Source Book

Statistics of Income 1992

Corporation

Income Tax Returns

with accounting periods ended
July 1992 - June 1993

Statistics of Income Division

Department of the Treasury
Internal Revenue Service
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Source Book

Statistics of Income

Active Corporation

Income Tax Returns

July 1992 - June 1993

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

Corporation Source Book of Statistics of Income, 1992

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INDUSTRY STATISTICS AND THEIR LIMITATIONS

The industry groupings used for Statistics of Income, Corporation Income Tax Returns, generally conform with the *Enterprise Standard Industrial Classification* (ESIC), which classifies companies engaged in more than one industry activity into one industry category. The structure of the classification follows closely along the lines of the *Standard Industrial Classification* (SIC), which is the statistical classification standard used to classify establishments by industry for Federal economic statistics. (Both of these publications are issued by the Office of Management and Budget.) Some departures from these classification systems are made for Statistics of Income in order to reflect particular provisions of the Internal Revenue Code. A comparison between the Standard Industrial Classification, 1972, the Enterprise Standard Industrial Classification, 1974 and the groupings used for Statistics of Income, 1977 can be found in the "A General Description of the Corporation Source Book."

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

The 1992 Corporate Statistics of Income has been derived from a stratified probability sample of corporation income tax returns. The returns used were selected after revenue processing but before audit examination. Returns of the largest corporations are generally in the sample from year to year, but comparability of Source Book statistics is affected by consolidations and mergers, as well as by changes in the law, the tax forms, and the industrial classification systems used over the years. For information on the "Changes in law", and the "Description of the Sample and Limitations of the Data", see Publication 16, Statistics of Income, Corporation Income Tax Returns which features major industries and industrial divisions.

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
			U.S. Total
10	01		**Agricultural, forestry, and fishing**[4]
		0400	Agricultural production
		0600	Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping
20			**Mining**
	02		Metal mining
		1070	Copper, lead and zinc, gold and silver ores
		1098	Other metal mining
	03	1150	Coal mining[4]
	04		Oil and gas extraction
		1330	Crude pretroleum, natural gas, and natural gas liquids
		1380	Oil and gas field services
	05		Nonmetallic minerals, except fuels
		1430	Dimension, crushed, and broken stone; sand and gravel
		1498	Other nonmetallic minerals, except fuels
30			**Construction**
	06		General building contractors and operative builders
		1510	General building contractors
		1531	Operative builders
	07	1600	Heavy construction contractors[4]
	08		Special trade contractors
		1711	Plumbing, heating, and air conditioning
		1731	Electrical work
		1798	Other special trade contractors and contractors not allocable
40			**Manufacturing**
	09		Food and kindred products
		2010	Meat products
		2020	Dairy products
		2030	Preserved fruits and vegatables
		2040	Grain mill products
		2050	Bakery products
		2060	Sugar and confectionery products
		2081	Malt liquors and malt
		2088	Alcoholic beverages, except malt liquors and malt
		2089	Bottled soft drinks, and flavorings
		2096	Other food and kindred products
	10	2100	Tobacco manufactures[4]
	11		Textile mill products
		2228	Weaving mills and textile finishing
		2250	Knitting mills
		2298	Other textile mill products
	12		Apparel and other textile products
		2315	Men's and boys' clothing
		2345	Women's and children's clothing
		2388	Other apparel and accessories
		2390	Miscellaneous fabricated textile products; textile products not elsewhere classified
	13		Lumber and wood products
		2415	Logging, sawmills, and planning mills

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		2430	Millwork, plywood, and related products
		2498	Other wood products, including wood buildings and mobile homes
	14	2500	Furniture and fixtures[4]
	15		Paper and allied products
		2625	Pulp, paper, and board mills
		2699	Other paper products
	16		Printing and publishing
		2710	Newspapers
		2720	Periodicals
		2735	Books, greeting cards, and miscellaneous publishing
		2799	Commercial and other printing and printing trade services
	17		Chemical and allied products
		2815	Industrial chemicals, plastics materials and synthetics
		2830	Drugs
		2840	Soap, cleaners, and toilet goods
		2850	Paints and allied products
		2898	Agricultural and other chemical products
	18		Petroleum (including integrated) and coal products
		2910	Petroleum refining (including) integrated)
		2998	Petroleum and coal products, not elsewhere classified
	19		Rubber and miscellaneous plastics products
		3050	Rubber products; plastic footwear, hose and belting
		3070	Miscellaneous plastics products
	20		Leather and leather products
		3140	Footwear, except rubber
		3198	Leather and leather products, not elsewhere classified
	21		Stone, clay, and glass products
		3225	Glass products
		3240	Cement, hydraulic
		3270	Concrete, gypsum, and plaster products
		3298	Other nonmetallic mineral products
	22		Primary metal industries
		3370	Ferrous metal industries; miscellaneous primary metal products
		3380	Nonferrous metal industries
	23		Fabricated metal products
		3410	Metal cans and shipping containers
		3428	Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products
		3430	Plumbing and heating, except electric and warm air
		3440	Fabricated structural metal products
		3460	Metal forgings and stampings
		3470	Coating, engraving, and allied services
		3480	Ordnance and accessories, except vehicles and guided missiles
		3490	Miscellaneous fabricated metal products
	24		Machinery, except electrical
		3520	Farm machinery
		3530	Construction and related machinery
		3540	Metalworking machinery

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		3550	Special industry machinery
		3560	General industry machinery
		3570	Office, computing, and accounting machines
		3598	Other machinery, except electrical
	25		Electrical and electronic equipment
		3630	Household appliances
		3665	Radio, television, and communication equipment
		3670	Electronic components and accessories
		3698	Other electrical equipment
	26	3710	Motor vehicles and equipment[4]
	27		Transportation equipment, except motor vehicles
		3725	Aircraft, guided missiles and parts
		3730	Ship and boat building and repairing
		3798	Other transportation equipment, except motor vehicles
	28		Instruments and related products
		3815	Scientific instruments and measuring devices; watches and clocks
		3845	Optical, medical, and ophthalmic goods
		3860	Photographic equipment and supplies
	29	3998	Miscellaneous manufacturing and manufacturing not allocable[4]
50			**Transportation and public utilities**
	30		Transportation
		4000	Railroad transportation
		4100	Local and interurban passenger transit
		4200	Trucking and warehousing
		4400	Water transportation
		4500	Transportation by air
		4600	Pipe lines, except natural gas
		4700	Transportation services, not elsewhere classified
	31		Communication
		4825	Telephone, telegraph, and other communication services
		4830	Radio and television broadcasting
	32		Electric, gas, and sanitary services
		4910	Electric services
		4920	Gas production and distribution
		4930	Combination utility services
		4990	Water supply and other sanitary services
60			**Wholesale and retail trade**
61			**Wholesale trade**
	33	5004	Groceries and related products[4]
	34	5008	Machinery, equipment, and supplies[4]
	35		Miscellaneous wholesale trade
		5010	Motor vehicles and automotive equipment
		5020	Furniture and home furnishings
		5030	Lumber and construction materials
		5040	Sporting, recreational, photographic, and hobby goods, toys and supplies
		5050	Metals and minerals, except petroleum and scrap
		5060	Electrical goods
		5070	Hardware, plumbing, and heating equipment and supplies
		5098	Other durable goods

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		5110	Paper and paper products
		5129	Drugs, drug proprietaries, and druggists' sundries
		5130	Apparel, piece goods, and notions
		5150	Farm-product raw materials
		5160	Chemicals and allied products
		5170	Petroleum and petroleum products
		5180	Alcoholic beverages
		5190	Miscellaneous nondurable goods; wholesale trade not allocable
62			**Retail trade**
	36		Building materials, garden supplies, and mobile home dealers
		5220	Building materials dealers
		5251	Hardware stores
		5265	Garden supplies and mobile home dealers
	37	5300	General merchandise stores[4]
	38		Food stores
		5410	Grocery stores
		5490	Other food stores
	39		Automotive dealers and service stations
		5515	Motor vehicle dealers
		5541	Gasoline service stations
		5598	Other automotive dealers
	40	5600	Apparel and accessory stores[4]
	41	5700	Furniture and home furnishings stores[4]
	42	5800	Eating and drinking places[4]
	43		Miscellaneous retail stores
		5912	Drug stores and proprietary stores
		5921	Liquor stores
		5995	Other retail stores
63	44	5997	**Wholesale and retail trade not allocable[4]**
70			**Finance, insurance, and real estate**
	45		Banking
		6030	Mutual savings bank
		6060	Bank holding companies
		6090	Banks, except mutual savings banks and bank holding companies
	46		Credit agencies other than banks
		6120	Savings and loan associations
		6140	Personal credit institutions
		6150	Business credit institutions
		6199	Other credit agencies; finance not allocable
	47		Security, commodity brokers and services
		6210	Security brokers, dealers, and flotation companies
		6299	Commodity contracts brokers and dealers; security and commodity exchanges; and allied services
	48		Insurance
		6355	Life insurance
		6352	Life insurance, stock companies and other life insurance companies
		6353	Life insurance, mutual companies
		6356	Mutual property and casualty insurance companies

Industrial classifications

Division industry code	Major industry code	Minor industry code	Industry description
		6359	Stock property and casualty insurance companies and other insurance companies
	49	6411	Insurance agents, brokers, and service
	50		Real estate
		6511	Real estate operators and lessors of buildings
		6516	Lessors of mining, oil, and similar property
		6518	Lessors of railroad property, and of real property not elsewhere classified
		6530	Condominium management and cooperative housing associations
		6550	Subdividers and developers
		6599	Other real estate
	51		Holding and other investment companies, except bank holding companies
		6742	Regulated investment companies
		6743	Real estate investment trusts
		6744	Small business investment companies
		6749	Other holding and investment, companies, except bank holding companies
80			**Services**
	52	7000	Hotels and other lodging places[4]
	53	7200	Personal services[4]
	54		Business services
		7310	Advertising
		7389	Business services, except advertising
	55		Auto repair; miscellaneous repair services
		7500	Auto repair and services
		7600	Miscellaneous repair services
	56		Amusement and recreation services
		7812	Motion picture production, distribution, and services
		7830	Motion picture theaters
		7900	Amusement and recreation services, except motion pictures
	57		Other services
		8015	Offices of physicians, including osteopathic physicians
		8021	Offices of dentists
		8040	Offices of other health practitioners
		8050	Nursing and personal care facilities
		8060	Hospitals
		8071	Medical laboratories
		8099	Other medical services
		8111	Legal services
		8200	Educational services
		8300	Social services
		8600	Membership organizations
		8911	Architectural and engineering services
		8930	Accounting, auditing, and bookkeeping services
		8980	Miscellaneous services (including veterinarians), not elsewhere classified
90	58	9000	**Nature of business not allocable[4]**

Corporation Source Book of Statistics of Income, 1992

NOTES

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

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

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

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

(-0) Less than $500 per return.

1. Income year 1992 covers corporation accounting periods ended July 1992 through June 1993.

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

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

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

5. For 1992, we have included a separate section for Form 1120S, Returns with and without net income by Industrial Divisions. For more information on Form 1120S returns, See Gill, Amy M., "S Corporation Returns, 1992," *Statistics of Income Bulletin*, Spring 1995, Volume 14, Number 4.

6. See the report STATISTICS OF INCOME--1992, CORPORATION INCOME TAX RETURNS, for a discussion of these statistics including:

   Changes in law
   Description of the sample and limitations of the data
   Explanation of terms
   Facsimilies of corporation income tax return forms, 1992

   This report may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Returns with and without net income

1992 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3869023	245100	1986072	628341	384301	260281	270840	38176	24544	11153	7720	6227	6269
2 Total assets	20002093972	-	61308230	101333879	136392501	183335866	566301331	264805890	382562892	396551507	546183678	983424801	16379893397
3 Cash	806358400	-	13744838	17191878	19512442	22821136	53098918	22672663	28266189	25830212	31401432	46075823	525742868
4 Notes and accounts receivable	4168985629	-	6560187	15255182	23167334	33813174	120696999	57389352	88598262	101300540	141514131	219991783	3360698684
5 Less: Allowance for bad debts	118702488	-	73307	280147	238626	412705	1938130	1438850	2286653	2744995	3869862	6778122	98641090
6 Inventories	915412953	-	7362360	15565140	21627932	30553032	116743186	51535653	59256542	41557966	39359999	56013557	475837585
7 Investments in govt. obligations, Total	1248403852	-	49151	185285	431230	467727	3268511	3072613	13407368	29005615	51684552	86980217	1059851583
8 Tax-exempt securities	615621779	-	27872	134514	119021	423063	1644259	1480052	4260771	10150677	21752528	45830437	529798586
9 Other current assets	1283851498	-	2396130	3860337	6382013	9089627	28287156	15782057	21278011	20756017	26625003	48248763	1101146382
10 Loans to stockholders	87204098	-	4487918	5354457	4798012	4323201	8089077	2686273	2311747	1850432	1767113	3114232	48421635
11 Mortgage and real estate loans	1566888344	-	430897	1148942	1927392	1838050	5775372	2733454	6906459	14563466	36281898	79716792	1415565623
12 Other investments	4970564447	-	1665256	4826966	7066603	11393405	37802358	23264736	42491892	55710686	86589851	211948481	4487804213
13 Depreciable assets	4755145257	-	65666071	73980427	92355415	110849328	295503387	125622686	161025494	122645853	128002206	203065479	3376428912
14 Less: Accumulated depreciation	2131890499	-	46828085	46774443	56878365	64117705	159604799	64013676	77666215	55954799	55718446	86420644	1417913323
15 Depletable assets	130636678	-	492760	266789	409098	777806	2053290	1344337	3234051	2559362	4209999	7198407	108090778
16 Less: Accumulated depletion	60154855	-	294036	90772	94520	327975	980101	571516	1735539	955026	1803925	2812639	50488807
17 Land	221387129	-	1759649	4600406	8689769	13799524	34255322	12710144	14901631	10214440	10106414	13644213	96705618
18 Intangible assets (Amortizable)	528635628	-	2572842	3843826	4136632	4417011	12987535	7268974	11302648	12890634	17232017	35101949	416881561
19 Less: Accumulated amortization	124473187	-	1441463	1981810	1872704	1875125	5733478	3419610	3995988	4172319	5044175	8389474	86547041
20 Other assets	1138219310	-	2729189	4246902	4853824	5503290	14352470	6686549	11006222	11342744	16092944	30895546	1030509631
21 Total liabilities	20002093972	-	61308230	101333879	136392501	183335866	566301331	264805890	382562892	396551507	546183678	983424801	16379893397
22 Accounts payable	1604993260	-	9108000	14732737	18345132	25541501	85457386	38338846	56025235	59835047	86127109	124551638	1086930627
23 Mort, notes, and bonds under 1 yr	1559836081	-	7360709	9113009	15030932	20258363	84254751	43233344	51326847	34821016	37543930	57692746	1199200432
24 Other current liabilities	5215873641	-	8083056	7924502	10244825	13651350	48181464	26094224	51768667	89039371	151359630	273692945	4535833607
25 Loans from stockholders	305658885	-	28973649	20409220	19627675	20689818	44438840	13125253	12281594	6828296	6982696	8885247	123416597
26 Mort, notes, bonds, 1 yr or more	2742496304	-	14208435	22617818	30349792	39976957	118216215	53480008	73178680	61161798	71034833	123853444	2134418323
27 Other liabilities	2872881055	-	11445761	4368711	4033039	6308664	23356127	11462431	21399403	22079064	28243694	55116325	2685067837
28 Net worth	5700354747	-	-17871381	22167882	38761106	56909213	162396548	79071783	116582465	122786915	164891785	339632457	4615025974
29 Capital stock	1881147182	-	16657522	14836013	13408316	16646770	40335325	18456336	25713459	25754040	33218003	72764396	1603357003
30 Paid-in or capital surplus	3655821974	-	16239572	14242058	17081409	18892368	64107500	37270252	59279255	73393077	107507770	227311016	3020497699
31 Retained earnings, appropriated	79869218	-	258330	276403	658950	753327	1315774	454809	1093343	745699	1732552	3243914	69336117
32 Retained earnings, unappropriate	1233502279	-	-26845793	588995	11672707	21141187	34728377	3868098	4897047	8966320	15254196	40628461	1118602684
33 Retained earnings (S Corp)	118063424	-	-21069289	-3734890	211062	4881642	34651740	23626151	30930165	18066798	13568396	11337256	5594394
34 Less: Cost of treasury stock	1268049328	-	3111723	4040696	4271338	5406081	12742167	4603863	5330803	4139019	6389131	15652586	1202361922
35 Total receipts	11742134729	144994388	363567430	311445940	332737946	394206237	1209909710	515844822	590604860	409095068	389452190	595787671	6484488468
36 Business receipts	10360428794	89936619	355749150	305394140	324672783	384187005	1180997564	501008762	568363842	384404714	353871879	530994225	5380848112
37 Interest	790946417	44617390	775882	668886	941754	1231036	3828545	1864816	5542973	10699453	19452363	36857735	664465584
38 Interest on govt. obligations, State and local	38331700	250809	19986	15636	22425	46760	202864	197021	389907	673201	1367905	3048890	32096297
39 Rents	98901418	513602	414810	626874	1001180	1345647	3263152	1614843	2369623	1865033	1968379	4308888	79609387
40 Royalties	41426926	76162	154885	50401	42689	104607	265257	220279	501016	369594	740141	1151135	37750761
41 Net S-T cap gain less net LT loss	14586137	177726	53452	42269	47438	82266	179382	58331	152185	254309	384818	1091852	12062109
42 Net L-T cap gain less net ST loss	45124296	920876	349176	425907	533880	749574	1624320	830915	2460917	821710	1255761	2275843	32875416
43 Net gain, noncapital assets	32313236	1567817	730875	487705	703316	726851	2056766	849337	1121719	751722	926528	1760618	20629981
44 Dividends, domestic corporations	13109858	85109	7219	49694	79636	92561	372722	159317	287737	248075	314855	531658	10881274
45 Dividends, foreign corporations	28883052	38453	*24	*1022	10447	*1365	64936	40034	149613	179570	309035	787369	27301184
46 Other receipts	278082895	6809827	5311970	3683405	4682398	5638563	17054201	9001166	9265330	8827687	8860526	12979458	185968363
47 Total deductions	11329910609	145026533	361538425	308675946	329342717	390338107	1195278204	507901868	578462753	400347937	377237916	571800978	6163959223
48 Cost of sales and operations	6771767395	58900841	152369345	165471465	188602591	240226025	831858161	369170392	413790076	270961225	247263168	365538554	3467615552
49 Compensation of officers	221064264	2518149	36624034	23380523	21120878	20322512	40477563	12323606	11351228	6667913	5375138	6394971	34507750
50 Repairs	93926324	595244	3196830	2826264	2886194	3173951	6913129	2305183	2555149	1865758	1770954	3116794	62720874
51 Bad debts	89579547	4132654	947792	956287	917483	1727707	3953653	1881154	2256705	1996178	2460959	3668486	64680487
52 Rent paid on business property	196187884	2785068	16873729	11092825	9494592	9595301	19054710	6224816	7163648	5813622	5504290	8539037	94046247
53 Taxes paid	273955753	2779661	11711421	9451263	9546610	10754240	26335249	9806197	11249142	8088214	7467985	11802100	154963671
54 Interest paid	597033444	36800116	2956630	3118329	3894659	5099709	16086762	7011854	10508793	11079269	15777513	27296167	457403643
55 Contributions or gifts	5521019	35373	50231	46100	65242	95920	214024	91436	141635	131576	160092	338410	4150981
56 Amortization	36582360	419335	348636	533108	545449	678907	1657293	1026847	1463149	1558915	1897177	2943781	23509762
57 Depreciation	346214939	2197057	5748699	6081473	6770092	7976755	20802525	8724380	11638840	9232015	9577962	14821175	242643967
58 Depletion	9023229	31707	27501	16374	15896	34207	237310	117168	256924	207207	234157	620343	7224435
59 Advertising	134332126	1116187	4318582	2851195	3169447	3781832	9539229	4165894	5362997	4283693	4143352	7608673	83991045
60 Pension, prof sh, stock, annuity	56177312	241352	1443254	1207842	1200509	1528454	3958137	1644535	1793684	1391017	1314341	2260173	38194014
61 Employee benefit programs	142114225	939776	2881769	2133063	2737320	3380421	10019638	4630186	5945439	4739861	4675750	8445323	91585679
62 Net loss, noncapital assets	18678786	1389297	561501	170776	252720	284355	968410	508184	854877	910611	987036	1331226	10459793
63 Other deductions	2337752003	30144713	121478472	79339061	78123036	81677812	203202410	78270037	92130468	71420864	68628042	107075766	1326261323
64 Total receipts less total deducts	412224119	-32145	2029004	2769993	3395229	3868129	14631506	7942954	12142106	8747131	12214275	23986693	320529244
65 Const taxable inc frm rel frn corps	28104602	18464	-	-	*16314	*2	24829	11431	57755	95831	245924	497816	27136237
66 Net income (less deficit), total	401997022	-264490	2009018	2754358	3389118	3821372	14453470	7757364	11809955	8169761	11092294	21435618	315569184
67 Net income, total	570431380	8511196	15271374	10598781	11004722	11835651	34413065	15737406	22329861	17084488	19589461	32017568	372037806
68 Deficit, total	168434358	8775686	13262357	7844423	7615604	8014279	19959595	7980041	10519907	8914728	8497167	10581950	56468622
69 Net income (less def), Form 1120-A	11472	-31105	-12952	-21881	77410	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	324021	324021	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	46196308	-965628	4773525	2570773	2913436	2499755	11093332	5860871	7235247	4047785	2774005	2575637	817570
72 Statutory special deductions, total	117627408	2851376	1883721	1320352	1274476	1358172	3533992	1660717	3857294	2650933	3907845	8340412	84988118
73 Net operating loss deduction	38894962	2279207	1877789	1284226	1213450	1284443	3107478	1392216	3173860	1562930	1936509	2485200	17297655
74 Dividends received deduction	13448638	71804	4542	34552	56159	63767	288785	123399	260022	242745	319942	589768	11393153
75 Public utility div paid deduction	49908	-	-	-	-	-	-	*2713	*36	*-0	23	60	47076
76 Income subject to tax	377899601	3942510	2139631	3102563	3589208	4681250	12180123	6048333	9311660	9431343	12323125	21027646	290122210
77 Income tax before credits, total	131284690	1427799	365543	544512	675042	1052918	3702027	2098826	3296358	3321685	4356690	7436981	103006310
78 Regular tax	125770915	1296296	363404	541147	668726	1030251	3554638	2015565	3140306	3193961	4182665	7149579	98634377
79 Personal holding company tax	20494	*74	*651	*292	*924	*1875	4246	1815	3406	652	1599	4884	76
80 Recapture of investment credit	25103	*-0	*34	-	-	-	*251	*9	*464	*590	388	1741	21625
81 Alternative minumum tax	4856262	47211	1143	2679	4896	19745	136793	75127	142321	124500	158136	252080	3891633
82 Environmental tax	496610	5275	*126	*14	*35	*23	330	832	5157	6622	11084	22987	444125
83 Foreign tax credit	21520683	11263	*791	*270	7079	*209	15667	11799	41625	80735	128773	366064	20856409
84 U.S. Possessions tax credit	3748561	9074	316	498	356	1297	15916	20750	104246	130905	322182	514277	2628745
85 Orphan drug credit	17826	-	-	-	-	-	-	-	-	-	-	-	17826
86 Nonconventional source fuel credit	233331	*496	*87	*153	*675	*718	*170	*1572	1588	448	3257	1134	223034
87 General business credit	1918100	7152	6106	8499	14289	21484	72413	35080	49173	52371	76173	123890	1451470
88 Prior year minumum tax credit	2313811	20091	*833	*688	2325	4773	66322	30072	52293	43705	57685	116634	1918389
89 Income tax after credits, total	101532379	1379724	357410	534403	650318	1024438	3531539	1999553	3047433	3013522	3768620	6314982	75910437

DIVISION 10
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	137833	4639	59579	23916	21541	16525	10449	631	344	112	56	26	14
2 Total assets	71760770	-	1878904	4046005	7663546	11707668	19334461	4300552	5130304	3903397	3990673	4143553	5661708
3 Cash	5094121	-	366320	596021	813226	942269	1212565	295117	259837	190038	175053	146195	97482
4 Notes and accounts receivable	6689387	-	95207	245337	480101	582104	1557477	615693	676488	562012	576103	629347	669520
5 Less: Allowance for bad debts	56684	-	*6	*2062	*22	*724	13768	*3768	5487	3877	4830	6224	15914
6 Inventories	8114409	-	42388	186850	453375	863414	2010883	436872	715570	871856	684359	776661	1072181
7 Investments in govt. obligations, Total	185085	-	-	*13755	*24899	*4180	32469	*46556	*52167	*2046	5250	513	3248
8 Tax-exempt securities	296831	-	*34	*139	*13552	*18252	135627	*18568	*9135	*21199	5059	-	75267
9 Other current assets	2436156	-	65376	68993	154372	348089	437884	146304	192629	322567	189536	232062	278345
10 Loans to stockholders	1959233	-	136723	284406	369200	432931	443442	81339	74531	19415	58332	11839	47076
11 Mortgage and real estate loans	574439	-	*2192	*6932	66428	123806	202542	*40786	63117	*23833	38999	4598	1207
12 Other investments	5962327	-	114844	138981	398207	633862	1344740	310088	480898	338888	339926	716343	1145552
13 Depreciable assets	54947670	-	3245794	5443022	7542520	9135258	13676469	2647950	3123815	2214521	2409388	1845680	3663252
14 Less: Accumulated depreciation	34180160	-	2545261	3765500	5161745	6226994	8418991	1513384	1555222	1127015	1174631	846232	1845185
15 Depletable assets	641727	-	*12673	*5	*30509	*70764	65461	*97430	*8260	-	84273	181107	91245
16 Less: Accumulated depletion	171681	-	*4179	-	*20876	*28194	*13965	*42675	*2	-	953	3383	57455
17 Land	16297985	-	236924	694884	2181674	4026237	5946253	1009538	876948	366362	436277	348529	174359
18 Intangible assets (Amortizable)	487410	-	9417	34579	64548	52117	44272	46327	37784	21204	27431	87385	62344
19 Less: Accumulated amortization	153008	-	5865	14611	33647	12010	15003	12108	10380	3139	11770	20858	13617
20 Other assets	2635523	-	106325	114275	287225	742306	686104	79918	130216	83488	152874	39992	212801
21 Total liabilities	71760770	-	1878904	4046005	7663546	11707668	19334461	4300552	5130304	3903397	3990673	4143553	5661708
22 Accounts payable	4114407	-	61651	102927	247251	333899	808109	379791	369570	365871	475447	446600	523292
23 Mort, notes, and bonds under 1 yr	10417712	-	341309	515258	960507	1278145	3010544	724161	900505	693810	856880	740341	396252
24 Other current liabilities	3228849	-	167231	115041	173649	285942	737259	353483	322045	147968	272118	239816	414297
25 Loans from stockholders	8521653	-	957159	1100499	1481731	1478138	2242490	516634	313888	103287	206672	26120	95036
26 Mort, notes, bonds, 1 yr or more	16965055	-	464023	1246710	1773798	2566210	5164982	1102946	1254341	693203	737992	968906	991943
27 Other liabilities	3433618	-	75293	122212	216619	263843	779393	68452	261387	531195	381483	332588	401153
28 Net worth	25079476	-	-187761	843359	2809991	5501491	6591684	1155084	1708568	1368063	1060081	1389180	2839735
29 Capital stock	9511052	-	637720	1239994	1485463	2081914	2568027	365220	392161	116774	323096	96889	203794
30 Paid-in or capital surplus	10605793	-	420393	704965	1004743	1308211	2612974	912980	1106984	469687	835462	550217	679176
31 Retained earnings, appropriated	172580	-	-	*39	*18199	*58540	34644	*41726	*17002	-	-	2430	-0
32 Retained earnings, unappropriate	9359614	-	-246601	186861	1404861	2265334	2048860	223115	261442	531096	-4035	746943	1941737
33 Retained earnings (S Corp)	-2601481	-	-768707	-1136471	-905642	39507	-170838	-192411	27701	279943	-33390	117214	141613
34 Less: Cost of treasury stock	-1968081	-	230565	*152030	197633	252016	501984	195546	96722	29437	61052	124512	126585
35 Total receipts	95563041	912198	7488142	7191587	11106893	13164871	21396525	6065616	6624404	4669647	4770401	5081661	7091096
36 Business receipts	89556975	842483	6794374	6670346	10379652	12257878	19905573	5747732	6270563	4438754	4596153	4848242	6805226
37 Interest	484258	11924	9868	18208	52613	74218	98347	31966	30222	30719	31751	50861	43561
38 Interest on govt. obligations, State and local	28973	-	-	*30	*3895	3087	11088	*220	2296	*2856	611	572	4317
39 Rents	540483	2800	19349	51405	66959	85257	197134	33933	27898	17242	19552	13166	5790
40 Royalties	90425	-	-	*123	*1470	*3617	3821	*5442	*1805	*7066	4816	8934	53331
41 Net S-T cap gain less net LT loss	14429	-	-	*196	*8630	*2271	1336	*126	-	*637	591	10	632
42 Net L-T cap gain less net ST loss	659030	*1040	*6458	49076	43733	138863	182561	59111	53761	4102	29033	59862	31430
43 Net gain, noncapital assets	574579	*35164	64529	57573	114809	73713	114918	38852	47730	4715	6432	9256	6888
44 Dividends, domestic corporations	84135	*47	*3	*3058	1498	5567	26000	11847	23351	1355	3127	1751	6531
45 Dividends, foreign corporations	59577	-	-	-	*194	*81	*44	-	*3665	*4364	803	9204	41222
46 Other receipts	3470177	18738	593562	341573	433441	520318	855703	136387	163113	157838	77532	79804	92167
47 Total deductions	94017630	887881	7365524	7051863	10981788	12891545	21090513	5981949	6591244	4601872	4782645	5054872	6735937
48 Cost of sales and operations	53057740	500974	2529761	3068870	4689539	6920341	11403019	3877680	4543352	3523036	3668906	3963756	4368507
49 Compensation of officers	2925178	*19826	686765	318258	521250	416547	620200	97122	77115	53604	41127	36247	37116
50 Repairs	1902938	7392	215604	210666	308069	342224	510180	66933	80191	36542	25170	25916	74052
51 Bad debts	252282	*16624	*1676	*15075	28909	7821	60280	28376	33780	13561	20237	8915	17027
52 Rent paid on business property	2799549	23875	448551	461253	484857	537996	563772	53499	66179	47815	17081	40536	54136
53 Taxes paid	2250457	26086	293665	178727	347110	351599	488401	126540	102868	70730	71564	66439	126727
54 Interest paid	2453897	27936	121743	207758	265501	359450	699251	152589	152709	98590	94293	134950	139127
55 Contributions or gifts	31774	*128	*1016	957	2436	4832	6595	756	626	1615	3602	1813	7399
56 Amortization	124607	*1472	1678	3646	5926	3077	36591	8338	6726	17058	9064	23512	7519
57 Depreciation	3852322	56890	257404	388658	535868	615478	927902	177655	215578	143986	176569	101714	254620
58 Depletion	115107	*477	-	*22	*53	*697	21121	6267	*11049	*8096	3094	59721	4510
59 Advertising	426606	3269	31794	24255	52862	34813	48983	39156	23911	13878	14995	43279	95412
60 Pension, prof sh, stock, annuity	182045	-	*6884	*3468	29535	22017	40791	17709	14783	8856	9544	10656	17801
61 Employee benefit programs	817919	*1312	75016	40355	95131	92439	143596	46066	40121	28918	44800	56815	153350
62 Net loss, noncapital assets	142982	*2373	-	*5035	6584	41786	12589	27077	10265	6661	24778	5342	490
63 Other deductions	22682227	199245	2693969	2124860	3608158	3140428	5507244	1256184	1211988	528927	557820	475260	1378145
64 Total receipts less total deducts	1545410	24317	122619	139724	125105	273325	306012	83668	33160	67775	-12243	26789	355159
65 Const taxable inc frm rel frn corps	*90860	-	-	-	-	-	*5	-	*4376	*2262	-	234	83984
66 Net income (less deficit), total	1607297	24317	122619	139694	121211	270238	294929	83448	35239	67181	-12854	26451	434825
67 Net income, total	4625097	99175	486255	437125	540523	580055	1029962	246913	279070	203296	126490	110055	486177
68 Deficit, total	3017800	74858	363636	297431	419313	309817	735033	163465	243830	136115	139345	83604	51352
69 Net income (less def), Form 1120-A	27520	*-935	24328	*-7755	11881	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-27963	-27963	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	229361	7888	146168	23697	39911	-25927	-20053	35379	-41248	56852	-4356	11082	-30
72 Statutory special deductions, total	807050	34436	61408	118042	118476	121901	178459	30984	50792	14895	20462	39749	17448
73 Net operating loss deduction	720394	34403	61405	116346	117457	117903	160257	22481	30333	*12099	17116	30473	119
74 Dividends received deduction	86656	*33	*2	*1697	1018	3998	18201	8503	20458	2796	3345	9276	17328
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2012510	*29935	87400	111058	166571	267756	382481	100091	125350	119031	97481	53461	471894
77 Income tax before credits, total	563325	5955	13110	19181	27203	50469	105903	34295	44987	41458	36310	21679	162775
78 Regular tax	541516	*5814	13110	18817	26828	48908	99742	33165	42519	40471	33133	18177	160832
79 Personal holding company tax	69	69	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	19344	*27	-	*363	*375	*1561	5391	*1130	2400	*903	3074	3401	719
82 Environmental tax	1015	-	-	-	-	-	*14	-	69	84	104	101	644
83 Foreign tax credit	42801	-	-	-	*29	-	-0	*3	-	*2220	129	1097	39323
84 U.S. Possessions tax credit	3944	-	-	-	1	-	48	-	3895	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	39	-	-	-	-	-	-	-	-	-	10	-	30
87 General business credit	13243	-	*1200	*566	1120	1173	4118	*1042	*107	*1450	352	53	2062
88 Prior year minumum tax credit	6352	-	-	*41	-	-	*1737	*720	*383	*242	459	328	2442
89 Income tax after credits, total	496946	5955	11909	18574	26053	49296	99999	32531	40602	37546	35362	20202	118917

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Agriculture, forestry, and fishing:
Agricultural production

MINOR INDUSTRY 0400
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	81725	2466	23113	15653	17126	14091	8431	424	261	91	40	21	9
2 Total assets	55720444	-	870042	2699538	6136372	10055684	15655359	2918688	3950872	3131992	2804966	3258315	4238616
3 Cash	3445634	-	151297	372319	546866	739835	857964	172812	193379	127381	101175	135528	47076
4 Notes and accounts receivable	4368676	-	*32813	94409	313160	359614	877880	321700	457750	490639	424776	524076	471858
5 Less: Allowance for bad debts	18466	-	*6	*22	*22	*155	*1575	*778	838	3677	2144	4945	4305
6 Inventories	6538816	-	28284	125167	372856	733179	1542508	357306	571200	780557	484086	681610	862064
7 Investments in govt. obligations, Total	169336	-	-	*13755	*24899	*4180	29267	*46556	*40136	*2043	5250	-	3248
8 Tax-exempt securities	244076	-	*34	*139	*13552	*18171	85627	*18568	*6471	*21188	5059	-	75267
9 Other current assets	1665119	-	39056	47878	109408	264273	326339	88592	160713	172851	103964	134595	217450
10 Loans to stockholders	1513517	-	44696	123649	299253	405824	379526	65096	70546	*18147	47866	11839	47076
11 Mortgage and real estate loans	457118	-	*2192	*6932	60155	123806	125455	*40696	*32018	*22267	38999	4598	-
12 Other investments	4982164	-	76481	109440	336664	539071	1157755	262367	410507	284291	295564	559784	950240
13 Depreciable assets	41026375	-	1556475	3781384	5627542	7537138	11210611	1512337	2380697	1700175	1674451	1537489	2508076
14 Less: Accumulated depreciation	26132509	-	1300204	2686961	3897363	5220559	7130345	896674	1235034	910452	842072	679166	1333679
15 Depletable assets	190324	-	*7436	*5	*30509	*29035	*18774	*9594	*13	-	3185	528	91245
16 Less: Accumulated depletion	103860	-	*1412	-	*20876	*20514	*1109	*1151	*2	-	953	389	57455
17 Land	14914932	-	150897	625978	2041709	3818580	5525470	859405	740081	337357	395091	250824	169541
18 Intangible assets (Amortizable)	344035	-	6271	9817	40155	40886	25659	15979	28857	15082	14827	87385	59117
19 Less: Accumulated amortization	112986	-	4139	5278	28744	11377	11392	3664	8151	*1616	6269	20858	11497
20 Other assets	2228143	-	79873	80929	266649	694696	636945	49948	102529	75759	62109	35414	143293
21 Total liabilities	55720444	-	870042	2699538	6136372	10055684	15655359	2918688	3950872	3131992	2804966	3258315	4238616
22 Accounts payable	2674648	-	24611	46690	144244	194778	376333	214123	233500	301575	297535	385103	456157
23 Mort, notes, and bonds under 1 yr	7992501	-	248714	425941	741285	1062893	2461814	455234	750365	537104	451447	615687	242018
24 Other current liabilities	2158157	-	101052	91006	107119	192334	449944	209303	227792	128758	181084	183885	285880
25 Loans from stockholders	6229334	-	282205	753779	1359822	1217100	1893534	202887	194437	40147	164267	26120	95036
26 Mort, notes, bonds, 1 yr or more	13183672	-	223059	840750	1363377	2165531	4398173	856248	985059	525212	435673	736103	654488
27 Other liabilities	2874819	-	49574	102232	150283	229773	637825	60865	220095	520529	288454	298101	317088
28 Net worth	20607313	-	-59173	439141	2270242	4993277	5437736	920028	1339625	1078666	986506	1013316	2187949
29 Capital stock	8262103	-	324047	1144733	1318043	1941404	2350861	291460	294216	101453	257921	83901	154063
30 Paid-in or capital surplus	7391172	-	234175	566225	929831	1143443	2190653	324537	1028950	196185	257182	274577	245415
31 Retained earnings, appropriated	161450	-	-	*39	*18199	*48676	*33378	*41726	*17002	-	-	2430	-0
32 Retained earnings, unappropriate	8157457	-	-99859	55048	1060520	1995375	1561743	202632	77167	584551	382542	577494	1760243
33 Retained earnings (S Corp)	-1898230	-	-384043	-1174933	-912105	43470	-246292	163685	12627	216936	123598	117214	141613
34 Less: Cost of treasury stock	1466638	-	*133493	*151972	144246	179091	452607	104011	90338	20459	34736	42299	113386
35 Total receipts	62623483	639398	2903799	3620971	6254991	8459864	14282621	3892847	5103323	3989755	3835109	4065788	5575020
36 Business receipts	57657688	614304	2326104	3165284	5641046	7651928	12967562	3691471	4816381	3861088	3693241	3889584	5339695
37 Interest	347893	911	6559	13077	38921	66047	74523	23197	17801	17088	23869	35596	30303
38 Interest on govt. obligations, State and local	20212	-	-	-	*3148	*2696	6446	*196	*1038	*2452	611	572	3054
39 Rents	494775	*2653	19116	51226	60861	78246	181867	26494	24662	13087	19357	11541	5666
40 Royalties	69936	-	-	*123	*1470	*3617	3810	*3200	*627	*7066	4592	8934	36496
41 Net S-T cap gain less net LT loss	5555	-	-	*196	*462	*2137	1336	*126	-	*77	580	8	632
42 Net L-T cap gain less net ST loss	536442	*150	*3549	33643	43492	125065	164376	32876	38408	3156	24810	35980	30937
43 Net gain, noncapital assets	416057	*5018	42912	50432	64695	55614	98602	31151	46748	3725	6234	6837	4088
44 Dividends, domestic corporations	75784	*47	*3	*2992	1300	4447	24502	*11649	23142	1179	2978	677	2867
45 Dividends, foreign corporations	52092	-	-	-	*194	-	*44	-	-	*4364	803	7965	38722
46 Other receipts	2947049	16314	505556	303998	399402	470065	759553	72487	134515	76473	58033	68094	82559
47 Total deductions	61416398	647425	2895677	3588902	6185818	8241402	14032647	3809450	5069638	3914504	3761404	4014716	5254815
48 Cost of sales and operations	33356233	406705	878865	1039766	2250678	3555824	6475930	2636832	3457152	3079787	2999815	3194253	3380625
49 Compensation of officers	1685419	*7886	333930	161376	216416	296908	443271	50730	52837	44878	22139	29778	25270
50 Repairs	1327574	4097	70032	140534	206333	248306	390886	49938	66065	31953	23484	23707	72238
51 Bad debts	149180	*281	*253	*42	*23265	*1544	32438	24432	28244	7008	11484	4955	15234
52 Rent paid on business property	2241459	11923	312278	324144	406559	457439	497829	37161	57855	46898	11031	31543	46799
53 Taxes paid	1442643	21205	128577	100639	193954	251152	349983	65510	80290	57358	47496	57768	88712
54 Interest paid	1902807	23492	79929	147721	219575	314774	574081	111334	115677	68867	66882	94971	85504
55 Contributions or gifts	24966	*52	*956	*940	1627	3662	3905	559	337	1226	3467	1589	6646
56 Amortization	93085	*281	*1180	1638	2844	2356	32227	1965	4821	13894	2162	22242	7475
57 Depreciation	2648488	50268	81628	246403	363080	468629	712856	101283	163821	98663	113133	84653	164073
58 Depletion	18639	-	-	*22	*44	*697	6800	*5851	*23	*101	3094	4	2003
59 Advertising	282015	*1523	4818	9238	25373	16350	30314	16249	19851	12571	10308	42496	92924
60 Pension, prof sh, stock, annuity	106841	-	-	*3377	13820	16207	21853	5873	10863	8010	6229	9343	11264
61 Employee benefit programs	547884	*1284	12793	27716	62043	59440	103571	18127	27966	26965	26863	51037	130078
62 Net loss; noncapital assets	86654	*1609	-	*1488	6566	41768	8954	*4398	9595	865	5579	5342	490
63 Other deductions	15502512	116820	990438	1383857	2193640	2506345	4347749	679208	974241	415462	408236	361036	1125481
64 Total receipts less total deducts	1207086	-8027	8122	32069	69172	218462	249974	83397	33684	75250	73705	51072	320205
65 Const taxable inc frm rel frn corps	*85633	-	-	-	-	-	*5	-	-	*2262	-	234	83132
66 Net income (less deficit), total	1272506	-8027	8122	32069	66024	215766	243533	83202	32646	75061	73094	50734	400283
67 Net income, total	3322909	40976	202595	270132	392327	452407	797963	145870	229656	159498	104172	92487	434825
68 Deficit, total	2050402	49004	194473	238063	326302	236642	554430	62669	197010	84437	31077	41753	34543
69 Net income (less def), Form 1120-A	15344	*-935	*8986	*-4589	11881	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-28417	-28417	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1516	*751	5367	-32458	-390	-40777	4658	43325	-29421	41109	-1700	11082	-30
72 Statutory special deductions, total	616530	*12410	37571	61878	85389	113069	165451	28563	46984	10766	19110	23240	12099
73 Net operating loss deduction	543185	*12377	37569	60182	84509	109912	148298	*20214	30268	*8093	15810	15834	119
74 Dividends received deduction	73346	*33	*2	*1697	*880	3157	17153	*8349	16716	2673	3300	7406	11980
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1549641	*11480	53692	91147	130554	217119	265271	49124	84364	95104	76997	51734	423054
77 Income tax before credits, total	432922	*1749	8054	16042	20902	39529	71122	16570	30932	33095	29259	20066	145601
78 Regular tax	414260	*1722	8054	15831	20678	37968	65073	16008	28604	32336	26168	17590	144227
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	16484	*27	-	*211	*224	*1561	5281	*562	2279	*700	3009	2395	237
82 Environmental tax	843	-	-	-	-	-	*14	-	*48	*59	82	82	558
83 Foreign tax credit	42607	-	-	-	*29	-	-0	*3	-	*2220	-	1097	39258
84 U.S. Possessions tax credit	3944	-	-	-	1	-	48	-	3895	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	39	-	-	-	-	-	-	-	-	-	10	-	30
87 General business credit	11479	-	*1200	*566	781	*936	3444	*1040	*1	*1051	345	53	2062
88 Prior year minumum tax credit	4056	-	-	*41	-	-	*99	*328	*256	*242	319	328	2442
89 Income tax after credits, total	370797	*1749	6853	15434	20091	38593	67531	15198	26780	29582	28586	18589	101809

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 0600
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	56108	2173	36466	8263	4415	2434	2018	207	83	21	16	5	5
2 Total assets	16040327	-	1008862	1346467	1527174	-1651984	3679102	1381864	1179431	771405	1185708	885238	1423092
3 Cash	1648487	-	215022	223701	266360	202434	354601	122305	66458	62657	73878	10667	50405
4 Notes and accounts receivable	2320711	-	62394	150928	166941	222489	679597	293993	218739	71372	151326	105271	197662
5 Less: Allowance for bad debts	38217	-	-	*2040	-	*569	12194	*2990	*4650	*200	2686	1280	11609
6 Inventories	1575592	-	14104	61684	80519	130235	468375	79566	144370	91299	200272	95051	210117
7 Investments in govt. obligations, Total	*15749	-	-	-	-	-	*3202	-	12030	3	-	513	-
8 Tax-exempt securities	*52755	-	-	-	-	*80	*50000	-	*2664	*11	-	-	-
9 Other current assets	771037	-	26321	21114	44964	83816	111545	57713	31916	149716	85571	97467	60895
10 Loans to stockholders	445716	-	92026	160757	69947	*27108	63916	*16243	*3985	*1268	10466	-	-
11 Mortgage and real estate loans	117321	-	-	-	*6272	-	*77087	*90	*31098	*1566	-	-	1207
12 Other investments	980164	-	*38363	*29541	61543	94791	186985	47721	70391	*54597	44362	156558	195312
13 Depreciable assets	13921295	-	1689318	1661638	1914979	1598121	2465858	1135613	743118	514346	734937	308191	1155176
14 Less: Accumulated depreciation	8047651	-	1245058	1078539	1264382	1006435	1288645	616710	320188	216563	332559	167066	511506
15 Depletable assets	451403	-	*5238	-	-	*41729	*46687	*87836	*8247	-	81088	180578	-
16 Less: Accumulated depletion	*67821	-	*2767	-	-	*7680	*12856	*41524	-	-	-	2994	-
17 Land	1383053	-	86027	68906	139965	207657	420783	150133	136868	29006	41186	97704	4819
18 Intangible assets (Amortizable)	143375	-	3146	*24762	24394	11231	18613	*30349	8927	*6122	12604	-0	3227
19 Less: Accumulated amortization	40023	-	1726	*9332	4903	*633	3611	*8443	2229	*1524	5501	-	2121
20 Other assets	407380	-	26452	33346	20575	47610	49160	29970	27687	*7729	90764	4577	69509
21 Total liabilities	16040327	-	1008862	1346467	1527174	1651984	3679102	1381864	1179431	771405	1185708	885238	1423092
22 Accounts payable	1439759	-	37039	56237	103007	139121	431776	165669	136070	64296	177911	61497	67135
23 Mort, notes, and bonds under 1 yr	2425211	-	92595	89318	219222	215252	548731	268927	150140	156706	405433	124654	154234
24 Other current liabilities	1070692	-	66178	24035	66531	93608	287316	144180	94253	19210	91034	55932	128416
25 Loans from stockholders	2292319	-	674954	346720	121909	261038	348955	*313747	*119452	*63140	42405	-	-
26 Mort, notes, bonds, 1 yr or more	3781382	-	240964	405960	410420	400679	766809	246698	269283	167991	302319	232803	337455
27 Other liabilities	558800	-	25718	19980	66337	34070	141568	*7586	41292	*10666	93030	34487	84065
28 Net worth	4472163	-	-128587	404218	539749	508215	1153948	235056	368943	289397	73575	375865	651786
29 Capital stock	1248949	-	313673	95261	167419	140511	217166	73760	97944	15321	65175	12988	49730
30 Paid-in or capital surplus	3214621	-	186218	138740	74912	164768	422322	588444	*78034	*273502	578280	275641	433761
31 Retained earnings, appropriated	*11130	-	-	-	-	*9864	*1266	-	-	-	-	-	-
32 Retained earnings, unappropriate	1202157	-	-146742	131813	344341	269959	487117	20483	184276	-53455	-386577	169448	181494
33 Retained earnings (S Corp)	-703251	-	-384665	38462	6464	-3963	75454	-356096	*15073	*63007	-156987	-	-
34 Less: Cost of treasury stock	501443	-	*97071	*58	*53387	*72925	49377	91535	*6384	*8979	26316	82213	13199
35 Total receipts	32939557	272800	4584343	3570616	4851902	4705007	7113904	2172770	1521082	679893	935292	1015873	1516076
36 Business receipts	31899287	228179	4468270	3505062	4738606	4605950	6938011	2056261	1454182	577666	902912	958657	1465531
37 Interest	136364	*11013	3309	5131	13692	8170	23824	8769	12421	13630	7882	15265	13258
38 Interest on govt. obligations, State and local	8760	-	-	*30	*747	*391	*4642	*24	*1258	*405	-	-	1263
39 Rents	45708	*147	*233	*178	*6098	7011	15267	*7439	*3236	*4155	194	1626	124
40 Royalties	20489	-	-	-	-	-	*11	*2241	*1178	-	224	-0	16835
41 Net S-T cap gain less net LT loss	*8875	-	-	-	*8168	*134	*-0	-	-	*560	11	2	-
42 Net L-T cap gain less net ST loss	122588	*890	*2908	*15433	*241	*13798	18185	*26235	*15353	*945	4223	23882	493
43 Net gain, noncapital assets	158523	*30146	*21617	*7141	50114	18099	16316	7702	982	*991	198	2419	2800
44 Dividends, domestic corporations	8351	-	-	*66	*198	*1120	*1498	*198	*209	*175	150	1074	3664
45 Dividends, foreign corporations	*7484	-	-	-	-	*81	-	-	*3665	-	-	1239	2500
46 Other receipts	523128	*2424	88006	37575	34039	50252	96150	63900	28599	81365	19499	11710	9608
47 Total deductions	32601233	240455	4469846	3462961	4795970	4650144	7057866	2172499	1521606	687368	1021241	1040156	1481122
48 Cost of sales and operations	19701507	*94269	1650895	2029104	2438861	3364517	4927089	1240847	1086200	443249	669091	769503	987882
49 Compensation of officers	1239759	*11941	352836	156882	304834	119639	176928	46392	24278	*8726	18988	6469	11847
50 Repairs	575365	*3295	145572	70132	101735	93918	119295	16995	14126	*4589	1686	2209	1814
51 Bad debts	103102	*16344	*1422	*15033	5643	6278	27842	3944	5536	*6553	8753	3961	1793
52 Rent paid on business property	558090	*11952	136272	137110	78297	80557	65943	16339	8324	*917	6050	8993	7337
53 Taxes paid	807814	4882	165088	78089	153156	100446	138418	61030	22578	13373	24068	8671	38015
54 Interest paid	551090	*4444	41815	60037	45927	44676	125170	41254	37032	29723	27412	39979	53622
55 Contributions or gifts	6808	76	*60	*17	809	1169	2689	*198	289	*389	135	224	753
56 Amortization	31522	*1191	498	*2008	3082	*721	4364	6374	1905	*3164	6901	1270	44
57 Depreciation	1203835	*6623	175776	142255	172788	146849	215046	76373	51758	45324	63436	17061	90547
58 Depletion	96468	*477	-	-	*9	-	*14320	*416	*11026	7995	-	59717	2507
59 Advertising	144591	*1746	26975	15016	27489	18463	18669	22907	4060	1307	4687	783	2488
60 Pension, prof sh, stock, annuity	75204	-	*6884	*90	*15715	*5811	18938	11836	3920	*846	3314	1313	6537
61 Employee benefit programs	270036	*27	62223	12639	33088	32999	40025	27939	12155	1953	17937	5779	23272
62 Net loss, noncapital assets	56328	*765	-	*3547	*18	*18	*3635	*22680	*671	*5796	19199	-	-
63 Other deductions	7179715	82425	1703531	741002	1414518	634083	1159495	576976	237747	113465	149584	114225	252664
64 Total receipts less total deducts	338324	32344	114497	107655	55933	54864	56038	271	-524	-7475	-85949	-24283	34954
65 Const taxable inc frm rel frn corps	*5227	-	-	-	-	-	-	-	*4376	-	-	-	851
66 Net income (less deficit), total	334791	32344	114497	107625	55186	54472	51396	246	2593	-7880	-85949	-24283	34542
67 Net income, total	1302188	*58199	283660	166993	148197	127648	231999	101043	49414	*43798	22318	17568	51351
68 Deficit, total	967398	*25855	169163	59368	93011	73175	180604	100797	46821	*51678	108267	41851	16809
69 Net income (less def), Form 1120-A	12176	-	15343	*-3166	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*453	*453	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	227845	*7137	140801	56155	40300	14849	-24711	-7946	*-11827	*15743	-2656	-	-
72 Statutory special deductions, total	190520	*22026	*23837	56164	*33087	*8832	*13008	*2421	*3808	*4129	1352	16509	5349
73 Net operating loss deduction	177209	*22026	*23837	56164	*32948	*7991	*11959	*2267	*65	*4006	1307	14639	-
74 Dividends received deduction	13311	-	-	-	*139	*841	*1049	*154	*3743	*123	45	1870	5349
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	462869	*18455	33708	*19911	36017	50637	117210	50967	40987	*23926	20484	1726	48840
77 Income tax before credits, total	130403	*4205	5056	*3139	6301	10940	34780	17726	14055	*8363	7051	1613	17173
78 Regular tax	127256	*4092	5056	*2986	6150	10940	34668	17157	13915	*8135	6965	587	16606
79 Personal holding company tax	69	69	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2860	-	-	*153	*151	-	*110	*569	*120	*203	65	1007	482
82 Environmental tax	172	-	-	-	-	-	-	-	*20	*25	22	19	85
83 Foreign tax credit	193	-	-	-	-	-	-	-	-	-	129	-	65
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1764	-	-	-	*339	*237	*674	*2	*105	*399	7	-	-
88 Prior year minumum tax credit	*2297	-	-	-	-	-	*1638	*391	*128	-	139	-	-
89 Income tax after credits, total	126149	*4205	5056	*3139	5962	10703	32468	17332	13822	*7964	6776	1613	17108

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	36660	1985	16341	5596	4431	3569	3153	689	435	171	105	88	96
2 Total assets	218211769	-	560714	850936	1560551	2531603	6452359	4728826	6623843	6266509	7613462	14756184	166266780
3 Cash	8239232	-	106551	160992	251152	424605	842916	500383	551428	429914	605011	773081	3593199
4 Notes and accounts receivable	19329794	-	20936	125383	283448	434439	1004433	664821	942708	827385	981133	1868527	12176581
5 Less: Allowance for bad debts	232406	-	-	-	-	*427	*6927	10621	6775	21422	24424	25244	136567
6 Inventories	6454160	-	*36770	*38275	55173	25039	184362	183116	241661	280891	282836	655329	4470708
7 Investments in govt. obligations, Total	1143877	-	-	*3916	*34763	*12214	*113187	225482	75671	*175540	43807	25710	433588
8 Tax-exempt securities	326034	-	*1133	-	-	*36653	*25081	*41314	*76132	*1066	58493	69074	17089
9 Other current assets	8265130	-	23230	25792	35713	137829	373398	235317	222729	244906	352391	744913	5868914
10 Loans to stockholders	1087396	-	33310	*38794	58717	121205	179758	52468	28538	57532	28632	39564	448878
11 Mortgage and real estate loans	134227	-	-	*49	*8417	*491	*21027	*43180	*52	*2030	1478	11035	46467
12 Other investments	80008096	-	*43097	*63157	92431	372066	1077112	759866	878756	1040711	973181	2529563	72178157
13 Depreciable assets	110023420	-	772700	1174032	1340068	1825752	4151732	2923987	4703824	3416104	4243230	9253515	76218475
14 Less: Accumulated depreciation	54699823	-	625905	933909	962987	1282200	2782798	2029051	2855047	1798526	2261707	5258328	33909364
15 Depletable assets	41226885	-	225181	121681	296275	500535	1573113	987101	2589406	1820677	3295816	4854341	24962759
16 Less: Accumulated depletion	18334792	-	151735	*38723	52862	240151	862237	447354	1509484	739501	1547029	2073653	10672063
17 Land	3844560	-	*12735	*32250	68930	77674	230321	292929	304699	214692	136232	236004	2238093
18 Intangible assets (Amortizable)	7423497	-	22414	23856	28058	57817	45487	138309	272536	209071	213418	518292	5894240
19 Less: Accumulated amortization	3014994	-	11903	12561	9733	34304	11909	32029	152019	76734	114472	160893	2398437
20 Other assets	6987477	-	52201	27952	32987	62367	294305	199610	259028	182174	345436	695356	4836061
21 Total liabilities	218211769	-	560714	850936	1560551	2531603	6452359	4728826	6623843	6266509	7613462	14756184	166266780
22 Accounts payable	13180773	-	50472	91645	150045	392410	865901	756851	712776	665638	595765	1054237	7845033
23 Mort, notes, and bonds under 1 yr	11475677	-	*88453	135449	2484917	250324	591411	282655	561722	327451	536142	651123	5566029
24 Other current liabilities	10615838	-	352037	21424	135571	278771	393586	301640	387671	298723	504420	732620	7209374
25 Loans from stockholders	4854993	-	331348	443880	449748	314775	732429	149950	687002	410831	127056	301648	906328
26 Mort, notes, bonds, 1 yr or more	49702581	-	989352	104680	319173	606253	1234822	699485	1140816	1474834	1618174	3731818	37783173
27 Other liabilities	22299243	-	*30788	*70341	39282	73445	524224	286061	371931	481722	573743	1320605	18527099
28 Net worth	106082663	-	-1281736	-16482	-2018186	615624	2109986	2252185	2761925	2607310	3658162	6964133	88429744
29 Capital stock	10998006	-	808580	379104	187528	347719	340420	633992	594356	442378	386286	1320941	5556700
30 Paid-in or capital surplus	108461914	-	878849	997749	1819914	973381	2360575	2362336	2042844	2316736	2666974	5465634	86576923
31 Retained earnings, appropriated	164962	-	*131	-	-	*11963	*22993	*29154	*85251	*452	-	255	14764
32 Retained earnings, unappropriate	-9897777	-	-2499801	-317840	-3920309	-349087	-564389	-1296347	-237364	-164292	126102	561545	-1235995
33 Retained earnings (S Corp)	1066021	-	-467552	-1024240	-51753	-203553	177162	709985	461190	119646	549592	-30620	826163
34 Less: Cost of treasury stock	4710463	-	*1942	*51255	*53566	164799	226774	186935	184352	107611	70793	353623	3308812
35 Total receipts	112830722	1252576	1326482	1303945	1835942	3642627	6397666	3477280	5427028	3932873	3976678	9969419	70288206
36 Business receipts	102467999	1111694	1251926	1193702	1723422	3417926	5849418	2971919	4885509	3607164	3391460	9122095	63941764
37 Interest	2661391	17482	4233	4657	8862	15927	44449	27896	63369	44638	73933	208839	2147105
38 Interest on govt. obligations, State and local	31289	*8	-	-	-	*1973	2228	5611	4278	2189	4155	6927	3921
39 Rents	374583	*1111	*159	*3861	*4682	4344	16381	6122	34540	17468	36053	52766	197097
40 Royalties	511421	*6175	*33015	*4341	*8013	11941	27036	68174	32988	12634	29331	39384	238390
41 Net S-T cap gain less net LT loss	74459	1287	-	-	*594	*299	*22434	*4754	3416	*443	2568	22256	16409
42 Net L-T cap gain less net ST loss	1095784	*31795	-	*15529	*6593	36909	43479	16101	56728	19446	59581	81652	727972
43 Net gain, noncapital assets	770199	5111	*20134	*19129	*5347	18766	50103	63076	69748	26720	32399	64755	394913
44 Dividends, domestic corporations	211387	*11362	-	*992	*2744	*2361	4948	14430	4236	2646	25380	20634	121654
45 Dividends, foreign corporations	228044	-	-	-	*60	*614	*456	-	*1606	*2972	151	16880	205306
46 Other receipts	4404165	66551	17015	61734	75626	131568	336735	299198	270610	196554	321667	333232	2293674
47 Total deductions	110301522	1300074	1409301	1364258	1833161	3647995	6273654	3447947	5314914	3933298	3914081	9931078	67931761
48 Cost of sales and operations	67184989	641564	321854	517407	485241	1692804	2864426	1705571	2938665	2303953	2084038	6414473	45214992
49 Compensation of officers	1602275	50186	*79838	60357	145518	135781	291797	171335	115230	80724	66230	98184	307095
50 Repairs	987064	19722	35044	32264	52187	63129	124558	41859	64190	19586	19440	63384	451700
51 Bad debts	380246	*22412	*12878	*69658	*4223	14750	14868	27708	11467	11068	36154	42747	112314
52 Rent paid on business property	1060145	13833	26423	36780	25506	31928	68717	27552	43285	28629	39697	73087	644708
53 Taxes paid	3307067	26989	47342	59194	96814	171188	274800	130446	196115	127540	125970	383357	1667313
54 Interest paid	5153228	35056	35396	22176	26907	61929	193985	101572	185002	120622	192046	375481	3803058
55 Contributions or gifts	51259	*164	*48	*75	*153	1387	1339	988	1926	1724	1440	12760	29255
56 Amortization	576841	10801	*2060	*296	*6210	10812	13485	11188	34011	25700	27082	67736	367463
57 Depreciation	5970320	79203	55302	58727	97145	163468	323336	169887	349457	262951	232933	531024	3646888
58 Depletion	3022429	23816	*14146	*10812	10497	27120	141833	87979	187393	134200	156779	308233	1919621
59 Advertising	125902	19546	*624	2204	6028	2867	4991	5352	5727	3996	5430	18588	50550
60 Pension, prof sh, stock, annuity	477417	*7833	*6150	*83	*1947	*7009	26747	23644	18298	11310	12522	31026	330850
61 Employee benefit programs	1516832	17425	*3924	*7235	27571	73648	184462	53714	71381	58655	51976	120956	845886
62 Net loss, noncapital assets	412024	*3875	*121	*852	*11352	*6273	28912	17494	6234	56275	61226	75275	144138
63 Other deductions	18473483	327650	768152	486140	835866	1183903	1715398	871659	1086533	686366	801118	1314768	8395931
64 Total receipts less total deducts	2529200	-47498	-82819	-60313	2781	-5368	124012	29334	112114	-425	62597	38340	2356445
65 Const taxable inc frm rel frn corps	208858	-	-	-	-	-	-	-	*15	-	2419	4319	202105
66 Net income (less deficit), total	2706769	-47507	-82819	-60313	2781	-7341	121784	23722	107851	-2613	60861	35732	2554630
67 Net income, total	6688820	106891	100568	128055	78113	187645	574533	239750	360314	220166	316871	469727	3906185
68 Deficit, total	3982051	154398	183387	188368	75332	194986	452749	216028	252463	222779	256010	433995	1351555
69 Net income (less def), Form 1120-A	*24569	-	*13727	*11167	*-325	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-20596	-20596	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	593529	*-32458	7507	-11819	16916	67951	231913	91566	97364	33899	56398	-5266	39559
72 Statutory special deductions, total	1355599	71293	*8476	*20465	*7325	28153	112107	43056	105688	26618	127151	193103	612164
73 Net operating loss deduction	1162981	59972	*8476	*19778	*5405	26841	108641	32908	101703	21937	108021	177393	491906
74 Dividends received deduction	192618	*11321	-	*687	*1920	*1312	3466	10148	3985	4682	19130	15710	120257
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4268855	*23609	*27824	*28068	30424	42668	78372	59098	105740	121441	131197	276689	3343725
77 Income tax before credits, total	1657953	9530	*4174	*5259	4885	11988	27975	26120	46135	54596	59086	118866	1289341
78 Regular tax	1428389	*8024	*4174	*5195	4885	9908	22375	19452	35777	41273	44371	94059	1138897
79 Personal holding company tax	*542	-	-	-	-	-	-	-	*542	-	-	-	-
80 Recapture of investment credit	*6	*-0	-	-	-	-	-	-	-	-	-	-	6
81 Alternative minumum tax	222172	1395	-	*64	-	*2032	5596	6676	9726	13182	14415	23682	145404
82 Environmental tax	7355	*40	-	-	-	-	*4	*22	91	145	291	700	6063
83 Foreign tax credit	599700	-	-	-	-	*6	-	-	*1734	*2473	3114	35173	557200
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	20042	*496	-	-	*675	*5	-	*246	*687	*408	2005	376	15144
87 General business credit	21221	*491	*14	-	-	*66	*464	*2554	*1413	-	1141	1994	13084
88 Prior year minumum tax credit	47459	-	-	-	-	-	*110	*834	*317	*458	2175	4944	38621
89 Income tax after credits, total	969531	8544	*4160	*5259	4210	11911	27401	22486	41983	51256	50651	76379	665291

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining

MAJOR GROUP 02
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2088	*38	*1133	*198	*320	*173	*91	*44	30	23	8	12	17
2 Total assets	31267382	-	*23112	*25320	*111376	*118294	*174331	*326200	462158	888776	559730	3537184	25040899
3 Cash	1434999	-	*4055	-	*12807	*18416	*4414	*4130	20677	73054	14457	163960	1119029
4 Notes and accounts receivable	2410964	-	*7	-	*21406	*27681	*33150	*5090	29103	39597	77566	412077	1765286
5 Less: Allowance for bad debts	8904	-	-	-	-	-	-	-	-	*432	-	607	7865
6 Inventories	1254950	-	-	-	-	-	-	*12989	43721	69332	49940	268774	810196
7 Investments in govt. obligations, Total	*79120	-	-	-	-	-	-	*3903	-	-	-	15718	59498
8 Tax-exempt securities	*5269	-	-	-	-	*1969	-	-	-	-	-	3300	**
9 Other current assets	1854175	-	-	-	*110	*20485	*5439	*31141	7378	23613	99873	180246	1485890
10 Loans to stockholders	294401	-	-	-	-	-	*1353	-	*91	*673	-	-	292284
11 Mortgage and real estate loans	*708	-	-	-	-	-	-	-	*52	-	-	656	**
12 Other investments	10938680	-	*372	-	*10296	-	*14546	*64854	*76564	262150	156063	1002956	9350878
13 Depreciable assets	13288227	-	*5239	*10619	*28681	*72910	*52598	*40912	304044	315001	332087	2990398	9135739
14 Less: Accumulated depreciation	5336552	-	*4059	*5840	*2213	*54434	*37803	*8259	186580	111309	184188	1817792	2924077
15 Depletable assets	3229305	-	*-0	-	*39363	*24657	*60485	*36635	*228373	*155763	15586	126976	2541466
16 Less: Accumulated depletion	1012186	-	-	-	-	-	-	*537	*113271	*36274	4619	65215	792271
17 Land	421759	-	-	*19786	-	*1071	*585	*22812	*9937	*22708	1385	25689	317787
18 Intangible assets (Amortizable)	1173280	-	-	*1259	*1352	*427	*200	*61771	*11206	*56621	-	137951	902493
19 Less: Accumulated amortization	403919	-	-	*504	*425	*427	*143	*1052	*9372	*32602	-	33347	326047
20 Other assets	1643108	-	*17497	-	-	*5539	*39508	*51812	*40234	50880	1581	125443	1310614
21 Total liabilities	31267382	-	*23112	*25320	*111376	*118294	*174331	*326200	462158	888776	559730	3537184	25040899
22 Accounts payable	2372301	-	*10	*851	*11176	*3959	*34447	*8963	35803	117773	33837	330885	1794596
23 Mort, notes, and bonds under 1 yr	1593373	-	-	*32681	*3427	*12456	*33323	*45079	*71436	*64072	80214	157945	1092742
24 Other current liabilities	1547999	-	-	-	*41821	*3261	*13354	*8776	*31832	85887	28827	86791	1247450
25 Loans from stockholders	977221	-	*12346	*17407	*45018	*28753	*113882	*18294	*285737	*41386	7162	26608	380628
26 Mort, notes, bonds, 1 yr or more	5368078	-	-	-	*95366	*19829	*5612	*1183	*76211	106582	147426	621441	4294428
27 Other liabilities	3661853	-	-	-	-	*12691	*104427	*25006	*59424	64232	69918	454952	2871203
28 Net worth	15746556	-	*10756	*-25619	*-85431	*37344	*-130714	*218899	-98285	408844	192346	1858563	13359852
29 Capital stock	2174062	-	*63096	*2028	*61644	*28039	*2148	*50521	281190	54597	103495	201253	1326051
30 Paid-in or capital surplus	14387737	-	*457	-	*88857	*8266	*56258	*555576	288333	404431	127065	1636771	11221722
31 Retained earnings, appropriated	14764	-	-	-	-	-	-	-	-	-	-	-	14764
32 Retained earnings, unappropriate	-538494	-	*-9528	-	*-218142	*4707	*-192644	*-291925	-694366	-50126	-37657	138835	812354
33 Retained earnings (S Corp)	*-154703	-	*-43268	*-27647	*-17791	*-3180	*3524	*-95273	*28932	-	-	-	-
34 Less: Cost of treasury stock	136810	-	-	-	-	*487	-	-	*2373	*58	558	118296	15038
35 Total receipts	10697792	*33759	*2920	*401	*1063	*149870	*100079	*5273	479323	385943	401029	2167215	6970917
36 Business receipts	9871526	30281	*2397	*401	*6	*134389	*56826	*3552	396004	334020	348248	1994339	6571062
37 Interest	277540	783	*522	-	*667	*483	*272	*280	1553	5196	7176	31938	228670
38 Interest on govt. obligations, State and local	*1082	-	-	-	-	*325	-	-	57	-	-	104	597
39 Rents	14604	182	-	-	-	*1249	*508	*1	-	-	565	6233	5866
40 Royalties	51364	*101	-	-	-	*257	*8569	-	7530	215	-	281	34411
41 Net S-T cap gain less net LT loss	111	-	-	-	-	-	-	-	-	-	-	111	-
42 Net L-T cap gain less net ST loss	69025	5	-	-	-	-	-	-	*16771	3346	5	40199	8699
43 Net gain, noncapital assets	42353	529	-	-	-	*443	-	*103	*25616	*8112	5	5663	1882
44 Dividends, domestic corporations	28623	-	-	-	*105	-	-	*845	*181	-	19156	4388	3947
45 Dividends, foreign corporations	34677	-	-	-	-	-	-	-	*1475	2835	151	7825	22391
46 Other receipts	306887	*1878	-	-	*285	*12724	*33904	*490	*30137	32219	25723	76134	93393
47 Total deductions	10443503	*43027	*16965	*2682	*10232	*132680	*93893	*27804	487282	417938	409133	2083723	6718143
48 Cost of sales and operations	6105096	18959	*935	-	-	*17193	*42487	*3906	310161	248381	346816	1445963	3670295
49 Compensation of officers	66720	-	-	-	-	*5895	*2659	*2043	*4524	8335	1163	11089	31012
50 Repairs	110643	-	-	-	-	*10515	*4890	*46	*2974	*24	254	4835	87105
51 Bad debts	25308	*2365	-	-	*689	*1396	-	-	*431	*303	294	16757	3073
52 Rent paid on business property	42197	-	*333	-	*100	*4233	*484	*511	*1400	*873	577	5674	28012
53 Taxes paid	280641	1	*206	-	*190	*5888	*5062	*319	6627	3156	4035	163965	91193
54 Interest paid	610216	141	-	-	*16	*2673	*6388	*2453	16938	15008	10334	47214	509051
55 Contributions or gifts	5504	-	-	-	-	*246	-	-	-	*19	16	926	4296
56 Amortization	186940	1653	-	*252	*118	-	*82	*1018	*6349	9942	2585	8132	156811
57 Depreciation	920580	377	*152	*1857	*995	*7940	*6251	*3946	32344	30587	6903	107782	721445
58 Depletion	695734	*3193	-	-	-	-	*1285	-	*12709	*19102	4	87567	571874
59 Advertising	4726	-	-	-	-	*79	*2	-	*640	*136	17	130	3723
60 Pension, prof sh, stock, annuity	20851	-	-	-	-	-	-	-	296	*199	473	6304	13578
61 Employee benefit programs	72715	-	-	-	-	*7582	*1468	-	*818	*4203	508	4469	53668
62 Net loss, noncapital assets	34774	-	-	-	*6746	*609	*20	-	*869	*155	27	1093	25254
63 Other deductions	1260858	*16338	*15340	*573	*1379	*68432	*22815	*13563	90201	77514	35128	171822	747752
64 Total receipts less total deducts	254289	*-9268	*-14046	*-2282	*-9169	*17190	*6187	*-22531	-7959	-31996	-8104	83492	252774
65 Const taxable inc frm rel frn corps	15667	-	-	-	-	-	-	-	-	-	893	496	14279
66 Net income (less deficit), total	268874	*-9268	*-14046	*-2282	*-9169	*16865	*6187	*-22531	-8015	-31996	-7211	83883	266456
67 Net income, total	830686	*4158	-	-	-	*17145	*18652	*451	*31261	*21392	27339	134605	575683
68 Deficit, total	561812	*13426	*14046	*2282	*9169	*279	*12466	*22983	*39277	53388	34550	50721	309227
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-9268	*-9268	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*9386	-	*-342	*-2282	-	*5847	*9920	*-6725	*2968	-	-	-	-
72 Statutory special deductions, total	139267	*4158	-	-	*74	*3248	*8732	*451	*28293	3071	18691	27427	45121
73 Net operating loss deduction	99226	*4158	-	-	-	*3248	*8732	*135	*27096	236	4011	24355	27254
74 Dividends received deduction	40041	-	-	-	*74	-	-	*316	*1197	2835	14680	3072	17868
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	681191	-	-	-	-	*8044	-	-	-	*18321	8648	107181	538997
77 Income tax before credits, total	294177	73	-	-	-	*2783	-	-	*1336	*8301	5394	44839	231450
78 Regular tax	232473	-	-	-	-	*2735	-	-	-	*6229	2940	36441	184128
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	60146	72	-	-	-	-	-	-	*1330	*2053	2428	8127	46135
82 Environmental tax	1509	1	-	-	-	-	-	-	*6	*20	25	271	1187
83 Foreign tax credit	132853	-	-	-	-	-	-	-	-	-	-	22994	109859
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	72	-	-	-	-	-	-	-	-	-	-	-	72
88 Prior year minumum tax credit	2552	-	-	-	-	-	-	-	-	-	514	-	2038
89 Income tax after credits, total	158700	73	-	-	-	*2783	-	-	*1336	*8301	4880	21845	119482

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1070
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1274	*29	*696	-	*320	*70	*71	*24	*18	16	4	8	17
2 Total assets	28176186	-	*22044	-	*111376	*47220	*130361	*172639	*257878	630472	283332	1479964	25040899
3 Cash	1334431	-	*3978	-	*12807	*16626	*4414	*78	*11786	63730	6305	95677	1119029
4 Notes and accounts receivable	2011821	-	*7	-	*21406	-	*905	*4885	*6897	18527	20555	173354	1765286
5 Less: Allowance for bad debts	*8567	-	-	-	-	-	-	-	-	*267	-	435	7865
6 Inventories	1001198	-	-	-	-	-	-	*41	*28053	*30256	21538	111114	810196
7 Investments in govt. obligations, Total	75217	-	-	-	-	-	-	-	-	-	-	15718	59498
8 Tax-exempt securities	*1969	-	-	-	-	*1969	-	-	-	-	-	-	-
9 Other current assets	1636681	-	-	-	*110	*20176	*3377	*2744	*5265	21167	74950	23002	1485890
10 Loans to stockholders	*294041	-	-	-	-	-	*1353	-	*91	*314	-	-	292284
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	9965291	-	*372	-	*10296	-	*14546	*35756	*55886	200113	66467	230978	9350878
13 Depreciable assets	10679930	-	*4171	-	*28681	*8838	*17726	*9685	*145152	177302	96703	1055933	9135739
14 Less: Accumulated depreciation	3561810	-	*3982	-	*2213	*4073	*12181	*2560	*100329	54724	13421	444250	2924077
15 Depletable assets	3105799	-	*-0	-	*39363	-	*60485	*15450	*170444	*155763	13702	109126	2541466
16 Less: Accumulated depletion	995898	-	-	-	-	-	-	-	*98645	*36274	4517	64191	792271
17 Land	370467	-	-	-	-	*299	*585	*7047	*309	*21685	-	22755	317787
18 Intangible assets (Amortizable)	1154326	-	-	-	*1352	-	*200	*58239	*11206	*44224	-	136612	902493
19 Less: Accumulated amortization	402354	-	-	-	*425	-	*143	*522	*9372	32601	-	33243	326047
20 Other assets	1513643	-	*17497	-	-	*3385	*39094	*41798	*31136	*21258	1050	47813	1310614
21 Total liabilities	28176186	-	*22044	-	*111376	*47220	*130361	*172639	*257878	630472	283332	1479964	25040899
22 Accounts payable	2046126	-	*10	-	*11176	*4	*3091	*7332	*28436	101622	17102	82758	1794596
23 Mort, notes, and bonds under 1 yr	1342541	-	-	-	*3427	-	*22138	*10609	*60847	*41405	47055	64319	1092742
24 Other current liabilities	1449294	-	-	-	*41821	*761	*11370	*8776	*28503	*79045	6266	25302	1247450
25 Loans from stockholders	912270	-	*11714	-	*45018	*26717	*111531	*4080	*260164	*41386	7162	23870	380628
26 Mort, notes, bonds, 1 yr or more	4945638	-	-	-	*95366	-	*5612	*485	*53177	*30704	75276	390590	4294428
27 Other liabilities	3184496	-	-	-	-	*12691	*104427	-	*39182	*36900	14768	105325	2871203
28 Net worth	14295820	-	*10319	-	*-85431	*7047	*-127808	*141358	*-212431	299409	115704	787800	13359852
29 Capital stock	1915579	-	*62659	-	*61644	*2570	*1735	*2085	*156636	38617	102409	161172	1326051
30 Paid-in or capital surplus	13101168	-	*457	-	*88857	*258	*56258	*287242	*106259	*296634	51725	991756	11221722
31 Retained earnings, appropriated	14764	-	-	-	-	-	-	-	-	-	-	-	14764
32 Retained earnings, unappropriate	-663384	-	*-9528	-	*-218142	*4707	*-192644	*-147970	*-474845	-35807	-38430	-363077	812354
33 Retained earnings (S Corp)	*-54217	-	*-43268	-	*-17791	-	*6842	-	-	-	-	-	-
34 Less: Cost of treasury stock	18090	-	-	-	-	*487	-	-	*480	*35	-	2051	15038
35 Total receipts	8416076	*23807	*2258	-	*1063	*15038	*55649	*571	*289596	233796	128294	695086	6970917
36 Business receipts	7756196	22091	*1736	-	*6	-	*12398	*538	*214367	184981	106675	642342	6571062
37 Interest	257536	94	*522	-	*667	*483	*272	*33	*1063	4120	739	20871	228670
38 Interest on govt. obligations, State and local	*978	-	-	-	-	*325	-	-	57	-	-	-	597
39 Rents	11281	-	-	-	-	*1249	*508	-	-	-	-	3659	5866
40 Royalties	51363	*101	-	-	-	*257	*8569	-	7530	215	-	281	34411
41 Net S-T cap gain less net LT loss	111	-	-	-	-	-	-	-	-	-	-	111	-
42 Net L-T cap gain less net ST loss	36967	-	-	-	-	-	-	-	*16771	3346	5	8146	8699
43 Net gain, noncapital assets	38869	-	-	-	-	-	-	-	*24825	*8111	5	4046	1882
44 Dividends, domestic corporations	5496	-	-	-	*105	-	-	-	*181	-	-	1263	3947
45 Dividends, foreign corporations	33896	-	-	-	-	-	-	-	*1071	2835	-	7599	22391
46 Other receipts	223383	*1521	-	-	*285	*12724	*33903	-	*23732	30188	20870	6768	93393
47 Total deductions	8235378	*31061	*15912	-	*10232	*3695	*49861	*15142	*292615	256961	130511	711243	6718143
48 Cost of sales and operations	4594947	16694	*313	-	-	-	*17093	*3906	*177714	*127458	109135	472340	3670295
49 Compensation of officers	48815	-	-	-	-	*793	*1628	*2043	*2503	*5331	266	5240	31012
50 Repairs	87606	-	-	-	-	*261	*63	-	*74	-	1	102	87105
51 Bad debts	4259	-	-	-	*689	-	-	-	-	*222	220	55	3073
52 Rent paid on business property	32646	-	*333	-	*100	-	*366	*293	*1166	*421	41	1914	28012
53 Taxes paid	111892	-	*174	-	*190	*1027	*1047	*25	*3652	*1947	336	12302	91193
54 Interest paid	567583	141	-	-	*16	-	*5511	*1341	*12850	*8826	2203	27644	509051
55 Contributions or gifts	4646	-	-	-	-	*246	-	-	-	8	16	79	4296
56 Amortization	179818	802	-	-	*118	-	*82	*419	*6302	8990	1470	4825	156811
57 Depreciation	831893	377	*76	-	*995	*11	*911	*1228	*22293	23640	262	60654	721445
58 Depletion	629362	*3193	-	-	-	-	*1285	-	*9405	*15423	-	28181	571874
59 Advertising	4072	-	-	-	-	*1	-	-	*116	*116	-	116	3723
60 Pension, prof sh, stock, annuity	14067	-	-	-	-	-	-	-	296	-	3	190	13578
61 Employee benefit programs	61218	-	-	-	-	-	*293	-	*618	*3760	40	2839	53668
62 Net loss, noncapital assets	33466	-	-	-	*6746	*609	*20	-	581	*155	-	100	25254
63 Other deductions	1029085	*9854	*15017	-	*1379	*747	*21561	*5887	*55045	60664	16518	94662	747752
64 Total receipts less total deducts	180699	*-7254	*-13654	-	*-9169	*11343	*5788	*-14572	*-3019	-23165	-2217	-16157	252774
65 Const taxable inc frm rel frn corps	14347	-	-	-	-	-	-	-	-	-	-	68	14279
66 Net income (less deficit), total	194067	*-7254	*-13654	-	*-9169	*11018	*5788	*-14572	*-3076	-23165	-2217	-16089	266456
67 Net income, total	695559	*18	-	-	-	*11292	*18254	-	*27213	*19577	8889	34632	575683
68 Deficit, total	501491	*7272	*13654	-	*9169	*274	*12466	*14572	*30289	*42742	11106	50721	309227
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-7254	*-7254	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*9179	-	*-342	-	-	-	*9521	-	-	-	-	-	-
72 Statutory special deductions, total	113968	*18	-	-	*74	*3248	*8732	-	*27213	3071	3911	22579	45121
73 Net operating loss deduction	91110	*18	-	-	-	*3248	*8732	-	*26016	236	3911	21695	27254
74 Dividends received deduction	22858	-	-	-	*74	-	-	-	*1197	2835	-	884	17868
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	580582	-	-	-	-	*8044	-	-	-	*16506	4978	12057	538997
77 Income tax before credits, total	255917	-	-	-	-	*2783	-	-	*1129	*7676	4144	8735	231450
78 Regular tax	198266	-	-	-	-	*2735	-	-	-	*5612	1693	4099	184128
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	56304	-	-	-	-	-	-	-	*1123	*2044	2428	4572	46135
82 Environmental tax	1299	-	-	-	-	-	-	-	*6	*20	23	63	1187
83 Foreign tax credit	109864	-	-	-	-	-	-	-	-	-	-	6	109859
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	72	-	-	-	-	-	-	-	-	-	-	-	72
88 Prior year minumum tax credit	2038	-	-	-	-	-	-	-	-	-	-	-	2038
89 Income tax after credits, total	143943	-	-	-	-	*2783	-	-	*1129	*7676	4144	8729	119482

