 663,592	*2,781 107,925	17,466 *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 32.336.054	5,255	8,201
Net income Income subject to tax	441,462,094 131,345,262	32,577,263 22,459,177	58,309,948 30,230,224	95,810,416 75,203,757	254,764,466 3,452,104	38,784,830 6,349,304	32,336,054 3,984,310	4,683,111 1,187,827	1,765,666 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	410,746
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	9,426	7,287	*96
Foreign tax credit	5,528,599 748,604	534,063	1,107,634	3,885,218 535,570	*1,684 *202	138,243	39,295	12,899	86,049 *26,958
General business credit Prior year minimum tax credit	240,313	91,455 11,192	121,377 17,815	535,570 210,911	394	41,365 43,861	6,212 38,403	8,195 4,642	*26,958 816
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	on of the Sample and Lin					_

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 samplesmoney amounts are	in thousands of dollars)					
			Administrative and supp	ort and waste management	and remediation services	
Item	Professional, scientific,	Management of			Waste management	
	and	companies	Total	Administrative	and	Educational
	technical	(holding		and support	remediation	services
	services	companies)		services	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 Notes and accounts receivable	78,928,187	1,016,461,296	19,942,609	15,643,768	4,298,842	6,856,850
Less: Allowance for bad debts	122,872,597 2,262,550	2,540,999,316 58,920,702	32,013,748 890,845	25,604,749 696,581	6,408,999 194,264	4,947,994 874,220
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	2 022 242	*62,824
Other investments Depreciable assets [25]	94,159,270 114,569,584	1,629,319,774 87,354,559	28,743,797 99,663,055	25,921,455 48,361,874	2,822,342 51,301,180	2,950,190 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 Other assets	46,681,215 46,626,832	9,365,484 159,721,051	10,370,414 6,503,883	7,682,725 3,585,357	2,687,688 2,918,527	1,309,285 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 Mortgages, notes, and bonds payable in one	10,534,775	5,649,049	5,107,923	4,559,228	548,695	679,596
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] Less: Cost of treasury stock	35,858,891 36,064,559	439,020,239 37,629,048	21,174,562 18,046,130	20,922,461 12,826,896	252,101 5,219,234	12,204,085 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	156,232 490,760	92,034 479,446	64,198	31,422 91,148
Net short-term capital gain reduced by	3,284,101	85,487	490,760	479,440	*11,314	91,140
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 *436	10,296
Dividends received from domestic corporations Dividends received from foreign corporations	86,363 1,422,706	1,336,975 3,034,082	54,433 426,680	53,997 274,615	152,065	2,864 *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 3.098.027	56,848,985	49,048,409	7,800,576 1.417.186	13,310,565
Repairs Bad debts	4,117,384 1,569,197	3,098,027 51,669,258	2,929,013 667,661	1,511,827 470,561	1,417,186 197,100	535,716 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 Depletion	10,594,519 31,440	13,070,512 15,065	7,070,965 *85,788	3,631,305 11,774	3,439,661 *74,014	1,407,843
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 74,212,079	158,294	151,946	6,348 8,431,390	118,371
Other deductions Total receipts less total deductions	144,254,495 81,023,182	74,212,079 59,613,619	52,200,246 21,722,875	43,768,855 16,578,787	8,431,390 5,144,088	8,712,470 6,627,481
Constructive taxable income from related	01,023,102	33,013,019	21,122,013	10,570,707	5,144,000	0,027,401
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] Income tax	8,949,229 8,872,534	17,734,639 17,651,533	2,686,698 2,673,363	1,803,920	882,778 873 610	1,385,976
Alternative minimum tax	8,872,534 68,680	17,651,533 71,057	2,673,363 14,270	1,799,743 5,207	873,619 *9,063	1,383,474 1,116
Foreign tax credit	1,206,515	5,499,740	233,427	233,387	9,003	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] Endnotes at end of table section. Detail may not add to total	7,338,225	9,330,745	2,366,347	1,505,031	861,316	1,342,041

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 samplesmoney amounts are	in thousands of dollars)				Arts, entertainment, and recreation				
		Health care and	social assistance		Arts, en	tertainment, and recre	eation		
Item	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 Tax-exempt securities	*164,614 101,857	*150,439 *37,525	*8,622 *62,978	5,554 *1,354	*89,849 *99,200	*44,812 *94,092	45,037 *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 Less: Accumulated depletion	[1] [1]	[1] [1]	-	-	*383 *382	317 316	*66 *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	7.070.070	5 404 045	4 007 007	0.47.050	4 070 744	044.000	007.700		
than one year Other current liabilities	7,679,870 25,094,319	5,424,215 11,480,864	1,307,697 5,296,219	947,959 8,317,235	1,278,741 5,023,699	341,032 3,225,201	937,709 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	10,002,000	14,001,710	1,040,011	011,200	2,010,102	1,010,001	042,000		
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] Less: Cost of treasury stock	-8,102,166 5,609,829	9,645,252 1,924,575	8,400,992 3,228,129	-26,148,410 457,125	4,543,572 374,052	2,309,352 *160,473	2,234,221 213,579		
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 Net short-term capital gain reduced by	*58,066	*42,919	15,147	-	125,117	87,439	*37,678		
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	14,000	000	7,000	0,000	17,441	0,010	0,000		
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 6,716,208	146,227	143,100 1,956,481	3,128 1.660.236		
Other receipts Total deductions	18,020,804 438,082,541	9,799,767 268.644.492	1,504,829 75,127,351	94,310,698	3,616,717 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 paidInterest paid	16,445,643 7,790,566	8,620,368 2,477,718	3,210,870 1,220,633	4,614,404 4,092,214	2,733,575 844,436	1,019,931 335,230	1,713,644 509,206		
Charitable contributions	188,775	106,767	25,133	4,092,214 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 Domestic production activities deduction	13,089,550 11,725	6,449,191 6,572	2,052,345 4,494	4,588,015 659	600,587 *4,890	278,163 *4,869	322,423 *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	4,444,470 664 524	2,311,548		
Income subject to tax Total income tax before credits [7]	10,387,337 3,527,368	3,134,235 1,066,311	3,318,786 1,139,947	3,934,315 1,321,110	1,218,514 378,345	664,524 191,846	553,990 186,498		
Income tax	3,527,366	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] Endnotes at end of table section. Detail may not add to total	3,416,251	1,055,991	1,104,774	1,255,486	354,785	171,397	183,387		

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 samplesmoney amounts are		nodation and food se	nvices		Other	services		
	Accomi	nodation and lood se	rvices		Other	sei vices		
Item			Food services				Religious, grantmaking, civic,	
	Total	Accommodation	and drinking places	Total	Repair and maintenance	Personal and laundry services	professional, and similar organizations	Not allocable
	(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 2,781,250	5,962,206	-
Notes and accounts receivable Less: Allowance for bad debts	11,093,632 436,576	2,586,996 204,746	8,506,636 231,830	8,111,583 288,014	4,466,586 46,576	2,781,250	863,747 161,310	-
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 Mortgage and real estate loans	1,962,262 499,580	332,772 *380,486	1,629,490 119,094	1,870,262 90,126	1,191,725 *35,452	664,282 *36,785	*14,255 *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 7,653,718	4,532,582	1,393,098	2,642,844	406 641	-
LandIntangible assets (amortizable)	12,148,023 39,614,451	4,494,305 4,261,477	35,352,974	11,590,735	3,021,393	8,549,887	496,641 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 3.326.924	6,584,190	412,728	-
Capital stock Additional paid-in capital	8,436,091 45,967,987	1,836,330 15,083,439	6,599,761 30,884,548	5,381,589 7,447,284	3,326,924 2,323,105	1,744,345 4,232,184	310,321 891,995	-
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 on Government obligations:	1,114,212	563,321	550,892	228,358	41,144	59,462	127,751	-
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	*0.000	*0.44	0.404	4.700	*450	*4.077	*0.400	
net long-term capital loss Net long-term capital gain reduced by	*2,832	*341	2,491	4,736	*458	*1,877	*2,402	-
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 Total deductions	9,475,742 275,449,947	1,868,108 29,340,030	7,607,634 246,109,916	3,566,634 122,001,986	415,029 66,148,954	1,025,947 48,359,776	2,125,658 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	706
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 Taxes paid	18,737,516	1,291,291 1,690,538	17,446,226	7,565,354 4,251,015	3,293,781 2,129,267	4,203,361	68,212 135,236	*708
Interest paid	11,696,619 5,782,981	1,595,757	10,006,082 4,187,224	4,251,015 1,506,736	2,129,267 679,671	1,986,512 801,880	25,185	108
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 Pension, profit-sharing, stock, annuity	6,575,880 677,334	901,702 149,478	5,674,178 527,856	1,645,321 416,264	755,651 164,243	840,453 242,438	49,217 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 Constructive taxable income from related	20,410,670	2,246,282	18,164,388	9,238,545	4,893,603	4,056,552	288,391	*3,981
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 *12.272	1,527	*56 *22	-
Foreign tax credit General business credit	1,605,692 448,782	204,233 36,474	1,401,459 412,308	35,835 11,106	*12,373 1,333	*23,441 9,716	*22 *57	-
Prior year minimum tax credit	14,916	*13,789	*1,127	*956	88	*868	-	-
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total	1,982,967	168,147	1,814,820	509,117	168,446	301,863	38,808	*1,354

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)

(All figures are estimates based on samples-money amounts are i	T thousands of donar	3)					Whol	esale and retail	trade	
Item		Agriculture,								
	All	forestry, fishing, and	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale	Retail	Transportation
	industries	hunting	J					trade	trade	and
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	warehousing (10)
Number of returns [29]	16,629	177	169	44			878		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		*47	1	*22	*231	13,960	48,520		*39,200	*23,512
Pension, profit-sharing, stock, annuity		*24	*20,299	1,009		19,357	8,771	8,347	*424	*1,881
Employee benefit programs		*125	*4,115	*1,401	*5,093	· ·	23,840		*968	10,543
Domestic production activities deduction		885	-	-	3,134	*2,373	2,799	2,799	-	-
ECI Deductions.	,,		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	•	7,256	4,378		*2,804	242
Other deductions	35,168,725		110,000			386,402	621,203		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	*04 540									
taxes deemed paid		- 0.00	E72.000	240.004	04.004	204.000	250.050	240.004	- 64 000	40 450
Net income (less deficit)		2,009	573,668 786 301				258,053 172,174		-61,908 *020	
Income subject to tax		* 21,968 *7,252	786,391 275,520	9,841 *4,149	* 45,669 17,023		172,174 68,298		* 929 *1,390	78,010 29,510
Total income tax before credits [5] Income tax		*7,252	275,520 274,952	3,377	*15,670		58,668		*297	29,510 *15,811
Alternative minimum tax	, , ,	1,249	214,802	3,311	13,070	*518	*1,862		*1,017	7
Branch tax		*3	*568	- *771	*1,352	1,256	7,770		*76	
Foreign tax credit		837	500	,,,	1,332	*2	*108		70	13,032
General business credit		189	_	_]	8,660	*61	*61	-	
Prior year minimum tax credit		.50	1,261	_	_	-,550	-	_	_	*11
Total income tax after credits [2]		*6,226	274,260	*4,149	17,023	267,684	68,128	66,738	*1,390	29,499
Tax from Section I [9]		-	*[1]	-,1-3		6,000	*1,356	· ·		17
Tax from Section II [10]		*6,223	273,691	3,377	*15,670		60,358		*1,314	15,807
U.S. income tax paid or withheld at source on	2,121,000	3,220	5,001	3,0.7	1 5,5.0		23,000	23,0.0	7,0.4	. 5,001
non-effectively connected income	118,324	_	*854	-	_	*6,773	*703	*703	-	4
U.S. income tax paid or withheld at source on	,					2,: 70	. 30	. 30		·
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 t				and "Description of				,		

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)

(All figures are estimates based on samplesmoney amounts are in			ance and insura	nce						
ltem	Information	Total	Credit intermediation	Insurance carriers and related activities	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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29]	. 232	6,047	266	5,019	4,949			180		38
Total receipts	1,786,660	70,768,157	52,878,859	13,775,811	1,960,743		1,307,808	257,040	· ·	*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:		055 202	700.065	124 000	1 110		26.066	2		
State and local		855,392	720,065	131,989	1,110		26,966	2	-	44 704
Rents	/	139,219		*1,533 *399	60,348 *27	*67 *916	68,565	-	-	41,721 4,562
Royalties Net short-term capital gain reduced by	. *278,377	24,375	23,853	399	- 21	910	8,875	-	-	4,362
net long-term capital loss		24,873	13,717	7,898	*208		13,852			
Net long-term capital gain reduced by		24,073	13,717	7,090	200	-	13,032	-	-	-
net short-term capital loss		97,630	41,853	27,677	94,611	_	45,864	_	_	_
Net gain, noncapital assets	385	97,030	952,629	*66	14,547	*76,754	85,753]	_
Dividends received from domestic corporations		43,098		40,272	*188		205	_	_	
Dividends received from foreign corporations		19,994	2,512	19,981	*6]	205	_]	_
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		14,780,166	2,615,236		2,020,342	345,079		742,530
Cost of goods sold	*632,960	7,156,371	*123,374	6,945,181	*16,125			*59,870	· ·	*33,736
Compensation of officers		541,022	532,474	4,508	*4,142		1,414	*3,882	*1,599	*2,199
Salaries and wages		4,125,068	3,434,508	625,628	98,981	2,435,318	96,097	60,940		*53,757
Repairs	*57,011	172,994	172,335	6	69,845		*9,613	*1,087	*34	*11,151
Bad debts	*895	5,031,687	5,009,494	19,895	9,400	· ·	128,316	*260	*94	*349
Rent paid on business property	. 11,710	754,895		47,854	21,935	•	*12,261	15,665	*990	*23,603
Taxes paid		1,464,453	1,373,714	74,086	176,607	229,162	34,485	9,219		*39,329
Interest paid	. *5,505	18,944,040		72,599	540,069	14,730	423,679	*1,917	_	*85,998
Charitable contributions	. *36	6,419		*3,183	622	*141	716	_	*4	21
Amortization	*4,364	247,540		55,524	15,670	48,959		*5,694	*81	*6,550
Depreciation	172,686	469,200		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	· ·		*24,933	*4,120	553
Alternative minimum tax	76	45,287	29,596	15,378	*325		*1,324	182		7
Branch tax	*725	26,514	20,146	-	3,898		4,737	*62		44
Foreign tax credit		80,725		67,627	4,239		*2	300	-	-
General business credit		229	209	7	*168	-	*1,412	-	-	1
Prior year minimum tax credit		6,056		376	*271	-	2	-	-	-
Total income tax after credits [2]	30,424	1,369,665	982,288	256,921	82,493			24,877	*4,153	602
Tax from Section I [9]		54,395		*13,145	4,248			*13		-
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	+0.05=	400.451	71.055	+0 ===	50 3 5-		440.05	.=	+0.70-	
effectively connected income Endnotes at end of table section. Detail may not add to total b	*3,923	103,151	71,889	*2,587	53,727	*1,548	116,291	*7,472	*2,735	47

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)

(All figures are estimates based on samplesmoney amounts are in	T thousands or dollar	3)					Whol	esale and retail	trade	
Item		Agriculture,								
		forestry,	Minin	1 14:114:	0	Manufacturing	T-4-1 [4 0]	\A/I==I===I=	D-4-ii	T
	All industries	fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and
	(4)	(0)	(0)	(4)	(5)	(0)	(7)	(0)	(0)	warehousing
Number of returns [29]	(1)	(2) 70	(3)	(4) *18	(5) 85	(6) 166	(7) 369	(8)	(9) *56	(10) 40
Total receipts		69,431	1,461,285	*94,587	103,747		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		43,503,077	43,037,077	*466,000	1,721,904
Interest	20,361,951	*120	*8,657	*269		16,755	7,288	7,271	*17	*238
Interest on Government obligations:	20,001,001	120	0,001	200		10,700	,,200	.,	••	200
State and local	441,738	_	_	_	*1,599	_	_	_	-	_
Rents	. 88,129	*73	_	19	*5,953		_	_	-	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		*3,006	53,290	*1,905	*1,279	20,802	48,137	38,617	*9,520	*55,583
Taxes paid	, ,	*1,199	*657	*5,652	*7,769	· ·	43,196	30,575	*12,621	6,372
Interest paid	10,362,830	*437	*272	*23,657	*1,758	· ·	97,301	96,032	*1,269	*35,471
Charitable contributions	84,812	*104	365	-	13		1,188	992	*196	*1,615
Amortization			*1,115	3,546	•	· ·	*294	*294	*0 447	8,127
Depreciation Depletion		*1,307	*100,842 *547	*18,162	*2,324	55,330	30,649	28,503	*2,147	122,102
Advertising	,	*21	347	-	*67	3,752	41,603	3,877	*37,726	*22,494
Pension, profit-sharing, stock, annuity			19,732	452	1,731	*6,094	*7,402	*7,371	31	1,599
Employee benefit programs		_	*3,346	-	2,215	· ·	13,752	13,549	*204	*5,993
Domestic production activities deduction		885	-	-	1,994	*2,373	2,799	2,799		-
ECI Deductions		_	-	-	*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			*568	*771	*1,336	· ·	6,554	6,478	*76	*12,701
Foreign tax credit		837	-	-	-	*2	*108	*108	-	-
General business credit			-	-	-	8,660	*61	*61	-	-
Prior year minimum tax credit			1,261	-	-	-	-	-	-	*11
Total income tax after credits [2]		*6,226	274,260	*4,149	*17,006	· ·	66,912	65,522	*1,390	28,508
Tax from Section I [9]	38,713		070.00:		*45.0==	6,000	*23	*23	*4 04:	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	E0 440		*OF4			6 000	*680	*600		
non-effectively connected income	. 50,412	_	*854	_	-	6,000	080	*680	_	_
U.S. income tax paid or withheld at source on effectively connected income	. 863,222	691	*264 452		*2 140	*201 105	12.024	*11.064	*70	E 00F
Endnotes at end of table section. Detail may not add to total b			*264,452	and "Description of	*3,140		12,034	*11,964	-70	5,885

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)

(All figures are estimates based on samplesmoney amounts are in	triousarius or dollar		ance and insura	nce						
Item	Information	Total	Credit	Insurance carriers and	Real estate	Professional, scientific,	Management of companies	Administrative and support and waste management	Arts,	Accommodation
			intermediation	related	and rental	and technical	(holding	and remediation	entertainment,	and food
	(11)	(12)	(13)	activities (14)	and leasing (15)	services (16)	companies) (17)	services (18)	and recreation (19)	services (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		40.040	0.440	7.740	*40		*40.044			
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	303	39,519	2,092	37,114	*166	10,133	74]	_	_
Dividends received from foreign corporations]	19,489	2,092	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	•	*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	+0.070	*1,123	*344	*4,531
Domestic production activities deduction ECI Deductions	*30 *141,105	*204 974,936	740,463	*68	*4,553	565,979	*2,376 726	*180	-	655
Net loss, noncapital assets	651	1,406,642	1,402,969	*3,175	*5,266	568		2		033
Other deductions	*58,718	9,084,940	4,304,376		422,284	772,036		*54,819		*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		*5,054
Foreign dividend income resulting from foreign	- 1,222	2,222,212	2,222,222	1,100,011		,	,	,	,	2,221
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		00.000	40.501	*40.40=	+0.410		*4.40=			
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 be								7,439	2,120	47

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 actimates based on samples, money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are	in thousands of dollars)	Agri	culture, forestry,	fishing, and hun	ting			Constr	uction
					Support				
Item					activities				
	All	Total	Agricultural	Forestry	and fishing,	Mining	Utilities	Total	Construction
	industries		production	and logging	hunting and trapping				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 4,370,938,713	67,406,702 5.574.520	54,138,141 4,502,894	8,239,241 394,647	5,029,319 676,978	841,705,981 30,116,960	1,548,400,273 35,528,094	308,093,698 48,581,759	143,341,330 25,133,389
Notes and accounts receivable	11,611,509,427	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 Inventories	295,546,294 1,111,003,742	70,414 5,762,529	52,375 4,853,834	*11,487 311,473	6,552 597,223	796,032 21,688,080	4,018,286 32,150,635	828,327 34,820,979	180,199 24,203,141
Investments in Government obligations	1,303,569,086	*7,518	*7,474	311,473	597,225	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 Loans to shareholders	4,763,495,141 635,622,235	2,589,662 2,498,088	2,175,777 2,032,973	128,973 265,868	284,912 199,248	26,548,023 1,997,494	74,281,943 10,781	27,417,857 3,116,772	12,675,287 932,424
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 Depreciable assets	15,907,745,814 7,701,914,795	7,568,499 52,849,265	5,163,741 45,742,190	1,884,914 2,578,875	519,844 4,528,200	131,832,933 271,476,148	149,154,655 1,249,934,541	42,545,561 110,854,773	22,901,262 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 Land	272,267,284 292,427,407	258,261 11,941,329	28,127 10,325,174	230,134 1,297,615	318,540	191,904,108 7,765,894	4,158,984 4,151,070	362,677 10,241,801	*3,260 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 Other assets	710,006,476 5,338,110,152	341,966 3,879,362	306,491 3,415,670	15,619 311,292	19,856 152,401	14,525,807 92,595,485	7,077,615 232.914.150	3,383,912 13,439,554	1,458,418 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 Mortgages, notes, and bonds payable in one	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
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 Additional paid-in capital	1,746,142,388 10,382,020,240	5,290,321 12,019,555	4,546,912 8,760,102	327,781 2,649,559	415,628 609,894	35,761,546 253,515,084	88,584,674 314,862,961	8,221,522 73,523,312	2,709,831 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] Less: Cost of treasury stock	2,384,851,931 1,806,673,931	9,634,671 1,638,160	7,988,055 1,481,147	778,095 *49,209	868,521 107,804	101,262,355 23,596,793	-9,948,695 20,181,474	29,555,729 11,157,929	10,689,323 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 on Government obligations:	1,306,760,707	336,186	243,507	71,691	20,989	3,452,681	5,811,149	1,573,632	962,388
State and local	31,175,668	9,666	5,913	*1,107	*2,647	18,572	100,338	64,977	26,316
Rents	88,837,239 161,592,002	946,377 80,131	884,882 70,923	36,133 *4,864	25,361 *4,344	2,869,221 1,879,292	2,208,103 53,192	1,259,039 124,286	508,548 22,093
Net short-term capital gain reduced by			•	.,00.			·		
net long-term capital loss Net long-term capital gain reduced by	6,567,324	27,551	9,354	-	*18,197	55,089	215,502	24,282	13,527
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 Dividends received from foreign corporations	23,565,823 137,247,458	41,099 8,794	34,050 8,543	*4,006 *250	3,043	293,281 4,603,229	104,393 363,914	44,791 36,112	19,853 *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 Cost of goods sold [19]	18,632,667,805 10,088,034,701	75,532,940 40,433,486	58,207,842 28,704,116	4,503,016 2,735,361	12,822,082 8,994,009	313,493,754 146,449,113	602,140,163 319,835,308	441,244,210 327,910,829	169,462,539 138,809,541
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 1.673.694	25,037,276	24,615,677	6,933,459 404,383
RepairsBad debts	126,568,464 348,620,508	1,631,082 49,131	1,343,141 24,269	74,116 7,152	213,825 17,710	716,050	17,021,670 3,413,825	1,817,311 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 paidInterest paid	360,386,578 1,001,592,651	1,425,846 1,661,423	1,093,881 1,397,807	106,948 179,320	225,016 84,296	7,194,063 14,974,557	21,821,763 33,971,958	7,863,590 4.856.653	1,681,141 2,296,438
Charitable contributions	13,067,133	43,521	38,274	750	4,497	102,054	314,482	206,483	48,080
Amortization Depreciation	180,277,526	240,170 4,310,121	224,205	10,509	5,455	7,155,840 30,091,274	6,483,527	1,207,655	455,065
Depletion	612,479,758 21,001,337	39,116	3,791,618 13,633	167,159 25,233	351,344 *250	14,330,177	64,808,462 323,133	8,240,824 100,616	1,263,727 *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 Employee benefit programs	143,938,459 282,450,356	168,589 833,729	133,626 636,668	12,715 82,633	22,249 114,428	2,164,065 3,994,951	7,639,828 7,963,695	1,314,910 6,040,455	374,470 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 Other deductions	96,178,191 2,790,706,828	108,378 14,277,911	105,342 12,468,824	2,310 611,678	*726 1,197,409	2,074,213 57,284,752	3,018,597 83,114,860	714,231 30,447,196	530,596 9,721,368
Total receipts less total deductions	323,059,567	968,142	847,285	-65,227	1,197,409	873,472	-4,212,046	-8,881,894	-10,648,947
Constructive taxable income from related	454 000 700								
foreign corporations Net income (less deficit)	151,282,736 443,166,636	114,304 1,072,779	114,304 955,677	-66,334	183,436	2,970,217 3,825,116	354,804 - 3,957,581	225,320 -8,721,551	*12,430 -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] Income tax	313,195,246 309,930,112	643,695 636,917	517,192 515,774	47,185 47,077	79,318 74,066	8,703,944 8,416,617	5,960,397 5,859,489	3,102,971 3,060,884	734,996 723,956
Alternative minimum tax	3,116,572	1,935	1,485	*105		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 Prior year minimum tax credit	13,333,927 1,384,446	17,964 3,022	16,173 2,289	225 *371	1,566 *361	46,154 104,942	411,353 46,805	49,297 18,411	10,134 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

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 actimates based on samples, money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts are		ncontinued			Manufact	uring		
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors		3	manufacturing	mills	y	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 Notes and accounts receivable	9,082,086 13,132,200	14,366,284 24,935,118	374,842,154 2,096,597,808	12,564,358 323,292,421	15,074,259 15,868,391	1,181,484 2,613,971	1,658,342 3,814,612	553,986 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 54	*16,736 *543,955	-	-
Tax-exempt securities Other current assets	53,637 7,984,041	57,172 6,758,529	7,456,681 507,162,048	174,216 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 47,644,990	3,302,919,972 2,424,977,447	178,085,382 153,269,311	55,894,769	6,548,580 13,397,582	2,893,477	572,161
Depreciable assets Less: Accumulated depreciation	43,981,960 25,917,800	34,634,709	1,362,971,222	82,418,398	53,955,471 26,273,027	9,339,868	6,636,854 4,558,028	1,057,940 762,513
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			<u>-</u>
Land	5,585,892 6,026,560	982,604	53,378,875	3,978,056 118,729,728	2,341,170 120,835,191	197,348	96,082	11,175 325,551
Intangible assets (amortizable) Less: Accumulated amortization	6,026,560	8,597,502 1,245,730	1,513,647,817 275,899,061	8,206,238	120,835,191	2,354,046 565,680	6,650,430 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 Mortgages, notes, and bonds payable in less	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
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	17,016,918	13,298,063	2,410,895,106	132,325,261	05 451 574	5,971,120	7,338,831	136,426
year or more Other liabilities	7,702,005	3,025,610	1,296,908,634	48,156,876	95,451,574 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	- 0.040.004	189
Retained earnings, unappropriated [26] Less: Cost of treasury stock	2,937,349 1,685,405	15,929,056 2,523,619	1,060,154,600 959,945,952	80,452,238 46,358,674	51,660,702 54,889,164	733,778 754,038	2,918,081 3,243,450	2,006,640 *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	6 500	4 247	612.464	20.624	006	05	*2.064	*424.002
net long-term capital loss Net long-term capital gain reduced by	6,509	4,247	613,461	29,631	906	95	*3,964	*124,093
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 Other receipts	29,488 1.943.401	6,070 1,455,208	108,338,404 153,647,384	1,165,784 4,713,103	1,993,297 3,282,608	53,086 324,368	*64,611 347,449	55,215 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		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 Repairs	4,063,374 516,013	13,618,844 896,915	365,474,480 24,188,482	19,647,621 2,156,711	10,657,927 777,732	2,012,125 113,632	2,674,706 121,140	401,982 14,427
Bad debts	333,597	582,629	18,293,645	2,130,711	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 Charitable contributions	1,155,784 48,863	1,404,431 109,540	217,448,109 6,229,649	12,101,981 457,711	6,309,754 305.917	553,449 4,159	718,780 19,864	35,375 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 Pension, profit-sharing, stock, annuity	169,977 214,992	902,775 725,448	69,816,061	14,726,231 3.663.618	6,629,947 1,414,928	106,843 169,535	759,378 300,264	111,156 21,137
Employee benefit programs	904,649	4,039,805	60,104,042 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 Total receipts less total deductions	5,279,238 696,308	15,446,591	492,543,984	37,201,849 15,366,804	13,461,917	1,771,556	2,918,457	385,369 268,925
Constructive taxable income from related	090,308	1,070,744	180,632,713	15,366,804	17,708,349	-520,350	1,119,234	200,925
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] Income tax	1,229,807 1,214,763	1,138,168 1,122,165	135,040,083 133,901,324	6,780,549 6,762,013	6,974,425 6,969,995	89,548 88,055	521,285 520,541	96,353 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 Total income tax after credits [2]	7,540 1,051,235	6,870 1,108,340	380,452 64,266,675	11,462 5,561,391	*6,672 5,465,435	*1,103 84,076		72 47,073
Endnotes at end of table section. Detail may not add to total						04,070	510,323	71,013

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)

(All figures are estimates based on samples-money amounts are	in thousands of dollars			Manufacturir	gcontinued			
					3			
						D .:		
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	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 Notes and accounts receivable	1,623,535 4,535,639	7,262,443 29,290,351	2,257,037 6,500,998	14,248,820 601,285,649	46,408,495 215,098,507	5,864,463 15,549,439	6,141,568 14,210,111	12,259,171 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
Tax-exempt securities	*73,772 10,231	*11,184 *39,891	24,559 20,437	*40,601 *1.066.600	*900,303 840,463	*584	148,506 *17,973	83,820 161,139
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 Mortgage and real estate loans	60,807 *28,579	10,016,712	304,419 255	28,901,323 *12,390	32,405,028 *52,316	231,514 *32,952	779,662 *180,833	179,190
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 Depletable assets	15,421,046 3,978,954	70,841,168 689,536	16,112,926	194,335,172 118,342,225	218,340,650 2,123,880	38,036,755 704	38,969,082 10,081,815	53,798,686 1,147,289
Less: Accumulated depletion		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) Less: Accumulated amortization		22,070,065 4,431,718	13,728,024 2,403,053	85,207,209 41,230,597	347,874,211 58,387,812	20,473,455 3,598,419	38,074,191 3,677,215	30,041,226 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 2,158,147	245,724,085 24,564,713	39,953,604 3,320,382	1,870,412,331 237,303,396	1,812,340,365 160,822,982	113,407,662 10,716,410	185,136,712	272,898,777 37,696,375
Accounts payable Mortgages, notes, and bonds payable in less	2,156,147	24,564,713	3,320,362	237,303,390	100,022,902	10,7 16,410	7,775,509	37,090,373
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 Loans from shareholders	2,621,820 1,074,601	11,192,556 6,860,653	3,608,671 685,242	289,065,742 27,969,379	152,078,206 27,056,034	10,995,656 2,384,942	10,578,804 833,842	13,085,704 6,140,654
Mortgages, notes, and bonds payable in one	1,074,001	0,000,033	003,242	21,909,519	27,030,034	2,304,942	033,042	0,140,034
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 Capital stock	5,146,712 2,534,927	32,856,520 7,947,658	5,408,710 2,501,517	153,416,825 23,402,077	245,316,235 73,360,384	15,080,524 8,199,428	28,053,979 6,694,153	26,714,705 16,767,314
Additional paid-in capital		67,998,730	8,865,011	514,851,047	498,015,277	32,831,862	66,512,722	74,440,356
Retained earnings, appropriated Retained earnings, unappropriated [26]	*53,469	*14,550	*38,297 944,715	723,113	61,579	53,543	*2,394,727	*5,187
Less: Cost of treasury stock	3,495,380 771,196	27,758,334 17,397,091	2,438,326	494,788,332 222,174,119	316,145,366 225,474,341	-5,267,259 2,985,278	-1,710,330 2,465,187	19,544,998 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 Interest	31,823,256 217,254	135,733,487 1,773,817	41,105,406 200,948	1,386,486,908 11,446,052	690,865,747 7,553,593	104,518,844 429,644	71,427,944 546,442	145,582,412 2,052,492
Interest on Government obligations:	217,234	1,775,017	200,940	11,440,032	7,333,393	429,044	340,442	2,032,492
State and local	*1,144	1,211	*2,290	67,115	59,665	2,257	3,628	7,596
Rents	30,192 18,661	41,610 1,963,271	30,676 50,001	1,444,626 952,281	491,867 36,082,571	47,880 605,238	62,502 983,990	93,917 223,531
Net short-term capital gain reduced by	·		·	·	, ,			,
net long-term capital loss Net long-term capital gain reduced by	64	*22	*590	*96,461	228,617	12,616	*3,570	*3,327
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 Dividends received from foreign corporations	25,723 *1,589	267,792 1,267,537	4,651 *54,632	457,426 37,572,427	1,047,507 50,014,298	19,619 565,503	261,594 204,231	32,582 268,107
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	, . ,	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] Compensation of officers	25,351,194 417,668	94,565,188 542,945	25,210,124 1,017,855	1,244,842,928 842,027	399,928,380 3,769,339	74,634,003 1,028,318	50,185,938 695,770	122,916,780 755,013
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 Bad debts	155,039 107,859	870,977 180,032	263,645 141,309	2,310,123 499,915	4,844,780 933,357	658,164 279,020	605,749 287,861	1,604,916 278,145
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 5,073	6,202,450 96,354	1,409,945 11,508	16,643,934 340,577	30,792,462 3,829,276	2,977,597 20,575	3,181,995 24,249	5,607,150 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 *13,354	7,473,912 38,129	1,713,989 *80	18,115,209 3,773,556	25,171,502 400,026	4,489,922 1,520	5,206,765 262.600	6,760,107 170,182
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 Domestic production activities deduction	526,880 12,941	3,410,390 325,647	938,755 51,146	3,996,644 388,638	14,864,928 2,063,266	2,724,132 94,368	1,758,630 47,302	2,767,214 106,171
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 66,374,456	116,107,574	7,503,358	7,101,830	6,933,241
Total receipts less total deductions Constructive taxable income from related	-2,823,464	2,702,251	-310,234	66,374,456	97,307,047	279,163	-3,938,508	-7,466,208
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) Income subject to tax	-2,725,745 256,725	4,966,954 7,659,001	-217,825 1,349,936	97,008,769 99,684,049	115,027,758 117,588,388	645,547 2,026,060	-3,816,434 1,024,470	-7,183,969 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 Foreign tax credit	*1,713 *55	24,656 1,398,547	*389 *33,135	840,174 32,627,688	87,262 13,351,434	14,605 112,468	6,498 63,814	11,804 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] Endnotes at end of table section. Detail may not add to total	80,313	926,640	422,891	1,896,549	26,280,291	566,739	281,868	705,515

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)

(All rigures are estimates based on samples—money amounts are	in thousands of dollars)		M	anufacturingcontinue	ed			
			0 1	Electrical				
Item	Fabricated		Computer and	equipment, appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total
No. 1	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns Total assets	20,931 406,419,082	10,857 458,408,819	8,157 1,020,885,757	2,434 1,015,026,093	4,329 1,248,710,914	4,748 22,270,363	9,111 294,005,441	330,679 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 *2,575,191	85,194,670	2,927,135	26,106,187	480,486,839
Investments in Government obligations Tax-exempt securities	141,996 *112,556	*180,501 *43,895	*135,473 *1,715,334	2,575,191	155,363 16,400	*3,922	*75,936 42,868	12,565,267 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 Other investments	99,404 143,933,177	*38,446 106,269,254	*27,219 318,516,709	2,824,173 499,548,606	*10,050 272,493,337	*703 3,652,125	*5,549 50,694,806	1,686,047 636,114,391
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		*244,483	*422	5,392	47,705	1,589	*69,615	46,917,415
Less: Accumulated depletion Land	*15,171 1,684,117	*173,576 2.045.551	*11 5,573,942	4,717 2,649,312	13,273 6,124,195	266 378,366	*50,956 1,675,463	7,343,573 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 47,975,328	1,020,885,757	1,015,026,093 49,986,166	1,248,710,914 220,301,470	22,270,363 2,853,284	294,005,441	3,181,053,226 440,400,082
Accounts payable Mortgages, notes, and bonds payable in less	13,696,262	47,975,326	130,200,501	49,960,100	220,301,470	2,053,264	18,215,965	440,400,062
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 Mortgages, notes, and bonds payable in one	12,452,517	4,846,023	25,144,762	950,156	5,452,989	432,404	1,970,490	38,739,714
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	114,508,729 120,101	640,715,992 293,154	138,207,991	205,677,249	3,788,867	93,155,680 *94,257	777,920,084
Retained earnings, appropriated Retained earnings, unappropriated [26]	295,349 34,701,063	51,172,310	-89,589,531	1,138,412 98,904,916	71,197 -51,148,285	*1,783 3,671,699	18,971,453	5,345,669 496,930,097
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
InterestInterest on Government obligations:	2,838,567	4,473,509	5,440,657	57,729,363	17,244,990	41,540	2,815,053	18,568,488
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 Net short-term capital gain reduced by	754,766	2,945,428	36,147,115	2,809,319	7,397,267	48,177	4,403,888	13,781,651
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 Dividends received from domestic corporations	586,308	378,339 26,911	711,405 103,760	1,794,221 69,984	6,300,454 185,067	15,142 7,463	126,706 47,361	3,841,326 4,146,499
Dividends received from foreign corporations	18,309 807,124	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 11,629,048	2,576,413 25,915,108	3,672,797 82,446,925	1,475,715 20,340,894	1,924,506 30,502,328	454,222 2,891,120	2,216,879 27,757,022	30,717,983 347,373,590
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 paidInterest paid	2,911,527 8,124,462	3,737,566 9,816,760	9,303,240 12,851,701	2,035,914 60,227,495	8,784,875 30,231,162	616,485 517,346	2,950,993 7,783,395	58,219,742 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 Advertising	*16,696 1,223,709	*36,052 1,599,283	6,949,262	1,856 2,886,140	1,691 6,543,042	711,116	*624 2,175,139	911,039 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	548,462	787,810
Net loss, noncapital assets Other deductions	302,796 12,080,164	555,551 25,879,190	2,108,617 57,301,709	133,907 43,744,616	6,936,433 66,847,844	106,805 2,636,656	506,074 20,444,072	5,887,591 252,184,979
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) Income subject to tax	2,112,528 6,537,782	3,266,276 10,230,370	40,095,217 46,644,486	10,128,480 12,217,229	-39,751,059 19,659,931	-573,842 409,096	11,784,864 14,618,499	100,394,051 128,538,932
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 General business credit	600,266 72,986	1,130,392 146,529	6,869,090 1,230,433	2,757,746 492,760	1,137,484 497,296	8,609 5,217	1,494,150 236,242	4,698,329 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

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)

Total Dunish Property Pro	(All figures are estimates based on samples-money amounts are	amounts are in thousands of dollars) Wholesale and retail tradecontinued								
Trad Duragie Propose control of the propose c			Wholoods	trada	vviiolesai	e and retail tradet	continued	Dotoil trade		
Total Durable Product Produc			vvnoiesaie	trade	1		1	Retail trade		Ruilding
Total Durable Montanged Montanged Service Se	Item				Electronic		Motor			
Manufact of relations										
Company Comp		Total				Total				
Number of returns			goods	goods				Ü		
1,000,000,000,000,000,000,000,000,000,0		(34)	(35)	(36)		(38)				
Cash 1986.00.2227 94,399.00.07 79.01.500 290.707 198.476.04 0.00.00.077 198.476 197.400.07 290.000 2,378.173 3.09.64.00 4.02.007 198.476	Number of returns	143,041	90,513	47,306	5,223	186,892	26,767	14,048	8,952	14,332
Section 2016 1.00	Total assets									129,688,779
Liese Anomarken brod-deline										
International Conformation displanton 12.55 (20) 11.57.204 50.564.200 7.30.206 34.498.606 7.30.277 7.408.601 36.500 36										
Incomment of Conserver of Signature 12,515,726 11,6679 11,467,761 2,945,771 11,677 11,67										
Common content content 1,000.521.360 1,107.267 1,107.268 1,208.059			1,108,679	11,407,041	-	49,547	*12,661			486
Loors in sharehordoms. 1.379, 506 1.380, 233 1.880, 23	·				-					-
Montage and red exhals form										
Chemister (Chemister)					2,090					
Less Accumulated depreciation 198, 461, 374 269,026,191 149,273 259,985,277 149,473 259,985,277 149,473 259,000 259,00					*150,190					14,918,516
Depointed assets 17,000 12,000										55,101,857
Less Accumulated depelation					148,215			7,234,038	6,218,377	
Land					_			_		
Loss Accumulated amortication 32.294.5851 12.592.497					*14,541			961,047	304,735	10,873,385
Orner sessibles 1, 25, 34, 42, 54, 55, 55, 55, 52, 52, 54, 57, 71, 58, 57, 58, 58, 58, 58, 58, 58, 58, 58, 58, 58		208,768,649	76,884,032	131,616,457		295,197,209	7,684,664	, ., .	2,634,548	3,523,193
Total Indicatilistics. 1,673,314,205 Accounts propried Income accounts										702,709
Accounts psysphe Mortgages, notes, and bonds payable in less than foreigness, notes, and bonds payable in less than foreigness, notes and bonds payable in less than foreigness. Part of the payable in l										
Mortgages, Rotes, and Bonds payable in less 107.280,218 59.282,139 47.832,860 155,419 78,463,904 108,173,865 77.5018 191,042,575 5,844,577 3,661,632 53.275,518 22,591,717 3,671,717										10,924,395
Comparison Com		, . , . ,	.,,	.,,	,	. , , ,	., .,.	., ,	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Loans from shareholders. Mortgages, notes, and bonds payeds in one year or more. 281 152 2919 991 312 583 181 6853 073 981 1853 077 182 583 583 583 1										3,105,929
Mortgage, notes, and bonds payable in one year or more							- / - / -			
year or nome		22,470,444	15,527,961	0,073,913	74,550	16,261,044	2,909,001	004,493	467,153	1,173,434
Company Comp		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
Additional pand-in capital 4,358,880 411,641 3,394,809 347,039 192,053 192,053 194,657 7,795 115,274 115,27	Other liabilities	149,270,558	58,930,827	90,227,392						4,778,113
Retained earnings, appropriated [26]. 4,358,860										
Retained earnings, unappropriated [28]					-174,049					
Less Cost of freasury stock. 49, 516, 938 12, 935, 351 37, 125, 110 736, 478 119, 131, 954 37, 168, 855 21, 154, 699 13, 943, 725 147, 964, 760 147, 967, 967, 967, 967, 967, 967, 967, 96					-114,909					
Business receipts 10,004,751 37,980,005 70,003,128 3,618 7,763,777 674,155 246,313 204,744 449,861 16,006 16,006 16,006 16,006 16,007										1,384,322
Interest of Government obligations: State and local										147,697,000
Interest on Government Obligations: Sitale and Ioola										
Sale and local		10,604,751	3,796,003	7,003,126	3,010	1,103,131	074,156	240,313	204,744	449,001
Royalisis	· ·	196,152	48,097	148,055	-	208,534	1,622	*3,837	*104,268	21,333
Net born-term capital joans 265,049 39,363 225,686 - 76,446 16,911 235 7 1,480 Net born-term capital joans 265,049 39,363 225,686 - 76,446 16,911 235 7 1,480 Net pointer capital gain reduced by net short-term capital joans 2,112,703 30,07,570 205,265 40,093 6,915 32,401 200,000 22,894 200,000 22,895										413,638
net long-term capital gains ender gaing laight		7,436,614	2,417,648	5,018,636	330	6,345,037	15,193	3,997	*60,358	*238,789
Net long-term capital gain reduced by net short-term capital loss		265.049	39.363	225.686	_	76.446	16.911	235	7	1.480
Net gain, noncapital assets. 3,067,670 2,555,314 512,256 773,756 206,265 48,093 6,915 32,401	Net long-term capital gain reduced by		22,222	,		,	,			,,,,,,
Dividends received from domestic corporations 2,909,312 195,013 3,790,209 5,103 156,174 6,734 1,787 1,572 45,778 1,787 1,787 1,977 1,974,875 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,904,038 1,971 1,9					1					22,894
Dividends received from foreign corporations 2,609,914 70,4875 1,904,038 3,162,397 7740 13,433 98,868 20,02.788 23,17,390,230 23,17,390,					*E 102		,			
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 Cost of goods sold [19] 18,82,431,629 787,332,243 1,095,099,386 15,309,910,27 153,649,326 23,355,950 50,381,396 96,385,542 1,007,793,79 1,007,793,79 380,366 1,530,910,027 153,649,326 23,355,950 50,381,396 96,385,642 1,007,793,79 1,007,793,79 380,366 167,167 153,091,027 153,649,326 23,355,950 50,381,396 96,385,642 1,008,649 223,365,468 155,06,298 5,324,560 6,613,875 1,148,270 1,727,358 1,724,472 1,727,358 1,727,358		.,			5,105					
Cost of goods sold [19]				10,701,639	9,184				988,868	2,002,789
Compensation of officers										141,167,564
Salaries and Wages	0									
Repairs										
Rent paid on business property					6,670					784,471
Taxes paid.										764,473
Interest paid										
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	•						7 7 -			
Depreciation	Charitable contributions	737,112	254,114	482,438	*560	1,363,038	28,528	85,111	25,926	71,124
Depletion										212,328
Advertising									791,159	
Pension, profit-sharing, stock, annuity									1.460.812	
Domestic production activities deduction		, ,							, , .	373,447
Net loss, noncapital assets										1,942,775
Other deductions										1,793
Total receipts less total deductions		, ,								
Constructive taxable income from related foreign corporations										6,529,436
Net income (less deficit)										
Income subject to tax										665,235
Total income tax before credits [8]										
Income tax										3,031,259
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	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
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					-					*296
Prior year minimum tax credit					169					
Total income tax after credits [2]										*99
	Total income tax after credits [2]	15,262,847	5,334,706	9,915,304	12,838	23,376,962	935,806			2,377,410

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 actimates based on samples, money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are i	II triousarius or dollars)		Whole	esale and retail tra	idecontinued			
				Retail tra	adecontinued				
				Ol-H-i	Sporting				
Item	Food,	Health and		Clothing and	goods, hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not
	stores (43)	stores (44)	(45)	stores (46)	stores (47)	stores (48)	retailers (49)	(50)	allocable (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		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 20,049,891	1,055,247 25,305,447	20,284 1,997,864	355,784 23,530,713	56,787 12,669,246	1,148,486 66,277,969	96,950 9,120,290	2,826,043 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 Loans to shareholders	4,693,123 192,957	4,026,490 121,493	960,274 411,706	6,352,054 181,097	2,678,312 191,084	12,408,972 *159,115	2,694,678 400,647	36,163,231 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 57,382,903	33,109,132	13,422,642	54,916,303	20,203,191	146,726,755 60,101,349	16,586,760	17,746,167 10,670,654	-
Less: Accumulated depreciation Depletable assets	*2,404	14,877,128	6,912,202 1,392	31,635,309	11,726,718	60,101,349	9,880,802	*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) Less: Accumulated amortization	12,792,254 1,533,474	61,625,154 4,050,003	1,479,889 151,478	9,674,813 1,156,209	5,221,226 833,669	16,371,533 1,084,826	7,567,825 788,143	164,902,842 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 Mortgages, notes, and bonds payable in less	33,778,871	19,626,168	2,769,528	12,756,497	7,249,094	54,005,660	5,950,688	36,430,501	-
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 Mortgages, notes, and bonds payable in one	1,999,173	715,630	450,075	1,277,854	537,686	224,803	1,246,394	4,494,468	*2,226
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 Retained earnings, appropriated	17,610,774 *10,540	45,148,827 *42,789	305,421 *49,235	27,989,735 *8,594	6,890,959 *22,181	42,079,971 *131,888	12,069,227 *43,104	244,887,093 *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	363,582,056 357,593,743	275,216,265 269,233,999	79,929,711 79,075,751	154,560,597 150,063,186	60,019,978 58,250,156	626,107,553 606,232,397	69,279,429 67,648,042	120,637,325 115,035,235	-
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	22,617 116.492	*4,533	22,124 871,603	1,316	1,942	-
Rents	577,617 1,638,147	149,890 *76,774	111,196 *50,631	866,687	118,250 *136,850	1,821,823	41,420 166,916	86,415 1,268,872	-
Net short-term capital gain reduced by						1,021,020		1,222,212	
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 Other receipts	*9,537 2,940,723	*5,075 5,376,843	1,371 468,368	343,924 2,421,318	15,354 1,155,703	343,303 13,847,225	*407,650 714,875	974,297 1,797,767	-
Total deductions	357,749,343	265,571,084	79,810,755		59,596,801	601,918,430	67,946,914	117,281,026	*102
Cost of goods sold [19]	263,394,963	196,603,174				443,070,068		78,619,629	-
Compensation of officers Salaries and wages	1,383,156 34,578,218	1,379,402 25,723,318	325,958 3,224,696	1,481,403 22,231,179		476,733 66,675,235	953,980 8,221,554	1,218,652 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 Taxes paid	7,343,352 5,759,246	7,278,592 3,006,797	1,225,324 699,030	13,002,980 3,536,231	3,916,125 1,275,517	9,892,901 11,290,639	3,623,590 1,414,909	1,203,928 1,235,222	- *38
Interest paid	2,622,594	2,197,208	408,085	1,525,918		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		295,956 12,495,150	178,447	747,784	-
Depreciation Depletion	8,074,862 9	3,560,380 *109	1,236,751 1,581	4,599,886	1,361,496 *4,007	12,495,150	1,286,996 [1]	1,605,246 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 Domestic production activities deduction	4,685,281 60,030	1,631,811 68,190	252,558 765	2,008,948 *24.170	430,005 4,002	5,829,356 9,218	813,626 7,432	900,490 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 Constructive taxable income from related	5,832,713	9,645,181	118,957	5,112,967	423,177	24,189,123	1,332,514	3,356,299	*-102
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 Total income tax before credits [8]	6,793,657 2,341,716	10,142,600 3,520,139	428,172 137,520	7,995,179 2,789,377	1,139,042 390,066	27,307,142 9,549,689	2,290,793 779,474	4,481,467 1,555,486	=
Income tax	2,337,016	3,517,154	137,320	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 General business credit	*10,392 61,445	*22,730 18,390	409 9,966	205,734 34,672	58,069 11,951	*1,134,274 234,827	*214,944 5,453	378,578 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	

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)

· · · · · · · · · · · · · · · · · · ·	ounts are in thousands of dollars) Transportation and warehousing							
			Tian	isportation and warehous	ng			
Item								
	T.	A1	- .	Transit	Di di	Other	144	
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and	
		transportation	transportation	transportation	adioportation	activities	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	, ,	40,041,041	114,450,291	23,493,382	
Cash Notes and accounts receivable	41,253,417 54,742,580	27,111,738 15,055,356	3,475,648 14,312,411	653,376 1,109,015	1,550,640 3,804,306	7,282,335 18,356,730	1,179,681 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 23,625,444	216,025 13,762,635	*1,834	- 571,101	*4,902	*517,560 5,295,934	*96 342,351	
Other current assets Loans to shareholders	4,667,476	63,088	2,943,236 3,817,618		710,188 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 Depletable assets	196,890,901 *5,772	91,185,478 805	29,182,989 *2,986	4,245,192 739	27,189,263 *426	40,179,625 *816	4,908,354	
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 Other assets	7,767,412 31,828,641	1,846,457 13,708,119	965,337 2.787.261	754,091 609,462	166,661 1,735,335	3,570,449 11,390,087	464,418 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		1,878,874	19,966,371	1,118,217	
Mortgages, notes, and bonds payable in less								
than one year Other current liabilities	20,304,849 68,273,674	10,979,937 40,255,083	3,675,302 11,942,749	484,718 1,480,258	1,783,051 2,578,887	2,954,992 10,722,986	426,850 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		21,285,233	22,261,773	7,697,971	
Other liabilitiesCapital stock	143,904,511 26,456,154	107,964,053 17,088,850	5,763,086 1,328,638	898,448 271,781	4,337,539 3,598,986	22,706,187 3,692,916	2,235,198 474,982	
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		-4,200,585	7,135,342	-538,315	
Less: Cost of treasury stock Total receipts	20,964,803 503,574,553	15,894,167 211,202,377	2,827,323 94,123,143	110,617 12.910.152	*820,014 12,114,661	1,269,106 160,495,074	43,575 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	7.400	4 705	*100	***		±5.040	_	
net long-term capital loss Net long-term capital gain reduced by	7,160	1,785	*126	*32	-	*5,210	7	
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 Dividends received from foreign corporations	95,568 662,806	31,191 109,068	2,595 *16,449	*773 421	*46,259	13,664 448,590	*1,087 *9,452	
Other receipts	10,381,077	3,120,456	2,852,556	136,993	78,826 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			4,795,192	50,819,115	3,242,982	
Compensation of officers	3,997,043	842,542 38.760.601	1,437,636		*38,243	1,360,983	123,481	
Salaries and wages Repairs	96,476,106 16,961,951	10,233,281	19,153,366 2,337,921	3,510,074 307,335	527,054 212,142	31,920,740 3.547.467	2,604,270 323,805	
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 14 287 350	6,527,864 7,688,944	3,665,032	606,602 642,366	398,392 1,616,669	5,291,781 2,300,447	477,287 538 985	
Interest paid Charitable contributions	14,287,350 238,050	7,688,944 121,928	1,400,939 20,264	642,366 1,876	1,616,669 7,118	2,399,447 80,205	538,985 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		1,262,340	6,118,497	770,999	
DepletionAdvertising	103,180 2,132,924	*7,708 1,157,863	*2,451 232,920	*642 57,336	*92,282 *142	1 640,865	96 43,797	
Pension, profit-sharing, stock, annuity	7.659.448	3,721,040	531,269		50,482	3.262.901	51,740	
Employee benefit programs	18,494,451	7,142,748	3,167,209		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 Other deductions	637,428 132,095,474	391,300 63,477,078	35,117 23,305,899	3,796 2,493,849	*6,746 1,705,825	181,872 38,475,970	18,597 2,636,853	
Total receipts less total deductions	828,387	-3,177,795	23,305,699	-52,654	913,303	2,710,531	2,030,053 434,994	
Constructive taxable income from related	1=1,10.		_		2.2,300		,	
foreign corporations	304,068	47,412	*6,902		19,735	212,974	*8,178	
Net income (less deficit) Income subject to tax	1,097,182 12,082,282	-3,140,621 4,245,414	-3,110 1,338,374	-44,823 154,524	932,834 794,374	2,910,026 4,887,075	442,876 662,521	
Total income tax before credits [8]	4,161,227	1,486,988	427,070		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 General business credit	354,702 119,404	24,822 40,197	*206 4,348		- 289	322,230 70,448	*4,892 2,552	
Prior year minimum tax credit	14,421	*4,325	4,225		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	

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)

(All figures are estimates based on samples-money amounts are	e in triousarius or dollars)			Information			
					Telecommunications		
Item		Publishing	Motion picture		(including paging, cellular, satellite,		
	Total	industries	and sound	Broadcasting	cable, internet	Data	Other
		(except	recording	(except	service providers,	processing	information
		Internet)	industries	Internet)	etc.)	services	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 12.103.228
Notes and accounts receivable Less: Allowance for bad debts	235,254,481 11,438,301	48,009,640 3,338,285	13,581,599 1,222,266	17,780,826 753,045	139,804,164 5.550.146	3,975,024 147,838	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 Mortgage and real estate loans	5,404,357 426,570	3,020,442 *104,507	989,252 *192,066	313,497 *119,286	1,046,694 *9,320	*13,913	20,559 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		10,694,220
Depletable assets	*57,741	*35,821	-	600	4,073		-
Less: Accumulated depletion Land	*43,738 12.032.649	*24,756 2,808,532	- 1.138.910	600 2,308,064	1,135 5,271,495		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		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 Mortgages, notes, and bonds payable in less	124,872,052	22,473,863	6,102,695	5,421,075	83,610,629	1,058,899	6,204,891
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	040 040 000	404 000 405	05 000 040	00 440 000	050 040 077	40.450.000	40 444 007
year or more Other liabilities	612,613,820 411,822,468	104,890,125 46,919,261	35,632,313 21,035,350	86,442,938 40,930,255	356,346,877 290,788,359	16,156,669 5,431,985	13,144,897 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 [26] Less: Cost of treasury stock	-304,195,642 231,651,270	-14,251,193 146,461,050	18,956,741 7,592,164	-54,615,793 5,461,403	-158,477,809 67,022,976	-22,009,967 1,537,753	-73,797,620 3,575,924
Total receipts	961,111,215	228,169,785	7,592,104 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 10.521.060	59,964 402,430	*132 161.434	*1,246 330,110	60,853 9,476,156	*1,917 62,473	*47,856 88,457
Rents 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		2,: 22,221	1,101,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,22.,222	,	.,,
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	0.040.054	4 000 077	4 404 400	500.047	550,000	54.500	*4.40.545
net short-term capital loss	3,819,351 832,121	1,380,077 201,235	1,101,426 28,209	582,917 48,886	559,823 515,786	54,563 3,050	*140,545 34,956
Dividends received from domestic corporations		404,981	20,225	7,236	1,253,700	*2,488	*454
Dividends received from foreign corporations		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] Compensation of officers	190,489,052 8,554,047	57,004,955 2,741,455	17,535,076 1,236,510	10,569,841 1,107,255	87,668,462 2,090,603		11,709,737 777,531
Salaries and wages	150,589,109	53,448,436	6,640,481	13,890,118		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 Taxes paid	23,302,587 25,389,093	3,745,599 5,651,779	4,442,137 1.818.999	2,167,796 1,918,938	11,080,715 14,004,703		957,822 1,397,847
Interest paid	25,389,093 57,213,308	9,657,422	3,986,989	7,580,793	14,004,703 32,920,923		1,397,847
Charitable contributions	555,879	208,819	70,881	43,955	133,892		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 Advertising	3,233 24,796,548	41 7,127,236	- 3,208,958	66 2,998,402	3,125 10,202,811	- 251,285	- 1,007,857
Pension, profit-sharing, stock, annuity	6,210,768	1,258,550	5,206,956 513,542	2,996,402 803,449	3,253,199		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 5 111 068	221,875
Other deductions Total receipts less total deductions	270,552,259 39,526,112	45,098,824 15,722,386	13,755,764 2,641,915	38,405,720 1,043,677	154,066,372 16,302,161	5,111,068 -75,687	14,114,510 3,891,659
Constructive taxable income from related	55,520,112	13,122,300	۷,041,515	1,043,077	10,302,101	-73,007	5,051,009
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		23,562,877	4,127,605	6,082,846			5,615,390
Total income tax before credits [8] Income tax	22,269,524 22,122,812	8,251,867 8,235,728	1,516,280 1,465,670	2,137,254 2,126,589	7,958,244 7,895,186	441,355 438,855	1,964,523 1,960,785
Alternative minimum tax	133,332	12,281	1,465,670 46,197	2,126,569 *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		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

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)

(All figures are estimates based on samples-money amounts are	in thousands of dollars) Finance and insurance								and leasing				
		Fii	nance and insurance	e	T	h	Real estate and re	ntal and leasing					
			Securities,						Lessors of				
			commodity						nonfinancial				
Item			contracts,	Insurance	Funds,			D	intangible				
	Total	Credit	other financial	carriers	trusts, and other	Total	Dool cototo	Rental	assets				
	Total	intermediation	investments, and related	and related	financial	Total	Real estate	and leasing	(except				
		intermediation	activities	activities	vehicles			services	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 Other investments	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	6 706 647				
Depreciable assets	6,349,610,859 271,663,792	535,945,137 91,216,781	1,349,485,246 46,100,848	4,312,269,086 133,281,536	151,911,391 1,064,627	79,026,617 253,926,876	57,389,763 129,295,443	14,840,206 123,359,436	6,796,647 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 Mortgages, notes, and bonds payable in less	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				
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 Retained earnings, unappropriated [26]	110,140,543 498,772,288	2,205,800 -128,451,396	549,789 48,150,176	107,257,505 582,469,247	*127,449 -3,395,740	1,315,320 -22,288,852	1,282,061 -20,339,984	*33,259 -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 Net short-term capital gain reduced by	961,689	663,522	176,181	102,534	19,452	3,751,682	1,042,324	*337,652	2,371,706				
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	2,030,404	100,020	1,010,012	1,400,701	31,234	04,520	10,131	7,403	242				
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] Compensation of officers	1,136,975,442 19,143,682	3,036,447 3,490,373	10,676,210 8,427,353	1,122,943,813 7,197,906	*318,972 28,050	16,708,364 4,291,985	1,731,294 3,204,126	14,752,972 973,115	224,098 114,744				
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 22,103,261	206,924 2,949,262	904,953	618,614	1,238	76,808	58,012	16,112	2,684				
Amortization Depreciation	33,875,442	12,839,773	3,557,654 3,886,690	15,421,960 17,128,588	174,386 20,391	1,884,850 29,882,972	888,898 4,596,867	816,799 25,132,425	179,154 153,680				
Depletion	218,945	3,199	46,409	111,257	58,080	38,001	37,458	*543	155,000				
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 35,960,514	599,141,113	4,905,082	37,323,025	23,877,629	12,355,302	1,090,094				
Total receipts less total deductions Constructive taxable income from related	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				
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 Prior year minimum tax credit	777,132 357,233	96,072 11,192	121,377 17,815	559,460 327,832	*223 394	41,517 43,861	6,364 38,403	8,195 4,642	*26,958 816				
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						.,510,100	.,.02,204	301,000					

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)

(All figures are estimates based on samples-money amounts are in	thousands or dollars)		Administrative and supp	ort and waste management a	and remediation services	
Item	Professional,	Management			Waste	
iteiii	scientific,	of			management	
	and technical	companies (holding	Total	Administrative and support	and remediation	Educational services
	services	companies)		services	services	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 81,722,561	17,514,664,644 2,331,666,729	240,933,549 16,565,683	168,772,555 12,978,091	72,160,994 3,587,593	43,168,340 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 Investments in Government obligations	10,995,479 759,181	235,128 710,712,987	1,755,541 202,808	1,289,360 187,384	466,181 *15,425	401,663 *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 Mortgage and real estate loans	2,683,256 893,146	480,760,659 1,800,353,534	1,176,095 29,785	1,075,103 29,785	100,992	212,934 *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 Less: Accumulated depreciation	111,515,573 65,668,239	185,476,193 92,036,620	87,518,816 45,682,204	41,224,595 23,020,287	46,294,220 22,661,918	12,012,186 6,425,452
Depletable assets	183,995	327,194	2,470,830	*3,995	2,466,836	0,423,432
Less: Accumulated depletion	63,279	138,647	932,649	855	931,794	
LandIntangible assets (amortizable)	2,359,107 207,619,319	18,003,490 397,954,384	3,131,313 92.976.817	1,287,460 63,471,821	1,843,853 29,504,996	368,856 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 Accounts payable	706,237,588 78,945,968	17,514,664,644 1,181,681,182	240,933,549 15,429,125	168,772,555 11,940,322	72,160,994 3,488,803	43,168,340 1,741,886
Mortgages, notes, and bonds payable in less						
than one year Other current liabilities	36,598,228 118.646.219	1,763,133,000 8,489,051,992	11,401,727 29.554.376	8,745,525 23,723,360	2,656,202 5.831.017	3,050,119 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 moreOther liabilities	119,611,576 93,968,338	1,707,951,660 766,766,300	76,696,202 27.329.912	52,623,915 15,645,345	24,072,287 11,684,567	9,406,481 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 Retained earnings, unappropriated [26]	515,889 -208,410,829	6,264,931 770,251,569	181,589 -12,241,410	121,703 -5,742,128	*59,886 -6,499,282	*3,115 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	613,383,924 587,866,258	881,781,838 204,354,194	252,227,470 242,281,635	207,434,501 198,777,061	44,792,969 43,504,574	36,923,952 35,997,241
Interest	4,070,762	508,641,762	1,118,052	1,022,686	95,366	139,206
Interest on Government obligations:	00.057	0.000.074	04.004	04.540	****	44.000
State and local	68,057 608,152	8,892,071 18,047,908	21,691 216,062	21,542 149,601	*149 66,461	11,828 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	100,391	2,103,349	72,323	72,197	120	202
net short-term capital loss	1,409,997	4,245,938	411,589	173,969	237,619	45,610
Net gain, noncapital assets Dividends received from domestic corporations	532,449 158,404	14,421,574 2,512,044	289,434 60,663	65,151 59,253	224,283 1,410	8,802 2,877
Dividends received from foreign corporations	1,550,434	5,347,398	435,026	282,961	152,065	*109,256
Other receipts Total deductions	13,167,986 615,741,493	112,802,353 931,818,585	6,771,978 250,373,147	6,272,754 207,969,102	499,224 42,404,045	475,450 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		630,138	1,078,814
Salaries and wages Repairs	155,430,777 3,732,564	123,934,785 7,100,626	48,282,697 2,337,249	41,552,914 1,062,556	6,729,783 1,274,693	11,061,757 377,557
Bad debts	2,213,515	199,179,873	2,863,931	2,665,863	198,069	897,874
Rent paid on business property Taxes paid	20,664,424 20.018.963	14,741,587 15,013,064	5,278,260 10,428,854	4,146,410 9,036,660	1,131,850 1,392,194	1,847,238 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 Depreciation	8,138,232 12,527,695	10,840,329 30,439,565	4,160,230 6,459,160	3,169,758 3,304,354	990,472 3.154.806	456,019 1,244,389
Depletion	35,124	61,665	86,601	12,434	74,167	-
Advertising Pension, profit-sharing, stock, annuity	5,232,958 7,108,083	7,780,587	3,110,477	2,953,712 921,017	156,765 136,135	2,634,723 160,599
Employee benefit programs	17,740,538	11,572,757 13,515,976	1,057,151 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 Other deductions	1,984,894 129,947,426	17,047,918 261,173,831	388,978 48,195,813	353,840 41,063,850	35,138 7,131,963	156,092 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	4 400 0 40	0.040.004	400.011	407.500	00.015	40.470
foreign corporations Net income (less deficit)	1,436,343 -989,283	9,018,321 -49,910,497	429,844 2,262,475	407,529 - 148,614	22,315 2,411,089	43,472 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] Income tax	8,931,210 8,853,752	18,548,971 18,441,040	2,684,629 2,671,250	1,803,200 1,798,985	881,429 872,265	1,385,976 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 Prior year minimum tax credit	360,199 44,178	3,044,486 12,461	70,583 16,341	50,143 15,359	20,440 *982	3,392 *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

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)

(All figures are estimates based on samples-money amounts are						tertainment, and recre	eation
					,-	•	
		Offices of					
Item		health	Miscellaneous	Hospitals,			Amusement,
	Total	practitioners and	health care and	nursing, and residential	Total	Other arts, entertainment,	gambling, and
	Total	outpatient	social	care	Total	and	recreation
		care centers	assistance	facilities		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 Less: Allowance for bad debts	39,821,710 13,906,320	11,685,210 3.089.511	9,849,890 2,905,456	18,286,609 7,911,352	3,573,928 324,893	1,625,371 117,734	1,948,556 207,160
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 Mortgage and real estate loans	11,727,973 186,122	11,451,262 105,404	191,083 *22,644	85,628 *58,074	298,789 *47,968	166,854 *45,929	131,935 *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 *1,972	*370 *331	*1,541 *1,541
Less: Accumulated depletion Land	[1] 4,902,551	[1] 642,804	526,983	3,732,764	*1,872 5,440,794	1,198,546	*1,541 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 Accounts payable	252,479,778 11,294,720	85,095,486 5,305,013	52,346,801 2,198,182	115,037,492 3,791,525	69,469,970 3,869,481	23,706,340 1,603,919	45,763,631 2,265,562
Mortgages, notes, and bonds payable in less	11,234,120	3,303,013	2,190,102	3,791,323	3,009,401	1,003,319	2,200,302
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 Retained earnings, unappropriated [26]	81,691 -54,213,336	*41,519 -12,669,624	*16,553 -5,215,611	*23,620 -36,328,102	142,223 -13,952,420	*29,333 -2,090,796	*112,889 -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 on Government obligations:	1,353,442	346,593	116,344	890,506	629,978	170,186	459,792
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	16,039	1.025	*7,212	*6,892	17.010	*0.076	*9,043
net long-term capital loss Net long-term capital gain reduced by	10,039	1,935	7,212	0,092	17,918	*8,876	9,043
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 Other receipts	67,814 16,668,375	*4,984 7,554,991	62,818 1,557,051	11 7,556,333	225,265 3,550,630	*143,148 1.420.600	82,117 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 Repairs	125,457,031 3,596,541	69,379,357 1,534,785	18,982,591 609,750	37,095,083 1,452,006	9,048,877 949,343	3,018,195 141,787	6,030,682 807,556
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 Charitable contributions	9,465,040 197,638	2,175,654 114.373	1,709,254 26,297	5,580,132 56,968	2,008,430 29,419	464,259 15,917	1,544,170 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	324,103 263.050	308,129 502.323	1,229,884	602,687	627,198
Pension, profit-sharing, stock, annuity Employee benefit programs	7,692,142 15,068,666	6,926,769 7,501,331	263,050 2,715,114	502,323 4,852,221	326,881 830,637	266,377 349,926	60,504 480,711
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 Constructive taxable income from related	7,665,041	1,620,043	2,398,948	3,646,051	-997,759	-60,481	-937,278
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] Income tax	3,525,622 3,518,048	1,064,465 1,066,099	1,140,000 1,135,558	1,321,157 1,316,391	378,430 413,938	191,846 228,928	186,584 185,010
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 Total income tax after credits [2]	7,933 3,414,503	1,777 1,054,145	2,584 1,104,827	*3,572 1,255,531	280 354,836	102 171,397	177 183,439
Endnotes at end of table section. Detail may not add to total						111,001	100,733

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 actimates based on samples, money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are		nodation and food s	ervices	Other services				
							Religious,	
Item			Food services				grantmaking, civic,	
	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
			drinking		maintenance	and laundry	and similar	allocable
-	(88)	(89)	places (90)	(91)	(92)	services (93)	organizations (94)	(95)
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 Less: Allowance for bad debts	16,749,548 1,274,067	7,760,492 1,018,490	8,989,056 255,578	7,207,060 507,608	3,643,666 88,732	2,350,933 89,917	1,212,461 328,959	-
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	4 050 000	*48,785	*21,560	*639	*7,951	*12,970	-
Other current assets Loans to shareholders	7,982,004 2,522,290	4,053,826 1,796,633	3,928,178 725,657	3,733,285 776,077	1,065,572 554,243	1,489,427 221,086	1,178,286 *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 Less: Accumulated depreciation	170,682,518 67,134,012	87,343,405 26,903,748	83,339,113 40,230,264	31,168,040 18,328,491	9,845,373 6,513,775	15,917,074 8,942,027	5,405,593 2,872,689	-
Depletable assets	*8,564	1,104	*7,460	*9,955	*9,241	*714	2,072,009	-
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 5 637 054	2,901,461	880,984	-
Intangible assets (amortizable) Less: Accumulated amortization	62,640,661 7,795,881	27,246,408 2,354,903	35,394,253 5,440,977	15,551,040 2,281,114	5,627,954 828,030	9,815,904 1,409,990	107,182 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 Retained earnings, unappropriated [26]	2,806,299 15,864,288	*56 -13,688,261	2,806,242 29,552,550	4,306,276 7,988,954	64,351 -74,498	*45,082 4,743,221	4,196,843 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	9,420,630 160,146	*12,223
Interest on Government obligations:	2,227,594	1,592,513	635,081	433,346	179,282	93,919	160, 146	-
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 Net short-term capital gain reduced by	5,980,116	1,647,035	4,333,081	312,258	*178,151	131,577	*2,530	-
net long-term capital loss	*2,987	*374	2,613	5,366	*469	*1,877	*3,020	-
Net long-term capital gain reduced by	201.105	000 750	505 700	445.070	70.000	07.040	0.004	***
net short-term capital loss Net gain, noncapital assets	804,465 955,597	298,758 723,539	505,708 232,058	145,970 56,318	72,300 36,038	67,049 19,642	6,621 638	*4,689
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 Total deductions	16,113,172 256,222,883	8,906,125 79,225,525	7,207,046	4,311,180	402,392	682,414 29,279,936	3,226,374 12,937,310	*4C E02
Cost of goods sold [19]	81,741,640	9,094,998	176,997,358 72,646,642	78,750,418 29,243,621	36,533,171 19,549,572	8,624,100	1,069,949	*46,583
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 Bad debts	4,363,670 499,065	1,398,298 355,776	2,965,372 143,289	2,206,319 346,627	291,435 111,517	499,632 135,071	1,415,253 100,040	*147
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 Charitable contributions	11,950,582 249,303	7,448,162 26,549	4,502,421 222,754	1,779,188 40,295	849,636 12,443	837,788 25,142	91,764 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	074.054	*2,927	*340	-
Advertising Pension, profit-sharing, stock, annuity	5,870,076 891,833	2,185,827 356,994	3,684,249 534,839	1,051,312 291,563	374,654 110,786	550,567 163,378	126,090 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 Other deductions	1,813,976 44,281,341	1,102,811 20,002,679	711,165 24,278,662	141,996 17,500,417	21,196 4,429,251	119,482 4,887,234	1,318 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 Net income (less deficit)	1,682,439 4,505,559	499,531 -4,358,411	1,182,908 8,863,970	44,140 638,067	12,057 195,747	32,083 518,588	- -76,267	*-29,672
Income subject to tax	4,505,559 11,865,005	-4,358,411 1,226,653	8,863,970 10,638,352	1,891,110	195,747 670,406	1,033,356	-76,267 187,347	*-29,672 *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 Foreign tax credit	8,156 1,605,692	4,561 204,233	3,595 1,401,459	2,373 35,835	*767 *12,373	1,527 *23,441	*80 *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

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 samplesmoney amounts are	e in thousands of dollars)								
		Ag	riculture, forestry,	fishing, and hunt	ing			Const	ruction
Mana					Support				
Item					activities				
	All	Total	Agricultural	Forestry	and fishing,	Mining	Utilities	Total	Construction
	industries		production	and	hunting and				of
	(1)	(2)	(3)	logging (4)	trapping (5)	(6)	(7)	(8)	buildings (9)
Number of returns	789,099	30,306	26,468	815	1	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 Inventories	128,910,952 782,150,045	39,766 3,187,322	23,780 2,599,131	*11,099 117,849	4,887 470,341	399,927 12,941,632	2,162,702 16,255,150	478,768 7,025,486	40,115 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 Loans to shareholders	3,224,604,948 106,799,644	1,555,873 1,689,885	1,313,435 1,398,171	79,051 251,737	163,387 39,977	14,305,898 1,813,450	34,234,334 *3,213	14,121,815 1,960,819	4,275,170 515,668
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	521,292,049	63,357,474	8,902,473
Less: Accumulated depreciation Depletable assets	2,376,792,690 277,420,997	23,769,022 649,631	20,677,747 34,820	904,908 614,811	2,186,366	73,969,308 132,753,060	159,387,519 7,230,114	40,519,462 1,125,066	5,529,147 *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 Other assets	485,150,959 3,669,836,172	161,170 1.524.557	139,377 1,153,945	*5,628 246,081	16,165 124,531	10,380,146 53,836,031	4,509,100 119,762,818	1,345,272 2,891,737	194,672 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		48,914,939	28,211,546	23,669,345	10,383,874
Mortgages, notes, and bonds payable in less	4 252 222 222	4 000 405	0.000.044	4 400 400	0.47.700	F 27F 0F0	00 000 500	7 070 070	0.045.400
than one year Other current liabilities	1,352,839,892 10,949,749,130	4,639,425 1,561,161	2,888,214 1,166,814	1,403,482 97,804	347,728 296,542	5,375,958 23,726,528	23,033,568 42,958,734	7,273,079 21,502,190	2,045,490 7,035,247
Loans from shareholders	228,944,769	1,463,317	1,277,654	72,400		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	7,235,399 985,468	466,983	536,827	77,117,692	258,293,649	16,285,831	3,128,428
Other liabilities	5,459,055,745 963,809,814	1,131,660 3,234,821	2,708,173	59,562 250,947	86,631 275,701	88,117,327 19,155,386	174,193,919 52,349,786	8,399,122 3,121,127	1,273,235 831,927
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] Less: Cost of treasury stock	3,493,111,615 1,594,941,869	12,941,713 992,458	11,085,577 913,182	801,536 *12,697	1,054,599 66,578	101,151,726 18,762,605	33,115,857 12,489,283	46,505,758 5,876,923	14,017,962 3,376,171
Total receipts	13,395,372,982	44,232,038	33,619,756	2,355,245		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		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	4.050.404	00.707	*0.000		*47.004	25.000	05.740	20.522	44.000
net long-term capital loss Net long-term capital gain reduced by	4,053,164	26,727	*8,803	-	*17,924	25,090	25,740	20,533	11,260
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 Dividends received from foreign corporations	16,836,290 128,381,058	29,666 3,112	25,166 *2,861	*2,211 *250	2,290	204,283 4,374,558	41,198 248.370	30,212 33,276	12,480 *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		88,556,405	157,254,999	207,857,046	74,529,519
Compensation of officers Salaries and wages	131,409,355 1,248,194,012	1,047,475 2,628,029	756,543 1,689,087	47,845 108,232		1,595,524 6,621,417	876,363 10,977,512	9,058,816 13,826,823	2,040,363 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 Taxes paid	192,239,255	2,615,750 900,922	2,409,591	55,270 44,605	150,889 181,533	4,459,742	1,801,107	5,146,846	726,938 872,706
Interest paid	256,952,763 485,833,841	677,742	674,785 577,111	44,603		4,312,460 6,355,748	9,372,304 15,205,244	5,008,960 1,433,982	279,637
Charitable contributions	12,705,597	43,253	38,032	750		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 Depletion	368,117,922 13.098.500	2,828,762 34,646	2,527,274 12,210	70,623 *22,186	230,865 *250	14,916,177 7,724,552	26,227,397 261,908	5,158,647 94,115	682,609 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 Net loss, noncapital assets	14,198,249 17,693,852	93,486 9,650	87,142 7,442	*608 *1,902	5,737 *306	420,661 324,007	540,573 728,609	386,517 41,430	99,159 6,600
Other deductions	1,798,115,456	8,441,625	7,551,392	170,258		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		25,119,924	18,555,863	11,263,342	2,735,539
Constructive taxable income from related	141 000 501	40.050	40.050			0.004.000	004.070	000 700	40.040
foreign corporations Net income	141,629,591 1,015,243,354	19,058 3,144,544	19,058 2.642.975	- 170,597	330,972	2,804,282 27,914,913	221,878 18,741,899	220,763 11,441,625	10,948 2,722,205
Income subject to tax	891,574,399	2,219,076	1,839,665	141,468		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		8,673,619	5,958,598	3,093,737	730,740
Income tax	308,790,270	636,917	515,774	47,077 *105	74,066 *345	8,416,617	5,859,489	3,060,653	723,956
Foreign tax credit	2,784,350 93,052,411	1,935 10,687	1,485 9,832	*853	345	257,005 4,726,012	97,184 *133,033	12,111 160,639	2,236 5,811
General business credit	13,077,764	17,964	16,173	225		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] Endnotes at end of table section. Detail may not add to total	204,106,866	611,950	488,826	45,735	77,389	3,796,624	5,367,574	2,865,620	710,793

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)

(All figures are estimates based on samplesmoney amounts are	,				Manufact			
	Constructio	ncontinued		ı	Manufact	uring	ı	
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering				and	mills and		and
	construction and land	Specialty trade	Total	Food manufacturing	tobacco product	textile product	Apparel manufacturing	allied product
	subdivision	contractors		manuacturing	manufacturing	mills	manuacturing	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
Notes and accounts receivable	6,492,223 9,506,573	10,932,038 17,190,812	261,110,810 1,659,553,116	10,848,597 319,841,973	14,311,356 14,607,274	476,290 1,332,235	1,503,283 2,987,707	386,849 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 54	*542.055	-	-
Tax-exempt securities Other current assets	*31,574 5,533,425	46,466 4.313.220	7,166,446 337,718,052	165,058 15,161,062	6,858,923	*543,955 623,050	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 Depreciable assets	12,201,072 29,244,355	2,310,731 25,210,646	2,625,362,089 1,643,882,538	172,246,684 134,176,358	45,817,426 42,108,289	1,999,468 5,479,576	2,589,684 5,051,351	343,627 844,564
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	40.005	- 78,997	- - 207
LandIntangible assets (amortizable)	2,613,345 4,958,651	458,351 4,529,703	33,979,444 1,146,397,235	3,224,546 106,753,529	1,669,602 107,065,027	48,805 823,973	78,997 5,644,126	5,267 *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 Accounts payable	58,027,699 5,898,096	49,946,360 7,387,375	7,662,588,536 934,867,429	742,227,011 327,413,935	231,332,034 7,693,802	8,689,130 944,760	18,069,535 2,197,801	3,118,179 779,668
Mortgages, notes, and bonds payable in less	3,090,090	7,367,375	934,007,429	327,413,933	7,093,002	944,700	2,197,001	779,000
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 Mortgages, notes, and bonds payable in one	599,754	1,962,613	87,462,877	9,739,584	*2,660,656	173,520	101,583	-
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	26,418,669 137,839,315	7,101,161	832,265	951,010	224,481 530,475
Additional paid-in capitalRetained earnings, appropriated	13,033,635 *101,842	6,528,918 207,760	1,866,627,882 4,781,084	*16,653	60,988,263	1,784,934 1,929	4,838,483	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 Business receipts	71,310,126 68,464,268	120,871,203 119,199,016	4,251,978,634 3,787,994,766	406,244,813 394,478,223	131,812,724 118,867,985	10,022,271 9,746,292	22,644,497 21,308,748	3,445,205 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 90,812	53,701 *1,003	19,285,930 87,494,664	382,934 2,010,273	1,455,339 2,202,265	5,476 13,692	13,618 879,524	434 142,906
Net short-term capital gain reduced by	30,012	1,000	07,404,004	2,010,210	2,202,200	10,002	070,024	142,000
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 Total deductions	1,623,746 67,536,811	1,191,425 116.116.714	124,986,030 3,922,379,163	4,438,539 389.072.306	3,214,797 113.598.899	160,092 9,627,555	322,448 21,214,631	10,017 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 Repairs	2,750,747 330,150	7,984,247	272,319,173 16,932,393	17,079,880 1,924,604	7,987,975 590,782	646,985 53,127	2,131,157 96,389	332,074 11,918
Bad debts	87,644	512,883 308,631	11,722,754	1,924,604	66,765	55,127 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 Charitable contributions	546,666 48,007	607,679 107,799	154,873,057 6,194,191	10,989,695 457,648	5,597,517 305,903	135,410 4,159	504,468 19,705	24,569 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 47,471	539,760	99,236
Advertising Pension, profit-sharing, stock, annuity	118,537 174,314	549,511 562,173	58,648,944 42,329,117	14,167,017 3,373,774	6,471,068 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 Other deductions	14,927 2,981,957	19,903 8,932,435	4,461,592 358,323,036	313,887 33,960,227	82,696 12,241,476	13,101 703,780	8,504 2,382,683	4,830 296,171
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 Net income	*205,236	4,579 4.750.964	86,392,224 415.401.833	3,792,038	2,197,085 20.410.421	*2,445	137,767	48,529
Income subject to tax	3,968,456 3,556,815	4,750,964 3,908,902	383,379,685	20,951,501 19,382,809	19,922,495	381,944 261,615	1,565,763 1,498,228	369,461 276,947
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 Foreign tax credit	4,208 146,618	5,667 8,210	1,010,760 64,432,417	18,739 1,079,165	*334 1,485,405	*1,475 *1,402	*735 194,483	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

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)

(All figures are estimates based on samplesmoney amounts an	e in thousands of dollars)			Manufacturing-	continued			
				Wandactaring	Continued			
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing (18)	(19)	activities (20)	manufacturing (21)	(22)	manufacturing (23)	manufacturing (24)	manufacturing (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 Less: Allowance for bad debts	1,162,687 50,003	19,971,366 240,851	4,256,016 129,161	584,522,086 780.682	194,649,502 4,287,703	11,107,168 363,706	6,052,054 127,821	9,032,291 146,488
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 Other current assets	- 468,455	25,351 3,841,500	20,437 973,852	1,002,617 29,784,847	796,227 113,179,791	- 2.925.197	12,829 1,658,500	161,139 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 Depreciable assets	1,109,981 5,722,618	86,182,161 89,584,795	3,690,036 15,152,089	659,824,632 318,884,024	606,743,073 316,129,043	12,520,688 38,961,426	34,701,698 27,329,538	7,512,578 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 Land	*3,734 314,682	51,789 978,923	209,560	57,684,044 5,505,564	846,715 7,077,682	569 496,908	184,617 786,913	2,179 604,414
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 2.286,221
Other assets Total liabilities	541,247 9,772,667	10,741,437 194,543,412	853,774 27,071,549	79,028,231 1,654,850,676	158,562,545 1,583,018,137	5,803,419 70,501,692	5,308,919 75,812,471	2,286,221 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	4.055.004	40.740.004	4 000 000	40,000,700	440 500 000	0.570.474	0.070.050	0.040.000
than one year Other current liabilities	1,055,094 552,086	10,743,294 7,878,216	1,069,968 2,483,288	10,986,730 283,478,335	113,592,898 134,558,497	3,572,474 7,778,717	3,273,859 4,852,296	2,242,060 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	4 457 000	50.876.282	0.000.770	200 200 240	200 050 077	21.389.845	7 400 007	7 007 000
year or more	1,457,226 1,264,503	25,105,335	8,909,772 3,690,095	280,296,346 126,709,725	380,859,977 166,721,114	9,329,175	7,492,987 7,674,963	7,237,600 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 capitalRetained earnings, appropriated	2,575,420	46,872,245 *419	5,694,126	439,622,277 693,765	433,619,860	18,173,555 10	32,384,111 *2,392,947	11,820,759
Retained earnings, appropriated	1,723,582	40,865,479	*17,644 3,739,071	469,298,389	50,112 342,513,394	1,504,711	13,959,366	*3,238 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 12,424,960	101,514,968 94,624,877	26,932,748 26,127,734	1,016,960,454 933,626,811	725,753,158 588,208,835	70,762,040 69,009,839	30,118,782 28,070,551	52,485,758 51,526,140
Business receipts 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 7,519	985 18,590	*2,205 23,422	65,635 1,129,782	55,317 435,572	*1,241 38,084	*1,002 19,935	5,915 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	2	*22		95.676	*228,331	12.616	*3,570	*1,404
net long-term capital loss Net long-term capital gain reduced by	3	22	'	85,676	220,331	12,616	3,570	1,404
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 Dividends received from domestic corporations	16,821 16,769	64,446 267,589	30,180 4,528	2,068,751 332,192	815,238 1,036,948	185,496 17,811	51,311 244,828	71,264 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 Cost of goods sold [19]	12,302,922 8,601,485	94,914,421 61,812,930	25,492,938 15,272,790	943,361,034 812,159,936	618,243,966 330,405,544	67,861,843 48,002,641	28,397,315 18,824,741	50,151,761 40,106,417
Compensation of officers	196,559	394,292	587,255	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 Bad debts	57,136 29,397	777,590 118.325	176,805 65,629	1,848,786 308,234	3,701,268 568,804	293,871 169,718	272,404 59,240	285,234 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 Charitable contributions	181,418 5,017	4,104,493 96,169	821,932 11,441	14,011,870 339,371	24,429,041 3,810,652	1,569,852 20,503	684,506 23,847	646,740 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 Advertising	*2,625 100,336	20,698 593,510	*51 245,189	3,493,538 895,062	366,426 20,237,390	1,520 572,404	50,522 182,721	1,372 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 51,146	3,256,002	12,670,885	1,730,445	536,053	813,750
Domestic production activities deduction Net loss, noncapital assets	12,941 7,461	325,647 534,074	51,146 90,453	388,638 19,695	2,063,266 1,559,270	94,368 38,480	47,302 36,317	106,109 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 Constructive taxable income from related	413,600	6,600,547	1,439,810	73,599,420	107,509,192	2,900,197	1,721,467	2,333,997
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 Total income tax before credits [8]	256,725 83,319	7,659,001 2,699,797	1,349,936 462,956	99,684,049 35,656,691	117,588,388 41,223,468	2,026,060 708,690	1,024,470 355,110	2,141,944 743,986
Income tax	82,289	2,699,797	462,956 462,567	34,886,054	41,132,152	694,093	355,110 352,422	743,986 741,442
Alternative minimum tax	*1,030	24,612	*389	771,303	87,218	14,441	2,555	2,477
Foreign tax credit	*55 3,189	1,398,547 304,329	*33,135 4,400	32,627,688 1,190,312	13,351,434 1,541,606	112,468 27,026	63,814 9,691	39,211 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