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1098
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	814	*9	*437	*198	-	*103	*21	*19	*12	*7	4	4	**
2 Total assets	3091196	-	*1069	*25320	-	*71073	*43970	*153561	*204281	*258304	276398	2057220	**
3 Cash	100568	-	*77	-	-	*1790	-	*4052	*8891	*9324	8151	68282	**
4 Notes and accounts receivable	399143	-	-	-	-	*27681	*32245	*206	*22206	*21071	57011	238722	**
5 Less: Allowance for bad debts	*337	-	-	-	-	-	-	-	-	*165	-	172	**
6 Inventories	253752	-	-	-	-	-	-	*12948	*15667	*39075	28401	157660	**
7 Investments in govt. obligations, Total	*3903	-	-	-	-	-	-	*3903	-	-	-	-	-
8 Tax-exempt securities	3300	-	-	-	-	-	-	-	-	-	-	3300	**
9 Other current assets	217494	-	-	-	-	*309	*2062	*28397	*2114	*2446	24922	157244	**
10 Loans to stockholders	*359	-	-	-	-	-	-	-	-	*359	-	-	-
11 Mortgage and real estate loans	*708	-	-	-	-	-	-	-	*52	-	-	656	**
12 Other investments	973388	-	-	-	-	-	-	*29098	*20678	*62038	89597	771978	**
13 Depreciable assets	2608296	-	*1068	*10619	-	*64071	*34871	*31226	*158892	*137699	235383	1934466	**
14 Less: Accumulated depreciation	1774742	-	*76	*5840	-	*50362	*25622	*5699	*86250	*56585	170766	1373542	**
15 Depletable assets	*123506	-	-	-	-	*24657	-	*21185	*57929	-	1884	17850	**
16 Less: Accumulated depletion	*16288	-	-	-	-	-	-	*537	*14625	-	102	1024	**
17 Land	*51292	-	-	*19786	-	*772	-	*15765	*9628	*1023	1385	2934	**
18 Intangible assets (Amortizable)	*18954	-	-	*1259	-	*427	-	*3533	-	*12397	-	1339	**
19 Less: Accumulated amortization	*1565	-	-	*504	-	*427	-	*530	-	*1	-	104	**
20 Other assets	129464	-	-	-	-	*2154	*414	*10014	*9098	*29623	531	77630	**
21 Total liabilities	3091196	-	*1069	*25320	-	*71073	*43970	*153561	*204281	*258304	276398	2057220	**
22 Accounts payable	326175	-	-	*851	-	*3955	*31357	*1631	*7368	*16151	16736	248127	**
23 Mort, notes, and bonds under 1 yr	250832	-	-	*32681	-	*12456	*11185	*34470	*10589	*22667	33159	93625	**
24 Other current liabilities	98705	-	-	-	-	*2501	*1983	-	*3329	*6842	22561	61489	**
25 Loans from stockholders	64950	-	*632	*17407	-	*2035	*2350	*14214	*25573	-	-	2738	**
26 Mort, notes, bonds, 1 yr or more	422439	-	-	-	-	*19829	-	*698	*23034	*75877	72150	230851	**
27 Other liabilities	477357	-	-	-	-	-	-	*25006	*20243	*27332	55150	349627	**
28 Net worth	1450736	-	*437	*-25619	-	*30297	*-2906	*77542	*114146	*109435	76642	1070762	**
29 Capital stock	258483	-	*437	*2028	-	*25469	*412	*48436	*124554	*15980	1086	40081	**
30 Paid-in or capital surplus	1286568	-	-	-	-	*8009	-	*268334	*182074	*107797	75340	645015	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	124890	-	-	-	-	-	-	*-143955	*-219521	*-14319	773	501912	**
33 Retained earnings (S Corp)	*-100486	-	-	*-27647	-	*-3180	*-3318	*-95273	*28932	-	-	-	-
34 Less: Cost of treasury stock	*118719	-	-	-	-	-	-	-	*1894	*23	558	116245	**
35 Total receipts	2281716	*9951	*661	*401	-	*134832	*44430	*4702	*189727	*152147	272735	1472129	**
36 Business receipts	2115330	8190	*661	*401	-	*134389	*44428	*3015	*181637	*149038	241573	1351997	**
37 Interest	20005	688	-	-	-	-	-	*247	*491	*1075	6436	11067	**
38 Interest on govt. obligations, State and local	104	-	-	-	-	-	-	-	-	-	-	104	**
39 Rents	*3322	182	-	-	-	-	-	*1	-	-	565	2574	**
40 Royalties	-0	-	-	-	-	-	-	-	-	-	-	-0	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	32058	5	-	-	-	-	-	-	-	-	-	32053	**
43 Net gain, noncapital assets	*3484	529	-	-	-	*443	-	*103	*791	*1	-	1617	**
44 Dividends, domestic corporations	*23127	-	-	-	-	-	-	*845	-	-	19156	3125	**
45 Dividends, foreign corporations	782	-	-	-	-	-	-	-	404	-	151	227	**
46 Other receipts	83504	*357	-	-	-	-	*2	*490	*6404	*2032	4854	69366	**
47 Total deductions	2208126	*11966	*1053	*2682	-	*128985	*44031	*12662	*194667	*160978	278621	1372480	**
48 Cost of sales and operations	1510149	2265	*621	-	-	*17193	*25394	-	*132447	*120923	237682	973623	**
49 Compensation of officers	17905	-	-	-	-	*5102	*1031	-	*2021	*3005	897	5849	**
50 Repairs	23037	-	-	-	-	*10254	*4826	*46	*2901	*24	253	4733	**
51 Bad debts	*21049	*2365	-	-	-	*1396	-	-	*431	*81	74	16702	**
52 Rent paid on business property	9551	-	-	-	-	*4233	*118	*217	*234	*452	537	3761	**
53 Taxes paid	168749	1	*32	-	-	*4861	*4015	*294	*2976	*1209	3699	151663	**
54 Interest paid	42633	-	-	-	-	*2673	*877	*1113	*4088	*6182	8131	19569	**
55 Contributions or gifts	*859	-	-	-	-	-	-	-	-	*11	-0	847	**
56 Amortization	7122	851	-	*252	-	-	-	*598	*47	*953	1115	3307	**
57 Depreciation	88686	-	*76	*1857	-	*7929	*5341	*2718	*10050	*6947	6641	47127	**
58 Depletion	*66372	-	-	-	-	-	-	-	*3304	*3679	4	59385	**
59 Advertising	*653	-	-	-	-	*78	*2	-	*523	*20	17	14	**
60 Pension, prof sh, stock, annuity	*6784	-	-	-	-	-	-	-	-	*199	470	6115	**
61 Employee benefit programs	11497	-	-	-	-	*7582	*1175	-	*200	*442	467	1631	**
62 Net loss, noncapital assets	*1308	-	-	-	-	-	-	-	*288	-	27	993	**
63 Other deductions	231772	*6483	*324	*573	-	*67686	*1254	*7675	*35157	*16850	18610	77160	**
64 Total receipts less total deducts	73590	*-2014	*-392	*-2282	-	*5847	*399	*-7960	*-4939	*-8831	-5887	99649	**
65 Const taxable inc frm rel frn corps	1320	-	-	-	-	-	-	-	-	-	893	427	**
66 Net income (less deficit), total	74806	*-2014	*-392	*-2282	-	*5847	*399	*-7960	*-4939	*-8831	-4994	99972	**
67 Net income, total	135127	4140	-	-	-	*5852	*399	*451	*4048	*1815	18450	99972	**
68 Deficit, total	60321	*6154	*392	*2282	-	*5	-	*8411	*8987	*10646	23444	-	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2014	*-2014	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*207	-	-	*-2282	-	*5847	*399	*-6725	*2968	-	-	-	-
72 Statutory special deductions, total	*25299	4140	-	-	-	-	-	*451	*1080	-	14780	4848	**
73 Net operating loss deduction	*8116	4140	-	-	-	-	-	*135	*1080	-	100	2661	**
74 Dividends received deduction	*17184	-	-	-	-	-	-	*316	-	-	14680	2188	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*100609	-	-	-	-	-	-	-	-	*1815	3670	95124	**
77 Income tax before credits, total	38260	73	-	-	-	-	-	-	*207	*625	1250	36104	**
78 Regular tax	*34207	-	-	-	-	-	-	-	-	*617	1248	32342	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*3842	72	-	-	-	-	-	-	*207	*8	-	3554	**
82 Environmental tax	210	1	-	-	-	-	-	-	-	-	2	208	**
83 Foreign tax credit	22989	-	-	-	-	-	-	-	-	-	-	22989	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	514	-	-	-	-	-	-	-	-	-	514	-	-
89 Income tax after credits, total	14757	73	-	-	-	-	-	-	*207	*625	736	13116	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 03
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2164	*610	*250	*319	*182	*330	296	73	54	18	7	11	14
2 Total assets	19812736	-	*6963	*41717	*60912	*219430	712659	572714	813130	712670	580032	1552861	14539649
3 Cash	655397	-	*320	*25137	*3769	*54993	71595	43367	51838	49446	32535	69852	252544
4 Notes and accounts receivable	3094692	-	-	*3641	*27949	*21435	115011	37199	120840	125181	63800	208195	2371441
5 Less: Allowance for bad debts	28652	-	-	-	-	-	-	*101	-	*8001	-	3637	16913
6 Inventories	989859	-	-	-	-	-	*38460	*7320	39758	*31653	30940	90714	751014
7 Investments in govt. obligations, Total	*149696	-	-	-	-	-	105	*68153	*1612	-	-	7720	72105
8 Tax-exempt securities	*113205	-	-	-	-	*34685	-	*5824	*7447	-	-	64649	600
9 Other current assets	843091	-	*2	-	*3957	*7134	29378	*70414	18185	33994	12245	93908	573874
10 Loans to stockholders	34281	-	*13	*7790	*4215	*218	*7747	*1731	*693	*3011	813	452	7598
11 Mortgage and real estate loans	*1088	-	-	*49	-	-	-	-	-	*33	415	590	-
12 Other investments	3166009	-	-	-	-	*1639	*112594	*92539	97545	*92121	28682	284174	2456716
13 Depreciable assets	13593233	-	*8522	*14668	*109677	*262858	501144	361071	950182	675541	383202	787329	9539040
14 Less: Accumulated depreciation	7674065	-	*3924	*9569	*90437	*170416	289859	214620	593246	414390	194156	425914	5267535
15 Depletable assets	2081713	-	*2463	-	-	-	*95624	*33582	*36267	*66554	55357	317058	1474807
16 Less: Accumulated depletion	518337	-	*434	-	-	-	*27639	*3971	*14522	*29850	9339	115127	317454
17 Land	902663	-	-	-	-	*3363	*14283	*28821	29348	*20777	13575	16279	776218
18 Intangible assets (Amortizable)	1611611	-	-	-	-	*546	*3059	*19430	*17880	*29502	44714	102887	1393592
19 Less: Accumulated amortization	558695	-	-	-	-	*283	*965	*2742	*7883	*15169	12557	25432	493664
20 Other assets	1355948	-	-	-	*1782	*3260	42120	*24696	57186	*52268	129806	79164	965666
21 Total liabilities	19812736	-	*6963	*41717	*60912	*219430	712659	572714	813130	712670	580032	1552861	14539649
22 Accounts payable	1556511	-	*5788	*531	*7550	*37011	150513	52716	88418	51027	34719	94833	1033406
23 Mort, notes, and bonds under 1 yr	766106	-	-	*28179	*5843	*29749	96984	*96973	84021	51274	45833	79021	248230
24 Other current liabilities	1399989	-	-	*579	*23610	*29040	64957	*23191	41571	42076	24312	201789	948864
25 Loans from stockholders	555793	-	*24360	*110013	-	*2538	*115556	*13332	*49962	*1772	48924	25384	163951
26 Mort, notes, bonds, 1 yr or more	4879377	-	*24868	-	*22393	*63499	193709	*52350	187359	162635	111891	262284	3798388
27 Other liabilities	4623310	-	-	*18017	*3464	*-0	*29660	*92503	67497	*124734	122230	227859	3937346
28 Net worth	6031652	-	*-48053	*-115602	*-1948	*57594	61281	241648	294302	279152	192123	661691	4409464
29 Capital stock	601724	-	*6353	*49	*273	*5780	10564	9980	22685	15449	5922	314485	210185
30 Paid-in or capital surplus	6300991	-	*56277	-	*1478	*271	*135906	*563393	63682	*123211	137372	141289	5078112
31 Retained earnings, appropriated	*44	-	-	-	-	-	-	-	-	*44	-	-	-
32 Retained earnings, unappropriate	-749909	-	*-81342	*6902	*5387	*53744	*-27645	*-466439	162155	*10233	69136	254715	-736754
33 Retained earnings (S Corp)	211993	-	*-29341	*-108999	-	*105	-51964	*178427	*92775	*130991	-	-	-
34 Less: Cost of treasury stock	333193	-	-	*13554	*9086	*2306	*5580	*43713	*46994	*777	20307	48797	142078
35 Total receipts	19095175	*122659	*34033	*40147	*162322	*819954	2460479	652083	1260766	695112	635877	1687699	10524045
36 Business receipts	17668524	*119855	*32081	*24095	*160379	*795377	2440835	632826	1224262	662314	612262	1517825	9446412
37 Interest	247377	*108	*7	*737	*111	*2317	*316	*4867	4638	*6524	8634	35928	183193
38 Interest on govt. obligations, State and local	7973	-	-	-	-	*1632	-	*1468	*681	*607	-	1472	2114
39 Rents	39911	*180	-	-	-	*534	-	*205	*4976	*3816	700	6036	23463
40 Royalties	136336	*114	-	-	-	*1912	-	*212	*5407	*357	268	16809	111259
41 Net S-T cap gain less net LT loss	*12999	-	-	-	-	-	-	*32	*203	*4	-	3955	8805
42 Net L-T cap gain less net ST loss	234313	-	-	-	-	*9714	-	*5627	*8963	*768	329	6433	202480
43 Net gain, noncapital assets	66916	*255	-	-	-	*7161	*1302	*895	1845	*725	157	1068	53508
44 Dividends, domestic corporations	18048	-	-	-	-	-	-	*35	*935	*269	8	7984	8818
45 Dividends, foreign corporations	12501	-	-	-	-	-	-	-	-	-	-	1217	11283
46 Other receipts	650277	*2147	*1946	*15315	*1832	*1308	18026	5916	8856	19728	13519	88972	472711
47 Total deductions	18802558	*149197	*73735	*99837	*162453	*786352	2468680	666316	1239708	699513	622611	1672078	10162077
48 Cost of sales and operations	12457937	*20806	*3539	*39540	*34661	*293431	1452650	488830	719141	489614	466655	1264105	7184967
49 Compensation of officers	145143	*325	-	*356	*14258	*21018	*25229	*5181	10616	6494	7173	14561	39932
50 Repairs	279810	*6260	*2190	-	*18094	*22533	59632	*13591	37217	*393	357	1728	117814
51 Bad debts	78577	-	*1287	42435	-	-	*3964	*411	*299	*463	218	4005	25496
52 Rent paid on business property	134031	*29	*4262	*3777	*2029	*9037	24722	*151	*3029	*3243	8643	6040	69069
53 Taxes paid	946010	*11097	*591	*2362	*14458	*58354	101123	28205	67477	42583	30488	59349	529924
54 Interest paid	488606	*5292	*7760	*160	*3074	*8935	47150	*8049	23427	16238	11022	55575	301923
55 Contributions or gifts	3798	-	-	-	*38	*129	*100	-	*114	*91	257	447	2623
56 Amortization	84304	*923	-	-	*36	*321	3663	*3147	*1848	*1220	5229	14948	52968
57 Depreciation	743194	*29747	*5296	*745	*5847	*33815	89880	27448	71261	43531	23050	53024	359549
58 Depletion	551177	*125	-	-	-	*3305	*59548	*6539	30874	*18629	13643	32827	385686
59 Advertising	9938	*9	-	*63	*60	*58	*526	*283	700	*795	401	224	6819
60 Pension, prof sh, stock, annuity	71914	-	-	-	*945	*2214	*2891	*724	*5187	*1890	2328	3876	51858
61 Employee benefit programs	511136	*2394	*10	-	*219	*40623	139816	*21892	30580	*22332	10968	38207	204095
62 Net loss, noncapital assets	15219	-	*121	-	*91	-	-	*425	*471	*27	379	9490	4216
63 Other deductions	2281764	*72190	*48677	*10399	*68642	*292580	457786	61442	237468	51971	41800	113671	825139
64 Total receipts less total deducts	292617	*-26538	*-39702	*-59690	*-132	*33601	-8201	-14234	21058	-4401	13265	15620	361969
65 Const taxable inc frm rel frn corps	1	-	-	-	-	-	-	-	-	-	-	1	-
66 Net income (less deficit), total	284644	*-26538	*-39702	*-59690	*-132	*31970	-8201	-15701	20377	-5008	13265	14149	359855
67 Net income, total	792372	-	-	-	*3429	*46266	*79592	*16217	44832	*30541	14495	74142	482857
68 Deficit, total	507727	*26538	*39702	*59690	*3561	*14297	87793	*31918	*24455	*35550	1229	59993	123002
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-53147	*-17560	*-17440	*-37786	-	*29458	-501	*-8248	*16835	*-17905	-	-	-
72 Statutory special deductions, total	72332	-	-	-	-	*6158	-	*4674	*4754	*188	4778	11679	40101
73 Net operating loss deduction	53836	-	-	-	-	*6158	-	*4654	*4100	-	4772	5208	28944
74 Dividends received deduction	18496	-	-	-	-	-	-	*20	*655	*188	6	6471	11157
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	562682	-	-	-	*3429	*6672	*898	-	*11183	*22671	9716	62463	445650
77 Income tax before credits, total	245491	-	-	-	*514	*2180	*656	*711	*5783	*9056	5266	24964	196361
78 Regular tax	190031	-	-	-	*514	*1832	*148	-	*3767	*7708	3304	21237	151521
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	54491	-	-	-	-	*348	*508	*935	*1999	*1318	1939	3608	43837
82 Environmental tax	1193	-	-	-	-	-	-	-	*18	*30	23	119	1003
83 Foreign tax credit	3686	-	-	-	-	-	-	-	-	-	-	73	3613
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	172	-	-	-	-	-	-	-	-	-	-	-	172
87 General business credit	*600	-	-	-	-	*20	-	-	-	-	409	167	4
88 Prior year minumum tax credit	11291	-	-	-	-	-	-	-	-	29	-	3350	7912
89 Income tax after credits, total	229741	-	-	-	*514	*2160	*656	*711	*5783	*9027	4857	21374	184659

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 04
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	28340	1314	13524	4317	3324	2685	2208	420	264	98	75	54	57
2 Total assets	150624623	-	494713	652811	1197954	1925060	4304158	2837649	3993107	3539381	5432582	8110534	118136674
3 Cash	5184062	-	101730	109096	190726	314941	591152	344312	364000	221856	523102	502785	1920361
4 Notes and accounts receivable	12001884	-	18429	74546	194174	329434	679167	481122	616465	547630	702384	1061719	7296813
5 Less: Allowance for bad debts	141647	-	-	-	-	*427	*6014	*8399	3743	9777	9543	14230	89514
6 Inventories	3136592	-	*33448	*37494	*34555	*12908	35726	41554	48125	129951	91541	172072	2499218
7 Investments in govt. obligations, Total	768849	-	-	*3916	*34763	*12214	*108527	*135340	74059	*51968	43807	2271	301985
8 Tax-exempt securities	166449	-	*1133	-	-	-	*18284	*20870	*64653	*1066	58493	1124	827
9 Other current assets	4746197	-	23228	19700	28260	106014	279974	106508	159562	153896	191373	431732	3245950
10 Loans to stockholders	677451	-	*33153	*31004	*49927	120552	139542	42586	20740	*38425	22246	31488	147788
11 Mortgage and real estate loans	120580	-	-	-	-	*491	*17839	*43180	-	*1997	816	9789	46467
12 Other investments	62163362	-	*21629	*63157	80694	345921	787934	532987	604883	553477	651847	1162718	57358116
13 Depreciable assets	71084012	-	758939	999292	961717	1155565	2426843	1459795	2175271	1468411	2624689	3921439	53132053
14 Less: Accumulated depreciation	34763123	-	617922	811399	674793	825761	1639609	1052431	1350459	704075	1444820	2243147	23398706
15 Depletable assets	34706291	-	222717	121681	256913	462047	1339449	875102	2273262	1546031	3183169	4238885	20187035
16 Less: Accumulated depletion	16634310	-	*151301	*38723	52862	239487	802574	428634	1367123	668439	1517519	1860895	9506753
17 Land	1575371	-	*4515	*5533	45460	54320	115479	115419	120624	48396	56331	108041	901253
18 Intangible assets (Amortizable)	4281497	-	*21995	*22566	*26706	56246	27424	56540	234619	119269	160243	255039	3300849
19 Less: Accumulated amortization	2003901	-	*11683	*12027	*9308	33485	8072	27934	129999	27982	99189	95369	1548854
20 Other assets	3555007	-	34704	26976	31023	53567	193087	99734	88168	67281	193610	425072	2341785
21 Total liabilities	150624623	-	494713	652811	1197954	1925060	4304158	2837649	3993107	3539381	5432582	8110534	118136674
22 Accounts payable	8110561	-	26229	70121	96710	313459	634767	610360	469184	450131	470227	549310	4420063
23 Mort, notes, and bonds under 1 yr	7150742	-	*88453	*40944	*2470637	178219	214064	81049	288765	181563	323034	269741	3014274
24 Other current liabilities	6628749	-	349697	17127	64421	240394	152444	244965	273478	116311	377810	344471	4447630
25 Loans from stockholders	3057162	-	293826	311124	*379507	257614	493859	*110940	276504	254993	67701	249569	361524
26 Mort, notes, bonds, 1 yr or more	36400251	-	*956891	*77427	186300	433780	829039	465732	597827	1040441	1051942	2282292	28478579
27 Other liabilities	13106941	-	*28527	*52324	*35012	60754	366607	89151	148672	255852	336856	523443	11209744
28 Net worth	76170218	-	-1248909	83745	-2034633	440840	1613378	1235452	1938677	1240090	2805011	3891707	66204860
29 Capital stock	7332674	-	735269	373571	110689	286641	292887	541451	231793	310533	266278	673739	3509824
30 Paid-in or capital surplus	84939830	-	793393	990427	1729446	961777	1926398	1209460	1632349	1740389	2302697	3577294	68076202
31 Retained earnings, appropriated	*92056	-	-	-	-	*11963	*152	-	*79410	*277	-	255	-
32 Retained earnings, unappropriate	-12469964	-	-2379624	-364118	-3772630	-489212	-332302	-735791	-70139	-637426	-89683	-174001	-3425039
33 Retained earnings (S Corp)	-127341	-	-397333	-883095	*-60454	-198743	-93791	293780	141218	-97316	372849	-30620	826163
34 Less: Cost of treasury stock	3597037	-	*613	*33040	*41684	131585	179966	73449	75954	76367	47130	154960	2782290
35 Total receipts	70831637	606764	1285397	1095304	1388836	2273449	2721306	1573450	2501154	1954692	2127532	4774114	48529638
36 Business receipts	63362195	487182	1213315	1045157	1295125	2096430	2287626	1140634	2127135	1753307	1662767	4335902	43917615
37 Interest	1968753	16129	3704	3103	5730	11918	38447	20784	45392	25388	52338	131389	1614430
38 Interest on govt. obligations, State and local	19879	*8	-	-	-	*17	*1227	*3742	*3401	*863	4155	5256	1210
39 Rents	248912	*682	*159	*3787	*2985	*2489	*11217	4939	21289	8188	17608	36004	139564
40 Royalties	300613	*5961	*33015	*4341	*8013	*9771	18275	67917	19237	11235	28817	16944	77086
41 Net S-T cap gain less net LT loss	60142	1287	-	-	*594	*171	*22434	*4722	*3183	*273	1684	18189	7604
42 Net L-T cap gain less net ST loss	752055	*31790	-	*6174	*6498	*26768	39973	6546	29176	13236	57964	24860	509069
43 Net gain, noncapital assets	579367	*3375	*20134	*7115	*2829	9593	42426	43014	36703	12591	30539	37284	333762
44 Dividends, domestic corporations	143652	139	-	*981	*2638	*2361	3252	12437	2734	1348	5614	3300	108848
45 Dividends, foreign corporations	169376	-	-	-	*60	*614	*456	-	*132	-	-0	5543	162571
46 Other receipts	3226694	60210	15070	24644	64363	113318	255973	268714	212772	128262	266046	159443	1657880
47 Total deductions	69331006	662065	1300112	1114168	1382375	2325257	2619303	1588423	2422312	1982796	2070983	4882255	46980956
48 Cost of sales and operations	41539714	261414	313213	433698	266367	1203674	831198	510400	1148768	1010462	709744	2844587	32006189
49 Compensation of officers	1118552	47745	*79838	55573	115628	82521	204826	94290	73406	46450	47639	58402	212235
50 Repairs	339146	13316	32853	21003	29870	18234	32634	11687	14487	13285	11945	34927	104906
51 Bad debts	231970	*19982	*11591	*26884	*3528	*11998	6247	20126	5946	5903	24221	20165	75379
52 Rent paid on business property	777424	13323	21828	33004	22035	17643	34956	19290	36035	22132	28077	53397	475703
53 Taxes paid	1693729	14261	45644	50640	70893	86107	115219	57677	80647	54331	73846	119524	924940
54 Interest paid	3647446	26587	26590	14693	22219	37050	94192	67383	103671	76318	142183	222273	2814287
55 Contributions or gifts	33595	23	*48	-	*113	*751	892	803	1414	*215	1024	10051	18261
56 Amortization	272892	*8074	*2017	*44	*6055	*10380	7441	6836	21525	14002	18234	39048	139235
57 Depreciation	3503044	41982	49853	40117	76207	92146	150466	71713	160838	126116	149100	283149	2261356
58 Depletion	1532855	18070	*14146	*10812	8735	17796	58910	49673	112289	73342	126713	156397	885972
59 Advertising	69205	*198	*624	1975	4591	885	2577	3713	2119	1806	3049	15149	32520
60 Pension, prof sh, stock, annuity	304203	*7268	*6150	-	*214	*378	13336	15450	7607	4342	7456	10525	231478
61 Employee benefit programs	721493	13694	*3913	*4892	19307	18780	20149	13256	26620	23591	27942	40505	508845
62 Net loss, noncapital assets	344186	*3552	-	*730	*4515	*5070	15246	16759	4805	55539	59827	63633	114509
63 Other deductions	13201552	172575	691804	420103	732098	721843	1031015	629366	622136	454963	639983	910524	6175142
64 Total receipts less total deducts	1500631	-55302	-14716	-18864	6461	-51809	102003	-14973	78842	-28104	56550	-108140	1548682
65 Const taxable inc frm rel frn corps	192581	-	-	-	-	-	-	-	*15	-	1342	3397	187826
66 Net income (less deficit), total	1673333	-55310	-14716	-18864	6461	-51825	100776	-18715	75456	-28967	53737	-109999	1735299
67 Net income, total	4376504	58901	100568	106915	68452	114582	382035	136751	228838	99718	257054	207199	2615491
68 Deficit, total	2703171	114211	115284	125779	61991	166408	281259	155466	153382	128684	203317	317198	880192
69 Net income (less def), Form 1120-A	*15025	-	*13727	*1298	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-29147	-29147	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	512764	*-14898	26440	27656	16835	46649	177081	51084	65976	24497	57153	-5266	39559
72 Statutory special deductions, total	1022227	36043	*8476	*16640	*7251	18479	92439	32264	71548	22519	100882	127511	488174
73 Net operating loss deduction	911969	35945	*8476	*15953	*5405	17167	90163	*23293	69713	21584	96859	125280	402132
74 Dividends received deduction	110258	98	-	*687	*1847	*1312	2276	8971	1835	936	4023	2231	86043
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2624498	*10869	*27824	*11963	*21017	*18569	44684	36688	66835	40081	100597	79709	2165663
77 Income tax before credits, total	962405	*4477	*4174	*2627	*3474	4569	16015	16359	28112	20495	41805	35865	784433
78 Regular tax	876487	*3692	*4174	*2563	*3474	*3605	12171	12051	22601	13615	33967	27089	737487
79 Personal holding company tax	*542	-	-	-	-	-	-	-	*542	-	-	-	-
80 Recapture of investment credit	*6	*-0	-	-	-	-	-	-	-	-	-	-	6
81 Alternative minumum tax	80841	*706	-	*64	-	*965	3840	4289	4920	6830	7616	8122	43491
82 Environmental tax	4047	*11	-	-	-	-	*4	*19	*50	56	222	235	3449
83 Foreign tax credit	456890	-	-	-	-	*6	-	-	*1734	*2440	3114	11424	438171
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	19869	*496	-	-	*675	*5	-	*246	*687	*408	2005	376	14972
87 General business credit	18940	-	*14	-	-	-	*134	*2554	*1088	-	459	1684	13008
88 Prior year minumum tax credit	31412	-	-	-	-	-	-	*31	*209	*91	1661	955	28466
89 Income tax after credits, total	435294	*3981	*4160	*2627	*2799	4558	15881	13528	24394	17557	34566	21426	289816

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1330 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17426	541	9284	2233	1815	1606	1230	318	190	71	58	40	40
2 Total assets	131819540	-	360140	324258	637168	1149513	2479838	2152478	2813554	2561929	4141008	6048063	109151590
3 Cash	3667301	-	69689	61229	64462	179205	241284	245566	260334	192442	395536	363197	1594357
4 Notes and accounts receivable	8301891	-	*12232	*11644	76624	123041	301326	303847	376411	333080	527499	687685	5548503
5 Less: Allowance for bad debts	77901	-	-	-	-	-	*220	*5536	*2746	*4540	6337	3968	54554
6 Inventories	2222964	-	*16833	-	*137	*410	9560	13544	34764	37889	51909	83197	1974721
7 Investments in govt. obligations, Total	720460	-	-	*3916	*34763	*12214	*74735	*135340	*64759	*51968	38744	2037	301985
8 Tax-exempt securities	100203	-	*1133	-	-	-	*6424	*20870	*36713	*1066	32047	1124	827
9 Other current assets	4164870	-	*16400	*14067	*9681	37826	182038	71494	113503	106192	140551	373252	3099867
10 Loans to stockholders	515222	-	*31911	*25489	*32872	97137	59452	*40859	*17468	*28801	20049	13393	147788
11 Mortgage and real estate loans	110424	-	-	-	-	*491	*17693	*43180	-	*1997	816	-	46247
12 Other investments	59800051	-	*17543	*40905	*63630	244963	471355	505154	445097	438208	442552	768419	56362224
13 Depreciable assets	54764363	-	486451	283783	305095	586694	859721	915850	1128568	879736	1901452	2111713	45305300
14 Less: Accumulated depreciation	24945913	-	392808	194043	189328	417684	503647	667778	700175	397448	1059713	1188414	19234875
15 Depletable assets	31360589	-	203811	99820	227069	404633	1030286	695843	2035944	1354369	2538404	4181175	18589234
16 Less: Accumulated depletion	14695410	-	*140097	*38723	*34346	211442	524623	342538	1231504	595897	1150051	1831124	8595065
17 Land	1289103	-	*1860	*5533	*36636	32738	82751	102836	89486	40123	42173	82221	772747
18 Intangible assets (Amortizable)	3417194	-	*16174	*22105	*2635	54856	17223	55265	177663	84826	152646	225551	2608250
19 Less: Accumulated amortization	1676291	-	*9579	*11918	*628	33011	5508	27427	96461	21505	96501	91778	1281975
20 Other assets	2780420	-	*28587	*451	*7865	37441	159988	46111	63729	30621	169235	270384	1966007
21 Total liabilities	131819540	-	360140	324258	637168	1149513	2479838	2152478	2813554	2561929	4141008	6048063	109151590
22 Accounts payable	5964354	-	*21325	*49954	53911	90393	420194	296164	303921	349790	357559	417155	3603989
23 Mort, notes, and bonds under 1 yr	6237643	-	*38146	-	*2420635	*114097	127808	48704	199871	81164	273660	186802	2746757
24 Other current liabilities	5198439	-	*343268	*1364	*22716	205589	55580	174776	139376	60535	326170	241472	3627594
25 Loans from stockholders	2309864	-	226067	*208750	*361971	*143727	279287	*105303	185245	*147909	67652	222431	361522
26 Mort, notes, bonds, 1 yr or more	32336969	-	*711165	*20422	*53095	237445	489791	389264	472989	527949	868549	1763145	26803154
27 Other liabilities	12030750	-	*28527	*47968	*94	20632	340001	75563	103578	158690	277779	401342	10576577
28 Net worth	67741520	-	-1008357	-4201	-2275253	337632	767178	1062704	1408574	1235891	1969640	2815716	61431997
29 Capital stock	6211231	-	726308	326268	63445	179115	215460	366104	199077	197970	191515	414558	3331411
30 Paid-in or capital surplus	71583491	-	*588049	*1040340	1642026	691063	1330603	320638	1227816	1385040	1430165	2412403	59515348
31 Retained earnings, appropriated	*79817	-	-	-	-	-	*152	-	*79410	-	-	255	-
32 Retained earnings, unappropriate	-6771392	-	-2055857	*-428968	-3902143	-402057	-582442	193050	-75922	-241835	46361	145925	532496
33 Retained earnings (S Corp)	16889	-	-266857	*-927508	*-78546	-23897	-61177	249672	30189	*-45482	344950	-30620	826163
34 Less: Cost of treasury stock	3378516	-	-	*14333	*36	*106593	135419	*66759	51996	*59801	43352	126806	2773422
35 Total receipts	53938556	284948	640527	228149	327610	705531	1091127	918052	1293795	1211348	1479595	2965719	42792155
36 Business receipts	48134395	199703	588223	185935	303588	596114	888273	526954	1024566	1055494	1116016	2696995	38952534
37 Interest	1683649	16125	*3574	*681	*2606	8053	22867	17334	37739	13727	39804	87864	1433275
38 Interest on govt. obligations, State and local	16151	*8	-	-	-	*17	*593	*3667	*3010	*466	2554	4626	1210
39 Rents	152373	*682	*159	*3787	*2221	*1814	*2368	*4637	17122	*4593	16072	4661	94256
40 Royalties	260831	*5959	*32691	*4306	*1949	*9771	4778	*64636	18009	11129	28070	11843	67691
41 Net S-T cap gain less net LT loss	35703	1287	-	-	*594	-	*192	*4042	*3183	*273	718	17824	7591
42 Net L-T cap gain less net ST loss	600604	*12649	-	*6174	*3020	*6171	*33075	6341	21150	*8090	32917	10777	460241
43 Net gain, noncapital assets	307691	*832	*1011	*5618	-	*1788	15097	31539	18000	5186	24080	19912	184629
44 Dividends, domestic corporations	138557	139	-	*981	*2638	*1542	*1818	12437	1710	*673	5166	2813	108640
45 Dividends, foreign corporations	139197	-	-	-	*60	*614	*456	-	*104	-	-	-	137963
46 Other receipts	2469404	47564	*14869	*20668	10933	79647	121609	246466	149202	111716	214198	108405	1344127
47 Total deductions	52457814	351937	618220	239606	313615	721294	1104498	962027	1217206	1213312	1389797	3017919	41308383
48 Cost of sales and operations	33623540	141626	173028	*45995	*28016	194484	262178	158237	358234	617050	418661	1646970	29579063
49 Compensation of officers	593208	38836	*27145	*17927	*35298	38174	54694	62089	47250	27235	31579	37124	175855
50 Repairs	125589	*81	*6027	*1407	*8311	3581	3801	5728	7640	3061	8584	12967	64399
51 Bad debts	154828	*19982	*11591	*14907	*2399	*1860	*3017	18738	4388	2653	3041	10018	62234
52 Rent paid on business property	478822	*4714	*15134	*6771	*5157	7186	12152	13318	24928	12655	17047	20331	339428
53 Taxes paid	1169498	6651	20208	11736	21226	36982	55059	42332	50567	39169	52318	78287	754961
54 Interest paid	3121763	14647	20325	*4930	12299	22069	60063	56121	77802	48321	112125	160259	2532802
55 Contributions or gifts	30659	-	*37	-	*8	*81	*392	*370	1300	*199	936	9906	17430
56 Amortization	200264	*7589	*1660	*33	*250	*10247	4686	6409	8401	8102	13510	24158	115220
57 Depreciation	2258310	6769	34217	12727	29992	48998	53916	49096	71141	71895	91676	158063	1629820
58 Depletion	1398102	10205	*11708	*10812	8508	17243	44274	33520	100946	66866	105601	151789	836630
59 Advertising	34027	*24	*70	*103	*2109	*132	136	1803	654	*568	2429	11980	14018
60 Pension, prof sh, stock, annuity	204463	*4135	-	-	-	-	*9165	7978	5956	2189	4366	4511	166162
61 Employee benefit programs	426966	*4467	*2669	-	*5210	3719	4376	7797	12319	8810	10864	12440	354295
62 Net loss, noncapital assets	281547	*3360	-	*184	*4094	*3509	*13539	*15158	2539	*46125	35603	60417	97018
63 Other deductions	8356227	88848	294402	112074	150738	333028	523050	483333	443140	258413	481455	618699	4569046
64 Total receipts less total deducts	1480741	-66989	22307	-11457	13995	-15763	-13371	-43975	76589	-1965	89798	-52200	1483772
65 Const taxable inc frm rel frn corps	167619	-	-	-	-	-	-	-	-	-	1233	-	166386
66 Net income (less deficit), total	1632209	-66997	22307	-11457	13995	-15780	-13964	-47641	73578	-2431	88477	-56826	1648948
67 Net income, total	3480010	17440	71372	*59815	*52549	61156	200910	82349	169065	85159	212085	149287	2318822
68 Deficit, total	1847801	84438	49066	*71272	38555	76936	214874	129990	95487	87589	123607	206113	669874
69 Net income (less def), Form 1120-A	*9457	-	*13727	*-4270	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-9724	-9724	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	379222	*-26985	38064	*20454	*17732	44108	97742	34398	47207	*13466	58743	-5266	39559
72 Statutory special deductions, total	699162	8901	*62	*687	*4290	*8271	42659	12522	47595	19827	66733	121118	366496
73 Net operating loss deduction	592393	8804	*62	-	*2444	*7563	41386	*3551	46398	*19356	63023	119266	280540
74 Dividends received deduction	106769	98	-	*687	*1847	*709	*1273	8971	1197	*471	3709	1852	85955
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2282333	*8637	*20268	*4728	*8075	*6276	*10089	18713	58182	*39065	89471	28169	1990659
77 Income tax before credits, total	840587	*3062	*3040	*1478	*1211	*2085	3984	9588	23210	19284	34797	17497	721351
78 Regular tax	768120	*2933	*3040	*1478	*1211	*1120	*2343	5987	19736	*13269	30190	9565	677247
79 Personal holding company tax	*542	-	-	-	-	-	-	-	*542	-	-	-	-
80 Recapture of investment credit	*6	*-0	-	-	-	-	-	-	-	-	-	-	6
81 Alternative minumum tax	68311	*55	-	-	-	*965	*1637	3592	2889	5959	4443	7764	41008
82 Environmental tax	3542	*6	-	-	-	-	*4	*9	*43	56	164	168	3091
83 Foreign tax credit	399317	-	-	-	-	*6	-	-	-	*2440	2339	-	394531
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	19192	*496	-	-	-	*5	-	*246	*687	*408	2003	376	14972
87 General business credit	14718	-	-	-	-	-	-	*20	*1001	-	211	1186	12300
88 Prior year minumum tax credit	31171	-	-	-	-	-	-	*31	*203	*91	1661	720	28466
89 Income tax after credits, total	376190	*2566	*3040	*1478	*1211	*2074	3984	9291	21319	16345	28584	15215	271082

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1380
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10914	773	4239	2084	1508	1079	979	103	74	27	17	14	17
2 Total assets	18805084	-	134573	328553	560786	775547	1824320	685171	1179553	977452	1291574	2062470	8985084
3 Cash	1516760	-	32041	47867	126265	135736	349867	98746	103666	29414	127566	139588	326004
4 Notes and accounts receivable	3699993	-	*6197	*62902	117550	206394	377841	177275	240055	214550	174886	374033	1748310
5 Less: Allowance for bad debts	63747	-	-	-	-	*427	*5794	*2863	*997	*5237	3206	10262	34960
6 Inventories	913629	-	*16615	*37494	*34417	*12498	26167	*28010	13361	*92063	39632	88875	524497
7 Investments in govt. obligations, Total	*48389	-	-	-	-	-	*33791	-	*9300	-	5063	235	-
8 Tax-exempt securities	*66246	-	-	-	-	-	*11861	-	*27940	-	26446	-	-
9 Other current assets	581327	-	*6828	*5634	*18579	68187	97936	35014	46059	47704	50822	58480	146083
10 Loans to stockholders	162229	-	*1241	*5515	*17054	*23415	*80090	*1728	*3271	*9624	2197	18094	-
11 Mortgage and real estate loans	*10155	-	-	-	-	-	*145	-	-	-	-	9789	221
12 Other investments	2363311	-	*4086	*22252	*17063	100958	316579	*27832	159787	115269	209295	394299	995891
13 Depreciable assets	16319649	-	272488	715508	656622	568871	1567122	543945	1046703	588675	723238	1809726	7826752
14 Less: Accumulated depreciation	9817209	-	225114	617357	485465	408077	1135962	384653	650284	306627	385107	1054733	4163831
15 Depletable assets	3345703	-	*18906	*21861	*29844	*57415	309163	*179259	237318	*191662	644766	57709	1597801
16 Less: Accumulated depletion	1938900	-	*11205	-	*18516	*28045	277951	*86096	135619	*72542	367467	29771	911688
17 Land	286268	-	*2655	-	*8824	*21582	32728	*12583	31138	*8273	14159	25820	128506
18 Intangible assets (Amortizable)	864303	-	*5821	*462	*24071	*1390	*10202	*1274	56956	*34443	7597	29489	692599
19 Less: Accumulated amortization	327610	-	*2104	*109	*8679	*474	*2564	*506	33538	*6478	2688	3591	266879
20 Other assets	774587	-	*6117	*26525	*23157	16126	33100	*53623	24439	36660	24375	154689	375778
21 Total liabilities	18805084	-	134573	328553	560786	775547	1824320	685171	1179553	977452	1291574	2062470	8985084
22 Accounts payable	2146207	-	*4904	*20166	*42799	223066	214573	314196	165264	100340	112669	132155	816074
23 Mort, notes, and bonds under 1 yr	913099	-	*50307	*40944	*50003	*64123	86256	*32345	88894	100399	49374	82939	267516
24 Other current liabilities	1430310	-	*6429	*15763	41705	34805	96865	70188	134102	55777	51640	103000	820037
25 Loans from stockholders	747297	-	*67759	*102374	*17536	*113887	214572	*5637	*91258	*107084	49	27138	2
26 Mort, notes, bonds, 1 yr or more	4063283	-	*245725	*57005	*133205	196336	339248	*76469	124838	512492	183394	519147	1675425
27 Other liabilities	1076191	-	-	*4356	*34918	*40122	26606	*13589	*45094	*97161	59077	122101	633167
28 Net worth	8428698	-	-240552	87945	240620	103209	846200	172747	530103	4198	835371	1075992	4772864
29 Capital stock	1121443	-	8961	47303	47243	107526	77427	175347	32716	112563	74763	259182	178413
30 Paid-in or capital surplus	13356339	-	*205344	*-49914	*87420	*270714	595795	888822	404533	355349	872532	1164891	8560855
31 Retained earnings, appropriated	*12239	-	-	-	-	*11963	-	-	-	*277	-	-	-
32 Retained earnings, unappropriate	-5698571	-	*-323767	64850	129514	-87155	250140	-928841	5784	-395591	-136044	-319926	-3957535
33 Retained earnings (S Corp)	-144230	-	*-130476	*44413	*18092	*-174846	-32614	*44108	*111029	*-51834	27899	-	-
34 Less: Cost of treasury stock	218522	-	*613	*18707	*41648	*24992	44547	*6690	*23958	*16565	3778	28154	8869
35 Total receipts	16893081	*321816	644870	867155	1061226	1567918	1630180	655397	1207359	743344	647938	1808395	5737483
36 Business receipts	15227800	*287479	625092	859223	991537	1500315	1399353	613680	1102569	697814	546751	1638907	4965082
37 Interest	285103	4	*130	*2423	3124	3865	15580	3450	7653	11661	12535	43525	181155
38 Interest on govt. obligations, State and local	3727	-	-	-	-	-	*634	*75	*391	*397	1601	630	-
39 Rents	96540	-	-	-	*764	*675	*8850	*302	*4168	*3595	1536	31343	45308
40 Royalties	39781	2	*324	*36	*6064	-	*13497	*3281	*1228	*107	747	5100	9395
41 Net S-T cap gain less net LT loss	24439	-0	-	-	-	*171	*22242	*681	-	-	966	366	13
42 Net L-T cap gain less net ST loss	151450	*19141	-	-	*3478	*20597	6898	*205	*8027	*5146	25048	14083	48828
43 Net gain, noncapital assets	271676	*2544	*19123	*1497	*2829	*7805	27329	*11475	18703	*7405	6459	17372	149134
44 Dividends, domestic corporations	5095	-	-	-	-	*819	*1433	-	*1024	*675	448	488	208
45 Dividends, foreign corporations	30179	-	-	-	-	-	-	-	*28	-	-0	5543	24607
46 Other receipts	757291	*12646	*201	*3977	53430	33671	134364	22248	63570	16545	51848	51038	313753
47 Total deductions	16873192	310128	681892	874562	1068760	1603964	1514806	626396	1205106	769484	681186	1864336	5672573
48 Cost of sales and operations	7916174	*119789	*140185	*387703	238351	1009190	569021	352163	790534	393412	291083	1197617	2427125
49 Compensation of officers	525343	*8909	*52693	*37646	80329	44347	150131	32200	26156	19215	16060	21277	36380
50 Repairs	213557	*13234	*26826	*19596	21559	14653	28832	*5959	6847	10224	3360	21959	40507
51 Bad debts	77142	-	-	*11977	*1128	*10139	3231	*1388	1557	3250	21180	10147	13145
52 Rent paid on business property	298602	*8609	*6694	*26233	16878	10457	22804	5972	11108	9477	11029	33066	136275
53 Taxes paid	524231	*7610	25436	38904	49667	49125	60159	15345	30080	15162	21528	41236	169979
54 Interest paid	525683	*11940	*6266	9762	*9920	14981	34129	11262	25869	27997	30058	62015	281485
55 Contributions or gifts	2936	23	*10	-	*105	*670	*500	*432	*114	*16	88	146	831
56 Amortization	72628	*486	*357	*11	*5805	*133	2755	*428	13124	*5899	4724	14890	24015
57 Depreciation	1244734	*35213	*15636	27390	46215	43147	96550	22618	89697	54221	57424	125086	631536
58 Depletion	134753	7865	*2439	-	*227	*553	*14636	*16153	11342	*6476	21112	4608	49342
59 Advertising	35178	*174	*554	1873	2482	753	2440	*1910	1465	1238	620	3169	18501
60 Pension, prof sh, stock, annuity	99740	*3132	*6150	-	*214	*378	*4171	*7471	*1651	*2153	3090	6014	65315
61 Employee benefit programs	294527	*9227	*1244	*4892	*14097	*15061	15773	*5459	14300	14781	17078	28065	154550
62 Net loss, noncapital assets	62639	*192	-	*547	*421	*1562	1707	*1602	*2265	*9414	24224	3216	17491
63 Other deductions	4845324	*83727	397402	308029	581361	388815	507965	146033	178996	196550	158528	291825	1606096
64 Total receipts less total deducts	19890	11687	-37022	-7407	-7534	-36046	115374	29002	2254	-26139	-33248	-55940	64910
65 Const taxable inc frm rel frn corps	24962	-	-	-	-	-	-	-	*15	-	109	3397	21441
66 Net income (less deficit), total	41124	11687	-37022	-7407	-7534	-36046	114740	28926	1878	-26536	-34741	-53173	86351
67 Net income, total	896494	*41460	*29196	*47100	*15903	53426	181125	54403	59773	*14559	44969	57912	296669
68 Deficit, total	855370	*29773	66218	*54507	*23436	89472	66385	*25476	*57895	41095	79710	111085	210318
69 Net income (less def), Form 1120-A	*5568	-	-	*5568	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-19422	*-19422	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	133542	*12087	*-11625	*7202	*-898	*2541	79339	*16686	*18769	*11030	-1590	-	-
72 Statutory special deductions, total	323065	*27141	*8415	*15953	*2961	*10207	49781	*19741	*23952	*2692	34149	6393	121679
73 Net operating loss deduction	319576	*27141	*8415	*15953	*2961	*9604	*48777	*19741	*23314	*2228	33835	6014	121591
74 Dividends received deduction	3489	-	-	-	-	*603	*1003	-	*638	*465	314	379	88
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	342166	2232	*7556	*7235	*12941	*12293	34595	*17975	*8652	*1016	11125	51540	175004
77 Income tax before credits, total	121818	*1415	*1133	*1149	*2263	*2484	12030	*6771	4902	*1211	7008	18368	63082
78 Regular tax	108367	759	*1133	*1085	*2263	*2484	9827	*6064	*2865	*346	3777	17524	60240
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	12531	*652	-	*64	-	-	*2203	*697	*2031	*871	3173	358	2483
82 Environmental tax	505	5	-	-	-	-	-	10	*7	-	58	67	359
83 Foreign tax credit	57573	-	-	-	-	-	-	-	*1734	*-0	774	11424	43640
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*678	-	-	-	*675	-	-	-	-	-	3	-	-
87 General business credit	4222	-	*14	-	-	-	*134	*2534	*87	-	248	498	708
88 Prior year minumum tax credit	*241	-	-	-	-	-	-	-	*6	-	-0	235	-
89 Income tax after credits, total	59104	*1415	*1120	*1149	*1588	*2484	11897	*4237	3075	*1211	5983	6211	18734

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 05
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4068	*23	*1435	*763	*605	*380	558	152	87	31	15	11	8
2 Total assets	16507027	-	*35926	*131088	*190308	*268819	1261211	992263	1355447	1125683	1041118	1555606	8549558
3 Cash	964774	-	*446	*26759	*43849	*36255	175755	108575	114912	85557	34916	36485	301264
4 Notes and accounts receivable	1822255	-	*2499	*47196	*39919	*55888	177104	141409	176300	114977	137383	186537	743042
5 Less: Allowance for bad debts	53202	-	-	-	-	-	*913	*2121	3032	*3212	14881	6769	22275
6 Inventories	1072758	-	*3322	*781	*20618	*12132	110175	121253	110057	49955	110416	123769	410280
7 Investments in govt. obligations, Total	*146213	-	-	-	-	-	*4555	*18086	-	*123572	-	-	-
8 Tax-exempt securities	*41111	-	-	-	-	-	*6796	*14620	*4032	-	-	-	15662
9 Other current assets	821667	-	-	*6091	*3386	*4196	58606	27253	37603	33403	48901	39027	563200
10 Loans to stockholders	81264	-	*145	-	*4576	*435	31116	*8151	*7014	*15423	5573	7624	1207
11 Mortgage and real estate loans	*11852	-	-	-	*8417	-	*3188	-	-	-	246	-	-
12 Other investments	3740046	-	*21096	-	*1442	*24507	162037	69486	99763	132964	136589	79715	3012448
13 Depreciable assets	12057947	-	-	*149454	*239993	*334419	1171148	1062209	1274328	957152	903253	1554348	4411643
14 Less: Accumulated depreciation	6926084	-	-	*107101	*195544	*231589	815528	753741	724762	568753	438544	771475	2319047
15 Depletable assets	1209576	-	-	-	-	*13831	*77555	*41782	51503	*52329	41704	171421	759451
16 Less: Accumulated depletion	169959	-	-	-	-	*664	*32024	*14212	14568	*4938	15553	32416	55584
17 Land	944767	-	*8221	*6932	*23470	*18921	99974	125877	144790	122810	64941	85995	242836
18 Intangible assets (Amortizable)	357109	-	*419	*30	-	*599	*14804	*568	8830	*3679	8461	22414	297306
19 Less: Accumulated amortization	48479	-	*220	*30	-	*110	*2728	*302	*4765	*981	2725	6746	29872
20 Other assets	433413	-	*-0	*976	*182	-	19590	23369	73440	11745	20439	65676	217996
21 Total liabilities	16507027	-	*35926	*131088	*190308	*268819	1261211	992263	1355447	1125683	1041118	1555606	8549558
22 Accounts payable	1141399	-	*18445	*20142	*34609	*37981	46175	84813	119371	46708	56981	79208	596968
23 Mort, notes, and bonds under 1 yr	1965456	-	-	*33646	*5011	*29900	247041	59554	117501	30542	87061	144417	1210784
24 Other current liabilities	1039102	-	*2340	*3718	*5720	*6077	162831	24708	40790	54449	73470	99569	565430
25 Loans from stockholders	264818	-	*816	*5335	*25223	*25870	*9132	*7383	*74799	*112679	3268	87	225
26 Mort, notes, bonds, 1 yr or more	3054875	-	*7593	*27253	*15114	*89145	206462	180220	279418	165176	306915	565800	1211779
27 Other liabilities	907139	-	*2261	*-0	*807	-	23531	*79401	96337	36905	44739	114352	508806
28 Net worth	8134237	-	*4470	*40994	*103826	*79845	566040	556185	627231	679224	468683	552172	4455567
29 Capital stock	889546	-	*3863	*3456	*14923	*27259	34822	32040	58688	61798	10591	131464	510641
30 Paid-in or capital surplus	2833356	-	*28723	*7322	*132	*3067	242012	33907	58480	*48706	99840	110281	2200887
31 Retained earnings, appropriated	*58098	-	*131	-	-	-	*22841	*29154	*5842	*131	-	-	-
32 Retained earnings, unappropriate	3860590	-	*-29307	*39376	*65075	*81674	-11798	197808	364986	513027	184307	341997	2113444
33 Retained earnings (S Corp)	1136072	-	*2390	*-4499	*26492	*-1734	319393	333050	*198265	*85971	176743	-	-
34 Less: Cost of treasury stock	643424	-	*1329	*4662	*2797	*30420	*41229	*69773	*59031	*30409	2799	31570	369405
35 Total receipts	12206118	*489394	*4132	*168094	*283721	*399354	1115801	1246475	1185785	897127	812240	1340391	4263605
36 Business receipts	11565755	*474375	*4132	*124049	*267911	*391730	1064131	1194906	1138108	857523	768184	1274030	4006675
37 Interest	167721	*462	-	*817	*2354	*1210	5414	*1964	11786	7531	5786	9584	120813
38 Interest on govt. obligations, State and local	2355	-	-	-	-	-	*1000	*402	*140	*718	-	95	-
39 Rents	71157	*66	-	*74	*1697	*71	*4656	*977	*8274	5464	17180	4493	28204
40 Royalties	23108	-	-	-	-	-	*192	*44	*813	*827	246	5351	15635
41 Net S-T cap gain less net LT loss	*1207	-	-	-	-	*128	-	-	*31	*165	883	-	-
42 Net L-T cap gain less net ST loss	40391	-	-	*9355	*95	*428	*3506	*3928	*1818	*2096	1282	10160	7724
43 Net gain, noncapital assets	81563	*952	-	*12013	*2517	*1569	6375	19063	5584	5292	1698	20740	5762
44 Dividends, domestic corporations	21064	*11223	-	*11	-	-	*1696	*1114	*386	*1029	602	4961	41
45 Dividends, foreign corporations	*11491	-	-	-	-	-	-	-	-	*137	-	2294	9061
46 Other receipts	220307	*2316	-	*21775	*9146	*4218	28832	24077	18845	16345	16379	8683	69691
47 Total deductions	11724455	*445785	*18488	*147571	*278101	*403705	1091778	1165403	1165612	833051	811354	1293022	4070585
48 Cost of sales and operations	7082242	*340385	*4167	*44170	*184213	*178506	538090	702436	760595	555497	560823	859818	2353542
49 Compensation of officers	271861	*2117	-	*4429	*15632	*26347	59083	69822	26685	19444	10254	14132	23916
50 Repairs	257465	*147	-	*11261	*4222	*11847	27403	16534	9512	*5884	6884	21895	141875
51 Bad debts	44391	*64	-	*338	*6	*1356	4658	7171	4791	4399	11422	1820	8367
52 Rent paid on business property	106493	*481	-	-	*1342	*1015	8556	7600	2821	2380	2399	7976	71924
53 Taxes paid	386687	*1630	*902	*6191	*11274	*20839	53396	44245	41364	27470	17601	40519	121256
54 Interest paid	406960	*3036	*1045	*7323	*1598	*13271	46255	23686	40966	13059	28507	50418	177796
55 Contributions or gifts	8362	*141	-	*75	*2	*261	*347	*186	*399	1399	143	1336	4075
56 Amortization	32704	*151	*43	-	-	*110	*2299	*187	4288	*536	1034	5608	18449
57 Depreciation	803502	*7095	-	*16007	*14096	*29567	76739	66780	85014	62717	53880	87070	304537
58 Depletion	242663	*2428	-	-	*1762	*6019	22089	31767	31520	23127	16418	31443	76089
59 Advertising	42033	*19339	-	*165	*1377	*1845	1887	1355	2269	1259	1964	3085	7489
60 Pension, prof sh, stock, annuity	80449	*565	-	*83	*788	*4417	*10520	7470	5208	4878	2265	10320	33936
61 Employee benefit programs	211488	*1336	-	*2343	*8045	*6664	23029	18565	13364	*8530	12559	37775	79278
62 Net loss, noncapital assets	17845	*323	-	*121	-	*593	*13646	*310	*89	*554	992	1058	159
63 Other deductions	1729310	*66548	*12331	*55064	*33746	*101048	203783	167288	136728	101918	84208	118750	647898
64 Total receipts less total deducts	481663	*43609	*-14356	*20523	*5620	*-4351	24023	81072	20173	64076	886	47369	193020
65 Const taxable inc frm rel frn corps	609	-	-	-	-	-	-	-	-	-	184	425	-
66 Net income (less deficit), total	479918	*43609	*-14356	*20523	*5620	*-4351	23022	80670	20033	63357	1070	47699	193020
67 Net income, total	689258	*43833	-	*21141	*6232	*9652	94254	86330	55383	68514	17983	53782	232154
68 Deficit, total	209341	*223	*14356	*618	*612	*14002	*71232	*5660	35350	*5157	16913	6083	39133
69 Net income (less def), Form 1120-A	*9544	-	-	*9870	*-325	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*17818	*17818	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	124526	-	*-1151	*593	*81	*-14002	45412	55455	*11586	*27307	-755	-	-
72 Statutory special deductions, total	121773	*31092	-	*3825	-	*268	*10935	*5667	*1092	*840	2800	26486	38767
73 Net operating loss deduction	97951	*19869	-	*3825	-	*268	*9745	*4826	*794	*117	2379	22550	33577
74 Dividends received deduction	23823	*11223	-	-	-	-	*1190	*841	*298	*723	421	3936	5190
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	400483	*12741	-	*16105	*5978	*9384	32790	*22410	*27722	40367	12236	27336	193415
77 Income tax before credits, total	155881	*4980	-	*2632	*897	*2455	11304	*9050	10904	16743	6621	13198	77097
78 Regular tax	129397	*4332	-	*2632	*897	*1736	10056	*7402	*9409	13721	4160	9292	65761
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	26694	*616	-	-	-	*719	*1248	*1452	*1477	*2982	2432	3827	11941
82 Environmental tax	607	*28	-	-	-	-	-	*3	*18	*40	21	75	423
83 Foreign tax credit	*6272	-	-	-	-	-	-	-	-	*33	-	682	5557
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1609	*491	-	-	-	*46	*330	-	*325	-	274	143	1
88 Prior year minumum tax credit	*2205	-	-	-	-	-	*110	*803	*108	*339	-	639	205
89 Income tax after credits, total	145796	*4489	-	*2632	*897	*2409	10864	*8247	10470	16371	6348	11734	71334

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1430
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3941	*15	*1435	*763	*605	*380	497	135	65	25	10	6	5
2 Total assets	12848201	-	*35926	*131088	*190308	*268819	1109170	891253	1060337	896102	708886	944743	6611567
3 Cash	878600	-	*446	*26759	*43849	*36255	161627	105700	90494	84361	19003	23646	286462
4 Notes and accounts receivable	1309728	-	*2499	*47196	*39919	*55888	165740	117117	131298	103398	101928	89324	455421
5 Less: Allowance for bad debts	41983	-	-	-	-	-	*913	*1452	*2270	*3170	14455	3096	16628
6 Inventories	722884	-	*3322	*781	*20618	*12132	95500	101871	67955	43864	75900	78137	222804
7 Investments in govt. obligations, Total	*80268	-	-	-	-	-	*4555	*18086	-	*57627	-	-	-
8 Tax-exempt securities	*41111	-	-	-	-	-	*6796	*14620	*4032	-	-	-	15662
9 Other current assets	660435	-	-	*6091	*3386	*4196	55870	22750	27522	18527	37059	15899	469135
10 Loans to stockholders	71555	-	*145	-	*4576	*435	23674	*8151	*7014	*15423	3306	7624	1207
11 Mortgage and real estate loans	*11852	-	-	-	*8417	-	*3188	-	-	-	246	-	-
12 Other investments	3485407	-	*21096	-	*1442	*24507	101787	64343	82504	94512	98545	53196	2943476
13 Depreciable assets	8970860	-	-	*149454	*239993	*334419	1067197	914484	1040969	797964	670322	967445	2788614
14 Less: Accumulated depreciation	5379019	-	-	*107101	*195544	*231589	748472	643417	617274	481763	384039	491218	1478603
15 Depletable assets	710918	-	-	-	-	*13831	*77555	*41782	42446	*52329	21413	121233	340330
16 Less: Accumulated depletion	111821	-	-	-	-	*664	*32024	*14212	*14369	*4938	2187	30042	13385
17 Land	828987	-	*8221	*6932	*23470	*18921	96017	124286	126745	104819	63619	64673	191286
18 Intangible assets (Amortizable)	300921	-	*419	*30	-	*599	*13449	*568	*8424	*3650	4576	13431	255774
19 Less: Accumulated amortization	34374	-	*220	*30	-	*110	*1374	*302	*4738	*952	1288	6041	19318
20 Other assets	341872	-	*-0	*976	*182	-	18997	16877	69584	10452	14939	40534	169331
21 Total liabilities	12848201	-	*35926	*131088	*190308	*268819	1109170	891253	1060337	896102	708886	944743	6611567
22 Accounts payable	848632	-	*18445	*20142	*34609	*37981	39250	69094	104773	39641	39578	49280	395839
23 Mort, notes, and bonds under 1 yr	1861928	-	-	*33646	*5011	*29900	244960	54059	105944	*30521	50948	117999	1188941
24 Other current liabilities	882184	-	*2340	*3718	*5720	*6077	157183	22185	35765	52195	41865	64572	490563
25 Loans from stockholders	135550	-	*816	*5335	*25223	*25870	*9132	*7383	*48734	*9477	3268	87	225
26 Mort, notes, bonds, 1 yr or more	2472260	-	*7593	*27253	*15114	*89145	197688	141331	187203	164088	231849	426652	984344
27 Other liabilities	555747	-	*2261	*-0	*807	-	23531	*79401	83937	34885	15441	70934	244550
28 Net worth	6091900	-	*4470	*40994	*103826	*79845	437426	517799	493982	565296	325938	215219	3307105
29 Capital stock	836541	-	*3863	*3456	*14923	*27259	33779	11689	57820	57295	8363	115479	502615
30 Paid-in or capital surplus	1942050	-	*28723	*7322	*132	*3067	57922	17588	*14811	*48175	13010	37511	1713789
31 Retained earnings, appropriated	*58098	-	*131	-	-	-	*22841	*29154	*5842	*131	-	-	-
32 Retained earnings, unappropriate	2807516	-	*-29307	*39376	*65075	*81674	108304	*187350	323182	404132	130621	70525	1426583
33 Retained earnings (S Corp)	1025581	-	*2390	*-4499	*26492	*-1734	255809	333050	*151358	*85971	176743	-	-
34 Less: Cost of treasury stock	577886	-	*1329	*4662	*2797	*30420	*41229	*61032	*59031	*30409	2799	8296	335882
35 Total receipts	8805883	*157830	*4132	*168094	*283721	*399354	992546	1071803	956631	797123	615113	760370	2599166
36 Business receipts	8266595	*145407	*4132	*124049	*267911	*391730	943733	1029416	919143	758916	581987	711190	2388981
37 Interest	154195	*462	-	*817	*2354	*1210	4101	*1947	10078	7207	4467	5083	116470
38 Interest on govt. obligations, State and local	2348	-	-	-	-	-	*1000	*402	*140	*711	-	95	-
39 Rents	64428	*66	-	*74	*1697	*71	*4163	*977	*8257	*5237	15893	2742	25252
40 Royalties	6633	-	-	-	-	-	*192	*1	*813	*827	246	1416	3138
41 Net S-T cap gain less net LT loss	*498	-	-	-	-	*128	-	-	*31	*64	276	-	-
42 Net L-T cap gain less net ST loss	31680	-	-	*9355	*95	*428	*2983	*3256	*1757	*1817	1191	9616	1182
43 Net gain, noncapital assets	80121	*9	-	*12013	*2517	*1569	6326	19020	5584	5292	1472	20709	5610
44 Dividends, domestic corporations	19623	*11223	-	*11	-	-	*1696	*737	*386	*922	602	4003	41
45 Dividends, foreign corporations	*9203	-	-	-	-	-	-	-	-	*137	-	9	9057
46 Other receipts	170561	*662	-	*21775	*9146	*4218	28353	16048	10442	15995	8980	5506	49436
47 Total deductions	8458358	*132263	*18488	*147571	*278101	*403705	967557	988156	932548	741328	614822	735933	2497887
48 Cost of sales and operations	5053369	*111732	*4167	*44170	*184213	*178506	473260	594450	628148	501925	431232	468347	1433220
49 Compensation of officers	226261	*2117	-	*4429	*15632	*26347	49073	61050	19557	18383	7490	7293	14891
50 Repairs	210117	*101	-	*11261	*4222	*11847	25589	*16446	5048	*4951	1785	20815	108052
51 Bad debts	40750	*8	-	*338	*6	*1356	4430	6289	4648	4389	11168	968	7152
52 Rent paid on business property	81054	*93	-	-	*1342	*1015	7750	5850	2540	*2357	1988	6075	52044
53 Taxes paid	305973	*1412	*902	*6191	*11274	*20839	49980	38944	37331	22369	15216	24305	77210
54 Interest paid	340343	*2143	*1045	*7323	*1598	*13271	45596	18181	29088	12772	20818	39932	148575
55 Contributions or gifts	6544	*141	-	*75	*2	*261	*304	*186	*390	*984	143	604	3456
56 Amortization	21496	*103	*43	-	-	*110	*910	*175	*996	*536	399	4448	13776
57 Depreciation	580516	*4612	-	*16007	*14096	*29567	72061	62429	64001	54594	36421	52868	173860
58 Depletion	166530	*2428	-	-	*1762	*6019	19446	25516	21480	14600	11683	16467	47129
59 Advertising	16756	*118	-	*165	*1377	*1845	1610	899	1850	*576	1707	1239	5370
60 Pension, prof sh, stock, annuity	48417	*565	-	*83	*788	*4417	*9388	*6288	5052	4155	2045	5802	9834
61 Employee benefit programs	162456	*1336	-	*2343	*8045	*6664	22543	14658	11858	*7451	9793	27292	50472
62 Net loss, noncapital assets	16687	*167	-	*121	-	*593	*13646	*309	-	*78	742	911	120
63 Other deductions	1181090	*5187	*12331	*55064	*33746	*101048	171971	136485	100561	91211	62191	58568	352726
64 Total receipts less total deducts	347525	*25568	*-14356	*20523	*5620	*-4351	24989	83647	24083	55795	291	24437	101280
65 Const taxable inc frm rel frn corps	184	-	-	-	-	-	-	-	-	-	184	-	-
66 Net income (less deficit), total	345362	*25568	*-14356	*20523	*5620	*-4351	23989	83245	23944	55084	475	24342	101280
67 Net income, total	514206	*25791	-	*21141	*6232	*9652	82046	86330	43477	60241	14162	30425	134709
68 Deficit, total	168844	*223	*14356	*618	*612	*14002	*58057	*3085	*19534	*5157	13687	6083	33429
69 Net income (less def), Form 1120-A	*9544	-	-	*9870	*-325	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-223	*-223	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	111181	-	*-1151	*593	*81	*-14002	35807	55455	*7847	*27307	-755	-	-
72 Statutory special deductions, total	72060	*13050	-	*3825	-	*268	*10935	*5404	*1092	*765	421	23288	13011
73 Net operating loss deduction	49631	*1827	-	*3825	-	*268	*9745	*4826	*794	*117	-	20406	7821
74 Dividends received deduction	22430	*11223	-	-	-	-	*1190	*578	*298	*648	421	2882	5190
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	295594	*12741	-	*16105	*5978	*9384	30187	*22410	*26924	*32169	10793	7177	121726
77 Income tax before credits, total	109763	*4593	-	*2632	*897	*2455	10342	*9050	9947	13227	4212	4443	47964
78 Regular tax	93956	*4332	-	*2632	*897	*1736	9390	*7402	*9138	*10933	3670	2440	41387
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	16284	*255	-	-	-	*719	*952	*1452	*794	*2264	520	1961	7367
82 Environmental tax	343	*6	-	-	-	-	-	*3	*16	*29	14	37	239
83 Foreign tax credit	*19	-	-	-	-	-	-	-	-	*18	-	-	1
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1466	*491	-	-	-	*46	*330	-	*325	-	274	-	1
88 Prior year minumum tax credit	*1691	-	-	-	-	-	*110	*803	*108	*339	-	125	205
89 Income tax after credits, total	106588	*4103	-	*2632	*897	*2409	9902	*8247	9513	12870	3939	4318	47758

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1498
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	127	*8	-	-	-	-	*61	*17	*22	*6	5	5	3
2 Total assets	3658826	-	-	-	-	-	*152041	*101010	*295110	*229581	332232	610862	1937991
3 Cash	86173	-	-	-	-	-	*14129	*2874	*24419	*1197	15914	12839	14802
4 Notes and accounts receivable	512527	-	-	-	-	-	*11364	*24293	*45002	*11579	35455	97213	287621
5 Less: Allowance for bad debts	11219	-	-	-	-	-	-	*670	*762	*42	426	3672	5647
6 Inventories	349874	-	-	-	-	-	*14675	*19382	*42102	*6092	34515	45631	187476
7 Investments in govt. obligations, Total	*65945	-	-	-	-	-	-	-	-	*65945	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	161232	-	-	-	-	-	*2736	*4503	*10081	*14876	11843	23128	94065
10 Loans to stockholders	*9709	-	-	-	-	-	*7442	-	-	-	2266	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	254639	-	-	-	-	-	*60250	*5143	*17260	*38452	38044	26519	68972
13 Depreciable assets	3087087	-	-	-	-	-	*103951	*147725	*233359	*159188	232930	586904	1623029
14 Less: Accumulated depreciation	1547065	-	-	-	-	-	*67056	*110324	*107488	*86990	54504	280257	840444
15 Depletable assets	498658	-	-	-	-	-	-	-	*9057	-	20291	50189	419122
16 Less: Accumulated depletion	*58138	-	-	-	-	-	-	-	*200	-	13366	2373	42199
17 Land	115780	-	-	-	-	-	*3957	*1591	*18045	*17992	1322	21322	51551
18 Intangible assets (Amortizable)	56188	-	-	-	-	-	*1354	-	*406	*29	3885	8983	41531
19 Less: Accumulated amortization	*14106	-	-	-	-	-	*1354	-	*27	*29	1437	705	10554
20 Other assets	91541	-	-	-	-	-	*593	*6492	*3856	*1292	5500	25143	48665
21 Total liabilities	3658826	-	-	-	-	-	*152041	*101010	*295110	*229581	332232	610862	1937991
22 Accounts payable	292767	-	-	-	-	-	*6924	*15718	*14598	*7067	17404	29928	201129
23 Mort, notes, and bonds under 1 yr	103528	-	-	-	-	-	*2080	*5495	*11557	*21	36113	26418	21843
24 Other current liabilities	156918	-	-	-	-	-	*5648	*2522	*5024	*2254	31606	34997	74867
25 Loans from stockholders	*129268	-	-	-	-	-	-	-	*26066	*103202	-	-	-
26 Mort, notes, bonds, 1 yr or more	582615	-	-	-	-	-	*8775	*38888	*92215	*1088	75066	139148	227435
27 Other liabilities	351392	-	-	-	-	-	-	-	*12400	*2020	29298	43418	264256
28 Net worth	2042338	-	-	-	-	-	*128614	*38386	*133249	*113929	142745	336953	1148462
29 Capital stock	53005	-	-	-	-	-	*1043	*20351	*869	*4504	2228	15986	8026
30 Paid-in or capital surplus	891305	-	-	-	-	-	*184090	*16319	*43669	*530	86830	72770	487098
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1053074	-	-	-	-	-	*-120102	*10457	*41805	*108895	53686	271471	686862
33 Retained earnings (S Corp)	*110491	-	-	-	-	-	*63584	-	*46908	-	-	-	-
34 Less: Cost of treasury stock	*65538	-	-	-	-	-	-	*8741	-	-	-	23274	33523
35 Total receipts	3400235	*331564	-	-	-	-	*123254	*174672	*229154	*100004	197127	580021	1664439
36 Business receipts	3299159	*328969	-	-	-	-	*120397	*165491	*218965	*98607	186197	562839	1617694
37 Interest	13526	-	-	-	-	-	*1313	*18	*1708	*324	1319	4501	4343
38 Interest on govt. obligations, State and local	*8	-	-	-	-	-	-	-	-	*8	-	-	-
39 Rents	6729	-	-	-	-	-	*493	-	*18	*227	1287	1751	2953
40 Royalties	*16476	-	-	-	-	-	-	*43	-	-	-	3935	12497
41 Net S-T cap gain less net LT loss	*709	-	-	-	-	-	-	-	-	*102	607	-	-
42 Net L-T cap gain less net ST loss	*8712	-	-	-	-	-	*522	*673	*61	*279	91	544	6542
43 Net gain, noncapital assets	*1442	*942	-	-	-	-	*49	*43	-	-	226	31	152
44 Dividends, domestic corporations	*1441	-	-	-	-	-	-	*376	-	*107	-	958	-
45 Dividends, foreign corporations	2288	-	-	-	-	-	-	-	-	-	-	2284	4
46 Other receipts	49746	*1653	-	-	-	-	*479	*8028	*8403	*350	7400	3177	20255
47 Total deductions	3266097	*313522	-	-	-	-	*124221	*177247	*233064	*91722	196532	557089	1572698
48 Cost of sales and operations	2028873	*228653	-	-	-	-	*64830	*107985	*132447	*53572	129591	391472	920323
49 Compensation of officers	45600	-	-	-	-	-	*10011	*8772	*7128	*1061	2764	6839	9025
50 Repairs	47348	46	-	-	-	-	*1813	*88	*4465	*933	5099	1080	33823
51 Bad debts	3641	56	-	-	-	-	*228	*882	*143	*10	254	852	1215
52 Rent paid on business property	25439	389	-	-	-	-	*805	*1750	*281	*23	411	1901	19879
53 Taxes paid	80714	217	-	-	-	-	*3416	*5301	*4033	*5102	2385	16214	44046
54 Interest paid	66617	893	-	-	-	-	*659	*5504	*11878	*287	7689	10486	29221
55 Contributions or gifts	1818	-	-	-	-	-	*43	-	*8	*415	-	732	619
56 Amortization	11209	*48	-	-	-	-	*1388	*13	*3293	-	635	1159	4673
57 Depreciation	222986	*2483	-	-	-	-	*4678	*4351	*21014	*8123	17459	34202	130677
58 Depletion	76133	-	-	-	-	-	*2643	*6251	*10040	*8528	4735	14977	28960
59 Advertising	25277	*19220	-	-	-	-	*277	*456	*419	*682	257	1846	2119
60 Pension, prof sh, stock, annuity	32032	-	-	-	-	-	*1132	*1183	*155	*723	221	4517	24102
61 Employee benefit programs	49032	-	-	-	-	-	*486	*3907	*1506	*1079	2765	10482	28806
62 Net loss, noncapital assets	1157	156	-	-	-	-	-	*1	*89	*476	250	147	39
63 Other deductions	548220	*61361	-	-	-	-	*31811	*30802	*36167	*10708	22016	60182	295172
64 Total receipts less total deducts	134138	*18042	-	-	-	-	*-967	*-2575	*-3911	*8281	595	22932	91741
65 Const taxable inc frm rel frn corps	425	-	-	-	-	-	-	-	-	-	-	425	-
66 Net income (less deficit), total	134556	*18042	-	-	-	-	*-967	*-2575	*-3911	*8274	595	23357	91741
67 Net income, total	175052	*18042	-	-	-	-	*12208	-	*11906	*8274	3821	23357	97445
68 Deficit, total	40496	-	-	-	-	-	*13175	*2575	*15816	-	3226	-	5704
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*18042	*18042	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*13344	-	-	-	-	-	*9605	-	*3739	-	-	-	-
72 Statutory special deductions, total	49713	*18042	-	-	-	-	-	*263	-	*75	2379	3198	25756
73 Net operating loss deduction	*48320	*18042	-	-	-	-	-	-	-	-	2379	2143	25756
74 Dividends received deduction	*1393	-	-	-	-	-	-	*263	-	*75	-	1055	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	104890	-	-	-	-	-	*2603	-	*798	*8199	1443	20159	71688
77 Income tax before credits, total	46118	*386	-	-	-	-	*963	-	*957	*3516	2409	8755	29132
78 Regular tax	35441	-	-	-	-	-	*666	-	*271	*2788	491	6851	24374
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	10409	*361	-	-	-	-	*297	-	*683	*718	1912	1865	4573
82 Environmental tax	264	*22	-	-	-	-	-	-	*2	*11	7	38	184
83 Foreign tax credit	*6253	-	-	-	-	-	-	-	-	*15	-	682	5557
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	143	-	-	-	-	-	-	-	-	-	-	143	-
88 Prior year minumum tax credit	514	-	-	-	-	-	-	-	-	-	-	514	-
89 Income tax after credits, total	39208	*386	-	-	-	-	*963	-	*957	*3501	2409	7416	23576

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction

DIVISION 30
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	407881	18905	222227	64835	41243	27228	28322	3166	1375	323	156	66	36
2 Total assets	231050110	-	6542634	10692135	14788837	19020296	57652504	21366523	20693363	11505857	10226545	11896411	46665004
3 Cash	26127300	-	1313585	1811852	2376920	2867445	7339904	2768704	2490721	1099504	1046082	921744	2090840
4 Notes and accounts receivable	63958577	-	917058	2444231	3677051	5224904	19295351	7355245	6714006	3487568	3335418	3795273	7712472
5 Less: Allowance for bad debts	592564	-	*1993	8875	5017	31438	119859	84911	54924	32152	23370	69364	160663
6 Inventories	27818870	-	406756	1292711	2051909	3096297	8339605	2431472	2630569	1430413	896321	1355434	3887384
7 Investments in govt. obligations, Total	1675113	-	*676	*1701	*9753	*36395	208421	42127	134651	*67764	126730	94555	952342
8 Tax-exempt securities	1454999	-	*9	*34079	*23157	*17687	117724	155169	153812	*73336	87513	17409	775105
9 Other current assets	22986366	-	304379	608995	1166337	1750990	6497752	3026634	2703389	1179915	1171841	1034479	3541655
10 Loans to stockholders	4899624	-	800233	723070	561714	384622	741106	195059	176557	60641	111695	15477	1129449
11 Mortgage and real estate loans	6961535	-	*29	113174	170951	191325	550535	196968	143640	100116	13537	125783	5355476
12 Other investments	24354575	-	75566	310053	522593	776191	2908498	1244443	1473116	1256447	872359	1548725	13366584
13 Depreciable assets	98692505	-	8403659	8832543	9438810	10311616	24640296	7853969	7961824	4496885	4045485	3609267	9098151
14 Less: Accumulated depreciation	62113208	-	6069769	6066931	6359754	6833274	15958930	4979390	5013334	2539307	2233013	1588414	4471092
15 Depletable assets	544722	-	*320	*5653	*21220	*2650	39698	42407	76655	*66995	61240	80598	147287
16 Less: Accumulated depletion	193360	-	-	*4980	*75	*720	*15981	12788	43797	*39775	18298	10566	46380
17 Land	6923895	-	192963	315030	633939	819757	1891185	628770	601743	345323	326692	313113	855379
18 Intangible assets (Amortizable)	1694914	-	100427	80073	128830	110274	156438	49823	170637	181894	96432	302065	318021
19 Less: Accumulated amortization	538470	-	50447	37190	45002	51333	84643	22973	58704	41453	25431	30066	91228
20 Other assets	6394715	-	149185	236947	415501	346907	1105403	475794	432801	311745	335311	380897	2204222
21 Total liabilities	231050110	-	6542634	10692135	14788837	19020296	57652504	21366523	20693363	11505857	10226545	11896411	46665004
22 Accounts payable	43131447	-	1168792	1542357	2417523	3228505	12222624	4688751	4681091	2199621	2242719	2311297	6428168
23 Mort, notes, and bonds under 1 yr	27408987	-	919854	1516401	2104972	2585038	8434483	2118194	2390092	1285124	880978	1206466	3967385
24 Other current liabilities	30332779	-	802811	999754	1317746	2145159	7497588	3558274	3129138	1360064	1568659	2554204	5399384
25 Loans from stockholders	11524564	-	2091034	1349012	1244792	1459527	3427318	544379	427498	157689	155541	99189	568585
26 Mort, notes, bonds, 1 yr or more	34747506	-	1303808	1744304	2216776	2518057	6384463	2089904	2352410	1934436	1496744	2159084	10547520
27 Other liabilities	12348574	-	54961	208129	347273	493712	1806054	1010977	944333	956605	644449	893431	4988650
28 Net worth	71556252	-	201375	3332179	5139755	6590299	17879973	7356045	6768800	3612319	3237456	2672740	14765312
29 Capital stock	8498347	-	969684	825782	846204	888301	1474423	371565	705533	189362	315437	497696	1414359
30 Paid-in or capital surplus	18885416	-	946439	502241	834028	824604	2228862	680506	1141599	902435	854800	1413869	8556033
31 Retained earnings, appropriated	313582	-	*23621	-	*56801	*54845	*54633	*11556	*7585	*17	2327	1545	100652
32 Retained earnings, unappropriate	30708022	-	-596578	1687519	3098564	3940012	8766704	3415589	2448631	1397639	1087503	504112	4958326
33 Retained earnings (S Corp)	17065676	-	-1013640	553757	711187	1363118	6521379	3143168	2907238	1277011	1084033	364733	153691
34 Less: Cost of treasury stock	3914791	-	128151	237122	407030	480581	1166028	266339	441785	154146	106644	109216	417749
35 Total receipts	499405033	3772640	47930053	42215164	42981255	45245325	130630652	44642006	41103243	20311029	17878179	19338578	43356909
36 Business receipts	488401977	3543714	47694469	41839084	42186784	44671056	128687965	43915697	40296531	19742849	17388261	18621842	39813726
37 Interest	2450198	6381	17127	47372	76833	107328	266849	92406	106440	79028	57867	166418	1426148
38 Interest on govt. obligations, State and local	185974	*43515	-	*2582	*2213	3907	23559	32278	28216	10744	18777	7545	12640
39 Rents	1007967	*874	7920	23646	64249	88173	202598	58254	104039	101641	91704	100311	164557
40 Royalties	50538	118	-	*40	-	-	*1985	*2968	4673	*1357	216	16650	22531
41 Net S-T cap gain less net LT loss	56431	*7	*16	*1029	*2895	2555	9190	3125	2725	*300	3286	2355	28948
42 Net L-T cap gain less net ST loss	634444	*7258	15448	76910	17717	22231	110392	25518	30157	48890	25052	49385	205488
43 Net gain, noncapital assets	955911	107924	66465	75727	79548	85948	203471	109643	45282	45950	34151	53013	48788
44 Dividends, domestic corporations	112049	*124	*38	*1202	4205	10997	26393	9053	12681	2811	4627	6853	33065
45 Dividends, foreign corporations	134881	-	-	*198	*649	-	*103	*574	*928	*615	414	1252	130148
46 Other receipts	5414663	62726	128571	147375	546161	253131	1098148	392489	471571	276844	253825	312953	1470868
47 Total deductions	493857790	3829721	47523733	41812488	42536334	44827395	129347430	43782894	40453915	20081864	17625654	19301374	42734988
48 Cost of sales and operations	376299025	2765520	28107006	28444257	30141815	32728398	103115648	36990206	34445076	17036235	15176098	15981649	31367117
49 Compensation of officers	18097540	142979	3525969	2542609	2153926	2185756	4715125	1099215	830069	293196	202924	182967	222805
50 Repairs	2258455	15619	322230	269049	267202	280440	595696	113371	151594	61721	32047	43755	105731
51 Bad debts	1157848	26754	103133	69961	86683	138667	358115	77362	65122	28083	34737	37907	131323
52 Rent paid on business property	4798887	35693	762707	645981	592603	498429	926825	223266	204247	93076	77851	125866	612342
53 Taxes paid	10782787	87391	1566547	1274704	1193572	1233786	2905089	799788	623464	265278	224288	212208	396673
54 Interest paid	5413320	57336	348139	346320	353315	417488	1066331	325782	322726	203581	155239	326274	1490789
55 Contributions or gifts	108107	*569	3672	4562	9429	15268	22727	9785	9465	4025	4749	2708	21147
56 Amortization	225008	2435	10288	7077	16735	20046	23770	12243	25169	10699	9899	28279	58367
57 Depreciation	8200586	52601	860320	847156	853868	866718	2027144	586182	599386	370400	296904	274627	565281
58 Depletion	51723	*918	-	-	-	*107	9511	*2672	12048	6029	8368	4499	7571
59 Advertising	1505996	17720	299868	197783	163670	155646	261625	76016	77888	36370	76192	45154	98064
60 Pension, prof sh, stock, annuity	2240978	*4537	88370	166288	180539	256392	703164	296956	182324	77340	63102	38546	183421
61 Employee benefit programs	4306270	21896	462182	383863	373789	557498	1185387	300982	269903	141897	85935	127188	395749
62 Net loss, noncapital assets	303693	*18116	21914	12739	13953	12926	43031	4533	7368	113663	6580	6093	42776
63 Other deductions	58107566	579635	11041389	6600138	6135235	5459829	11388241	2864535	2628065	1340270	1170740	1863654	7035834
64 Total receipts less total deducts	5547243	-57081	406320	402676	444921	417930	1283222	859112	649328	229165	252525	37203	621920
65 Const taxable inc frm rel frn corps	143793	-	-	-	-	-	-	*309	-	*1061	1382	2711	138330
66 Net income (less deficit), total	5505062	-100596	406320	400094	442708	414024	1259664	827143	621113	219482	235130	32370	747610
67 Net income, total	13812392	255910	1774819	1248235	1368539	1265455	3198540	1245554	1048010	570822	487649	353517	995340
68 Deficit, total	8307330	356506	1368498	848140	925831	851432	1938877	418411	426897	351340	252519	321148	247730
69 Net income (less def), Form 1120-A	14217	*-9052	26827	*442	*-3999	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-34298	*-34298	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	4249449	-46559	690269	360546	440820	314036	946821	608259	454234	195890	206687	72013	6433
72 Statutory special deductions, total	1462389	60686	193052	184351	142008	134814	319165	73036	38358	48597	26384	50726	191211
73 Net operating loss deduction	1367555	60600	193025	183370	138610	127122	299482	65808	28466	46044	23130	45017	156882
74 Dividends received deduction	94834	*87	*27	*981	3398	7692	19684	7228	9892	2553	3253	5710	34329
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5268233	29304	262567	377409	496610	493667	1254381	460893	399980	248332	215852	231367	797871
77 Income tax before credits, total	1550717	5713	41422	61157	95726	107672	388129	159637	141732	88455	76233	85145	299696
78 Regular tax	1458612	5514	41422	61104	94563	103946	356314	152930	134911	84270	73365	78703	271571
79 Personal holding company tax	*76	-	-	-	-	-	*56	-	-	*20	-	-	-
80 Recapture of investment credit	326	-	-	-	-	-	-	*4	-	*40	132	133	17
81 Alternative minumum tax	79843	*176	-	*53	*1163	3726	30646	5518	4691	3072	1477	4423	24897
82 Environmental tax	2333	-	-	-	-	-	*7	*26	64	157	364	297	1418
83 Foreign tax credit	88527	-	4	*4	*97	-	*1240	*2	*1342	*1266	3	11407	73163
84 U.S. Possessions tax credit	2596	-	-	-	66	-	431	879	-	1221	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*397	-	-	-	-	-	-	-	*275	7	116	-	-
87 General business credit	27299	*300	*1001	*224	2945	*1015	7378	*581	*1845	2310	849	1169	7683
88 Prior year minumum tax credit	55350	*118	-	*565	*1402	1147	30698	6102	4597	*1223	2425	3600	3474
89 Income tax after credits, total	1376546	5295	40417	60363	91216	105509	348381	152074	133672	82430	72841	68970	215377

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders

MAJOR GROUP 06
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	161358	6641	85487	23569	18088	11693	13374	1549	648	170	75	37	26
2 Total assets	111261427	-	2212355	3847753	6512130	8306531	27490655	10440698	9736170	5876356	5125913	5874067	25838801
3 Cash	11305731	-	463245	569379	873823	975947	3259323	1455401	1102881	691040	564665	536199	813827
4 Notes and accounts receivable	25917358	-	275595	623162	1149008	1564188	7287314	2908906	2753432	1791903	1816888	1636495	4110468
5 Less: Allowance for bad debts	205669	-	-	*1530	*687	*1647	32914	49717	11943	4742	9177	8710	84603
6 Inventories	19929649	-	79690	805745	1428680	2256824	6134206	1674552	1969986	909963	501165	869439	3299400
7 Investments in govt. obligations, Total	883029	-	-	-	*5159	*15831	94405	*17534	60592	3503	38479	86670	560854
8 Tax-exempt securities	182859	-	-	*30642	*20642	*577	23702	*33842	46257	*9852	3672	12611	1062
9 Other current assets	13624941	-	148118	325579	767372	1005356	3697036	1872578	1372981	649683	606894	384564	2794779
10 Loans to stockholders	1857186	-	352507	335306	228035	153712	378449	80289	85986	21905	85870	11904	123222
11 Mortgage and real estate loans	6528589	-	-	*57589	148123	149584	320612	167213	106454	93026	7502	123338	5355147
12 Other investments	11534412	-	55546	126602	312521	334791	1556304	655045	643723	650305	423922	1009522	5766131
13 Depreciable assets	25443843	-	2189357	2086854	2215522	2432010	6245315	2089436	2018218	1267347	1184673	1146423	2568688
14 Less: Accumulated depreciation	13697415	-	1514669	1399279	1280780	1346726	3483661	1105754	1030894	547939	501885	406872	1078954
15 Depletable assets	138588	-	*320	*495	-	-	*1509	*1316	*13732	*51334	7395	-	62489
16 Less: Accumulated depletion	46428	-	-	-	-	-	-	*449	*2991	*33386	1489	-	8112
17 Land	4413900	-	87665	177809	404377	573687	1245254	450893	298969	182381	180758	176688	635419
18 Intangible assets (Amortizable)	613409	-	38270	19603	28006	28712	53878	16204	65682	20492	53850	95138	193574
19 Less: Accumulated amortization	181605	-	15828	13623	4294	13530	32134	2526	19871	8946	9695	9887	51270
20 Other assets	3019051	-	52539	103420	216623	177216	742055	175935	262977	128634	172426	210544	776681
21 Total liabilities	111261427	-	2212355	3847753	6512130	8306531	27490655	10440698	9736170	5876356	5125913	5874067	25838801
22 Accounts payable	22528522	-	383264	433450	987161	1260250	6199590	2621733	2378190	1432679	1419882	1094083	4318239
23 Mort, notes, and bonds under 1 yr	16897418	-	309280	630593	1263381	1436579	5012782	1281931	1361715	909900	548414	753609	3389233
24 Other current liabilities	15631619	-	258029	460434	677147	1050965	3740981	1723496	1411087	755111	751322	1058253	3744794
25 Loans from stockholders	6442158	-	899718	721251	792151	848822	2189381	374495	260472	125575	97348	41998	90947
26 Mort, notes, bonds, 1 yr or more	20689159	-	483601	653577	967066	1191462	3330517	1140438	1117605	1041114	834079	1358522	8571179
27 Other liabilities	5433757	-	10203	70170	221184	276042	975908	464832	508643	503482	384220	550367	1468706
28 Net worth	23638794	-	-131740	878279	1604040	2242410	6041497	2833771	2698458	1108493	1090649	1017233	4255703
29 Capital stock	3187021	-	337509	188607	297794	361641	604462	162546	198579	92714	130038	188466	624664
30 Paid-in or capital surplus	6758252	-	448102	210255	507522	334853	1078931	380076	540603	346202	475414	561460	1874834
31 Retained earnings, appropriated	162502	-	-	-	*3418	*39571	*15373	*480	*3091	*17	293	-	100259
32 Retained earnings, unappropriate	9185231	-	-410929	612494	1004649	1130132	2851304	1088519	941885	239012	75069	129279	1523818
33 Retained earnings (S Corp)	5612565	-	-472869	-4511	331	458259	1868648	1271600	1141463	518991	452088	224875	153691
34 Less: Cost of treasury stock	1266776	-	33553	128565	209674	82045	377222	69449	127164	88442	42253	86847	21562
35 Total receipts	216936213	1832190	16825256	15022041	16781879	16856032	57675618	20963399	18347294	10175277	9259214	9499289	23698724
36 Business receipts	211677373	1772059	16763648	14871220	16480290	16628245	56858842	20638444	17993536	9857741	8985826	9221256	21606267
37 Interest	1571104	3381	5543	19432	37112	43183	142945	45543	46501	44994	31989	81346	1069135
38 Interest on govt. obligations, State and local	62890	*133	-	*1756	*1440	*296	6599	21122	15270	4497	6303	2226	3249
39 Rents	615861	*538	*2985	*10490	37172	44258	115237	41361	73007	53632	69163	63857	104161
40 Royalties	7889	118	-	-	-	-	*618	-	*2150	-	-0	954	4049
41 Net S-T cap gain less net LT loss	22439	*7	-	*442	*1445	*1259	3396	*947	*593	*231	389	408	13321
42 Net L-T cap gain less net ST loss	260880	*3669	*1007	*12535	11581	8529	51483	15454	17205	44010	21847	7881	65678
43 Net gain, noncapital assets	225006	*29687	9447	8220	20131	10699	52362	13990	11810	12489	10675	16375	29121
44 Dividends, domestic corporations	30107	*124	*34	*1187	*3694	6117	5579	4591	4035	1136	1814	752	1044
45 Dividends, foreign corporations	28688	-	-	*198	*649	-	*72	*11	*70	-	-	194	27493
46 Other receipts	2433975	22474	42592	96562	188364	113444	438485	181935	183118	156548	131209	104039	775205
47 Total deductions	215027885	1914277	16674862	14865274	16681828	16642671	57382510	20573160	18130198	10137982	9207880	9380490	23436752
48 Cost of sales and operations	177332821	1584184	11098329	11848298	13560973	13633019	49453118	18073602	15971073	8922593	8257779	8370329	16559524
49 Compensation of officers	6020448	*34065	933580	728731	669862	609179	1753040	517100	372742	123002	83006	98464	97679
50 Repairs	476787	997	62232	52212	45573	53426	113714	37540	30669	12543	10705	17413	39762
51 Bad debts	475594	*1183	43445	13037	18693	51614	159614	24314	32679	7076	20344	5345	98248
52 Rent paid on business property	1286959	10224	179154	143392	111284	113674	258211	81852	74516	40479	36160	42092	195920
53 Taxes paid	2981099	25488	421609	324887	300204	291414	728612	245730	193010	84011	64464	66147	235523
54 Interest paid	2825094	31637	152152	123007	146798	161900	462865	156320	137630	104282	84201	137220	1127083
55 Contributions or gifts	40920	*169	1367	1643	3082	2807	8612	3774	2868	2174	2164	1868	10392
56 Amortization	80545	*2	4451	1440	2564	2769	7212	3560	7785	2112	3773	4288	40589
57 Depreciation	1816747	12693	213557	185100	190559	175577	423799	132362	129516	76522	63565	47859	165637
58 Depletion	7952	-	-	-	-	-	*846	*29	*1263	*3322	828	176	1488
59 Advertising	558880	2710	87447	39692	47647	42976	109031	36439	57044	19323	16456	20016	80100
60 Pension, prof sh, stock, annuity	559586	*3651	*19220	23302	33412	64528	142680	98823	58678	21646	26292	19958	47398
61 Employee benefit programs	1133284	*4517	120561	86694	103118	80548	281658	88000	54183	38691	31844	18695	224773
62 Net loss, noncapital assets	176108	*9762	*8374	*1609	1807	3204	15950	806	2754	108086	5015	2087	16653
63 Other deductions	19255060	192994	3329382	1292230	1446251	1356037	3463549	1072909	1003787	572122	501284	528533	4495983
64 Total receipts less total deducts	1908328	-82087	150394	156767	100051	213361	293109	390239	217097	37295	51334	118798	261971
65 Const taxable inc frm rel frn corps	22111	-	-	-	-	-	-	-	-	306	1288	1714	18803
66 Net income (less deficit), total	1867549	-82220	150394	155011	98610	213065	286510	369116	201827	33104	46319	118287	277526
67 Net income, total	5554949	107535	654454	426067	542256	498723	1207009	540653	394673	253418	176450	228455	525256
68 Deficit, total	3687399	189754	504060	271056	443646	285658	920499	171537	192847	220313	130131	110168	247730
69 Net income (less def), Form 1120-A	17549	-	5833	*10754	*962	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-18919	*-18919	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1528529	-65466	204884	100645	137001	156905	260071	309273	193630	101819	68526	54808	6433
72 Statutory special deductions, total	759895	*40760	130108	54338	98149	61123	120034	38387	11250	30877	21304	20452	133112
73 Net operating loss deduction	729482	*40674	130084	53369	95109	56842	116128	34937	8430	30106	20015	19924	123863
74 Dividends received deduction	30413	*87	*24	*969	*3040	4281	3905	3450	2821	771	1289	528	9248
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1996824	*17357	73083	161092	159922	170352	455264	151186	112646	83780	74056	152201	385886
77 Income tax before credits, total	585413	*2794	11867	27524	32793	37590	133513	51115	40670	30648	26093	53867	136940
78 Regular tax	560284	*2793	11867	27524	32793	35744	125694	49440	37653	28410	25171	51787	131410
79 Personal holding company tax	*76	-	-	-	-	-	*56	-	-	*20	-	-	-
80 Recapture of investment credit	*235	-	-	-	-	-	-	*4	-	*-0	98	133	-
81 Alternative minumum tax	19854	-	-	-	-	*1846	7550	*941	2389	1790	228	834	4276
82 Environmental tax	949	-	-	-	-	-	*1	*13	*7	37	70	166	655
83 Foreign tax credit	32782	-	-	*4	*97	-	*14	-	-	-	-	11291	21376
84 U.S. Possessions tax credit	879	-	-	-	-	-	-	879	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*273	-	-	-	-	-	-	-	*273	-	-	-	-
87 General business credit	7850	-	*14	-	*511	*215	*2178	*39	*148	*254	399	828	3265
88 Prior year minumum tax credit	22406	9	-	*565	*203	*170	12412	*276	*865	*349	703	3600	3254
89 Income tax after credits, total	521222	*2785	11852	26955	31981	37205	118909	49922	39383	30046	24991	38148	109045

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1510
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	158172	6641	83691	23569	17498	11316	13038	1512	621	164	71	34	17
2 Total assets	95318825	-	2185776	3847753	6290624	8047346	26633061	10176677	9308689	5680498	4865355	5437926	12845119
3 Cash	10778815	-	444757	569379	846660	961149	3188747	1450141	1087993	681842	544308	512867	490971
4 Notes and accounts receivable	23871058	-	275206	623162	1129287	1529449	7126298	2823786	2717522	1756008	1740009	1613183	2537148
5 Less: Allowance for bad debts	179800	-	-	*1530	*687	*1647	32700	49638	11868	4742	9177	8710	59102
6 Inventories	16107223	-	78159	805745	1386229	2166097	5850021	1631073	1755164	869246	454694	524488	586308
7 Investments in govt. obligations, Total	412623	-	-	-	-	*15831	94405	*17534	60592	3503	38479	86670	95608
8 Tax-exempt securities	182765	-	-	*30642	*20642	*577	23609	*33842	46257	*9852	3672	12611	1062
9 Other current assets	12433562	-	148047	325579	760597	991620	3591922	1762655	1358162	606675	575904	377197	1935204
10 Loans to stockholders	1812660	-	352201	335306	228035	152129	345852	77997	85986	18593	85870	11904	118786
11 Mortgage and real estate loans	3022799	-	-	*57589	144946	149584	315443	166183	95813	84933	4392	123338	1880579
12 Other investments	8492150	-	55546	126602	281844	298532	1526295	651817	635950	634124	415392	990461	2875588
13 Depreciable assets	24412942	-	2114488	2086854	2094435	2396460	6084832	2059473	1875333	1232693	1109109	1141615	2217650
14 Less: Accumulated depreciation	13232765	-	1445593	1399279	1228846	1331703	3355684	1084641	1002378	543613	482443	403176	955409
15 Depletable assets	138588	-	*320	*495	-	-	*1509	*1316	*13732	*51334	7395	-	62489
16 Less: Accumulated depletion	46428	-	-	-	-	-	-	*449	*2991	*33386	1489	-	8112
17 Land	4122473	-	87665	177809	387474	568906	1160405	446037	290033	178160	168455	176688	480839
18 Intangible assets (Amortizable)	537490	-	38270	19603	28006	28662	53528	15699	61947	15399	53850	74845	147684
19 Less: Accumulated amortization	174893	-	15828	13623	4294	13530	31864	2057	19301	8405	9695	6274	50023
20 Other assets	2627562	-	52539	103420	216296	135230	690442	175909	260743	128282	166633	210218	487849
21 Total liabilities	95318825	-	2185776	3847753	6290624	8047346	26633061	10176677	9308689	5680498	4865355	5437926	12845119
22 Accounts payable	19946938	-	383263	433450	966737	1252350	6103281	2562983	2349571	1418878	1371884	1088752	2015789
23 Mort, notes, and bonds under 1 yr	14397256	-	309280	630593	1256087	1414688	4844820	1274397	1230058	825534	548414	652922	1410463
24 Other current liabilities	13339538	-	257974	460434	658672	982917	3671626	1654514	1375639	748454	708955	988715	1831639
25 Loans from stockholders	6137705	-	867610	721251	668017	829493	2131776	371712	221006	109883	84012	41998	90947
26 Mort, notes, bonds, 1 yr or more	15215341	-	469978	653577	870702	1157764	3190581	1039164	1034374	1007550	736265	1191645	3863741
27 Other liabilities	4988671	-	10203	70170	183075	276042	931044	464154	497787	495844	377761	488773	1193817
28 Net worth	21293376	-	-112531	878279	1687335	2134093	5759932	2809752	2600254	1074354	1038064	985120	2438724
29 Capital stock	2985641	-	332621	188607	293890	352901	571226	160441	194201	82684	123836	117699	567535
30 Paid-in or capital surplus	5376878	-	448102	210255	469565	314339	1055437	377914	507412	315175	422293	473700	782687
31 Retained earnings, appropriated	124684	-	-	-	*3418	*16046	*15373	*480	*3091	*17	293	-	85965
32 Retained earnings, unappropriate	8581460	-	-405881	612494	1049746	1069889	2810768	1086817	928291	221780	103503	239461	864593
33 Retained earnings (S Corp)	5450726	-	-453820	-4511	76607	458259	1674962	1253550	1093739	543062	430313	224875	153691
34 Less: Cost of treasury stock	1226013	-	33553	128565	205892	77341	367834	69449	126481	88363	42173	70615	15747
35 Total receipts	206904383	1832190	16524242	15022041	16462396	16314086	56628371	20584472	17806213	10016461	8888819	9228798	17596294
36 Business receipts	202781600	1772059	16462680	14871220	16168255	16104329	55824183	20260915	17468042	9718662	8635306	8961502	16534447
37 Interest	777728	3381	5543	19432	36381	41205	142275	45452	43343	38617	27457	78569	296072
38 Interest on govt. obligations, State and local	61186	*133	-	*1756	*1440	*296	5991	21120	15170	4497	6303	2226	2254
39 Rents	583139	*538	*2985	*10490	31125	43335	114672	41252	70078	53583	62103	63847	89129
40 Royalties	4176	118	-	-	-	-	*618	-	*2150	-	-0	954	336
41 Net S-T cap gain less net LT loss	10767	*7	-	*442	*1445	*1259	3396	*947	*593	*231	389	408	1648
42 Net L-T cap gain less net ST loss	238564	*3669	*1007	*12535	11581	8529	49907	15052	12324	41653	21790	7881	52635
43 Net gain, noncapital assets	212080	*29687	9447	8220	20078	10699	52015	13444	11763	12411	10674	16374	17267
44 Dividends, domestic corporations	29669	*124	*34	*1187	*3694	6117	5579	4591	4035	1136	1762	752	658
45 Dividends, foreign corporations	28688	-	-	*198	*649	-	*72	*11	*70	-	-	194	27493
46 Other receipts	2176787	22474	42545	96562	187746	98316	429661	181687	178645	145670	123034	96091	574355
47 Total deductions	205097739	1914277	16382525	14865274	16329375	16093385	56332299	20183016	17603206	9878986	8838528	9076151	17600717
48 Cost of sales and operations	170305523	1584184	10883638	11848298	13321819	13219701	48607757	17721042	15541229	8803229	7954438	8138061	12682126
49 Compensation of officers	5864727	*34065	916110	728731	654553	590222	1717957	514118	356996	120013	79933	94056	57973
50 Repairs	460965	997	61335	52212	45424	52841	112470	37167	29432	11877	10237	16932	30042
51 Bad debts	458002	*1183	43445	13037	18591	50433	157899	24280	31673	6347	19519	4610	86984
52 Rent paid on business property	1226312	10224	174530	143392	110056	107326	249497	81122	72346	39765	33776	39529	164748
53 Taxes paid	2830322	25488	415179	324887	293364	276412	711596	237977	185573	82350	62754	59516	155228
54 Interest paid	1941383	31637	150861	123007	131775	159382	449364	146580	125589	95034	73545	118334	336276
55 Contributions or gifts	38060	*169	1367	1643	3082	2720	8462	3774	2868	2174	2122	1868	7811
56 Amortization	46127	*2	4451	1440	2564	2769	7145	3260	6622	1726	3509	3910	8730
57 Depreciation	1743240	12693	209722	185100	186580	172684	412740	130190	120173	76060	59468	46746	131084
58 Depletion	7939	-	-	-	-	-	*846	*29	*1263	*3322	828	176	1474
59 Advertising	479995	2710	86011	39692	47184	33226	104511	36076	53485	17764	12014	14290	33032
60 Pension, prof sh, stock, annuity	542679	*3651	*19220	23302	33412	57535	139225	98670	58381	21646	25992	19881	41765
61 Employee benefit programs	1087253	*4517	118883	86694	102496	80136	276215	85811	53898	38360	31211	18527	190505
62 Net loss, noncapital assets	57247	*9762	*8374	*1609	*1763	3005	15950	796	2592	2784	4504	1944	4164
63 Other deductions	18007965	192994	3289399	1292230	1376713	1284993	3360665	1062126	961086	556538	464676	497771	3668774
64 Total receipts less total deducts	1806644	-82087	141716	156767	133021	220701	296071	401456	203007	137475	50292	152647	-4422
65 Const taxable inc frm rel frn corps	22111	-	-	-	-	-	-	-	-	306	1288	1714	18803
66 Net income (less deficit), total	1767569	-82220	141716	155011	131580	220405	290080	380335	187837	133284	45277	152136	12127
67 Net income, total	5202887	107535	632222	426067	536772	494232	1191509	539445	367382	247810	171601	228455	259857
68 Deficit, total	3435318	189754	490506	271056	405191	273827	901429	159109	179545	114526	126325	76320	247730
69 Net income (less def), Form 1120-A	18497	-	6781	*10754	*962	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-18919	*-18919	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1526205	-65466	195258	100645	155787	161816	261757	313607	170220	106579	64760	54808	6433
72 Statutory special deductions, total	626249	*40760	130108	54338	92954	60586	120034	38371	11250	25269	20555	20452	11571
73 Net operating loss deduction	596148	*40674	130084	53369	89914	56306	116128	34921	8430	*24498	19307	19924	2593
74 Dividends received deduction	30102	*87	*24	*969	*3040	4281	3905	3450	2821	771	1248	528	8978
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1841334	*17357	73083	161092	159633	166399	448249	151186	112646	83780	73681	152201	242028
77 Income tax before credits, total	530114	*2794	11867	27524	32749	36997	131633	51115	40522	30532	25700	53867	84815
78 Regular tax	508729	*2793	11867	27524	32749	35151	123814	49440	37653	28410	25043	51787	82498
79 Personal holding company tax	*76	-	-	-	-	-	*56	-	-	*20	-	-	-
80 Recapture of investment credit	*235	-	-	-	-	-	-	*4	-	*-0	98	133	-
81 Alternative minumum tax	16741	-	-	-	-	*1846	7550	*941	2389	1678	106	834	1397
82 Environmental tax	611	-	-	-	-	-	*1	*13	*7	33	70	166	321
83 Foreign tax credit	32782	-	-	*4	*97	-	*14	-	-	-	-	11291	21376
84 U.S. Possessions tax credit	879	-	-	-	-	-	-	879	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*273	-	-	-	-	-	-	-	*273	-	-	-	-
87 General business credit	4924	-	*14	-	*511	*21	*2176	*39	*148	*254	399	828	534
88 Prior year minumum tax credit	22174	9	-	*565	*203	*116	12233	*276	*865	*349	703	3600	3254
89 Income tax after credits, total	469082	*2785	11852	26955	31937	36860	117210	49922	39235	29929	24598	38148	59650

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3186	-	*1795	-	*591	*377	337	*37	*27	*6	4	3	9
2 Total assets	15942602	-	*26578	-	*221506	*259184	857594	*264021	*427481	*195858	260557	436140	12993682
3 Cash	526916	-	*18488	-	*27163	*14798	70576	*5260	*14888	*9198	20357	23333	322855
4 Notes and accounts receivable	2046300	-	*389	-	*19722	*34738	161016	*85119	*35910	*35895	76880	23311	1573320
5 Less: Allowance for bad debts	25869	-	-	-	-	-	*213	*79	*76	-	-	-	25501
6 Inventories	3822426	-	*1531	-	*42451	*90727	284185	*43479	*214822	40718	46471	344950	2713092
7 Investments in govt. obligations, Total	*470405	-	-	-	*5159	-	-	-	-	-	-	-	465246
8 Tax-exempt securities	*93	-	-	-	-	-	*93	-	-	-	-	-	-
9 Other current assets	1191379	-	*71	-	*6775	*13736	105114	*109923	*14820	*43008	30990	7367	859575
10 Loans to stockholders	44526	-	*306	-	-	*1583	*32596	*2292	-	3312	-	-	4436
11 Mortgage and real estate loans	3505789	-	-	-	*3177	-	*5169	*1030	*10641	8094	3111	-	3474568
12 Other investments	3042263	-	-	-	*30677	*36259	*30010	*3228	*7773	*16181	8531	19061	2890543
13 Depreciable assets	1030901	-	*74869	-	*121087	*35550	160483	*29963	*142885	*34654	75564	4809	351038
14 Less: Accumulated depreciation	464650	-	*69076	-	*51934	*15024	127977	*21113	*28517	*4326	19442	3696	123545
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	291428	-	-	-	*16902	*4781	*84849	*4856	*8935	4221	12303	-	154579
18 Intangible assets (Amortizable)	75918	-	-	-	-	*50	*350	*505	*3736	*5093	-	20293	45891
19 Less: Accumulated amortization	*6712	-	-	-	-	-	*270	*469	*570	542	-	3614	1247
20 Other assets	391489	-	-	-	*327	*41986	*51613	*25	*2234	*353	5793	326	288832
21 Total liabilities	15942602	-	*26578	-	*221506	*259184	857594	*264021	*427481	*195858	260557	436140	12993682
22 Accounts payable	2581584	-	*1	-	*20424	*7900	96309	*58750	*28619	*13801	47998	5331	2302450
23 Mort, notes, and bonds under 1 yr	2500162	-	-	-	*7294	*21891	167962	*7534	*131657	*84366	-	100688	1978770
24 Other current liabilities	2292081	-	*55	-	*18475	*68048	69355	*68982	*35448	*6657	42367	69538	1913156
25 Loans from stockholders	304452	-	*32109	-	*124134	*19329	57604	*2783	*39466	*15692	13335	-	-
26 Mort, notes, bonds, 1 yr or more	5473819	-	*13622	-	*96364	*33698	*139935	*101274	*83231	*33565	97814	166877	4707438
27 Other liabilities	445086	-	-	-	*38109	*1	*44863	*678	*10855	*7638	6459	61594	274889
28 Net worth	2345418	-	*-19209	-	*-83295	*108318	281565	*24019	*98204	*34139	52585	32113	1816980
29 Capital stock	201380	-	*4888	-	*3904	*8740	33236	*2106	*4378	*10030	6202	70767	57129
30 Paid-in or capital surplus	1381374	-	-	-	*37957	*20514	23495	*2162	*33191	*31028	53121	87760	1092147
31 Retained earnings, appropriated	*37818	-	-	-	-	*23524	-	-	-	-	-	-	14293
32 Retained earnings, unappropriate	603771	-	*-5048	-	*-45097	*60243	*40536	*1702	*13594	17232	-28434	-110182	659226
33 Retained earnings (S Corp)	161839	-	*-19049	-	*-76276	-	193686	*18050	*47724	*-24071	21775	-	-
34 Less: Cost of treasury stock	40763	-	-	-	*3782	*4704	*9388	-	*683	*79	79	16232	5816
35 Total receipts	10031830	-	*301015	-	*319483	*541946	1047248	*378927	*541081	*158816	370395	270491	6102429
36 Business receipts	8895773	-	*300968	-	*312034	*523916	1034659	*377529	*525494	*139079	350520	259754	5071819
37 Interest	793376	-	-	-	*730	*1978	*670	*90	*3159	6377	4532	2777	773063
38 Interest on govt. obligations, State and local	*1704	-	-	-	-	-	*608	*2	*99	-	-	-	995
39 Rents	32722	-	-	-	*6046	*923	*565	*109	*2928	49	7060	10	15031
40 Royalties	3713	-	-	-	-	-	-	-	-	-	-	-	3713
41 Net S-T cap gain less net LT loss	11673	-	-	-	-	-	-	-	-	-	-	-	11673
42 Net L-T cap gain less net ST loss	22316	-	-	-	-	-	*1576	*402	*4881	2357	56	-	13044
43 Net gain, noncapital assets	12927	-	-	-	*53	-	*347	*547	*47	*77	1	1	11855
44 Dividends, domestic corporations	438	-	-	-	-	-	-	-	-	-	51	-	387
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	257188	-	*47	-	*618	*15129	8823	*247	*4473	*10877	8175	7949	200850
47 Total deductions	9930145	-	*292337	-	*352453	*549286	1050210	*390144	*526992	*258996	369352	304339	5836036
48 Cost of sales and operations	7027298	-	*214691	-	*239154	*413318	845361	*352560	*429844	*119364	303341	232268	3877398
49 Compensation of officers	155721	-	*17470	-	*15308	*18957	*35083	*2981	*15746	2989	3072	4408	39706
50 Repairs	15821	-	*897	-	*149	*586	1245	*373	*1237	*666	467	481	9720
51 Bad debts	17593	-	-	-	*103	*1181	*1715	*34	*1006	*729	826	736	11264
52 Rent paid on business property	60646	-	*4624	-	*1228	*6348	*8713	*731	*2169	*714	2384	2563	31171
53 Taxes paid	150777	-	*6430	-	*6840	*15003	17016	*7753	*7437	*1661	1710	6631	80295
54 Interest paid	883711	-	*1291	-	*15023	*2517	13501	*9740	*12041	*9248	10656	18886	790807
55 Contributions or gifts	2860	-	-	-	-	*87	*150	-	-	-	42	-	2581
56 Amortization	34418	-	-	-	-	-	*67	*300	*1163	386	264	378	31860
57 Depreciation	73507	-	*3835	-	*3979	*2893	11060	*2172	*9343	*462	4097	1113	34553
58 Depletion	13	-	-	-	-	-	-	-	-	-	-	-	13
59 Advertising	78885	-	*1437	-	*464	*9750	4519	*363	*3559	1559	4442	5726	47068
60 Pension, prof sh, stock, annuity	16907	-	-	-	-	*6993	*3454	*153	*296	-	300	77	5633
61 Employee benefit programs	46031	-	*1679	-	*622	*412	*5443	*2190	*285	*332	633	168	34268
62 Net loss, noncapital assets	118861	-	-	-	*44	*199	-	*10	*162	105302	511	143	12489
63 Other deductions	1247096	-	*39983	-	*69538	*71044	102883	*10783	*42701	*15584	36608	30762	827209
64 Total receipts less total deducts	101684	-	*8678	-	*-32970	*-7340	-2963	*-11217	*14089	*-100180	1042	-33849	266394
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	99980	-	*8678	-	*-32970	*-7340	-3570	*-11219	*13990	*-100180	1042	-33849	265399
67 Net income, total	352061	-	*22232	-	*5484	*4490	*15500	*1208	*27292	5608	4849	-	265399
68 Deficit, total	252081	-	*13554	-	*38455	*11831	19070	*12428	*13302	*105788	3806	33849	-
69 Net income (less def), Form 1120-A	*-948	-	*-948	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	2324	-	*9626	-	*-18787	*-4911	-1686	*-4334	*23410	*-4760	3766	-	-
72 Statutory special deductions, total	133646	-	-	-	*5195	*537	-	*17	-	5608	749	-	121541
73 Net operating loss deduction	133334	-	-	-	*5195	*537	-	*17	-	5608	708	-	121270
74 Dividends received deduction	312	-	-	-	-	-	-	-	-	-	41	-	271
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	155491	-	-	-	*289	*3953	*7015	-	-	-	375	-	143858
77 Income tax before credits, total	55299	-	-	-	*43	*593	*1880	-	*148	116	393	-	52125
78 Regular tax	51556	-	-	-	*43	*593	*1880	-	-	-	127	-	48912
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3113	-	-	-	-	-	-	-	-	112	122	-	2879
82 Environmental tax	339	-	-	-	-	-	-	-	-	4	-	-	334
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2927	-	-	-	-	*194	*3	-	-	-	-	-	2730
88 Prior year minumum tax credit	*232	-	-	-	-	*53	*179	-	-	-	-	-	-
89 Income tax after credits, total	52141	-	-	-	*43	*346	*1699	-	*148	116	393	-	49395

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Heavy construction contractors

MAJOR GROUP 07
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	17993	339	4422	3275	3070	2392	3373	622	332	85	54	20	10
2 Total assets	50641527	-	212804	501266	1154214	1642325	7458252	4277552	5085882	3048056	3477548	2957424	20826203
3 Cash	5483897	-	37651	107999	219883	369579	1196232	630151	741573	294920	387751	221145	1277014
4 Notes and accounts receivable	11735685	-	*7024	40064	206973	324433	2365760	1311912	1475804	771513	937984	692214	3602004
5 Less: Allowance for bad debts	128868	-	-	*70	*886	*667	4107	6356	13635	14723	6338	6027	76060
6 Inventories	1851521	-	-	*12289	*36884	34844	252996	157587	214755	238429	182398	133357	587984
7 Investments in govt. obligations, Total	614738	-	-	-	-	-	*57802	*19731	*39350	*16263	83221	6884	391488
8 Tax-exempt securities	1005715	-	-	*373	-	*7009	*14315	*69551	69996	*11938	53743	4748	774043
9 Other current assets	3667519	-	*30702	37346	53987	103659	668200	332624	533897	333051	380096	447080	746875
10 Loans to stockholders	1350919	-	*14851	*25670	36972	63823	88886	45260	36684	15855	16692	-	1006227
11 Mortgage and real estate loans	139839	-	-	*16753	-	*7234	59831	*18638	24684	*3890	6035	2445	329
12 Other investments	9855204	-	-	*12483	*27894	95719	335504	334641	447194	309152	277018	415147	7600453
13 Depreciable assets	31980349	-	502473	687717	1859424	2145512	6972705	3507767	3891075	2224555	2292834	1366823	6529462
14 Less: Accumulated depreciation	20681624	-	403967	465320	1367013	1622109	4863074	2409401	2672183	1401696	1403417	681307	3392138
15 Depletable assets	339861	-	-	-	*21220	*1397	*22201	*28752	*37050	*15661	48184	80598	84799
16 Less: Accumulated depletion	105279	-	-	-	*75	*342	*3932	*8682	*22483	*6389	14541	10566	38268
17 Land	1195678	-	*3440	*21458	27176	74205	198588	112034	185999	117527	115117	120172	219961
18 Intangible assets (Amortizable)	292700	-	*42	*862	*5311	7461	10888	12344	28534	11279	25125	66407	124447
19 Less: Accumulated amortization	87386	-	*42	*467	*1841	2064	4065	*7531	10512	*5161	12334	3412	39957
20 Other assets	2131059	-	*20630	*4107	28306	32634	89523	128530	78099	111993	107982	101715	1427541
21 Total liabilities	50641527	-	212804	501266	1154214	1642325	7458252	4277552	5085882	3048056	3477548	2957424	20826203
22 Accounts payable	6648068	-	*58734	27131	91224	218984	1229363	782870	919595	396446	510482	303311	2109929
23 Mort, notes, and bonds under 1 yr	3260850	-	58704	*43356	147055	277426	797217	352366	389555	205090	228155	183774	578152
24 Other current liabilities	4775082	-	10581	13414	64307	76016	689235	399318	525182	286461	608047	447931	1654590
25 Loans from stockholders	1354712	-	*71736	31610	62381	84691	301477	74922	118043	*19073	55949	57191	477639
26 Mort, notes, bonds, 1 yr or more	6454101	-	*72537	116621	283029	238032	1109307	482730	682470	489819	480901	522314	1976341
27 Other liabilities	4698400	-	*608	*1620	18180	18600	168773	205292	183489	257433	111800	212660	3519945
28 Net worth	23450314	-	-60096	267514	488038	728576	3162881	1980054	2267548	1393733	1482214	1230243	10509608
29 Capital stock	2195793	-	18689	73848	118245	146848	241817	100495	257604	40824	147099	260629	789695
30 Paid-in or capital surplus	8331349	-	*101444	*33562	58704	133652	368869	137292	125266	193952	148780	348628	6681199
31 Retained earnings, appropriated	*21891	-	-	-	*11643	-	*7820	-	-	-	2035	-	393
32 Retained earnings, unappropriate	9682065	-	*-103346	106739	219628	400882	1416343	1154559	1130921	685694	749300	486839	3434508
33 Retained earnings (S Corp)	4234427	-	*-73326	*55247	137506	127458	1304383	685014	891314	499549	467425	139858	-
34 Less: Cost of treasury stock	1015212	-	*3557	*1882	*57689	80263	176351	97306	137557	26285	32424	5710	396187
35 Total receipts	79372677	568379	1119971	1335121	3161349	3258291	15545466	8596455	10372243	5391839	6151316	4214063	19658185
36 Business receipts	76290053	519602	1115747	1283092	3089356	3146805	15155055	8369845	10117221	5280697	5999075	4006099	18207459
37 Interest	548978	*747	*340	2717	5929	14840	39290	24659	32508	14425	16995	39516	357013
38 Interest on govt. obligations, State and local	44059	*167	-	-	*743	*1078	3373	5569	9018	1687	9172	3861	9392
39 Rents	206837	120	*2135	*665	*1649	*8018	44824	10974	17854	11982	17606	30614	60396
40 Royalties	34256	-	-	-	-	-	-	*77	*1084	*1098	134	13380	18482
41 Net S-T cap gain less net LT loss	22854	-	*16	-	-	*738	*307	*2001	*210	-	2783	1173	15627
42 Net L-T cap gain less net ST loss	174105	68	-	-	*2293	*2349	5142	6426	6979	4367	2897	3775	139810
43 Net gain, noncapital assets	392254	*21600	-	*46502	41057	39497	60430	85621	18360	15220	18267	26032	19667
44 Dividends, domestic corporations	52292	-	-	-	*13	*1358	920	3490	4981	1133	2598	5778	32021
45 Dividends, foreign corporations	103068	-	-	-	-	-	-	*2	-	*1	407	4	102655
46 Other receipts	1503919	*26075	*1733	*2145	20308	43608	236125	87791	164029	61229	81381	83832	695663
47 Total deductions	78021100	544801	1150797	1291279	3128954	3295146	15317789	8395575	10163445	5292556	5977201	4165320	19298236
48 Cost of sales and operations	60419594	415975	706374	695439	1774110	1959658	11496845	6978382	8403380	4420670	5151987	3609182	14807592
49 Compensation of officers	1722155	*13510	*76684	76118	126154	177138	536949	196051	197633	87833	83990	24970	125126
50 Repairs	627942	*1637	*21673	33632	74348	94697	173387	29784	74534	35267	17949	5064	65969
51 Bad debts	135651	*769	*6709	*1519	*4572	*3695	39504	22071	8693	5928	6680	2436	33075
52 Rent paid on business property	848365	3493	*7351	35867	80147	45733	102270	36014	51953	23764	24651	20699	416422
53 Taxes paid	1493992	10076	45786	43804	117338	107552	445904	173923	194554	83021	75711	35172	161150
54 Interest paid	1008775	5587	16647	25740	36196	38063	179357	84744	85561	49403	49083	74688	363706
55 Contributions or gifts	31084	*358	-	*256	997	7649	2183	2365	3627	453	1922	519	10755
56 Amortization	33362	*233	*130	*228	*1032	738	1759	971	3715	1439	3031	2307	17778
57 Depreciation	2560551	16896	53972	80661	170033	169455	607085	271716	302603	199615	187620	101252	399643
58 Depletion	35239	*918	-	-	-	-	*4961	*2133	7968	2212	6641	4323	6083
59 Advertising	75629	*377	*3007	3110	7649	5978	12832	8205	5763	5202	3166	2375	17965
60 Pension, prof sh, stock, annuity	372835	*859	-	*5203	*2948	11592	75301	34054	58339	13761	25226	9530	136023
61 Employee benefit programs	633422	*8130	*7653	*5210	23726	55157	147092	61869	79250	40631	21150	12577	170976
62 Net loss, noncapital assets	52708	*7520	*7285	*1185	*51	*1969	3644	*321	*526	*1188	684	2213	26122
63 Other deductions	7969798	58463	197526	283308	709652	616072	1488715	492972	685346	322168	317711	258013	2539850
64 Total receipts less total deducts	1351577	23578	-30826	43842	32395	-36855	227677	200880	208798	99283	174114	48743	359949
65 Const taxable inc frm rel frn corps	120252	-	-	-	-	-	-	*309	-	*322	94	-	119528
66 Net income (less deficit), total	1427770	23411	-30826	43842	31652	-37933	224304	195620	199781	97918	165036	44881	470085
67 Net income, total	2484569	*52360	*39021	76028	129112	92525	524292	275441	321247	175291	242098	87070	470085
68 Deficit, total	1056800	*28950	69847	*32186	97460	130458	299988	79822	121467	77373	77062	42188	-
69 Net income (less def), Form 1120-A	*1952	-	*6737	-	*-4785	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-15405	*-15405	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	637072	*45597	*645	*19012	7585	-22567	198347	97841	103661	56415	113331	17205	-
72 Statutory special deductions, total	203999	-	*3000	*19989	*9606	*6176	42150	14410	13865	8534	4169	23999	58100
73 Net operating loss deduction	164239	-	*3000	*19989	*9597	*5226	41504	*11834	*10067	*7698	2358	19946	33019
74 Dividends received deduction	39760	-	-	-	*9	*951	646	2576	3799	836	1811	4053	25081
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1264709	*5468	*9435	*13927	57077	53436	199432	134612	149463	81285	101141	47448	411985
77 Income tax before credits, total	444942	*1791	*1415	*2089	11085	12517	71898	46368	52580	28880	35949	17613	162756
78 Regular tax	403543	*1791	*1415	*2089	11085	12517	60876	44901	50613	27582	34381	16132	140161
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*40	-	-	-	-	-	-	-	-	*23	-	-	17
81 Alternative minumum tax	36455	-	-	-	-	-	10409	*1182	*935	*1093	1063	1151	20622
82 Environmental tax	1211	-	-	-	-	-	-	*8	*33	61	261	85	763
83 Foreign tax credit	52753	-	-	-	-	-	-	-	*828	*88	3	46	51787
84 U.S. Possessions tax credit	1251	-	-	-	-	-	30	-	-	1221	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*124	-	-	-	-	-	-	-	*2	7	116	-	-
87 General business credit	11604	*300	-	*149	*2017	*175	*2520	*327	*1055	*133	421	89	4418
88 Prior year minumum tax credit	14164	*109	-	-	*69	*156	5993	2736	*3113	*338	1433	-	219
89 Income tax after credits, total	365047	*1383	*1415	*1940	8999	12186	63355	43306	47581	27094	33977	17478	106332

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Income Tax Returns of Active Corporations With Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 08
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	228530	11925	132319	37991	20084	13143	11575	994	395	68	26	9	**
2 Total assets	69147156	-	4117475	6343116	7122493	9071440	22703597	6648274	5871312	2581445	1623084	3064920	**
3 Cash	9337672	-	812688	1134474	1283214	1521919	2884349	683152	646267	113544	93666	164400	**
4 Notes and accounts receivable	26305535	-	634439	1781005	2321070	3336284	9642278	3134427	2484769	924152	580546	1466564	**
5 Less: Allowance for bad debts	258027	-	*1993	*7276	3444	29123	82838	28839	29346	12687	7855	54627	**
6 Inventories	6037699	-	327066	474677	586346	804629	1952403	599333	445828	282020	212758	352638	**
7 Investments in govt. obligations, Total	177346	-	*676	*1701	*4593	*20564	56214	*4862	*34709	*47998	5029	1001	**
8 Tax-exempt securities	266425	-	*9	*3064	*2515	*10101	79706	*51776	*37559	*51547	30099	50	**
9 Other current assets	5693907	-	125559	246070	344978	641975	2132515	821432	796510	197181	184851	202835	**
10 Loans to stockholders	1691519	-	432875	362095	296707	167087	273772	69509	53887	*22880	9134	3573	**
11 Mortgage and real estate loans	293107	-	*29	*38831	*22827	*34508	170093	*11117	12502	*3200	-	-	-
12 Other investments	2964959	-	20020	170968	182178	345681	1016690	254758	382200	296989	171419	124055	**
13 Depreciable assets	41268313	-	5711829	6057971	5363864	5734094	11422276	2256766	2052531	1004984	567978	1096020	**
14 Less: Accumulated depreciation	27734168	-	4151133	4202332	3711960	3864438	7612196	1464235	1310256	589672	327710	500235	**
15 Depletable assets	66273	-	-	*5158	-	*1253	*15988	*12340	*25873	-	5660	-	-
16 Less: Accumulated depletion	41652	-	-	*4980	-	*377	*12049	*3656	*18322	-	2268	-	-
17 Land	1314317	-	101857	115763	202387	171865	447342	65843	116775	45415	30817	16254	**
18 Intangible assets (Amortizable)	788805	-	62114	59607	95513	74101	91672	21276	76421	150123	17457	140521	**
19 Less: Accumulated amortization	269479	-	34577	23100	38868	35739	48444	12917	28321	27346	3402	16767	**
20 Other assets	1244605	-	76016	129421	170572	137057	273825	171330	91725	71117	54904	68639	**
21 Total liabilities	69147156	-	4117475	6343116	7122493	9071440	22703597	6648274	5871312	2581445	1623084	3064920	**
22 Accounts payable	13954857	-	726794	1081777	1339137	1749270	4793672	1284148	1383307	370495	312355	913903	**
23 Mort, notes, and bonds under 1 yr	7250719	-	551870	842452	694536	871032	2624484	483896	638822	170135	104410	269082	**
24 Other current liabilities	9926078	-	534201	525906	576292	1018178	3067372	1435460	1192869	318491	209289	1048020	**
25 Loans from stockholders	3727694	-	1119580	596151	390260	526014	936461	94962	48982	*13040	2244	-	-
26 Mort, notes, bonds, 1 yr or more	7604246	-	747670	974106	966681	1088563	1944640	466736	552335	403502	181765	278247	**
27 Other liabilities	2216417	-	44150	136339	107909	199069	661374	340853	252202	195689	148429	130404	**
28 Net worth	24467144	-	393211	2186385	3047677	3619313	8675595	2542220	1802794	1110092	664593	425264	**
29 Capital stock	3115532	-	613486	563327	430164	379813	628143	108523	249350	55825	38300	48602	**
30 Paid-in or capital surplus	3795815	-	396892	258424	267803	356099	781062	163139	475730	362281	230606	503780	**
31 Retained earnings, appropriated	129189	-	*23621	-	*41739	*15274	*31440	*11076	*4494	-	-	1545	**
32 Retained earnings, unappropriate	11840726	-	-82302	968287	1874287	2408998	4499058	1172512	375825	472934	263134	-112005	**
33 Retained earnings (S Corp)	7218684	-	-467444	503021	573351	777401	3348348	1186554	874460	*258471	164521	-	-
34 Less: Cost of treasury stock	1632803	-	91041	106675	139667	318272	612455	99584	177064	*39419	31967	16659	-
35 Total receipts	203096143	1372071	29984826	25858002	23038027	25131002	57409567	15082153	12383706	4743913	2467650	5625226	**
36 Business receipts	200434551	1252053	29815074	25684772	22617138	24896006	56674067	14907409	12185774	4604411	2403360	5394488	**
37 Interest	330115	*2253	11244	25223	33792	49304	84614	22204	27432	19609	8884	45556	**
38 Interest on govt. obligations, State and local	79025	*43214	-	*827	*30	*2532	13587	5586	3928	*4561	3302	1458	**
39 Rents	185268	*215	*2801	12491	25428	35897	42537	5919	13179	36027	4934	5840	**
40 Royalties	8393	-	-	*40	-	-	*1366	*2891	*1439	*258	82	2316	**
41 Net S-T cap gain less net LT loss	11137	-	-	*587	*1450	*558	*5487	*177	*1921	*69	114	775	**
42 Net L-T cap gain less net ST loss	199459	*3521	14440	64375	3843	11353	53766	3637	5973	*513	308	37729	**
43 Net gain, noncapital assets	338650	56637	57018	21005	18359	35752	90679	10032	15112	18242	5209	10605	**
44 Dividends, domestic corporations	29650	-	*4	*15	*498	3521	19895	*972	3665	*542	215	324	**
45 Dividends, foreign corporations	3125	-	-	-	-	-	*30	*561	*859	*614	7	1054	-
46 Other receipts	1476769	14178	84246	48667	337488	96078	423537	122764	124425	59068	41235	125082	**
47 Total deductions	200808805	1370644	29698074	25655934	22725552	24889578	56647130	14814159	12160272	4651326	2440573	5755564	**
48 Cost of sales and operations	138546610	765361	16302302	15900520	14806732	17135721	42165685	11938222	10070622	3692973	1766333	4002139	**
49 Compensation of officers	10354937	95404	2515705	1737760	1357910	1399440	2425135	386065	259694	82361	35928	59534	**
50 Repairs	1153726	12986	238324	183204	147281	132316	308595	46046	46391	13911	3393	21279	**
51 Bad debts	546603	*24802	52979	55405	63417	83358	158997	30977	23749	15079	7713	30125	**
52 Rent paid on business property	2663563	21976	576202	466722	401172	339021	566344	105400	77778	28833	17040	63074	**
53 Taxes paid	6307696	51826	1099151	906013	776030	834820	1730573	380135	235900	98246	84112	110889	**
54 Interest paid	1579451	20113	179341	197572	170321	217525	424109	84718	99535	49896	21955	114367	**
55 Contributions or gifts	36104	*42	2306	2664	5351	4813	11931	3647	2970	1398	663	320	**
56 Amortization	111101	*2200	5706	5409	13139	16539	14800	7712	13669	7147	3096	21684	**
57 Depreciation	3823288	23012	592791	581396	493276	521687	996259	182104	167267	94263	45719	125515	**
58 Depletion	8532	-	-	-	-	*107	*3704	*510	*2817	*496	898	-	-
59 Advertising	871487	14632	209414	154980	108373	106692	139762	31372	15082	11846	56571	22763	**
60 Pension, prof sh, stock, annuity	1308557	*27	69150	137783	144179	180272	485184	164080	65307	41934	11585	9058	**
61 Employee benefit programs	2539564	9249	333968	291960	246944	421792	756637	151112	136470	62575	32940	95916	**
62 Net loss, noncapital assets	74878	*834	6255	9945	12095	7754	23437	3405	4088	4389	882	1793	**
63 Other deductions	30882708	328178	7514481	5024601	3979331	3487720	6435978	1298654	938931	445980	351746	1077108	**
64 Total receipts less total deducts	2287338	1427	286753	202068	312475	241424	762437	267994	223434	92587	27077	-130338	**
65 Const taxable inc frm rel frn corps	*1430	-	-	-	-	-	-	-	-	*433	-	997	**
66 Net income (less deficit), total	2209743	-41787	286753	201242	312445	238892	748850	262407	219506	88459	23775	-130799	**
67 Net income, total	5772874	96015	1081344	746139	697171	674208	1467240	429460	332090	142113	69102	37992	**
68 Deficit, total	3563131	137802	794591	544898	384726	435316	718390	167053	112584	53654	45327	168791	**
69 Net income (less def), Form 1120-A	-5284	*-9052	14257	*-10312	*-176	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*26	*26	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	2083848	-26690	484740	240889	296235	179698	488403	201144	156943	*37655	24830	-	-
72 Statutory special deductions, total	498495	*19926	59944	110024	34252	67515	156982	20238	13242	9186	911	6275	**
73 Net operating loss deduction	473834	*19926	59941	110012	33904	65054	141849	*19036	*9969	*8239	758	5146	**
74 Dividends received deduction	24661	-	*3	*12	*349	2461	15133	*1202	3273	*946	153	1129	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2006699	*6480	180050	202390	279611	269879	599685	175095	137871	83267	40655	31717	**
77 Income tax before credits, total	520361	*1127	28140	31544	51848	57565	182718	62153	48483	28927	14191	13666	**
78 Regular tax	494784	*929	28140	31491	50685	55684	169745	58589	46645	28278	13814	10784	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	51	-	-	-	-	-	-	-	-	17	34	-	**
81 Alternative minumum tax	23534	*176	-	*53	*1163	*1880	12687	*3395	*1367	*189	187	2438	**
82 Environmental tax	173	-	-	-	-	-	*6	*4	*24	59	33	46	**
83 Foreign tax credit	*2993	-	4	-	-	-	*1226	*2	*514	1178	-	70	**
84 U.S. Possessions tax credit	467	-	-	-	66	-	401	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	7845	-	*986	*75	*416	*626	2680	*215	*642	*1924	30	251	**
88 Prior year minumum tax credit	18780	-	-	-	*1130	*821	12294	*3091	*619	*536	289	-	-
89 Income tax after credits, total	490277	*1127	27150	31469	50237	56117	166117	58846	46708	25290	13872	13345	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1711
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	40462	*451	21852	7752	5212	2378	2518	194	92	*12	**	-	**
2 Total assets	14111847	-	745242	1399893	1813873	1631535	5072814	1347178	1385617	*715694	**	-	**
3 Cash	2060418	-	151131	227715	442055	219557	693355	160201	141198	*25206	**	-	**
4 Notes and accounts receivable	5910134	-	135741	512187	492567	638891	2486678	685512	698373	*260184	**	-	**
5 Less: Allowance for bad debts	40846	-	-	*66	*797	*2341	20958	5145	6948	*4590	**	-	**
6 Inventories	1622289	-	91493	198520	191158	205408	509857	158147	126927	*140779	**	-	**
7 Investments in govt. obligations, Total	29806	-	-	*945	*4593	*1032	*15337	*3784	*4115	-	-	-	-
8 Tax-exempt securities	*42109	-	-	-	*2515	*53	*36388	*3153	-	-	-	-	-
9 Other current assets	1020903	-	9627	40022	92912	109721	386350	122431	215785	*44056	**	-	**
10 Loans to stockholders	275643	-	46496	51588	66798	27539	45870	*27097	*9587	*668	**	-	-
11 Mortgage and real estate loans	61470	-	-	*10686	-	*23297	*16560	*6619	*4226	*81	-	-	-
12 Other investments	434974	-	*1527	*29150	46310	51481	204561	33961	56269	*11715	**	-	**
13 Depreciable assets	6525784	-	1079344	907854	1096364	735865	1866145	283970	276082	*280160	**	-	**
14 Less: Accumulated depreciation	4396709	-	797653	630581	733086	469618	1267606	189156	168387	*140622	**	-	**
15 Depletable assets	*5359	-	-	*5158	-	*201	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*4980	-	-	*4980	-	-	-	-	-	-	-	-	-
17 Land	171318	-	*6938	*26747	42136	23530	38896	*5382	9929	*17759	**	-	**
18 Intangible assets (Amortizable)	184084	-	*15422	*6992	35789	25630	13139	*4073	*6382	*76657	**	-	**
19 Less: Accumulated amortization	54864	-	*6490	*3678	15769	*4613	5735	*1195	*884	*16500	-	-	**
20 Other assets	264956	-	11665	21634	50328	45903	53978	48344	12963	*20140	**	-	**
21 Total liabilities	14111847	-	745242	1399893	1813873	1631535	5072814	1347178	1385617	*715694	**	-	**
22 Accounts payable	3314660	-	137818	326214	294623	362680	1312482	305095	466047	*109702	**	-	**
23 Mort, notes, and bonds under 1 yr	1118060	-	62805	155638	83286	107049	480815	98658	97165	*32644	**	-	**
24 Other current liabilities	2077253	-	73004	113107	84774	207824	780018	267069	434222	*117235	**	-	**
25 Loans from stockholders	540156	-	196546	70433	30326	114199	119089	*2932	*5557	*1074	-	-	-
26 Mort, notes, bonds, 1 yr or more	1408098	-	167782	226554	199488	197381	359274	39674	88802	*129142	**	-	**
27 Other liabilities	574533	-	*2114	27766	25488	51898	130409	163812	62260	*110786	**	-	**
28 Net worth	5079085	-	105173	480181	1095888	590504	1890728	469938	231564	*215111	**	-	**
29 Capital stock	612006	-	88200	122914	95233	119562	109862	35817	31305	*9113	**	-	**
30 Paid-in or capital surplus	592876	-	74955	18508	60786	41931	195715	26535	65405	*109041	-	-	**
31 Retained earnings, appropriated	*17250	-	-	-	*17250	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	2618740	-	12212	203650	719561	397637	1023685	199818	-34797	*96974	**	-	**
33 Retained earnings (S Corp)	1580812	-	-53109	154506	252304	72255	691249	225948	237660	-	-	-	-
34 Less: Cost of treasury stock	342599	-	*17086	*19397	*49246	40881	129784	*18180	68009	*16	-	-	-
35 Total receipts	42954536	*76230	5054128	5155323	5878893	4504075	14413101	2990918	3623583	*1258285	**	-	**
36 Business receipts	42565530	*76009	5017246	5134355	5841417	4465170	14291069	2955701	3581287	*1203275	**	-	**
37 Interest	70137	*1	1691	5255	13976	9410	18739	6127	2733	*12204	**	-	**
38 Interest on govt. obligations, State and local	4628	-	-	*620	*30	-	3291	*149	*516	*21	-	-	-
39 Rents	58164	-	*2083	*1602	*3152	*7893	13173	*66	*3094	*27101	-	-	**
40 Royalties	*70	-	-	-	-	-	-	-	-	*70	-	-	-
41 Net S-T cap gain less net LT loss	*944	-	-	-	*524	*46	*236	-	*70	67	-	-	**
42 Net L-T cap gain less net ST loss	11050	-	*2949	*399	*706	*1193	4275	*417	*1100	*12	**	-	-
43 Net gain, noncapital assets	14768	-	*3157	*143	2626	2423	5372	*420	566	*61	**	-	-
44 Dividends, domestic corporations	1882	-	-	-	*495	*265	*564	-	*485	*74	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	227364	*220	27001	12951	15965	17676	76382	28037	33732	*15400	**	-	**
47 Total deductions	42196664	*76955	4997140	5056821	5788891	4436777	14181514	2910442	3529395	*1218730	**	-	**
48 Cost of sales and operations	29874710	*57476	2472980	3181331	3751814	2989185	11006301	2395689	3061709	*958226	**	-	**
49 Compensation of officers	2205471	*2033	493741	389291	357617	225437	574743	68669	74295	*19645	**	-	**
50 Repairs	166304	*37	39602	26401	26225	12573	40780	9402	8920	*2364	**	-	**
51 Bad debts	98621	*575	8017	13866	16818	11199	31653	5850	7405	*3239	**	-	**
52 Rent paid on business property	534624	*270	113204	91987	91074	55839	135663	18369	22021	*6197	**	-	**
53 Taxes paid	1316230	*2120	200381	195572	222574	179464	387575	70442	43056	*15045	**	-	**
54 Interest paid	262008	*426	26007	41834	36562	31280	81335	10555	13010	*20999	**	-	**
55 Contributions or gifts	8755	-	*217	840	2104	1053	2823	*294	1116	*308	**	-	**
56 Amortization	17150	-	*963	*1907	*2413	5990	1955	*664	*231	3026	-	-	**
57 Depreciation	583248	*796	93124	96280	95444	69504	150217	26006	26136	*25741	**	-	**
58 Depletion	*121	-	-	-	-	-	*121	-	-	-	-	-	-
59 Advertising	262740	*236	65204	52377	40832	27864	54062	12360	4069	*5736	**	-	**
60 Pension, prof sh, stock, annuity	228561	-	*12301	*4739	24543	38465	103817	11923	17763	*15011	-	-	**
61 Employee benefit programs	515242	*1935	36911	76771	74686	98304	156137	24577	32143	*13776	**	-	**
62 Net loss, noncapital assets	19465	*11	*3922	*854	*8590	*1031	1308	*242	*2255	*1253	-	-	**
63 Other deductions	6103413	*11040	1430566	882771	1037596	689590	1453023	255400	215266	*128163	**	-	**
64 Total receipts less total deducts	757871	*-725	56988	98502	90002	67298	231588	80476	94188	*39555	**	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	753244	*-725	56988	97882	89972	67298	228297	80327	93672	*39533	**	-	**
67 Net income, total	1170490	*6	137873	150145	154923	127197	359985	96200	104628	*39533	**	-	**
68 Deficit, total	417246	*730	80885	52263	64951	59899	131688	*15874	*10956	-	-	-	-
69 Net income (less def), Form 1120-A	*-1237	-	*-1237	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-369	*-369	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	518831	*-362	84337	43720	53663	31573	173090	68817	63993	-	-	-	-
72 Statutory special deductions, total	97652	*6	*10929	*28870	*4675	12307	35506	-	*339	*5021	-	-	**
73 Net operating loss deduction	96355	*6	*10929	*28870	*4329	*12116	35136	-	-	*4968	-	-	**
74 Dividends received deduction	1297	-	-	-	*346	*190	*369	-	*339	*53	-	-	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	473710	-	*30063	58193	82886	74259	125722	*27383	40692	*34513	**	-	**
77 Income tax before credits, total	119225	*22	*4656	9288	14217	17853	36829	*10262	13933	*12165	**	-	**
78 Regular tax	113165	-	*4656	9288	14217	16679	33721	*9033	13837	*11734	**	-	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	17	-	-	-	-	-	-	-	-	17	-	-	**
81 Alternative minumum tax	5377	-	-	-	-	*1174	*2999	*1205	-	-	-	-	-
82 Environmental tax	*38	-	-	-	-	-	-	-	*7	*30	**	-	**
83 Foreign tax credit	1178	-	-	-	-	-	-	-	-	1178	-	-	**
84 U.S. Possessions tax credit	401	-	-	-	-	-	401	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*576	-	*239	-	-	*138	*6	-	-	193	-	-	**
88 Prior year minumum tax credit	3945	-	-	-	*1130	-	*2176	*6	*128	*505	-	-	-
89 Income tax after credits, total	113125	*22	*4417	9288	13088	17715	34245	*10256	13804	*10290	**	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	31263	*894	18389	5163	2742	1877	1868	226	78	19	3	3	**
2 Total assets	12314375	-	517760	889782	944928	1258923	3497002	1430469	1057573	665292	187146	1865501	**
3 Cash	1628415	-	137363	207968	209039	200796	447294	146269	96710	46791	15154	121029	**
4 Notes and accounts receivable	5228348	-	78626	309917	324397	437634	1474117	797028	500407	271732	81319	953171	**
5 Less: Allowance for bad debts	64181	-	-	*3833	*883	*7981	9310	2688	2962	*1183	1065	34277	**
6 Inventories	1310550	-	35368	83692	110251	115718	341036	114077	142636	*79601	45045	243126	**
7 Investments in govt. obligations, Total	41343	-	-	-	-	*5699	*23254	-	*9774	*2617	-	-	-
8 Tax-exempt securities	*36670	-	-	-	-	-	-	*851	-	*35769	-	50	**
9 Other current assets	1049676	-	13122	44064	43580	70677	465063	154795	82587	*46015	34742	95031	**
10 Loans to stockholders	254107	-	75153	*42468	*13715	50541	60629	*7073	*3133	*1394	-	-	-
11 Mortgage and real estate loans	*41505	-	-	-	*18388	*4787	*18093	*236	-	-	-	-	-
12 Other investments	521432	-	*5058	*9910	*31485	88824	183696	56843	56563	*19859	856	68338	**
13 Depreciable assets	5280121	-	540265	582919	504265	653841	1338392	335276	356151	309853	24435	634725	**
14 Less: Accumulated depreciation	3420527	-	381880	424394	347148	412985	929607	213187	237467	187332	15071	271455	**
15 Depletable assets	*25857	-	-	-	-	-	-	*3568	*22289	-	-	-	-
16 Less: Accumulated depletion	*19206	-	-	-	-	-	-	*3151	*16055	-	-	-	-
17 Land	139439	-	*7880	*4572	*8861	*23795	61966	*8935	9528	*7912	1027	4963	-
18 Intangible assets (Amortizable)	96582	-	3813	*18159	*334	*3251	*14814	*1098	*23106	*28986	-	3022	-
19 Less: Accumulated amortization	31168	-	1103	*2296	*332	*2303	*9864	*822	*12137	*2230	-	80	-
20 Other assets	195412	-	4095	16638	28975	26629	17430	24268	23309	*5507	704	47858	**
21 Total liabilities	12314375	-	517760	889782	944928	1258923	3497002	1430469	1057573	665292	187146	1865501	**
22 Accounts payable	2845784	-	66893	134413	236933	229596	812201	297586	285152	116649	48057	618305	**
23 Mort, notes, and bonds under 1 yr	1412072	-	31121	82922	208818	110522	534485	43946	101436	*64368	551	233904	**
24 Other current liabilities	2261762	-	74758	91366	84213	107673	492892	348066	152160	77094	2806	830732	**
25 Loans from stockholders	458066	-	132386	106178	35038	*13863	139072	*16498	*9306	*5021	703	-	-
26 Mort, notes, bonds, 1 yr or more	1143493	-	84829	83337	80925	160848	292866	103095	72300	*109826	997	154469	**
27 Other liabilities	351390	-	*6165	*1407	*1187	*29512	112405	*12619	9131	*52813	48979	77172	**
28 Net worth	3841808	-	121609	390160	297814	606908	1113082	608659	428088	239519	85051	-49080	**
29 Capital stock	547162	-	76164	85996	66759	57328	142539	25860	20495	40147	1402	30473	**
30 Paid-in or capital surplus	829381	-	37171	53227	63908	17820	132922	43559	91438	*85928	35800	267608	**
31 Retained earnings, appropriated	*27270	-	*23621	-	-	-	-	-	*3649	-	-	-	-
32 Retained earnings, unappropriate	1677891	-	8210	220446	142498	434404	590886	352513	176982	*73545	25568	-347162	**
33 Retained earnings (S Corp)	1020075	-	-10722	*41852	63819	*108230	384120	215151	144951	*49701	22973	-	-
34 Less: Cost of treasury stock	259971	-	*12835	*11362	*39169	*10875	137385	*28424	*9427	*9801	692	-	-
35 Total receipts	34417826	*54833	3250386	3285860	3642394	3157564	9035846	4002415	2337127	1506697	178792	3965913	**
36 Business receipts	33894485	*50574	3221381	3268327	3608642	3131593	8913761	3966918	2297464	1486135	177828	3771862	**
37 Interest	72809	-	1940	5453	4886	9593	15394	3357	3770	*2163	97	26154	**
38 Interest on govt. obligations, State and local	4911	-	-	-	-	*425	*2195	*627	*106	*961	458	139	**
39 Rents	15978	-	*438	*968	*1545	*2041	*6938	*290	*116	*482	-	3161	-
40 Royalties	*692	-	-	*40	-	-	-	-	*499	-	-	153	**
41 Net S-T cap gain less net LT loss	*713	-	-	-	*633	-	-	-	*50	-	30	-	-
42 Net L-T cap gain less net ST loss	88064	*3521	*7895	*129	*47	*2199	*32069	*1391	*3037	*149	7	37619	**
43 Net gain, noncapital assets	48469	*738	*12915	*2107	*3269	*1457	17652	553	981	*97	4	8697	**
44 Dividends, domestic corporations	4863	-	*4	*15	*4	*883	*2648	*867	*418	-	21	2	**
45 Dividends, foreign corporations	*53	-	-	-	-	-	*30	*22	-	-	-	-	-
46 Other receipts	286788	-	5812	8820	23368	9372	45158	28389	30687	16709	346	118126	**
47 Total deductions	34290365	*81901	3251560	3275480	3624687	3096253	8977982	3893735	2307960	1481073	172635	4127099	**
48 Cost of sales and operations	25251833	*55152	1608237	2183996	2707422	2220407	6808345	3193942	1900205	1209959	157742	3206427	**
49 Compensation of officers	1523670	*1047	301366	241022	213996	192429	351730	111826	51849	*13797	2232	42376	**
50 Repairs	97709	*127	18054	4228	10450	10622	24879	5016	4332	*5992	15	13994	**
51 Bad debts	140227	-	*23461	17393	15361	15910	28444	10348	3359	3058	113	22781	**
52 Rent paid on business property	369731	*229	64909	62886	50163	29602	66546	28843	17574	*10338	94	38545	**
53 Taxes paid	1037978	*2757	140583	112443	120064	102982	301143	92469	59074	37627	2394	66441	**
54 Interest paid	282427	*407	13786	21805	22055	28468	61914	15380	15955	*12502	287	89868	**
55 Contributions or gifts	7947	*18	*353	*775	722	605	2318	1834	*1026	*184	73	40	-
56 Amortization	25929	-	*359	*1888	*9	*1146	746	*210	*5978	*1459	5	14129	**
57 Depreciation	488683	*1977	63911	54416	45841	60048	115558	27068	30554	25234	702	63372	**
58 Depletion	*3869	-	-	-	-	-	*3341	*510	*18	-	-	-	-
59 Advertising	77579	-	15561	10027	8286	9148	14750	6325	3095	*584	119	9684	**
60 Pension, prof sh, stock, annuity	215533	-	*6258	*17142	*27955	19199	72352	36881	9511	22905	451	2881	**
61 Employee benefit programs	479404	*55	40340	34589	33078	79433	154930	26451	15491	*36361	494	58181	**
62 Net loss, noncapital assets	10307	-	*178	*479	*302	*1284	4728	*2357	*831	*69	-0	80	-
63 Other deductions	4277539	*20133	954203	512389	368982	324968	966258	334276	189111	101006	7913	498300	**
64 Total receipts less total deducts	127461	*-27069	-1174	10380	17707	61310	57864	108680	29167	25624	6157	-161187	**
65 Const taxable inc frm rel frn corps	997	-	-	-	-	-	-	-	-	-	-	997	**
66 Net income (less deficit), total	123547	*-27069	-1174	10380	17707	60885	55669	108053	29061	24663	5699	-160329	**
67 Net income, total	833309	*2402	112110	100795	117220	82436	180764	127981	58305	*37591	5699	8005	-
68 Deficit, total	709762	*29471	113284	90415	99513	*21551	125095	*19927	*29243	*12928	-	168334	**
69 Net income (less def), Form 1120-A	*-12238	*-12765	*527	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*113	*113	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	249855	*-12841	40306	*4063	80695	*35368	42140	41961	6711	*8499	2951	-	-
72 Statutory special deductions, total	79877	*16	*10946	*28813	*322	7910	19905	*6134	*4206	*1607	15	1	**
73 Net operating loss deduction	76489	*16	*10943	*28801	*320	*7292	18051	*5545	*3914	*1607	-	-	-
74 Dividends received deduction	3388	-	*3	*12	*3	*618	*1854	*590	*292	-	15	1	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	348139	*96	*17328	44323	26610	39506	87770	71986	32147	*17634	2733	8005	-
77 Income tax before credits, total	93525	*14	*2598	6864	4021	7908	25705	25559	11063	*6045	964	2783	**
78 Regular tax	90731	*14	*2598	6864	4021	7776	24844	24073	10895	*5994	929	2722	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	34	-	-	-	-	-	-	-	-	-	34	-	-
81 Alternative minumum tax	2424	-	-	-	-	*132	*727	*1423	*101	*41	-	-	-
82 Environmental tax	*33	-	-	-	-	-	*6	*4	*4	*10	1	8	-
83 Foreign tax credit	*5	-	4	-	-	-	-	*2	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*3388	-	-	-	-	*62	*857	*142	*642	*1685	-	-	-
88 Prior year minumum tax credit	6023	-	-	-	-	-	*3515	*2230	*248	*31	-	-	-
89 Income tax after credits, total	84108	*14	*2594	6864	4021	7845	21333	23185	10173	*4330	964	2783	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1798
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	156806	10580	92078	25076	12130	8888	7188	574	226	36	23	6	**
2 Total assets	42720934	-	2854473	4053441	4363692	6180982	14133780	3870627	3428122	1200459	1435938	1199420	**
3 Cash	5648840	-	524194	698791	632119	1101566	1743700	376682	408358	41547	78512	43370	**
4 Notes and accounts receivable	15167052	-	420072	958901	1504106	2259758	5681483	1651887	1285989	392235	499227	513394	**
5 Less: Allowance for bad debts	153000	-	*1993	*3377	*1763	18801	52571	21006	19436	6914	6790	20350	**
6 Inventories	3104860	-	200205	192465	284936	483504	1101511	327109	176265	61640	167713	109512	**
7 Investments in govt. obligations, Total	106197	-	*676	*756	-	*13833	*17623	*1078	*20820	*45382	5029	1001	**
8 Tax-exempt securities	187647	-	*9	*3064	-	*10049	*43318	*47772	*37559	*15778	30099	-	-
9 Other current assets	3623327	-	102810	161984	208486	461577	1281102	544207	498138	107110	150109	107804	**
10 Loans to stockholders	1161769	-	311225	268039	216194	89007	167273	35339	41168	*20818	9134	3573	**
11 Mortgage and real estate loans	190132	-	*29	*28145	*4440	*6423	135440	*4262	*8275	*3119	-	-	-
12 Other investments	2008553	-	*13436	131908	104383	205377	628433	163954	269367	265415	170563	55717	**
13 Depreciable assets	29462408	-	4092220	4567199	3763235	4344389	8217739	1637520	1420298	414970	543544	461295	**
14 Less: Accumulated depreciation	19916933	-	2971600	3147356	2631726	2981835	5414982	1061893	904402	261718	312639	228780	**
15 Depletable assets	35058	-	-	*-0	-	*1053	*15988	*8772	*3584	-	5660	-	-
16 Less: Accumulated depletion	17466	-	-	-	-	*377	*12049	*505	*2267	-	2268	-	-
17 Land	1003560	-	87039	84444	151390	124540	346480	51525	97318	19744	29789	11291	**
18 Intangible assets (Amortizable)	508139	-	42879	34456	59390	45220	63720	16104	46933	44480	17457	137499	**
19 Less: Accumulated amortization	183447	-	26984	17125	22767	28823	32844	*10899	15300	*8616	3402	16687	-
20 Other assets	784237	-	60256	91149	91269	64525	202417	98718	55453	45470	54200	20781	**
21 Total liabilities	42720934	-	2854473	4053441	4363692	6180982	14133780	3870627	3428122	1200459	1435938	1199420	**
22 Accounts payable	7794414	-	522083	621150	807582	1156994	2668989	681467	632108	144145	264298	295598	**
23 Mort, notes, and bonds under 1 yr	4720587	-	457944	603893	402432	653462	1609184	341292	440221	73123	103858	35179	**
24 Other current liabilities	5587063	-	386438	321433	407305	702681	1794463	820325	606487	124162	206483	217288	-
25 Loans from stockholders	2729473	-	790648	419540	324896	397952	678300	75532	34120	*6944	1541	-	-
26 Mort, notes, bonds, 1 yr or more	5052655	-	495059	664215	686268	730333	1292500	323967	391233	164534	180767	123779	-
27 Other liabilities	1290494	-	35871	107166	81234	117659	418560	164421	180811	32090	99449	53232	-
28 Net worth	15546250	-	166429	1316045	1653976	2421902	5671785	1463623	1143142	655463	579542	474344	**
29 Capital stock	1956364	-	449122	354418	268173	202922	375742	46847	197549	6566	36898	18129	**
30 Paid-in or capital surplus	2373558	-	284766	186688	143109	296348	452424	93044	318887	167313	194806	236172	**
31 Retained earnings, appropriated	84669	-	-	-	*24489	*15274	*31440	*11076	*845	-	-	1545	**
32 Retained earnings, unappropriate	7544095	-	-102724	544190	1012229	1576957	2884486	620181	233640	302414	237566	235156	**
33 Retained earnings (S Corp)	4617797	-	-403614	306664	257228	596917	2272980	745455	491849	*208771	141548	-	-
34 Less: Cost of treasury stock	1030233	-	61120	75916	51251	266516	345287	52979	99628	*29601	31275	16659	-
35 Total receipts	125723782	1241008	21680313	17416819	13516740	17469364	33960620	8088820	6422996	1978931	2288858	1659313	**
36 Business receipts	123974535	1125469	21576446	17282090	13167079	17299243	33469237	7984790	6307023	1915001	2225531	1622626	**
37 Interest	187170	*2252	7613	14514	14930	30301	50481	12720	20928	5242	8787	19402	**
38 Interest on govt. obligations, State and local	69486	*43214	-	*206	-	*2107	8101	*4810	3307	*3578	2844	1319	-
39 Rents	111126	*215	*280	*9922	20732	25963	22427	5563	9968	*8444	4934	2678	**
40 Royalties	7632	-	-	-	-	-	*1366	*2891	*940	*189	82	2164	-
41 Net S-T cap gain less net LT loss	9481	-	-	*587	*292	*512	*5251	*177	*1802	*2	84	775	-
42 Net L-T cap gain less net ST loss	100345	-	*3596	*63847	*3089	7961	17422	*1829	1836	*352	301	111	-
43 Net gain, noncapital assets	275413	*55899	40946	18756	12464	31873	67655	9059	13565	18084	5205	1908	**
44 Dividends, domestic corporations	22905	-	-	-	-	*2374	16683	*104	*2762	*467	194	322	-
45 Dividends, foreign corporations	*3073	-	-	-	-	-	-	*539	*859	*614	7	1054	-
46 Other receipts	962616	13958	51433	26896	298155	69031	301997	66337	60006	26958	40889	6956	**
47 Total deductions	124321777	1211787	21449374	17323633	13311974	17356547	33487635	8009982	6322917	1951523	2267938	1628464	**
48 Cost of sales and operations	83420067	652733	12221086	10535194	8347496	11926129	24351040	6348592	5108709	1524787	1608590	795712	**
49 Compensation of officers	6625796	92324	1720598	1107447	786298	981574	1498662	205570	133551	48919	33696	17158	-
50 Repairs	889713	12822	180668	152576	110606	109122	242935	31628	33139	5555	3379	7285	**
51 Bad debts	307755	*24227	21501	24147	31239	56248	98900	14779	12985	8783	7600	7344	**
52 Rent paid on business property	1759208	21478	398089	311849	259935	253580	364135	58187	38183	12298	16946	24529	**
53 Taxes paid	3953488	46950	758186	597997	433392	552373	1041855	217223	133770	45575	81718	44448	**
54 Interest paid	1035017	19280	139547	133933	111704	157777	280860	58784	70571	16395	21668	24499	**
55 Contributions or gifts	19401	*24	1736	1049	2524	3155	6790	1519	828	*906	589	281	-
56 Amortization	68022	*2200	4385	1613	10718	9403	12099	6837	7460	*2662	3090	7555	**
57 Depreciation	2751358	20238	435756	430699	351990	392134	730484	129031	110578	43288	45017	62142	**
58 Depletion	4542	-	-	-	-	*107	*241	-	*2799	*496	898	-	-
59 Advertising	531168	14396	128648	92576	59256	69680	70949	12687	7918	5526	56452	13079	**
60 Pension, prof sh, stock, annuity	864463	*27	50591	115902	91681	122608	309015	115276	38034	*4018	11134	6177	**
61 Employee benefit programs	1544919	7259	256717	180599	139180	244056	445570	100084	88835	12438	32446	37735	**
62 Net loss, noncapital assets	45105	*824	*2156	*8612	*3203	5439	17401	807	1002	*3067	882	1713	-
63 Other deductions	20501755	297005	5129712	3629441	2572754	2473163	4016696	708978	534555	216811	343833	578807	**
64 Total receipts less total deducts	1402005	29221	230939	93186	204766	112816	472985	78838	100078	27408	20920	30849	**
65 Const taxable inc frm rel frn corps	*433	-	-	-	-	-	-	-	-	*433	-	-	-
66 Net income (less deficit), total	1332952	-13993	230939	92979	204766	110709	464884	74027	96772	24263	18075	29530	**
67 Net income, total	3769075	93607	831360	495200	425027	464575	926491	205279	169157	64989	63402	29987	**
68 Deficit, total	2436123	107600	600421	402220	220261	353866	461607	131252	72385	*40726	45327	457	-
69 Net income (less def), Form 1120-A	8192	*3713	14967	*-10312	*-176	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*282	*282	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1315162	-13487	360097	193106	161877	112757	273173	90366	86238	*29156	21879	-	-
72 Statutory special deductions, total	320966	*19904	38069	52342	29255	47298	101571	*14103	8697	*2558	896	6274	**
73 Net operating loss deduction	300991	*19904	38069	52342	29255	45646	88661	*13491	*6056	*1664	758	5146	**
74 Dividends received deduction	19976	-	-	-	-	*1652	12910	*612	*2642	*894	138	1128	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1184850	*6383	132659	99874	170115	156115	386193	75726	65031	*31120	37922	23713	-
77 Income tax before credits, total	307612	*1091	20886	15392	33610	31804	120185	26332	23486	*10716	13227	10883	**
78 Regular tax	290888	*915	20886	15339	32447	31229	111180	25483	21913	*10549	12884	8062	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	15732	*176	-	*53	*1163	*575	8961	*767	*1265	*148	187	2438	**
82 Environmental tax	102	-	-	-	-	-	-	-	*13	*18	33	38	**
83 Foreign tax credit	*1810	-	-	-	-	-	*1226	-	*514	-	-	70	-
84 U.S. Possessions tax credit	66	-	-	-	66	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3881	-	*747	*75	*416	*425	1818	*73	-	*46	30	251	-
88 Prior year minumum tax credit	8811	-	-	-	-	*821	6603	*855	*243	-	289	-	-
89 Income tax after credits, total	293044	*1091	20138	15317	33128	30557	110539	25404	22730	*10670	12908	10562	**

1992 Corporation Source Book of Statistics of Income, Manufacturing
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	300071	11676	114033	46192	36837	30065	41807	7952	5731	2345	1329	972	1133
2 Total assets	4113123804	-	3985848	7547922	13346295	21118418	92858215	55641343	89031318	82103736	94303237	154860152	3498327321
3 Cash	109289289	-	625715	1054899	1703453	2811993	8687407	4785089	6404564	5814603	6130065	9602781	61668719
4 Notes and accounts receivable	893976470	-	902156	1871610	3589318	5493450	24494599	14364207	21162835	18523304	19620709	30139615	753814666
5 Less: Allowance for bad debts	21196586	-	*5985	8267	31448	43178	417747	369485	499119	526270	669848	1025396	17599843
6 Inventories	371341238	-	606525	1285027	2418084	4238316	21802924	13350642	20419504	17375955	18046344	25751709	246046207
7 Investments in govt. obligations, Total	31809147	-	*3855	*41328	*91891	*35430	183838	380697	665821	549213	501748	975559	28379767
8 Tax-exempt securities	18423325	-	-	*12245	*15277	*21872	246219	122091	402507	443338	479782	539689	16140306
9 Other current assets	197398147	-	113681	250836	475517	763851	3432833	2303027	3822324	4006928	4571361	7046956	170610833
10 Loans to stockholders	20357457	-	242887	320743	265468	442912	814649	353223	372467	561979	281921	622669	16078539
11 Mortgage and real estate loans	29753928	-	*28274	*47974	*53757	81388	159966	60130	128945	40638	93259	132335	28927262
12 Other investments	992270044	-	101168	191607	355893	785223	3468819	2529307	5293224	5499712	8690532	17189725	948164835
13 Depreciable assets	1807067491	-	4501194	6192123	11709891	16000333	64554449	35156055	53217235	44781843	49644514	79046242	1442263614
14 Less: Accumulated depreciation	919685911	-	3381366	4225505	8059934	10564096	39793543	20568858	28899003	22573059	23613426	37486606	720520515
15 Depletable assets	72675487	-	*11453	*36310	*16548	*38060	137523	57264	269614	349782	296857	1006000	70456074
16 Less: Accumulated depletion	35245671	-	*1303	*7580	*10762	*27067	15195	23186	64173	62252	52341	410501	34571309
17 Land	47271019	-	37422	57888	197276	395262	1868997	1122924	1776090	1487755	1690870	2639547	35996989
18 Intangible assets (Amortizable)	282452650	-	175278	251505	428185	542850	2327516	1580242	3317576	4641109	6391094	14305570	248491724
19 Less: Accumulated amortization	65443854	-	103877	101276	200955	221618	981687	618576	1112489	1423819	1598308	3041574	56039675
20 Other assets	280610134	-	128771	276455	328839	323438	1886647	1056550	2353395	2612976	3798105	7825833	260019126
21 Total liabilities	4113123804	-	3985848	7547922	13346295	21118418	92858215	55641343	89031318	82103736	94303237	154860152	3498327321
22 Accounts payable	447726519	-	1009366	1332788	2269380	3493785	15632077	8318536	11902967	9961361	10048759	14917395	368840105
23 Mort, notes, and bonds under 1 yr	370463626	-	538162	822019	1386806	2288731	11664085	7439335	10648334	8723441	9240855	12431724	305280134
24 Other current liabilities	355374251	-	695565	654709	1196701	1606229	8280888	5418565	8033209	7471539	8913750	15473480	297629615
25 Loans from stockholders	82524898	-	2272335	1640211	1859581	2086152	5542695	1936920	2012857	1093369	1425540	1952437	60702800
26 Mort, notes, bonds, 1 yr or more	871762206	-	844716	1527614	2569847	3997750	15252715	9238457	15850453	16301729	21169159	35844119	749165646
27 Other liabilities	573324063	-	272637	344857	301462	383348	2382880	1461525	3277401	3611960	4997667	11516853	544773472
28 Net worth	1411948242	-	-1646933	1225723	3762518	7262424	34102874	21828003	37306097	34940337	38507506	62724143	1171935550
29 Capital stock	183082955	-	1932199	2415428	1306470	1969029	7758077	4870436	6993116	6985795	7447672	11257630	130147102
30 Paid-in or capital surplus	734860795	-	1090148	718242	1598175	1682430	9723878	5719813	11957140	12620663	19359601	30694634	639696072
31 Retained earnings, appropriated	6309618	-	-	*922	*9710	*7331	75430	22523	102446	96222	114635	172198	5708202
32 Retained earnings, unappropriate	550163550	-	-2109446	-1358489	1383037	3078668	6841882	3572071	6100651	8224332	7450831	17862384	499117630
33 Retained earnings (S Corp)	55676739	-	-2312713	-200215	18120	1346254	12464839	8800673	14027647	8557414	5924962	5855979	1193779
34 Less: Cost of treasury stock	118145414	-	247122	350165	552993	821288	2761231	1157513	1874902	1544089	1790196	3118681	103927235
35 Total receipts	3760265837	11992539	22507109	23068030	35564270	50828243	208173736	111092350	161860243	128809346	133921908	197957341	2674490724
36 Business receipts	3513707078	11494637	22127896	22821984	35083969	50190658	205323081	109335541	159054800	126158785	130431461	191444380	2450239886
37 Interest	73820431	56983	15715	39478	59100	88225	265265	167048	333929	489472	653114	1323070	70329033
38 Interest on govt. obligations, State and local	1693667	670	-	*1158	*274	4501	20146	20708	43237	55587	60236	106418	1380733
39 Rents	35114395	11285	*11568	*10562	25639	30410	190724	70601	209525	196723	187105	506058	33664195
40 Royalties	32610079	21035	*258	*108	*13996	*12981	62160	28713	127251	178534	200788	546899	31417358
41 Net S-T cap gain less net LT loss	827301	*3008	*10842	*16091	*2152	*17675	11936	5516	7410	13175	9977	35854	693665
42 Net L-T cap gain less net ST loss	11014195	41880	*20144	35950	16648	56356	104494	123992	266977	138056	323971	531446	9354282
43 Net gain, noncapital assets	9272563	188026	78221	47214	92770	102202	284742	140606	238819	132142	140949	376164	7450707
44 Dividends, domestic corporations	3731074	6511	*1758	*7753	2814	7113	21156	22253	65192	57315	98632	150488	3290089
45 Dividends, foreign corporations	23997713	23776	-	-	-	*191	9370	10360	77213	91013	191557	559797	23034436
46 Other receipts	54477342	144727	240708	87731	266909	317931	1880662	1167011	1435890	1298545	1624118	2376767	43636342
47 Total deductions	3633844572	12182480	22837317	23178930	35427769	50245674	204254790	107958755	156300040	124484262	129789602	189933422	2577251531
48 Cost of sales and operations	2402877254	8368164	12469644	13173954	22292571	32506743	143224532	77361059	114436022	89687453	92176109	130694031	1666486972
49 Compensation of officers	40722330	221953	1918224	1799394	2406388	3205280	9096363	3381287	3622612	2219753	1566163	2019060	9265851
50 Repairs	30546012	41262	151302	211537	275954	328272	952792	374901	539976	443459	485444	1014918	25726194
51 Bad debts	11867515	63152	51675	63957	112989	165491	706041	422997	486021	392108	546942	576434	8279706
52 Rent paid on business property	38098828	117705	912275	740517	752625	919010	2116294	802268	1073100	806983	1009071	1626942	27222036
53 Taxes paid	93580852	210132	671168	769550	1161712	1504165	5113820	2447230	3232257	2458415	2471285	4114227	69426889
54 Interest paid	127971817	281653	185229	263555	432253	623522	2628721	1432432	2237795	2169478	2775044	4708447	110233687
55 Contributions or gifts	2543259	6931	1644	2798	6629	13615	42973	28979	46497	46495	62031	114275	2170391
56 Amortization	12634949	78203	31671	50445	56569	69383	298585	214297	385571	478519	506916	865538	9599252
57 Depreciation	128364195	329884	373509	578228	881377	1227379	4694886	2401756	3854327	3415465	3796263	5845044	100966077
58 Depletion	4387313	*1395	*-0	*1627	-	*2	37628	6683	12946	45400	21429	59089	4201113
59 Advertising	62389115	188537	165274	179694	196687	416236	1331765	822354	1558726	1687498	1535948	2735204	51571193
60 Pension, prof sh, stock, annuity	26275735	63949	41414	74321	146270	246830	890161	465943	724142	643230	578286	1141743	21259446
61 Employee benefit programs	62653995	236278	198784	213046	459676	616564	2690420	1549542	2264549	1932510	2079997	3676611	46736019
62 Net loss, noncapital assets	3077857	29074	38127	10428	30713	48486	135709	75570	86869	90628	150201	185408	2196644
63 Other deductions	585853548	1944208	5627375	5045876	6215357	8354697	30294101	16171456	21738629	17966867	20028471	30556451	421910060
64 Total receipts less total deducts	126421265	-189941	-330208	-110900	136502	582569	3918945	3133595	5560203	4325084	4132306	8023919	97239192
65 Const taxable inc frm rel frn corps	18899805	*13843	-	-	-	-	*8355	*158	29878	31367	76724	281375	18458106
66 Net income (less deficit), total	143627403	-176769	-330208	-112058	136228	578068	3907154	3113045	5546844	4300864	4148794	8198876	114316565
67 Net income, total	184567951	554065	685292	849192	1118141	1699970	8040548	4957136	8021062	6575886	7015058	10956451	134095149
68 Deficit, total	40940548	730834	1015499	961250	981913	1121903	4133394	1844092	2474217	2275022	2866264	2757575	19778584
69 Net income (less def), Form 1120-A	-61502	*-360	-6479	-76881	*22218	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-86912	-86912	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	14895430	-31001	-67620	180265	112267	498899	3383622	2121198	3373200	2146361	1406780	1452275	319185
72 Statutory special deductions, total	15316560	127653	191027	132448	169144	158945	694725	457667	728720	605429	710563	1007611	10332626
73 Net operating loss deduction	7914397	112884	189797	126520	167175	154526	671807	438089	638395	511667	561786	743146	3598607
74 Dividends received deduction	7399659	14769	*1230	*5928	1970	4419	22917	19579	90326	93763	148778	264466	6731515
75 Public utility div paid deduction	2503	-	-	-	-	-	-	-	-	-	-	-	2503
76 Income subject to tax	151716109	272801	138707	239850	398455	687960	2811965	1980196	3581686	3645448	4810801	8513351	124634888
77 Income tax before credits, total	53369555	96275	21709	45527	76617	154088	883869	690959	1251795	1274349	1698769	2984175	44191423
78 Regular tax	51315542	91349	21669	43848	75721	150548	862056	665869	1216220	1234082	1636843	2900756	42416581
79 Personal holding company tax	*231	-	-	-	*76	-	*154	-	*-0	-0	-	-	1
80 Recapture of investment credit	4164	-	-	-	-	-	*8	-	*2	216	45	9	3884
81 Alternative minumum tax	1822247	4692	*40	*1678	*820	3435	21261	23740	32836	35909	54840	74262	1568735
82 Environmental tax	199706	233	-	-	-	-	*23	208	1627	2861	4663	9498	180593
83 Foreign tax credit	15358288	*5308	-	-	-	-	584	*379	15260	28955	54117	225187	15028497
84 U.S. Possessions tax credit	3619287	9027	-	-	289	1107	13870	17374	96986	119655	319985	508746	2532249
85 Orphan drug credit	17826	-	-	-	-	-	-	-	-	-	-	-	17826
86 Nonconventional source fuel credit	134312	-	-	-	-	-	-	*1201	*19	*15	234	627	132216
87 General business credit	943443	1272	*403	*799	2123	2498	30484	13946	25127	29018	39116	66364	732293
88 Prior year minumum tax credit	444728	*1515	-	-	*75	*860	7614	7512	20885	14888	16658	39743	334976
89 Income tax after credits, total	32851672	79152	21306	44728	74130	149623	831316	650547	1093517	1081818	1268659	2143507	25413367