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)

(All figures are estimates based on samplesmoney amounts are	e in thousands of dollars)		Ma	nufacturingcontinued	<u> </u>			
				Ü				
				Electrical				
Item	Fabricated		Computer and	equipment, appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product manufacturing	manufacturing	product manufacturing	component manufacturing	equipment manufacturing	product manufacturing	manufacturing	retail trade,
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	total (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
Notes and accounts receivable	9,442,120 15,395,975	16,777,512 60,609,798	50,648,238 97,144,755	41,255,438 187,217,080	34,658,696 97,967,848	662,439 1,737,377	13,357,939 28,600,446	206,874,002 343,931,933
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 Tax-exempt securities	124,505 *25,172	*180,371 *37,280	*51,754 1,700,081	2,575,078 2,646,745	81,176 2,017	- *3.654	*41,360 23,830	12,123,694 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 Other investments	*89,405 131,831,734	*38,446 48,335,083	9,528 248,430,304	2,824,173 471,776,288	*3,249 56,854,937	- 1,971,643	105 30,880,363	1,431,211 569,513,462
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 Less: Accumulated depletion	*78,246 *15,171	*2,036 *906	-	4,717 4,717	1,624 1,624	1,543 266	*14,239 *5,632	17,117,082 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) Less: Accumulated amortization	33,844,855 4,465,733	50,319,377 7,216,821	147,262,913 25,984,662	81,884,738 12.041.650	92,768,276 18,804,300	3,417,757 521,151	86,905,907 16,060,155	409,455,421 53,736,942
Other assets	4,465,733 113,628,578	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 Mortgages, notes, and bonds payable in less	8,694,536	24,099,505	82,748,554	35,327,734	35,925,245	1,752,471	13,371,608	349,498,099
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 Mortgages, notes, and bonds payable in one	11,506,065	2,300,506	8,853,244	229,239	897,697	110,138	977,126	18,112,754
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 Additional paid-in capital	38,089,006 70,562,606	13,358,838 52,545,575	39,764,691 352,987,686	3,845,427 96,039,190	36,960,786 41,675,573	371,228 2.446,009	7,981,666 53,627,420	78,888,653 589,586,071
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 Total receipts	12,341,840 117,296,565	23,721,344 180,824,340	157,849,784 474,661,417	42,494,045 263,298,997	49,112,768 426,036,380	1,162,351 15,260,560	23,203,006 163,186,435	149,258,088 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 Net gain, noncapital assets	125,723	469,116	1,036,457	33,878	1,667,912	122,662	237,590	1,714,445
Dividends received from domestic corporations	530,652 13,874	225,710 15,221	650,494 99,273	1,783,341 68,401	796,233 85,496	7,174 1,138	96,631 45,921	1,594,684 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 Total deductions	1,702,347 111,507,212	3,415,666 171,826,153	7,278,419 434,314,584	29,305,623 257,416,999	5,777,473 405,961,509	97,764 14,774,098	3,309,533 149,214,771	44,517,898 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 Repairs	7,426,894 372,641	15,546,973 624,275	62,671,404 2,217,519	17,387,627 1,241,680	14,290,511 1,472,930	1,211,835 76,466	22,323,577 836,968	274,782,686 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 paidInterest paid	1,911,620 5,185,802	2,414,601 5,009,794	7,454,562 8,938,194	1,470,461 58,794,203	6,001,241 6,904,734	299,699 310,218	2,371,860 6,028,601	45,947,896 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 Depletion	3,100,101 *16,156	6,285,361 *16,521	16,355,009	10,148,685 1,856	17,519,873 159	317,802	5,417,967 506	55,176,350 607,429
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 Domestic production activities deduction	2,168,410 271,471	3,749,732 346,051	8,328,680 1,780,486	3,358,842 328,658	8,599,289 782,226	289,010 19,148	4,416,069 548,462	28,109,325 787,793
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 5,790,354	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 Constructive taxable income from related	5,789,354	8,998,187	40,346,833	5,881,998	20,074,871	486,463	13,971,664	131,144,052
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 Total income tax before credits [8]	6,537,782 2,247,101	10,230,370 3,557,070	46,644,486 16,336,604	12,217,229 4,270,468	19,649,556 6,873,314	409,096 140,696	14,618,499 5,109,016	128,538,932 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 72,986	1,130,392 146,495	6,869,090 1,230,433	2,757,746 492,760	1,137,484 495,491	8,609 5,217	1,494,150 236,242	4,698,329 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

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)

(All figures are estimates based on samplesmoney amounts a	re in thousands of dollars)								
				Wholesale	and retail tradeco	ntinued			
		Wholesale	trade				Retail trade		D. Teller
Item				Flectronic		Motor			Building material
item				markets		vehicle	Furniture	Electronics	and garden
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment
		goods	goods	agents		and parts	furnishings	appliance	and supplies
	(0.4)	(05)	(00)	and brokers	(00)	dealers	stores	stores	dealers
Normalism of materials	(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 94,267,968	354,995,744 32,084,902	881,818,922 62,038,745	664,483 144,320	1,309,061,621 112,606,035	56,339,158 3,933,978	18,972,915 1,994,080	31,812,779 3,497,104	112,059,997 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 Other current assets	4,933,117 71,643,905	178,102 30,673,418	*4,755,015 40,863,113	*107,374	2,138,831 82,878,048	*8,997 1,650,877	75,740 1,686,345	*600,613 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 Depletable assets	121,107,337	40,277,794	80,721,594	107,949	213,210,048	10,199,046 *1,017	5,051,822	5,579,854	21,879,884
Less: Accumulated depletion		*35,826 *24,865	*17,080,158 *7,180,842]	*1,098 *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	1,237,479,149 170,655,660	354,995,744 69,487,861	881,818,922 101,158,964	664,483 *8,835	1,309,061,621 178,842,439	56,339,158 6,878,195	18,972,915 1,694,994	31,812,779 9.590,485	112,059,997 9,454,418
Mortgages, notes, and bonds payable in less	170,000,000	03,407,001	101,130,904	0,035	170,042,439	0,070,195	1,094,994	a,380,485	9,404,418
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	470 470 000	20.007.050	440 550 004	*229.124	000 400 404	0.040.074	0.740.004	3.327.431	40 400 200
year or more	179,476,880 93,720,379	38,687,856 21,517,290	140,559,901 72,090,735	*112,354	283,193,401 102,713,037	9,913,274 1,439,263	2,712,961 1.186.666	1,752,960	40,199,390 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 Total receipts	45,569,614 1,804,595,239	10,830,572 638,641,924	34,700,650 1,165,185,931	38,393 767,384	103,688,474 1,839,771,003	2,661,619 129,500,526	3,065,786 28,632,274	1,950,891 65,491,149	1,069,559 128,542,839
Business receipts	1,763,716,685	625,978,872		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 6,474,457	816,966 1,814,101	1,297,272 4,660,027	*3,119 330	2,251,472 5,954,815	141,853 *13,752	14,898 1,210	13,988 *60,358	386,322 *214,803
Net short-term capital gain reduced by	0,474,437	1,014,101	4,000,027	330	5,954,615	13,732	1,210	00,556	214,603
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 Dividends received from domestic corporations	1,207,024 3,930,095	772,600 186,258	434,424 3,739,464	*4,373	387,660 130,478	90,882 5,093	46,405 *1,256	5,922 *1,151	9,575 40,630
Dividends received from foreign corporations	2,290,808	516,888	1,773,920	4,373	3,109,892	*282	13,433	1,131	*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 Repairs	90,119,541 5,401,947	39,059,061 1,705,147	50,784,896 3,690,592	*275,585 *6,209	184,663,144 10,609,521	10,755,869 535,488	3,519,064 216,918	5,841,491 258,757	16,476,985 650,691
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 7,607,561	249,129 4,352,003	480,939 3,248,849	*485 *6,709	1,356,216 3,000,469	24,621 220,120	84,539 43,171	25,383 103,499	71,021 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 Domestic production activities deduction	10,991,699 593,846	4,445,164 145,134	6,513,561 448,712	*32,974	17,117,627 193,947	946,310 6,800	292,234 *643	461,944 *3,132	1,659,486 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	0 100 555	500.000	0.000.0		4 405 000		0.00:	*050 055	005.455
foreign corporations Net income	3,469,835 58,927,138	589,023 20,021,411	2,880,811 38,846,301	59,426	4,465,986 79,785,243	77 3,300,280	8,694 1,486,133	*259,856 3,165,212	665,185 8,812,363
Income subject to tax	58,927,138 51,954,779	20,021,411 16,898,617	35,000,003	59,426 56,160	79,785,243 76,584,153	2,880,641	1,486,133	3,165,212	8,812,363 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 96,923	1,720,025 487,405	- 168	2,697,072 445,225	*1,423 14,143	1,255 2,939	*39,658 12,851	*629,604 24,145
						 14.1431 	2,939	12,001	44.140
General business credit Prior year minimum tax credit	584,496 73,698	32,182	41,516	-	43,880	7,375	450	*432	*99

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)

(All figures are estimates based on samplesmoney amounts are	e in thousands of dollars	s)		Wholes	ale and retail trade	continued			
					lecontinued	continued			
	1			. totali ti at	Sporting				
Item				Clothing	goods,				
	Food, beverage	Health and personal	Gasoline	and clothing	hobby, book, and	General	Miscellaneous	Nonstore	Wholesale and retail
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not
	stores	stores		stores	stores	stores	retailers		allocable
	(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 Notes and accounts receivable	8,166,428 9,432,304	5,908,842 23,612,804	988,211 795,983	13,148,293 5,307,078	2,415,955 1,495,253	13,830,791 15,434,164	2,237,538 2,595,067	54,344,786 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 *1,306,894	*5,471 *13,631	-	*6,256 34,808	-	-	*63	6,271	-
Tax-exempt securities Other current assets	4,324,773	3,649,730	398,297	4,312,353	2,340,690	11,621,908	1,711,664	98,085 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 Depreciable assets	15,958,957 102,530,582	4,824,148 27,416,272	611,977 9,518,093	5,413,194 39,854,719	921,429 15,711,867	96,916,113 134,672,118	1,296,574 10,270,957	21,562,169 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	0.000.700	0.000.01	4 400 000	700.01		45.004.0==	-	*51	-
LandIntangible assets (amortizable)	8,002,732 10,946,898	2,696,915 59,104,566	1,460,206 1,298,889	762,214 6,688,672	869,729 2,584,060	15,301,878 8,588,048	275,100 5,924,421	1,683,672 161,976,050	-
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 Mortgages, notes, and bonds payable in less	32,044,952	16,950,445	1,540,737	7,863,299	5,484,378	51,042,180	3,116,154	33,182,201	-
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 *36,230	105,549	17,097,899	3,332,311	27,685,971	6,987,382	223,838,375	-
Retained earnings, appropriated Retained earnings, unappropriated [26]	*7,612 23,210,168	39,081,935	*49,235 3,949,922	*3,154 26,348,056	*7,981 1,038,452	131,437 108,205,139	*43,104 8,153,805	*308,133 -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 on Government obligations:	554,367	166,465	45,660	469,408	313,938	2,901,799	46,383	1,271,797	-
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	20,000	.20				0.0	1,201	2.,000	
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 Dividends received from domestic corporations	63,165 20,962	57,012 26,182	33,566 4,312	31,558 9,016	7,264 *609	*5,668 1,179	16,155 3,446	20,487 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 29,725,479	994,478 21,358,060	224,253 2,171,727	836,869 15,724,860	398,253 5,355,469	407,842 59.973.427	546,768 5,556,213	875,271 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 Taxes paid	5,557,143	5,840,125 2,338,581	705,499 452,377	8,160,051	2,361,915	8,692,392 10,075,199	2,049,583 910,819	997,775 1,025,012	-
Interest paid	5,032,244 2,144,567	2,338,581 1,480,947	452,377 258,790	2,430,123 925,662	917,167 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 Depletion	7,207,369	3,098,583 *109	907,614	3,207,444	993,199 *4,007	11,633,044	901,976	1,307,942	-
Advertising	1,941,699	1,550,329	10 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 Net loss, noncapital assets	60,030 195,818	68,190 59,502	765 3,010	*24,170 247,336	4,002 35,421	9,218 335,902	*7,414 54,588	7,790 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	5.00-	** 000		011 500	F.1 700	0.007.007	101 0:-	700.00=	
foreign corporations Net income	5,635 7,230,455	*1,882 10.407.901	482,258	241,562 8,478,361	51,790 1,257,057	2,337,925 27,367,906	191,315 2.515.638	702,067 5,281,679	-
Income subject to tax	6,793,657	10,142,600	402,256 428,172	7,995,179	1,139,042	27,367,906	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 Foreign tax credit	4,832 *10,392	2,686 *22,730	*105 409	7,623 205,734	*447 58,069	*79 *1,134,274	*712 *214,944	8,207 378,578	-
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	-

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)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars)		Trans	portation and warehousing	1		
Item				Transit		Other	
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
		and water transportation	transportation	passenger transportation	transportation	and support activities	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 Notes and accounts receivable	19,262,061 32,083,566	9,171,408 7,729,104	2,122,184	256,236 585,906	1,079,962 2,638,389	5,555,987 13,863,968	1,076,284 1,641,584
Less: Allowance for bad debts	640,087	201,169	5,624,614 147,287	*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 *490,115	41,519	*2,757	19	- *4.902	15,504	- *96
Tax-exempt securities Other current assets	8,839,256	3,318,738	1,329 1,399,110	215,760	612,058	483,789 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 12,907,615	*45,096	*317	- 5,614,333	1,935 9,256,731	*5,091
Other investments Depreciable assets	31,812,020 327,280,414	176,717,529	1,065,442 26,887,145	806,317 4,160,256	45,942,570	65,634,410	2,161,582 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 assetsLess: Accumulated depletion	*3,916 *1,855	805	*1,130 *746	739 683	*426 *426	*816	-
Land	5,571,997	[1] 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 Other assets	4,258,682 14,498,452	673,929 7,137,401	195,130 1,377,512	302,216 298,583	157,464 1.582.232	2,534,287 3,274,219	395,657 828,504
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		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 Retained earnings, appropriated	40,131,708 70,048	21,599,930 13,855	2,108,786	860,549 *22,418	8,112,414 508	4,773,548 *29,692	2,676,481 *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 Business receipts	278,644,794 267,533,249	74,328,591 72,265,205	51,395,437 48,456,868	7,919,787 7,547,409	11,389,425 9,512,169	123,733,917 120,163,247	9,877,637 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	*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 Net gain, noncapital assets	556,238 1,182,140	212,625 587,264	177,675 317,713	*36,254 29,206	15,125 178,482	87,156 60,366	*27,401 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 Total deductions	4,650,143 265,355,593	359,752 69,536,419	2,155,223 49,720,259	102,380 7.691.054	1,416,718 10,410,711	446,431 118,887,599	169,638 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 7,208,615	12,140,711 2,199,496	9,066,247 1,309,544	2,587,663 147,408	502,828 200,204	25,808,654 3,114,782	2,108,769 237,182
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 paidInterest paid	10,529,032 7,440,457	3,182,092 3,356,018	1,847,198 460,039	368,407 456,207	380,159 1,567,902	4,381,743 1,259,400	369,433 340,892
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 Depletion	18,450,109 100,271	8,609,690 *7,643	2,620,654 *263	399,742	1,144,731 *92,282	5,140,538 1	534,755 83
Advertising	825,113	131,998	110,262	28,458	1	518,677	35,716
Pension, profit-sharing, stock, annuity Employee benefit programs	4,338,786 11,168,409	972,019 3,164,083	133,075	19,984	50,162	3,123,351 6,182,264	40,196
Domestic production activities deduction	9,055	1,008	1,295,388 *817	193,870	86,779 *166	3,168	246,024 *3,896
Net loss, noncapital assets	103,541	16,415	12,429	*1,308	5,469	63,144	4,776
Other deductions Total receipts less total deductions	60,299,705	13,684,472	12,690,158 1,675,178	1,629,455	1,659,940	28,871,993 4,846,319	1,763,686
Constructive taxable income from related	13,289,201	4,792,171	1,675,178	228,733	978,714	4,040,319	768,085
foreign corporations	263,633	18,536	*1,360		19,735	208,939	*8,178
Net incomeIncome subject to tax	13,530,311 12,082,282	4,810,228 4,245,414	1,666,643 1,338,374	234,618 154,524	998,246 794,374	5,044,609 4,887,075	775,967 662,521
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 Foreign tax credit	10,300 354,702	5,161 24,822	2,009 *206	*315 2,553	406	1,370 322,230	*1,038 *4,892
General business credit	119,404	40,197	4,348		289	70,448	2,552
Prior year minimum tax credit	14,421	*4,325	4,225	*390	854 276 065	*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

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)

(All figures are estimates based on samplesmoney amounts are	e in thousands of dollars)			Information			
					Telecommunications		
Item		Publishing	Motion picture		(including paging, cellular, satellite,		
	Total	industries	and sound	Broadcasting	cable, internet	Data	Other
		(except	recording	(except	service providers,	processing	information
	(50)	Internet)	industries	Internet)	etc.)	services	services
Number of returns	(59) 19,108	(60) 4,815	(61) 4,795	(62) 857	(63) 3,018	(64) 1,568	(65) 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 Investments in Government obligations	19,883,416 603,064	4,737,617 *420,462	3,986,019	1,395,888	9,376,812 182,394	75,263	311,818 *207
Tax-exempt securities	751,427	*585,432	-	78,978	44,974	*42,043	201
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 Mortgage and real estate loans	2,615,577 263,231	605,979 *72,528	915,653 182,144	*79,146 *1,710	993,678 *6,434	*8,237	*12,885 415
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 Less: Accumulated depletion	4,673 1,735	-	-	600 600	4,073 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 47.606.388	2,618,386	5,262,000
Other assets Total liabilities	139,218,028 1,746,192,660	62,259,911 339,481,845	7,709,058 109,666,276	15,808,855 167,460,752	47,606,388 1,018,541,021	2,718,576 31,506,736	3,115,240 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 Other current liabilities	91,083,087 185,269,825	8,693,716 89,528,125	1,193,869 14,788,211	1,057,092 21,204,822	78,351,102 46,580,164	1,035,905 3,597,863	751,402 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				,		33,533	
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 68,404,186	30,711,621 20,226,492	17,073,846 516,513	25,584,732 4,519,056	185,614,680 26,811,662	3,939,258 753,481	5,892,349 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 [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 Total receipts	220,960,245 727,745,036	144,827,188 181,277,243	6,049,543 59,198,355	4,303,640 74,220,138	60,737,970 353,663,827	1,517,416 15,219,971	3,524,489 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	00.040	04.500	92		45.040	5.700	2.040
net long-term capital loss Net long-term capital gain reduced by	86,343	61,569	92	3	15,246	5,788	3,646
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 Dividends received from foreign corporations	1,623,539 2,705,296	398,043 1,316,420	20,123 *248,588	5,948 *82,679	1,196,666 838,414	*2,473 19,845	*286 199,349
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	5,548,996 108,597,190	2,027,053 42,066,856	526,534 5,469,588	908,110 9,188,929	1,329,499 39,601,745	357,612 3,668,764	400,189 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 Taxes paid	13,624,004	2,591,327	2,735,555	1,191,492 1,030,553	5,967,729	458,375 323,650	679,527
Interest paid	19,004,214 37,506,782	4,549,409 5,282,386	1,526,043 2,697,254	4,091,058	10,440,362 23,483,135	671,484	1,134,198 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 Depletion	51,172,874 3,191	5,487,058	5,369,083	2,790,396 66	35,091,948 3,125	703,556	1,730,833
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 Net loss, noncapital assets	2,446,901 3,309,455	1,328,569 1.014.219	230,175 376,361	*324,713 41,997	*522,754 1,744,825	14,054 12,259	26,635 119,794
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	2,560,715	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 Alternative minimum tax	22,122,812 133,289	8,235,728 12,281	1,465,670 46,197	2,126,589 *5,752	7,895,186 62,820	438,855 2,500	1,960,785 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 16,977,750	5,537 5,167,000	*526 1,067,496	*504 1,868,119	181,358 6 858 289	3,846 375,061	7,545 1 641 785
Total income tax after credits [2]					6,858,289	3/5,061	1,641,785

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 samplesmoney amounts ar	re in thousands of dollars)		Real estate and rental and leasing						
		F	inance and insuran	ce	1		Real estate and re	ntal and leasing	
			Securities,						Lessors of nonfinancial
Item			commodity contracts,	Insurance	Funds,				intangible
ion			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
-	(66)	(67)	activities (68)	activities (69)	vehicles (70)	(71)	(72)	services (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 Investments in Government obligations	1,065,289 445,270,894	179,012 54,733,517	377,531 163,235,986	495,181 226.832.424	*13,565 *468,967	1,093,266 215,555	118,701 152,750	958,023 *12,162	*16,541 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 Other investments	732,267,289 4,772,144,616	360,557,839 232,928,580	3,051,265 1,153,418,036	368,447,167 3,292,757,988	*211,019 93,040,013	1,890,373 24,714,843	1,612,863 18,438,116	277,510 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 Land	2,126,512 5,243,634	*805 1,985,344	39 1,365,616	2,125,668 1,885,218	*7,455	35,444 12,932,247	35,444 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	4,597,320	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 Accounts payable	13,949,285,465 1,200,178,000	1,378,906,002 68,717,519	5,740,340,182 1,028,569,844	6,656,800,186 101,522,016	173,239,096 1,368,622	166,340,895 4,600,324	103,471,273 3,158,721	51,913,923 1,343,362	10,955,699 98,240
Mortgages, notes, and bonds payable in less	1,200,170,000	00,717,019	1,020,009,044	101,522,016	1,300,022	4,000,324	3,130,721	1,545,502	50,240
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	4,492,011	10,169,804	619,399
Loans from shareholders Mortgages, notes, and bonds payable in one	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
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 capitalRetained earnings, appropriated	1,320,224,364 59,662,863	135,656,918 1,551,110	346,407,212 509,758	766,384,993 57,576,698	71,775,241 *25,297	33,176,127 866.012	23,238,401 856,502	6,432,601 9,510	3,505,125
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 Interest	1,550,372,362 338,433,593	84,957,057 69,152,879	128,469,858 82,392,220	1,336,421,463 180,466,035	523,984 6,422,460	57,755,641 2,557,982	25,281,908 1,407,718	31,442,558 1,108,679	1,031,175 41,585
Interest on Government obligations:	000,400,000	00,102,070	02,002,220	100,400,000	0,422,400	2,007,002	1,407,710	1,100,070	41,000
State and local	14,806,934	1,199,087	300,975	13,059,598	247,274	41,080	29,845	*971	10,264
Rents	10,277,921 830,066	504,356	419,448	9,348,306	5,812 *475	1,591,993	1,426,785 484,831	164,255	953
Royalties Net short-term capital gain reduced by	030,000	612,513	139,114	77,965	4/5	2,858,432	404,031	*84,156	2,289,445
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 Net gain, noncapital assets	11,073,096 2,734,738	1,448,423 1,435,576	1,094,207 852,993	8,236,536 355,574	293,930 90,595	1,491,665 3,856,271	1,389,390 1,202,336	54,012 2,626,054	*48,263 *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 Cost of goods sold [19]	1,976,082,471 861,097,999	149,078,714 1,557,396	205,949,563 9,002,237	1,615,041,842 850,226,863	6,012,352 *311,503	65,458,269 7,170,423	28,560,768 757,430	34,491,521 6,247,341	2,405,979 165,652
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 18.921.482	801,312	1,283,702	*1,419	1,717,530	1,045,696	653,136	18,698
Rent paid on business property	29,516,244 16,290,749	2,185,294	2,662,302 3,450,747	7,868,587 10,639,003	63,872 15,706	768,759 4,398,496	563,611 2,414,300	187,541 1,882,598	17,608 101,598
Taxes paid	33,351,272	4,195,018	4,539,705	24,534,292	82,257	3,267,911	2,125,497	1,062,596	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 15,247,975	206,781 1,443,938	904,409	525,745	1,207 155,212	71,591 629,543	56,097	12,812 294,479	2,681
Amortization Depreciation	23,449,006	6,587,624	1,967,599 3,129,617	11,681,225 13,725,794	5,971	12,342,861	218,905 1,746,775	10,462,832	116,159 133,254
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 Employee benefit programs	11,561,267 17,532,536	1,428,861 2,211,842	2,078,865 2,349,635	8,045,524 12,945,277	*8,018 *25,782	287,267 962,745	173,051 444,321	103,292 471,146	10,925 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 Constructive taxable income from related	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
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	1,186,005	1,177,167
Total income tax before credits [8] Income tax	46,189,473 45,151,582	8,011,595 7,817,807	10,543,504 10,402,303	26,452,866 25,755,115	1,181,507 1,176,359	2,033,108 2,010,514	1,215,174 1,201,207	407,189 398,899	410,746 410,408
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 Prior year minimum tax credit	748,604	91,455	121,377 17,815	535,570	*202 394	41,349	6,197 38.403	8,195 4,642	*26,958
Total income tax after credits [2]	240,313 39,603,439	11,192 7,370,134	17,815 9,295,122	210,911 21,807,264	1,130,919	43,861 1,809,654	38,403 1,131,279	4,642 381,453	816 296,922
Endnotes at end of table section. Detail may not add to total						.,500,004	.,,	-0.,.50	

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)

	(All figures are estimates based on samplesmoney amounts are	e in thousands of dollars)		A desiriatestica and access			
International Contents Proceedings Procedure P				Administrative and supp	ort and waste management a	and remediation services	
International Contents Proceedings Procedure P							
Marchan of Palameter Palam	Item		Management				
Interinal services				Total	A desired stands as		Education of
Marches Company Comp				lotai			
Number of Herms			(00111000
		(75)	(76)	(77)	(78)	(79)	(80)
Camp	Number of returns	96,622	9,728	33,174	30,281	2,893	7,195
Notes and accounts revolvable							
Less Allowanne for last decks							
Investments							
Tax exempts exemities							
Common counted seets							
Laces to Interventione							
Mortgage and real estate boots							
Committee Comm						-	
Less Accumalated depreciation 4.2.250.014 5.96.866 3.2.235.041 12.276.617 10.055.424 3.467.20 2.460.305 3.476.006 3.476.	Other investments	84,673,856	1,591,158,346	24,652,275			
Depticible asorts							
Less Accumulated depetition							5,418,728
Land 1,512,288 7,700,092 2,387,862 940,493 1,447,400 1340,000 13,000,011 13,000,000 13,000,000 13,000,000,000,000,000,000,000,000,000,0							-
Less Accumulated amortization	Land	1,512,886	7,600,592	2,387,952	840,493	1,547,460	314,006
Other assells							11,385,542
Total Individities							
Accounts psychie. Midragues. notes, and bords payable in less from run year. 86 033 662 4 157 258 258 278 2214 1 1983 1192 1 1983							
Mortgages, notes, and bonds payable in less than one year							
Other curries itabilities				, ,			
Loss from shareholders							
Mortgages, notes, and bonds payable in one year or more							
Orient Inabilities. 65,58,766 158,461,197 19,966,662 9,347,441 10,919,121 3,854,157 Capital stock. 31,222,346 75,280,653 4,622,637 4,166,139 457,488 1,519,638 Additional park in capital 12,049,597 635,664,137 64,846,802 35,384,649 24,422,03 63,787,777 Retained samings, approphisted. 19,505 635,664,137 64,846,802 35,384,649 24,622,03 63,787,777 Less Cost of breaking stock. 32,782,100 33,372,647 17,383,387 12,312,102 5071,095 5,348,300 Total receipts. 442,512,724 314,442,131 168,767,610 180,868,377 37,148,952 21,489,633 35,996,808 31,449,533 Interest on Government obligations: 53,154 3,607,715 17,081 17,077 4 40,867 7,314,400 156,222 92,034 46,868,33 3,946,468 31,449,533 166,228 479,446 11,314 91,449 11,434 91,449 11,434 91,449 11,444 91,449 11,444		0,020,100	4,700,220	2,010,100	2,000,077	211,707	214,000
Capital stock						20,183,464	5,421,728
Additional pand in capital PREInited earnings, appropriated [26]. 147,256 159,356 159,362 115,967 169,749 146,260 131,4725 147,726 148,885,776 179,889,522 10,461,810 2,522,258 0,510,759 10,461,810 12,312,112 1,517,108 15,317,41 165,767,610 12,312,112 15,517,108 15,317,42 15,318,317,72 15,318,318,318,318,318,318,318,318,318,318							
Retained earnings, appropriated (28) Less. Cost of treasury stock. 32,702,100 35,372,647 7,938,932 10,481,810 2-252,2585 9,510,759 10,681,810 2-252,2585 9,510,759 10,681,810 2-252,2585 9,510,759 10,681,810 2-252,2585 9,510,759 10,681,810 2-252,2585 9,510,759 10,681,810 2-252,2585 9,510,759 10,681,810 2-252,2585 9,510,759 10,681,810 2-252,2585 9,510,759 1183,810,777 37,148,922 32,414,244 482,421,724 314,462,131 1185,377,610 1185,37							
Retained earnings, unappropriated (26) Less: Cost of treasyly stock. 402,517,267 103,2767,100 53,726,77 17,383,287 10,461,910 12,312,192 5,071,095 5,343,300 23,782,101 402,517,795 502,656 419,011 83,451 171,006,379 502,656 419,011 83,554 67,749 171,006,379 502,656 419,011 83,554 67,749 171,006,379 502,656 419,011 83,554 67,749 171,006,379 502,656 419,011 83,554 67,749 171,006,379 502,656 419,011 83,554 67,749 171,006,379 502,656 419,011 83,554 67,749 171,006,379 502,656 419,011 83,554 67,749 171,006,379 502,656 419,011 80,449,553 171,006,379 502,656 419,011 80,449,553 171,006,379 502,656 419,011 80,449,553 11,196,410 11,196,410 11,196,411 11,							
Total receipts.	Retained earnings, unappropriated [26]						
Busines receipts.							
Interest of Coverment obligations State and local							
Interest on Government obligations: Sitale and local							
State and local		3,102,300	171,000,373	302,030	410,011	05,045	01,143
Royalties				17,081		4	
Net short-erm capital joss. 176,505							31,422
Ret long-term capital gains endued by 195,341 2,396,445 313,994 92,366 221,629 31,422 Net spin-term capital gains reduced by 1,195,341 2,396,445 313,944 92,366 221,629 31,422 Net spin-term capital gains extended from frommatic corporations. 1,422,706 3,034,802 246,680 274,615 152,065 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 7,704 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 7,704 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 7,704 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 10,970,993 34,012,967 15,134,044 4,733,789 400,255 346,934 10,970,993 16,278 16,084,544 4,735,789 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 4,790,973 16,084,544 16,174		3,284,101	85,487	490,760	479,446	*11,314	91,148
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 *3		176.505	254.286	51.905	51.905	_	262
Net gain, noncapital assets.				- 1,	,		
Dividends received from domestic corporations 1,422,706 3,034,082 426,860 274,615 150,065 109,250 10,970,993 34,012,957 5,134,044 4,733,789 400,255 346,934 Cost of goods sold [19]							*31,422
Dividends received from foreign corporations 1,422,706 3,034,082 426,680 274,615 152,065 108,255 346,934 4733,789 400,255 346,934 346,934 473,3789 400,255 346,934 3							
Cherreceipts.							
Cost of goods sold [19]	Other receipts						
Compensation of officers							
Salaries and wages							
Repairs 2,698,374 2,840,271 1,748,438 632,524 1,115,914 325,319							
Rent paid on business property.		2,698,374	2,840,271	1,748,438	632,524	1,115,914	325,319
Taxes paid. 14,813,922 hg.02,931 6,531,951 bg.1 7,456,029 hg.02,931 6,276,686 bg.1,179,343 904,804 hg.002,931 bg.1,257,64 3,373,904 cg.707,407 hg.296,686 bg.1,179,343 bg.0,666 bg.0,2931 bg.1,257,257,64 3,373,904 cg.707,407 hg.296,686 bg.0,277,407 hg.296,686 hg.0,277,407 hg.296,686 hg.0,277,407 hg.296,487 hg.							
Interest paid.							
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							
Depreciation							
Depletion							331,228
Advertising							1,084,778
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 12,706,433 4,812,676 3,693,592 3,011,001 682,592 870,578 14,458							2 402 702
Employee benefit programs							
Net loss, noncapital assets.	Employee benefit programs	12,706,433	4,812,676	3,693,592	3,011,001	682,592	870,578
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 3,116,646 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 Foreign tax credit. 68,880 71,057 14,270 5,207 9,063 1,114 Foreign tax credit. 1,206,515 5,499,740 233,427 233,387 41 39,205 General business credit.							
Total receipts less total deductions							
Constructive taxable income from related foreign corporations							
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 1,788,985 872,265 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 *1,334 Total income tax after credits [2] 7,319,443 9,325,731 2,364,234 1,504,272 859,961 1,442,041							.,,500
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 1,335,976 Rogardian State of the Content of							
Total income tax before credits [8]							
Income tax.							
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 affer credits [2]. 7,319,443 9,325,731 2,364,234 1,504,272 859,961 1,342,041		8,853,752	17,646,560	2,671,250	1,798,985	872,265	
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		68,680	71,057	14,270	5,207		1,116
Prior year minimum tax credit							39,205
Total income tax after credits [2]							
Endantes 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."	Total income tax after credits [2]	7,319,443	9,325,731	2,364,234	1,504,272		1,342,041

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)

	e in thousands of dollars)	Health care and	social assistance		Arts, en	tertainment, and recre	eation
		Offices of					
Item		health practitioners	Miscellaneous health	Hospitals,		Other arts,	Amusement,
	Total	and	care and	nursing, and residential	Total	entertainment,	gambling, and
	rotai	outpatient	social	care	Total	and	recreation
		care centers	assistance	facilities		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 Inventories	10,516,513	1,229,289	2,186,465	7,100,760	94,413	64,773	29,640
Investments in Government obligations	1,012,832 *159,060	635,324 *150,439	322,350 *8,622	55,157	229,240 70,539	127,194 30,492	102,046 40,047
Tax-exempt securities	*98,737	*35,391	*62,978	368	*34,423	*34,423	40,047
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 Depletable assets	39,024,799 [1]	15,615,444 [1]	6,920,231	16,489,123	7,768,911 *383	2,685,566 317	5,083,345 *66
Less: Accumulated depletion	[1]	[1]	-]	*382	317	*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	9,232,424 189,054,544	1,295,048 60,689,136	1,264,439 37,606,731	6,672,937	2,495,814	1,391,624	1,104,191
Total liabilities Accounts payable	1 89,054,544 6.952.502	60,689,136 3,253,334	37,606,731 1,286,794	90,758,677 2,412,374	29,292,049 959,166	14,429,292 726,407	14,862,758 232,760
Mortgages, notes, and bonds payable in less	0,902,002	5,255,554	1,200,194	2,412,374	aga, 100	120,407	202,100
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	05.540.455	10 105 007	40.050.707	55 000 040	9.163.522	0.440.055	0.050.400
year or more Other liabilities	85,548,455 17,296,747	18,165,687 3,343,241	12,056,727 3,738,612	55,326,042 10,214,894	9,163,522 3,419,659	3,110,355 2,407,862	6,053,166 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 Business receipts	263,349,105 248,339,540	138,331,646 132,330,640	49,085,201 47,295,957	75,932,259 68,712,943	22,675,173 20,032,526	13,820,162 12,271,415	8,855,011 7,761,110
Interest	649,467	238,873	47,295,957 87,365	323,228	183,165	74,699	108,466
Interest on Government obligations:	2.2,.2.		5.,	,	,	,	,
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 Net short-term capital gain reduced by	*58,066	*42,919	15,147	-	125,117	87,439	*37,678
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 Dividends received from foreign corporations	26,751 67,474	20,702 *4,645	1,393 62,818	4,656 11	14,568 146,227	8,022 143,100	6,546 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 Bad debts	2,321,171 5,912,706	882,889 2,086,432	365,474 1,959,208	1,072,809 1,867,066	322,640 79,180	88,744 51,995	233,897 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 1,990,938	477,010	506,774	279,452	204,847	74,605
Depreciation Depletion	5,743,715 1	1,990,938	1,275,910	2,476,867	1,116,223 *439	465,662 123	650,560 *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 69,504,738	98,967 37,278,632	40,253 11,210,622	90,790	48,128	23,804 3.549.858	24,324
Other deductions Total receipts less total deductions	12,650,150	4,231,020	3,934,353	21,015,484 4,484,777	5,302,403 1,531,057	3,549,858 755,864	1,752,545 775,193
Constructive taxable income from related	12,000,100	7,201,020	0,004,000	7,707,777	1,001,001	700,004	770,100
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] Income tax	3,525,433 3,518,048	1,064,455 1.066.099	1,139,869 1,135,558	1,321,110 1,316,391	378,345 413,925	191,846 228,928	186,498 184,996
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 and Limitations of the Data."	354,785	171,397	183,387

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)

(All figures are estimates based on samplesmoney amounts are		modation and food se	rvices		Other	services	1	
Item			Food services				Religious, grantmaking, civic,	
	Total	Accommodation	and drinking	Total	Repair and maintenance	Personal and laundry	professional, and similar	Not allocable
	(00)	(00)	places	(04)	(00)	services	organizations	(05)
Number of returns	(88) 31,459	(89) 2,519	(90) 28,939	(91) 57,262	(92) 19,755	(93) 15,325	(94) 22,181	(95)
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 *46.094	*113,056	+000	-	*113,056	-
Tax-exempt securities Other current assets	*46,094 4,197,105	1.078.882	3,118,224	*13,609 2,279,300	*639 631,644	1,000,951	*12,970 646,705	
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] Depletable assets	40,318,587 *2,052	9,000,783 1,104	31,317,804 *947	10,688,989	3,510,591	5,680,352	1,498,046	
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 9.947.616	-
Total liabilities	165,503,216 7,123,275	38,870,345 989,596	126,632,871 6,133,679	44,463,467 3,162,596	10,824,570 1,329,090	23,691,281 1,322,444	9,947,616 511,062	-
Mortgages, notes, and bonds payable in less	7,123,275	303,390	5,155,079	3,102,390	1,020,090	1,022,744	311,002	-
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 Total receipts	46,100,689 166,757,876	7,869,659 23,236,149	38,231,031 143,521,727	3,249,633 49,891,547	392,686 22,516,380	2,854,510 20,007,376	*2,437 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	4,005
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 Net short-term capital gain reduced by	4,981,646	*1,061,323	3,920,323	180,212	*50,375	127,321	*2,516	-
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 2.196.967	*1,037	8,589	37,342	6,429	26,858	*4,055	-
Dividends received from foreign corporations Other receipts	2,196,967 8,111,167	*649,946 1,680,021	1,547,021 6,431,146	37,316 2,774,932	*7,621 187,969	*29,484 462,049	212 2,124,915	
Total deductions	155,393,019	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	-
Rent paid on business property	172,971 9,918,370	64,193 844,070	108,778 9,074,301	177,041 2,157,942	39,704 883,256	89,891 1,218,892	47,447 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	1,173,272	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 Advertising	*63 3,620,507	63 765,277	*[1] 2,855,230	*394 574,437	- 144,859	*56 399,101	*338 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	*2.004
Total receipts less total deductions Constructive taxable income from related	11,364,857	1,431,740	9,933,117	2,366,447	886,667	1,233,837	245,943	*3,981
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 Foreign tax credit	5,366 1,605,692	*1,834 204,233	3,532 1,401,459	2,349 35,835	*767 *12,373	1,527 *23,441	*56 *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

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 dollar		riculture, forestry,	fishing and hunti	ing			Constr	ruction
		Ag	nculture, forestry,	lishing, and num	ilig			Consti	detion
ltom					Support				
ltem					activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
	industries		production	logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns Total assets	1,694,869 49,723,747,563	52,732 67,406,702	42,697 54,138,141	3,155 8,239,241	6,881 5,029,319	13,187 841,705,981	3,804 1,548,400,273	177,177 308,093,698	47,777 143,341,330
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 1,110,495,176	70,414 5,762,529	52,375 4,853,834	*11,487 311,473	6,552 597,223	796,032 21,688,080	4,018,286 32,150,635	828,327 34,820,979	180,199 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 Other current assets	238,218,797 4,313,244,447	*14,815 2,589,662	*14,815 2,175,777	- 128,973	- 284,912	117,011 26,548,023	*569,861 74,281,943	163,795 27,417,857	52,985 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	
Other investments Depreciable assets	11,653,950,164 7,579,508,800	7,568,499 52,849,265	5,163,741 45,742,190	1,884,914 2,578,875	519,844 4,528,200	131,832,933 271,476,148	149,154,655 1,249,934,541	42,545,561 110,854,773	22,901,262 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 Less: Accumulated depletion	607,994,623 270,145,447	3,086,136 258,261	83,012 28,127	3,003,124 230,134	-	403,816,698 191,904,108	12,328,210 4,158,984	1,182,682 362,677	56,036 *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) Less: Accumulated amortization	4,223,263,467 698,270,065	2,642,272 341,966	2,522,249 306,491	29,581 15,619	90,442 19,856	54,322,163 14,525,807	64,258,900	19,806,196 3,383,912	5,182,134 1,458,418
Other assets	3,579,529,981	3,879,362	3,415,670	311,292	152,401	92,595,485	7,077,615 232,914,150	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 Mortgages, notes, and bonds payable in less	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
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	13,951,734,760 852,899,229	3,230,359	2,633,587 2,843,425	194,651	402,120	46,066,442	94,122,429	44,174,070	23,856,528
Loans from shareholders Mortgages, notes, and bonds payable in one	652,699,229	3,404,452	2,643,423	222,624	338,403	7,853,959	2,402,594	10,169,177	2,766,270
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	
Other liabilities	5,312,629,225 1,571,308,421	2,222,640 5.290.321	1,829,749 4,546,912	100,711 327,781	292,180 415,628	146,882,800 35,761,546	401,381,218 88.584.674	16,556,427 8,221,522	5,828,812 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 Retained earnings, unappropriated [30]	34,840,093 1,813,905,430	370,516 9,634,671	231,207 7,988,055	*124,531 778,095	*14,777 868,521	585,229 101,262,355	2,676,246 -9,948,695	582,538 29,555,729	*92,994 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	
Business receipts Interest	14,616,171,273 1,053,826,914	66,429,209 335,923	50,061,036 243,245	4,015,943 71,690	12,352,230 20,989	274,940,570 3,443,413	562,187,612 5,806,703	420,473,545 1,571,603	153,305,479 960,975
Interest on Government obligations:									
State and local	14,103,345 78,141,447	9,666 946,084	5,913 884,810	*1,107 36,118	*2,647 25,156	18,572 2,869,221	100,338 2,196,332	63,375 1,253,053	26,313 508,515
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	3,000,077	27,551	9,334	-	10,197	33,009	213,302	24,230	13,327
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 Dividends received from domestic corporations	57,538,725 13,292,865	452,568 41,099	346,015 34,050	44,433 *4,006	62,120 3,043	2,582,430 293,281	3,162,158 104,393	917,542 44,291	88,559 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 Total deductions	601,403,199 16,509,799,244	7,412,758 75,455,273	6,796,036 58.138.585	127,685 4,498,838	489,037 12,817,849	19,644,697 312,431,539	19,275,706 600.237.000	5,841,974 439.854.953	2,526,252 168,389,867
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					
Salaries and wages Repairs	1,689,941,029 125,034,975	4,453,286 1,629,894	3,140,869 1,342,540	301,558 73,590	1,010,858 213,765	15,513,374 1,662,311	25,017,228 17,014,326	24,551,143 1,811,111	6,903,507 403,626
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 Taxes paid	305,602,196 330,317,222	3,928,629 1,424,188	3,626,972 1,092,593	86,486 106,684	215,171 224,910	6,342,258 7,192,977	4,448,654 21,794,619	8,315,880 7,854,090	
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 Amortization	12,430,967 165,467,593	43,417 240,011	38,170 224,056	750 10,500	4,497 5,455	101,689 7,143,794	314,482 6,317,196	206,470 1,202,250	
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
DepletionAdvertising	20,874,530	39,116	13,633	25,233	*250	14,329,630	323,133	100,616	
Pension, profit-sharing, stock, annuity	186,745,630 134,008,602	241,377 168,565	183,459 133,601	4,198 12,715	53,719 22,249	173,803 2,143,766	588,399 7,638,819	1,602,430 1,313,179	
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 Net loss, noncapital assets	14,208,754 92,477,680	113,319 105,707	106,811 102,671	*608 2,310	5,901 *726	420,661 2,063,515	540,573 3,016,493	384,882 692,630	
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 Constructive taxable income from related	275,248,475	966,133	842,716	-65,390	188,807	299,804	-3,962,062	-8,791,813	-10,580,021
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 0,674,678	
Income subject to tax Total income tax before credits [5]	817,620,951 285,913,525	2,197,109 636,443	1,818,000 509,989	141,173 47,138	237,936 79,317	23,328,735 8,428,423	16,750,324 5,956,248	9,671,678 3,085,948	
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 Foreign tax credit	2,254,075 89,924,208	1,935 9,850	1,485 8,996	*105 *853	*345 1	287,208 4,726,012	98,835 *133,033	17,986 160,639	
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 Total income tax after credits [2]	1,050,600 181,984,426	3,022 605,724	2,289 482,648	*371 45,688	*361 77,388	103,681 3,552,577	46,805 5,365,057	18,411 2,857,601	4,001 715,036
Endnotes at end of table section. Detail may not add to t							5,565,057	2,007,001	1 15,036

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)

(All figures are estimates based on samples-money amounts	Construction		d Manufacturing					
Itom	Heavy and civil				Beverage	Textile		Leather
Item	engineering				and	mills and		and
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied
	and land	trade		manufacturing	product	product	manufacturing	product
	subdivision	contractors	//-	(12)	manufacturing	mills		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		254,509,430	22,725,017	23,173,421	4,277,167
Cash Notes and accounts receivable	9,082,086 13,132,200	14,366,284 24,935,118	374,842,154 2,096,597,808	12,564,358 323,292,421	15,074,259 15,868,391	1,181,484 2,613,971	1,658,342 3,814,612	553,986 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		*38,925	*36,739	37,583	*521
Mortgage and real estate loans Other investments	302,529	175,738	3,391,360	*24,750	*14,717	608	*38,416	572,161
Depreciable assets	15,084,485 43,981,960	4,559,814 47,644,990	3,302,919,972 2,424,977,447	178,085,382 153,269,311	55,894,769 53,955,471	6,548,580 13,397,582	2,893,477 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		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) Less: Accumulated amortization	6,026,560	8,597,502	1,513,647,817	118,729,728	120,835,191	2,354,046	6,650,430	325,551
Other assets	679,764 3,036,479	1,245,730 1,808,332	275,899,061 883,492,101	8,206,238 29,522,869	16,070,634 11,736,466	565,680 1,523,458	1,830,880 2,468,990	131,694 180,195
Total liabilities	85,794,560	78,957,808	10,134,372,075	784,906,647	254,509,430	1,523,456 22,725,017	2,468,990 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 Mortgages, notes, and bonds payable in one	3,136,797	4,266,109	138,278,897	10,584,099	2,760,808	464,180	176,568	*38,555
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 [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 Total receipts	1,685,405 90,983,256	2,523,619 182,270,038	959,945,952 5,874,535,437	46,358,674 450,290,289	54,889,164 148,577,539	754,038 22,231,176	3,243,450 29,473,467	*1,069,106 4,109,278
Business receipts	87,386,234	179,781,832	5,325,545,142	437,910,517	135,503,524	21,640,716		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	0,101	7,271	010,401	20,001	500	00	0,004	124,000
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		*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 Other receipts	29,488 1,860,519	6,070 1,455,203	108,338,404 152,615,744	1,165,784 4,702,333	1,993,297 3,282,608	53,086 324,368	*64,611 347,449	55,215 21,111
Total deductions	90,301,003	181.164.082	5,694,288,161	434,922,520	130.869.190	22,751,526	·	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		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		97,332	131,640		9,500 87,229
Rent paid on business property Taxes paid	2,031,329 1,907,097	4,793,012 4,267,272	49,395,087 94,384,984	3,656,929 4,404,646	973,352 17,915,494	389,826 380,329	910,920 543,976	87,229 63,911
Interest paid	1,152,101	1,404,268	217,381,813		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	750.070	-
Advertising Pension, profit-sharing, stock, annuity	169,910 213,261	902,764 725,448	69,802,102 60,084,686	14,725,709 3,661,620	6,629,947 1,414,928	106,843 169,535	759,378 300,264	111,156 21,137
Employee benefit programs	901,798	4,039,805	98,683,010		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		2, 197,660 19,905,720	-518,626	·	319,184
Income subject to tax	3,511,499	3,908,548	382,597,522		19,922,495	261,615		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		
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 Prior year minimum tax credit	24,414 7,540	14,748 6,870	5,925,068 380,452	128,529 11,462	16,913 *6,672	2,966 *1,103		1,336 72
Total income tax after credits [2]	1,034,282	1,108,283	63,998,991	5,555,177	5,465,435	84,076		47,073
Endnotes at end of table section. Detail may not add to to						2.,5.0		,

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 samplesmoney amounts	are in thousands of dollars	3)		Manufacturing-	continued			
				ivianuiacturing-	-continued			
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing (18)	(19)	activities (20)	manufacturing (21)	(22)	manufacturing (23)	manufacturing (24)	manufacturing (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 Less: Allowance for bad debts	4,535,639 99,797	29,290,351 433,867	6,500,998 197,712	601,285,649 963,872	215,098,507 4,785,704	15,549,439 510,412	14,210,111 477,452	63,615,291 606,217
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 Other current assets	10,231 3,412,818	*39,891 5,474,755	20,437 1,407,109	*1,066,600 45,348,310	840,463 123,252,187	- 4,206,334	*17,973 4,742,785	161,139 9,972,235
Loans to shareholders	60,807	10,016,712	304,419		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 Depreciable assets	3,817,154 25,565,384	96,130,952 122,616,290	5,132,551 24,364,261	765,967,730 388,300,087	654,009,549 388,628,916	26,353,534 61,751,396	50,618,606 80,169,165	61,787,515 104,764,528
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 Land	*40,965 824,956	248,487 1,617,939	- 328,519	61,686,557 6,800,838	853,763 8,699,256	569 846,514	1,154,937 5,075,212	*394,793 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 Accounts payable	39,180,390 2,158,147	245,724,085 24,564,713	39,953,604 3,320,382	1,870,412,331 237,303,396	1,812,340,365 160,822,982	113,407,662 10,716,410	185,136,712 7,775,509	272,898,777 37,696,375
Mortgages, notes, and bonds payable in less	2,130,147	24,504,715	3,320,302	201,303,330	100,022,302	10,710,410	1,115,505	37,030,373
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 Loans from shareholders	2,621,820 1,074,601	11,192,556 6,860,653	3,608,671 685,242	289,065,742 27,969,379	152,078,206 27,056,034	10,995,656 2,384,942	10,578,804 833,842	13,085,704 6,140,654
Mortgages, notes, and bonds payable in one	1,074,001	0,000,000	005,242	27,909,379	27,056,054	2,364,942	033,042	0,140,054
year or more	12,567,369	68,244,536	14,605,979		433,541,626	35,859,409	60,494,231	61,404,468
Other liabilities	5,146,712	32,856,520	5,408,710		245,316,235	15,080,524	28,053,979	26,714,705
Additional paid-in capital	2,534,927 8,159,353	7,947,658 67,998,730	2,501,517 8,865,011	23,402,077 514,851,047	73,360,384 498,015,277	8,199,428 32,831,862	6,694,153 66,512,722	16,767,314 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 Total receipts	771,196 33,069,517	17,397,091 143,802,291	2,438,326 41,682,515	222,174,119 1,470,531,109	225,474,341 833,110,279	2,985,278 107,057,751	2,465,187 74,262,517	9,396,481 150,475,626
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	04	22	390	90,401	220,017	12,010	3,370	3,327
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 Dividends received from domestic corporations	49,924 25,723	135,714 267,792	38,802 4,651	2,245,430 457,426	908,258 1,047,507	220,310 19,619	198,823 261,594	238,449 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		736,461,195	106,770,650 74,338,768	78,042,794	157,941,691
Cost of goods sold Compensation of officers	25,131,270 417,142	94,565,188 542,945	25,210,124 1,017,855	1,240,955,269 842,027	398,827,209 3,757,135	1,028,318	49,548,332 690,992	122,899,983 755,013
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
Rent paid on business property	107,842 541,492	180,032 1,431,031	141,309 1,044,105	499,915 5,164,481	933,337 6,745,416	279,020 1,779,246	282,868 1,645,967	278,145 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 Amortization	5,069 194,756	96,354 918,175	11,508 486,325	340,577 3,207,960	3,755,645 10,335,579	20,575 1,026,740	24,249 787,808	26,505 943,457
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 Pension, profit-sharing, stock, annuity	204,424	713,072	367,171	1,001,599 3.840.825	21,865,122	790,049	309,030	136,484 1,068,986
Employee benefit programs	393,364 525,330	2,459,093 3,410,390	214,051 938,755	3,996,299	12,116,712 14,853,441	1,308,201 2,715,736	858,203 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 Other deductions	30,644	602,175	214,818	766,189 54.439.612	2,723,818	307,663 7.466,211	109,594	353,191
Total receipts less total deductions	2,554,608 -2,824,374	9,840,428 2,702,485	3,317,820 -310,234	54,439,612 66,349,579	115,618,643 96,649,084	7,466,211 287,101	7,042,914 -3,780,277	6,932,529 -7.466.065
Constructive taxable income from related	_, ,,- ,	_,, ,_,,,		22,212,212	22,212,221		2,.22,2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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) Income subject to tax	-2,726,654 252,755	4,967,188 7,659,001	-217,825 1,349,936	96,983,892 99,653,752	114,369,795 116,869,801	653,485 2,025,676	-3,657,761 1,024,458	-7,183,826 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 Foreign tax credit	*1,713 *55	24,656 1,398,547	*389 *33,135	840,174 32,627,688	87,159 13,351,434	14,605 112,468	6,498 63,813	11,804 39,211
General business credit	3,189	304,329	4,400		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] Endnotes at end of table section. Detail may not add to t	78,917	926,640 See text for "Explanation	of Terms" and "Description	1,885,773	26,036,705	566,605	281,868	705,515

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	s)	Ma	nufacturingcontinued	1			
			IVIA	ndiacturingcontinued				
				Electrical				
Item			Computer	equipment,				
	Fabricated	Machinery	and electronic	appliance,	Transportation	Furniture and related	Miscellaneous	Wholesale
	metal product	manufacturing	product	and component	Transportation equipment	product	manufacturing	and retail trade,
	manufacturing	mandidotaning	manufacturing	manufacturing	manufacturing	manufacturing	manadataning	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 Investments in Government obligations	21,208,685 141,996	39,615,360 *180,501	40,282,912 *135,473	18,652,152 *2,575,191	85,194,670 155.363	2,927,135	26,106,187 *75.936	480,486,839 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		95,347,620	1,875,222	19,464,503	192,131,358
Loans to shareholders	1,027,567	1,407,788		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 Less: Accumulated depletion	*78,246 *15,171	*244,483 *173,576	*422 *11	5,392 4,717	47,705 13,273	1,589 266	*69,615 *50,956	46,917,415 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		1,015,026,093	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	92,263,649 176,348,561	2,449,978	26,854,178	374,762,867
Loans from shareholders	12,452,517	4,846,023		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		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 Retained earnings, appropriated	89,273,443 295,349	114,508,729 120,101	640,715,992 293,154	138,207,991 1,138,412	205,677,249 71,197	3,788,867 *1,783	93,155,680 *94,257	777,920,084 5,345,669
Retained earnings, appropriated	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		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:	25.057	E0.7E0	464 404	204 720	40.774	4 404	20,002	404.606
State and local	25,057 150,021	59,753 1,483,686	161,424 1,641,055	204,720 11,479,530	13,774 6,534,454	4,401 29,608	29,083 831,005	404,686 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		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_,,,,,,,,	1,001,001	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
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 Net gain, noncapital assets	215,287	657,771	1,253,507	68,279	1,772,971	127,711	269,134	2,602,084
Dividends received from domestic corporations	586,308 18,309	378,339 26,911	711,405 103,760	1,794,221 69,984	6,300,454 185,067	15,142 7,463	126,706 47,361	3,820,925 4,144,357
Dividends received from foreign corporations	807,124	1,548,570		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				1,924,048	454,222		30,706,396
Salaries and wages Repairs	11,629,048 667 550	25,906,284 1,069,060	82,406,912 2,936,843	20,262,073	30,491,561	2,891,120 137 373		346,899,901 19,965,565
Bad debts	667,559 366,935	1,069,060		1,397,206 6,431,429	2,456,645 5,227,837	137,373 178,978	1,021,649 458,756	19,965,565
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		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 Depletion	5,255,710 *16,696	10,488,783 *36,052	21,483,071	11,355,210 1,856	36,408,736 1,691	718,811	6,499,369 *624	78,934,390 911,039
Advertising	1,223,709	1,598,494	6,948,834		6,542,930	711,116		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		132,926	6,936,182	106,805	505,805	5,883,212
Other deductions Total receipts less total 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 91.655.498
Constructive taxable income from related	685,322	526,960	24,884,694	2,708,099	-42,930,982	-575,847	9,394,376	91,055,498
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			-39,739,903	-573,840		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		4,261,551	6,852,721	140,458	5,086,914	44,355,784
Alternative minimum tax Foreign tax credit	7,025 600,266	6,756 1,130,392	30,636 6,869,090	6,051 2,757,746	16,973 1,137,484	238 8,609	19,047 1,494,150	83,454 4,698,221
General business credit	72,986	1,130,392		492,760	497,294	5,217	236,230	1,030,030
Prior year minimum tax credit	9,462	7,300		*147,425	2,469	6,850		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 t	total because of rounding.	See text for "Explanation	of Terms" and "Description	on of the Sample and Limit	ations of the Data."			

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)

	Wholesale and retail tradecontinued								
		Wholesale	trade				Retail trade		
Item				Electronic		Motor			Building material
item				markets		vehicle	Furniture	Electronics	and garden
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment
		goods	goods	agents		and parts	furnishings	appliance	and supplies
	(34)	(35)	(36)	and brokers (37)	(38)	dealers (39)	stores (40)	stores (41)	dealers (42)
Number of returns	142,297	90,102	` '	5,184	186,758	26,751	14,033	8,937	14,331
Total assets	1,673,314,205	634,535,790		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	8,301,700 209,593,143	5,338,549 113,738,204	2,962,158 95,854,206	994 *733	6,171,099 270,893,696	153,905 34,498,658	109,676 7,130,727	123,341 7,408,891	129,399 23,866,528
Investments in Government obligations	12,515,720	1,108,679	11,407,041	733	49,547	*12,661	*1,014	*3,135	486
Tax-exempt securities	4,976,796	221,483		-	2,377,441	*29,050	75,740	*600,613	-
Other current assets	100,521,360	51,472,486		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		*2,696	4,548,068	643,870	159,184	108,145	260,912
Mortgage and real estate loans Other investments	1,378,056 442,056,749	309,605 61,760,809		*150,190	307,991 194,057,642	27,668 8,124,516	*15,585 584,675	*13,353 6,653,857	*21,045 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		148,215	255,985,297	14,397,335	7,234,038	6,218,377	24,948,481
Depletable assets Less: Accumulated depletion	46,851,171	172,273	46,678,898	-	*66,244	*7,058 *334	-	-	55,309
Land	7,306,182 20,702,773	56,258 5,315,510	7,249,924 15,372,721	*14,541	*37,391 51,707,289	3,991,212	961,047	304,735	35,013 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 Total liabilities	70,947,232 1,673,314,205	35,514,328		82,078 1,019,471	76,057,041	926,771	-78,383	812,326	23,458,666 129,688,779
Accounts payable	1,673,314,205 233,282,884	634,535,790 113,867,155		1,019,471 17,037	1,507,721,686 207,117,197	85,758,110 9,170,016	26,779,546 3,427,517	36,112,595 11,028,264	10,924,395
Mortgages, notes, and bonds payable in less	200,202,004	5,557 , 755		17,007	20.,111,101	5,170,010	5, 727,517	,525,254	.0,024,000
than one year	107,280,218			*155,419	78,453,904	20,317,017	3,691,013	1,263,911	3,105,929
Other current liabilities	183,720,310				191,042,557	5,944,577	3,061,632	5,937,818	22,501,177
Mortgages, notes, and bonds payable in one	22,476,444	15,527,981	6,873,913	74,550	16,261,044	2,969,881	684,493	487,153	1,173,434
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 stockAdditional paid-in capital	85,386,291 350,858,151	40,757,961 137,989,875	44,432,445 212,694,226	195,885 *174,049	47,929,637 427,061,933	2,713,619 9,777,491	1,075,874 5,831,170	3,752,109 5,771,095	1,518,701 8,700,170
Retained earnings, appropriated	4,358,680	411,641	3,947,039	174,049	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 Business receipts	2,303,549,028 2,248,352,928	986,989,931			2,207,066,275		41,680,060 40,941,921	71,650,026	147,116,998 142,853,506
Interest	10,795,846	963,894,050 3,795,390	6,996,839	1,065,149 3,616	2,150,043,738 7,762,154	193,543,247 674,154	246,313	70,229,474 204,727	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 7,436,614	1,415,853 2,417,648	1,663,977 5,018,636	*3,119 330	2,866,954 6,344,434	340,978 15,193	30,822 3,997	15,769 *60,358	406,501 *238,789
Net short-term capital gain reduced by	1,400,014	2,417,040	0,010,000	000	0,011,101	10,100	0,007	00,000	200,700
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	2 002 262	007.005	4 405 550		500 704	66 077	7 740	38.050	22.004
Net gain, noncapital assets	2,093,363 3,048,262	907,805 2,555,314	1,185,556 492,948	<u>'</u>	508,721 772,663	66,877 206,265	7,749 48,093	6,915	22,894 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			3,162,397	*740	13,433	19	*1,047,694
Other receipts Total deductions	21,680,770	11,018,664	10,655,506	*6,600	35,164,059	3,074,845 196,196,626	381,873	988,868 69.822.074	1,998,631 140,568,940
Cost of goods sold	2,272,661,499 1,838,913,813	985,161,978 773,284,389		1,123,656	2,146,298,204 1,530,084,833	153,649,312	41,098,504 23,340,047	50,380,201	95,524,960
Compensation of officers	18,333,157	10,771,338		167,157	12,373,239			700,009	1,148,207
Salaries and wages	123,030,976				223,868,925			6,613,875	18,772,195
Repairs Bad debts	7,202,509 7,262,426	2,915,022 5,184,221		6,670 *2,961	12,763,057	740,398 597,129		287,808	784,471
Rent paid on business property	20,445,565	10,617,601	2,075,245 9,762,795	65,170	6,394,125 58,955,529	3,820,813	177,353 2,441,274	121,675 2,105,765	764,470 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		376,758	395,640	2,085,315
Charitable contributions	736,119	253,952 5,952,725	481,607	*560 *10.046	1,362,842	28,437	85,111 83,504	25,926 115,230	71,124
Depreciation	10,985,027 37.648.719	5,952,725 20,610,726	5,022,256 17,021,181	*10,046 16,812	4,274,859 41,285,671	528,256 2.125.977	83,594 755,721	115,230 791,159	206,006 3.412.282
Depletion	902,599	41,181	861,418		8,440	, -,-	*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 Employee benefit programs	6,348,923 15,418,803	2,691,669	3,635,052 7,707,561	*22,202	7,132,382 20,888,492	178,491 1,438,163	35,466 414,813	94,817 541,283	373,350 1,942,501
Domestic production activities deduction	591,047	7,661,568 145,134		49,674	193,964	6,800	*643	*3,132	1,793
Net loss, noncapital assets	2,775,518	2,116,143		*368	3,107,694	293,819	81,536	353,788	293,694
Other deductions	116,260,474	50,344,436		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		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 5,711,702	12,109,538		26,562,866	958,423	470,797 470,380	1,039,925	3,031,259
Income tax Alternative minimum tax	17,819,940 51,852	5,711,792 29,413	12,095,212 22,439	12,936	26,535,844 31,602	956,025 5,933	470,380 *417	1,038,750 *1,174	3,030,963 *296
Foreign tax credit	2,001,149			-	2,697,072		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 15 106 100	32,182 5 322 430		12,768	43,880	7,375	450	*432	*99
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	15,196,109	5,322,439 See text for "Explanati			23,375,572 ale and Limitations of the	935,482 e Data."	466,153	986,983	2,377,410

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 samplesmoney amounts a	are in thousands of doll	ars)		Wholes	ale and retail trade	continued			
ŀ					lecontinued				
ltem	Food, beverage and liguor	Health and personal care	Gasoline stations	Clothing and clothing accessories	Sporting goods, hobby, book, and music	General merchandise	Miscellaneous store	Nonstore retailers	Wholesale and retail trade not
	stores	stores	otationio	stores	stores	stores	retailers	rotalioro	allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
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 Notes and accounts receivable	9,207,929 10,090,636	6,414,663 25,343,653	1,819,281 1,242,449	16,239,331 7,608,411	3,001,484 1,928,654	15,877,199 16.050.860	3,794,055 5,702,649	56,316,306 71,486,928	*17,335
Less: Allowance for bad debts	95,195	1,055,247	20,284	355,784	1,926,034	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 Other current assets	*1,335,110 4,693,123	*13,631 4,026,490	960,274	223,838 6,352,054	2,678,312	- 12,408,972	*63 2,694,678	*99,395 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 assetsLess: Accumulated depreciation	113,504,180 57,382,903	33,109,132 14,877,128	13,422,642 6,912,202	54,916,303 31,635,309	20,203,191 11,726,718	146,726,755 60,101,349	16,586,760 9,880,802	17,746,167 10,670,654	-
Depletable assets	*2,404	-	1,392	-	- 11,720,710	-	-	*81	-
Less: Accumulated depletion	*1,993			.	.	.	-	*51	-
LandIntangible assets (amortizable)	8,824,745	2,975,269	2,088,996	1,000,893	926,001 5.221,226	17,506,898	541,277 7.567.825	1,712,832 164,902,842	-
Less: Accumulated amortization	12,792,254 1,533,474	61,625,154 4,050,003	1,479,889 151,478	9,674,813 1,156,209	5,221,226 833,669	16,371,533 1,084,826	7,567,825 788,143	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	24 277 722	30,558,862	5,146,189	16,014,298	12 977 620	76,040,324	12,640,027	74.677.830	*15,738
Other liabilities	34,377,732 18,768,581	7,546,884	2.290.467	11,732,969	12,877,620 4,325,873	21,775,966	4,365,090	46,301,333	15,736
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, appropriatedRetained earnings, unappropriated [30]	*10,540 19,257,074	*42,789 29,691,996	*49,235 4,444,022	*8,594 27,448,529	*22,181 -370,706	*131,888 106,438,519	*43,104 4,366,132	*309,279 -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	-029
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 on Government obligations:	571,593	189,099	55,430	574,860	323,663	2,918,383	238,867	1,315,981	-
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	25,505	755	243	320	21	3,033	2,201	21,030	
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 Dividends received from foreign corporations	21,164 *9,537	27,312 *5,075	5,067 1,371	13,849 343,924	*632 15,354	9,218 343,303	4,128 *407,650	18,935 974,297	-
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 Compensation of officers	263,394,963	196,603,174	68,831,777	79,371,889	35,538,451	443,070,068	41,904,533	78,475,459	-
Salaries and wages	1,383,156 34,578,218	1,379,402 25,723,318	325,958 3,224,696	1,481,326 22,176,368	603,573 7,447,754	476,733 66,675,235	953,980 8,221,554	1,218,652 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	*38
Taxes paidInterest paid	5,759,246 2,622,594	3,006,797 2,197,208	699,030 408,085	3,535,140 1,522,732	1,275,504 1,472,696	11,290,639 6,389,895	1,414,909 1,027,506	1,222,754 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	-
DepletionAdvertising	2,434,815	*109 2,056,993	1,581 124,722	3,312,668	*4,007 1,502,694	7,953,371	[1] 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 Net loss, noncapital assets	60,030 300,456	68,190 114,886	765 7,735	*24,170 661,677	4,002 221,975	9,218 521,470	7,432 96,825	7,790 159,833	-
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 Net income (less deficit)	8,789 5,820,201	*2,100 9,645,918	- 116,679	387,775 5,573,482	52,534 471,184	2,436,710 26,603,708	236,171 1,567,370	705,706 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	-102
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 Foreign tax credit	4,832 *10,392	2,686 *22,730	*105 409	7,604 205,734	*447 58,069	*79 *1,134,274	*712 *214,944	7,317 378,578	-
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] Endnotes at end of table section. Detail may not add to to	2,257,383	3,478,412	124,295	2,546,588	317,555	8,166,643	558,801	1,159,866	-

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)		Transp	portation and warehousing			
Item							
.com				Transit	-	Other	
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and
		transportation		transportation	·	activities	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 41,253,417	367,861,186 27,111,738	55,141,708 3,475,648	11,738,090 653,376	40,041,041 1,550,640	114,450,291 7,282,335	23,493,382 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 Investments in Government obligations	7,081,176 5,472,712	4,044,823 5,436,495	505,593 *2,757	87,348 19	835,986	1,383,912 15,504	223,512 *17,937
Tax-exempt securities	740,417	216,025	*1,834	-	*4,902	*517,560	*96
Other current assets Loans to shareholders	23,625,444	13,762,635 63,088	2,943,236	571,101	710,188 10,331	5,295,934 411,407	342,351 97,121
Mortgage and real estate loans	4,667,476 113,324	15,028	3,817,618 *47,307	267,912 *17,495	10,331	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 Less: Accumulated depreciation	524,788,651 196,890,901	334,876,103 91,185,478	47,608,646 29,182,989	7,705,597 4,245,192	47,843,470 27,189,263	76,058,719 40,179,625	10,696,115 4,908,354
Depletable assets	*5,772	91,165,476	29,162,969 *2,986	739	27,169,203 *426	40,179,625 *816	4,906,334
Less: Accumulated depletion	*2,045	[1]	*937	683	*426		-
LandIntangible assets (amortizable)	8,642,630 59,617,594	3,795,348 23,892,048	1,820,381 3,759,859	306,491 4,539,828	115,359 5,150,634	1,800,030 18,330,982	805,019 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 Accounts payable	612,725,698 42,015,880	367,861,186 13,817,216	55,141,708 4,666,810		40,041,041 1,878,874	114,450,291 19,966,371	23,493,382 1,118,217
Mortgages, notes, and bonds payable in less	42,015,660	13,017,210	4,000,010	300,392	1,070,074	19,900,371	1,110,217
than one year	20,304,849	10,979,937	3,675,302		1,783,051	2,954,992	426,850
Other current liabilities	68,273,674 10,802,881	40,255,083 1,005,273	11,942,749 2,338,953	1,480,258 3,616,826	2,578,887 *589	10,722,986 3,119,722	1,293,711 721,518
Mortgages, notes, and bonds payable in one	10,002,001	1,005,275	2,330,933	3,010,020	309	3,119,722	721,310
year or more	177,155,492	112,545,824	10,850,106		21,285,233	22,261,773	7,697,971
Other liabilities	143,904,511 26,456,154	107,964,053 17,088,850	5,763,086 1.328.638	898,448 271,781	4,337,539 3,598,986	22,706,187 3,692,916	2,235,198 474,982
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 20,964,803	2,532,506	10,474,146		-4,200,585 *820.014	7,135,342	-538,315
Less: Cost of treasury stock Total receipts	20,964,803 501,509,680	15,894,167 209,349,074	2,827,323 94,108,799	110,617 12,910,152	12,114,661	1,269,106 160,370,540	43,575 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 on Government obligations:	2,281,278	608,238	337,464	201,073	107,758	977,266	49,477
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 Net short-term capital gain reduced by	1,684,154	32,405	19,108	-	*545	1,598,179	*33,917
net long-term capital loss	7,160	1,785	*126	*32	-	*5,210	7
Net long-term capital gain reduced by	702.070	224.254	272.025	*20.245	45 405	400 700	27.462
net short-term capital loss Net gain, noncapital assets	783,878 2,135,181	321,251 1,163,501	273,935 647,137	*36,315 57,665	15,125 178,482	109,789 72,308	27,463 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 Other receipts	662,806 10,334,939	109,068 3,091,132	*16,449 2,852,556	421 136,993	78,826 1,416,245	448,590 2.567.096	*9,452 270.917
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		*38,243	1,360,749	123,481
Salaries and wages Repairs	96,290,258 16,910,045	38,615,831 10,181,652	19,153,366 2,337,921	3,510,074 307,335	527,054 212,142	31,909,039 3,547,442	2,574,893 323,554
Bad debts	1,002,821	197,161	238,668	22,587	2,353	506,901	35,151
Rent paid on business property Taxes paid	26,358,823 16,958,350	14,935,688 6,523,280	4,622,017 3,665,032		71,895 398,392	5,224,945 5,289,273	931,325 475,772
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 Depreciation	2,493,045 31,076,219	1,219,973 17,742,078	138,684 4,397,666		322,270 1,262,340	549,382 6,111,577	166,296 770,247
Depletion	103,180	*7,708	4,397,666 *2,451	792,312 *642	*92,282	0,711,377	770,247 96
Advertising	2,109,412	1,134,491	232,920	57,336	*142	640,865	43,658
Pension, profit-sharing, stock, annuity Employee benefit programs	7,657,567 18,483,908	3,719,297 7,134,762	531,269 3,167,209	42,016 382,332	50,482 92,047	3,262,763 7,396,472	51,740 311,086
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 Total receipts less total deductions	131,025,719 784,931	62,447,160 -3,210,075	23,291,556 8	2,493,849 -52,654	1,705,825 913,303	38,461,195 2,702,679	2,626,133 431,670
Constructive taxable income from related	704,331	-0,210,075	0	-52,004	310,000	2,102,019	731,070
foreign corporations	304,068	47,412	*6,902	*8,867	19,735	212,974	*8,178
Net income (less deficit) Income subject to tax	1,053,725 12,004,273	-3,172,901 4,184,331	-3,110 1,338,374		932,834 794,374	2,902,173 4,873,473	439,551 659,197
Total income tax before credits [5]	4,131,716	1,467,072	427,070		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 Foreign tax credit	10,352 354,702	5,170 24,822	2,052 *206	*315 2,553	406	1,370 322,230	*1,038 *4,892
General business credit	354,702 119,404	40,197	4,348		- 289	322,230 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] Endnotes at end of table section. Detail may not add to t	3,643,095	1,397,623	418,291	42,943	276,065	1,293,696	214,477

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)		Information			
Item		Publishing	Motion picture		Telecommunications (including paging, cellular, satellite,		
	Total	industries	and sound	Broadcasting	cable, internet	Data	Other
		(except	recording	(except	service providers,	processing	information
	(59)	Internet) (60)	industries (61)	Internet) (62)	etc.) (63)	services (64)	services (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 Inventories	11,438,301 24.608.082	3,338,285 6,309,686	1,222,266 4,493,497	753,045 1,463,817	5,550,146 11,626,022	147,838 117,347	426,721 597,715
Investments in Government obligations	805,045	564,452	*1,550	3,136	221,160	- 117,547	*14,746
Tax-exempt securities	1,006,736	752,248	-	91,521	103,348	*59,619	-
Other current assets	99,358,638 5,404,357	26,193,195 3.020.442	10,530,395	13,711,047 313.497	28,681,971 1.046.694	1,208,565	19,033,465
Loans to shareholders Mortgage and real estate loans	5,404,357 426,570	3,020,442 *104,507	989,252 *192,066	*119,286	*9,320	*13,913	20,559 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 Depletable assets	517,337,932 *57,741	39,647,271 *35,821	13,016,859	35,557,339 600	408,713,578 4.073	9,708,665 17,247	10,694,220
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) Less: Accumulated amortization	816,852,664 159,656,522	188,437,312 41,665,434	41,644,094 4,985,699	136,501,286 40,024,873	386,850,578 60,928,702	22,712,478 3,919,188	40,706,917 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 Retained earnings, appropriated	1,215,194,023 1,058,479	255,991,986 *247,302	36,521,518	120,508,846 *45,290	646,851,013 691,161	35,842,680 74,722	119,477,980
Retained earnings, appropriated	-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 Interest	838,566,236 16,746,187	189,552,012 1,622,625	62,936,123 720,637	84,465,167 2,081,283	432,888,649 11,990,466	21,776,731 112,753	46,947,554 218,423
Interest on Government obligations:							
State and local	171,968 10,521,053	59,964 402,423	*132 161,434	*1,246 330,110	60,853 9,476,156	*1,917 62,473	*47,856 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 Net long-term capital gain reduced by	96,136	61,978	2,142	*10	15,336	6,585	*10,084
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 Dividends received from foreign corporations	1,689,084 2,930,129	404,981 1,415,086	20,225 249,664	7,236 *101,520	1,253,700 939,794	*2,488 20,193	*454 203.872
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 Compensation of officers	189,856,092	56,384,282	17,533,103	10,569,841	87,667,498	6,000,981	11,700,387
Salaries and wages	8,553,160 150,456,619	2,741,055 53,379,676	1,236,510 6,640,481	1,107,255 13,887,583	2,090,603 60,402,935	600,693 5,398,722	777,044 10,747,223
Repairs	10,013,063	1,395,255	588,850	569,007	6,913,104	213,876	332,971
Bad debts Rent paid on business property	8,965,324	1,733,400 3,743,107	271,862	951,699	5,678,624	119,861	209,878
Taxes paid	23,290,877 25,341,382	5,607,272	4,442,137 1,818,761	2,166,817 1,918,653	11,073,318 14,002,284	908,518 596,827	956,981 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 Depreciation	38,099,628 76,452,795	7,208,712 6,982,790	8,275,477 6,341,653	8,482,490 4,261,367	12,480,240 55,003,864	713,190 1,854,392	939,519 2,008,729
Depletion	3,233	41	0,041,000	4,201,307	3,125	- 1,004,002	2,000,725
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 Employee benefit programs	6,192,861 22,986,541	1,250,786 6,254,468	513,396 740,842	803,449 2,187,893	3,243,203 12,377,419	122,327 496,497	259,700 929,422
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 Total receipts less total deductions	269,829,720 39,581,216	44,907,076 15,671,051	13,264,380 2,751,396	38,403,871 1,043,269	154,032,359 16,293,322	5,111,051 -75,670	14,110,984 3,897,849
Constructive taxable income from related	J9,J01,Z10	13,07 1,031	2,731,390	1,043,209	10,283,322	-75,070	3,037,049
foreign corporations	4,067,785	2,644,158	238,454	*97,663	698,880	74,452	314,178
Net income (less deficit) Income subject to tax	43,477,033 63 178 578	18,255,244 23,492,835	2,989,718 4,127,605	1,139,686 6,079,786	16,931,350 22,600,878	-3,136 1,262,084	4,164,171 5,615,390
Total income tax before credits [5]	63,178,578 22,239,099	8,227,022	4,127, 605 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 Foreign tax credit	133,256	12,206	46,197	*5,752	62,863	2,500 37,063	3,739
General business credit	4,215,920 875,575	2,552,995 526,306	442,928 *4,868	262,140 6,250	749,084 169,283	37,963 24,485	170,810 144,383
Prior year minimum tax credit	199,317	5,537	*526	*504	181,358	3,846	7,545
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	16,948,288	5,142,185	1,067,824	1,867,327	6,854,106	375,061	1,641,785

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	imates based on samples-money amounts are in thousands of dollars) Finance and insurance						Deal actata and	ntal and locain-	
	1	F	Securities,	ue .	1	-	Real estate and re	ital and leasing	Lessors of
			commodity						nonfinancial
Item			contracts,	Insurance	Funds,				intangible
			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments	and	and other	Total	Real estate	and	(except
		intermediation	and related activities	related activities	financial			leasing	copyrighted
-	(66)	(67)	(68)	(69)	vehicles (70)	(71)	(72)	services (73)	works) (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		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 19,337,318	192,588,166 8,445,355	1,973,203,317 536,951	10,784,033 704,564	20,950,483 9,650,448	32,899,893 3,998,730	25,866,819 3,642,846	5,415,112 353,111	1,617,962 *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	2,773
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		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	*104,095 380,194	- *299.362	63,121 34,121,193	62,914 32,524,157	*207 1 369 752	228,284
LandIntangible assets (amortizable)	6,104,910 269.026.305	3,755,980 103,856,161	1,669,374 126,510,498	380,194 38,284,153	375.492	34,121,193 44,765,123	32,524,157 20,066,927	1,368,752 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		11,473,741	12,085,491	21,645,936	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	4.405.515.015	047 575 00-	204 047 467	4 700 10:	404.000 ===	20.000.00	40 740 045	47.055.055	0.000.00
than one year Other current liabilities	1,125,547,915 3,352,580,645	817,575,007 1,002,356,407	201,247,165 2,301,040,801	1,729,184 35,899,489	104,996,559 13,283,948	32,062,864 31,739,844	12,740,818 13,186,051	17,255,952 17,200,818	2,066,094 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	44,700,000	22,000,401	10,014,002	000,200	4,000,200	22,110,000	10,020,707	0,770,201	10,000
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 Retained earnings, appropriated	844,616,319 3,073,549	219,934,633 2,205,800	474,908,916 549,789	60,733,817 190,512	89,038,953 *127,449	118,094,295 1,315,320	79,401,775 1,282,061	33,876,182 *33,259	4,816,338
Retained earnings, appropriated [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 Compensation of officers	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
Salaries and wages	15,146,410 103,772,465	2,957,899 28,148,607	8,423,464 55,713,117	3,737,149 19,790,027	27,898 120,714	4,287,843 23,841,068	3,200,533 12,454,185	973,115 10,638,910	
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 Charitable contributions	266,335,706 1,174,094	193,692,111 204,074	65,763,131 904,936	2,609,156 64,215	4,271,307 869	13,871,319 76,186		6,127,088 16,057	377,030 2,684
Amortization	7,687,122	2,821,458	3,494,554	1,197,836	173,274	1,869,180		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 Domestic production activities deduction	8,942,122 72,850	3,332,369 49,017	3,063,536 15,794	2,161,293 5,766	384,923 *2,273	2,545,804 22,041	1,247,777 1,794	1,227,470 *2,781	70,558 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	
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) Income subject to tax	18,026,997 58,451,852	-21,664,216 19,751,055	38,578,913 30,133,317	414,177 5,452,211	698,122 3,115,269	-6,021,666 6,089,217	-4,752,669 3,805,193	-2,376,115 1,176,727	1,107,118 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		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 Prior year minimum tax credit	240,091 24,932	95,862 5,513	121,373 17,815	22,641 *1,210	*214 394	41,349 43,590	6,197 38,397	8,195 4,377	*26,958 816
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	
Endnotes at end of table section. Detail may not add to t							.,,	2.0,0.0	5,100

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)					
			Administrative and support	ort and waste management a	nd remediation services	
Item	Professional.	Management			Waste	
iteiii	scientific,	of			management	
	and	companies	Total	Administrative	and	Educational
	technical	(holding		and support	remediation	services
	services	companies)	(77)	services	services	(00)
	(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 2,331,666,729	240,933,549	168,772,555 12,978,091	72,160,994 3,587,593	43,168,340 5,702,003
Notes and accounts receivable	81,722,561 131,266,260	5,868,273,742	16,565,683 33,111,761	27,065,239	6,046,522	5,702,003 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 Mortgage and real estate loans	2,683,256 893,146	480,760,659 1,800,353,534	1,176,095 29,785	1,075,103 29,785	100,992	212,934 *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	-
LandIntangible assets (amortizable)	2,359,107 207,619,319	18,003,490 397,954,384	3,131,313 92.976.817	1,287,460 63,471,821	1,843,853 29,504,996	368,856 14.085.876
Less: Accumulated amortization	207,619,319 52,648,665	397,954,384 28,082,218	19,054,394	16,223,811	29,504,996 2,830,583	14,085,876
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 Other current liabilities	36,598,228 118,646,219	1,763,133,000 8,489,051,992	11,401,727 29,554,376	8,745,525 23,723,360	2,656,202 5,831,017	3,050,119 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	12,200,000	100,021,010	0,011,010	0,011,002	000,011	002,010
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 Retained earnings, appropriated	396,265,958 515,889	2,211,471,305 6,264,931	94,523,521 181,589	60,461,838 121,703	34,061,683 *59,886	14,585,798 *3,115
Retained earnings, unappropriated [30]	-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	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 on Government obligations:	4,068,167	507,994,158	1,118,001	1,022,635	95,366	138,757
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 Net long-term capital gain reduced by	183,391	2,091,497	72,325	72,197	128	262
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 Compensation of officers	186,464,930 30,219,602	6,200,752 6,075,989	100,469,619 4,199,298	83,648,794 3,569,161	16,820,825 630,138	3,652,788 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 paidInterest paid	19,789,801 12,953,056	14,978,579 206,067,512	10,419,635 6,735,453	9,027,442 5,077,160	1,392,194 1,658,293	1,093,014 673,527
Charitable contributions	246,183	206,067,512 600,571	6,735,453 75,928	54,454	1,050,293	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 Employee benefit programs	7,105,213 17,667,628	11,569,285 13,510,898	1,055,944 6,148,561	919,809 5,291,861	136,135 856,700	160,495 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	22,313 2,411,100	43,472 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 Foreign tax credit	67,987 1,206,515	81,009 5,995,301	14,088 233,128	5,025 233,087	*9,063 41	1,116 39,205
General business credit	360,199	5,995,301 3,043,074	233,128 70,583	233,087 50,143	20,440	39,205
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 t	otal because of rounding. See tex	t for "Explanation of Terms" and "I	Description of the Sample and Lim	nitations of the Data."		