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 09
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17461	556	5086	*1797	2539	2482	3084	715	607	252	139	101	102
2 Total assets	352219083	-	134550	*239851	968048	1702787	7166364	5029663	9305963	8868205	9946854	15532234	293324564
3 Cash	8195674	-	25525	*31565	80877	235930	545362	316436	625178	495474	490342	1065560	4283423
4 Notes and accounts receivable	91139851	-	*16886	*24312	200335	392887	1413622	1128359	1954140	1762046	1525875	2316255	80405133
5 Less: Allowance for bad debts	821104	-	-	-	-	*5660	37166	18650	31233	33577	38090	64531	592196
6 Inventories	33224578	-	*24085	*15762	262587	273601	1400890	1061732	1970971	1731001	1907927	2539181	22036842
7 Investments in govt. obligations, Total	2354509	-	-	-	-	-	*31577	*31797	*51135	*40366	33018	67078	2099539
8 Tax-exempt securities	528266	-	-	-	-	*3097	*5232	*25815	*40428	10408	19791	42763	380732
9 Other current assets	12445886	-	*1483	*17927	30696	48454	227186	219475	294627	322838	374440	592857	10315902
10 Loans to stockholders	1365081	-	*9896	*32452	*7000	*28386	100860	*7539	39148	137309	17960	85688	898842
11 Mortgage and real estate loans	779798	-	-	-	-	*4892	*9160	-	*13152	*2802	3622	6421	739747
12 Other investments	74736980	-	*5047	-	*52972	66637	386817	215131	457029	512186	769448	1315080	70956632
13 Depreciable assets	134077060	-	118079	*242021	956836	1587696	6506800	3853154	6854305	6095880	6448653	8784432	92629203
14 Less: Accumulated depreciation	60619356	-	*78836	*162258	670332	1052323	3903383	2123554	3653960	3038483	2946199	4008477	38981552
15 Depletable assets	*83870	-	*1913	-	-	-	-	-	*69	*17	2276	22713	56882
16 Less: Accumulated depletion	*19111	-	-	-	-	-	-	-	*15	*14	70	15295	3717
17 Land	5714397	-	-	*7969	21274	75932	237399	153673	267791	242231	251364	435181	4021583
18 Intangible assets (Amortizable)	33981823	-	*12771	*27978	*31415	45155	147382	98830	333987	498903	872434	1973875	29939093
19 Less: Accumulated amortization	3750486	-	*9909	*5540	*21046	25315	41165	29468	98620	137756	167191	313270	2901207
20 Other assets	18801367	-	*7609	*7663	15433	23416	135790	89393	187829	226574	381253	686724	17039682
21 Total liabilities	352219083	-	134550	*239851	968048	1702787	7166364	5029663	9305963	8868205	9946854	15532234	293324564
22 Accounts payable	76201734	-	*13226	*29455	177269	286063	1172768	823244	1284557	1067114	982150	1415037	68950850
23 Mort, notes, and bonds under 1 yr	28807097	-	*43497	*9238	99177	148829	780851	619474	1003254	1021769	1259192	1734209	22087607
24 Other current liabilities	22692078	-	*20630	*13465	76592	79172	425445	390322	608111	688113	678545	949697	18761986
25 Loans from stockholders	5470145	-	*32672	*20703	159083	343352	615064	374915	244022	192851	77876	268077	3141527
26 Mort, notes, bonds, 1 yr or more	75068390	-	*27783	*59037	280173	311886	1399772	963306	1703063	1709623	2509508	4462131	61642108
27 Other liabilities	25939100	-	*70569	*-0	*-0	*14744	114313	119924	147049	371439	417525	780632	23902902
28 Net worth	118040540	-	-73828	*107953	175753	518740	2658151	1738477	4315908	3817295	4022057	5922450	94837584
29 Capital stock	15619639	-	107277	*122268	144862	159932	517147	390285	450119	629430	427160	955301	11715858
30 Paid-in or capital surplus	53852744	-	*289622	*6814	*51689	74318	452302	417172	716072	1058562	1314162	1800058	47671972
31 Retained earnings, appropriated	735553	-	-	-	*7048	-	-	*1238	-	*5675	1013	632	719948
32 Retained earnings, unappropriate	59624811	-	*-144526	*-31766	150996	403032	1101807	222356	1520285	947947	1554626	2378457	51521597
33 Retained earnings ($ Corp)	6188412	-	*-326201	*10637	*-125253	-87836	808757	779416	1831097	1356268	874527	949883	117116
34 Less: Cost of treasury stock	17980619	-	-	-	*53590	*30707	221862	71990	201666	180586	149430	161881	16908907
35 Total receipts	407928436	1467503	1178265	*812572	3134293	5402366	20537827	14871868	27706298	20982787	19573176	25998967	266262515
36 Business receipts	391468427	1411157	1124209	*806069	3110304	5360665	20286630	14727005	27422787	20637010	19205376	25416570	251960645
37 Interest	3683923	4996	*410	*528	3325	6787	25993	11050	35325	45927	47072	131773	3370736
38 Interest on govt. obligations, State and local	55555	89	-	-	*92	*345	*1167	*2539	4186	4003	3829	13264	26042
39 Rents	991646	*2215	-	-	*4336	*2555	28682	8336	11470	16893	17937	26817	872405
40 Royalties	2788645	-	-	-	*3	-	-	*995	*9919	*1868	16329	36697	2722835
41 Net S-T cap gain less net LT loss	46652	-	-	-	-	*17299	*1482	-	*474	*1759	1455	1475	22709
42 Net L-T cap gain less net ST loss	659652	*5830	*7161	-	-	*149	*2214	*8997	28569	7403	13662	38931	546736
43 Net gain, noncapital assets	304714	*1414	*12953	*128	*435	*401	22778	19341	20102	12832	6537	15039	192753
44 Dividends, domestic corporations	581246	10	*66	*5751	*775	*1326	*2458	*287	1171	2560	44995	13146	508702
45 Dividends, foreign corporations	2316354	*7485	-	-	-	-	-	*557	*688	*2411	2498	10024	2292692
46 Other receipts	5031623	34306	*33466	*95	15025	12841	166422	92761	171608	250121	213486	295232	3746259
47 Total deductions	391949728	1442046	1205903	*829096	3133156	5329346	20116966	14475809	26749254	20310094	19154784	25139863	254063410
48 Cost of sales and operations	268384034	1010660	*951624	*465356	2206476	3849998	15324768	11273865	21728408	15520099	14673015	18305721	163074043
49 Compensation of officers	2887432	15882	*19163	*48619	101097	183181	466565	254098	314198	237599	133778	186247	927003
50 Repairs	2944515	9082	*5504	*13625	26320	49456	144078	60423	110151	95836	113216	113689	2203135
51 Bad debts	513140	5290	*335	*558	3356	7543	43428	21265	34579	32574	90343	40646	233223
52 Rent paid on business property	3214692	15314	*52041	*31067	36936	79944	126894	66245	113975	82986	147223	203873	2258195
53 Taxes paid	9236974	24253	18267	*36760	79632	103928	395518	239964	364883	311582	307765	664682	6689739
54 Interest paid	10321271	21212	*11128	*3226	40431	37027	215528	131020	208440	213938	295649	579103	8564570
55 Contributions or gifts	333038	*176	*327	*190	*1500	*1051	4399	4512	7657	6328	9677	11668	285551
56 Amortization	1416009	8132	*2638	*2769	*3862	7537	12641	9227	26820	42161	73007	125677	1101536
57 Depreciation	9365078	33685	16959	*17464	49644	106008	425606	266975	463399	440657	488340	594044	6462297
58 Depletion	13463	-0	-	-	-	-	*2492	*200	*84	-	631	2153	7901
59 Advertising	16754666	35458	*3201	*20307	11675	20091	139084	101595	409775	516735	283350	602886	14610508
60 Pension, prof sh, stock, annuity	1513023	5517	*6	-	*16900	*5327	38497	42716	71366	92140	53669	75003	1111883
61 Employee benefit programs	5138860	25686	*963	*13062	18744	46188	167204	150954	229131	211745	252752	300214	3722218
62 Net loss, noncapital assets	183991	*805	*674	-	*994	*60	8482	1066	2877	3344	3366	37428	124896
63 Other deductions	59729544	230894	123073	*176092	535589	832008	2601781	1851683	2663511	2502369	2229002	3296829	42686712
64 Total receipts less total deducts	15978708	25457	-27638	*-16524	1137	73020	420860	396059	957044	672693	418392	859103	12199104
65 Const taxable inc frm rel frn corps	1834534	*2386	-	-	-	-	-	-	-	-	108	5195	1826846
66 Net income (less deficit), total	17757687	27754	-27638	*-16524	1045	72676	419693	393521	952858	668691	414671	851034	13999908
67 Net income, total	20057758	45784	*28920	*20425	70541	121332	630768	524700	1059218	819937	673055	1101200	14961879
68 Deficit, total	2300071	*18031	56559	*36949	69497	48656	211075	131179	106360	151246	258384	250165	961971
69 Net income (less def), Form 1120-A	*-8557	-	*-8557	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-7071	*-7071	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1869514	*5220	-792	*2787	*-13228	42966	229026	281162	528385	362351	179320	205780	46537
72 Statutory special deductions, total	1043517	*4203	*46	*11770	*5166	*4829	56099	41806	50006	38610	70085	42542	718356
73 Net operating loss deduction	359171	*4195	-	*7169	*4624	*3881	54378	41225	48470	34543	26656	31198	102831
74 Dividends received deduction	684347	7	*46	*4601	*542	*948	*1721	*581	1536	4067	43429	11344	615525
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	16800332	*34902	*11334	*10468	*27528	47228	240535	168058	454782	369443	416181	824878	14194994
77 Income tax before credits, total	5906351	12151	*1700	*1570	*6190	10060	74943	60673	158628	128774	147785	287684	5016193
78 Regular tax	5706073	*11782	*1700	*1570	*6190	9915	74000	56785	154622	125544	141529	281241	4841196
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	474	-	-	-	-	-	-	-	-	-	-	4	470
81 Alternative minumum tax	177194	*325	-	-	-	*145	*930	3195	3461	2817	5510	5320	155491
82 Environmental tax	20738	*44	-	-	-	-	*13	*20	173	318	423	935	18812
83 Foreign tax credit	1283299	*2386	-	-	-	-	*13	-	*92	*306	141	3416	1276945
84 U.S. Possessions tax credit	525965	-	-	-	-	-	728	1329	6332	4911	15568	34760	462337
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*11	-	-	-	-	-	-	-	*11	-	-	-	-
87 General business credit	52323	-	-	-	*454	*246	*3257	*2089	1212	794	1794	2444	40033
88 Prior year minumum tax credit	61194	-	-	-	-	-	*290	*1042	3860	*2731	1982	4353	46936
89 Income tax after credits, total	3983558	9765	*1700	*1570	*5735	9814	70655	56214	147121	120032	128300	242712	3189941

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Meat products

MINOR INDUSTRY 2010 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2210	*26	*104	*409	*453	*444	531	*67	96	34	22	11	13
2 Total assets	20989277	-	*3420	*47051	*216956	*296173	1262492	*461746	1494601	1234530	1564671	1643309	12764328
3 Cash	872806	-	-	*10318	*5334	*42940	78357	*17201	66896	77133	55183	69755	449690
4 Notes and accounts receivable	4000363	-	*1589	*5738	*41121	*42501	309239	*202377	459080	271353	225952	265875	2175538
5 Less: Allowance for bad debts	64427	-	-	-	-	-	*18057	*5439	3557	*2464	3137	2329	29444
6 Inventories	3254294	-	*1417	*2245	*60369	*44710	277785	*107961	287862	173971	245203	312301	1740470
7 Investments in govt. obligations, Total	*20436	-	-	-	-	-	-	-	-	*12960	6978	-	498
8 Tax-exempt securities	*199305	-	-	-	-	-	-	-	*11769	3375	-	57	184104
9 Other current assets	587207	-	-	*469	*6093	*3760	27864	*6753	16010	107269	47484	118451	253055
10 Loans to stockholders	194442	-	-	*5907	-	*14930	*25974	*483	*3422	*94858	5	39443	9421
11 Mortgage and real estate loans	*20878	-	-	-	-	-	*5045	-	*149	-	2794	260	12631
12 Other investments	1776137	-	-	-	*14619	*36064	64382	*8447	80564	37823	185734	40469	1308037
13 Depreciable assets	12546426	-	*1427	*89619	*238218	*325576	1114501	*225610	1021924	740252	1065305	1378323	6345671
14 Less: Accumulated depreciation	5873232	-	*1012	*67296	*153749	*242386	688573	*130222	522989	333524	474542	657678	2601262
15 Depletable assets	*17	-	-	-	-	-	-	-	-	*17	-	-	-
16 Less: Accumulated depletion	*14	-	-	-	-	-	-	-	-	*14	-	-	-
17 Land	418317	-	-	-	*983	*26412	40833	*7920	25523	28056	32490	35149	220950
18 Intangible assets (Amortizable)	1797775	-	-	*51	*1160	-	*8791	*3625	26527	*14360	94536	1709	1647017
19 Less: Accumulated amortization	155631	-	-	*51	*754	-	*1708	*1873	6554	*6089	8709	506	129386
20 Other assets	1394177	-	-	*51	*3563	*1667	18061	*18902	27976	15195	89394	42029	1177340
21 Total liabilities	20989277	-	*3420	*47051	*216956	*296173	1262492	*461746	1494601	1234530	1564671	1643309	12764328
22 Accounts payable	2376216	-	*2070	*2382	*37176	*39803	206394	*115031	203323	147673	135120	237719	1249525
23 Mort, notes, and bonds under 1 yr	1368157	-	-	-	*23576	*4196	118836	*136592	152144	117072	256596	87135	472009
24 Other current liabilities	1512945	-	*9568	*4778	*15988	*28531	78570	*44625	97039	117133	126812	112465	877437
25 Loans from stockholders	594030	-	*12144	*98	*53538	*104319	140654	*59392	*26665	*29637	6499	-	161084
26 Mort, notes, bonds, 1 yr or more	5256260	-	-	*1839	*67799	*15250	220974	*73472	168207	267699	360912	438087	3642021
27 Other liabilities	1754192	-	-	-	*-0	*-0	*64298	*510	*21601	74115	130497	140129	1323042
28 Net worth	8127477	-	*-20361	*37953	*18879	*104075	432765	*32125	825620	481201	548234	627774	5039211
29 Capital stock	803110	-	*2070	*9194	*10921	*33569	142078	*14917	46958	46057	86305	124575	286466
30 Paid-in or capital surplus	2838494	-	-	*281	*6802	*53	127678	*1256	60504	238144	162743	75928	2165105
31 Retained earnings, appropriated	*1239	-	-	-	-	-	-	*1152	-	-	-	88	-
32 Retained earnings, unappropriate	3739455	-	*-22431	*28478	*70834	*45773	157904	*69658	259640	48554	122784	335324	2622936
33 Retained earnings (S Corp)	944096	-	-	-	*-67064	*38800	63222	*-54671	461558	*173359	226542	102350	-
34 Less: Cost of treasury stock	198917	-	-	-	*2614	*14121	*58116	*186	*3039	*24913	50141	10492	35296
35 Total receipts	67754725	*321170	*654255	*323080	*972064	*1030356	5565087	*3390143	8712892	4553751	5208258	5476786	31546883
36 Business receipts	66781077	*320918	*652854	*322457	*969576	*1010684	5507076	*3382361	8677478	4492871	5133216	5447165	30864424
37 Interest	217554	-	-	*528	*843	*1684	3644	*458	6387	23267	2620	8648	169474
38 Interest on govt. obligations, State and local	11354	-	-	-	*92	*184	*237	-	*558	*1492	513	647	7631
39 Rents	85995	-	-	-	-	*237	8947	*3383	*431	*1507	5606	811	65074
40 Royalties	113778	-	-	-	*3	-	-	-	*255	-	831	8322	104368
41 Net S-T cap gain less net LT loss	*18465	-	-	-	-	*17299	*1166	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	22196	-	-	-	-	*28	*304	-	*781	*63	288	58	20673
43 Net gain, noncapital assets	21285	-	-	-	-	*9	*2730	*1243	836	*813	624	657	14374
44 Dividends, domestic corporations	2124	-	-	-	*51	*23	*261	-	*8	*149	6	836	789
45 Dividends, foreign corporations	23647	-	-	-	-	-	-	*557	-	*2227	168	2115	18580
46 Other receipts	457251	*253	*1402	*95	*1500	*208	40722	*2141	26160	31361	64386	7527	281496
47 Total deductions	66971192	*326623	*668449	*315436	*991323	*1011627	5500729	*3374556	8545753	4461313	5179797	5430404	31165182
48 Cost of sales and operations	58380214	*286939	*632860	*205886	*787911	*761084	4473352	*3017769	7797627	3996508	4554602	4822908	27042768
49 Compensation of officers	424146	*3920	-	*24207	*28704	*45419	111445	*10003	49712	21411	18860	17889	92576
50 Repairs	189074	*292	*5352	*7316	*3719	*9033	36634	*2473	17542	11761	20183	10739	64031
51 Bad debts	42964	*201	-	-	*1324	*1713	4444	*3726	4956	3030	1820	1300	20450
52 Rent paid on business property	229479	*192	*7971	*5679	*6325	*17774	37913	*4425	10830	3240	12693	5785	116653
53 Taxes paid	696130	*1685	*6018	*9231	*21655	*18573	68264	*23470	61748	39008	39879	46507	360092
54 Interest paid	748162	*672	*35	*721	*4020	*3205	46761	*17492	24338	30835	46329	44681	529073
55 Contributions or gifts	11054	-	-	*166	-	*908	*488	*511	425	*321	1134	1593	5508
56 Amortization	124895	*1	-	-	*232	-	*1864	*237	2190	6176	11160	2478	100558
57 Depreciation	713493	*2279	*224	*6871	*11577	*12811	74864	*19135	59996	49428	72661	93645	310002
58 Depletion	20	-	-	-	-	-	-	-	-	-	8	-	12
59 Advertising	766168	*1542	-	*1756	*4937	*6010	37847	*1801	47579	25038	56701	31156	551802
60 Pension, prof sh, stock, annuity	86854	*340	-	-	*11110	-	*8808	*1130	11835	*4264	4721	7667	36979
61 Employee benefit programs	544931	*899	*114	*7965	*7079	*9152	35968	*20850	42948	37101	36932	76693	269229
62 Net loss, noncapital assets	17340	-	-	-	*382	-	*1894	-	*126	*84	674	930	13252
63 Other deductions	3996269	*27661	*15875	*45639	*102348	*125945	560184	*251536	413903	233109	301440	266433	1652197
64 Total receipts less total deducts	783533	*-5453	*-14194	*7644	*-19260	*18729	64359	*15587	167140	92437	28461	46382	381701
65 Const taxable inc frm rel frn corps	75668	-	-	-	-	-	-	-	-	-	-	-	75668
66 Net income (less deficit), total	847848	*-5453	*-14194	*7644	*-19351	*18545	64121	*15587	166582	90945	27948	45735	449739
67 Net income, total	1314544	-	-	*7644	*14025	*22873	105543	*25663	178690	130508	66584	69916	693099
68 Deficit, total	466697	*5453	*14194	-	*33376	*4328	*41421	*10076	*12108	*39563	38635	24181	243360
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2895	*-2895	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	203416	*-1467	-	-	*-22141	*-2715	42726	*14632	97617	*40523	34149	92	-
72 Statutory special deductions, total	70137	-	-	*101	*2991	*3897	*4168	*1462	*9539	*13690	633	13097	20560
73 Net operating loss deduction	51118	-	-	*101	*2956	*3881	*3985	*905	*9533	*11641	465	10981	6670
74 Dividends received deduction	19020	-	-	-	*35	*16	*183	*557	*6	*2048	168	2115	13890
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	938268	-	-	*7543	-	*18976	32997	*6028	64506	*50624	31801	53204	672590
77 Income tax before credits, total	323781	-	-	*1131	-	*4570	9597	*2083	22110	17486	11290	18997	236517
78 Regular tax	315192	-	-	*1131	-	*4570	9557	*2010	21914	*17212	10812	18198	229787
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7426	-	-	-	-	-	*40	*73	*171	*226	443	713	5759
82 Environmental tax	1162	-	-	-	-	-	-	-	*25	*47	35	85	971
83 Foreign tax credit	4984	-	-	-	-	-	-	-	-	-	-	-	4984
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	10030	-	-	-	-	*42	*13	-	*550	*141	1174	355	7754
88 Prior year minumum tax credit	*1692	-	-	-	-	-	*9	-	*86	-	574	980	43
89 Income tax after credits, total	307075	-	-	*1131	-	*4528	9575	*2083	21473	17345	9542	17661	223736

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

MINOR INDUSTRY 2020
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1759	*472	*463	-	*104	*81	414	91	74	29	14	11	7
2 Total assets	19313631	-	*5057	-	*37370	*76643	1017808	616643	1151441	999233	1099040	1820660	12489735
3 Cash	552606	-	*116	-	*1	*9553	114577	31285	110375	49553	98332	110885	27929
4 Notes and accounts receivable	2646121	-	-	-	*232	*24374	246609	157934	343462	255228	187986	387191	1043105
5 Less: Allowance for bad debts	70757	-	-	-	-	*12	*2945	*5605	3569	*3716	6645	25289	22976
6 Inventories	1938118	-	*232	-	-	*10145	163334	121700	185088	142381	135743	215941	963555
7 Investments in govt. obligations, Total	32111	-	-	-	-	-	-	-	-	-	10438	21673	-
8 Tax-exempt securities	*50608	-	-	-	-	-	*5232	-	2864	600	-	41912	-
9 Other current assets	747538	-	-	-	-	*3552	45616	65038	36724	42608	33795	59636	460569
10 Loans to stockholders	27221	-	*247	-	-	-	*18787	*465	*5738	*1985	-	-	-
11 Mortgage and real estate loans	*8920	-	-	-	-	-	*2090	-	*6159	*51	-	137	483
12 Other investments	7020205	-	-	-	*37137	*741	45663	*9624	36948	27575	78162	249288	6535067
13 Depreciable assets	8662246	-	*5418	-	-	*148763	1084329	544617	872789	761435	624420	839402	3781072
14 Less: Accumulated depreciation	4387722	-	*2507	-	-	*124243	771103	347267	525840	371048	256522	339286	1649905
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	336822	-	-	-	-	*3751	40940	*9698	44324	24993	23019	45799	144297
18 Intangible assets (Amortizable)	1768265	-	*443	-	-	-	*10277	*22094	*40118	*57542	157951	203164	1276677
19 Less: Accumulated amortization	192701	-	*192	-	-	-	*3431	*5291	*11627	*13287	20433	26502	111937
20 Other assets	174028	-	*1300	-	-	*19	17834	*12351	7889	*23333	32793	36709	41800
21 Total liabilities	19313631	-	*5057	-	*37370	*76643	1017808	616643	1151441	999233	1099040	1820660	12489735
22 Accounts payable	1919487	-	*1759	-	*1760	*7729	182965	139791	260115	197680	144163	213892	769633
23 Mort, notes, and bonds under 1 yr	1169780	-	-	-	*32888	*13905	99731	*38922	83389	77691	49121	167379	606753
24 Other current liabilities	1632742	-	*6569	-	*37025	*634	56903	49006	47718	67326	86449	172778	1108334
25 Loans from stockholders	420109	-	-	-	*33736	*25897	*123000	*28	*5540	*2941	46692	70280	111996
26 Mort, notes, bonds, 1 yr or more	4584330	-	-	-	-	*15234	115962	96877	148455	239587	401847	463262	3103106
27 Other liabilities	1197176	-	-	-	-	-	*3224	*53833	*20701	*83206	36953	63706	935553
28 Net worth	8390007	-	*-3271	-	*-68039	*13244	436023	238187	585524	330802	333815	669363	5854359
29 Capital stock	591513	-	*46	-	*12740	*3047	34500	8887	16160	70140	22016	82982	340995
30 Paid-in or capital surplus	5247494	-	-	-	*15875	*111	*18903	*20689	135316	*67158	272261	206151	4511030
31 Retained earnings, appropriated	128795	-	-	-	-	-	-	-	-	-	-	-	128795
32 Retained earnings, unappropriate	2448742	-	-	-	*-52053	*10085	358981	*182146	260445	*108793	-23787	249539	1354592
33 Retained earnings (S Corp)	685619	-	*-3317	-	-	-	*48794	*27159	198787	*100895	65076	131109	117116
34 Less: Cost of treasury stock	712156	-	-	-	*44600	-	*25156	*694	*25184	*16183	1751	418	598169
35 Total receipts	31630893	*135382	*60953	-	*8922	*533931	3311857	1990631	4328143	3024057	2604061	4494595	11138361
36 Business receipts	30935747	*113584	*60953	-	-	*532304	3272085	1956989	4306739	2988998	2561153	4410930	10732012
37 Interest	122708	-	-	-	*297	*182	6425	*1771	4850	*2836	10332	7139	88875
38 Interest on govt. obligations, State and local	7828	-	-	-	-	-	*673	*260	*2358	*313	468	3417	339
39 Rents	21505	*243	-	-	-	-	*3679	*2737	*472	*7819	4242	789	1524
40 Royalties	163925	-	-	-	-	-	-	-	*109	*98	14096	4590	145031
41 Net S-T cap gain less net LT loss	*102	-	-	-	-	-	*60	-	*1	*41	-	1	-
42 Net L-T cap gain less net ST loss	23629	*3	-	-	-	-	*818	*2325	*5043	*352	297	12479	2311
43 Net gain, noncapital assets	39138	*1414	-	-	-	*44	*10083	*12237	618	*2887	149	1077	10629
44 Dividends, domestic corporations	1914	-	-	-	-	-	*986	*22	*215	*73	1	143	474
45 Dividends, foreign corporations	31791	-	-	-	-	-	-	-	-	-	-	-	31791
46 Other receipts	282606	*20139	-	-	*8625	*1400	17047	*14290	7738	20640	13323	54031	125374
47 Total deductions	31068133	*129981	*63269	-	*9605	*537710	3234453	1922406	4214888	2958549	2644808	4431135	10921329
48 Cost of sales and operations	22894786	*85475	*40736	-	-	*429786	2638819	1443632	3507663	2446032	2034830	3191678	7076136
49 Compensation of officers	230295	*1009	-	-	-	*5625	64013	*15536	48626	24428	9842	28790	32427
50 Repairs	211689	*727	-	-	*37	*3024	26382	*13276	24368	15210	25495	23617	79552
51 Bad debts	111878	*164	-	-	-	*309	*825	*3920	9101	5674	73299	8142	10444
52 Rent paid on business property	236605	*297	*9668	-	*124	*2551	14406	*5892	18841	19977	20026	47511	97312
53 Taxes paid	459521	*1817	*1990	-	-	*9692	72923	28288	50829	34391	30660	45945	182985
54 Interest paid	500715	*4512	-	-	*9358	*2660	23164	16783	22894	23336	41923	43551	312534
55 Contributions or gifts	14593	-	-	-	-	-	*180	*625	1758	*827	1613	2672	6919
56 Amortization	59433	*1610	-	-	-	-	*1660	*1484	*5838	3475	6298	10076	28993
57 Depreciation	614746	*2899	*1165	-	-	*6344	56296	41190	60025	55545	55520	63341	272421
58 Depletion	*51	-	-	-	-	-	*8	-	*1	-	-	-	41
59 Advertising	949913	*31	*234	-	-	*742	16076	8346	24713	26326	30345	213916	629183
60 Pension, prof sh, stock, annuity	134361	-	-	-	-	-	10999	*9145	12769	15111	7592	9449	69296
61 Employee benefit programs	360080	*1664	-	-	*85	*7084	28838	20227	44459	*20871	24126	27705	185021
62 Net loss, noncapital assets	29466	-	-	-	-	-	*139	*205	*755	*627	546	26934	259
63 Other deductions	4260000	*29775	*9476	-	-	*69893	279724	313857	382249	266718	282693	687808	1937807
64 Total receipts less total deducts	562760	*5401	*-2315	-	*-683	*-3780	77404	68225	113255	65508	-40747	63459	217032
65 Const taxable inc frm rel frn corps	57126	-	-	-	-	-	-	-	-	-	-	-	57126
66 Net income (less deficit), total	612058	*5401	*-2315	-	*-683	*-3780	76731	67965	110897	65195	-41215	60043	273819
67 Net income, total	847035	*5948	-	-	-	*220	92861	*71950	127818	77099	59357	137305	274477
68 Deficit, total	234977	*547	*2315	-	*683	*4000	*16130	*3985	*16921	*11904	100571	77262	658
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	206003	*5948	*-2315	-	-	-	*29051	*20850	64776	*43149	18328	-20321	46537
72 Statutory special deductions, total	17910	-	-	-	-	-	*6798	*4121	*159	*5597	1	314	920
73 Net operating loss deduction	*16489	-	-	-	-	-	*6108	*4106	-	*5546	-	214	516
74 Dividends received deduction	1421	-	-	-	-	-	*690	*15	*159	*51	1	100	404
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	579734	-	-	-	-	*220	43390	*46979	62883	*25052	41028	133158	227024
77 Income tax before credits, total	203064	-	-	-	-	*33	13600	*15925	21636	*8807	14100	45523	83440
78 Regular tax	196191	-	-	-	-	*33	13510	*15874	21380	*8518	13958	45357	77561
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*6015	-	-	-	-	-	*91	*50	-	*269	97	-	5510
82 Environmental tax	609	-	-	-	-	-	-	*1	*8	*21	45	165	369
83 Foreign tax credit	*21206	-	-	-	-	-	*13	-	*3	*273	-	5	20911
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*11	-	-	-	-	-	-	-	*11	-	-	-	-
87 General business credit	3034	-	-	-	-	-	*1579	*399	*92	-	36	795	133
88 Prior year minumum tax credit	2684	-	-	-	-	-	-	*599	*985	*357	501	241	-
89 Income tax after credits, total	176130	-	-	-	-	*33	12008	*14927	20545	*8177	13563	44482	62395

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Preserved fruits and vegetables

MINOR INDUSTRY 2030
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	534	***	-	-	***	*105	*168	*37	55	31	12	10	10
2 Total assets	29543038	***	-	-	***	*67726	*493233	*299537	827545	977180	758453	1597121	24474569
3 Cash	276698	***	-	-	***	*11044	*30198	*1552	41903	39578	18459	61052	72829
4 Notes and accounts receivable	6329490	***	-	-	***	*10770	*87031	*43928	122952	196075	105434	157574	5597411
5 Less: Allowance for bad debts	66814	***	-	-	***	-	*174	-	*1210	*1596	710	2711	60414
6 Inventories	4562296	***	-	-	***	*22069	*100552	*118588	346489	341666	365404	390636	2862029
7 Investments in govt. obligations, Total	*39349	***	-	-	***	-	-	*1323	-	*16	-	32990	5020
8 Tax-exempt securities	*93913	***	-	-	***	-	-	-	*2235	-	-	-	91678
9 Other current assets	2076698	***	-	-	***	*1553	*5707	*11507	22381	28145	22834	71535	1912591
10 Loans to stockholders	64684	***	-	-	***	-	*12139	-	*4087	*4991	710	42757	-
11 Mortgage and real estate loans	*2215	***	-	-	***	-	-	-	*96	*126	-	-	1993
12 Other investments	7877737	***	-	-	***	*615	*23325	*22115	16525	78226	10207	124735	7601989
13 Depreciable assets	9966252	***	-	-	***	*39277	*316815	*197677	500815	482243	513876	1030854	6859420
14 Less: Accumulated depreciation	4352126	***	-	-	***	*25203	*139017	*119749	266799	245317	319370	461822	2773542
15 Depletable assets	*2655	***	-	-	***	-	-	-	*69	-	-	2587	-
16 Less: Accumulated depletion	*2519	***	-	-	***	-	-	-	*15	-	-	2504	-
17 Land	685396	***	-	-	***	*5999	*25550	*14763	24660	36841	22989	96937	457657
18 Intangible assets (Amortizable)	1780671	***	-	-	***	*2347	*15785	*7962	*1623	*13999	9021	57531	1672403
19 Less: Accumulated amortization	272381	***	-	-	***	*1012	*6816	*2035	*796	*5487	935	19491	235809
20 Other assets	478822	***	-	-	***	*266	*22139	*1906	12529	*7674	10534	14461	409314
21 Total liabilities	29543038	***	-	-	***	*67726	*493233	*299537	827545	977180	758453	1597121	24474569
22 Accounts payable	3052000	***	-	-	***	*24917	*67840	*66488	86531	125196	71956	131296	2462845
23 Mort, notes, and bonds under 1 yr	4270041	***	-	-	***	*4718	*68544	*41105	148823	236605	174606	75385	3499942
24 Other current liabilities	1812070	***	-	-	***	*966	*33482	*25010	66015	88848	27594	57242	1512912
25 Loans from stockholders	263188	***	-	-	***	-	*57812	*3043	*16010	*83328	1516	64456	24470
26 Mort, notes, bonds, 1 yr or more	5330736	***	-	-	***	*10632	*161698	*75167	130604	137708	126261	296761	4391906
27 Other liabilities	3184946	***	-	-	***	*-0	*5959	-	13128	*13758	9901	67472	3074729
28 Net worth	11630055	***	-	-	***	*26494	*97898	*88724	366434	291738	346619	904509	9507765
29 Capital stock	1046482	***	-	-	***	*4113	*35734	*7984	52396	34825	36045	111528	760810
30 Paid-in or capital surplus	5208716	***	-	-	***	*6949	*17358	*979	*10881	*25562	15669	158403	4972916
31 Retained earnings, appropriated	*2105	***	-	-	***	-	-	*86	-	-	738	544	736
32 Retained earnings, unappropriate	6391822	***	-	-	***	*-1476	*93276	*80552	199239	*103386	218040	446416	5252389
33 Retained earnings (S Corp)	553701	***	-	-	***	*16907	*-35697	*17886	*111590	*138949	99976	207263	-
34 Less: Cost of treasury stock	1572771	***	-	-	***	-	*12773	*18763	*7672	*10984	23849	19644	1479087
35 Total receipts	28095134	***	-	-	***	*450378	*1020063	*609824	1462326	1738149	1100563	1880649	19654589
36 Business receipts	26971683	***	-	-	***	*449363	*1014023	*607193	1450882	1630552	1079479	1829591	18732126
37 Interest	289453	***	-	-	***	-	*3042	*158	*2425	*2999	1855	7421	271551
38 Interest on govt. obligations, State and local	5142	***	-	-	***	-	-	*883	*6	*85	109	711	3349
39 Rents	87024	***	-	-	***	-	*984	*200	*326	*207	723	8652	75933
40 Royalties	*227706	***	-	-	***	-	-	*155	-	-	-	-	227552
41 Net S-T cap gain less net LT loss	1586	***	-	-	***	-	-	-	-	-	-	-	1586
42 Net L-T cap gain less net ST loss	11890	***	-	-	***	-	*146	*115	*103	*2165	795	4084	4481
43 Net gain, noncapital assets	30321	***	-	-	***	*208	*95	*498	*405	*441	57	1607	27010
44 Dividends, domestic corporations	1230	***	-	-	***	-	-	*4	*142	1	10	-	1074
45 Dividends, foreign corporations	141737	***	-	-	***	-	-	-	-	-	-	-	141737
46 Other receipts	327361	***	-	-	***	*807	*1772	*618	8038	101699	17535	28584	168192
47 Total deductions	26828436	***	-	-	***	*432244	*1018769	*609174	1389768	1696910	1085245	1816339	18598973
48 Cost of sales and operations	17710378	***	-	-	***	*377268	*784393	*436421	1006279	1297741	783980	1321572	11562264
49 Compensation of officers	291557	***	-	-	***	*8713	*28662	*7659	19629	42849	9944	21229	151263
50 Repairs	223662	***	-	-	***	-	*793	*4133	5778	5347	7969	5755	193803
51 Bad debts	31811	***	-	-	***	*207	*1284	*691	2670	2584	1010	1652	21705
52 Rent paid on business property	220754	***	-	-	***	*358	*7048	*3488	3930	7514	10338	6870	179426
53 Taxes paid	500534	***	-	-	***	*5193	*18487	*7627	28189	25979	16459	27947	369689
54 Interest paid	773440	***	-	-	***	*1241	*20075	*8701	20773	29809	20247	36440	634750
55 Contributions or gifts	19924	***	-	-	***	-	*373	*245	*726	*718	338	956	16563
56 Amortization	107480	***	-	-	***	*476	*2211	*478	*325	*797	84	1580	101529
57 Depreciation	773326	***	-	-	***	*2053	*21571	*12022	30048	41357	36497	63837	561734
58 Depletion	6063	***	-	-	***	-	-	-	-	-	-	-	6063
59 Advertising	1076289	***	-	-	***	*1587	*3528	*14529	13224	67362	16018	38338	910219
60 Pension, prof sh, stock, annuity	171629	***	-	-	***	-	*1335	*2665	*4923	4748	2078	9347	145506
61 Employee benefit programs	363191	***	-	-	***	*2538	*8290	*2982	12901	7404	21336	20197	286831
62 Net loss, noncapital assets	9221	***	-	-	***	-	*379	-	*13	*113	76	155	8472
63 Other deductions	4549178	***	-	-	***	*32608	*120339	*107534	240361	162588	158870	260466	3449157
64 Total receipts less total deducts	1266698	***	-	-	***	*18133	*1294	*650	72558	41239	15318	64310	1055616
65 Const taxable inc frm rel frn corps	288616	***	-	-	***	-	-	-	-	-	-	18	288598
66 Net income (less deficit), total	1550171	***	-	-	***	*18133	*1294	*-233	72552	41154	15208	63617	1340865
67 Net income, total	1735125	***	-	-	***	*19879	*28048	*9111	72552	61555	29429	73917	1439209
68 Deficit, total	184954	***	-	-	***	*1746	*26754	*9344	-	*20400	14220	10300	98344
69 Net income (less def), Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	68723	***	-	-	***	*19879	*-13251	*-7620	*14301	*19074	2008	37505	-
72 Statutory special deductions, total	30757	***	-	-	***	-	*1623	*4420	*141	*7907	8	-	15232
73 Net operating loss deduction	28112	***	-	-	***	-	*1623	*4418	-	*7907	-	-	12739
74 Dividends received deduction	2645	***	-	-	***	-	-	*3	*141	1	8	-	2493
75 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
76 Income subject to tax	1587807	***	-	-	***	-	*26425	*2967	58110	*28047	16306	35592	1420360
77 Income tax before credits, total	551923	***	-	-	***	-	*8588	*1036	19777	*10175	5695	13903	492732
78 Regular tax	541656	***	-	-	***	-	*8321	*1001	19758	*9520	5544	12101	485411
79 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
80 Recapture of investment credit	15	***	-	-	***	-	-	-	-	-	-	-	15
81 Alternative minumum tax	8199	***	-	-	***	-	*267	*34	-	*628	134	1753	5366
82 Environmental tax	1829	***	-	-	***	-	-	-	*20	*28	17	49	1715
83 Foreign tax credit	108925	***	-	-	***	-	-	-	-	-	-	-	108925
84 U.S. Possessions tax credit	-	***	-	-	***	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	***	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	***	-	-	***	-	-	-	-	-	-	-	-
87 General business credit	7039	***	-	-	***	-	*49	-	*60	*5	181	81	6663
88 Prior year minumum tax credit	*3818	***	-	-	***	-	-	-	*220	-	16	-	3582
89 Income tax after credits, total	432141	***	-	-	***	-	*8539	*1036	19497	*10170	5498	13823	373561

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Grain mill products

MINOR INDUSTRY 2040
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1640	***	*463	-	***	*380	396	*48	35	26	7	12	15
2 Total assets	49302049	-	*3826	-	***	*241793	770511	*320191	473015	847999	433920	1565159	44569055
3 Cash	1358126	-	-	-	***	*22950	60620	*13588	53585	47641	46031	160014	950879
4 Notes and accounts receivable	4937436	-	-	-	***	*94478	182272	*96960	84115	187535	75200	226939	3967833
5 Less: Allowance for bad debts	151250	-	-	-	***	*38	*7166	*355	*2644	5875	1405	7080	126688
6 Inventories	6397001	-	-	-	***	*41838	137318	*72706	81366	179170	96608	204366	5571970
7 Investments in govt. obligations, Total	124256	-	-	-	***	-	-	-	-	-	873	1848	121534
8 Tax-exempt securities	112061	-	-	-	***	-	-	-	-	-	7111	-	104950
9 Other current assets	3011274	-	-	-	***	*1932	21958	*21528	14265	10264	50367	74462	2814897
10 Loans to stockholders	296120	-	*3826	-	***	*2145	*3281	*639	*4891	*14652	-	1525	264793
11 Mortgage and real estate loans	*6673	-	-	-	***	-	-	-	*6569	-	-	-	105
12 Other investments	6697230	-	-	-	***	-	*28673	*6685	*30301	*13709	45766	161966	6410131
13 Depreciable assets	24659395	-	-	-	***	*194074	749879	*222768	402000	665781	215432	1227575	20930875
14 Less: Accumulated depreciation	11173500	-	-	-	***	*118770	446009	*134609	226937	316623	117314	571599	9206421
15 Depletable assets	20126	-	-	-	***	-	-	-	-	-	-	20126	-
16 Less: Accumulated depletion	12791	-	-	-	***	-	-	-	-	-	-	12791	-
17 Land	921497	-	-	-	***	*2991	28651	*17169	4945	17190	7852	33168	803319
18 Intangible assets (Amortizable)	8179821	-	-	-	***	*1778	*10447	*844	*4220	*15876	653	17503	8112973
19 Less: Accumulated amortization	660546	-	-	-	***	*1584	*1879	*167	*1528	*7207	193	3383	638911
20 Other assets	4579121	-	-	-	***	*-0	*2466	*2437	*17869	25886	6939	30519	4486817
21 Total liabilities	49302049	-	*3826	-	***	*241793	770511	*320191	473015	847999	433920	1565159	44569055
22 Accounts payable	6281696	-	*127	-	***	*36091	161731	*42349	62419	109552	53740	170639	5639419
23 Mort, notes, and bonds under 1 yr	4542673	-	-	-	***	*27340	70039	*53560	*14064	126128	27132	135472	4087403
24 Other current liabilities	3834223	-	-	-	***	*3705	35734	*48894	55994	47703	29694	88582	3521833
25 Loans from stockholders	330926	-	-	-	***	*20886	*7429	*7817	*4985	*42197	5178	2	242431
26 Mort, notes, bonds, 1 yr or more	14019982	-	-	-	***	*46920	89094	*39886	*34276	117090	31185	330102	13292663
27 Other liabilities	3450246	-	-	-	***	-	*18107	*6255	*9215	*55693	8328	87962	3264686
28 Net worth	16842304	-	*3699	-	***	*106852	388377	*121430	292063	349636	278663	752398	14520621
29 Capital stock	3208392	-	*9263	-	***	*28395	40399	*3618	10576	46970	3629	35903	3022821
30 Paid-in or capital surplus	6756430	-	-	-	***	*949	67225	-	*46138	*130184	34449	130854	6346092
31 Retained earnings, appropriated	157925	-	-	-	***	-	-	-	-	-	-	-	157925
32 Retained earnings, unappropriate	11746198	-	-	-	***	*85809	121217	*46083	*141714	*89621	199943	482516	10558084
33 Retained earnings (S Corp)	661325	-	*-5564	-	***	*-2000	*174728	*71728	*95894	*91512	46923	188103	-
34 Less: Cost of treasury stock	5687966	-	-	-	***	*6301	*15193	-	*2259	*8652	6282	84978	5564301
35 Total receipts	85353955	***	*133	-	***	*672821	2837415	*1352576	1367948	2326795	1059632	2821867	72517624
36 Business receipts	81989465	***	-	-	***	*663681	2811165	*1346309	1356802	2305137	1048622	2764323	69299519
37 Interest	1258901	***	-	-	***	*220	*2644	*641	*5420	*2392	2376	19516	1222876
38 Interest on govt. obligations, State and local	6391	***	-	-	***	-	-	-	*-0	*15	543	1380	4412
39 Rents	292672	-	-	-	***	*223	*936	-	*280	*890	117	2642	287584
40 Royalties	731860	-	-	-	***	-	-	-	-	*94	-	125	731641
41 Net S-T cap gain less net LT loss	*1343	-	-	-	***	-	*190	-	*14	*681	-	115	343
42 Net L-T cap gain less net ST loss	101435	-	-	-	***	*4	-	-	*29	*969	187	5615	94631
43 Net gain, noncapital assets	59136	-	-	-	***	-	*202	*35	*3096	*2407	311	2365	50361
44 Dividends, domestic corporations	12661	-	-	-	***	-	-	-	*49	*23	2910	4163	5516
45 Dividends, foreign corporations	393809	-	-	-	***	-	-	-	-	-	-	1774	392035
46 Other receipts	506281	***	*133	-	***	*8694	22279	*5591	2258	14186	4566	19848	428705
47 Total deductions	81486981	***	*2947	-	***	*673264	2794382	*1333596	1278080	2262897	1026957	2627882	69091192
48 Cost of sales and operations	55869201	***	-	-	***	*544213	2253369	*1196910	1038769	1896934	921492	1937439	45788557
49 Compensation of officers	334432	-	-	-	***	*15228	37589	*23361	*22963	22980	5553	22163	170857
50 Repairs	668404	***	-	-	***	*10824	32823	*9147	*3585	6627	3994	16799	579617
51 Bad debts	65497	***	-	-	***	*973	*4735	*845	*3767	*1387	668	3823	48717
52 Rent paid on business property	675954	***	-	-	***	*6754	6982	*2103	*3120	6318	2687	16494	628195
53 Taxes paid	1064372	***	*62	-	***	*11764	32331	*10101	14291	26093	10333	36035	913621
54 Interest paid	2627304	***	-	-	***	*8348	16215	*7292	7754	16776	4587	50630	2510027
55 Contributions or gifts	107357	***	-	-	***	-	*98	*154	*351	*558	396	789	104993
56 Amortization	155621	-	-	-	***	*585	*78	*4	*866	*1036	107	2787	147053
57 Depreciation	1690071	-	-	-	***	*10641	52539	*15135	21013	46742	14241	72422	1451983
58 Depletion	2154	-	-	-	***	-	-	-	-	-	-	2153	-0
59 Advertising	5893096	***	-	-	***	*1299	4105	*1543	17088	32825	4431	96426	5734336
60 Pension, prof sh, stock, annuity	313288	***	-	-	***	*819	*2166	*1251	5468	7087	6519	14723	272297
61 Employee benefit programs	1206663	***	-	-	***	*8301	11983	*8011	*8925	9697	9652	30282	1116460
62 Net loss, noncapital assets	18244	-	*674	-	***	-	*37	*53	-	*145	-	2756	14578
63 Other deductions	10795323	***	*2211	-	***	*53515	339329	*57687	130121	187692	42298	322161	9609900
64 Total receipts less total deducts	3866973	***	*-2815	-	***	*-443	43033	*18980	89867	63897	32675	193985	3426431
65 Const taxable inc frm rel frn corps	316372	-	-	-	***	-	-	-	-	-	-	384	315987
66 Net income (less deficit), total	4176954	***	*-2815	-	***	*-443	43033	*18980	89867	63882	32131	192989	3738007
67 Net income, total	4204416	***	-	-	***	*4107	46272	*18980	93963	66516	33392	197331	3741553
68 Deficit, total	27462	-	*2815	-	***	*4549	*3239	-	*4096	*2634	1261	4342	3546
69 Net income (less def), Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	192393	-	*-2815	-	***	*-2093	*15426	*13883	*56189	*26632	5364	79806	-
72 Statutory special deductions, total	56878	-	-	-	***	-	*6809	-	*388	*23	-	11680	37979
73 Net operating loss deduction	*33295	-	-	-	***	-	*6809	-	*353	-	-	8674	17458
74 Dividends received deduction	23583	-	-	-	***	-	-	-	*34	*23	-	3006	20520
75 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
76 Income subject to tax	3947369	***	-	-	***	*4107	*22843	*5097	*37411	*38161	28028	105845	3703574
77 Income tax before credits, total	1357879	***	-	-	***	*616	*6610	*1656	*12881	*13352	9551	37107	1275633
78 Regular tax	1346311	***	-	-	***	*616	*6610	*1656	*12704	*12975	9530	36054	1265779
79 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
80 Recapture of investment credit	438	-	-	-	***	-	-	-	-	-	-	-	438
81 Alternative minumum tax	5731	***	-	-	***	-	-	-	*158	*351	-	913	4223
82 Environmental tax	5399	-	-	-	***	-	-	-	*19	*26	22	141	5192
83 Foreign tax credit	257960	-	-	-	***	-	-	-	-	-	-	338	257622
84 U.S. Possessions tax credit	1987	-	-	-	***	-	136	142	-	-	1709	-	-
85 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	-	-	-
87 General business credit	16109	-	-	-	***	-	-	-	-	*417	53	156	15483
88 Prior year minumum tax credit	*31657	-	-	-	***	-	-	-	*71	*568	-	228	30789
89 Income tax after credits, total	1050167	***	-	-	***	*616	*6474	*1513	*12810	*12367	7790	36385	971738

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bakery products

MINOR INDUSTRY 2050 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3397	*8	*1819	*409	*294	*307	332	122	59	23	16	**	8
2 Total assets	10014442	-	*38116	*58927	*107733	*244748	866821	890293	910151	869015	1297538	**	4731101
3 Cash	547632	-	*8114	*3434	*17407	*45322	105564	22047	94951	88255	88273	**	74264
4 Notes and accounts receivable	1586777	-	*3085	*13820	*21145	*52356	150415	211871	129525	176178	225687	**	602694
5 Less: Allowance for bad debts	28204	-	-	-	-	*306	*4987	*1074	*3463	3130	7288	**	7956
6 Inventories	851222	-	*5800	*5129	*8825	*16311	81564	83235	126794	82194	120411	**	320960
7 Investments in govt. obligations, Total	*32325	-	-	-	-	-	-	-	*32325	-	-	-	-
8 Tax-exempt securities	*33670	-	-	-	-	-	-	*13341	*3121	4528	12679	-	-
9 Other current assets	330031	-	*1177	*695	*7602	*7713	13494	34741	46451	27150	32906	**	158101
10 Loans to stockholders	30703	-	*2156	*13739	-	-	*5290	*790	*4651	*1867	2210	**	-
11 Mortgage and real estate loans	829	-	-	-	-	-	-	-	-	-	829	-	-
12 Other investments	305336	-	*5047	-	-	-	18329	19217	37872	30301	129362	**	65207
13 Depreciable assets	7325088	-	*19284	*71788	*185087	*221668	961475	902497	878498	868828	952987	**	2262976
14 Less: Accumulated depreciation	3438178	-	*7021	*56686	*136434	*116694	525110	466133	509317	456929	437207	**	726648
15 Depletable assets	828	-	-	-	-	-	-	-	-	-	828	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	195857	-	-	-	*2588	*8241	29718	26413	20378	24184	25767	**	58568
18 Intangible assets (Amortizable)	998748	-	*383	*123	-	*3190	*22022	*33180	*50249	*22924	99223	**	767453
19 Less: Accumulated amortization	137252	-	*161	*98	-	*2869	*10976	*7657	*10550	*9702	9961	**	85277
20 Other assets	1379033	-	*251	*6983	*1512	*9815	20023	17827	8664	12368	60831	**	1240759
21 Total liabilities	10014442	-	*38116	*58927	*107733	*244748	866821	890293	910151	869015	1297538	**	4731101
22 Accounts payable	1805539	-	*2287	*17105	*21435	*31955	151884	106866	116155	93751	126618	**	1137484
23 Mort, notes, and bonds under 1 yr	523637	-	*14604	*3473	-	*6618	84071	78136	77375	35694	66128	**	157539
24 Other current liabilities	739821	-	*2062	*7939	*5610	*7161	29144	49978	62005	87212	110301	**	378409
25 Loans from stockholders	358719	-	*15844	-	*388	*34863	*17421	*68309	*9929	7524	860	**	203582
26 Mort, notes, bonds, 1 yr or more	1977875	-	-	*7882	*48263	*53935	322931	158035	155929	119079	372953	**	738866
27 Other liabilities	533006	-	*28252	*-0	-	-	*4931	*18773	*19360	48924	76018	**	336747
28 Net worth	4075845	-	*-24933	*22527	*32037	*110216	256438	410196	469398	476831	544659	**	1778474
29 Capital stock	446060	-	*27503	*736	*3097	*16547	54600	83805	67744	60033	56037	**	75961
30 Paid-in or capital surplus	1690405	-	*93331	*4031	*27612	*6778	19043	*51871	*26974	*37963	233366	**	1189438
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1342690	-	*9474	*17761	*5470	*69219	23010	*75453	201303	*187387	240415	**	513197
33 Retained earnings (S Corp)	716197	-	*-155240	-	-	*19734	*220154	*203397	*192589	*200301	35263	-	-
34 Less: Cost of treasury stock	119507	-	-	-	*4141	*2061	*60368	*4328	*19211	*8854	20422	**	122
35 Total receipts	18676457	*245999	*103414	*335123	*473715	*564965	1791739	2075849	2126815	2227960	2421233	**	6309644
36 Business receipts	18448529	238756	*85992	*334995	*472944	*560958	1783518	2070591	2106162	2210445	2381468	**	6202702
37 Interest	64172	488	*410	-	-	*972	715	*537	4742	*3300	8959	**	44049
38 Interest on govt. obligations, State and local	4272	-	-	-	-	-	-	-	*179	*507	1552	-	2033
39 Rents	18300	2	-	-	-	*1460	*28	*15	*535	*797	3135	**	12325
40 Royalties	*3158	-	-	-	-	-	-	-	*1296	785	974	-	103
41 Net S-T cap gain less net LT loss	*640	-	-	-	-	-	-	-	*454	*104	60	-	22
42 Net L-T cap gain less net ST loss	15181	*5247	-	-	-	*117	-	-	*3654	*1345	4690	**	128
43 Net gain, noncapital assets	29822	-	*12953	*128	-	*113	*138	*224	1528	*496	494	**	13747
44 Dividends, domestic corporations	2834	-	*66	-	*724	*1084	*67	*8	*214	*596	67	-	8
45 Dividends, foreign corporations	182	-	-	-	-	-	-	-	-	-	182	**	-
46 Other receipts	89368	1506	*3995	-	*48	*260	7273	4475	8050	9585	19651	**	34526
47 Total deductions	17989703	244912	*79074	*325129	*460788	*538542	1746276	1986703	2034428	2103842	2318485	**	6151524
48 Cost of sales and operations	10100977	113996	*42644	*206335	*250087	*277672	1106667	1255551	1383940	1121970	1419259	**	2922856
49 Compensation of officers	330168	1415	*9567	*5952	*21851	*34876	58613	50706	44633	39303	27005	**	36248
50 Repairs	170068	2583	*82	*4617	*4911	*3919	11890	7738	15683	10025	15183	**	93438
51 Bad debts	32213	246	-	*557	*208	*62	6361	4526	4337	3270	4319	**	8326
52 Rent paid on business property	262101	3195	*6011	*18756	*9080	*15255	9048	13520	27985	14274	40871	**	104105
53 Taxes paid	563178	9036	*4865	*24371	*19365	*15547	55286	60987	51441	71883	61322	**	189076
54 Interest paid	262817	3582	*844	*1023	*5011	*510	35718	19758	15273	10665	31901	**	138533
55 Contributions or gifts	16375	61	*327	*3	*1436	*73	*261	*889	*1164	*1455	3047	**	7660
56 Amortization	24359	628	*120	*31	*524	*67	*3466	1162	*572	*2191	3839	**	11760
57 Depreciation	538726	7534	*1457	*6355	*9276	*21527	60074	57545	54529	61072	71291	**	188066
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	647191	2303	*422	*12010	*1295	*1684	14794	28572	18152	34990	23683	**	509285
60 Pension, prof sh, stock, annuity	168955	3572	-	-	-	-	*2389	*10934	12739	36987	14579	**	87755
61 Employee benefit programs	545866	14134	*634	*4324	*3218	*1387	36041	48843	33835	68627	64067	**	270754
62 Net loss, noncapital assets	2836	379	-	-	-	-	*121	*112	*234	*775	967	**	248
63 Other deductions	4323871	82248	*12100	*40795	*134525	*165963	345546	425861	369912	626354	537154	**	1583413
64 Total receipts less total deducts	686754	*1087	*24341	*9994	*12927	*26423	45463	89146	92387	124119	102748	**	158120
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	682483	*1087	*24341	*9994	*12927	*26423	45463	89146	92208	123612	101196	**	156087
67 Net income, total	753311	*1087	*25695	*9994	*16460	*29268	70097	89544	94389	128512	117900	**	170365
68 Deficit, total	70828	-	*1354	-	*3532	*2846	*24634	*398	*2182	*4901	16704	-	14278
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1053	*1053	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	284572	-	*12960	-	-	*21386	*54888	*59067	*49989	*78572	7709	-	-
72 Statutory special deductions, total	26057	-	*46	*7069	*507	*759	*6682	*5534	*2687	*417	2351	**	5
73 Net operating loss deduction	23996	-	-	*7069	-	-	*6636	*5528	*2537	-	2226	-	-
74 Dividends received deduction	2062	-	*46	-	*507	*759	*47	*5	*150	*417	125	**	5
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	440869	*1087	*11334	*2925	*15953	*6902	*8456	*24546	41724	*49741	107840	**	170360
77 Income tax before credits, total	154136	*305	*1700	*439	*3761	*1325	*2421	*9818	14548	*17820	37124	**	64875
78 Regular tax	144216	*304	*1700	*439	*3761	*1180	*2421	*8318	14148	*16888	36686	**	58371
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	9409	-	-	-	-	*145	-	*1497	*384	*812	329	-	6242
82 Environmental tax	444	-0	-	-	-	-	-	*3	*16	*53	110	**	262
83 Foreign tax credit	*223	-	-	-	-	-	-	-	*89	-	76	**	58
84 U.S. Possessions tax credit	519	-	-	-	-	-	-	-	519	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3379	-	-	-	*454	-	-	*485	*136	4	136	-	2164
88 Prior year minumum tax credit	*4229	-	-	-	-	-	*175	*224	*283	-	-	-	3548
89 Income tax after credits, total	145786	*305	*1700	*439	*3306	*1325	*2247	*9109	*13522	*17816	36912	**	59105

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	795	*9	-	-	*366	*171	*151	*39	*19	*13	7	8	12
2 Total assets	14950368	-	-	-	*114210	*122245	*316077	*261437	*295183	*500768	528047	1206764	11605637
3 Cash	485669	-	-	-	*14196	*33461	*16462	*5064	*31281	*17359	21838	57551	288456
4 Notes and accounts receivable	1647158	-	-	-	*18117	*12879	*49341	*47285	*51661	*114839	42440	192809	1117787
5 Less: Allowance for bad debts	43475	-	-	-	-	*339	*279	*1576	*1736	*3293	1717	2756	31780
6 Inventories	2718267	-	-	-	*22928	*25623	*97496	*82805	*71595	*114089	117176	202716	1983840
7 Investments in govt. obligations, Total	263033	-	-	-	-	-	-	-	-	-	-	30	263003
8 Tax-exempt securities	*3163	-	-	-	-	*3097	-	-	*66	-	-	-	-
9 Other current assets	991932	-	-	-	*11081	*7449	*18949	*10389	*11912	*25566	20864	73453	812269
10 Loans to stockholders	*216859	-	-	-	*6046	*6721	*14785	-	*276	*2	-	-	189029
11 Mortgage and real estate loans	112	-	-	-	-	-	-	-	-	-	-	-	112
12 Other investments	2594619	-	-	-	-	*6292	*2749	*18628	*364	*8176	59791	104693	2393925
13 Depreciable assets	7675746	-	-	-	*173631	*76341	*278604	*219151	*196500	*348358	283108	647847	5452208
14 Less: Accumulated depreciation	3380074	-	-	-	*136162	*52367	*172084	*123853	*93323	*161821	98382	284944	2257137
15 Depletable assets	57252	-	-	-	-	-	-	-	-	-	370	-	56882
16 Less: Accumulated depletion	3717	-	-	-	-	-	-	-	-	-	-	-	3717
17 Land	448133	-	-	-	*2483	*1861	*7796	*2222	*14856	*13091	8773	10140	386911
18 Intangible assets (Amortizable)	475181	-	-	-	-	-	*1621	*3855	*2866	*8997	24061	56410	377371
19 Less: Accumulated amortization	79584	-	-	-	-	-	*116	*2614	*2097	*5341	9168	2034	58215
20 Other assets	880091	-	-	-	*1889	*1225	*753	*82	*10961	*20747	58892	150850	634692
21 Total liabilities	14950368	-	-	-	*114210	*122245	*316077	*261437	*295183	*500768	528047	1206764	11605637
22 Accounts payable	1391883	-	-	-	*5254	*15816	*27577	*54229	*23105	*64919	20254	67780	1112949
23 Mort, notes, and bonds under 1 yr	1523988	-	-	-	*3807	*14883	*73327	*45225	*66620	*66162	91497	165810	996657
24 Other current liabilities	1183272	-	-	-	*3576	*1317	*12846	*7720	*20502	*36387	27084	88418	985421
25 Loans from stockholders	392980	-	-	-	*8636	*13919	*13665	*156932	*307	*4736	-	-	194786
26 Mort, notes, bonds, 1 yr or more	2297687	-	-	-	*23420	*16898	*51374	*35816	*19329	*44287	134493	182005	1790065
27 Other liabilities	941260	-	-	-	-	*-0	*1133	*6187	*4591	*17451	19069	67332	825497
28 Net worth	7219298	-	-	-	*69517	*59411	*136156	*-44672	*160729	*266827	235650	635419	5700261
29 Capital stock	349825	-	-	-	*8432	*3684	*12998	*2848	*71499	*4412	35122	10683	200148
30 Paid-in or capital surplus	1160089	-	-	-	-	*1154	*7049	*84822	*6138	*46494	87419	272298	654713
31 Retained earnings, appropriated	47869	-	-	-	-	-	-	-	-	-	-	-	47869
32 Retained earnings, unappropriate	5279513	-	-	-	*19300	*6696	*86601	*-165760	*10774	*117123	109964	155579	4939236
33 Retained earnings (S Corp)	573423	-	-	-	*41785	*47877	*41872	*61328	*79094	*98818	3144	199504	-
34 Less: Cost of treasury stock	191422	-	-	-	-	-	*12364	*27910	*6776	*20	-	2646	141706
35 Total receipts	18596319	*105194	-	-	*342767	*236452	*890503	*763301	*678300	*896443	609124	1704736	12369500
36 Business receipts	18039674	*95623	-	-	*339309	*235823	*882698	*759116	*666231	*880542	603493	1649356	11927482
37 Interest	97562	*449	-	-	*8	-	*865	*1570	*206	*402	882	13960	79220
38 Interest on govt. obligations, State and local	11053	-	-	-	-	*161	-	-	*4	*463	86	3120	7218
39 Rents	23566	-	-	-	*2847	*229	-	-	*1357	*262	133	2705	16033
40 Royalties	41343	-	-	-	-	-	-	-	*563	-	58	2364	38357
41 Net S-T cap gain less net LT loss	3230	-	-	-	-	-	-	-	-	-	-	4	3227
42 Net L-T cap gain less net ST loss	13874	-	-	-	-	-	-	-	*7814	*2	-	61	5997
43 Net gain, noncapital assets	8723	-	-	-	-	-	*63	*1136	*43	*4	1278	4602	1598
44 Dividends, domestic corporations	25392	-	-	-	-	-	-	-	*47	-	-0	1645	23700
45 Dividends, foreign corporations	228872	-	-	-	-	-	-	-	-	-	-	2008	226864
46 Other receipts	103031	*9122	-	-	*603	*239	*6877	*1480	*2034	*14768	3194	24909	39805
47 Total deductions	17485021	*100422	-	-	*318410	*223686	*835114	*769908	*641342	*858347	581688	1564778	11591325
48 Cost of sales and operations	10892211	*77786	-	-	*227198	*151240	*487841	*630384	*426101	*588502	384395	1013514	6905250
49 Compensation of officers	170182	*1664	-	-	*19082	*11494	*25565	*6246	*13300	*16852	4797	13177	58004
50 Repairs	167237	*1112	-	-	*6183	*2179	*7727	*1371	*1575	*5294	3704	1459	136634
51 Bad debts	21241	*61	-	-	-	*87	*977	*2448	*519	*1723	407	2442	12577
52 Rent paid on business property	166040	*3136	-	-	*3620	*5952	*3256	*967	*3123	*9628	20479	60541	55338
53 Taxes paid	362179	*1211	-	-	*6412	*5032	*26126	*11659	*12889	*15324	13164	39903	230459
54 Interest paid	365435	*1062	-	-	*2484	*2595	*12543	*7373	*4551	*7596	14826	43372	269031
55 Contributions or gifts	41227	*2	-	-	-	-	*880	*9	*14	*381	488	1188	38264
56 Amortization	31327	-	-	-	-	-	*678	*636	*550	*1008	7806	4424	16225
57 Depreciation	489883	*2220	-	-	*9795	*6325	*19000	*13233	*11615	*22553	18655	39176	347311
58 Depletion	*1862	-	-	-	-	-	-	-	*84	-	9	-	1770
59 Advertising	1022008	*223	-	-	*2122	*565	*6651	*1842	*20625	*19134	5892	30408	934547
60 Pension, prof sh, stock, annuity	145050	-	-	-	*2536	-	*2607	*530	*2273	*3735	1720	3710	127938
61 Employee benefit programs	216619	*1065	-	-	-	*2880	*5351	*5906	*4784	*8957	7644	22280	157751
62 Net loss, noncapital assets	12099	*7	-	-	-	-	-	-	*8	*22	175	733	11153
63 Other deductions	3380420	*10872	-	-	*38976	*35338	*235911	*87303	*139331	*157639	97526	288452	2289073
64 Total receipts less total deducts	1111298	*4771	-	-	*24357	*12766	*55389	*-6607	*36958	*38096	27436	139958	778174
65 Const taxable inc frm rel frn corps	126188	-	-	-	-	-	-	-	-	-	-	3292	122896
66 Net income (less deficit), total	1226433	*4771	-	-	*24357	*12605	*55389	*-6607	*36953	*37633	27350	140130	893852
67 Net income, total	1346928	*4771	-	-	*27151	*15572	*55389	*14277	*49561	*39203	39682	173944	927377
68 Deficit, total	120495	-	-	-	*2794	*2967	-	*20884	*12608	*1570	12332	33814	33525
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*95	*95	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	219804	-	-	-	*26814	*15572	*45221	*7414	*26290	*17609	1874	79010	-
72 Statutory special deductions, total	40281	-	-	-	-	-	*172	-	*10	-	8069	1182	30847
73 Net operating loss deduction	*11581	-	-	-	-	-	*172	-	-	-	8069	40	3298
74 Dividends received deduction	28701	-	-	-	-	-	-	-	*10	-	-0	1142	27549
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1080434	*4771	-	-	*337	-	*9996	*651	*23265	*20024	29739	93752	897900
77 Income tax before credits, total	376192	*1608	-	-	*51	-	*2686	*341	*8295	*6961	11769	32345	312136
78 Regular tax	366621	*1604	-	-	*51	-	*2686	*247	*7910	*6808	10094	31876	305346
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
81 Alternative minumum tax	*8175	-	-	-	-	-	-	*94	*376	*142	1657	353	5553
82 Environmental tax	1396	*4	-	-	-	-	-	-	*9	*11	18	117	1237
83 Foreign tax credit	106303	-	-	-	-	-	-	-	-	-	-	1069	105234
84 U.S. Possessions tax credit	7176	-	-	-	-	-	-	-	-	-	7176	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*590	-	-	-	-	-	*5	-	-	-	-	-	584
88 Prior year minumum tax credit	*2369	-	-	-	-	-	-	-	*995	-	-	-	1375
89 Income tax after credits, total	259754	*1608	-	-	*51	-	*2681	*341	*7301	*6961	4593	31276	204943

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2081 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	51	-	-	-	-	-	*40	*4	-	-	3	**	5
2 Total assets	23119895	-	-	-	-	-	*78694	*23859	-	-	287809	**	22729533
3 Cash	*146259	-	-	-	-	-	*8287	*3477	-	-	14744	**	119751
4 Notes and accounts receivable	2027671	-	-	-	-	-	*22783	*761	-	-	26470	**	1977658
5 Less: Allowance for bad debts	7706	-	-	-	-	-	-	-	-	-	449	**	7257
6 Inventories	1334877	-	-	-	-	-	*27234	*772	-	-	69075	**	1237796
7 Investments in govt. obligations, Total	200	-	-	-	-	-	-	-	-	-	-	-	200
8 Tax-exempt securities	*12475	-	-	-	-	-	-	*12475	-	-	-	-	-
9 Other current assets	*255292	-	-	-	-	-	*688	*36	-	-	2542	**	252026
10 Loans to stockholders	*1700	-	-	-	-	-	*1700	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*5091918	-	-	-	-	-	-	*1302	-	-	34068	**	5056548
13 Depreciable assets	14186473	-	-	-	-	-	*63221	*21657	-	-	193066	**	13908529
14 Less: Accumulated depreciation	5628993	-	-	-	-	-	*48636	*17587	-	-	70445	**	5492325
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	380213	-	-	-	-	-	*1675	*323	-	-	1818	**	376397
18 Intangible assets (Amortizable)	830293	-	-	-	-	-	-	-	-	-	11705	**	818588
19 Less: Accumulated amortization	39316	-	-	-	-	-	-	-	-	-	8215	**	31102
20 Other assets	4528539	-	-	-	-	-	*1742	*644	-	-	13429	**	4512724
21 Total liabilities	23119895	-	-	-	-	-	*78694	*23859	-	-	287809	**	22729533
22 Accounts payable	1497866	-	-	-	-	-	*18175	*538	-	-	37201	**	1441953
23 Mort, notes, and bonds under 1 yr	*237934	-	-	-	-	-	*18884	-	-	-	37254	**	181796
24 Other current liabilities	354425	-	-	-	-	-	*6273	*3447	-	-	11222	**	333483
25 Loans from stockholders	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*4829478	-	-	-	-	-	*1327	-	-	-	56161	**	4771990
27 Other liabilities	6404421	-	-	-	-	-	-	-	-	-	15447	**	6388974
28 Net worth	9795770	-	-	-	-	-	*34036	*19874	-	-	130523	**	9611337
29 Capital stock	426161	-	-	-	-	-	*2851	*1773	-	-	2781	**	418756
30 Paid-in or capital surplus	4982418	-	-	-	-	-	*2594	*35	-	-	75639	**	4904149
31 Retained earnings, appropriated	1009	-	-	-	-	-	-	-	-	-	-	-	1009
32 Retained earnings, unappropriate	6642767	-	-	-	-	-	-	-	-	-	57303	**	6585463
33 Retained earnings (S Corp)	*53391	-	-	-	-	-	*28591	*24800	-	-	-	-	-
34 Less: Cost of treasury stock	*2309974	-	-	-	-	-	-	*6735	-	-	5200	-	2298040
35 Total receipts	19537053	-	-	-	-	-	*476899	*59858	-	-	270644	**	18729652
36 Business receipts	19136009	-	-	-	-	-	*476560	*58247	-	-	268192	**	18333010
37 Interest	112951	-	-	-	-	-	-	-	-	-	1459	**	111492
38 Interest on govt. obligations, State and local	*1010	-	-	-	-	-	-	*719	-	-	83	**	208
39 Rents	48786	-	-	-	-	-	-	-	-	-	-	-	48786
40 Royalties	25806	-	-	-	-	-	-	-	-	-	-	-	25806
41 Net S-T cap gain less net LT loss	40	-	-	-	-	-	-	-	-	-	40	-	1
42 Net L-T cap gain less net ST loss	13879	-	-	-	-	-	-	-	-	-	60	-	13819
43 Net gain, noncapital assets	24290	-	-	-	-	-	-	-	-	-	-	-	24290
44 Dividends, domestic corporations	293	-	-	-	-	-	-	-	-	-	130	-	162
45 Dividends, foreign corporations	1399	-	-	-	-	-	-	-	-	-	543	**	855
46 Other receipts	172591	-	-	-	-	-	*339	*891	-	-	137	**	171223
47 Total deductions	18173452	-	-	-	-	-	*463810	*48926	-	-	259189	**	17401526
48 Cost of sales and operations	10143931	-	-	-	-	-	*348576	*28664	-	-	220620	**	9546071
49 Compensation of officers	*102559	-	-	-	-	-	*1664	*2340	-	-	1914	**	96642
50 Repairs	*256803	-	-	-	-	-	*1012	-	-	-	5	**	255785
51 Bad debts	*8072	-	-	-	-	-	*69	-	-	-	29	**	7974
52 Rent paid on business property	*106935	-	-	-	-	-	*2617	-	-	-	220	**	104099
53 Taxes paid	2637659	-	-	-	-	-	*23872	*12626	-	-	3948	**	2597214
54 Interest paid	351331	-	-	-	-	-	*1764	*38	-	-	4768	**	344760
55 Contributions or gifts	16623	-	-	-	-	-	-	-	-	-	85	**	16538
56 Amortization	25604	-	-	-	-	-	-	-	-	-	682	**	24922
57 Depreciation	750973	-	-	-	-	-	*3129	*826	-	-	14615	**	732403
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
59 Advertising	*950350	-	-	-	-	-	*6160	*1812	-	-	385	**	941993
60 Pension, prof sh, stock, annuity	161516	-	-	-	-	-	*290	*298	-	-	553	**	160375
61 Employee benefit programs	263622	-	-	-	-	-	*3019	*1038	-	-	1490	**	258075
62 Net loss, noncapital assets	1186	-	-	-	-	-	-	-	-	-	76	**	1110
63 Other deductions	2396287	-	-	-	-	-	*71638	*1286	-	-	9799	**	2313565
64 Total receipts less total deducts	1363602	-	-	-	-	-	*13090	*10932	-	-	11455	**	1328126
65 Const taxable inc frm rel frn corps	127	-	-	-	-	-	-	-	-	-	-	-	127
66 Net income (less deficit), total	1362718	-	-	-	-	-	*13090	*10213	-	-	11372	**	1328044
67 Net income, total	*1371985	-	-	-	-	-	*14385	*10213	-	-	16109	**	1331279
68 Deficit, total	*9267	-	-	-	-	-	*1296	-	-	-	4737	**	3235
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*23302	-	-	-	-	-	*13090	*10213	-	-	-	-	-
72 Statutory special deductions, total	5526	-	-	-	-	-	-	-	-	-	406	**	5120
73 Net operating loss deduction	5207	-	-	-	-	-	-	-	-	-	201	**	5007
74 Dividends received deduction	319	-	-	-	-	-	-	-	-	-	205	**	114
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1341864	-	-	-	-	-	-	-	-	-	15703	**	1326161
77 Income tax before credits, total	464225	-	-	-	-	-	-	-	-	-	5356	**	458869
78 Regular tax	456234	-	-	-	-	-	-	-	-	-	5339	**	450895
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	13	-	-	-	-	-	-	-	-	-	-	-	13
81 Alternative minumum tax	5915	-	-	-	-	-	-	-	-	-	-	-	5915
82 Environmental tax	2064	-	-	-	-	-	-	-	-	-	17	**	2047
83 Foreign tax credit	2227	-	-	-	-	-	-	-	-	-	-	-	2227
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2828	-	-	-	-	-	-	-	-	-	-	-	2828
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	459170	-	-	-	-	-	-	-	-	-	5356	**	453814

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2088
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	795	***	-	-	***	*57	260	*50	35	*6	8	11	5
2	Total assets	26210068	-	-	-	***	*35525	491021	*332459	562135	*189589	566739	1777739	22112445
3	Cash	310845	-	-	-	***	*110	17401	*27325	*2820	*8030	6840	109048	120127
4	Notes and accounts receivable	7918015	-	-	-	***	*529	48381	*15263	95395	*10705	62193	279194	7399804
5	Less: Allowance for bad debts	11917	-	-	-	***	-	*146	*444	*606	*278	818	3165	6462
6	Inventories	2544331	-	-	-	***	*1557	209638	*147659	193116	*60115	263563	511012	1078550
7	Investments in govt. obligations, Total	*48	-	-	-	***	-	*48	-	-	-	-	-	-
8	Tax-exempt securities	*5176	-	-	-	***	-	-	-	*5136	-	-	40	-
9	Other current assets	1611839	-	-	-	***	-	*8313	*4306	7887	*1589	26464	55521	1507502
10	Loans to stockholders	*1550	-	-	-	***	-	*8	*703	-	-	830	10	-
11	Mortgage and real estate loans	*6099	-	-	-	***	-	-	-	*75	-	-	6024	-
12	Other investments	10673912	-	-	-	***	-	*871	*6307	*4996	*30487	16640	207346	10406847
13	Depreciable assets	3329680	-	-	-	***	*56726	250618	*178702	283271	*76374	275612	790318	1331006
14	Less: Accumulated depreciation	1286045	-	-	-	***	*33880	77088	*74210	76205	*20919	112779	337764	495834
15	Depletable assets	-	-	-	-	***	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	***	-	-	-	-	-	-	-	-
17	Land	183978	-	-	-	***	*10462	*10500	*26705	*23821	*1810	20514	43215	39841
18	Intangible assets (Amortizable)	1031515	-	-	-	***	-	*19235	*165	*13194	*25857	6355	54281	897700
19	Less: Accumulated amortization	296080	-	-	-	***	-	*1580	*85	*2593	*9214	667	11003	256340
20	Other assets	187123	-	-	-	***	*21	4822	*63	*11829	*5032	1991	73662	89703
21	Total liabilities	26210068	-	-	-	***	*35525	491021	*332459	562135	*189589	566739	1777739	22112445
22	Accounts payable	5001164	-	-	-	***	*7046	48832	*17044	57975	*4186	133331	111942	4615030
23	Mort, notes, and bonds under 1 yr	901939	-	-	-	***	*37893	*31550	*41099	*65628	*31813	63136	363611	267208
24	Other current liabilities	913045	-	-	-	***	*22878	23353	*27117	*23137	*1644	22256	106122	684978
25	Loans from stockholders	313750	-	-	-	***	*64011	*171386	*570	*6842	-	2714	-	36149
26	Mort, notes, bonds, 1 yr or more	6829923	-	-	-	***	*73647	*126069	*102760	*76887	*30471	157068	478478	5686361
27	Other liabilities	444210	-	-	-	***	*14375	*363	*3318	*1002	*8784	14357	122253	279759
28	Net worth	11806038	-	-	-	***	*-184325	89469	*140552	330666	*112691	173878	595332	10542961
29	Capital stock	552796	-	-	-	***	*287	80813	*88062	20005	*35053	2045	57666	205122
30	Paid-in or capital surplus	5653541	-	-	-	***	-	*110631	*14025	*181319	*90354	24967	207962	5023796
31	Retained earnings, appropriated	-	-	-	-	***	-	-	-	-	-	-	-	-
32	Retained earnings, unappropriate	5898172	-	-	-	***	-	*8982	*-76792	*15550	*-12717	51824	212189	5666129
33	Retained earnings (S Corp)	76948	-	-	-	***	*-184611	*-105407	*119574	*114838	-	101191	121554	-
34	Less: Cost of treasury stock	*375418	-	-	-	***	-	*5549	*4316	1046	-	6149	4038	352086
35	Total receipts	10625041	***	-	-	***	*7502	303088	*259138	640930	*81078	523939	1973181	6643261
36	Business receipts	9438344	***	-	-	***	*7453	267805	*252605	620638	*73201	506235	1913185	5605554
37	Interest	134519	-	-	-	***	-	*309	*206	*531	*1699	817	20533	110400
38	Interest on govt. obligations, State and local	*537	-	-	-	***	-	-	-	*143	-	-	197	198
39	Rents	2900	***	-	-	***	-	*226	*1244	*578	*3	106	704	25
40	Royalties	3721	-	-	-	***	-	-	-	365	-	-	11	3345
41	Net S-T cap gain less net LT loss	*1261	-	-	-	***	-	-	-	-	*933	-	270	58
42	Net L-T cap gain less net ST loss	268815	***	-	-	***	-	-	-	994	*912	2451	6451	258007
43	Net gain, noncapital assets	6814	-	-	-	***	-	*360	*139	*2201	*679	1431	1816	113
44	Dividends, domestic corporations	438554	-	-	-	***	-	-	-	-	-	-0	259	438295
45	Dividends, foreign corporations	163414	-	-	-	***	-	-	-	-	-	140	1360	161914
46	Other receipts	166160	***	-	-	***	*49	34388	*4944	*15479	*3653	12760	28396	65350
47	Total deductions	9567774	***	-	-	***	*27837	307404	*224990	593971	*61595	489111	1780156	5881286
48	Cost of sales and operations	5659151	***	-	-	***	*3866	151006	*117533	420569	*36017	315501	1065834	3418438
49	Compensation of officers	117735	***	-	-	***	-	*6970	*20387	*15115	*1860	9688	20302	43185
50	Repairs	38043	-	-	-	***	*235	3297	*1979	699	*351	3901	3562	22750
51	Bad debts	4076	***	-	-	***	-	*382	*198	*425	*27	546	458	1762
52	Rent paid on business property	80115	***	-	-	***	*92	*16726	*2183	*449	-	2108	8109	49212
53	Taxes paid	861656	***	-	-	***	*1368	15916	*10311	27318	*3840	43983	323619	424295
54	Interest paid	512328	***	-	-	***	*8366	*9654	*6507	12797	*3469	22275	60120	375003
55	Contributions or gifts	8842	-	-	-	***	-	*102	*91	*6	10	397	852	7384
56	Amortization	39509	-	-	-	***	-	*236	*83	*419	-	389	3990	34392
57	Depreciation	224991	***	-	-	***	*2937	16631	*15184	20390	*4271	18980	36769	103848
58	Depletion	*2837	-	-	-	***	-	*2484	*200	-	-	153	-	-
59	Advertising	488883	***	-	-	***	*98	*4603	*1649	26470	*2014	9815	60381	379822
60	Pension, prof sh, stock, annuity	23326	***	-	-	***	-	*179	*4021	*1261	-	2083	5247	10318
61	Employee benefit programs	126983	***	-	-	***	-	*5590	*1624	*4122	*1094	4145	5522	104473
62	Net loss, noncapital assets	21811	-	-	-	***	-	-	*77	*1034	*66	15	231	20389
63	Other deductions	1357488	***	-	-	***	*10876	73628	*42961	62899	*8577	55133	185159	886015
64	Total receipts less total deducts	1057267	***	-	-	***	*-20335	-4316	*34148	46959	*19483	34828	193025	761976
65	Const taxable inc frm rel frn corps	76137	-	-	-	***	-	-	-	-	-	108	24	76005
66	Net income (less deficit), total	1132867	***	-	-	***	*-20335	-4316	*34148	46816	*19483	34936	192853	837782
67	Net income, total	1340911	-	-	-	***	-	*30339	*48521	*57628	*19483	36337	208421	939229
68	Deficit, total	208044	***	-	-	***	*20335	*34656	*14373	*10812	-	1401	15569	101447
69	Net income (less def), Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	***	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	80800	-	-	-	***	*-20335	*-28220	*46840	*43226	-	17743	29687	-
72	Statutory special deductions, total	403765	-	-	-	***	-	*856	*1681	*459	*8688	664	972	389546
73	Net operating loss deduction	*13247	-	-	-	***	-	*856	*1681	*459	*8688	664	-	-
74	Dividends received deduction	390518	-	-	-	***	-	-	-	-	-	-0	972	389546
75	Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
76	Income subject to tax	795642	-	-	-	***	-	*25593	*31	*13498	10795	17991	177992	549688
77	Income tax before credits, total	274352	***	-	-	***	-	*8633	*684	*4598	*3866	6485	61806	188155
78	Regular tax	271147	-	-	-	***	-	*8633	*11	*4589	3706	6117	60696	187387
79	Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	***	-	-	-	-	-	-	-	-
81	Alternative minumum tax	*1095	***	-	-	***	-	-	-	-	*144	28	807	-
82	Environmental tax	930	***	-	-	***	-	-	-	*9	*16	18	119	768
83	Foreign tax credit	85605	-	-	-	***	-	-	-	-	-	-	19	85586
84	U.S. Possessions tax credit	29920	-	-	-	***	-	-	-	-	3706	-	26214	-
85	Orphan drug credit	-	-	-	-	***	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	-	-	-
87	General business credit	834	-	-	-	***	-	-	-	-	-	169	-	665
88	Prior year minumum tax credit	9128	-	-	-	***	-	-	-	-	-	512	1017	7599
89	Income tax after credits, total	148864	***	-	-	***	-	*8633	*684	*4598	*160	5804	34556	94305