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

	are in thousands of dollars)	Health care and	social assistance		Arts, en	tertainment, and recre	eation
Item	Total	Offices of health practitioners and	Miscellaneous health care and	Hospitals, nursing, and residential	Total	Other arts, entertainment,	Amusement, gambling, and
		outpatient care centers	social assistance	care facilities		and recreation	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		3,573,928	1,625,371	1,948,556
Less: Allowance for bad debts	13,906,320	3,089,511	2,905,456 524,222	7,911,352	324,893 671,325	117,734	207,160 505,850
Investments in Government obligations	1,407,663 170,347	747,743 *150.471	524,222 *16,665	135,698 3,212	*72,103	165,475 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 Depreciable assets	43,393,371 111,910,763	8,622,582 37,010,742	3,918,523 17,758,753	30,852,265 57,141,269	8,043,588 47,771,272	3,661,216 10,792,447	4,382,372 36,978,825
Less: Accumulated depreciation	56,556,671	24,625,650		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) Less: Accumulated amortization	71,968,295	26,421,253 2,861,182	25,338,377 2.539.855	20,208,664 2.264.718	11,562,183	3,634,034	7,928,149
Other assets	7,665,755 14,446,739	2,861,182 5,376,493		2,264,718 6.934.095	1,668,299 3,843,034	413,926 1,722,171	1,254,373 2,120,863
Total liabilities	252,479,778	85,095,486		115,037,492	69,469,970		45,763,631
Accounts payable	11,294,720	5,305,013		, ,	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		1,028,674	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 Mortgages, notes, and bonds payable in one	14,287,614	12,937,919	1,147,703	201,993	5,506,300	1,568,968	3,937,332
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		*23,620	142,223	*29,333	*112,889
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-54,213,336 6,592,535	-12,669,624 1,608,852	-5,215,611 3,085,212	-36,328,102 1,898,471	-13,952,420 3,410,608	-2,090,796 227,871	-11,861,624 3,182,737
Total receipts	399,772,652	234,794,498			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:	00.000	04.455	0.070	00.055	0.004	*4.405	4.500
State and local	66,686 828,237	24,455 251,040	2,876 19,740	39,355 557,457	6,061 272,112	*4,495 110,939	1,566 161,173
Royalties	116,711	*43,036		337,437	310,921	140,263	170,658
Net short-term capital gain reduced by	,	10,000	10,010		0.0,02.	110,200	
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	578,683 501,446	272,733	145,223	160,726	138,488	36,298	102,190
Net gain, noncapital assets Dividends received from domestic corporations	501,446 30,600	136,288 24,066	276,376 1,596	88,783 4,938	23,055 18,018	12,353 11,433	10,702 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		2,705,172	8,618,600		3,296,045
Compensation of officers	43,457,789	40,877,436			1,708,317		505,457
Salaries and wages Repairs	125,454,499 3,596,541	69,379,321 1,534,785	18,982,591 609,750		9,044,975 949,309	3,014,292 141,777	6,030,682 807,532
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		2,911,030	733,380	2,177,650
Taxes paid	13,812,309	7,036,369	2,517,434		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	114,373 966,349	26,297 778 566	56,968 722,278	29,416	15,913	13,503
Depreciation	2,467,193 8,094,493	966,349 2,994,458	778,566 1,859,072	722,278 3,240,963	567,263 3,067,252	296,738 823,680	270,524 2.243.571
Depletion	0,004,493	2,337,430	1,000,072	5,240,905	*439	123	*316
Advertising	1,828,106	1,195,875		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		830,293	349,582	480,711
Domestic production activities deduction Net loss, noncapital assets	11,725 436,393	6,572 167,682	4,494 124,886	659 143,824	*4,890 314,201	*4,869 71,370	*22 242,831
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		-1,004,821	-68,917	-935,904
Constructive taxable income from related							
foreign corporations	8,142	5,152		1,299	149,910	118,498	31,412
Net income (less deficit)	7,610,113	1,601,055			-860,971 4 206 020	45,087	-906,059
Income subject to tax Total income tax before credits [5]	10,387,114 3,525,578	3,134,235 1,064,465			1,206,039 374,277	652,052 187,695	553,987 186,582
Income tax	3,525,578 3,518,048	1,064,465	1,140,000	1,316,391	409,819	224,809	185,010
Alternative minimum tax	13,137	4,375		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		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 mple and Limitations of the Dat	350,683	167,246	183,437

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		nodation and food se	rvices					
	7.0001111		11.000		01.10.	services		
ltem			Food services				Religious, grantmaking, civic,	
	Total	Accommodation	and drinking	Total	Repair and maintenance	Personal and laundry	professional, and similar	Not allocable
	(88)	(90)	places	(91)	(02)	services	organizations	(OE)
Number of returns	76,153	(89) 6,299	(90) 69,853	126,636	(92) 43,082	(93) 37,973	(94) 45,582	(95) * 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 3,661,625	255,578	507,608	88,732	89,917	328,959	-
Inventories Investments in Government obligations	6,886,847 72,821	27,030	3,225,221 45,791	3,720,412 168,719	2,210,127	1,461,404	48,882 168,719	-
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 Mortgage and real estate loans	2,522,290 482,009	1,796,633 392,461	725,657 89,547	776,077 94,942	554,243 *56,362	221,086 *25,718	*748 *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 Less: Accumulated depletion	*8,564 *7,713	1,104 253	*7,460 *7,460	*9,955 *6,427	*9,241 *6,355	*714 *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 Total liabilities	29,466,431 372,008,637	10,005,935 215,361,693	19,460,496 156,646,945	7,505,215 75,267,523	520,046 25,120,321	6,672,961 35,305,364	312,209 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 Loans from shareholders	27,654,800 12,578,147	11,670,750 6,747,328	15,984,051 5,830,818	7,054,216 2,130,124	2,403,319 1,085,327	2,845,047 1,033,586	1,805,850 *11,210	-
Mortgages, notes, and bonds payable in one	12,570,147	0,747,320	3,030,010	2,100,124	1,000,021	1,000,000	11,210	_
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	+00.050
Capital stockAdditional paid-in capital	12,737,336 107,724,081	5,825,460 66,029,379	6,911,876 41,694,702	5,869,910 11,443,094	3,265,912 4,427,862	1,904,624 5,478,335	699,374 1,536,897	*86,959
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	258,368,105 228,511,797	73,693,372 58,977,029	184,674,733 169,534,767	79,335,240 73,824,568	36,693,609 35,769,103	29,763,963 28,634,835	12,877,667 9,420,630	*12,223
Business receipts Interest	2,225,708	1,590,638	635,070	433,339	179,282	26,634,635 93,919	9,420,630 160,138	*12,223
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 5,975,554	886,941 1,642,473	661,065 4,333,081	136,889 312,258	40,140 *178,151	60,285 131,577	36,464 *2,530	
Net short-term capital gain reduced by	0,010,001	1,012,110	1,000,001	0.2,200	110,101	101,011	2,000	
net long-term capital loss	*2,987	*374	2,613	5,366	*469	*1,877	*3,020	-
Net long-term capital gain reduced by	004.405	200.750	F0F 700	145.070	70 200	67.040	6 604	
net short-term capital loss Net gain, noncapital assets	804,465 955,593	298,758 723,539	505,708 232,054	145,970 56,318	72,300 36,038	67,049 19,642	6,621 638	-
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 78.713.975	401,315 36.504.731	682,363	3,226,874	*45.070
Total deductions Cost of goods sold	255,480,353 81,707,904	78,488,837 9,063,163	176,991,517 72,644,741	29,225,836	19,533,171	29,272,204 8,622,717	12,937,041 1,069,949	*45,876
Compensation of officers	3,469,181	506,511	2,962,670	3,094,039		1,250,506		*4,906
Salaries and wages	51,525,905	17,986,049		11,856,035	4,701,483	5,984,999		-
Repairs	4,352,519	1,387,237	2,965,281	2,206,025	291,232	499,540	1,415,253	*147
Rent paid on business property	498,716 18,924,297	355,426 6,363,959	143,289 12,560,339	346,625 4,133,758	111,514 1,586,010	135,071 2,447,095	100,040 100,652	-
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 Depreciation	2,082,515 11,106,333	715,124 4,815,866	1,367,392 6,290,467	977,996 2,133,034	287,091 692,179	679,743 1,253,928	11,162 186,926	*15,951
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 Domestic production activities deduction	5,305,936 61,140	2,054,784 3,937	3,251,152 57,203	1,427,249 11,679	695,817 8,171	598,877 3,507	132,555 [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	12,057 199,654	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 Alternative minimum tax	4,041,256 8,149	419,653 4,560	3,621,603 3,589	555,445 2,373	181,473 *767	335,141 1,527	38,831 *80	-
Foreign tax credit	1,605,692	204,233	3,569 1,401,459	2,373 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] Endnotes at end of table section. Detail may not add to t	1,990,024	175,453	1,814,571	508,958	168,446	301,681	38,831	<u>-</u>

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	e in thousands of dollars]					T			
		Agı	riculture, forestry, f	ishing, and hun	ting			Const	ruction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries	. otal	production	and	hunting and	g	Canado	. 0.0.	of
	(1)	(2)	(3)	logging (4)	trapping (5)	(6)	(7)	(8)	buildings (9)
Number of returns	778,902	30,235	26,421	800	3,014		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 Less: Allowance for bad debts	6,536,203,294 125,540,537	2,953,553 39,766	1,999,547 23,780	215,581 *11,099	738,425 4,887	85,815,755 399,927	47,148,421 2,162,702	39,504,938 478,768	12,807,553 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 Other current assets	113,523,542 2,888,237,180	*13,732 1,555,873	*13,732 1,313,435	79,051	163,387	*51,344 14,305,898	12,076 34,234,334	131,021 14,121,815	*52,981 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	515,668
Mortgage and real estate loans Other investments	890,050,838 7,187,624,856	345,328 5,548,803	338,797 3,385,075	*4,227 1,781,908	*2,303 381,819		162 65,939,367	670,473 19,078,897	417,598 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		159,387,519	40,519,462	5,529,147
Depletable assetsLess: Accumulated depletion	274,369,832 118,481,365	649,631 204,596	34,820 *7,362	614,811 *197,233	-	132,753,060 48,329,135	7,230,114 2,474,017	1,125,066 357,664	*46,873 *3,081
Land	164,589,785	7,642,962	7,226,513	187,617	228,833		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		31,634,812	10,948,763	1,460,409
Less: Accumulated amortization Other assets	474,666,316 2,326,823,173	161,170 1,524,557	139,377 1,153,945	*5,628 246,081	16,165 124,531	10,380,146 53,836,031	4,509,100 119,762,818	1,345,272 2,891,737	194,672 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 Mortgages, notes, and bonds payable in one	225,629,712	1,463,317	1,277,654	72,400	113,263	2,119,806	1,978,780	3,549,514	987,147
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 Additional paid-in capital	825,777,705 5,211,551,755	3,234,821 3,352,307	2,708,173 2,632,295	250,947 344,344	275,701 375,668	19,155,386 128,709,684	52,349,786 93,718,054	3,121,127 23,845,547	831,927 4,282,993
Retained earnings, appropriated	23,495,570	323,541	185,195	*124,531	*13,815		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 Total receipts	1,518,788,432 11,670,428,831	992,458 44,162,606	913,182 33,553,904	*12,697 2,351,673	66,578 8,257,030	18,762,605 189,123,034	12,489,283 291,596,005	5,876,923 281,200,831	3,376,171 89,122,892
Business receipts	10,430,588,320	36,489,327	26,660,227	2,033,852	7,795,248		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 Net short-term capital gain reduced by	138,325,244	56,473	48,685	*3,443	*4,344	1,586,226	42,458	103,839	12,023
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 Net gain, noncapital assets	39,771,365 31,746,171	519,074 341,920	388,814 259,682	102,190 28,433	28,069 53,806		2,044,449 2,560,892	526,813 568,271	233,551 50,116
Dividends received from domestic corporations	11,040,877	29,666	25,166	*2,211	2,290	, ,	41,198	30,212	12,480
Dividends received from foreign corporations	126,591,819	3,112	*2,861	*250	- 200 540	4,374,558	248,370	33,276	*150
Other receipts Total deductions	388,411,432 10,859,179,730	5,785,739 41,054,009	5,358,695 30,950,022	104,525 2.180.569	322,519 7,923,418		14,375,846 273,056,911	3,805,834 269,985,129	1,073,547 86,387,516
Cost of goods sold	6,347,798,783	19,816,895	13,122,885	1,516,014	5,177,995		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 Repairs	1,138,219,166 72,709,730	2,626,115 1,014,467	1,688,734 845,299	106,671 21,145	830,710 148,023	6,578,698 798,861	10,971,303 5,402,460	13,819,920 1,004,870	3,091,812 162,242
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 Taxes paid	182,493,133 232,387,477	2,612,744 899,722	2,406,664 673,665	55,190 44,525	150,889 181,533	4,406,452 4,311,803	1,799,202 9,366,652	5,145,567 5,001,191	726,938 872,704
Interest paid	422,660,769	677,304	576,673	44,525 47,542	53,089		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 Depreciation	100,134,926 354,429,567	180,003 2,827,456	166,541 2,526,106	*8,426 70,484	5,036 230,865		2,435,422 26,209,235	442,194 5,156,323	39,535 682,571
Depletion	12,985,884	34,646	12,210	*22,186	*250		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 Employee benefit programs	87,988,894 167,620,673	105,037 487,859	73,502 341,083	11,195 51,936	20,340 94,840		3,306,448 2,997,196	899,041 3,403,127	164,286 554,777
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 Other deductions	15,733,045	9,650	7,442	*1,902	*306		728,417	41,430	6,600 2.831.740
Total receipts less total deductions	1,324,782,837 811,249,101	8,418,526 3,108,598	7,528,807 2,603,882	169,744 171,104	719,975 333,612		33,700,573 18,539,094	14,739,302 11,215,702	2,831,740 2,735,375
Constructive taxable income from related				.,					
foreign corporations Net income	116,263,940 920,957,445	19,058 3,119,490	19,058 2,618,223	170,302	- 330,965	2,804,282 27,122,170	221,878 18,725,131	220,763 11,395,585	10,948 2,722,041
Income subject to tax	815,729,771	2,197,109	1,818,000	141,173	237,936		16,725,131	9,671,678	2,722,041 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 Alternative minimum tax	282,793,126 2,074,555	629,669 1,935	508,571 1,485	47,032 *105	74,065 *345		5,856,112 97,184	3,044,983 12,111	723,956 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 Prior year minimum tax credit	12,554,377	17,775	15,984	225 *371	1,566 *361		411,185	49,117 18 360	10,134
Total income tax after credits [2]	1,050,119 181,701,684	3,022 605,724	2,289 482,648	45,688	*361 77,388	103,681 3,522,364	46,805 5,363,426	18,360 2,848,614	4,001 710,793
Endnotes at end of table section. Detail may not add to total				1.11 511 0			•		

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								
	Construction	ncontinued			Manufactu	ring		
	Heavy and civil				Daverage	Textile		Leather
Item	engineering				Beverage and	mills and		and
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied
	and land	trade		manufacturing	product	product	manufacturing	product
	subdivision (10)	contractors (11)	(12)	(13)	manufacturing (14)	mills (15)	(16)	manufacturing (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 Inventories	193,720 2,561,747	244,933 2,102,134	18,950,108 331,134,948	465,669 31,761,143	77,027 12,033,986	36,927 1,343,010	339,706 2,872,354	21,339 415.665
Investments in Government obligations	*123,041	2,102,134 *4,467	4,713,645	*1,023,899	12,033,960	1,343,010	2,072,334	415,005
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 Mortgage and real estate loans	332,188 136,175	1,112,963 116,700	51,388,106 3,114,002	264,215 2,769	*4,205 *14,293	*943	*26,331 *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 Less: Accumulated depletion	1,072,499 354,525	*5,694 *58	112,689,508 58,843,686	19,218	95,875 37,076	82	*5,341	-
Land	2,613,345	458,351	33,979,444	4,648 3,224,546		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 8 689 130	1,253,648	*125,004
Total liabilities Accounts payable	58,027,699 5,898,096	49,946,360 7,387,375	7,662,588,536 934,867,429	742,227,011 327,413,935	231,332,034 7,693,802	8,689,130 944,760	18,069,535 2,197,801	3,118,179 779,668
Mortgages, notes, and bonds payable in less	5,530,030	1,501,515	307,007,429	JZ1,71J,333	7,090,002	344,700	2, 137,001	779,000
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 Mortgages, notes, and bonds payable in one	599,754	1,962,613	87,462,877	9,739,584	*2,660,656	173,520	101,583	-
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 capitalRetained earnings, appropriated	13,033,635 *101,842	6,528,918 207,760	1,866,627,882 4,781,084	137,839,315 *16,653	60,988,263	1,784,934 1,929	4,838,483	530,475 189
Retained earnings, appropriated	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 on Government obligations:	296,686	132,738	95,345,623	2,977,485	521,032	7,666	50,738	*6,724
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	3,207	0,041	307,000	21,545	070		3,304	123,070
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 Dividends received from foreign corporations	8,984 *28,088	8,747 5,038	2,430,741 103,492,512	119,659 1,162,779	44,248 1,993,297	*957 33,738	*2,704 *41,485	1,564 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		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		6,910,159	12,980,329	2,038,485
Compensation of officers	1,294,866 2,743,861	5,718,852 7,984,247	19,014,000	1,745,620 17,064,238		159,494	258,701	44,354
Repairs	329,773	7,964,247 512,855	272,199,560 16,923,515	1,921,568	7,987,975 590,782	646,985 53,127	2,131,157 96,389	332,074 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		131,122	774,893	69,771
Taxes paidInterest paid	1,434,885 544,908	2,693,601	76,355,529	3,946,034	17,537,867 5,597,517	159,901	433,519	50,116
Charitable contributions	544,908 47,994	607,679 107,799	154,851,161 6,120,518	10,983,457 457,636	305,903	135,410 4,159	504,468 19,705	24,569 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	- F20.760	00.226
Advertising Pension, profit-sharing, stock, annuity	118,469 172,582	549,511 562,173	58,645,192 42,323,023	14,166,668 3,371,915	6,471,068 1,135,619	47,471 71,123	539,760 277,339	99,236 *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 Total receipts less total deductions	2,975,217 3,726,191	8,932,345 4,754,135	357,750,768 328,773,115	33,949,733 17,154,392	12,241,476 18,213,825	703,780 394,717	2,382,683 1,429,866	296,171 320,958
Constructive taxable income from related	5,720,191	7,734,133	520,773,113	17,104,082	10,213,023	334,717	1,723,000	520,936
foreign corporations	*205,236	4,579	86,392,224	3,792,038		*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 Total income tax before credits [5]	3,511,499 1,212,548	3,908,548 1,133,443	382,587,148 134,654,258	19,365,004 6,774,246	19,922,495 6,974,425	261,615 89,548	1,498,228 521,276	276,947 96,353
Income tax	1,199,146	1,133,443	134,654,256	6,755,803	6,969,995	88,055	521,276 520,541	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 Prior year minimum tax credit	24,414 7,540	14,569 6,818	5,923,185 380,431	128,529 11,462	16,913 *6,672	2,966 *1,103	7,880	1,336
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	72 47,073
Endnotes at end of table section. Detail may not add to total						,510	0.0,010	,570

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]

[All figures are estimates based on samples-money amounts are	e in thousands of dollars	ı		Manufacturing	gcontinued			
						Diantina		
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	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 Notes and accounts receivable	605,153 1,162,687	5,632,346 19,971,366	1,608,022 4,256,016	11,031,069 584,522,086	36,693,447 194,649,502	3,470,159 11,107,168	3,693,432 6,052,054	4,048,424 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 Investments in Government obligations	1,535,185 *2,850	8,788,467 *11,184	1,633,442 24,559	23,275,341 22,551	70,585,525 *471,404	8,361,914 *584	3,563,687 23,806	7,385,594 78,561
Tax-exempt securities	2,630	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 Mortgage and real estate loans	43,041 *27,552	9,962,694	66,546 229	*28,267,209 *12,390	6,264,731 *52,316	144,459 *32,952	703,483 *5,378	38,709
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 Less: Accumulated depreciation	5,722,618 3,625,402	89,584,795 54,405,649	15,152,089 10,676,645	318,884,024 172,290,847	316,129,043 179,659,250	38,961,426	27,329,538 14,922,088	26,998,524 14,041,759
Depletable assets	*45,599	167,927	10,070,045	108,575,431	2,107,470	24,516,788 704	1,564,357	5,097
Less: Accumulated depletion	*3,734	51,789		57,684,044	846,715	569	184,617	2,179
LandIntangible assets (amortizable)	314,682 2,097,725	978,923 16,866,424	209,560 11,023,982	5,505,564 65.518.766	7,077,682 305,897,169	496,908 13,676,765	786,913 6,836,045	604,414 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 27 074 540	79,028,231	158,562,545	5,803,419	5,308,919	2,286,221
Total liabilities Accounts payable	9,772,667 622,679	194,543,412 16,556,331	27,071,549 2,117,454	1,654,850,676 214,320,358	1,583,018,137 145,578,587	70,501,692 6,311,578	75,812,471 2,276,447	52,326,832 6,134,377
Mortgages, notes, and bonds payable in less	·							
than one yearOther current liabilities	1,055,094 552,086	10,743,294 7,878,216	1,069,968 2,483,288	10,986,730 283,478,335	113,592,898 134,558,497	3,572,474 7,778,717	3,273,859 4,852,296	2,242,060 4,095,626
Loans from shareholders	401,205	6,167,901	178,030		21,837,486	1,397,949	415,335	791,437
Mortgages, notes, and bonds payable in one	4 457 000	50.070.000	0.000.770	000 000 040	200 050 077	04 000 045	7 400 007	7 007 000
year or moreOther liabilities	1,457,226 1,264,503	50,876,282 25,105,335	8,909,772 3,690,095	280,296,346 126,709,725	380,859,977 166,721,114	21,389,845 9,329,175	7,492,987 7,674,963	7,237,600 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 Retained earnings, appropriated	2,575,420	46,872,245 *419	5,694,126 *17,644	439,622,277 693,765	433,619,860 50,112	18,173,555 10	32,384,111 *2,392,947	11,820,759 *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 Business receipts	12,641,292 12,349,842	101,514,968 94,624,877	26,932,748 26,127,734	1,012,997,150 929,664,936	723,738,623 587,385,263	70,713,883 68,961,682	30,118,770 28,070,551	52,485,758 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 Net gain, noncapital assets	58,714 16,805	87,564 64,446	153,315 30,180	4,535,721 2,068,751	9,226,664 815,238	242,216 185,496	48,853 51,311	88,870 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 Other receipts	*1,059	1,258,390	54,121	37,495,332	49,574,657	372,252 511,701	148,044 509,060	*55,414 520,669
Total deductions	152,067 12.231.663	1,618,666 94,914,421	328,459 25,492,938	26,463,172 939,428,028	34,861,996 616,951,508	511,701 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 Salaries and wages	196,033 980,046	394,292 7,721,954	587,255 2,833,892	632,464 21,251,055	2,772,364 63,163,639	700,184 3,798,570	378,903 1,550,802	387,008 1,925,770
Repairs	56,953	777,590	176,805	1,848,786	3,697,675	293,764	272,404	285,234
Bad debts	29,397 181,773	118,325	65,629 552,597	308,234	568,784 5 101 473	169,718	59,240	50,478
Rent paid on business property Taxes paid	211,207	902,236 1,245,112	643,249	2,987,080 19,428,839	5,191,472 8,904,682	1,182,512 949,447	458,100 428,841	366,888 545,882
Interest paid	179,272	4,104,493	821,932	14,011,870	24,418,424	1,569,809	684,506	646,740
Charitable contributions Amortization	5,013 91,299	96,169 619,506	11,441 271,723	339,371 2,308,246	3,737,022 8,427,339	20,503 376,734	23,846 253,709	15,966 268,544
Depreciation	365,030	5,238,029	968,099	12,673,552	19,713,253	2,781,888	1,377,337	2,044,908
DepletionAdvertising	*2,625 100,323	20,698 593,510	*51 245,189	3,493,538 895,062	366,426 20,237,305	1,520 572,258	50,522 182,721	1,372 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 Net loss, noncapital assets	12,687 7,461	325,647 534,074	51,146 90,453		2,062,771 1,555,131	94,368 38,480	47,302 36,317	106,109 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 Constructive taxable income from related	409,630	6,600,547	1,439,810	73,569,122	106,787,115	2,899,812	1,721,456	2,333,997
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
Total income tax before credits [5]	252,755 81,929	7,659,001 2,699,797	1,349,936 462,956	99,653,752 35,646,086	116,869,801 40,971,239	2,025,676 708,632	1,024,458 355,107	2,141,944 743,986
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 *55	24,612	*389 *33 135	771,303	87,114 13 351 434	14,441	2,555	2,477
Foreign tax credit General business credit	3,189	1,398,547 304,329	*33,135 4,400	32,627,688 1,190,312	13,351,434 1,532,962	112,468 27,026	63,813 9,691	39,211 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] Endnotes at end of table section. Detail may not add to total	78,234	926,596	422,891	1,816,944	26,036,654	566,436	277,918	685,781

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]

[All figures are estimates based on samplesmoney amounts are	e in thousands of dollarsj		Mar	nufacturingcontinued	d			
lka m			Computer	Electrical equipment,				
Item	Fabricated		and	appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product manufacturing	manufacturing	product manufacturing	component manufacturing	equipment manufacturing	product manufacturing	manufacturing	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 9,442,120	251,164,537 16,777,512	759,759,046 50,648,238	933,271,583 41,255,438	467,441,585 34,658,696	12,120,306 662,439	224,761,581 13,357,939	2,546,540,770 206,874,002
Cash 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 Investments in Government obligations	13,706,738 124.505	23,372,493 *180,371	28,358,035 *51,754	13,890,030 2,575,078	56,014,770 81,176	1,396,446	20,841,122 *41,360	369,130,319 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	12,169,989 197,101	154,521,954
Loans to shareholders Mortgage and real estate loans	927,839 *89,405	1,187,527 *38,446	2,776,501 9,528	137,175 2,824,173	326,534 *3,249	*48,864	197,101	7,484,417 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 Less: Accumulated depreciation	51,763,346 34,843,495	60,337,668 35,854,774	161,748,325 105,109,508	117,414,987 69,273,801	166,433,206 87,634,212	5,817,827 3,911,552	53,944,983 30,342,457	683,742,049 334,317,385
Depletable assets	*78,246	*2,036	-	4,717	1,624	1,543	*14,239	17,117,082
Less: Accumulated depletion	*15,171	*906	- 007.000	4,717	1,624	266	*5,632	7,206,056
LandIntangible assets (amortizable)	1,083,761 33,844,855	1,139,206 50,319,377	3,997,606 147,262,913	2,254,941 81,884,738	2,925,302 92,768,276	174,797 3,417,757	1,401,969 86.905.907	53,895,597 409,455,421
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	113,628,578 342,736,572	17,731,913 251,164,537	76,688,774 759,759,046	69,132,720 933,271,583	48,663,952 467,441,585	241,271 12,120,306	23,722,693 224,761,581	115,872,085 2,546,540,770
Total liabilities 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 Other current liabilities	6,223,020 12,919,285	10,609,173 20,987,623	33,311,821 83,004,803	240,013,413 46,081,584	37,945,590 72,984,935	1,062,777 1,062,091	9,022,094 21,510,743	125,949,633 312,541,682
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	124 571 694	77,002,109	110 676 022	359,142,968	07 257 206	2 621 042	67,450,419	462,670,281
year or more Other liabilities	124,571,684 43,544,031	27,129,011	110,676,022 89,728,141	80,903,100	97,257,386 101,733,399	3,631,943 865,926	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 capitalRetained earnings, appropriated	70,562,606 243,067	52,545,575 34,664	352,987,686 195,633	96,039,190 *1,020,277	41,675,573 *37,531	2,446,009 *1,309	53,627,420 71,700	589,586,071 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	23,721,344 180,688,073	157,849,784	42,494,045 263,289,848	49,112,768	1,162,351 15,260,560	23,203,006	149,258,088 3,600,754,793
Total receipts	117,289,017 110,848,508	170,208,347	474,484,070 420,961,077	158,428,227	425,952,809 410,675,877	14,964,540	163,014,301 150,223,701	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 Net short-term capital gain reduced by	696,234	1,290,647	34,778,278	1,963,933	1,645,886	35,260	3,823,055	12,428,670
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	105 700	100 110	4 000 457	00.070	4 007 040	100.000	007.500	1 005 105
net short-term capital loss Net gain, noncapital assets	125,723 530,652	469,116 225,710	1,036,457 650,494	33,878 1,783,341	1,667,912 796,233	122,662 7,174	237,590 96,631	1,695,105 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 Other receipts	726,978 1,695,468	1,353,932 3,415,610	3,500,692 7,276,737	2,546,537 29,304,026	1,155,255 5,777,398	5,063 97,764	1,966,771 3,306,751	5,400,699 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		106,712,049	301,640,817	9,673,932	83,726,367	2,682,703,832
Compensation of officers Salaries and wages	2,223,532 7,426,894	1,653,551 15,539,977	2,327,190 62,655,125	1,044,472 17,387,627	1,170,412 14,285,022	199,886 1,211,835	1,626,001 22,304,923	21,203,195 274,523,743
Repairs	372,640	622,638	2,217,286	1,241,680	1,472,929	76,466	836,879	16,004,873
Bad debtsRent paid on business property	192,819 1,558,120	600,656 2,120,370	775,547 3,558,857	6,318,762 2,115,891	1,723,489 3,539,736	90,685 291,628	341,857 2,009,271	7,914,547 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 Charitable contributions	5,185,396 73,722	5,009,575 117,634	8,937,952 266,898	58,794,055 181,076	6,903,896 222,777	310,218 6,497	6,027,601 210,575	31,963,226 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
DepletionAdvertising	*16,156 890,226	*16,521 827,874	5,776,198	1,856 2,198,168	159 2,717,674	- 419,177	506 1,595,421	607,429 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 Domestic production activities deduction	2,168,410 271,208	3,748,313 345,827	8,324,259 1,780,486	3,358,842 328,658	8,598,177 782,226	289,010 19,148	4,413,868 548,461	28,095,573 784,994
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 Constructive taxable income from related	5,785,237	8,990,256	40,327,555	5,874,830	20,071,861	486,463	13,961,665	130,632,434
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 incomeIncome subject to tax	7,167,608 6,533,665	11,075,581 10,226,156	55,019,137 46,640,765	13,233,382 12,210,835	21,313,623 19,647,432	489,751 409,096	16,289,515 14,617,588	138,200,763 128,366,758
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	140,458 238	5,086,914	44,355,407
Alternative minimum tax Foreign tax credit	6,708 600,266	5,951 1,130,392	30,636 6,869,090	5,976 2,757,746	16,531 1,137,484	8,609	19,003 1,494,150	76,056 4,698,221
General business credit	72,986	146,495	1,230,433	492,760	495,489	5,217	236,230	1,029,659
Prior year minimum tax credit Total income tax after credits [2]	9,462 1,563,942	7,300 2,271,396	24,582 8,176,112	*147,425 872,253	2,469 5,237,266	6,850 120,020	9,762 3,368,389	117,578 38,563,965
Endnotes at end of table section. Detail may not add to total						120,020	5,550,565	50,555,565

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]

[All figures are estimates based on samples-money amounts are	Wholesale and retail tradecontinued								
		Wholesale t	trade				Retail trade		
									Building
Item				Electronic		Motor			material
	Total	Durable	Nondurable	markets	Total	vehicle	Furniture and home	Electronics	and garden
	Total	goods	goods	and agents	Iotai	dealers and parts	furnishings	and appliance	equipment and supplies
		goods	goods	and brokers		dealers	stores	stores	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 6.170,772	2,140,027
Notes and accounts receivable Less: Allowance for bad debts	195,669,984 4,744,718	96,945,313 2,510,470	98,616,432 2,233,253	*108,239 994	148,261,950 5,619,305	6,386,521 112,560	4,501,899 71,791	102,580	2,990,103 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 Loans to shareholders	71,643,905 3,896,909	30,673,418 2,837,246	40,863,113 1,057,172	*107,374 *2,491	82,878,048 3,587,508	1,650,877 461,305	1,686,345 84,448	1,534,299 92,720	13,983,227 162,504
Mortgage and real estate loans	1,190,775	162,322	1,028,453	2,491	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 Less: Accumulated depletion	17,115,984 7,205,707	*35,826 *24,865	*17,080,158 *7,180,842	_	*1,098 *349	*1,017 *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	22,001,657 354,995,744	28,790,281 881,818,922	*30,097 664,483	65,050,051	236,383 56,339,158	-326,878	750,227 31,812,779	20,013,864 112,059,997
Total liabilities Accounts payable	1,237,479,149 170,655,660	69,487,861	101,158,964	*8,835	1,309,061,621 178,842,439	6,878,195	18,972,915 1,694,994	9,590,485	9,454,418
Mortgages, notes, and bonds payable in less	170,000,000	00,407,001	101,100,004	0,000	170,042,400	0,070,100	1,004,004	0,000,400	0,404,410
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 Mortgages, notes, and bonds payable in one	9,411,493	5,612,788	3,792,185	*6,520	8,701,261	1,312,646	181,006	158,539	411,486
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 Retained earnings, appropriated	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 *78,821
Retained earnings, appropriated	4,246,559 326,616,552	324,808 63,585,998	3,921,751 263,036,540	-5,986	821,517 230,433,641	120,135 16,785,687	*28,280 7,347,243	*7,395 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		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 on Government obligations:	8,143,984	1,679,082	6,463,046	*1,855	6,598,539	408,091	157,948	194,134	68,549
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	210,200	54,047	173,240		37,032	2,230	20	•	1,554
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	- + + 0.70	387,660	90,882	46,405	5,922	9,575
Dividends received from domestic corporations Dividends received from foreign corporations	3,927,953 2,290,808	184,116 516.888	3,739,464 1,773,919	*4,373	130,478 3,109,892	5,093 *282	*1,256 13,433	*1,151 19	40,630 *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		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 Salaries and wages	13,104,048	7,216,375	5,830,843	56,830	8,099,146	1,210,169	392,477	550,322	692,043
Repairs	89,897,634 5,396,220	38,940,226 1,701,213	50,681,824 3,688,798	*275,585 *6,209	184,626,109 10,608,653	10,755,623 535,487	3,519,064 216,918	5,841,491 258,757	16,476,985 650,691
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	712,100 204,952	983,880 358.601	2,941,476
Interest paid Charitable contributions	14,377,339 729,561	4,019,166 248,967	10,341,519 480,109	*16,655 *485	17,585,886 1,356,019	848,385 24,530	84,539	25,383	1,375,454 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 Pension, profit-sharing, stock, annuity	12,803,436 4,934,141	4,679,588 1,777,056	8,118,721 3,144,819	*5,126 *12,266	21,780,619 6,336,721	1,211,554 148,441	1,086,127 24,071	1,247,917 91,326	1,907,290 341,748
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 Total receipts less total deductions	81,814,424 55,168,695	27,595,756 19,387,554	54,030,332 35,721,715	188,336 59,426	106,522,847 75,463,739	5,426,990 3,300,485	2,566,466 1,481,225	3,726,317 3,002,193	5,108,749 8,166,630
Constructive taxable income from related	33,100,033	19,001,004	55,721,715	33,420	10,400,109	5,500,405	1,701,220	5,002,193	0,100,000
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 Total income tax before credits [5]	51,783,535 17,851,110	16,866,901 5,729,587	34,860,474 12,108,587	56,160 12,936	76,583,223 26,561,094	2,879,712 956,714	1,381,971 470,797	3,001,538 1,039,925	8,741,951 3,031,259
Income tax	17,851,110	5,729,587 5,711,414	12,108,587	12,936	26,561,094 26,535,844	956,714 956,025	470,797 470,380	1,039,925	3,031,259
Alternative minimum tax	46,210	24,723	21,487	.2,550	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 Prior year minimum tax credit		96,913	487,353	168	445,225	14,143	2,939	12,851 *432	24,145
Total income tax after credits [2]	73,698 15,190,165	32,182 5,317,446	41,516 9,859,951	12,768	43,880 23,373,800	7,375 933,773	450 466,153	*432 986,983	*99 2,377,410
Endnotes at end of table section. Detail may not add to total							.55,100	220,000	-, -, -, -, -, -, -, -, -, -, -, -, -, -

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 samplesmoney amounts are	in thousands of dollars			\A/I1	le and retail trade-	continued			
						-continued			1
				Retail trad	econtinued	•		•	
Item				Clothing	Sporting goods,				
item	Food,	Health and		and	hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not
	stores	stores		stores	stores	stores	retailers	(==)	allocable
	(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 13.830,791	23,750,597	389,146,000	
Notes and accounts receivable	8,166,428 9,432,304	5,908,842 23,612,804	988,211 795,983	13,148,293 5,307,078	2,415,955 1,495,253	13,830,791	2,237,538 2,595,067	54,344,786 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 Mortgage and real estate loans	136,782 *35,463	78,067 *11,013	304,891 *32,824	97,718	108,812 *16,735	*144,634 *17,873	239,576 *11,033	1,676,051 *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	8,002,732	- 2,696,915	1,460,206	- 762,214	- 869,729	- 15,301,878	- 275 100	*51 1.683.672	
LandIntangible assets (amortizable)	10,946,898	2,696,915 59,104,566	1,460,206	6,688,672	2,584,060	8,588,048	275,100 5,924,421	1,683,672	
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	2.025.022	4 464 044	160.053	1 404 504	427.626	2 700 000	045 272	26 224 262	
Other current liabilities	2,035,932 11,160,529	4,461,011 16,437,388	168,053 905,102	1,494,591 10,082,753	437,636 5,109,785	3,709,889 35,192,460	915,273 1,451,538	26,231,362 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		,	,		,		51 1,552	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
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 Additional paid-in capital	10,768,766 13,262,296	749,180	473,241 105,549	2,937,783 17,097,899	165,879	1,241,265	431,575	11,723,942 223,838,375	
Retained earnings, appropriated	*7,612	39,727,015 *36,230	*49,235	*3,154	3,332,311 *7,981	27,685,971 131,437	6,987,382 *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 on Government obligations:	554,367	166,465	45,660	469,408	313,938	2,901,799	46,383	1,271,797	
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	24,191,733 546,768	66,620,844	
Compensation of officers	970,403 29,725,479	994,478 21,358,060	224,253 2,171,727	836,869 15,724,312	398,253 5,355,469	407,842 59,973,427	5,556,213	875,271 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 Charitable contributions	2,144,567 322,929	1,480,947 52,202	258,790 15,184	925,662 117,726	1,107,056 29,315	5,899,258 543,161	597,319 22,677	2,384,894 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 Domestic production activities deduction	4,173,285 60,030	1,117,777 68,190	172,118 765	1,426,873 *24,170	269,045 4,002	5,348,617 9,218	490,492 *7,414	759,309 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		- حد د د		04:		0.05= ===	40	3 65 57	
foreign corporations	5,635	*1,882	400.050	241,562	51,790	2,337,925	191,315	702,067	
Net income Income subject to tax	7,230,455 6,793,657	10,407,901 10,142,600	482,258 428,172	8,477,958 7,995,179	1,257,057 1,139,042	27,367,906 27,307,142	2,515,638 2,290,793	5,234,382 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	2,290,793 779,474	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 3 478 413	*2,852	*2,284	*2,491	13,944	276 559 901	*833 1 150 818	
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	

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]		T	4-4:			
			rransp	oortation and warehousi	ng		
Item							
	Total	Air, rail,	Truck	Transit and ground	Pipeline	Other transportation	Warehousing
	Total	and water	transportation	passenger	transportation	and support	and
		transportation	·	transportation	·	activities	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	7,438,899 256,236	35,960,856 1,079,962	74,710,572 5,555,987	13,462,266 1,076,284
Notes and accounts receivable	19,262,061 32,083,566	9,171,408 7,729,104	2,122,184 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 Tax-exempt securities	*59,799 *490,115	41,519	*2,757 1,329	19	- *4.902	15,504 483,789	*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 31,812,020	47	*45,096	*317	- 5,614,333	1,935	*5,091
Other investments Depreciable assets	327,280,414	12,907,615 176,717,529	1,065,442 26,887,145	806,317 4,160,256	45,942,570	9,256,731 65,634,410	2,161,582 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 Land	*1,855 5,571,997	[1] 2,378,236	*746 797,465	683 259,487	*426 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	7,137,401 174,398,413	1,377,512	298,583	1,582,232 35,960,856	3,274,219	828,504
Total liabilities Accounts payable	330,542,922 29,020,341	7,525,555	24,571,917 2,181,429	7,438,899 236,431	1,394,724	74,710,572 17,068,370	13,462,266 613,833
Mortgages, notes, and bonds payable in less	20,020,011	.,020,000	2,101,120	200,101	1,001,121	,000,0.0	0.0,000
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 Loans from shareholders	21,695,153 4,830,156	9,825,685 *149,569	2,403,592 935,656	1,080,113 3,290,572	1,909,619 *589	5,461,936 402,989	1,014,209 50,780
Mortgages, notes, and bonds payable in one	4,030,130	149,309	933,030	3,290,372	309	402,909	30,700
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 Additional paid-in capital	9,674,256 40,131,708	2,857,231 21,599,930	837,348 2,108,786	45,735 860,549	3,457,297 8,112,414	2,137,590 4,773,548	339,056 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 Total receipts	16,909,494 276,899,692	12,591,043 72,678,220	2,314,391 51,395,437	103,775 7,919,787	*799,012 11,389,425	1,070,550 123,711,879	30,723 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	22,522 855,798	450,560	9,695 175,398	*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	5.040			**		+5 100	_
net long-term capital loss Net long-term capital gain reduced by	5,318	8	114	*6	-	*5,183	7
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 Dividends received from foreign corporations	82,105 605,917	28,150 92,622	1,634	*692 421	46,257 78,826	4,631 424,586	*743 *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 Salaries and wages	2,350,531 52,057,804	442,652 12,013,302	737,237 9,066,247	126,192 2,587,663	37,176 502,828	899,223 25,808,372	108,051 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 Taxes paid	10,846,099 10,522,660	3,615,833 3,178,552	2,413,841 1,847,198	270,119 368,407	68,995 380,159	3,787,720 4,380,426	689,591 367,918
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 Depletion	18,328,007 100,271	8,488,461 *7,643	2,620,654 *263	399,742	1,144,731 *92,282	5,140,416 1	534,003 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 Domestic production activities deduction	11,162,416 9,055	3,159,174 1,008	1,295,388 *817	193,870	86,779 *166	6,182,264 3,168	244,941 *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] Income tax	4,130,893 4,119,715	1,466,393 1,460,971	427,027 425,009	47,416 47,250	277,207 276,801	1,687,076 1,684,974	225,774 224,711
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 Prior year minimum tax credit	119,404 14,410	40,197 *4,325	4,348 4,225	1,571 *390	289 854	70,448 *763	2,552 3,853
Total income tax after credits [2]	3,642,376	1,397,049	4,225 418,248	42,902	276,065	1,293,636	3,853 214,477
Endnotes at end of table section. Detail may not add to total							

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 samplesmoney amounts are	e in thousands of dollars]			Information			
	Г		1	mormation			
Item		Publishing	Motion picture		Telecommunications (including paging, cellular, satellite,		
	Total	industries (except	and sound recording	Broadcasting (except	cable, internet service providers,	Data processing	Other information
		Internet)	industries	Internet)	etc.)	services	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 Notes and accounts receivable	72,679,586 190,031,657	24,734,083 36,787,044	7,702,659 11,637,279	3,726,377 14,226,846	27,231,882 116,808,322	3,370,780 2.945,487	5,913,805 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 Tax-exempt securities	603,064 751,427	*420,462 *585,432	-	- 78,978	182,394 44,974	- *42.043	*207
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	- 405.050	415
Other investments Depreciable assets	485,023,114 587,256,547	58,277,229 49,262,624	32,749,961 16,973,545	43,449,704 45,932,616	339,068,830 454,773,548	3,105,853 4,415,390	8,371,536 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 Land	1,735 8,469,413	- 2,094,997	990,628	600 1,475,438	1,135 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 Accounts payable	1,746,192,660 96,690,874	339,481,845 14,655,131	109,666,276 5,308,709	167,460,752 3,840,660	1,018,541,021 69,061,056	31,506,736 730,460	79,536,030 3,094,858
Mortgages, notes, and bonds payable in less	30,030,074	14,000,101	3,300,703	3,040,000	03,001,030	730,400	3,034,030
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 Loans from shareholders	185,269,825 32,639,669	89,528,125 4,096,093	14,788,211	21,204,822	46,580,164	3,597,863	9,570,640 *208,169
Mortgages, notes, and bonds payable in one	32,039,009	4,096,093	719,682	102,076	27,449,959	*63,689	206, 169
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 stockAdditional paid-in capital	68,404,186 853,805,219	20,226,492 196,775,829	516,513 25,693,379	4,519,056 87,511,525	26,811,662 495,683,488	753,481 15,924,838	15,576,982 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 Total receipts	220,960,245 726,629,853	144,827,188 180,330,818	6,049,543	4,303,640 74,215,399	60,737,970 353,499,809	1,517,416 15,219,971	3,524,489 44,165,502
Business receipts	630,386,844	145,208,642	59,198,355 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:	440.000	40.000	*404	*4 000	05.070	*4.440	*47.050
State and local	118,603 6,846,429	43,368 307,966	*131 137,164	*1,022 273,122	25,078 5,988,310	*1,148 57,866	*47,856 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 Net long-term capital gain reduced by	86,343	61,569	92	3	15,246	5,788	3,646
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 Dividends received from foreign corporations	1,623,539 2,705,296	398,043 1,316,420	20,123 *248,588	5,948 *82,679	1,196,666 838,414	*2,473 19,845	*286 199,349
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 Salaries and wages	5,548,596 108,490,160	2,026,653 42,014,378	526,534 5,469,588	908,110 9,188,929	1,329,499 39,547,193	357,612 3,668,764	400,189 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 Taxes paid	13,614,944 18,957,569	2,589,664 4,505,140	2,735,555 1,526,043	1,191,492 1,030,482	5,960,331 10,438,056	458,375 323,650	679,527 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 2,790,120	10,721,006	463,225	626,455
Depreciation Depletion	51,148,640 3,191	5,485,122	5,369,083	2,790,120	35,069,927 3,125	703,556	1,730,833
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 Domestic production activities deduction	16,043,298 2,446,870	4,876,626 1,328,569	626,111 230,175	1,794,272 324,683	7,707,321 *522,754	327,852 14,054	711,116 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 Constructive taxable income from related	71,510,255	24,470,072	4,694,855	6,553,387	28,121,803	1,610,788	6,059,349
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] Income tax	22,238,296 22,093,188	8,226,992 8,211,418	1,515,818 1,465,670	2,135,980 2,125,652	7,953,627 7,890,809	441,355 438,855	1,964,523 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 Prior year minimum tax credit	875,575 199,317	526,306 5,537	*4,868 *526	6,250 *504	169,283 181,358	24,485 3,846	144,383 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						0.0,001	.,

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	ounts are in thousands of dollars] Finance and insurance Real estate and rental and leasing								
		Fina				K	teal estate and ren	ital and leasing	
			Securities, commodity						Lessors of nonfinancial
Item			contracts,	Insurance	Funds,				intangible
			other financial	carriers	trusts,			Rental	assets
	Total	Credit intermediation	investments and related	and related	and other financial	Total	Real estate	and leasing	(except
		intermediation	activities	activities	vehicles			services	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 Notes and accounts receivable	547,932,437 1,600,776,615	100,178,381 405.636.672	398,686,629 1,168,013,030	9,858,689 13,213,748	39,208,738 13,913,165	18,083,180 16,258,891	11,972,285 9,022,293	4,552,512 6,421,143	1,558,383 815,456
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 Tax-exempt securities	219,416,505 27,108,847	54,733,517 15,657,631	163,235,986 5,029,457	978,035 1,717,161	*468,967 *4,704,598	215,555 929,090	152,750	*12,162 *136,974	50,644 373,453
Other current assets	1,933,443,585	44,683,260	1,878,115,703	5,680,630	4,963,992	15,367,934	418,663 12.619.986	1,895,844	852,105
Loans to shareholders	18,461,837	8,214,297	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 Depreciable assets	1,499,203,144 95,191,658	232,928,580 50,793,334	1,153,418,036 37,267,751	19,816,516 7,058,629	93,040,013 71,944	24,714,843 92,251,457	18,438,116 48,664,099	5,623,420 42,539,132	653,307 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 Land	*5,953 3,501,663	*805 1,985,344	39 1,365,616	*5,108 143,248	- *7,455	35,444 12,932,247	35,444 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 Total liabilities	964,340,718 7,379,271,077	84,416,944 1,378,906,002	865,387,824 5,740,340,182	7,382,924 86,785,798	7,153,025 173,239,096	9,258,968 166,340,895	3,925,252 103,471,273	3,852,241 51,913,923	1,481,475 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 yearOther current liabilities	328,257,728	102,626,676	172,886,117	1,105,912	51,639,022 4.086,513	11,204,390 15,281,213	4,282,297	6,497,054 10.169.804	*425,039 619,399
Loans from shareholders	2,764,949,518 36,193,771	584,975,740 20,850,762	2,154,769,296 13,040,917	21,117,969 190,587	2,111,504	6,271,240	4,492,011 5,485,914	775,274	*10,052
Mortgages, notes, and bonds payable in one			,,	,	_,,	2,211,212	2,122,211	,	,
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	1,230,485,779 183,388,107	136,459,900 13,605,154	1,073,489,492 161,482,605	10,783,287 1,921,251	9,753,099 6,379,096	13,426,573 7,918,555	8,158,889 7,093,373	3,116,098 432,227	2,151,586 392,955
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] Less: Cost of treasury stock	190,412,624 74,347,920	88,398,534 14,249,709	83,568,353 51,698,249	16,903,897 8,285,558	1,541,840 *114,404	26,862,659 7,333,470	14,409,054 3,651,579	10,459,020 2,193,901	1,994,586 *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 Interest on Government obligations:	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
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 Net short-term capital gain reduced by	776,386	612,498	139,100	24,366	*422	2,858,406	484,804	*84,156	2,289,445
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 1,845,587	1,442,631 885,359	1,069,953	151,218	292,488 *90,542	1,435,067	1,333,143	53,661 2,616,580	*48,263 *27,880
Net gain, noncapital assets Dividends received from domestic corporations	765,905	177,002	835,202 497,251	34,484 39,638	52,014	3,845,752 205,949	1,201,291 199,645	6,277	27,000
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 Total deductions	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
Cost of goods sold	392,549,495 16,627,196	128,303,296 1,557,396	205,559,849 8,920,013	54,738,053 5,838,283	3,948,296 *311,503	64,452,019 7,169,186		34,423,000 6,247,341	2,224,520 165,652
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 Repairs	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
Bad debts	1,891,370 18,960,724	802,423 16,027,660	801,310 2,662,302	286,218 206,890	*1,419 63,872	1,688,266 767,439	1,017,211 563,133	652,358 186,831	18,698 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	
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	
Interest paid Charitable contributions	87,007,691 1,171,504	25,217,249 203,970	58,480,970 904,392	1,397,583 62,281	1,911,889 861	4,410,827 71,006	2,080,864 55,569	2,097,153 12,756	232,810 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
DepletionAdvertising	13,409 5,549,783	3,132 3,867,343	*6,753 1,200,790	*[1] 478,209	*3,524 *3,441	16,204 846,590	16,181 278,470	*23 508,752	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 Net loss, noncapital assets	70,327 2,178,384	46,510 329,332	15,779 1,767,394	5,766 35,674	*2,273 45,984	20,980 236,681	733 134,690	*2,781 72,964	17,466 *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] Income tax	20,470,716 20,179,214	7,011,276 6,864,956	10,506,020 10,369,520	1,864,166 1,859,384	1,089,254 1,085,354	1,946,271 1,927,567	1,155,988 1,145,716	403,899 395,805	386,383 386,046
Alternative minimum tax	20,179,214	145,947	129,948	1,659,364 5,720	3,644	1,927,567	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 Prior year minimum tax credit	235,510 24,932	91,302 5,513	121,373 17,815	22,641 *1,210	*193 394	41,349 43,590	6,197 38,397	8,195 4,377	*26,958 816
Total income tax after credits [2]	18,258,186	6,392,201	9,257,641	1,569,669	1,038,675	43,590 1,727,326	1,072,099	378,429	276,798
Endnotes at end of table section. Detail may not add to total									

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 samplesmoney amounts are	e in thousands of dollars]					
			Administrative and suppo	rt and waste management	and remediation services	
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)		services	services	00111000
	(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 Investments in Government obligations	7,705,827 535,492	100,790 215,350,281	941,248 133,127	559,183 122,279	382,064 10,848	301,098 *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 Less: Accumulated depreciation	71,155,170 42,252,014	76,956,973 38,498,856	65,208,588 32,233,041	24,136,049 12,279,617	41,072,539 19,953,424	10,119,296 5,418,728
Depletable assets	112,332	59,888	2,470,306	3,471	2,466,836	5,410,720
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 Total liabilities	44,940,073 481,718,104	159,277,709 6,216,481,240	5,907,828 163,202,696	3,566,201 99,696,048	2,341,627 63,506,648	2,989,845 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	o <u>≠</u> ,100,197	100,011,202	10,200,042	7,400,420	۵,107,214	1,707,712
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	76,595,420	527,835,337	43,103,060	22,919,596	20,183,464	5,421,728
year or more 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	32,762,100 457,585,127	35,372,647 313,948,199	17,383,287 165,524,132	12,312,192 128,375,230	5,071,095 37,148,902	5,348,300 31,713,183
Total receipts 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 Net short-term capital gain reduced by	3,284,101	76,989	490,760	479,446	*11,314	91,148
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 Dividends received from foreign corporations	86,363 1,422,706	1,336,901 3,034,082	54,433 426,680	53,997 274,615	*436 152,065	2,864 *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 Bad debts	2,695,355 1,104,089	2,840,080 50,486,897	1,747,731 456,468	631,816 294,721	1,115,914 161,748	325,306 832,957
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 Depletion	8,034,841 31,440	12,516,959 14,331	4,670,071 85,585	2,027,002 11,774	2,643,069 73,811	1,084,702
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 Other deductions	419,077 82,784,298	879,091 71,016,166	144,737 30,910,626	138,580	6,157 5,477,083	116,189 5 311 747
Total receipts less total deductions	82,784,298 32,356,269	71,016,166 49,835,546	30,910,626 8,790,997	25,433,543 5,696,638	5,477,083 3,094,358	5,311,747 4,232,500
Constructive taxable income from related	52,550,209	40,000,040	0,730,997	3,030,030	3,034,330	4,202,000
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 8,725,576	17,627,710 17,547,319	2,659,447 2,646,316	1,778,023 1,774,051	881,424 872,265	1,381,164 1,380,047
Income tax Alternative minimum tax	67,885	69,764	14,088	1,774,051 5,025	*9,063	1,360,047
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

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	tes based on samples-money amounts are in thousands of dollars] Health care and social assistance Arts, entertainment, and rec						
		Health care and	social assistance		Arts, en	tertainment, and recre	eation
ltem	Total	Offices of health practitioners and outpatient	Miscellaneous health care and social	Hospitals, nursing, and residential care	Total	Other arts, entertainment, and	Amusement, gambling, and recreation
	(81)	care centers (82)	assistance (83)	facilities (84)	(85)	recreation (86)	industries (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		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 Investments in Government obligations	1,012,832 *159,060	635,324 *150,439	322,350 *8,622	55,157	229,240 70,539	127,194 30,492	102,046 40,047
Tax-exempt securities	*98,737	*35,391	*62,978	368	*34,423	*34,423	40,047
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		25,159	191,160	89,253	101,907
Mortgage and real estate loans Other investments	100,813 36,294,836	*80,606 6,098,421	*12,123 3,108,944	8,083 27,087,471	*15,538 3,207,188	13,906 2,344,851	*1,632 862,337
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] 3.498.825	[1] 468,153	- 414,491	- 2,616,181	*382 2,259,472	316 768,953	*66 1,490,519
LandIntangible 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		6,672,937	2,495,814	1,391,624	1,104,191
Total liabilities Accounts payable	189,054,544 6,952,502	60,689,136 3,253,334	37,606,731 1,286,794	90,758,677 2,412,374	29,292,049 959,166	14,429,292 726,407	14,862,758 232,760
Mortgages, notes, and bonds payable in less	0,952,502	3,233,334	1,200,794	2,412,374	959, 100	720,407	232,700
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 Mortgages, notes, and bonds payable in one	12,102,010	11,410,860	639,580	51,570	1,102,491	933,325	169,167
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 *24,134	10,887,244 *16,553	42,506,766 *23,620	7,721,090 *41,734	3,894,988 *29,317	3,826,102 *12,417
Retained earnings, appropriated Retained earnings, unappropriated [30]	64,306 -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		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	248,339,540 649,184	132,330,640 238,873		68,712,943 322,946	19,937,759 183,154	12,176,648	7,761,110 108,463
Interest on Government obligations:	049, 104	230,073	87,365	322,940	100, 104	74,691	100,403
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 Net short-term capital gain reduced by	*58,066	*42,919	15,147	-	125,117	87,439	*37,678
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 Total deductions	12,830,673 250,698,955	5,279,459 134,100,626	1,285,201 45,150,847	6,266,012 71,447,482	1,910,119 21,043,573	1,082,945 12,963,755	827,173 8,079,818
Cost of goods sold	23,014,958	13,332,039		1,129,869	4,961,101	4,002,156	958,945
Compensation of officers	23,412,790	21,913,635			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
RepairsBad debts	2,321,171 5,912,706	882,889 2,086,432	365,474 1,959,208	1,072,809 1,867,066	322,640 79,085	88,744 51,901	233,897 27,185
Rent paid on business property	9,128,990	5,109,816		2,510,277	927,504	467,063	460,441
Taxes paid	9,035,085	4,013,690		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 Amortization	188,775 1,688,206	106,767 704,421	25,133 477,010	56,875 506,774	27,791 279,452	14,686 204,847	13,105 74,605
Depreciation	5,743,715	1,990,938		2,476,867	1,116,068	465,507	650,560
Depletion	1	1	-	-	*439	123	*316
Advertising	1,188,734	716,542		243,230	550,926	360,299 143.514	190,627
Pension, profit-sharing, stock, annuity Employee benefit programs	3,899,314 10,230,128	3,275,989 4,742,907	189,559 1,587,529	433,766 3,899,691	161,817 336,902	182,149	18,303 154,753
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 Total receipts less total deductions	69,504,738 12,648,998	37,278,632 4,231,020		21,015,484 4,483,625	5,209,803 1,518,564	3,457,258 743,374	1,752,545 775,190
Constructive taxable income from related	12,040,990	4,231,020	3,834,353	4,403,025	1,310,304	143,314	113,190
foreign corporations	8,055	5,065	1,691	1,299	124,666	117,599	7,067
Net income	12,604,859	4,226,122		4,445,569	1,637,998	856,911	781,087
Income subject to tax Total income tax before credits [5]	10,387,114 3 525 433	3,134,235		3,934,315	1,206,039	652,052 187,695	553,987
Income tax	3,525,433 3,518,048	1,064,455 1,066,099		1,321,110 1,316,391	374,192 409,805	224,809	186,497 184,996
Alternative minimum tax	13,124	4,364		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 Prior year minimum tax credit	89,279 7,933	8,150 1,777	19,078 2,584	62,052 *3,572	3,770 280	*1,859 102	1,911 177
Total income tax after credits [2]	7,933 3,414,317	1,054,134	2,564 1,104,696	1,255,486	350,632	167,246	183,386
Endnotes at end of table section. Detail may not add to total						. ,	,

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 samplesmoney amounts are		modation and food	services					
						services		
Item			Food services				Religious, grantmaking, civic,	
	Total	Accommodation	and drinking places	Total	Repair and maintenance	Personal and laundry services	professional, and similar organizations	Not allocable
•	(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 Inventories	417,249	202,269 1,834,663	214,979 2,520,765	244,449	34,292	51,301	158,856 37,902	-
Investments in Government obligations	4,355,428 72,801	27,030	2,520,765 45,771	2,498,555 *113,056	1,381,422	1,079,231	*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 Depreciable assets	35,173,431 86,260,870	8,052,732 22,126,968	27,120,700 64,133,902	3,746,734 17,803,590	885,253 5,172,737	2,154,512 9,890,846	706,969 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) Less: Accumulated amortization	31,544,235 5,068,929	3,915,599 875,481	27,628,636 4 193 448	7,887,893 1,014,212	1,605,195 258,074	6,270,780 748,848	11,919 7,289	-
Other assets	5,068,929 22,899,816	5,291,234	4,193,448 17,608,582	1,014,212 4,854,574	258,074 153,345	4,524,530	7,289 176,699	-
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		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 Mortgages, notes, and bonds payable in one	3,524,029	205,928	3,318,101	760,553	388,398	363,335	*8,819	-
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 Retained earnings, unappropriated [30]	2,720,691 50,534,598	*56 5,924,388	2,720,634 44,610,209	3,396,948 9,418,668	*37,657 405,914	*45,082 6,277,512	3,314,209 2,735,241	-
Less: Cost of treasury stock	46,100,689	7,869,659		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	2,647 648,526	*375 127,235	2,273 521,292	6,372 74,829	*325 32,317	4,725 25,584	1,322 16,929	-
Royalties	4,977,083	*1,056,760	3,920,323	180,212	*50,375	25,564 127,321	*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	500 704	47.740	100.011	00.770	10.157	40.044	4.075	
net short-term capital loss	536,721 606,742	47,710	489,011 215,506	88,776	40,157	43,944	4,675 *297	-
Net gain, noncapital assets Dividends received from domestic corporations	9,626	391,236 *1,037	8,589	33,977 37,342	22,467 6,429	11,213 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		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 32,474,524	221,621 7,088,068	1,836,828 25,386,457	1,814,853 7,702,127	1,100,004 2,848,365	680,053 4,157,002	34,797 696,760	-
Repairs	32,474,524 2,510,473	7,088,068	25,386,457 2,159,877	7,702,127 1,275,276	2,848,365 151,685	4,157,002 352,462	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 Charitable contributions	4,385,806	1,130,687	3,255,119	710,893 38,504	229,393 11,872	458,443 24,576	23,057 2,056	-
Amortization	229,368 1,098,883	10,853 92,000	218,515 1,006,882	501,001	98,011	24,576 402,163	2,056 828	-
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 3 507	75,690	-
Domestic production activities deduction Net loss, noncapital assets	61,140 564,749	3,937 224,879	57,203 339,871	11,679 58,095	8,171 12,177	3,507 44,887	[1] 1,031	-
Other deductions	21,891,527	4,646,536		9,977,741	2,577,097	2,858,094	4,542,549	-
Total receipts less total deductions	11,359,803	1,427,000		2,365,625	886,571	1,233,189	245,866	-
Constructive taxable income from related								
foreign corporations	1,501,292	321,256		42,255	12,016	30,239	-	-
Net income Income subject to tax	12,858,447 11,863,379	1,747,882 1,225,026		2,401,508 1,890,476	898,262 670,310	1,258,702 1,032,895	244,544 187,271	-
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 Prior year minimum tax credit	448,780	36,474 *13.780	412,306	11,106	1,333	9,716	*57	-
Total income tax after credits [2]	14,916 1,982,120	*13,789 167,549	*1,127 1,814,571	*956 508,934	88 168,446	*868 301,681	- 38,808	-
Endnotes at end of table section. Detail may not add to total						301,001	30,000	

RETURNS OF ACTIVE CORPORATIONS

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

	Total returns of a	active corporations						Ending accoun	ting period [13]					
		ролого			20	09					20	10		
Type of return,														
item	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)
	(-)	(=/	(=)	(-)	(=)	(=)	\.	(=)	(=)	(12)	(/	(- /	(12)	(/
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	845,433,72
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	14,508,260	220,927,492	17,922,376	2,190,031	7,834,679	1,979,251	5,756,360	17,782,150
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	21,68
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	811,248,76
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	45,852,57
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	4,590,02
Net operating loss deduction	364,460	133,267,461	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	266,33
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	84,76
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	*2,59
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	3,76
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	276,26
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	2,471,01
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	213,81

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)

(All figures are estimates based on samplesmoney amounts are in thousand	inus oi uoliais)			Selected sectors		
		A				
Item		Agriculture, forestry,				
	Ali	fishing, and	Mining	Utilities	Construction	Manufacturing
	sectors [15]	hunting				
	(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	11,095,816,226 287,027,786	4,061,164 50,617	113,108,044 706,982	101,953,056 3,959,502	37,379,090 565,075	2,047,037,740 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 Other current assets	845,439,882 4,471,253,869	13,214 979,817	*22,534 22,324,008	569,675 72,834,370	67,234 15,441,626	6,607,963 491,277,176
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 Less: Accumulated depreciation	6,882,733,518 3,237,094,240	11,398,034 5,992,807	252,091,472 103,760,477	1,223,815,514 390,936,204	39,943,202 19,104,598	2,234,990,897 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
LandIntangible assets (amortizable)	233,696,914 4,210,021,068	2,048,134 2,313,802	6,591,078 51.981.587	3,702,860 62.829.315	4,969,483 18,400,899	49,384,758 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 4,576,238	784,956,935	1,518,893,037	194,158,467	9,861,556,211
Mortgages, notes, and bonds payable in less	4,606,034,224	4,576,236	68,661,505	62,264,253	23,301,806	1,277,457,234
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
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 stockAdditional paid-in capital	1,402,470,504 9,672,678,174	829,191 6,043,463	30,466,687 228,941,797	86,551,301 312,634,797	4,950,342 48,218,704	362,057,729 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 Total receipts	1,762,940,061 15,945,539,021	199,241 24,936,478	23,145,408 286,722,575	20,147,222 574,883,374	7,639,097 175,354,743	951,683,590 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:	20 570 504	2.005	44 550	05 474	19,504	624.704
State and local	28,579,561 82,334,467	2,895 135,310	11,556 2,560,237	95,471 2,146,314	747,409	634,794 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	E EE2 404	*4.000	40.007	405.004	0.407	F07 404
net long-term capital loss Net long-term capital gain reduced by	5,553,494	*1,060	49,027	165,824	9,497	597,121
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 Dividends received from foreign corporations	19,557,165 134,799,320	10,954 *7,894	252,250 4.582.819	102,035 363,914	20,227 35,589	2,714,232 108,230,810
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		5,322,505,307
Cost of goods sold	8,496,539,461 69,314,887	19,323,792 210,669	134,976,297 1,847,979	304,599,412 1,660,167	145,191,456 2,179,962	3,654,704,632 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 Rent paid on business property	309,445,509 235,850,534	17,786 302,467	540,030 5,524,910	3,391,770 4,102,196	492,183 2,709,045	17,260,035 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 Amortization	12,046,210	16,998 216,059	85,709	313,624 6,233,133	69,413	6,038,410
Depreciation	170,415,814 549,930,090	833,092	6,287,231 27,203,741	63,512,274	1,071,902 3,271,270	53,769,106 165,484,247
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 Employee benefit programs	126,694,570 242,733,371	83,670 272,299	2,030,455 3,685,555	7,577,477 7,841,025	444,856 1,764,670	58,513,461 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 Total receipts less total deductions	2,265,814,297 364,306,475	1,494,813 43,757	51,158,862 3,223,798	79,376,042 -3,556,134	10,314,873 -8,231,008	460,810,314 186,039,322
Constructive taxable income from related	004,000,470	40,707	0,220,700	0,000,104	0,201,000	100,000,022
foreign corporations	149,451,110	114,300	2,961,965	354,798	223,609	90,648,279
Net income (less deficit)	485,178,024 818,679,247	155,162 648,961	6,174,206 22,105,242	-3,296,806 16,431,626	-8,026,903 4,964,538	276,052,806 372,371,599
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 Foreign tax credit	2,883,274 92,114,663	836 *9,663	274,539 4,635,929	94,263 129,080	5,803 157,284	1,057,636 64,316,208
General business credit	12,824,924	4,840	4,635,929 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

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)

(All figures are estimates based on samplesmoney amounts are in tho	usarius or uoliars)			0-1				
				Sele	ected sectorscontin	uea		
	Who	olesale and retail tra	de					
lka-m								
Item								Professional,
	Total	Wholesale	Retail	Transportation	Information	Finance	Real estate	scientific,
		trade	trade	and		and	and rental	and technical
				warehousing		insurance	and leasing	services
	(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 Other current assets	7,235,749 172,549,823	4,921,740 85,533,111	2,314,009 87,016,712	*703,349 20,205,422	887,616 94,821,899	657,924,763 2,466,954,178	696,242 21,747,503	276,675 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 Land	7,326,259 66,741,107	7,291,246 18,188,695	35,013 48,552,412	*1,109 7,539,138	21,114	2,126,070 6,577,545	*58,248 12,324,924	5,286 1,661,052
Intangible assets (amortizable)	488,806,114	18,188,695	48,552,412 290,182,304	7,539,138 56.636.157	11,811,952 803,615,281	5,577,545 352,494,058	12,324,924 40,157,522	1,661,052
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		0.4.00= :::	04.077	45.00=	400.005.11	700 5== 1	60.05==:	00.045 == :
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 Loans from shareholders	339,780,898 16,328,641	159,369,790 10,675,723	180,411,108 5,652,918	62,244,650 7,716,006	243,190,845 35,491,764	6,239,465,343 40,273,145	24,378,017 4,437,356	90,826,337 4,529,662
Mortgages, notes, and bonds payable in one	10,320,041	10,073,723	3,032,910	7,710,000	33,491,704	40,273,143	4,437,330	4,329,002
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		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]	465,105,530 160,189,905	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 Total receipts	3,530,285,870	44,464,562 1,677,104,709	115,725,343 1,853,181,160	20,049,682 403,822,611	230,559,476 904,096,952	168,592,920 2,531,368,275	13,265,042 100,770,912	34,398,546 382,551,690
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	243,744	223,341	15,005	3,000	03,217	2,243,030	20,327	100,000
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 Cost of goods sold	3,438,198,443 2,602,442,519	1,647,661,498	1,790,536,945 1,273,904,261	402,064,322	860,520,443 170,222,984	2,460,786,847 1,056,621,834	104,807,046 13,007,630	
Compensation of officers	9,188,393	6,053,157	3,135,236	90,314,437 1,593,952	5,131,212	12,637,779	1,154,923	127,468,358 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	3,457,088	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 paidInterest paid	45,085,693	14,698,570 20,207,683	30,387,124 20,790,706	13,726,457	23,795,952	37,093,060	3,290,232	12,240,046 10,892,351
Charitable contributions	40,998,388 1,890,182	20,207,683 613,345	1,276,837	12,911,020 212,478	56,284,569 530,011	286,172,437 1,658,686	9,246,731 32,290	10,892,351
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 Net loss, noncapital assets	731,709 4,843,395	543,223 2,343,369	188,486 2,500,026	*7,735 566,580	2,433,145 4,455,308	76,859 35,205,276	*19,751 675,500	256,760 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 Total income tax before credits [7]	115,213,917 40,324,209	42,372,248 14,822,747	72,841,670 25,501,462	10,557,813 3,695,522	61,117,929 21,547,049	115,987,521 41,326,302	2,843,507 1,002,039	17,873,745 6,289,424
Income tax	40,324,209	14,799,758	25,483,191	3,686,826	21,547,049 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	
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

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)

(All figures are estimates based on samplesmoney amounts are in the	nousands of dollars)		Selecte	ed sectorscontinued	d		
ltem		Administrative and support					
item	Management	and waste					
	of companies (holding	management and remediation	Educational services	Health care and social	Arts, entertainment.	Accommodation and food	Other services
	companies)	services	services	assistance	and recreation	services	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		42,164,979
Cash Notes and accounts receivable	2,314,946,516 5,863,505,255	12,257,045 26,790,173	4,388,661 3,777,690	10,623,466 34,212,770	3,525,905 2,310,454	18,033,067 15,398,469	1,946,152 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 Tax-exempt securities	710,138,298 169,862,750	193,967 369,218	33 88,230	*145,087 *68,611	30,543	71,564 *46,060	*32,863
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 1,799,507,822	463,432 *2,399	19,148 1,426	10,242,929 *96,776	*25,021 *42,428	1,882,584 116,887	63,068 *11,929
Mortgage and real estate loans 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 Depletable assets	91,739,057 175,975	36,162,792 2,469,862	5,494,964	35,116,018	12,235,343 *1,845	52,870,516 7,617	6,074,963 *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) Less: Accumulated amortization	397,017,033 27,969,327	89,347,258 17,563,266	13,506,312 1,419,452	68,726,361 6.843,459	10,405,691 1,286,247	59,598,422 6.640.807	12,528,963 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 Mortgages, notes, and bonds payable in less	1,178,859,112	12,572,943	1,413,877	8,273,794	2,587,821	10,835,151	2,268,086
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 Mortgages, notes, and bonds payable in one	475,538,195	3,275,632	23,499	11,001,692	1,192,570	8,990,442	119,994
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	755,465,182 162,328,674	25,354,254 8,536,844	4,553,658	23,317,691 4,467,978	5,886,909 2,668,375	58,628,165	9,879,476
Capital stock Additional paid-in capital	2,101,251,000	86,675,445	2,023,996 12,850,683	89,216,908	20,731,187	9,167,398 100,028,460	3,297,236 8,126,216
Retained earnings, appropriated	6,008,125	*70,924	-	*25,105	1,736	*2,654,606	*40,130
Retained earnings, unappropriated [30] Less: Cost of treasury stock	772,755,641 52,009,572	-11,094,680 17,851,276	6,213,857 5,331,810	-40,884,067 5,955,115	-9,854,173 3,144,113	20,447,413 46,021,480	1,353,353 2,756,566
Total receipts	868,980,003	181,153,071	28,921,432	185,605,115	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
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 Net short-term capital gain reduced by	347,350	547,985	93,755	106,178	291,832	5,935,632	307,959
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	0.040.700	204 200	*00.440	100.040	400 574	747.500	70.400
net short-term capital loss Net gain, noncapital assets	3,312,736 14,255,813	391,299 221,976	*39,140 *1,265	182,942 252,557	100,571 12,899	747,588 526.337	76,486 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 Other receipts	3,514,316 107,852,819	427,231 5,941,330	105,009 388,736	67,755 11,375,546	224,866 1,850,891	2,216,124 15,150,243	38,273 908,664
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	5,954,932 123,595,603	1,238,294 36,634,948	389,725 8,969,623	956,693 59,245,769	359,517 5,722,750	1,261,036 42,461,373	269,767 4,858,176
Salaries and wages Repairs	7,080,201	1,856,134	299,639	2,142,887	5,722,750	3,267,427	4,656,176 377,119
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 14,759,716	3,431,744 6,666,902	1,376,580 806,955	6,095,199 6,811,412	1,721,865 2,716,271	12,771,896 9,325,509	1,448,505 966,950
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 Depreciation	10,698,927 30,368,135	3,859,968 5,280,511	437,059 1,074,553	2,246,707 5,809,210	458,330 2,183,133	1,875,793 9,300,698	811,077 923,845
Depletion	4,494	86,601	-	- 5,000,210	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 Employee benefit programs	11,560,243 13,480,622	733,968 4,836,632	91,247 834,296	915,489 7,873,611	118,320 542,697	801,690 4,856,468	153,462 638,925
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 Total receipts less total deductions	250,122,762 -44,340,624	29,554,947 4,497,172	4,501,837 3,488,357	48,886,491 7,967,238	6,385,482 -495,504	32,961,054 3,689,970	3,587,409 724,001
Constructive taxable income from related							
foreign corporations	8,161,373 - 45,000,786	409,470	40,786 3 517 787	8,085 7,926,175	149,910		44,140 765 114
Net income (less deficit)	-45,000,786 46,663,289	4,886,640 6,800,748	3,517,787 3,632,136	7,926,175 8,756,877	-348,936 752,281	5,366,056 10,945,723	765,114 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 61,420	2,373,361 12,955	1,269,830 *930	3,058,366 9,970	261,260 1,954	3,825,835 7,450	351,541 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 8,151,652	15,474 2,083,666	*1,260 1,230,127	5,194 2,972,327	87 250,679	*14,126 1,826,335	*754 307,805
Endnotes at end of table section. Detail may not add to total bed						1,020,333	307,003

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)

(All figures are estimates based on samplesmoney amounts are in thousands of dollars)	s are in thousands of dollars) Selected sectors							
ltem	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing		
	(4)	(0)	(2)	(4)	(5)	(0)		
Number of returns with income tax	(1)	(2)	(3)	(4)	(5)	(6)		
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 Total income tax after	7,592	106	152	81	512	1,228		
Foreign tax, American somoa economic development, qualified electric								
vehicle, general business, work opportunity, employer social security								
and medicare taxes, prior year minimum tax, qualified zone academy	404 447	24 762	2 204	640	50 907	20.025		
bond, and clean renewable energy bond credits Returns with and without net income	484,117	21,762	3,384	619	50,897	28,825		
Number of returns	5,824,545	138.792	38,348	6,072	742,436	259,859		
Dividends received from domestic corporations, total	-,- ,	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	, ,	8,760 *169	241,366	41,479	8,132 *11	1,479,932 *1,779		
Debt-financed stock of domestic corporations Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	140,509 8,469	-	-	-	*27	1,779		
Certain preferred stock of 20%-or-more-owned public utilities	5,405							
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		*531	*188	2,061	*87	4,541		
20%-or-more-owned subject to 80% deduction Intragroup dividends qualifying for 100% deduction		-	-	-	-	*180,277 71,514		
Other foreign dividends		8,223	4,603,042	361,853	36,026	108,051,889		
Certain FSC and intragroup dividends qualifying for 100% deduction		*40	-	-	-	30,183		
Constructive taxable income from related foreign corporations, total		114,304	2,970,217	354,804	225,320	90,985,016		
Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid		98,572 15,732	1,015,818 1,954,399	161,412 193,392	194,301 31,020	41,948,519 49,036,497		
Net income (less deficit)		1,371,793	8,879,260	-3,580,990	15,557,288	300,585,906		
Statutory special deductions, total [24]		934,719	3,869,573	2,516,653	1,735,976	36,424,868		
Net operating loss deduction		904,782	3,643,902	2,412,695	1,703,035	33,950,258		
Dividends received deduction Deduction for dividends paid on certain public utility stock	-,,	29,937	225,671	78,643 25,314	32,761 180	2,474,610		
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)		-	-	25,514	-	-		
Section 857(b)(2)(E) deduction (Form 1120-REIT)	*224,410	-	-	-	-	-		
Income subject to tax		2,237,165	24,126,394	16,760,242	9,786,276	383,493,963		
Total income tax before credits [7]	313,464,460 310,112,420	660,943 653,843	8,707,927 8,420,561	5,960,423 5,859,516	3,132,973 3,085,131	135,088,814 133,938,728		
Alternative minimum tax		1,935	287,208	98,835	17,986	1,095,618		
Branch tax (Form 1120-F)		*3	*568	*771	*1,352	1,256		
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)	109	-	-	-	-	-		
Excess net passive income tax (Form 1120S)	53,938	-	40	-	*131	11,218		
Reciprocal tax (Form 1120-PC)		- *5,128	- -686	- *584	- 1,652	- 27,726		
Income tax adjustment	Z1,Z30 -	5,120	-000	-	1,002	21,120		
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		
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 Credit from regulated investment companies	36,176,790 3,116	67,663	983,302	970,768 4	489,332	16,772,296 *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	070.057	001	*004.450		*0.704	*200 540		
income (Form 1120-F) Estimated tax penalty	973,357 77,317	691 1,323	*264,452 1,376	- 646	*8,721 7,684	*383,542 14,573		
Adjustment to tax payment	129,732	*45	*152	[1]	423	101,931		
Credit by reciprocal		-	-		-	-		
Other credits and payments (Form 1120-PC)	2,851	407.070	74 405	0.440	249.400	707.004		
Amount Owed at time of filing [22] Overpayment of tax [22]	3,771,647 52,023,560	137,970 201,543	71,405 1,139,024	9,118 2,547,078	348,499 925,998	787,061 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		

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)

(All figures are estimates based on samples-money amounts are in thousands of dollars)			Selec	ted sectorscontinu	ed		
	Wh	olesale and retail tr	1	lea ecolore commu			
Item							
	Total [16]	Wholesale	Retail	Transportation		Finance	Real estate
		trade	trade	and warehousing	Information	and insurance	and rental and leasing
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns with income tax							
Number of returns with	400 700	50 500	50.005	40.000	40.404	00 774	10.000
Total income tax before credits [7]	103,733 102,899	50,508 50,082	53,225 52,818	16,303 16,352	10,101 9,385	28,774 28,238	48,022 48,607
Alternative minimum tax	1,491	865	626	195	370	774	479
Total income tax after							
Foreign tax, American somoa 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 1,171,978	2,467,237 1,106,447	64,974 65,532	13,807 80,837	218,358 405,096	10,185,930 732,875	103,585 135,018
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 Certain preferred stock of 20%-or-more-owned public utilities	*359	*342	17	-	-	7,914	*11
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 5.771.310	*32	*2	-	*3	*210	*9,384
Dividends received from foreign corporations, total	5,771,310 1,150	2,608,914 443	3,162,397 707	662,806 *2,958	2,930,129 *1,041	4,521,317 43,976	18,346 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 29,004	15,021
Certain FSC and intragroup dividends qualifying for 100% deduction Constructive taxable income from related foreign corporations, total	[1] 8,885,186	4,114,354	[1] 4,770,832	304,068	31,398 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] Net operating loss deduction	12,359,533 9,242,423	9,119,935 6,125,760	3,239,598 3,116,663	1,458,939 1,380,595	17,898,227 16,240,354	301,319,920 43,891,311	24,514,791 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) Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	251,378,698 201,428	20,113,532 *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 7,770	52,697 7,694	32,619 *76	10,359 *13,692	133,332 *725	1,177,570 26,514	17,320 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) Excess net passive income tax (Form 1120S)	- 41,015	- 22,189	- 18,826	- 208	- *1,009	109	*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	4,698,329	- 2,001,257	2,697,072	- 354,702	- 4,215,920	- 5,545,645	138,243
Foreign tax credit	1,030,092	584,867	2,697,072 445,225	119,404	4,215,920 875,575	5,545,645 777,132	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	20 607 426	45 200 202	22 200 422	2 677 426	46 000 242	40 007 025	4 040 000
year minimum tax, and credit to holders of tax credit bonds Overpayments less refunds [14]	38,697,436 39,861,959	15,299,303 16,794,604	23,398,133 23,067,355	3,677,126 3,776,078	16,980,213 19,205,041	40,007,035 42,148,441	1,842,286 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 60,358	38,403 59,045	16,749 *1,314	156,814 15,807	1,477 29,699	984 1,089,510	17,953 78,595
U.S. tax paid or withheld at source on effectively connected	00,356	59,045	1,314	15,607	29,099	1,009,510	70,095
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 Other credits and payments (Form 1120-PC)]	-				427,297 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 1,001,206	2,991,612 650,953	2,475,202 350,253	487,011 411,768	3,800,331 337,065	7,073,522 2,652,684	425,960 208,100
Endnotes at end of table section. Detail may not add to total because of rounding. Se					331,003	۷,002,004	200,100

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)

(All figures are estimates based on samples—money amounts are in thousands of dollars	5)			Selected sector	orscontinued			
Item			Administrative and support					
	Professional, scientific,	Management of companies	and waste management	Educational	Health care	Arts,	Accommodation	Other
	and technical	(holding	and remediation	services	and social	entertainment,	and food	services
	services (14)	companies) (15)	services (16)	(17)	assistance (18)	and recreation (19)	services (20)	(21)
Number of returns with income tax	(14)	(13)	(10)	(17)	(10)	(19)	(20)	(21)
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		d
Alternative minimum tax	627	466	166	29	659	61	103	91
Total income tax after Foreign tax, American somoa economic development, qualified electric								
vehicle, general business, work opportunity, employer social security	1							
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		375,059
Dividends received from domestic corporations, total	158,404 91,131	2,512,044 1,484,269	60,663 32,839	2,877 2,227	30,600 11,598	18,018 12,679		46,748 23,302
20%-or-more-owned subject to 80% deduction	,	475,820	27,805	650	18,281	*3,893		*4,763
Debt-financed stock of domestic corporations	29,269	*35,811	*19	-		1,446		
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	!!	3/5	-	-	-	-	-	2,992
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		7,802	*185	-	*57	*129		-
20%-or-more-owned subject to 80% deduction	-	*12,732	-	-	-	- 240	264	-
Intragroup dividends qualifying for 100% deduction Other foreign dividends		5,320,188	- 427,827	*109,256	9,940 57,816	349 224,787	2,217,348	39,832
Certain FSC and intragroup dividends qualifying for 100% deduction	*575	*6,670		103,230	-	- 224,707	2,217,040	*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		5,064,642	211,856	4,543	5,084	83,430		19,674
Foreign dividend income resulting from foreign taxes deemed paid	807,498	3,953,678	217,988	38,929	3,058	66,480	, ,	24,466
Net income (less deficit)		-45,704,645 3,695,208	11,944,492 1,912,342	5,761,297 286,334	37,315,716 2,189,765	1,583,688 433,689		4,952,582 519,334
Net operating loss deduction		1,737,047	1,860,001	284,255	2,156,869	421,260		483,436
Dividends received deduction	97,194	1,958,233	52,341	2,079	32,896	12,429		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)	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]	, ,	18,561,158	2,689,129	1,385,976	3.527.557	378,493	4,055,424	557,038
Income tax		18,453,186	2,675,750	1,383,474	3,519,983	414,002		555,641
Alternative minimum tax		82,332	14,270	1,116	13,137	2,802	8,156	2,373
Branch tax (Form 1120-F)		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)		-	-	-	-	-	1	-
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)		40.005	+ 4 000	-	+ 5 007	+ 00 040	*4.004	+ 000
Adjustment to total tax	-10,556	13,995	*-1,096	1	*-5,607 -	*-38,343	*4,084	*-988
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		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		*57	1,074	2,335		878
Tax from Section II (Form 1120-F)	128,971	99,149	*24,816	*3,427	-	*4,120	558	*77
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		*53
Credit by reciprocal	-	-	-	-	-	-	-	-
Other credits and payments (Form 1120-PC)	070.005	22	70.000	40.640	404 440	04.040	77 205	-
Amount Owed at time of filing [22] Overpayment of tax [22]		93,815 4,466,288	79,200 536,041	13,618 147,696	134,416 716,950	24,212 160,985	77,205 556,910	57,542 162,475
Credit to 2010 estimated tax	1,579,150	3,609,988	430,905	137,734	587,990	112,766		114,885
Tax refund	408,669	856,299	105,136	9,962	128,960	48,219	67,561	47,590

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)

				Selected sectors		
Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
Number of returns	(1) 1,715,306	(2) 52,910	(3)	(4)	(5) 177,391	(6) 98,402
Number of returns				•	·	
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]:	040 405 040	242.225	0.700.044	5 000 007	0.400.074	105.040.000
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:	00 505 004	40.007	4.700.040	*400.000	400.000	04 400 447
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	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 f Terms" and "Description of the	3,826,836	5,369,205	2,874,624	64,266,675