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2089 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	674	*22	-	-	-	*105	294	78	94	33	16	19	13
2 Total assets	102301410	-	-	-	-	*66521	695846	577151	1424658	1160050	1134150	3015819	94227214
3 Cash	2339681	-	-	-	-	*12326	54044	52220	133644	29747	47903	113049	1896748
4 Notes and accounts receivable	51951878	-	-	-	-	*17175	125570	126279	248645	208909	225862	431508	50567930
5 Less: Allowance for bad debts	157887	-	-	-	-	-	*3120	*1084	*3284	5134	4827	8345	132093
6 Inventories	2575342	-	-	-	-	*13541	115686	94786	190372	161220	98125	217898	1683714
7 Investments in govt. obligations, Total	*47879	-	-	-	-	-	-	-	*3300	27390	14729	-	2460
8 Tax-exempt securities	*156	-	-	-	-	-	-	-	*156	-	-	-	-
9 Other current assets	971368	-	-	-	-	*1091	20091	25696	85649	32483	52434	37397	716526
10 Loans to stockholders	43206	-	-	-	-	-	*13958	*4460	*1349	*18694	2791	1954	-
11 Mortgage and real estate loans	*5839	-	-	-	-	-	-	-	-	*2625	-	-	3214
12 Other investments	19688029	-	-	-	-	*9328	*57031	*20063	132104	143476	90758	186866	19048402
13 Depreciable assets	21897370	-	-	-	-	*57692	709380	464217	1276507	899669	706052	1338842	16445011
14 Less: Accumulated depreciation	10750328	-	-	-	-	*47127	498478	258888	831747	586261	401911	719217	7406698
15 Depletable assets	1078	-	-	-	-	-	-	-	-	-	1078	-	-
16 Less: Accumulated depletion	70	-	-	-	-	-	-	-	-	-	70	-	-
17 Land	1467081	-	-	-	-	*108	*29577	*24020	32955	51802	36894	90221	1201504
18 Intangible assets (Amortizable)	10478120	-	-	-	-	-	*48728	*19012	161052	178269	306206	1340005	8424848
19 Less: Accumulated amortization	902588	-	-	-	-	-	*6451	*6854	40089	*48328	72178	224394	504293
20 Other assets	2645256	-	-	-	-	*2388	29832	*13223	34045	45490	30305	210034	2279940
21 Total liabilities	102301410	-	-	-	-	*66521	695846	577151	1424658	1160050	1134150	3015819	94227214
22 Accounts payable	48477553	-	-	-	-	*4706	93827	75384	188483	125557	110775	271708	47607112
23 Mort, notes, and bonds under 1 yr	7688182	-	-	-	-	*13	56101	*42079	95530	82247	92037	210014	7110160
24 Other current liabilities	5927504	-	-	-	-	*2112	20956	62306	98710	112899	77919	135040	5417561
25 Loans from stockholders	154810	-	-	-	-	-	*14482	*4525	*111359	*1747	9648	931	12118
26 Mort, notes, bonds, 1 yr or more	18911311	-	-	-	-	-	137075	*186289	361353	302203	384543	1782198	15757650
27 Other liabilities	2871822	-	-	-	-	*-0	*4678	*3733	22918	16044	30193	147668	2646588
28 Net worth	18270229	-	-	-	-	*59690	368728	202834	546304	519354	429034	468260	15676025
29 Capital stock	1681435	-	-	-	-	*1983	16138	43674	45583	57825	13494	147090	1355649
30 Paid-in or capital surplus	11811568	-	-	-	-	*215	*26501	*142417	73438	*51867	90334	486344	10940452
31 Retained earnings, appropriated	*367391	-	-	-	-	-	-	-	-	*5675	-	-	361716
32 Retained earnings, unappropriate	9483381	-	-	-	-	*65716	149978	*-166315	167870	*103372	131048	-133808	9165521
33 Retained earnings (S Corp)	1233509	-	-	-	-	-	*193221	*183058	333007	*320796	203427	-	-
34 Less: Cost of treasury stock	6307054	-	-	-	-	*8224	*17110	-	*73594	*20180	9268	31365	6147312
35 Total receipts	59941960	*352784	-	-	-	*147355	1482602	1229161	3991055	2646353	2060111	4202252	43830287
36 Business receipts	54335761	*339002	-	-	-	*146174	1472712	1215174	3934873	2622629	1958480	4092406	38554311
37 Interest	609624	*2569	-	-	-	*556	*1541	*2058	2541	*3298	3427	18835	574798
38 Interest on govt. obligations, State and local	1296	6	-	-	-	-	*36	-	*405	*88	1	192	567
39 Rents	301180	*700	-	-	-	-	-	*446	*2797	*1709	825	7026	287676
40 Royalties	1274799	-	-	-	-	-	-	-	*1980	*218	-	14964	1257636
41 Net S-T cap gain less net LT loss	591	-	-	-	-	-	-	-	-	-	-	194	398
42 Net L-T cap gain less net ST loss	63384	567	-	-	-	-	-	*6369	*539	*505	1303	4821	49280
43 Net gain, noncapital assets	43020	-0	-	-	-	-	*483	*1932	5874	2271	1209	2446	28805
44 Dividends, domestic corporations	56998	-	-	-	-	*17	*1000	-	*254	*7	41238	1526	12956
45 Dividends, foreign corporations	*1124047	*7485	-	-	-	-	-	-	-	-	-	-	1116563
46 Other receipts	2131260	*2455	-	-	-	*608	6830	3182	41792	15627	53628	59841	1947296
47 Total deductions	56706971	*324655	-	-	-	*147468	1452710	1209892	3847586	2542083	1944031	4153693	41084853
48 Cost of sales and operations	30061640	*209985	-	-	-	*105827	960927	809706	2950606	1719467	1273640	2675670	19355813
49 Compensation of officers	302058	*4082	-	-	-	*8158	69701	*42053	38391	23686	20001	30811	65175
50 Repairs	494419	*3161	-	-	-	*211	12874	15123	23933	20405	23215	31027	364470
51 Bad debts	103795	*483	-	-	-	*7	6866	*2935	3181	10134	4974	8498	66718
52 Rent paid on business property	623329	*6973	-	-	-	*1731	16125	9606	12362	6784	18960	39419	511369
53 Taxes paid	1176741	*6837	-	-	-	*3391	36828	23618	54741	44500	42333	79551	884942
54 Interest paid	2514908	*6701	-	-	-	*36	13591	12600	43749	32566	48451	215778	2141436
55 Contributions or gifts	46101	*97	-	-	-	*36	*994	*1098	1216	*376	804	1171	40310
56 Amortization	685288	*5169	-	-	-	-	*1958	*2865	12459	7605	22752	82791	549690
57 Depreciation	1771049	*12607	-	-	-	*1804	43901	25696	90647	65197	53936	110809	1366452
58 Depletion	456	-	-	-	-	-	-	-	-	-	456	-0	-
59 Advertising	3336970	*7822	-	-	-	*1152	15203	16031	154886	244991	49763	81848	2765273
60 Pension, prof sh, stock, annuity	127596	*298	-	-	-	*158	*8118	*6792	11393	5543	5352	9541	80401
61 Employee benefit programs	870655	*5758	-	-	-	-	12903	*14945	34228	34050	46711	74789	647272
62 Net loss, noncapital assets	19200	*406	-	-	-	*43	-	*210	*173	1	366	3218	14782
63 Other deductions	14572768	*54277	-	-	-	*24913	252721	226616	415621	326779	332318	708774	12230750
64 Total receipts less total deducts	3234989	*28130	-	-	-	*-112	29892	19268	143469	104269	116080	48559	2745434
65 Const taxable inc frm rel frn corps	*673883	*2386	-	-	-	-	-	-	-	-	-	-	671497
66 Net income (less deficit), total	3907576	*30509	-	-	-	*-112	29856	19268	143064	104181	116079	48366	3416364
67 Net income, total	4449892	*31567	-	-	-	*1850	47881	*61636	161880	111951	137709	99679	3795738
68 Deficit, total	542315	*1058	-	-	-	*1963	*18025	*42368	*18817	*7769	21630	51312	379374
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	258822	-	-	-	-	-	*20243	*30185	86377	*58614	63403	-	-
72 Statutory special deductions, total	114052	*2770	-	-	-	*12	*1271	*1954	*12654	*482	43147	6507	45256
73 Net operating loss deduction	58682	*2770	-	-	-	-	*571	*1954	*12476	*477	2126	5444	32865
74 Dividends received deduction	55370	-	-	-	-	*12	*700	-	*178	*5	41021	1063	12391
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4045502	*28797	-	-	-	*1839	*19572	*13231	50875	*53059	34241	93269	3750620
77 Income tax before credits, total	1473460	*9939	-	-	-	*276	*6176	*4593	18307	*18224	11918	32118	1371910
78 Regular tax	1374819	*9794	-	-	-	*276	*6176	*4593	17294	*18018	11642	31816	1275211
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3	-	-	-	-	-	-	-	-	-	-	-	3
81 Alternative minumum tax	94428	*106	-	-	-	-	-	-	*999	*127	240	187	92769
82 Environmental tax	4183	*39	-	-	-	-	-	-	*14	*50	36	116	3927
83 Foreign tax credit	*573248	*2386	-	-	-	-	-	-	-	*33	-	-	570830
84 U.S. Possessions tax credit	462606	-	-	-	-	-	10	259	-	-	-	-	462337
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1893	-	-	-	-	-	-	*406	*375	*83	-	949	80
88 Prior year minumum tax credit	3424	-	-	-	-	-	*4	*133	*1220	*2	177	1887	-
89 Income tax after credits, total	432289	*7553	-	-	-	*276	*6162	*3794	16713	*18106	11740	29282	338663

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2096
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	5605	*12	*2237	*980	*600	833	499	180	141	58	33	19	14
2	Total assets	56474906	-	*84131	*133873	*225110	551412	1173860	1246346	2167235	2089840	2276488	2905664	43620947
3	Cash	1305353	-	*17295	*17813	*21894	58224	59853	142677	89724	138177	92739	384206	282750
4	Notes and accounts receivable	8094942	-	*12212	*4754	*82748	137824	191982	225700	419305	341225	348653	375165	5955373
5	Less: Allowance for bad debts	218665	-	-	-	-	*4965	*293	*3073	11165	8091	11095	12857	167127
6	Inventories	7048830	-	*16637	*8388	*64820	97807	190283	231521	488290	476196	396618	484311	4593959
7	Investments in govt. obligations, Total	1794871	-	-	-	-	-	*31529	*30475	*15509	-	-	10536	1706822
8	Tax-exempt securities	*17739	-	-	-	-	-	-	-	*15081	1904	-	754	-
9	Other current assets	1862707	-	*306	*16763	*3618	*21404	64505	39481	53348	47764	84749	102402	1428365
10	Loans to stockholders	488596	-	*3668	*12806	*585	*4590	*4938	-	*14734	*261	11414	-	435600
11	Mortgage and real estate loans	*728232	-	-	-	-	*4892	*2025	-	*104	-	-	-	721210
12	Other investments	13011856	-	-	-	*799	*13597	*145794	102742	117356	142414	118959	239718	12130478
13	Depreciable assets	23828384	-	*91950	*80614	*196563	467579	977980	876258	1422001	1252940	1618794	1531269	15312435
14	Less: Accumulated depreciation	10349158	-	*68297	*38276	*150096	291653	537283	451036	600802	546040	657728	636167	6371781
15	Depletable assets	*1913	-	*1913	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	677103	-	-	*7969	*1898	*16108	22159	24440	76328	44264	71247	80550	332140
18	Intangible assets (Amortizable)	6641434	-	*11944	*27804	-	*37840	*10475	8094	34139	161079	162722	243273	5944064
19	Less: Accumulated amortization	1014408	-	*9555	*5391	-	*19851	*8207	2892	22786	33101	36731	25957	849938
20	Other assets	2555178	-	*6058	*629	*2280	*8015	18119	21958	56069	70848	76146	128461	2166595
21	Total liabilities	56474906	-	*84131	*133873	*225110	551412	1173860	1246346	2167235	2089840	2276488	2905664	43620947
22	Accounts payable	4398331	-	*6984	*9967	*85305	118002	213543	205525	286452	198599	148992	210061	2914901
23	Mort, notes, and bonds under 1 yr	6580766	-	*28893	*5765	*17057	*39262	159769	142756	299680	248357	401683	529404	4708140
24	Other current liabilities	4782031	-	*2432	*748	*10747	11868	128184	72220	136991	128961	159213	189050	3941618
25	Loans from stockholders	2641633	-	*4685	*20605	*18155	*79457	*69215	*74300	62385	*20743	4769	132408	2154912
26	Mort, notes, bonds, 1 yr or more	11030809	-	*27783	*49316	*3741	*79370	173269	195004	608023	451500	484084	491238	8467481
27	Other liabilities	5157819	-	*42317	-	-	*369	*11620	*27314	34535	53464	76764	84109	4827327
28	Net worth	21883517	-	*-28962	*47472	*90105	223084	418260	529227	739169	988216	1000982	1269394	16606569
29	Capital stock	6513864	-	*68395	*112338	*36065	68307	97036	134720	119198	274114	169686	384873	5049131
30	Paid-in or capital surplus	8503589	-	*196292	*2502	*376	*58108	55319	101077	175366	370836	317315	262119	6964281
31	Retained earnings, appropriated	*29220	-	-	-	*7048	-	-	-	-	-	274	-	21898
32	Retained earnings, unappropriate	6652073	-	*-131569	*-78005	*53228	*121211	101858	177330	263750	202428	447092	630702	4864048
33	Retained earnings (S Corp)	690203	-	*-162080	*10637	*-6612	*-24543	*179280	125158	243740	*231637	92984	-	-
34	Less: Cost of treasury stock	505433	-	-	-	-	-	*15233	*9058	*62885	*90800	26369	8300	292789
35	Total receipts	67716898	*98399	*359509	*154369	*776738	1758607	2858574	3141387	4397888	3488202	3715611	3444901	43522715
36	Business receipts	65392138	*96489	*324411	*148618	*771213	1754225	2798987	3078420	4302981	3432635	3665039	3309614	41709505
37	Interest	776480	17	-	-	*804	*3173	6808	3653	8223	5734	14345	35721	698002
38	Interest on govt. obligations, State and local	6671	43	-	-	-	-	*221	*676	*533	*1039	474	3599	87
39	Rents	109718	*1256	-	-	*1489	*407	*13882	*310	*4695	3699	3050	3487	77444
40	Royalties	202549	-	-	-	-	-	-	*840	*5350	*673	370	6321	188995
41	Net S-T cap gain less net LT loss	*19394	-	-	-	-	-	*66	-	*5	-	1355	892	17075
42	Net L-T cap gain less net ST loss	125370	13	*7161	-	-	-	*946	*187	*9611	*1090	3593	5361	97409
43	Net gain, noncapital assets	42164	1	-	-	-	*27	*8625	*1897	5501	2835	983	470	21827
44	Dividends, domestic corporations	39248	10	-	*5751	-	*201	*145	*254	*242	*1712	632	4573	25728
45	Dividends, foreign corporations	207455	-	-	-	-	-	-	-	*688	*183	1464	2767	202354
46	Other receipts	795712	*569	*27937	-	*3232	*575	28895	55149	60060	38602	24307	72096	484290
47	Total deductions	65672064	*106909	*392164	*188531	*783354	1736968	2763321	2995656	4203436	3364557	3625472	3335475	42176221
48	Cost of sales and operations	46671545	*77033	*235384	*53135	*538360	1199043	2119819	2337295	3196855	2416929	2764695	2277106	29455891
49	Compensation of officers	584299	*1954	*9597	*18460	*17722	53667	62344	75807	61828	44231	26175	31885	180628
50	Repairs	525114	*165	*70	*1692	*6171	20029	10646	5184	16987	20817	9566	20732	413055
51	Bad debts	91594	4023	*335	*-0	*1068	*4185	17486	1976	5624	4745	3271	14331	34550
52	Rent paid on business property	613380	*179	*28390	*6632	*12809	29478	12772	24061	33335	15250	18842	19145	412486
53	Taxes paid	915003	*901	*5333	*3159	*13256	33367	45484	51277	63437	50564	45685	65175	537366
54	Interest paid	1664832	*1308	*10249	*1482	*1720	10066	36042	34476	56311	58885	60341	84530	1309422
55	Contributions or gifts	50942	-	-	*21	*56	*35	*1023	*892	1998	1683	1374	2448	41412
56	Amortization	162493	*725	*2518	*2738	-	*6409	*492	2280	3603	19873	19889	17552	86414
57	Depreciation	1797819	*2372	*14112	*4239	*7228	41567	77601	67008	115136	94492	131944	114045	1128076
58	Depletion	20	-0	-	-	-	-	-	-	-	-	6	-	14
59	Advertising	1623797	*9982	*2544	*6541	*314	6953	30116	25471	87040	64055	86316	50414	1254048
60	Pension, prof sh, stock, annuity	180448	39	*6	-	*317	*4350	*1605	5951	8706	14665	8472	15319	121017
61	Employee benefit programs	640250	*843	*215	*772	*5206	*14846	19220	26527	42928	23944	36650	42746	426353
62	Net loss, noncapital assets	52588	-	-	-	*612	*17	*5911	*409	*535	*1511	472	2471	40652
63	Other deductions	10097940	*7384	*83411	*89658	*178514	312956	322761	337042	509114	532912	411773	577577	6734837
64	Total receipts less total deducts	2044834	*-8511	*-32655	*-34162	*-6616	21639	95253	145730	194452	123645	90139	109426	1346494
65	Const taxable inc frm rel frn corps	220417	-	-	-	-	-	-	-	-	-	-	1476	218942
66	Net income (less deficit), total	2258580	*-8553	*-32655	*-34162	*-6616	21639	95032	145054	193919	122606	89665	107302	1565349
67	Net income, total	2693611	*739	*3226	*2787	*9896	27562	139953	174803	222736	185110	136559	140687	1649553
68	Deficit, total	435031	*9293	*35881	*36949	*16512	*5922	*44921	*29749	*28816	62504	46893	33385	84204
69	Net income (less def), Form 1120-A	*-8557	-	*-8557	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-5323	*-5323	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	331679	*739	*-8622	*2787	*-6587	*11271	*49852	85699	89620	*78177	28741	-	-
72	Statutory special deductions, total	278154	7	-	*4601	*769	*161	*27719	*22634	23969	*1807	14806	8790	172891
73	Net operating loss deduction	117444	-	-	-	*769	-	*27618	*22634	*23112	*284	12906	5844	24277
74	Dividends received deduction	160710	7	-	*4601	-	*161	*101	-	*857	*1523	1900	2946	148614
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	2042843	-	-	-	*9127	*15184	51263	68528	102511	93940	93505	132067	1476718
77	Income tax before credits, total	727338	-	-	-	*2062	*3240	16631	24537	36475	32084	34496	45886	531927
78	Regular tax	693686	-	-	-	*2062	*3240	16086	23076	34925	31899	31806	45143	505449
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	4	-
81	Alternative minumum tax	30801	-	-	-	-	-	*532	*1446	1373	*118	2583	595	24155
82	Environmental tax	2723	-	-	-	-	-	*13	*16	*53	*67	106	144	2324
83	Foreign tax credit	122618	-	-	-	-	-	-	-	-	-	65	1985	120567
84	U.S. Possessions tax credit	23757	-	-	-	-	-	583	927	5813	1205	6684	8546	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	6588	-	-	-	-	*204	*1610	*799	-	*144	46	108	3678
88	Prior year minumum tax credit	*2193	-	-	-	-	-	*102	*85	-	*1805	201	-	-
89	Income tax after credits, total	572181	-	-	-	*2062	*3036	14337	22726	30662	28930	27500	35247	407681

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 10
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
							Size of Total Assets			✓		✓		
1	Number of returns	73	***	-	-	-	***	-	-	*4	**	3	**	8
2	Total assets	201988634	***	-	-	-	***	-	-	*97632	**	339209	**	201511129
3	Cash	698883	***	-	-	-	***	-	-	92	**	17491	**	681300
4	Notes and accounts receivable	54908213	***	-	-	-	***	-	-	*10056	**	77573	**	54820584
5	Less: Allowance for bad debts	*175969	***	-	-	-	***	-	-	*356	-	3503	**	172110
6	Inventories	9375147	***	-	-	-	***	-	-	*23694	**	36762	**	9286762
7	Investments in govt. obligations, Total	117554	***	-	-	-	***	-	-	-	-	-	-	117554
8	Tax-exempt securities	471262	***	-	-	-	***	-	-	-	-	-	-	471262
9	Other current assets	2951595	***	-	-	-	***	-	-	*11662	-	38009	**	2894891
10	Loans to stockholders	95657	***	-	-	-	***	-	-	10536	**	9825	**	75296
11	Mortgage and real estate loans	544113	***	-	-	-	***	-	-	-	-	-	-	544113
12	Other investments	73991043	***	-	-	-	***	-	-	*4112	-	33180	**	73948103
13	Depreciable assets	20606550	***	-	-	-	***	-	-	*64597	**	125653	**	20415623
14	Less: Accumulated depreciation	7890000	***	-	-	-	***	-	-	*34314	**	44949	**	7810059
15	Depletable assets	-	***	-	-	-	***	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	***	-	-	-	***	-	-	-	-	-	-	-
17	Land	591231	***	-	-	-	***	-	-	*1046	-	1238	**	588947
18	Intangible assets (Amortizable)	40442163	***	-	-	-	***	-	-	*6307	**	11708	**	40424148
19	Less: Accumulated amortization	4391701	***	-	-	-	***	-	-	*2208	**	-	-	4389493
20	Other assets	9652894	***	-	-	-	***	-	-	*2409	**	36220	**	9614210
21	Total liabilities	201988634	***	-	-	-	***	-	-	*97632	**	339209	**	201511129
22	Accounts payable	24878883	***	-	-	-	***	-	-	*9378	**	35225	**	24828398
23	Mort, notes, and bonds under 1 yr	*6353767	***	-	-	-	***	-	-	*4538	-	-	-	6349228
24	Other current liabilities	11439413	***	-	-	-	***	-	-	*6772	-	35064	**	11395572
25	Loans from stockholders	14249724	***	-	-	-	***	-	-	-	-	-	-	14249724
26	Mort, notes, bonds, 1 yr or more	56461123	***	-	-	-	***	-	-	*23254	**	77164	**	56360704
27	Other liabilities	17521376	***	-	-	-	***	-	-	*6356	**	4456	**	17510564
28	Net worth	71084349	***	-	-	-	***	-	-	*47334	**	187300	**	70816938
29	Capital stock	3512912	***	-	-	-	***	-	-	*7	**	453	**	3511944
30	Paid-in or capital surplus	54432436	***	-	-	-	***	-	-	*9070	-	32018	**	54391348
31	Retained earnings, appropriated	123381	***	-	-	-	***	-	-	-	-	-	-	123381
32	Retained earnings, unappropriate	16945177	***	-	-	-	***	-	-	*38257	**	154829	**	16719822
33	Retained earnings (S Corp)	-	***	-	-	-	***	-	-	-	-	-	-	-
34	Less: Cost of treasury stock	3929557	***	-	-	-	***	-	-	-	-	-	-	3929557
35	Total receipts	79441400	***	-	-	-	***	-	-	*126600	**	451792	**	78730447
36	Business receipts	71562500	***	-	-	-	***	-	-	*123349	**	449301	**	70857468
37	Interest	4616968	***	-	-	-	***	-	-	*312	-	1749	**	4614865
38	Interest on govt. obligations, State and local	7414	***	-	-	-	***	-	-	-	-	40	-	7374
39	Rents	880623	***	-	-	-	***	-	-	349	**	154	-	880005
40	Royalties	570660	***	-	-	-	***	-	-	-	-	-	-	570660
41	Net S-T cap gain less net LT loss	887	***	-	-	-	***	-	-	-	-	-	-	887
42	Net L-T cap gain less net ST loss	34047	***	-	-	-	***	-	-	-	-	-	-	34047
43	Net gain, noncapital assets	26061	***	-	-	-	***	-	-	-	-	61	**	26000
44	Dividends, domestic corporations	42604	***	-	-	-	***	-	-	-	-	-	-	42604
45	Dividends, foreign corporations	885585	***	-	-	-	***	-	-	-	-	-	-	885585
46	Other receipts	814050	***	-	-	-	***	-	-	*2590	**	487	**	810951
47	Total deductions	72911829	***	-	-	-	***	-	-	*104875	**	367315	**	72311086
48	Cost of sales and operations	34224068	***	-	-	-	***	-	-	*67240	**	190299	**	33885032
49	Compensation of officers	380809	***	-	-	-	***	-	-	*1218	**	3084	**	376495
50	Repairs	174628	***	-	-	-	***	-	-	*40	-	727	**	173861
51	Bad debts	84224	***	-	-	-	***	-	-	*234	-	510	**	83479
52	Rent paid on business property	447286	***	-	-	-	***	-	-	*313	-	94	**	446878
53	Taxes paid	4561140	***	-	-	-	***	-	-	*11245	**	81691	**	4435769
54	Interest paid	8550701	***	-	-	-	***	-	-	*2345	**	11570	**	8536623
55	Contributions or gifts	*137444	***	-	-	-	***	-	-	*40	-	108	**	137297
56	Amortization	358447	***	-	-	-	***	-	-	424	**	3183	**	354062
57	Depreciation	2579470	***	-	-	-	***	-	-	*2409	**	6614	**	2570191
58	Depletion	26	***	-	-	-	***	-	-	-	-	-	-	26
59	Advertising	6186118	***	-	-	-	***	-	-	*1710	-	21406	**	6161159
60	Pension, prof sh, stock, annuity	370522	***	-	-	-	***	-	-	332	**	2246	**	367889
61	Employee benefit programs	1188273	***	-	-	-	***	-	-	*3116	**	4320	**	1180502
62	Net loss, noncapital assets	*3847	***	-	-	-	***	-	-	*142	-	171	-	3534
63	Other deductions	13664826	***	-	-	-	***	-	-	*14067	**	41292	**	13598291
64	Total receipts less total deducts	6529571	***	-	-	-	***	-	-	*21725	**	84477	**	6419361
65	Const taxable inc frm rel frn corps	640849	***	-	-	-	***	-	-	-	-	4701	**	636148
66	Net income (less deficit), total	7163007	***	-	-	-	***	-	-	*21725	**	89138	**	7048135
67	Net income, total	7268632	***	-	-	-	***	-	-	*21725	**	89138	**	7153761
68	Deficit, total	105626	***	-	-	-	***	-	-	-	-	-	-	105626
69	Net income (less def), Form 1120-A	-	***	-	-	-	***	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	***	-	-	-	***	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	-	***	-	-	-	***	-	-	-	-	-	-	-
72	Statutory special deductions, total	362071	***	-	-	-	***	-	-	-	-	2177	**	359895
73	Net operating loss deduction	85659	***	-	-	-	***	-	-	-	-	2177	**	83483
74	Dividends received deduction	276412	***	-	-	-	***	-	-	-	-	-	-	276412
75	Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
76	Income subject to tax	6906630	***	-	-	-	***	-	-	*21725	**	86962	**	6793935
77	Income tax before credits, total	2416596	***	-	-	-	***	-	-	*6779	**	29622	**	2379321
78	Regular tax	2347764	***	-	-	-	***	-	-	*7386	**	29567	**	2309938
79	Personal holding company tax	-	***	-	-	-	***	-	-	-	-	-	-	-
80	Recapture of investment credit	83	***	-	-	-	***	-	-	-	-	-	-	83
81	Alternative minumum tax	59390	***	-	-	-	***	-	-	-	-	39	**	59351
82	Environmental tax	9976	***	-	-	-	***	-	-	*10	-	17	**	9950
83	Foreign tax credit	377791	***	-	-	-	***	-	-	-	-	-	-	377791
84	U.S. Possessions tax credit	29193	***	-	-	-	***	-	-	3913	**	24795	**	-
85	Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	***	-	-	-	***	-	-	-	-	-	-	-
87	General business credit	*2979	***	-	-	-	***	-	-	*4	-	-	-	2976
88	Prior year minumum tax credit	-	***	-	-	-	***	-	-	-	-	-	-	-
89	Income tax after credits, total	2006632	***	-	-	-	***	-	-	*2863	-	4828	**	1998554

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products

MAJOR GROUP 11
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5564	365	*1697	*602	*741	*266	1212	249	225	80	53	45	29
2 Total assets	52416517	-	*34986	*99829	*243249	*217997	2802976	1687910	3718457	2776248	3789880	7982774	29062212
3 Cash	1516895	-	*4388	*3729	*21276	*17108	255212	159553	190866	128356	181493	283005	271909
4 Notes and accounts receivable	9924980	-	*6848	*41181	*106721	*80060	683175	424407	798953	703264	825503	1664373	4590495
5 Less: Allowance for bad debts	259088	-	-	-	-	-	7072	6439	16350	12067	21119	67819	128222
6 Inventories	9528818	-	*15633	*22179	*45357	*47572	689368	408922	1109299	673311	932511	1775911	3808756
7 Investments in govt. obligations, Total	812839	-	*559	-	-	-	*7211	*62393	*9557	*1995	-	-	731124
8 Tax-exempt securities	142128	-	-	-	*4378	-	-	*3716	*69589	*26804	12823	3563	21254
9 Other current assets	1290476	-	*156	-	*4725	*26971	123060	59075	189034	42644	154303	134415	556092
10 Loans to stockholders	460286	-	-	-	*4316	-	16383	*3621	*7324	*2338	13827	4133	408343
11 Mortgage and real estate loans	*13957	-	-	-	-	-	-	-	*2290	-	-	7634	4032
12 Other investments	6210979	-	-	-	*10660	-	136967	*31744	103693	100074	177490	684417	4965933
13 Depreciable assets	30849813	-	*11120	*105025	*236149	*100380	1953590	1197576	2535361	1858808	2325395	5759297	14767112
14 Less: Accumulated depreciation	15997529	-	*9520	*72285	*196274	*61144	1110590	681657	1400165	911446	1026645	2812547	7715256
15 Depletable assets	*44300	-	*6555	-	-	-	-	-	-	-	13230	-	24516
16 Less: Accumulated depletion	*11088	-	*1303	-	-	-	-	-	-	-	8077	-	1707
17 Land	448786	-	-	-	-	*6692	24809	10858	38958	30651	27972	70647	238200
18 Intangible assets (Amortizable)	2260909	-	*244	-	*14093	-	29120	10284	26615	65060	130597	261113	1723782
19 Less: Accumulated amortization	714938	-	*73	-	*8974	-	20222	*2526	10153	18852	39143	66709	548285
20 Other assets	5893995	-	*380	-	*824	*358	21965	6382	63586	85308	89717	281342	5344135
21 Total liabilities	52416517	-	*34986	*99829	*243249	*217997	2802976	1687910	3718457	2776248	3789880	7982774	29062212
22 Accounts payable	5366649	-	*12386	*26342	*66713	*98990	605628	204659	584756	349058	369879	738225	2310013
23 Mort, notes, and bonds under 1 yr	5107839	-	*1491	-	*46281	*26367	260368	251275	469870	488148	366265	727900	2469875
24 Other current liabilities	3738960	-	*9010	*3413	*29770	*8365	127713	82185	210793	164675	297843	575993	2229201
25 Loans from stockholders	801353	-	*17925	*16052	*118651	*17755	157162	*8896	59410	*40302	36141	70091	258967
26 Mort, notes, bonds, 1 yr or more	12559854	-	*6278	*14895	*13565	*28595	505684	222367	637338	720643	1006558	1696270	7707662
27 Other liabilities	5046464	-	*-0	-	*-0	*-0	90587	39583	91198	119693	144452	335833	4225117
28 Net worth	19795399	-	*-12105	*39127	*-31730	*37925	1055835	878945	1665093	893730	1568742	3838461	9861378
29 Capital stock	1932393	-	*5755	*6742	*7987	*6549	149346	80883	298836	270111	144699	325320	636166
30 Paid-in or capital surplus	7815618	-	*7987	*2207	*1103	*28504	190756	58613	287223	170308	508995	857765	5702156
31 Retained earnings, appropriated	54230	-	-	-	-	-	-	-	46	-	3320	2971	47894
32 Retained earnings, unappropriate	7651695	-	*-4824	*30178	*39430	*31412	355811	298379	486283	203424	481413	2144951	3585239
33 Retained earnings ($ Corp)	2855238	-	*-20518	-	*-73368	*-28540	411291	488104	639098	302821	499222	639074	-1946
34 Less: Cost of treasury stock	513774	-	*505	-	*6882	-	51370	47034	46393	52935	68907	131619	108130
35 Total receipts	69402673	486710	*218687	*311547	*1099544	*808272	6618832	3592263	6957187	4324908	5825690	11517370	27641663
36 Business receipts	67984120	*481298	*218430	*311415	*1096808	*807159	6518646	3548683	6881847	4284148	5765930	11321570	26748186
37 Interest	455462	*1709	*209	-	*64	*975	8426	1195	9425	4014	7787	45464	376194
38 Interest on govt. obligations, State and local	15083	-	-	-	*102	-	*260	*214	*726	*1734	1665	2698	7684
39 Rents	120302	*1709	-	-	-	-	*4907	*593	1954	*2224	534	8669	99712
40 Royalties	120383	699	-	-	-	-	-	*127	24	*477	93	5617	113345
41 Net S-T cap gain less net LT loss	6603	-	-	-	-	-	*470	-	*1069	*1381	17	2378	1288
42 Net L-T cap gain less net ST loss	49847	-	*31	-	-	-	*5358	*5	15593	*4862	4477	8955	10566
43 Net gain, noncapital assets	76774	*583	-	-	*257	-	1109	*574	5551	1090	11230	12978	43402
44 Dividends, domestic corporations	15830	-	-	-	-	-	*4417	*3	*229	*2603	2416	3066	3097
45 Dividends, foreign corporations	76953	91	-	-	-	-	*12	*864	*3108	*1669	3981	9032	58194
46 Other receipts	481315	*622	*17	*132	*2312	*137	75225	40004	37661	20707	27560	96943	179993
47 Total deductions	66707196	447269	*219354	*311059	*1112849	*797003	6439945	3436260	6735380	4209660	5544787	10793177	26660452
48 Cost of sales and operations	49889858	*356700	*112841	*234621	*861966	*641855	4933902	2731800	5317473	3267703	4354866	8437267	18638865
49 Compensation of officers	963635	*2523	*29120	*9230	*67414	*21933	217882	78559	149872	91723	60396	78781	156200
50 Repairs	266120	*1593	*1141	*322	*3948	*7500	26290	14611	12946	14363	15418	42358	125630
51 Bad debts	198279	*58	-	-	*3216	*210	11399	19513	20068	9409	14536	44238	75632
52 Rent paid on business property	551622	*1165	*14576	*9750	*12698	*11293	51109	13321	30906	22975	29582	84214	270032
53 Taxes paid	1514025	*10346	*9204	*10460	*29095	*14074	133009	69973	117199	96662	97395	208427	718180
54 Interest paid	2013475	*9739	*535	*4200	*9664	*5149	78161	44133	97030	105331	107597	244713	1307221
55 Contributions or gifts	45445	*4021	-	-	*171	*153	1337	*1038	2918	818	6816	9750	18424
56 Amortization	173403	*2742	-	-	*351	-	3752	4723	8333	11597	13642	29438	98826
57 Depreciation	2189493	*29012	*841	*9862	*13229	*9820	151777	94738	190320	140153	186738	398337	964666
58 Depletion	2432	-	-	-	-	-	-	-	-	-	256	-	2176
59 Advertising	454494	*78	*4241	*732	*2849	*77	35784	4218	24197	20288	33951	63722	264358
60 Pension, prof sh, stock, annuity	384942	*2809	*6770	-	-	-	19737	12818	21708	25845	23975	51298	219983
61 Employee benefit programs	1003124	*9714	*77	*5603	*11581	*4629	82912	36578	81219	66491	44543	127948	531829
62 Net loss, noncapital assets	25776	142	-	-	-	*19	*13048	*164	*575	2313	1406	1735	6374
63 Other deductions	7031074	*16628	*40008	*26279	*96667	*80292	679846	310074	660617	333989	553668	970951	3262056
64 Total receipts less total deducts	2695477	39442	*-667	*487	*-13306	*11269	178887	156003	221806	115248	280903	724193	981211
65 Const taxable inc frm rel frn corps	31284	-	-	-	-	-	-	-	-	9	227	4442	26606
66 Net income (less deficit), total	2711678	39442	*-667	*487	*-13408	*11269	178627	155789	221080	113523	279466	725937	1000133
67 Net income, total	3525762	*59588	*12746	*8328	*16234	*13259	239069	183500	311911	206293	329541	824621	1320671
68 Deficit, total	814085	*20147	*13413	*7841	*29642	*1990	60442	*27712	90831	92770	50075	98684	320538
69 Net income (less def), Form 1120-A	*297	-	*297	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-209	*-209	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	783953	*43045	*6534	-	*-25995	*8816	125968	103233	120611	65333	127660	214207	-5460
72 Statutory special deductions, total	425442	*102	*74	*8328	*906	*2748	32923	*25833	48366	*12772	47449	59884	186058
73 Net operating loss deduction	392660	*10	*74	*8328	*906	*2748	*29825	*24967	45094	*9708	41775	53518	175708
74 Dividends received deduction	32781	91	-	-	-	-	*3098	*866	*3271	*3064	5674	6367	10350
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2204703	*16441	*1310	-	*12102	*1627	55946	*40890	128746	105377	154433	550583	1137246
77 Income tax before credits, total	779056	*6122	*197	-	*2025	*244	19519	14239	47950	38035	60457	192278	397992
78 Regular tax	746314	*5590	*197	-	*2025	*244	16462	*13571	43743	35878	52630	187593	388382
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	43	-	-	-	-	-	-	-	-	43	-	-0	-0
81 Alternative minumum tax	29724	*521	-	-	-	-	*3057	*668	4124	*2020	7611	3912	7811
82 Environmental tax	2976	*11	-	-	-	-	-	-	84	94	216	772	1799
83 Foreign tax credit	31006	102	-	-	-	-	*5	-	*19	-	143	2580	28158
84 U.S. Possessions tax credit	1816	-	-	-	-	-	778	-	1038	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	17057	-	-	-	-	-	*1063	*39	*1416	*436	1109	5546	7449
88 Prior year minumum tax credit	17384	-	-	-	-	-	-	*39	*1098	*368	1568	8737	5574
89 Income tax after credits, total	711793	*6019	*197	-	*2025	*244	17673	14161	44380	37231	57637	175415	356811

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	644	*15	*101	-	*99	-	235	*76	54	17	21	14	13
2 Total assets	16256787	-	*3553	-	*43590	-	464614	*536522	919488	628795	1540824	2217833	9901567
3 Cash	486745	-	*690	-	*454	-	62066	*49020	24138	20078	108008	143765	78524
4 Notes and accounts receivable	2913083	-	*241	-	*27428	-	145413	*111236	200251	191189	345030	426250	1466044
5 Less: Allowance for bad debts	70067	-	-	-	-	-	*326	*2546	4045	*3167	7184	16114	36686
6 Inventories	2958940	-	*981	-	*5074	-	107659	*72205	326706	177015	332552	485838	1450909
7 Investments in govt. obligations, Total	*757797	-	-	-	-	-	-	*60589	-	-	-	-	697208
8 Tax-exempt securities	*16265	-	-	-	-	-	-	*3716	-	*5939	3046	3563	-
9 Other current assets	348224	-	*130	-	*1283	-	9816	*21757	38872	11281	59988	27648	177448
10 Loans to stockholders	*392957	-	-	-	-	-	*1054	*689	*35	*1311	2283	-	387586
11 Mortgage and real estate loans	*9876	-	-	-	-	-	-	-	*2290	-	-	7585	-
12 Other investments	2154016	-	-	-	-	-	*10251	*1707	23926	*7038	143230	137016	1830848
13 Depreciable assets	10977265	-	*3548	-	*47969	-	236725	*333348	638274	484504	989166	1594428	6649302
14 Less: Accumulated depreciation	6296139	-	*2053	-	*38952	-	120267	*119786	359687	289936	522692	779242	4063525
15 Depletable assets	1720	-	-	-	-	-	-	-	-	-	80	-	1639
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	103949	-	-	-	-	-	*1201	*2625	9228	3324	11740	16616	59216
18 Intangible assets (Amortizable)	318855	-	-	-	-	-	*6227	*2931	*3459	*5571	55025	106251	139390
19 Less: Accumulated amortization	63487	-	-	-	-	-	*1789	*1967	*1373	*932	18933	14973	23521
20 Other assets	1246789	-	*17	-	*334	-	*6583	*997	17414	15578	39484	79199	1087183
21 Total liabilities	16256787	-	*3553	-	*43590	-	464614	*536522	919488	628795	1540824	2217833	9901567
22 Accounts payable	1553110	-	*249	-	*11227	-	147629	*64840	149203	61006	118279	175798	824880
23 Mort, notes, and bonds under 1 yr	1894201	-	*357	-	-	-	*31310	*76598	151901	89189	123993	160027	1260827
24 Other current liabilities	1312252	-	*752	-	*12256	-	22127	*22185	53337	38446	86767	148367	928016
25 Loans from stockholders	251931	-	*1330	-	-	-	*25492	*2100	*12936	*1663	12049	1463	194898
26 Mort, notes, bonds, 1 yr or more	2791329	-	*103	-	-	-	*92891	*81774	146961	*111311	304282	540121	1513885
27 Other liabilities	1028416	-	-	-	-	-	*3260	*16453	*35043	*6944	52763	144730	769224
28 Net worth	7425547	-	*762	-	*20107	-	141906	*272572	370107	320235	842691	1047327	4409838
29 Capital stock	644052	-	*707	-	*988	-	37749	*41855	93148	64025	78356	57903	269320
30 Paid-in or capital surplus	1232027	-	-	-	-	-	*813	*19094	39245	*12107	223743	343240	593785
31 Retained earnings, appropriated	3823	-	-	-	-	-	-	-	46	-	3320	-	457
32 Retained earnings, unappropriate	4817195	-	*560	-	-	-	*52085	*60726	163173	*98400	340765	527891	3573596
33 Retained earnings (S Corp)	858603	-	-	-	*19119	-	*59297	*158271	*81801	*175645	221893	144523	-1946
34 Less: Cost of treasury stock	130153	-	*505	-	-	-	*8039	*7374	*7305	*29942	25385	26230	25373
35 Total receipts	21030117	*76014	*21466	-	*297458	-	1229335	*1016816	1546059	1086474	2255832	3174983	10325681
36 Business receipts	20569141	*74058	*21406	-	*297458	-	1220094	*1013329	1524458	1082632	2220058	3104944	10010703
37 Interest	167542	*187	*12	-	-	-	*358	*558	2588	*1199	5334	18128	139178
38 Interest on govt. obligations, State and local	3829	-	-	-	-	-	*14	*180	-	*200	1340	1368	726
39 Rents	21074	*1682	-	-	-	-	*335	-	*371	*308	496	3183	14698
40 Royalties	62357	-	-	-	-	-	-	-	-	2	88	238	62030
41 Net S-T cap gain less net LT loss	2100	-	-	-	-	-	-	-	-	-	17	1951	131
42 Net L-T cap gain less net ST loss	20349	-	*31	-	-	-	*481	-	*2091	*141	4435	6729	6442
43 Net gain, noncapital assets	48010	*75	-	-	-	-	*197	*257	*900	*104	10118	9731	26628
44 Dividends, domestic corporations	9711	-	-	-	-	-	*4012	*3	*12	*312	2396	1982	994
45 Dividends, foreign corporations	22151	-	-	-	-	-	-	-	*3108	-	1381	1786	15876
46 Other receipts	103854	*12	*17	-	-	-	*3844	*2488	12530	*1576	10169	24943	48275
47 Total deductions	20006761	*81173	*20379	-	*302544	-	1196297	*982850	1498083	1022568	2052885	2977193	9872788
48 Cost of sales and operations	14803868	*60128	*11080	-	*268134	-	877793	*754844	1182965	802027	1626229	2294504	6926164
49 Compensation of officers	292886	*1130	*2040	-	*9074	-	*63471	*34757	24493	29537	27137	27013	74232
50 Repairs	92746	*1133	-	-	*3081	-	*2118	*4158	*1417	*4058	3448	16423	56909
51 Bad debts	83842	*3	-	-	-	-	*1557	*15911	12202	*1181	3693	23941	25355
52 Rent paid on business property	122839	*325	*1515	-	-	-	*9152	*5452	3198	*4550	4498	30533	63616
53 Taxes paid	499247	*1439	*466	-	*1756	-	26432	*19669	25190	27531	39905	64321	292538
54 Interest paid	660421	*1057	*165	-	-	-	12302	*11641	22975	15400	38302	85392	473188
55 Contributions or gifts	25188	*3859	-	-	-	-	*103	*143	*1220	*345	4553	1522	13442
56 Amortization	41443	*1	-	-	-	-	*886	*2052	971	*2384	7972	9310	17867
57 Depreciation	689690	*6698	*91	-	*4047	-	24221	*33573	48138	39903	83780	109198	340040
58 Depletion	253	-	-	-	-	-	-	-	-	-	-	-	253
59 Advertising	89135	*1	*1730	-	*10	-	*1788	*151	7436	*670	3843	7572	65935
60 Pension, prof sh, stock, annuity	122725	*525	-	-	-	-	*4414	*2362	5278	*13176	15116	24738	57116
61 Employee benefit programs	379678	*1857	-	-	*1368	-	*30350	*14216	22473	*15197	16118	40145	237957
62 Net loss, noncapital assets	8052	-	-	-	-	-	*6417	*29	*312	279	1015	-	-
63 Other deductions	2094747	*3019	*3291	-	*15074	-	135293	*83891	139816	66331	177275	242580	1228177
64 Total receipts less total deducts	1023357	*-5160	*1087	-	*-5086	-	33038	*33965	47976	63906	202947	197790	452893
65 Const taxable inc frm rel frn corps	8838	-	-	-	-	-	-	-	-	-	227	2024	6586
66 Net income (less deficit), total	1028366	*-5160	*1087	-	*-5086	-	33024	*33785	47976	63706	201834	198446	458753
67 Net income, total	1294635	*11268	*1087	-	-	-	*49247	*51111	73964	*67934	201907	248736	589381
68 Deficit, total	266269	*16427	-	-	*5086	-	*16223	*17326	*25988	*4228	73	50290	130629
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	195145	-	-	-	*-5086	-	*35750	*16546	*6369	*36140	76784	34101	-5460
72 Statutory special deductions, total	163037	-	*74	-	-	-	*2809	*3213	*29046	*695	25070	33853	68277
73 Net operating loss deduction	148759	-	*74	-	-	-	-	*3211	*25930	426	22011	30899	66209
74 Dividends received deduction	14278	-	-	-	-	-	*2809	*2	*3117	*270	3059	2954	2068
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	907436	*11268	*1014	-	-	-	*4619	*20054	*37376	*31099	100052	180781	521172
77 Income tax before credits, total	319667	*3908	*152	-	-	-	*1418	*7280	14780	*10607	37827	62642	181053
78 Regular tax	308308	*3831	*152	-	-	-	*986	*6763	*12690	*10574	34163	61557	177592
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-0	-
81 Alternative minumum tax	10048	*77	-	-	-	-	*431	*518	*2050	-	3521	819	2633
82 Environmental tax	1311	*-0	-	-	-	-	-	-	*40	*33	143	266	829
83 Foreign tax credit	*8020	-	-	-	-	-	-	-	*14	-	118	179	7709
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6370	-	-	-	-	-	-	*39	*363	-	988	1636	3344
88 Prior year minumum tax credit	9071	-	-	-	-	-	-	-	*893	-	1568	3896	2714
89 Income tax after credits, total	296205	*3908	*152	-	-	-	*1418	*7241	13509	*10607	35153	56931	167286

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1099	*319	-	*201	*99	*77	254	*72	54	*15	4	5	**
2 Total assets	4650920	-	-	*47192	*28595	*72336	609959	*512170	839955	*478042	244340	1818332	**
3 Cash	215381	-	-	*1214	*415	*8989	40519	*61572	29944	*45782	3486	23460	**
4 Notes and accounts receivable	1134940	-	-	*26078	*3148	*38233	134114	*153351	213569	*134145	57233	375068	**
5 Less: Allowance for bad debts	24691	-	-	-	-	-	*3616	*1480	2864	*1973	1680	13079	**
6 Inventories	1165529	-	-	*19900	*4414	*23147	177253	*156360	217301	*82593	51958	432604	**
7 Investments in govt. obligations, Total	*1995	-	-	-	-	-	-	-	-	*1995	-	-	-
8 Tax-exempt securities	*20865	-	-	-	-	-	-	-	-	*20865	-	-	-
9 Other current assets	142949	-	-	-	*966	*1145	*27889	*3894	56583	*4618	20596	27257	**
10 Loans to stockholders	*9359	-	-	-	-	-	*5636	-	*1205	*7	-	2510	-
11 Mortgage and real estate loans	49	-	-	-	-	-	-	-	-	-	-	49	-
12 Other investments	247293	-	-	-	*9627	-	*38836	*28655	30244	*54729	3832	81369	**
13 Depreciable assets	3178160	-	-	-	*85481	*5258	420525	*370466	631561	*187388	114177	1363304	**
14 Less: Accumulated depreciation	1715225	-	-	-	*80575	*4461	241020	*266908	376717	*87864	43611	614069	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	37122	-	-	-	-	-	*3323	*5382	8475	*5212	2881	11849	**
18 Intangible assets (Amortizable)	112797	-	-	-	*14093	-	*282	*143	*18889	*3001	35265	41125	**
19 Less: Accumulated amortization	31792	-	-	-	*8974	-	*132	*71	*7887	*984	9853	3891	**
20 Other assets	156191	-	-	-	-	*24	*6350	*807	19650	*28527	10057	90776	**
21 Total liabilities	4650920	-	-	*47192	*28595	*72336	609959	*512170	839955	*478042	244340	1818332	**
22 Accounts payable	527690	-	-	*17109	*19513	*44071	117587	*53501	120868	*45391	18527	91122	**
23 Mort, notes, and bonds under 1 yr	476817	-	-	-	*23372	*2073	123503	*87890	125980	*59779	17114	37105	**
24 Other current liabilities	345650	-	-	*1435	*2375	*3427	29541	*31951	45584	*43167	30750	157420	**
25 Loans from stockholders	220013	-	-	*9049	*114397	*7418	*36724	*145	*1542	*7304	-	43434	-
26 Mort, notes, bonds, 1 yr or more	865493	-	-	-	*4796	-	*76926	*6162	134247	*90998	81867	470498	**
27 Other liabilities	161970	-	-	-	-	*-0	*31585	*8155	*14409	*8515	11524	87782	**
28 Net worth	2053288	-	-	*19599	*-135859	*15347	194093	*324366	397325	*222888	84558	930971	**
29 Capital stock	92863	-	-	*4013	*988	*928	24960	*7401	3931	*42441	6085	2115	**
30 Paid-in or capital surplus	311524	-	-	-	-	*232	*17152	*855	47475	*8966	8827	228016	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1335027	-	-	*15585	-	*11627	*31077	*171508	*166130	*101481	80249	757370	**
33 Retained earnings (S Corp)	426177	-	-	-	*-136847	*2560	*143933	*154204	*190590	*71736	-	-	-
34 Less: Cost of treasury stock	112303	-	-	-	-	-	*23030	*9603	*10802	*1736	10602	56531	**
35 Total receipts	8239824	*10547	-	*164814	*93874	*441520	1588867	*1135416	1825528	*573243	375695	2030320	**
36 Business receipts	8186399	*10041	-	*164814	*93669	*440829	1582015	*1130435	1812145	*560655	370512	2021283	**
37 Interest	5828	-	-	-	-	*691	*460	*246	*1314	*1048	347	1721	**
38 Interest on govt. obligations, State and local	*1698	-	-	-	-	-	*99	-	*36	*1535	-	28	**
39 Rents	*6506	-	-	-	-	-	*295	*22	*81	*1741	17	4350	**
40 Royalties	567	-	-	-	-	-	-	-	-	127	-	440	**
41 Net S-T cap gain less net LT loss	*1381	-	-	-	-	-	-	-	-	*1381	-	-	-
42 Net L-T cap gain less net ST loss	*3669	-	-	-	-	-	-	-	*27	*2323	-	1319	-
43 Net gain, noncapital assets	2787	*507	-	-	-	-	*170	*243	1317	*10	45	495	**
44 Dividends, domestic corporations	*1775	-	-	-	-	-	-	-	*142	*1607	-	26	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	29215	-	-	-	*205	-	5827	*4470	10466	*2816	4774	657	**
47 Total deductions	7917835	*2326	-	*159263	*118430	*441108	1536715	*1088347	1764467	*549599	356639	1900941	**
48 Cost of sales and operations	6295274	*139	-	*141740	*82201	*352777	1248603	*923367	1400430	*409307	265571	1471137	**
49 Compensation of officers	166527	-	-	-	*15196	*6440	53468	*17957	50347	*9226	4430	9463	**
50 Repairs	19000	-	-	-	-	*466	*6214	*483	5888	*1230	1482	3238	**
51 Bad debts	15664	-	-	-	-	-	*4263	*1542	1351	*3806	12	4691	**
52 Rent paid on business property	46454	-	-	*539	*712	*5875	11949	*768	9027	*3977	2833	10774	**
53 Taxes paid	155096	*551	-	*276	*9577	*6393	26712	*25025	35299	*7134	11696	32433	**
54 Interest paid	125363	-	-	*1636	*2451	*385	28063	*7695	21390	*13813	9946	39984	**
55 Contributions or gifts	4603	-	-	-	-	*26	*269	*833	*391	*150	261	2673	**
56 Amortization	12028	-	-	-	*351	-	*454	*785	*3450	*5701	203	1084	**
57 Depreciation	205464	*358	-	-	*1702	*334	33829	*23839	48680	*19685	11599	65439	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	65118	-	-	-	-	*70	1144	*931	3754	*11379	18179	29662	**
60 Pension, prof sh, stock, annuity	16371	-	-	-	-	-	*985	*1264	5047	*2544	732	5800	**
61 Employee benefit programs	79860	-	-	*577	*472	*2290	14024	*14350	19420	*3152	4782	20793	**
62 Net loss, noncapital assets	6682	-	-	-	-	-	*6028	-	*7	*39	6	602	**
63 Other deductions	704330	*1278	-	*14496	*5769	*66052	100711	*69509	159984	*58457	24908	203166	**
64 Total receipts less total deducts	321990	*8222	-	*5551	*-24556	*412	52152	*47069	61061	*23645	19056	129379	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	320292	*8222	-	*5551	*-24556	*412	52053	*47069	61025	*22110	19056	129350	**
67 Net income, total	411223	*8222	-	*5551	-	*481	68017	*52195	65780	*40183	19056	151739	**
68 Deficit, total	90931	-	-	-	*24556	*69	*15964	*5126	*4755	*18073	-	22389	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	94104	*8222	-	-	*-24556	*-69	*46041	*31896	*23699	*8872	-	-	-
72 Statutory special deductions, total	*18921	-	-	*5551	-	-	*1322	*2456	*6705	*1125	1762	-0	-
73 Net operating loss deduction	*17694	-	-	*5551	-	-	*1322	*2456	*6603	-	1762	-	-
74 Dividends received deduction	*1228	-	-	-	-	-	-	-	*103	*1125	-	-0	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	265534	-	-	-	-	*481	*19205	*15597	*31032	*30186	17294	151739	**
77 Income tax before credits, total	90955	-	-	-	-	*72	*6346	*5160	*10822	*10387	6194	51973	**
78 Regular tax	90009	-	-	-	-	*72	*6346	*5133	*10547	*10263	5874	51772	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*688	-	-	-	-	-	-	*27	*259	*99	302	-	-
82 Environmental tax	259	-	-	-	-	-	-	-	*15	*25	18	201	**
83 Foreign tax credit	13	-	-	-	-	-	-	-	-	-	-	13	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*3987	-	-	-	-	-	-	-	*404	-	-	3583	**
88 Prior year minumum tax credit	*747	-	-	-	-	-	-	*39	*92	*368	-	249	**
89 Income tax after credits, total	86208	-	-	-	-	*72	*6346	*5121	*10326	*10019	6194	48128	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3821	*32	*1596	*401	*544	*189	724	100	116	49	28	26	16
2 Total assets	31508810	-	*31433	*52637	*171065	*145661	1728402	639217	1959014	1669411	2004715	3946609	19160645
3 Cash	814768	-	*3698	*2515	*20407	*8119	152626	48961	136784	62495	69999	115780	193385
4 Notes and accounts receivable	5876958	-	*6607	*15103	*76145	*41826	403648	159820	385134	377930	423240	863055	3124450
5 Less: Allowance for bad debts	164330	-	-	-	-	-	*3130	*2413	9441	6928	12255	38627	91536
6 Inventories	5404350	-	*14652	*2279	*35869	*24425	404456	180356	565292	413704	548001	857469	2357846
7 Investments in govt. obligations, Total	*53047	-	*559	-	-	-	*7211	*1805	*9557	-	-	-	33916
8 Tax-exempt securities	*104998	-	-	-	*4378	-	-	-	*69589	-	9777	-	21254
9 Other current assets	799303	-	*27	-	*2476	*25826	85355	33424	93578	26744	73719	79510	378644
10 Loans to stockholders	57970	-	-	-	*4316	-	*9693	*2932	*6084	*1020	11545	1623	20757
11 Mortgage and real estate loans	4032	-	-	-	-	-	-	-	-	-	-	-	4032
12 Other investments	3809670	-	-	-	*1033	-	87880	*1382	49523	38306	30429	466031	3135085
13 Depreciable assets	16694388	-	*7572	*105025	*102698	*95121	1296340	493762	1265525	1186916	1222052	2801565	8117810
14 Less: Accumulated depreciation	7986164	-	*7467	*72285	*76747	*56683	749303	294964	663761	533645	460342	1419237	3651732
15 Depletable assets	*42581	-	*6555	-	-	-	-	-	-	-	13149	-	22877
16 Less: Accumulated depletion	*11088	-	*1303	-	-	-	-	-	-	-	8077	-	1707
17 Land	307715	-	-	-	-	*6692	20285	*2851	21255	22115	13352	42181	178984
18 Intangible assets (Amortizable)	1829256	-	*244	-	-	-	*22611	*7210	*4267	56488	40307	113736	1584392
19 Less: Accumulated amortization	619659	-	*73	-	-	-	*18302	*487	*894	16936	10357	47845	524765
20 Other assets	4491016	-	*363	-	*490	*334	9031	*4578	26523	41203	40176	111367	4256952
21 Total liabilities	31508810	-	*31433	*52637	*171065	*145661	1728402	639217	1959014	1669411	2004715	3946609	19160645
22 Accounts payable	3285850	-	*12137	*9233	*35972	*54919	340412	86318	314685	242662	233072	471306	1485133
23 Mort, notes, and bonds under 1 yr	2736821	-	*1135	-	*22909	*24294	105554	86786	191989	339180	225159	530768	1209048
24 Other current liabilities	2081058	-	*8258	*1979	*15139	*4938	76045	28050	111871	83061	180326	270206	1301186
25 Loans from stockholders	329409	-	*16595	*7003	*4254	*10338	94946	*6651	*44932	*31335	24092	25194	64069
26 Mort, notes, bonds, 1 yr or more	8903032	-	*6175	*14895	*8769	*28595	335867	*134431	356130	518334	620409	685652	6193776
27 Other liabilities	3856077	-	*-0	-	*-0	*-0	55742	*14975	41747	104234	80165	103321	3455893
28 Net worth	10316565	-	*-12867	*19528	*84022	*22578	719836	282007	897661	350606	641492	1860163	5451540
29 Capital stock	1195477	-	*5048	*2729	*6010	*5621	86637	31626	201757	163645	60258	265302	366846
30 Paid-in or capital surplus	6272067	-	*7987	*2207	*1103	*28272	172791	*38664	200503	149236	276426	286508	5108371
31 Retained earnings, appropriated	50407	-	-	-	-	-	-	-	-	-	-	2971	47436
32 Retained earnings, unappropriate	1499472	-	*-5384	*14592	*39430	*19784	272649	*66145	156980	3543	60400	859690	11643
33 Retained earnings (S Corp)	1570458	-	*-20518	-	*44360	*-31100	208061	*175629	366708	55439	277329	494551	-
34 Less: Cost of treasury stock	271317	-	-	-	*6882	-	*20302	*30057	*28286	*21257	32920	48859	82756
35 Total receipts	40132731	*400149	*197221	*146732	*708211	*366752	3800629	1440031	3585600	2665191	3194163	6312068	17315983
36 Business receipts	39228580	*397199	*197024	*146600	*705680	*366331	3716537	1404919	3545243	2640860	3175360	6195344	16737483
37 Interest	282092	1522	*197	-	*64	*284	7608	*391	5523	1766	2105	25615	237016
38 Interest on govt. obligations, State and local	9557	-	-	-	*102	-	*147	*34	*691	-	325	1301	6957
39 Rents	92722	*27	-	-	-	-	*4277	*571	*1501	*175	22	1136	85014
40 Royalties	57459	699	-	-	-	-	-	*127	24	*348	6	4939	51316
41 Net S-T cap gain less net LT loss	*3122	-	-	-	-	-	*470	-	*1069	-	-	427	1157
42 Net L-T cap gain less net ST loss	25830	-	-	-	-	-	*4877	*5	*13476	*2398	42	907	4125
43 Net gain, noncapital assets	25977	1	-	-	*257	-	*742	*74	3334	977	1067	2751	16774
44 Dividends, domestic corporations	4345	-	-	-	-	-	*405	-	*74	*684	20	1058	2104
45 Dividends, foreign corporations	54802	91	-	-	-	-	*12	*864	-	*1669	2601	7246	42319
46 Other receipts	348246	*610	-	*132	*2108	*137	65555	33046	14666	16315	12617	71344	131718
47 Total deductions	38782601	*363770	*198975	*151796	*691875	*355895	3706933	1365063	3472830	2637494	3135263	5915044	16787664
48 Cost of sales and operations	28790716	*296433	*101761	*92880	*511630	*289077	2807506	1053590	2734078	2056368	2463066	4671625	11712701
49 Compensation of officers	504223	1393	*27080	*9230	*43144	*15493	100943	25845	75032	52961	28829	42305	81968
50 Repairs	154374	*460	*1141	*322	*867	*7034	17958	9970	5642	9075	10487	22696	68721
51 Bad debts	98772	55	-	-	*3216	*210	5579	*2061	6514	4422	10831	15606	50277
52 Rent paid on business property	382329	*841	*13061	*9211	*11986	*5418	30008	*7101	18681	14448	22251	42906	206416
53 Taxes paid	859681	*8356	*8738	*10184	*17762	*7680	79865	25279	56710	61997	45794	111673	425642
54 Interest paid	1227691	8682	*370	*2564	*7214	*4764	37796	24797	52665	76119	59349	119337	834033
55 Contributions or gifts	15654	162	-	-	*171	*127	965	*61	1306	*323	2003	5554	4982
56 Amortization	119931	2741	-	-	-	-	*2412	*1886	3912	3512	5466	19043	80958
57 Depreciation	1294339	*21957	*749	*9862	*7479	*9486	93727	37326	93502	80565	91359	223699	624626
58 Depletion	2179	-	-	-	-	-	-	-	-	-	256	-	1924
59 Advertising	300241	*77	*2511	*732	*2840	*7	32853	3136	13006	8239	11929	26488	198423
60 Pension, prof sh, stock, annuity	245846	2284	*6770	-	-	-	14338	*9192	11383	10125	8128	20761	162867
61 Employee benefit programs	543586	7857	*77	*5026	*9741	*2339	38538	8012	39327	48143	23643	67011	293872
62 Net loss, noncapital assets	11042	142	-	-	-	*19	*603	*134	*255	*1995	385	1133	6374
63 Other deductions	4231997	*12331	*36717	*11783	*75824	*14240	443842	156674	360816	209201	351484	525205	2033880
64 Total receipts less total deducts	1350131	*36380	*-1754	*-5064	*16337	*10857	93697	74968	112770	27698	58901	397024	528318
65 Const taxable inc frm rel frn corps	22446	-	-	-	-	-	-	-	-	9	-	2417	20020
66 Net income (less deficit), total	1363020	*36380	*-1754	*-5064	*16234	*10857	93550	74934	112079	27707	58576	398141	541380
67 Net income, total	1819904	*40099	*11658	*2777	*16234	*12778	121805	80195	172167	98176	108579	424146	731290
68 Deficit, total	456884	*3719	*13413	*7841	-	*1922	*28255	*5260	*60088	*70469	50003	26005	189910
69 Net income (less def), Form 1120-A	*297	-	*297	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-209	*-209	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	494704	*34824	*6534	-	*3647	*8884	44177	*54792	90543	20322	50875	180106	-
72 Statutory special deductions, total	243483	*102	-	*2777	*906	*2748	*28792	*20164	*12614	*10952	20617	26031	117782
73 Net operating loss deduction	226207	*10	-	*2777	*906	*2748	*28503	*19300	*12562	*9282	18002	22618	109500
74 Dividends received deduction	17276	91	-	-	-	-	*289	*864	*52	*1669	2615	3413	8282
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1031733	5173	*297	-	*12102	*1146	32122	*5239	60338	*44092	37087	218063	616074
77 Income tax before credits, total	368434	2213	*45	-	*2025	*172	11755	*1798	22349	17040	16436	77662	216939
78 Regular tax	347998	1759	*45	-	*2025	*172	9129	*1675	20506	*15041	12593	74263	210790
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	43	-	-	-	-	-	-	-	-	43	-	-	-0
81 Alternative minumum tax	18988	444	-	-	-	-	*2626	*123	*1815	*1921	3788	3093	5178
82 Environmental tax	1406	11	-	-	-	-	-	-	*28	*36	55	306	970
83 Foreign tax credit	22972	102	-	-	-	-	*5	-	4	-	25	2387	20449
84 U.S. Possessions tax credit	1816	-	-	-	-	-	778	-	1038	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6700	-	-	-	-	-	*1063	-	*649	*436	121	326	4105
88 Prior year minumum tax credit	*7566	-	-	-	-	-	-	-	*113	-	-	4593	2861
89 Income tax after credits, total	329379	2111	*45	-	*2025	*172	9909	*1798	20545	16605	16290	70356	189525

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products

MAJOR GROUP 12
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17471	1870	6991	3320	1427	1332	1719	359	261	95	46	31	19
2 Total assets	44824032	-	154998	548076	515462	866441	3838096	2527759	4097726	3071618	3153084	4994181	21056592
3 Cash	1962109	-	22741	74267	53582	79324	352510	224531	230369	122997	167535	244118	390134
4 Notes and accounts receivable	9568551	-	*36239	113702	156423	249096	1183571	693540	1122329	780941	817300	1105687	3309722
5 Less: Allowance for bad debts	291345	-	-	*1821	*917	*2748	39321	10647	23949	24790	33243	48476	105434
6 Inventories	12249078	-	*33747	126629	156126	261801	1460551	1011789	1569746	1024872	1039003	1547103	4017711
7 Investments in govt. obligations, Total	135103	-	-	*33974	-	-	*4359	*9388	*30381	*29487	27514	-	-
8 Tax-exempt securities	68194	-	-	-	-	-	1002	*399	*11485	*48546	-	6761	-
9 Other current assets	2136261	-	*5824	41354	23598	93189	233408	119284	216715	168187	153493	376781	704429
10 Loans to stockholders	448794	-	*45	*21042	*1607	*16401	42424	*43184	38596	8873	20487	3257	252878
11 Mortgage and real estate loans	29149	-	-	-	-	-	*49	-	*5870	-	16364	5502	1365
12 Other investments	8035941	-	-	*1888	*8190	*1909	77402	91475	256512	142773	330022	356192	6769579
13 Depreciable assets	12479651	-	159789	311139	375676	270617	1105280	734309	1271249	1054074	836463	1431423	4929632
14 Less: Accumulated depreciation	6343244	-	116239	193232	276000	139524	688689	460623	747755	526575	414513	630266	2149828
15 Depletable assets	4309	-	-	-	-	-	-	-	-	-	-	-	4309
16 Less: Accumulated depletion	3818	-	-	-	-	-	-	-	-	-	-	-	3818
17 Land	274763	-	-	*1766	*4401	*5216	24890	13614	25138	38431	21717	22501	117088
18 Intangible assets (Amortizable)	2658798	-	*7326	*8039	*101	*26650	53655	61083	51071	204658	71848	465766	1708601
19 Less: Accumulated amortization	620522	-	*7279	*4267	*91	*1901	22928	37209	20258	75041	12016	55093	384439
20 Other assets	2032261	-	*12805	13596	12767	6411	49932	33640	60225	74187	111110	162924	1494663
21 Total liabilities	44824032	-	154998	548076	515462	866441	3838096	2527759	4097726	3071618	3153084	4994181	21056592
22 Accounts payable	5377455	-	83780	126898	91291	185773	871981	456843	775229	398662	355969	415835	1615192
23 Mort, notes, and bonds under 1 yr	5159044	-	*5643	93503	88308	68381	560339	325369	496179	426610	338359	687330	2069024
24 Other current liabilities	3931498	-	10547	38268	49311	77331	394317	247625	337001	234408	231993	405179	1905518
25 Loans from stockholders	2033522	-	149522	107768	126425	136488	354968	171204	149006	86977	94781	8800	647583
26 Mort, notes, bonds, 1 yr or more	9271113	-	*33637	60757	81276	122898	294529	359103	430646	666854	626398	950637	5644378
27 Other liabilities	2095116	-	*1	*9140	*6068	*33118	48004	72465	50390	102492	156120	387873	1229447
28 Net worth	16956284	-	-128131	111743	72785	242453	1313957	895149	1859274	1155616	1349462	2138527	7945451
29 Capital stock	2393080	-	76372	60526	30613	43797	180328	71427	139586	170018	190423	198028	1231961
30 Paid-in or capital surplus	5745619	-	*32597	29682	20760	*47412	319091	98805	180638	338998	386390	524048	3767198
31 Retained earnings, appropriated	*10422	-	-	-	-	-	-	*1342	-	*8878	164	-	38
32 Retained earnings, unappropriate	6070470	-	-73987	57042	-22289	191238	336307	102071	594251	284923	380994	874611	3345309
33 Retained earnings (S Corp)	3768849	-	*-160765	-23865	*95679	-26911	530995	636816	1102692	458010	461468	604688	90042
34 Less: Cost of treasury stock	1032156	-	2348	*11644	*51979	*13083	52765	*15311	157893	105210	69977	62849	489097
35 Total receipts	77332098	687641	1374085	2247492	1845864	3033414	11946516	6407811	9214471	6278810	5239784	6913429	22142780
36 Business receipts	75471057	676313	1356732	2237117	1841538	3006170	11854385	6215631	9108040	6154937	5132953	6760000	21127241
37 Interest	360186	3072	*129	*886	*295	1015	5705	6435	6055	12558	11218	15046	297772
38 Interest on govt. obligations, State and local	31016	-	-	-	3	-	*606	*28	*2240	*1621	1323	497	24698
39 Rents	58965	404	-	*3391	-	*31	*2943	*1045	2471	*6745	3538	7485	30913
40 Royalties	395592	1706	-	-	-	*11	*774	*245	*1026	*16268	8612	41039	325912
41 Net S-T cap gain less net LT loss	*7920	-	-	-	-	-	*2750	-	*320	*351	105	-	4393
42 Net L-T cap gain less net ST loss	29404	150	-	-	*145	-	*9101	*3	*7308	*1461	1875	951	8411
43 Net gain, noncapital assets	55905	*386	*99	*230	*375	*22312	*1092	3981	2456	1361	2175	4150	17288
44 Dividends, domestic corporations	12605	*24	-	*1251	-	-	*13	*93	*3210	*4639	146	2151	1079
45 Dividends, foreign corporations	173358	-	-	-	-	-	-	-	*11768	*2530	3012	607	155441
46 Other receipts	736091	*5587	*17126	*4618	*3509	3876	69148	180349	69576	76341	74827	81504	149631
47 Total deductions	74509491	693003	1455114	2347047	1845749	3014512	11724288	6097190	8942581	6065460	4942713	6510963	20870872
48 Cost of sales and operations	53703007	474623	851903	1515510	1304093	2182452	8909161	4556455	6957024	4587284	3639174	4604979	14120348
49 Compensation of officers	2001376	*14467	119145	121930	103094	126174	432381	244817	319606	157139	68522	105424	188677
50 Repairs	226866	*1358	18184	6066	8175	8204	17602	10066	15340	13536	8461	25143	94732
51 Bad debts	246341	*4551	*8577	*12020	*11891	13303	40975	19589	17298	28134	13570	23101	53331
52 Rent paid on business property	1105909	11971	84858	74894	41368	41075	146689	67679	89316	61586	51943	79695	354834
53 Taxes paid	1770808	18027	60725	104220	71379	65619	253619	105181	144772	143909	93327	138495	571536
54 Interest paid	1480838	18013	3226	17358	23497	53452	121953	72105	102944	122861	98158	163863	683408
55 Contributions or gifts	38489	*158	*196	*345	-	*668	1192	1644	2161	1992	2347	2563	25223
56 Amortization	127171	594	*2376	*703	*30	*7904	14811	4227	4299	12693	8090	10904	60541
57 Depreciation	997363	7369	14019	36620	29509	21953	86712	54114	88571	82218	57749	107413	411116
58 Depletion	*2	-	-	-	-	*2	-	-	-	-	-	-	-0
59 Advertising	1273477	*19106	4369	15530	5485	44605	63545	68657	63691	48817	113306	162727	663638
60 Pension, prof sh, stock, annuity	255818	*2085	-	*17900	*4849	*3304	13794	17431	32263	14500	16218	34330	99143
61 Employee benefit programs	815935	*8661	*19314	*13009	9871	13870	106622	57969	80182	75889	48129	105111	277308
62 Net loss, noncapital assets	81450	*638	*5356	*236	*2277	*402	8963	*771	*376	3208	855	2671	55696
63 Other deductions	10384640	111380	262865	410706	230230	431524	1506270	816484	1024738	711694	722864	944545	3211340
64 Total receipts less total deducts	2822607	-5361	-81029	-99555	115	18902	222228	310622	271890	213350	297071	402465	1271908
65 Const taxable inc frm rel frn corps	168808	-	-	-	-	-	-	-	-	*283	31	538	167955
66 Net income (less deficit), total	2960399	-5361	-81029	-99555	112	18902	221622	310594	269650	212013	295779	402507	1415165
67 Net income, total	4131264	*26084	*22265	23674	22485	84375	344153	333196	370657	290047	335134	463849	1815345
68 Deficit, total	1170865	*31446	103294	123229	*22373	65472	122531	*22602	101006	78034	39355	61342	400181
69 Net income (less def), Form 1120-A	*-1276	-	*-1571	*295	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-1652	-1652	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1040691	*283	*-46259	-49776	*5604	-5649	165667	222178	193344	144871	160232	239771	10426
72 Statutory special deductions, total	136291	*8566	*19598	*875	*5617	*2692	35967	-0	*19471	*14344	9339	15171	4650
73 Net operating loss deduction	115471	8549	*19598	-	*5617	*2692	35957	-	*6251	*10715	9238	12868	3985
74 Dividends received deduction	20820	*17	-	*875	-	-	*10	-0	*13220	*3629	101	2303	664
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2689558	*16148	-	*13999	*9156	39248	87794	96249	125397	131131	160844	209323	1800271
77 Income tax before credits, total	911042	*5700	-	*2101	*1464	10162	26028	32485	42963	45262	57814	71952	615111
78 Regular tax	905375	*5490	-	*2101	*1464	10162	25817	32291	42580	44638	57139	71267	612426
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-0	-0
81 Alternative minumum tax	2384	193	-	-	-	-	*211	*191	*346	*18	508	493	425
82 Environmental tax	2750	*16	-	-	-	-	-	*3	*33	77	168	192	2260
83 Foreign tax credit	158179	-	-	-	-	-	35	-	*8	*389	234	2645	154869
84 U.S. Possessions tax credit	56203	1398	-	-	171	29	3148	2955	12255	13602	3095	19549	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6061	7	-	-	-	-	-	*221	*284	*152	383	1146	3867
88 Prior year minumum tax credit	*2412	-	-	-	-	-	-	*240	*34	*1446	82	610	-
89 Income tax after credits, total	688188	*4295	-	*2101	*1293	10132	22844	29069	30383	29673	54021	48002	456375

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2315
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1993	*585	*852	*97	*87	*51	158	56	51	19	12	13	11
2 Total assets	21653292	-	*4933	*19386	*24123	*29408	412961	397910	841993	554842	807262	2196520	16363953
3 Cash	516795	-	*1210	*2559	*2519	*1193	24894	57304	64139	27769	27846	106742	200620
4 Notes and accounts receivable	3627943	-	-	*9669	*1617	*3761	145978	66919	247271	190819	242677	546915	2172316
5 Less: Allowance for bad debts	137727	-	-	-	-	-	*13567	*821	5573	*4535	9421	15370	88441
6 Inventories	4787762	-	*82	*2430	*366	*813	143971	154328	335184	175884	319218	823460	2832026
7 Investments in govt. obligations, Total	*1610	-	-	-	-	-	-	7	-	*921	683	-	-
8 Tax-exempt securities	*14456	-	-	-	-	-	-	-	*7695	-	-	6761	-
9 Other current assets	753700	-	*2543	*335	-	*419	14449	20620	39458	8350	26392	105868	535268
10 Loans to stockholders	30547	-	-	*313	-	-	*14231	*10690	*267	*4671	60	316	-
11 Mortgage and real estate loans	*16389	-	-	-	-	-	-	-	*2424	-	13965	-	-
12 Other investments	6470184	-	-	*78	-	-	*13127	*9318	30672	*11079	60060	141090	6204761
13 Depreciable assets	5930564	-	*5376	*4033	*27348	*41422	197389	162725	251362	217200	220075	762687	4040947
14 Less: Accumulated depreciation	2739489	-	*4872	*1464	*7747	*18199	134059	100128	150587	123547	124234	372018	1702634
15 Depletable assets	4309	-	-	-	-	-	-	-	-	-	-	-	4309
16 Less: Accumulated depletion	3818	-	-	-	-	-	-	-	-	-	-	-	3818
17 Land	133042	-	-	-	-	-	*5531	*3034	6937	*9402	5618	10226	92294
18 Intangible assets (Amortizable)	1141484	-	-	*1072	-	-	*534	*15496	*13953	*33455	12506	35469	1029000
19 Less: Accumulated amortization	295562	-	-	*214	-	-	*47	*7041	*8658	*8486	2107	12500	256510
20 Other assets	1401103	-	*594	*578	*20	-	530	*5459	7451	11860	13925	56873	1303813
21 Total liabilities	21653292	-	*4933	*19386	*24123	*29408	412961	397910	841993	554842	807262	2196520	16363953
22 Accounts payable	1622830	-	*27814	*13892	*593	*1324	87819	76026	166637	87547	106121	173253	881803
23 Mort, notes, and bonds under 1 yr	2264619	-	-	*22839	*3726	*4390	66231	*7818	95510	*29181	120865	212134	1701926
24 Other current liabilities	1964087	-	*864	*9160	*117	*456	41144	24583	77476	38362	51298	214399	1506228
25 Loans from stockholders	489770	-	*7717	*6343	-	*501	*10140	*30027	*4403	*16324	9277	8800	396238
26 Mort, notes, bonds, 1 yr or more	5100246	-	-	*6527	*15186	*5966	*61884	*22727	86614	*110391	151451	243408	4396093
27 Other liabilities	1359897	-	-	-	-	-	-	*12775	*10715	*32507	23191	220037	1060672
28 Net worth	8851842	-	*-31461	*-39374	*4501	*16771	145742	223953	400637	240531	345058	1124489	6420994
29 Capital stock	1135465	-	*12412	*2476	*435	*341	18490	4129	63866	45697	43320	45168	899128
30 Paid-in or capital surplus	3247433	-	*2419	*1182	-	*155	*89204	*1033	*27903	*-38177	152939	19984	2990791
31 Retained earnings, appropriated	38	-	-	-	-	-	-	-	-	-	-	-	38
32 Retained earnings, unappropriate	4096095	-	*-4878	*-15936	-	*17730	*27175	*121155	235400	*75407	37325	878910	2723806
33 Retained earnings (S Corp)	800431	-	*-41415	*-23154	*4065	*828	*12607	*98154	*123359	*164253	135228	236464	90042
34 Less: Cost of treasury stock	427619	-	-	*3941	-	*2283	*1735	*519	*49890	*6649	23754	56037	282812
35 Total receipts	25706949	*49518	*135397	*66407	*81499	*76569	949290	1198134	1960163	1235819	1324084	3068629	15561441
36 Business receipts	24663590	*49518	*135397	*66340	*81412	*76566	946478	1189528	1954217	1218132	1296986	2999103	14649912
37 Interest	304719	-	-	*24	-	-	*5	*1606	1862	*705	5891	6809	287818
38 Interest on govt. obligations, State and local	*2472	-	-	-	-	-	-	-	*112	-	1003	111	1246
39 Rents	36240	-	-	-	-	-	-	-	*784	*358	323	5668	29106
40 Royalties	313204	-	-	-	-	-	-	-	*27	*6120	3394	12681	290982
41 Net S-T cap gain less net LT loss	1575	-	-	-	-	-	-	-	-	-	105	-	1470
42 Net L-T cap gain less net ST loss	5943	-	-	-	-	-	-	-	*6	*611	225	368	4733
43 Net gain, noncapital assets	11312	-	-	-	-	*2	-	*28	*57	*202	54	1414	9554
44 Dividends, domestic corporations	*2000	-	-	-	-	-	-	-	*182	*20	70	1600	128
45 Dividends, foreign corporations	152364	-	-	-	-	-	-	-	-	*96	3012	110	149146
46 Other receipts	213530	-	-	*43	*87	-	*2807	*6972	2916	9575	13022	40764	137345
47 Total deductions	24175902	*65175	*151599	*96358	*79329	*81606	912212	1145803	1920253	1193952	1293756	2837845	14398015
48 Cost of sales and operations	17006125	*44450	*56537	*69629	*61169	*56513	712812	898022	1571501	900983	942021	2121291	9571196
49 Compensation of officers	336913	*2066	*7082	*5068	*6667	*2961	*20799	*30651	47351	26854	12028	24923	150463
50 Repairs	108294	-	*3020	*153	-	*1000	*415	*1006	1679	*4778	2087	13397	80758
51 Bad debts	83689	-	-	*2723	-	*3295	*9334	*5818	2008	*7315	4252	5195	43748
52 Rent paid on business property	317430	*4020	*6299	*1051	-	*2630	*4203	*7549	11933	12737	10010	23812	233186
53 Taxes paid	610715	*872	*7069	*1103	*2426	*5249	16360	23473	34151	39325	27506	83835	369345
54 Interest paid	646366	*399	*36	*1496	*1541	*1939	13304	*10765	20629	16408	24562	49195	506093
55 Contributions or gifts	25639	-	*6	*49	-	*17	*32	*598	*774	*118	296	1556	22193
56 Amortization	48035	-	*146	*214	*10	-	*19	*331	*1113	*2568	750	1014	41870
57 Depreciation	466937	-	*1018	*145	*5202	*2525	9712	11208	16509	19998	11668	53686	335264
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	661567	*37	*1328	*8	*22	*311	6376	*3310	8722	*16302	17384	70499	537269
60 Pension, prof sh, stock, annuity	128331	-	-	-	-	-	*2642	*4326	9540	*4771	5836	24357	76859
61 Employee benefit programs	296566	*579	*68	*1006	*55	*44	*11438	*17327	19954	18780	18106	45765	163446
62 Net loss, noncapital assets	57663	-	-	-	*179	-	-	-	*190	*698	534	621	55441
63 Other deductions	3381632	*12752	*68989	*13713	*2059	*5121	104766	131419	174200	122317	216715	318697	2210884
64 Total receipts less total deducts	1531046	*-15656	*-16202	*-29951	*2170	*-5037	37077	52331	39910	41866	30328	230784	1163426
65 Const taxable inc frm rel frn corps	145321	-	-	-	-	-	-	-	-	-	31	1	145289
66 Net income (less deficit), total	1673896	*-15656	*-16202	*-29951	*2170	*-5037	37077	52331	39798	41866	29357	230675	1307468
67 Net income, total	2023381	-	-	-	*2170	*4396	37453	52331	80121	79190	54713	231808	1481199
68 Deficit, total	349485	*15656	*16202	*29951	-	*9433	*376	-	*40323	*37324	25356	1133	173731
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	177085	-	*-16054	*-15616	*2170	*-9433	*23989	*34730	*10717	*64964	10707	60486	10426
72 Statutory special deductions, total	18465	-	-	-	-	-	*1716	-	*127	1690	4691	6241	3999
73 Net operating loss deduction	16884	-	-	-	-	-	*1716	-	-	1690	4642	4851	3985
74 Dividends received deduction	*1581	-	-	-	-	-	-	-	*127	-	49	1391	14
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1762875	-	-	-	-	*4396	*11621	*17601	*50425	*12536	34438	165081	1466775
77 Income tax before credits, total	604358	-	-	-	-	*928	*3869	*5895	*17167	*4259	14277	56638	501326
78 Regular tax	601507	-	-	-	-	*928	*3869	*5895	*17145	*4247	14161	56225	499037
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-0	-0
81 Alternative minumum tax	*787	-	-	-	-	-	-	-	-	*12	77	273	425
82 Environmental tax	2064	-	-	-	-	-	-	-	*22	*-0	39	139	1863
83 Foreign tax credit	150903	-	-	-	-	-	-	-	-	*59	106	430	150308
84 U.S. Possessions tax credit	29539	-	-	-	-	-	1207	880	2620	2888	2395	19549	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4358	-	-	-	-	-	-	-	-	*62	8	993	3295
88 Prior year minumum tax credit	*850	-	-	-	-	-	-	*240	-	-	-	610	-
89 Income tax after credits, total	418707	-	-	-	-	*928	*2662	*4775	*14547	*1250	11768	35055	347723

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2345
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5223	*7	*2418	*872	*404	469	752	132	101	42	16	8	4
2 Total assets	11541303	-	*44919	*146684	*147031	287948	1715725	1004615	1537715	1348290	1172233	1282669	2853473
3 Cash	771060	-	*13654	*29495	*8598	32711	151502	50627	68692	51813	100922	85049	177998
4 Notes and accounts receivable	3154092	-	*5831	*20607	*33409	89853	528123	328292	431581	335867	301902	254495	824133
5 Less: Allowance for bad debts	80539	-	-	*25	-	*188	17666	*5033	10481	12183	6540	18753	9670
6 Inventories	3941620	-	*4329	*27577	*56573	*98099	739465	406198	622155	523852	360735	380528	722110
7 Investments in govt. obligations, Total	*6407	-	-	-	-	-	*4359	-	-	*2047	-	-	-
8 Tax-exempt securities	*1470	-	-	-	-	-	-	*399	-	*1071	-	-	-
9 Other current assets	727922	-	*1905	*30181	*5931	30107	149413	66966	105517	117610	85311	69677	65306
10 Loans to stockholders	330794	-	*45	*19477	*2	*3112	12304	*23110	*16236	*2939	-	691	252878
11 Mortgage and real estate loans	*8389	-	-	-	-	-	-	-	*1567	-	-	5502	1320
12 Other investments	790811	-	-	*1127	*359	*1545	*20331	*23898	140997	54133	151782	24084	372555
13 Depreciable assets	2491884	-	*54650	*57813	*132388	61658	282327	198606	322679	355759	226382	320917	478706
14 Less: Accumulated depreciation	1396033	-	*37387	*40921	*95649	36790	190346	121788	208069	176446	116612	135592	236432
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	65824	-	-	-	*4401	*4719	*2346	*7825	4872	17068	4892	9294	10407
18 Intangible assets (Amortizable)	487554	-	*2	*328	-	*76	21885	*32735	*16987	120257	4858	204818	85610
19 Less: Accumulated amortization	132672	-	*-0	*162	-	*51	12633	*20648	*2400	*65496	1945	8900	20437
20 Other assets	372719	-	*1892	*1188	*1019	*3098	24315	13428	27384	19999	60546	90859	128992
21 Total liabilities	11541303	-	*44919	*146684	*147031	287948	1715725	1004615	1537715	1348290	1172233	1282669	2853473
22 Accounts payable	2225780	-	*16480	*42593	*22633	58192	446799	213692	402143	169512	118100	112080	623555
23 Mort, notes, and bonds under 1 yr	1443486	-	*398	*2795	*16403	*14792	208438	134443	176971	249900	130286	223837	285223
24 Other current liabilities	1079015	-	*5631	*14312	*22634	31430	183669	144017	113919	120409	65759	94813	282421
25 Loans from stockholders	881030	-	*40155	*21312	*28602	*34863	204045	*74807	106892	*52442	66568	-	251344
26 Mort, notes, bonds, 1 yr or more	1641351	-	-	*20567	*42542	*18392	65457	261360	102280	310865	184558	238001	397329
27 Other liabilities	446551	-	-	*9139	*5983	*6207	*9259	*45752	*16903	29646	39829	159917	123916
28 Net worth	3824090	-	*-17746	*35964	*8234	124072	598058	130544	618607	415516	567134	454021	889684
29 Capital stock	546919	-	*29176	*25843	*8526	15604	82112	17222	22186	80624	70177	76399	119051
30 Paid-in or capital surplus	915113	-	*12226	*2115	*14623	*43951	117660	*78559	26108	167820	83073	99974	269005
31 Retained earnings, appropriated	*10103	-	-	-	-	-	-	*1342	-	*8762	-	-	-
32 Retained earnings, unappropriate	1174473	-	*-15079	*-5650	*-21404	*108957	155908	-212886	282185	-6861	220229	-26521	695594
33 Retained earnings (S Corp)	1618672	-	*-41721	*17692	*6489	*-34428	276471	252444	373128	*244668	219051	304878	-
34 Less: Cost of treasury stock	441191	-	2348	*4036	-	*10012	*34094	*6136	*85000	*79496	25394	709	193966
35 Total receipts	28473858	*166259	*597102	*615815	*802772	1674819	6634621	2802317	3673438	3110957	2030512	1974835	4390410
36 Business receipts	27951009	161516	*579977	*615788	*802533	1651454	6593050	2674751	3601905	3046098	1978426	1907484	4338028
37 Interest	21489	*1350	*-0	-	*51	*408	2589	*1623	2731	3600	3512	1317	4306
38 Interest on govt. obligations, State and local	26948	-	-	-	3	-	*588	*28	*1845	*740	305	-	23439
39 Rents	8079	314	-	-	-	-	*102	*987	*1304	*3656	315	680	721
40 Royalties	45597	52	-	-	-	*11	*653	-	*46	*8457	1194	25863	9322
41 Net S-T cap gain less net LT loss	*3595	-	-	-	-	-	-	-	*320	*351	-	-	2924
42 Net L-T cap gain less net ST loss	12639	26	-	-	*145	-	*1531	-	*7247	*680	1612	532	866
43 Net gain, noncapital assets	30914	32	-	*9	-	*22296	*295	*1533	*2155	*259	1410	2478	448
44 Dividends, domestic corporations	5043	-0	-	-	-	-	*13	-0	*3029	*547	5	519	929
45 Dividends, foreign corporations	*16533	-	-	-	-	-	-	-	*11768	*2434	-	-	2331
46 Other receipts	352013	2970	*17125	*18	*40	*650	35800	123394	41088	44136	43733	35962	7096
47 Total deductions	27694347	*174357	*619850	*648275	*801912	1681309	6543512	2690064	3561496	3033240	1851746	1873428	4215158
48 Cost of sales and operations	20526164	113691	*359573	*426619	*626577	1239250	5049070	1943380	2730897	2250975	1405397	1224701	3156033
49 Compensation of officers	952111	1727	*65157	*56061	*13053	43814	239777	130024	188916	94057	36293	52311	30921
50 Repairs	47929	393	*8529	*638	*2051	*1774	7116	4392	3679	4593	1620	5341	7804
51 Bad debts	63442	474	*8577	*994	-	*5794	13394	5470	6699	4197	5014	8335	4492
52 Rent paid on business property	431100	1890	*50485	*12897	*11038	19511	95798	35636	37836	35919	23436	40344	66308
53 Taxes paid	628173	4384	*26742	*27704	*34564	28300	152073	38633	48994	64158	31452	33580	137589
54 Interest paid	404292	4272	*21	*2438	*9255	42872	56263	33643	40176	65883	26470	62215	60784
55 Contributions or gifts	7347	149	-	*225	-	*40	526	*772	660	*760	1079	353	2783
56 Amortization	47958	439	*-0	*65	-	*6353	*11428	*1690	*1837	7096	1341	2955	14756
57 Depreciation	204593	1249	*5604	*8914	*11888	6759	21157	14450	21606	29335	13303	28503	41825
58 Depletion	*2	-	-	-	-	*2	-	-	-	-	-	-	-
59 Advertising	343805	5710	*719	*1342	*1163	38437	27618	23315	34814	24469	46788	54086	85344
60 Pension, prof sh, stock, annuity	77542	1078	-	*17900	-	*1865	*5950	*6833	15780	7048	3066	7464	10557
61 Employee benefit programs	264449	312	*223	*8444	*1012	*7364	51069	18562	29349	25583	14221	31026	77284
62 Net loss, noncapital assets	9551	317	*2836	*236	*45	*180	*2282	-	*150	*1922	172	1187	224
63 Other deductions	3685891	*38270	*91383	*83798	*91265	238994	809991	433264	400104	417245	242095	321027	518454
64 Total receipts less total deducts	779511	*-8097	*-22748	*-32460	*860	-6490	91110	112253	111942	77718	178766	101407	175252
65 Const taxable inc frm rel frn corps	*10095	-	-	-	-	-	-	-	-	*283	-	-	9812
66 Net income (less deficit), total	762658	*-8097	*-22748	*-32460	*857	-6490	90522	112225	110097	77261	178461	101407	161624
67 Net income, total	1224940	5827	*14916	*6090	*9066	*32397	153060	134258	126511	109927	182302	140081	310503
68 Deficit, total	462282	*13925	*37665	*38550	*8209	*38887	62538	*22033	*16415	*32666	3841	38675	148878
69 Net income (less def), Form 1120-A	*1352	-	*1352	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-1652	-1652	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	465844	-	*-5873	*-13518	*-1881	*-21926	57524	78560	66084	*58573	113226	135075	-
72 Statutory special deductions, total	75820	-0	*12660	-	*4907	*2692	*24429	-0	*19343	*9408	1314	415	651
73 Net operating loss deduction	61264	-	*12660	-	*4907	*2692	*24419	-	*6251	*9025	1311	-	-
74 Dividends received deduction	14556	-0	-	-	-	-	*10	-0	*13093	*383	3	415	651
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	571518	5827	-	*3870	*4159	*19213	41063	40929	32041	*41795	67761	5006	309852
77 Income tax before credits, total	191491	1981	-	*582	*714	*5800	12472	13723	11172	*14327	23176	1828	105716
78 Regular tax	190525	1981	-	*582	*714	*5800	12472	13723	10859	*14303	23039	1702	105350
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*498	-	-	-	-	-	-	-	*302	*6	69	122	-
82 Environmental tax	467	-	-	-	-	-	-	-	*11	*18	69	4	366
83 Foreign tax credit	*6439	-	-	-	-	-	-	-	-	*330	7	1702	4401
84 U.S. Possessions tax credit	16117	1398	-	-	171	-	1456	1747	4267	6378	700	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	745	7	-	-	-	-	-	5	*96	*24	279	-	334
88 Prior year minumum tax credit	82	-	-	-	-	-	-	-	-	-	82	-	-
89 Income tax after credits, total	168107	577	-	*582	*543	*5800	11016	*11971	6808	*7595	22109	126	100981

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2388
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4523	*400	*2059	*906	*410	*344	254	86	37	*10	9	4	4
2 Total assets	5709795	-	*72644	*149396	*145303	*231557	635283	553925	607203	*330298	609591	535430	1839165
3 Cash	279552	-	*4679	*7414	*10957	*33581	75154	41056	31615	*8652	25670	29259	11516
4 Notes and accounts receivable	1295354	-	*19938	*30771	*36103	*53480	160814	137212	167174	*94385	141463	140741	313273
5 Less: Allowance for bad debts	45980	-	-	*1795	*270	*1389	*1619	*2653	*2338	*6384	15331	6876	7323
6 Inventories	1818596	-	*19838	*42632	*55109	*44166	254117	261961	220157	*112236	203630	141175	463575
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	336175	-	*1310	*8933	*14302	*60399	35753	17218	38999	*7018	29152	19237	103855
10 Loans to stockholders	50990	-	-	*1252	*1605	*5253	*10685	*5639	*5107	*1113	20337	-	-
11 Mortgage and real estate loans	*204	-	-	-	-	-	*49	-	-	-	110	-	45
12 Other investments	344987	-	-	-	*4946	-	*8945	*46634	*18679	*1804	64303	7413	192263
13 Depreciable assets	1508773	-	*75502	*103274	*58128	*74263	159156	95195	186990	*113069	162356	70861	409978
14 Less: Accumulated depreciation	783232	-	*51320	*53284	*39248	*38969	94659	54735	76431	*60835	78577	24414	210762
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	28087	-	-	-	-	*497	*2718	*239	*3114	*992	6140	-	14387
18 Intangible assets (Amortizable)	903845	-	*7324	*6425	*101	-	*27280	*2920	*3466	*46396	34259	181683	593991
19 Less: Accumulated amortization	165206	-	*7279	*3675	*91	-	*8578	*1632	*669	-	5696	30094	107492
20 Other assets	137650	-	*2651	*7449	*3660	*276	5471	4871	11343	*11852	21773	6445	61858
21 Total liabilities	5709795	-	*72644	*149396	*145303	*231557	635283	553925	607203	*330298	609591	535430	1839165
22 Accounts payable	719175	-	*30070	*41273	*23513	*34355	141302	73965	91462	*41085	78330	53985	109834
23 Mort, notes, and bonds under 1 yr	669219	-	*5245	*28577	*19405	*21230	122329	*142582	107351	*30059	72318	38248	81874
24 Other current liabilities	482083	-	*3636	*7996	*9918	*21817	59479	44691	79873	*22952	69289	45563	116869
25 Loans from stockholders	303492	-	*28914	*16670	*42540	*52248	*82035	*35272	*26806	*69	18937	-	-
26 Mort, notes, bonds, 1 yr or more	1592958	-	*25645	*14299	*21734	*33812	39296	*35189	89014	*104789	160737	217488	850956
27 Other liabilities	140312	-	-	-	*-0	-	*24072	*7672	*6716	*6524	48003	2466	44859
28 Net worth	1802557	-	*-20866	*40580	*28193	*68095	166770	214555	205981	*124820	161976	177680	634773
29 Capital stock	437497	-	*24014	*19059	*12829	*14567	34961	7282	40110	*190	39882	30822	213781
30 Paid-in or capital surplus	837627	-	-	*21651	*561	*1446	*12971	*7257	61515	*12494	72047	140285	507402
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	87837	-	*-31333	*23092	*18667	*3434	*33715	*21473	*-13327	*100846	28879	-23520	-74091
33 Retained earnings (S Corp)	506207	-	*-13547	*-19555	*7144	*48648	95971	186124	*126813	*16582	27936	30092	-
34 Less: Cost of treasury stock	66611	-	-	*3666	*11008	-	*10848	*7580	*9131	5292	6767	-	12319
35 Total receipts	11347965	*370151	*538744	*736197	*381545	*444836	1752883	1163502	1415136	*537482	1021431	795128	2190929
36 Business receipts	11195744	*363759	*538516	*731038	*381370	*442432	1746965	1117550	1407418	*531925	1004614	790855	2139301
37 Interest	15746	*1529	*129	*52	*174	*134	*1839	*426	*376	*1595	1186	2658	5647
38 Interest on govt. obligations, State and local	310	-	-	-	-	-	-	-	-	-	15	282	13
39 Rents	6474	90	-	*3391	-	*31	-	-	*208	*900	767	1	1086
40 Royalties	30432	1654	-	-	-	-	*120	-	*514	-	1942	594	25607
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*3158	124	-	-	-	-	-	-	*52	170	1	-	2812
43 Net gain, noncapital assets	9302	*354	*99	-	-	-	-	*-0	*183	*820	502	59	7286
44 Dividends, domestic corporations	*138	*24	-	-	-	-	-	-	-	*92	-0	-	22
45 Dividends, foreign corporations	4461	-	-	-	-	-	-	-	-	-	-	497	3964
46 Other receipts	82200	*2618	*-0	*1717	-	*2239	3959	45525	6385	*1981	12403	183	5190
47 Total deductions	11132207	*351410	*551510	*752744	*391047	*413413	1700861	1103597	1386067	*503532	983605	736721	2257700
48 Cost of sales and operations	7765888	*249248	*381019	*514462	*265299	*291507	1218210	829211	1089669	*387259	681405	465480	1393118
49 Compensation of officers	282152	*3738	*36455	*14150	*17982	*27923	71707	47941	*15086	*8539	13287	18051	7293
50 Repairs	28969	*681	*5091	*1742	*876	*1504	*3403	*1252	*2965	*1557	3149	579	6170
51 Bad debts	36508	*3574	-	*1882	*2999	*2619	7888	*4310	*3079	*976	2813	1277	5091
52 Rent paid on business property	198853	*3222	*12397	*28871	*14469	*6266	25620	14412	16767	*4831	10987	5672	55340
53 Taxes paid	259119	*9709	*21774	*30588	*13100	*8270	29885	19106	20510	*12917	20058	8601	64602
54 Interest paid	277939	*12371	*1305	*7569	*4266	*3746	22809	17395	20728	*12241	27587	31390	116531
55 Contributions or gifts	2317	*9	*190	-	-	*2	*179	*12	*471	*96	616	495	247
56 Amortization	20487	155	*2230	*423	*20	-	*2547	*931	*328	*740	4509	4689	3915
57 Depreciation	150380	*4966	*6979	*18228	*5779	*5411	21867	8091	15650	*7363	13866	8153	34027
58 Depletion	-0	-	-	-	-	-	-	-	-	-	-	-	-0
59 Advertising	181823	*13243	*1406	*6354	*2278	*3867	14040	25500	6725	*3599	39380	24405	41026
60 Pension, prof sh, stock, annuity	28948	*1007	-	-	*1957	*1401	*1610	*3327	*2526	*272	3845	1275	11728
61 Employee benefit programs	130934	*7771	*19023	*3560	*3264	*1196	12268	*9535	9355	*8530	5481	14373	36578
62 Net loss, noncapital assets	2487	-	-	-	*2054	*35	*9	*243	*26	*54	2	33	31
63 Other deductions	1765402	*41714	*63641	*124915	*56705	*59665	268818	122331	182181	*54560	156620	152248	482003
64 Total receipts less total deducts	215758	*18741	*-12766	*-16547	*-9502	*31423	52023	59905	29068	*33951	37826	58407	-66770
65 Const taxable inc frm rel frn corps	13391	-	-	-	-	-	-	-	-	-	-	536	12855
66 Net income (less deficit), total	228839	*18741	*-12766	*-16547	*-9502	*31423	52023	59905	29068	*33951	37810	58661	-53928
67 Net income, total	432390	*18886	*6938	*8111	*4434	*36202	72889	59905	57863	*36925	47932	58661	23643
68 Deficit, total	203551	*145	*19704	*24658	*13936	*4780	*20866	-	*28794	*2975	10122	-	77572
69 Net income (less def), Form 1120-A	*4833	-	*4833	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	204285	*-145	*-13547	*-6360	*3317	*30551	48060	55503	*39887	*-1208	16681	31544	-
72 Statutory special deductions, total	29516	*8566	*6938	-	-	-	*4881	-	-	*64	552	8514	-0
73 Net operating loss deduction	*28938	8549	*6938	-	-	-	*4881	-	-	-	552	8018	-
74 Dividends received deduction	*578	*17	-	-	-	-	-	-	-	*64	-0	497	-0
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	155350	*10320	-	*5615	*1117	*4260	*5035	*4403	*14795	*36861	30698	18603	23643
77 Income tax before credits, total	50790	*3719	-	*842	*168	*869	*1153	*1434	*5031	*12538	10518	6450	8070
78 Regular tax	50133	*3509	-	*842	*168	*869	*969	*1433	*5030	*12513	10437	6325	8039
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*526	193	-	-	-	-	*184	1	-	-	50	98	-
82 Environmental tax	131	*16	-	-	-	-	-	-	*-0	*25	31	27	31
83 Foreign tax credit	*489	-	-	-	-	-	3	-	*8	-	115	202	161
84 U.S. Possessions tax credit	6330	-	-	-	-	29	102	158	1705	4335	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*677	-	-	-	-	-	-	*120	*188	*11	-	119	238
88 Prior year minumum tax credit	*4	-	-	-	-	-	-	-	*4	-	-	-	-
89 Income tax after credits, total	43289	*3719	-	*842	*168	*839	*1048	*1155	*3125	*8192	10402	6128	7671

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2390
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5732	*878	*1662	*1445	*526	468	555	85	72	24	9	6	**
2 Total assets	5919642	-	*32502	*232611	*199006	317528	1074126	571308	1110814	838188	563998	979561	**
3 Cash	394701	-	*3199	*34801	*31507	*11839	100960	75543	65924	34763	13097	23067	**
4 Notes and accounts receivable	1491162	-	*10470	*52656	*85294	102002	348656	161117	276304	159870	131258	163536	**
5 Less: Allowance for bad debts	27100	-	-	-	*647	*1171	6468	*2140	5557	*1688	1951	7477	**
6 Inventories	1701100	-	*9498	*53990	*44078	118724	322998	189302	392251	212899	155420	201940	**
7 Investments in govt. obligations, Total	*127086	-	-	*33974	-	-	-	*9381	*30381	*26519	26831	-	-
8 Tax-exempt securities	*52267	-	-	-	-	-	1002	-	*3790	*47475	-	-	-
9 Other current assets	318464	-	*65	*1905	*3365	*2265	33794	14481	32743	35208	12637	182000	**
10 Loans to stockholders	36462	-	-	-	-	*8036	*5205	3745	*16986	*150	90	2250	-
11 Mortgage and real estate loans	*4167	-	-	-	-	-	-	-	*1879	-	2289	-	-
12 Other investments	429959	-	-	*683	*2884	*364	34999	*11625	66164	75757	53877	183605	**
13 Depreciable assets	2548431	-	*24262	*146019	*157812	93275	466408	277783	510219	368046	227650	276958	**
14 Less: Accumulated depreciation	1424490	-	*22660	*97564	*133356	*45566	269626	183972	312668	165748	95089	98242	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	47810	-	-	*1766	-	-	14296	*2516	10216	10969	5067	2981	-
18 Intangible assets (Amortizable)	125915	-	-	*215	-	*26574	*3956	*9932	*16666	*4550	20224	43796	**
19 Less: Accumulated amortization	27082	-	-	*215	-	*1850	*1670	*7887	*8530	*1060	2269	3600	**
20 Other assets	120788	-	*7668	*4381	*8067	*3037	19616	*9881	14048	30476	14866	8748	**
21 Total liabilities	5919642	-	*32502	*232611	*199006	317528	1074126	571308	1110814	838188	563998	979561	**
22 Accounts payable	809671	-	*9416	*29140	*44552	91901	196060	93160	114987	100519	53418	76516	**
23 Mort, notes, and bonds under 1 yr	781719	-	-	*39292	*48774	*27969	163342	*40527	116346	117469	14890	213111	**
24 Other current liabilities	406313	-	*416	*6800	*16642	*23628	110024	34335	65733	52685	45648	50404	**
25 Loans from stockholders	359230	-	*72735	*63443	*55282	*48876	58747	*31097	*10905	*18143	-	-	-
26 Mort, notes, bonds, 1 yr or more	936557	-	*7992	*19364	*1813	*64728	127893	*39827	152739	140808	129653	251740	**
27 Other liabilities	148357	-	*1	*-0	*85	*26910	*14673	*6267	16056	*33815	45097	5453	**
28 Net worth	2477795	-	*-58059	*74572	*31857	33515	403387	326096	634049	374749	275294	382336	**
29 Capital stock	273199	-	*10770	*13149	*8823	13285	44764	42793	13424	43508	37045	45638	**
30 Paid-in or capital surplus	745446	-	*17951	*4735	*5576	*1860	99256	*11956	65113	196862	78332	263805	**
31 Retained earnings, appropriated	*280	-	-	-	-	-	-	-	-	*116	164	-	-
32 Retained earnings, unappropriate	712064	-	*-22698	*55536	*-19551	*61116	119508	172328	*89992	*115531	94561	45741	**
33 Retained earnings (S Corp)	843539	-	*-64082	*1152	*77980	*-41959	145946	*100095	479393	*32506	79253	33254	-
34 Less: Cost of treasury stock	96734	-	-	-	*40971	*788	*6087	*1076	*13873	*13774	14062	6103	-
35 Total receipts	11803327	*101712	*102842	*829073	*580048	837191	2609722	1243858	2165735	1394552	863757	1074837	**
36 Business receipts	11660714	*101520	*102842	*823951	*576222	835717	2567892	1233802	2144500	1358782	852927	1062558	**
37 Interest	18232	*192	-	*809	*70	*473	1272	*2779	*1087	*6659	629	4262	**
38 Interest on govt. obligations, State and local	*1286	-	-	-	-	-	19	-	*283	*880	-	104	-
39 Rents	8173	-	-	-	-	-	*2840	*58	*175	*1831	2133	1135	**
40 Royalties	6360	-	-	-	-	-	-	*245	*439	*1691	2082	1902	**
41 Net S-T cap gain less net LT loss	*2750	-	-	-	-	-	*2750	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*7665	-	-	-	-	-	*7570	*3	*4	-	37	50	-
43 Net gain, noncapital assets	4376	-	-	*222	*375	*14	*797	*2421	*61	*80	209	199	-
44 Dividends, domestic corporations	*5425	-	-	*1251	-	-	-	*92	-	*3980	70	32	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	88348	-	-	*2840	*3382	*987	26583	4457	19186	*20649	5669	4595	**
47 Total deductions	11507035	*102061	*132155	*849670	*573460	838184	2567704	1157725	2074765	1334736	813605	1062970	**
48 Cost of sales and operations	8404830	*67234	*54774	*504801	*351047	595182	1929069	885841	1564957	1048067	610351	793507	**
49 Compensation of officers	430200	*6936	*10451	*46651	*65392	*51476	100097	36201	68253	27690	6914	10139	**
50 Repairs	41674	*283	*1544	*3533	*5248	*3926	6668	3415	7017	2609	1605	5826	**
51 Bad debts	62703	*503	-	*6420	*8892	*1595	10358	3992	5511	*15646	1491	8294	**
52 Rent paid on business property	158526	*2838	*15677	*32074	*15861	*12668	21069	10082	22781	8100	7510	9867	**
53 Taxes paid	272802	*3061	*5140	*44824	*21288	23800	55301	23969	41118	27509	14311	12480	**
54 Interest paid	152242	*971	*1864	*5856	*8435	*4894	29578	10302	21410	28329	19539	21062	**
55 Contributions or gifts	3186	-	-	*71	-	*609	455	*261	*257	*1017	356	160	-
56 Amortization	10690	-	-	-	-	*1551	*817	*1275	*1022	*2289	1490	2246	**
57 Depreciation	175453	*1153	*418	*9332	*6641	*7259	33975	20364	34806	25522	18912	17070	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	86282	*116	*915	*7827	*2022	*1990	15511	16532	13429	4448	9754	13736	**
60 Pension, prof sh, stock, annuity	20997	-	-	-	*2892	*38	*3591	*2945	4417	*2409	3472	1233	**
61 Employee benefit programs	123986	-	-	-	*5541	*5265	31847	12546	21524	22996	10320	13947	**
62 Net loss, noncapital assets	11750	*321	*2520	-	-	*187	*6671	*529	*10	*534	147	829	**
63 Other deductions	1551715	*18644	*38852	*188280	*80201	127744	322695	129470	268252	117572	107434	152572	**
64 Total receipts less total deducts	296292	*-349	*-29313	*-20597	*6588	-993	42019	86133	90971	59815	50152	11867	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	295006	*-349	*-29313	*-20597	*6588	-993	42000	86133	90688	58935	50152	11763	**
67 Net income, total	450553	*1371	*410	*9473	*6815	*11379	80752	86701	106162	64005	50187	33298	-
68 Deficit, total	155546	*1720	*29723	*30070	*227	*12372	*38752	*569	*15474	*5070	36	21534	**
69 Net income (less def), Form 1120-A	*-7461	-	*-7755	*295	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	193477	*428	*-10784	*-14283	*1998	*-4842	36095	*53386	76656	*22542	19617	12665	-
72 Statutory special deductions, total	12490	-	-	*875	*710	-	*4941	-	-	*3182	2781	-	-
73 Net operating loss deduction	*8384	-	-	-	*710	-	*4941	-	-	-	2733	-	-
74 Dividends received deduction	*4105	-	-	*875	-	-	-	-	-	*3182	48	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	199816	-	-	*4514	*3879	*11379	30074	*33316	*28136	*39938	27946	20632	-
77 Income tax before credits, total	64403	-	-	*677	*582	*2564	8535	*11434	*9594	*14138	9843	7037	-
78 Regular tax	63210	-	-	*677	*582	*2564	8508	*11240	*9546	*13576	9502	7015	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*573	-	-	-	-	-	*27	*190	*44	-	312	-	-
82 Environmental tax	87	-	-	-	-	-	-	*3	-	*33	29	22	-
83 Foreign tax credit	349	-	-	-	-	-	32	-	-	-	6	310	-
84 U.S. Possessions tax credit	4216	-	-	-	-	-	384	170	3662	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*280	-	-	-	-	-	-	*96	-	*55	95	33	-
88 Prior year minumum tax credit	*1476	-	-	-	-	-	-	-	*29	*1446	-	-	-
89 Income tax after credits, total	58084	-	-	*677	*582	*2564	8119	*11168	*5902	*12637	9742	6694	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products

MAJOR GROUP 13 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19152	755	9116	1980	2495	1625	2521	310	226	65	27	18	15
2 Total assets	65386053	-	330575	321852	868231	1095388	5669865	2188651	3636020	2234289	1963839	2617749	44459595
3 Cash	2369543	-	71542	58802	85339	146943	449703	142707	252898	164934	110561	112927	773186
4 Notes and accounts receivable	6291312	-	41084	*17869	168245	180424	1153688	358863	539692	343800	313023	408733	2765892
5 Less: Allowance for bad debts	143073	-	-	-	*6280	*861	17995	12584	14895	6264	6233	23372	54590
6 Inventories	7383838	-	*8463	*19615	152647	166985	1539581	686508	862747	595319	417488	397000	2537486
7 Investments in govt. obligations, Total	353549	-	*3045	-	-	-	*9728	*32566	*33125	*2081	26039	99327	147639
8 Tax-exempt securities	850626	-	-	-	-	-	*1057	-	*15265	*2855	3465	-	827984
9 Other current assets	3103842	-	*21728	*5616	39617	31539	185871	84050	186791	159078	96616	149681	2143256
10 Loans to stockholders	175960	-	*22203	*11640	*27213	*28179	52422	*12688	8057	*11964	1005	-	589
11 Mortgage and real estate loans	2429333	-	-	-	-	*25433	*208	*1596	*14100	*85	242	3763	2383907
12 Other investments	11260587	-	*14514	*16505	*2513	63987	283233	146100	190014	119720	102723	423537	9897741
13 Depreciable assets	40142540	-	367636	444042	1035726	1100759	4125808	1630617	2276448	1273673	926080	1191678	25770073
14 Less: Accumulated depreciation	22214788	-	233550	295698	683452	739543	2588269	995974	1181530	767302	470202	612873	13646393
15 Depletable assets	4542160	-	-	*36167	*827	-	*37915	*10385	150960	170838	191676	255001	3688390
16 Less: Accumulated depletion	163418	-	-	*7437	-	-	*1966	*825	*37685	*44938	8925	48515	13126
17 Land	1095967	-	*6856	*2709	35651	62371	235139	80391	222223	86247	151283	72080	141019
18 Intangible assets (Amortizable)	472973	-	*1734	*1157	*2895	27613	56782	6523	42637	*15157	46168	125237	147070
19 Less: Accumulated amortization	139456	-	*1489	*795	*2158	*5297	29266	2605	10084	*2610	6004	24250	54899
20 Other assets	7574557	-	*6809	*11659	9448	6855	176226	7646	85259	109652	68835	87795	7004372
21 Total liabilities	65386053	-	330575	321852	868231	1095388	5669865	2188651	3636020	2234289	1963839	2617749	44459595
22 Accounts payable	4742875	-	180886	*5249	143856	119158	720482	262057	324067	217416	112572	212273	2444859
23 Mort, notes, and bonds under 1 yr	4294938	-	64764	*58837	188006	168226	889435	276227	469299	203762	192982	99349	1684052
24 Other current liabilities	4615519	-	92750	22837	76040	75035	380076	155754	282073	156386	234770	182950	2956849
25 Loans from stockholders	1105457	-	407394	*41619	64526	46928	324421	56112	108311	*28846	22458	3885	957
26 Mort, notes, bonds, 1 yr or more	16538471	-	46362	*42257	199713	176923	736314	351304	663925	430172	287061	652241	12952200
27 Other liabilities	10054556	-	*392	*63570	*7876	*16232	115714	30850	100298	57956	57166	157842	9446659
28 Net worth	24034236	-	-461974	87481	188215	492886	2503422	1056348	1688047	1139750	1056831	1309209	14974019
29 Capital stock	2026341	-	41736	46972	71113	161988	271628	216591	126228	97967	97171	189644	705302
30 Paid-in or capital surplus	9639099	-	*16504	*6945	133416	87942	183099	164263	301128	146382	490606	670849	7437965
31 Retained earnings, appropriated	91813	-	-	-	-	-	*20699	*13539	*599	*588	-	2008	54380
32 Retained earnings, unappropriate	10625169	-	-48822	33739	73543	166246	1176448	385216	530732	591840	424239	283182	7008805
33 Retained earnings (S Corp)	2248550	-	*-465092	*6260	-85188	105485	957371	340911	765327	*312506	114634	196336	-
34 Less: Cost of treasury stock	596736	-	*6299	*6435	*4668	*28775	105824	64173	35967	*9532	69820	32809	232433
35 Total receipts	78725781	292674	2234174	1752264	2633766	2351919	14225368	4435811	6438168	4213286	2825232	5209510	32113609
36 Business receipts	75825389	290479	2197256	1742218	2607266	2319595	13964733	4316911	6280629	4146798	2723614	5044575	30191315
37 Interest	1120546	*31	*1472	*2199	2814	4925	19725	5042	10831	16228	16676	22297	1018307
38 Interest on govt. obligations, State and local	10112	-	-	-	-	-	*525	*570	*1601	*686	356	488	5887
39 Rents	99931	-	*4522	*302	*5421	*1345	11913	2546	12309	4906	2533	20015	34120
40 Royalties	55688	-	-	-	-	-	-	*90	*114	212	7259	1124	46889
41 Net S-T cap gain less net LT loss	33200	-	-	-	-	*86	*2017	*1443	*184	*436	-	1751	27282
42 Net L-T cap gain less net ST loss	399091	*1597	-	*2474	*864	*6121	5483	*37891	29941	11121	36526	17989	249085
43 Net gain, noncapital assets	149262	*215	*4688	*2070	*6477	*11527	36034	7459	20675	3368	4950	22046	29753
44 Dividends, domestic corporations	22779	-	-	-	-	*653	*942	*376	234	*2012	792	6653	11118
45 Dividends, foreign corporations	58905	-	-	-	-	*191	-	*454	*7129	*504	8696	2114	39817
46 Other receipts	950877	*353	*26236	*3002	10923	7477	183997	63029	74520	27014	23830	70458	460037
47 Total deductions	76172273	291571	2191514	1711777	2616566	2306128	13822369	4229602	6147004	3972954	2689067	5088957	31104765
48 Cost of sales and operations	56063548	*216117	762110	1123581	1675333	1412575	10797222	3423265	5019858	3295783	2120605	4093883	22123217
49 Compensation of officers	1324855	*6870	105429	*90836	108110	131335	478286	107891	113954	53544	18952	24158	85490
50 Repairs	1127869	*2904	31026	25675	63969	43005	86531	16139	21710	17472	5713	13105	800621
51 Bad debts	139571	*124	*1463	-	*5340	6775	24646	10654	15029	5695	3592	12083	54170
52 Rent paid on business property	624268	*3416	100842	*3576	65361	38483	82254	8860	13536	9062	14666	26671	257540
53 Taxes paid	1668559	3494	62797	58282	57573	72705	288072	97452	115936	72860	54230	81109	704049
54 Interest paid	1950644	*2801	11981	12996	44209	29038	168068	49284	96381	56369	43924	60400	1375192
55 Contributions or gifts	26008	*2	*40	*79	*478	*466	3525	1187	1826	1192	855	557	15801
56 Amortization	72316	*889	*295	*210	*683	2530	11811	1718	5151	2160	3327	3675	39867
57 Depreciation	2253430	*10998	42578	57214	94866	96188	318883	89600	148502	75360	57942	94839	1166460
58 Depletion	462071	-	-	*1627	-	-	*16103	-	*1168	*26870	2897	13827	399578
59 Advertising	344032	*82	2683	*1724	5716	6662	38164	8858	29524	13919	19897	40046	176758
60 Pension, prof sh, stock, annuity	394196	*70	-	-	*3495	*10473	36700	11647	17498	16662	10575	53159	233918
61 Employee benefit programs	782850	*972	*9580	*13229	35748	34078	135387	44115	51813	50646	30562	44611	332109
62 Net loss, noncapital assets	38810	-	*1459	*13	*99	*546	8046	*3281	*3070	*2123	226	13467	6480
63 Other deductions	8899247	42832	1059232	322734	455586	421269	1328672	355650	492050	273236	301105	513367	3333515
64 Total receipts less total deducts	2553508	1103	42660	40487	17200	45791	402999	206209	291164	240332	136165	120553	1008844
65 Const taxable inc frm rel frn corps	12999	-	-	-	-	-	-	-	-	-	1146	189	11665
66 Net income (less deficit), total	2556395	1103	42660	40487	17200	45791	402475	205639	289563	239646	136954	120254	1014622
67 Net income, total	3014745	*9605	89225	*57029	59887	81883	491861	243110	368009	248257	154444	159650	1051785
68 Deficit, total	458350	*8502	46565	*16541	42687	36092	89386	37471	78446	*8610	17489	39397	37163
69 Net income (less def), Form 1120-A	*6732	-	*6732	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1716	*1716	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	716613	*7657	13952	*11726	10406	32556	247301	80026	175220	*94692	9814	33265	-
72 Statutory special deductions, total	273808	*358	*31337	*8802	*7502	*13613	41851	*5971	31332	36241	17401	28717	50681
73 Net operating loss deduction	205366	*358	*31337	*8802	*7502	*13156	41192	*5254	24071	*34375	9887	22467	6965
74 Dividends received deduction	68442	-	-	-	-	*457	*659	*717	7262	*1865	7515	6250	43716
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1865259	*1590	*29844	*24894	24961	*17379	170410	130291	137393	117324	111645	98357	1001171
77 Income tax before credits, total	690552	*510	*4993	*4260	5790	*3449	51431	44651	47591	41499	39102	34486	412790
78 Regular tax	612111	*510	*4993	*4260	5405	*3449	50132	44064	46685	39862	38016	33487	341248
79 Personal holding company tax	*-0	-	-	-	-	-	-	-	*-0	-	-	-	-
80 Recapture of investment credit	*1	-	-	-	-	-	-	-	*1	-	-	-	1
81 Alternative minumum tax	75291	-	-	-	*386	-	1299	*570	*592	*1530	958	428	69529
82 Environmental tax	2475	-	-	-	-	-	-	*17	67	107	128	144	2013
83 Foreign tax credit	5566	-	-	-	-	-	-	-	-	*12	1146	240	4168
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*6306	-	-	-	-	-	-	*1201	-	-	-	-	5104
87 General business credit	7652	-	*3	*388	*76	*61	*2239	*1328	*221	*1849	1111	207	170
88 Prior year minumum tax credit	15034	-	-	-	-	*27	*954	*899	*623	*649	101	-	11782
89 Income tax after credits, total	655994	*510	*4990	*3872	5714	*3361	48237	41223	46748	38990	36743	34039	391567

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2415
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9673	*738	4370	1635	1265	566	815	120	106	33	13	6	6
2 Total assets	32460821	-	149039	261117	421717	390965	1859469	887743	1618255	1143284	941881	800621	23986730
3 Cash	981036	-	39273	*50084	32565	67962	163834	42318	138484	40427	39754	8930	357405
4 Notes and accounts receivable	2885091	-	*2225	*1167	*53347	*18021	264187	118533	175666	138307	99979	72717	1940941
5 Less: Allowance for bad debts	19570	-	-	-	*4601	*78	*1916	*2771	1979	*2478	1857	600	3290
6 Inventories	2538524	-	-	*7238	*54532	*28203	459543	268179	425842	279548	153152	68328	793960
7 Investments in govt. obligations, Total	211440	-	*3045	-	-	-	-	-	*28772	*2081	26039	3864	147639
8 Tax-exempt securities	*836789	-	-	-	-	-	*802	-	*1684	*2855	3465	-	827984
9 Other current assets	2356721	-	*15147	*5245	*10212	*4724	68617	38753	64070	101871	57135	95366	1895583
10 Loans to stockholders	123971	-	*15618	*11218	*27072	*21808	30353	*6182	*5882	*4832	1005	-	-
11 Mortgage and real estate loans	1121426	-	-	-	-	*25433	-	*1596	*11422	*85	241	689	1081961
12 Other investments	8028723	-	*14514	*16505	*1061	*22895	89839	62781	97833	89984	31541	118525	7483244
13 Depreciable assets	18745751	-	155501	388879	756386	546437	1576181	785288	973785	657379	452466	287354	12166097
14 Less: Accumulated depreciation	11366419	-	100577	260097	525284	384998	993147	491736	555562	439248	259646	172083	7184044
15 Depletable assets	2819262	-	-	*36167	*827	-	*28487	*5915	104684	*161455	181427	251522	2048779
16 Less: Accumulated depletion	120495	-	-	*7437	-	-	-	-	*12188	*44938	8448	47484	-
17 Land	622442	-	*1543	*1773	*13513	*34946	118875	51489	115173	50741	123332	43447	67610
18 Intangible assets (Amortizable)	55498	-	*485	*1048	-	*7084	*8810	*1618	*7013	*4210	1214	4920	19097
19 Less: Accumulated amortization	17074	-	*348	*686	-	*4031	*2934	*521	*3733	*1004	215	3056	546
20 Other assets	2657706	-	*2614	*10013	*2088	*2559	47939	*120	41409	97176	41297	68181	2344310
21 Total liabilities	32460821	-	149039	261117	421717	390965	1859469	887743	1618255	1143284	941881	800621	23986730
22 Accounts payable	1146364	-	*37710	*2347	33518	*9228	136195	74557	152460	99453	37745	25553	537598
23 Mort, notes, and bonds under 1 yr	2775881	-	*29902	*54355	106603	*51055	389171	129194	208027	124464	115370	52283	1515455
24 Other current liabilities	1126888	-	*7973	*11145	12601	*43428	97256	54872	64174	63053	101951	30187	640249
25 Loans from stockholders	237174	-	*17036	*34909	*15649	*25133	52288	*4935	51587	*23645	11993	-	-
26 Mort, notes, bonds, 1 yr or more	7799356	-	*8017	*40991	136311	*70510	246472	154779	293396	240760	133871	246126	6228124
27 Other liabilities	6859304	-	*1	*31292	*1452	*13716	38636	21880	44064	8041	35784	12587	6651852
28 Net worth	12515854	-	48400	86077	115583	177895	899452	447527	804547	583868	505167	433885	8413452
29 Capital stock	879402	-	29143	31649	61647	21388	101495	28829	40738	62931	35088	66240	400255
30 Paid-in or capital surplus	4836336	-	*22715	*2145	*35972	*15793	42490	*10274	108339	64266	110620	515359	3908362
31 Retained earnings, appropriated	*75821	-	-	-	-	-	*20520	-	*408	*514	-	-	54380
32 Retained earnings, unappropriate	5931265	-	*-13376	*52458	*57328	*101067	494527	314895	282643	291729	245291	-147714	4252417
33 Retained earnings (S Corp)	1142685	-	*9919	*6260	*-34696	*42540	299642	*132179	382737	*169520	134584	-	-
34 Less: Cost of treasury stock	349655	-	-	*6435	*4668	*2892	59222	*38650	*10318	*5091	20415	-	201962
35 Total receipts	32166473	*238580	1267091	1500348	1254931	786013	4325197	1745977	2885893	1673319	1035909	864664	14588550
36 Business receipts	30488748	*236621	1258994	1494655	1241763	775114	4238858	1693827	2820840	1636926	980107	817413	13293630
37 Interest	774820	*8	*1041	*2081	*264	*2969	4855	2929	2851	2565	5407	4800	745049
38 Interest on govt. obligations, State and local	5244	-	-	-	-	-	*222	*3	*1243	*492	242	150	2893
39 Rents	53006	-	-	*302	*5421	*1184	7131	*2226	*1233	*3598	809	2423	28678
40 Royalties	3302	-	-	-	-	-	-	*90	*114	212	329	834	1723
41 Net S-T cap gain less net LT loss	32764	-	-	-	-	-	*1966	*1416	-	*436	-	1751	27195
42 Net L-T cap gain less net ST loss	175690	*1597	-	*2474	*401	*5043	*3874	*17667	4309	10949	36511	9665	83201
43 Net gain, noncapital assets	62889	*1	*832	*803	*5490	-	19021	*1407	8262	3058	1569	140	22306
44 Dividends, domestic corporations	18780	-	-	-	-	-	*481	-	*148	*1969	792	6270	9120
45 Dividends, foreign corporations	45909	-	-	-	-	-	-	*454	*6729	*6	299	1562	36858
46 Other receipts	505321	*353	*6224	*34	*1592	*1703	48789	25957	40164	13109	9845	19656	337897
47 Total deductions	30924229	*243181	1245905	1478687	1231040	761595	4191990	1624887	2742056	1572287	981077	822227	14029295
48 Cost of sales and operations	21849574	*173528	269368	958078	602559	380899	3309276	1274644	2374253	1318350	827289	654002	9707327
49 Compensation of officers	551931	*6701	*44537	*85491	54733	46245	156033	57046	42791	18901	7794	5101	26557
50 Repairs	708930	*2901	28320	*23857	59599	33609	32706	*11455	7689	10497	4057	732	493509
51 Bad debts	64654	*124	*1279	-	*4601	*810	3087	3675	4121	1361	879	7151	37565
52 Rent paid on business property	325113	*3371	*64697	*2538	*36820	*8432	9327	*1864	2196	3727	1957	2042	188143
53 Taxes paid	722448	*3117	31435	50656	31321	27660	89866	43654	38529	26087	13985	17485	348651
54 Interest paid	711621	*2073	*4509	*10759	28411	*12742	66063	19512	39564	28966	15962	21287	461773
55 Contributions or gifts	9541	*2	-	*79	*204	*375	1282	953	508	*450	657	120	4910
56 Amortization	37603	*884	*228	*210	*4	*760	*3262	*483	801	*853	1368	2603	26146
57 Depreciation	968196	*10350	24393	52601	73406	55328	141081	47293	68442	37533	26884	27165	403721
58 Depletion	144585	-	-	*1627	-	-	*3520	-	*1168	*26870	2801	10877	97721
59 Advertising	62571	*81	*745	*699	2159	*375	3679	3646	2919	1259	944	400	45665
60 Pension, prof sh, stock, annuity	119832	*70	-	-	*2113	*4709	7081	*2976	5990	8197	3259	1656	83780
61 Employee benefit programs	319831	*645	*1726	*9885	*8611	*8419	20712	18311	22245	17697	4289	452	206838
62 Net loss, noncapital assets	24869	-	*1459	-	-	-	*276	*1160	*3020	*197	140	13081	5535
63 Other deductions	4302931	*39335	773207	282208	326499	181232	344737	138215	127819	71342	68810	58073	1891454
64 Total receipts less total deducts	1242244	*-4602	21185	21661	23891	24418	133207	121090	143837	101032	54833	42436	559255
65 Const taxable inc frm rel frn corps	3014	-	-	-	-	-	-	-	-	-	-0	-	3014
66 Net income (less deficit), total	1240013	*-4602	21185	21661	23891	24418	132985	121087	142594	100540	54591	42286	559375
67 Net income, total	1387612	*3848	46555	*35729	29482	35901	160765	127224	163725	106028	58923	60057	559375
68 Deficit, total	147599	*8450	*25369	*14067	*5591	*11483	*27780	*6137	*21130	*5488	4332	17770	-
69 Net income (less def), Form 1120-A	*302	-	*302	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1410	*1410	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	241112	*2258	*14885	*11726	*5281	*-947	64738	*41198	63264	*31893	6816	-	-
72 Statutory special deductions, total	123107	-	*5639	*11	*7502	*10259	*15830	*3203	11163	*16382	1226	9275	42615
73 Net operating loss deduction	64805	-	*5639	*11	*7502	*10259	*15494	*2749	*4366	*15044	448	3293	-
74 Dividends received deduction	58302	-	-	-	-	-	*337	*454	6797	*1337	779	5982	42615
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	952580	*1590	*17704	*12384	*13323	*15106	63951	77766	76485	*57754	48221	51470	516828
77 Income tax before credits, total	344969	*510	*3172	*2230	*2717	*3108	19241	26879	26425	20082	17015	17583	206007
78 Regular tax	311639	*510	*3172	*2230	*2331	*3108	18665	26292	26007	*19636	16405	17515	175767
79 Personal holding company tax	*-0	-	-	-	-	-	-	-	*-0	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	32068	-	-	-	*386	-	*576	*570	*372	*398	558	-	29210
82 Environmental tax	1261	-	-	-	-	-	-	*17	*45	*48	53	68	1030
83 Foreign tax credit	*2894	-	-	-	-	-	-	-	-	*12	165	-	2716
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1201	-	-	-	-	-	-	*1201	-	-	-	-	-
87 General business credit	2549	-	-	-	*76	-	*448	*691	*111	*5	1099	90	27
88 Prior year minumum tax credit	7069	-	-	-	-	*27	*628	*895	*226	*83	101	-	5109
89 Income tax after credits, total	331256	*510	*3172	*2230	*2641	*3081	18165	24091	26087	19982	15650	17493	198154

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2430
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4100	-	*1962	-	*515	607	850	*70	60	17	6	9	5
2 Total assets	22394926	-	*78009	-	*198055	397860	1951483	*466017	1030241	589894	420157	1269620	15993589
3 Cash	650526	-	*10780	-	*22770	39153	182313	*26790	63400	*20649	32516	91240	160914
4 Notes and accounts receivable	1866851	-	*10813	-	*60962	96129	487800	*73948	181571	114968	72675	233660	534325
5 Less: Allowance for bad debts	85371	-	-	-	-	*687	9730	*1715	7641	*2535	2448	18701	41914
6 Inventories	3054063	-	*2959	-	*34621	78632	580827	*174071	238739	204658	101994	261670	1375892
7 Investments in govt. obligations, Total	*21609	-	-	-	-	-	*9728	*7528	*4352	-	-	-	-
8 Tax-exempt securities	*9621	-	-	-	-	-	-	-	*9621	-	-	-	-
9 Other current assets	521754	-	*2818	-	*9341	19574	69928	*27218	85011	44574	28240	26784	208266
10 Loans to stockholders	12415	-	-	-	-	*4278	*7029	-	*1109	-	-	-	-
11 Mortgage and real estate loans	*208	-	-	-	-	-	*208	-	-	-	-	-	-
12 Other investments	2755481	-	-	-	-	*8597	102468	*43609	38279	*8338	28591	213866	2311734
13 Depreciable assets	15481981	-	*77712	-	*109416	322823	1293566	*229519	710799	343644	206128	608391	11579984
14 Less: Accumulated depreciation	7739902	-	*33574	-	*49486	203952	874139	*122231	364793	*179517	108871	283240	5520099
15 Depletable assets	*1663591	-	-	-	-	-	-	-	*41458	*9383	10249	3479	1599022
16 Less: Accumulated depletion	*27006	-	-	-	-	-	-	-	*25497	-	478	1031	-
17 Land	221080	-	*3751	-	*7479	*12666	58034	*5883	46623	*22024	16270	15012	33338
18 Intangible assets (Amortizable)	256477	-	*1195	-	*2199	*19935	*7494	*670	*2862	*1056	35544	120317	65204
19 Less: Accumulated amortization	52770	-	*1087	-	*1942	*891	*4735	*123	*946	*250	4380	21194	17222
20 Other assets	3784319	-	*2643	-	*2695	*1605	40692	*850	5292	*2902	4129	19367	3704144
21 Total liabilities	22394926	-	*78009	-	*198055	397860	1951483	*466017	1030241	589894	420157	1269620	15993589
22 Accounts payable	2608388	-	*123522	-	*48626	72601	308158	*18380	74381	59565	15725	141480	1745950
23 Mort, notes, and bonds under 1 yr	780012	-	*19196	-	*50490	64768	244653	*73503	119203	*75097	42421	46110	44572
24 Other current liabilities	2437118	-	*47689	-	*27927	21532	119658	*32684	110178	*42238	44894	63366	1926952
25 Loans from stockholders	570108	-	*350322	-	*12273	*13902	120570	*4035	*48497	*5202	10465	3885	957
26 Mort, notes, bonds, 1 yr or more	5351814	-	*16502	-	*13509	62189	197978	*60048	188563	*129009	91417	399837	4192764
27 Other liabilities	1916820	-	-	-	*5419	*1596	37908	*4045	*21228	*29063	12550	44567	1760445
28 Net worth	8730666	-	*-479222	-	*39812	161274	922559	*273323	468192	249720	202684	570374	6321949
29 Capital stock	614664	-	*2114	-	*2455	16541	129504	*107616	40124	9867	6060	75961	224422
30 Paid-in or capital surplus	3889413	-	*-6211	-	*66379	*17311	55558	*23446	74498	*38060	108553	142841	3368977
31 Retained earnings, appropriated	*2200	-	-	-	-	-	-	-	*192	-	-	2008	-
32 Retained earnings, unappropriate	3589400	-	*-688	-	*36770	*40193	313970	*78803	*79543	*100283	27848	153726	2758952
33 Retained earnings (S Corp)	759526	-	*-470686	-	*-65792	*103539	437723	*84620	285798	*105429	82559	196336	-
34 Less: Cost of treasury stock	124537	-	*3751	-	-	*16310	14197	*21162	*11962	*3919	22336	497	30401
35 Total receipts	29137563	-	*432442	-	*496100	975662	5153777	*630540	1641575	1505287	592521	3014944	14694714
36 Business receipts	28582827	-	*428194	-	*495661	970075	5078389	*594181	1601348	1495070	572099	2941268	14406542
37 Interest	45363	-	*1	-	*237	*289	4625	*555	*2128	*3864	2683	8387	22594
38 Interest on govt. obligations, State and local	*3302	-	-	-	-	-	-	-	*165	*19	5	136	2977
39 Rents	25047	-	-	-	-	-	*1701	*100	*1066	*709	491	16552	4428
40 Royalties	8852	-	-	-	-	-	-	-	-	-	-	38	8814
41 Net S-T cap gain less net LT loss	*297	-	-	-	-	-	-	*26	*184	-	-	-	87
42 Net L-T cap gain less net ST loss	203218	-	-	-	-	*6	*1333	*20161	*7412	*172	-	8249	165884
43 Net gain, noncapital assets	53690	-	*3857	-	-	*1102	13790	*2917	7356	*39	2383	21115	1133
44 Dividends, domestic corporations	2277	-	-	-	-	-	*1	*68	*34	-	-	285	1889
45 Dividends, foreign corporations	*9199	-	-	-	-	-	-	-	*400	*498	6736	-	1565
46 Other receipts	203492	-	*391	-	*203	4191	53940	*12531	21481	*4915	8124	18915	78801
47 Total deductions	28410106	-	*419908	-	*505060	958641	5004397	*598833	1560444	1427269	548211	2983115	14404226
48 Cost of sales and operations	21730798	-	*195247	-	*386944	646161	4029211	*484624	1212406	1219452	409168	2469193	10678392
49 Compensation of officers	386025	-	*26771	-	*20885	57544	150944	*10996	41284	*10514	5598	11825	49662
50 Repairs	286074	-	*1110	-	*1320	5008	18928	*558	6684	*4031	824	7433	240178
51 Bad debts	42616	-	-	-	*621	*1218	12920	*2311	4741	2674	1177	3642	13311
52 Rent paid on business property	146649	-	*10367	-	*6100	*16155	34309	*2064	3677	*3088	2000	20521	48367
53 Taxes paid	555561	-	*16339	-	*11474	27323	91088	*13466	32537	27117	14323	31615	290278
54 Interest paid	837649	-	*3296	-	*5458	9679	46995	*7745	23102	18038	10902	27052	685383
55 Contributions or gifts	11131	-	-	-	*95	*91	1194	*66	*704	*251	123	203	8404
56 Amortization	12716	-	*67	-	*540	*1109	*1734	*158	825	*1099	900	980	5306
57 Depreciation	900284	-	*7884	-	*10021	27974	80091	*9762	45746	23937	14831	49245	630792
58 Depletion	*287701	-	-	-	-	-	*23	-	-	-	96	2950	284633
59 Advertising	178227	-	*789	-	*1858	2233	9146	*1712	15285	*4169	5002	22203	115829
60 Pension, prof sh, stock, annuity	189256	-	-	-	*952	*2192	17609	*5130	7681	*6142	2841	13363	133345
61 Employee benefit programs	240518	-	*1839	-	*11609	17687	72153	*14904	13260	*16363	13294	20128	59280
62 Net loss, noncapital assets	2867	-	-	-	-	*525	*656	-	*3	*332	84	348	917
63 Other deductions	2602031	-	*156199	-	*47181	143742	437394	*45337	152511	90060	67046	302413	1160150
64 Total receipts less total deducts	727458	-	*12534	-	*-8960	17021	149380	*31706	81131	78018	44310	31829	290488
65 Const taxable inc frm rel frn corps	1906	-	-	-	-	-	-	-	-	-	-	-	1906
66 Net income (less deficit), total	726061	-	*12534	-	*-8960	17021	149380	*31706	80966	77999	44305	31693	289417
67 Net income, total	858496	-	*16351	-	*4903	*26821	175400	*36722	108386	*81122	44539	53320	310934
68 Deficit, total	132435	-	*3817	-	*13862	*9801	*26020	*5015	*27420	*3122	234	21626	21517
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	290749	-	*2319	-	*-10686	*17531	119356	*5917	61470	*45656	15921	33265	-
72 Statutory special deductions, total	60687	-	*10909	-	-	*2190	*14971	*1263	*13102	*1750	10230	5820	451
73 Net operating loss deduction	52332	-	*10909	-	-	*2190	*14971	*1216	*12678	*1252	3494	5621	-
74 Dividends received deduction	8356	-	-	-	-	-	*-0	*47	*424	*498	6736	199	451
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	471015	-	*847	-	*1947	*2273	36240	*29497	*23390	*33716	18387	14235	310483
77 Income tax before credits, total	199231	-	*127	-	*292	*341	10163	*10029	*8323	*11499	6594	5418	146446
78 Regular tax	157230	-	*127	-	*292	*341	10152	*10029	*7953	*11457	6252	4828	105800
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	40533	-	-	-	-	-	*11	-	*110	*15	316	142	39938
82 Environmental tax	794	-	-	-	-	-	-	-	*14	*26	26	21	707
83 Foreign tax credit	1462	-	-	-	-	-	-	-	-	-	27	-	1435
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1740	-	-	-	-	*61	*1209	*18	*28	*256	2	30	136
88 Prior year minumum tax credit	*603	-	-	-	-	-	*29	-	*7	*566	-	-	-
89 Income tax after credits, total	195427	-	*127	-	*292	*280	8926	*10011	*8287	*10677	6565	5388	144875

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2498
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5379	*17	*2785	*344	*715	452	856	121	60	*14	8	3	4
2 Total assets	10530305	-	*103526	*60735	*248458	306563	1858912	834892	987523	*501110	601801	547509	4479276
3 Cash	737981	-	*21489	*8718	*30004	39827	103556	73600	51014	*103858	38291	12757	254867
4 Notes and accounts receivable	1539370	-	*28046	*16702	*53936	66275	401700	166382	182455	*90524	140369	102355	290626
5 Less: Allowance for bad debts	38132	-	-	-	*1679	*96	6349	*8098	5275	*1251	1928	4071	9385
6 Inventories	1791252	-	*5504	*12377	*63494	60150	499212	244257	198166	*111113	162343	67002	367633
7 Investments in govt. obligations, Total	*120500	-	-	-	-	-	-	*25038	-	-	-	95463	-
8 Tax-exempt securities	*4215	-	-	-	-	-	*255	-	*3960	-	-	-	-
9 Other current assets	225368	-	*3763	*372	*20064	*7241	47326	18080	37710	*12633	11241	27531	39407
10 Loans to stockholders	39574	-	*6585	*422	*142	*2094	15041	*6506	*1065	*7131	-	-	589
11 Mortgage and real estate loans	*1307699	-	-	-	-	-	-	-	*2678	-	1	3074	1301946
12 Other investments	476383	-	-	-	*1452	*32494	90926	*39710	53902	*21398	42592	91145	102764
13 Depreciable assets	5914809	-	*134423	*55163	*169924	231500	1256062	615810	591864	*272651	267486	295934	2023991
14 Less: Accumulated depreciation	3108467	-	*99399	*35601	*108682	150593	720984	382007	261175	*148538	101685	157551	942250
15 Depletable assets	*59306	-	-	-	-	-	*9428	*4471	*4819	-	-	-	40589
16 Less: Accumulated depletion	*15917	-	-	-	-	-	*1966	*825	-	-	-	-	13126
17 Land	252445	-	*1562	*936	*14659	*14759	58230	23019	60426	*13482	11681	13620	40070
18 Intangible assets (Amortizable)	160998	-	*54	*109	*696	*593	40478	4234	*32762	*9891	9411	1	62769
19 Less: Accumulated amortization	69613	-	*54	*109	*216	*374	21597	*1962	*5405	*1356	1408	-	37132
20 Other assets	1132532	-	*1553	*1646	*4665	*2692	87594	6677	38558	*9574	23409	247	955917
21 Total liabilities	10530305	-	*103526	*60735	*248458	306563	1858912	834892	987523	*501110	601801	547509	4479276
22 Accounts payable	988124	-	*19653	*2902	*61712	37329	276129	169120	97227	*58398	59101	45240	161311
23 Mort, notes, and bonds under 1 yr	739044	-	*15666	*4482	*30912	*52403	255612	73530	142069	*4200	35191	956	124024
24 Other current liabilities	1051514	-	*37089	*11692	*35512	10075	163162	68198	107720	*51095	87925	89397	389648
25 Loans from stockholders	298175	-	*40036	*6710	*36603	*7893	151564	47142	*8226	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	3387301	-	*21843	*1267	*49892	*44225	291864	136477	181967	*60402	61773	6278	2531313
27 Other liabilities	1278432	-	*391	*32278	*1005	*921	39170	*4926	35006	*20852	8832	100688	1034361
28 Net worth	2787716	-	*-31152	*1403	*32820	153717	681411	335498	415308	*306162	348979	304950	238619
29 Capital stock	532275	-	*10479	*15322	*7011	124060	40630	80146	45367	*25168	56024	47443	80625
30 Paid-in or capital surplus	913351	-	-	*4800	*31065	*54838	85051	130543	118290	*44056	271433	12648	160626
31 Retained earnings, appropriated	*13793	-	-	-	-	-	*179	*13539	-	*74	-	-	-
32 Retained earnings, unappropriate	1104504	-	*-34758	*-18719	*-20555	*24985	367951	*-8482	168547	*199828	151100	277170	-2564
33 Retained earnings (S Corp)	346339	-	*-4325	-	*15299	*-40595	220006	124113	*96792	*37557	-102509	-	-
34 Less: Cost of treasury stock	122545	-	*2548	-	-	*9572	*32405	*4361	*13688	*522	27068	32312	69
35 Total receipts	17421745	*54094	*534641	*251915	*882735	590244	4746393	2059294	1910700	*1034680	1196801	1329902	2830345
36 Business receipts	16753814	*53857	*510067	*247563	*869842	574407	4647486	2028902	1858441	*1014802	1171407	1285895	2491144
37 Interest	300364	*23	*430	*118	*2313	*1667	10245	*1558	5851	*9799	8587	9109	250663
38 Interest on govt. obligations, State and local	1566	-	-	-	-	-	*303	*567	*193	*176	109	202	17
39 Rents	21878	-	*4522	-	-	*161	*3080	*220	*10010	*599	1233	1039	1014
40 Royalties	*43534	-	-	-	-	-	-	-	*-0	-	6930	252	36352
41 Net S-T cap gain less net LT loss	*138	-	-	-	-	*86	*52	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	20183	-	-	-	*464	*1072	*275	*63	*18220	-	15	75	-
43 Net gain, noncapital assets	32682	*214	-	*1267	*986	*10425	3223	*3135	5057	*271	998	791	6315
44 Dividends, domestic corporations	1723	-	-	-	-	*653	*460	*308	*52	*43	-	98	108
45 Dividends, foreign corporations	*3798	-	-	-	-	*191	-	-	-	-	1661	552	1394
46 Other receipts	242065	-	*19621	*2968	*9129	*1583	81269	24541	12875	*8990	5861	31887	43340
47 Total deductions	16837939	*48389	*525701	*233089	*880466	585891	4625981	2005882	1844504	*973398	1159780	1283614	2671244
48 Cost of sales and operations	12483176	*42589	*297494	*165503	*685830	385515	3458734	1663998	1433199	*757981	884148	970688	1737498
49 Compensation of officers	386899	*169	*34121	*5345	*32492	27546	171308	39849	29879	*24128	5560	7232	9270
50 Repairs	132865	*3	*1596	*1818	*3050	*4389	34896	4126	7337	*2944	832	4940	66934
51 Bad debts	32301	-	*184	-	*117	*4746	8639	4667	6167	*1661	1535	1290	3294
52 Rent paid on business property	152506	*45	*25778	*1038	*22441	*13896	38618	*4932	7663	*2248	10709	4108	21030
53 Taxes paid	390550	*377	*15022	*7626	*14777	17722	107118	40331	44870	*19655	25921	32009	65120
54 Interest paid	401374	*729	*4175	*2238	*10341	6617	55010	22028	33715	*9365	17060	12061	228037
55 Contributions or gifts	5336	-	*40	-	*178	-	1048	*168	614	*491	75	234	2487
56 Amortization	21997	*5	-	-	*139	*661	6814	*1078	3526	*207	1060	92	8415
57 Depreciation	384950	*649	*10300	*4614	*11439	12886	97711	32545	34314	*13891	16226	18429	131946
58 Depletion	*29784	-	-	-	-	-	*12560	-	-	-	-	-	17225
59 Advertising	103234	*1	*1149	*1025	*1699	*4053	25339	3499	11320	*8492	13951	17443	15264
60 Pension, prof sh, stock, annuity	85109	-	-	-	*430	*3571	12009	*3541	3827	*2323	4474	38141	16794
61 Employee benefit programs	222501	*327	*6015	*3344	*15528	*7971	42522	10901	16307	*16586	12979	24030	65991
62 Net loss, noncapital assets	11074	-	-	*13	*99	*21	*7113	*2121	*47	*1593	1	37	28
63 Other deductions	1994284	*3496	*129826	*40525	*81906	96296	546542	172098	211719	*111834	165248	152882	281911
64 Total receipts less total deducts	583807	*5705	*8941	*18826	*2269	4353	120412	53413	66196	*61282	37021	46287	159101
65 Const taxable inc frm rel frn corps	8079	-	-	-	-	-	-	-	-	-	1145	189	6745
66 Net income (less deficit), total	590320	*5705	*8941	*18826	*2269	4353	120109	52845	66003	*61107	38058	46274	165830
67 Net income, total	768636	*5757	*26319	*21300	*25502	*19161	155696	79165	95898	*61107	50981	46274	181475
68 Deficit, total	178316	*52	*17379	*2474	*23234	*14808	35586	*26319	*29895	-	12923	-	15645
69 Net income (less def), Form 1120-A	*6430	-	*6430	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*306	*306	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	184752	*5399	*-3253	-	*15811	*15972	63207	32911	*50486	*17143	-12923	-	-
72 Statutory special deductions, total	90013	*358	*14789	*8791	-	*1164	*11050	*1505	*7067	*18109	5945	13622	7615
73 Net operating loss deduction	88229	*358	*14789	*8791	-	*707	*10728	*1289	*7027	*18079	5945	13553	6965
74 Dividends received deduction	1785	-	-	-	-	*457	*322	*216	*41	*30	-	69	650
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	441664	-	*11293	*12509	*9692	-	70220	*23029	37518	*25855	45037	32652	173860
77 Income tax before credits, total	146352	-	*1694	*2030	*2781	-	22027	*7743	12844	*9919	15493	11485	60337
78 Regular tax	143242	-	*1694	*2030	*2781	-	21315	*7743	12725	*8769	15359	11144	59681
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*1	-	-	-	-	-	-	-	*1	-	-	-	-
81 Alternative minumum tax	2689	-	-	-	-	-	*711	-	*109	*1117	85	286	381
82 Environmental tax	420	-	-	-	-	-	-	-	*8	*32	49	54	276
83 Foreign tax credit	1210	-	-	-	-	-	-	-	-	-	954	240	16
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	5104	-	-	-	-	-	-	-	-	-	-	-	5104
87 General business credit	3363	-	*3	*388	-	-	*582	*618	*81	*1588	10	87	6
88 Prior year minumum tax credit	*7363	-	-	-	-	-	*298	*4	*389	-	-	-	6672
89 Income tax after credits, total	129311	-	*1691	*1642	*2781	-	21147	*7121	12374	*8331	14529	11158	48538

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Furniture and fixtures

MAJOR GROUP 14
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10053	*258	5369	*1522	989	646	928	140	111	43	22	9	17
2 Total assets	20837411	-	241024	*260779	355613	475556	2056460	977670	1808119	1485270	1549713	1574488	10052719
3 Cash	926486	-	23160	*26936	33001	35769	172434	56597	74917	48555	85280	61422	308416
4 Notes and accounts receivable	5235478	-	*50078	*93316	113547	176140	575747	305405	451800	456102	394461	424724	2194158
5 Less: Allowance for bad debts	164029	-	-	-	*636	*1573	11081	6666	9075	11672	23866	14542	84917
6 Inventories	4284611	-	*60674	*83729	84311	179237	637447	297499	610163	344871	430041	295344	1261297
7 Investments in govt. obligations, Total	27846	-	*39	-	-	-	-	*5106	*10228	-0	11133	40	1300
8 Tax-exempt securities	*64428	-	-	-	-	-	*4135	-	*380	*2940	-	-	56972
9 Other current assets	837432	-	*3909	*520	17100	8472	90052	66100	42080	83492	48555	29668	447485
10 Loans to stockholders	69923	-	*11265	*687	*9159	*4108	22513	*2619	*7712	*3344	437	-	8079
11 Mortgage and real estate loans	*18336	-	-	-	-	-	*6609	-	*587	*2486	5836	-	2818
12 Other investments	1939315	-	*392	*1513	*597	*7	97217	*16406	100480	65098	35105	43024	1579476
13 Depreciable assets	11122516	-	228348	*182720	238171	203867	1090872	521196	971079	801154	900029	790470	5194609
14 Less: Accumulated depreciation	6048079	-	156313	*131832	145364	134624	703480	311582	556886	385953	486489	369610	2665946
15 Depletable assets	*1061	-	-	-	-	-	-	-	*283	-	-	779	-
16 Less: Accumulated depletion	623	-	-	-	-	-	-	-	-	-	-	623	-
17 Land	285546	-	*282	-	-	*1948	48594	9601	27220	24326	20084	14574	138918
18 Intangible assets (Amortizable)	1913218	-	*20826	*899	*139	-	19381	*15032	63157	33599	105331	238685	1416168
19 Less: Accumulated amortization	275686	-	*12531	*851	*139	-	11559	*8634	7289	*14323	24677	31664	164020
20 Other assets	599631	-	*10893	*3142	*5729	*2205	17579	8991	21284	31252	48454	92198	357905
21 Total liabilities	20837411	-	241024	*260779	355613	475556	2056460	977670	1808119	1485270	1549713	1574488	10052719
22 Accounts payable	2720687	-	115070	*67099	71353	106382	345992	170105	250400	241461	165858	141912	1045054
23 Mort, notes, and bonds under 1 yr	1573825	-	*31630	*18734	42432	*20829	264929	384551	220309	97805	185560	89367	217678
24 Other current liabilities	2121526	-	37241	*28206	33132	38910	162223	212025	163178	136511	179447	180634	950017
25 Loans from stockholders	305246	-	*48405	*11852	*51157	*20335	84271	*23033	*31915	*29079	1616	-	3584
26 Mort, notes, bonds, 1 yr or more	4751543	-	*75798	*30084	*65546	*29458	281139	128890	356338	365867	428739	639269	2350416
27 Other liabilities	1057908	-	*11165	*34703	*77	*131	15804	*6089	48604	22340	58809	74031	786156
28 Net worth	8306675	-	-78285	*70101	91915	259512	902101	52976	737376	592208	529684	449273	4699814
29 Capital stock	1140737	-	101011	*53084	54632	18043	144801	177087	74348	42666	73815	21442	379808
30 Paid-in or capital surplus	2307428	-	*47811	*95361	*6556	*36777	89302	34735	68778	98939	132687	437122	1259360
31 Retained earnings, appropriated	*817	-	-	-	-	-	-	*110	*707	-	-	-	-
32 Retained earnings, unappropriate	3832091	-	-198564	*2067	*71931	133601	198704	-228870	409225	167122	172338	-824	3105362
33 Retained earnings (S Corp)	1300816	-	*-27803	*1728	*-35911	*71980	521268	*95364	196473	*303561	174157	-	-
34 Less: Cost of treasury stock	275214	-	*739	*82138	*5294	*891	*51974	*25450	*12154	*20079	23313	8466	44715
35 Total receipts	37344788	*117842	1022083	*1088830	1160107	1855328	4931167	2504436	3273162	2866781	2966340	2775091	12783621
36 Business receipts	36360287	*109173	1016900	*1088174	1157062	1849113	4850635	2485257	3248363	2830522	2924926	2650667	12149495
37 Interest	106002	-	*512	*536	*652	*460	3702	2186	3381	5383	2705	4387	82097
38 Interest on govt. obligations, State and local	10590	-	-	-	-	-	*811	*91	*416	*1709	182	35	7347
39 Rents	24843	-	-	-	-	*1333	*639	*49	*736	*307	613	8991	12175
40 Royalties	77138	-	-	-	-	-	-	-	*55	*261	3354	4244	69225
41 Net S-T cap gain less net LT loss	*4534	-	-	-	-	-	*4197	-	*3	-	-	150	185
42 Net L-T cap gain less net ST loss	188325	-	-	-	-	-	*13776	*787	*826	-	340	66259	106338
43 Net gain, noncapital assets	31148	*6306	*681	-	-	*547	9343	*85	859	*229	473	8892	3735
44 Dividends, domestic corporations	5643	-	-	-	-	-	*17	*327	*258	*413	139	14	4475
45 Dividends, foreign corporations	111178	-	-	-	-	-	-	-	-	*259	198	384	110337
46 Other receipts	425099	*2363	*3989	*120	*2394	3875	48048	15654	18264	27699	33411	31070	238211
47 Total deductions	35940451	*133022	1027850	*1075928	1127580	1823609	4836916	2482867	3211975	2793616	2858065	2607514	11961510
48 Cost of sales and operations	25223023	*57596	630200	*760492	794797	1365180	3515025	1900105	2350674	2151521	2048155	1894324	7754953
49 Compensation of officers	704867	*3149	*71759	*48474	*60174	62190	160985	54646	52111	37940	31485	35279	86675
50 Repairs	126846	*709	3154	*9220	*3330	5193	16750	4929	5141	3343	8302	3441	63334
51 Bad debts	129375	*110	*3118	*1455	*941	4972	20833	9265	12150	8677	8529	6070	53256
52 Rent paid on business property	490582	*4725	*34854	*40887	*29946	40434	53395	22379	27812	11229	25610	14081	185230
53 Taxes paid	919672	*2530	32134	*40067	32946	43117	123723	51377	77216	58950	56429	51925	349258
54 Interest paid	631897	*2622	8721	*3814	9530	6860	56781	40824	48641	38158	60914	70205	284826
55 Contributions or gifts	18535	-	*4	*23	*126	*344	*847	*373	1233	*917	1274	2965	10429
56 Amortization	74168	*160	*2927	*30	*451	-	3831	2421	4504	3351	13987	4000	38507
57 Depreciation	759696	*298	18365	*12589	25356	11800	64872	30603	61585	57858	56975	45530	373866
58 Depletion	*2407	-	-	-	-	-	-	-	-	*3	-	552	1851
59 Advertising	535725	*1385	*3738	*2665	6760	19266	52920	16394	40286	42704	38070	79932	231603
60 Pension, prof sh, stock, annuity	193519	-	-	-	-	*3226	19547	6503	16554	16132	10029	17216	104313
61 Employee benefit programs	651158	*1828	*8340	*4733	*11910	16363	69897	48149	73922	34938	58109	50145	272823
62 Net loss, noncapital assets	21550	*7399	*25	-	*152	*619	*1827	*2966	*275	*759	475	2040	5013
63 Other deductions	5457430	*50511	210511	*151478	151161	244044	675683	291931	439871	327136	439720	329807	2145574
64 Total receipts less total deducts	1404337	*-15180	-5767	*12902	32527	31720	94251	21569	61187	73165	108276	167577	822110
65 Const taxable inc frm rel frn corps	64643	-	-	-	-	-	-	-	-	-	-	-	64643
66 Net income (less deficit), total	1458390	*-15180	-5767	*12902	32527	31720	93440	21478	60771	71457	108094	167543	879406
67 Net income, total	1832898	*7818	*28998	*32608	*37371	36618	193914	56868	108107	115367	156034	169735	889459
68 Deficit, total	374508	*22999	34765	*19706	*4844	*4898	100474	*35390	47337	*43910	47941	2192	10053
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	284366	*-785	*-3317	*12778	*15419	*19418	99764	*20622	28323	*37679	54465	-	-
72 Statutory special deductions, total	108991	-	*7496	*9996	*4969	-	*9104	*9057	*2295	*4028	1811	8717	51518
73 Net operating loss deduction	101046	-	*7496	*9996	*4969	-	*9092	*8828	*2152	*3491	1547	8332	45143
74 Dividends received deduction	7945	-	-	-	-	-	*12	*229	*143	*537	264	385	6375
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1312294	-	*10729	*8968	*12777	*17200	33285	*17984	59001	*56951	96296	161162	837941
77 Income tax before credits, total	445533	-	*1609	*1345	*2095	*3981	10165	*6382	20530	19491	33155	55546	291232
78 Regular tax	437570	-	*1609	*1345	*2095	*3981	10162	*5892	20024	*19363	32738	54934	285426
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	5983	-	-	-	-	-	*3	*491	*316	*80	319	410	4363
82 Environmental tax	1516	-	-	-	-	-	-	-	*20	*48	98	202	1148
83 Foreign tax credit	56727	-	-	-	-	-	-	-	-	-	27	21	56679
84 U.S. Possessions tax credit	106	-	-	-	-	-	-	-	106	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3958	-	-	-	-	-	-	*163	*168	*53	275	2205	1095
88 Prior year minumum tax credit	*4969	-	-	-	-	-	-	*226	*341	*390	64	435	3512
89 Income tax after credits, total	379773	-	*1609	*1345	*2095	*3981	10165	*5994	19915	19048	32789	52886	229946

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 15
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3172	*22	*647	*364	*257	449	882	152	221	63	40	22	55
2 Total assets	155511313	-	*3578	*61449	*83648	338961	2167614	1137868	3485068	2095251	2872484	3468612	139796781
3 Cash	1581132	-	*1216	*4629	*1383	61921	169322	79616	144112	77224	49760	150466	841481
4 Notes and accounts receivable	18500483	-	-	*683	*9550	97734	626691	281431	851015	427777	492833	483999	15228771
5 Less: Allowance for bad debts	423010	-	-	-	*235	*2115	8392	7131	21540	8471	14495	14639	345992
6 Inventories	12860968	-	*661	*16203	*22585	71658	458185	293482	622701	373337	456523	490109	10055525
7 Investments in govt. obligations, Total	461607	-	-	-	-	-	*2869	*15443	*1408	*1630	-	-	440256
8 Tax-exempt securities	187926	-	-	-	-	-	-	-	*43259	*91730	745	29463	22729
9 Other current assets	7821206	-	*1686	-	*1174	*4892	85616	38395	74795	59285	88304	115248	7351810
10 Loans to stockholders	271888	-	-	*8662	*17665	*2039	*13705	*15454	10609	*5926	9938	9106	178782
11 Mortgage and real estate loans	2305799	-	-	-	-	-	*2894	-	*11552	*1345	107	6761	2283139
12 Other investments	27397097	-	-	-	*11356	*8396	59157	44607	139489	113098	329256	154071	26537666
13 Depreciable assets	109522442	-	-	*11428	*65991	246880	1534969	776384	2782302	1524901	2092203	2987580	97499805
14 Less: Accumulated depreciation	46947888	-	-	*3709	*51384	155656	888075	445880	1380539	701338	909028	1431308	40980972
15 Depletable assets	5751722	-	-	-	-	-	-	-	-	-	1883	4364	5745476
16 Less: Accumulated depletion	879949	-	-	-	-	-	-	-	-	-	-	1704	878245
17 Land	1498543	-	-	-	*4658	-	27045	13521	36409	23926	39306	56151	1297527
18 Intangible assets (Amortizable)	4747162	-	*187	*8526	*284	*8002	56548	*20988	124753	95147	186213	224625	4021888
19 Less: Accumulated amortization	646229	-	*171	*8526	*274	*5152	10589	*6798	48983	36875	26259	47337	455265
20 Other assets	11500415	-	*-0	*23554	*894	*362	37667	18354	93725	46607	75196	251657	10952398
21 Total liabilities	155511313	-	*3578	*61449	*83648	338961	2167614	1137868	3485068	2095251	2872484	3468612	139796781
22 Accounts payable	19558233	-	*1463	-	*13514	61538	449230	158611	463147	244793	306439	242241	17617255
23 Mort, notes, and bonds under 1 yr	7991152	-	-	*1102	*5221	*36580	250742	185420	417650	206179	300896	115338	6472025
24 Other current liabilities	14527588	-	-	*314	*1732	14603	128170	67103	245957	134255	239234	239783	13456437
25 Loans from stockholders	1587689	-	*2485	-	*9001	*61735	62786	*10806	78677	*7433	53563	135314	1165889
26 Mort, notes, bonds, 1 yr or more	43282131	-	-	*18824	*16950	*23701	356626	174371	888323	397433	907627	882170	39616106
27 Other liabilities	15244918	-	-	-	*416	*2005	31918	20639	154806	119906	204383	293963	14416883
28 Net worth	53319602	-	*-370	*41209	*36814	138798	888143	520918	1236507	985252	860343	1559804	47052185
29 Capital stock	7883531	-	*4959	*22887	*21779	37053	66887	58509	144713	126121	139841	345292	6915490
30 Paid-in or capital surplus	18167823	-	*27437	*493	*3844	*2628	192728	10664	254621	210798	315162	409419	16740027
31 Retained earnings, appropriated	*66752	-	-	*922	-	-	-	-	-	-	2713	-	63117
32 Retained earnings, unappropriate	27076947	-	*-12453	*-1162	*24610	*81891	172696	133235	265186	379487	164644	446609	25422203
33 Retained earnings (S Corp)	2763993	-	*-20313	*18068	*-13419	*46983	490618	324952	660695	333904	266573	383777	272155
34 Less: Cost of treasury stock	2639444	-	-	-	-	*29757	34787	*6442	88709	65059	28590	25293	2360807
35 Total receipts	130435620	*190309	*46640	*127422	*191826	866548	5408507	2467953	6648810	3272882	4021304	4377294	102816125
36 Business receipts	125281198	*189106	*45662	*110967	*186296	851163	5337376	2454400	6579242	3217795	3963018	4260258	98085914
37 Interest	1256926	51	-	*323	*822	*1933	2816	2488	8542	6037	11377	24048	1198489
38 Interest on govt. obligations, State and local	24712	-	-	*361	-	-	*16	*319	3392	*5890	855	4273	9605
39 Rents	246947	19	-	-	12	*2850	*2474	*258	*2428	*2807	2066	10164	223869
40 Royalties	767322	-	-	-	149	-	*1414	-	*2964	*195	28	6779	755792
41 Net S-T cap gain less net LT loss	1882	-	-	*1	-	-	-	-	*634	*-0	136	794	318
42 Net L-T cap gain less net ST loss	811698	-	-	*11377	-	*6971	*217	*180	*6907	*15853	4684	3205	762303
43 Net gain, noncapital assets	146326	509	-	-	*3052	*1071	17041	*1678	4372	1585	4656	786	111576
44 Dividends, domestic corporations	75576	-	-	*326	-	-	*685	*57	*62	*966	602	7035	65843
45 Dividends, foreign corporations	491514	-	-	-	-	-	-	-	*1136	*10	-	507	489860
46 Other receipts	1331519	*625	*977	*4067	*1494	*2560	46467	8574	39130	21744	33882	59443	1112556
47 Total deductions	128279620	*212470	*61592	*108898	*211875	836872	5262205	2381999	6426858	3180518	4011501	4226516	101358315
48 Cost of sales and operations	86052128	*141467	*38681	*47177	*140400	542636	3956007	1783385	4814917	2351511	3012912	3010140	66212894
49 Compensation of officers	995738	*1881	*1697	*6011	*4853	62965	230439	80755	144101	48876	40084	39585	334491
50 Repairs	2566166	*497	*188	*6158	*512	*4802	26733	4081	30680	13061	12258	48362	2418833
51 Bad debts	241913	-	-	-	*7723	*3521	7538	6303	15187	5959	19224	8408	168050
52 Rent paid on business property	1241684	*2112	*8226	*9306	*4104	23759	53014	15238	39856	22637	27321	16696	1019416
53 Taxes paid	2708627	*3179	*1438	*3895	*8124	20583	119191	47690	143531	57098	64610	105936	2133353
54 Interest paid	4566498	*5332	-	*112	*2544	*9328	50961	28038	97000	52718	101260	89676	4129529
55 Contributions or gifts	63223	5	-	*305	*6	*46	2495	1012	1984	726	1274	1555	53814
56 Amortization	274060	*69	*37	*329	*207	*1401	6108	*4000	32127	16274	10633	20054	182821
57 Depreciation	7722869	*8386	-	*1994	*1749	22229	107427	53199	211016	110892	138794	186855	6880328
58 Depletion	274696	-	-	-	-	-	-	-	-	-	4	128	274564
59 Advertising	1098809	*428	*1060	*25	*2368	*4691	9460	12219	16017	24209	21022	19267	988043
60 Pension, prof sh, stock, annuity	743756	*798	-	-	*190	*813	25686	16938	33274	14826	17272	20066	613892
61 Employee benefit programs	2640022	*2910	*89	*4389	*2673	*5832	67031	36201	98139	81142	49334	72356	2219927
62 Net loss, noncapital assets	132951	-	-	-	-	*7888	*530	*242	678	*363	3508	1218	118524
63 Other deductions	16956478	*45406	*10176	*29197	*36422	126378	599587	292699	748350	380225	491991	586212	13609835
64 Total receipts less total deducts	2156000	*-22161	*-14953	*18524	*-20049	29677	146302	85954	221952	92364	9803	150778	1457811
65 Const taxable inc frm rel frn corps	624472	-	-	-	-	-	-	-	-	-	-	-	624472
66 Net income (less deficit), total	2755760	*-22161	*-14953	*18162	*-20049	29677	146286	85636	218559	86474	8948	146504	2072678
67 Net income, total	5117314	*7284	-	*18162	*1555	30919	218119	90882	287901	145235	95095	207188	4014973
68 Deficit, total	2361554	*29445	*14953	-	*21605	*1243	71834	*5247	69342	*58761	86147	60683	1942295
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-28229	-28229	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	548689	*4884	*-2560	*898	*-6980	*8679	148231	57654	149060	73533	42818	58970	13503
72 Statutory special deductions, total	292979	2023	-	*1136	*1555	*7836	*18018	*2694	11753	*17458	12646	5885	211974
73 Net operating loss deduction	141964	2023	-	*907	*1555	*7836	*18004	*2654	*11634	*16783	12196	2184	66187
74 Dividends received deduction	151015	-	-	*228	-	-	*15	*40	*119	*675	451	3701	145787
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4284100	53	-	*16128	-	*14405	43369	*29988	118170	54248	38396	145673	3823669
77 Income tax before credits, total	1683580	133	-	*4233	-	*2881	13737	10666	43688	21482	15368	50436	1520955
78 Regular tax	1452349	8	-	*4233	-	*2881	13631	*10175	40130	18438	13081	49589	1300182
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	31	-	-	-	-	-	-	-	-	-	-	1	29
81 Alternative minumum tax	223476	125	-	-	-	-	*106	*221	3401	*3010	2235	644	213735
82 Environmental tax	7174	-0	-	-	-	-	-	*2	56	*35	52	201	6829
83 Foreign tax credit	400325	-	-	-	-	-	-	-	*17	*23	-	73	400211
84 U.S. Possessions tax credit	4700	-	-	-	-	76	-	51	1147	3426	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	27	-	-	-	-	-	-	-	-	-	-	-	27
87 General business credit	16216	-	-	-	-	*151	*333	-	*1271	*275	132	129	13925
88 Prior year minumum tax credit	5090	-	-	-	-	-	-	-	*869	*836	30	-	3353
89 Income tax after credits, total	1257222	133	-	*4233	-	*2654	13405	10615	40383	16921	15206	50234	1103439