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 samplesmoney amounts are in thousands of				Sel	ected sectorscontin	nued		
	Wh	olesale and retail tra	ade					
Item								
	Total [16]	Wholesale trade	Retail trade	Transportation and	Information	Finance and	Real estate and rental	Professional, scientific, and technical
	(7)	(8)	(9)	warehousing (10)	(11)	insurance (12)	and leasing (13)	services (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	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.	117,576	73,090	43,000	14,421	199,517	67,326	43,001	44,170
General business credit items:		-	-	-	-	67,326	-	
	15 621	1 404	14 220		*740	_		500
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]		103	[1]
Current year alcohol and cellulosic biofuel fuels credit	*330	*273	*57	*430	*16	·	6	*954
Current year research activities credit	424,531	329,718	94,813		854,675		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		22,549	361,893	19,406	15,799	12,374	13,632	23,106
Current year credit for employer Social Security and Medicare		,_ 10	22.,200	12,100		,		
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 rou						35,515,556	1,010,793	1,320,207

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

	Selected sectors—continued										
ltem	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				
Number of returns	(15) 23,434	(16) 70,890	(17) 13,909	(18) 123,768	(19) 32,393	(20) 76,191	(21) 126,723				
Number of returns		•	•	•	•	·					
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	·	-	-	-	-	-					
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	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			-		-	_					
Current year low sulfur diesel fuel production credit		_	_	_							
Current year distilled spirits credit						1					
Current year nonconventional source fuel credit]				'					
Current year nonconventional source det dedit			•	•	-		•				
Current year energy enicient nome credit	•	*7 404	- 11	-	_	50					
·	•	*7,424	11	2	_	50	•				
Current year alternative fuel vehicle refueling property credit		50	-	-	-	-					
Passive activity credits			-	40	-	-	_				
Passive activity credits allowed in 2009				-	-	-	7				
Carryforward of general business credit from prior years		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] Endnotes at end of table section. Detail may not add to total because of rou	9,404,379	2,364,277	1,342,041	3,414,503	354,836	1,990,626	509,047				

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)

	(Total income ta	x before credits					
	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 [8]	Income tax	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	
		(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	
										2009
	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	Corp
	\$1 under \$6,000	329,091	5,245,228	1,191,585	1,182,143	627,929	27,470	5,952	530,215	orpo
	\$6,000 under \$10,000	43,433	2,187,679	383,092	377,726	39,912	16,743	1,786	324,545	oration
200	\$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	Returns
	\$20,000 under \$25,000	8,474	858,979	216,458	210,524	24,815	1,697	2,218	187,728	ırns
										Ь
	\$25,000 under \$50,000	18,027	3,069,081	933,328	904,496	258,202	26,456	4,513	643,901	Basic
	\$50,000 under \$75,000	8,891	1,995,700	658,135	630,359	87,326	18,972	5,449	545,928	\dashv
	\$75,000 under \$100,000	5,538	1,569,011	539,916	519,038	33,300	18,449	4,133	483,625	ables
	\$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	0,
	\$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	

170

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)

						Selecte	ed sectors				
		J					Wh	olesale and retail t	trade		
										1	
Item		Agriculture,									
		forestry,									
	All	•	Minima	Utilities	Comptunction	Manufacturing	Tetal [46]	\//balaaala	Deteil	Trononostotion	Information
		fishing, and	Mining	Otilities	Construction	Manufacturing	Total [16]	Wholesale	Retail	Transportation .	Information
	sectors [15]	hunting						trade	trade	and	
										warehousing	
	(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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

					Selected sectors	continued				
ltem					Administrative and support					
			Professional,	Management	and waste					
	Finance	Doel catata		•		Educational	Llaalth aasa	Auto	A a a a manual dation	Other
	Finance	Real estate	scientific,	of companies	management	Educational	Health care	Arts,	Accommodation	
	and	and rental	and technical	(holding	and remediation	services	and social	entertainment,	and food	services
	insurance	and leasing	services	companies)	services		assistance	and recreation	services	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
eturns of active corporations:										
Number of returns	239,864	647,037	864,803	47,729	273,900	55,309	429,339	122,225	297,986	375,05
eturns with alternative minimum tax items:										
Number of returns	774	479	627	466	166	29	659	61	103	9
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		9,269,78
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	2,988,33
Bad debts	10,203,506	17,957	137,649	3,349,586	46,383	*82,766	1,101,234	8,322	9,694	18,40
Depreciation	2,877,295	1,154,933	1,057,681	1,231,842	537,481	47,945	476,355	87,939	316,212	138,93
Amortization	2,551,031	37,651	663,512	286,623	295,952	29,990	153,974	11,233	129,747	64,62
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	112,99
Income tax	547,983	5,694	8,078	268,016	*950	*202	*1,737	181	*1,566	*22
Alternative minimum tax	1,177,570	17,320	68,783	82,332	14,270	1,116	13,137	2,802	8,156	2,37
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	2,32
ternative 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	7,11
Amortization of certified pollution control facilities	30,034	3,555	12,430	10,001	22,040	01	-10,200	730	1,233	7,11
after 1986										
	-	-	-	-	-	-	-	-	-	
Amortization of mining exploration and				4.4						
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	*-63
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	-1,09
ljusted current earnings adjustment after excess	4,591,738	7,520	1,451	764,865	1,756	*81	4,376	*2,558	36,182	9,10
ternative minimum taxable income before	-1,001,700	7,020	1,401	70-7,000	1,730	31	7,570	2,330	30,102	5,10
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	123,99
· •	18,779,489	694,157	3,866,905	2,100,441 553,506	726,536 647,017	75,937 68,498	586,158	138,716	270,670	123,99
ternative tax net operating loss deduction				·	· ·	00,498	-			•
ernative minimum tax foreign tax credit	187,071	*592	5,064	111,102	261	-	252	100	1,986	*2

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 samplesmoney amounts are in t	housands of dollars)	Agriculture, forestry, fishing, and hunting			1		Const	ruction	
	1	Agric	ulture, lorestry, in	sning, and num	ing I			Consti	uction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries		production	and	hunting and	9			of
	(1)	(2)	(3)	logging (4)	trapping (5)	(6)	(7)	(8)	buildings (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	
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		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		11,347 571,258	11,346 550,705	*9,713	*10,839	213,188 7,608,495	708,272 2,372,994	159,551 3,807,385	61,218 1,377,926
Investments in Government obligations		-	-	-	-	53,357	-	94,296	94,296
Tax-exempt securities Other current assets		- 195,926	140,585	*2,008	*53,333	*15,828 8,979,671	*186 7,335,568	36,798 4,416,715	36,798 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 Other investments		*18,443 628,022	*18,443 531,341	*84,487	*12,195	6,778 43,447,544	10,755,876	*65,398 7,369,017	*63,707 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 Depletable assets		1,647,178 *374,751	1,581,340 15,159	*41,420 *359,592	*24,418	28,076,679 61,164,443	26,079,479 *1,177,904	3,249,389 *110,073	1,034,567 15,592
Less: Accumulated depletion		70,216	383	69,832	+00.540	24,683,828	177,646	*31,452	2,580
LandIntangible assets (amortizable)		822,851 510,877	734,073 510,604	*55,236 -	*33,542 *273	1,030,140 11,327,255	442,614 12,230,362	2,030,633 5,316,948	666,715 1,902,998
Less: Accumulated amortization		44,807 -6,677	44,807 -12,749	690	*5,382	2,384,825 20,413,377	1,038,275 20,762,547	251,880 3,559,416	58,858 1,790,407
Other assets		6,368,673	5.604.154	* 536.867	*227,652	215,185,880	134,970,565	45,493,053	
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 Mortgages, notes, and bonds payable in one	208,644,300	683,741	605,863	*24,998	*52,880	7,065,099	2,294,871	1,085,865	122,521
year or more		1,247,925	1,007,499	*164,980	*75,447	39,689,441	33,891,157	10,756,047	4,198,711
Other liabilities Net worth		325,589 3,189,613	149,607 2,997,261	*5,041 *314,124	*170,941 *-121,772	45,829,322 83,120,291	34,520,951 31,922,249	4,645,950 9,206,522	2,430,416 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 Retained earnings, appropriated		3,841,686 *18,744	3,618,403 *18,744	*221,427	*1,855	64,895,427 *210,811	36,490,155 850	29,590,572 26,306	9,386,395
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		*93,275	*93,275	*254.674	- *220,088	879,319 76,547,085	- EE 227 420	*20,948	*13,642 27,591,761
Total receipts Business receipts		3,590,670 3,325,015	3,015,908 2,852,366	* 354,674 *308,611	*164,039	70,601,518	55,237,139 52,743,063	44,366,760 42,760,626	26,703,326
Interest	175,968,640	28,745	19,685	*8,982	*78	735,265	639,487	207,704	
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 Net short-term capital gain reduced by	17,809,960	*1,178	*1,178	-	-	424,386	-	*4,062	926
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		23,852 *5,858	22,765 *5,858	*679	*409	730,866 89,602	181,304	103,204	11,610 940
Dividends received from domestic corporations	9,831,590	2,008	2,008	-] -	445,014	28,265 9,467	989 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 Cost of goods sold		3,610,734 2,190,769	3,055,739 1,824,499	* 323,278 *258,375	* 231,717 *107,895	76,146,855 35,931,366	60,159,916 32,910,086	45,324,096 36,980,283	28,859,709 24,942,829
Compensation of officers	16,312,881	26,079	25,710	-	*369	245,569	143,756		
Salaries and wagesRepairs	262,259,707 16,527,571	249,296 41,948	218,608 30,090	*4,641 *7,641	*26,047 *4,217	4,092,353 369,370	2,450,754 1,322,677	1,837,108 91,059	826,541 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 Taxes paid	43,278,769 49,487,663	50,778 71,252	41,676 58,437	*1,349 *9,973	*7,753 *2,842	2,255,270 1,126,184	316,484 1.781.707	514,979 391,482	168,295 146,051
Interest paid	151,638,579	79,213	65,914	*12,891	*407	3,612,289	2,892,717	691,092	321,063
Charitable contributions		1,516 26,115	1,513 26,013	*3 57	- *45	20,995 2,302,231	964 453,433	5,456 247,547	*3,071 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		*6,185 10,081	64 9,769	*6,121 *2	*310	4,429,956 44,610	12,917 106,098	*4,612 58,839	161 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 Domestic production activities deduction	43,880,731 1,975,136	48,241 11,091	45,540 10,228	*1,950 *243	*751 *620	1,021,477 135,461	520,714 *868	366,336 37,071	172,468 12,521
Net loss, noncapital assets	13,906,396	51,158	50,884	*275	*50.400	322,636	651,274	234,305	221,356
Other deductions Total receipts less total deductions	. 424,079,474 30,518,695	434,261 -20,065	370,573 -39,832	*10,529 *31,395	*53,160 *-11,628	12,814,046 400,230	9,721,075 -4,922,778	2,602,015 -957,336	
Constructive taxable income from related									
foreign corporations, total	7,926,325 3,127,267	17,194 1,466	17,194 1,466	-	-	297,089 143,789	247 247	2,714 1,457	1,404 1,404
from foreign taxes deemed paid Net income (less deficit)	. 4,799,058 36,431,311	15,728 -2,873	15,728 -22,640	*31,395	*-11,628	153,299 695,528	-4,926,351	1,257 -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 Income subject to tax	43,072,203 105,151,793	28,601 271,285	28,601 224,916	*36,092	*10,277	1,833,031 8,012,798	62,315 311,381	217,574 941,847	17,969 * 260,978
Total income tax before credits [32] Income tax	37,782,958 36,631,088	92,832 92,648	76,773 76,589	*12,565 *12,565	*3,494 *3,494	2,872,028 2,802,878	109,219 108,128	336,470	94,841 *91,194
Alternative minimum tax	1,118,029	184	184	12,305	3,494	2,802,878 69,047	171	3,137	*207
Foreign tax credit	7,890,194	8,459 1,235	8,459 1,235	-	-	1,405,856	*2,720	25,332 14,646	984
General business credit Prior year minimum tax credit	186,192	*177	*177] :	7,708 20,317	16,694 *392	545	134
Total income tax after credits [2]	28,270,768	82,961	66,902	*12,565	*3,494		89,412	295,947	93,723

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 samplesmoney amounts are in	Construction	continued	Manufacturing						
				I		Ī			
	Heavy and								
Item	civil				Beverage	Textile		Leather	
	engineering	Cassialty	Total	Food	and	mills and	Apparal	and	
	construction and land	Specialty trade	Total	Food manufacturing	tobacco product	textile product	Apparel manufacturing	allied product	
	subdivision	contractors		manufacturing	manufacturing	mills	manulaciumig	manufacturing	
-	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Number of returns	. 674	604	7,361	758	89	113	d	C	
Total assets	16,779,085	7,327,938	2,373,298,380	77,259,585	102,345,491	5,478,800	d		
Cash	1,502,051	605,779	61,280,235	2.645.620	5,529,460	212,503	d		
Notes and accounts receivable	2,149,193	1,811,894	517,682,926	8,477,458	3,964,074	815,424	d		
Less: Allowance for bad debts		64,832	6,319,063	139,526	25,998		d		
InventoriesInvestments in Government obligations		273,084	130,865,530 *187,723	6,760,741	3,060,746 *4	958,728			
Tax-exempt securities		-	*84,776	-]	-	d		
Other current assets		435,421	168,840,469	2,980,236	1,489,343	281,438	d		
Loans to shareholders		*34,369	3,898,777 *42,731	274,195	*32,970	*943			
Other investments		1,193,881	499,805,362	7,424,115	12,983,301	1,328,080			
Depreciable assets	4,826,714	1,345,943	641,719,554	30,038,628	15,041,220	3,281,806	d		
Less: Accumulated depreciation		571,724	326,752,847 27,675,952	14,194,895 161	4,197,212	2,035,997	d		
Depletable assetsLess: Accumulated depletion		_	5,863,492	80	_	_			
Land	1,254,684	109,234	14,632,358	729,596	743,842		d		
Intangible assets (amortizable)		1,957,481	528,524,146		62,341,689		d	•	
Less: Accumulated amortization Other assets		89,378 286,785	117,457,528 234,450,769	4,133,291 3,458,279	1,419,304 2,801,355	156,976 307,438	d		
Total liabilities		7,327,938	2,373,298,380		102,345,491	5.478.800	"		
Accounts payable		947,684	238,567,690			580,044		1	
Mortgages, notes, and bonds payable in less					,,		l	l `	
than one year	1,934,682	736,928	164,418,368	10,131,110		445,816	d	(
Other current liabilities		601,900 *318,419	390,864,938 73,327,528	6,119,888 9,296,636	3,648,265 *10,447	731,445 *272,162	d		
Mortgages, notes, and bonds payable in one	044,323	310,413	73,327,320	3,230,030	10,447	272,102		l '	
year or more		2,275,253	475,611,238		49,964,966		d		
Other liabilities		309,990	366,542,979 663.965.641	6,573,882	16,227,427	274,277	d		
Net worth Capital stock		2,137,764 622,071	96,248,960	21,526,402 3,283,798	29,241,542 4,166,806				
Additional paid-in capital		2,732,597	686,901,113		26,738,460		d		
Retained earnings, appropriated		-	687,937	*339	4 000 704	-	d	(
Retained earnings, unappropriated [30] Less: Cost of treasury stock		-1,210,647 6,256	-118,098,843 1,773,527	-1,120,900 *21,462	-1,663,724	-508,617 13,443	d		
Total receipts		6,604,567	1,482,747,632	82,458,598	37,382,876		ď	_	
Business receipts		6,545,275	1,413,690,795	81,474,985	34,451,963	6,182,400			
Interest		24,308	14,605,928	139,291	103,784	6,395	d		
Interest on Government obligations:									
State and local		[1] *5,211	17,114 2,349,093	12 17,057	*224 21,767	*148 *2,473	o d		
Royalties		2,677	7,498,933		*272,108		d		
Net short-term capital gain reduced by		,-							
net long-term capital loss	1,597	-	187,169	28,402	30	-	d	C	
Net long-term capital gain reduced by net short-term capital loss	. 73,228	40	4,699,614	65,422	419,366	*18,297			
Net gain, noncapital assets		4,158	3,577,562	26,942	1,397,727	7,803	d		
Dividends received from domestic corporations		- 477	591,040	3,959	24,786	[1]	d	(
Dividends received from foreign corporations Other receipts		2,477 20,420	5,532,424 29,997,962	27,324 564,182	331 690,791	5,084 33,010	d		
Total deductions		6,534,048	1,463,360,961	80,289,876	33,566,993		ď	· ·	
Cost of goods sold		4.869.067	1,063,844,614	55,106,490	14,615,960	4,750,714			
Compensation of officers		64,332	4,112,412	328,464	98,437	46,029	d		
Salaries and wages	507,970	502,597	82,245,040	3,955,602	2,798,363	296,703	d	•	
RepairsBad debts	. 48,120 . 73,492	14,777 21,862	6,201,871 3,133,326	273,954 55,813	370,624 13,836		d		
Rent paid on business property		166,683	11,431,776		213,578		d		
Taxes paid	156,362	89,069	18,318,438	829,971	3,950,566	73,511	d		
Interest paid	204,232	165,796	41,650,529	1,904,140	2,537,319		d	9	
Charitable contributions		297 49,569	1,151,873 14,015,856		74,937 762,112		O C		
Depreciation	. 349,021	154,085	50,276,494	2,484,927	1,172,197	216,929	ď		
Depletion			735,424	2	1,990	575	d		
Advertising Pension, profit-sharing, stock, annuity		17,747 15,874	15,471,049 10,981,829	1,716,455 431,542	1,550,404 239,965	17,880 33,248	d -		
Employee benefit programs		15,874 95,748	10,981,829 21,046,275		239,965 582,477	33,248 96,771	d		
Domestic production activities deduction	. 18,195	*6,355	1,389,755	122,746	258,134	6,405	d		
Net loss, noncapital assets		6,123	2,261,194	61,997	16,025		d	•	
Other deductions	. 881,378 . 240,092	294,067 70,519	115,093,208 19,386,671	10,337,643 2,168,722	4,310,070 3,815,883				
Constructive taxable income from related	240,002	70,010	10,000,011	2,100,722	0,010,000	00,000	Ĭ	· ·	
foreign corporations, total		1,257	4,465,099				d	•	
Includable income of controlled foreign corporations Foreign dividend income resulting	. 53	-	1,409,336	3,300	621,845	5,393	d	1	
from foreign taxes deemed paid		1,257	3,055,763	10,886	2,002	1,009	d		
Net income (less deficit)		71,775	23,834,656	2,182,895	4,439,506	95,223	ď	1	
Statutory special deductions, total		*91,895	9,061,692	718,407	41,792		d	9	
Net operating loss deduction		*91,895 158,027	8,543,889 45,508,019	714,324 2,045,276	22,046 4,467,755		9	1 :	
Total income tax before credits [32]		55,909	16,468,334	724,575	1,567,424	60,212		1	
Income tax	. 182,164	54,232	15,865,988	712,752	1,563,328	59,675	d		
Alternative minimum tax		*1,464 1,875	594,214	11,823	6 700	*519	d	9	
Foreign tax credit		1,875 560	4,387,607 746,619	18,506 15,464	6,768 3,449	1,398 2	d		
Prior year minimum tax credit	359	51	61,352	5,715	11	761	d		
Total income tax after credits [2]	148,802	53,422	11,272,477	684,888	1,557,196	58,050	d		

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 samplesmoney amounts are in t	es are estimates based on samplesmoney amounts are in thousands of dollars) Manufacturingcontinued										
				Manufactur	ingcontinued						
Item	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	6,367,053 248,709	13,570,868 498,752	5,001,152 355,420	578,866,798 3,362,170	415,967,157 6,379,518	50,516,761 1,815,433	106,592,098 2,061,064	78,807,516 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	16,655 772.178	37,182 1,612,162	47,932 456,514	274,042 9,572,500	1,021,876 26,039,240	263,957 5,683,006	344,692 5,823,555	194,731 8,590,611			
Investments in Government obligations	- 172,170	1,012,102	430,314	-	20,039,240	3,003,000	124,700	6,590,011			
Tax-exempt securities Other current assets	- 218,037	- 483,688	199.643	50,881 27,326,647	2 48,147,318	- 2,378,057	- 3,214,731	3,111,254			
Loans to shareholders	210,037	50,625	*188,025	740,526	*337,710	*29,452	*680,280	5,603			
Mortgage and real estate loans Other investments	- 915,888	920,396	26 178,280	- 126,926,999	*33,125 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 Depletable assets	2,205,629	6,918,850	1,125,977	59,006,498 16,827,749	56,486,661 125,722	15,795,357	22,266,087 9,773,186	11,628,727 776,794			
Less: Accumulated depletion				4,539,575	40,754		1,094,029	48,321			
LandIntangible assets (amortizable)	82,652 557,928	147,879 1,566,304	93,133 692,198	1,014,256 66,077,931	2,625,671 122,406,823	277,912 4,798,599	3,765,170 32,915,635	1,102,608 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 Total liabilities	293,914 6,367,053	394,881 13,570,868	614,110 5,001,152	57,070,762 578,866,798	49,884,561 415,967,157	4,075,576 50,516,761	5,807,054 106,592,098	6,757,922 78,807,516			
Accounts payable	527,303	1,472,624	553,240	35,031,788		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 Mortgages, notes, and bonds payable in one	*700,084	*409,504	*167,197	*1,407,092	20,067,737	1,165,397	492,247	5,894,765			
year or more		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 2,364,396	1,882,581 4.724.857	1,046,682 1,151,993	53,280,471 134,657,334	82,292,669 104,167,643	6,459,303 18,136,181	21,076,807 22,727,938	9,746,233 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 capitalRetained earnings, appropriated	1,937,835 119	6,225,324 376	661,590 -	115,714,069 251,423	80,129,826 *8,862	18,764,476 52,007	29,719,265 13,979	17,350,169 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 Total receipts	952 6,743,507	*60,868 14,902,404	18 5,614,443	33,840 415,066,663	337,347 229,035,884	*89,516 43,662,021	*28,661 42,300,169	2,326 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 on Government obligations:	82,469	22,087	9,227	995,676	1,026,651	221,120	444,600	404,071			
State and local	-	*700	-	882	2,919	290	126	12			
Rents Royalties	. *1,755 1,578	9,000 3,028	*2,378 148	521,271 215,696	179,900 4,192,997	25,635 92,895	34,310 32,141	31,459 15,493			
Net short-term capital gain reduced by			140		4,132,337	32,033	32,141	·			
net long-term capital loss Net long-term capital gain reduced by	-	*22	-	17,686	-	-	-	2,035			
net short-term capital loss		*34,896	*1,030	1,670,512	1,931,942	193,786	40,300	*482			
Net gain, noncapital assets Dividends received from domestic corporations	. *759 900	2,635 278	*4,397 *62	190,410 126,002	191,356 269,710	129,688 *3,664	151,294 13,832	10,392 *17,877			
Dividends received from foreign corporations Other receipts	1,029	32,655	308,950	1,368,165 3,453,178	2,304,630 9,515,083	79,239	131,410	37,679			
Total deductions	65,861 7,188,028	217,133 14,554,428	5,714,054	410.597.565	213,869,831	330,695 43,149,958	594,760 46,189,144	399,346 54,907,819			
Cost of goods sold		11,054,144	4,014,871	360,544,049		30,008,200	28,596,606	44,613,330			
Compensation of officers	30,578 243,831	69,447 751,080	46,699 429,041	141,481 6,804,118	837,093 19,871,022	156,703 2,524,273	140,926 2,774,818	156,491 1,516,538			
Repairs	10,744	41,014	9,995	1,129,826	1,688,126	232,892	304,135	303,648			
Bad debts Rent paid on business property	. 17,563 75,321	12,033 149,504	33,141 93,814	115,478 1,072,848	406,798 2,289,723	135,935 727,019	193,876 966,242	85,847 342,010			
Taxes paid	58,016	156,006	53,437	2,885,917	2,960,451	643,539	872,364	322,673			
Interest paid	281,835 *298	254,082 2,324	61,311 *199	2,005,208 36,607	9,659,599 875,018	860,808 7,045	2,097,742 3,891	1,721,690 3,042			
Amortization	33,807	61,868	71,850	2,743,141	2,924,244	216,914	528,977	248,670			
Depreciation Depletion	406,927	781,960 -	273,901 -	6,015,510 386,273	7,273,569 34,878	1,912,770 -	3,464,048 214,313	2,024,480 82,326			
Advertising Pension, profit-sharing, stock, annuity	36,622 19,982	80,552	104,797	255,476	6,687,549	459,715	151,634 634,516	34,922			
Employee benefit programs	57,628	96,786 258,949	45,675 104,999	747,453 1,862,054	3,223,771 3,733,386	686,902 1,119,735	1,092,268	257,901 724,240			
Domestic production activities deduction Net loss, noncapital assets	*3,276 7,119	15,884 48,052	*1,923 35,936	8,250 30	467,604 756,909	33,640 45,866	23,935 60,012	9,949 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 Constructive taxable income from related	-444,521	347,976	-99,612	4,469,099	15,166,053	512,063	-3,888,975	-4,129,568			
foreign corporations, total	24,164 23,292	22,689 983	-	1,304,235 57,025	1,155,861 74,935	55,748 *26,318	23,786 9,284	3,795 2,585			
from foreign taxes deemed paid Net income (less deficit)	. 872 -420,357	21,706 369,966	- -99,612	1,247,210 5,772,451	1,080,925 16,318,995	29,430 567,520	14,502 -3,865,314	1,210 -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 57,891	301,046 282,275	*10,746 * 50,123	19,930 7,228,236	2,449,468 17,312,616	553,959 718,983	62,376 426,868	134,319 226,293			
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 taxAlternative minimum tax	. 19,064 *182	98,069 3,065	*17,245 49	2,529,180 497,000	6,052,780 29,576	248,945 7,773	148,244 *3,100	77,711 11,121			
Foreign tax credit	-	2,143	26	2,382,547	1,198,996	27,686	18,274	6,351			
General business credit Prior year minimum tax credit	14	1,226 *221	*67 *210	45,994 10,446	431,082 15,942	7,746 491	*5,034 11	1,692 290			
Total income tax after credits [2]	19,233	97,545		587,238		220,854	128,026	80,514			

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)

(All figures are estimates based on samplesmoney amounts are in the	Manufacturingcontinued								
ltem	Fabricated metal product manufacturing (26)	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing (29)	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total	
Number of returns	(26)	(27) 992	(28) 1,097	(29)	(30)	(31) 184	(32) 839	(33) 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 Less: Allowance for bad debts	4,753,870 142,662	22,429,428 468,920	34,872,789 569,814	15,896,118 228,171	86,979,168 2,072,208	423,407 *30,635	9,356,662 385,353	147,006,187 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 21,116	*43,184 *5,842	_	-	10,619 6,936	-	_	783,380 *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 Mortgage and real estate loans	*68,963	*75,484 -	819,672 9,580	85,738	493,709	1,457	*13,426	5,092,693 155,501	
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 assetsLess: Accumulated depreciation	16,208,926 9,503,658	24,834,815 12,765,732	37,720,986 26,023,944	9,560,463 6,117,654	135,008,055 65,342,510	*875,746 *489,339	18,887,731 10,395,344	187,558,376 89,039,681	
Depletable assets Less: Accumulated depletion	-	172,295 140,713	-	-	-	-	45 19	*21,118,240 *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) Less: Accumulated amortization	9,244,485 1,193,748	26,770,755 4,504,208	88,273,438 32,200,881	14,751,371 2.693.633	14,439,855 2,814,023	*212,517 *93,593	35,535,502 6,183,666	98,162,438 13,728,336	
Other assets	5,250,067	13,190,773	10,794,403	2,429,372	60,670,259	*44,040	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 Mortgages, notes, and bonds payable in less	3,849,701	17,530,498	23,868,687	17,450,552	68,718,114	301,235	5,418,801	107,923,695	
than one year Other current liabilities	2,291,740 2,895,415	11,066,071 12,114,161	7,820,330 20,753,088	797,503 3,907,555	34,101,768 24,404,305	*29,970 326,506	2,117,755 9,322,871	74,074,729 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 83,969,712	7,674,199 29,211,833	65,756,501 127,043,200	*695,682	26,318,774	74,407,497 210,552,716	
Capital stock	14,789,722 2,258,324	39,686,365 7,264,285	10,483,884	1,492,812	20,501,363	-481,679 *62,462	8,636,399 3,678,627	62,977,627	
Additional paid-in capitalRetained earnings, appropriated	13,206,739 49,186	41,481,062 73,394	166,482,738 148,247	28,115,067 60,543	99,748,566 *27,437	*368,945	18,707,760	157,166,080 111,133	
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 Total receipts	*165,914 31,621,463	90,282 82,081,625	309,047 124,136,144	*46,204 31,607,260	*18,955 208,962,500	- 2,181,556	552,000 66,519,590	2,523,762 963,444,033	
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	
InterestInterest on Government obligations:	247,789	1,282,271	964,682	98,716	6,743,031	*1,015	1,811,673	3,759,409	
State and local	1,116	*297	*1,302		1,501	*39	*7,545	20,744	
RentsRoyalties	15,443 34,631	194,775 232,803	72,549 799,534	25,892 82,818	413,897 585,842	184 975	779,194 796,476	1,343,192 3,440,454	
Net short-term capital gain reduced by				02,010	7	5.5			
net long-term capital loss Net long-term capital gain reduced by	845	158	147	-	/	-	13,967	78,768	
net short-term capital loss	7,926 28,923	57,359 78,004	115,947 393,045	*7,979 66,691	94,403 860,250	-	39,390 18,587	1,289,164 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 Other receipts	66,396 386,189	209,513 1,408,006	854,864 5,694,218	*104,049 283,343	67,929 3,904,443	- *2,229	239,946 2,148,635	431,251 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 Compensation of officers	23,053,885 233,034	58,022,407 423,283	81,633,235 487,917	22,264,718 136,331	153,042,838 429,762	*1,545,661 *26,587	42,786,983 315,384	760,627,716 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 Bad debts	87,351 61,075	267,807 266,450	413,187 237,062	128,370 48,622	512,063 1,243,959	*10,371 *14,761	380,294 149,692	2,713,242 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 paidInterest paid	429,249 1,187,150	1,031,577 2,735,011	1,407,778 3,246,695	450,853 758,196	1,518,288 9,030,386	43,733 *40,393	603,748 3,175,754	8,500,538 9,096,717	
Charitable contributions Amortization	2,637 393,341	16,352 682,051	23,388 2,410,728	7,791 534,852	33,360 810,333	*13 *8,120	22,341 597,606	193,560 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	192 160,664	14,732 434,261	- 651,155	- 351,186	142 2.082.333	- *69,052	- 586,975	683,794 14,873,343	
Pension, profit-sharing, stock, annuity	230,378 697,398	938,254 2,157,828	1,131,157	410,451	1,411,176 2,835,509	*1,450 *20,739	438,144	2,179,907 6.824.572	
Employee benefit programs Domestic production activities deduction	30,058	62,270	2,507,682 105,210	512,357 28,669	67,640	*29,738 -	1,670,289 143,175	241,919	
Net loss, noncapital assets Other deductions	42,888 2,133,175	60,908 5,906,449	483,288 10.477,225	31,182 2,265,838	346,923 14,696,269	43,447 199,980	162,545 722,901	2,136,823 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 Foreign dividend income resulting	5,007	90,434	248,413	169,993	8,839	-	46,376	246,932	
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 57,844	-209,894 316,296	2,391,662 2,679,177	850,878 340,056	-2,638,593 379,599	-153,702 *12,062	2,856,390 466,296	5,242,826 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 Total income tax before credits [32]	699,329 242,554	1,917,764 667,418	3,120,921 1,095,687	1,085,669 382,522	2,477,996 852,179	* 6,103 *2,152	3,179,465 1,119,110	16,514,887 5,759,495	
Income tax	241,924 619	665,409 1,899	1,088,750 5,546	378,374 4,069	849,065 3,113	*1,914 238	1,102,964 13,970	5,725,114 34,285	
Foreign tax credit	28,331	94,895	254,974	151,860	61,410		133,242	287,154	
General business credit Prior year minimum tax credit	6,258 1,630	40,444 5,405	63,588 14,491	14,273 *30	53,207 *392	-	56,783 *5,306	297,968 30,357	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total bed	206,335	526,675	762,635	216,358	737,169	*2,152	923,778	5,142,202	

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)

(All figures are estimates based on samplesmoney amounts are in t	unts are in thousands of dollars) Wholesale and retail tradecontinued								
		\M/halass!	a trada	vvnolesale	and retail tradeco	nunuea	Patail trada		
		Wholesale	e trade				Retail trade		Building
Item				Electronic		Motor			material
	Total	Durable	Nondurable	markets and	Total	vehicle dealers	Furniture and home	Electronics and	and garden equipment
	Total	goods	goods	agents	Total	and parts	furnishings	appliance	and supplies
		-	·	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	16,168	11,373	4,623		4,038	378	400	237	*142
Total assets	599,402,012	357,953,011	241,193,112	-	80,242,837	2,148,915	6,546,098	989,679	,
Cash Notes and accounts receivable	50,615,991 137,725,195	29,226,535 103,694,701	21,266,527 33,969,214	*122,929 *61,280	5,781,037 9,280,992	148,947 177,656	117,569 3,430,592	47,868 326,875	*23,155 *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 Investments in Government obligations	82,016,686 782,366	51,683,720 *419,868	30,332,966 *362,498	-	10,816,280 *1,014	708,291	598,701 *1,014	*185,585	*93,037
Tax-exempt securities	*197,910	*2,718	195,192		1,014	-	1,014	-	_
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	4,632,146 153,904	3,955,186 108,791	676,960 *45,112	_	460,547 1,597	14,477	_	*38,164	*7,334
Other investments		26,754,564	42,147,605		5,476,759	170,560	*116,912	*75,516	
Depreciable assets Less: Accumulated depreciation	144,714,956 69,354,443	103,836,012 53,250,975	40,872,809 16,099,543		42,843,420 19,685,239	569,366 199,393	3,170,751 1,120,055	268,296 208,940	*102,430 *59,487
Depletable assets	*21,118,240	*20,482	*21,097,758			-		-	-
Less: Accumulated depletion Land		*224 2,539,999	*7,086,899 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		16,508,823	272,049	*530,226	*66,643	4,292
Less: Accumulated amortization		6,128,091	5,661,643	*11,586	1,927,016 3,523,599	41,573 66,275	*101,672	*28,105 *80,028	4,292
Other assets Total liabilities	39,676,721 599,402,012	24,959,463 357,953,011	14,706,720 241,193,112		3,523,599 80,242,837	66,275 2,148,915	-841,934 6,546,098	*89,928 989,679	_
Accounts payable		67,381,565			9,822,274	190,206	245,177	306,678	
Mortgages, notes, and bonds payable in less	00 000 000	07.007.054	00 400 070		5 744 000	407.404	*0.500.470	*400 770	*44.000
than one year Other current liabilities	68,330,333 71,727,330	37,907,054 51,212,867	30,423,278 20,498,525	*15,938	5,744,396 8,664,317	467,484 358,269	*2,599,170 427,517	*100,773 723,187	*41,869 *66,662
Loans from shareholders	13,601,410	9,643,427	3,937,328	*20,655	1,089,253	*63,170	*41,697	*17,396	
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 Capital stock	188,373,762 53,750,159	103,848,626 26,061,807	84,536,683 27,672,429		22,178,954 9,227,468	600,744 112,136	770,181 114,382	-309,551 2,344,355	*75,216 *34,330
Additional paid-in capital		75,450,153	55,159,076		26,387,707	267,160	613,328	*880,683	
Retained earnings, appropriated	*109,951 5,633,807	*101,243 2,760,411	*8,708 3,070,010		*1,182 -12,812,169	223,431	- 42,470	2 E24 E90	*-32,991
Retained earnings, unappropriated [30] Less: Cost of treasury stock	1,898,529	524,988	1,373,540		*625,233	1,983	42,470	-3,534,589 -	-32,991
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	
Interest on Government obligations:	3,432,258	2,573,388	857,465	*1,405	327,151	20,102	36,439	7,231	*611
State and local	20,655	10,948	9,707		*89			-	
Rents Royalties	1,055,823 3,191,099	747,466 1,707,056	308,078 1,484,043	*280	287,369 249,356	*5,357 643	*539 129	- *12,415	*704
Net short-term capital gain reduced by						040	120	12,410	
net long-term capital loss Net long-term capital gain reduced by	69,439	7,589	61,850	-	*9,329	-	-	-	-
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	1,877,334 579,339	1,633,985	243,349	*4.200	39,963	*753	62	*1,614	*1,599
Dividends received from domestic corporations Dividends received from foreign corporations	401,701	76,691 274,615	498,280 127,086	*4,368	*20,858 29,550	*26 250	_	-	
Other receipts	9,860,871	6,850,904	3,009,646		1,555,202	179,146	-7,028	*13,866	
Total deductions		524,146,668	309,047,182		125,349,977	4,668,454	6,246,872	2,484,309	
Cost of goods sold Compensation of officers		422,696,174 1.839.016	251,213,446 972,360		86,718,097 322,142	3,886,872 23,773	3,870,016 14,517	1,465,698 *12,445	
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 Bad debts	1,689,671 4,334,569	1,108,729 3,868,036	580,704 466,533	*237	1,023,571 327,311	8,091 2,932	41,065 35,733	*10,313 *1,523	*730 *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 paidInterest paid	6,538,095 7,590,616	3,668,032 3,899,403	2,868,341 3,691,206	*1,722 *6	1,962,443 1,506,101	36,478 38,988	143,769 142,557	16,847 *2,919	*7,551 *5,510
Charitable contributions	167,509	32,205	135,303	-	26,051	*298	*1,871	*3	[1]
Amortization Depreciation	6,181,107 18,397,111	4,043,189 14,614,315	2,137,088 3,781,851	*830 *946	362,805 3,396,692	16,650 38,879	26,257 184,741	*5,197 23,335	*909 *3,351
Depletion	683,794	7,963	*675,831	-	-	-	-	-	-
Advertising Pension, profit-sharing, stock, annuity	12,922,128 1,936,090	9,339,918 1,133,003	3,582,210 802,880	*208	1,951,215 243,816	42,059 2,087	188,411 *1,125	136,643 *992	*3,249 *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	*113	7,841	- 0.054	94	*05.740	*4 000
Net loss, noncapital assets Other deductions	1,770,316 44,655,396	1,567,462 24,075,497	202,741 20,550,093		366,508 8,908,455	2,251 188,624	*14,745 660,879	*35,716 507,473	*1,209 *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	l .	3,876	_		_	
Net income (less deficit)	4,650,906	-4,316,249	9,005,899		591,919	-29,664	-92,711	-106,796	
Statutory special deductions, total	3,902,828	1,687,454	2,212,210		681,252 663 858	*707 *680	-	*13,430 *13,430	
Income subject to tax	3,458,799 14,826,673	1,642,424 4,934,892	1,816,269 9,888,394		663,858 1,688,213	*689 * 22,372	*27,319	*13,430 * 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 Alternative minimum tax	5,140,849 22,791	1,694,948 14,369	3,444,843 8,422	*1,057	584,265 11,493	*7,034	*9,288	*2,718 *213	*1,780
Foreign tax credit	264,284	66,896	197,388	-	22,870	-	34		-
General business credit Prior year minimum tax credit	285,589 18,006	45,508 7,125	240,081 10,881] -	12,379 *12,351	3	572 -	- *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	

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)

(All figures are estimates based on samplesmoney amounts are in the	are in thousands of dollars) Wholesale and retail tradecontinued								
					decontinued	continueu			1
			1	Retail trac	Sporting		1		
Item				Clothing	goods,				
	Food, beverage	Health and personal	Gasoline	and clothing	hobby, book, and	General	Miscellaneous	Nonstore	Wholesale and retail
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not
	stores	stores	(4=)	stores	stores	stores	retailers	(=0)	allocable
Number of returns	(43)	(44)	(45) 5	(46) 697	(47) 171	(48) * 223	(49) 588	(50) 652	(51)
Number of returns			· ·						-
Total assets	30,579,471 1,426,487	6,844,749 283,727	3,193,721 124,606	19,099,954 2,660,535	1,131,686 59,593	* 290,952 *56,544	2,207,381 125,752	6,832,336 706,254	_
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 2,812,843	38,272 527,520	1,030 338,369	98,385 3,730,055	*347 184,625	*61 *106,904	19,982 628,974	12,443 901,376	-
Investments in Government obligations		527,520	330,309	3,730,033	104,025	100,904	020,974	901,376	-
Tax-exempt securities Other current assets	760,706	462.700	50.644	4 500 770	*54.44.4	*12.380	404.006	295.549	-
Loans to shareholders	760,706	163,708 *79	218,269	1,532,772 *12,634	*51,114 -	12,360	101,896 *2,511	295,549 *167,079	-
Mortgage and real estate loans	*750.674	205 707	50.040	97	*02.625	-	1,500	1 102 152	-
Other investments Depreciable assets	*752,674 25,999,305	325,787 2,061,626	52,248 1,698,436	2,481,124 7,588,991	*83,625 235,505	*165,282	262,004 483,666	1,103,152 499,766	-
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) Less: Accumulated amortization	7,036,254 *781,751	4,345,343 573,051	426,007 4,063	1,677,847 185,968	*240,477 *20,586	2,397 129	339,812 33,701	1,567,475 152,124] [
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 Mortgages, notes, and bonds payable in less	3,114,515	419,731	451,425	1,991,191	239,173	*52,355	488,921	2,260,767	-
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 *126,213	563,688 *138,173	347,069	2,272,353 373,629	*70,981 *5,806	*147,299 *9,515	214,157 *138,034	662,014 *144,482] :
Mortgages, notes, and bonds payable in one					•			·	
year or more Other liabilities	8,677,096 7,537,549	2,485,095 902,400	676,595 908,132	2,360,080 2,551,208	*530,426 *114,565	780 *43,092	679,922 76,855	1,120,697 895,682	-
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 7,685,636	251,208 2,014,694	383,544 -279,428	831,048 8,899,446	*128,682 *267,275	*111,239 *501,522	104,131 1,345,804	53,024 4,117,710]
Retained earnings, appropriated	-	-	-	301	-	-	-	*882	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-4,872,287	-157,579 32	704,518	-924,634 *609,564	-258,166	*-575,586	-858,843 13,654	-2,567,914]
Total receipts	61,732,222	6,017,112	13,718,089		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	-
State and local	41	10	-	-	-	-	*38	-	-
RentsRoyalties	203,854 *2,086	1,364 34,969	18,881 39,828	33,784 134,120	*14,304 219	*4,656	1,867 *8,383	*2,059 16,563	-
Net short-term capital gain reduced by	,	34,909	39,020	134,120	219	_	0,303	10,303	
net long-term capital loss Net long-term capital gain reduced by	-	-	-	-	-	-	-	*9,329	-
net short-term capital loss	18,847	38,029	6,735	128	-	-	359	*19,421	-
Net gain, noncapital assets		275	4,740	*30,079	-	1	17	*816	-
Dividends received from domestic corporations Dividends received from foreign corporations	319	16,492 4,245	_	4,020 5,810	-	-	<u>'</u>	19,245	_
Other receipts	468,085	78,246	64,462	490,656	*38,204	*7,328	,	177,303	-
Total deductions		5,917,519	13,658,570 11,763,472	17,883,353	1,091,513	*1,010,590	1,750,382	9,198,935	-
Cost of goods sold Compensation of officers	44,411,624 60,351	2,730,043 17,015	1,763,472	8,489,276 128,569	639,831 *10,299	*669,652 *675	798,743 12,416	7,467,171 36,892	_
Salaries and wages	5,766,261	1,022,340	551,253	-,,	135,148	*105,238	252,289	339,891	-
Repairs Bad debts	536,648 *19,785	108,861 49,985	73,301 459	215,288 175,792	*5,060 *943	*4,626 *649	9,466 *5,965	10,123 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 paidInterest paid	952,173 684,591	119,154 142,769	62,684 94,180	493,826 229,650	18,606 *35,202	*22,860 *3,149	36,324 47,711	52,173 78,873	
Charitable contributions	*11,499	6,001	30	5,427	-	58	*259	*605	-
Amortization Depreciation	58,082 1,952,089	38,220 209,482	18,913 272,041	136,694 594,675	*24,823 *18,068	300 *12,815	*8,416 32,014	28,343 55,202	
Depletion	-	-	-	-	-	-	-	-	-
Advertising Pension, profit-sharing, stock, annuity	481,875 *117,995	200,700 *42,426	26,045 1,828	523,170 65,531	*14,937 [1]	*15,674 *2,655	40,395 4,109	278,056 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 Net loss, noncapital assets	- 91,400	6,982 28,356	765 624	- 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 Constructive taxable income from related	968,480	99,593	59,519	-188,502	-74,736	*8,122	-69,520	43,711	-
foreign corporations, total	686	985	-	4,517	-	-	-	-	
Includable income of controlled foreign corporations Foreign dividend income resulting	686	217	-	1,409	-	-]	-	-
from foreign taxes deemed paid	-	768	-	3,108		-	-,	-	-
Net income (less deficit)	969,124 *262,583	100,568 *35,714	59,519	-183,985 *278,163	-74,736 *426	*8,122	-69,557 *2,066	43,711 *87.264	
Statutory special deductions, total Net operating loss deduction	*262,583 *262,293	*35,714 *22,629] .	*278,163	*426]	*2,966 *2,965	*87,264 *87,264] -
Income subject to tax	*1,092,651	*159,447	62,323	182,659		*40,735 *12,076	*20,839	61,044	-
Total income tax before credits [32] Income tax	*386,173 *382,193	*55,851 *55,598	21,726 21,726	70,376 63,495	*365 *365	*12,076 *12,076	*7,278 *7,217	20,879 20,775] -
Alternative minimum tax	3,980	253	-	*6,881	-	-	[*] *61	104	-
Foreign tax credit	*8,821 5,230	9,041 968	371 5,179	3,541 287]	- 125		1,062 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	<u> </u>

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)

(All figures are estimates based on samplesmoney amounts are in t	amounts are in thousands of dollars) Transportation and warehousing									
			Тапорол	Tation and warehous	ing					
ltem				Transit		Other				
	Total	Air, rail, and water	Truck	and ground	Pipeline	transportation	Warehousing			
		transportation	transportation	passenger transportation	transportation	and support activities	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	280,914 802,077	59,309 117,308	*4,863 *23,852	*11,228 52,613	2,728 144,560	193,987 455,643	8,798 *8,101			
Investments in Government obligations	*17,937	-		-	-	-	*17,937			
Tax-exempt securities Other current assets	2,211 2.944.830	1.071.760	- 107,992	- *151,505	- 18,936	2,211 1,502,106	92,532			
Loans to shareholders	286,667	*[1]	*3,192	-	-	*240,600	*42,875			
Mortgage and real estate loans		14,981	*5.000	*555.705	4 005 570	2,827	- 100,000			
Other investments Depreciable assets	14,370,396 36,190,323	1,156,010 20,158,730	*5,829 733,224	*555,705 *3,525,279	1,035,576 889,016	6,494,450 7,527,249	5,122,826 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 Other assets	1,394,453 8,526,234	83,219 616,536	*25,529 *51,502	*515,439 *105,608	10,794 96,489	720,396 6,580,508	39,075 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	2.343.538	980.460	*34.204	4,242	225.990	961,967	136,676			
than one year 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		6,575,734	183,537	*1,378,852	1,483,578	4,403,135	4,799,483			
Capital stockAdditional paid-in capital	3,200,959 25,334,175	1,030,324 2,837,602	99,053 *171,460	*80,481 *3,116,297	453,297 533,589	1,232,263 11,630,504	305,541 7,044,724			
Retained earnings, appropriated	31,489	11,966	-	19,093	-	319	111			
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-9,623,701 *118,604	2,695,842	-84,809 *2,168	*-1,837,018	496,692	-8,351,627 *108,323	-2,542,780 *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 Net short-term capital gain reduced by	247	-	-	-	-	247	-			
net long-term capital loss	-	-	-	-	-	-	-			
Net long-term capital gain reduced by		42,821	*1 105			*23,979	*4.000			
net short-term capital loss		437.263	*1,195 *5,809	4,471	_	19,422	*1,862 *7,359			
Dividends received from domestic corporations	11,697	2,318	-	166	1,166	8,048				
Dividends received from foreign corporations Other receipts	30,588 1,963,421	5,954 -292,560	*-2,036	421 *78,183	- 8,865	*14,806 2,085,671	*9,407 85,296			
Total deductions		12,771,241	2,829,384	*5,530,156	3,109,897	30,000,196	2.859.778			
Cost of goods sold		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 Repairs	10,240,326 1,031,354	1,534,087 378,568	439,641 *82,861	*1,944,727 *101,184	6,075 2,175	5,704,475 368,901	611,321 97,666			
Bad debts	106,042	14,636	*3,207	*4,413	929	76,942	5,914			
Rent paid on business property		529,472	181,774	*148,570 *209,476	10,073	1,252,961	201,910			
Taxes paidInterest paid	1,592,683 1,893,161	360,288 556,470	42,264 *25,800	*298,476 *446,419	7,934 44,145	774,475 674,226	109,246 146,100			
Charitable contributions	4,625	*174	*397	-	198	3,441	416			
Amortization Depreciation	397,064 2,577,976	21,545 1,103,420	*11,996 100,737	*82,994 *297,702	4,888 111,275	244,626 726,002	31,017 238,841			
Depletion	14	- 1,100,420	-	-	-	-	14			
Advertising	99,287	25,492	*687	12,239	1	54,940	5,928			
Pension, profit-sharing, stock, annuity Employee benefit programs	283,621 1.589.391	130,121 374,289	*1,895 *14,931	15,823 *174,968	2,991 1,374	110,196 919,680	22,595 104,149			
Domestic production activities deduction	2,262	-	-	-		2,262	-			
Net loss, noncapital assets Other deductions	137,655 12.233.636	14,245 2,843,283	*74 341,428	*149 *990,971	48 59,147	112,742 7,192,233	10,397 806,575			
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 Includable income of controlled foreign corporations	10,296 1,316	80	-	-	-	*5,183 1,316	*5,033			
Foreign dividend income resulting	1,510					1,510				
from foreign taxes deemed paid	*8,980	-401 100	20.070	* 25 400	44 700	*3,867	*5,033			
Net income (less deficit)	-1,212,702 297,552	-401,109 *181,212	20,972 *6,054	* -25,493 *25,413	14,783 8,115	-822,348 51,540	493 *25,217			
Net operating loss deduction	288,271	*179,360	*6,054	*25,287	7,182	45,171	*25,217			
Income subject to tax	549,275 188,789	* 28,074 *9,965	* 66,159 *22,017	* 1,665 *648	28,058 10,116	294,292 100,911	131,027 45,133			
Income tax		*9,404	*22,017 *22,017	*491	9,710	100,536	44,688			
Alternative minimum tax	1,382	-	-	157	406	*375	444			
Foreign tax credit	12,441 385	104]	- 157]	*7,493 224	*4,844 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			

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)

(All rigures are estimates based on samples-money amounts are in	and double of double of			Information			
Item	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (paging, cellular, cable, satelite, & 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 Notes and accounts receivable	7,596,323 20,108,351	3,940,702 8,172,351	515,753 1,297,801	189,274 203,014	1,960,120 8,333,887	433,590 826,424	556,884 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 Tax-exempt securities	9,576 1,988	9,574 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 Mortgage and real estate loans	3,770,547 -	*2,837,134 -	*32,154 -	-	*898,127 -	_	*3,132
Other investments	106,664,253	6,976,334	11,000,630	520,547	86,511,761	*394,007	1,260,974
Depreciable assetsLess: Accumulated depreciation	48,783,612 25,837,387	5,294,316 3,684,330	1,193,292 773,834	*77,459 *63,449	36,263,289 17,602,333	1,057,107 451,568	4,898,149 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 Other assets	25,582,812 14,558,963	15,604,823 7,608,540	1,061,056 1,226,319	*265,670 1,861,846	4,969,875 1,595,433	495,604 1,994,568	3,185,785 272,257
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 Mortgages, notes, and bonds payable in one	34,638,418	7,100,052	*27,797	*30,839	27,199,801	*140,202	*139,728
year or more	62,002,719	31,986,526	3,346,267 1,282,504	*845,128		*3,331,748	7,355,038
Other liabilities Net worth	21,010,759 113,284,232	6,670,789 10,673,331	13,247,082	1,706,225 1,208,376	6,008,032 79,748,700	3,384,790 -442,450	1,958,418 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 Retained earnings, appropriated	135,178,791 167,642	35,298,805 166,942	2,750,095 -	*4,120,451 -	83,998,050	1,326,281 700	7,685,110
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 Total receipts	3,083,840 109,074,665	*1,334,318 38,085,827	*1,972 9,222,738	50,345 945,812	*1,081,062 45,119,716	394,897 3,309,869	221,247 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
RentsRoyalties	165,177	47,651	*3,540	149 [1]	7,695 *189,184	39,357 169,018	*66,786 *504,049
Net short-term capital gain reduced by	4,131,808	752,342	*2,517,216	111	109,104	109,016	504,049
net long-term capital loss Net long-term capital gain reduced by	*3,803	-	-	-	*157	-	3,646
net short-term capital loss	126,045	90,826	*54	-	34,469	-	*695
Net gain, noncapital assets Dividends received from domestic corporations	99,939 94,996	23,506 *87,121	6,588 *413	_	61,179 *7,399	- 3	*8,667 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		39,263	147,292
Total deductions Cost of goods sold	105,375,530 35,396,981	38,351,602 13,587,319	9,342,080 2,537,446	913,277 *338,140	41,441,726 14,551,094	3,105,955 760.830	12,220,891 3,622,152
Compensation of officers	627,266	242,265	79,036	*7,041	142,047	45,544	111,332
Salaries and wagesRepairs	15,712,433 820,248	7,549,123 175,623	689,717 18,336	73,615 *1,161	4,512,576 498,638	639,008 48,205	2,248,395 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 Taxes paid	2,893,234 1,720,997	824,573 730,571	157,748 62,302	10,590 11,450	1,548,032 643,657	69,560 75,665	282,732 197,353
Interest paid	8,861,449	3,168,978	420,718	*85,456	4,144,490	274,862	766,945
Charitable contributions Amortization	20,704 4,551,646	10,038 2,037,209	1,639 912,051	6 *68,314	1,654 1,168,006	*2,620 150,974	*4,747 215,092
Depreciation	5,650,408	1,132,359	152,796	29,648	3,646,388	158,444	530,773
Depletion	- 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 Domestic production activities deduction	2,169,331 69,136	911,349 52,766	64,134 713	*3,055 -	865,686 1,074	85,520 7,152	239,587 7,431
Net loss, noncapital assets	303,294	37,030	21,060	*2,104	186,111	40,528	*16,461
Other deductions Total receipts less total deductions	22,249,987 3,699,135	6,233,043 -265,774	4,139,623 -119,342	255,754 32,536	7,223,038 3,677,990	700,156 203,914	3,698,373 169,812
Constructive taxable income from related							1.000
foreign corporations, total	221,297 163,267	101,298 76,533	71,442 66,986	499 499	40,436 13,294	5,955 5,955	1,668
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 Net operating loss deduction	3,186,760 3,100,169	833,799 753,459	92,214 91,922	64,169 64,169	2,086,432 2,080,516	15,034 15,032	*95,113 *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] Income tax	1,436,620 1,388,492	363,959 356,960	53,177 51,853	*9,992 *8,979	790,288 751,864	116,753 116,750	102,451 *102,087
Alternative minimum tax	45,038	4,068	*1,325	1,013	38,265	3	*364
Foreign tax credit General business credit	71,220 34,224	5,976 23,503	*1,207 -	*762 -	59,089 4,163	573 71	3,612 6,486
Prior year minimum tax credit	*4,692	*4,228	377 51 502	*0.000	*87	-	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total be	1,326,484	330,252	51,593	*9,230	726,949	116,109	92,353

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 samplesmoney amounts are in	thousands of dollars)								
		Fi I	nance and insuranc	e		F	Real estate and re	ental and leasing	
Item	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 Notes and accounts receivable	226,406,387	44,699,026	132,349,264	45,540,558	3,817,539	8,322,827	6,866,471 7,403,103	1,441,153	*15,202
Less: Allowance for bad debts	797,013,003 5,569,050	138,113,921 4,894,230	590,766,829 587,625	58,809,551 74,748	9,322,702 12,447	21,736,230 402,643	128,061	14,225,307 268,326	*107,819 6,255
Inventories	862,782	512,369	327,374	9,475	*13,565	413,625	13,686	399,765	174
Investments in Government obligations Tax-exempt securities	112,673,416 68,239,781	2,258,320 82,470	27,429,377 *1,063,292	71,055,841 67,015,361	11,929,877 *78,658	*66,131 *157,461	*36,068 *157,461	30,063	-
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 Mortgage and real estate loans	12,994,532 152,180,275	*5,344,907 61,821,549	*323,276 *4,088,331	172,921 77,058,445	*7,153,426 *9,211,951	854,877 760,511	805,371 760,511	*49,506 -	-
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	
Depreciable assetsLess: Accumulated depreciation	43,930,070 14,221,916	26,846,409 7,080,035	9,960,172 4,784,809	6,410,810 2,287,873	*712,679 *69,199	76,343,592 16,421,412	63,208,863 12,674,728	13,004,283 3,668,092	130,447 78,592
Depletable assets	*12,184	- 1,000,000	*2,637	9,547	-	*10,241	*10,241	-	
Less: Accumulated depletion Land	*303 847,091	106,575	*119 488,331	184 146.565	105,619	*3,667 15,252,543	*3,667 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 Other assets	6,244,605 773,300,726	401,674 1,829,705	3,163,587 237,291,730	2,669,471 530,029,438	*9,873 4,149,853	1,828,120 8,864,597	1,423,469 5,933,367	317,144 2,409,475	*87,507 *521,756
Total liabilities	5,028,452,176		2,469,330,890		350,543,266	178,515,433		34,628,878	
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 Mortgages, notes, and bonds payable in one	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
year or more	426,997,222	122,858,607	221,518,070		10,185,486	71,578,534	57,595,347	13,785,811	197,376
Other liabilities	1,255,198,385 786,434,007	58,023,750 37,399,945	469,577,389 119,500,775		6,709,191 308,473,339	10,247,261 57,655,158	6,946,897 47,561,417	2,572,586 5.032.445	
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 capitalRetained earnings, appropriated	786,596,788 7,370,635	24,436,778 33	136,103,863 320,047	272,363,487 6,977,325	353,692,660 73,229	52,886,305 *106,560	46,851,105 *106,560	5,162,456	*872,743
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 Total receipts	1,262,293 429,051,513	779 23,695,799	*89,504 109,260,380	1,172,010 282,707,557	- 13,387,777	*661,356 23,011,245	*661,356 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		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 Net short-term capital gain reduced by	46,045	2,802	31,053	3,939	*8,251	80,436	71,325	750	*8,361
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 Dividends received from foreign corporations	1,903,035 254,465	9,310 17,372	243,730 115,504	1,641,779 121,588	*8,215	140,344 3,846	138,220 *1,750	2,124 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		26,631,977 *300,915	98,035,906	, ,	4,178,441	25,645,410	15,454,217	9,477,501 1,520,145	* 713,691 30,520
Cost of goods sold Compensation of officers	145,372,077 4,781,179	147,928	297,318 3,636,210		*311,503 *660	1,820,777 215,078	270,112 143,704	1,520,145	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
RepairsBad debts	739,038 6,660,751	134,597 3,063,078	439,159 2,123,948		*1,859 138,034	527,016 401,861	369,558 287,325	152,087 112,588	5,372 1,948
Rent paid on business property	3,490,082	341,257	1,581,218		*1,401	1,073,493	534,699 1.039.500	517,430	*21,364
Taxes paidInterest paid	5,332,766 50,045,492	265,205 8,094,888	1,826,169 33,843,380	3,194,452 7,165,764	46,940 941,460	1,154,591 4,095,484	2,875,519	99,559 1,111,446	*15,533 *108,519
Charitable contributions	91,899	772	48,118	42,595	414	7,090	7,012	*77	20.004
Amortization Depreciation	5,394,241 7,090,047	360,286 4,612,588	1,233,044 1,160,639		10,359 *10,028	327,828 5,162,736	246,167 1,669,217	42,060 3,479,594	39,601 13,926
Depletion	58,564 987.966	107.500	*36,688	513 629,547	*21,364	*256	*256	22.062	*5,022
Advertising Pension, profit-sharing, stock, annuity	2,218,480	197,562 170,389	158,083 828,769	1,219,132	*2,774 190	93,692 45,657	65,607 24,244	23,063 18,599	*2,814
Employee benefit programs Domestic production activities deduction	3,125,505 *2,541	215,548	1,056,285 *1,179		*635 *1,361	265,434 *1,243	111,534 *1,243	133,466	20,433
Net loss, noncapital assets	5,723,138	3,693,748	1,334,741	631,130	63,519	916,977	757,182	86,682	73,113
Other deductions Total receipts less total deductions	132,423,038 18,316,468	3,001,461 -2,936,177	28,355,560 11,224,474	98,447,770 818,836	2,618,247 9,209,336	6,537,312 -2,634,164	5,220,454 -2,189,456	1,141,492 -370,712	*175,366 *-73,996
Constructive taxable income from related					3,203,330				
foreign corporations, total	816,453 687,186	61,664 46,796	260,942 217,036		:	10,705 10,156	8,587 8,587	1,967 1,417	151 151
from foreign taxes deemed paid Net income (less deficit)	129,267 17,598,423	14,867 -3,077,693	*43,906 11,334,156		9,208,048	549 -2,653,143	-2,190,325	549 -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 14,533,335	3,192,015 435,557	11,859,446 5,488,442	6,430,113 8,384,459	53,977 224,877	645,032 831,096	293,037 704,241	*347,093 108,810	*4,902 * 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 . 324,037	154,881 37,965	1,934,176 122,571	2,933,076 162,351	76,839 *1,150	275,504 3,631	231,928 3,483	37,291 51	*6,285 *96
Foreign tax credit	353,609	*24,974	69,048	258,850	737	2,703	1,130	*1,573] -
General business credit Prior year minimum tax credit	156,770 53,591	4,389	62,881 11,352	89,333 42,174	*166 65	2,997	403 2,049	48 *949	-
Total income tax after credits [2]	4,866,331	163,483	1,913,727	2,712,029	77,091	274,652	233,499		*6,381

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)

(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)					
			Administrative and support	ort and waste management	and remediation services	
Item	Professional,	Management			Waste	
ion	scientific,	of			management	
	and	companies	Total	Administrative	and	Educational
	technical services	(holding companies)		and support services	remediation services	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 Less: Allowance for bad debts	30,252,494 636,458	457,781,145 19,854,485	7,213,551 235,405	6,275,294 192,882	938,257 42,523	*362,165 14,968
Inventories	3,363,312	167,176	475,916	394,538	81,378	44,928
Investments in Government obligations Tax-exempt securities	37,802 9,325	58,363,767 7,146,168	27,130 80,600	23,752 80,600	3,378	-
Other current assets	15,872,563	73,355,337	3,294,833	2,952,306	342,528	*76,209
Loans to shareholders Mortgage and real estate loans	238,573 *8,121	1,064,540 93,757,370	*378,934 *463	*378,934 *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 Depletable assets		8,138,446 *121,201	6,962,437 1,651,026	5,883,921 112	1,078,516 1,650,914	*184,504
Less: Accumulated depletion	22,475	*22,458	763,162	78	763,084	
LandIntangible assets (amortizable)	440,357 45,985,713	1,767,048 47,660,807	418,137 23,615,636	323,577 20,556,335	94,561 3,059,301	10,756 *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 Accounts payable	. 187,433,199 25,006,368	1,094,778,115 34,753,288	58,708,183 3,505,223	50,251,553 2,409,126	8,456,630 1.096.096	4,181,376 246,230
Mortgages, notes, and bonds payable in less					,,	
than one year Other current liabilities	7,196,179 22,355,133	32,400,034 639,865,591	3,180,448 6,840,976	3,158,039 5,923,295	22,409 917,681	*42,156 *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		73,811,843	7,271,645		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 stockAdditional paid-in capital	20,792,148 76,097,032	31,047,594 120,041,997	3,517,108 30,738,528	3,348,291 15,628,672	168,817 15,109,855	149,967 *1,096,787
Retained earnings, appropriated	79,388	*104,762	*8,907	*8,907	-	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-21,320,766 781,603	-15,100,603 *126,070	-21,016,372 *27,468	-9,905,099 *23,344	-11,111,272 4,123	67,238 6,361
Total receipts	105,020,986	73,113,640		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
InterestInterest on Government obligations:	452,531	47,983,453	494,838	482,663	12,175	16,838
State and local	680	395,988	2,059		-	. 11
RentsRoyalties	114,136 1,262,560	1,334,450 36,213	33,160 42,802	33,160 42,802	-	1,183 54,791
Net short-term capital gain reduced by						01,701
net long-term capital loss Net long-term capital gain reduced by	*725	71,535	107	107	-	-
net short-term capital loss	303,375	357,489	132,433	76,129	56,305	-
Net gain, noncapital assets Dividends received from domestic corporations	126,955 83,881	818,822 236,502	83,056 12,046	22,972 12,046	60,084	462
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 43.367.805		124,545	-3,065
Total deductions Cost of goods sold	103,021,665 27,963,368	82,489,391 1,964,138	-,,	38,510,742 17,073,351	4,857,064 916,319	1,307,986 424,994
Compensation of officers	1,562,281	208,489	272,051	246,689	25,363	*48,035
Salaries and wages Repairs	27,036,333 960,462	8,760,882 759,810	9,360,407 481,616	7,993,779 231,601	1,366,629 250,015	287,030 *5,109
Bad debts	352,091	24,523,839	139,294	111,392	27,901	6,168
Rent paid on business property Taxes paid	3,331,019 4,354,371	1,212,846 1,273,111	912,409 1,590,776	773,051 1,413,441	139,359 177,335	70,773 37,690
Interest paid		21,896,672	2,099,910		73,242	*52,348
Charitable contributions	35,765 1,822,065	38,547 848,789	3,757 1,368,663	3,701 1,264,121	57 104,542	891 *63,729
Depreciation	2,398,080	2,339,193	988,392	689,725	298,668	*27,180
Depletion	218	25,688	73,397	261 505	73,397	*25.057
Advertising Pension, profit-sharing, stock, annuity	489,413 1,278,158	692,794 916,261	371,685 175,709	361,595 146,361	10,089 29,348	*25,857 12,453
Employee benefit programs	2,497,285	1,386,829	1,062,869	942,329	120,539	18,886
Domestic production activities deduction Net loss, noncapital assets	31,685 269,206	32,521 636,251	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 Constructive taxable income from related	1,999,321	-9,375,751	230,464	-66,295	296,759	157,644
foreign corporations, total	205,254	1,162,627	55,778	*50,401	5,377	9,739
Includable income of controlled foreign corporations Foreign dividend income resulting	72,980	330,741	*15,475	*10,098	5,377	-
from foreign taxes deemed paid	132,274	831,886		40,303	-	9,739
Net income (less deficit)	2,203,894 1,721,665	-8,609,112 472,880	284,183 529,946	-17,953 160,428	302,136 369,518	167,372 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 2,020,452	4,722,904 1,669,894	713,077 254,237	702,510 243,843	10,567 10,394	123,592 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 46,495	1,216	6,802	0.450
Foreign tax credit	200,812 101,608	871,239 10,576	46,495 13,482	46,495 12,540	942	8,156 [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

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 samplesmoney amounts are in t	housands of dollars)	Health care and so	ocial assistance		Arts	entertainment, and red	reation
	1	riediti care and so	ociai assistance		Alto,	entertainment, and rec	readon
Item	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
Number of returns	(81) 209	(82) * 162	(83)	(84) * 30	(85)	(86) 670	(87) 321
Number of returns		-	18		990		_
Total assets	28,559,564	*21,653,355	4,658,022	2,248,187	9,024,520	3,209,875	5,814,645
Cash Notes and accounts receivable	498,183 2,247,493	*108,178 *1,353,516	258,528 559,135	131,478 334,841	443,580 473,086	169,707 242,231	273,873 230.855
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 Other investments	- 1,075,858	- *591,968	*432,693	- 51,198	*26,890 3,062,944	*26,890 903,902	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 Less: Accumulated depletion]]]	-	*53 *16	*53 *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 Other assets	872,994 874,909	*616,859 *477,144	199,881 327,727	56,254 70,037	186,429 262,919	*63,776 21,946	122,653 240,973
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	·	·		·	320.337		•
than one year Other current liabilities	894,665 1,543,227	765,993 *945,626	115,959 447,895	12,712 149,705	320,337 675,403	*61,333 412,973	259,005 262,430
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	0.000.504	*4 400 000	0.040.404	4 004 707	4 500 000	4 000 505	0.050.007
year or more Other liabilities	8,003,594 803,795	*4,409,396 *455,962	2,312,461 304,464	1,281,737 43,369	4,536,832 981,440	1,686,565 463,641	2,850,267 517,799
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 4,350,356	*180,861 *2,393,757	75,893 1,262,517	38 694,082	1,093,002 5,140,456	788,355 346,378	304,647 4,794,078
Retained earnings, appropriated	4,350,356	2,393,737	1,202,317	094,062	3,140,430	340,376 16	4,794,078
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	+0.070.000	700	73,244	*2,873,019	*25,724	*2,847,295
Total receipts Business receipts	12,967,047 12,221,932	* 6,979,986 *6,680,446	3,202,969 3,129,196	* 2,784,093 2,412,290	4,873,399 4,342,181	2,775,285 2,356,297	2,098,114 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 4,498	*597	- 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	0.007		0.007		*5.040	*5.040	
net long-term capital loss Net long-term capital gain reduced by	6,297	-	6,297	-	*5,018	*5,018	-
net short-term capital loss		1,061	8,825	2,806	*7,812	*7,812	-
Net gain, noncapital assets Dividends received from domestic corporations	*6,664 *316	*1,560 *230	*3,898	1,206 15	*280 *501	264 *490	*15 11
Dividends received from foreign corporations		*3	71 10,855	-	78,370	490	78,370
Other receipts	659,150	*278,849	20,507	*359,794	237,264	342,312	-105,047
Total deductions		*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 57,584	*3,023,356 *13,897	546,078 37,131	24,610 6,556	1,574,050 77,298	801,421 53,719	772,629 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 Rent paid on business property	288,807 672,016	171,465 *372,995	74,255 177,847	43,087 121,173	5,090 169,040	*641 85,437	4,450 83,603
Taxes paid		*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	*65,946 220,392	*65,829 *153,560	*59 48,417	57 18,414	5,540 57,767	4,370 15,950	*1,170 41,817
Depreciation	565,648	*253,191	183,183	129,274	431,095	159,666	271,429
DepletionAdvertising	- 75,256	- *39,570	- 24,918	- 10,767	- 130,049	- 88,366	41,682
Pension, profit-sharing, stock, annuity	13,482	39,570 600	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 Net loss, noncapital assets	3,244 24,211	3,244 10,098	- *12,907	- 1,206	*493 37,102	*493 *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	958 299	-	958 299	-	24,087	-	24,087
Foreign dividend income resulting							
from foreign taxes deemed paid Net income (less deficit)	659 644,839	- *573,092	659 20,056	- *51,691	24,087 -288,580	- -41,627	24,087 -246,953
Statutory special deductions, total	52,707	*19,846	*20,397	*12,465	-266,360 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 Total income tax before credits [32]	* 716,382 250,440	* 607,764 *212,525	* 60,537 *21,035	48,082 16,880	174,606 59,817	131,743 45,112	* 42,863 *14,704
Income tax	*250,440 *250,254	*212,525	*20,970	16,758	59,617 59,235	45,112 44,531	*14,704
Alternative minimum tax	186	-	65	122	*581	*581	-
Foreign tax credit	*1,735 3,836	*[1] 2,601	1,735	- 1,235	*12,831 *548	*12,425 *500	406 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

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 samplesmoney amounts are in t								
	Accomm	odation and food se	ervices		Other	services		
Item	Total	Accommodation	Food services and	Total	Repair and	Personal	Religious, grantmaking, civic, professional, and similar	Not
			drinking places		maintenance	and laundry services	organizations	allocable
	(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		933,890	2,033,304	1,373,177	1,118,175	255,002	-	-
Less: Allowance for bad debts	261,667 663,480	201,477 347,957	60,190 315,523	30,934 485,319	24,831 417,302	*6,104 68,017	_	-
Investments in Government obligations	-	-	-	-		-	-	-
Tax-exempt securities	4 005 400	-	-	-	-	-	-	-
Other current assets	1,305,430 *41,541	816,734 *23,982	488,696 *17,559	301,620 24,302	184,487 24,302	117,133	-	-
Mortgage and real estate loans	*299,073	*299,073	-	678	-	678	-	-
Other investments Depreciable assets	19,377,034 13,578,648		3,984,538 4,430,122	1,489,472 1,337,032	652,164 715,964	837,308 621,068	-	-
Less: Accumulated depreciation		3,416,009	2,479,478	614,319	357,085	257,234	_	
Depletable assets		1,104	-	-		-	-	-
Less: Accumulated depletion Land	253 2,497,388	253 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 2,564,891		1,877,054 1,812,580	308,105	147,921	160,184 131,227	-	-
Other assets Total liabilities		752,311 28,795,716	1,812,580 17.804.519	200,297 6,778,906	69,070 3,769,399	131,227 3,009,507]	
Accounts payable	1,721,311		1,393,260	1,087,228	544,699	542,528]	
Mortgages, notes, and bonds payable in less								
than one year Other current liabilities	592,388 3,325,970	456,361 1,028,028	136,027 2,297,942	312,310 700,468	69,837 368,356	242,473 332,112	-	-
Loans from shareholders	2,674,903		2,396,845	102,116	*75,618	*26,499	_	-
Mortgages, notes, and bonds payable in one	45.050.047	10.510.470	0.000.444	0.054.504	4 045 047	4 700 007		
year or more Other liabilities	15,850,917 11,171,127	13,512,476 1,779,947	2,338,441 9,391,180	3,351,524 396,531	1,615,217 91,197	1,736,307 305,334	-	-
Net worth	11,263,619	11,412,795	-149,177	828,728	1,004,475	-175,747	-	-
Capital stock	1,778,818		278,768	620,889 871,709	169,857	451,032	-	-
Additional paid-in capital Retained earnings, appropriated	19,711,924 -	11,983,465	7,728,459 -	6/1,/09	715,310 -	156,399 -	_	
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	4 492 025	1,686,999	-	-
Total receipts Business receipts	27,630,319 22,429,949		21,302,411 18,553,399	6,576,039 6,252,734	4,182,025 4,005,655	2,394,014 2,247,079	_	_
Interest	408,234	329,267	78,967	22,333	16,140	6,193	_	-
Interest on Government obligations:						•		
State and local	599 94,674		*77,999	2,319	*1,588	*730	_	-
Royalties	599,413		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	122		122	12	12			
net short-term capital loss			*6,762	*6,623	*6,623	*400	-	-
Net gain, noncapital assets Dividends received from domestic corporations	3,567 *5,938	*46 *3,863	*3,521 2,074	*1,221 *1,667	*1,030	*192 *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 6,795,823	2,080,675	204,770	145,298	59,472	-	*45.000
Total deductions Cost of goods sold			20,761,645 10,278,771	6,327,518 3,193,177	4,109,195 2,424,627	2,218,323 768,549	_	*15,966
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 Bad debts	254,369 102,116		153,157 32,681	49,607 52,167	39,218 40,414	10,389 11,753	-	-
Rent paid on business property	1,225,734	437,246	788,488	265,115	113,417	151,698	-	-
Taxes paidInterest paid	1,112,708 1,008,907	261,315 512,725	851,393 496,182	148,242 158,894	75,270 59,340	72,972 99,554	-	*15
Charitable contributions	12,880		12,487	1,199	*211	*988	_	
Amortization	351,480	89,647	261,834	164,931	59,353	105,578	-	*15,951
Depreciation Depletion	654,131 173	298,910 173	355,221	142,136	64,186	77,950	_	-
Advertising	318,304	234,208	84,096	189,206	69,877	119,328	-	-
Pension, profit-sharing, stock, annuity	64,164		36,665	24,711	18,850	*5,861	-	-
Employee benefit programs Domestic production activities deduction	1,038,158 11,900		913,482 11,900	144,002 *3,946	115,517 *3,946	28,484	_	-
Net loss, noncapital assets	145,355	44,015	101,340	8,161	6,036	*2,125	-	-
Other deductions Total receipts less total deductions	4,747,201 72,851	2,688,161 -467,915	2,059,040 540,766	848,717 248,521	514,867 72,830	333,850 175,691	_	- *-15,966
Constructive taxable income from related	72,031	-407,913	340,700	240,321	72,030	173,091		-13,900
foreign corporations, total Includable income of controlled foreign corporations Foreign dividend income resulting	166,676 30,229	16,370 16,370	150,306 13,859	21,152 12,390	2,881 -	18,271 12,390	- -	-
from foreign taxes deemed paid	136,447	450.44	136,447	8,762	2,881	5,881	-	* 45 000
Net income (less deficit)	238,928 46,032	-452,144 30,957	691,072 15,075	269,673 *20,008	75,711 *12,951	193,962 *7,056]	*-15,966
Net operating loss deduction	42,505	*28,883	*13,623	*18,383	*12,951	*5,431]] -
Income subject to tax			1,001,052	380,237	123,850	*256,388	-	-
Total income tax before credits [32] Income tax	378,067 376,979	28,394 27,356	349,673 349,623	131,701 131,506	42,527 42,484	*89,174 *89,022]]
Alternative minimum tax	*1,088	*1,038	*50	*195	*43	*152	-	-
Foreign tax credit	172,662 26,116	68 505	172,594 *25,610	*19,163 *118	10,269 86	*8,893 *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	-	-

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)

(All rigures are estimates based or samplesmoney amounts are m	lineacanae or acinare)	A	griculture, forestry	, fishing, and hun	iting			Constru	ction
Item					Support				
item					activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
	industries		production	logging	trapping				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	6,176,442,902 269,604,517	3,327,279 284,229	2,949,830 231,927	* 287,507 *37,466	* 89,941 *14,836	126,782,331 4,439,504	11,779,260 410,884	18,003,345 2.134.953	5,026,746 569,118
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 Inventories		10,658 473,670	10,658 454,789	1 *8,041	*10.839	152,247 3,681,337	91,687 613,770	66,470 1,123,900	*2,919 162,330
Investments in Government obligations	81,030,730	-	-	-	-	-	-	94,296	94,296
Tax-exempt securities Other current assets	1,021,358,177	95,595	90,224	*1,852	*3,520	4,607,343	970,622	36,798 2,022,630	36,798 483,559
Loans to shareholders Mortgage and real estate loans	30,983,387 50,967,542	*45,092 *18,443	*45,092 *18,443	-	-	*60,153	8	*105,949 *59,650	*2,011 *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 assetsLess: Accumulated depreciation		1,452,575 901,337	1,381,866 868,452	*41,648 *30,647	*29,061 *2,238	37,372,797 17,224,150	6,945,250 1,361,422	5,276,640 2,044,086	1,200,449 545.001
Depletable assets	47,831,834	*176,313	1,836	*174,476	-	16,859,227	221,802	*110,073	15,592
Less: Accumulated depletion Land		47,339 312,422	- 309,913	47,339 *1,536	- *973	7,026,477 450,892	167,150 *32,263	*31,452 622,946	2,580 *109,293
Intangible assets (amortizable)		508,130	508,093	-	*37	5,168,025 1,160,246	1,418,947	1,721,328	156,334 28,943
Less: Accumulated amortization Other assets	650,717,528	43,980 -28,123	43,980 -34,310	806	*5,382	14,733,319	217,121 267,130	139,308 760,729	244,461
Total liabilities		3,327,279	2,949,830	*287,507	*89,941	126,782,331	11,779,260	18,003,345	-,,
Accounts payable Mortgages, notes, and bonds payable in less	623,061,112	257,939	232,859	*18,622	*6,458	14,633,827	1,173,636	3,262,497	1,297,947
than one year		106,860	88,598	*4,088	*14,175	1,975,331	572,262	1,931,465	*76,271
Other current liabilities Loans from shareholders	1,740,440,362 123,144,141	199,038 *125,213	176,927 *109,576	*3,052 -	*19,058 *15,637	5,036,532 1,806,008	1,082,993 1,927,478	2,696,019 433,118	931,045 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 Capital stock	1,432,193,358 161,474,140	1,625,821 433,438	1,494,952 341,347	*107,774 *92,087	*23,094 *4	58,061,304 7,894,200	3,853,336 404,626	5,042,992 601,138	1,758,709 176,073
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, appropriatedRetained earnings, unappropriated [30]	-29,870,744	*18,744 267,266	*18,744 230,344	- *15,687	*21,235	294 11,419,066	660,269	26,306 1,467,549	773,971
Less: Cost of treasury stock	9,788,616	*86,145	*86,145	*244 422	*427.244	*241,589	-	1,666	1,666
Total receipts Business receipts		2,887,897 2,750,549	2,406,133 2,314,173	* 344,422 *299,381	* 137,341 *136,995	38,657,987 34,528,477	15,714,477 15,270,537	21,406,203 20,540,263	8,960,503 8,680,354
Interest		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
RentsRoyalties		24,513 *1,158	24,365 *1,158	148	-	138,734 401,946	611	51,573	*28,325
Net short-term capital gain reduced by		1,130	1,130	_				_	-
net long-term capital loss Net long-term capital gain reduced by	3,742,251	-	-	-	-	272	14,659	1,597	-
net short-term capital loss		*40,807	*6,149	34,658	-	521,636	22,173	60,989	1,495
Net gain, noncapital assets Dividends received from domestic corporations		2,678 *5,697	1,755 *5,697	*679	*244 -	632,667 10,621	114	87,013 472	8,348 423
Dividends received from foreign corporations Other receipts	8,445,183 92,295,110	2,008 34,498	2,008 33,874	*600	- *25	294,157 1,705,589	6,182 371,157	2,439 586,129	227,799
Total deductions		2,602,868	2,167,473	*308,330	*127,065	29,038,699	15,340,676	20,246,475	
Cost of goods sold		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 Salaries and wages		20,037 123,447	19,667 114,741	*2,640	*369 *6,067	133,369 1,386,974	*49,578 209,763	127,177 922,876	35,301 273,087
RepairsBad debts	9,453,323	23,619 2,923	15,771 *2,318	*7,124 *605	*724	114,514 8,918	23,446 18,463	54,722 21,842	19,439 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 paidInterest paid		48,573 62,460	39,039 50,942	*8,946 *11,214	*588 *304	781,240 1,221,160	67,771 238,306	238,077 176,472	77,550 20,075
Charitable contributions	1,635,543	1,516	1,513	*3	*45	20,899	*952	5,450	*3,066
Amortization Depreciation		25,888 81,314	25,786 71,861	57 *4,458	*4,995	960,436 2,683,615	89,298 253,151	109,342 410,068	13,111 78,788
DepletionAdvertising		*6,121 4,881	- 4,752	*6,121 *2	- *128	2,412,221 25,186	1,342 1,319	*4,612 26,660	161 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 Domestic production activities deduction		30,683 11,091	28,003 10,228	*1,929 *243	*751 *620	274,770 135,461	19,923 *868	189,006 37,071	82,439 12,521
Net loss, noncapital assets	2,746,593	*801	*801	-	-	44,378	23,925	9,221	*75
Other deductions Total receipts less total deductions	241,581,587 147,399,385	243,925 285,029	232,109 238,660	*7,327 *36,092	*4,489 *10,277	4,059,192 9,619,288	1,689,233 373,801	993,211 1,159,729	230,226 280,456
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	1,194	-	-	127,341	-]	1,309	
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 Net operating loss deduction		33,094 28,601	33,094 28,601	-	-	1,839,583 1,833,031	62,420 62,315	217,904 217,574	18,265 17,969
Income subject to tax Total income tax before credits [32]	104,790,362	271,285 92,832	224,916 76,773	* 36,092 *12,565	* 10,277 *3,494	8,012,798 2,865,544	311,381 109,204	941,847 334,857	* 260,978 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 Foreign tax credit		184 8,459	184 8,459	-	-	62,563 1,405,856	156 *2,720	3,137 25,332	*207 984
General business credit	1,428,150	1,235	1,235	-	-	7,708	16,694	14,467	-
Prior year minimum tax credit Total income tax after credits [2]	185,741 28,155,054	*177 82,961	*177 66,902	*12,565	*3,494	20,317 1,431,663	*392 89,397	493 294,564	134 92,345
Endnotes at end of table section. Detail may not add to total be					and I imitations of the			•	

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)

(All figures are estimates based on samplesmoney amounts are in								
	Construction	continued			Manufactu	ring	•	
	Here and							
Item	Heavy and civil				Beverage	Textile		Leather
item	engineering				and	mills and		and
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied
	and land	trade		manufacturing	product	product	manufacturing	product
-	subdivision (10)	contractors (11)	(12)	(13)	manufacturing (14)	mills (15)	(16)	manufacturing (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		3,998,597	4	ď
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	ď	d
Less: Allowance for bad debts	. 19,112 758,986	44,438 202,583	3,643,958 76,824,581	66,825 4,950,563	25,068 2,922,101	17,622 635,772	d	d d
Investments in Government obligations		202,303	*52,404	4,930,303	*4	- 000,772	d	d
Tax-exempt securities	4 007 700	-	*27,840	- 0.054.740	- 440.005	-	d	d
Other current assetsLoans to shareholders	1,397,799 *69,568	141,273 *34,369	88,607,851 1,716,984	2,051,743 *34,598	1,410,965	246,196 *943	d d	d d
Mortgage and real estate loans	-	-	*42,652	-	-	-	d	d
Other investments Depreciable assets		385,916 654,003	207,199,123 390,995,687	3,622,360 24,190,533	12,914,206 14,299,763	1,264,111 1,812,939	d d	d d
Less: Accumulated depreciation		308,475	205,254,518	11,654,440	3,933,689	1,104,453	d	d
Depletable assets		-	11,877,245	-	-	-	d	d
Less: Accumulated depletion Land		*23,982	2,659,085 6,564,573	568,230	640,231	23,688	d d	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 Other assets	81,819 760,637	*28,546 -244,368	71,830,912 128,008,785	3,625,986 2,571,871	1,385,889 2,797,382	150,466 195,179	d d	d d
Total liabilities		3,075,014	1,433,188,698	59,295,068	101,099,759	3,998,597	d	ď
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							d	d
than one year Other current liabilities	1,466,710 1,420,015	388,484 344,960	89,093,056 338,380,691	9,311,932 4,951,074	211,786 3,620,297	327,700 623,585	a d	d d
Loans from shareholders	*93,511	*312,354	38,046,504	8,837,818	6,106	*129,620	ď	ď
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	1,914,722	56,365	179,566,210	11,726,424 5,723,938	49,590,256 16,185,851	201,972	d d	d d
Net worth	2,519,694	764,589	366,981,178	14,631,228	28,652,358	1,828,049	d	d
Capital stockAdditional paid-in capital	345,539 1,395,812	79,526 743,522	41,491,768 325,253,741	1,911,061 12,894,917	3,814,789 26,224,302	748,404 1,146,664	a d	d d
Retained earnings, appropriated	26,306	-	401,863	*339	-	-	ď	d
Retained earnings, unappropriated [30] Less: Cost of treasury stock	752,037	-58,458	1,027,725 1,193,918	-156,742 *18,347	-1,386,733	-53,576 13,443	d d	d d
Total receipts	8,404,275	4,041,425	926,558,827	67,743,782	36,786,600	4,102,102	d	ď
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	_	h	д
Rents	18,418	*4,830	1,715,974	14,503	*21,164	2,173	d	ď
Royalties Net short-term capital gain reduced by	-	-	5,538,328	31,663	*272,108	303	d	d
net long-term capital loss	1,597	-	178,170	26,741	-	-	d	d
Net long-term capital gain reduced by	E0 4E6	20	4 405 000	*50.007	440 202	10 102	بہ	d
net short-term capital loss Net gain, noncapital assets		38 *2,751	4,185,233 2,893,836	*52,827 25,925	419,292 *1.396.060	18,183 5,275	d d	d d
Dividends received from domestic corporations		-	403,380	3,902	24,786	-	d	d
Dividends received from foreign corporations Other receipts	- 341,966	2,439 16,363	5,089,053 22,868,155	*26,341 370,658	331 689,058	5,084 16,502	d d	d d
Total deductions		3,792,760	876,387,999	64,991,063	32,900,675	3,874,404	d	ď
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	65,206 395,699	26,670 254.090	2,462,545 53,281,323	260,694 3 044 628	93,211 2,724,577	26,958 219,139	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 Taxes paid		108,078 49,312	6,228,008 13,809,356	538,312 690,535	195,511 3,939,954	36,484 52,577	d d	d d
Interest paid	104,811	51,586	21,513,426	1,499,671	2,511,713	44,437	d	d
Charitable contributions Amortization	2,088 81,105	296 15,126	1,147,272 7,744,605	42,096 582,060	74,937 744,500	397 27,209	d d	d d
Depreciation		82,376	29,919,636	1,927,931	1,110,488	126,038	d	d
Depletion		- 5,383	399,332 12,389,772	2 1,476,882	- 1,548,609	575 9,573	d	d d
Advertising Pension, profit-sharing, stock, annuity		*9,433	6,779,072	367,547	239,224	30,521	d	d d
Employee benefit programs	59,479	47,088	13,068,831	811,732	569,767	65,932	d	d
Domestic production activities deduction Net loss, noncapital assets		*6,355 *4,419	1,389,693 754,519	122,746 28,236	258,134 15,989	6,405 *757	a d	d d
Other deductions	578,272	184,714	75,682,318	8,868,655	4,259,246	226,978	ď	d
Total receipts less total deductions Constructive taxable income from related	630,607	248,665	50,170,828	2,752,719	3,885,925	227,698	d	d
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	ч	d
Net income	630,587	249,922	54,346,599	2,763,643	4,509,548	228,707	ď	d
Statutory special deductions, total	107,744 107,710	*91,895 *91,895	8,884,449 8,543,889	718,367 714,324	41,792 22,046	55,384 55,384	d 4	d d
Income subject to tax	522,843	158,027	45,508,019	2,045,276	4,467,755	173,323	d 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 Alternative minimum tax	182,164 . *1,466	54,001 *1,464	15,865,946 527,694	712,752 11,766	1,563,328	59,675 *519	d d	d d
Foreign tax credit	22,473	1,875	4,387,607	18,506	6,768	1,398	ď	d
General business credit Prior year minimum tax credit	*14,086 359	381	746,571 61,352	15,464 5,715	3,449 11	2 761	d d	d d
Total income tax after credits [2]	148,798	53,422	11,205,747	684,832	1,557,196	58,050	d	d d

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)

(All ligures are estimates based on samples—money amounts are in	i incucando en denarej			Manufacturing	gcontinued			
Item			Deleties	Detroleum		Plastics	Namentallia	
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing	3	activities	manufacturing	3	manufacturing	manufacturing	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		2,014,241	180,314		30,980,685	6,049,896	1,133,618	4,243,335
Less: Allowance for bad debts		23,796 1,246,308	*19,226 179,182	160,725	742,144 19,012,289	227,123 4,399,141	73,577 1,563,197	36,215 1,931,881
Investments in Government obligations		1,240,300	179,102	5,503,750	19,012,209	4,399,141	1,505,197	1,931,001
Tax-exempt securities		-	-	881	2	-	-	-
Other current assets		316,692	40,318	13,110,556	42,281,984	1,764,336	845,001	453,625
Loans to shareholders Mortgage and real estate loans		-	*1,008	133,605	*4,437 *33,125	*6,784	629,268	-
Other investments		595,638	*76,819	38,739,777	60,205,327	6,387,427	801,855	1,122,681
Depreciable assets		9,643,765	703,367	94,009,648		19,550,806	10,421,144	5,262,317
Less: Accumulated depreciation Depletable assets		5,130,038	398,345	49,952,820 10,351,126	42,118,190 116,722	12,378,307	5,875,946 1,409,353	2,737,228
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)		1,357,842	*352,670	47,863,753	96,018,492	2,612,918	3,104,183	3,019,253
Less: Accumulated amortization Other assets		280,503 315,247	*66,294 *34,230	25,288,284 58,892,799		803,529 3,337,579	803,019 2,089,353	291,911 1,254,210
Total liabilities		10,536,135	1,350,567	440,618,576		32,248,869	16,297,610	15,049,338
Accounts payable		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 Other current liabilities		1,070,736 724,994	*90,420 114,318	3,156,287 243,134,299	34,917,236 33,369,022	2,230,936 3,455,105	856,494 3,141,526	949,169 1,063,005
Loans from shareholders		*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		2,035,643	*261,444	62,674,476		9,201,046	1,243,535	3,226,902
Other liabilities Net worth		1,511,615 4,106,832	*80,430 572,932		42,307,566 83.009.393	5,840,388 7,743,028	3,066,016 7,012,409	600,827 5,048,240
Capital stock		735,371	*381,973	5,607,536	7,768,240	1,016,832	531,655	1,210,991
Additional paid-in capital		4,422,691	*173,202	53,388,685	59,534,418	11,151,975	4,127,424	4,185,017
Retained earnings, appropriated Retained earnings, unappropriated [30]		376 -1,051,606	- 17,775	251,423 10,597,152	*7,757 15,879,787	-4,425,068	12,568 2,366,056	75 -347,843
Less: Cost of treasury stock		-1,051,000	17,773	33,840		711	*25,294	-547,045
Total receipts		10,990,145	1,508,272	244,823,617	177,978,139	34,809,901	11,378,446	15,800,395
Business receipts		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		1,980	*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	1	22	-	12,007	-	-	_	219
net short-term capital loss		*27,437	*1,030		1,911,498	193,756	*5,978	28
Net gain, noncapital assets Dividends received from domestic corporations		*1,354 278	*306 *62	131,135 14,926	165,750 261,051	118,645 *3,625	*14,122 4,621	2,990 *10,066
Dividends received from foreign corporations		32,655	- 02	1,312,163		67,298	75,229	37,679
Other receipts		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		7,851,746	1,059,450	203,102,555	89,412,379	23,422,161	7,329,896	13,203,710
Compensation of officers Salaries and wages		49,559 524,863	*16,509 95,887			100,460 1,941,900	34,940 647,011	60,414 385,354
Repairs		32,407	2,702		1,339,218	188,783	133,496	25,312
Bad debts		5,759	*1,829	17,781	152,752	110,385	20,420	9,382
Rent paid on business property Taxes paid		91,953 118,079	18,688 13,048		1,460,094 2,140,886	596,115 537,059	146,500 170,673	90,372 102,762
Interest paid		199,596	*30,292		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 Depreciation		51,030 559,546	*14,038 61,090	2,000,525 4,554,025	2,008,672 4,980,392	120,602 1,321,758	64,355 652,466	79,095 403,414
Depletion		ეე მ ,ე40 -	- 01,090	4,554,025 323,486	4,960,392 34,692	1,321,130	25,810	403,414
Advertising	. 8,009	78,485	*26,162	209,237	5,620,660	430,757	70,884	21,295
Pension, profit-sharing, stock, annuity		86,107	*6,182 *26,074		2,353,735	641,780	353,687	82,631
Employee benefit programs Domestic production activities deduction		220,411 15,884	*26,074 *1,923	1,550,451 8,250	2,871,466 467,604	934,955 33,640	274,424 23,935	111,974 9,887
Net loss, noncapital assets	. *1,811	7,847	*953	8	329,887	19,245	6,668	4,187
Other deductions		533,238	72,333			2,613,376	695,617	593,978
Total receipts less total deductions Constructive taxable income from related	72,386	561,332	60,912	5,961,039	18,860,856	1,232,551	474,433	369,766
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	872	04 700		1 046 450	1 000 000	00 540	44.470	000
from foreign taxes deemed paid Net income		21,706 583,321	60,912	1,246,459 7,259,780		28,512 1,275,831	14,478 492,938	920 370,675
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		282,275 101,090	* 50,123 17,294	7,228,236 2,971,646		718,983 256,608	426,868 149,468	226,293 79,512
Income tax		98,069	*17,294 *17,245	2,529,180	6,052,780	248,945	149,466	79,512
Alternative minimum tax	*182	3,021	49	442,421	29,576	7,609	*1,225	*1,799
Foreign tax credit		2,143	26 *67		1,198,996	27,686 7,746	18,274 *5,034	6,351 1,692
General business credit Prior year minimum tax credit		1,226 *221	*67 *210	45,976 10,446		7,746 491	*5,034 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 b	acquee of rounding Soc	toxt for "Explanation of	Terme" and "Description	n of the Sample and Limita	tions of the Data "			

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 samplesmoney amounts are in thousands of dollars)								
			Man	ufacturingcontinued	1			
Item	Fabricated metal product	Machinery manufacturing	Computer and electronic product	Electrical equipment, appliance, and component	Transportation equipment	Furniture and related product	Miscellaneous manufacturing	Wholesale and retail trade,
	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing (31)	(32)	total (33)
Number of returns	228	326	536	117	210	*32	177	8,059
Total assets	16,367,921	57,670,974		55,765,740	-	*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		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 2,268,611	265,225 6.271.528	261,484 6,584,302	204,281 2,123,993	1,142,826 10.419.392	*1,784 *56,773	291,216 6,268,341	1,691,091 57,066,522
Investments in Government obligations	9,215	*43,184	- 0,004,002	- 2,120,000	-	-	- 0,200,041	*371,692
Tax-exempt securities Other current assets		*5,842 6,377,889	- 5,659,535	- 2,985,737	- 5.658.826	- *12,584	- 4.091.711	*197,910 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 Other investments		- 8,911,723	9,528 31,451,544	- 21,443,571	- 8,241,598	- [1]	- 8,434,966	*48,695 47,397,860
Depreciable assets		10,618,020	17,252,867	5,309,092	73,598,621	*103,355	15,229,218	95,625,706
Less: Accumulated depreciation		6,162,872	11,404,476	3,653,570	34,258,610	*68,012	8,583,741	44,740,061 *16,869,959
Depletable assets Less: Accumulated depletion		-	-	-	-	-	45 19	*7,052,638
Land	. 141,284	234,347	520,511	111,551	529,081	391	422,143	5,783,254
Intangible assets (amortizable) Less: Accumulated amortization	3,564,397 616,445	11,509,738 2,275,050	45,403,459 12,128,699	13,189,926 2,476,987	6,579,103 1,378,600	-	30,230,776 5,519,924	62,041,366 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		57,670,974	110,638,875	55,765,740	134,488,457	*182,963	69,016,321	405,298,709
Accounts payable Mortgages, notes, and bonds payable in less	1,800,616	6,823,808	12,656,468	16,494,186	11,499,122	*38,569	3,967,470	66,607,763
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 Loans from shareholders	1,407,298 2,560,393	6,772,032 429,514	13,351,816 7,075,441	2,805,894 *94,900	10,982,226 484,347	*14,697	8,702,586 667,634	48,459,794 4.626.390
Mortgages, notes, and bonds payable in one		·		·	·		•	, , , , , , , , , , , , , , , , , , , ,
year or more Other liabilities		13,664,826 5,342,538	15,807,486 12,711,206	2,832,634 6,044,301	32,272,241 16,693,188	25,073 *654	23,715,862 23,774,558	66,419,882 37,316,416
Net worth		19,260,744	47,144,259	27,197,411	36,520,017	*95,710	6,661,861	137,197,278
Capital stock		3,255,769 16,509,190	2,735,701 81,456,888	937,106 24,563,087	6,869,495 7,050,723	*4,893	2,518,962	32,050,964 86,951,460
Additional paid-in capitalRetained earnings, appropriated		13,328	50,887	4,675	*11,249	*21,205 -	13,554,464 -	*97,237
Retained earnings, unappropriated [30]		-429,327 *00,345	-36,791,263	1,693,544	22,591,909	*69,612	-9,053,482	19,148,799
Less: Cost of treasury stock Total receipts	159,201 14,287,960	*88,215 44,570,011	307,953 75,662,784	*1,001 21,128,892	*3,359 109,924,528	- *311,391	358,082 51,501,796	1,051,181 635,862,629
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 Net short-term capital gain reduced by	22,829	132,265	313,056	61,365	476,084	-	737,642	2,832,440
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		83 137,424	4,629 790.310	235 *95,077	73,322 21,750	*71	1,455 239.946	554,558 363,382
Other receipts	173,753	688,680	3,962,390	232,213	1,914,592	*2,042	2,030,951	6,528,324
Total deductions	-,,-	42,446,402	70,215,505	20,085,986	107,158,792	*293,187	48,027,027	615,063,162
Cost of goods sold		30,871,189 218.666	48,270,475 296,253	14,339,559 90,905	79,870,047 198,614	*208,869 *7,938	31,068,950 262,542	498,630,082 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 Bad debts	31,979 26,552	151,087 175,828	211,360 94,392	92,260 12,310	150,016 717,035	*5,431 *319	332,165 115,023	1,845,322 903,705
Rent paid on business property	122,382	388,090	599,285	206,294	350,974	*13,610	773,933	6,853,230
Taxes paidInterest paid		590,117 1,082,617	864,542 2,083,060	328,650 568,923	761,254 2,177,340	*4,503 *3,220	492,463 2,669,442	5,816,049 5,004,366
Charitable contributions	2,615	15,679	23,314	7,791	33,063	*13	22,299	192,704
Amortization Depreciation		217,936 997,072	910,275 1,444,366	351,782 240,783	222,152 9,333,179	- *9,761	249,357 1,663,183	4,642,019 8,559,796
Depletion	. 41	14,584	-	-	142	-	-	*471,616
AdvertisingPension, profit-sharing, stock, annuity	. 56,129 . 113,965	268,077 204,058	331,123 927,760	124,970 197,205	1,645,002 472,583	*883	424,724 407,958	7,133,428 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 Net loss, noncapital assets		62,270 21,294	105,210 166,575	28,669 9,547	67,640 18,086	-	143,175	241,919 339,052
Other deductions	936,504	3,027,477	5,514,617	1,379,252	18,986 7,188,387	*18,163	113,058 -255,750	34,299,914
Total receipts less total deductions Constructive taxable income from related	730,918	2,123,609		1,042,906	2,765,735	*18,204	3,474,770	20,799,467
Constructive taxable income from related foreign corporations, total	. 27,116 1,734	110,185 *46,682	352,375 190,517	*382,789 167,087	10,787 *2,619	- -	177,506 40,367	269,054 102,039
from foreign taxes deemed paid	*25,382	63,503	161,857	*215,702	8,168	-	137,139	167,016
Net income		2,233,498 315,735	5,798,655 2,677,733	1,425,695 340,026	2,776,244 344,117	* 18,165 *12,062	3,644,730 465,266	21,056,602 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		1,917,764 667,394	3,120,921 1,095,687	1,085,669 382,459	2,477,996 851,694	*6,103 *2,152	3,179,465 1,119,081	16,514,887 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		1,899	5,546 254,974	4,062 151,860	2,670 61,410	238	13,941	33,388 287,154
Foreign tax credit General business credit	6,258	94,895 40,444	254,974 63,588	151,860	61,410 53,178	-	133,242 56,783	287,154 297,968
Prior year minimum tax credit	1,630	5,405	14,491	*30	*392	*0.450	*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

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)

(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)								
				Wholesale and	retail tradecont	nued			
		Wholesale	trade				Retail trade		
Item	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		4,434,748	*63,471	*105,948	*21,848	*12,498
Notes and accounts receivable Less: Allowance for bad debts	73,101,466 1,523,293	46,525,998 1,037,021	26,521,612 486,272	*53,856	6,967,500 167,798	*88,616 *3,363	*3,162,596 3,097	*63,752 33	*44,022 *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 Other current assets	*197,910 33,482,611	*2,718 21,738,950	195,192 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 Other investments	*48,695 42,827,680	20,291 12,032,860	*28,404 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 *16,869,959	15,361,226	12,426,169 *16,869,959		16,950,958	*79,913	*1,026,855	*19,608	*7,225
Depletable assetsLess: Accumulated depletion	*7,052,638	_	*7,052,638	_	_	-	-	_	-
Land		1,085,174	992,032	*700	3,705,347	*44,047	532,803		-
Intangible assets (amortizable) Less: Accumulated amortization	48,559,470 7,479,276	13,995,025 2,330,758	34,551,989 5,136,932	*12,457 *11,586	13,481,896 1,684,927	*41,903 *21,747	493,338 95,559	*18,778 *8,763	-
Other assets	25,534,708	14,451,682	11,081,228		2,746,293	*30,030	-852,311	*70,685	-
Total liabilities	342,020,261	158,863,254	182,935,976	,	63,278,448	*608,516	*5,962,791	*265,585	*105,836
Accounts payable Mortgages, notes, and bonds payable in less	60,971,492	36,897,042	24,069,826	*4,624	5,636,271	*56,493	*92,604	*62,535	*18,660
than one year	40,384,435	20,876,867	19,507,568	-	4,286,750	*88,763	2,580,259	-	*73
Other current liabilities Loans from shareholders	42,691,333	26,978,753	15,711,842	*738 *1 604	5,768,461	*59,262 *12,650	*203,639	*37,243	*55,035
Mortgages, notes, and bonds payable in one	4,350,987	2,382,261	1,967,122	*1,604	275,404	12,050	-	-	*2,248
year or more	50,464,739	9,777,826	40,686,914	-	15,955,143	*196,597	1,977,012	-	*30
Other liabilities Net worth	26,796,857 116,360,417	9,128,634 52,821,871	17,558,323 63,434,381	*109,899 *104,166	10,519,559 20,836,861	*62,956 *131,795	*363,814 *745,463	*54,143 *111,665	*77 *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 capitalRetained earnings, appropriated	71,071,033 *96,936	35,306,500 *91,482	35,624,745 5,454	*139,788	15,880,427 301	*8,003	186,873	*132,668	-
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		276,694,482	257,176,222			*1,361,054	*5,488,115	*201,798	,
Business receipts	522,234,647 1,312,002	270,695,968 657,710	251,528,129 653,084	*10,551 *1,208	100,034,003 223,012	*1,328,424 *9,927	*5,512,954 *3,804	*180,612 *1,263	*147,606 *485
Interest on Government obligations:						-,	5,55	1,200	
State and local	11,868 318,638	2,302 238,048	9,566 80,310	*280	52 257,197	*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		·	20,040		3,323				
net short-term capital loss	719,954	523,500	196,455	-	*85,786	*1,189	-	*5,908 *1,614	-
Net gain, noncapital assets Dividends received from domestic corporations	312,597 533,800	87,493 73,070	225,103 456,362	*4,368	34,887 *20,758	*26	62	*1,614 -	_
Dividends received from foreign corporations	334,082	229,588	104,495	· -	29,300	-	+ 00 000	- + 10	-
Other receipts Total deductions	5,483,370 515,445,636	2,921,698 270,257,851	2,561,350 245,177,608		1,044,954 99,617,527	*20,004 * 1,337,974	*-28,833 *5.460.796	*-13 *178,177	*3,640 *145,535
Cost of goods sold		229,856,107	199,139,763	- 10,176	69,634,212	*1,144,556	*3,535,451	*62,472	*104,830
Compensation of officers	1,727,236	1,005,728	718,408		182,549	*10,726	*6,929	*974	*955
Salaries and wagesRepairs	22,830,545 994,659	12,346,569 541,340	10,481,603 453,144	*2,374 *174	9,708,378 850,663	*63,701 *2,758	*567,501 *35,974	*45,837	*10,693 *144
Bad debts	684,117	310,721	373,396	-	219,588	*1,146	*2,026	*65	*445
Rent paid on business property Taxes paid	3,300,454 4,229,889	1,591,052 1,886,787	1,709,170 2,342,547	*232 *555	3,552,776 1,586,160	*15,260 *11,399	*130,274 *129,412	*8,800 *3,725	*2,817 *1,770
Interest paid	3,832,777	1,047,128	2,785,643		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 Depreciation	4,378,603 5,656,358	3,258,860 2,762,203	1,118,913 2,893,985	*830 *171	263,416 2,903,438	*3,518 *7,936	24,960 *168,411	*3,154 *684	*170
Depletion	*471,616	7,852	*463,764	-	-	-	-	-	-
Advertising Pension, profit-sharing, stock, annuity	5,796,215 1,153,401	2,734,428 485,954	3,061,787 667,447	-	1,337,213 224,111	*13,848 566	*179,310 848	*6,544 *692	*1,260 *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 Net loss, noncapital assets	234,078 197,421	41,819 110,463	192,259 86,949	*9	7,841	- *251	94 4,175	-	-
Other deductions	27,799,202	10,584,703	17,212,209		141,631 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 *107	681,182 663,858	*707 *680	-	*13,430 *13,430	-
Net operating loss deduction	3,458,799 14,826,673	1,642,424 4,934,892	1,816,269 9,888,394		663,858 1,688,213	*689 * 22,372	*27,319	*13,430 *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 Alternative minimum tax	5,140,849 21,895	1,694,948 14,321	3,444,843 7,573		584,265 11,493	*7,034 -	*9,288	*2,718 *213	*1,780
Foreign tax credit	264,284	66,896	197,388		22,870	-	34	-	-
General business credit Prior year minimum tax credit	285,589 18,006	45,508 7,125	240,081 10,881	-	12,379 *12,351	3	572	- *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

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)

(, , , , , , , , , , , , , , ,	Wholesale and retail tradecontinued										
				Retail tra	decontinued						
					Sporting		l I				
Item				Clothing	goods,						
	Food,	Health and	0	and	hobby,	0	Mensellensen	Needen	Wholesale		
	beverage and liquor	personal	Gasoline stations	clothing	book, and music	General merchandise	Miscellaneous	Nonstore retailers	and retail trade not		
	stores	care stores	Stations	accessories stores	stores	stores	store retailers	retailers	allocable		
	(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		*262,838	d		*18.360	d	*23,318	101,334	_		
Notes and accounts receivable		*247,243	d		*20,922	d	*269,559	341,723	-		
Less: Allowance for bad debts		19,878	d		-	d	*17,281	*4,349	-		
Inventories Investments in Government obligations		*497,454	d	2,329,255	*28,718	d	*231,287	267,087	-		
Tax-exempt securities		_	d	_	_	d d	_	-	_		
Other current assets		*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 Other investments		- 171,056	d	*2,337,141	-	a	- *135,345	*933,512	-		
Depreciable assets		*1,888,813	d		*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 Land		54,565	d	283,175	_	d d	*1,460	*12,395	-		
Intangible assets (amortizable)		*4,258,233	d		-	ď	*30,189	*786,509	-		
Less: Accumulated amortization		*545,935 *390,000	d			ď	*5,245	*150,941	-		
Other assets		*389,000	d	, , , , ,	*315	d .	*46,122	832,330	-		
Total liabilities		*6,318,094	d	-,,	*90,188	d .	*842,333	3,610,359	-		
Accounts payable Mortgages, notes, and bonds payable in less	*2,989,258	*354,132	d d	,	*42,556	q	*290,712	306,887	-		
than one year		217,492	d	*612,317	*2,144	ď	*3,427	*127,985	-		
Other current liabilities		*341,752	d	1,643,579	*952	d	*75,813	323,016	-		
Loans from shareholders Mortgages, notes, and bonds payable in one	. *126,213	*47,515	a	-	-	a	*8,217	*69,045	-		
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 Capital stock		*2,554,917 *185,961	d	8,180,714 624,312	*40,518 *4,054	d	*211,836 *907	888,611 25,658	-		
Additional paid-in capital		*1,816,596	d		*15,884	d d	*486,074	25,656 1,679,346	-		
Retained earnings, appropriated		-	d	-,,	-	ď	-		-		
Retained earnings, unappropriated [30]		*552,360	d		*20,580	d	*-275,145	-816,393	-		
Less: Cost of treasury stock			d	,	-	d	+070 400	-	-		
Total receipts		*5,314,227	d	, . ,	*157,046	a	*650,468	4,115,006	-		
Business receipts		*5,196,779 *4,559	d	10,495,122 124,357	*149,810 *47	d d	*624,067 *2,985	3,856,252 29,278			
Interest on Government obligations:	37,030	4,559	u u	124,557	47	u	2,903	29,270	-		
State and local		10	d			d	-		-		
Rents		1,364	d	29,728 131,371	*3,211	d	-	*825 16,563	-		
Royalties Net short-term capital gain reduced by	1 1	34,969	u	131,371	-	u	_	10,505	-		
net long-term capital loss		-	d	-	-	d	-	*9,329	-		
Net long-term capital gain reduced by	40.004	27.055					4.4	*40.404			
net short-term capital loss Net gain, noncapital assets	18,801	37,955 183	d	29,987	_	d d	11 17	*19,421 *816			
Dividends received from domestic corporations		16,492	d	4,020	_	d	-	-	_		
Dividends received from foreign corporations		4,245	d			d		19,245	-		
Other receipts		*17,671	d	0.0,000	*3,978	d	*23,388	163,277	-		
Total deductions		*5,125,628	d	10,680,700	*154,183	d	*626,664	3,966,699	-		
Cost of goods sold Compensation of officers		*2,289,451 *14,372	d	5,016,127 67,890	*107,428 *672	d	*260,390 *7,217	2,900,403 18,061	-		
Salaries and wages		*925,245			*15,592	d d	*90,510	262,841	-		
Repairs	*523,054	*103,330	d	99,257	*1,042	d	*3,971	7,977	-		
Bad debts		*22,333 *201 240	d		*5	d	*4,594	12,655	-		
Rent paid on business property Taxes paid		*381,348 *109,524	d	.,,	*9,194 *1,557	q	*20,980 *13,465	78,796 33,881	-		
Interest paid	. 660,056	*97,973	d	104,101	*227	d	*11,209	72,166	-		
Charitable contributions	. *11,498	6,001	d		-	d.	*237	*605	-		
Amortization Depreciation		*34,312 *194,769	d d		- *1,443	d a	*2,204 *8,940	16,745 36,894	-		
Depletion		194,709	d		1,443	d d	0,940	30,694	-		
Advertising	. 426,061	*187,681	d	373,318	*113	ď	*10,765	101,612	-		
Pension, profit-sharing, stock, annuity		*41,024 *72,203	d	54,208	*405	d	*2,917	*3,914	-		
Employee benefit programs Domestic production activities deduction		*72,203 6,982	9	196,402	*105	q	*6,857	30,587	-		
Net loss, noncapital assets	. 79,498	*21,108	d		*6	d	*2,586	1,146	-		
Other deductions		*617,974	d	.,,	*16,800	d	*179,821	388,417	-		
Total receipts less total deductions Constructive taxable income from related	*1,354,520	*188,598	d d	456,305	*2,862	d	*23,804	148,307	-		
foreign corporations, total	. 686	985	d	4,517	_	d	_	_	-		
Includable income of controlled foreign corporations		217	d		-	ď	-	-	-		
Foreign dividend income resulting		700		0.400]				
from foreign taxes deemed paid Net income		768 * 189,573	d d	3,108 460,822	*2,862	q	*23,804	- 148,307	-		
Statutory special deductions, total		*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 Total income tax before credits [32]		* 159,447 *55,851	d	182,659 70,376	*2,436 *365	d ~	* 20,839 *7,278	61,044 20,879	-		
Income tax		*55,598	d	63,495	*365	d d	*7,216	20,879 20,775	-		
Alternative minimum tax	3,980	253	d	*6,881	-	d	*61	104	-		
Foreign tax credit		9,041	d	3,541	-	d	-	1,062	-		
General business credit Prior year minimum tax credit		968	d	287]	d d]	17	-		
Total income tax after credits [2]	360,254	*45,842	ď	66,548	*365	ď	*7,278	19,800			
Endnotes at end of table section. Detail may not add to total b		on tout for "Evalenation	of Tormo" and "I	Description of the Com	nle and Limitations of	the Date "					

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 samplesmoney amounts are in	ts are in thousands of dollars) Transportation and warehousing										
			Transpo	ortation and waterior							
ltem	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	-, -,	2,181,093				
Cash Notes and accounts receivable	1,139,318 3,724,688	*164,938 *693.311	*47,382 *176,034	d	d d	603,219 1,425,505	197,828 197,387				
Less: Allowance for bad debts	52,937	*9,259	*2,387	d	d d	1,425,505 28,989	2,787				
Inventories	349,044	274	*18,888	d	d	131,959	*5,215				
Investments in Government obligations Tax-exempt securities]	-	-	d d	d d		-				
Other current assets	763,140	*179,877	*53,340	d	d	327,196	75,590				
Loans to shareholders Mortgage and real estate loans	*60,457	_	*12	d d	d d	*17,571 -	*42,875				
Other investments	3,177,711	24,104	*721	d	d	1,472,433	122,016				
Depreciable assets Less: Accumulated depreciation	8,713,314 4,113,133	*1,393,081 *877,256	*288,837 *146,146	d d	d d	1,903,001 1,012,610	1,919,921 836,463				
Depletable assets	-	-	-	d	ď	- 1,012,010	-				
Less: Accumulated depletion Land	- 581,429	-	*3,202	d d	d d	- 182,583	151,349				
Intangible assets (amortizable)	3,962,887	158,680	*25,757	d	ď	785,874	27,420				
Less: Accumulated amortization Other assets	379,033 883,679	19,151 *57,126	*15,187 *12,214	d d	d d	80,917 418,599	*11,614 292.357				
Total liabilities	18,810,565	*1,765,724	*462,667	ď	ď	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	d d	259.009	*81.575				
Other current liabilities	2,378,215	*408,485	*68,378	d	ď	471,938	212,190				
Loans from shareholders Mortgages, notes, and bonds payable in one	3,342,013	-	*2,727	d	d	173,569	*10,147				
year or more	2,081,329	95,954	*99,826	d	d	977,805	421,158				
Other liabilities Net worth	1,720,062 7,499,821	138,106 *977,192	*62,535 *171,074	d d	d d	417,102 3,039,400	474,070 896,446				
Capital stock	1,553,393	*1,204	*14,629	d	ď	864,036	218,262				
Additional paid-in capitalRetained earnings, appropriated	3,305,741 31,067	534,819 11,966	*23,065	d d	d d	1,235,354 7	247,241				
Retained earnings, unappropriated [30]	2,621,431	*429,203	*135,549	ď	ď	948,957	431,630				
Less: Cost of treasury stock Total receipts	*11,811 21,900,910	- 4,333,980*	*2,168 *904,250	d	d	*8,955 7,462,872	*687 1,755,273				
Business receipts	21,390,859	*4,407,601	*905,420	u d	d d	7,462,672	1,795,275				
Interest	247,075	*4,659	*1,253	d	ď	16,910	3,373				
Interest on Government obligations: State and local	5	_	_	d	d d	5	_				
Rents	43,146	-	-	d	d	27,222	*11,075				
Royalties Net short-term capital gain reduced by	247	-	-	a	a	247	-				
net long-term capital loss Net long-term capital gain reduced by	-	-	-	d	d	-	-				
net short-term capital loss	*11,126	-	1,194	d	d	8,071	*1,862				
Net gain, noncapital assets Dividends received from domestic corporations	385,832 1,334	369,955	*3,247	d	d	10,941	*457				
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 Cost of goods sold	21,070,788 10,221,010	* 4,126,625 *2,402,418	* 832,037 *532,052	a d	a d	7,126,781 3,605,423	1,604,062 *289.251				
Compensation of officers	110,312	*13,707	*2,340	d	ď	76,827	16,314				
Salaries and wages Repairs	4,244,349 253,935	*277,943 *17,910	*44,173 *14,547	d d	d d	1,764,576 85,128	387,758 60,945				
Bad debts	19,571	*2,931	*1,035	d	d	9,506	3,581				
Rent paid on business property Taxes paid	767,103 620,065	*102,788 *47,304	*138,174 *10,371	d	d d	294,148 268,303	115,785 62,533				
Interest paid	686,016	139,654	*11,906	d	d	61,909	43,119				
Charitable contributions Amortization	4,043 117,531	*166 4,037	*397 *1,229	d d	d d	-,	336 6,598				
Depreciation	668,022	*68,101	*48,792	d	ď	168,026	110,218				
DepletionAdvertising	27,069	- *7,147	*283	d d	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 Domestic production activities deduction	373,626 2,262	24,031	*8,624	d d	d d	157,783 2,262	55,305				
Net loss, noncapital assets	8,108	3,570		d	d	2,201	2,247				
Other deductions Total receipts less total deductions	2,854,282 830,121	*972,928 *207,354	*16,801 *72,213	d d	d d	554,378 336,091	437,472 151,211				
Constructive taxable income from related			,_ 10	Ĭ .	_						
foreign corporations, total Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid	*8,491 - *8,491	80 - 80	- -	d d	d d	*3,378 - *3,378	*5,033 - *5,033				
Net income	838,607	*207,434	*72,213	d	d	339,464	156,244				
Statutory special deductions, total	289,332 288,271	*179,361 *179,360	*6,054 *6,054	d	d a	45,172 45,171	*25,217 *25,217				
Income subject to tax	549,275	*28,074	*66,159	d	ď	294,292	131,027				
Total income tax before credits [32] Income tax	188,375 186,846	*9,550 *9,404	*22,017 *22,017	d	d d	100,911 100,536	45,133 44,688				
Alternative minimum tax	1,382	-	-	d	d	*375	444				
Foreign tax credit	12,441 385	104	-	d d	d d	*7,493 224	*4,844 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				

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)

Publishings Publishing	(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)			Information			
Number of returns	Item		industries (except Internet)	picture and sound recording industries	Broadcasting (except Internet)	(paging, cellular, satellite, & internet service providers)	Processing, Hosting, Related Services	information services
Total services (ap.) (ap.) (b) (c) (ap.) (c) (c) (ap.) (c) (c) (c) (c) (c) (d) (d) (d								
Lam								
Notes and execute recreatable. 14,470,222 5,426,700 130,251 135,402 0,555,104 704,916 1,176,024 1,026					, ,			
Less Accumulated deprendiants 1,245,588 764,600 11,305 2,205 10,54,571 27,272 26,883 77,672 52,285 1,491,177 1,505 1,505,171 1,505,571								
Incomments in Comment of June 1997 1.0						329,732		*87,627
Tax-control southon. 1 1/4 6/2 5/2 7/2 5/2 7/2 5/2 15/2 5/2 5/2 7/2 5/2 5/2 5/2 5/2 5/2 5/2 5/2 5/2 5/2 5				*136,952	2,258	1,054,511	47,221	55,294
1.241.062 6.872.776 522.568 **163.865 1.441.907 299.564 1.491.077 1.401.07				-	-	_	-	-
Morgage and male elable learns 9 986.15 4.77 550 750	Other current assets				*563,855		239,554	
Other investments asset		1,442,002	-527,004	"32,153	_	882,836	_	-10
Less. Accumulation depreciation	Other investments				*212,365	85,099,624		
Deplete assets 1,000								
Land 113,544 142,681 9,5820 110 41,824 113,356 113,357,300 113,357,357,357,357,357,357,357,357,357,35	Depletable assets	21,403,021	2,550,010	-		13,304,001	-	
Intergruble assets (amortizable) 88 6698 a22 37 197 298 1 4.07 659 1 58 15.569 1 4.07 659 1 58 15.569 1 4.07 659 1 58 15.569 1		112 544	*42.491	*0.920	- 10	- 41 924	10 200	-
Less Accumulated amortication. 18.415.09 9.427.467 9891.580 4.2319 8.4496.034 4.980.034 4.980.034 4.980.034 7.374.705 7.374.705 7.374.705 7.374.705 7.374.705 7.374.705 7.374.705 7.375.706.1111.140.0589 7.376.9415 7.3	Intangible assets (amortizable)	88,669,822	37,157,298			27,809,375		
Total Inchilities								
Accounts payable. 7,659,615 3,519,084 12,967 89,683 3,373,080 103,332 391,343 Montingsper, notes, and bonds payable in less than one year. 11,856,018 133,436 965,296 1165,184 5,319,868 73,182,28 2,680,453 177,785 178,000 1				· · · · · · · · · · · · · · · · · · ·				
Mortgages, notes, and bronds payable in less than one value. 10 500 150 151 151 151 151 151 151 151 1		' '	, .,	, ,	, ,			
Other current labilities	Mortgages, notes, and bonds payable in less				·		•	•
Loans from shareholders. 30,722,884 7,999,339 7,73,64 7,996,397 7,73,64 7,996,397 7,73,64 7,996,397 7,73,64 7,996,397 7,73,64 7,996,397								
year or more.	Loans from shareholders				-			-
Oriber labelities 15,000,346 4,42,988 219,966 1,567,228 4,080,466 3,388,794 1,330,785 Net wordh 108,055,369 21,006,003 33,877 1,081,303 71,061,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,303 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 1,762,762 <td< td=""><td></td><td>30 591 672</td><td>7 026 504</td><td>*1 673 257</td><td>*773 545</td><td>11 438 028</td><td>3 002 851</td><td>*6 677 487</td></td<>		30 591 672	7 026 504	*1 673 257	*773 545	11 438 028	3 002 851	*6 677 487
Capital stock. 19,874,303 1,470,338 128,632 "241,182 17,845,148 8,276 160,725 Additional paid-in capital	Other liabilities	15,500,346	4,432,988	219,966	*1,567,326	4,080,486	3,368,794	*1,830,785
Additional palied-in capital 113192_452 26,245,344 406,860 73,949,583 75,169,322 944,572 76,476,781 Retained earnings, appropriated 30,219,383 51,383,845 149,585 31,586,845 152,294,645 141,685 31,980,867 31,980,865 31,980,867 31,980,865 31,980,867 31,								
Retained saminiss, unappropriated [30]	Additional paid-in capital	113,192,452	26,245,344					
Less Cost of treasury sinck. 30,083,752 1,334,318 1,900 50,345 1,080,986 394,807 221,247 221,747 21,347 21,773,235 3,116,797 462,314 32,451,931 2,407,939 11,009,131 11				140 653	* 3 058 480	- 15 228 040		3 027 605
Business receipts 71,221,347 21,778,255 34,642 10,312 78,552 1598,674 21,076 23,561 Interest on Government obligations: 3,644 266 11,0312 78,552 1598,674 12,052 23,561 Interest on Government obligations: 3,644 266 1120,10312 73,555 57 4,980 39,357 61,680	Less: Cost of treasury stock							
Interest on Government obligations: State and local	-	' '			,	, ,		
Interest on Government obligations								
Rents			343,402		70,332	1,590,074	21,070	•
Net short-tern capital gain reduced by net long-term capital loss. 1,343,949 1,380,022 1,531,552 1,1 4,655 169,018 500,700					- 57			
net long-term capital jons control of the capital gain reduced by net short-term capital jons reduced by net short-term capital jons capital gain reduced by net short-term capital jons ca	Royalties							
Net long-term capital gain reduced by net short-term capital loss		*3 803				*157		3 646
Net gain, noncapital assets. 32,491 *23,294	Net long-term capital gain reduced by	·				-		•
Dividends received from foreign corporations. 94,585 *86,771 *378 - 169,723 3 60 Dividends received from foreign corporations. 235,604 48,020 10,538 - 169,723 3,666,079 36,414 *149,047 Total deductions. 73,011,694 21,392,692 36,79,278 *481,321 33,740,419 23,321,83 11,375,802 Cost of goods sold. 24,812,21 6,965,783 1,193,503 158,630 10,617,161 540,935 *3,405,230 Compensation of officers. 443,192 192,428 58,983 73,182 91,822 27,574 794,793 Selaries and wages. 10,861,338 4,732,686 20,552 44,331 31,828 27,576 776,456 776,666 776,667 776,765 7				-	-		-	
Other receipts. 4,802,805 663,722 257,069 *30,475 3,666,079 36,414 *149,047 Total deductions. 73,001,694 21,392,6692 3,679,278 *481,221 33,740,419 2,332,183 13,75,802 Cost of goods sold. 22,881,241 6,965,783 1,193,503 158,630 10,617,161 540,935 *3,405,230 Salaries and wages. 10,633,438 4,732,242 *58,983 *3,182 91,222 27,574 *84,732 Replais. 68,879 118,535 8,873 696 456,234 24,128 76,034,333 Rent paid on business property 2,009,20 46,167 86,656 5,118 1,366,228 26,234 24,128 78,333 Takes paid sid. 1,276,767 5,44,955 86,56 5,118 1,366,224 26,234 24,128 78,333 Takes paid sid. 1,276,767 5,44,955 1,439,43 84,112 3,655,243 26,523 78,090 Takes paid sid. 1,276,767 1,444 1,033 4,411				*378	-		3	60
Total deductions.					*20.475			
Cost of goods sold. 22,881,241 6,965,783 1,193,503 158,630 10,617,161 540,935 34,05,220 Compensation of officers. 448,192 182,428 *58,983 3,182 91,232 27,574 *84,793 \$34,98	•							
Salaries and wages		-,,		, ,	- ,-			
Repairs								
Bad debts. 1,597,525 237,867 2,495 1,748 1,282,934 24,128 *48,353 Rent paid on business property. 2,299,220 461,457 86,456 51,18 1,366,222 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 1,514,166 123,243 *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 99,94 *4,161 3,030,841 140,839 488,494 Depletion. 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 *56,348				,				
Taxes paid.			237,867				24,128	
Interest paid								
Amortization	Interest paid	6,372,616	1,514,156	123,243		3,655,524	255,590	739,990
Deptetation.					31.341	1,653 1,078,894		
Advertising	Depreciation	4,562,340				3,030,841		
Pension, profit-sharing, stock, annuity		1.649.660	- 680.638	10.392	10.882	875.285	7.582	64.882
Domestic production activities deduction.	Pension, profit-sharing, stock, annuity	204,319	107,994	*2,083	*1,221	28,763	7,915	*56,344
Net loss, noncapital assets.					*1,559			
Total receipts less total deductions.	Net loss, noncapital assets	184,283	11,251	*4,286		163,506	3,678	1,535
Constructive taxable income from related foreign corporations, total income resulting from froign taxes deemed paid. 139,357 86,267 4,584 499 40,385 5,955 1,668 1,503 4,584 499 13,243 5,955 1,668 1,503 1,5034 1,5								
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	Constructive taxable income from related							
Foreign dividend income resulting from foreign taxes deemed paid. 53,574 24,764 252,348 *90,577 4,237,591 348,891 388,107 \$1,000								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 *95,117 Net operating loss deduction. 3,100,169 753,459 91,922 64,169 2,086,516 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	Foreign dividend income resulting	•	•	4,064	499	·	5,935	-
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 -				253 240	*00 577		240 004	
Net operating loss deduction. 3,100,169 753,459 91,922 64,169 2,080,516 15,032 *95,071 Income subject to tax								
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 - -	Net operating loss deduction	3,100,169	753,459	91,922	64,169	2,080,516	15,032	*95,071
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 59,099 573 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 - -								
Foreign tax credit	Income tax	1,388,492	356,960	51,853	*8,979	751,864		*102,087
General business credit 34,224 23,503 - 4,163 71 6,486 Prior year minimum tax credit *4,692 *4,228 377 - *87 - -							3 573	
	General business credit	34,224	23,503	-	-	4,163		
10tal income tax after creuts [2]	Prior year minimum tax credit Total income tax after credits [2]	*4,692 1,326,325	*4,228 330,252	377 51,593	- *9,230		116,109	92,353

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)

(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)					_			
		Fi	nance and insurance	9		Ri	eal estate and re	ntal and leasing	1
			Securities,						Lessors of
No. o			commodity	Incurance	Funds,				nonfinancial
Item			contracts, other financial	Insurance carriers	trusts,			Rental	intangible assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
			activities	activities	vehicles			services	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 d
Less: Allowance for bad debts	3,051,065 *350,225	2,549,355	437,072 327,374	52,191 9,284	12,447 *13,565	44,772 91,125	35,934 2,827	d	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		*53,470	*53,470	d	d
Other current assetsLoans to shareholders	857,552,370 12,856,191	4,703,022 5,288,306	798,630,405 *323,030	50,930,559 172,921	3,288,385 *7,071,933	1,889,088 526,281	1,667,878 479,746	d d	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 assetsLess: Accumulated depreciation	36,676,978 10,825,683	25,263,438	6,127,500 2,952,456	5,285,253 1,648,522	*787 *597	31,463,497 8,353,701	30,132,965 7,671,564	d	d d
Depletable assets	2,763	6,224,108	2,932,430	275	397	*8,305	*8,305	d d	d d
Less: Accumulated depletion	223	-	39	184	-	*2,072	*2,072	d	d
LandIntangible assets (amortizable)	384,825 36,883,374	25,082 2,922,673	291,159 25 355 130	68,584 8,603,971	*1,600	6,082,983	6,048,257	d a	d d
Less: Accumulated amortization	4,078,451	2,922,673 288,119	25,355,130 1,774,240	2,015,496	*596	2,785,887 646,127	2,701,736 637,493	d d	a d
Other assets	446,077,797	10,056,816	214,827,470	217,299,444		2,945,559	2,242,948	ď	ď
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	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 stockAdditional paid-in capital	28,663,491 629,659,903	2,573,810 14,921,438	15,643,900	8,113,405	2,332,377 341,683,690	5,194,710	5,068,216 14,430,366	d	d d
Retained earnings, appropriated	5,292,265	14,921,436	82,204,950 320,047	190,849,825 4,898,988	73,229	15,780,733 *9,204	*9,204	d d	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		13,365,319	89,716,381	172,002,086		8,586,593	6,350,331	d	d d
Business receipts	161,542,301 75,092,770	9,868,198 2,550,347	29,594,723 46,416,102	121,757,455 22,084,176	*321,925 4,042,144	4,861,363 351,740	3,268,791 313,866	d d	a d
Interest on Government obligations:	10,002,110	2,000,047	40,410,102	22,004,170	1,012,111	001,140	010,000	ŭ	ď
State and local	1,198,841	89,209	*60,246	1,048,098	*1,288	1,303	1,303	d	d
RentsRoyalties	583,037 32,765	*3,009	284,193 28,936	294,399 3,829	1,437	1,342,733 55,643	1,342,040 48,159	a d	d
Net short-term capital gain reduced by	02,700		20,000	0,020		00,040	40,100	ŭ	ŭ
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	А	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 Other receipts	206,924 43,979,294	16,287 768,515	78,210 11,724,933	112,427 25,698,872	5,786,975	*2,525 1,026,376	*1,685 950,508	a	d d
Total deductions		12,277,425	72,453,087	160,283,896		6,629,584	4,873,452	ď	ď
Cost of goods sold		*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			87,788	69,682	d	d
Salaries and wagesRepairs	25,770,034 492,203	1,013,691 50,474	12,981,737 330,034	11,770,663 111,659		888,253 212,036	777,373 159,804	q	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 paidInterest paid	3,851,937 37,452,206	142,570 3,785,588	1,284,139 29,178,816	2,384,982 3,821,525	40,247 666,277	514,574 939,749	489,825 768.632	d	d d
Charitable contributions	90,209	3,765,566 764	47,934	41,097	414	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 Depletion	5,933,836 2,865	4,311,683	763,973 122	856,594 513	*1,586 2,231	1,337,933 *85	610,680 *85	d d	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 Domestic production activities deduction	2,294,845 *2,541	84,767	740,972 *1,179	1,468,472	*635 *1,361	54,875 *182	49,525 *182	q	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		1,816,570	1,553,145	d	d
Total receipts less total deductions Constructive taxable income from related	40,173,938	1,087,894	17,263,294	11,718,190	10,104,559	1,957,009	1,476,879	d	d
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			-	-	d	d
Foreign dividend income resulting from foreign taxes deemed paid	116,512	14,867	*31,151	70,494		410		٨	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 14,529,762	3,192,015 435,557	11,859,446 5,488,442	6,417,641 8,380,886	53,977 224,877	645,032 831,096	293,037 704,241	d	d d
Total income tax before credits [32]	5,387,699	435,557 156,316	2,053,595	3,099,750	78,038	280,334	236,611	d d	d d
Income tax	5,089,730	151,382	1,930,929	2,930,580	76,839	275,504	231,928	ď	d
Alternative minimum tax		4,934 *24,974	122,410 65,801	162,351	*1,129	3,620	3,472	d	d d
Foreign tax credit	350,362 152,164	756	62,881	258,850 88,382	737 *145	2,703 451	1,130 403	d d	a 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

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)

(All figures are estimates based on samplesmoney amounts are in	thousands of dollars)		Administrative and suppo	rt and waste management ar	nd remediation services	
				-		1
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)	(==)	services	services	(00)
Number of returns	(75) 3,522	(76) 800	(77) 712	(78) 708	(79)	(80)
	3,522 . 117,673,094	71,185,190				3,572,040
Total assets	7,176,789	6,133,695		19,169,076 1,451,981	63,021	3,572,040 166,509
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 Inventories	. 417,647 2,436,056	161,851 *59,564	107,903 167,842	66,450 91,744		8,562 37,274
Investments in Government obligations		*3,740,986	3,450	72	3,378	-
Tax-exempt securities Other current assets	8 13.171.543	*175,045 2,189,264	64,453 1,220,578	64,453 886.919		73,700
Loans to shareholders	205,902	*416,417	270,453	270,453	-	-
Mortgage and real estate loans Other investments	*2,941 25,674,774	*1,636,237 42,614,307	*463 5,414,717	*463 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 Depletable assets		205,485 *27,155	2,391,782 1,651,026	1,377,096 112		149,783
Less: Accumulated depletion	17,367	*19,894	763,162	78	763,084	
LandIntangible assets (amortizable)	. 301,637 35,244,923	131,286 187,382	233,395 8,422,610	147,331 5,493,598	86,064 2,929,013	10,756 1,565,109
Less: Accumulated amortization	5,001,229	22,152	1,306,737	931,986	374,751	223,834
Other assets Total liabilities	9,375,273 117,673,094	5,352,446 71,185,190			794,045 7,597,402	624,962 3,572,040
Accounts payable	12,695,132	4,239,239	2,054,230	1,020,072	, ,	179,242
Mortgages, notes, and bonds payable in less						
than one year Other current liabilities	. 4,796,738 16,186,562	1,868,407 13,882,469	1,472,973 3,714,612	1,455,458 2.841.738		11,251 272,426
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 12,120,452	40,300,024 8,675,993	9,744,421 1,062,108	5,880,672 1,062,106		1,163,264 120,500
Additional paid-in capital	26,431,234	24,828,267	20,174,088	5,438,297	14,735,791	895,229
Retained earnings, appropriated Retained earnings, unappropriated [30]		*92,408 6,733,038	8,710 -11,480,637	8,710 -612,716		153,896
Less: Cost of treasury stock	508,533	*29,681	*19,849	*15,725		6,361
Total receipts Business receipts	79,078,947 73,175,151	6,558,645 499,929	23,286,385 21,446,662	18,365,013 16,875,112	4,921,372 4,571,550	1,312,403 1,222,382
Interest	340,745	1,383,972	126,235	114,676		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 Net short-term capital gain reduced by	1,138,136	*24,457	32,852	32,852	-	52,914
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		157,636 1,276,132	11,423 171,868	11,423 71,261	100.607	4 21.744
Other receipts	3,610,700	2,932,572	1,321,239	1,199,972	121,267	-3,065
Total deductions	· · ·	2,540,889	, ,	, ,	4,546,664	1,140,361
Cost of goods sold Compensation of officers		*155,416 28,152	8,794,827 180,851	8,041,944 155,910		345,283 35,815
Salaries and wages	19,350,573	308,573	5,754,355	4,418,311	1,336,044	266,409
Repairs Bad debts	826,572 . 148,448	8,674 72,352	348,527 47,939	101,225 21,650		4,995 5,322
Rent paid on business property	2,349,043	29,193	478,073	342,308	135,766	57,849
Taxes paidInterest paid		133,610 717,955	841,106 500,461	666,130 432,681	174,976 67,780	35,783 51,984
Charitable contributions	35,470 1,328,062	20,803	3,666	3,609	57	891 60,650
Amortization Depreciation		14,331 60,237	331,784 530,124	244,168 251,029		24,661
Depletion	. 218	*1,508	73,397 140.907	-	73,397	-
Advertising Pension, profit-sharing, stock, annuity	. 303,745 1,048,490	3,147 9,380		131,007 106,757	9,900 29,348	15,670 11,750
Employee benefit programs Domestic production activities deduction		33,533 32,521	482,400	365,865	116,534	17,296
Net loss, noncapital assets	71,873	98,733	23,817	23,795		1,600
Other deductions Total receipts less total deductions	16,963,723 7,263,312	812,771 4,017,756	3,424,348 1,193,699		1,184,716 374,707	204,405 172,042
Constructive taxable income from related		4,017,730			374,707	
foreign corporations, total Includable income of controlled foreign corporations	192,288 66,005	777,633 69,581	45,881 5,578	40,504 200	5,377	9,739
Foreign dividend income resulting	· I	·	•			_
from foreign taxes deemed paid Net income	126,283 7,454,920	708,052 4,779,480	40,303 1,237,589	40,303 857,504		9,739 181,769
Statutory special deductions, total	1,677,173	416,431	529,508	159,990	369,518	58,177
Net operating loss deduction	1,660,086 5,777,746	306,142 4,365,045	520,393 713,077	150,876 702,510		58,174 123,592
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 16,947	246,135 8,018	242,543	3,593	43,071
Foreign tax credit	200,812	745,717	46,495	46,495	-	8,156
General business credit Prior year minimum tax credit	. 101,608 3,786	10,576 *1,548	13,482 *4,715	12,540 *4,699		[1]
Total income tax after credits [2]	1,714,007	782,072	189,545	180,109		34,915

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 samplesmoney amounts are in	thousands of dollars)	ds of dollars) Health care and social assistance Arts, entertainment, and recrea				reation	
		rieattii care and sc	ociai assistarice		Aits, e	intertaininent, and rec	reation
Item	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
Number of returns	(81)	(82) * 58	(83)	(84) d	(85) 328	(86) 297	(87) *31
		*21,168,751	u a	ا		1,307,092	
Total assets	. 26,117,476 332,503	*84,040	a d	d	2,038,093 263,532	1,307,092	* 731,001 *119,031
Notes and accounts receivable		*1,304,150	d	d		*91,234	*32,921
Less: Allowance for bad debts		168,470	d	d	*5,659	*4,345	*1,314
Inventories Investments in Government obligations		308,692	a d	d d	*15,561	*8,843	*6,718
Tax-exempt securities	-	-	d	d			-
Other current assets Loans to shareholders		*98,908 10,211,933	d d	d d	217,422 *29,869	160,527 *29,869	*56,895
Mortgage and real estate loans		-	d	d	-	-	
Other investments Depreciable assets		*543,863 *2,218,015	b d	d d	165,938 1,112,160	*133,324 592,894	*32,614 *519,266
Less: Accumulated depreciation	. 1,726,872	*1,016,013	d	d	488,815	223,479	*265,336
Depletable assetsLess: Accumulated depletion		-	d d	d	_	_	-
Land	. 356,638	11,480	d	d	*122,457	*55,192	*67,264
Intangible assets (amortizable) Less: Accumulated amortization		*7,893,310 *592,797	d	d d	316,884 79,669	*273,929 *63.002	*42,955 *16.667
Other assets		*271,639	d	d	244,258	*107,605	*136,653
Total liabilities	-, , .	*21,168,751	d	d	_,,	1,307,092	*731,001
Accounts payable Mortgages, notes, and bonds payable in less	276,001	*167,492	d	d	118,272	94,831	*23,441
than one year	. *702,955	648,636	d	d	*22,770	*15,819	*6,951
Other current liabilities Loans from shareholders		*888,947 *10,491,419	d	d d	268,828 *663,725	215,323 *653,777	*53,506 *9,948
Mortgages, notes, and bonds payable in one	.,,		u	l u		·	9,940
year or moreOther liabilities		*4,227,633 *398.424	d d	d d	*551,179 *582,136	*395,992 348,834	*155,187 *233.301
Net worth		*4,346,199	d	d		-417,484	*248,667
Capital stockAdditional paid-in capital		*103,682 *2,062,892	d	d d	102,446 487,507	4,835 *196,183	*97,611 *291,324
Retained earnings, appropriated	-	-	d	d	467,507	-	291,324
Retained earnings, unappropriated [30] Less: Cost of treasury stock		*2,179,625	d	d d	-752,965 *5,804	-617,005 1,498	*-135,960 *4,307
Total receipts		*6,608,707	d d	l ä		1,497,933	*437,621
Business receipts		*6,346,090	d	d	1,779,627	1,366,758	*412,869
InterestInterest on Government obligations:	. 13,843	*3,639	d	d	19,208	14,628	*4,581
State and local	. *597	*597	d	d	-	-	-
RentsRoyalties		-	d d	d d	15,157 13,574	15,002	154 13,574
Net short-term capital gain reduced by	·						10,011
net long-term capital loss Net long-term capital gain reduced by	. 6,297	-	a	a	*5,018	*5,018	-
net short-term capital loss		1,061	d	d	*7,812	*7,812	-
Net gain, noncapital assets Dividends received from domestic corporations		*230	d d	d d	263 *501	261 *490	2 11
Dividends received from foreign corporations	*10,858	*3	d	d	3	-	3
Other receipts Total deductions		*257,087 * 5,980,501	a	a d	94,391 1,713,865	87,964 1,333,170	*6,428 *380,695
Cost of goods sold		*2.870.039	d 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 Repairs	1,885,263 44,183	*468,513 *6,625	d d	d d	274,936 11,779	157,294 *6,413	*5,366
Bad debts	. *256,616	168,614	d	d	*237	*104	*134
Rent paid on business property Taxes paid		*353,380 *240,155	d d	d d	58,354 255,950	37,315 233,391	*21,039 *22,559
Interest paid	. 460,497	*295,898	d	d	49,706	*34,436	*15,271
Charitable contributions		65,776 *138,631	d d	d d	5,286 13,436	*4,131 *12,021	*1,155 *1,414
Depreciation	. 405,105	*244,033	d	d	103,565	*74,264	*29,301
DepletionAdvertising		*13,518	d d	d d	42,835	- *32,150	*10.685
Pension, profit-sharing, stock, annuity	. *5,758	-	ď	ď	4,409	*2,133	*2,276
Employee benefit programs Domestic production activities deduction		*377,310 3,244	d d	d d	30,485 *493	17,322 *493	*13,163
Net loss, noncapital assets	. 18,399	8,435	ď	ď	*5,321	*5,261	*60
Other deductions Total receipts less total deductions		*714,296 *628,206	d d	d d	,	242,363 164,763	*80,387 *56,926
Constructive taxable income from related		525,200]	22.,500	, . 00	33,320
foreign corporations, total Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid	. 958 . 299 . 659	-	d d	d d	-	- -	-
Net income	769,079	*627,609	d d	d d		164,763	*56,926
Statutory special deductions, total		*19,846 *19,665	d	d	47,083 *46,681	*33,020 *32,627	*14,063 *14,054
Net operating loss deduction	*716,382	*607,764	d d	d d		131,743	*42,863
Total income tax before credits [32]	. 250,440	*212,525 *212,525	d	d	59,817 59,235	45,112 44,531	*14,704 *14,704
Income taxAlternative minimum tax	186	∠ 1∠,5∠5 -	d d	d	*581	*581	-
Foreign tax credit	. *1,735	*[1] 2,601	d 4	d	*12,831 *548	*12,425 *500	406 48
Prior year minimum tax credit	*502		d d	d	193	42	152
Total income tax after credits [2]	244,368	*209,925	d	<u>d</u>	46,245	32,145	*14,099

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)

(All figures are estimates based on samplesmoney amounts are in		nodation and food se	ervices					
	7.00011111	location and loca se	3141003		Outer (services		
Item			Food				Religious, grantmaking,	
			services				civic,	
	Total	Accommodation	and drinking	Total	Repair and maintenance	Personal and laundry	professional, and similar	Not allocable
			places			services	organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	225	97	128	149	43	106	-	-
Total assets	19,391,236 643,564	4,684,647 220,571	14,706,589 422,993	4,996,102 225,780	2,760,475 150,271	2,235,627 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	. 48,732 282,009	4,683 *5,802	44,050 276,207	17,746 308,947	12,519 255,403	*5,226 *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 Other investments	*299,073 3,236,452	*299,073 547,169	- 2,689,283	678 1,199,520	*589,625	678 *609,895	-	-
Depreciable assets	5,641,141 2,841,771	2,815,565 1,175,700	2,825,576 1,666,071	745,859 364,958	385,205 213,653	*360,654 *151,304	-	-
Depletable assets	1,104	1,104	1,000,071	304,956	213,053	151,304	-	-
Less: Accumulated depletion Land	253 981,465	253 879,822	- *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 Other assets	1,844,827 1,651,523	83,774 104,206	1,761,053 1,547,317	182,435 114,100	*52,309 28,063	*130,126 *86,038	-	
Total liabilities	19,391,236		14,706,589	4,996,102		2,235,627	-	
Accounts payable Mortgages, notes, and bonds payable in less	1,172,927	100,056	1,072,871	896,028	436,871	*459,157	-	-
than one year	98,604		*48,727	241,638		*225,688	-	-
Other current liabilities Loans from shareholders	2,213,869 *2,122,388		2,003,123 *2,084,989	522,558 *47,596	226,167 *40,595	*296,391 *7,000	-	-
Mortgages, notes, and bonds payable in one							_	
year or more Other liabilities	3,061,096 6,397,253	1,283,812 356,562	1,777,284 6,040,691	2,819,938 233,573	*1,318,585 103.120	*1,501,354 *130,453	-	-
Net worth	4,325,099	2,646,196	1,678,903	234,771	619,188	-384,417	-	-
Capital stockAdditional paid-in capital	697,831 7,860,022	675,814 1,976,151	22,017 5,883,871	353,512 408,521	126,781 *371,917	*226,731 *36,604	-	-
Retained earnings, appropriatedRetained earnings, unappropriated [30]	-4,232,753	-	-4,226,984	- 1.157.081	- 120,490	1.036.591	-	-
Less: Cost of treasury stock	-4,232,753	-5,769	-4,220,964 -	1,684,343	120,490	1,684,343	-	-
Total receipts	19,242,423		18,345,097	4,631,002		1,814,576	-	-
Business receipts	16,433,110 97,091	752,980 34,074	15,680,130 63,017	4,358,389 19,023	2,674,514 13,880	1,683,875 *5,144	-	-
Interest on Government obligations:	,	.,		,	,	5,		
State and local Rents	- 77,925	*3,578	- 74,347	*849	*586	264	-	-
Royalties Net short-term capital gain reduced by	*63,588	177	*63,411	78,152	295	77,857	-	-
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 *388,703	*187 *3	2,074 388,700	*1,667 *6,101	5,279	*1,667 *823	-	-
Other receipts	2,170,383	106,300	2,064,083	160,100		*44,944	-	-
Total deductions Cost of goods sold		788,015 102,089	17,479,276 9,234,322	4,251,909 2,135,843	2,682,507 1,584,630	1,569,402 *551,212	-	
Compensation of officers	41,395	15,458	25,937	42,160	27,326	*14,835	-	-
Salaries and wages Repairs	3,557,800 114,494	131,100 19,156	3,426,699 95,338	618,712 29,763	321,199 21,964	297,513 *7,798	-	-
Bad debts	22,929	1,222	21,707	19,924	11,619	*8,305	-	-
Rent paid on business property Taxes paid	514,476 786,399	66,743	502,675 719,656	155,249 107,761	75,363 62,678	79,886 45,083	-	
Interest paid	507,492 12,832	65,517	441,975 *12,442	137,051 1,196	46,233	*90,818 *984	-	-
Amortization	221,896	3,796	218,100	135,914	37,688	*98,225	-	-
Depreciation Depletion	. 320,396 63	74,236 63	246,160	62,540	37,597 -	*24,943	-	-
Advertising	66,239	10,298	55,941 *22,442	139,040		*112,740	-	-
Pension, profit-sharing, stock, annuity Employee benefit programs	. 34,919 888,243	*2,476 22,889	*32,443 865,354	16,689 101,162	11,068 79,269	*5,622 21,893	-	
Domestic production activities deduction Net loss, noncapital assets	11,900 46,352		11,900 *43,885	*3,946 *5,631		1,607	-	-
Other deductions	1,783,054	258,315	1,524,740	539,330	331,391	207,939	_	-
Total receipts less total deductions Constructive taxable income from related	975,133	109,312	865,821	379,093	133,920	245,173	-	-
foreign corporations, total	150,306		150,306	21,152	2,881	18,271	-	-
Includable income of controlled foreign corporations Foreign dividend income resulting	13,859	-	13,859	12,390	-	12,390	-	-
from foreign taxes deemed paid	136,447 1,125,439		136,447 1,016,127	8,762		5,881 263 444	-	-
Net income	44,089	29,014	15,075	400,245 *20,008	136,801 *12,951	263,444 *7,056	-	-
Net operating loss deduction	42,505	*28,883 80,298	*13,623 1,001,052	*18,383 380,237	*12,951 123,850	*5,431 * 256,388	-	-
Total income tax before credits [32]	378,067	28,394	349,673	131,701	42,527	*89,174	-	-
Income taxAlternative minimum tax	376,979 *1,088		349,623 *50	131,506 *195	42,484 *43	*89,022 *152	-	_
Foreign tax credit	172,662	68	172,594	*19,163	10,269	*8,893	-	-
General business credit Prior year minimum tax credit	26,116 *198		*25,610 -	*118 105	86 15	*32 90	-	_
Total income tax after credits [2]	179,092	27,623	151,469	112,315	32,157	*80,158	-	

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)

			Selected sectors									
							Wh	olesale and retail tra	ade			
Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	
	(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	640,05	

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)

					Selected sec	ctorscontinued				
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
	(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 6,568,532
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

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)

(All figures are estimates based on samples-money amounts are in tho	usands of dollars)			Selected sectors		
Item		Agriculture,				
item		forestry,				
	All	fishing, and	Mining	Utilities	Construction	Manufacturing
	sectors [15]	hunting				
	(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			1,554,187,609	679,234,441	10,497,317,882
Cash		12,033,946		36,507,304	112,228,620	416,869,494
Notes and accounts receivable Less: Allowance for bad debts	,,,	12,519,627 100,467	125,478,637 836,610	104,973,184 4,031,879	156,609,493 1,463,114	2,168,961,905 28,613,284
Inventories		13,484,957	23,309,163	32,497,417	84,343,967	547,716,069
Investments in Government obligations		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		5,469,600	3,030,539	70,374	10,633,354	85,513,613
Mortgage and real estate loans Other investments		797,210 15,274,733	98,532 144,192,211	*2,867,433 149,900,999	4,079,938 73,400,033	3,816,368 3,336,121,860
Depreciable assets			299,627,463	1,252,578,357	278,325,579	2,696,426,989
Less: Accumulated depreciation		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		24,142,418		4,298,055	29,453,691	59,726,811
Intangible assets (amortizable)	,, -,	3,609,934	57,664,578	64,514,206	22,798,566	1,529,788,286
Less: Accumulated amortization	. ,,.	598,197 5,927,654	16,392,497 94,489,151	7,219,907	4,452,438 22,834,226	280,561,346
Other assets Total liabilities				233,635,675 1,554,187,609	679,234,441	894,207,648 10,497,317,882
Accounts payable			76,452,480	64,653,075	100,951,379	1,354,651,669
Mortgages, notes, and bonds payable in less	0,004,100,000	0,110,111	70,402,400	04,000,070	100,001,070	1,004,001,000
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	, , . , .	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	10 710 001 050	00 500 004	104 100 117	540.040.007	4.40.000.000	0.470.050.004
year or more Other liabilities		39,533,631 4,692,573	194,492,147 149,101,471	542,049,327 402,040,553	140,022,029 28,185,420	2,472,253,261 1,309,519,812
Capital stock	-,,	10,177,222	36,336,535	88,598,696	14,897,851	417,717,420
Additional paid-in capital		31,857,452	258,941,692	315,565,446	105,315,631	2,808,159,806
Retained earnings, appropriated		370,516		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		2,798,288		20,184,071	16,212,874	972,080,332
Total receipts				605,093,185	1,178,465,708	6,520,625,673
Business receipts	21,584,886,008 1,490,944,911	140,706,381 593,358	315,107,700 3,746,452	570,638,816 5,842,375	1,157,122,208 2,801,709	5,956,916,276 119,654,529
Interest on Government obligations:	1,490,944,911	595,556	3,740,432	5,642,575	2,001,709	119,034,329
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		2,245,706	4,040,738	3,162,558	2,820,075	20,167,220
Dividends received from domestic corporations	,	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		21,799,062	19,580,471	12,386,864	158,656,667
Total deductions				608,936,414	1,163,954,126	6,305,904,278
Cost of goods sold		74,794,983	165,264,843 3.947.706	324,957,989 1.938,703	872,325,328 38,596,212	4,336,071,388
Compensation of officers		2,957,035 11,516,160	18.570.089	1,936,703 25,427,931	66,495,175	45,301,390 414,498,592
Repairs			-,,	17,076,231	4,826,152	27,439,502
Bad debts				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		2,885,743	8,496,592	21,907,661	19,882,523	106,207,999
Interest paid		3,226,686	15,651,813	34,042,977	9,583,602	222,907,693
Charitable contributions		120,367	278,235	321,314	919,803	6,791,177
Amortization Depreciation	191,332,857 729,781,131	360,102 9,029,981	7,345,204 32,937,573	6,501,141 65,008,506	1,458,734 21,884,987	56,603,140 197,585,204
Depletion		52,738		323,136	137,906	4,935,257
Advertising		435,486		593,035	4,002,668	75,397,110
Pension, profit-sharing, etc., plans		253,368		7,653,625	4,062,420	63,027,461
Employee benefit programs		1,438,035	4,536,737	7,977,892	14,529,237	108,173,781
Domestic production activities deduction		114,204	420,661	540,573	388,016	8,929,952
Net loss, noncapital assets		169,607	2,173,986	3,027,165	1,711,376	16,931,126
Other deductions Total receipts less total deductions		38,046,502 3,163,443	63,214,035 7,766,972	83,704,595 -3,843,229	78,187,378 14,511,582	533,464,079 214,721,395
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 becau					,5,5,5,5	333,204,400

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)

(All figures are estimates based on samplesmoney amounts are in thousa	Selected sectorscontinued							
	Who	lesale and retail tra	de					
И								
Item								Professional,
	Total [16]	Wholesale trade	Retail trade	Transportation and	Information	Finance and	Real estate and rental	scientific, and technical
		liade	trade	warehousing		insurance	and leasing	services
	(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 . 327,963,704	1,994,732,235 163,537,772	1,822,065,645 164,408,597	694,410,245 49,215,099	2,419,797,814 109,100,925	33,656,369,101 1,073,167,854	1,437,757,936 74,625,146	835,674,884 114,570,300
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		26,099,687	2,536,553	4,469,329	14,479,345
Investments in Government obligations Tax-exempt securities	. 12,805,709 . 8,935,876	12,672,304 6,355,376	133,405 2,580,500	5,476,577 764,301	966,088 1.977.098	1,711,427,982 1,523,210,929	793,135 1.812.532	986,680 452,312
Other current assets	219,709,597	116,582,582	103,127,015		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 Depreciable assets	. 680,100,073 1,148,450,584	463,606,830 486,518,378	216,493,243 661,932,205		628,530,822 911,200,847	17,518,374,517 321,812,521	307,000,832 860,850,806	166,851,206 170,629,550
Less: Accumulated depreciation	601,902,567	265,283,471	336,619,096		537,872,151	118,454,210	264,996,885	106,583,972
Depletable assets	47,584,521	47,481,402	103,119		*330,830	3,496,844	818,156	227,961
Less: Accumulated depletion		7,636,695	45,610	*3,992	*120,391	2,301,236	84,008	78,751
LandIntangible assets (amortizable)	87,867,948 536,463,468	25,150,479 223,062,947	62,717,469 313,400,522	10,520,903 63,353,232	13,249,781 823,752,517	14,434,400 371,068,021	173,699,549 62,215,613	4,300,381 216,816,262
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		2,419,797,814	33,656,369,101		835,674,884
Accounts payable Mortgages, notes, and bonds payable in less	. 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
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		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		1,226,150,880	14,738,839,394	588,117,020	416,643,355
Retained earnings, appropriated Retained earnings, unappropriated [26]	5,345,669 667,779,070	4,358,680 414,068,636	986,989 253,711,062		1,058,479 -307,739,563	166,485,195 -479,585,852	1,561,550 -92,534,092	515,889 -190,894,480
Less: Cost of treasury stock	181,223,316	56,407,683	124,815,632		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		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 on Government obligations:	20,405,298	11,672,417	8,732,880	2,527,801	17,062,368	785,750,796	10,805,146	4,855,061
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 Net short-term capital gain reduced by	13,954,308	7,600,673	6,353,636	1,689,292	27,014,410	987,539	3,886,797	3,924,251
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	,	5 12,222	. =,	,	,	2,222,221		,
net short-term capital loss	. 5,021,911	3,851,351	1,170,560		6,284,890	19,163,359	5,839,717	3,873,238
Net gain, noncapital assets Dividends received from domestic corporations	. 7,413,388 4,976,228	5,331,372 4,451,710	2,082,015 524,518		1,303,165 2,083,875	9,036,713 12,244,690	10,504,722 594,936	1,717,684 515.432
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		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		1,004,991,243	3,033,836,543	297,174,967	1,023,970,241
Cost of goods sold	5,090,483,952 66,220,294	2,744,095,173	2,346,388,779 28,498,317	196,538,965 12,930,890	225,729,368 12,876,095	1,137,147,012	28,561,374 11,981,649	343,414,604
Compensation of officers	. 486,513,852	37,721,977 186,430,897	300,082,956		164,678,256	31,713,462 276,058,456	51,508,741	72,365,136 234,809,310
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		9,422,069	100,258,580	3,590,266	3,036,041
Rent paid on business property	. 119,494,695	34,564,191 33,290,193	84,930,503		26,419,327	27,330,661	17,129,288	35,258,851
Taxes paidInterest paid	. 84,465,439 . 56,793,443	27,878,520	51,175,208 28,914,923	16,479,640	27,441,212 58,605,839	46,043,008 356,269,235	13,361,494 25,887,966	31,643,970 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 Depletion	. 98,447,461	46,741,989	51,705,472		79,089,556	36,482,407	45,459,895 39,040	18,301,141 35,124
Advertising	. 917,280 . 66,271,467	904,725 25,670,364	12,555 40,601,103		3,233 26,210,165	222,164 16,155,489	4,036,228	35,124 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		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 7,610,207	593,846	193,964	9,055	2,447,283	80,654	22,041	317,565
Net loss, noncapital assets Other deductions	. 7,610,297 . 353,489,223	3,233,888 162,155,143	4,376,408 191,334,016	909,151 171,084,460	4,967,961 285,710,771	41,902,320 894,857,827	4,481,899 75,096,506	2,332,090 207,889,269
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

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)

(All figures are estimates based on samples-money amounts are in thous	arius or dollars)		Sele	cted sectorscontinued	t		
Item	Management	Administrative and support and waste					
	of companies (holding	management and remediation	Educational services	Health care and social	Arts, entertainment,	Accommodation and food	Other services
	companies)	services		assistance	and recreation	services	
Number of actions	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	. 47,729 . 17,981,037,571	273,900 297,884,549	55,309 52,161,587	429,339 315,092,768	122,225 104,136,142		375,059 115,939,166
Total assets	2,359,939,442	26,982,000	8.041.968	32,667,027	11,317,499		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		6,716,631
Investments in Government obligations Tax-exempt securities		203,571	*8,179	175,901	*91,413		168,719
Other current assets	187,380,670 . 1,031,356,270	479,165 17,985,149	*93,265 4,678,649	661,245 15,672,285	189,820 6,712,185	211,418 12,619,513	113,003 5,584,360
Loans to shareholders		3,812,703	397,598	15,957,979	1,340,361	4,670,446	2,568,381
Mortgage and real estate loans		162,824	*64,250	209,051	649,984	1,064,868	125,467
Other investments		48,633,076	7,220,446	47,439,032	11,352,112	106,553,505	12,421,218
Depreciable assets Less: Accumulated depreciation		132,941,631 77,692,520	17,380,975 9.148.362	170,477,399 95,496,386	77,199,144 37,310,198	274,551,510 119,859,511	69,296,849 43.034.296
Depletable assets	334,191	2,518,919	9, 146,302 *4,183	95,496,366 *620	*1,912		*9,955
Less: Accumulated depletion		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 Other assets	28,596,262 663,962,099	20,826,477 13,827,805	1,744,563 4,264,606	10,905,646 16,179,361	4,795,165 5,755,555	13,013,728 31,690,732	4,621,253 9,101,123
Total liabilities	17,981,037,571	297,884,549	52,161,587	315,092,768	104,136,142		115,939,166
Accounts payable		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		18,731,731	3,440,534	13,834,601	7,560,620		4,780,902
Other current liabilities Loans from shareholders	8,768,644,209 485,580,914	36,659,176 11,253,801	8,242,224 1,652,721	37,583,397 21,898,755	11,127,419 12,193,184	34,909,720 28,693,404	11,206,859 10,302,237
Mortgages, notes, and bonds payable in one	403,300,914	11,233,001	1,002,721	21,090,733	12, 193, 104	20,093,404	10,302,237
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		13,802,043
Capital stock		12,177,955	2,724,740	8,891,683	6,084,330		8,362,566
Additional paid-in capitalRetained earnings, appropriated		99,293,356 181,589	15,606,550 *3,115	104,953,268 81,691	40,490,363 142,223	122,275,641 2,806,299	17,462,503 4,306,276
Retained earnings, unappropriated [26]		-2,418,795	7,278,801	-47,639,102	-25,216,805		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		442,803,256	57,543,483	670,274,165	95,810,102	, ,	190,806,604
Business receipts Interest	215,313,771 509,752,401	429,622,382 1,404,942	55,914,157 187,565	641,664,925 1,594,146	87,054,526 835,688		183,044,761 552,338
Interest on Government obligations:	509,752,401	1,404,942	167,505	1,594,140	633,066	2,572,936	332,336
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	2,220,000	40,430	-1,004	10,000	7,100	30,433	0,575
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 Dividends received from foreign corporations	, , .	131,842 435,026	4,842 *109,256	82,466 67,814	27,517 225,265	112,628 2,217,987	65,118 39,917
Other receipts		8,563,620	858.032	22,138,391	5,855,098		5,855,503
Total deductions	959,443,974	431,699,295	51,667,542	632,802,308	93,907,169		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		12,699,599	2,245,207	78,441,057	6,412,336		10,285,284
Salaries and wages Repairs	128,003,851 7,442,327	89,937,621 3,804,429	16,221,579 634,089	192,364,945 5,784,927	17,644,618 1,570,389		29,480,547 3,305,696
Bad debts		3,199,492	1,087,556	8,510,566	449,657	590,101	564,886
Rent paid on business property		10,343,062	3,585,441	30,003,878	5,683,286		12,450,300
Taxes paid		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 Amortization	. 851,372 . 11,333,774	237,967 4,466,582	42,581 498,805	735,248 3,038,731	177,696 1,047,677	369,462 3,006,360	194,031 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		87,268	-	1	*439	*8,864	3,506
Advertising		5,112,776	3,254,127	3,960,819	2,156,248		2,622,696
Pension, profit-sharing, etc., plans		1,711,007	223,202	11,802,073	708,019	1,035,749	598,299
Employee benefit programs Domestic production activities deduction	14,172,940 45,389	9,091,633 21,062	1,285,393 *14,454	18,924,741 11,725	1,298,532 *4,890	6,695,844 61,140	2,570,483 11,679
Net loss, noncapital assets	18,271,393	499,943	162,084	622,588	409,809		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		11,103,961	5,875,942	37,471,857	1,902,933		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

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)

	,										
		A	griculture, forestry,	fishing, and hunting					Constru		
										Heavy	
										and	
					Support					civil	
Item					activities					engineering	
	All	Total	Agriculture	Forestry	and fishing,	Mining	Utilities	Total	Construction	construction	Specialty
	industries		production	and	hunting and				of	and land	trade
				logging	trapping				buildings	subdivision	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 1,459,898	3,436,305	75,658	376,260	826,806	56,371 85,898	13,466,336	2,918,049	2,982,433	7,565,854
Taxes paid	108,316,619 52,715,765		1,005,107 1,256,320	147,586 152,774	307,205 156,169	1,302,529 677,256	71,019	12,018,933 4,726,949	2,762,430	1,982,811 1,412,087	7,273,692 1,669,316
Interest paid Amortization	10,167,474	1,565,263 119,932	91,067	7,131	21,734	189,364	17,614	4,726,949 251,078	1,645,546 39,376	65,630	146,072
Deoreciation	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	90,413,004 520,615	*13,622	*13,619	470,731	001,736	2,530,470	100,933	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	56,936	*212	21,236	14,197	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	-514,007 -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

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 samplesmoney amounts are in thousands of dollars)

						Manufact	turing					
						Mariaras	<u> </u>					
			Beverage	Textile		Leather						Plastics
Item			and	mills and		and			Printing	Petroleum		and
itom	Total	Food	tobacco	textile	Apparel	allied	Wood	Paper	and related	and coal	Chemical	rubber
	Total	manufacturing	product	product	manufacturing	product	product	manufacturing	support	products	manufacturing	products
		manalactaring	manufacturing	mills	manalactaring	manufacturing	manufacturing	manadadamig	activities	manufacturing	manadadamig	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	-	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		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		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

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)

				Manu	facturingcontinu	ed				Who	lesale and retail trad	de
											Wholesa	le trade
						Electrical						
					Computer	equipment,						
Item	Nonmetallic		Fabricated		and	appliance,		Furniture		Wholesale		Durable
	mineral	Primary	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and retail	Total	goods
	product	metal	product	manufacturing	product	component	equipment	product	manufacturing	trade,		
	manufacturing	manufacturing	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total		
	(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	471,317,140
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	48,08
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	657,93
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	2,707,99
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	11,463,04
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	36,497,93
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	1,623,93
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	8,660,61
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		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	24,819,85
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	13,872,62
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	13,824,54
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	19,355,88
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	5,531,33
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		3,311,774	1,681,03
Dividend income	16,038	63,494	156,762	126,563	251,127	179,372	113,761	15,564	81,038	829,729	461,385	171,32
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	473,02
Royalty income	9,182	19,257	5,243	2,381	*2.174	20,793	18,781	*1,920	41,662	172,657	164,058	24,75
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	*290	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	157.29
Net income (less deficit) from other rental activity	*952	*1,236	56,956	6,664	644	*3,453	37, 433 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	41,16
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	15,738,64
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	21,077,82
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	5,339,18

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)

					Who	esale and retail tra	ado continued					
	Wholesale trad	la anatinus d			WIIO	esale and retail th	Retail tra	4-				
	vvnolesale trad	lecontinued						ae				On a stine
				Motor			Building material				Clothing	Sporting
Item	Nondurable	Electronic		vehicle	Furniture	Electronics	and garden	Food,	Health and		and	goods, hobby,
item	goods	markets and	Total	dealers	and home	and	equipment	beverage	personal	Gasoline	clothing	book, and
	goods	agents	Total	and parts	furnishings	appliance	and supplies	and liquor	care	stations	accessories	music
		and brokers		dealers	stores	stores	dealers	stores	stores	Stations	stores	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	*2,254	41,770	*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 Deficit	20,655 *4,660	-	69,995 18,456	6,899	2,236 1,713	- *131	*18,926 203	18,370	*1,186	*2,611	*206	*502
	•	456 550	•	11,859	1,713 -93,796			2 024 000	2 205 240	*3,646	270 505	- GEE 400
Total net income (less deficit)	17,256,544	156,559	15,872,061	3,206,632 6,768,136	-93,796 972,467	715,766 972,008	1,041,116	3,934,908 4,802,178	2,265,340 2,687,697	468,931	379,585	655,408 1,063,010
Net income	19,102,916 1,846,372	310,306 *153,747	27,413,730 11,541,669	6,768,136 3,561,504	9/2,46/ 1.066.264	972,008 256,242	2,145,751 1,104,635	4,892,178 957,270	2,687,697 422,358	1,724,904 1,255,973	965,170 585,585	1,063,919
Delicit	1,846,372	153,747	11,541,669	ა,561,504	1,000,264	250,242	1,104,635	957,270	422,358	1,255,973	285,585	408,511

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)

	Wholesa	ale and retail tradeco	entinued				Transp	ortation and warehou	using		
		tetail tradecontinued					- 1				
Item				Wholesale				Transit		Other	
	General	Miscellaneous	Nonstore	and retail	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
	merchandise	store	retailers	trade not		and water	transportation	passenger	transportation	and support	and
	stores	retailers		allocable		transportation		transportation	-	activities	storage
	(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

Real estate rental net income (less deficit)...

Net income (less deficit) from other rental activity....

Net income.

Net income..
Deficit.....

Net income.

Total net income (less deficit)..

Deficit.

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 samplesmoney amounts are in thousands	of dollars)												
•					Information	_	-				Finance and	dinsurance		
												Securities,		
						Telecom-	Data					commodity		
				Motion		munications	processing,					contracts, and		
	Item		Publishing	picture	Broadcasting	(including paging,	hosting,	Other		Depository	Non-	other financial	Insurance	Funds, trusts,
		Total	industries	and sound	(except	cellular, satellite,	and	information	Total	credit	depository	investments,	carriers and	and other
			(except Internet)	recording	Internet)	cable and internet	related	services		inter-	credit inter-	and related	related	financial
				industries		service providers)	services			mediation	mediation	activities	activities	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		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
208	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
ŏ.	Amortization	1,180,689	615,962	288,027	200,428	50,378	*9,397	16,495	689,597	97,036	77,536	•	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		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	•	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		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]	3,323,468 394,791	521,655 226,693	2,118,205 144,932	389,375 10,502	116,408	2,110 *76	175,715 229	10,555,373	87,964 5,778	245,339 6,303	9,172,003	1,082,486	-32,420
	Dividend income	394,791	226,693 84,897	99,003	46,620	12,359 66,804	2,153	14,073	945,951 1,976,945	5,778 19,018	121,090	794,056 1,529,089	22,436 152,207	117,377 155,541
	Interest income	313,549 114,142	84,897 84,005	99,003 29,186	46,620 *58	*8	2,153	14,073	1,976,945	19,018	121,090 *26	1,529,089	•	2,965
	Royalty income	35,446	46,209	29,186 -17,715		2,663	47 *-1	550	25,850 842,974	2,527		665,155	[1] 6,759	2,965 163,606
	Net short-term capital gain (less loss)	2,465,539	46,209 79,851	-		2,663 34,573	*-165	*160.025	6,763,652	2,527 60.147	4,927 112,994	•	901.084	-471.909
	Net long-term capital gain (less loss)	2,465,539	79,851	1,862,799	328,456	34,5/3	"-165	-160,025	6,763,652	60,147	112,994	6,161,337	901,084	-471,909

Deficit. 2,958,945 955,867 561,577 343,046 771,513

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."