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2625 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	171	*6	-	-	-	-	*61	*8	33	*12	11	7	33
2 Total assets	102988092	-	-	-	-	-	*190624	*57227	534913	*450178	786236	1149542	99819372
3 Cash	700223	-	-	-	-	-	*14691	*301	16987	*20419	25224	77716	544886
4 Notes and accounts receivable	11037963	-	-	-	-	-	*77145	*15910	77899	*51761	106418	106224	10602606
5 Less: Allowance for bad debts	216391	-	-	-	-	-	*1088	*229	*1189	*1310	3631	3243	205700
6 Inventories	7156261	-	-	-	-	-	*38581	*8822	59584	*61915	116698	152478	6718183
7 Investments in govt. obligations, Total	326398	-	-	-	-	-	-	-	-	-	-	-	326398
8 Tax-exempt securities	*31898	-	-	-	-	-	-	-	*29627	*2138	-	-	133
9 Other current assets	2355599	-	-	-	-	-	*7882	*11306	9605	*15996	31571	27882	2251357
10 Loans to stockholders	*37305	-	-	-	-	-	-	-	*629	-	4269	-	32406
11 Mortgage and real estate loans	*14811	-	-	-	-	-	-	-	*5810	-	-	6761	2240
12 Other investments	21917750	-	-	-	-	-	*26088	-	*14492	*7468	91874	14091	21763737
13 Depreciable assets	76046344	-	-	-	-	-	*66027	*31759	577246	*464554	647982	1310947	72947830
14 Less: Accumulated depreciation	31481402	-	-	-	-	-	*40472	*10719	271793	*194671	302116	639810	30021822
15 Depletable assets	5283663	-	-	-	-	-	-	-	-	-	1883	4364	5277416
16 Less: Accumulated depletion	754761	-	-	-	-	-	-	-	-	-	-	1704	753057
17 Land	719070	-	-	-	-	-	*21	*76	8007	*6679	5067	12648	686573
18 Intangible assets (Amortizable)	1301962	-	-	-	-	-	*1619	*677	*592	*12748	63325	6181	1216821
19 Less: Accumulated amortization	203665	-	-	-	-	-	*1163	*677	*41	*2403	9173	69	190140
20 Other assets	8715066	-	-	-	-	-	*1295	-	*7459	*4885	6846	75077	8619504
21 Total liabilities	102988092	-	-	-	-	-	*190624	*57227	534913	*450178	786236	1149542	99819372
22 Accounts payable	14783584	-	-	-	-	-	*58127	*10751	52148	*75407	59941	47330	14479881
23 Mort, notes, and bonds under 1 yr	4814690	-	-	-	-	-	*11670	*13124	39994	*17053	144234	48500	4540114
24 Other current liabilities	5642270	-	-	-	-	-	*4241	*745	18823	*39907	36670	79436	5462448
25 Loans from stockholders	1099769	-	-	-	-	-	*-0	-	*27282	-	40597	7402	1024488
26 Mort, notes, bonds, 1 yr or more	29491714	-	-	-	-	-	*8717	*12547	*114377	*81243	154582	304752	28815497
27 Other liabilities	9894869	-	-	-	-	-	*4810	-	*67683	*44079	58508	179246	9540543
28 Net worth	37261195	-	-	-	-	-	*103058	*20061	214605	*192490	291704	482876	35956402
29 Capital stock	5472661	-	-	-	-	-	*1373	*8	21039	*29178	59883	202919	5158263
30 Paid-in or capital surplus	14786396	-	-	-	-	-	*7965	-	*74329	*66510	71502	248010	14318080
31 Retained earnings, appropriated	56425	-	-	-	-	-	-	-	-	-	-	-	56425
32 Retained earnings, unappropriate	17468830	-	-	-	-	-	*46659	-	*67631	*61255	158254	34254	17100776
33 Retained earnings (S Corp)	209989	-	-	-	-	-	*47060	*20053	*65532	*61406	15937	-	-
34 Less: Cost of treasury stock	733106	-	-	-	-	-	-	-	*13926	*25860	13871	2307	677142
35 Total receipts	71038887	*49079	-	-	-	-	*430762	*99413	646736	*619537	978242	1075427	67139692
36 Business receipts	68220516	*49079	-	-	-	-	*429524	*98815	640894	*608290	970494	1050863	64372558
37 Interest	569301	-	-	-	-	-	*791	-	*779	*1340	2524	3075	560792
38 Interest on govt. obligations, State and local	7388	-	-	-	-	-	-	-	*1993	*260	401	475	4260
39 Rents	129117	-	-	-	-	-	-	-	-	*10	227	4185	124695
40 Royalties	325828	-	-	-	-	-	-	-	-	-	17	-	325811
41 Net S-T cap gain less net LT loss	892	-	-	-	-	-	-	-	-	-	112	516	264
42 Net L-T cap gain less net ST loss	708636	-	-	-	-	-	-	-	*107	*13153	101	1754	693521
43 Net gain, noncapital assets	84512	-	-	-	-	-	*8	-	*63	*621	118	246	83456
44 Dividends, domestic corporations	21355	-	-	-	-	-	-	-	*32	*6	284	6783	14249
45 Dividends, foreign corporations	242429	-	-	-	-	-	-	-	-	*6	-	118	242304
46 Other receipts	728914	-	-	-	-	-	*439	*598	*2869	*-4150	3964	7411	717783
47 Total deductions	71642301	*72100	-	-	-	-	*408497	*88427	620196	*640869	979114	1076656	67756442
48 Cost of sales and operations	46958307	*36211	-	-	-	-	*338241	*71258	473481	*481896	752228	741060	44063932
49 Compensation of officers	259592	*279	-	-	-	-	*26014	*763	*11099	*8400	9601	8391	195044
50 Repairs	1977109	*6	-	-	-	-	*195	-	*7798	*5173	5719	19872	1938346
51 Bad debts	74054	-	-	-	-	-	*43	*661	*763	*405	380	928	70875
52 Rent paid on business property	755502	*17	-	-	-	-	*2145	-	*384	*1512	10115	2086	739244
53 Taxes paid	1544621	*501	-	-	-	-	*3460	*1690	15506	*8495	15190	34376	1465403
54 Interest paid	2565693	*829	-	-	-	-	*1845	*1217	*8787	*11347	20924	10103	2510643
55 Contributions or gifts	29667	-	-	-	-	-	*79	-	*172	*105	317	596	28398
56 Amortization	128384	*47	-	-	-	-	*83	*68	*717	*2989	2354	12792	109335
57 Depreciation	5259815	*2920	-	-	-	-	*3090	*3947	34293	*34519	33156	76556	5071334
58 Depletion	229913	-	-	-	-	-	-	-	-	-	4	128	229781
59 Advertising	676874	*12	-	-	-	-	*122	*2	*2064	*660	3581	3650	666783
60 Pension, prof sh, stock, annuity	411461	-	-	-	-	-	*625	-	*1817	*3203	5104	7134	393577
61 Employee benefit programs	1445815	*244	-	-	-	-	*2511	*3225	8038	*9816	14739	11622	1395621
62 Net loss, noncapital assets	2178	-	-	-	-	-	-	-	*101	*121	98	590	1268
63 Other deductions	9323314	*31036	-	-	-	-	*30044	*5597	55174	*72228	105606	146771	8876858
64 Total receipts less total deducts	-603413	*-23021	-	-	-	-	*22264	*10986	26540	*-21333	-871	-1229	-616750
65 Const taxable inc frm rel frn corps	192599	-	-	-	-	-	-	-	-	-	-	-	192599
66 Net income (less deficit), total	-418202	*-23021	-	-	-	-	*22264	*10986	24548	*-21593	-1272	-1704	-428411
67 Net income, total	1386991	*5207	-	-	-	-	*27653	*10986	*40968	*23838	21702	44579	1212057
68 Deficit, total	1805194	28229	-	-	-	-	*5389	-	*16420	*45431	22974	46283	1640468
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-28229	-28229	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	82159	*5207	-	-	-	-	*15082	*10986	*25785	*22789	2310	-	-
72 Statutory special deductions, total	61939	-	-	-	-	-	-	-	*2392	*1053	197	3190	55107
73 Net operating loss deduction	*3419	-	-	-	-	-	-	-	*2370	*1049	-	-	-
74 Dividends received deduction	58521	-	-	-	-	-	-	-	*23	*4	197	3190	55107
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1251784	-	-	-	-	-	*7182	-	*12813	-	19391	44535	1167863
77 Income tax before credits, total	611530	-	-	-	-	-	*2442	-	*4908	*811	7120	15310	580940
78 Regular tax	425580	-	-	-	-	-	*2442	-	*4330	-	6592	15137	397079
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	24	-	-	-	-	-	-	-	-	-	-	1	22
81 Alternative minumum tax	182882	-	-	-	-	-	-	-	*576	*811	503	106	180886
82 Environmental tax	3044	-	-	-	-	-	-	-	*1	-	25	66	2952
83 Foreign tax credit	103051	-	-	-	-	-	-	-	-	-	-	-0	103051
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	27	-	-	-	-	-	-	-	-	-	-	-	27
87 General business credit	770	-	-	-	-	-	-	-	*317	-	102	32	319
88 Prior year minumum tax credit	*2016	-	-	-	-	-	-	-	*822	-	-	-	1194
89 Income tax after credits, total	505666	-	-	-	-	-	*2442	-	*3769	*811	7017	15278	476349

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2699
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3001	*16	*647	*364	*257	449	821	144	188	50	29	15	22
2 Total assets	52523220	-	*3578	*61449	*83648	338961	1976990	1080640	2950155	1645073	2086248	2319070	39977408
3 Cash	880909	-	*1216	*4629	*1383	61921	154631	79316	127125	56805	24536	72751	296594
4 Notes and accounts receivable	7462520	-	-	*683	*9550	97734	549546	265521	773115	376016	386415	377775	4626166
5 Less: Allowance for bad debts	206619	-	-	-	*235	*2115	7304	6902	20351	7161	10864	11396	140292
6 Inventories	5704707	-	*661	*16203	*22585	71658	419604	284660	563117	311421	339825	337631	3337342
7 Investments in govt. obligations, Total	*135209	-	-	-	-	-	*2869	*15443	*1408	*1630	-	-	113859
8 Tax-exempt securities	*156029	-	-	-	-	-	-	-	*13632	*89593	745	29463	22596
9 Other current assets	5465607	-	*1686	-	*1174	*4892	77734	27089	65190	43290	56733	87366	5100454
10 Loans to stockholders	234583	-	-	*8662	*17665	*2039	*13705	*15454	*9980	*5926	5669	9106	146376
11 Mortgage and real estate loans	*2290988	-	-	-	-	-	*2894	-	*5743	*1345	107	-	2280899
12 Other investments	5479346	-	-	-	*11356	*8396	33070	44607	124997	105630	237382	139980	4773929
13 Depreciable assets	33476098	-	-	*11428	*65991	246880	1468942	744625	2205056	1060348	1444221	1676633	24551975
14 Less: Accumulated depreciation	15466485	-	-	*3709	*51384	155656	847602	435162	1108746	506667	606912	791499	10959150
15 Depletable assets	468060	-	-	-	-	-	-	-	-	-	-	-	468060
16 Less: Accumulated depletion	125188	-	-	-	-	-	-	-	-	-	-	-	125188
17 Land	779473	-	-	-	*4658	-	27025	13445	28402	17247	34239	43503	610954
18 Intangible assets (Amortizable)	3445200	-	*187	*8526	*284	*8002	54929	*20311	124162	82400	122888	218444	2805068
19 Less: Accumulated amortization	442564	-	*171	*8526	*274	*5152	9426	*6121	48942	34472	17087	47268	265125
20 Other assets	2785349	-	*-0	*23554	*894	*362	36372	18354	86267	41722	68350	176580	2332894
21 Total liabilities	52523220	-	*3578	*61449	*83648	338961	1976990	1080640	2950155	1645073	2086248	2319070	39977408
22 Accounts payable	4774649	-	*1463	-	*13514	61538	391103	147860	411000	169386	246498	194912	3137374
23 Mort, notes, and bonds under 1 yr	3176462	-	-	*1102	*5221	*36580	239071	172296	377655	189126	156662	66838	1931910
24 Other current liabilities	8885318	-	-	*314	*1732	14603	123928	66358	227134	94348	202563	160347	7993990
25 Loans from stockholders	487920	-	*2485	-	*9001	*61735	62785	*10806	51395	*7433	12966	127912	141401
26 Mort, notes, bonds, 1 yr or more	13790417	-	-	*18824	*16950	*23701	347909	161824	773946	316190	753045	577418	10800609
27 Other liabilities	5350049	-	-	-	*416	*2005	27108	20639	87123	75828	145875	114716	4876340
28 Net worth	16058407	-	*-370	*41209	*36814	138798	785085	500857	1021902	792763	568639	1076928	11095784
29 Capital stock	2410869	-	*4959	*22887	*21779	37053	65514	58502	123674	96944	79958	142373	1757227
30 Paid-in or capital surplus	3381427	-	*27437	*493	*3844	*2628	184763	10664	180293	144288	243660	161409	2421947
31 Retained earnings, appropriated	*10327	-	-	*922	-	-	-	-	-	-	2713	-	6692
32 Retained earnings, unappropriate	9608118	-	*-12453	*-1162	*24610	*81891	126037	133235	197555	318232	6391	412354	8321427
33 Retained earnings (S Corp)	2554005	-	*-20313	*18068	*-13419	*46983	443557	*304899	595163	*272498	250636	383777	272155
34 Less: Cost of treasury stock	1906337	-	-	-	-	*29757	34787	*6442	74783	39199	14719	22986	1683664
35 Total receipts	59396733	*141230	*46640	*127422	*191826	866548	4977745	2368540	6002074	2653345	3043062	3301867	35676434
36 Business receipts	57060681	*140027	*45662	*110967	*186296	851163	4907852	2355585	5938348	2609506	2992524	3209396	33713356
37 Interest	687625	51	-	*323	*822	*1933	2025	2488	7763	4697	8854	20972	637698
38 Interest on govt. obligations, State and local	17324	-	-	*361	-	-	*16	*319	*1400	*5630	454	3799	5346
39 Rents	117830	19	-	-	12	*2850	*2474	*258	*2428	*2797	1839	5979	99174
40 Royalties	441494	-	-	-	149	-	*1414	-	*2964	*195	11	6779	429981
41 Net S-T cap gain less net LT loss	*990	-	-	*1	-	-	-	-	*634	*-0	24	278	54
42 Net L-T cap gain less net ST loss	103061	-	-	*11377	-	*6971	*217	*180	*6800	*2699	4583	1451	68782
43 Net gain, noncapital assets	61815	509	-	-	*3052	*1071	17033	*1678	4309	964	4538	540	28120
44 Dividends, domestic corporations	54221	-	-	*326	-	-	*685	*57	*30	*960	317	252	51594
45 Dividends, foreign corporations	249085	-	-	-	-	-	-	-	*1136	*4	-	389	247556
46 Other receipts	602605	*625	*977	*4067	*1494	*2560	46027	7976	36261	25894	29918	52032	394773
47 Total deductions	56637319	*140370	*61592	*108898	*211875	836872	4853708	2293572	5806662	2539649	3032387	3149861	33601873
48 Cost of sales and operations	39093820	*105257	*38681	*47177	*140400	542636	3617766	1712127	4341436	1869615	2260684	2269080	22148962
49 Compensation of officers	736146	*1601	*1697	*6011	*4853	62965	204425	79992	133002	40476	30483	31194	139447
50 Repairs	589057	*492	*188	*6158	*512	*4802	26538	4081	22883	7888	6539	28490	480487
51 Bad debts	167859	-	-	-	*7723	*3521	7495	5641	14424	5554	18844	7481	97176
52 Rent paid on business property	486182	2095	*8226	*9306	*4104	23759	50869	15238	39472	21125	17206	14611	280172
53 Taxes paid	1164007	*2678	*1438	*3895	*8124	20583	115731	46000	128024	48602	49420	71560	667951
54 Interest paid	2000805	*4504	-	*112	*2544	*9328	49116	26821	88214	41371	80336	79573	1618886
55 Contributions or gifts	33556	5	-	*305	*6	*46	2417	1012	1812	621	958	959	25416
56 Amortization	145676	*23	*37	*329	*207	*1401	6025	*3932	31410	13285	8280	7261	73486
57 Depreciation	2463054	*5465	-	*1994	*1749	22229	104336	49252	176724	76373	105638	110299	1808994
58 Depletion	44782	-	-	-	-	-	-	-	-	-	-	-	44782
59 Advertising	421935	415	*1060	*25	*2368	*4691	9338	12218	13953	23549	17441	15617	321260
60 Pension, prof sh, stock, annuity	332295	*798	-	-	*190	*813	25061	16938	31457	11623	12168	12932	220315
61 Employee benefit programs	1194207	*2666	*89	*4389	*2673	*5832	64520	32976	90100	71327	34595	60735	824306
62 Net loss, noncapital assets	130773	-	-	-	-	*7888	*530	*242	577	*242	3410	628	117256
63 Other deductions	7633165	*14371	*10176	*29197	*36422	126378	569543	287102	693176	307997	386385	439441	4732978
64 Total receipts less total deducts	2759414	*860	*-14953	*18524	*-20049	29677	124037	74968	195411	113697	10674	152006	2074561
65 Const taxable inc frm rel frn corps	431873	-	-	-	-	-	-	-	-	-	-	-	431873
66 Net income (less deficit), total	3173963	*860	*-14953	*18162	*-20049	29677	124021	74649	194011	108067	10220	148208	2501089
67 Net income, total	3730323	2077	-	*18162	*1555	30919	190466	79896	246934	121397	73393	162608	2802916
68 Deficit, total	556360	*1217	*14953	-	*21605	*1243	66445	*5247	52922	*13330	63172	14401	301827
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	466530	*-323	*-2560	*898	*-6980	*8679	133149	*46668	123275	*50744	40508	58970	13503
72 Statutory special deductions, total	231040	2023	-	*1136	*1555	*7836	*18018	*2694	9361	*16404	12450	2695	156867
73 Net operating loss deduction	138545	2023	-	*907	*1555	*7836	*18004	*2654	*9264	*15734	12196	2184	66187
74 Dividends received deduction	92495	-	-	*228	-	-	*15	*40	*97	*670	254	511	90680
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3032316	53	-	*16128	-	*14405	36187	*29988	105357	54248	19005	101138	2655806
77 Income tax before credits, total	1072050	133	-	*4233	-	*2881	11295	10666	38780	20671	8249	35126	940016
78 Regular tax	1026769	8	-	*4233	-	*2881	11189	*10175	35800	18438	6489	34453	903103
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	7	-	-	-	-	-	-	-	-	-	-	-	7
81 Alternative minumum tax	40594	125	-	-	-	-	*106	*221	2825	*2199	1732	538	32849
82 Environmental tax	4131	-0	-	-	-	-	-	*2	*55	*35	28	135	3877
83 Foreign tax credit	297274	-	-	-	-	-	-	-	*17	*23	-	73	297161
84 U.S. Possessions tax credit	4700	-	-	-	-	76	-	51	1147	3426	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	15446	-	-	-	-	*151	*333	-	*955	*275	30	97	13606
88 Prior year minumum tax credit	3074	-	-	-	-	-	-	-	*48	*836	30	-	2159
89 Income tax after credits, total	751556	133	-	*4233	-	*2654	10962	10615	36613	16110	8188	34956	627090

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 16
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	52752	2629	24980	8679	6076	3843	4700	978	498	158	60	69	81
2 Total assets	208473988	-	822605	1509640	2158058	2717262	10174275	6842978	7692331	5409640	4105842	10991249	156050108
3 Cash	7006205	-	95749	234187	304168	357318	1085461	719913	680328	337963	212594	632814	2345711
4 Notes and accounts receivable	29932896	-	237937	357851	597148	678254	2875200	1862257	1857560	1078443	867944	2080113	17440188
5 Less: Allowance for bad debts	2373034	-	*480	*1585	*6973	5830	50211	89767	58781	56006	52354	146427	1904619
6 Inventories	10251839	-	67969	143361	145736	233079	1045739	741171	873688	488128	289151	703813	5520004
7 Investments in govt. obligations, Total	781138	-	-	-	*33684	*22542	*2624	*22741	130605	*92518	101172	138160	237092
8 Tax-exempt securities	583869	-	-	*5978	-	-	*67202	*19578	*56792	*31097	36335	68523	298364
9 Other current assets	9642497	-	22820	34723	127548	114946	310407	361513	364260	208089	166371	659817	7272002
10 Loans to stockholders	1465627	-	65458	80663	36204	120251	119755	66568	32829	64200	14122	27077	838500
11 Mortgage and real estate loans	153826	-	*28166	*3776	*12856	*21136	*23245	*4710	*13508	*5357	4513	7128	29432
12 Other investments	75004914	-	*29395	*59306	76840	157765	480347	414418	516246	771564	407557	1061228	71030250
13 Depreciable assets	77183638	-	1338626	1426094	1950567	2247343	8717716	5111957	4927893	3471879	2385476	5426544	40179542
14 Less: Accumulated depreciation	40640165	-	1092179	1019557	1287999	1431032	5308469	2941264	2709498	1734205	1158161	2691019	19266782
15 Depletable assets	*141248	-	*69	*143	-	-	*-0	-	*16851	-	16702	107482	-
16 Less: Accumulated depletion	*99598	-	-	*143	-	-	-	-	*14694	-	4677	80084	-
17 Land	2492417	-	-	*947	*11082	28415	161539	95472	209676	114363	75065	375781	1420077
18 Intangible assets (Amortizable)	29737569	-	69151	81919	118707	88617	550461	466277	754605	518926	762275	2375702	23950930
19 Less: Accumulated amortization	7347169	-	51656	26075	62095	41419	242435	148738	268217	179977	236860	833627	5256069
20 Other assets	14556270	-	11581	128051	100587	125877	335694	136175	308679	197301	218617	1078222	11915487
21 Total liabilities	208473988	-	822605	1509640	2158058	2717262	10174275	6842978	7692331	5409640	4105842	10991249	156050108
22 Accounts payable	13095560	-	188291	278447	307397	509673	1542150	944683	843795	467942	379330	831109	6802743
23 Mort, notes, and bonds under 1 yr	10908882	-	56969	124220	162639	206902	1067611	868810	756204	626202	369513	392814	6276997
24 Other current liabilities	20244963	-	193880	164199	260205	280095	1017986	775170	1072706	555586	449254	1366561	14109321
25 Loans from stockholders	4474729	-	544521	351033	237720	300921	655513	236733	137843	26160	65635	75142	1843509
26 Mort, notes, bonds, 1 yr or more	56833407	-	262618	249286	517433	772980	2362973	1543389	2083691	1411985	1491542	4201504	41936007
27 Other liabilities	15885022	-	*21589	*22470	123268	193174	513496	358149	506117	270539	329151	1251501	12295570
28 Net worth	87031424	-	-445262	319985	549395	453517	3014547	2116045	2291975	2051227	1021418	2872618	72785960
29 Capital stock	11504400	-	178887	494167	199744	141644	565443	204509	493313	277468	155318	466075	8327833
30 Paid-in or capital surplus	51392090	-	62224	140004	307460	118682	839690	396287	967134	527414	736502	1192146	46104547
31 Retained earnings, appropriated	45300	-	-	-	-	-	*6205	*47	*21222	*1724	-	1004	15098
32 Retained earnings, unappropriate	25848958	-	-144807	-274853	112396	56219	790485	759670	-18784	1050796	91179	1240296	22186362
33 Retained earnings (S Corp)	4251841	-	-488213	23397	-39138	258234	1187993	930173	1158362	397080	230723	526569	66661
34 Less: Cost of treasury stock	6011164	-	*53353	*62729	31067	121262	375271	174641	329271	203256	192304	553471	3914541
35 Total receipts	184130997	576097	5521987	4705012	5078415	5991172	21528222	13215940	12783770	7088795	5761723	13541888	88337976
36 Business receipts	174974483	547212	5506494	4673894	5034483	5911353	21198236	13005903	12487623	6899342	5544689	13045669	81119585
37 Interest	2386158	667	2736	3762	7487	12323	25693	22105	27228	27862	39464	100880	2115950
38 Interest on govt. obligations, State and local	51814	8	-	*410	*29	*352	3408	3191	5055	4570	2513	11487	20791
39 Rents	615437	523	-	-	*315	*3829	8160	12377	17343	7692	6646	37451	521102
40 Royalties	1766286	*7128	-	-	*11103	*89	*8144	*2221	17802	*1824	4345	68245	1645386
41 Net S-T cap gain less net LT loss	50833	*554	-	-	-	-	*118	*23	*737	*2263	2350	444	44345
42 Net L-T cap gain less net ST loss	498204	*12698	*5749	*7573	*7302	*288	*2771	19979	25161	8918	30231	36882	340654
43 Net gain, noncapital assets	268568	*1747	-	*9445	*3868	9564	49649	18163	62644	10516	19276	17969	65728
44 Dividends, domestic corporations	144132	*790	*1692	*66	*188	*178	2286	*1876	3489	12150	989	13024	107404
45 Dividends, foreign corporations	338978	-	-	-	-	-	*1	-	*2075	*2016	4482	11366	319038
46 Other receipts	3036105	4771	5317	9862	13639	53196	229756	130102	134613	111643	106738	198471	2037995
47 Total deductions	175524632	589395	5522499	4683908	5108350	5981331	21042074	12727451	12288871	6730737	5490649	12911981	82447387
48 Cost of sales and operations	86865118	317728	3071744	2228410	2538408	3086556	12402380	7889071	7278139	3860000	3123504	6469867	34599311
49 Compensation of officers	5428194	*17826	522466	473824	471750	501814	1271024	487264	350925	140558	104788	302896	783058
50 Repairs	1060148	1880	29066	46338	50181	48075	101940	44172	53980	36051	23836	67989	556641
51 Bad debts	1359268	18784	12228	15501	30775	29764	108664	109152	60116	37119	79467	103999	753700
52 Rent paid on business property	3195190	10478	212531	167428	171289	141820	251525	132864	153027	71199	51867	178182	1652978
53 Taxes paid	5157932	12859	142069	147401	191414	197434	632989	343490	359761	201285	127782	380063	2421384
54 Interest paid	6426159	19986	49409	51146	54074	98665	325846	191414	242054	176262	185827	498895	4532581
55 Contributions or gifts	270691	*328	*379	*354	2055	2684	6666	6541	6589	8442	4404	19274	212976
56 Amortization	2243447	*1252	2993	2808	16607	8120	46895	35806	71647	48592	52000	173679	1783047
57 Depreciation	6156607	10416	94768	137611	175209	206997	676761	373528	361907	256344	207846	389013	3266208
58 Depletion	14109	-	-	-	-	-	*4662	-	-	*5	933	8424	85
59 Advertising	3685921	*9135	39128	57912	38449	55533	152051	109473	207927	126497	78931	304353	2506532
60 Pension, prof sh, stock, annuity	1286923	*1047	*892	*17833	*16378	33569	140132	75379	88846	46099	37024	89479	740245
61 Employee benefit programs	3545507	7484	20425	45062	67813	78694	342910	215294	227954	128763	94466	257549	2059094
62 Net loss, noncapital assets	190497	*5964	*4680	*232	*10746	*2515	10777	9918	4690	3953	6081	25864	105077
63 Other deductions	48638922	154229	1319721	1292048	1273202	1489090	4566854	2704083	2821311	1589568	1311892	3642455	26474470
64 Total receipts less total deducts	8606366	-13298	-512	21104	-29936	9842	486148	488490	494900	358057	271074	629907	5890589
65 Const taxable inc frm rel frn corps	229980	-	-	-	-	-	-	-	-	-	1728	9726	218526
66 Net income (less deficit), total	8784532	-13306	-512	20694	-29965	9489	482740	485299	489844	353488	270290	628146	6088324
67 Net income, total	11002192	53736	144185	183436	138182	196860	846772	605212	666213	445048	348111	860781	6513655
68 Deficit, total	2217660	*67042	144697	162742	168147	187370	364033	119913	176369	91560	77822	232635	425331
69 Net income (less def), Form 1120-A	*8665	-	*6088	-	*2577	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2168	*2168	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1253850	*-37821	21023	68447	-32836	39114	339530	252963	215877	91114	118179	155911	22348
72 Statutory special deductions, total	856161	*14086	33980	*14544	*16231	20811	80771	29512	65479	39301	24797	103737	412913
73 Net operating loss deduction	740129	*13532	32796	*14498	*16099	*20687	79031	28198	62815	*28281	22806	90386	331001
74 Dividends received deduction	116032	*553	*1184	*46	*132	*124	1740	*1314	2664	11021	1991	13351	81912
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	8187866	*15336	*18067	*37805	61228	69752	228618	242328	324191	300749	206667	602109	6081014
77 Income tax before credits, total	2807121	*5084	*2887	*5959	11232	13546	71235	85417	112634	103677	73143	210687	2111621
78 Regular tax	2743682	*4855	*2887	*5959	11232	12794	66381	80713	110135	102234	70323	205284	2070887
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*22	-	-	-	-	-	-	-	*1	-	-	-	21
81 Alternative minumum tax	52713	208	-	-	-	*752	4810	4663	2375	1083	2313	4572	31937
82 Environmental tax	10272	21	-	-	-	-	-	*41	123	225	255	832	8776
83 Foreign tax credit	322993	-	-	-	-	-	*29	*8	*505	*5	1722	7929	312795
84 U.S. Possessions tax credit	5224	11	-	-	-	-	241	1262	624	3085	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*4	-	-	-	-	-	-	-	-	*4	-	-	-
87 General business credit	27748	369	*242	-	*27	*487	*3402	*517	*1041	*1243	698	4614	15109
88 Prior year minumum tax credit	27471	*425	-	-	-	*97	*978	2617	956	*1004	1551	1585	18258
89 Income tax after credits, total	2423680	*4278	*2644	*5959	11205	12962	66585	81013	109508	98335	69172	196559	1765459

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Newspapers

MINOR INDUSTRY 2710
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5547	*477	*2625	*1004	*408	*254	416	142	95	54	16	23	33
2 Total assets	83092612	-	*113980	*188305	*150073	*180832	776988	1060974	1596770	1850343	1037243	3449497	72687607
3 Cash	1844116	-	*8818	*43103	*25295	*22853	136525	150244	147321	186916	80522	154290	888228
4 Notes and accounts receivable	6119435	-	*39871	*41940	*35065	*33995	114809	194460	184386	210950	135739	404066	4724153
5 Less: Allowance for bad debts	515167	-	-	*288	*206	*434	*3158	8624	9185	9666	11755	27996	443856
6 Inventories	2242190	-	*655	*2240	*5027	*684	17048	46179	29691	29157	17757	64284	2029467
7 Investments in govt. obligations, Total	364025	-	-	-	-	-	-	-	*57474	*83031	6769	48610	168141
8 Tax-exempt securities	275953	-	-	-	-	-	-	*47	*8811	*28559	25	50	238460
9 Other current assets	2067199	-	*1804	*2833	*1048	*3844	13579	54758	97578	72554	66155	109006	1644040
10 Loans to stockholders	641166	-	-	-	*8047	*29907	*12301	*24634	*4175	*3326	5237	19491	534048
11 Mortgage and real estate loans	46876	-	-	-	*9940	-	-	*4710	*61	*3812	-	2353	26000
12 Other investments	35708929	-	*24607	*9288	-	*22521	57434	150163	221425	335568	70691	220702	34596531
13 Depreciable assets	28094717	-	*199635	*151321	*90170	*83264	542456	759929	996644	1351085	700862	2388426	20830924
14 Less: Accumulated depreciation	14183230	-	*164939	*126202	*48504	*57258	324444	471419	578756	774662	399202	1214358	10023485
15 Depletable assets	115190	-	-	-	-	-	-	-	-	-	11037	104153	-
16 Less: Accumulated depletion	79362	-	-	-	-	-	-	-	-	-	-	79362	-
17 Land	1315721	-	-	-	*3155	*1829	34495	27071	52634	71963	36228	191398	896947
18 Intangible assets (Amortizable)	13825781	-	*8242	*16909	*6566	-	*264976	146899	390086	208517	345931	998358	11439298
19 Less: Accumulated amortization	2769521	-	*5717	*1127	*3834	-	*126711	*34225	115550	65311	98918	264678	2053447
20 Other assets	7978593	-	*1004	*48287	*18303	*39625	37678	16148	109975	114545	70165	330705	7192157
21 Total liabilities	83092612	-	*113980	*188305	*150073	*180832	776988	1060974	1596770	1850343	1037243	3449497	72687607
22 Accounts payable	2528806	-	*31196	*18544	*2926	*27102	55345	70930	83522	74928	51195	138136	1974982
23 Mort, notes, and bonds under 1 yr	1767529	-	*9438	*14615	*1157	*2997	27766	70797	103411	115259	86377	68990	1266722
24 Other current liabilities	5674024	-	*123852	*19039	*17139	*6819	95544	94947	224284	180963	129849	373398	4408192
25 Loans from stockholders	1338947	-	*85478	*43464	*47984	-	*49968	*79352	*31677	*2886	16758	-	981380
26 Mort, notes, bonds, 1 yr or more	30206345	-	*88081	*78144	*23927	*50853	287231	183407	578712	475938	628023	1967096	25844932
27 Other liabilities	6758181	-	*17022	*9779	*-0	*210	120289	*68580	115634	69368	59319	344925	5953055
28 Net worth	34818779	-	*-241088	*4720	*56941	*92852	140844	492961	459529	931002	65722	556952	32258345
29 Capital stock	5419430	-	*31507	*285452	*14924	*27049	27258	45917	317713	78665	24131	272509	4294305
30 Paid-in or capital surplus	16852236	-	*26439	*10229	*9316	*3116	87906	103161	398420	158695	151396	340299	15563259
31 Retained earnings, appropriated	*31751	-	-	-	-	-	*2168	-	*21222	-	-	-	8361
32 Retained earnings, unappropriate	15757406	-	*-20179	*-330482	*50340	*60967	44967	191244	-194264	678386	-118538	222941	15172024
33 Retained earnings (S Corp)	420407	-	*-251607	*39521	*-17639	*43454	*-7234	*166749	*53739	*182462	71119	73184	66661
34 Less: Cost of treasury stock	3662451	-	*27247	-	-	*41735	*14220	*14110	*137301	167205	62386	351981	2846266
35 Total receipts	48984428	*75190	*535809	*608734	*174078	*277922	1257702	1551054	2154843	1831096	1104768	3515780	35897452
36 Business receipts	45868993	*74528	*533839	*603784	*165333	*272573	1245682	1522145	2053938	1713039	1012885	3371545	33299702
37 Interest	1274612	71	*279	*430	*869	*519	*1743	*6355	10304	14805	10744	32968	1195526
38 Interest on govt. obligations, State and local	11753	-	-	-	-	*205	-	*671	*614	3634	321	950	5358
39 Rents	145758	363	-	-	*46	-	*900	*511	710	4825	1794	10718	125892
40 Royalties	221544	-	-	-	-	-	-	-	*1	-	237	734	220572
41 Net S-T cap gain less net LT loss	972	19	-	-	-	-	-	*1	*136	*16	9	56	734
42 Net L-T cap gain less net ST loss	180759	-	-	-	*6839	-	*98	*346	*1836	7647	6400	5515	152077
43 Net gain, noncapital assets	88282	-	-	-	-	-	*135	*829	32203	7170	12042	10755	25149
44 Dividends, domestic corporations	59596	-	*1692	-	-	*176	*932	*767	*1974	6740	120	5158	42037
45 Dividends, foreign corporations	23082	-	-	-	-	-	-	-	*3	-	2	-	23077
46 Other receipts	1109077	*210	*-0	*4519	*991	*4448	8212	19429	53124	73221	60215	77380	807327
47 Total deductions	45693216	*60089	*580753	*616018	*196617	*267389	1241767	1489323	2028613	1640331	1044165	3322824	33205325
48 Cost of sales and operations	16758048	*20414	*236951	*238495	*42212	*90544	521340	703362	953367	591758	347816	1166597	11845193
49 Compensation of officers	871584	182	*24343	*69340	*18486	*31400	65502	90946	32563	43129	28531	43956	423206
50 Repairs	395869	407	*1627	*6182	*1306	*3018	10491	11405	18262	14739	6320	28697	293414
51 Bad debts	458390	829	*5512	*4333	*20709	*4002	11670	10519	12757	11227	50929	35561	290341
52 Rent paid on business property	840346	749	*18075	*12562	*7563	*7931	19536	17710	42058	11887	12825	36683	652768
53 Taxes paid	1627884	*2104	*20695	*25125	*7006	*6938	41337	59444	80995	76174	34283	139363	1134419
54 Interest paid	2622142	*7053	*19218	*9134	*2241	*3694	26888	24187	56722	53437	71827	212725	2135015
55 Contributions or gifts	105330	5	*39	-	-	*313	*1423	*979	3030	4766	3164	11063	80548
56 Amortization	800606	447	*1016	*1127	*143	*93	14505	5719	30291	22301	16073	65659	643231
57 Depreciation	1920867	701	*10967	*12757	*6194	*6708	34009	52764	61007	80315	54412	153183	1447850
58 Depletion	*8268	-	-	-	-	-	-	-	-	*5	26	8152	85
59 Advertising	912947	381	*8325	*1575	*777	*412	5175	18143	27278	14088	10472	53361	772960
60 Pension, prof sh, stock, annuity	479125	336	-	*514	*2642	*229	10329	*6898	35258	19811	12047	23817	367245
61 Employee benefit programs	1250177	1834	*957	*1848	*3143	*4365	17443	31907	58591	41690	25615	87772	975010
62 Net loss, noncapital assets	55194	904	*2313	*232	*98	-	*74	*7640	*651	*55	336	8961	33931
63 Other deductions	16586438	*23741	*230715	*232794	*84095	*107742	462044	447701	615782	654950	369490	1247275	12110108
64 Total receipts less total deducts	3291212	*15102	*-44944	*-7284	*-22539	*10532	15935	61731	126230	190765	60603	192955	2692127
65 Const taxable inc frm rel frn corps	35246	-	-	-	-	-	-	-	-	-	-	-	35246
66 Net income (less deficit), total	3314706	*15102	*-44944	*-7284	*-22539	*10327	15935	61060	125616	187131	60282	192005	2722016
67 Net income, total	3759458	*19931	*534	*22023	*16518	*10327	60514	74588	158085	200359	89475	248378	2858725
68 Deficit, total	444753	*4830	*45478	*29307	*39057	-	*44580	*13528	*32469	*13228	29193	56373	136710
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*3	*3	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	163492	*-2151	*-19717	*18778	*-4905	*6378	*17637	*30461	*24403	*27094	24974	18192	22348
72 Statutory special deductions, total	196718	-	*1681	*3245	-	*123	*2970	*8726	26113	22519	5179	46450	79714
73 Net operating loss deduction	147772	-	*496	*3245	-	-	*2227	*8189	*24520	*17303	5095	42442	44254
74 Dividends received deduction	48947	-	*1184	-	-	*123	*743	*537	*1592	5215	84	4008	35460
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3292417	*2805	-	-	-	*3826	*23724	*21873	89564	149173	59323	185221	2756908
77 Income tax before credits, total	1142725	*956	-	-	-	*574	*7523	8245	31212	51114	21404	66511	955186
78 Regular tax	1117964	*953	-	-	-	*574	*7479	*7153	30414	50719	20170	63049	937453
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	21	-	-	-	-	-	-	-	-	-	-	-	21
81 Alternative minumum tax	20043	-	-	-	-	-	-	*1092	*772	*275	904	3178	13822
82 Environmental tax	4401	3	-	-	-	-	-	-	*26	121	78	284	3890
83 Foreign tax credit	45760	-	-	-	-	-	-	-	*1	-	-0	12	45746
84 U.S. Possessions tax credit	3453	-	-	-	-	-	-	368	-	3085	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*4	-	-	-	-	-	-	-	-	*4	-	-	-
87 General business credit	5979	369	-	-	-	*28	*126	*74	-	*339	433	527	4083
88 Prior year minumum tax credit	15725	8	-	-	-	-	*145	*408	*45	-	518	894	13707
89 Income tax after credits, total	1071804	*578	-	-	-	*546	*7251	*7396	31166	47686	20453	65078	891650

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Periodicals

MINOR INDUSTRY 2720
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4396	*25	*1056	1515	*512	498	496	158	79	21	10	15	11
2 Total assets	47336096	-	*57946	279363	*173061	337385	968946	1098806	1247712	722203	708275	2377462	39364937
3 Cash	1472048	-	*12052	*60591	*46228	45340	183313	196309	214771	*18011	46149	168133	481152
4 Notes and accounts receivable	5890175	-	*13747	46793	*17849	65781	318000	249451	270294	157661	190471	434800	4125329
5 Less: Allowance for bad debts	788489	-	*480	*1092	-	*958	*6944	*6365	15167	*15498	7920	46023	688043
6 Inventories	1049055	-	-	*9867	*1056	*10268	40888	94670	68879	50333	29962	131040	612092
7 Investments in govt. obligations, Total	145568	-	-	-	-	-	*801	*12554	*6522	*8310	11178	57526	48677
8 Tax-exempt securities	143968	-	-	*5978	-	-	*3996	-	*35928	*2538	27121	68407	-
9 Other current assets	1601853	-	*1107	*11265	*35655	*29910	59192	80213	69478	24457	24049	270491	996036
10 Loans to stockholders	431743	-	*28251	*26685	*4148	*22562	*21746	*16901	*1792	*43944	57	7250	258408
11 Mortgage and real estate loans	*21198	-	-	-	-	*13782	-	-	*4645	*249	-	2375	147
12 Other investments	27415490	-	-	*20610	*192	*45333	93017	55691	83919	*87772	113231	305944	26609780
13 Depreciable assets	6122219	-	*2939	209094	*96468	191640	349682	591024	523343	381621	305472	786314	2684623
14 Less: Accumulated depreciation	3246013	-	-	118008	*39096	112284	243032	376318	250787	109135	139983	428963	1428407
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	263090	-	-	-	-	*7876	*23069	*11335	63396	*11344	3527	100525	42018
18 Intangible assets (Amortizable)	7126096	-	-	*3417	*255	*15314	59052	231716	205876	*100021	50435	586675	5873336
19 Less: Accumulated amortization	2227040	-	-	*1864	*153	*11432	13255	84695	93143	*56826	24424	272431	1668816
20 Other assets	1915132	-	*330	*6026	*10459	*14254	79421	26321	57966	17399	78951	205400	1418604
21 Total liabilities	47336096	-	*57946	279363	*173061	337385	968946	1098806	1247712	722203	708275	2377462	39364937
22 Accounts payable	2322584	-	*12033	*77578	*30042	80674	146752	158986	176132	77309	84633	216685	1261760
23 Mort, notes, and bonds under 1 yr	794499	-	*1057	*19297	*9153	*11587	45696	103670	68452	131245	89445	59980	254919
24 Other current liabilities	4949258	-	*1852	64929	*113277	69915	218958	247978	300271	100650	64608	337838	3428983
25 Loans from stockholders	894499	-	*14547	*54157	-	*188914	*40142	*15028	*10504	*1214	7690	308	561996
26 Mort, notes, bonds, 1 yr or more	7836894	-	*5594	*24644	*17728	*99485	*104904	171257	330536	*213414	66235	538436	6264663
27 Other liabilities	3894178	-	-	*12690	55533	*120225	154682	*84326	254042	*81530	141542	607292	2382315
28 Net worth	26644183	-	*22864	26068	*-52671	-233416	257814	317561	107774	116842	254122	616924	25210301
29 Capital stock	2943013	-	*25166	72286	*16900	37727	143294	7653	99890	16646	4314	55977	2463158
30 Paid-in or capital surplus	24469428	-	-	*11691	-	*3027	*285221	26103	345114	*41986	101177	208146	23446964
31 Retained earnings, appropriated	*47	-	-	-	-	-	-	*47	-	-	-	-	-
32 Retained earnings, unappropriate	-161463	-	*-2302	*-16692	*13262	*-272112	14607	*240564	-413466	*16666	116772	227700	-86463
33 Retained earnings (S Corp)	144898	-	-	*-41216	*-82834	*1360	-163079	62125	*126126	*45792	32300	164325	-
34 Less: Cost of treasury stock	751739	-	-	-	-	*3418	*22229	*18930	*49890	*4248	441	39224	613358
35 Total receipts	33430174	*36688	*64565	817478	*527769	854638	2582070	2276380	2305048	844942	1384456	3052188	18683953
36 Business receipts	30407791	*24991	*64479	808417	*526550	828120	2532818	2185633	2251081	829283	1347403	2887521	16121494
37 Interest	388552	*169	*70	*1185	*495	*552	5350	*3000	5727	*1779	8230	10990	351005
38 Interest on govt. obligations, State and local	15071	-	-	*379	-	-	*59	*508	*2590	*12	1829	6602	3092
39 Rents	103888	-	-	-	-	-	*1211	*9367	*8015	-	116	19655	65524
40 Royalties	1262844	-	-	-	-	-	*15	*23	*3071	*732	3654	46286	1209063
41 Net S-T cap gain less net LT loss	*12298	-	-	-	-	-	*11	-	*193	*4	1909	2	10179
42 Net L-T cap gain less net ST loss	112543	11052	-	-	-	-	*1825	*16414	*453	*144	762	16884	65008
43 Net gain, noncapital assets	56640	18	-	*7170	-	-	*7919	*11809	*21507	*511	4657	2388	662
44 Dividends, domestic corporations	31452	-	-	-	-	-	*322	*463	*155	*4025	684	3134	22669
45 Dividends, foreign corporations	240165	-	-	-	-	-	-	-	-	-	279	1845	238041
46 Other receipts	798931	458	*16	*327	*724	*25966	32539	49161	12255	*8452	14934	56882	597217
47 Total deductions	32215206	*25324	*63786	872634	*553918	870286	2485930	2160594	2242370	849921	1348799	2869033	17872611
48 Cost of sales and operations	15359794	*17507	*38941	395934	*266513	397685	1227859	1236906	1031803	532556	829051	1489840	7895198
49 Compensation of officers	731860	185	*10547	*59198	*28001	80720	189783	105942	64465	12128	20614	68588	91686
50 Repairs	107186	*83	*314	*7558	*552	*2095	7280	5619	5210	*3986	3013	10138	61336
51 Bad debts	232571	-	*480	*6652	-	*3522	18575	13173	14973	*6726	4576	15147	148747
52 Rent paid on business property	589250	*220	*274	35550	*10331	17100	41475	26756	39928	*10943	10872	54961	340841
53 Taxes paid	608477	*204	*1267	26553	*18036	*24018	55129	45038	51075	22727	21554	61863	281013
54 Interest paid	1055247	146	*710	6023	*1451	*5007	10411	15989	61128	34304	19896	67051	833132
55 Contributions or gifts	71221	-	*59	-	*53	*360	*610	*1625	*755	*222	307	3985	63246
56 Amortization	1040137	-	*731	*168	*51	*5047	2532	14176	25429	*4218	4248	40358	943177
57 Depreciation	642349	*70	-	34208	*11674	21108	30608	45481	49275	37873	27336	57385	327330
58 Depletion	*4662	-	-	-	-	-	*4662	-	-	-	-	-	-
59 Advertising	1355956	5	*340	*15077	*595	*16224	32236	28054	53242	4719	8305	79224	1117935
60 Pension, prof sh, stock, annuity	186027	*131	*590	*6278	-	*9031	18404	12693	10976	*6956	9668	22714	88585
61 Employee benefit programs	404355	-	*114	*10749	-	*6311	27395	27687	24376	13895	13949	26751	253129
62 Net loss, noncapital assets	62005	-	*125	-	-	*1676	*142	*330	*2602	*898	176	15499	40558
63 Other deductions	9764109	*6773	*9293	268684	*216662	280380	818829	581126	807135	157768	375234	855529	5386697
64 Total receipts less total deducts	1214968	*11364	*779	-55156	*-26149	-15648	96140	115785	62678	-4978	35657	183155	811342
65 Const taxable inc frm rel frn corps	172670	-	-	-	-	-	-	-	-	-	-	4560	168110
66 Net income (less deficit), total	1372567	*11364	*779	-55535	*-26149	-15648	96080	115278	60087	-4990	33828	181114	976360
67 Net income, total	1928838	*11364	*2378	*20484	*9940	*43009	158699	139085	111210	*35433	48076	216214	1132945
68 Deficit, total	556270	-	*1599	*76019	*36089	*58657	*62619	*23808	*51123	*40423	14248	35101	156585
69 Net income (less def), Form 1120-A	*230	-	*230	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	188901	-	-	*-34096	*-27218	*7161	55167	65844	*28383	*2167	26991	64502	-
72 Statutory special deductions, total	178337	*11364	*1146	*507	-	*10285	*15434	*6300	*20799	*2818	674	18670	90340
73 Net operating loss deduction	162080	*11364	*1146	*507	-	*10285	*15208	*5976	*20691	-	-	15504	81398
74 Dividends received deduction	16258	-	-	-	-	-	*225	*324	*109	*2818	674	3166	8942
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1361232	-	*1232	*3837	*3450	*4182	*34007	*49638	51164	*18887	21084	131145	1042606
77 Income tax before credits, total	464696	218	*185	*576	*517	*549	*10453	*16972	17729	*6435	7202	45222	358638
78 Regular tax	461556	-	*185	*576	*517	*549	*10453	*16822	17415	*6422	7169	44733	356715
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	1398	208	-	-	-	-	-	*145	*286	-	7	312	439
82 Environmental tax	1743	10	-	-	-	-	-	*5	*29	*13	26	176	1484
83 Foreign tax credit	247771	-	-	-	-	-	-	-	-	-	-	2314	245457
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*3329	-	-	-	-	-	-	-	*155	-	-	19	3155
88 Prior year minumum tax credit	2701	-	-	-	-	*97	*51	*419	*362	-	972	163	637
89 Income tax after credits, total	210896	218	*185	*576	*517	*451	*10402	*16554	17212	*6435	6229	42727	109390

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2735
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10864	*866	6274	*1644	*745	557	506	118	77	38	10	11	19
2 Total assets	37960782	-	93664	*289787	*258635	403869	1170300	873009	1178446	1251719	708476	1788576	29944302
3 Cash	1179437	-	12945	*36574	*29782	57876	130357	137689	92544	97374	25601	74932	483763
4 Notes and accounts receivable	8120246	-	*9801	*16413	*61570	107380	322801	316412	330225	299808	141908	472158	6041769
5 Less: Allowance for bad debts	823894	-	-	-	*196	*2316	*4854	24080	7471	19713	21893	38376	704996
6 Inventories	3360549	-	*16569	*50305	*27519	102440	273588	99814	278484	231161	79034	233161	1968475
7 Investments in govt. obligations, Total	137964	-	-	-	-	-	*1824	*618	-	-	83225	32024	20274
8 Tax-exempt securities	*40669	-	-	-	-	-	*11973	-	*5763	-	9189	66	13678
9 Other current assets	4247042	-	*1245	*7028	*51640	*17522	33346	64027	78428	76475	33988	147508	3735835
10 Loans to stockholders	163985	-	*2081	*46321	-	*12503	*27246	*4784	*924	*14918	8827	336	46044
11 Mortgage and real estate loans	40210	-	*19586	-	-	*2248	*3946	-	*7894	*1296	-	2400	2841
12 Other investments	8725052	-	-	-	*38132	*49738	114139	48614	68567	147487	76426	277124	7904824
13 Depreciable assets	10701522	-	58650	*237129	*183856	129090	358690	427077	526606	523407	249956	363979	7643082
14 Less: Accumulated depreciation	5423708	-	*28025	*134446	*150146	84690	224213	236622	317555	280760	127539	166488	3673224
15 Depletable assets	*69	-	*69	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	399630	-	-	-	*1776	-	*6220	*5151	19687	17935	7437	6431	334992
18 Intangible assets (Amortizable)	5116850	-	*481	*26321	*10494	*13303	*103749	*25016	106240	*128901	183587	220345	4298411
19 Less: Accumulated amortization	1244871	-	*395	*8557	*10494	*11090	*44728	*6037	47599	*31214	74104	57714	952938
20 Other assets	3220029	-	*658	*12699	*14701	*9864	56216	10547	35707	44644	32832	220689	2781471
21 Total liabilities	37960782	-	93664	*289787	*258635	403869	1170300	873009	1178446	1251719	708476	1788576	29944302
22 Accounts payable	3923295	-	*8636	*20236	*54394	*105240	279649	110136	154197	143549	69680	159333	2818245
23 Mort, notes, and bonds under 1 yr	3971376	-	*6247	*4448	*5063	*47128	75280	65847	164787	117342	41328	94913	3348992
24 Other current liabilities	6301939	-	*1236	*47167	*33042	67840	183326	102254	217007	144862	119496	286001	5099708
25 Loans from stockholders	888199	-	*160935	*77225	*86664	*15611	290844	*66109	*27959	*2	13578	10238	139034
26 Mort, notes, bonds, 1 yr or more	7714545	-	*25029	*6392	*67357	*57803	145183	126488	270149	330736	129156	391256	6164996
27 Other liabilities	3341704	-	*4565	-	*3386	*28741	*115259	*99643	45534	70407	64644	132433	2777093
28 Net worth	11819724	-	-112984	*134319	*8729	81506	80757	302532	298814	444821	270595	714401	9596234
29 Capital stock	862583	-	19421	*29207	*40502	7609	99775	29780	24247	76539	4797	15133	515573
30 Paid-in or capital surplus	6663356	-	*5107	*56201	*157414	*51458	302618	*88937	46377	123648	292053	203810	5335734
31 Retained earnings, appropriated	*10774	-	-	-	-	-	*4038	-	-	-	-	-	6737
32 Retained earnings, unappropriate	4261014	-	*-92049	*49076	*-140062	*24268	-384459	-3337	111709	148625	-21506	563461	4005290
33 Retained earnings (S Corp)	586199	-	*-43421	*-165	*-36044	*18663	144757	*187152	*156033	*122400	-	36823	-
34 Less: Cost of treasury stock	564202	-	*2042	-	*13081	*20492	*85971	-	*39552	*26391	4750	104824	267099
35 Total receipts	32067582	*91775	301703	*866023	*368482	799971	2237672	2098905	1606646	1948728	761004	2248701	18737969
36 Business receipts	30090425	*80217	301420	*865779	*354763	790182	2150967	2080623	1562211	1918603	700535	2164424	17120703
37 Interest	528739	*92	*254	*168	*970	*2542	4421	5443	2898	5860	11410	24308	470371
38 Interest on govt. obligations, State and local	11554	8	-	*31	-	-	*571	*59	*831	*678	359	2533	6484
39 Rents	191093	159	-	-	-	-	*59	*1125	*1499	*382	2040	2226	183602
40 Royalties	266852	*7128	-	-	*11103	*49	*8128	*396	*14591	*1068	389	20653	203347
41 Net S-T cap gain less net LT loss	30835	-	-	-	-	-	-	-	*8	*38	432	58	30300
42 Net L-T cap gain less net ST loss	158344	1319	-	-	*264	-	-	*-0	*6088	*20	22199	9761	118692
43 Net gain, noncapital assets	19155	430	-	*46	-	-	*220	*142	*1678	*1220	102	1122	14195
44 Dividends, domestic corporations	42596	3	-	-	-	-	*332	*7	*381	*797	30	1918	39128
45 Dividends, foreign corporations	61303	-	-	-	-	-	*1	-	*2072	1596	2293	9428	45914
46 Other receipts	666688	*2419	*29	*-0	*1382	*7197	72973	11110	14390	18466	21216	12271	505234
47 Total deductions	30419099	*85439	328498	*821707	*373152	791045	2155951	1992527	1533184	1825343	678752	2170014	17663488
48 Cost of sales and operations	11885016	*54013	106706	*259556	*126750	329242	1102494	1017061	830401	977825	278400	977379	5825188
49 Compensation of officers	888767	*563	*63658	*100671	*47688	86447	98397	66781	62122	41615	18422	132277	170124
50 Repairs	175722	*624	*1043	*11880	*2433	*4183	9274	7629	5939	9555	7125	7086	108951
51 Bad debts	399190	30	*1546	*291	*814	*2953	13449	54828	8950	8064	17468	25950	264847
52 Rent paid on business property	697054	*762	*4538	*29620	*20112	23324	40273	27686	21987	19219	10652	43394	455486
53 Taxes paid	898655	*1778	9741	*20644	*9258	27186	50555	48198	44873	48919	17077	56204	564221
54 Interest paid	1327363	*807	*4148	*9431	*3170	*11705	15538	15743	24207	34152	19855	53726	1134881
55 Contributions or gifts	65852	166	-	*65	*3	*110	*10	*2011	*789	*2846	568	2138	57147
56 Amortization	222637	*31	*533	*749	-	*65	*6328	*1218	4860	15178	16532	20975	156167
57 Depreciation	1011185	*843	*6995	*28605	*7893	11036	28315	34803	35128	41937	22178	37395	756055
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1000728	1889	*845	*26660	*8265	*17230	69293	27261	39033	99637	32512	138689	539415
60 Pension, prof sh, stock, annuity	218083	-	-	*6773	*55	*8533	9996	16277	10245	8119	7375	11221	139489
61 Employee benefit programs	535421	*1780	-	*5602	*209	*10213	19314	18073	27318	30323	14466	38653	369470
62 Net loss, noncapital assets	23492	-	-	-	-	*44	*35	*616	*588	*1278	2522	62	18348
63 Other deductions	11069935	*22152	128744	*321160	*146501	258776	692681	654341	416742	486675	213597	624865	7103699
64 Total receipts less total deducts	1648483	*6336	-26795	*44317	*-4669	8926	81721	106379	73462	123385	82253	78687	1074481
65 Const taxable inc frm rel frn corps	21402	-	-	-	-	-	-	-	-	-	1211	5022	15169
66 Net income (less deficit), total	1658331	*6329	-26795	*44286	*-4669	8926	81150	106320	72631	122707	83105	81176	1083166
67 Net income, total	2019514	*8179	*3470	*56889	*13442	*42779	153719	110888	96373	126274	86471	160502	1160528
68 Deficit, total	361183	*1850	30265	*12604	*18111	*33853	*72569	*4568	*23741	*3567	3367	79326	77362
69 Net income (less def), Form 1120-A	*220	-	*220	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-0	*-0	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	303194	-	*-13619	*43088	*-6080	*4709	92316	*64854	*46794	*49387	-	21744	-
72 Statutory special deductions, total	283850	6	*69	-	*2425	*6206	*26436	*7725	*2968	*9419	17732	36412	174452
73 Net operating loss deduction	242108	4	*69	-	*2425	*6206	*26204	*7721	*2699	*7238	17711	32352	139479
74 Dividends received deduction	41742	2	-	-	-	-	*233	*5	*269	*2181	21	4060	34972
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1363058	*8172	*938	*13801	-	*8884	*19338	*38308	*46611	*67468	68740	102346	988451
77 Income tax before credits, total	469589	*2724	*141	*2326	-	*1883	*6238	13121	15902	23419	24315	36093	343425
78 Regular tax	459297	*2717	*141	*2326	-	*1883	*5964	*12900	*15811	*22956	23372	34857	336370
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	8304	-	-	-	-	-	*274	*206	*78	*280	853	1082	5531
82 Environmental tax	1853	8	-	-	-	-	-	*16	*13	*48	90	155	1525
83 Foreign tax credit	27642	-	-	-	-	-	*29	*8	*504	-	1380	5391	20330
84 U.S. Possessions tax credit	19	-	-	-	-	-	19	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3606	-	-	-	-	-	*1554	*211	*544	*12	-	2	1283
88 Prior year minumum tax credit	*445	-	-	-	-	-	-	*126	*165	*118	36	-	-
89 Income tax after credits, total	437876	*2724	*141	*2326	-	*1883	*4636	12777	14689	23290	22899	30700	321811

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2799 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	31945	1261	15026	4515	4411	2534	3281	561	248	46	24	20	18
2 Total assets	40084498	-	557016	752185	1576288	1795176	7258040	3810189	3669404	1585375	1651848	3375714	14053263
3 Cash	2510603	-	61933	93919	202864	231249	635266	235672	225692	35662	60321	235459	492567
4 Notes and accounts receivable	9803040	-	174518	252705	482664	471098	2119591	1101933	1072654	410024	399826	769089	2548937
5 Less: Allowance for bad debts	245484	-	-	*206	*6572	2122	35255	50699	26958	11129	10786	34032	67725
6 Inventories	3600044	-	50745	80949	112134	119687	714214	500507	496635	177477	162398	275328	909971
7 Investments in govt. obligations, Total	133580	-	-	-	*33684	*22542	-	*9569	*66609	*1177	-	-	-
8 Tax-exempt securities	*123278	-	-	-	-	-	*51233	*19531	*6289	-	-	-	46226
9 Other current assets	1726403	-	18665	13598	39205	63669	204291	162515	118776	34603	42179	132812	896091
10 Loans to stockholders	228733	-	*35127	*7657	*24009	55279	58463	20249	25938	*2011	-	-0	-0
11 Mortgage and real estate loans	*45542	-	*8580	*3776	*2916	*5106	*19299	-	*908	-	4513	-	444
12 Other investments	3155443	-	*4788	*29408	38515	40173	215757	159949	142334	200737	147209	257458	1919115
13 Depreciable assets	32265179	-	1077402	828550	1580072	1843349	7466888	3333927	2881301	1215767	1129186	1887826	9020912
14 Less: Accumulated depreciation	17787214	-	899214	640901	1050253	1176800	4516780	1856905	1562400	569649	491436	881210	4141665
15 Depletable assets	*25989	-	-	*143	-	-	*-0	-	*16851	-	5666	3329	-
16 Less: Accumulated depletion	*20235	-	-	*143	-	-	-	-	*14694	-	4677	721	-
17 Land	513977	-	-	*947	*6151	18710	97753	51916	73959	13121	27874	77426	146119
18 Intangible assets (Amortizable)	3668842	-	60428	*35273	101392	59999	122684	62646	52403	81487	182322	570324	2339885
19 Less: Accumulated amortization	1105738	-	*45544	*14527	47614	18897	57741	23780	11923	*26625	39414	238803	580869
20 Other assets	1442516	-	9590	61038	57123	62134	162378	83159	105030	20713	36668	321428	523255
21 Total liabilities	40084498	-	557016	752185	1576288	1795176	7258040	3810189	3669404	1585375	1651848	3375714	14053263
22 Accounts payable	4320875	-	136426	162089	220035	296657	1060404	604631	429944	172157	173821	316955	747756
23 Mort, notes, and bonds under 1 yr	4375478	-	40228	*85860	147266	145190	918869	628496	419554	262357	152363	168931	1406364
24 Other current liabilities	3319742	-	66940	33064	96747	135520	520158	329992	331144	129112	135300	369325	1172439
25 Loans from stockholders	1353084	-	283560	*176187	103073	96396	274558	76243	67704	*22058	27609	64596	161100
26 Mort, notes, bonds, 1 yr or more	11075622	-	143914	140107	408421	564839	1825655	1062237	904293	391897	668128	1304715	3661416
27 Other liabilities	1890959	-	*1	*1	*64349	*43998	123266	105599	90906	49234	63647	166851	1183108
28 Net worth	13748738	-	-114053	154879	536397	512575	2535131	1002990	1425858	558561	430979	984341	5721080
29 Capital stock	2279375	-	102793	107222	127417	69259	295116	121158	51463	105617	122076	122456	1054797
30 Paid-in or capital surplus	3407069	-	30678	*61883	140730	61081	163946	178086	177222	203085	191876	439891	1758591
31 Retained earnings, appropriated	*2728	-	-	-	-	-	-	-	-	*1724	-	1004	-
32 Retained earnings, unappropriate	5992001	-	-30276	23244	188856	243096	1115370	331199	477237	207120	114450	226194	3095510
33 Retained earnings (S Corp)	3100337	-	-193185	*25258	97379	194757	1213549	514147	822464	*46427	127305	252237	-
34 Less: Cost of treasury stock	1032772	-	*24064	*62729	*17986	55618	252849	141600	102528	*5411	124728	57441	187818
35 Total receipts	69648814	372443	4619910	2412777	4008086	4058642	15450778	7289602	6717233	2464028	2511495	4725218	15018603
36 Business receipts	68607273	*367476	4606756	2395914	3987837	4020478	15268769	7217503	6620394	2438416	2483867	4622179	14577686
37 Interest	194255	*335	*2133	*1979	5153	8710	14179	7306	8299	5418	9081	32615	99048
38 Interest on govt. obligations, State and local	13437	-	-	-	*29	*147	*2778	1953	1020	*247	4	1402	5856
39 Rents	174698	-	-	-	*269	*3829	5991	*1373	*7119	*2485	2696	4853	146084
40 Royalties	15046	-	-	-	-	*40	-	*1802	*139	*24	65	572	12404
41 Net S-T cap gain less net LT loss	6728	*535	-	-	-	-	*106	*22	*400	*2204	-	329	3132
42 Net L-T cap gain less net ST loss	46559	*326	*5749	*7573	*199	*288	*848	*3218	*16784	*1107	870	4721	4877
43 Net gain, noncapital assets	104491	*1299	-	*2229	*3868	9564	41376	5384	7255	1616	2475	3703	25723
44 Dividends, domestic corporations	10488	*787	-	*66	*188	*2	*700	*640	*979	*587	155	2814	3570
45 Dividends, foreign corporations	14429	-	-	-	-	-	-	-	*1	*420	1910	93	12005
46 Other receipts	461409	*1685	*5272	5016	10542	15585	116032	50401	54844	11503	10373	51937	128218
47 Total deductions	67197111	418543	4549462	2373549	3984663	4052611	15158425	7085007	6484703	2415142	2418933	4550109	13705964
48 Cost of sales and operations	42862260	*225793	2689145	1334424	2102933	2269086	9550687	4931743	4462567	1757861	1668238	2836051	9033733
49 Compensation of officers	2935983	*16896	423918	244615	377575	303246	917340	223595	191775	43685	37221	58074	98041
50 Repairs	381371	*765	26082	20717	45889	38779	74894	19519	24569	7771	7378	22068	92939
51 Bad debts	269117	*17924	4689	*4224	9251	19287	64970	30633	23436	11102	6494	27341	49765
52 Rent paid on business property	1068541	*8747	189644	89696	133283	93465	150242	60713	49055	29150	17518	43144	203884
53 Taxes paid	2022915	*8773	110366	75079	157113	139292	485969	190810	182817	53464	54868	122633	441731
54 Interest paid	1421408	*11981	25333	26559	47211	78258	273009	135495	99997	54369	74249	165393	429554
55 Contributions or gifts	28288	*157	*281	*289	2000	1900	4624	1926	2014	*609	364	2088	12036
56 Amortization	180067	*773	*713	*763	16413	2915	23529	14693	11066	6895	15146	46688	40472
57 Depreciation	2582206	*8802	76807	62040	149447	168145	583828	240481	216496	96219	103919	141051	734972
58 Depletion	1179	-	-	-	-	-	-	-	-	-	907	271	-
59 Advertising	416290	*6860	29619	14601	28813	21668	45346	36015	88373	8052	27642	33079	76222
60 Pension, prof sh, stock, annuity	403688	*579	*301	*4268	*13681	15776	101404	39511	32368	11213	7934	31727	144926
61 Employee benefit programs	1355553	*3869	19354	26864	64460	57805	278758	137627	117669	42855	40436	104372	461484
62 Net loss, noncapital assets	49805	*5060	*2242	-	*10648	*795	10527	*1332	849	*1723	3047	1343	12240
63 Other deductions	11218440	101563	950968	469410	825944	842192	2593299	1020915	981652	290175	353571	914786	1873965
64 Total receipts less total deducts	2451703	-46100	70448	39228	23422	6031	292353	204595	232530	48886	92562	175110	1312639
65 Const taxable inc frm rel frn corps	661	-	-	-	-	-	-	-	-	-	517	144	-
66 Net income (less deficit), total	2438927	-46100	70448	39228	23393	5884	289575	202642	231510	48639	93075	173851	1306783
67 Net income, total	3294382	*14263	137803	84040	98283	100744	473839	280651	300545	82982	124089	235686	1361457
68 Deficit, total	855455	*60362	67355	44812	74890	94860	184265	78009	69035	*34343	31014	61835	54674
69 Net income (less def), Form 1120-A	*8215	-	*5638	-	*2577	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*2164	*2164	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	598262	*-35670	54359	*40676	5367	20867	174411	91803	116298	*12465	66214	51473	-
72 Statutory special deductions, total	197256	*2715	31084	*10792	*13806	*4197	35930	6761	15598	*4546	1212	2205	68408
73 Net operating loss deduction	188171	*2164	31084	*10746	*13674	*4196	35392	*6313	14905	*3740	-	88	65870
74 Dividends received deduction	9085	*551	-	*46	*132	*1	*539	*448	*694	*807	1212	2118	2538
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2171159	*4359	*15897	*20168	57778	52860	151549	132508	136852	65220	57521	183397	1293050
77 Income tax before credits, total	730111	*1185	*2561	*3058	10714	10540	47020	47078	47792	22709	20222	62860	454371
78 Regular tax	704866	*1185	*2561	*3058	10714	9788	42484	43838	46496	22137	19613	62644	440349
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*1	-	-	-	-	-	-	-	*1	-	-	-	-
81 Alternative minumum tax	22969	-	-	-	-	*752	4536	3219	*1239	*528	549	-	12145
82 Environmental tax	2275	-	-	-	-	-	-	*21	*56	*44	61	217	1877
83 Foreign tax credit	1820	-	-	-	-	-	-	-	-	*5	342	212	1261
84 U.S. Possessions tax credit	1752	11	-	-	-	-	222	894	624	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	14834	-	*242	-	*27	*459	*1722	*232	*343	*892	264	4066	6588
88 Prior year minumum tax credit	8600	*416	-	-	-	-	*781	*1664	*384	*886	25	528	3914
89 Income tax after credits, total	703105	*758	*2319	*3058	10688	10081	44295	44287	46440	20925	19591	58054	442608

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 17
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10880	168	3339	*1375	782	1514	2427	395	321	171	115	90	182
2 Total assets	541974909	-	95221	*262405	273254	1081018	5209919	2677262	4987095	6006542	8298161	14591004	498493028
3 Cash	16001603	-	14172	*23851	34334	127043	522956	261226	539581	536258	756974	1434731	11750477
4 Notes and accounts receivable	90884788	-	*22668	*69022	103626	258431	1455353	704399	1002315	1185997	1313887	2350864	82418227
5 Less: Allowance for bad debts	1712650	-	-	*654	-	*3344	30770	14785	21937	27934	48296	57209	1507722
6 Inventories	43688407	-	*17104	*42783	*38899	207773	1209420	521831	935205	1108272	1246698	1743188	36617231
7 Investments in govt. obligations, Total	1369684	-	-	-	-	-	*6180	*3190	*79644	*39414	74043	148027	1019186
8 Tax-exempt securities	2552907	-	-	-	-	-	*4293	*1198	*14659	*36000	109908	2988	2383862
9 Other current assets	20623460	-	*3853	*7984	*4742	21078	203140	144037	228312	339774	682937	685979	18301624
10 Loans to stockholders	5757431	-	-	*11481	*603	*27927	52707	22879	23437	*15420	52864	38748	5511365
11 Mortgage and real estate loans	1911743	-	-	-	-	*8062	*21835	*8009	*156	*422	5492	875	1866892
12 Other investments	163564004	-	*17317	*11933	*18334	81457	226786	132425	334350	416399	837878	2256314	159230813
13 Depreciable assets	231715619	-	*48545	*194802	212306	835392	2940390	1597780	2651949	3094936	3949944	7352906	208836667
14 Less: Accumulated depreciation	109631361	-	*33836	*112552	147536	522039	1740175	852173	1251643	1354229	1683484	2807509	99126186
15 Depletable assets	6915255	-	-	-	-	-	-	*5346	-	*80243	7487	29046	6793133
16 Less: Accumulated depletion	4084940	-	-	-	-	-	-	*4524	-	-	5684	15544	4059188
17 Land	5308110	-	-	*2801	*6088	*15917	93393	46899	125994	94062	140745	232435	4549777
18 Intangible assets (Amortizable)	31555033	-	*5397	*5489	*90	25678	185014	61127	200540	277645	568544	922039	29303470
19 Less: Accumulated amortization	6559593	-	*312	*1902	*66	16122	66694	21536	73592	91399	162154	172974	5952843
20 Other assets	42115410	-	*312	*7366	*1833	13766	126090	59933	198126	255260	450378	446102	40556243
21 Total liabilities	541974909	-	95221	*262405	273254	1081018	5209919	2677262	4987095	6006542	8298161	14591004	498493028
22 Accounts payable	52755117	-	*20149	*41735	*37409	154576	943906	353256	577272	709038	886656	1052415	47978706
23 Mort, notes, and bonds under 1 yr	36694055	-	*2930	*21669	*45865	107647	609178	219805	444819	391224	557920	1083678	33209320
24 Other current liabilities	53866083	-	*11081	*13545	*11412	61134	359630	227892	335746	504764	708857	1332357	50299665
25 Loans from stockholders	10049221	-	*37943	*62694	*19910	53955	464020	*49872	92527	74432	85512	240936	8867419
26 Mort, notes, bonds, 1 yr or more	106865468	-	*71385	*78664	*11172	178580	759457	448924	781195	999376	1476054	2669426	99391235
27 Other liabilities	66562177	-	*16709	*20371	*55	*3512	186784	92640	225971	230711	375594	813415	64596414
28 Net worth	215182788	-	-64977	*23727	147431	521615	1886944	1284872	2529565	3096997	4207568	7398777	194150268
29 Capital stock	27622982	-	18907	*32835	28924	90409	508289	184186	635434	436708	856528	1006322	23824440
30 Paid-in or capital surplus	106141407	-	*159160	*31659	*44417	56049	965582	363788	1505022	1383085	2446044	4163778	95022822
31 Retained earnings, appropriated	1402155	-	-	-	-	*54	*668	-	*810	*402	3236	5228	1391756
32 Retained earnings, unappropriate	99964480	-	*-201605	*-61243	*72681	343045	-33835	394130	-51726	692002	836523	2316850	95657658
33 Retained earnings (S Corp)	2947586	-	*-23674	*35534	*1409	*127981	570863	403995	581500	746972	328217	174789	-
34 Less: Cost of treasury stock	22895822	-	*17765	*15059	-	95923	124624	61226	141475	162172	262980	268190	21746408
35 Total receipts	427036023	1526844	246819	*713145	543195	2455320	10932723	4962338	8033917	8447333	9756803	13908455	365509131
36 Business receipts	394111231	1478647	*216999	*712176	540687	2423680	10806352	4840388	7819893	8266550	9382558	13147290	334476011
37 Interest	7948083	11245	*1912	*138	*528	6965	16273	11008	36764	47224	74852	148419	7592756
38 Interest on govt. obligations, State and local	147723	1	-	-	-	*5	*321	*1599	1793	4478	4804	6378	128344
39 Rents	1054241	3396	-	*127	*724	*138	3335	*8709	7731	3505	14049	7460	1005066
40 Royalties	5376997	6259	-	*108	-	6	*10175	*4899	*12200	12294	24565	58624	5247866
41 Net S-T cap gain less net LT loss	89082	*2320	*10842	-	-	-	-	-	*24	*84	1004	12600	62208
42 Net L-T cap gain less net ST loss	3658586	14	-	-	*436	*614	*885	3086	*48966	6814	36167	101303	3460300
43 Net gain, noncapital assets	973717	*241	-	-	-	*651	10821	5646	1457	5230	20845	50107	878719
44 Dividends, domestic corporations	819537	599	-	*3	-	*1502	*23	*136	*535	1403	5630	41719	767988
45 Dividends, foreign corporations	4855313	9268	-	-	-	-	-	*1400	*3632	24655	22591	97071	4696695
46 Other receipts	8001513	14854	*17066	*593	*820	21758	84538	85468	100920	75096	169738	237484	7193177
47 Total deductions	398201397	1540830	294449	*704258	537173	2420443	10779599	4696889	7734667	8007136	9092429	12574170	339819353
48 Cost of sales and operations	229837502	867387	*115399	*379987	376745	1472802	7091637	2966339	5358005	5223752	5685334	7702759	192597358
49 Compensation of officers	3355360	22666	*24009	*31941	*42718	205189	527629	168202	214759	224223	131044	138148	1624832
50 Repairs	4818345	4266	*1347	*9657	*1839	14549	64945	48152	28009	29454	33750	57602	4524776
51 Bad debts	916745	*4253	-	*916	*3306	16280	49524	18748	20422	17646	26133	30349	729168
52 Rent paid on business property	4411457	15815	*23582	*12894	*6810	31084	154604	40737	54633	47087	99970	92548	3831692
53 Taxes paid	8219639	25146	5075	*16604	10507	62935	224957	102343	133271	127040	179824	235267	7096671
54 Interest paid	14012579	40944	*4727	*11195	*2551	30464	138874	58298	110413	132218	162915	333436	12986543
55 Contributions or gifts	575642	*773	-	*228	*2	1004	1949	1219	2451	5167	7225	15042	540582
56 Amortization	1706682	27577	*2544	*1094	*24	*2815	30373	9336	35708	23933	31897	72342	1469039
57 Depreciation	15482513	74855	*4011	*16576	14471	59411	221985	112836	178198	207598	283364	620562	13688646
58 Depletion	375229	287	*-0	-	-	-	20	*3814	-	-0	755	6871	363482
59 Advertising	13187867	72916	*1995	*3717	*1796	26951	81718	62600	108956	207995	190185	312348	12116688
60 Pension, prof sh, stock, annuity	2514137	*4776	-	*3080	*3378	18952	44998	21586	45458	44087	42537	61860	2223427
61 Employee benefit programs	7681136	34893	*2052	*4479	-	24490	129283	48975	71237	97195	143755	191322	6933454
62 Net loss, noncapital assets	367808	*6128	-	*657	-	*404	2487	20404	2429	3416	11462	3874	316546
63 Other deductions	90738756	338149	109708	*211233	73024	453112	2014617	1013298	1370717	1616325	2062279	2699842	78776450
64 Total receipts less total deducts	28834626	-13986	-47631	*8887	6023	34877	153125	265448	299250	440197	664374	1334285	25689777
65 Const taxable inc frm rel frn corps	4583935	1669	-	-	-	-	*8355	-	*11115	*12399	26799	58237	4465361
66 Net income (less deficit), total	33270838	-12318	-47631	*8887	6023	34872	161159	263849	308572	448118	686369	1386144	30026794
67 Net income, total	37011929	85620	*13336	*44954	*22018	94677	494899	330688	519376	686567	954372	1688215	32077208
68 Deficit, total	3741091	*97937	*60967	*36067	*15995	59805	333741	66839	210803	238448	268003	302071	2050414
69 Net income (less def), Form 1120-A	*-15133	-	*-15133	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	3642	3642	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	930147	*-10626	*-17048	*17053	*13890	*42992	210314	126971	150018	279169	86498	30916	-
72 Statutory special deductions, total	2819325	13837	*10828	*14166	-	*2195	48256	54834	75295	31845	56007	86933	2425131
73 Net operating loss deduction	1458889	*10864	*10828	*14164	-	*1677	48235	*53373	72073	*23593	42341	49878	1131863
74 Dividends received deduction	1360436	2973	-	*2	-	*518	*21	*1461	*3222	8251	13665	37054	1293267
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	33480757	72244	-	*3475	*5262	48091	161971	141474	253928	376769	813226	1590715	30013602
77 Income tax before credits, total	11737043	25487	*40	*521	*792	12034	50388	50301	88167	129854	279686	553307	10546467
78 Regular tax	11387001	24709	-	*521	*792	11733	49453	47886	86278	128113	274645	541304	10221567
79 Personal holding company tax	1	-	-	-	-	-	-	-	-	-	-	-	1
80 Recapture of investment credit	165	-	-	-	-	-	-	-	-	-	-	-	165
81 Alternative minumum tax	306632	*707	*40	-	-	*301	*916	2411	*1520	*1336	4800	10492	284110
82 Environmental tax	42925	*72	-	-	-	-	-0	*3	143	296	384	1016	41012
83 Foreign tax credit	3378382	2065	-	-	-	-	*182	-	*367	11859	15283	53434	3295191
84 U.S. Possessions tax credit	2174742	1990	-	-	-	578	1361	884	17644	17998	169006	288776	1676506
85 Orphan drug credit	17581	-	-	-	-	-	-	-	-	-	-	-	17581
86 Nonconventional source fuel credit	*248	-	-	-	-	-	-	-	*8	*6	233	-	-
87 General business credit	256656	133	-	*225	-	-	*1165	*638	1428	3406	2291	3283	244088
88 Prior year minumum tax credit	34832	686	-	-	-	-	-	*77	*2140	*1491	589	790	29060
89 Income tax after credits, total	5874603	20613	*40	*297	*792	11456	47680	48703	66580	95094	92283	207025	5284041