21,693

24,818

3,125

14,580

20,769

*6,189

6,645,397

9,604,342

9,320

10,412

1,093

13,458

*14,133

1,766,777

2,722,644

675

2,878

2,881

*-3,262

*127

*3,390

3,146,233

3,707,810

6,784

8,487

*1,703

611

2,735

2,124

284,525

627,571

1,686

*2,013

*326

3,774

3,774

511,554

1,283,066

*1,025

*1,025

154,359

292,007

*137,648

[1]

[1]

781,950

971,243

189,293

46,816

162,230

115,414

-7,840

18,354

26,194

24,000,039

29,688,735

5,688,696

6,771

7,969

1,198

409

409

764,677

1,315,360

550,683

-16,265

18,696

34,961

-2,495

1,682

*4,177

2,157,173

3,924,202

1,767,029

64,705

126,311

61,606

-6,054

6,308

12,362

14,091,542

16,535,580

2,444,038

-6,780

*731

*7,511

*7,334

*9,941

*2.607

6,840,231

7,276,029

435,797

-1,615

8,523

10,138

-7,034

*7.048

146,415

637,564

491,149

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)

		Real estate and r	ental and leasing								Health care and	social assistance
		real estate and i	entar and leasing				Administrative and	d support and waster	e management		ricalti care and	Social assistance
				Lessors of			anu	remediation service	25			
				nonfinancial	Professional,	Management			Waste			Offices of
Item			Rental	intangible	scientific.	of			management			health practitioners
itom	Total	Real estate	and	assets	and	companies	Total	Administrative	and	Educational	Total	and
	Total	rear estate	leasing	(except copy-	technical	(holding	Total	and support	remediation	services	rotar	outpatient care
			services	righted works)	services	companies)		services	services	301 11003		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		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		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	•	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	· ·	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		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		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	· ·	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	· ·	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		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

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)

(All figures are estimates based on samplesmoney amounts are in thousands	s of dollars)	-											
	Health care	continued	Arts, en	tertainment, and re	ecreation	Accomr	modation and food	services		Other se	ervices	_	
													ĺ
												Religious,	1
	Miscellaneous	Hospitals,			Amusement,			Food				grantmaking,	ı
Item	health	nursing, and		Other arts,	gambling,			services				civic,	l
	care and	residential	Total	entertainment,	and	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
	social	care		and	recreation			drinking		maintenance	and laundry	and similar	Allocable
	assistance	facilities		recreation	industries			places			services	organizations	
	(84)	(85)	(86)	(87)	(87)	(89)	(90)	(91)	(92)	(93)	(95)	(95)	(96)
Number of returns	48,763	12,823	89,832		34,789	221,795	28,018	193,777	248,336	124,149	122,319	,	
Number of shareholders	80,444	30,302	143,176	· ·	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	1
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	1
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	1
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	1
Total deductions	35,741,144	33,975,086	44,695,620		22,764,491	182,326,385	20,273,222	162,053,163	106,412,128	62,568,571	43,396,984	*446,573	l .
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	1
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	1
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	1
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	-	1
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	-	ı
Net income	*4	*644	23,482	*14,813	*8,670	10,613	*4,923	*5,690	*16,738	*743	*15,995	-	1
Deficit	-	*4,061	*4,379	*72	*4,307	*1,134	*1,074	60	[1]	-	[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	

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)

		Ad	ariculture, forestry.	fishing, and hunting	1				Const	ruction	
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	g,						Heavy	
										and	
					Cupport					civil	
Item					Support activities					-	
item	A.II	+					1.1000	+	0 1 1	engineering	0
	All	Total	Agriculture	Forestry	and fishing,	Mining	Utilities	Total	Construction	construction	Specialty
	industries		production	and	hunting and				of	and land	trade
				logging	trapping				buildings	subdivision	contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	2,511,319	44,067	27,716	-	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		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		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		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		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	474,002	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	34,239 376,610	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	- , -	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		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		*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

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)

						Manufac	turing					
			Beverage	Textile		Leather						Plastics
Item			and	mills and		and			Printing	Petroleum		and
	Total	Food	tobacco	textile	Apparel	allied	Wood	Paper	and related	and coal	Chemical	rubber
		manufacturing	product	product	manufacturing	product	product	manufacturing	support	products	manufacturing	products
			manufacturing	mills		manufacturing	manufacturing		activities	manufacturing		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		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	-,	-	*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		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		191,601	1,025,367	1,190,057	1,387,138	780,322	2,453,445	2,677,856
Deficit	246,024	*39,077	40.044	*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	,	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		*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	4 004 400	400.000	2,546	4 070 070	4 400 001	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

2009 Corporation Returns - 1120S Basic Tables

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

				Manu	facturingcontinu	ed				Who	lesale and retail trad	de
											Wholesa	le trade
						Electrical						
					Computer	equipment,						
Item	Nonmetallic		Fabricated		and	appliance,		Furniture		Wholesale		
	mineral	Primary	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and retail	Total	Durable
	product	metal	product	manufacturing	product	component	equipment	product	manufacturing	trade.		goods
	manufacturing	manufacturing	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total		3
	(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	- 1,070,007	-	-	-			-	*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].	•	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	157,039	61,918
Deficit	*148	*197	*754	*389	*221	*290	*1,182	- 1,000	*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

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

umber of returns	Wholesale trad Nondurable goods (36) 46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	Electronic markets and agents and brokers (37) 7,380 9,595 1,852,453 1,848,205 41 *4,206	(38) 225,838 378,216 781,559,870 769,723,139 30,037 641,459	Motor vehicle dealers and parts dealers (39) 30,901 52,262 297,714,932 291,997,408	Furniture and home furnishings stores (40) 12,930 18,932 20,059,259	Electronics and appliance stores (41) 9,503 12,994	Retail tra Building material and garden equipment and supplies dealers (42) 13,778	Food, beverage and liquor stores (43) 45,919	Health and personal care stores (44)	Gasoline stations (45) 15,740	Clothing and clothing accessories stores (46)	Sporting goods, hobby, book, and music stores (47)
umber of returns	(36) 46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	Electronic markets and agents and brokers (37) 7,380 9,595 1,852,453 1,848,205 41 *4,206	(38) 225,838 378,216 781,559,870 769,723,139 30,037	vehicle dealers and parts dealers (39) 30,901 52,262 297,714,932	and home furnishings stores (40) 12,930 18,932	and appliance stores (41) 9,503	Building material and garden equipment and supplies dealers (42)	Food, beverage and liquor stores (43)	personal care stores (44)	stations (45)	and clothing accessories stores (46)	goods, hobby, book, and music stores (47)
umber of returns	(36) 46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	markets and agents and brokers (37) 7,380 9,595 1,852,453 1,848,205 - 41 *4,206	(38) 225,838 378,216 781,559,870 769,723,139 30,037	vehicle dealers and parts dealers (39) 30,901 52,262 297,714,932	and home furnishings stores (40) 12,930 18,932	and appliance stores (41) 9,503	material and garden equipment and supplies dealers (42)	beverage and liquor stores (43)	personal care stores (44)	stations (45)	and clothing accessories stores (46)	goods, hobby, book, and music stores (47)
umber of returns	(36) 46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	markets and agents and brokers (37) 7,380 9,595 1,852,453 1,848,205 - 41 *4,206	(38) 225,838 378,216 781,559,870 769,723,139 30,037	vehicle dealers and parts dealers (39) 30,901 52,262 297,714,932	and home furnishings stores (40) 12,930 18,932	and appliance stores (41) 9,503	and garden equipment and supplies dealers (42)	beverage and liquor stores (43)	personal care stores (44)	stations (45)	and clothing accessories stores (46)	hobby, book, and music stores (47)
umber of returns	(36) 46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	markets and agents and brokers (37) 7,380 9,595 1,852,453 1,848,205 - 41 *4,206	(38) 225,838 378,216 781,559,870 769,723,139 30,037	dealers and parts dealers (39) 30,901 52,262 297,714,932	and home furnishings stores (40) 12,930 18,932	and appliance stores (41) 9,503	equipment and supplies dealers (42)	beverage and liquor stores (43)	personal care stores (44)	stations (45)	accessories stores (46)	book, and music stores (47)
umber of shareholders	(36) 46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	agents and brokers (37) 7,380 9,595 1,852,453 1,848,205 - 41 *4,206	(38) 225,838 378,216 781,559,870 769,723,139 30,037	and parts dealers (39) 30,901 52,262 297,714,932	furnishings stores (40) 12,930 18,932	appliance stores (41) 9,503	and supplies dealers (42)	and liquor stores (43)	care stores (44)	stations (45)	accessories stores (46)	music stores (47)
umber of shareholders	46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	and brokers (37) 7,380 9,595 1,852,453 1,848,205 - 41 *4,206	225,838 378,216 781,559,870 769,723,139 30,037	(39) 30,901 52,262 297,714,932	stores (40) 12,930 18,932	stores (41) 9,503	dealers (42)	stores (43)	stores (44)	(45)	stores (46)	stores (47)
umber of shareholders	46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	(37) 7,380 9,595 1,852,453 1,848,205 - 41 *4,206	225,838 378,216 781,559,870 769,723,139 30,037	(39) 30,901 52,262 297,714,932	(40) 12,930 18,932	(41) 9,503	(42)	` ′	` '	` '	` '	. ,
umber of shareholders	46,894 86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	7,380 9,595 1,852,453 1,848,205 - 41 *4,206	225,838 378,216 781,559,870 769,723,139 30,037	30,901 52,262 297,714,932	12,930 18,932	9,503	` ,	` ′	` '	` '	` '	. ,
umber of shareholders	86,968 533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	9,595 1,852,453 1,848,205 - 41 *4,206	378,216 781,559,870 769,723,139 30,037	52,262 297,714,932	18,932		,					10.647
otal receipts [33]	533,718,926 529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	1,852,453 1,848,205 - 41 *4,206	781,559,870 769,723,139 30,037	297,714,932			26,231	80,722	35,165	26,598	31,453	17,830
Business receipts. Interest on government obligations: State and local [33] Net gain, noncapital assets Other receipts otal deductions Cost of goods sold Compensation of officers.	529,500,305 24,864 288,684 3,905,074 516,278,196 451,365,655	1,848,205 - 41 *4,206	769,723,139 30,037			20,565,713	41,652,160	133,836,961	42,683,107	112,282,673	17,889,397	17,540,826
Interest on government obligations: State and local [33]	24,864 288,684 3,905,074 516,278,196 451,365,655	- 41 *4,206	30,037	,,,	19,875,844	20,469,776	41,327,617	131,612,662	42,530,901	111,174,054	17,739,035	17,183,800
Net gain, noncapital assets	288,684 3,905,074 516,278,196 451,365,655	*4,206		6,400	*617	*2,074	8,964	3,441	*3,815	*425	1,871	*301
Other receipts	3,905,074 516,278,196 451,365,655	*4,206		305,995	12,304	*4.996	37.230	62.635	27.402	148,013	*1,814	*2,164
otal deductions	516,278,196 451,365,655		11,165,236	5,405,130	170,494	88,868	278,349	2,158,223	120,989	960,182	146,678	354,561
Cost of goods sold Compensation of officers	451,365,655	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
Compensation of officers		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
·	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
	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
Faxes 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
nterest 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
	539,131	*1,873	802,891	215,549	13,049	29,525	9,490	218,946	63,751	98,813	20,477	12,720
Amortization	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	2,439,134	11,301	*59	1,310,000	103,031	129,023	*47	1,290,044	103,402	040,372	133,317	204,170
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
	1,900,303	39,934	206,001	1,435,005	*1,657	*110	*17	1, 124,512 4,891	*2,006	*2,885	*2,086	*605
Net loss, noncapital assets	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
otal receipts less total deductions [33]	17,440,730	308.717	25,226,459	6,349,952	925,918	926,783	2,260,566	4,206,622	2,407,071	1,609,751	939,589	952,908
et income (less deficit) from a trade or business [33]	17,440,730	308,717	25,196,422	6,343,552	925,910	920,763	2,205,310	4,200,022	2,401,191	1,609,731	937,718	952,607
, ,	17,415,666	308,717	25,196,422	6,404,632	930,667	924,710	2,232,835	4,244,852	2,402,395	1,618,910	948,406	952,749
Net income		306,717	182,227	61,080	*5,366	924,710	27,525	4,244,652	*1,204	*9,585	*10,687	952,749
ortfolio income (less deficit) distributed to shareholders [34].	91,813 1,592,101	*1,573	1,784,876	385,888	39,790	31,607	-98.175	41,671 459,618	277,648	66,566	25,282	105,504
· · · · · · · · · · · · · · · · · · ·	1, 592 ,101 272,717	*1,132	327,983	19,230	39,790 1,977	924	-96,175 27,064	459,616 9,715	8,831	6,277		*5,406
Dividend incomenterest income.	352,314	*778	731,372	239,044	13,297	23,461	65.854	119,957	12,844	45,221	*1,110 18.776	9,150
	352,314 117,091	-178	731,372 6,214	∠აყ,∪44 *7	13,297	1,778	*275	119,957	12,044	*1,232	*2.210	9,150
Royalty income	7,921	*-337	6,214 7,371	5,708	- *-1,012	1,778 *6,021	*2,437	-6,652	- *-7,923	*4,383	*-4,917	30 *-152
, , ,	7,921 842,058	-337	·			*		-				*91,070
let long-term capital gain (less loss)	-	46	711,936	121,899	*25,527	*-576	-193,804	336,104	263,897	9,453	*8,104	
al estate rental net income (less deficit)	80,177	16	372,569	34,894 45,141	*7,363 *7,953	*15,822 *15,071	19,903	213,318	*7,920 *9,460	47,359	*2,126 *2,267	*5,412 *5,710
Net income	95,145	16	390,095	45,141 10,247	*7,852 *480	*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
et 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
Deficitotal net income (less deficit)	*4,439 19,102,916	- 310,306	2,708 27,413,730	*2,374 6,768,136	- 972,467	*131 972,008	203 2,145,751	- 4,892,178	- 2,687,697	- 1,724,904	- 965,170	1,063,919

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

/AII	figures are estimated based	on complet money am	ounts are in thousands of dollars)	

	Wholesa	e and retail tradeco	ntinued				Transpo	ortation and wareho	using		
	R	etail tradecontinued	i								
Item				Wholesale				Transit		Other	
	General	Miscellaneous	Nonstore	and retail	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
	merchandise	store	retailers	trade not		and water	transportation	passenger	transportation	and support	and
	stores	retailers		allocable		transportation		transportation		activities	storage
	(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

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)												
		1	1	Information		1			1	Finance an	d insurance		
											Securities,		
					Telecom-	Data					commodity		
			Motion		munications	processing,					contracts, and		
Item			picture		(including paging,	hosting,			Depository	Non-	other financial	Insurance	Funds, trusts,
	Total	Publishing	and sound	Broadcasting	cellular, satellite,	and	Other	Total	credit	depository	investments,	carriers and	and other
		industries	recording	(except	cable and internet	related	information		inter-	credit inter-	and related	related	financial
		(except Internet)	industries	Internet)	service providers)	services	services		mediation	mediation	activities	activities	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

2009 Corporation Returns - 1120S Basic Tables

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)

		Real estate and r	ental and leasing				Administrative an	d support and was	ste management		Health care and	social assistance
								remediation servi				
				Lessors of								
				nonfinancial	Professional,	Management			Waste			Offices of
Item			Rental	intangible	scientific,	of			management			health practitioner
	Total	Real estate	and	assets	and	companies	Total	Administrative	and	Educational	Total	and
			leasing	(except copy-	technical	(holding		and support	remediation	services		outpatient care
			services	righted works)	services	companies)		services	services			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	248,37
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	166,717,79
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	162,031,96
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	88
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	88,53
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	4,596,40
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	139,790,72
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	14,999,51
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	25,702,48
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	34,652,66
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	1,226,92
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	63,22
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	8,878,08
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	4,873,98
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	990,61
Amortization	116,434	94,568	16,578	*5,287	449,804	433.835	219,466	192,514	26,953	17,734	420,819	339,82
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	1,656,89
Depletion	*1,040	*1,040	2,104,913	3,940	2,307,413	330,191	*203	1,000,341	*203	323,430	2,433,313	1,030,09
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	3,486,27
•	629,378	491,745	135,632	*2,002	4,814,411	480.215	2,328,814	2,058,615	270,199	198.072	3,096,001	1,901,48
Employee benefit programs	91,237		*34,961	2,002		30,678	2,326,614		270,199	*2.183	3,096,003	*1,66
Net loss, noncapital assets		56,277	·	100 500	30,985		-,	13,364		,	**	*
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	39,468,01
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	26,927,06
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	26,926,17
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	27,006,53
Deficit	741,906	704,555	*36,995	*356	240,741	491,696	52,217	39,558	*12,659	*5,984	212,949	*80,36
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	555,04
Dividend income	271,263	255,414	13,765	*2,084	333,484	281,821	63,653	55,294	8,359	1,965	50,662	43,60
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	75,59
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	11,79
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	424,05
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	-25,39
Net income	8,227,369	8,193,776	33,594	-	156,990	81,699	100,527	87,855	*12,673	*7,721	102,701	13,52
Deficit	128,180	125,546	*2,631	3	22,733	37,843	4,066	*3,471	*595	205	45,376	*38,92
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	3,69
Net income	413,817	92,235	321,582	-	57,881	24,361	7,681	2,916	*4,765	-	5,475	*4,82
Deficit	11,602	10,808	794	1	*5,480	6,087	*1,072	*1,058	*14	[1]	*5,192	*1,13
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	27,459,52

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

	Health care	continued	Arts, ente	ertainment, and r	recreation	Accom	modation and food	services		Other s	ervices		
												Religious,	
	Miscellaneous	Hospitals,			Amusement,			Food				grantmaking,	
Item	health	nursing, and		Other arts,	gambling,			services				civic,	
	care and	residential	Total	entertainment,	and	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
	social	care		and	recreation			drinking		maintenance	and laundry	and similar	Allocable
	assistance	facilities		recreation	industries			places		mantonano	services	organizations	7 1110000010
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(95)	(95)	(96)
Number of returns	33,507	8,248	48,572	30,415	()	114,618	(/	104,085	146,169	76,935	68,179	(,	(55)
Number of shareholders	55,225	16,964	75,496	44,168	,	238,731	50,306	188,426	223,507	114,120	108,318		_
Total receipts [33]	33,645,164	25,492,939	31,406,985	19,536,949			9,168,433	121,806,404	81,743,735		32,454,565		-
· • •		25,492,939		18,514,154		129,545,655		121,806,404			31,851,829	*409,453	-
Business receipts	33,411,332		29,550,933		11,036,779		8,998,837		80,815,241	48,553,959			-
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		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		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		19,654,880	2,204,356	17,450,523	12,067,707	5,690,142	6,281,679		_
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]	3,516,770	1,780,351	4,947,651	3,471,606		8,884,653	697,292	8,187,360	6,841,399	3,999,239	2,799,724	•	
	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	1	_
Net income Deficit	*100,892	31,698	157,858	*103,462		157,763	115,143	42,620	27,278	*7,598	*19,680	42,430	-
Portfolio income (less deficit) distributed to shareholders [34]	•	46.623	908,891	797,766		625,781	307.352	318,429	366,202	103,268	261.879	*1.054	_
	*5.686	.,.		· ·			, , , , , , , , , , , , , , , , , , , ,	15.129			9.726	*102	-
Dividend income		1,368	5,186	3,673		90,579	75,450	-,	13,307	3,480	-, -	_	-
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		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		-
Real estate rental net income (less deficit)	*3,825	78,894	80,262	-26,549		93,427	44,465	48,961	51,565		36,300		-
Net income	*3,825	85,347	130,168	23,350		97,302	46,249	51,053	63,240		44,788		-
Deficit	-	*6,453	*49,906	*49,899		3,875	*1,784	2,091	*11,675	*	*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	-

2009 Corporation Returns - 1120S Basic Tables

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						e of business rec	·				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
lumber 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,
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,
ncome from a Trade or Business:											
otal 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,
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
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
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
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
otal 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
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
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
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
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
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
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
Faxes 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
nterest 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
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
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
Depletion	520,615	*8,954	*240	*4,728	*6,543	12,054	*9,805	*5,917	8,816	118,410	345
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
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
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
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
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
otal 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
et 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
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
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
ortfolio 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
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
nterest 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
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
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
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
eal 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
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
Deficit	4,569,493	3,226,764	259,999	157,289	111,893	155,686	193,269	120,230	86,314	136,961	121
et 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
Net income	1,463,154	603,494	19,477	34,106	21,846	69,926	33,286	104,787	44,727	185,477	346
Deficit	586,277	287,788	*53,788	34, 100	23,986	2,860	18,321	26,050	18,685	53,490	101
otal net income (less deficit)				-						53,490 57,078,949	
Otal 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		78,496
NEURORE	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

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	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	
Number of shareholders	193,351	77,064	24,539	22,904	15,600	17,660	19,240	7,056	4,496	3,573	1,
ncome from a Trade or Business:											
Fotal 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,
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
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
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
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
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,
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
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
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
Repairs	2,021,706	166,460	60,823	124,600	122,781	225,713	503,884	174,054	190,179	262,809	190
Bad debts	72,279	*45	*13	*2,812	*672	*2,974	*13,776	*12,687	*11,012	11,747	16
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
Taxes paid	1,459,898	94,447	34,201	99,943	72,056	121,688	283,516	122,617	157.867	215,781	257
	1,565,263	114,509	83,932	153,099	101,781	173,771	289,117	160,093	134,690	163,571	190
•							*	*		-	
Amortization	119,932	4,371	*907	*8,734	*111	*15,947	4,621	1,175	5,699	14,835	63
Depreciation	3,854,233	313,367	173,744	257,411	215,866	427,416	699,661	408,300	385,306	373,414	599
Depletion	*13,622	*184				3	-		*556	268	12
Advertising	194,061	5,826	2,771	18,928	17,689	32,884	13,527	7,973	7,664	25,053	61
Pension, profit-sharing, stock, annuity	84,779	*8,598	-	*487	*2,635	178	7,431	4,589	4,930	22,487	33
Employee benefit programs	604,306	18,394	*7,554	24,504	26,298	19,330	58,622	36,628	70,124	86,419	256
Net loss, noncapital assets	10,884	*5,331	*1,330	-	-	12	*2,434	*1,246	*17	*452	
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
otal 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
let 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
Net income	5,137,920	513,645	104,348	315,592	520,523	719,127	714,772	379,210	506,414	746,072	618
Deficit	4,838,906	1,614,982	339,707	504,903	294,977	274,345	548,195	346,745	106,429	396,312	412
ortfolio 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
Dividend income	147,038	10,700	*717	*410	*1,968	*6,848	10,531	789	6,627	29,092	79
Interest income	257,171	75,520	4,770	8,903	13,166	8,759	22,773	9,037	22,161	54,847	37
Royalty income (less loss)	320,871	36,461	*61,270	*109,114	*3	*62,972	*33,456	31	*16,620	*327	
Net short-term capital gain (less loss)	9,322	4,638	*-494	*418	*578	*-266	*989	-	*9,113	-3,743	-1
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
eal 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
Net income	288,797	173,072	*3,407	*3,652	*21,251	*549	21,220	*6.238	12,537	25,665	21
Deficit	41.424	28,315	*461	2,032	21,201	*1,578	*260	*359	*1	*4,690	5
et income (less deficit) from other rental activity	108,592	48,633	*863	*335	*1	*47.047	* 7.294	*1,529	*1,189	*1.900	,
•	108,592 109,924	48,633 *48,668	*863	*33 5	*1	*47,047	*7, 294	*1, 529 *1,529	*1,189 *1,272	*1, 900 *1,903	1
Net income			863	335	-1	47,048	7,294	1,529		1,903	
Deficit	1,332	*35		4=0.00	-	1	-		*83	3	1
otal 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
Net income	6,249,957	921,437	137,493	572,811	550,128	866,645	751,564	387,563	536,736	811,220	714
Deficit	4,413,423	1,520,535	304,237	398,820	298,917	274,672	474,255	338,176	70,757	360,321	372

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Mining											
umber of returns	24,992	7,575	4,302	3,814	2,387	1,701	2,409	1,169	1,013	539	
Number of shareholders	79,806	43,666	7,431	6,375	5,129	3,532	5,250	2,598	3,071	1,999	7
come from a Trade or Business:											
otal 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	12,164,3
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	11,230,6
nterest on government obligations: State and local [33]	36,723	*2,314	-	2	*1,741	*536	*2,502	*2,711	*2,153	7,161	17,6
let gain, noncapital assets	421,583	*25,957	*4,715	-	*36,696	*2,160	78,521	50,798	31,984	119,899	70,8
Other receipts	2,053,624	386,331	*31,037	*-5,762	43,028	158,543	127,769	94,507	170,012	202,870	845,2
otal 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	10,722,3
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,
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,
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,
Repairs	457,481	*1,286	*3,075	*1,405	*17,963	27,948	119,735	33,274	62,944	92,710	97,
Bad debts	131,754	*12,094	1	-	*6	*219	*13,193	11,941	57,517	27,815	8,
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,
axes paid	1,302,529	23,405	18,489	28,418	47,021	33,510	164,300	148,805	193,720	325,186	319
terest paid	677,256	18,796	*776	*11,103	*40,089	24,992	73,647	41,452	86,858	148,353	231,
mortization	189,364	*2,048	82	*616	*21,974	*22	1,417	20,494	21,149	79,253	42,
Depreciation	2,530,470	23,417	21,238	*14,085	79,947	97,142	213,241	215,409	275,441	743,288	847,
Depletion	260,318	-	-	-	*6,543	*2,249	*8,041	*5,792	*6,425	108,174	123,
dvertising	61,342	*530	*1,709	*644	*789	7,204	10,822	8,356	11,541	12,033	7,
Pension, profit-sharing, stock, annuity	212,898	*3,036	83	-	*23,661	*495	67,767	9,794	33,103	42,615	32,
mployee benefit programs	541,786	*4,054	439	*4,262	*2,187	*27,509	29,028	64,590	67,817	106,362	235,
let loss, noncapital assets	21,236	10,833	-	-	-	-	-	*1,550	*68	*8,546	
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,
otal 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,
et 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,
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,
Deficit	1,611,706	253,480	*72,010	*45,017	*192,348	*51,270	153,175	124,184	261,327	211,516	247,
ortfolio 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,
Dividend income	187,827	114,406	*21	*712	*2,078	*4,904	5,275	2,247	9,317	16,716	32,
nterest income	293,771	42,834	*861	*2,985	18,068	5,323	22,852	13,032	51,768	74,702	61,
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,
let short-term capital gain (less loss)	-104,329	16,044	-	447	*-11,339	*2,104	*58	-1,771	*853	-18,314	-92
let 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
eal estate rental net income (less deficit)	28,315	928	20	*2,572	*181	*1,561	315	*1,466	4,368	6,760	10.
et income	33.610	972	20	*2,654	*213	*2.382	*1,308	*1,737	4,388	8,244	11,
Deficit.	5,295	*44	-	82	32	*821	*993	271	*20	1,484	*1.
et income (less deficit) from other rental activity	75,372	-74	_	[1]	-74	*40	*79	*122	1,704	3,264	70.
let income (less deficit) from other rental activity	85,101	*3,869	_]	[1]	-/4	*46	*453	*122	3,280	3,2 64 3,687	73
Deficit	9,729	*3,943]	ניז	- 74	*6	*374	*[1]	1,576	*423	3
otal 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,
Net income (less deficit)	7,989,790	685,433	7,1 33 *78,319	*215,072	245,334	2 83,499 335,477	1,060,699	705,048	795,945	1,367,667	1,887, 2,170,
Net income	1,522,255	207,926	*71,186	*36,506	*194,695	*51,978	1,203,105	94,238	795,945 252,846	188,272	2,170,

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector (All floures are estimates based on samples-money amounts are in thousands of dollars.)

					Si	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Utilities		***		****	***	****					
umber 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
come from a Trade or Business:		*00.000		*00.040	*050 500	*400.000					
otal receipts [33]	7,120,333	*26,629	-	*82,246	*350,530	*133,696	*245,913	*192,914	*398,574	170,245	5,519,584
usiness receipts	.,	*8,531	-	*77,644	*350,228	*118,617	*241,623	*192,914	*383,372	161,892	5,411,250
nterest on government obligations: State and local [33]	. 907	[1]	-	-	*303	-	-	-	40	-	867
Net gain, noncapital assets	. *356	18,097	-	*4,602	303	- *15,079	4 000	-	[1]	21	33
Other receipts	172,992	*55,360	-	*91,526	*333,003	* 85,285	4,290	-	*15,161	8,332	107,429
otal deductions		*6,684	-	*9,896	*45,474	*6,328	*180,985	*179,519	*396,557	159,645	5,260,954
Cost of goods sold		49	-	*10,044	*88,419	*2,060	*23,039	*64,787	*172,456	69,108	4,724,909
Compensation of officers		22,677	-	10,044	*36,369	*4,636	*11,273	*9,261	*13,763	2,821	11,490
Salaries and wages		22,077	-	*270	*13,870	*3,249	*79,810	*16,490	*25,142	7,425	198,107
Repairs	. 54,561	-	-	270	13,670	3,249	*443	*5,914	*18,066	3,258	9,49
Bad debts	10,473	-	-	1	- *15,780	- *572	*2,552	+0.000	*93	304	7,52
Rent paid on business property	56,371	*780	-	*1.358	*19,038	*3.945	*1,514	*3,602	*23,798	2,575	8,53
axes paid	85,898	760	-	*5,286	*1,742	*5.176	*13,312	*4,773	*23,361	5,417	13,91
nterest paid	71,019	-	-	5,200	1,742	*58	*5,170	*8,289	*21,019	4,233	20,10
Amortization	17,614	*10	-	*5.566	- 18,941*	50 *17,488	*767	*652	*2,592	8,467	5,07
Depreciation	. 165,935	10	-	5,500	10,941	17,400	*5,621	*14,816	*52,778	15,129	35,58
Depletion	. 3	-	-	*205	*492	_	*8	-	+4 004	- 445	0.07
Advertising	4,614	228	-	*9,014	492	- *177	8	+4 404	*1,091 *998	145	2,67
Pension, profit-sharing, stock, annuity		220	_	9,014	*46	*784	- *776	*1,121 *729	*7,228	418 2,095	1,84 2,53
Employee benefit programs		_	_	1	40	704	776	129	7,220	2,095	2,53
Net loss, noncapital assets	585,829	*24,932		*49,886	*92,833	*40,811	*36,695	- *49,084	*34,173	- 38,248	219,16
Other deductions	· ·	*-28,732		*-9.279	*17,527	*48,411	•				
otal receipts less total deductions [33]et income (less deficit) from a trade or business [33]		*-28,732		*-9.279	*17,527	*48,411	*64,928	*13,396 *13.396	*2,017 *1.977	10,601 10,601	258,63 257,76
	474,692	*1,057		-5,275	*24,430	*52,811	* 64,928 *67,188	*13,396	*35,886	22,161	257,76 257,76
Net income Deficit	98.101	*29,789		*9.279	*6,903	*4,401	*2,260	13,390	*33,909	11,561	257,70
ortfolio income (less deficit) distributed to shareholders [34]	33,703	*3,347	_	*3	*1,603	*2,568	*8,410	*2.083	*15,510	2,165	-1,98
Dividend income (less delicit) distributed to shareholders [54]	4,116	3,347]	*15	*524	*12	~2,063	14	2,165 184	3,36
nterest income	31,226	*3,347	_	. *3	*1,587	*2,085	*8.397	*2.083	*2,730	1,462	9,53
Royalty income (less loss)	270	0,047	_		1,007	2,000	0,397	2,003	2,730	1,402	9,33
Net short-term capital gain (less loss)		_	_		_	*-109			-92	848	-1,02
Net long-term capital gain (less loss)			_		_	*68	-	-	12,858	-329	-14,12
eal estate rental net income (less deficit)		_	_	_	_	*1,254	-	-	-74	-529	-14,12
let income	•	_	_		_	*1,254]	_	868	18	
Deficit	957	_	_		_	.,20-]	_	942	15	
et income (less deficit) from other rental activity		_			-	_		*6,068	210	13	62
Net income (less delicit) from other rental activity	*6.898	_	_		_	_]	*6.068	210		62
Deficit	. 0,090	_	_		_	_]	5,000	210]	02
otal net income (less deficit)	418,375	*-25,385	_	*-9.276	*19,129	*52,232	*73.338	*21,546	*17,623	12,768	256.39
Net income.	494,221	*1,057	_		*24,445	*55,278	*74,683	*21,546	*37,344	23,469	256,39
Deficit	75.846	*26,442		*9,276	*5,315	*3,046	*1.345	21,340	*19,720	10.701	250,59

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec			-		
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction											
lumber of returns	565,045	100,327	111,727	117,702	78,164	66,761	49,016	20,163	10,299	9,327	1,
Number of shareholders	884,611	168,819	147,185	171,008	113,176	101,868	86,371	39,360	22,373	23,666	10,
ncome from a Trade or Business:											
otal 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
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
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
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
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
otal 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
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
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
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
Repairs	3,008,841	40,032	63,156	266,363	221,283	348,879	457,510	390,862	247,815	559,388	413
Bad debts	1,889,064	54,855	10,526	55,103	88,827	106,005	161,503	266,783	252,765	611,203	281
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
Faxes 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
nterest paid	4,726,949	354,875	120,620	377,432	332,026	572,583	723,196	404,918	344,485	877,621	619
•	251,078	31,092		9,606	20,935	24,189	22,950	12,419	12,814	55,049	54
Amortization	· ·		7,094								
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
Depletion	37,290		-			*8,155	*1,762	-	*535	*662	26
Advertising	2,400,007	15,414	68,513	176,157	252,845	348,661	409,340	331,002	235,071	329,209	233
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
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
Net loss, noncapital assets	335,916	*22,754	21,876	794	*1,929	*63,048	*49,961	36,101	21,175	91,709	26
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
otal 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
et 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
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
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
ortfolio income (less deficit) distributed to shareholders [34]	1,933,620	332,712	40,722	93,893	39,868	81,363	92,836	250,426	114,261	344,727	542
Dividend income	200,836	47,467	*3,146	*200	2,502	2,172	8,675	6,895	15,503	32,168	82
nterest income	1,228,077	153,409	38,273	42,718	40,150	71,015	87,818	80,003	88,801	253,780	372
Royalty income (less loss)	20,971	*1,776	-	-	*991	8	*63	*916	*1,842	206	15
Net short-term capital gain (less loss)	-46,414	-44,731	*2,317	*-689	*-638	*439	-7,022	*-11,363	8,532	5,117	
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	7
eal 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
Net income	504,439	78,081	*5,678	*17,867	74,828	23,807	51,955	79,046	29,725	61,740	81
Deficit	512,319	142,284	27,094	12,067	41,169	78,820	73,325	33,601	17,407	45,252	41
et income (less deficit) from other rental activity	96.951	32,942	21,094	22,209	*5,139	*- 2,540	*5,756	*131	1,407 1,845	45,252 17,950	13
	107,274	*34,801	-	22,209 22,209			*6,138	144	1, 845 *4,161	1 7,950 18,993	15
	· ·		-	22,209	*5,139			*13			
Deficit	10,323	*1,860		-		*2,794	382	-	*2,317	*1,043	10.400
otal 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
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
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	1,71

 Net income
 45,246,683
 644,631
 214,411
 390,862

 Deficit
 10,953,192
 545,840
 336,604
 290,520

					Siz	e of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing											
lumber of returns	161,458	28,657	20,490	22,461	19,596	20,906	20,009	10,485	,	8,689	1,9
Number of shareholders	348,672	48,613	28,228	35,809	35,999	43,101	53,455	25,149	24,549	36,714	17,0
ncome from a Trade or Business:											
otal 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		179,239,903	292,920,2
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		177,999,434	290,345,5
nterest on government obligations: State and local [33]	110,963	*2,246	-	*1,508	*1,552	*1,702	*1,875	6,615		26,292	65,1
Net gain, noncapital assets	1,004,832	*92,240	*94,689	*56,587	*23,758	104,336	125,448	31,195		196,093	193,9
Other receipts	5,026,368	670,822	21,252	117,321	71,664	137,204	144,120	229,805	300,498	1,018,084	2,315,5
otal 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	277,051,7
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		121,550,732	209,002,3
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	3,694,9
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	18,994,1
Repairs	3,251,021	14,387	15,420	52,012	79,614	113,552	288,311	325,395	300,954	807,200	1,254,1
Bad debts	1,575,076	*9,872	*3,923	9,336	26,325	58,171	117,644	155,072	226,379	438,030	530,3
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	3,223,6
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	4,665,3
nterest paid	5,459,584	49,563	32,779	65,113	89,313	151,004	397,475	387,742	559,855	1,456,623	2,270,1
Amortization	996,900	3,269	*17,318	*13,785	24,991	27,453	56,842	47,714	50,486	226,999	528,0
Depreciation	16,466,292	43,552	72,214	128,152	152,146	324,528	879,838	920,028	1,537,017	4,714,020	7,694,7
Depletion	188,627	-	-	_	-	-	-	123	*721	*9,061	178,7
Advertising	5,581,048	39,971	14,010	46,482	68,862	127,261	216,757	236,147	465,975	1,024,926	3,340,6
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	1,469,1
Employee benefit programs	9,421,010	22,078	*15,464	30,444	97,379	185,924	531,934	677,195		2,828,799	3,965,5
Net loss, noncapital assets	172,006	15	-	-	-	*14	*206	*6,837		63,854	84,2
Other deductions	40,369,202	451,154	378,258	739,521	1,209,417	2,190,803	2,792,097	2,661,726		10,088,469	16,155,3
otal receipts less total deductions [33]	29,755,871	-98,001	-121,638	104,353	-104,374	329,761	493,148	1,528,462		9,875,254	15,868,5
et 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		9,848,962	15,803,3
Net income	41,232,397	530,601	212,767	401,425	353,769	1,011,432	1,886,866	2,705,155	' '	12,385,731	18,388,0
Deficit	11,587,489	630,848	334,405	298,581	459,694	683,373	1,395,592	1,183,308		2,536,770	2,584,6
ortfolio income (less deficit) distributed to shareholders [34]	4,331,194	195,862	*-542	-1,822	1,483	152,030	28,922	147,184		730,785	2,796,7
Dividend income	1,404,817	30,886	*264	*3,688	*1,258	*1,901	2,059	16,674		193,813	1,104,8
nterest income	1,059,765	64,826	*4,485	11,155	5,380	26,239	22,374	48,835	1	264,167	528,8
Royalty income (less loss)	237,806	*470	-,+05	*-713	3,300	±Q,233	*5,144	*356		57,896	173,8
let short-term capital gain (less loss)	-13,855	-10,891	*-3,555	*2,671	*252	*752	*-116	916		-39,746	34,0
Net long-term capital gain (less loss)	1,642,661	110,572	*-1,737	*-18,623	*-5,406	*123,129	*-539	80,404	, -	254,656	955,1
ral estate rental net income (less deficit)	202,858	1.998	*-13	*-680	*5.894	*3,049	15,796	*17,549		41,836	80,9
` ,	231,171	4,878	-13	*1,101	*5,894	*3,049	24,846	*17,549	· ·	41, 636 46,165	90,2
let income			+40	,	5,694	·	,				
eficit	28,314	*2,880	*13	*1,781	-	*19	*9,050	*205		4,329	9,3
et income (less deficit) from other rental activity	114,532	*1,178	-	-	-	*147	*77	*35,048	-,-	23,259	46,7
Net income	137,511	*1,854	-	-	-	*147	*77	*35,048		25,323	66,6
Deficit	22,979	*676		-	-	-			*342	*2,064	19,8
otal net income (less deficit)	34,293,491	98,791	-122,193	100,342	-98,548	483,285	536,069	1,721,628	' '	10,644,841	18,727,8
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	21,025,3

452,043

638,731

1,380,815

1,075,267

1,404,785

2,531,034

2,297,554

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	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	6,0
Number of shareholders	1,208,305	178,853	104,779	155,500	240,253	144,238	143,200	89,897	56,770	70,551	24,2
ncome 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,
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,
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,
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,
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,
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,
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,
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
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
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
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
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
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
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
Amortization	2,337,833	37,327	18,081	52,627	86,781	158,909	167,948	178,076	196,621	497,738	943
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
Depletion	6,241	*517	-	*1,631	-	-	-	-	20	-	*4
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
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
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
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
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
Fotal 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
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
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
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
Portfolio income (less deficit) distributed to shareholders [34]	5,315,403	435,356	209,654	52,019	56,101	140,763	54,564	371,507	303,653	1,399,806	2,291
Dividend income	829,729	61,268	*3,953	*56,049	*3,440	10,181	20,050	27,716	20,833	95,201	531
Interest income	1,836,810	129,587	26,155	3,020	27,949	45,445	47,796	85,555	143,257	467,693	860
Royalty income (less loss)	172,657	856	*69,841	-	-	9	*3,861	*2,016	*11,758	6,419	77
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
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
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
Net income	689,690	26,339	*13,920	*18,968	*16,340	*32,677	97,527	83,570	46,221	88,660	265
Deficit	124.446	11.461	*1,397	*18.858	28	*3.115	*11.455	*3.676	*21.383	15.540	37
let income (less deficit) from other rental activity	224,830	69.071	*675	10,000	-	5,115	*203	*45,020	*6.198	48.168	55
Net income	289,110	72,679	*675]	-		*203	*45,020	*8,539	53,132	108
Deficit	64,280	*3,608	0/5	-]	-]	[1]	45,020	*2,341	4,965	53
Fotal 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	
	49,023,811 67,904,779	1,761,886	- 30,692 760,734	237,137 1.570,772	1,798,626	1, 549,00 1 2.832.355	2, 538,899 5,026,287	4,126,58 7 5.805.149	4,722,629 6.664.969	17.069.553	22,112 24,614
Net income Deficit.	18.880.968	1,761,000	760,734 791,426	1,370,772	1,796,626	2,632,355 1.283.354	2,487,389	1.678.562	1,942,340	4.018.917	2,502

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	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	3
Number of shareholders	192,668	22,595	36,092	43,468	26,906	16,057	21,018	8,888	7,652	7,987	2,0
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,
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
Interest on government obligations: State and local [33]	11,935	*1,762	-	344	*708	*61	*59	*[1]	*4,987	1,014	2
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
Other receipts	2,159,059	230,119	*-5,823	*19,127	41,812	72,502	426,863	53,321	12,377	620,254	688,
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
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
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
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
Repairs	3,936,258	22,277	120,859	249,168	283,494	230,298	565,762	195,723	502,363	749,136	1,017
Bad debts	337,808	*19,862	*14,480	*8,933	*14,047	*2,816	15,449	58,716	29,134	78,129	96
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
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
Interest paid	2,192,291	30,981	89,112	105,801	148,595	122,059	231,030	189,970	235,880	403,906	634
Amortization	252,245	*10,893	*35,872	*9,356	*8,331	*3,537	14,243	24,409	32,338	32,107	81
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
Depletion	*541	-	-	-	-	-	-	-	*535	-	
Advertising	449,841	*6,611	13,817	17,662	65,731	34,970	39,600	61,155	85,351	71,718	53
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
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
Net loss, noncapital assets	22,735	-	-	-	*12,552	*183	-	*2,126	*255	*2,224	5
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
otal 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
let 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
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
Deficit	3,547,496	393,692	188,731	166,729	309,531	246,339	545,428	256,305	413,887	679,940	346
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
Dividend income	140,727	1,724	-	*1,770	*141	*38	*1,949	*268	*3,836	6,096	124
Interest income	246,014	24,968	2,022	*158	4,981	2,636	32,022	7,259	37,387	64,751	69
Royalty income (less loss)	4,672	*146	-	-	-	-	*24	*650	[1]	644	3
Net short-term capital gain (less loss)	36,959	*4,408	-	6	*912	*34,968	*-4,124	*[1]	*24	133	
Net long-term capital gain (less loss)	300,815	243,995	-	*12,901	*1,676	*5	*-19,821	*13	*7,621	65,381	-10
eal estate rental net income (less deficit)	52,353	-32,155	*-1,695	-	-	*732	*20,198	*3,014	*2,965	14,768	44
Net income	95,573	*5,216	-	-	-	*732	*20,948	*3,014	*3,592	16,662	45
Deficit	43,221	*37,370	*1,695	-	-	-	*749	-	*627	*1,894	
let income (less deficit) from other rental activity	61,555	*-2,729	-	*355	-	_	*-489	*4,236	*-579	33,477	27
Net income	79,424	*11,426	-	*355	-	-	-	*4,236	-	33,478	29
Deficit	17,869	*14,155	-	-	-	_	*489	_	*579	[1]	2
otal 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
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
Deficit	3.446.675	437.485	188.929	182,969	307,319	244.915	539.499	255.828	402.242	608.044	279

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Information											
umber of returns	72,982	25,417	13,292	15,296	5,258	5,260	3,943	1,796	1,219	1,334	1
Number of shareholders	122,320	36,235	15,865	22,466	8,437	11,286	11,180	5,872	4,444	5,318	1,2
come from a Trade or Business:											
otal 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,
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,
nterest on government obligations: State and local [33]	68,785	*730	*176	-	*256	*381	*450	-	789	3,322	62,
Net gain, noncapital assets	186,217	*121,093	*705	-	1	-	*600	*11,620	*614	27,537	24,
Other receipts	1,370,653	630,164	*2,622	*-11,628	*-15,260	29,405	90,191	77,116	103,942	-292,544	756,
otal 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,
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,
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,
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,
Repairs	586,816	7,761	9,475	14,610	27,565	17.039	51,668	28,762	56,558	167,599	205
Bad debts.	455,850	*10,278	*1,005	*2,945	*7,401	*16,165	31,831	95,740	49,052	124,579	116
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
axes paid	2,052,119	16,836	18,255	98,509	56,355	125,272	187,973	138,160	213,943	484,886	711
nterest paid.	1,392,531	36.580	*4,700	28.775	*19,262	36,042	42.412	99,479	102,695	196,513	826
mortization	1,180.689	54,186	*4.342	*13.091	*2,452	*15.986	45,736	16.824	55.691	182,370	790
	2,101,719	56,282	8,899	36,761	32,135	66,414	103,250	141,925	150,011	594,138	911
Depreciation	2,101,719	30,262	0,099	30,701	32,133	00,414	103,230	141,925	150,011	394,136	911
Depletion	4 440 047	5 004	40.070	40.040	40.000	400.550	- 00 407	-	404.404	500 450	404
dvertising	1,413,617	5,691	16,279	13,910	16,862	120,558	80,137	58,328	131,121	539,452	431
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
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
Net loss, noncapital assets	10,521	10	-	-	*170	-	-	947	*1,015	*1,575	6
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
tal 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
et 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
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
Deficit	3,542,767	604,259	62,530	159,373	107,190	299,145	*130,166	322,105	91,974	820,205	945
ortfolio 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
Dividend income	394,791	1,473	*155	*35	*435	*78	*5,754	*601	14,095	8,527	363
nterest income	313,549	34,251	*4,071	1,005	*5,334	1,627	8,906	18,750	27,638	72,087	139
Royalty income (less loss)	114,142	*24,888	1	-	*370	*37	*15	15,156	*6,616	*4,463	62
let short-term capital gain (less loss)	35,446	*10,064	*252	-	*-108	-374	*339	*-157	-478	2,271	23
let 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
al estate rental net income (less deficit)	21,693	*-1,609	*28	_	*1,914	*163	*1,445	*193	2,079	4,432	13
let income	24,818	*207	*28	_	2,105	*164	*1,445	*193	*2,496	4,472	13
Deficit.	3.125	*1,816		_	*192	[1]	-,	-	*417	*41	
et income (less deficit) from other rental activity	14.580	*26	*197]	132	71	*[1]	*1.254	*722	-3.576	15
let income	20,769	*26	*199	1	=	71	[1] *[1]	*1,929	*722	*1,470	16
	*6,189	20	199	-[_	, ' '	וייו	675	[1]	*5,046	10
		400.000	400.444	070 700	400 0==	04 500	F0.4 700				
otal 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,
Vet 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.

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						e of business rec	·				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance and Insurance											
lumber of returns	. 155,133	39,874	32,329	31,541	25,040	14,041	7,617	2,498	1,071	936	1
Number of shareholders	254,742	65,273	44,801	46,516	31,516	23,480	14,074	10,938	6,761	9,123	2,2
ncome from a Trade or Business:	407.540.400	4 005 550	4 700 000	5 4 4 4 400	0.050.500	0.040.405	44 004 044	0.400.000	7.740.000	00 054 500	00.474.0
otal receipts [33]		-1,895,559	1,730,966 1.633.082	5,144,422	8,656,523 8,208,453	9,316,405	11,681,241 11,294,301	8,438,008	7,748,206	20,251,590 17,420,998	36,474,6
Business receipts	. 96,743,127	242,708	, ,	5,010,117	-,,	8,837,124	, . ,	7,951,445	6,355,813	, .,	29,789,0
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	43,3
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	1,126,5
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	5,515,6
otal 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	30,731,8
Cost of goods sold	. 171,570	74.001	*28,547	*15,454	*14,557	1.074.500	4,627	*7,363	*1,731	1 007 500	99,2
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	2,372,3
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	11,751,8
Repairs	639,229	4,782	10,581	30,514	53,473	109,934	68,007	56,312	33,660	116,034	155,9
Bad debts	. 3,668,857	96,344	156,462	*111,936	41,406	33,819	214,884	135,333	310,832	709,792	1,858,0
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	1,216,8
Taxes paid	3,292,193	37,805	54,418	198,877	293,169	331,791	368,904	315,011	208,450	568,566	915,2
nterest paid	5,110,233	80,525	46,082	56,326	188,087	160,372	282,872	259,641	399,051	1,050,997	2,586,2
Amortization	. 689,597	17,250	*22,537	33,266	80,750	56,315	106,204	48,942	20,973	73,432	229,9
Depreciation	. 1,700,245	56,651	32,211	55,396	80,080	118,713	75,102	57,689	75,619	365,121	783,6
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	779,5
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	514,7
Employee benefit programs		8,426	12,475	41,636	105,103	112,580	201,376	263,175	139,918	338,959	820,2
Net loss, noncapital assets	. 137,406	*62,979	*420	*229	*148	*201	*3,185	5,752	8,731	45,710	10,0
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	6,637,7
otal 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	5,742,8
et 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	5,699,4
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	6,525,6
Deficit	6,371,440	2,950,395	368,068	314,230	200,600	319,157	243,238	267,833	255,353	626,435	826,1
ortfolio 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	562,9
Dividend income	945,951	563,313	8,638	7,769	10,960	26,180	8,445	77,921	35,458	80,703	126,5
nterest income	1,976,945	419,759	66,584	27,483	694,908	30,456	61,485	78,882	224,265	155,700	217,4
Royalty income (less loss)	25,850	17,441	15	*170	135	98	*121	3,760	2,013	654	1,4
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	4,1
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	213,4
eal 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	82,4
Net income	. 162,230	14,553	*5,470	11	*23,272	*2,685	*3,490	3,801	6,977	9,150	92,8
Deficit	. 115,414	40,405	*7,956	*2,774	*12,216	*1,452	10,278	7,247	11,789	10,960	10,3
et income (less deficit) from other rental activity	,	-5,439	*-2,314	*-10	*-52	1,036	2,541	-1,174	-4,647	1,961	*2
Net income	. 18,354	1,794	*11	-	[1]	*1,079	*9,125	2,570	1,354	2,142	*2
Deficit	. 26,194	*7,232	*2,324	*10	*53	43	*6,584	*3,744	6,001	*181	
otal 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	6,345,1
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	6,964,1
Deficit	. 5,688,696	2,563,687	399,861	313,211	180,908	311,443	195,863	239,155	290,372	575,188	619,0

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						e of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	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	6
Number of shareholders	898.337	634,699	91,315	71,635	42.735	26,636	14.252	10.019	4,124	2.524	39
ncome from a Trade or Business:	353,551	30 .,300	0.,0.0	,,	,	20,000	,	,	.,	_,0	-
otal 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	7,890,63
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	7,322,96
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	8,04
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	268,6
Other receipts	3,170,614	1,526,129	81,690	119,688	254,461	4,679	406,119	80,839	78,637	327,356	291,0
otal 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	7,559,87
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	2,224,7
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	212,9
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	1,919,7
Repairs	1,704,462	187,191	75,049	118,489	354,743	180,038	287,561	198,095	61,125	108,315	133,8
Bad debts	1,203,704	671,441	39,641	*38,866	85,314	15,097	104,399	117,733	27,706	83,524	19,9
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	378,1
Taxes paid	3,176,586	274,366	169,184	275,278	308,016	396,663	443,346	442,224	179,644	526,888	160,9
nterest paid	2,764,854	552,403	167,783	208,759	217,693	302,511	311,981	166,472	206,531	414,159	216,5
Amortization	235,251	33,410	30,584	6,396	13,478	12,801	22,935	45,989	7,618	17,465	44,5
Depreciation	6,349,522	418,336	206,571	266,998	416,429	535,798	887,561	487,919	528,277	1,751,402	850,2
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	82,0
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	43,6
Employee benefit programs	1,134,490	70,954	36,859	64,903	60,958	175,363	151,932	173,443	97,994	191,055	111,0
Net loss, noncapital assets	222,204	101,312	*50	*3,935	*392	*34,859	*53,935	*11	*19,626	5,855	*2,2
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	1,159,1
otal 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	330,7
et 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	322,7
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	623,1
Deficit	10,346,536	4,394,566	830,225	854,889	875,569	459,990	1,007,714	650,571	422,725	549,835	300,4
ortfolio income (less deficit) distributed to shareholders [34]	3,495,914	2,097,039	80,069	102,367	135,259	51,621	138,312	74,057	81,524	585,413	150,2
Dividend income	345,111	193,936	12,007	14,618	26,935	14,377	14,810	11,173	1,517	43,164	12,5
Interest income	1,843,497	1,200,671	86,952	66,360	51,136	84,554	91,100	66,622	27,457	61,061	107,5
Royalty income (less loss)	135,115	130,473	*834	*86	*58	*1,338	*71	*87	65	*1,948	1:
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	17,6
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	12,2
eal 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	193,0
Net income	8,542,179	7,314,982	196,456	260,160	132,240	65,695	128,023	107,170	80,653	60,302	196,4
Deficit	3,267,297	2,758,256	168,610	118,662	50,526	56,566	36,194	27,405	*15,747	31,918	3,4
et income (less deficit) from other rental activity	84,613	145,765	*-50,296	*2,547	700	*14,153	*2,414	*-14,082	*1,072	-3,946	-13,7
Net income	450,838	393,347	*895	*2,557	702	*14,168	*9,796	*7,333	*1,710	*19,244	1,0
Deficit	366,225	247,582	*51,191	*10	3	15	7,381	*21,415	638	*23,190	14,80
otal 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	, ,	652,3
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	843,3
Deficit	12,352,713	6,695,339	934,323	878,431	807,819	493,134	885,907	605,188	355,352	506,229	190,9

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Professional, Scientific, and Technical Services											
•		470 400	400.00	404.04.		-	22.24	4= =00		4 =00	
Number of returns	651,868	178,430	138,085	134,315	80,007	54,403	39,814	15,538	5,732	4,728	81
Number of shareholders	987,710	265,609	175,030	182,613	127,605	83,764	76,169	30,575	16,463	25,096	4,78
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		83,726,126	105,783,83
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	105,214,90
Interest on government obligations: State and local [33]	27,183	3,578	*1,868	*72	*25	*1,548	*1,694	*4,609		10,403	3,06
Net gain, noncapital assets	391,802	26,926	*39,657	*26,588	*6,390	*3,419	82,578	*6,999		27,563	161,77
Other receipts	6,716,235	3,761,069	156,540	231,986	149,592	281,667	604,817	321,043	268,364	537,078	404,08
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	101,819,92
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	73,786,91
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	1,346,44
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	10,341,62
Repairs	1,759,176	44,314	62,143	124,547	170,897	212,130	326,984	205,101	151,049	283,494	178,51
Bad debts	822,526	7,934	31,343	17,870	78,354	68,650	162,739	80,718	128,531	127,894	118,49
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	1,320,40
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	1,450,42
Interest paid	2,018,217	99,140	108,191	207,666	164,977	224,980	321,112	248,414	147,876	270,602	225,2
Amortization	642,545	29,779	19,166	52,286	38,905	64,370	112,129	56,044	34,059	76,123	159,6
Depreciation	3,659,796	197.437	221,220	290,398	323,283	277,632	392,665	336,815		585.435	707,0
Depletion	0,000,700	107,407		200,000	020,200	277,002	002,000	-	021,002	-	707,0
Advertising	4,939,714	48,347	131,294	215,516	387,427	604,942	928,398	468,250	846,294	917,840	391,40
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	567,79
•								•			
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	1,048,96
Net loss, noncapital assets	40,951	4 570 000	*10,593	-	-		*1,617	*878		3,131	21,70
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	10,155,26
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	3,963,9
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	3,960,8
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	4,612,8
Deficit	6,979,467	1,609,443	628,715	937,337	660,653	629,160	571,171	404,906	427,148	458,951	651,98
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	, , , , , , , , , , , , , , , , , , ,	463,861	513,79
Dividend income	357,029	177,921	*752	20,349	*1,410	4,228	60,301	6,408	5,727	59,448	20,48
Interest income	784,298	291,014	37,238	20,853	47,680	31,232	42,240	71,264	41,839	117,194	83,74
Royalty income (less loss)	156,218	143,025	-	5	-	*7,132	*[1]	-	*6	*922	5,12
Net short-term capital gain (less loss)	-11,991	68,787	*-132	*-35,374	*-2,285	*-26,171	*-14,406	*374	-739	2,064	-4,10
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	408,5
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	21,5
Net income	202,422	47,225	*4,443	19,407	*7,081	*38,812	*15,247	*11,998	*22,893	13,611	21,7
Deficit	81,524	6,899	*40,924	*254	*2,331	*9,388	*10,296	*1,909		*3,258	1-
Net income (less deficit) from other rental activity	20,018	29,261	*702	[1]	*-22,802	*3,079	*-901	-	*-40	-8,419	19,1
Net income	60,813	29,261	964	,	,502	*3,079	7	_	*4,476	2,255	20,7
Deficit	40,796	*[1]	*263	[1]	*22,802		*908	_	*4,516	*10,674	*1,6
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	4,515,3
Net income (less deficit)	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	5,128,15
Deficit	7,005,790	1,671,814	684,282	938.680	671,854	4,937,073	534,214	396.952		409.616	612.80

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations (1)	\$25,000 [21] (2)	\$100,000 (3)	\$250,000 (4)	\$500,000 (5)	\$1,000,000 (6)	\$2,500,000 (7)	\$5,000,000 (8)	\$10,000,000 (9)	\$50,000,000 (10)	more (11)
	(1)	(2)	(5)	(4)	(5)	(0)	(1)	(0)	(3)	(10)	(11)
Management of Companies (Holding Companies)											
lumber of returns	24.295	20,413	703	325	129	278	473	610	593	680	
Number of shareholders	152,537	78,649	1,517	2.497	447	1.009	3.777	12,706	19.097	28,758	4.0
ncome from a Trade or Business:	102,000	,	.,	_,		1,000	2,111	,	,		.,.
otal 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	11,986,6
Business receipts	10,959,577	*10,353	· -	-	*2,637	*1,629	236,612	738,941	1,593,528	5,215,793	3,160,0
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	134,7
Net gain, noncapital assets	468,471	*113	*2,374	-	*1,820	*563	3,863	16,965	32,319	246,844	163,6
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	8,528,1
otal 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	8,459,9
Cost of goods sold	*325,520	*1,836	-	-	-	-	*99,113	-	198	9,814	*214,5
Compensation of officers	1,975,086	*16,076	*10,080	*1,023	*1,627	*2,326	68,141	190,914	339,840	875,011	470,0
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	1,147,5
Repairs	341,701	7,078	*10	*355	*213	*946	7,502	22,273	54,543	163,171	85,6
Bad debts	3,348,011	*26,331	31	*5,557	*5,743	*1,426	29,144	155,944	371,582	1,678,438	1,073,8
Rent paid on business property	326,109	10,432	*1,029	*448	*766	203	2,521	12,447	25,019	103,551	169,6
Taxes paid	775,391	39,302	2,589	*447	3,286	1,871	29,334	52,758	104,911	323,285	217,6
nterest paid	7,190,137	81,990	*729	*649	28,820	*4,789	121,655	418,417	1,050,079	3,530,183	1,952,8
Amortization	493,445	25,391	*7	80	*991	-	1,572	3,763	13,202	48,138	400,3
Depreciation	768,296	25,041	*1,259	*1,807	*2,114	*2,153	8,766	34,796	94,699	355,857	241,8
Depletion	117	114	-	-	-	-	-	-	2	-	
Advertising	235,228	*203	*4	5	12	*79	5,419	13,908	33,942	116,695	64,9
Pension, profit-sharing, stock, annuity	238,936	*552	*1,463	*366	20	-	5,236	14,781	34,917	112,975	68,6
Employee benefit programs	656,964	19,106	*19,376	*150	*1,320	*405	14,525	52,274	106,977	309,850	132,9
Net loss, noncapital assets	1,062,804	61	-	*8	-	-	3,905	24,082	21,058	274,919	738,7
Other deductions	4,793,624	110,383	40,869	8	8,482	13,901	109,873	318,333	688,112	2,022,867	1,480,7
otal 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	3,526,6
let 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	3,391,9
Net income	8,785,981	3,107	*9,772	*36,062	26,274	207,138	306,433	790,633	935,497	2,532,200	3,938,8
Deficit	4,580,129	2,386,249	64,459	13,361	47,500	*7,181	61,948	143,321	241,221	1,067,956	546,9
ortfolio income (less deficit) distributed to shareholders [34]	2,992,591	1,921,333	24,812	1,362	21,035	, -	36,610	115,282	138,304	470,260	122,3
Dividend income	398,452	245,853	25,765	15,508	17,989	9,099	22,224	18,920	10,870	13,001	19,2
Interest income	1,110,639	727,232	27,941	8,979	27,506	23,813	36,886	33,579	31,047	108,908	84,7
Royalty income (less loss)	35,522	13,016	*2,121	52	*179	*3,045	1,078	425	12,989	2,365	2
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	-3,3
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	21,4
eal estate rental net income (less deficit)	-59,788	-24,934	-1,429	-2,404	-265	*3,267	-6,454	-37,051	688	5,732	3,0
Net income	104,902	63,337	*100	*405	*2,400	*3,650	12,968	4,500	2,652	9,422	5,4
Deficit	164,690	88,271	*1,530	*2,809	*2,665	*384	*19,422	41,550	1,964	3,691	2,4
et income (less deficit) from other rental activity	22,409	1,315	*25	*-18	*-1,051	*24	-2,032	-133	9,610	12,402	2,2
Net income	28,994	2,650	*32	1	*4	*25	*171	*70	9,888	12,690	3,4
Deficit	6,584	1,335	*7	*19	*1,055	1	*2,202	*202	278	288	1,1
otal 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	3,519,5
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	4,062,2
Deficit	4,472,813	2,092,555	*101,452	34,067	46,941	*5,988	85,969	176,185	298,399	1,088,624	542,6

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	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	;
Number of shareholders	302,940	51,029	58,771	54,972	43,158	38,378	31,769	10,615	6,201	5,915	2,
ncome from a Trade or Business:											
otal 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,
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,
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,
Net gain, noncapital assets	455,740	*100,983	*144,537	*18,416	*155	*40,298	31,930	19,652	14,912	75,718	9,
Other receipts	1,782,779	295,654	8,256	28,998	32,550	57,489	235,310	142,300	237,272	246,467	498,
otal 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,
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.
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
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,
Repairs	1,467,179	29,407	40,485	132,008	133,822	173,518	297,843	169,569	131,132	205,984	153
Bad debts	335,561	*9,004	*620	*3,372	11,829	38,924	38,711	56,258	77,510	57,752	41
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
· · · · · · · · · · · · · · · · · · ·	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
•								•	,		1,923
Interest paid	1,360,897	24,921	30,131	83,092	130,448	115,149	222,470	184,116	111,666	209,579	
Amortization	306,352	3,857	3,748	14,945	13,845	42,335	42,943	3,820	31,730	39,008	110
Depreciation	3,376,067	51,917	121,111	156,143	156,716	259,228	571,282	375,530	293,467	661,189	729
Depletion	*667				-				*23	*181	
Advertising	2,002,300	13,193	48,333	67,000	168,632	160,403	507,041	138,386	206,664	192,617	500
Pension, profit-sharing, stock, annuity	653,856	*200	-	*18,651	50,526	33,737	65,010	66,136	84,237	116,795	218
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
Net loss, noncapital assets	21,815	-	-	-	-	*8,595	-	-	*426	*8,480	4
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
otal 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
let 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
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
Deficit	3,152,262	258,717	248,676	146,214	281,468	396,736	785,681	355,667	157,968	387,219	133
ortfolio 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
Dividend income	71,180	*1,824	*32,296	*1,561	*377	*524	*4,373	*574	10,859	2,832	15
Interest income	286,890	51,148	*3,694	8,283	1,244	11,191	19,604	25,380	21,097	55,795	89
Royalty income (less loss)	10,411	_		_	217	_	*61	860	_	*365	8
Net short-term capital gain (less loss)	-23,826	*-17,629	_	*-1	-14	*1,155	*545	*-2.497	*-1,005	873	-5
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
eal 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
Net income	114,010	*24.001	*7,435	*1,436	*4,997	*3.972	*10,560	*27,395	*13,162	20,034	1
Deficit	30.074	*8,785	7,433	1,430	4,551	*870	*9,441	27,393	*3,430	*4,944	*2
	, -		*4 005]	-	870					
et income (less deficit) from other rental activity	8,772	*-2,630	*1,935	-	4	-	*22	12	*326	8,324 *0.740	
Net income	11,835	+0.000	*1,935	-	4	-	*22	12	*340	*8,742	
Deficit	*3,063	*2,630	-	-	·				*14	419	
otal 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
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
Deficit	3,215,882	366,055	244,407	143,793	279,759	394,639	785,183	346,093	189,019	356,568	110

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					1
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	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	
Number of shareholders	60,821	20,348	14,867	9,596	7,684	*2,088	2,903	1,793	*1,018	280	2
ncome from a Trade or Business:											
otal 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	4,469,0
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	4,409,7
Interest on government obligations: State and local [33]	*799	-	-	-	-	-	-	-	-	*697	1
Net gain, noncapital assets	*1,527	*444	-	-	*165	-	*761	*22	-	*29	,
Other receipts	382,572	*131,225	*8,141	*28,496	*14,291	*-1,569	*30,631	*97,692	*638	13,974	59,0
otal 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	3,741,6
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	781,5
Compensation of officers	1,166,393	*22,148	108,164	74,205	153,194	*34,834	395,109	*82,592	*134,997	121,409	39,7
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,
Repairs	256,532	*1,523	8,013	22,216	22,541	*10,572	*38,680	*60,001	*33,485	19,551	39,
Bad debts	189,682	*3,713	*902	*701	*1,256	*26,561	*15,569	*22,743	*36,902	33,767	47,
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,
Taxes paid	687,734	8,227	19,605	29,979	55,223	*38.933	147,977	102,681	*77,932	78,499	128,
nterest paid	127,113	*2,818	*11,876	*6,645	32,232	*17,228	*9,856	*14,919	*6,669	8,278	16,
Amortization	42,786	*63	*1,849	*5,985	*10,581	*2,259	*5,814	*10,476	*1,187	1,933	2,
Depreciation	413,482	4,688	25,930	15,603	39,338	*7,915	28,453	*31,735	*53,055	47,359	159,
Depletion	410,402	4,000	20,000	10,000	-	7,010	20,400	01,700	-	47,000	100,
Advertising.	619.404	11.938	6,534	41,663	28,752	*20,282	67.177	*39.998	*58.776	135,786	208.4
Pension, profit-sharing, stock, annuity	62,603	*2,772	*6,253	41,003	*415	20,202	*1,400	*10,879	*9,762	9,971	21,
Employee benefit programs	279,442	*3,609	*3,449	*1,026	*18,201	*4,955	*86,871	*9,894	*22,966	40,184	88,2
Net loss, noncapital assets	*2,183	3,009	3,449	1,020	10,201	4,955	00,07 1	9,094	22,900	*107	*2,1
•		044.000	400.400	250.040	-	+470.054	-	705 505	+004 500	-	
Other deductions	4,439,839	211,896	192,166	352,046	586,005	*176,051	600,839	765,585	*321,506	371,232	862,
otal 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,
et 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,
Net income	2,384,299	33,330	90,070	157,090	*127,767	*81,720	*226,017	*280,234	*213,508	437,134	737,
Deficit	359,490	92,025	29,435	*27,155	*106,385	*59,580	*19,599	*10,772	*1,858	2,479	10,2
ortfolio income (less deficit) distributed to shareholders [34]	183,602	*151,643	*20	*46	*5,462	*4,563	*2,907	*3,162	*1,658	6,364	7,
Dividend income	1,965	-	-	-	*5	*266	-	*13	*399	*359	9
nterest income	48,359	*21,541	*20	*46	*5,457	*4,297	*2,907	*3,149	*874	4,351	5,
Royalty income (less loss)	3,984	-	-	-	-	-	-	-	-	-	3,
Net short-term capital gain (less loss)	*-1,356	-	-	-	-	-	-	-	-	*3	-1,3
Net long-term capital gain (less loss)	130,650	*130,101	-	-	-	-	-	-	*384	*1,650	-1,-
eal estate rental net income (less deficit)	*7,551	-	-	-	=	-	*5,878	-	-	*350	1,
Net income	*7,756	-	-	-	-	-	*5,878	-	-	*350	1,
Deficit	205	-	-	-	-	-	-	-	-	-	
et income (less deficit) from other rental activity	[1]	-	-	_	_	_	-	_	-	_	
Net income	[-	-	-	-	_	-	-	-	-	
Deficit	[1]	_	_	-	-	-	-	_	-	-	
otal 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,
Net income	2,564,224	181,458	90,072	157,135	*133,221	*85,664	*234,595	*283,356	*214,941	441,369	742,
Deficit	348.262	88,510	29,416	*27,153	*106,377	*58.961	*19,392	*10.732	*1,633	,200	6,0

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						e of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Harling and a state of the state of											
Health Care and Social Assistance	205 574	41.745	45.919	40.070	54.054	57.004	40.050	0.400	2 524	0.740	2:
	305,571	, -	-,-	49,276	54,851	57,004	40,853	9,403	3,581	2,719	_
Number of shareholders	420,594	50,627	50,672	56,020	65,605	69,603	60,886	23,990	14,349	26,099	2,7
ncome from a Trade or Business:	267 620 004	2 020 620	2 524 446	0 442 427	20 227 404	40,278,268	64 422 640	22 200 000	24.062.220	46 462 500	25,823,2
otal receipts [33]	267,629,091 262,082,148	2,928,620	3,531,416	9,113,437 8,749,851	20,337,101 20,207,605	40,278,268 40,000,082	61,122,610 60,969,170	33,368,680 33,238,357	24,962,230 24,804,656	46,163,500	25,823,2 25,512,2
Business receipts		234,793	2,607,183	*336	20,207,005	40,000,062	*383	33,236,337		45,758,162 *69	25,512,2 *8
nterest on government obligations: State and local [33]	2,003	*221		*16.692	+00.474	+40.040	*49	*0.004	*190 *3.572		
let gain, noncapital assets	141,031	*4,838	*8,741	-,	*38,471	*12,949	-	*9,084	- , -	41,714	4,9
Other receipts	5,403,909	2,688,768	915,492	346,558	91,024	265,236	153,008	121,235	153,813	363,554	305,2
otal 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	24,810,9
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	5,593,7
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	1,372,9
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	8,365,2
Repairs	2,188,387	8,480	31,978	100,784	197,200	390,091	519,065	291,546	179,623	308,993	160,6
ad debts	450,108	*3,740	*9,947	*8,575	*14,266	10,011	45,982	*14,746	39,962	81,886	220,9
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	945,2
axes 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	1,095,3
nterest paid	1,959,604	44,383	23,393	131,832	246,619	382,035	472,926	204,719	72,435	176,850	204,4
Amortization	571,322	*20,579	8,412	32,676	79,643	131,177	167,309	37,589	26,023	30,233	37,6
Depreciation	3,521,610	82,676	93,139	185,998	400,488	485,406	701,412	349,396	237,042	537,113	448,9
Depletion	-	-	-	-	-	-	-	-	-	-	
dvertising	2,132,712	10,475	37,856	151,034	131,709	406,979	636,155	388,834	76,912	177,448	115,3
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	124,2
Employee benefit programs	3,856,075	*9,802	15,372	47,897	143,952	393,825	739,080	487,712	277,578	976,798	764,0
Net loss, noncapital assets	6,092	*139	-	-	-	-	*23	*409	*267	4,885	*3
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	5,361,6
tal 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	1,012,2
et 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	1,011,4
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	1,121,2
Deficit	2,727,297	434,433	289,338	327,333	350,049	292,703	365,523	350,554	*67,315	140,331	109,7
ortfolio income (less deficit) distributed to shareholders [34]	1,920,865	285,331	5,117	43,327	35,392	202,120	54,966	1,011,047	6,109	240,675	36,7
Dividend income	51,866	*34,633	*42	*5,111	*1,354	*1,442	*943	*429	*100	547	7,2
nterest income	240,704	106,426	5,076	16,650	4,710	19,814	15,058	16,869	6,775	24,458	24,8
Royalty income (less loss)	*3	[1]	-	-	-	-	-	-	-	-	
let short-term capital gain (less loss)	360	*1,962	*-1	*-4,093	*2,569	*10,333	*-10,980	*167	*102	*113	1
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	4,4
al estate rental net income (less deficit)	54,757	*-13,011	*-88	*27,908	58	*23,807	*-9,638	*3,391	*4,337	12,917	5,0
let income	102,786	*12,855	-	*27,908	58	*25,104	*673	*3,393	*7,098	19,186	6,5
Peficit	48,030	*25,866	*88	-	-	*1,297	*10,311	*2	*2,760	*6,268	*1,4
et income (less deficit) from other rental activity	276	[1]	-	-	_	*4,009	-	-	*347	-4,380	*2
let income	5,475		-	-	-	*4,009	-	-	*347	*812	*3
Deficit	*5,199	[1]	-	-	-	-	-	-	-	*5,192	
otal 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	1,053,6
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	1,150,3
Deficit	2.487.774	344.644	289.103	305,017	322,732	262,217	357,113	345,196	*67.012	98,076	96,6

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Arts, Entertainment, and Recreation											
lumber of returns	89,832	31,611	23,448	13,428	7,692	7,515	3,258	1,487	910	416	(
Number of shareholders	143,176	51,616	34,085	18,382	11,523	14,166	7,259	2,242	2,058	1,278	50
ncome from a Trade or Business:											
otal 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	10,981,9
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	9,987,1
Interest on government obligations: State and local [33]	9,854	*1,338	-	*715	*92	-	*2,750	*2,905	*302	1,424	3
Net gain, noncapital assets	51,421	*33,358	-	*1,018	*9	*7,135	*2,908	*353	*1,577	3,267	1,7
Other receipts	2,306,338	397,575	-8,141	197,783	*55,334	42,619	295,526	61,928	42,459	228,599	992,6
otal 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	10,649,6
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	3,437,3
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	249,2
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	2,700,9
Repairs	621,046	8,372	17,414	43,036	56,402	139,074	80,792	60,494	85,612	66,280	63,5
Bad debts	60,234	*11,570	*72	*678	*2,876	-	*7,723	*885	*650	4,800	30,9
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	254,6
axes paid	1,710,212	20,939	41,481	68,564	98,316	162,072	253,368	145,138	239,480	210,271	470,
nterest paid	1,006,063	92,823	32,123	29,986	33,413	77,284	72,862	66,145	87,076	62,637	451,
Amortization	480,334	1,950	*5,093	*3,180	4,928	14,791	5,971	8,967	5,814	8,670	420,9
Depreciation	1,735,413	114,887	71,268	109,986	144,814	164,336	176,438	121,130	204,945	226,379	401,2
Depletion	_	_		_	-	_	-	-	_		
Advertisina	926.363	19,308	37.761	35.235	44,322	55.136	172,477	132.868	83.125	87.198	258.9
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	135,5
Employee benefit programs	467,895	8,600	*14,838	*11,253	30,975	*20,648	41,680	15,196	81,455	70,730	172,
Vet loss, noncapital assets	47,228		*39,086	*215	*94	*730	,000	58	*2,383	*1,915	2,
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	1,598,6
otal 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	332,2
et income (less deficit) from a trade or business [33]	2,437,597	-316,671	-6,811	219.413	70,177	277,973	273.840	347.211	268.912	973,163 971.761	331.8
Net income (less delicit) from a trade of business [33]	5,105,526	376,263	217,854	328,325	289,749	475,464	532,761	511,229	428,083	1,146,995	798,8
	2,667,930	692,934	224,666	108,911	219,664	197,491	258,920	164,018	159,171	175,234	466,9
Deticitortfolio income (less deficit) distributed to shareholders [34]		790.914			19,535	8.522	*	*		47,765	400,s 128,2
	1,049,245	, .	*1,168	2,413 *166	,	*1,323	26,181 *780	14,140	10,373 *31	47,765 980	
Dividend income	9,499	1,999	*1 165	*2.247	*146	· ·		*1,360 9.517			2,7 49,5
nterest income	205,710	72,509	*1,165	2,247	19,380	8,910	22,985	- , -	7,280	12,151	
Royalty income (less loss)	209,784	95,934	-	-	-	+ 4 007	+ 4 050	*[1]	*3,080	35,830	74,
let short-term capital gain (less loss)	-10,765	-11,024	-	-	*129	*-1,267	*-1,258	*1,066	- + 10	* 4 000	1,
let long-term capital gain (less loss)	635,017	631,496	-	-	*-121	*-444	*3,675	*2,195	*-19	*-1,202	-
eal estate rental net income (less deficit)	101,677	23,111	-	-	-61	*9,143	*2,158	*-1	23,011	*2,274	42,
let income	159,922	77,505	-	-[-	*9,143	*2,158	-	23,011	*2,491	45,0
Deficit	58,245	*54,395	-	-	61	-	-	*1	-	*217	3,
et income (less deficit) from other rental activity	19,103	*-3,659	*13,903	*8,648	-	-	-	*-1	-	*13	
Net income	23,482	*1	*13,903	*8,648	-	-	-	-	-	*13	,
Deficit	*4,379	*3,660	-	-	-	-	-	*1	-	-	
otal 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,
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	833,9
Deficit	2,334,054	635,218	209,889	104,081	200,634	189,395	233,978	163,212	132,191	133,879	331,

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All rigures are estimates based on samplesmoney amounts are in thousands of o	Size of business receipts										
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	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	200	2,400	*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	-472,216 -472,217	-504,011 -504,011	-321,499	-255,852 -255,852	27,644 27,644	1,043,145	1,235,212	872,764 872,443	1,098,067	152,664
Net income (less deficit) from a trade of business [33]	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
	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]	658,735	184,292 *33,584	35,717 *58	21,616	8,028 *967	9,018	37,134	77,879	68,179 914	71,762 16,204	145,109
Dividend income	98,269			-		0.504	*3,105	1,402	-		42,033 68,019
Interest income	345,344	117,105	*12,788	297	585	8,524	23,033	66,504	16,898	31,590	
Royalty income (less loss)	24,548	*42	*74	-	-	-	59	+ 7.070	[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	*3,771	*[1]	2,429	7
Net income (less deficit) from other rental activity	9,479	*2,045	-	-	-	-	-	*708	*42	*847	*5,830
Net income	10,613	*3,116	-	-	-	-	-	*708	*42	*851	*5,89
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

Table 4--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Services											
lumber of returns	248,336	48,560	55,441	53,919	37,927	28,548	19,024	2,857	1,406	605	
Number of shareholders	385,808	68,019	74,677	78,651	66,823	49,957	34,725	6,736	4,458	1,429	;
ncome from a Trade or Business:											
otal 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,
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,
Interest on government obligations: State and local [33]	4,655	611	-	-	*568	-	*279	*[1]	-	*304	*2,
Net gain, noncapital assets	156,876	*53,581	*27,955	*646	*655	*38,529	*17,397	*19	*4,554	6,635	6,
Other receipts	1,381,015	577,952	21,083	60,624	142,430	41,721	115,925	183,123	47,964	66,163	124,
otal 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,
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,
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
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
Repairs	1,099,377	21,423	60,159	117,845	161,398	165,523	268,767	98,344	88,496	82,248	35
Bad debts	218,258	*9,289	*12,352	23,374	11,067	45,603	29,953	24,162	18,178	34,294	9
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
Taxes paid	3,713,920	25,267	97,701	324.744	482,267	742,121	857,776	210,027	339,334	504,133	130
nterest paid	1,377,521	43,000	60,005	132,944	286,853	290,150	302,583	82,222	80,589	67,069	32
Amortization	442,894	*4,620	15,381	39,128	85,022	96,690	115,504	25,320	17,170	13,398	30
Depreciation	2,511,003	64,331	182,157	322,144	382,049	347,560	427,165	111,693	166,391	303,462	204
Depletion	*240		*240	OZZ, 144	-	-	427,100	- 111,000	100,001	-	201
Advertising	1.571.385	14,381	59,941	118.971	188,280	344.895	384.865	94.937	193.127	133,135	38
Pension, profit-sharing, stock, annuity	306,736	*67	1	*52,556	*21,171	43,687	64,393	44,511	26,389	17,191	36
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
Net loss, noncapital assets	166,073	*3,475	*12,975	*1,072	33,320	109,707	*1,755	*144,489	147,505	*111	2
•	17,275,874	443,074	1,093,584	2,411,536	2,348,994	3,138,550	3,575,064		1,205,036	1,154,473	579
Other deductions		-210.053	-22,278					1,325,662			
otal receipts less total deductions [33]	4,319,170	-210,664	-22,278	244,519	498,260	603,247	1,425,889	515,366	351,331	558,681	354
et income (less deficit) from a trade or business [33]	4,314,515	161,661	368,893	244,519	497,691	603,247	1,425,609	515,366	351,331	558,377	351
Net income	6,868,677	372,325	391,172	621,316	1,015,179	947,215	1,670,217	626,591	505,986	593,782	357
Deficit	2,554,162		*	376,797	517,488	343,968	244,608	111,225	*154,655	*35,405	*6
ortfolio income (less deficit) distributed to shareholders [34]	353,308	90,591	20,898	145,424	-10,363	9,172	15,025	8,320	10,281	13,151	50
Dividend income	18,371	*1,037	*3,825		*824	*1,126	1,361	*3,208	*964	979	5
nterest income	118,992	50,287	5,778	5,277	6,591	8,046	8,124	8,403	2,959	13,391	10
Royalty income (less loss)	1	[1]	-	-	-	-	-	-	-	[1]	
Net short-term capital gain (less loss)	3,007	*4,033	98	-	-	-	*-257	*-157	-	*-328	
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
eal estate rental net income (less deficit)	51,365	*37,435	*-7,937	-	*7,933	*2,869	*-98	*-37	*-2,967	9,637	*4
Net income	64,871	*39,294	-	-	*8,314	*2,869	*82	*102	*11	9,668	*4
Deficit	13,506	*1,859	*7,937	-	*380	-	180	*139	*2,978	31	
et income (less deficit) from other rental activity	*16,738	-	-	-	*15,995	-	-	-	-	*743	
Net income	*16,738	-	-	-	*15,995	-	-	-	-	*743	
Deficit	[1]	-	-	-	-	-	-	-	-	[1]	
otal 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
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
Deficit	2,523,459	391,851	383,459	364,717	496,868	340,551	244,259	109,064	*154,641	*32,965	*5

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.)

									Wholesale an	d retail trade			
	ltem	All industries	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Wholesale and retail trade not allocable	Transportation and warehousing	Information
_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	and a standard	007.045	0.044	0.40	*0	00.704	0.000	10.011	0.770	0.000		4 700	707
	umber of returns	287,245	8,641	948	*9	., .	3,906	13,011	3,772	9,239	-	1,726	737
	ross income	39,302,158	473,302	57,098			389,802	1,358,995	,	*		260,642	111,867
R	ental real estate expenses, total	32,986,098	234,245	34,937	*1,980		,	835,498	,	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	,	-	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	,	-,	16,797	8,533		-	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
N	et 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	_ (
N	et 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
R	eal 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

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.)

			Real estate and re	ental and leasing									l
	ltem	Finance and insurance	Total	Real estate	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
		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Nu	mber of returns	3,874	199,747	198,969	10,083	6,971	2,324	*102	3,347	1,765	5,979	3,345	-
Gre	oss 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	-
Re	ntal 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	t 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	t 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	
Rea	al 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	-

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				N	umber of shareholder	rs		
пеш	Total [36]	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	4,56
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	159,222,57
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	1,060,91
Other receipts	95,389,555	28,727,099	16,321,154	7,391,803	17,086,845	8,238,798	2,867,635	14,756,22
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	163,499,05
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	3,748,34
Salaries and wages	596,509,858	215,333,637	143,997,986	56,193,613	114,685,517	32,637,530	12,148,953	21,512,62
Repairs	34,661,233	12,978,748	9,113,881	3,292,470	6,245,307	1,600,728	520,680	909,42
Bad debts	18,552,339	4,822,617	3,418,990	1,640,861	3,664,422	1,873,278	998,908	2,133,26
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	2,621,27
Taxes paid	108,316,619	40,403,814	28,699,874	10,672,465	18,799,214	4,925,924	1,887,701	2,927,62
Interest paid	52,715,765	16,737,739	10,811,645	4,615,227	9,338,856	3,580,078	1,537,380	6,094,84
Amortization	10,167,474	3,694,476	2,124,160	774,082	1,865,621	701,682	132,418	875,03
Depreciation	90,415,004	31,033,478	20,489,916	8,138,518	18,682,170	6,139,909	1,832,544	4,098,46
Depletion	520,615	99,550	52,372	13,139	136,414	175,446	16,650	27,04
Advertising	46,881,640	17,773,959	11,757,724	3,913,823	7,690,392	3,300,011	787,236	1,658,49
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	1,288,41
Employee benefit programs	53,883,625	16,102,828	12,399,836	5,095,459	12,616,743	3,381,423	1,597,214	2,690,12
Net loss, noncapital assets	3,113,856	768,695	626,944	222,564	560,438	122,729	168,823	643,66
Other deductions	558,393,376	233,620,402	144,995,646	46,208,062	89,747,297	21,792,582	7,406,611	14,622,77
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	11,988,61
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	11,540,65
Net income	330,512,003	137,167,556	77,303,670	27,259,765	53,851,847	15,394,733	4,312,222	15,222,21
Deficit	109,622,838	47,486,402	27,523,241	9,524,721	16,557,303	3,025,106	1,824,504	3,681,56
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	6,561,21
Dividend income	5,607,574	1,273,858	848,724	540,806	1,473,468	407,887	314,724	748,10
Interest income	12,227,761	4,249,501	2,307,499	1,623,332	2,412,776	818,109	240,800	575,74
Royalty income (less loss)	1,819,472	447,218	404,569	59,724	473,994	226,889	62,240	144,83
Net short-term capital gain (less loss)	. 1,031,333	911,711	321,630	-726,102	-229,736	19,237	-7,444	742,03
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	4,350,48
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	408,32
Net income	11,484,246	3,363,424	2,642,391	1,407,225	2,809,383	496,647	303,581	461,59
Deficit		2,062,853	1,111,428	390,035	749,803	153,823	48,282	53,27
Net income (less deficit) from other rental activity	876,877	140,383	399,431	92,057	108,517	110,490	12,795	13,20
Net income	1,463,154	472,103	453,746	137,503	219,558	122,827	31,709	25,70
Deficit	586,277	331,720	54,314	45,445	111,041	12,336	18,915	12,50
Total net income (less deficit)	, i	102,946,660	62,598,453	22,182,913	46,957,770	15,769,109	3,488,023	18,523,39
Net income	'	150,359,976	89,231,655	32,398,112	62,934,533	18,485,974	5,352,856	20,792,430
Deficit		47,413,316	26,633,202	10,215,199	15,976,763	2,716,864	1,864,833	2,269,03

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)

		Agri	culture, forestry,	fishing, and hur	nting			Constr	ruction
Item					Support				
	A.II	T-4-1	A socionalte con I	Famatas	activities	A disease	I IATUAL	T-4-1	0
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
			•	logging	trapping				buildings
Number of setume	(1)	(2)	(3)	(4) 7,207	(5)	(6) 24,992	(7) 2,223	(8) 565,045	(9)
Number of returns Number of shareholders	4,094,562 7,083,826	85,882 193,351	57,831 137,111	13,976	20,844 42,264	79,806	2,223 5,142	884,611	173,220 268,470
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 6.374.240	*688	6,391	40,578	13,593	634,787	217,912
Investments in Government obligations	362,959,063 55,130,510	7,722,427 *204,523	*201,514	244,087 3,009	1,104,101	1,621,083 117,092	346,782 210	49,522,988 342,744	25,819,021 104,238
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 Depreciable assets	403,537,231 1,523,306,224	7,706,234 63,610,467	5,936,234 46,628,864	711,911 5,808,278	1,058,088 11,173,325	12,359,278 28,151,314	746,344 2,643,815	30,854,472 167,470,806	10,392,676 33,734,764
Less: Accumulated depreciation	910,338,826	43,968,668	31,176,295	5,808,278 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		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 Other assets	46,649,857	256,231 2,048,292	169,178 1,653,578	6,380 229,813	80,673 164,900	1,866,690 1,893,666	142,293 721.525	1,068,526 9,394,672	243,863 4,176,434
Total liabilities	93,005,222 3,240,100,938	71,156,176	55,443,202	5,531,861	10,181,114	52,597,420	5,787,336	9,394,672 371,140,743	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		1,904,916	*92,129	29,155,421	11,673,025
Mortgages, notes, bonds, one year or more Other liabilities	653,392,083 164,864,705	20,466,836 2,469,933	17,164,691 2,316,675	1,522,836 17,701	1,779,309 135,557	8,432,340 2,218,671	1,411,932 659,335	67,350,603 11,628,993	24,702,004 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 Interest on Government obligations, total	5,285,451,212 1,699,338	74,228,826 38,688	52,503,120 36,347	5,634,256 *549	16,091,451 *1,792	38,563,166 36,723	6,946,078 907	735,473,507 149,498	288,122,761 56,614
Net gain, noncapital assets	10,326,749	363,034	295,921	28,168		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 34,661,233	7,059,720 2,021,706	4,996,452 1,498,249	628,020 177,592		3,008,141 457,481	390,656 54,561	41,879,498 3,008,841	10,419,786 581,483
Bad debts	18,552,339	72,279	54,278	,		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 90,415,004	119,932	91,067	7,131 478,751	21,734 601,738	189,364	17,614 165,935	251,078	39,376
Depreciation Depletion	520,615	3,854,233 *13,622	2,773,743 *13,619	470,731	001,736	2,530,470 260,318	3	10,966,420 37,290	1,645,686 *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		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	558,393,376 222,588,503	23,664,246	19,670,920	1,292,750		5,728,418 5,090,867	585,829	47,454,183	12,720,837 4,399,189
Total receipts less total deductions Net income (less deficit) from a trade or business	222,588,503 220,889,166	337,702 299,014	-514,067 -550,414	-128,471 -129,021	980,240 978,448	5,090,867 5,054,144	377,498 376,591	24,428,337 24,278,840	4,399,189 4,342,575
Net income	330,512,003	5,137,920	3,408,576	247,978		6,665,851	474,692	43,080,736	12,156,981
Deficit	109,622,838	4,838,906	3,958,990	376,998		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

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)

(All figures are estimates based on samples-money amounts	are in thousands of dollar Construction		nued Manufacturing						
	Construction	icontinued			iviariulac	turing	I		
	Heavy and								
Item	civil				Beverage	Textile		Leather	
	engineering				and	mills and		and	
	construction and land	Specialty trade	Total	Food manufacturing	tobacco product	textile product	Apparel manufacturing	allied product	
	subdivision	contractors		mandiacturing	manufacturing	mills	manufacturing	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 13,514,350	109,724,436 25,444,599	362,945,807 42,027,340	41,357,942 3,284,601	9,047,552 723,798	4,237,195 378,170	d d	1,860,013 315,621	
Cash Notes and accounts receivable	18,641,801	36,731,629	72,364,097	8,200,723	1,041,059	843,690		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		294,116		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 Other investments	1,048,963	67,814	425,008	*12,790	075 004	*648	d d	*445.000	
Depreciable assets	14,587,119 52,793,007	5,874,677 80,943,035	33,201,888 271,449,542	2,612,664 33,148,408	975,204 5,742,336	460,773 3,449,092	d d	*145,882 797,466	
Less: Accumulated depreciation	33,113,694	60,754,682	182,354,728	19,784,491	3,260,366	2,572,394	d d	556,546	
Depletable assets	343,071	*158,642	3,193,068	162	125	2,0.2,00	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		145,023	28,121	d	*9,624	
Other assets	3,545,933	1,672,305	10,715,547	718,057	473,413	67,396		*-35,732	
Total liabilities Accounts payable	114,756,591 11,472,943	109,724,436 17,129,565	362,945,807 41,302,525	41,357,942 6,409,664	9,047,552 876,927	4,237,195 430,044	d d	1,860,013 265,624	
Mortgages, notes, and bonds under one year	11,833,233	8,130,034	27,126,378	3,888,523	413,663	338,642	d 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		8,422	
Additional paid-in capital	14,269,013	7,620,235	23,879,558 149,745,897	1,774,813	943,987	791,367	d d	27,065 1,121,807	
Retained earnings [26] Less: Cost of treasury stock	19,517,349 1,496,494	36,652,426 1,994,769	12,134,380	15,582,571 906,125	3,729,476 *105,230	1,687,672 188,451	d d	*28,857	
Total receipts	127,836,544	324,061,743	628,843,223	101,243,587	11,306,925	7,261,255		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 Compensation of officers	97,293,746 2,955,132	203,050,890 15,387,676	422,205,116 17,058,678	76,747,186 1,407,111	5,839,531 230,696	4,998,946 167,912	d d	1,936,998 68,288	
Salaries and wages	5,364,067	26,095,645	49,024,113	4,718,958		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			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 Depreciation	65,630	146,072	996,900	107,207 2,372,064	31,228	8,181	d	*3,185	
Depletion	3,837,902 22,951	5,482,832 *12,137	16,466,292 188,627	2,372,004	475,131 11,949	174,716	d	51,253	
Advertising	218,675	1,548,537	5,581,048	1,292,294	316,043	32,228	d 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		355,146	
Total receipts less total deductions	2,642,814	17,386,335	29,755,871	4,910,049		304,268		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 Deficit	8,381,785 5,780,262	22,541,970 5,207,229	41,232,397 11,587,489	5,715,797 813,426	1,203,152 177,084	389,705 86,060		191,601 *9,157	
Total income tax [12]	5,780,202	15,923	48,732	*10,894	177,084	46		9,137	
	-,	-,	-,	-,			•		

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)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dolla	irs)		Manufacturing-	continued			=======================================
			1					
Item			5 · //	5		Plastics		
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing		activities	manufacturing		manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns Number of shareholders	7,311 14,941	2,104 4,350	22,423 46,177	d d	4,359 12,340	6,151 15,239	5,805 12,517	d d
Total assets	18,982,202	10,865,238		d d	23,469,826	23,239,427	12,517	d 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 *18,922	334,945	a	154,924	383,362 *720	121,491 10,006	d d
Mortgage and real estate loans Other investments	*14,032 1,306,913		*8,334 952,691	d d	6,173 4,008,250	2,012,190	810,679	d d
Depreciable assets	17,586,350	728,545 11,042,217	20,105,269	d	12,454,437	21,226,492	15,370,549	d 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 Mortgages, notes, and bonds under one year	1,246,144 1,729,462	1,235,409 963,431	1,998,523 1,162,491	d d	2,123,336 1,191,639	2,455,553 1,920,038	1,191,792 904,734	d d
Other current liabilities	1,025,563	711,236	1,368,603	d d	1,784,171	1,533,843	532,915	d 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		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 Business receipts	28,269,754 27,856,456	21,456,075 21,297,776	33,245,325 32,874,819	a	34,950,951 34,668,815	38,503,827 38,251,488	18,112,773 17,920,671	d 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		d	3,170,693	2,536,391	1,347,946	d
Repairs	213,244	70,241		d 	209,527	182,195		d
Bad debts	96,034 453,320	31,789 590,410	205,587 1,311,715	d 4	97,325 506.562	75,000 814,697	78,291 481,550	d d
Rent paid on business property Taxes paid	453,320 564,133	327,334	693,298	q	537,295	670,549	481,550 429,065	d 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		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 2 583 200	d ~	1,051 2,776,041	21,112	4,401 1,515,416	d d
Other deductions Total receipts less total deductions	1,721,637 -124,412	915,918 881,433	2,583,200 700,402	a	2,776,041 1,930,066	2,421,338 2,243,953	1,515,416 379,821	a d
Net income (less deficit) from a trade or business	-124,412	878,071	696,757	d	1,930,066	2,243,953	379,621	d 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		d	528,406	451,975	418,250	d
Total income tax [12]	*12,028	-	-	d	736	*5,445	*3,758	d

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)

(All figures are estimates based on samplesmoney amounts	and in alloadando di doll	u.o,	Manu	ufacturingcontinued	t			
				Electrical				
Item	Fabricated metal	Machinery	Computer and electronic	equipment, appliance, and	Transportation	Furniture and related	Miscellaneous	Wholesale and
	product manufacturing	manufacturing	product manufacturing	component manufacturing	equipment manufacturing	product manufacturing	manufacturing	retail trade, total
	(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 26,758,999	11,104 15,673,315		13,124 18,068,911	15,751 9,169,071	44,625	1,208,305
Total assets	54,642,325 9,453,991	4,328,005	2,494,540	1,527,919	1,516,855	957,090	22,636,151 2,534,768	635,761,989 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		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		1,581,640
Other current assets	1,872,442	1,238,127	698,416		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		8,746,490
Mortgage and real estate loans	*14,869	*123,920	*76,693	- 0.040.540	*30,150	2,414	, , , , , , , , , , , , , , , , , , ,	993,207
Other investments	4,436,392	1,729,105	1,813,477	3,348,513	1,325,871	511,106 7,331,753	1,383,060 12.514.466	43,985,681 244,765,791
Depreciable assets Less: Accumulated depreciation	46,594,841 33,494,101	18,729,090 12,965,888	7,068,577 4,879,962	7,306,783 4,734,690	11,516,521 7,171,960	7,321,752 4,797,658	,- ,	244,765,791 147,515,896
Depletable assets	*3,472	12,905,666	4,679,902	4,734,090 27,325	7,171,900	*384	0,041,401	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		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		95,775,815
Other current liabilities	4,516,042	2,737,616	1,635,729	1,582,370	1,884,922	916,109		46,697,720
Loans from shareholders	3,594,302	1,115,709	882,608	821,166	1,944,444	220,586		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 1,040,962	561,205 548,333	208,461 183,148	1,849,305 421,615	175,767 481,940	119,845 235,790		12,223,956 19,895,186
Capital stockAdditional paid-in capital	2,267,792	1,695,629	2,204,393	955,341	1,764,984	499,573		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		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		2,091,676,851
Cost of goods sold	58,867,871	24,468,411	14,546,115		18,971,906	13,502,668		1,677,142,295
Compensation of officers	3,515,756	1,197,531	859,863	647,834	531,347	557,033		35,502,311
Salaries and wages	6,248,293 409,566	4,081,003	2,778,659 83,678		1,817,254	1,936,488		139,140,262
Repairs	305,120	162,619 146,692			82,473 39,055	80,577 89,735		7,881,673 3,692,058
Bad debts 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	,	26,121	20,069		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		3,354,366
Employee benefit programs	1,769,348	899,508	396,151	366,590	483,853	380,123		11,356,844
Net loss, noncapital assets	5,880	25,220	730	12,529	19,718	5,350		721,206
Other deductions	4,974,244	2,727,652	1,810,296		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 6,568,311	2,784,491	1,654,865		519,842 1 560 695	725,066		42,918,334
Net income Deficit	6,568,311 1,904,629	3,590,681 806,190	2,298,196 643,331	1,804,090 370,152	1,560,695 1,040,853	1,119,968 394,902		62,602,024 19,683,689
Total income tax [12]	*2,526	4,238	*448		1,040,833	*1,563		57,627
	_,0	.,=00		.,	0	.,	.,_0.	,

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)

(All figures are estimates based on samplesmoney amounts	are in thousands of doll	ars)		\A/balaa-1-	and rote: 1 trad -	continued			
		Wholesale	trade	vvriolesale	and retail trade	continued	Retail trade		
		wholesale	rade		ı		Retail trade		Building
Item				Electronic		Motor			material
	-	5		markets	-	vehicle	Furniture	Electronics	and garden
	Total	Durable goods	Nondurable goods	and agents	Total	dealers and parts	and home furnishings	and appliance	equipment and supplies
		goodo	goodo	and brokers		dealers	stores	stores	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 Total assets	426,495 321,418,030	259,343 181,613,983	153,958 139,202,846	13,193 601,201	781,810 314,343,959	162,830 119,221,912	35,465 13,036,259	26,317 8,001,856	d 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 Other current assets	1,378,580	977,015	401,565	- *72,144	203,060	*14,991	*1,536	- 386,401	d d
Loans to shareholders	16,061,222 3,853,734	8,203,394 1,949,696	7,785,684 1,875,404	*28,634	11,517,018 4,892,756	2,833,795 1,673,440	463,552 236,852	372,775	d 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 d
Less: Accumulated depletion Land	330,513 4,447,706	*104,354 2,139,550	*226,159 2,307,566	- 591	*8,220 11,010,180	*6,859 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 23,071,932	20,574,586 13,427,650	14,153,831 9,453,851	*94,239 190,430	60,953,159 23,625,788	47,566,876 8,390,728	1,194,069 2,143,273	576,383 1,031,084	d d
Other current liabilities Loans from shareholders	19,956,933	12,603,965	7,269,061	*83,907	31,516,967	10,142,360	2,143,273	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 Total receipts	6,890,745 1,075,814,431	4,385,166 471,317,146	2,502,008 600,067,164	3,571 4,430,121	5,683,678 1,058,898,478	2,088,588 409,362,757	125,073 34,656,332	44,692 25,960,957	d 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		406,628,698	34,794,344	25,303,469	d
Cost of goods sold Compensation of officers	861,663,544 19,379,246	352,593,813 11,463,041	509,054,890 6,988,896	14,841 927,308	815,478,751 16,123,065	339,551,193 3,902,456	20,401,307 1,196,204	17,405,542 778,335	d 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				1,036,446	261,108		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 Depreciation	1,025,953 7,512,685	388,919 4,422,218	635,094 3,061,238	*1,939 29,229	1,311,880 9,137,227	424,549 2,339,718	33,913 361,575	35,071 179,562	d d
Depletion	*2,126	*1,610	*516	23,223	*4,115	2,559,716	301,373	179,502	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 Net income (less deficit) from a trade or business	29,570,998 29,496,221	13,872,626 13,824,544	15,540,676 15,513,981	157,696 157,696	13,465,060 13,422,113	2,734,059 2,727,471	-138,012 -139,422	657,488 654,799	d d
Net income (less delicit) from a trade of business	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

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)

(All figures are estimates based on samplesmoney amounts				Wholesale	and retail trade-	-continued			
				Retail trade-					
ltem	Food,	Health and		Clothing and	Sporting goods, hobby,				Wholesale
	beverage and liquor stores	personal care stores	Gasoline stations	clothing accessories stores	book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	and retail trade not allocable
Number of returns	(43) 67,969	(44) 29,466	(45) 31,462	(46) 35,606	(47) 19,557	(48)	(49) 56,667	(50) 39,238	(51)
Number of shareholders	156,560	49,862	55,139	55,000 55,021	36,641	d d	,	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	104 700	d	*248,092	*821	
Other investments Depreciable assets	3,672,212 27,250,809	954,586 3,921,832	1,591,022 24,599,216	402,949 3.695.700	161,780 4,917,248	d d	569,869 8,396,752	7,059,382 8,016,211	
Less: Accumulated depreciation	15,878,596	3,921,832 2,442,411	12,330,045	2,326,462	2,995,292	d d	5,759,116	5,124,454	
Depletable assets	*4,730	*701	12,000,040	2,020,402	2,333,232	d	5,755,116	5,124,454	
Less: Accumulated depletion	4,730	*70]]] _	d 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		1,497,478	
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 2,921,771	279,647 453,627	765,642 901,221	244,156 413,143	492,103 429,128	d d	274,053 586,748	675,368 321,720	
Additional paid-in capital	3,255,064	868,826	4,773,804	1,151,714	1,554,649	d 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		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 d	4,347,086	4,010,903	
Repairs	1,229,049 101,455			126,065 44,482	,	a d	257,322 53,065	221,773 188,349	
Rent paid on business property	4,740,481	52,965 1,450,594	69,879 2,158,498	2,029,476	1,485,590	d d	2,250,184	677,573	
Taxes paid	2,600,843	788,253	1,530,055	546,929	497,452	d d	2,250,164 819,191	576,557	
Interest paid	632,505	205,944	722,225	151,501	149,548	d 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		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	821,602 795	•
Total income tax [12]	*2,034	*125	290	_		a	-	785	

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)

(All rigures are estimates based on samples—money amounts	ry amounts are in thousands of dollars) Transportation and warehousing									
					- 3					
Item				Transit		Other				
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing			
		and water	transportation	passenger	transportation	and support	and			
		transportation		transportation		activities	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 Total assets	192,668 81,684,547	12,257 19,987,841	111,315 34,652,166	20,705 5,837,149	*349 *529,322	38,915 13,561,770	9,126 7,116,298			
Cash	7,961,681	1,380,282	3,688,067	464,284	*78,112	1,593,899	7,110,230			
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 Depletable assets	54,094,321 *1,947	8,970,654	31,184,843	2,490,492	*191,123 *1,947	8,015,059	3,242,150			
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 Total receipts	1,391,885 175,061,342	177,613 15,905,411	557,244 104,359,408	*134,458 9,698,277	*136 *608,081	415,628 36,339,246	106,806 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	3,300,733	575,004	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 Amortization	2,192,291 252,245	332,407 19,493	1,233,509 109,854	197,247 54,751	*1,810 *1,260	286,758 60,599	140,560 6,288			
Depreciation	7,830,655	1,528,654	4,659,830	530,574	*13,669	744,380	353,548			
Depletion	*541	1,020,004	*535	330,374	10,005	744,500	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			

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)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars) Information						
Item	Total	Publishing	Motion picture and sound	Broadcasting (except	Telecommunications (including paging, cellular, satellite,	Data processing, hosting, and	Other
		industries (except Internet)	recording industries	(except Internet)	cable and internet service providers)	related services	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 8,761,195	29,288,028 3,610,700	13,754,063 2,006,687	6,673,557 810,147	7,320,398 1,204,488	1,481,952 329,601	2,310,574 799,571
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 *50,076	278,382
Loans to shareholders	1,164,475 *403,416	511,179 *265,215	114,250 *44,219	177,524 *91,394	230,974 *2,588	50,076	*80,473
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	400.004	*61	- 0.444	*45.004
Land Intangible assets (amortizable)	1,217,132 6,899,852	537,053 3,999,865	499,860 374,419	108,061 1,697,478	53,916 761,705	2,411 *40,847	*15,831 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 Mortgages, notes, bonds, one year or more	8,283,394 9,794,585	1,679,039 3,157,481	3,910,136 2,388,615	1,084,270 2,204,796	725,274 1,562,000	*238,757 165,896	645,918 315,797
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 4,440,287	22,511,720	5,137,252 5,133,630	10,054,343
Business receipts Interest on Government obligations, total	84,296,682 68,785	29,526,427 36,676	12,546,986 6,158	4,440,267 24,816	22,821,811 804	5,123,639 *119	9,837,532 212
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 Repairs	14,089,147 586,816	7,183,770 269,345	1,349,344 128,924	1,267,670 52,075	1,967,538 106,176	1,183,100 10,684	1,137,725 19,611
Bad debts	455,850	169,113		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	- 1 /13 617	- 479,788	204 175	- 51,468	- 173,309	- 85,872	419,006
Advertising Pension, profit-sharing, stock, annuity	1,413,617 519,235	308,489	204,175 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 Deficit	6,828,423 3,542,767	2,352,569 1,130,223	1,830,678 802,266	363,869 476,114	1,175,636 785,951	289,426 *138,202	816,246 210,012
Total income tax [12]	*1,500	*1,009	452	-170,114	705,931	-	-10,012
		,					

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)

(All figures are estimates based on samples-money amounts	are in thousands of dolla	Finance and insurance Real estate and rental and leasing							
								mai ana roading	
			Securities, commodity						Lessors of
Item			contracts,	Insurance	Funds,				nonfinancial
			other financial	carriers	trusts,			Rental	intangible
	Total	Credit	investments,	and	and other	Total	Real estate	and	assets (except
		intermediation	and related activities	related activities	financial vehicles			leasing services	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 Investments in Government obligations	672,944 10,389,109	418 8,159,329	667,823 2,212,920	- *16,860	4,703	1,846,628 369,877	*170,358 369,815	1,675,579 62	*691
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		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	-	+54.000	20,887	20,887	-	*0.404
Land	2,591,534	879,657	1,567,011	90,664	*54,203	48,541,989	47,984,892	553,933	*3,164 *156.650
Intangible assets (amortizable)	10,237,621 3,648,450	1,427,579 458,793	3,305,041 1,055,314	5,498,701 2,130,877	*6,300 *3,466	5,572,531 2,531,455	4,717,974 2,253,955	697,907 212,941	*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		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 4 540 374	729,696	15,013,077	14,043,631	949,715	19,730 *125,192
Additional paid-in capital Retained earnings [26]	29,174,918 31,651,853	7,107,439 7,718,844	16,414,229 15,700,991	1,519,371 4,429,791	4,133,879 3,802,226	59,520,578 14,457,122	51,457,154 14,291,786	7,938,232 -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		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	64,130,444	25,565,862	,
Cost of goods sold	171,570 12,458,934	*11,831 1,480,278	52,151 5,331,685	*54,089 5,625,870	*53,499 21,101	11,853,010 7,493,532	2,793,246 6,552,924	8,995,097 899,951	*64,667 *40,657
Compensation of officers 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	
Repairs	639,229	218,393		278,178	*2,621	1,704,462		760,846	,
Bad debts	3,668,857	3,340,897		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		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		365,265	9,439	6,349,522	1,757,629	4,586,340	*5,552
Depletion	*3,219	-	8	*3,211	+4 7/0	*1,040	*1,040		*00.00=
Advertising	1,833,085 1,262,683	591,260	677,167 627,957	562,910	*1,748	1,922,410	1,610,269	222,874	*89,267
Pension, profit-sharing, stock, annuity Employee benefit programs	2,043,924	88,819 367,334	637,857 972,361	533,639 698,336	2,368 5,893	709,693 1,134,490	597,665 851,639	110,230 271,581	*1,798 *11,270
Net loss, noncapital assets	137,406	75,714	25,980	8,341	*27,371	222,204	163,914	58,290	11,270
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	
Net income (less deficit) from a trade or business	13,405,690	2,600,126		5,757,191	187,485	371,722	-467,976	524,529	
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		531,785	175,386	10,346,536	8,731,841	1,546,334	
Total income tax [12]	13,223	1,495	328	*2,449	8,952	6,177	5,384	*793	

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)

(All figures are estimates based on samples-money amounts	s are in thousands of dollars)		Administrative and support	and waste management a	and remediation services	
			rammonative and support	and waste management	and remediation services	
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)		services	services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	651,868	24,295	· ·	191,020	·	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		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		10,545,634		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	*07.500	4,998
Tax-exempt securities Other current assets	154,222	16,819,893	*109,932	*82,399	· ·	*[1]
Loans to shareholders	12,247,090 5,463,674	13,916,731 2,081,779	4,986,654 2,636,608	4,233,514 2,308,105	753,140 328,503	536,393
	558,488	10,254,839	*133,039	*133,039	320,303	184,664 *15,417
Mortgage and real estate loans 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	,	122,126
Intangible assets (amortizable)	9.196.943	6,345,619	4,684,612	3,817,909	· ·	558,278
Less: Accumulated amortization	2,875,775	514,044	1,772,083	1,356,419	· · · · · · · · · · · · · · · · · · ·	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		7,531,074		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		168,031,318		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	,	*799
Net gain, noncapital assets Other receipts	391,802 6,716,235	468,471 19,378,241	455,740 1,782,779	421,327 1,635,344	34,412 147,435	*1,527 382,572
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		38,698,826		5,159,822
Repairs	1,759,176	341,701	1,467,179	1,070,376	, ,	256,532
Bad debts	822,526	3,348,011	335,561	285,416		189,682
Rent paid on business property	14,594,428	326,109	,	4,388,285	676,517	1,738,203
Taxes paid	11,625,007	775,391	6,249,007	5,649,725		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		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		*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		2,384,299
Deficit	6,979,467	4,580,129		2,839,232		359,490
Total income tax [12]	21,158	12,187	*4,501 and "Description of the Sample ar	*3,146	*1,354	-

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)

		Health care and socia	al assistance		Arts, er	ntertainment, and rec	creation
Item	Total (81)	Offices of health practitioners and outpatient care centers (82)	Miscellaneous health care and social assistance (83)	Hospitals, nursing, and residential care facilities (84)	Total (85)	Other arts, entertainment, and recreation (86)	Amusement, gambling, and recreation industries (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	,	· · · · · · · · · · · · · · · · · · ·	63,803
Total assets	62,612,990	38,297,574	10,118,185	14,197,231	34,666,172		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		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		*554,757
Other investments	4,045,661	2,341,581	739,778	964,302		1,668,976	
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		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		661,859	
Mortgages, notes, and bonds under one year	5,759,250	3,649,108	724,499	1,385,644		722,100	
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		1,058,119	1,662,235
Capital stock	1,911,465	1,175,290	528,135	208,039		258,701	937,307
Additional paid-in capital	4,832,623	2,910,058	761,180	1,161,385			
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	1,116,707 267,629,091	699,663	230,929	186,114 35,386,747	376,138 47,143,071	*49,180 24,159,853	
Total receipts Business receipts	262,082,148	193,497,359 188,749,417	38,744,985 38,440,351	34,892,380	, ,	22,856,803	22,983,217 21,918,655
Interest on Government obligations, total	2,003	888	*37	1,078		6,287	3,567
Net gain, noncapital assets	141,031	90,151	18,334	32,545		29,053	
Other receipts	5,403,909	4,656,903	286,263	460,743	2,306,338	1,267,710	
Total deductions	237,917,869	168,201,639	35,741,144	33,975,086		21,931,129	
Cost of goods sold	24,043,456	17,307,666	4,219,746	2,516,043			
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		4,473,939	4,121,802
Repairs	2,188,387	1,441,551	371,307	375,528			
Bad debts	450,108	96,706		224,955			
Rent paid on business property	15,055,571	10,465,206	2,094,072	2,496,294	2,771,265		1,919,206
Taxes paid	9,272,801	5,611,351	1,666,926	1,994,524	1,710,212		1,178,428
Interest paid	1,959,604	1,268,214	306,782	384,608	1,006,063	232,136	
Amortization Depreciation	571,322 3,521,610	443,221 2,367,629	82,575 569,387	45,526 584,594	480,334 1,735,413	368,798 441,079	
Depletion	3,321,010	2,307,029	309,307	304,394	1,733,413	441,079	1,294,004
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		49,967
Employee benefit programs	3,856,075	2,236,782	557,726	1,061,567	467,895		273,965
Net loss, noncapital assets	6,092	*2,365	*754	2,972	47,228	,	
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	
Deficit	2,727,297	1,712,004	613,827	401,466			1,315,298
Total income tax [12]	*1,935	*1,857	78	-	*63	-	*63

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)

	Accom	modation and food	services		Other se	ervices	-	
							Religious,	
Item			Food services				grantmaking, civic,	
	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
			drinking		maintenance	and laundry	and similar	allocable
	(2.2)		places			services	organizations	
Number of returns	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns Number of shareholders	221,795 442,286	28,018 95,262	193,777 347,024	248,336 385,808	124,149 187,234	122,319 196,307	1,867 2,268	-
Total assets	102,243,377	45,268,535	· · · · · · · · · · · · · · · · · · ·	40,671,643	20,753,375		*314,626	_
Cash	9,566,834	2,173,876		5,783,023	3,002,136	2,746,041	*34,846	_
Notes and accounts receivable	4,876,343	3,022,022		4,364,164	2,413,984	1.814.626		_
Less: Allowance for bad debts	55,722	36,863		53,492	15,073	35,965	*2,454	-
Inventories	2,310,312	246,890		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		1,792,303	1,087,013	691,760	*13,531	-
Mortgage and real estate loans	582,859	*243,934	*338,926	*30,525	*2,647	*15,849		-
Other investments	8,567,480	5,193,406		2,496,573	994,207	1,493,246	*9,120	-
Depreciable assets	103,868,992	40,215,590		38,128,809	19,060,637	18,926,419		-
Less: Accumulated depreciation	52,725,499	15,287,013		24,705,805	12,937,538	11,655,440	*112,826	-
Depletable assets Less: Accumulated depletion	*31,173 *22,515	10,159 1,501	*21,014 *21,014	-	-	-	-	-
Land	8,521,669	5,576,198	· ·	2,441,513	1,729,124	712,389]	_
Intangible assets (amortizable)	12,714,806	1,572,803	,,	6,199,524	3,125,131	3,066,857	*7,537	
Less: Accumulated amortization	5,217,848	708,615		2,340,139	1,036,285	1,297,619	,	_
Other assets	2,224,301	996,404		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		4,152,643	1,798,457	2,284,302	*69,885	-
Loans from shareholders	16,115,257	5,126,580		8,172,113	4,569,017	3,581,802	*21,294	-
Mortgages, notes, bonds, one year or more	46,634,061	26,322,156		13,606,434	7,733,831	5,826,105	,	-
Other liabilities	3,879,602	1,563,145		2,222,308	768,847	1,419,534	*33,927	-
Capital stock	5,994,833	2,109,640			958,822	1,522,841	*10,993	-
Additional paid-in capital	14,551,560 -3,031,713	6,463,440 -3,823,245		6,019,409 -1,232,278	2,444,164 -642,814	3,551,868 -596,056	*23,377 *6,592	-
Retained earnings [26] Less: Cost of treasury stock	2,423,448	-3,823,243 580,634		1,196,582	598,706	589,775	8,101	_
Total receipts	185,203,085	18,420,837	166,782,248		65,262,797	44,982,144	,	
Business receipts	183,760,301	18,650,736		109,188,751	64,839,396	43,867,403	· · · · · ·	-
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	· ·	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		-
Salaries and wages	34,349,713	3,583,719		17,614,538	8,614,540	8,897,684		-
Repairs	3,385,787	655,290		1,099,377	511,582		,	-
Bad debts	91,036	30,621				131,611	*1,051	-
Rent paid on business property	14,732,699	1,762,716 1,436,869			3,665,981	4,632,962	*15,697	-
Taxes paidInterest paid	7,833,275 3,102,734	1,570,469		3,713,920 1,377,521	2,080,412 756,626	1,621,902 617,603	*11,606 *3,291	_
Amortization	917,295	158,395		442,894	223,941	218,817	135	_
Depreciation	5,813,933	1,694,826		2,511,003	1,271,903	1,234,067	*5,033	_
Depletion	*8,691	1	*8,690	*240	*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		306,736	120,721	185,473		-
Employee benefit programs	1,379,825	193,922	1,185,902	1,143,234	736,916	399,275		-
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			2,694,227	1,585,160		-
Net income (less deficit) from a trade or business	2,872,084	-1,853,807		4,314,515	2,692,894			-
Net income	9,044,157	814,178		6,868,677	4,006,837	2,819,404		-
Deficit	6,172,073				1,313,943		*2,664	-
Total income tax [12]	*1,037	792	*245	94	-	94	-	-

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

		Agric	culture, forestry,	fishing, and hun	iting			Constr	uction
ltem	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	' '	39,698	23,790	3,674	-	15,449	1,199	338,937	91,611
Number of shareholders		87,485	53,284	5,845	-	38,764	2,048	523,017	145,573
Total assets	_,,	33,884,044	26,335,273	1,288,262		36,875,951	3,793,648	227,494,664	84,901,663
Cash		4,269,474	2,442,335	105,016		6,741,800	790,681	51,547,456	19,467,580
Notes and accounts receivable		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	, ,	25,168	19,605	382		16,796	13,513	421,403	121,633
Inventories		4,046,668	3,427,917	*80,955	537,796	1,139,374 *99,957	247,181	18,501,874 295,904	10,046,911
Investments in Government obligations Tax-exempt securities		2,491 *288,342	2,491 *288,342	-	_	*232,341	210	295,904 834,615	*58,400 385,163
Other current assets		2,221,835	1,665,519	95,920	460,396	1,815,063	132,613	23,404,326	12,133,593
Loans to shareholders		1,560,436	1,312,926	*130,539		581,183	*47,162	5,245,461	1,666,997
Mortgage and real estate loans		*87,039	*87,039	100,000	710,571	*36,001		723,535	400,002
Other investments	, ,	3,751,761	3,010,579	*4,613	736,569	8,391,102	538,177	17.662.812	5,258,827
Depreciable assets		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		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		*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		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		4,347,606	3,694,805	199,866		1,656,401	216,434	13,793,861	5,936,886
Other current liabilities		2,094,657	1,350,949	19,385		1,595,839	215,751	38,645,525	14,768,667
Loans from shareholders		1,506,715	1,227,752	*46,789		787,159	*18,212	9,080,687	3,365,736
Mortgages, notes, bonds, one year or more		8,595,795	7,143,388	686,170		5,002,063	627,227	24,861,773	8,493,390
Other liabilities	, ,	833,246	746,856	*295	,	1,718,193	220,766	5,228,625	2,504,347
Capital stock		1,448,763 4,110,293	1,193,905 3,549,621	35,620 *77,597	219,239 483,075	392,565	10,549 618,668	3,274,130	855,062 3,538,915
Additional paid-in capital Retained earnings [26]		9,698,478	6,874,699	186,771	2,637,008	3,252,514 20,618,130	1,334,005	10,615,829 82,907,160	24,212,579
Less: Cost of treasury stock		634,572	515,142	*1,736		923,693	*2,597	4,044,421	1,036,218
Total receipts		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		51,488,577	35,271,595	3,691,399		29,283,321	6,570,708	585,970,982	224,865,709
Interest on Government obligations, total		28,991	27,216	-	*1,776	33,943	867	91,842	44,936
Net gain, noncapital assets		145,670	90,925	*18,601	36,145	339,071	53	745,209	103,557
Other receipts		4,594,118	4,040,424	41,687	512,006	2,047,790	122,677	5,318,213	1,704,995
Total deductions		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		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		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	, ,	2,352,835	2,066,733	40,862		568,243	45,497	9,778,732	2,003,614
Taxes paid		905,123	608,005	79,040		999,384	58,994	8,727,740	1,849,621
Interest paid		565,959	447,643	49,222		435,259	42,553	2,103,884	604,850
Amortization	, ,	77,055	71,071	*109		85,533	14,187	157,020	22,584
Depreciation		1,944,010	1,404,717	227,406	311,887	1,639,877	119,518	6,968,424	1,046,748
Depletion		12,572	12,572	4 000	10.00=	224,754	3	30,330	*1,771
Advertising		113,156	92,056	1,833		45,228	3,370	1,686,634	411,193
Pension, profit-sharing, stock, annuity		60,976	42,473	*2,076		191,046	4,343	1,950,497	430,819
Employee benefit programs		395,671	303,485 *288	25,292	66,894 *171	395,486	11,162	6,812,298	1,316,211
Net loss, noncapital assets Other deductions		*458 14,745,102	11,650,935	900,625		9,914 4,265,951	406,173	22,095 32,510,949	14,661 7,685,808
Total receipts less total deductions		5,166,912	3,435,791	247,978		6,699,793	475,559	43,172,578	12,201,917
Net income from a trade or buisness		5,100,912	3,408,576	247,978		6,665,851	474,692	43,080,736	12,201,917
Total income tax [12]	. 138,152	*2,516	*2,516	247,570	1,701,007	*3,983	27	23,539	5,479

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)

	Construction	ncontinued			Manufac	turing		
ltem	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	,	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		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		496,019
Investments in Government obligations	113,249	*124,255	467,742	+00.540	*851	-	4,830	-
Tax-exempt securities	235,850	213,601	1,422,421	*32,513	*124,517	1,882	*1,520	*40.400
Other current assets	5,129,165	6,141,568	10,549,913	1,508,908	196,426	77,260		*13,130
Loans to shareholders	694,904	2,883,560		154,217	146,964	*44,761	43,159	*46,923
Mortgage and real estate loans	255,719	67,814	283,958	*12,492	- 004.054	*648	,	*444.000
Other investments	8,294,538	4,109,447	22,499,302	2,165,300	881,651	385,572	,	*111,669
Depreciable assets	32,413,817	53,787,516		26,987,230	4,511,292	2,429,018		746,640
Less: Accumulated depreciation	21,900,593 284,556	40,508,397	126,146,477	16,286,822	2,598,125	1,830,716	1,195,869	520,521
Depletable assets	. ,	*26,465		162	125	-	-	-
Less: Accumulated depletion	57,385	*3,414	50,298		79	40.752	404.000	*7.470
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 *9,624
Less: Accumulated amortization	78,345 1,001,826	448,384 1,059,283	3,130,208 7.593.421	348,048 544.607	109,131 412,253	10,359	103,446	*-40,638
Other assets		, ,	, ,	. ,		55,755	72,313	
	58,641,980 8,286,485	83,951,020 12,582,712	258,536,498 27,471,560	33,058,721 4,403,674	7,534,492 721,204	3,113,447 331,739	7,512,720	1,594,808 247,549
Accounts payable		4,513,444	15,544,767		721,204 323,211		1,281,017 696,587	*91,450
Mortgages, notes, and bonds under one year Other current liabilities	3,343,530			2,387,213	387,399	214,604 226,095	· · · · · · · · · · · · · · · · · · ·	73,856
Loans from shareholders	9,412,089 2,742,195	14,464,769 2,972,756	22,230,080 7,960,163	2,758,338 940,598	161,421	65,358	681,383 440,465	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	,	3,697
Additional paid-in capital	3,539,819	3,537,095	12,927,556	1,100,754	290,001	87,958	,	*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		713,460	*105,230	*146,543		*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		2,880,013
Interest on Government obligations, total	29,699	17,207	89,277	7,671	9,773	*206		[1]
Net gain, noncapital assets	353,347	288.304	787,655	46,749	3,918	3,244		*876
Other receipts	2,430,027	1,183,191	4,256,072	427,134	140,095	48,792		*51,064
Total deductions	93,776,226	240,660,162		75,590,594	8,831,279	5,248,087	,	2,740,352
Cost of goods sold	75,984,010	163,781,446		60,849,937	5,050,979	3,855,188		1,683,479
Compensation of officers	2,208,563	11,831,024	12,191,132	867,707	213,447	70,225		53,248
Salaries and wages	3,480,280	19,456,955		3,450,548	,	,	,	356,299
Repairs	483,372	1,201,413		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 buisness	8,381,785	22,541,970	41,232,397	5,715,797	1,203,152	389,705		191,601
Total income tax [12]	2,306	15,754	24,901	*1,709	119	46	*1,499	-

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)

(All figures are estimates based on samplesmoney amount				Manufacturing-	-continued			
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing		activities	manufacturing		manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns Number of shareholders	d d	,	10,353 25,517	d d	2,405 6,658	3,727 9,287	2,946 6,439	2,268
Total assets	d d	2,951 7,682,251	10,903,612	d	17,970,085	16,763,311	8,322,558	6,361 15,246,879
Cash	d	650,942	1,405,343	d d	1,994,311	1,938,874	1,059,231	1,944,782
Notes and accounts receivable	ď	1,665,664	2.428.733	d	3,464,344	3,592,792	1,421,356	3,087,043
Less: Allowance for bad debts	ď	35,306	, .,	d	78,006	70,963	26,668	45,775
Inventories	d	1,394,376		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	,	d	110,465	257,428	79,877	41,773
Mortgage and real estate loans	d	*6,169		d	,	-	10,006	-
Other investments	d .	513,782		d	2,031,007	1,355,512	- ,	1,891,979
Depreciable assets	d	-,- ,		d	-, ,	15,660,442		9,217,650
Less: Accumulated depreciation	a d	5,445,827 80,925	9,708,691	d d	6,384,944	10,965,177	7,289,594 *31,825	5,840,534 31,313
Depletable assets Less: Accumulated depletion	u d	00,925	-	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	ď		153,885	d		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		10,903,612	d		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	208,456 354,180	,	d d	333,200 809,608	310,653 831,411	105,117 1,096,664	286,558 675,067
Additional paid-in capitalRetained earnings [26]	d d	3,075,559	5,157,125	d 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	ď	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		d				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		26,370,441
Cost of goods sold	d	12,148,264	12,713,382	d	-,,	18,864,694	8,022,631	21,310,831
Compensation of officers	d	314,567	729,939	d	904,122	697,578		439,968
Salaries and wages	d	, - , -		d				1,318,718
Repairs	d d	55,546		d d	183,501		119,436	160,657
Bad debts Rent paid on business property	d d	, -		d d	80,199 422,781	39,608 561.731	32,902 318,211	25,315 286,794
Taxes paid	d	,-	, .	d		, -		281,282
Interest paid	d			d	234,808		138,893	197,193
Amortization	d	· ·		d		48,379	12,449	27,652
Depreciation	d			d	629,228	945,183	571,170	499,401
Depletion	d			d			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	-, -		d	191,701	156,635	44,117	148,650
Employee benefit programs	d	237,026		d	413,078	469,345	208,912	244,132
Net loss, noncapital assets	d			d	1,049		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		797,386	1,445,244
Net income from a trade or buisness	d	1,190,057	1,387,138	d	2,453,445			1,442,528
Total income tax [12]	d	-	-	d	175	*5,445	*3,753	669

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)

(All figures are estimates based on samplesmoney amoun	ts are in thousands of do	iiars)	Manu	facturingcontinue	d			
Item	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,
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	total (33)
Number of returns		8,210	2,810	2,496	2,075	4,370	11,822	367,929
Number of shareholders		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		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		2,767,803	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)		664,952	928,608	698,885	231,372	358,197	955,819	23,010,210
Less: Accumulated amortization	266,854	208,408		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 Mortgages, notes, and bonds under one year		1,642,833 1,140,028	1,301,057 340,376	1,230,678 668,435	1,288,422 871,057	755,775 264,286	2,022,346 1,205,651	81,351,276 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		1,173,435	1,570,171	332,963	712,483	295,850	866,073	20,849,962
Retained earnings [26]		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		102,261	157,602	262,153	268,364	17,029,317
Total deductions	, ,	27,807,950		18,043,482	16,855,561	13,037,006	31,360,982	1,616,104,854
Cost of goods sold	, ,	18,638,845		12,473,013	12,711,329	9,202,862	20,222,742	1,316,753,871
Compensation of officers	, . ,	873,151	658,654	562,932	298,091	307,705	1,304,623	26,602,447
Salaries and wages		2,955,309		1,787,778	1,231,181	1,262,503		103,541,506
Repairs	258,250	104,550		71,320	43,344	51,695	148,960	5,673,257
Rent paid on business property		106,356 669,200		22,901 328,887	11,582 326,588	51,299 265,035	62,208 779,985	1,949,964
Taxes paid	1,483,077 1,242,984	530,934	382,614	320,007	320,566	205,035	634,088	27,013,488 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	· ·	789,395	319,411	303,171	405,390	166,054	529,666	10,786,545
Depletion				-	-	-	323,300	*1,649
Advertising		153,251	130,385	219,263	131,490	136,445	518,013	11,785,677
Pension, profit-sharing, stock, annuity		187,013	113,977	95,057	85,826	73,143	143,288	2,870,408
Employee benefit programs		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		1,330,684	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 buisness	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

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)

(All figures are estimates based on samples-money amount				Wholesale	and retail trade	continued			
		Wholesale	trade				Retail trade		
ltem	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	<i>'</i>	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 Less: Allowance for bad debts	70,152,486	36,587,237 665,656	33,512,393 506,416	*52,856 *15,295	25,475,087 352.048	10,483,779	979,172	1,745,238	2,008,590
Inventories	1,187,368 76,394,699	46,018,365	30,375,827	508	78,347,526	101,380 39,900,719	34,721 2,616,427	13,631 1,491,620	54,378 6,558,606
Investments in Government obligations	155,309	*102,286	53,023	300	*66,099	*32,064	*3,169	1,491,020	*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		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 Total liabilities	4,907,249	1,596,096	3,309,674	*1,479	, , , , , , , , , , , , , , , , , , ,	999,226	84,004	222,731	106,640
Accounts payable	252,725,896 55,375,035	133,897,341 27,303,374	118,392,438 27,997,626	436,117 *74,035	216,883,368 25,976,241	80,021,094 5,334,645	6,993,993 906,934	6,616,749 1,818,437	19,017,064 2,136,125
Mortgages, notes, and bonds under one year	24,969,872	13,430,252	11,445,380	*94,239		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		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 Total deductions	6,019,774	2,243,670 364,292,814	3,770,741 505,659,049	*5,363	11,009,544 744,587,857	5,294,381 284,795,785	170,112 18,990,680	88,868	274,192 37,776,839
Cost of goods sold	871,516,997 729,350,048	287,492,836	441,842,372	1,565,134 14,841	587,403,823	241,079,921	11,489,788	19,638,930 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		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		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		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 18,443,286	9,146	675 465	205,627	188,681	*1,657	*110	*17
Other deductions Total receipts less total deductions	35,005,815 37,247,618	19,394,375	15,887,065 17,543,471	675,465 309,772	37,744,565 25,441,938	9,447,669 6,417,837	1,707,926 931,285	1,190,948 926,783	2,186,219 2,241,709
Net income from a trade or buisness	37,247,618	19,394,375	17,543,471	309,772		6,411,804	931,285	926,783	2,241,709
Total income tax [12]	31,993	20,855	11,138	- 509,172	10,652	6,592	*16	524,710	*1,112
. J	01,000	20,000	11,130		10,002	0,032	10	_	1,112

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)

				vvnolesale	and retail trade-	-continued			
				Retail trade-	-continued				
					Sporting				
Item				Clothing	goods,				
	Food,	Health and	Casalina	and	hobby,	Comerci	Missellanseus	Nonetore	Wholesale
	beverage and liquor	personal care	Gasoline stations	clothing accessories	book, and music	General merchandise	Miscellaneous store	Nonstore retailers	and retail trade not
	stores	stores	Stations	stores	stores	stores	retailers	retailers	allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	44,418	20,201	15,555	18,886	10,753	2,780	27,368	16,467	(5.7)
Number of shareholders		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		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	, ,	1,488,150	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		142,525		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 buisness	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	

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)

			Transpor	rtation and warehous	sing		
Mars							
Item				Transit		Other	
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
		and water	transportation	passenger	transportation	and support	and
		transportation		transportation		activities	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	0-1,1-43	544,330	*100,806	00,001	*22,134	243
Other investments	4,312,817	1,582,755	1,443,879	194,560	*40,742	538.309	512,573
	, ,	9,401,372	28,475,730	3,339,842	*248,650	7,432,310	3,767,941
Depreciable assets Less: Accumulated depreciation	52,665,846 32,005,470	9,401,372 4,103,583	28,475,730 18,898,802	2,074,562	*190,801	4,819,085	3,767,941 1,918,636
•		4,103,363	10,090,002	2,074,562	,	4,019,000	1,910,030
Depletable assets	*1,947	-	-	-	*1,947	-	-
Less: Accumulated depletion	*1,947		-	+40.005	*1,947	450.070	-
Land	1,134,902	95,176	623,936	,	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		-	*939	*2,499
Net gain, noncapital assets	733,810	294,982	370,180		-	25,489	29,816
Other receipts	1,813,476	181,681	1,122,556		*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		*11,227	889,673	152,560
Salaries and wages	16,469,414	1,413,477	8,903,283		*156,113	3,209,157	1.031.494
•			1,726,478				, , -
Repairs	2,538,662	366,971		,	*20,479		82,071
Bad debts	153,066	18,131	75,468		*3,653	35,174	8,521
Rent paid on business property	6,340,504	827,680	3,240,783	541,268	*34,105	,	713,205
Taxes paid	3,305,281	184,680	2,018,370		*20,469		179,743
Interest paid	1,197,510	151,773	678,112	111,399	*1,738		72,964
Amortization	150,748	17,680	82,319		*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		*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 buisness	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

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 Motion Telecommunications procure (including paging, how and sound Broadcasting cellular, satellite, as	Data essing, sting, and lated rvices (64)	Other information services
	(64)	
		(65)
Number of returns	2,217	9,206
Number of shareholders	4,467	14,403
	,153,373	1,722,978
	248,382	658,177
	*138,020	320,614
Less: Allowance for bad debts	*963	*822
Inventories	*2,021	1,486
Investments in Government obligations	-	-
Tax-exempt securities	-	-
Other current assets	210,495	188,142
Loans to shareholders	*50,076	*80,473
Mortgage and real estate loans	-	-
Other investments 10,360,902 6,979,143 1,902,250 832,728 517,831	*47,526	*81,424
Depreciable assets	710,128	1,026,414
Less: Accumulated depreciation	448,274	780,828
Depletable assets *61 *61	-	-
Less: Accumulated depletion	-	-
Land	2,411	*1,523
Intangible assets (amortizable)	*4,208	11,170
Less: Accumulated amortization	*2,919	*10,135
Other assets	*192,261	*145,341
Total liabilities	,153,373	1,722,978
Accounts payable	*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
	652,599	227,820
Loans from shareholders	*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
	*240,265	*65,351
Capital stock	5,022	24,099
	-116,668	64,914
	118,841	992,627
Less: Cost of treasury stock		*12,069
	,031,644	8,859,546
	,018,037	8,831,573
Interest on Government obligations, total	*119	-
Net gain, noncapital assets	119	*7,510
Other receipts	*13,369	*20,463
	,742,099	8,043,300
	877,931	4,689,153
	198,033	592,815
	,056,842	771,362
Repairs	*5,573	15,613
Bad debts	*663	*2,529
	97,356	138,209
	73,237	149,044
Interest paid	*8,329 *164	*8,922 *1,140
Depreciation	95,208	136,174
Depletion	33,200	130,174
Advertising	83,475	378,753
Pension, profit-sharing, stock, annuity	*12,278	378,753 *54,740
	*50,738	89,126
Employee benefit programs	30,730	167
	- 182,272,	1,015,551
	289,545	816,246
	289,426	816,246
Total income tax [12]	_550, 125	510,240

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)

		Real estate and rental and leasing							
Item	Total	Credit	Securities, commodity contracts, other financial investments,	Insurance carriers and	Funds, trusts, and other	Total	Real estate	Rental and	Lessors of nonfinancial intangible
	Total	intermediation	and related activities	related activities	financial vehicles	Total	Real estate	leasing services	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 Less: Allowance for bad debts	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
Inventories	1,589,874 672,071	1,427,454	148,446 667,823	13,707	*268 4,248	233,225 971,595	180,774 *128,539	50,684 842,787	*1,767 *269
Investments in Government obligations	8,238,296	6,735,613	1,491,075	*11,607	4,240	182,300	*182,239	62	209
Tax-exempt securities	2,617,626	2,086,364	286,770	*296	244,196	245,310		*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		*6,336	-
Other investments	48,284,610	13,638,958	28,817,594	1,687,640	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 *52,971
Other current liabilities Loans from shareholders	71,096,884 6,172,030	60,014,278 4,133,981	8,312,528 1,412,498	2,440,016 618,221	330,061 7,331	4,236,888 5,782,535	3,604,057 4,647,354	579,960 1,133,763	*52,871 *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		3,893,309	*61,519
Compensation of officers	9,268,991 26,814,076	1,104,610 5,771,525	3,217,904 10,872,639	4,936,386 10,117,232	*10,090 *52,680	4,469,135 15,429,251		568,579 2,099,616	*15,743 *33,923
Repairs	503,473			236,894	*2,315	, ,		391,025	*2,922
Bad debts.	2,136,128	1,938,452		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		838.731	*3,212
Taxes paid	2,593,943	639,604	866,357	1,708,994	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		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 buisness	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	-

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)

(All figures are estimates based on samplesmoney amount	e are in thousands or deliars)		Administrative and support			
				J		
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)		services	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 Notes and accounts receivable	28,028,950 23,174,447	19,022,532 193,814,667	8,018,035 9,321,744	6,900,044 7,948,149	1,117,991 1,373,595	2,123,147 1,354,748
Less: Allowance for bad debts	287.690	2,710,602	9,321,744 217,891	186,410	31,481	1,354,746
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	177,007	104,704
Tax-exempt securities	148,362	13,441,407	*67,790	*40,257	*27,533	*[1]
Other current assets	9,453,371	9,520,508	,	2,966,264	526,108	446,827
Loans to shareholders	4,191,542	746,730		1,856,440	210,610	99,751
Mortgage and real estate loans	99,800	7,327,948		*121,705	-	*15,417
Other investments	9,485,414	38,161,428		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		2,574,467	725,845	213,577
Less: Accumulated amortization	2,301,001	355,738		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		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 14,330,860	2,289,188 8,190,781	1,958,250	330,938	405,000
Mortgages, notes, bonds, one year or more Other liabilities	12,134,788 3, 74 8,5 7 5	5,478,617	2,001,720	6,046,085 1,286,788	2,144,697 714,932	954,102 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		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		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		175,580	35,353	180,316
Rent paid on business property	11,422,549	224,699		3,084,168	561,222	1,208,834
Taxes paid	9,362,940	563,169		3,968,284	456,802	481,649
Interest paid	1,265,879	4,991,579		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		1,602,312	796,591	323,065
Depletion	0.550.000	1	*203	4 500 400	*203	500.000
Advertising	3,558,082	174,259		1,598,192	87,102	509,328
Pension, profit-sharing, stock, annuity	3,549,797 4,768,978	201,342 465,217	507,893 1,986,805	393,966 1,730,152	113,927	53,773
Employee benefit programs Net loss, noncapital assets	4,768,978 30,985	34,439		1,730,152	256,653 191	197,363 *2,183
Other deductions	30,985 60,132,182	34,439	21,234,621	18,280,313	2,954,307	3,397,245
Total receipts less total deductions	48,230,224	9,366,440		10,797,500	2,934,307	2,384,612
Net income from a trade or buisness	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	_,55.,200
. J 1001110 tax [12]	10,702	3,014	۷,۱۱۵	130	1,004	

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)

Number of returns	(All figures are estimates based on samplesmoney amount	s are in thousands of dollars)	Health care and socia	Arts, entertainment, and recreation				
Number of refurms	ltem		health practitioners and outpatient care centers	health care and social assistance	nursing, and residential care facilities		entertainment, and recreation	gambling, and recreation industries
Number of shareholders								
1,000 1,00			·				· ·	-
Cash		· · · · · · · · · · · · · · · · · · ·		,	· · · · · · · · · · · · · · · · · · ·	,	· · · · · · · · · · · · · · · · · · ·	,
Notes and accounts receivable. Less Allowance frobat debths. Best 716 Less Allowance frobat debths. Less Allowance frobat d		' '		, ,	, , ,	, ,		
Less. Alexamente for band dobbs. 6883,716 126,066 372,104 185,006 24,277 12,912 114,665 110,943 37,841 28,985,22 78,431 21,001 110,943 37,841 28,985,22 78,431 21,001 114,319 12,990 12,124								
Inventiones 559,253						·	,	
Investments in Government obligations		· ·	,	,	,	,		
Tax-exempt securities		· ·	410,470	110,943				· ·
Color current assets	•	· ·	-	-		·		
Losen to shareholders. 3.476 500 3.008,397 3.88,818 4.24 731 276 3.4255 3.88,800 72,818 1,918,500 1,	•	· · · · · · · · · · · · · · · · · · ·		-		·	· · · · · · · · · · · · · · · · · · ·	
Mortgage and real estate loans. 22,868 21,8187 26,928 578,251 1,455,929 802,627 653,300								· ·
Cheer investments.					84,284	,	342,353	· ·
Depreciable assets. Less Accumulated depretation. 23,278,982 25,138,407 3,761,002 3,479,553 8,889,007 2,122,865 6,266,142 Less Accumulated depreton. Land. 888,800 8	• •	· ·		,	-		-	
Less: Accumulated depletion		' '				,,-		
Depletable assets		, ,						
Less Accumulated depletion 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 2,482,806 2,180,219 222,587 Less Accumulated amortization. 1,283,080 666,651 215,369 381,060 578,110 222,460 355,650 Total liabilities. 49,031,818 31,435,410 8,080,201 9,645,997 15,668,085 7,811,08 222,460 Accounts payable. 2,192,565 843,010 450,432 899,123 385,889 218,342 167,547 Mortgages, notes, and bonds under one year 3,333,339 2,202,026 426,559 486,484 539,714 197,302 131,494 000,233 Loans from shareholders. 3,700,321 4,755,705 4,185,707 897,680 1,101,389 2,041,222 1,231,494 000,233 Loans from shareholders. 3,700,321 4,185,707 897,680 1,101,389 2,461,222 1,231,494 000,233 Loans from shareholders. 3,700,321 4,973,400 1,195,65 3,830,96 4,033,388 1,570,100 2,465,885 Other shabilities. 1,426,362 360,803 308,242 799,317 448,446 520,802 127,645 Additional pati-fit capital. 3,728,344 2,345,917 704,676 677,746 4,571,613 2,017,871 2,553,742 Retained cammings [20]. 13,491,609 9,013,65 2,465,603 33,616 113,164 3,765 Total receipts. 219,821,722 161,651,991 3,894,720 2,465,885 3,188,891 1,255,891 2,255,891 Business receipts. 219,821,722 161,651,991 3,894,720 2,465,885 3,188,891 1,256,610 Net gain, noncapital assets. 9,277 4,7712 14,147 30,416 40,712 2,2662 18,051 Diver receipts. 1,465,396 1,465,38 3,464,398 1,465,398 1,465,8	·	32,378,962	25,138,407	3,761,002	3,479,553	8,389,007	2,122,865	6,266,142
Land, linkanglibe assets (amortizable). 6 192-574 4 957,747 869,254 365,73 2 426,266 2 126,0219 282,587 Less: Accumulated amortization. 1283,080 666,651 215,066,081 11,556,894 1,450,432 106,482 126,086 126,	•	-	-	-	-	-	-	-
Intengible assets (amortizable)	·	- 000 000	- 004.054	400.007	- 005 400	-	440,000	040.004
Less: Accumulated amortization. 2,486,363 2,065,082 336,167 85,114 1,556,894 1,450,432 106,462 Other assets. 1,283,080 666,651 215,359 331,060 578,110 222,460 355,650 Total liabilities. 49,031,518 31,435,410 8,080,201 9,545,907 15,608,085 7,511,068 8,097,017 Accounts payable. 2,182,565 843,010 450,432 89,123 355,889 121,342 167,547 Other current liabilities. 6,274,755 4,185,707 967,680 1,101,369 2,041,232 1,349 809,233 Loss from shareholders. 3,703,321 2,670,857 403,796 3,363,066 4,033,995 1,570,100 2,463,885 Other liabilities. 1,428,862 360,803 308,242 7,5917 468,446 407,806 59,028 348,778 Capital stock. 1,376,568 984,591 279,131 112,246 407,906 59,028 348,778 Additional paid-in capital. 3,372,344 2,345,917 <		· ·			,		,	
Other assets. 1,283,080 666,651 215,389 381,080 578,110 222,460 355,650 Total liabilities. 49,051,518 31,435,410 450,432 899,123 385,889 218,342 117,547 Accounts payable. 2,192,565 843,010 450,432 899,123 385,889 218,342 117,547 Other current liabilities. 6,274,755 4,185,707 987,869 466,484 539,714 197,902 341,812 Other current liabilities. 6,274,755 4,185,707 987,869 460,484 539,714 197,902 341,812 Other liabilities. 14,156,991 8974,360 1,819,565 265,668 1,216,671 442,982 773,689 Other liabilities. 1,428,362 360,003 308,242 759,317 648,446 50,080 127,645 Capital stock. 1,376,668 984,591 704,678 677,748 4,571,613 2,177,871 2,553,742 Additional paid-in-capital. 3,283,333 363,216 2,289,620 4,571,613		-, - ,-		,	· · · · · · · · · · · · · · · · · · ·			
Total liabilities 49,031,518 31,435,410 8,080,201 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 Other current labilities 6,274,755 4,185,707 987,680 1,101,399 2,041,232 123,194 809,223 Mortgages, notes, and bonds under one year. 3,300,321 2,670,857 403,796 625,668 1,216,671 42,992 773,689 Mortgages, notes, bonds, one year or more. 14,156,991 8,974,300 1,819,565 3,363,066 4,033,985 1,570,100 2,463,885 Captial stock. 1,376,568 984,591 279,131 112,846 407,806 59,028 348,778 Retained earnings [26]. 13,491,609 9,013,085 2,894,620 1,583,903 1,875,893 1,255,887 60,006 Less: Cest of freasury stock. 861,337 563,216 224,503 3,516 113,164 3,784 3,784,172 24,675,959 30,665,563 19,183,953								· ·
Accounts payable. 2, 192,565 843,010 450,432 889,123 385,889 218,342 167,547 Mortgages, notes, and bonds under one year. 3,533,339 2,820,296 426,559 81,101,089 2,041,232 1,231,949 809,283 1,080,28		' '		-,		, -		
Mortgages, notes, and bonds under one year. 3,533,339 2,620,296 426,559 486,844 539,714 107,902 341,812 10,000 1,101,369 2,041,232 1,231,949 809,283 1,200 1,000,3796 625,668 1,216,671 442,982 773,689 1,200 1,000,3796 625,668 1,216,671 442,982 773,689 1,000 1,000,3796 625,668 1,216,671 442,982 773,689 1,570,100 2,463,885 1,200 1,000,3965 1,570,100 2,463,885 1,200,802 1,2								
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 2,670,857 403,796 625,688 1,216,671 442,982 773,689 Mortgages, notes, bonds, one year or more 14,156,991 8,974,390 1,819,565 3,363,066 4,033,985 1,570,100 2,463,885 Other liabilities 1,366,568 984,591 279,131 112,846 407,806 590,28 346,778 Additional paid-in capital 3,728,344 2,345,917 704,678 677,748 4,571,613 2,017,871 2,553,742 Less: Cost of treasury stock 851,337 563,216 224,503 63,618 113,164 3,795 *109,369 Total receipts 218,537,696 156,992,683 33,380,303 24,194,653 28,930,829 18,255,932 10,748,897 Interest on Government obligations, total 1,620 888 "37 *695 5,680 5,080 *600 *600 *600 *600 *600 <						·		· ·
Loans from shareholders						,		· ·
Mortgages, notes, bonds, one year or more.				,				
Other labilities 1,428,362 360,803 308,242 759,317 648,446 520,802 127,645 Capital stock 1,376,568 984,591 279,131 112,86 407,806 59,028 348,778 Additional paid-in capital 3,728,344 2,345,917 704,678 677,748 4,571,613 2,017,871 2,555,742 Retained earnings [26] 13,491,609 9,013,085 2,894,620 1,583,903 1,256,887 620,006 Less: Cost for reasury stock 851,337 563,216 224,503 63,618 113,114 3,795 1109,389 Total receipts 219,821,722 161,551,591 33,580,172 24,675,959 30,665,563 19,138,953 11,526,610 Interest on Covernment obligations, total 1,620 888 "37" *695 5,680 5,680 5,680 10,674,997 Net gain, noncapital assets 92,275 47,712 14,147 30,416 40,712 22,662 18,061 Other receipts 5,190,131 4,520,308 2,962 45,015 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>· ·</td>							· · · · · · · · · · · · · · · · · · ·	· ·
Capital stock								
Additional paid-in capital		, ,	,	,				
Retained earnings [26] 13,491,609 9,013,085 2,894,620 1,583,903 1,875,893 1,255,887 620,006 Total receipts 219,821,722 161,551,591 33,594,172 24,675,999 30,666,563 19,138,953 11,526,610 Business receipts 219,821,722 161,551,591 33,594,172 24,675,999 30,666,563 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 30 833,063 Other receipts 5,190,131 4,520,308 219,628 450,195 1,688,341 855,279 833,063 Cost of goods sold. 20,103,193 15,146,528 29,976,504 22,863,216 25,554,366 15,558,804 9,995,552 Cost of goods sold	•						· · · · · · · · · · · · · · · · · · ·	
Less: Cost of treasury stock. 851,337 563,216 224,503 63,618 113,164 3,795 *1109,369 *1016,706 *219,821,722 161,551,991 33,594,172 24,675,959 30,665,663 31,138,953 11,526,610 *102,500	·							
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 214,537,696 156,892,683 33,300,361 24,194,653 28,930,829 18,255,932 10,674,897 Interest on Government obligations, total. 1,620 888 37 695 5,680 5,680 5,680 600 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 Cost of goods sold 20,103,193 15,146,528 3,542,400 1,414,266 4,528,356 15,558,804 9,995,552 Cost of goods sold 28,704,792 25,533,499 2,537,065 634,228 4,028,005 3,566,797 481,228 Salaries and wages 1,804,392 1,225,374 316,475 262,543 297,845 54,854 242,991 Bad debts 329,929 61,542								
Business receipts	•	· ·	·	· ·				
Interest on Government obligations, total	•							
Net gain, noncapital assets	•							
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 1,412,66 4,528,711 1,796,678 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	•	· ·				,		
Total deductions	•	· ·				,		
Cost of goods sold	•				,	, , -		
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 12,199 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 18,663 Depletion - - - - - - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
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 4,144,098 989,236 200,996 223,865 294,729 84,038 210,691 Amortization 419,563 339,813 54,230 25,520 281,870 263,307 18,663 Depreciation 2,443,520 1,662,287 435,260 345,973 661,776 181,737 480,039 Pension, profit-sharing, stock, annuity 2,967,159 2,796,186 135,712 35,261 264,083	· ·							
Repairs	•			, ,			-,,	
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 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 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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 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	•							
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. - </td <td></td> <td>· ·</td> <td></td> <td></td> <td></td> <td>·</td> <td></td> <td></td>		· ·				·		
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 -						, -,	,-	
Amortization 419,563 339,813 54,230 25,520 281,870 263,307 18,663 Depreciation 2,443,520 1,662,287 435,260 345,973 661,776 181,737 480,039 Depletion -	•					·		· ·
Depreciation	•	' '				·		· ·
Depletion. -		· ·						
Advertising	•	2,443,520	1,002,287	435,260	345,973	001,776	181,/3/	480,039
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 buisness 32,436,516 27,006,837 3,617,631 1,812,049 5,105,526 3,575,068 1,530,458	•	4 040 050	4 544 004	400 000	400 545	444 540	204.040	- 000 500
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 buisness. 32,436,516 27,006,837 3,617,631 1,812,049 5,105,526 3,575,068 1,530,458	-			,				
Net loss, noncapital assets						·		
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 buisness 32,436,516 27,006,837 3,617,631 1,812,049 5,105,526 3,575,068 1,530,458								
Total receipts less total deductions	•					·		
Net income from a trade or buisness								
	•							
					1,012,049	5,105,526	3,373,068	1,030,458

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)

	Accommodation and food services			Other services				
ltem	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
Normalis and and and and and	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	108,628	8,286	100,341	142,464	74,634	67,162	*668 *682	-
Number of shareholders	225,319	46,257	179,062		110,915	106,918		-
Total assets	50,523,654 6.888.699	12,390,899 924,134	38,132,756 5,964,565	, ,	13,510,195 2,265,390	13,342,291 2,224,799	* 301,416 *31,827	-
Notes and accounts receivable	1,929,941	562,484	1.367.457	4,522,016 3,418,021	2,265,390 1.945.754	1,340,496	*131,771	-
Less: Allowance for bad debts	1,929,941	*2,476	16,850	43,565	1,945,754	1,340,496 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	1,440,330	103,004	1,545,907	2,021,104	1,500,007	441,103	3,007	_
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	101,040	*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		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		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		13,510,195	13,342,291	*301,416	-
Accounts payable	2,766,701	147,368	2,619,333	, ,	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		1,673,641	1,273,530	*628	-
Mortgages, notes, bonds, one year or more	20,077,515	7,408,131	12,669,383		4,323,228	3,468,360	*46,498	-
Other liabilities	1,610,745	428,407	1,182,338		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			6,570,810	6,329,286	*102,314	-
Repairs	2,199,150	245,983	1,953,167	763,227	329,131	432,850		-
Bad debts	22,844	2,791	20,054		59,508	108,337	*644	-
Rent paid on business property	8,819,146	447,221	8,371,925		2,410,525	2,984,469	*12,417	-
Taxes paid	4,954,745	517,266	4,437,480		1,502,380	1,183,479	*11,535	-
Interest paid	1,389,166	457,133	932,034		450,234	343,437	*2,128	-
Amortization	491,463	21,678	· ·		81,469	169,897	135	-
Depreciation	2,675,583	517,888			706,564	743,307	*5,033	-
Depletion	*8,690	-	*8,690		*240	-	-	-
Advertising	2,955,374	136,425			610,792	441,352	*18,740	-
Pension, profit-sharing, stock, annuity	100,606	23,060	77,546		91,466	112,356	*543	-
Employee benefit programs	903,329	74,633	828,696		541,861	291,332	*7,043	-
Net loss, noncapital assets	13,959	12	13,947		*1,781	*6,828	-	-
Other deductions	19,154,204	1,867,426			5,567,025	6,254,912	*95,886	-
Total receipts less total deductions	9,045,814	814,542	8,231,272	, ,	4,006,936	2,822,714	*42,448	-
Net income from a trade or buisness	9,044,157	814,178			4,006,837	2,819,404	*42,436	-
Total income tax [12]	*245	-	*245		nd Limitations of the D	94	-	-

Endnotes to Basic Tables

- [1] This amount is less than \$500.
- [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.
- [3] Minor industry information is shown only in this table. More detailed data for all industry groupings can be found in the 2009 Corporation Source Book.
- [4] This estimate is based on returns sampled at a 100 percent rate and the coefficient of variation is zero.
- [5] The amount for total income tax before credits includes adjustments to income tax and to total tax, which are not shown separately.
- [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.
- [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.
- [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.

- [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.
- [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.
- [11] Reserved.
- [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.
- [13] This item includes full and part-year returns.
- [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.
- [15] All sectors include "Not Allocable" which is not shown separately.
- [16] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.
- [17] Returns without net income include adjustments to income tax that tax credits could be used against.
- [18] Reserved
- [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.
- [20] Reserved
- [21] This amount includes returns with zero receipts and receipts not reported.

Endnotes to Basic Tables -- Cont.

- [22] This item includes adjustments to amount owed or overpayments, which are not shown separately.
- [23] Coefficient of variation is less than .005 percent.
- [24] Total statutory special deductions include other dividend deductions, which are not shown separately.
- [25] Reserved
- [26] Retained earnings unappropriated includes retained earnings from Form 1120S, which includes amounts for both appropriated and unappropriated. Unappropriated was usually largest amount. Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.
- [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.
- [28] Reserved
- [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).

- [30] Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.
- [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.
- [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.
- [33] Includes interest on state and local Government obligations, which is not reflected in net income (less deficit) from a trade or business.
- [34] Includes amounts of portfolio income that are not net of related deductions.
- [35] Reserved.
- [36] Total includes S corporations for which neither a number of shareholders was reported nor was a Schedule K-1, Shareholders' Share of Income, Credits, Deductions, etc., filed.

Section 5

Explanation of Terms

his 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 Although many standardizing 1120 format. 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. 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. 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 The excess of AMTI over a \$40,000 (AMTI). 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.

- (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.
- (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.
- (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.
- (6) Long-term contracts. Long-term contracts, except some home construction contracts, were required to use the percentage-of-completion method to determine current income for the AMT. This item was the difference between the current year's income from the contract under this method and the methods allowed for the regular tax.
- (7) Merchant marine capital construction funds. For the regular tax, some maritime companies were allowed to deduct profits deposited in a fund for constructing new ships, 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.
- (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.
- (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."

- (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.
- (11) **Loss limitations.** This was the difference between gains and losses computed under the different rules of the regular tax and AMT systems where the at-risk and partnership limitations applied in the regular tax.
- (12) Depletion. The depletion deduction under both the regular tax and the AMT was limited by the net income from the depletable property if percentage depletion was used; in addition, depletion under the AMT was limited to a taxpayer's basis in the property. This item is the difference between depletion figured under the regular tax rules and depletion limited by AMT net income and the AMT basis limitation.
- (13) **Tax-exempt interest from private activity bonds.** Interest from private activity bonds issued after August 7, 1986, used to finance private activity that was still tax exempt under the special exceptions in the regular tax was subject to the AMT and so was an addition to AMTI.
- (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.
- (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.

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)

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. 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)). **Taxpavers** 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 3year amortization of circulation expenses (section 173), 10-year amortization of research and experimental expenditures 174), 5-year amortization of (section 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. companies appear in the tables in the "zero-assets" 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 Δ

[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 processing. Regulated investment statistical 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;
- 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:

- 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 theforeign 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. 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 generated providing the services that 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 Expenses for advertising, of goods sold. amortization, bad debts, compensation of officers, contributions to charitable organizations, contributions to employee benefit programs, contributions pension plans, depletion, to 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);
- 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 The Code provided two methods for timber. 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-ofyear 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 accumulated depreciation. deducting 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 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 A

[Form 3800, Line 32]

The general business credit consisted of a combination of several individual credits * of which the following are edited by SOI: investment credit (Form 3468), research credit (Form 6765), lowincome 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 employerprovided 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 plugin 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. 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	Tax is:	Of the
	over:		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 oneyear 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:

- 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, Investment Companies filing Form Regulated 1120-RIC. It did not include non-profit corporations. exempt farmers' cooperatives, and many other organizations that did not file incorporated 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 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 nongovernment 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 taxexempt charitable, educational, religious, scientific and and literary organizations, mutual 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 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 A

[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, closedloop 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 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 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 Included were amounts depletion, taxes, etc. 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.

A 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:

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. 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 bν the dividends 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 firstincluded 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 vear 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. 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(I)(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 △

[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:

- 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 U.S. Corporation Income Tax Return
Schedule D, Form 1120 Capital Gains and Losses
Schedule N, Form 1120 Foreign Operations of U.S. Corporations
Form 1120-F U.S. Income Tax Return of a Foreign Corporation
Form 1120-L U.S. Life Insurance Company Income Tax Return
Form 1120-PC U.S. Property and Casualty Insurance Company Income Tax Return
Form 1120-REIT U.S. Income Tax Return for Real Estate Investment Trusts
Form 1120 RIC U.S. Income Tax Return for Regulated Investment Companies 337

U.S. Income Tax Return for an S Corporation	41
Schedule D, Form 1120S Capital Gains and Losses and Built-in Gains 3	45
Schedule K-1 Shareholder's Share of Income, Deductions, Credits, etc	46
Form 8825 Rental Real Estate Income and Expense of a Partnership or an S Corporation	47
Form 3800 General Business Credit	48
Form 4562 Depreciation and Amortization	51
Form 4626 Alternative Minimum Tax Corporations 3	53

	11	20		U	I.S. C	orporati	on Inco	me Ta	ax Re	turn			OMB No. 154	¥5-0123
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		nue Service	-			► See se	parate instr	uctions.						'' —
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	1a	Gross receipts or sales				b Less returns					c Bal ▶	1c		_
	2	Cost of goods sold	•	•	,							2		_
	3	Gross profit. Subtr			1c							3		
•	4	Dividends (Schedu	ıle C, I	ine 19) .								4		
Income	5	Interest										5		
ű	6	Gross rents .										6		
_	7	Gross royalties										7		_
	8	Capital gain net in		•	•	,,						8		_
	9	Net gain or (loss) for		,	,	`	,					9		_
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on deductions.)	13	Salaries and wages		•	, ,							13		+
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npe	15	Bad debts	enanc	·								15		
ğ	16	Rents										16		_
	17	Taxes and licenses	 s									17		_
instructions for limitations	18	Interest												
nita	19		ele contributions											
ᆵ	20	Depreciation from			imed on S	 Schedule A or	elsewhere o	n return (a	 ittach Fo	rm 4562)		20		
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ë	22											22		
Ę	23	Pension, profit-sha										23		
nstı	24	Employee benefit	-									24		
<u>.</u>	25	Domestic producti										25		
tions (See	26	Other deductions			,							26		
ons	27	Total deductions.	•	,							▶	27		
ucti	28	Taxable income be	efore ne	et operating le	oss dedu	ction and spe	cial deduction	ns. Subtra	ct line 27	from line	11	28		
Deduct	29	Less: a Net opera	ating lo	oss deductio	n (see ins	structions) .			29a					
_		b Special c	deduct	ions (Schedu	ıle C, line	20)			29b			29c		
ţ	30	Taxable income.	Subtra	act line 29c fi	rom line 2	28 (see instrud	ctions)					30		
nen	31	Total tax (Schedu	ule J, li	ne 10)								31		
Tax, Refundable Credits, and Payments		2008 overpayment				32a								
P		2009 estimated tax									ı			
ts, a	С	2009 refund applied)	d Bal ▶	32d					
edi	е	Tax deposited with		7004					32e					
ە ق	f	Credits: (1) Form 243) Form 4136 _			32f					
Jab	g	Refundable credits		· ·	•		*		32g			32h		
func	33	Estimated tax pena	• •		,						▶ □	33		_
, Be	34	Amount owed. If					•					34		+
Tax,	35 36	Overpayment. If I		•				r amount	overpaid 		 unded ►	35		+
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Si	gn	correct, and complete. I										-		
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116		Signature of officer				L Date	—)	 Title					uctions)? Yes	
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US	e Only	self-employed), and ZIP code	address	s, p ——						Phone	no.			

Form 11	20 (2009)						Pag	e 2
Sch	edule 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 sche	edule)			4			
5	Other costs (attach schedule)							
6	Total. Add lines 1 through 5							
7	Inventory at end of year							
8	Cost of goods sold. Subtract line 7 from							
9a	Check all methods used for valuing closing		, ,					
	(i) □ Cost	,						
	(ii) Lower of cost or market							
	(iii) Other (Specify method used and at	tach explanation.) ▶						
b	Check if there was a writedown of subnorr							
С	Check if the LIFO inventory method was a	-					_	
d								
u	If the LIFO inventory method was used inventory computed under LIFO	or this tax year, enter						
е	If property is produced or acquired for resa	ale, do the rules of section	on 263A apply to	the corporati	on?	\square	Yes No	
f	Was there any change in determining qua	ntities, cost, or valuatior	ns between ope	ning and closi	ng inventory?	If "Yes,"		
	attach explanation	<u></u>		<u></u>		<u> L</u>	Yes ☐ No	
Sch	edule C Dividends and Specia	al Deductions (see	instructions)	(a) Dividends	(b) %	(c) Special deduction	ons
					received		(a) × (b)	
1	Dividends from less-than-20%-owned do	mestic corporations (oth	er than debt-fin	anced				
	stock)					70		
2	Dividends from 20%-or-more-owned don			l		80		
_	stock)					see		
3	Dividends on debt-financed stock of dome					instructions		
4	Dividends on certain preferred stock of les	•				42		
5	Dividends on certain preferred stock of 20	•				48		
6	Dividends from less-than-20%-owned fore	•				70		
7	Dividends from 20%-or-more-owned foreign	• •				80		
8	Dividends from wholly owned foreign subs					100		
9	Total. Add lines 1 through 8. See instructi							
10	Dividends from domestic corporations			I		400		
	company operating under the Small Busine					100		
11	Dividends from affiliated group members					100		
12	Dividends from certain FSCs					100		_
13	Dividends from foreign corporations not in					-		
14	Income from controlled foreign corporation	ns under subpart F (attac	ch Form(s) 5471)					
15	Foreign dividend gross-up							
16	IC-DISC and former DISC dividends not in	cluded on lines 1, 2, or 3				-		
17	Other dividends							
18	Deduction for dividends paid on certain pro-	•						
19	Total dividends. Add lines 1 through 17.		•					
20	Total special deductions. Add lines 9, 10				· · · · ·	. •		
Scne	Compensation of Offi Note: Complete Schedule E	,		,	page 1) are \$50	00 000 or mo	re	
	10101 Complete Comodule E		(c) Percent of		ation stock owned			
	(a) Name of officer	(b) Social security number	time devoted to	(d) Common	(e) Preferred	(f) Amou	nt of compensation	
1			business %					
			%					
			%					_
			%					_
			%					_
	Total communication of all		/0		/0	1		
2								
3	Compensation of officers claimed on Sche							
4	Subtract line 3 from line 2. Enter the result	nere and on page 1, line	12					

	120 (2009)				F	Page 3
Sch	edule J Tax Computation (see instructions)					
1	Check if the corporation is a member of a controlled group (attach So	chedule O (Form 1120))	🕨 🗆 🛭			
2	Income tax. Check if a qualified personal service corporation (see inst	tructions)	🕨 🗆 🛭	2		
3	Alternative minimum tax (attach Form 4626)			3		
4	Add lines 2 and 3		[4		
5a	Foreign tax credit (attach Form 1118)					
b	Credit from Form 8834, line 29					
С	General business credit (attach Form 3800)					
d	Credit for prior year minimum tax (attach Form 8827)					
e	Bond credits from Form 8912					
6	Total credits. Add lines 5a through 5e			6		
7	Subtract line 6 from line 4		Г	7		
8	Personal holding company tax (attach Schedule PH (Form 1120)) .		Г	8		
9	Other taxes. Check if from: Form 4255 Form 8611					
9	Form 8866 Form 8902	Other (attach sch	andula)	9		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31			10		
	edule K Other Information (see instructions)	<u> </u>		10		
1		c ☐ Other (specify) ▶			V	
		C Other (specify)	·		Yes	No
2	See the instructions and enter the: Business activity code no. ▶					
а						
b	Business activity					
С	Product or service ►					
3	Is the corporation a subsidiary in an affiliated group or a parent-subsi	, , ,				
	If "Yes," enter name and EIN of the parent corporation ▶					
_						
4	At the end of the tax year:					
а	Did any foreign or domestic corporation, partnership (including a	any entity treated as a	partnership), trust, o	r tax-exempt		
	organization own directly 20% or more, or own, directly or indirectly,					
	corporation's stock entitled to vote? If "Yes," complete Part I of Sche	dule G (Form 1120) (atta	ach Schedule G)			
b	Did any individual or estate own directly 20% or more, or own, direct	•				
	classes of the corporation's stock entitled to vote? If "Yes", complete	Part II of Schedule G (F	Form 1120) (attach Sch	edule G) .		
5	At the end of the tax year, did the corporation:				Yes	No
а	Own directly 20% or more, or own, directly or indirectly, 50% or more of	the total voting power of	all classes of stock enti	tled to vote of		
	any foreign or domestic corporation not included on Form 851, Affiliations	Schedule? For rules of co	onstructive ownership, se	e instructions		
	If "Yes," complete (i) through (iv).					
	(i) Name of Corporation	(ii) Employer Identification Number	(iii) Country of	(iv) Pe	ercentac I in Votir	ge na
	· ·	(if any)	Incorporation		tock	

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). (ii) Employer Identification Number (iv) Maximum (i) Name of Entity (iii) Country of Organization Percentage Owned in (if any) Profit, Loss, or Capital 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. 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 ▶______ Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ □ 8 If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. Enter the amount of tax-exempt interest received or accrued during the tax year ▶\$ 9 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____ 10 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. Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶\$ 12 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 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. ▶\$

Form 1120 (2009)

	edule L Balance Sheets per Books	Beginning	of tax	vear	End of to	Page	_
SCIIC	-	(a)	UI LAX	(b)	(c)	(d)	_
	Assets	(a)		(6)	(6)	(u)	_
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 10	Less accumulated depletion	/			,		_
12	Land (net of any amortization)						
13a b	Intangible assets (amortizable only)	((
14	Less accumulated amortization	/			,		_
15	Other assets (attach schedule)	-					—
	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						_
Sche	edule M-1 Reconciliation of Income (Lo	oss) per Books With	ı Inco	me per Retur	n		
	Note: Schedule M-3 required inste	ead of Schedule M-1 if to	otal ass	sets are \$10 millio	on or more—see instruct	ions	
1	Net income (loss) per books		7	Income recorde	ed on books this year		
2	Federal income tax per books			not included on	this return (itemize):		
3	Excess of capital losses over capital gains .			Tax-exempt inte	erest \$		
4	Income subject to tax not recorded on books						
	this year (itemize):						
			8	Deductions on t	his return not charged		
5	Expenses recorded on books this year not			against book inc	ome this year (itemize):		
	deducted on this return (itemize):		а	Depreciation .	. \$		
а	Depreciation \$		b	Charitable contrib	utions \$		
b	Charitable contributions . \$						
С	Travel and entertainment . \$						
			9		8		_
6	Add lines 1 through 5				ne 28)—line 6 less line 9		
Sche	edule M-2 Analysis of Unappropriate	d Retained Earning	gs pe	r Books (Line	e 25, Schedule L)		
1	Balance at beginning of year		5	Distributions: a	ı Cash		_
2	Net income (loss) per books				Stock		_
3	Other increases (itemize):				Property		_
					s (itemize):		_
					6		_
4	Add lines 1, 2, and 3		8	Balance at end o	f year (line 4 less line 7)		_

SCHEDULE D (Form 1120)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

► Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

► See separate instructions.

OMB No. 1545-0123

2009

Employer identification number

	(a) Description of property	(b) Date acquired	(c) Date sold	(d) Sales price	(e) Cost or ot	her	(f) Gain or (loss)
	(Example: 100 shares of Z Co.)	(mo., day, yr.)	(mo., day, yr.)	(see instructions)	basis (see instructions	s)	(Subtract (e) from (d))
1							
2	Short-term capital gain from ins	tallment sales from Fo	orm 6252, line 26	or 37		2	
	Short-term gain or (loss) from	•				3	
	Unused capital loss carryover					4	()
	Net short-term capital gain or					5	
Par	t Long-Term Capital G	iains and Losses	-Assets Held	More Than One	Year		
6							
	Enter gain from Form 4797, lin	0.7 or 0				7	
	Long-term capital gain from inst					8	
	Long-term gain or (loss) from I					9	
10	Capital gain distributions (see					10	
	Net long-term capital gain or (11	
	Summary of Parts I a						
	Enter excess of net short-term		over net long-ter	m capital loss (line	11)	12	
	Net capital gain. Enter excess		_		· ·		
	(line 5)					13	
14	Add lines 12 and 13. Enter h						
	returns. If the corporation has					14	
	Note. If losses exceed gains,						
Par	IV Alternative Tax for C				lete Part IV o n	ly if a	the corporation has
	qualified timber gain u	nder section 1201	(b). Skip this pa	rt if you are filing	Form 1120-RI	Č. Se	e instructions.
15	Enter qualified timber gain (as	defined in section 1	201(b)(2))	. 15			
	Enter taxable income from Fo						
	line of your tax return			. 16			
17	Enter the smallest of: (a) the a						
	or (c) the amount on Part III, lir						
	Multiply line 17 by 15%			1 1		18	
19	Subtract line 13 from line 16. I						
20	Enter the tax on line 19, figure				ppropriate for		
~ 4	the return with which Schedule					20	
	Add lines 17 and 19					-	
	Subtract line 21 from line 16. I					00	
	Multiply line 22 by 35%					23	
	• •					24	
23	Enter the tax on line 16, figure the return with which Schedule					25	
26	Enter the smaller of line 24 or					20	
_0	the applicable line of your tax					26	

SCHEDULE N (Form 1120)

Department of the Treasury Internal Revenue Service

Name

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

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.		
	11 103, 300 mandalons 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.		
C -	At any time during the 0000 selectory year did the serve antice have an interest in any signed we are the weather		
bа	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	·		
	If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of		
	transactions.		
	Enter the number of Forms 8873 attached to the tax return		
С	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		
	CHARNOWER RECOGNICION OF ALL COLLA DOLLA GRACIEU DE LA CEDUTE CONTENTE CONTRA COLLA		

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.

orm	172	2U-F		e lax Return		-	_	-		\vdash	OMB No.		
	ent of the Revenue S	e Treasury Service	For calendar year 2009, or	tax year beginning ► See separat			enaing		, 2U		_20	09)
Use	N	ame						Employer	identifica	tion nu	mber		
IRS label.	N	umber street s	and room or suite no. (see instr	uctions)				Check bo	x(es) if:		Initia	ıl return	
Other wise,	- '`	arribor, otroot, c	and room or outerno. (ood moti	aotiono,					or address	change		l return	
print	or C	ity or town, stat	te and ZIP code, or country (se	e instructions)				First p	ost-merger	return	Ame	ended reti	urn
type.								Sched	ule M-3 atta	ched	Prote	ective ret	turn
			n					s method		_	_	Yes	No
			whose laws the income rep					ax year?					
								planation. s method		ninina	income		
			 oration's primary books				•	ceding tax		•			
			nd country)			-		planation.	-				
			worldwide business		J Did	the cor	poration	file a U.S	. income	tax re	turn for		
			aintains an office or place			•		ar?					
			k here			-	-	g the tax y e or busine			-		
		ear, enter:	an agent in the United Stat	es at any time during				yer's trade					
	-					-		olely the r					
	Name					(FIRPTA)) sale or o	disposition	?				
(3)	Addres	ss			L At a	any time	during th	e tax year	, did the c	orpora	ation		
						•		tablishme					
 F See			d enter the corporation's p				-	applicable foreign co	-				
			de number ▶	•				me of the					
(2)	Busine	ess activity 🕨											
(3)	Produc	ct or service I	·					any transad					
			unting: (1) ☐ Cash (►	•				y have to b					
(3)		iner (specity)	>					ms 5472 a ation is req					
			Con	nputation of Tax I					a o a o p	Jugo L			
1	ax fro	m Section I, li	ne 11, page 2			1							
			Schedule J, line 9, page 4										
			(add lines 6 and 10 on page	,		3							
			1 through 3 redited to 2009	5a	· i ·				. 4				
_			payments	5b									
			pplied for on Form 4466	5c ()							
d (Combir	ne lines 5a thr	rough 5c			5d							
			Form 7004			5e							
		•	n undistributed capital gain	,		5f			-				
•			on fuels (attach Form 4136 rom Form 3800, line 19c, a	,		5g 5h							
			d or withheld at source (ad	•									
		•	and 8805 (attach Forms 82			5i							
-		,	I lines 5d through 5i						. <u>5j</u>				
			ry (see instructions). Check					▶	☐ <u>6</u>				
			ne 5j is smaller than the tota e 5j is larger than the total (· · ·		. 7				
	-	-	8 you want Credited to 20	•	ount OV	or paid	 	 Refunde					
	Unde	er penalties of pe	erjury, I declare that I have examin	ned this return, including acc						my knov	wledge and	belief, it	is true
Sign	' 👢	ect, and complete	e. Declaration of preparer (other that	ırı taxpayer) is basêd on all infi	ormation of \	wriich prepa	arer nas any	r kriowieage.		May	the IRS disc	cuss this r	return
Here		Cian-t	fficar	Dete	T91						the prepared instructions)?	
		Signature of o	micer	Date	Title Date			de-al-16 16	Pro	parer's	Yes SSN or P	∐ No TIN)
Paid		Preparer's signature			Date		1	heck if self- mployed		, pai 01 5	JOIN OF	4	
Prepa		Firm's name	(or yours if				ļ.	EIN					
Use O	illy	self-employe and ZIP cod	ed), address,					Phone n	0.				

	1120-F (2009)							F	Page 2
Add	ditional Information (continued from page 1	1)		٧	At the end of the tax	year, did any individual,	partnership,	Yes	No
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)	Yes	No		50% or more of the	or trust own, directly one corporation's voting es of attribution.)	stock? (See		
0	Is the corporation a personal service corporation?					schedule showing the			
	(See instructions for definition.)				· ·	Do not include any inform			
Р	Enter tax-exempt interest received or accrued during				entered in item T .) Er	nter percentage owned ►			
	the tax year (see instructions) ▶\$			W	Is the corporation tak	ing a position on this retu	n that a U.S.		
Q	At the end of the tax year, did the corporation own, directly or				tax treaty overrules of	or modifies an Internal Re	venue law of		
	indirectly, 50% or more of the voting stock $$ of a U.S.				the United States, the	reby causing a reduction o	f tax?		
	corporation? (See section 267(c) for rules of attribution.)				•	tion is generally required	•		
	If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3)					3. See Form 8833 for exc	•		
	taxable income or (loss) before NOL and special					sclose a treaty-based re-	•		
	deductions of such U.S. corporation for the tax year				•	00 penalty (see section 67	•		
_	ending with or within your tax year.			X		, did the corporation ow	,		
R	If the corporation has an NOL for the tax year and				-	d as an entity separate fro ections 301.7701-2 and 3			
	is electing to forego the carryback period, check here				-				
c	Enter the available NOL carryover from prior tax					nent listing the name, country anized, and EIN (if any) of eac			
5	years. (Do not reduce it by any deduction on line			v	,		•		
	30a, page 3.) ►\$			Υ		locate to the corporation a dis directly owned partnership in			
т	Is the corporation a subsidiary in a parent-subsidiary					ed as ECI by the partnership of			
	controlled group?					chedule P. See instruction			
	If "Yes," enter the parent corporation's:				(2) During the tax year	, did the corporation own a	t least a 10%		
	(1) EIN ►				interest, directly or	indirectly, in any foreign pa	artnership?		
	(2) Name ►				If "Yes," see instr	uctions for required attac	hment.		
				Z	(1) Has the corporati	on made any allocation of	r reallocation		
U	(1) Is the corporation a dealer under section 475? .					on section 482 and its rec	·		
	(2) Did the corporation mark to market any securities					on recognized any interbr			
SF	or commodities other than in a dealer capacity? CTION I— Income From U.S. Sources Not	Fffec	tivel	v Co		" attach statement (see in		aee i	
	United States—Do not report items properly v						ao oi Baoiii		••
	ide below only income from U.S. sources that is not						he United State	es. Do	not
	rt items properly withheld and reported on Form 1042-								
	rted on Form 1042-S. The rate of tax on each item of \mathfrak{g}								
a lo	wer treaty rate, also complete item W above. If multi	ple trea	aty rate	es ap	ply to a type of incom	ne (e.g., subsidiary and po	•		J
	lends received by disregarded entities), attach a schedu	ule sho	wing tl	ne ar	nounts, tax rates, and	withholding for each.			
Nan	ne of treaty country, if any ▶						(e)		
	(a) Class of income (see instructions)		(b) amour	nt	(c) Rate of tax (%)	(d) Amount of tax liability	Amount of U.S paid or withheld		
1	Interest						para or mamora	<u> </u>	
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 an line 1, page 1								
11 12					▶ 				
13	Is the corporation fiscally transparent under the laws of t						e? Yes		Mo
. •	If "Yes," attach a schedule that provides the informati						00		-

Form 1120-F (2009) Page **3**

	CTIOI ructio	N II—Income Effectively Connected With the Conduct of a Trade or Busines ons)	ss in t	he Ur	nited States (se	ee
Imp	ortan	t: Fill in all applicable lines and schedules. If you need more space, see Assembling the F	Return	in the	instructions.	
	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 14)		4		
e	5	Interest		5		
Income	6	Gross rents		6		
<u>2</u>	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		
<u>.</u>	12	Compensation of officers (Schedule E, line 4)		12		
deductions.)	13	Salaries and wages (less employment credits)		13		
;∺	14	Repairs and maintenance		14		
g	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)		15		
de	16	Rents		16		
on	17	Taxes and licenses		17		
	18	Interest expense from Schedule I, line 25		18		
instructions for limitations	19	Charitable contributions		19		
ıj:	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)		20		
÷	21	Depletion	,	21		
ر و	22	Advertising		22		
Suc	23			23		
čį	24	Pension, profit-sharing, etc., plans		24		
it	25			25		
.≌	26	Domestic production activities deduction (attach Form 8903)		26		
(See	20 27	Other deductions (attach schedule)		27		
				28		
Ö	28 29	Total deductions. Add lines 12 through 27		29		
둉	30	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) Less: a Net operating loss deduction (see instructions) 30a	· ▶			
Deductions	30	b Special deductions (Schedule C, line 15)		-		
ے		c Add lines 30a and 30b		30c		
	31	Taxable income or (loss). Subtract line 30c from line 29		31		
Sc		le A Cost of Goods Sold (see instructions)	• •	<u> </u>		
		,		1		
		ntory at beginning of year		2		
2		hases		3		
3		of labor		4		
4		tional section 263A costs (attach schedule)		5		
5		r costs (attach schedule)		6		
6		lines 1 through 5		7		
7		ntory at end of year		8		
8						
9a	_	ck all methods used for valuing closing inventory:				
		Cost as described in Regulations section 1.471-3				
		Lower of cost or market as described in Regulations section 1.471-4				
		☐ Other (Specify method used and attach explanation.) ►				
b		k if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) .				
С		k if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 97				▶□
d		ELIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inv	•	9d	1	1
		outed under LIFO				
e		perty is produced or acquired for resale, do the rules of section 263A apply to the corporation? .				∐ No
f		there any change in determining quantities, cost, or valuations between opening and closing inventors, and the surface of the	ory?		⊔ Yes	☐ No
	IT "YE	es," attach explanation.				

Form 1120-F (2009) Page **4**

	CTION II—Income Effectively Continued)	nected With the Co	nduct of a T	rade or Busi	ness in the	Uni	ted States	
<u> </u>	hedule C Dividends and Special	Deductions (see in	structions)					
	·	`		(a) Dividends re	ceived (b)	%	(c) Special deduction (a) × (b)	ons:
1	Dividends from less-than-20%-owned debt-financed stock)	•	(other than		70		.,,,,,	
2	Dividends from 20%-or-more-owned of		other than					
			`		80			
3	Dividends on debt-financed stock of domestic	and foreign corporations (s	ection 246A)		see instruc	tions		
4	Dividends on certain preferred stock of le	ess-than-20%-owned pu	ublic utilities		42			
5	Dividends on certain preferred stock of 209				48	3		
6	Dividends from less-than-20%-owned fore	ign corporations	[70			
7	Dividends from 20%-or-more-owned foreig	n corporations	[80			
8	Total. Add lines 1 through 7. See instruction		🗍					
9	Dividends from foreign corporations not inc	cluded on lines 3, 6, or 7	[
10	Foreign dividend gross-up (section 78) .							
11	IC-DISC and former DISC dividends not inclu		-					
12	Other dividends							
13	Deduction for dividends paid on certain pre		lities					
14	Total dividends. Add lines 1 through 12. E	Enter here and on line 4, p	page 3					
15	Total special deductions. Add lines 8 and					▶		
Sc	hedule E Compensation of Offic	ers (See instructions	for Section II,	, line 12.)				
	Note: Complete Sched	ule E only if total rece	ipts (line 1a pl	us lines 4 thro	ough 10 of S	ectio	n II) are	
	\$500,000 or more.							
	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corponent owner (d) Common			(f) Amount of compensation	
1a			business %	1.	%			
b			%		%			
С			%		%			
d			%		%			
е			%		%			
2	Total compensation of officers							
3	Compensation of officers claimed on Sche							
4	Subtract line 3 from line 2. Enter the result				[
Sc	hedule J Tax Computation (see							
1	Check if the corporation is a member of a	controlled group (attach S	Schedule O (Form	n 1120))	. ▶ 🗆			
2	Income tax. Check if a qualified personal s					2		
3	Alternative minimum tax (attach Form 4626	•				3		
4	Add lines 2 and 3	,				4		
5a	Foreign tax credit (attach Form 1118) .		5a	a				
b	General business credit (attach Form 3800)		5k	o				
С	Credit for prior year minimum tax (attach Fo		50					
d			50					
6	Total credits. Add lines 5a through 5d .					6		1
7	Subtract line 6 from line 4				🗀	7		
8	Other taxes. Check if from: Form 425	55 Form 861	1 🗆 Fo	orm 8697				
	☐ Form 886	_	_	ther (attach sche	edule) .	8		1
9	Total tax. Add lines 7 and 8. Enter here an			,	<i>'</i>	9		

Form 1120-F (2009) Page 5 SECTION III—Branch Profits Tax and Tax on Excess Interest Part I—Branch Profits Tax (see instructions) Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule 2 3 Effectively connected earnings and profits. Combine line 1 and line 2 3 4a 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 d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b 4d 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 4e 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 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 6 Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I) 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) 7с 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 8 b If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter 9b 9c 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 Part III—Additional Information Yes Nο Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to: a A complete termination of all U.S. trades or businesses? **b** The tax-free liquidation or reorganization of a foreign corporation? **c** The tax-free incorporation of a U.S. trade or business? If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).

Form 1120-F (2009) Page **6**

Not	e: Check if completing on ► U.S. bas	sis or U Worldwide b	asis.		
Sc	hedule L Balance Sheets per Book	S			
		Beginning	of tax year	End of t	ax year
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
	Interbranch current assets*				
b	Other current non-U.S. assets*				
	Other current U.S. assets*				
	Loans to shareholders				
8	Mortgage and real estate loans				
	Other loans and investments—non-U.S.				
Ja	assets*				
b	Other loans and investments—U.S. assets* .				
10a	Buildings and other depreciable assets				
	Less accumulated depreciation	()		()	
	Depletable assets	,		,	
	Less accumulated depletion	()		()	
	Land (net of any amortization)				
	Intangible assets (amortizable only)				
	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:				
а	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or				
	more:				
а	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
2 4 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.

Forn	្ 11	120-L	U	.S. Life	Insuran	ce Con	npany Ind	come ⁻	Tax Re	turn		OMB No. 15	45-0128			
Depa	artment	of the Treasury	For calend	ar year 2009 c			, 200			, 20		20	19			
		enue Service		Name		See separa	ate instruction	s.		В	Employe	er identification	number			
	Check			Ivallie							Employe	riuentincation	number			
1		olidated return n Form 851) .	Please	Number stre	et, and room or	suite no. If a	P.O. box, see ins	tructions		С	C Date incorporated					
2		onlife consoli-	or print		01, 4114 100111 01	ouno non n										
3		return ∟ lule M-3	type	City or town,	state, and ZIP	code				D	Check ap	oplicable box if a	n election			
	(Form attach	1120-L) ed]								has beer	made under se	ction(s):			
E	Check									rn 🗆	953(c)(3)(C) 953(d)			
	1	Gross premi	ums, etc., l	ess return pre	miums, etc. E	Enter balanc	e				. 1					
	2	Net decrease	e, if any, in	reserves (see	instructions)						. 2					
ø.	3	10% of any of	decrease in	reserves und	ler section 80	7(f)(1)(B)(ii)					. 3					
ncome	4	Investment in	ncome (Sch	nedule B, line	8) (see instruc	ctions) .					. 4					
<u>n</u>	5	Net capital g	ain (Sched	ule D (Form 1	120), line 13)						. 5					
	6	Income from	a special l				16)									
	7	Other income	•													
	8															
is.)	9		•													
deductions.)	10			•	,	,										
onp	11 12	•				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
	13															
s on	14		Assumption by another person of liabilities under insurance, etc., contracts													
instructions for limitations	15a	Dividends reimbursable by taxpayer														
nita	16	-	olicy acqui													
ř ≓	17	Deductible policy acquisition expenses (Schedule G, line 20)														
s fc	18	Other deduc	tions (see i	nstructions) (a	attach schedu	ıle)					. 18					
tion	19	Add lines 9 t	hrough 18								. 19					
truc	20	Subtotal. Su	btract line	19 from line 8	3					. ,	. 20					
ins.	21a))									
(See							chedule)				21c					
JS (22	, ,	•													
ţį	23				•											
Deductions	24		Life insurance company taxable income (LICTI). Subtract line 23 from line 22													
å	25 26	Limitation on noninsurance losses (Schedule I, line 9)														
	27				nd 26 (see ins			110 10) .	· · ·		27					
	28	Total tax (So				•					28					
	29a			lited to 2009		29a										
	b	Prior year(s) spe	ecial estimate	ed tax payments	to be applied	29b										
y,	С	2009 estimat	ed tax pay	ments		29c										
and Payments	d	2009 special	estimated	tax payments	s (Do not inclu	ide on line 2	29f)	29d								
ayır	е	Less 2009 re	fund applie	ed for on Forn	n 4466 .	29e () 29f								
Q P	g	Tax deposite		m 7004				29g								
an	h	Credits: (1) Fo				m 4136		29h								
Тах	i		•		•		-S)	29i								
) 20						line 8c	29j		-	29k					
	30 31				2220 is attac		 and 30, enter ar			. ► ∟ 	30					
	32						d 30, enter amo									
	33			•	o 2010 estima		Jo, Jinoi ailic			ded ►	33					
		Under penalties of	perjury, I dec	lare that I have e	xamined this ret	urn, including			tatements, and	to the b		nowledge and be	elief, it is true,			
Si	gn	correct, and comp	ıete. Declarati	on of preparer (c	tner than taxpay	er) is based or	all information of v	vnich prepare	er has any kno	wledge.		y the IRS discuss				
He	re)	\									the preparer steinstructions)?					
		Signature of of	fficer			Date	Title					,				
Pai	d	Preparer's					Date			k if self-	_ [Preparer's SSN	or PTIN			
	pare	signature Firm's name	V (or						emplo	-	d [
Us	Onl	yours if self-	-employed),							IN						
		address, an	u ZIP code	7					P	hone no).					

Form 1120-L (2009)

Sche	edule A Dividend Income and Dividends-Received	Dedu	uction (see instruct	ions)			
	Dividends subject to proration		(a) Dividends received	(b) %		(c) Deduction ((a) times (b))	
1	Domestic corporations, less-than-20%-owned (other than debt-			70	\longrightarrow	((4) 165 (2))	
	financed stock)	1		70	\longrightarrow		
2	Domestic corporations, 20%-or-more-owned (other than debt-			80			
_	financed stock)	3			tions		
3	Debt-financed stock of domestic and foreign corporations	4		see instruc	lions		
4 5	Public utility corporations, less-than-20%-owned	5		42			
6		6		70	-		
7	Foreign corporations, less-than-20%-owned, and certain FSCs . 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		100			
11	Company share percentage (Schedule F, line 32)	11					
12	Prorated amount. Line 10 times line 11	12					
	Dividends not subject to proration				$\overline{}$		
13	Affiliated company dividends	13		see instruc	tions		
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					
Sche	edule B Gross Investment Income (section 812(d)) (s	see ir	structions)				
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	(Sche	dule D (Form 1120), line	12)	6		
7	Gross income from trade or business other than an insurance busine	,	,		7		
8	Investment income. Add lines 1 through 7. Enter here and on page 1		8				
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Sche	edule .	J, Part I, line 2d		9		
10	Increase in policy cash value of section 264(f) policies as defined	d in se	ection 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		
12	Grass investment income Subtract line 12 from line 11. Enter here	and a	n Schodula E lina 0		12		

Form 1120-L (2009) Page **3**

Sche	edule F			in Reserves	s (section	807)	and	Com	pany/Poli	cyholo	ler S	hare	Percer	ntage
		(section 8	12) (see instr	uctions)					(a) Beginn	ing of to	voor	(b) E	nd of tax ye	
	Life income								+	iiig oi ta	year	(D)	ilu oi tax ye	
1								. 2						-
2			•											
3 4				 ınts				. 4						-
5								. 5						
6								. 6						
7								. 7						
•	Add IIIIC3	tillough o .												
8	Increase (c	lecrease) in re	serves under se	ction 807. Subtrac	ct line 7. colu	ımn (a) i	from lin	ie 7. coli	umn (b) .		8			•
9				ine 13)		. ,					9			
10a				tions 807(c)(1), (3),										
iou	schedule)							0a						
b	,			nd on lines 18b an				0b						
c				ee pension funds				0с						
d				l annuities				0d						
е	Deductible	interest on ar	mounts left on d	eposit			. 1	0e						
				•						•				
f	Total policy	y interest. Add	d lines 10a throu	gh 10e. Enter here	e and on line	26 belo	w .				10f			
11	Subtract lin	ne 10f from lin	e9				. ,				11			
12	Life insura	nce company	gross income (s	ee instructions)				12						
13	Tax-exemp	t interest and t	he increase in po	olicy cash value of s	section 264(f)	policies	as							
	defined in s	ection 805(a)(4)(F). (Enter the su	ım of Schedule B, li	ne 9 and line	10.) .		13						
14	Add lines 1	2 and 13 .									14			
15	Increase in	reserves fron	n line 8. (If a dec	rease in reserves,	enter -0) .						15			
16	Subtract lin	ne 15 from line	e 14								16			
17				y line 16							17			
18a								8a						
b			10b					8b						
С		-						8c						
d								8d						
е	Deductible	policyholder	dividends. Add l	ines 18a through	18d. Enter he	ere and	on pag	ge 1, line	12		18e			
	-						1	19						
19														
20				ion funds				20						
21				ies				21						
22	Deductible	premium and	i mortality charg	es for contracts pa	aying excess	interes	οι <u>Γ</u>	22						
23	Add lines 1	0 through 22									23			
24		_									24			
25				times line 24 .							25			
26											26			
27				and 26							27			
28)							28			
29											29			
30				ne. Subtract line 29							30			
31											31		100	0%
32				e 30 by line 28. En							32			%
33		-	-	ract line 32 from li							33			%
34				rest and the increa										
				ne 13 by line 33							34			
35				Subtract line 34 fr										
	line 10. If a	(decrease), e	nter here and or	n page 1, line 2 .							35			

Form 1120-L (2009) Page **4**

Sche	dule G Policy Acquisition Expenses (section 848) (see ins	tructi	ions)				
			(a) Annu	ity	(b) Group insuranc		(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	3 .		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 in	nclude	on page 1, lii	ne 18		11	
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount	nt on li	ne 6 is positiv	e, ente	r-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 more than \$5 million			15a			
b	Limitation			15b	\$10,000,0	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 fron	n line 15a. If				
	zero or less, enter -0			17a			
b	Enter 10% of line 17a					17b	
_	Current year 120-month specified policy acquisition expenses. Subtra			 		170	
18a	line 10			18a			
b	Enter 5% of line 18a					18b	
19	Enter the applicable amount of amortization from specified policy acquisiti	on exp	enses capita	lized ir	prior years		
	and deductible this year. Attach schedule		•			19	
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. E	nter he	ere and on pa	ge 1, lir	ne 16	20	

Form 1120-L (2009) Page **5**

Sche	dule H Small Life Insurance Company Deduction (section 800				•	9
	Part I—Controlled Group Info	rmat	lion	Tentati	ve LICTI	
	Name of company	(a) Incom	(a) Income			
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, c Enter here and on line 11 below	olumi	n (a).			
Part	II—Small Life Insurance Company Deduction If total assets (S	chec	dule L, Part I, line	6, co	lumn (b)), are	\$500
	n or more, complete lines 8 through 12, line 16, and enter -0- on lin				· ///	
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	14h				
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					
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If -0- on this line					
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here	and o	on page 1, line 23, and	ı		
Cobo	on Schedule J, Part I, line 2b			17		
Sche	Limitation on Noninsurance Losses (section 806(b)(3)(C)) (S	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 -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 inclu	uded o	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 or	nage	1 line 25	۵		

Form 1	120-L (2009)			age 6
Sche	edule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815)	c)) (se	ee 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		
С	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		
С	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 instruct	ions)		
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			
С	Subtractions from account under pre-1984 sections 815(d)(1) and (4) 9c			
d	Tax increase on line 9c			
е	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		
Sche	edule K Tax Computation (see instructions)			
1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ □			
2	Income tax	2		
3	Alternative minimum tax (attach Form 4626)	3		
4	Add lines 2 and 3	4		
5a	Foreign tax credit (attach Form 1118)			
b	Credit from Form 8834, line 29			
С	General business credit (attach Form 3800)			
d	Credit for prior year minimum tax (attach Form 8827)			
е	Bond credits from Form 8912			
6	Total credits. Add lines 5a through 5e	6		
7	Subtract line 6 from line 4	7		
8	Foreign corporations—tax on income not effectively connected with U.S. business	8		
9	Other taxes. Check if from: Form 4255 Form 8611 Other (attach schedule)	9		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10		

Form 1120-L (2009) Page 7 Part I—Total Assets (section 806(a)(3)(C)) (see instructions)

(a) Beginning of tax year

(b) End of tax year

Schedule L

1	Real property	1		
2	Stocks	2		
2	Stocks			
		_		
3	Proportionate share of partnership and trust assets	3		
4	Other assets (attach schedule)	4		
5	Total assets of controlled groups	5		
	3			
6	Total assets. Add lines 1 through 5	6		
	II – Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i))	(888	inetructione)	
		•		a a Cilla MAIO A a const
	ferences below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Fund	ıs (IIN	es a through 13) section	is of the InaiC Annual
Statem	ierit.			T
		(a) Beginning of tax year	(b) End of tax year
			, 5 5	(1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
1	Subtotals for assets (line 24)	1		
	,			
2	Total assets (line 26)	2		
2	Total assets (iiile 20)			
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		
U		-		
_		_		
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		
	Currenteer values on canocica policies (line 3.1)	0		
	D + (+ + + - + + + + + + + + + + +			
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 incurance liabilities Add lines 2 through 12			
14	Total insurance liabilities. Add lines 3 through 13	14		

Form 1120-L (2009)

Sche	dule M Other Information (see instructio	ns)				•	
1	Check method of accounting:	Yes	No	8	At any time during the year, did one foreign person	Yes	No
а	Accrual b Other (specify)				own, directly or indirectly, at least 25% of (a)		
2	Check if the corporation is a:				the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of		
а	Legal reserve company—if checked				all classes of stock of the corporation?		
	Kind of company:				If "Yes," enter: a Percentage owned ▶		
	(1) Stock (2) Mutual				and b Owner's country ▶		
	Principal business:						
	(1) Life Insurance						
	(2) Health and accident insurance			С	The corporation may have to file Form 5472,		
b	Fraternal or assessment association				Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a		
С	☐ Burial or other insurance company				U.S. Trade or Business. Enter number of Forms 5472		
	. ,				attached •		
3	Enter the percentage that the total of the						
	corporation's life insurance reserves (section			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss		
	816(b)) plus unearned premiums and unpaid losses				adjustment expenses?		
	(whether or not ascertained) on noncancelable life, health or accident policies not included in			10	Does the corporation discount any of the loss		
	life insurance reserves bears to the corporation's			.5	reserves shown on its annual statement?		
	total reserves (section 816(c)) %.			11a	Enter the total unpaid losses shown on the		
	Attach a schedule of the computation.			IIIa	corporation's annual statement:		
4	Does the corporation have any variable annuity				(1) For the current year: \$		
	contracts outstanding?				(2) For the previous year: \$		
5	At the and of the tay year, did the corporation own			b	Enter the total unpaid loss adjustment expenses		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting				shown on the corporation's annual statement:		
	stock of a domestic corporation? (For rules of				(1) For the current year: \$		
	attribution, see section 267(c).)				(2) For the previous year: \$		
	If "Yes," attach a schedule showing (a) name and			12	If the corporation has an operations loss deduction		
	employer identification number (EIN), (b) percentage			12	(OLD) for the tax year and is electing under section		
	owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the				810(b)(3) to forego the carryback period, check		
	tax year ending with or within your tax year.				here		
	, , , , , , , , , , , , , , , , , , , ,				If the corporation is filing a consolidated return, the		
6	Is the corporation a subsidiary in an affiliated group				statement required by Regulations section 1.1502-21		
	or a parent-subsidiary controlled group?				(b)(3) must be attached or the election will not be valid.		
	If "Yes," enter name and EIN of the parent						
	corporation.			13	Enter the available OLD carryover from prior tax years.		
7	At the end of the tax year, did any				(Do not reduce it by any deduction on page 1,		
	individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of				line 21b.) ▶ \$		
	the corporation's voting stock? (For rules of			14a	Enter the corporation's state of domicile ▶		
	attribution, see section 267(c).) If "Yes," complete a			_			
	and b below			b	Was the annual statement used to prepare the tax		
•	Attach a schedule showing name and identifying				return filed with the state of domicile?		
а	number. (Do not include any information already				If "No," complete c below.		
	entered in 6 above.)			С	Enter the state where the annual statement used to		
					prepare the tax return was filed ►		
b	Enter percentage owned ►						

Form	. 1	120-PC	U.	S. Property ar				mpany			OMB No. 1545-	1027
		of the Treasury enue Service	For ca	lendar year 2009, or tax yea	ar beginning	x Return , 2009, e instructions.		, 20			2009	9
1		if: elidated return n Form 851) .	Please	Name	-						identification r	number
2	Life-no	onlife consoli-	print or	Number, street, and room		P.O. box, see instr	uctions.		C Da	ate incor	porated	
_		ule M-3 1120-PC) ed	type	City or town, state, and Z	IP code						olicable box if an made under sect	tion(s):
E	Check	if: (1)	Final return	(2) Name change	(3) Ad	ddress change	(4) Amer	nded return	<u> </u>	53(c)(3)(C) 953(d))
	1	Taxable incon	ne (Sched	ule A, line 37)						1		
	2	Taxable inves	tment inco	ome for electing small co	ompanies (Sch	edule B, line 21)				2		
	3	Check if a me	mber of a	controlled group (attach	n Schedule O (F	form 1120)) .		•				
	4	Income tax								4		
	5	Enter amount	of tax that	t a reciprocal must inclu	de					5		
	6	Alternative mi	nimum tax	(attach Form 4626) .						6		
	7	Add lines 4 th	rough 6							7		
	8a	Foreign tax cr	edit (attac	h Form 1118)			8a					
	b	Credit from Fo	orm 8834,	line 29			8b					
	С	General busin	ess credit	(attach Form 3800) .			8c					
ıts	d	Credit for prio	r year min	imum tax (attach Form 8	3827)		8d					
Payments	е	Bond credits f	from Form	8912			8e					
Ž	f	Total credits.	Add lines	8a through 8e						8f		
Ба	9	Subtract line 8	Bf from line	e7						9		
ρ	10	Foreign corpo	rations—7	Γax on income not conn	ected with U.S	business .				10		
Computation and	11	Personal hold	ing compa	any tax (attach Schedule	PH (Form 112	0))				11		
Ö	12	Other taxes. C	Check if fro	om: Form 4255	Form 86	311 🗌 Oth	er (attach sch	nedule)		12		
ati	13	Total tax. Add	d lines 9 th	nrough 12	, . ,					13		
Ĕ	14a	2008 overpay	ment cred	ited to 2009	14a							
Ē	b	Prior year(s)	special es	timated tax payments								
ပိ		to be applied			14b							
Тах	С	2009 estimated	d tax paym	ents (see instructions) .	14c							
ř	d	2009 special e	estimated	tax payments (Do not in	clude on line 1	4f)	14d					
	е	2009 refund a	pplied for o	on Form 4466	14e ()						
	f	Enter the total	of lines 1	4a through 14c less line	14e		14f					
	g	Tax deposited	with Forr	n 7004			14g					
	h	Credit by recip	orocal for	tax paid by attorney-in-f	act under sect	ion 835(d) .	14h					
	i	Other credits					14i					
	j			n Form 3800, line 19c, ar	· ·		14j			14k		
	15		. , ,	see instructions). Check				•	Ш	15		
	16			4k is smaller than the tot		·				16		
	17	• •		k is larger than the total		l 15, enter amou	ınt overpaid			17		
	18			Credited to 2010 estimate			 	Refunded		18	aviladaal li li	of it is to
Siç He				lare that I have examined this on of preparer (other than taxp						May with	the IRS discuss	this return
	· ~	Signature of offi	cer		 Date	Title			_	(see i	nstructions)?	res □ No
Pai		Preparer's signature)			Date		Check if self-employ	/ed	Pr	eparer's SSN or	PTIN
	pare	i Filli Silalile i				l		EIN				
USE	Onl	yours if self-e						Phone	no			

325

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **1120-PC** (2009)

Cat. No. 64270Q

Form 1120-PC (2009) Page **2**

Sche	dule A Taxable Income – Section 832 (see inst	ructions)			Page
1	Premiums earned (Schedule E, line 7)			1	
2	Dividends (Schedule C, line 14)			2	
		(a) Interest received	(b) Amortization of premium		
38	Gross interest				
ŀ	Interest exempt under section 103			-	
a 0	Subtract line 3b from line 3a				
Ĕ,	Taxable interest. Subtract line 3c, column (b) from line 3c, co	lumn (a)		3d	
emooul 4	Gross rents			4	
<u>-</u> 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	n 4797)		7	
8	Certain mutual fire or flood insurance company premiums (se	ection 832(b)(1)(D)) .		8	
9	Income on account of special income and deduction accoun	ts		9	
10	Income from protection against loss account (see instruction	s)		10	
11	Mutual interinsurers or reciprocal underwriters - decrease in	subscriber accounts .		11	
12	Income from a special loss discount account (attach Form 88	316)		12	
13	Other income (attach schedule)			13	
14	Gross income. Add lines 1 through 13			14	
15	Compensation of officers (attach schedule) (see instructions)			15	
ි _{ග්} 16	Salaries and wages (less employment credits)			16	
deductions.	Agency balances and bills receivable that became worthless	-		17	
등 18	Rents			18	
夏 19	Taxes and licenses		1 1	19	
<u> </u>			c Bal. ▶	20c	
C 21	Charitable contributions			21	
g 22	Depreciation (attach Form 4562)			22	
for limitations 22 23 24 25 26 27	Depletion			23	
ta 24	Pension, profit-sharing, etc., plans			24	
Ē 25	Employee benefit programs			25	
<u>=</u> 26	Losses incurred (Schedule F, line 14)			26	
	Additional deduction (attach Form 8816)			27	
Suc 28	Other capital losses (Schedule G, line 12, column (g))			28	
<u>29</u>	Dividends to policyholders			29	
2 30	Mutual interinsurers or reciprocal underwriters—increase in s			30	
31 31 31 31 31 31 31 31 31 31 31 31 31 3	Other deductions (see instructions) (attach schedule)			31	
<u>⊆</u> 32 ⊕ 33				32	
დ აა ഗ 34a				33	
Deductions (See instruction 30 31 32 33 34 35 35 36 36 36 36 36 36 36 36 36 36 36 36 36	line 6)	` ' 1			
ਹੁਂ ਹੁੰ			!	34c	
	Subtotal. Subtract line 34c from line 33			35	
ଷ 36a ପ 36a		1			
_ 000					
				36c	
37	Taxable income (subtract line 36c from line 35). Enter here a			37	

Form 1120-PC (2009) Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

Schedule B

			(a) Interest received	d (b) Amortization of premium			
	1a	Gross interest					
	b	Interest exempt under section 103					
e.							
Income	С	Subtract line 1b from line 1a				I	
luc	d	Taxable interest. Subtract line 1c, column (b) from line 1c, co	` '		1d		
	2	Dividends (Schedule C, line 14)			2		
	3	Gross rents			3		+
	4	Gross royalties			5		
	5 6	Gross income from a trade or business, other than an insural Income from leases described in sections 834(b)(1)(B) and 83			6		
	7	Gain from Schedule D (Form 1120), line 14			7		
	8	Gross investment income. Add lines 1d through 7			8		
	9	Real estate taxes			9		
	10	Other real estate expenses			10		
	11	Depreciation (attach Form 4562)			11		
	12	Depletion			12		
40	13	Trade or business deductions as provided in section 834(c)(8			13		
Deductions	14	Interest			14		
ctic	15	Other capital losses (Schedule G, line 12, column (g))			15		
qu	16	Total. Add lines 9 through 15			16		
De	17	Investment expenses (attach schedule)			17		
_	18	Total deductions. Add lines 16 and 17			18		
	19	Subtract line 18 from line 8			19		
	20	Dividends-received deduction (Schedule C, line 25)			20		
Do:	21 + II	Taxable investment income. Subtract line 20 from line 19. Invested Assets Book Values	nter here and on pag	ge 1, line 2	21		
		te only if claiming a deduction for general expenses	allocated to inves	tment income)			
(00		te only it diamining a deduction for general expenses		(a) Beginning of tax year		(b) End of tax year	
22	R	eal estate	2	2			
23	M	ortgage loans	2	3			
24	С	ollateral loans	2	4			
25	P	olicy loans, including premium notes	2	5			
26	В	onds of domestic corporations	2	6			
27		tock of domestic corporations		7			
28		overnment obligations, etc		8			
29		ank deposits bearing interest					-
30		ther interest-bearing assets (attach schedule)					-
31		otal. Add lines 22 through 30			-		
32		dd columns (a) and (b), line 31			32		
33		ean of invested assets for the tax year. Enter one-half of line 32			33		
34 35		ultiply line 33 by .0025			34		
33							
36		nd line 16		5 6			
37		ubtract line 36 from line 35. Do not enter less than zero		7			
38		ultiply line 37 by .25			38		
39	Li	mitation on deduction for investment expenses. Add lines 34 a	nd 38	<u> </u>	39	4400 DC	<u> </u>

Form 1120-PC (2009)

Sch	edule C Dividends and Special Deductions		Dividends	-Received
	(see instructions)	F	(a) Subject to section	(b) Total dividends-
	Income		832(b)(5)(B)	received
1	Dividends from less-than-20%-owned domestic corporations (other than debt-			
		1		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed			
		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			
O		6		
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain			
		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-Rece	ived Deduction
	Deduction		(a) Subject to section 832(b)(5)(B)	(b) Total dividends- received deduction
15	Multiply line 1 by 70%	15		
16		16		
17	Deduction for line 3 (see instructions)	17		
18	Multiply line 4 by 42%	18		
19	Multiply line 5 by 48%	19		
20		20		
21		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 Sche Schedule B, line 20, whichever applies	edule		

Form 1120-PC (2009) Page **5**

Sch	edule E Premiums Earned – Section 832 (see instructions)	. ago o
1	Net premiums written	1
2	Unearned premiums on outstanding business at the end of the preceding tax year:	
а	Enter 100% of life insurance reserves included in unearned premiums (section	
	832(b)(7)(A)) and all unearned premiums of section 833 organizations	
b	Enter 90% of unearned premiums attributable to insuring certain securities 2b	
С	Discounted unearned premiums attributable to title insurance	
d	Enter 80% of all other unearned premiums	
е	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:	
а	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	
С	Discounted unearned premiums attributable to title insurance	
d	Enter 80% of all other unearned premiums	
е	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 O olo	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7
	edule 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	
b	Discounted unpaid losses	
С	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	
b	Discounted unpaid losses	40
C E	Total. Add lines 4a and 4b	4c 5
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)	
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line	
	24)	
11	The increase in policy cash value of section 264(f) policies as defined in section	
	805(a)(4)(F)	
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

Form 1120-PC (2009) Page **6**

Sch	(Capital	•		,	nal insurance	e losses and to p	pay di	ividends and s	similar
1	Dividends and similar d	istributions paid to	policyholders .				1		
2	Losses paid						2		
3	Expenses paid						3		<u> </u>
4	Total. Add lines 1, 2, an	d3					4		
	Note. Adjust lines 5 th	rough 8 to cash r	nethod if necessa	ary.	1 1	1			
5	Interest received				. 5				
6	Dividends-received (Sch	nedule C, line 14)			. 6		4		
7	Gross rents, gross roya or business other than (include gains for invest	an insurance busi	ness including inco	ome from Form 47	797				
8	Net premiums received				. 8				
9	Total. Add lines 5 throu	gh 8					9		
10	Limitation on gross rece	eipts from sales of	capital assets. Lin	e 4 less line 9. If z	zero or less, en	ter -0	10		
(a	a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allow (or allowable)	wed	(g) Loss ((d) plus (e) less the sum of (c) and	
11									
12	Totals-column (c) muthan line 10. (Enter amo (g) in Schedule A, line B, line 15, whichever ap	ount from column 28, or Schedule oplies)							
Sch		l Deduction A ltructions)	nd Ending Adj	usted Surplus	s for Sectio	n 833 Organiza	tions		
1	Health care claims incontracts	· ·	•		,	ar under cost-plus	1		
2	Expenses incurred dur health care claims or in	•					2		
3	Total. Add lines 1 and 2	2					3		
4	Multiply line 3 by .25 .						4		
5	Beginning adjusted surp	olus					5		
6	Special deduction. Su 34a. (See instructions for	btract line 5 from	line 4. If zero or I	ess, enter -0 En	nter here and c		6		
7	Net operating loss dedu	uction (Schedule A	, line 36b)				7		
8	Net exempt income:	,	,						
а	Adjusted tax-exempt in	come					8a		1
b	Adjusted dividends-rece	eived deduction					8b		
9	Taxable income (Sched	ule A, line 37) .					9		
10	Ending adjusted surply						10		

Form 1120-PC (2009) Page **7**

Sch	edule I Other Information (see instruction	ions)				
		Yes No			Yes	No
1 a b c	Check method of accounting: ☐ Cash ☐ Accrual ☐ Other (specify) ► Check box for kind of company:			(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ►		
a b	Mutual Stock		7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
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).)		8a	Enter the total unpaid losses shown on the corporation's annual statement: (1) for the current tax year: \$		
	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		b	(2) for the previous tax year: \$		
4	ls the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		10	Does the corporation discount any of the loss reserves shown on its annual statement? Enter the amount of tax-exempt interest received or		
5	If "Yes," enter name and EIN of the parent corporation ▶ At the end of the tax year, did any individual,		11	accrued during the tax year ▶\$ If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here		
	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," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)			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.		
	Enter percentage owned ►		12	Enter the available NOL carryover from prior tax		
6	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 corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:			years. (Do not reduce it by any deduction on line 36b, Schedule A.) ▶ \$		
	(a) Percentage owned ▶ and (b) Owner's country ▶					

Form 1120-PC (2009) Page **8**

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)									
		Beginnin	g of tax y	ear	End of tax	x 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 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		((
b	Less accumulated depletion								
12	Land (net of any amortization)								
13a	Intangible assets (amortizable only)	/			(
b	Less accumulated amortization)							
14 15	Other assets (attach schedule)	-							
	iabilities 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 .								
Sche	edule M-1 Reconciliation of Incom								
	Note: Schedule M-3 require	ed instead of Schedule	e M-1 if			instructions.			
1	Net income (loss) per books		7		d on books this year not				
2	Federal income tax per books			included in this					
3	Excess of capital losses over capital gains		а	Tax-exempt inte	erest \$				
4	Income subject to tax not recorded on		_						
_	books this year (itemize)		8		nis tax return not charged come this year (itemize)				
5	Expenses recorded on books this year not deducted in this return (itemize)		_		• • •				
_	Depresiation &		a b	Depreciation \$	ributions \$				
a b	Depreciation \$ Charitable contributions \$		ь						
C	Travel and entertainment \$		9		0				
U			9 10		8 e A, line 35 or Schedule B,				
6	Add lines 1 through 5			•	ble)—line 6 less line 9 .				
	edule M-2 Analysis of Unappropri	iated Retained Ea	rnings						
1	Balance at beginning of year		5		a Cash				
2	Net income (loss) per books				b Stock				
3	Other increases (itemize)				c Property				
			6	Other decreases	s (itemize)				
			7	Add lines 5 and	6				
4	Add lines 1, 2, and 3		8	Balance at end	of year (line 4 less line 7)				

Form	112	0-REIT			U.	S. Inc	ome 1	ax R	etu	rn fo	r		OMB N	lo. 1545-1	1004
1 01111					Rea	l Esta	te Inv	estm	ent	Trus	ts				
	ment of the		For caler	ndar year 200	9 or tax					ending		_, 20	"2"	009)
	Revenue S	Service status election		Name		► See s	separate	Instructi	ions.			C En	nployer ident	ification n	
A Tea	ar OI NEII	Status election		ivanie								CE	iipioyer ident	ilication n	lulliber
B Che	eck if a:		Please	Number, str	eet. and	room or suit	e no. (If a l	P.O. box.	see ins	structions.)	<u> </u>	D Da	ate REIT estab	olished	
	T with 100 ned subsidi		Type or		,			,		,					
(see	instruction	ns)	Print	City or town	ı, state, a	and ZIP code						E To	tal assets (se	e instructi	ions)
	sonal hold ach Sch. I											\$,		
F		plicable box(es)): (1)	Final return ((2) Na	me change	(3) Ad	dress cha	ange (4	4)	ended return	H PE	BA code (see	instruction	ns)
G	Identify the	ne type of REIT	(see instruc	tions): ((1) Eq	uity REIT	(2) Mo	rtgage RI	EIT			1			
Parl	t I-Re	al Estate I	nvestme	ent Trust	Taxab	le Incor	ne (see	instruc	tions	5)					
		In	ncome (l	EXCLUDIN	IG inc	ome req	uired to	be rep	ortec	d in Par	t II or Pa	t IV)			
1	Divider	nds										1			
2	Interes	t										2			
3	Gross	rents from re	eal prope	rty								3			
4	Other	gross rents.										4			
5		I gain net ind										5			
6		in or (loss) fi										6			-
7	Other i	ncome (see	instructio	ns—attach	sched	lule)						7			
8	lotali	ncome. Add s (EXCLUD	I lines I t	nrougn /				in a a m			, , >	8	n Dort II a		1/ //
		,								•		9	n Part II (or Part	TV)
9	-	ensation of c										10			\vdash
10		s and wages										11			_
11 12		s and mainte										12			
13		ebts										13			
14		 and licenses										14			<u> </u>
15		t										15			
16		ciation (attac										16			
17		ising										17			
18		deductions (18			
19		deductions.										19			
20		e income be													
		n 857(b)(2)(E)										20			
21	Less:	a Net opera										4			
		b Total ded			•	•		_							
		c Section 85	57(b)(2)(E)	deduction (S	chedule				_			21d			
	<u> </u>						nd Pay			20		22			
22 23		state invest ax (Schedul			incom	i e. Subtra	ct line 2	ld from	line 2	20		23			+-
24		•		•	24a		·		•			20			+
24 b	-	s: a 2008 overp estimated tax	-		24b			1							
C		09 refund appl			24c	()	d Bal ►	24d						
e		posited with						Ju Dui P	24e						
f		(1) Form 243				4136		1	24f						
g		able credits 1			-			8c .	24g			24h			
25		ted tax pena							ed .			25			
26	Tax du	ie. If line 24l	h is smal	er than the	total o	of lines 23	and 25	enter a	amour	nt owed		26			
27		ayment. If li						l 25, en	iter ar			27			
28		mount of line									Refunded >		<u> </u>	11 9 5 1	<u> </u>
Qi~	1	er penalties of perject, and complete											ny knowledge a	.nd belief, it	t is true,
Sig Her	11	•									·		May the IRS d		
1161	- 1	Signature of office	cer			Date		Title				— <u>I</u>	with the prepa (see instruction		
		<u> </u>				2410	J	Date				<u>_</u>	Preparer's SS	N or PTIN	
Paid		Preparer's signature	•								Check if self-employe				
•	arer's	Firm's name									EIN	-			
nze	Only	yours if self-e address, and									Phone	no. ()		

333

Form 1120-REIT (2009) Page **2**

Par	II-Tax on Net Income From Foreclosure Property (Section 856(e)) (see instruction	s)		
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		
	: III — Tax for Failure To Meet Certain Source-of-Income Requirements (Section 85	7(b)(5))	
(se	e instructions)			
1a	Enter total income from Part I, line 8			
b	Enter total income from foreclosure property from Part II, line 3 1b			
	Total. Add lines 1a and 1b	1c		
2a	Enter income from hedging transactions referred to in section			
	856(c)(5)(G)			
b	Subtract line 2a from line 1c			
С	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			
	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0)			
С	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		
Par	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		
Sch	nedule A Deduction for Dividends Paid (see instructions)			
4	Dividends poid (other than dividends poid after the and of the tay year). Do not include dividends			
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 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			
3	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			
O	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)

Form 1120-REIT (2009) Page **3**

1 Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ □								
Important: Members of a controlled group, see instructions.								
2a Tax on REIT taxable income								
b Tax from Part II, line 6								
c Tax from Part III, line 16								
d Tax from Part IV, line 3								
e Tax imposed under section 857(b)(7)(A) (see instructions)								
f Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5) 2f								
g Alternative minimum tax (attach Form 4626)								
	2h							
3a Foreign tax credit (attach Form 1118)								
b Credit from Form 8834, line 29								
c General business credit (attach Form 3800)								
d Other credits (attach schedule—see instructions)								
	Be Se							
	4							
5 Personal holding company tax (attach Schedule PH (Form 1120))	5							
6 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach schedule)	6							
	7							
Schedule K Other Information (see instructions)								
1 Check method of accounting: Yes No 5 At any time during the tax year, or	did one foreign Yes No							
a Cash person own, directly or indirectly, a	at least 25% of:							
b Accrual (a) the total voting power of all class	sses of stock of							
c ☐ Other (specify) ►								
2 At the end of the tax year, did the REIT own, directly classes of stock of the REIT? If "Yes								
or indirectly, 50% or more of the voting stock of a a Percentage owned ▶								
domestic corporation? (For rules of attribution, see b Owner's country ▶								
section 267(c).)								
If "Yes," attach a schedule showing: (a) name and c The REIT may have to file Form 547								
employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL of Forms 5472 attached ▶								
and special deductions of such corporation for the 6 During this tax year did the REIT pay	dividends (other							
tax year ending with or within your tax year. than stock dividends and distribution								
3 Is the REIT a subsidiary in a parent-subsidiary for stock) in excess of the REIT								
controlled group? accumulated earnings and profits? (S								
If "Yes," enter the name and EIN of the parent and 316.)								
corporation ►								
7 Check this box if the REIT issued pub	-							
instruments with original issue disco								
4 At the end of the tax year, did any individual, If so, the REIT may have to file Form	n 8281.							
partnership, corporation, estate, or trust own, directly								
or indirectly, 50% or more of the REIT's voting stock?	eceived or accrued							
(For rules of attribution, see section 856(h).) during the tax year ▶ ♣								
If "Yes," attach a schedule showing name and identifying number. (Do not include any information 9 Enter the available NOL carryover	from prior toy							
isomalying hambon (20 not molado any mornado)	-							
already entered in 3 above.) Enter percentage years. (Do not reduce it by any owned ▶ line 21a, page 1.) ▶ \$	ueduction on							

Form **1120-REIT** (2009)

Form 1120-REIT (2009) Page **4**

Sc	hedule L Balance Sheets per Books	Beginning	g of tax year	End of tax year		
	Assets	(a)	(b)	(c)	(d)	
4		,,	.,,	.,	, ,	
і 2а	Cash					
2a 		((
้อ						
3	U.S. government obligations					
4	Tax-exempt securities (see instructions)					
5	Other current assets (attach schedule) Loans to shareholders					
6						
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)					
	Intangible assets (amortizable only) .	((
12	Less accumulated amortization Other assets (attach schedule)					
13	Total assets					
<u></u>						
4.4	Liabilities and Shareholders' Equity					
14	Accounts payable					
15	Mortgages, notes, bonds payable in less than 1 year					
16	Other current liabilities (attach schedule) Loans from shareholders					
17						
18	Mortgages, notes, bonds payable in 1 year or more					
19	Other liabilities (attach schedule) Capital stock: a Preferred stock					
20	Capital stock: a Preferred stock b Common stock					
04						
21	Additional paid-in capital					
22 23	Retained earnings—Appropriated (attach schedule)					
	Retained earnings—Unappropriated .					
24	Adjustments to shareholders' equity (see instructions—attach schedule)					
25	Less cost of treasury stock		((
26	Total liabilities and shareholders' equity		,			
_	nedule M-1 Reconciliation of Incom	e (Loss) per Book	s With Income per	Return (see instruct	ions)	
	Net income (loss) per books		7 Income recorded	·	,	
	Federal income tax \$			nis return (itemize):		
	Less: Section 856(c)(7) tax, 856(g)(5) tax,			est \$		
	357(b)(5) tax, section 857(b)(7) tax, and		8 Deductions on			
	puilt-in gains tax \$ ()			book income this		
	Balance ▶		year (itemize):			
	Excess of capital losses over capital gains			\$		
	ncome subject to tax not recorded on		b Net operating Id			
	books this year (itemize):			1) \$		
	Expenses recorded on books this year not		c Deduction for d			
	deducted on this return (itemize):			1) \$		
	Depreciation \$		9 Net income from t	•		
	Section 4981 tax . \$		10 Net income from p			
	Fravel and entertainment \$		11 Add lines 7 throu			
	·		12 REIT taxable i	_		
	Add lines 1 through 5		page 1)— line 6	less line 11		
Scl	hedule M-2 Analysis of Unappropri	riated Retained E	arnings per Books	s (Schedule L, line	23)	
1 E	Balance at beginning of year		5 Distributions: a	Cash		
	Net income (loss) per books		b	Stock		
	Other increases (itemize):			Property		
				(itemize):		
			7 Add lines 5 and 0	6		
4	Add lines 1 2 and 3	1	Balance at end of ve	ear (line 4 less line 7)		

Form **1120-REIT** (2009)

For	_m 11	20	-RIC			J.S. Inco					_		ОМВ	No. 1545-	1010
Dep	artment	of the	Freasury	For calen	Reg l ndar year 2009 or t			_, 2009,	and end			_, 20	2		
_	Year o	f RIC			Name of fund	7 000	separate ma	idotion	· ·			C En	nployer iden	tification r	number
В	Date fur	nd was e	stablished	Please type or print	Number, street, a	and room or suite	no. (If a P.O. I	oox, see	instructio	ons.)		D To	tal assets (se	e instruction	ons)
	(see inst	ructions)		City or town, star	te, and ZIP code						\$			
E	Check	k appl	icable bo	xes: (1)	Final return	(2) Name (change (3)	Add	dress ch	nange	(4)		ed return		
_					nolding company (complia	ance wit	h Regs. se	c. 1.852	2-6 for this t	ax year I	<u> </u>
Pa	art I-	-Inve	estmen	t Comp	any Taxable	Income (see	instructio	ns)					1		
	1	Divid	dends .									. 1			
	2		est									. 2			<u> </u>
a)	3		-		ain or (loss) fron			•		ule) .		. 3			-
Income	4				t to securities lo							. 4			_
S	5				m capital gain o										
_	6				ıle D (Form 1120 ı Form 4797, Paı										+
	7				tructions—attach							7			<u> </u>
	8	Tota	l income	e. Add line	es 1 through 7.							8			\top
	9				ers (Schedule E,							. 9			
	10				ess employment							10			<u> </u>
(see instructions)	11	Rent	s									. 11			<u> </u>
	12	Taxe	es and lic	censes .								. 12			
	13											. 13			┼
	14				orm 4562)							14			
instr	15											15			+
(see	16											17			+-
Deductions (se	17 18											18			\vdash
żţ	19				services stment advisory							19			
)ed	20				eholder servicing							20			
_	21		•	•	rs							21			
	22	Othe	r deduct	tions (see	instructions-at	tach schedule)					. 22			
	23	Tota	l deduct	tions. Add	d lines 9 through	n 22						23			<u> </u>
	24				e deduction for o		- \					. 24			
	25				ividends paid (So		,					. 25			
	26 27			company chedule J,	taxable income	e. Subtract line	25 from lin	e 24 .				26			+-
			`		,	28a						. 21			+-
ţ	28a b			•	edited to 2009 . syments	28b									
and Payments	C				or on Form 4466	28c (d Bal▶	28d						
aVn	e			d with Fo					28e						
Ä	f		•		undistributed cap	pital gains (atta	ach Form 24	39)	28f						
and	g	Crec	lit for fed	deral tax p	oaid on fuels (att	tach Form 413	6)		28g						
ax	h				m Form 3800, lin				28h			28i			
-	29			-	(see instructions						. ▶ ⊔	29			+
	30				28i is smaller th							30			+-
	31 32				28i is larger than 1: Credited to 201			y, ente	r amou 		paid unded ►	31			+
_	_ J	Under	penalties of	f perjury, I de	eclare that I have exam	nined this return, inc	luding accompar			l statemer	nts, and to th	e best of		and belief, i	it is true,
Si	ign				ation of preparer (other										
	ere											_	May the IRS of the preparer	shown belo	w_(see
_			Signature o	of officer		Date		Title					instructions)?	☐ Yes	∐No
Pa	id		Preparer' signature					Date			Check if	[Preparer's S	SN or PTIN	
	epare		Firm's na								self-employe	⊭u <u> </u>			
Us	e Onl	у	yours if s	self-employe and ZIP co							Phone	no. ()		

337

Page 2 Form 1120-RIC (2009) Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D) Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120)) 2 2 Subtract line 2 from line 1 3 3 4 4 Qualified timber gain included in the amount reported on line 3 5 5 6 6 Multiply line 4 by 15% (.15) 7 Multiply line 5 by 35% (.35) Capital gains tax. Add lines 6 and 7. Enter tax here and on line 2b, Schedule J 8 Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.) Dividends paid (other than dividends paid after the end of the tax year). Do (a) Ordinary dividends (b) Capital gain dividends not include dividends deemed paid in the preceding tax year under section 1 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f) Dividends paid in the 12-month period following the close of the tax year 2 that the fund elects to treat as paid during the tax year under section 855(a) Dividends declared in October, November, or December and deemed 3 3 paid on December 31 under section 852(b)(7) 4 Consent dividends (section 565) (attach Forms 972 and 973). . . . 5 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable . . . 6 6 Credits from tax credit bonds distributed to shareholders (see instructions) Deduction for dividends paid: 7a a Ordinary dividends. Add lines 1 through 6 of column (a). Enter here and on line 25, Part I Capital gain dividends. Add lines 1 through 4 of column (b). Enter here 7h and on line 2, Part II, above Schedule B Information Required With Respect to Income From Tax-Exempt Obligations Yes ☐ No Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2009?... If "Yes," complete lines 2 through 5. Amount of interest excludible from gross income under section 103(a) . . . 3 Amounts disallowed as deductions under sections 265 and 171(a)(2). . . . 4 Net income from tax-exempt obligations. Subtract line 3 from line 2 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. (e) Amount of (b) Social security (c) Percent of time (d) Percent of fund (a) Name of officer number devoted to business stock owned compensation 1 % % % Total compensation of officers. Enter here and on line 9, Part I 2 Tax Computation (see instructions) Schedule J Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) 2a 2a Tax on investment company taxable income 2b Tax on undistributed net capital gain (from Part II, line 8) 2c Alternative minimum tax (attach Form 4626) 2d d Income tax. Add lines 2a through 2c 3a 3a Foreign tax credit (attach Form 1118) 3b c General business credit (attach Form 3800) 3c 3d **d** Other credits (attach schedule—see instructions) Total credits. Add lines 3a through 3d 3e 4 Subtract line 3e from line 2d 5 5 Personal holding company tax (attach Schedule PH (Form 1120)) 6 6 Other taxes. Check if from: Form 4255 Other (attach schedule). 7 **Total tax.** Add lines 4 through 6. Enter here and on page 1, line 27.

Page 3 Form 1120-RIC (2009) Schedule K Other Information (see instructions) Yes No Check method of accounting: a Cash **b** Accrual ☐ 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. If "Yes," enter the employer identification number and the name of the parent corporation▶ 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 ▶ 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 If "Yes," enter: (1) Percentage owned ▶ (2) Owner's country ▶ The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ 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. Check this box if the fund issued publicly offered debt instruments with original issue discount If checked, the fund may have to file Form 8281. Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ __\$ If this return is being filed for a series fund (as defined in section 851(g)(2)), enter 9 a The name of the regulated investment company in which the fund is a series ▶ 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 Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit 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 If the election is made, enter the amounts deferred: a Post-October capital loss ▶ Post-October currency loss ▶

Form 1120-RIC (2009) Page **4**

Sch	edule 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)		<u> </u>					
<u>13</u>	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 21	Capital stock							
22	Retained earnings—Appropriated (attach schedule)							
23	Retained earnings—Appropriated (attach schedule)							
24	Adjustments to shareholders' equity (attach schedule)							
25	Less cost of treasury stock		()		(
26	Total liabilities and shareholders' equity		<u> </u>	,				
	The fund is not required to complete Schedule.							
Sch	edule M-1 Reconciliation of Incom	e (Loss) per Boo	ks V	Vith Income pe	er Return (see instru	ctions)		
1	Net income (loss) per books		7	Income recorded	on books this year not			
2	Federal income tax (less built-in gains tax)			included on this	return (itemize):			
3	Excess of capital losses over capital gains			Tax-exempt inter	est . \$			
4	Income subject to tax not recorded on							
	books this year (itemize):		8		nis return not charged			
				=	me this year (itemize):			
					\$			
5	Expenses recorded on books this year not		b	Deduction for di				
	deducted on this return (itemize):				1) \$			
a	Depreciation \$		9		om Form 2438, line 9a			
b	Expenses allocable to tax-exempt interest income \$				·			
С	Section 4982 tax \$		10		file Form 2438, enter the rom Schedule D (Form			
	Travel and entertainment \$			1120), line 13. Oth				
			11		ıgh 10			
			12		pany taxable income			
	Add lines 1 through 5	ted Detains d C	 		ine 6 less line 11	2)		
	edule M-2 Analysis of Unappropria	itea Ketainea Eai						
1	Balance at beginning of year		5		Cash			
2	Net income (loss) per books		1		Stock			
3	Other increases (itemize):		_		Property			
			6		(itemize):			
			7		6			
4	Add lines 1, 2, and 3		8		year (line 4 less line 7)			

Department of the Treasury

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

Inter	nal Rev	enue Service			➤ See separate inst	ructions.					
For	calen	dar year 2009 o	r tax yeaı	r beginning		, 2009, є	ending			, 20	
A S	electio	n effective date	Use	Name					D En	nployer identification	n number
		s activity code (see instructions)	IRS label.	Number, street,	and room or suite no. If a P.O.	box, see inst	ructions.		E Da	te incorporated	
11	umber (see mstructions)	Other-								
			wise, print or	City or town, sta	te, and ZIP code				F To	tal assets (see instru	ctions)
c c	heck if	Sch. M-3	type.								
a	ttached	I	31.						\$		
G	Is the	corporation electin	g to be an	S corporation be	eginning with this tax year?	Yes	☐ No	If "Yes," atta	ch For	m 2553 if not alr	eady filed
Н	Check	k if: (1) 🗌 Final	l return	(2) 🗌 Na	ıme change 💢 (3) 🗌 A	ddress ch	ange				
		(4) 🗌 Ame	nded retu	ırn (5) 🗌 Se	election termination or rev	ocation					
I	Enter	the number of sh	areholder	rs who were sha	areholders during any par	t of the tax	year .			•	
Cau	ition. /	nclude only trade	or busines	ss income and ex	penses on lines 1a througi	1 21. See th	ne instructi	ons for more	informa	ntion.	
	1a	Gross receipts or s	sales		b Less returns and allowar	nces		c Bal▶	10	;	
d)	2	Cost of goods		edule A. line 8)					2		
Income	3	Gross profit. Su							3		
00	4				ine 17 (attach Form 4797)				4		
드	5	- :			ttach statement)				5		
	6	,	, ,		h 5				6		
_	7								7		
suc	8	·			redits)				8		
tatic	9								9		
Ξ.	10								10		
ō.	11								11		
ns i									12		
ij	12										
truc	13								13		
(see instructions for limitations)	14				or elsewhere on return (,		14		
see	15				lepletion.)				15		
	16	_							16		
ű	17		_						17		
拼	18								18		
Deductions	19		•	,					19		
ec	20		Total deductions. Add lines 7 through 19								
	21				tract line 20 from line 6				21		
	22 a	•			ure tax (see instructions)						
ıts	b										
ž	С		,		for additional taxes) .	1			22	С	
Ĕ	23 a				overpayment credited to 2						
Tax and Paymen	b	Tax deposited				. 23b					
<u>-</u>	С			`	ch Form 4136)	. 23c					
JUE	d	Add lines 23a t	Ū						23		
×	24		• .		Check if Form 2220 is at			▶ ∟	24		
⊢	25				an the total of lines 22c ar	,			25		
	26	Overpayment.	If line 23	d is larger than	the total of lines 22c and	24, enter a	amount ov	erpaid	26		
	27				2010 estimated tax ►			Refunded ►	27		
					ned this return, including accompa						
Sig	ın	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		1	I	\	, ., .,	,2301		the IRS discuss this re the preparer shown be	
	٠ ا	<u> </u>	•		<u> </u>					inetructions\2	
<u>He</u>	re	Signature of o	micer		Date	Title		I	<u> </u>	re	
Pai	d	Preparer's				Date		Check if self-		Preparer's SSN or P	TIN
	pare	r's signature						employed	\perp		
	Only	y yours if self-em	ployed),) ———					EIN		
		address, and Z	IP code	,					Phone		
For	Privac	cy Act and Paper	work Red	uction Act Notic	ce, see separate instructi	ons.	Ca	at. No. 11510H		Form 112	20S (2009)

Form 11	20S (2009)				Р	age 2
Sche	dule A Cost of God	ods Sold (see instructions)				
1	Inventory at beginning of	year		1		
2	Purchases			2		
3	Cost of labor			3		
4		costs (attach statement)		4		
5		ment)		5		
6	Total. Add lines 1 through	h 5		6		
7	Inventory at end of year			7		
8	Cost of goods sold. Sub	stract line 7 from line 6. Enter here and on page 1, line	2	8		
9a		for valuing closing inventory: (i) Cost as descri		n 1.471-3		
	(ii) Lower of cost or r	market as described in Regulations section 1.471-4	•			
	(iii) Other (Specify me	ethod used and attach explanation.) ►				
b	Check if there was a write	edown of subnormal goods as described in Regulation				· 🗌
С	Check if the LIFO invento	ry method was adopted this tax year for any goods (if	checked, attach Form 970	0)	. ▶	- 🗌
d	If the LIFO inventory me	thod was used for this tax year, enter percentage (or amounts) of closing			
		er LIFO		9d		
е	• •	acquired for resale, do the rules of section 263A appl	•	🗌 Ye	s \square	No
f	Was there any change in	determining quantities, cost, or valuations between op-	ening and closing invento	ory? 🗌 Ye	s \square	No
	If "Yes," attach explanation	•		•		
Sche	dule B Other Infor	mation (see instructions)			Yes	No
1	Check accounting metho	d: a 🗌 Cash b 🗌 Accrual c 🗌 Other	r (specify) ►			
2	See the instructions and	enter the:				
	a Business activity ▶	b Product or service	e▶			
3	At the end of the tax year	r, did the corporation own, directly or indirectly, 50%				
		f attribution, see section 267(c).) If "Yes," attach a st				
		N), (b) percentage owned, and (c) if 100% owned, was				
4	Has this corporation filed	d, or is it required to file, a return under section 6111	to provide information o	n any reportable		
5	Check this box if the corp	poration issued publicly offered debt instruments with	original issue discount .	▶ □		
	If checked, the corporation	on may have to file Form 8281, Information Return fo	or Publicly Offered Origina	al Issue Discount		
	Instruments.					
6	If the corporation: (a) wa	as a C corporation before it elected to be an S corp	poration or the corporati	ion acquired an		
		ermined by reference to its basis (or the basis of	•			
	C corporation and (b) ha	as net unrealized built-in gain (defined in section 13	74(d)(1)) in excess of the	net recognized		
	built-in gain from prior ye	ears, enter the net unrealized built-in gain reduced b	by net recognized built-in	gain from prior		
	years	▶ \$				
7		arnings and profits of the corporation at the end of the				
8		al receipts (see instructions) for the tax year and its t				
		the corporation is not required to complete Schedules	Land M-1			
Sche		ers' Pro Rata Share Items		Total amou	unt	
	-	ss income (loss) (page 1, line 21)		1		
	l .	state income (loss) (attach Form 8825)		2		
	_	tal income (loss)				
	1	other rental activities (attach statement) 3b				
		income (loss). Subtract line 3b from line 3a		3c		
	4 Interest income			4		
;	-	dinary dividends		5a		
	b Qu	alified dividends				
	6 Royalties			6		
		capital gain (loss) (attach Schedule D (Form 1120S)) .		7		
	_	apital gain (loss) (attach Schedule D (Form 1120S)) .	1 1	8a		
		%) gain (loss)				
	· ·	ection 1250 gain (attach statement) 8c				
		1 gain (loss) (attach Form 4797)		9		
	10 Other income (le	nee) (ego inetructions) Typo		10		

Form 1120S (2009) Shareholders' Pro Rata Share Items (continued) Total amount **Deductions** Section 179 deduction (attach Form 4562) 11 11 12a 12a 12b b (2) Amount ▶ С Section 59(e)(2) expenditures (1) Type ► 12c(2) Other deductions (see instructions) . . . Type ▶ d 12d 13a 13a 13b b Credits С Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) 13c Other rental real estate credits (see instructions) Type ▶ d 13d Type ▶ Other rental credits (see instructions) . . . 13e е f g Other credits (see instructions) Type ▶ 13g Name of country or U.S. possession ▶ 14a b 14b 14c Foreign gross income sourced at corporate level 14d Foreign Transactions 14e 14f Deductions allocated and apportioned at shareholder level 14g q Deductions allocated and apportioned at corporate level to foreign source income 14i j 14k Other information Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued 141 14m Other foreign tax information (attach statement) 15a 15a Alternative Minimum Tax (AMT) Items 15b b Depletion (other than oil and gas) 15c d Oil, gas, and geothermal properties—gross income 15d Oil, gas, and geothermal properties—deductions 15e 15f Items Affecting 16a 16a Shareholder b Other tax-exempt income . . . 16b С Nondeductible expenses 16c d 16d Repayment of loans from shareholders е 16e Information 17a 17a Other b 17b С Dividend distributions paid from accumulated earnings and profits 17c d Other items and amounts (attach statement) ciliation Recon-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)	Page 4

	203 (2009)				Page 4
Sche	edule 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 Sobs	Total liabilities and shareholders' equity edule M-1 Reconciliation of Income (Loss)	\ nor Books With Inc	nomo (Loss) nor	Doturn	
Sche	Reconciliation of Income (Loss) Note: Schedule M-3 required instead	• •			o instructions
	•				
1	Net income (loss) per books	5	Income recorded on bo		d
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on Schedule K, lines 1 a a Tax-exempt inter	through 10 (itemize):	
	5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a rax-exempt inter	σοι ψ 	
					-
3	Expenses recorded on books this year not	6		ed on Schedule K	
	included on Schedule K, lines 1 through 12 and 14l (itemize):			and 14l, not charged	
а	Denvesiation (against book incoma	ne this year (itemize):	
a b	Travel and entertainment \$	'			
D		7	Add lines 5 and 6		-
4	Add lines 1 through 3		Income (loss) (Schedule		7
Sche	edule M-2 Analysis of Accumulated Adjus	tments Account. Ot	her Adjustments	s Account. and	Shareholders'
	Undistributed Taxable Income				
		(a) Accumulated	(b) Other ad	iustments (c) S	Shareholders' undistributed
		adjustments account	acco		ole 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				

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.

varric					Linployer luci	iunoat	ion number
Par	Short-Term Capital (Gains and Losse	s—Assets Held	One Year or Les			I
	(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		(f) Gain or (loss) (Subtract (e) from (d))
	(Example: 100 shares of 2 00.)	(mo., day, yr.)	(mo., day, yr.)		(see instruction	ns)	(Odbirdot (c) Irom (d))
1							
<u> </u>							
2	Short-term capital gain from in	stallment sales fron	n Form 6252, line	26 or 37		2	
3	Short-term capital gain or (loss		_			3	
4	Combine lines 1 through 3 in c					4	,
5	Tax on short-term capital gain					5	(
6	Net short-term capital gain					_	
Part	Schedule K, line 7 or 10 Long-Term Capital C	· · · · · ·		More Then One		6	
Part				wore man one	(e) Cost or		(0.0 : (1.)
	(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	other basis		(f) Gain or (loss) (Subtract (e) from (d))
	· · · · · · · · · · · · · · · · · · ·		, , ,		(see instruction	ns)	
7							
8	Long-term capital gain from ins					8	
9	Long-term capital gain or (loss)		-			9	
10	Capital gain distributions					10	
11	Combine lines 7 through 10 in	* *				11	,
12	Tax on long-term capital gain in					12	
13	Net long-term capital gain o	• •			Form 1120S,	40	
Part	Schedule K, line 8a or 10	ee instructions b	efore completing			13	
14	Excess of recognized built-in g			· · · · · · · · · · · · · · · · · · ·	schedule)	14	
15	Taxable income (attach compu	_	•	•	•	15	
16	Net recognized built-in gain. Er	·				16	
17	Section 1374(b)(2) deduction					17	
18	Subtract line 17 from line 16. If					18	
19	Enter 35% of line 18					19	
20	Section 1374(b)(3) business cre	edit and minimum t	ax credit carryforw	ards from C corpor	ation years	20	
21	Tax. Subtract line 20 from line	19 (if zero or less,	enter -0-). Enter h	ere and on Form 11	20S, 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 F		Amended		OMB No. 1545-0130
	nedule K-1 rm 1120S)	2009	Pa	rt III				Current Year Income, Other Items
Depa	artment of the Treasury nal Revenue Service	For calendar year 2009, or tax	1	Ordinar	y business inco	<u> </u>	13	Credits
		year beginning, 2009 ending, 20	2	Net ren	tal real estate i	ncome (loss)		
		of Income, Deductions, See back of form and separate instructions.	3	Other n	et rental incom	ne (loss)		
	Part I Information A	bout the Corporation	4	Interest	income			
Α	Corporation's employer identif	ication number	5a	Ordinar	ry dividends			
В	Corporation's name, address,	city, state, and ZIP code	5b	Qualifie	ed dividends		14	Foreign transactions
			6	Royaltie	es			
			7	Net sho	ort-term capital	gain (loss)		
С	IRS Center where corporation	filed return	8a	Net lone	g-term capital	gain (loss)		
E	Part II Information A	bout the Shareholder	8b	Collecti	ibles (28%) gai	n (loss)		
D	Shareholder's identifying numb	per	8c	Unreca	ptured section	1250 gain		
Е	Shareholder's name, address,	city, state, and ZIP code	9	Net sec	ction 1231 gain	(loss)		
			10	Other in	ncome (loss)		15	Alternative minimum tax (AMT) items
F	Shareholder's percentage of so ownership for tax year	tock						
			11	Section	179 deduction	1	16	Items affecting shareholder basis
			12	Other d	leductions			
У								
For IRS Use Only								
RS U							N-	
For I							17	Other information
				* See	e attached s	statement f	or ad	Iditional information.

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2009

Form

(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

ime							Employe	r identificatio	n number
Show the kind and location of e	ach prop	erty. See page	2 to list	additional pr	roperties.				
\									
}									
· · · · · · · · · · · · · · · · · · ·									
;									
)									
					Properties				
Rental Real Estate Income		A		В		С		D	
2 Gross rents	. 2								_
Rental Real Estate Expenses									
Advertising	4								
Auto and travel	5								+
Cleaning and maintenance .	6						+ +		
Commissions	7								_
InsuranceLegal and other professional fees	8								
Interest	9								
D Repairs	10								
Taxes	11								
2 Utilities	12								
Wages and salaries	13								
Depreciation (see instructions)	14								
5 Other (list) ▶	.								
	. 15								
	-								
Total expenses for each property.									
Add lines 3 through 15	16								
, ida miss s un sugi. is									
7 Total gross rents. Add gross ren	nts from	ine 2, columns	A throug	h H			17		
Total expenses. Add total exper	nses from	ı line 16. colum	nns A thro	uah H .			18 ()
·		,		J					
Net gain (loss) from Form 4797,	Part II, li	ne 17, from the	e dispositi	on of prope	rty from renta	al real			
estate activities							19		
Net income (loss) from rental rea							200		
this partnership or S corporation	-				-		20a		
b Identify below the partnerships, ex 20a. Attach a schedule if more sp			ich net inc	ome (loss) is	shown on line	9			
(1) Name		(2) En	nnlover id	entification r	number				
(-,		(=, =::							
Not roptal roal actata incomo (la					rocult horo an		21		
Net rental real estate income (losForm 1065 or 1120S: Schedu			nough 20a	a. Enter the h	esuit nere an	iu on:			
• Form 1065-B: Part I, line 4		, _, 0,							

General Business Credit

Department of the Treasury Internal Revenue Service (99)

► See separate instructions. ► Attach to your tax return.

Name(s) shown on return Identifying number

OMB No. 1545-0895 Attachment Sequence No. 22

Part	Current Year Credit			
	rtant: You may not be required to complete and file a separate credit form (shown in parenthese etails, see the instructions.	es bel	ow) to claim the	credit
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		
С	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		
е	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		
- 1	Biodiesel and renewable diesel fuels credit (attach Form 8864)	11		+
m	Low sulfur diesel fuel production credit (Form 8896)	1m		+
	Distilled spirits credit (Form 8906)	1n		+
n	Nonconventional source fuel credit (Form 8907)	10		_
0	Energy efficient home credit (Form 8908)			_
p	Energy efficient appliance credit (Form 8909)	1p 1q		-
q	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a	14		-
r		4		
	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		_
У	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	١,		
	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		\perp
7	Carryback of general business credit from 2010 (see instructions)	7		
8	Current year credit. Add lines 4 through 7	8		

Form 3800 (2009) Page **2**

Part	II Allowable Credit		
9	Regular tax before credits: 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: Individuals. Enter the amount from Form 6251, line 36	10	
11	Add lines 9 and 10	11	
b	Foreign tax credit	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-		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)		
16	Tentative minimum tax: 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		
17	Enter the greater of line 15 or line 16	17	
	Subtract line 17 from line 13. If zero or less, enter -0	18a	
С	amount attributable to the research credit. (see instructions)	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,		
С	skip line 19c (see instructions)	19b	
	accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	19c	

Form **3800** (2009)

Form 3800 (2009) Page **3**

Part	Allowable Credit (Continued)	
Note.	If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on	on line 25.
20	Multiply line 16 by 75%	
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 allow line 23 or line 24	
26	Subtract line 15 from line 13. If zero or less, enter -0	
27	Add lines 19b and 25	27
28	Subtract line 27 from line 26. If zero or less, enter -0	28
С	Enter the work opportunity credit from Form 5884, line 10 or line 12	29a 29b 29c 29d 29d 29e 29f 29g
30	Add lines 29a through 29g	30
31	Enter the smaller of line 28 or line 30	
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, as indicated below or on the applicable line of your return: Individuals. Form 1040, line 53 or Form 1040NR, line 49 Corporations. Form 1120, Schedule J, line 5c]

Form **3800** (2009)

Department of the Treasury

Depreciation and Amortization (Including Information on Listed Property)

Attachment

OMB No. 1545-0172

► See separate instructions. ► Attach to your tax return. Sequence No. 67 Internal Revenue Service Business or activity to which this form relates Name(s) shown on return 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. \$250,000 1 Total cost of section 179 property placed in service (see instructions) 2 \$800,000 Threshold cost of section 179 property before reduction in limitation (see instructions) . 3 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions 5 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 7 Listed property. Enter the amount from line 29 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 **9** Tentative deduction. Enter the **smaller** of line 5 or line 8 **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 ▶ Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service 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 Section B-Assets Placed in Service During 2009 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property (e) Convention (f) Method (g) Depreciation deduction placed in (business/investment use period only-see instructions) service 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 S/L 27.5 yrs. MM property 27.5 yrs. ММ S/L Nonresidential real ММ S/L 39 yrs. property ММ Section C-Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System S/L 20a Class life **b** 12-year 12 yrs. S/L c 40-year 40 yrs. ММ S/L Part IV Summary (See instructions.)

For Paperwork Reduction Act Notice, see separate instructions.

portion of the basis attributable to section 263A costs

21 Listed property. Enter amount from line 28

Cat. No. 12906N

Form **4562** (2009)

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

For assets shown above and placed in service during the current year, enter the

Form 4562 (2009)

Pa		d Property (l rty used for er							les, ce	ellular te	elepho	nes, c	certain c	ompute	ers, and
	Note:	For any vehicle olumns (a) throu	e for which	you ar	e using	the sta	andard i	mileage			_	se expe	ense, con	nplete c	only 24a,
		-Depreciation										passer	nger auto	mobiles)
248		dence to support the				•		es 🗌 N				•	e written?		s 🗌 No
Тур	(a) be of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	e Cost o	(d) r other ba		(e asis for de ousiness/ii use d	epreciation eprestment	nt Red	(f) covery eriod	(g) Metho Convent		(h) Depreciati deductio		(i) ed section 79 cost
25		eciation allowan used more thar	ce for qua				laced i	n servi				25			
26		d more than 509					(() ()		,		-	23			
			%	†											
			%	1											
27	Property used	d 50% or less in	%		000 1100	. —									
	Property used	1 50% Of less if	ra quaime		ess use	·.				5	/L –				
			%	 							/L –				
			%								/L –				
		in column (h), l		_								28			
_29	Add amounts	in column (i), lir												29	
		n for vehicles us irst answer the q	ed by a sol	e propri		rtner, o	r other "	more th	nan 5%	owner,"					
30	during the	s/investment mile year (do not es)	include		a) icle 1		(b) icle 2		(c) nicle 3		d) cle 4	Ve	(e) hicle 5		(f) icle 6
	Total commuting	miles driven durir personal (nonco	ng the year												
	miles driven .														
33	lines 30 throug	ven during the yh 32					T								
34		cle available for duty hours? .	•	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35		cle used prima owner or related													
36	Is another vehiuse?	cle available for p	personal 												
		Section C-C												•	•
		tions to determ					comple	ting Se	ection B	for veh	icles us	ed by	employee	es who a	re not
37		ers or related p ain a written po					persona	al use o	of vehic	les. incl	udina c	ommu	tina. bv	Yes	No
01	your employe	es?													
38	employees? S	ain a written po See the instruction	ons for vehi	cles use	ed by co	rporate	e officers					_	by your		
39 40	Do you provid	all use of vehicle de more than fiv nicles, and retai	ve vehicles	to you	ır emplo	yees,		 nforma 	tion fro	 m your	employ	ees ab	out the		
41		the requirement													
Pa		tization	, 00, 40, 01	7710 1	100, 40	1101 001	mpioto	30011011	D TOT UT	0 007010	od verne	100.			
	•		0	b)			, ,			, n		(e)			
	(a) Description		Date am	ortization gins	ı p		(c) ble amoui	nt		(d) section	ре	ortization eriod or centage	l l	(f) ization for	this year
42	Amortization o	f costs that begi	ins during y	our 200	09 tax ye	ear (see	instruc	tions):							
											+				
43	Amortization	of costs that be	aan before	e vour 2	 2009 tax	vear						4:	3		
44		mounts in colur	_	-		-						4			

Page 2

Form **4626**

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

2009

Department of the Treasury Internal Revenue Service ▶ See separate instructions.▶ Attach to the corporation's tax return.

ame		Employer	identification number
Part	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	
4			
1	Taxable income or (loss) before net operating loss deduction		1
2	Adjustments and preferences:		
a	Depreciation of post-1986 property		2a 2b
b	Amortization of certified pollution control facilities		2c
۲ C	Amortization of circulation expenditures (personal holding companies only)		2d
d	Adjusted gain or loss		2e
e f	Long-term contracts		2f
	Merchant marine capital construction funds.		2g
g h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h
":	Tax shelter farm activities (personal service corporations only)		2i
:	Passive activities (closely held corporations and personal service corporations only)		2j
J V	Loss limitations		2k
k ı	Depletion		21
m	Tax-exempt interest income from specified private activity bonds		2m
n	Intangible drilling costs		2n
0	Other adjustments and preferences		20
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20.		3
4	Adjusted current earnings (ACE) adjustment:		3
+ a	ACE from line 10 of the ACE worksheet in the instructions		
			-
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)		
_	Multiply line 4b by 75% (.75). Enter the result as a positive amount		-
С			-
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)		
	(even in line 4b is positive)		-
_	ACE adjustment.		
C	If line 4b is zero or more, enter the amount from line 4c		4e
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount		10
5			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 re		
•	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		-
а	Subtract \$150,000 from line 7 (if completing this line for a member of a	,.	
u	controlled group, see instructions). If zero or less, enter -0		
b	Multiply line 8a by 25% (.25)		
C	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled	aroun	
·	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		
10	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 a		
• •	Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		14
	,		

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 Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary 16 16 17 17 18 Enter the **smallest** of the amount on line 15, line 16, or line 17 18 Multiply line 18 by 15% (.15) 19 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)

tatistics 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 Enforcing Laws • Assisting Taxpayers All Topics

Statistics by Form

706 • 709 • 990 • 990-PF • 990-T 1040 • 1041 • 1065 • 1118 • 1120 5471 • 5472 • 8038 • All Forms

Statistics of Income (SOI)

About SOI • Careers With SOI Dissemination Policy SOI Products and Services • SOI Studies Statistical Methodology All Topics

Additional Information

Tax Statistics at a Glance Join SOI Tax Stats E-Mail List Payments for SOI Data Questions on Tax Statistics? Search U.S. Government Other IRS Data (Office of Research)

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

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/tax-stats/charitable stats/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/tax-stats/charitable stats/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.hmtl, 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 estatemultiplier 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.

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.