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2815
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4112	*27	*1071	*722	*258	522	990	192	114	66	36	44	71
2 Total assets	250276286	-	*45853	*142218	*103568	388292	2117038	1278915	1836108	2330249	2629902	7192576	232211567
3 Cash	4932289	-	*3793	*3108	*12026	44416	220367	123141	170161	84663	151564	383184	3735865
4 Notes and accounts receivable	37322794	-	*3321	*43534	*17354	93033	614072	340644	371310	515835	434651	1046989	33842050
5 Less: Allowance for bad debts	583655	-	-	-	-	*1949	9404	4717	4184	11866	9251	27896	514387
6 Inventories	17704118	-	*11900	*21767	*11780	56391	409186	230681	296882	412837	405860	939793	14907040
7 Investments in govt. obligations, Total	196299	-	-	-	-	-	*74	*3190	*1722	-	62781	56929	71604
8 Tax-exempt securities	255931	-	-	-	-	-	*2435	-	*11290	*13421	9491	1790	217504
9 Other current assets	4507729	-	-	*4353	*1263	3800	74637	44672	76755	93103	117416	329888	3761842
10 Loans to stockholders	5411079	-	-	*8918	*603	*13621	23136	*5469	*12998	*7299	21251	32849	5284934
11 Mortgage and real estate loans	*15500	-	-	-	-	-	*9375	*5394	-	-	-	182	549
12 Other investments	85931144	-	*17317	-	*16493	*8910	124011	50203	144272	123905	197278	768170	84480584
13 Depreciable assets	133470273	-	*29480	*130003	*117154	441822	1296962	870313	1069862	1568511	1755064	4588079	121603023
14 Less: Accumulated depreciation	68087987	-	*19958	*75941	*77231	276517	788048	475725	451522	663091	786544	1791766	62681644
15 Depletable assets	6292199	-	-	-	-	-	-	*5346	-	-	7487	24358	6255008
16 Less: Accumulated depletion	3894157	-	-	-	-	-	-	*4524	-	-	5684	13423	3870526
17 Land	2566602	-	-	*2801	*3857	*1139	36542	30759	61215	49342	34994	122146	2223808
18 Intangible assets (Amortizable)	9138693	-	-	*1402	-	*5596	89528	42929	78739	103358	92018	622890	8102233
19 Less: Accumulated amortization	2681369	-	-	*592	-	*4946	29700	*14167	40487	52025	24302	128727	2386422
20 Other assets	17778805	-	-	*2865	*267	*2976	43866	25307	37095	84956	165829	237141	17178502
21 Total liabilities	250276286	-	*45853	*142218	*103568	388292	2117038	1278915	1836108	2330249	2629902	7192576	232211567
22 Accounts payable	16484313	-	*11721	*30312	*22839	54256	414206	192159	200424	262004	387895	625483	14283015
23 Mort, notes, and bonds under 1 yr	21614615	-	*1884	*2195	*30693	44976	255358	108065	172010	214259	217575	338520	20229080
24 Other current liabilities	15757272	-	*3034	*5365	*3213	26216	167230	85628	92360	197844	212358	477729	14486294
25 Loans from stockholders	7326413	-	*12347	*9921	*5783	*22369	124245	*37052	*33659	*6438	27336	139557	6907706
26 Mort, notes, bonds, 1 yr or more	56864246	-	*67832	*46940	-	75555	332128	217566	257938	483192	631489	1890314	52861294
27 Other liabilities	36429736	-	-	*14512	*55	*1332	92040	72710	77538	117151	171675	508024	35374699
28 Net worth	95799690	-	*-50965	*32973	*40985	163587	731831	565735	1002179	1049361	981575	3212951	88069478
29 Capital stock	11067572	-	*4909	*16200	*6532	16767	168095	45710	365339	208614	266572	480369	9488466
30 Paid-in or capital surplus	55976432	-	*1632	*427	*2706	*33043	381189	128297	186609	150562	474176	1660186	52957606
31 Retained earnings, appropriated	724800	-	-	-	-	*54	-	-	-	-	2195	602	721948
32 Retained earnings, unappropriate	34745689	-	*-40153	*3045	*23498	84240	63491	150950	121265	289306	275616	1030104	32744328
33 Retained earnings (S Corp)	1573988	-	-	*13301	*8250	*41260	193007	264563	355836	434231	88752	174789	-
34 Less: Cost of treasury stock	8288791	-	*17353	-	-	*11776	73950	23784	26870	*33353	125736	133099	7842869
35 Total receipts	174743988	*820799	*83514	*354567	*201774	899341	4505244	2341434	2638622	3417366	3122265	6996494	149362567
36 Business receipts	161996905	*814466	*83514	*354382	*200924	881501	4450949	2305787	2610230	3365150	3036641	6675569	137217792
37 Interest	3293835	*2327	-	-	*134	*1023	4355	2475	6422	9902	13088	55333	3198776
38 Interest on govt. obligations, State and local	22403	-	-	-	-	*5	*146	*65	*1601	*1456	462	2935	15733
39 Rents	429277	87	-	-	*715	*138	*292	*2179	*2146	*1562	9041	5187	407930
40 Royalties	2109198	142	-	-	-	-	*3188	*1563	*680	*4822	12230	24646	2061927
41 Net S-T cap gain less net LT loss	18002	-	-	-	-	-	-	-	*2	*46	3	2038	15912
42 Net L-T cap gain less net ST loss	887720	-	-	-	-	*15	*420	*2064	*41	*4106	735	6369	873970
43 Net gain, noncapital assets	438369	*198	-	-	-	*544	9355	*1611	554	2424	599	45327	377757
44 Dividends, domestic corporations	423730	-	-	-	-	-	*17	-	*8	*1042	3229	2491	416942
45 Dividends, foreign corporations	2113917	1849	-	-	-	-	-	*807	-	*4472	9044	84086	2013659
46 Other receipts	3010631	*1730	-	*185	*-0	*16116	36523	24883	16936	22383	37192	92513	2762168
47 Total deductions	169920362	*830016	*106539	*318902	*198882	905773	4433288	2250282	2491809	3258666	3097662	6724716	145303826
48 Cost of sales and operations	108500380	*561131	*34566	*214037	*149142	573606	3029556	1453108	1842917	2313887	2105077	4700743	91522611
49 Compensation of officers	1081229	*6802	-	*8399	*10046	*71834	204909	76019	63599	77011	45757	64835	452016
50 Repairs	3457896	*1518	*1103	*7991	*182	*3357	25535	40167	6803	12914	12246	34183	3311898
51 Bad debts	377095	*1268	-	*85	-	*7353	11956	5500	3842	5122	5135	11619	325216
52 Rent paid on business property	1774787	*6023	*6228	*2268	*1366	*10028	66558	9506	9519	14446	38187	42601	1568058
53 Taxes paid	4004842	*14860	*524	*11481	*3431	25587	94204	49870	49485	52077	73552	129150	3500621
54 Interest paid	6991584	*25532	*2510	*5215	*747	13924	56801	29504	37321	68584	57060	198971	6495416
55 Contributions or gifts	134547	487	-	*228	-	*278	725	*414	*217	996	1889	6911	122402
56 Amortization	793466	*12098	-	*265	-	*522	12411	7450	9981	12880	10395	45837	681626
57 Depreciation	8465852	*59596	*1998	*10992	*7175	26889	108727	59144	75511	109759	125808	433935	7446317
58 Depletion	288846	287	*-0	-	-	-	20	*3814	-	-	487	5110	279128
59 Advertising	1368186	*3434	*412	*979	*903	3190	10350	4981	4683	31750	10833	36349	1260322
60 Pension, prof sh, stock, annuity	870602	*1255	-	-	-	*6540	14209	7940	16560	19607	17938	38179	748374
61 Employee benefit programs	3515580	*18118	*2052	*796	-	*13826	51353	29947	26021	36699	52886	110514	3173366
62 Net loss, noncapital assets	101063	1700	-	-	-	*350	*434	*5171	*90	2460	797	2215	87846
63 Other deductions	28194409	*115906	*57146	*56167	*25888	148491	745537	467748	345260	500474	539614	863564	24328613
64 Total receipts less total deducts	4823625	*-9217	*-23025	*35665	*2892	-6433	71956	91152	146812	158700	24603	271778	4058741
65 Const taxable inc frm rel frn corps	1447387	435	-	-	-	-	-	-	*2683	*810	16947	40338	1386174
66 Net income (less deficit), total	6248609	*-8782	*-23025	*35665	*2892	-6437	71810	91087	147893	158055	41088	309181	5429182
67 Net income, total	8041125	*12851	*2238	*35665	*11300	*22064	198176	128595	195898	237525	112985	451563	6632266
68 Deficit, total	1792515	*21632	*25263	-	*8408	*28501	126366	*37508	48005	79470	71897	142382	1203084
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	421237	-	*-11632	*18026	*10600	*12451	50176	70802	101825	123067	15004	30916	-
72 Statutory special deductions, total	1204368	*5592	*2238	*14164	-	*1264	*19065	*6404	*5279	19151	6983	24239	1099990
73 Net operating loss deduction	359011	*4169	*2238	*14164	-	*1264	*19048	*5597	*5276	*14226	3034	17321	272674
74 Dividends received deduction	845357	1423	-	-	-	-	*17	*807	*3	*4925	3949	6918	827315
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	6560850	7259	-	*3475	*700	*8349	83478	48622	88794	95412	91348	397291	5736122
77 Income tax before credits, total	2369411	*3087	-	*521	*105	*1839	26565	16669	30971	33343	33721	141418	2081171
78 Regular tax	2227492	2522	-	*521	*105	*1553	26494	16450	30152	32431	31051	135197	1951015
79 Personal holding company tax	1	-	-	-	-	-	-	-	-	-	-	-	1
80 Recapture of investment credit	38	-	-	-	-	-	-	-	-	-	-	-	38
81 Alternative minumum tax	131109	*553	-	-	-	*286	*71	*218	*562	*843	2562	5182	120832
82 Environmental tax	10438	12	-	-	-	-	-	-	*31	69	108	545	9673
83 Foreign tax credit	996491	512	-	-	-	-	-	-	*363	*342	9567	44165	941544
84 U.S. Possessions tax credit	77731	-	-	-	-	-	1069	177	3567	6912	-	-	66006
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	233	-	-	-	-	-	-	-	-	-	233	-	-
87 General business credit	37152	-	-	*225	-	-	*812	*171	*164	*1155	981	1309	32336
88 Prior year minumum tax credit	22745	686	-	-	-	-	-	*28	*1304	*552	138	773	19264
89 Income tax after credits, total	1235059	*1889	-	*297	*105	*1839	24684	16293	25574	24383	22802	95172	1022022

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2830
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	1504	*63	*703	-	-	*160	306	52	66	35	37	28	54
2	Total assets	164349008	-	*20707	-	-	*98404	627063	338517	1063183	1236936	2613696	4301344	154049158
3	Cash	7457186	-	*6991	-	-	*4840	75925	*59948	235608	275969	435510	678468	5683928
4	Notes and accounts receivable	36021071	-	*4265	-	-	*34261	108209	*101976	114259	187514	267912	643746	34558929
5	Less: Allowance for bad debts	640477	-	-	-	-	*50	3724	*1619	*2497	*1754	13573	9667	607594
6	Inventories	13438429	-	*1854	-	-	*9288	142845	69096	111065	208723	309480	400882	12185195
7	Investments in govt. obligations, Total	966723	-	-	-	-	-	-	-	*77923	*19408	9880	48522	810990
8	Tax-exempt securities	764334	-	-	-	-	-	-	-	-	*20735	97516	1198	644885
9	Other current assets	9995126	-	2	-	-	*699	45592	12584	29330	95411	439431	269995	9102081
10	Loans to stockholders	*47667	-	-	-	-	-	*704	*4460	*595	*325	-	5899	35684
11	Mortgage and real estate loans	20857	-	-	-	-	-	-	-	-	-	-	267	20591
12	Other investments	41028548	-	-	-	-	*202	*7991	*20298	105562	141238	273484	1043778	39435994
13	Depreciable assets	52116663	-	*9177	-	-	*63999	415736	*146141	417216	437032	667266	1448883	48511212
14	Less: Accumulated depreciation	20629947	-	*6360	-	-	*28722	223848	*83459	158716	208651	208674	443895	19267621
15	Depletable assets	1093	-	-	-	-	-	-	-	-	-	-	-	1093
16	Less: Accumulated depletion	197	-	-	-	-	-	-	-	-	-	-	-	197
17	Land	1374011	-	-	-	-	*4759	*7143	*7452	11872	8373	24046	49252	1261114
18	Intangible assets (Amortizable)	9153123	-	*5014	-	-	*12020	46996	*1058	39929	20947	318977	78958	8629224
19	Less: Accumulated amortization	2305772	-	*235	-	-	*3282	18153	*893	5592	*6985	113670	19496	2137467
20	Other assets	15540570	-	-	-	-	*389	21646	*1476	86628	38651	106111	104554	15181116
21	Total liabilities	164349008	-	*20707	-	-	*98404	627063	338517	1063183	1236936	2613696	4301344	154049158
22	Accounts payable	24685612	-	*3196	-	-	*19931	97243	21398	83586	85313	161557	157665	24055723
23	Mort, notes, and bonds under 1 yr	8855799	-	-	-	-	*32733	46676	*28131	57223	61480	101312	210663	8317582
24	Other current liabilities	16739790	-	*7133	-	-	*7752	28999	48035	49678	103406	237876	578171	15678739
25	Loans from stockholders	1323680	-	*13702	-	-	*23283	*83639	*12821	*1039	*2786	26535	1785	1158090
26	Mort, notes, bonds, 1 yr or more	23499591	-	-	-	-	*23281	119249	*33791	150227	103323	293889	384010	22391821
27	Other liabilities	13752681	-	41	-	-	-	*13726	*1457	*8861	55763	25475	150749	13496608
28	Net worth	75491855	-	*-3365	-	-	*-8575	237530	192884	712569	824866	1767053	2818300	68950594
29	Capital stock	7956881	-	*13330	-	-	*32616	231078	52766	67805	98564	256474	107861	7096387
30	Paid-in or capital surplus	27164118	-	*141539	-	-	*1110	291490	*178983	873657	662287	1600235	1610325	21804493
31	Retained earnings, appropriated	*112634	-	-	-	-	-	-	-	*810	-	-	4625	107199
32	Retained earnings, unappropriate	51124340	-	*-133747	-	-	*-49640	-194897	-49654	-220826	34533	-103760	1097501	50744831
33	Retained earnings (S Corp)	-571	-	*-24487	-	-	*12913	*-83047	*17192	*-47	*48498	28408	-	-
34	Less: Cost of treasury stock	10865548	-	-	-	-	*5575	*7094	*6402	*8831	*19017	14304	2012	10802315
35	Total receipts	123924040	*201701	*29969	-	-	*209836	734630	577896	893846	1181488	2237694	3164919	114692061
36	Business receipts	111679050	*180079	*3475	-	-	*206978	716851	555299	807380	1130702	2088141	2834486	103155660
37	Interest	2356318	*7113	*1912	-	-	*201	2937	*1947	19583	18148	39617	72452	2192409
38	Interest on govt. obligations, State and local	66947	-	-	-	-	-	16	-	-	*2395	3454	1327	59755
39	Rents	314213	843	-	-	-	-	*581	-	-	*351	966	753	310719
40	Royalties	2109071	5039	-	-	-	6	*4484	-	*115	*346	5291	22873	2070916
41	Net S-T cap gain less net LT loss	25797	-	*10842	-	-	-	-	-	*23	38	223	1171	13500
42	Net L-T cap gain less net ST loss	1802372	-	-	-	-	-	*281	*114	*47071	*2197	13646	87287	1651776
43	Net gain, noncapital assets	119936	*41	-	-	-	*108	*373	*6	*36	*246	7166	3071	108890
44	Dividends, domestic corporations	128491	577	-	-	-	-	-	*49	*212	*101	1425	31828	94300
45	Dividends, foreign corporations	1828565	3715	-	-	-	-	-	*593	*2579	*2181	567	3831	1815099
46	Other receipts	3493281	*4294	*13741	-	-	*2544	9107	*19889	16848	24785	77198	105839	3219037
47	Total deductions	106003710	*218726	*41949	-	-	*227897	842303	541937	914357	1175729	1830190	2328238	97882383
48	Cost of sales and operations	46458553	*60716	*1649	-	-	*69258	485705	256476	560845	638497	812863	942304	42630239
49	Compensation of officers	821418	*6189	-	-	-	*29905	39814	*23822	25235	30036	31931	38332	596155
50	Repairs	453560	*986	*244	-	-	*1646	3803	*1905	5719	2514	4545	10283	421915
51	Bad debts	257763	*81	-	-	-	*4418	*644	*1473	*5531	1826	10207	2034	231551
52	Rent paid on business property	1199526	*3135	-	-	-	*2764	15880	*14623	8263	11946	21762	17989	1103163
53	Taxes paid	2431924	*5034	*163	-	-	*6970	22205	14717	15399	19777	37339	33319	2277001
54	Interest paid	3193408	*1414	*1918	-	-	*5251	13150	*6014	10988	17529	29195	44601	3063347
55	Contributions or gifts	301019	*12	-	-	-	*411	*130	*301	*307	*2075	1694	3366	292722
56	Amortization	459618	*2078	*2544	-	-	*2259	6220	*587	2865	2792	10236	10423	419613
57	Depreciation	3708941	*5468	*838	-	-	*5653	27262	*11230	25359	24875	36503	58826	3512926
58	Depletion	5466	-	-	-	-	-	-	-	-	-	-	-	5466
59	Advertising	6245844	*8726	-	-	-	*8709	9372	*18764	3141	32738	67347	74569	6022479
60	Pension, prof sh, stock, annuity	869390	*2148	-	-	-	-	*1308	*1154	*1992	9880	6571	8477	837859
61	Employee benefit programs	2252448	*6159	-	-	-	*2097	12812	*3831	9509	18909	29387	21707	2148037
62	Net loss, noncapital assets	49255	3488	-	-	-	-	*274	*114	*379	*644	7115	303	36938
63	Other deductions	37295577	*113091	*34592	-	-	*88555	203722	186926	238826	361691	723497	1061706	34282972
64	Total receipts less total deducts	17920330	*-17025	*-11980	-	-	*-18061	-107672	35960	-20511	5758	407504	836680	16809678
65	Const taxable inc frm rel frn corps	2225992	-	-	-	-	-	-	-	-	-	636	4634	2220722
66	Net income (less deficit), total	20079374	*-17025	*-11980	-	-	*-18061	-107688	35960	-20511	3363	404685	839987	18970645
67	Net income, total	20915198	*44061	*8590	-	-	*10979	21135	50226	82773	100560	549175	969307	19078392
68	Deficit, total	835824	*61086	*20570	-	-	*29040	128823	*14266	103284	*97197	144490	129320	107747
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	10563	-	*-7924	-	-	*3485	*-26111	*9574	*-9292	*25283	15548	-	-
72	Statutory special deductions, total	950209	*672	*8590	-	-	-	*12640	*13821	*17335	*2241	20709	46458	827742
73	Net operating loss deduction	663577	*210	*8590	-	-	-	*12640	*13228	*15025	-	19712	21220	572951
74	Dividends received deduction	286632	462	-	-	-	-	-	*593	*2310	*2241	998	25238	254791
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	19920103	*43851	-	-	-	*6050	*8495	*26831	56646	74146	513903	939531	18250650
77	Income tax before credits, total	6919599	*14983	*40	-	-	*1481	*2291	*9379	19295	25252	173716	322254	6350906
78	Regular tax	6771213	*14911	-	-	-	*1481	*1846	*9047	19251	25210	172883	319784	6206801
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	12	-	-	-	-	-	-	-	-	-	-	-	12
81	Alternative minumum tax	125321	27	*40	-	-	-	*445	*333	-	-	751	2216	121508
82	Environmental tax	23053	44	-	-	-	-	-	-	*45	*43	82	254	22585
83	Foreign tax credit	1612647	449	-	-	-	-	-	-	-	*317	1277	2296	1608309
84	U.S. Possessions tax credit	2033404	65	-	-	-	309	2	707	8025	5965	150747	257084	1610501
85	Orphan drug credit	17563	-	-	-	-	-	-	-	-	-	-	-	17563
86	Nonconventional source fuel credit	*6	-	-	-	-	-	-	-	-	*6	-	-	-
87	General business credit	180538	64	-	-	-	-	*207	*29	*481	*1293	585	1395	176484
88	Prior year minumum tax credit	6560	-	-	-	-	-	-	*49	*285	*249	112	-	5866
89	Income tax after credits, total	3068880	*14405	*40	-	-	*1172	*2083	*8595	*10505	*17422	20995	61480	2932184

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Soaps, cleaners, and toilet goods

MINOR INDUSTRY 2840 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1967	*6	*687	*277	*260	*308	289	*37	42	23	12	3	23
2 Total assets	77770548	-	*21836	*52243	*72267	*217825	642010	*236326	689974	847792	831221	561506	73597548
3 Cash	1755423	-	*1280	*4327	*19059	*29211	65003	*22375	21375	93209	48685	54670	1396229
4 Notes and accounts receivable	10130524	-	*11557	*14773	*32775	*59058	203477	*54433	146779	183698	131751	105639	9186586
5 Less: Allowance for bad debts	289777	-	-	*654	-	*289	*6968	*723	4870	9522	4369	3396	258987
6 Inventories	6555122	-	*3350	*17256	*4495	*55890	172181	*56837	198942	141031	137121	126032	5641985
7 Investments in govt. obligations, Total	*20010	-	-	-	-	-	-	-	-	*20006	-0	4	-
8 Tax-exempt securities	*841358	-	-	-	-	-	*1858	*1198	-	*1843	-	-	836459
9 Other current assets	4216047	-	*3658	*3258	*18	*3772	15393	*3867	59593	47808	36678	19403	4022599
10 Loans to stockholders	158531	-	-	-	-	*14206	*970	*12512	-	-	250	-	130593
11 Mortgage and real estate loans	*1554545	-	-	-	-	-	*8609	*1151	-	*422	-	-	1544362
12 Other investments	23438232	-	-	-	-	*16861	*46338	*10492	*25913	44237	176300	32938	23085154
13 Depreciable assets	23825026	-	*9248	*13586	*38770	*91979	258312	*147705	368746	376029	267483	242340	22010827
14 Less: Accumulated depreciation	10649746	-	*7257	*6353	*24440	*56565	158455	*85289	178808	168000	120880	97732	9745967
15 Depletable assets	125301	-	-	-	-	-	-	-	-	-	-	-	125301
16 Less: Accumulated depletion	65982	-	-	-	-	-	-	-	-	-	-	-	65982
17 Land	652939	-	-	-	-	-	*15340	*2793	24636	14649	14298	15427	565796
18 Intangible assets (Amortizable)	10478896	-	-	*4087	*90	*1961	*11275	*7807	*20725	*74595	107408	44818	10206130
19 Less: Accumulated amortization	1105603	-	-	*1310	*66	*1914	*9332	*2197	*7750	*7278	9016	4573	1062167
20 Other assets	6129703	-	*-0	*3272	*1566	*3657	18008	*3365	14692	35064	45511	25937	5978631
21 Total liabilities	77770548	-	*21836	*52243	*72267	*217825	642010	*236326	689974	847792	831221	561506	73597548
22 Accounts payable	7359725	-	*1220	*5117	*5933	*26459	83247	*35456	88476	97027	69037	50103	6897649
23 Mort, notes, and bonds under 1 yr	3273965	-	*1045	*19016	-	*3947	56413	*24248	97283	*17494	17610	109204	2927706
24 Other current liabilities	16803724	-	-	*144	*665	*12272	44183	*10671	47244	85122	55465	57151	16490807
25 Loans from stockholders	979229	-	*9899	*34274	-	-	*195382	-	*37345	*5657	-	5923	690749
26 Mort, notes, bonds, 1 yr or more	16660007	-	*3553	*16405	-	*14194	*57562	*30960	126952	202518	135065	20012	16052787
27 Other liabilities	6078250	-	-	-	-	*1624	*6122	*396	*88286	*39450	42622	13785	5885965
28 Net worth	26615648	-	*6119	*-22712	*65670	*159329	199102	*134595	204387	400524	511422	305328	24651885
29 Capital stock	5898464	-	*220	*1957	*14220	*16814	25639	*13918	9081	51254	90001	36944	5638415
30 Paid-in or capital surplus	14196618	-	*4008	-	*22498	*6360	*17253	*8759	*139623	*93938	77984	215856	13610340
31 Retained earnings, appropriated	*284362	-	-	-	-	-	*457	-	-0	*341	-	-	283564
32 Retained earnings, unappropriate	7431345	-	*1469	*-34366	*19360	*147706	32063	*67948	39460	177881	356538	58344	6564943
33 Retained earnings (S Corp)	416073	-	*422	*9697	*9592	*5520	*123707	*49838	*53392	*121146	42760	-	-
34 Less: Cost of treasury stock	1611213	-	-	-	-	*17069	*18	*5867	*37169	*44036	55861	5816	1445377
35 Total receipts	80610507	*454554	*117273	*192668	*114017	*553192	1424366	*487030	1319300	1310564	984962	869269	72783311
36 Business receipts	75295911	*438417	*113949	*192626	*113639	*549848	1412785	*470713	1266283	1290173	952647	848228	67646603
37 Interest	1407497	*1616	-	-	*378	*2191	*732	*784	3073	5159	7532	981	1385052
38 Interest on govt. obligations, State and local	34394	1	-	-	-	-	*159	*231	*37	*452	483	1939	31092
39 Rents	228212	2466	-	-	-	-	*659	*6212	*4982	1391	2641	274	209586
40 Royalties	977735	1017	-	-	-	-	*713	-	*11179	*943	5318	1054	957511
41 Net S-T cap gain less net LT loss	23052	*2320	-	-	-	-	-	-	-	-	-	-	20732
42 Net L-T cap gain less net ST loss	614203	14	-	-	-	*371	*75	*119	*1759	*342	2823	-	608700
43 Net gain, noncapital assets	369641	2	-	-	-	-	*473	*3807	*312	*760	1604	-	362682
44 Dividends, domestic corporations	39581	22	-	-	-	*542	-	*87	*312	*194	23	-	38402
45 Dividends, foreign corporations	706943	3705	-	-	-	-	-	-	*1053	*494	1345	2718	697629
46 Other receipts	913339	*4975	*3324	*42	-	*241	8770	*5077	30310	10656	10546	14076	825324
47 Total deductions	76642230	*434410	*116607	*204658	*103909	*522636	1383255	*452793	1255672	1208592	863700	805776	69290224
48 Cost of sales and operations	47739507	*220534	*66543	*69141	*73576	*317578	854216	*328378	737196	634133	482643	304195	43651372
49 Compensation of officers	772853	*8971	*12897	*11204	*2482	*60444	91634	*15472	47739	44695	14782	11113	451421
50 Repairs	555560	*1469	-	*418	*430	*987	2801	*1404	6183	3878	2028	3854	532109
51 Bad debts	156941	*2904	-	*831	*661	*931	8175	*3343	3058	5378	2119	2481	127059
52 Rent paid on business property	874668	*6512	*16574	*6613	*3240	*7349	26126	*2937	14745	9294	6211	9816	765252
53 Taxes paid	887151	*3623	*4329	*662	*2213	*11059	28865	*6414	18486	17911	14759	17827	761003
54 Interest paid	2600519	*13302	*300	*3057	*762	*1153	14975	*3985	16697	10854	12103	6699	2516632
55 Contributions or gifts	113387	273	-	-	*2	*199	*357	*216	*1476	*1488	1754	2723	104898
56 Amortization	316980	*11891	-	*809	*24	*9	*6183	*845	*4238	3669	3817	619	284876
57 Depreciation	1773584	*7192	*918	*2390	*4288	*8307	18403	*14381	25807	22829	16693	18861	1633514
58 Depletion	2	-	-	-	-	-	-	-	-	-	-	-	2
59 Advertising	4472084	*59924	*1568	*2482	*94	*6333	33548	*466	70454	69204	67221	159186	4001603
60 Pension, prof sh, stock, annuity	437891	1372	-	-	-	*5221	9917	*1362	4140	3791	2967	4323	404799
61 Employee benefit programs	1058143	*9417	-	-	-	*3173	14611	*2190	13300	21885	7385	9660	976523
62 Net loss, noncapital assets	173613	255	-	-	-	*22	*1015	-	*7	*59	12	304	171940
63 Other deductions	14709349	*86772	*13478	*107050	*16136	*99871	272428	*71399	292146	359523	229206	254117	12907221
64 Total receipts less total deducts	3968277	*20144	*666	*-11990	*10108	*30557	41111	*34237	63629	101972	121263	63493	3493087
65 Const taxable inc frm rel frn corps	694224	1148	-	-	-	-	-	-	*8433	-	564	894	683185
66 Net income (less deficit), total	4628107	*21292	*666	*-11990	*10108	*30557	40952	*34006	72025	101520	121343	62447	4145180
67 Net income, total	5071338	*21292	*2116	*937	*10679	*31767	62680	*34271	93810	118344	126987	62447	4506007
68 Deficit, total	443230	-	*1450	*12927	*571	*1210	*21728	*265	*21785	*16824	5644	-	360827
69 Net income (less def), Form 1120-A	*-1450	-	*-1450	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	3642	3642	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	198948	-	*2116	*937	*6156	*15294	*44588	*19620	*23366	*57635	29236	-	-
72 Statutory special deductions, total	299643	*6859	-	-	-	*765	*1376	*61	*10556	*630	1132	-	278264
73 Net operating loss deduction	*237356	*5770	-	-	-	*386	*1376	-	*9648	-	-	-	220175
74 Dividends received deduction	62287	1089	-	-	-	*379	-	*61	*907	*630	1132	-	58089
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4574927	14432	-	-	*4523	*15708	*14957	*14325	*39166	60109	96620	62447	4252639
77 Income tax before credits, total	1611041	*5102	-	-	*681	*4149	*4083	*4974	*13386	20478	32916	21315	1503957
78 Regular tax	1566267	4963	-	-	*681	*4134	*4010	*4813	*13317	20437	32851	21232	1459830
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	113	-	-	-	-	-	-	-	-	-	-	-	113
81 Alternative minumum tax	38304	*126	-	-	-	*15	*73	*161	*58	-	-	-	37872
82 Environmental tax	6356	13	-	-	-	-	-0	-	*11	*41	66	83	6143
83 Foreign tax credit	626216	1104	-	-	-	-	*182	-	-	*141	984	1468	622338
84 U.S. Possessions tax credit	21743	1925	-	-	-	268	73	-	3177	4076	12224	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	19334	69	-	-	-	-	-	-	*463	*135	135	335	18197
88 Prior year minumum tax credit	*3079	-	-	-	-	-	-	-	*380	-	-	-	2699
89 Income tax after credits, total	940669	*2004	-	-	*681	*3880	*3829	*4974	*9366	*16128	19573	19512	860723

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Paints and allied products

MINOR INDUSTRY 2850
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	683	-	-	*3	*84	*97	378	*59	37	*7	8	3	5
2	Total assets	6240705	-	-	*475	*32332	*59811	799841	*413747	546514	*236085	616388	469082	3066431
3	Cash	289440	-	-	-	*1921	*6719	64746	*44824	29387	*16467	29651	22420	73304
4	Notes and accounts receivable	1474185	-	-	-	*15134	*17293	233631	*122751	144902	*77005	148328	139354	575786
5	Less: Allowance for bad debts	39737	-	-	-	-	*1056	*4340	*3264	*6647	*961	3629	8474	11366
6	Inventories	1395128	-	-	-	*11042	*17890	226617	*100332	145179	*78933	112479	82465	620193
7	Investments in govt. obligations, Total	80954	-	-	-	-	-	-	-	-	-	1382	20934	58638
8	Tax-exempt securities	98518	-	-	-	-	-	-	-	-	-	-	-	98518
9	Other current assets	377216	-	-	-	-	*107	20632	*16226	22861	*5347	24501	22013	265529
10	Loans to stockholders	*9098	-	-	-	-	-	*7452	*66	*526	*1053	-	-	-
11	Mortgage and real estate loans	*1620	-	-	-	-	-	-	*1463	*156	-	-	-	-
12	Other investments	279600	-	-	-	-	*228	*15680	*12501	*11648	*9725	47839	29867	152111
13	Depreciable assets	2947626	-	-	*475	*15794	*48217	415658	*208396	318435	*88561	379473	213571	1259048
14	Less: Accumulated depreciation	1556517	-	-	-	*11560	*31095	239412	*106788	180367	*47092	188231	120465	631507
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	163664	-	-	-	-	-	15272	*5644	9581	*2713	31875	10245	88334
18	Intangible assets (Amortizable)	444378	-	-	-	-	-	*27784	*2509	*10959	*5196	26546	26144	345240
19	Less: Accumulated amortization	97191	-	-	-	-	-	*7941	*2180	*3448	863	9453	-	73307
20	Other assets	372725	-	-	-	-	*1508	24063	*11267	*43342	-	15627	31007	245910
21	Total liabilities	6240705	-	-	*475	*32332	*59811	799841	*413747	546514	*236085	616388	469082	3066431
22	Accounts payable	738666	-	-	*166	*4023	*13032	154210	*57712	75712	*47678	48525	66414	271193
23	Mort, notes, and bonds under 1 yr	244526	-	-	-	*1235	*4643	96741	*16592	28808	*20919	28228	11347	36012
24	Other current liabilities	775017	-	-	*965	*6899	*6512	44257	*38351	36179	*24944	51113	26793	539004
25	Loans from stockholders	51866	-	-	*18499	*3311	*2228	*25970	-	*493	-	1051	-	314
26	Mort, notes, bonds, 1 yr or more	707999	-	-	-	-	*3373	111384	*63978	89762	*41267	78020	39577	280638
27	Other liabilities	415643	-	-	*5859	-	-	*2275	*14165	*20947	*1941	57958	13000	299499
28	Net worth	3306988	-	-	*-25014	*16864	*30022	365004	*222950	294613	*99335	351493	311951	1639770
29	Capital stock	497169	-	-	*30	*84	*595	28266	*15444	123114	*315	56975	155389	116957
30	Paid-in or capital surplus	628069	-	-	*18517	-	*965	85796	*-4322	*37430	*9181	37358	99375	343770
31	Retained earnings, appropriated	*1313	-	-	-	-	-	*211	-	-	*61	1041	-	-
32	Retained earnings, unappropriate	2247220	-	-	*-29921	*16779	*29359	157973	*167553	*72269	*86443	213429	177615	1355721
33	Retained earnings (S Corp)	335208	-	-	-	-	-	*122187	*59475	*80260	19039	54248	-	-
34	Less: Cost of treasury stock	401991	-	-	*13639	-	*897	*29429	*15200	*18460	*15704	11557	120428	176678
35	Total receipts	11671178	-	-	*40301	*126674	*189927	1876547	*891542	1202604	*627129	1045173	862206	4809076
36	Business receipts	11529531	-	-	*39573	*126670	*189375	1862795	*878638	1198537	*624703	1026049	851048	4732143
37	Interest	28243	-	-	*138	*4	*5	1700	*1581	*1658	*808	3452	2824	16075
38	Interest on govt. obligations, State and local	*3788	-	-	-	-	-	-	-	*12	-	133	154	3490
39	Rents	22502	-	-	*127	-	-	*146	*151	*104	-	857	303	20814
40	Royalties	21579	-	-	*108	-	-	*1790	*3335	*131	-	471	1833	13911
41	Net S-T cap gain less net LT loss	1913	-	-	-	-	-	-	-	-	-	778	-	1135
42	Net L-T cap gain less net ST loss	12073	-	-	-	-	*136	-	*40	*23	-	3087	135	8651
43	Net gain, noncapital assets	2813	-	-	-	-	-	*388	*30	*72	-	1245	43	1034
44	Dividends, domestic corporations	1176	-	-	*3	-	-	*6	-	-	-	942	44	180
45	Dividends, foreign corporations	*10408	-	-	-	-	-	-	-	-	*410	3062	3618	3319
46	Other receipts	37152	-	-	*352	-	*411	9722	*7766	2068	*1208	5097	2203	8325
47	Total deductions	10977482	-	-	*53179	*126635	*185283	1843575	*813721	1172582	*583265	995313	782399	4421531
48	Cost of sales and operations	6767763	-	-	*34866	*78224	*114066	1196149	*514548	861284	*375613	601218	474946	2516848
49	Compensation of officers	228709	-	-	*3930	*25475	*12645	75766	*32546	26398	*16401	15942	4571	15035
50	Repairs	66786	-	-	-	-	*1301	12067	*2124	2957	*1109	8475	2107	36647
51	Bad debts	55624	-	-	-	-	*1694	13786	*5371	*4174	*1066	4361	8882	16289
52	Rent paid on business property	180636	-	-	*87	*1088	*3974	17806	*7155	12795	*2651	22926	8665	103489
53	Taxes paid	251241	-	-	*798	*2878	*7021	42234	*18894	19289	*5995	23614	19770	110748
54	Interest paid	86905	-	-	*2923	*12	*1289	16210	*8126	9946	*4910	9904	5383	28202
55	Contributions or gifts	7739	-	-	-	-	*54	*382	*170	*303	*117	1329	814	4571
56	Amortization	30859	-	-	-	-	-	2152	*290	*3393	*259	1568	2213	20984
57	Depreciation	201567	-	-	*536	*1128	*5005	30206	*10818	17306	*6991	23546	12883	93148
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	309730	-	-	*-0	*483	*3192	18755	*16240	*19684	*39700	26776	27483	157416
60	Pension, prof sh, stock, annuity	77151	-	-	*155	*3378	*2017	6995	*7463	*6294	*1433	6180	4473	38763
61	Employee benefit programs	254099	-	-	*858	-	*1997	30144	*10451	11411	1351	21127	16256	160503
62	Net loss, noncapital assets	1976	-	-	*657	-	-	*194	*191	*92	-	188	80	573
63	Other deductions	2456698	-	-	*8367	*13969	*31028	380728	*179333	177256	*125670	228158	193875	1118314
64	Total receipts less total deducts	693696	-	-	*-12878	*39	*4643	32972	*77822	30022	*43864	49859	79808	387545
65	Const taxable inc frm rel frn corps	8972	-	-	-	-	-	-	-	-	-	4387	3119	1466
66	Net income (less deficit), total	698879	-	-	*-12878	*39	*4643	32972	*77822	30010	*43864	54114	82772	385522
67	Net income, total	756025	-	-	-	*39	*4643	66138	*77822	*40480	*43864	54746	82772	385522
68	Deficit, total	57146	-	-	*12878	-	-	*33166	-	*10470	-	632	-	-
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	99510	-	-	-	-	-	*35900	*24359	*16992	15390	6869	-	-
72	Statutory special deductions, total	14697	-	-	*2	-	*27	*762	*9624	-	*410	1950	879	1044
73	Net operating loss deduction	*11446	-	-	-	-	*27	*758	*9624	-	-	-	848	189
74	Dividends received deduction	3251	-	-	*2	-	-	*4	-	-	*410	1950	31	855
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	640763	-	-	-	*39	*4616	*28444	*43839	*23463	*28064	45927	81893	384478
77	Income tax before credits, total	218190	-	-	-	*6	*943	*8806	*15604	*7982	*9672	15665	27943	131568
78	Regular tax	216689	-	-	-	*6	*943	*8786	*14905	*7978	*9542	15615	27844	131070
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81	Alternative minumum tax	*698	-	-	-	-	-	-	*698	-	-	-0	-	-
82	Environmental tax	673	-	-	-	-	-	-	*1	*5	*21	49	99	498
83	Foreign tax credit	8205	-	-	-	-	-	-	-	-	*37	1835	2994	3339
84	U.S. Possessions tax credit	2909	-	-	-	-	-	34	-	2874	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	3183	-	-	-	-	-	*146	*437	*205	*321	191	244	1638
88	Prior year minumum tax credit	*16	-	-	-	-	-	-	-	*16	-	-	-	-
89	Income tax after credits, total	203877	-	-	-	*6	*943	*8625	*15167	*4887	*9314	13639	24705	126591

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2898
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2614	*73	*878	*373	*180	*427	464	*54	62	40	22	12	29
2 Total assets	43338361	-	*6824	*67469	*65087	*316687	1023966	*409756	851317	1355482	1606954	2066495	35568324
3 Cash	1567265	-	*2108	*16416	*1327	*41856	96915	*10938	83050	65951	91565	295989	861150
4 Notes and accounts receivable	5936215	-	*3525	*10715	*38363	*54786	295964	*84596	225064	221946	331245	415136	4254876
5 Less: Allowance for bad debts	159004	-	-	-	-	-	6334	*4463	3739	3830	17474	7776	115388
6 Inventories	4595611	-	-	*3760	*11581	*68314	258591	*64885	183138	266748	281758	194016	3262819
7 Investments in govt. obligations, Total	*105697	-	-	-	-	-	*6106	-	-	-	-	21638	77954
8 Tax-exempt securities	*592767	-	-	-	-	-	-	-	*3369	-	2902	-	586496
9 Other current assets	1527341	-	*193	*373	*3461	*12699	46885	*66688	39772	98105	64910	44680	1149573
10 Loans to stockholders	131057	-	-	*2563	-	*99	*20445	*372	*9317	*6743	31363	-	60155
11 Mortgage and real estate loans	*319222	-	-	-	-	*8062	*3852	-	-	-	5492	426	301390
12 Other investments	12886481	-	-	*11933	*1840	*55256	32766	*38931	46955	97293	142976	381560	12076970
13 Depreciable assets	19356032	-	*639	*50738	*40588	*189375	553722	*225225	477690	624805	880659	860033	15452557
14 Less: Accumulated depreciation	8707164	-	*260	*30258	*34306	*129140	330411	*100911	282229	267395	379155	353651	6799448
15 Depletable assets	496662	-	-	-	-	-	-	-	-	*80243	-	4687	411731
16 Less: Accumulated depletion	124603	-	-	-	-	-	-	-	-	-	-	2121	122482
17 Land	550894	-	-	-	*2232	*10020	19095	*251	18690	18984	35533	35365	410725
18 Intangible assets (Amortizable)	2339942	-	*383	-	-	*6102	*9431	*6824	50188	*73549	23595	149229	2020643
19 Less: Accumulated amortization	369658	-	*77	-	-	*5980	*1568	*2099	*16315	*24248	5713	20177	293481
20 Other assets	2293606	-	*312	*1230	-	*5236	18507	*18519	16368	96588	117300	47463	1972084
21 Total liabilities	43338361	-	*6824	*67469	*65087	*316687	1023966	*409756	851317	1355482	1606954	2066495	35568324
22 Accounts payable	3486801	-	*4012	*6140	*4614	*40897	195000	*46530	129073	217016	219642	152750	2471126
23 Mort, notes, and bonds under 1 yr	2705149	-	-	*459	*13937	*21348	153990	*42770	89495	77071	193195	413944	1698939
24 Other current liabilities	3790279	-	*914	*7071	*636	*8382	74960	*45206	110285	93449	152045	192512	3104821
25 Loans from stockholders	368034	-	*1996	-	*10816	*6075	34783	-	*19992	*59551	30590	93671	110560
26 Mort, notes, bonds, 1 yr or more	9133624	-	-	*15319	*11172	*62177	139133	*102630	156316	169077	337591	335514	7804696
27 Other liabilities	9885866	-	*16668	-	-	*555	72621	*3912	30339	16406	77866	127857	9539643
28 Net worth	13968607	-	*-16765	*38480	*23913	*177252	353477	*168708	315818	722912	596026	750247	10838540
29 Capital stock	2202897	-	*448	*14648	*8088	*23618	55211	*56348	70094	77961	186506	225758	1484215
30 Paid-in or capital surplus	8176170	-	*11982	*12715	*19213	*14571	189854	*52072	267704	467116	256292	578037	6306613
31 Retained earnings, appropriated	279046	-	-	-	-	-	-	-	-	-	-	-	279046
32 Retained earnings, unappropriate	4415886	-	*-29175	-	*13045	*131380	-92465	*57334	-63894	103840	94700	-46714	4247835
33 Retained earnings (S Corp)	622887	-	*391	*12536	*-16433	*68289	215010	*12928	*92060	*124057	114050	-	-
34 Less: Cost of treasury stock	1728279	-	*412	*1419	-	*60606	*14134	*9974	50145	*50063	55522	6835	1479170
35 Total receipts	36086311	*49790	*16062	*125609	*100730	*603025	2391936	*664435	1979545	1910786	2366710	2015567	23862116
36 Business receipts	33609833	*45685	*16061	*125595	*99453	*595979	2362973	*629950	1937462	1855823	2279079	1937959	21723813
37 Interest	862190	*188	-	-	*13	*3546	6549	*4221	6029	13208	11164	16829	800444
38 Interest on govt. obligations, State and local	20190	-	-	-	-	-	-	*1304	*143	*175	272	23	18274
39 Rents	60038	-	-	-	*9	-	*1656	*167	*500	*201	544	944	56017
40 Royalties	159414	61	-	-	-	-	-	-	*96	*6182	1255	8218	143602
41 Net S-T cap gain less net LT loss	20319	-	-	-	-	-	-	-	-	-	-	9391	10928
42 Net L-T cap gain less net ST loss	342218	-	-	-	*436	*92	*109	*750	*72	*169	15875	7512	317203
43 Net gain, noncapital assets	42959	-	-	-	-	-	*233	*192	*482	*1800	10230	1666	28356
44 Dividends, domestic corporations	226559	-	-	-	-	*961	-	-	*3	66	10	7355	218164
45 Dividends, foreign corporations	195480	-	-	-	-	-	-	-	-	*17098	8574	2818	166990
46 Other receipts	547110	*3855	*1	*14	*820	*2446	20416	*27852	34759	16064	39706	22853	378323
47 Total deductions	34657613	*57678	*29354	*127519	*107747	*578854	2277178	*638157	1900247	1780884	2305565	1933041	22921389
48 Cost of sales and operations	20371300	*25006	*12641	*61942	*75803	*398293	1526009	*413829	1355762	1261623	1683532	1280571	12276288
49 Compensation of officers	451152	*705	*11112	*8408	*4715	*30361	115505	*20342	51788	56079	22633	19298	110206
50 Repairs	284542	*293	-	*1248	*1227	*7258	20739	*2553	6347	9039	6457	7175	222207
51 Bad debts	69323	-	-	-	*2644	*1884	14963	*3061	3818	4254	4311	5334	29053
52 Rent paid on business property	381839	*145	*781	*3925	*1116	*6969	28234	*6516	9311	8750	10884	13477	291731
53 Taxes paid	644481	*1628	*58	*3663	*1986	*12297	37449	*12448	30613	31280	30560	35201	447298
54 Interest paid	1140163	*695	-	-	*1030	*8848	37738	*10669	35461	30342	54652	77782	882946
55 Contributions or gifts	18951	-	-	-	-	*62	*354	*118	*148	*491	559	1229	15989
56 Amortization	105759	*1510	-	*20	-	*26	*3405	*164	15231	4333	5881	13250	61939
57 Depreciation	1332569	*2599	*257	*2658	*1879	*13557	37386	*17263	34215	43144	80815	96057	1002741
58 Depletion	80916	-	-	-	-	-	-	-	-	-0	268	1761	78886
59 Advertising	792023	*832	*15	*256	*316	*5527	9693	*22150	10993	34604	18008	14760	674869
60 Pension, prof sh, stock, annuity	259104	*1	-	*2925	-	*5175	12570	*3667	16471	9375	8882	6408	193632
61 Employee benefit programs	600866	*1199	-	*2825	-	*3397	20362	*2557	10996	18351	32970	33185	475025
62 Net loss, noncapital assets	41902	*686	-	-	-	*32	*569	*14927	*1862	*254	3350	973	19249
63 Other deductions	8082723	*22380	*4491	*39650	*17031	*85168	412201	*107892	317230	268966	341804	326580	6139330
64 Total receipts less total deducts	1428698	*-7888	*-13292	*-1910	*-7017	*24170	114758	*26278	79298	129902	61145	82527	940726
65 Const taxable inc frm rel frn corps	207360	85	-	-	-	-	*8355	-	-	11589	4265	9253	173814
66 Net income (less deficit), total	1615868	*-7802	*-13292	*-1910	*-7017	*24170	123113	*24974	79155	141316	65139	91756	1096266
67 Net income, total	2228244	*7416	*391	*8352	-	*25224	146771	*39774	106414	186274	110480	122125	1475022
68 Deficit, total	612376	*15219	*13683	*10262	*7017	*1054	*23658	*14800	*27259	*44957	45341	30369	378756
69 Net income (less def), Form 1120-A	*-13683	-	*-13683	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	199889	*-10626	*391	*-1910	*-2866	*11762	105760	*2616	*17128	*57793	19841	-	-
72 Statutory special deductions, total	350408	*714	-	-	-	*139	*14413	*24924	*42125	*9414	25232	15356	218091
73 Net operating loss deduction	187499	*714	-	-	-	-	*14413	*24924	*42123	*9367	19595	10488	65874
74 Dividends received deduction	162909	-	-	-	-	*139	-	-	*2	47	5637	4867	152217
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1784115	*6703	-	-	-	*13368	*26597	*7857	*45858	119038	65428	109553	1389712
77 Income tax before credits, total	618803	*2315	-	-	-	*3621	*8643	*3675	16532	41107	23668	40377	478865
78 Regular tax	605340	*2312	-	-	-	*3621	*8317	*2671	*15581	40493	22246	37248	472851
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
81 Alternative minumum tax	11199	-	-	-	-	-	*326	*1002	*900	*493	1486	3094	3899
82 Environmental tax	2405	*3	-	-	-	-	-	*2	*51	121	79	35	2114
83 Foreign tax credit	134823	-	-	-	-	-	-	-	*5	*11024	1621	2512	119662
84 U.S. Possessions tax credit	38956	-	-	-	-	-	184	-	-	1045	6035	31692	-
85 Orphan drug credit	17	-	-	-	-	-	-	-	-	-	-	-	17
86 Nonconventional source fuel credit	*8	-	-	-	-	-	-	-	*8	-	-	-	-
87 General business credit	16449	-	-	-	-	-	-	-	*116	*502	399	-	15433
88 Prior year minumum tax credit	*2432	-	-	-	-	-	-	-	*155	*690	339	17	1231
89 Income tax after credits, total	426118	*2315	-	-	-	*3621	*8459	*3675	16249	27847	15274	6156	342522

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products

MAJOR GROUP 18
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2501	***	*1216	*431	*230	***	189	101	47	18	14	11	46
2 Total assets	607569866	***	*28150	*90449	*73325	***	521909	819306	760872	600203	993073	1760804	601787569
3 Cash	3267568	***	*8020	*5902	*14522	***	23754	58692	70279	37792	83234	98416	2809687
4 Notes and accounts receivable	75241577	***	*3518	*1721	*24032	***	104523	194583	183670	139940	249316	358861	73963761
5 Less: Allowance for bad debts	790005	***	-	-	-	***	*1182	*3264	*3414	*4333	11277	2629	763906
6 Inventories	21669540	***	-	*3920	*3086	***	*64859	114926	125854	69908	109295	249474	20916142
7 Investments in govt. obligations, Total	305969	***	-	-	-	***	*11174	-	*5547	*17484	-	54292	217472
8 Tax-exempt securities	*269358	***	-	-	-	***	-	-	-	*4869	-	-	264489
9 Other current assets	27575555	***	-	*33584	*1137	***	63809	33019	21306	24231	52919	61688	27280154
10 Loans to stockholders	2630905	***	-	*11533	*46	***	*552	*1777	*129	*69418	2108	-	2542671
11 Mortgage and real estate loans	88205	***	-	*5242	-	***	-	*816	*4795	-	-	-	77352
12 Other investments	251346638	***	-	*18635	*12649	***	*7205	*64453	33781	*30805	51056	103544	251019067
13 Depreciable assets	323021794	***	*7051	*26930	*21538	***	423214	505204	556641	229983	651314	1305072	319187737
14 Less: Accumulated depreciation	168767316	***	*1181	*17020	*16431	***	228490	256601	281839	*83608	263541	624545	166910005
15 Depletable assets	50124643	***	*2916	-	*7194	***	*44612	-	*302	*46528	1668	77102	49921444
16 Less: Accumulated depletion	28431261	***	-	-	*5871	***	-	-	*268	*2101	1088	32296	28374678
17 Land	7772851	***	-	-	*3703	***	*3621	34348	17978	*5823	31802	66968	7605653
18 Intangible assets (Amortizable)	43183034	***	*271	-	*8903	***	*3593	*39746	*28701	*15969	14513	24550	43044534
19 Less: Accumulated amortization	23632111	***	*72	-	*3837	***	*1740	*15956	*18483	*10499	5967	9916	23564684
20 Other assets	22692923	***	*7627	*-0	*2653	***	*2404	47562	15894	7993	27721	30225	22550680
21 Total liabilities	607569866	***	*28150	*90449	*73325	***	521909	819306	760872	600203	993073	1760804	601787569
22 Accounts payable	53573397	***	-	*172	*10084	***	81095	238266	153583	131537	257855	306066	52391236
23 Mort, notes, and bonds under 1 yr	31225579	***	*11226	*45295	*88316	***	*53101	*90785	76656	*39572	80482	139521	30595818
24 Other current liabilities	25701693	***	*15	*38670	*70136	***	29841	65933	50791	47131	118654	137640	25140761
25 Loans from stockholders	9262187	***	*3859	-	-	***	*10165	*53685	*30326	*2842	56167	73022	9027320
26 Mort, notes, bonds, 1 yr or more	104349949	***	-	-	*93	***	187766	226468	106857	248220	247275	400889	102915593
27 Other liabilities	97736724	***	-	-	-	***	*2711	*28165	22125	*8287	66405	66464	97542566
28 Net worth	285720338	***	*13050	*6312	*-95304	***	157230	116003	320534	122614	166235	637201	284174275
29 Capital stock	18806966	***	*6195	*13259	*1210	***	31445	35697	100074	28529	82068	68356	18436209
30 Paid-in or capital surplus	151088469	***	*32757	*547	*4273	***	*124103	*93771	101845	137530	205485	138894	150225248
31 Retained earnings, appropriated	489059	***	-	-	-	***	-	-	-	-	3386	-	485673
32 Retained earnings, unappropriate	140972279	***	*397	*-7493	*-128029	***	*24959	-69911	90682	*-55974	-118713	291864	140887519
33 Retained earnings (S Corp)	700234	***	*-26300	-	*27242	***	*-11735	*121244	*27936	*16691	2677	146822	375605
34 Less: Cost of treasury stock	26336668	***	-	-	-	***	*11542	*64799	*4	*4162	8669	8734	26235980
35 Total receipts	500043150	***	*107623	*197531	*152066	***	868416	1910356	1625717	1597584	1994129	3013071	487903445
36 Business receipts	473058851	***	*106109	*192808	*147034	***	839157	1887868	1606428	1572723	1941275	2955519	461144330
37 Interest	8865291	***	*259	*1730	*375	***	*1903	1549	4052	*2720	8044	9983	8828918
38 Interest on govt. obligations, State and local	34985	***	-	-	-	***	-	*171	*64	*411	265	169	33904
39 Rents	2502300	***	-	-	*1909	***	*126	*9418	*1356	*4063	3833	3590	2477587
40 Royalties	1312212	***	-	-	-	***	-	*19	-	*5	193	95	1311901
41 Net S-T cap gain less net LT loss	28108	***	-	-	-	***	-	*2687	-	-	1470	430	23522
42 Net L-T cap gain less net ST loss	478109	***	-	*230	*1276	***	*1140	*111	*931	*307	13850	6720	453545
43 Net gain, noncapital assets	1515158	***	-	-	*1269	***	*870	*4402	*1253	*280	4469	9166	1493449
44 Dividends, domestic corporations	679698	***	-	*105	-	***	-	*83	*39	*387	49	1793	677241
45 Dividends, foreign corporations	3267649	***	-	-	-	***	-	-	-	*13	-	-	3267636
46 Other receipts	8300789	***	*1255	*2657	*204	***	*25220	4047	11594	*16676	20681	25606	8191412
47 Total deductions	484053201	***	*111046	*185674	*146818	***	857794	1908706	1654529	1635639	1998816	2976065	471913834
48 Cost of sales and operations	369478183	***	*65050	*117918	*87917	***	597296	1484070	1269373	1428100	1761060	2620780	359479288
49 Compensation of officers	587034	***	*19719	*17920	*5126	***	*30313	27372	26366	*10056	10018	10340	410854
50 Repairs	4742796	***	-	*4191	*261	***	*4017	4361	9192	*4010	1997	8807	4705621
51 Bad debts	539050	***	-	-	*805	***	*3307	8428	32704	*1526	4980	1615	485525
52 Rent paid on business property	4146560	***	*1406	*5542	*809	***	*3871	11487	8101	*7487	6034	10880	4087125
53 Taxes paid	21189780	***	*2671	*4580	*6965	***	21169	25576	22132	10084	19394	35496	21030837
54 Interest paid	15188517	***	*149	*4683	*1788	***	*14649	29939	17311	20196	28000	54917	15010406
55 Contributions or gifts	277739	***	-	-	-	***	*248	*691	*232	*97	144	142	276150
56 Amortization	1303434	***	*54	-	-	***	*1083	*7130	*2821	*13613	1088	4556	1271399
57 Depreciation	13058405	***	*1181	*4605	*1424	***	40117	40904	40387	24914	38021	74533	12783760
58 Depletion	2484402	***	-	-	-	***	-	-	*141	-	286	1155	2482795
59 Advertising	1028623	***	-	*216	*89	***	*3887	9461	3345	*1646	6033	2746	1000903
60 Pension, prof sh, stock, annuity	1418216	***	-	-	*348	***	*7366	*2918	*3991	*1489	2600	8679	1388607
61 Employee benefit programs	4070820	***	-	-	*3196	***	*9079	8476	14720	*3673	5329	6554	4017914
62 Net loss, noncapital assets	187370	***	*1055	-	-	***	*1509	*293	*2197	*391	1619	477	179744
63 Other deductions	44352272	***	*19762	*26019	*38091	***	119883	247601	201515	108358	112212	134387	43302906
64 Total receipts less total deducts	15989949	***	*-3423	*11857	*5248	***	10621	1650	-28812	-38056	-4686	37006	15989611
65 Const taxable inc frm rel frn corps	3476238	***	-	-	-	***	-	-	-	*9	-	-	3476229
66 Net income (less deficit), total	19431202	***	*-3423	*11857	*5248	***	10621	1479	-28876	-38458	-4952	36837	19431935
67 Net income, total	20579924	***	-	*14119	*12270	***	*53177	*47547	*24550	*17359	57665	78702	20259392
68 Deficit, total	1148722	***	*3423	*2262	*7022	***	*42556	*46067	*53426	*55817	62616	41864	827457
69 Net income (less def), Form 1120-A	*-2262	***	-	*-2262	-	***	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	***	-	-	-	***	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	78993	***	*-2531	-	*11847	***	*-9994	*-709	*-2254	*6820	-4884	46867	27818
72 Statutory special deductions, total	751469	***	-	*116	*365	***	*512	*9641	*9110	*3971	4052	1340	718844
73 Net operating loss deduction	163312	***	-	*116	*365	***	*512	*9583	*9082	*3616	4018	-	132501
74 Dividends received deduction	588157	***	-	-	-	***	-	*58	*27	*355	35	1340	586343
75 Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
76 Income subject to tax	19789053	***	-	*14003	*59	***	*23583	*16839	*15441	*6478	53620	30495	19622924
77 Income tax before credits, total	6945476	***	-	*4761	*9	***	*7799	*6108	5850	*2267	18467	10532	6888162
78 Regular tax	6727469	***	-	*4761	*9	***	*7622	*5641	*5221	*2203	18340	10368	6671782
79 Personal holding company tax	-	***	-	-	-	***	-	-	-	-	-	-	-
80 Recapture of investment credit	268	***	-	-	-	***	-	-	-	-	-	-	268
81 Alternative minumum tax	188987	***	-	-	-	***	*177	*531	*627	*64	66	129	187393
82 Environmental tax	28520	***	-	-	-	***	-	-	*2	*-0	62	34	28421
83 Foreign tax credit	4377392	***	-	-	-	***	-	-	*48	*17	-	-	4377326
84 U.S. Possessions tax credit	10000	***	-	-	-	***	-	170	-	-	-	1650	6967
85 Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	126969	***	-	-	-	***	-	-	-	*4	-	558	126407
87 General business credit	117746	***	-	-	-	***	*70	*994	*53	*12	2831	-	113787
88 Prior year minumum tax credit	31434	***	-	-	-	***	*119	*268	-	*136	803	-	30108
89 Income tax after credits, total	2281936	***	-	*4761	*9	***	*7610	*4676	5748	*2098	14834	8323	2233568

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2910
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	902	***	*452	-	*184	***	*44	*36	*8	*11	8	8	46
2 Total assets	604703390	-	*21282	-	*55997	***	*100748	*279887	*130351	*398730	532053	1330517	601787569
3 Cash	3016322	-	*7610	-	*9441	***	*8274	*9928	*5126	*33366	55893	50989	2809687
4 Notes and accounts receivable	74616972	-	-	-	*23158	***	*9468	*79671	*53453	*88899	118454	271724	73963761
5 Less: Allowance for bad debts	774668	-	-	-	-	***	*713	*1518	*1290	*2548	2063	2629	763906
6 Inventories	21283299	-	-	-	*3086	***	-	*35010	*37708	*28356	45865	213720	20916142
7 Investments in govt. obligations, Total	271764	-	-	-	-	***	-	-	-	-	-	54292	217472
8 Tax-exempt securities	264489	-	-	-	-	***	-	-	-	-	-	-	264489
9 Other current assets	27345273	-	-	-	*1137	***	*1679	*4939	*945	*3220	33598	19219	27280154
10 Loans to stockholders	2615381	-	-	-	-	***	*423	-	-	*69418	198	-	2542671
11 Mortgage and real estate loans	77352	-	-	-	-	***	-	-	-	-	-	-	77352
12 Other investments	251137707	-	-	-	*3308	***	-	*11456	*9565	*19517	22809	51986	251019067
13 Depreciable assets	321077302	-	*4022	-	*10790	***	*51846	*179788	*43304	*134985	355173	1055438	319187737
14 Less: Accumulated depreciation	167742066	-	*575	-	*7668	***	*17614	*64725	*19963	*32277	139739	509699	166910005
15 Depletable assets	50124238	-	*2916	-	*7194	***	*44612	-	-	*46425	1668	77102	49921444
16 Less: Accumulated depletion	28430890	-	-	-	*5871	***	-	-	-	*1999	1088	32296	28374678
17 Land	7699713	-	-	-	*3703	***	*764	*8648	*1502	*3722	23972	50148	7605653
18 Intangible assets (Amortizable)	43081563	-	*271	-	*7639	***	*1714	*2187	-	*7421	4281	11263	43044534
19 Less: Accumulated amortization	23589688	-	*72	-	*2572	***	*270	*1826	-	*5982	3409	9916	23564684
20 Other assets	22629329	-	*7110	-	*2653	***	*564	*16331	*2	*6207	16442	29176	22550680
21 Total liabilities	604703390	-	*21282	-	*55997	***	*100748	*279887	*130351	*398730	532053	1330517	601787569
22 Accounts payable	53162738	-	-	-	*9736	***	*15676	*103343	*65422	*89099	205524	281552	52391236
23 Mort, notes, and bonds under 1 yr	30917561	-	*4522	-	*88316	***	*7665	*46763	*11382	*31721	30030	96537	30595818
24 Other current liabilities	25422738	-	-	-	*70082	***	*8685	*7601	*3028	*32319	69888	90063	25140761
25 Loans from stockholders	9165309	-	*3859	-	-	***	-	*39833	*18130	*2842	52650	15875	9027320
26 Mort, notes, bonds, 1 yr or more	103731319	-	-	-	-	***	*19838	*101048	*6572	*187950	99933	383596	102915593
27 Other liabilities	97676376	-	-	-	-	***	*367	*15424	*1760	*5148	47500	63611	97542566
28 Net worth	284627350	-	*12901	-	*-112137	***	*48517	*-34124	*24056	*49651	26528	399284	284174275
29 Capital stock	18566381	-	*6195	-	*851	***	*55	*17100	*9670	*9939	43768	42378	18436209
30 Paid-in or capital surplus	150768047	-	*32757	-	*4273	***	*64458	*32844	*2854	*129889	115510	136247	150225248
31 Retained earnings, appropriated	485838	-	-	-	-	***	-	-	-	-	165	-	485673
32 Retained earnings, unappropriate	140708051	-	-	-	*-144503	***	*7440	*-60316	*11531	*-90181	-127000	229393	140887519
33 Retained earnings (S Corp)	*349663	-	*-26051	-	*27242	***	*-23437	*-23752	-	*5	-	-	375605
34 Less: Cost of treasury stock	26250630	-	-	-	-	***	-	-	-	-	5916	8734	26235980
35 Total receipts	494969832	***	*7429	-	*108893	***	*109233	*911140	*431062	*1195686	1228041	2561011	487903445
36 Business receipts	468082646	***	*6255	-	*106726	***	*108362	*904757	*427300	*1174579	1194577	2508047	461144330
37 Interest	8848296	***	-	-	*64	***	*283	*442	*690	*1105	3348	8804	8828918
38 Interest on govt. obligations, State and local	34335	-	-	-	-	***	-	-	-	-	262	169	33904
39 Rents	2491234	***	-	-	*1909	***	-	-	*529	*3519	3683	3590	2477587
40 Royalties	1312198	-	-	-	-	***	-	*19	-	-	183	95	1311901
41 Net S-T cap gain less net LT loss	28108	-	-	-	-	***	-	*2687	-	-	1470	430	23522
42 Net L-T cap gain less net ST loss	474379	-	-	-	-	***	-	*107	*-0	233	13850	6644	453545
43 Net gain, noncapital assets	1510097	-	-	-	-	***	*527	*2324	*17	*214	4469	9096	1493449
44 Dividends, domestic corporations	679122	-	-	-	-	***	-	-	*39	-	49	1793	677241
45 Dividends, foreign corporations	3267636	-	-	-	-	***	-	-	-	-	-	-	3267636
46 Other receipts	8241781	***	*1174	-	*195	***	*62	*805	*2487	*16036	6151	22343	8191412
47 Total deductions	479076025	***	*9711	-	*104068	***	*130153	*930134	*428733	*1229161	1256056	2567183	471913834
48 Cost of sales and operations	365796467	***	*77	-	*56475	***	*79131	*806180	*380581	*1117896	1153876	2274701	359479288
49 Compensation of officers	446341	***	-	-	*3573	***	*4657	*6658	*95	*5409	4330	7818	410854
50 Repairs	4720014	***	-	-	*17	***	*86	*173	*1355	*2390	1507	8562	4705621
51 Bad debts	508097	***	-	-	-	***	*1338	*3424	*12355	*106	4341	917	485525
52 Rent paid on business property	4108927	***	-	-	*805	***	*723	*1406	*809	*1822	3285	10576	4087125
53 Taxes paid	21094644	***	*15	-	*6180	***	*2772	*4705	*1106	*6064	9142	28404	21030837
54 Interest paid	15118809	***	-	-	*1200	***	*1380	*15902	*4108	*16807	13099	49428	15010406
55 Contributions or gifts	276665	***	-	-	-	***	*48	*230	*14	*11	78	131	276150
56 Amortization	1285019	***	*54	-	-	***	*155	*1606	*6	*5476	709	3926	1271399
57 Depreciation	12919641	***	*575	-	*795	***	*7766	*22335	*2332	*17572	13069	66308	12783760
58 Depletion	2483772	***	-	-	-	***	-	-	-	-	4	949	2482795
59 Advertising	1004353	***	-	-	*25	***	*793	*716	*450	*40	212	1019	1000903
60 Pension, prof sh, stock, annuity	1394076	***	-	-	-	***	*936	*17	*145	*777	977	2473	1388607
61 Employee benefit programs	4034550	***	-	-	*2576	***	-	*1900	*15	*2726	2863	5253	4017914
62 Net loss, noncapital assets	181723	***	*1055	-	-	***	-	*1	-	*391	9	436	179744
63 Other deductions	43702926	***	*7934	-	*32423	***	*30367	*64880	*25363	*51672	48556	106282	43302906
64 Total receipts less total deducts	15893807	***	*-2282	-	*4825	***	*-20919	*-18994	*2329	*-33475	-28015	-6172	15989611
65 Const taxable inc frm rel frn corps	3476229	-	-	-	-	***	-	-	-	-	-	-	3476229
66 Net income (less deficit), total	19335701	***	*-2282	-	*4825	***	*-20919	*-18994	*2329	*-33475	-28277	-6341	19431935
67 Net income, total	20352569	***	-	-	*11847	***	*1564	*14798	*2881	*7638	11556	29781	20259392
68 Deficit, total	1016868	***	*2282	-	*7022	***	*22484	*33791	*552	*41113	39833	36122	827457
69 Net income (less def), Form 1120-A	-	-	-	-	-	***	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	***	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*9	-	*-2282	-	*11847	***	*-22484	*-20813	-	*-90	-	-	27818
72 Statutory special deductions, total	738032	-	-	-	-	***	-	*5471	*1469	*3616	3773	1340	718844
73 Net operating loss deduction	150288	-	-	-	-	***	-	*5471	*1442	*3616	3738	-	132501
74 Dividends received deduction	587744	-	-	-	-	***	-	-	*27	-	35	1340	586343
75 Public utility div paid deduction	-	-	-	-	-	***	-	-	-	-	-	-	-
76 Income subject to tax	19679060	***	-	-	-	***	*1564	*9327	*1412	*4022	7791	28441	19622924
77 Income tax before credits, total	6907528	***	-	-	-	***	*388	*3290	*487	*1432	2719	9833	6888162
78 Regular tax	6690623	***	-	-	-	***	*293	*3171	*480	*1367	2643	9670	6671782
79 Personal holding company tax	-	-	-	-	-	***	-	-	-	-	-	-	-
80 Recapture of investment credit	268	-	-	-	-	***	-	-	-	-	-	-	268
81 Alternative minumum tax	187873	-	-	-	-	***	*95	*119	*6	*64	66	129	187393
82 Environmental tax	28466	-	-	-	-	***	-	-	-	*-0	10	34	28421
83 Foreign tax credit	4377326	-	-	-	-	***	-	-	-	-	-	-	4377326
84 U.S. Possessions tax credit	10000	***	-	-	-	***	-	170	-	-	-	1650	6967
85 Orphan drug credit	-	-	-	-	-	***	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	126969	-	-	-	-	***	-	-	-	*4	-	558	126407
87 General business credit	114428	-	-	-	-	***	-	*629	-	*12	-	-	113787
88 Prior year minumum tax credit	*30527	-	-	-	-	***	-	-	-	*136	283	-	30108
89 Income tax after credits, total	2248278	***	-	-	-	***	*388	*2491	*487	*1281	2436	7625	2233568

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2998
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1599	-	*764	*431	*46	*94	145	*65	38	*7	6	3	-
2 Total assets	2866476	-	*6868	*90449	*17328	*67950	421161	*539419	630521	*201473	461020	430287	-
3 Cash	251246	-	*410	*5902	*5082	*31260	*15480	*48764	65153	*4427	27342	47427	-
4 Notes and accounts receivable	624605	-	*3518	*1721	*875	*9267	*95055	*114912	130217	*51042	130862	87137	-
5 Less: Allowance for bad debts	15337	-	-	-	-	-	*469	*1746	*2125	*1785	9214	-	-
6 Inventories	386241	-	-	*3920	-	*8664	*64859	*79916	88146	*41552	63430	35754	-
7 Investments in govt. obligations, Total	*34205	-	-	-	-	-	*11174	-	*5547	*17484	-	-	-
8 Tax-exempt securities	*4869	-	-	-	-	-	-	-	-	*4869	-	-	-
9 Other current assets	230282	-	-	*33584	-	*3324	62130	*28080	20361	*21012	19321	42469	-
10 Loans to stockholders	15524	-	-	*11533	*46	-	*129	*1777	*129	-	1909	-	-
11 Mortgage and real estate loans	*10853	-	-	*5242	-	-	-	*816	*4795	-	-	-	-
12 Other investments	208931	-	-	*18635	*9341	*5443	*7205	*52997	*24216	*11288	28247	51558	-
13 Depreciable assets	1944492	-	*3028	*26930	*10748	*52892	371368	*325416	513337	*94998	296141	249633	-
14 Less: Accumulated depreciation	1025250	-	*606	*17020	*8763	*44254	*210876	*191876	261876	*51331	123802	114847	-
15 Depletable assets	*405	-	-	-	-	-	-	-	*302	*103	-	-	-
16 Less: Accumulated depletion	*371	-	-	-	-	-	-	-	*268	*103	-	-	-
17 Land	73138	-	-	-	-	*1354	*2856	*25700	16477	*2101	7830	16820	-
18 Intangible assets (Amortizable)	101471	-	-	-	*1265	-	*1879	*37559	*28701	*8548	10232	13287	-
19 Less: Accumulated amortization	42422	-	-	-	*1265	-	*1470	*14130	*18483	*4516	2558	-	-
20 Other assets	63594	-	*517	*-0	-	-	*1841	*31231	15892	*1786	11279	1048	-
21 Total liabilities	2866476	-	*6868	*90449	*17328	*67950	421161	*539419	630521	*201473	461020	430287	-
22 Accounts payable	410658	-	-	*172	*348	*2352	*65419	*134923	88161	*42438	52330	24514	-
23 Mort, notes, and bonds under 1 yr	308019	-	*6704	*45295	-	-	*45436	*44022	65274	*7851	50453	42984	-
24 Other current liabilities	278955	-	*15	*38670	*54	*1810	*21156	*58332	47763	*14812	48766	47577	-
25 Loans from stockholders	96878	-	-	-	-	-	*10165	*13852	*12195	-	3518	57148	-
26 Mort, notes, bonds, 1 yr or more	618630	-	-	-	*93	-	*167928	*125420	100285	*60270	147341	17293	-
27 Other liabilities	60348	-	-	-	-	-	*2344	*12741	20365	*3139	18905	2853	-
28 Net worth	1092988	-	*149	*6312	*16833	*63788	108713	*150127	296479	*72962	139707	237917	-
29 Capital stock	240586	-	-	*13259	*359	*3710	31389	*18597	90404	*18590	38300	25978	-
30 Paid-in or capital surplus	320422	-	-	*547	-	*48	*59646	*60927	*98991	*7641	89975	2647	-
31 Retained earnings, appropriated	3221	-	-	-	-	-	-	-	-	-	3221	-	-
32 Retained earnings, unappropriate	264228	-	*397	*-7493	*16474	*62809	*17518	*-9595	79151	*34208	8287	62471	-
33 Retained earnings (S Corp)	350571	-	*-249	-	-	-	*11702	*144996	*27936	*16686	2677	146822	-
34 Less: Cost of treasury stock	86039	-	-	-	-	*2779	*11542	*64799	*4	*4162	2753	-	-
35 Total receipts	5073318	-	*100194	*197531	*43173	*159321	759182	*999216	1194655	*401898	766088	452060	-
36 Business receipts	4976205	-	*99854	*192808	*40308	*157886	*730795	*983112	1179128	*398143	746698	447472	-
37 Interest	16995	-	*259	*1730	*311	*1116	*1620	*1107	*3362	*1615	4696	1179	-
38 Interest on govt. obligations, State and local	*650	-	-	-	-	-	-	*171	*64	*411	4	-	-
39 Rents	11065	-	-	-	-	-	*126	*9418	*827	*544	150	-	-
40 Royalties	*15	-	-	-	-	-	-	-	-	*5	10	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*3730	-	-	*230	*1276	-	*1140	*5	*930	*74	-	76	-
43 Net gain, noncapital assets	5061	-	-	-	*1269	-	*343	*2078	*1236	*65	-	70	-
44 Dividends, domestic corporations	*575	-	-	*105	-	-	-	*83	-	*387	-	-	-
45 Dividends, foreign corporations	*13	-	-	-	-	-	-	-	-	*13	-	-	-
46 Other receipts	59008	-	*81	*2657	*10	*319	*25158	*3242	9107	*640	14530	3263	-
47 Total deductions	4977176	-	*101336	*185674	*42750	*157288	727641	*978572	1225796	*406479	742759	408881	-
48 Cost of sales and operations	3681716	-	*64973	*117918	*31442	*119070	*518165	*677890	888792	*310204	607184	346078	-
49 Compensation of officers	140693	-	*19719	*17920	*1553	*16005	*25655	*20714	26271	*4646	5688	2521	-
50 Repairs	22783	-	-	*4191	*244	*36	*3931	*4188	*7837	*1619	491	246	-
51 Bad debts	30952	-	-	-	*805	*67	*1969	*5004	20349	*1420	639	698	-
52 Rent paid on business property	37634	-	*1406	*5542	*4	*1443	*3148	*10081	7292	*5665	2749	303	-
53 Taxes paid	95136	-	*2656	*4580	*785	*5458	18397	*20871	21026	*4020	10252	7092	-
54 Interest paid	69707	-	*149	*4683	*588	-	*13269	*14038	13203	*3389	14901	5489	-
55 Contributions or gifts	1074	-	-	-	-	*33	*200	*460	*218	*86	66	11	-
56 Amortization	18414	-	-	-	-	-	*928	*5524	*2815	*8137	380	630	-
57 Depreciation	138764	-	*606	*4605	*629	*3432	*32351	*18569	38054	*7342	24952	8225	-
58 Depletion	*630	-	-	-	-	-	-	-	*141	-	282	206	-
59 Advertising	24270	-	-	*216	*64	*102	*3094	*8744	*2895	*1606	5821	1727	-
60 Pension, prof sh, stock, annuity	24140	-	-	-	*348	*2073	*6430	*2901	*3847	*712	1623	6206	-
61 Employee benefit programs	36270	-	-	-	*620	*576	*9079	*6576	14705	*947	2466	1301	-
62 Net loss, noncapital assets	5647	-	-	-	-	-	*1509	*291	*2197	-	1609	41	-
63 Other deductions	649345	-	*11828	*26019	*5668	*8996	89516	*182721	176152	*56686	63656	28105	-
64 Total receipts less total deducts	96142	-	*-1142	*11857	*423	*2032	31541	*20644	-31141	*-4581	23329	43178	-
65 Const taxable inc frm rel frn corps	*9	-	-	-	-	-	-	-	-	*9	-	-	-
66 Net income (less deficit), total	95501	-	*-1142	*11857	*423	*2032	31541	*20473	-31205	*-4983	23325	43178	-
67 Net income, total	227355	-	-	*14119	*423	*2032	*51613	*32749	*21669	*9721	46109	48920	-
68 Deficit, total	131854	-	*1142	*2262	-	-	*20072	*12276	*52874	*14704	22783	5742	-
69 Net income (less def), Form 1120-A	*-2262	-	-	*-2262	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	78984	-	*-249	-	-	-	*12490	*20105	*-2254	*6910	-4884	46867	-
72 Statutory special deductions, total	13437	-	-	*116	*365	-	*512	*4171	*7641	*355	279	-	-
73 Net operating loss deduction	13024	-	-	*116	*365	-	*512	*4112	*7641	-	279	-	-
74 Dividends received deduction	*413	-	-	-	-	-	-	*58	-	*355	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	109993	-	-	*14003	*59	*2032	*22019	*7512	*14028	*2457	45829	2054	-
77 Income tax before credits, total	37949	-	-	*4761	*9	*305	*7411	*2817	*5363	*835	15748	699	-
78 Regular tax	36846	-	-	*4761	*9	*305	*7329	*2470	*4741	*835	15697	698	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1114	-	-	-	-	-	*82	*412	*621	-	-	-	-
82 Environmental tax	*53	-	-	-	-	-	-	-	*2	-	51	-0	-
83 Foreign tax credit	*66	-	-	-	-	-	-	-	*48	*17	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*3318	-	-	-	-	-	*70	*364	*53	-	2831	-	-
88 Prior year minumum tax credit	*908	-	-	-	-	-	*119	*268	-	-	520	-	-
89 Income tax after credits, total	33657	-	-	*4761	*9	*305	*7222	*2185	*5262	*818	12397	699	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 19
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	11340	206	3963	*1146	1611	1446	1958	439	334	115	67	27	28
2	Total assets	60422864	-	174234	*180327	618731	1013551	4479900	3156413	5355574	4105331	4774734	4207565	32356504
3	Cash	2005404	-	31978	*25850	92730	142704	309238	207172	265760	210484	197314	150351	371823
4	Notes and accounts receivable	11671669	-	55830	*58519	201041	291996	1195263	816986	1239199	891784	1010928	744729	5165394
5	Less: Allowance for bad debts	361183	-	-	*435	*850	*2397	17719	17957	29382	15198	28587	19393	229265
6	Inventories	9173564	-	*20187	*27989	132424	200616	965977	651370	1055367	745174	717489	694526	3962444
7	Investments in govt. obligations, Total	89629	-	-	-	-	-	*3374	7247	*27414	*50326	20	-	1247
8	Tax-exempt securities	*54653	-	-	-	-	-	*49991	*451	*4190	-	-	-	20
9	Other current assets	1646104	-	*4946	*3581	10717	22493	171368	117982	128959	195260	145016	212802	632979
10	Loans to stockholders	302675	-	-	*528	*18808	46039	75106	24859	28866	*9156	19865	874	78574
11	Mortgage and real estate loans	*27530	-	-	-	-	-	*3756	*8769	*2859	-	21	12125	-
12	Other investments	9085684	-	*4586	*66	*16823	*13067	78849	47204	333762	281631	481119	814553	7014025
13	Depreciable assets	39710049	-	168690	*185776	519870	795489	3605623	2363604	3869986	3023235	3234597	1859576	20083603
14	Less: Accumulated depreciation	19495808	-	123778	*125112	386207	524530	2082921	1248203	1959544	1583390	1463620	820920	9177584
15	Depletable assets	*49764	-	-	-	-	-	-	-	*23	-	-	-	49741
16	Less: Accumulated depletion	*14858	-	-	-	-	-	-	-	*7	-	-	-	14851
17	Land	639997	-	*1291	*379	*5167	*8669	64364	51674	77945	50185	66785	50420	263119
18	Intangible assets (Amortizable)	3163858	-	*4614	*2047	*2149	*13860	49311	109170	228819	204944	315211	265055	1968677
19	Less: Accumulated amortization	775038	-	*752	*289	*436	*8573	33097	56490	46178	78570	77530	27123	445999
20	Other assets	3449172	-	*6641	*1429	*6496	14116	41416	72576	127535	120309	156108	269989	2632557
21	Total liabilities	60422864	-	174234	*180327	618731	1013551	4479900	3156413	5355574	4105331	4774734	4207565	32356504
22	Accounts payable	6425381	-	*16263	*54320	118193	149912	757748	486877	741108	585123	536405	348699	2630733
23	Mort, notes, and bonds under 1 yr	6563414	-	*16158	*30361	*22080	87782	487977	431821	693948	385498	438969	328622	3640197
24	Other current liabilities	5249345	-	*33866	*4496	34553	76328	361604	270112	357618	283151	360363	603989	2863265
25	Loans from stockholders	1351642	-	*193443	*7284	101331	71651	221867	67158	27003	59035	198257	51825	352789
26	Mort, notes, bonds, 1 yr or more	14135996	-	*19388	*32270	80324	148588	854891	776540	1212751	865142	1326192	1173296	7646615
27	Other liabilities	7064019	-	*5877	*-0	*30145	*17253	119724	43370	230519	188109	212226	367099	5849697
28	Net worth	19633068	-	-110762	*51596	232104	462038	1676089	1080536	2092628	1739273	1702323	1334034	9373208
29	Capital stock	3055612	-	127923	*27602	47230	25165	298680	174319	357466	258882	281461	153585	1303299
30	Paid-in or capital surplus	10634059	-	*2746	*45619	*32269	79182	233066	262340	708005	319813	692975	814575	7443468
31	Retained earnings, appropriated	58177	-	-	-	-	-	-	*287	*2935	*88	5790	23573	25504
32	Retained earnings, unappropriate	2796333	-	*-103432	*-48703	148110	275611	598631	214254	123185	600521	426137	62736	499283
33	Retained earnings (S Corp)	3647501	-	*-134857	*33418	*6694	102744	685942	485782	950912	641929	364246	327419	183272
34	Less: Cost of treasury stock	558615	-	*3143	*6341	*2199	*20664	140230	56446	49876	81960	68287	47853	81618
35	Total receipts	82535794	716448	532794	*839109	1744306	2506261	9635504	6103092	8663998	6562605	6240218	4728142	34263317
36	Business receipts	79855734	690052	511461	*838874	1716861	2488196	9547128	6052927	8566922	6468484	6108124	4535978	32330728
37	Interest	669498	*2650	*1193	*65	3987	3782	9858	5991	14393	12829	18694	24959	571097
38	Interest on govt. obligations, State and local	11807	-	-	-	-	-	*2293	*871	1874	*1736	2534	2326	173
39	Rents	101915	*468	-	-	*5603	*265	*426	*2601	7444	6375	8185	3375	67174
40	Royalties	296235	-	*258	-	*165	-	*175	*248	*1456	*7970	11318	11219	263426
41	Net S-T cap gain less net LT loss	*3687	-	-	-	-	-	*187	*462	*228	*2785	-	-	26
42	Net L-T cap gain less net ST loss	166254	*912	*471	-	*639	*3	*544	*139	1113	2402	3273	3507	153251
43	Net gain, noncapital assets	238671	*8294	*104	-	*753	*3862	20215	10424	6069	4048	3313	59805	121786
44	Dividends, domestic corporations	15641	2505	-	-	-	-	*1	*94	735	*409	4045	390	7461
45	Dividends, foreign corporations	301708	-	-	-	-	-	*3707	*263	*388	*3109	3894	13241	277105
46	Other receipts	874643	*11568	*19308	*170	16298	10153	50972	29072	63375	52458	76839	73342	471089
47	Total deductions	79959736	688214	535558	*823311	1724433	2435550	9359628	5936597	8226866	6212263	6020532	4528742	33468043
48	Cost of sales and operations	54480668	550037	260266	*503582	1205632	1523719	6568470	4421866	6015726	4545003	4328659	3049601	21508105
49	Compensation of officers	1584626	*6452	*82370	*71816	110127	207662	458375	178665	207442	83388	73678	37914	66737
50	Repairs	619352	*1261	*8002	*18803	12504	12614	34920	15804	27669	20900	24347	18925	423602
51	Bad debts	253952	*851	*1215	*752	*4022	8824	31298	21872	18950	24766	19094	14882	107425
52	Rent paid on business property	894563	*1495	32693	*19778	28803	43406	93100	25438	55340	37143	36176	34102	487089
53	Taxes paid	1722478	10674	21185	*27679	66691	88350	262978	131210	184615	142624	124568	86839	575065
54	Interest paid	2204603	*16204	*6638	*4326	16007	28436	139621	102872	140644	118856	161092	156151	1313756
55	Contributions or gifts	22377	111	*172	*12	*20	488	2246	935	3120	2229	2129	2343	8573
56	Amortization	224692	*905	*219	*147	*90	*6991	12627	16197	18884	30665	21590	16065	100312
57	Depreciation	2849296	37847	15769	*14998	29216	67366	278573	158348	314610	249485	267711	143094	1272279
58	Depletion	*5329	-	-	-	-	-	-	*14	*8	-	2614	-	2694
59	Advertising	901188	*92	*2774	*2851	12048	11223	64707	40135	46325	31335	50441	83733	555523
60	Pension, prof sh, stock, annuity	631469	*138	-	-	*530	*2143	39389	17065	49531	35690	38837	66990	381157
61	Employee benefit programs	1578251	*1770	*5119	*16661	28654	36691	128708	90857	120800	126888	97273	72906	851923
62	Net loss, noncapital assets	51774	*59	-	-	*7	*317	7972	1632	1114	5786	4931	11415	18540
63	Other deductions	11935119	60317	99135	*141906	210082	397320	1236643	713689	1022088	757504	767392	733780	5795262
64	Total receipts less total deducts	2576058	28235	-2763	*15798	19873	70711	275876	166494	437133	350342	219685	199401	795274
65	Const taxable inc frm rel frn corps	232904	-	-	-	-	-	-	-	*122	*2235	197	4113	226237
66	Net income (less deficit), total	2797155	28235	-2763	*15798	19873	70711	273584	165624	435380	350841	217348	201188	1021338
67	Net income, total	3930454	*47578	*26069	*28406	52208	101738	400361	256636	513889	412021	282465	251494	1557588
68	Deficit, total	1133298	*19343	*28832	*12609	*32335	31027	126777	91013	78509	61180	65117	50306	536250
69	Net income (less def), Form 1120-A	*-10217	-	*-10217	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-583	*-583	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	1071264	*-7264	*2443	*25049	*2984	38712	142969	133432	283014	198271	50743	108395	92515
72	Statutory special deductions, total	201602	*17041	*8314	*2447	*16954	*1499	34125	21074	39370	*5512	18131	15416	21719
73	Net operating loss deduction	165353	*14536	*8314	*2447	*16954	*1499	30417	*20745	38753	*4997	11639	13390	1663
74	Dividends received deduction	36249	2505	-	-	-	-	*3708	*329	618	*515	6492	2026	20056
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	2508986	21813	*5395	*911	*9077	53922	190784	72875	179745	208422	194452	128233	1443358
77	Income tax before credits, total	862928	7446	*809	*137	*2047	12740	61955	25086	63322	72349	71641	46663	498734
78	Regular tax	838890	7416	*809	*137	*1833	12647	59312	24458	60669	70870	66127	43640	490972
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	*17	-	-	-	-	-	*8	-	-	-	9	-	-
81	Alternative minumum tax	19797	-	-	-	*215	*93	2635	*628	2573	*1297	5261	2850	4245
82	Environmental tax	2632	29	-	-	-	-	-	-	83	167	245	172	1936
83	Foreign tax credit	221362	-	-	-	-	-	*2	*73	*536	*3026	923	10044	206757
84	U.S. Possessions tax credit	13732	955	-	-	118	86	998	998	3930	6647	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	23	-	-	-	-	-	-	-	-	-	-	-	23
87	General business credit	7849	8	-	-	*7	*302	*1561	*674	*444	1430	1192	235	1995
88	Prior year minumum tax credit	22208	271	-	-	-	-	*496	*25	*597	*669	1318	506	18326
89	Income tax after credits, total	597754	6212	*809	*137	*1923	12352	58897	23315	57815	60576	68209	35877	271633

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3050
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1744	-	*623	*257	*80	*209	374	78	67	24	12	8	12
2 Total assets	29393930	-	*25609	*41806	*23677	*134571	805420	550707	1147644	871140	884062	1397171	23512123
3 Cash	521124	-	*13094	*2147	*2424	*15632	69004	50640	23996	34661	43666	21358	244501
4 Notes and accounts receivable	5192199	-	*5962	*13297	*12846	*43534	240827	143401	282269	188829	206459	186057	3868717
5 Less: Allowance for bad debts	178465	-	-	*435	-	-	5158	*4817	5978	3738	4598	5863	147879
6 Inventories	3993510	-	*3992	*7630	*7613	*20884	198256	146984	218079	192913	149444	172445	2875270
7 Investments in govt. obligations, Total	*16670	-	-	-	-	-	189	-	*16461	-	20	-	-
8 Tax-exempt securities	5	-	-	-	-	-	-	-	-	-	-	-	5
9 Other current assets	703656	-	-	*1920	*311	*2004	25885	24471	37332	34517	37455	143370	396393
10 Loans to stockholders	*14018	-	-	-	*76	-	*3034	-	*640	*7649	2620	-	-0
11 Mortgage and real estate loans	*11502	-	-	-	-	-	-	*8769	*2132	-	-	601	-
12 Other investments	5837121	-	-	*66	*80	-	11080	*11145	114212	69475	111108	437415	5082540
13 Depreciable assets	19016609	-	*19592	*33367	*26563	*84080	610828	318576	766227	538703	423845	455832	15738997
14 Less: Accumulated depreciation	9057728	-	*19592	*17941	*26236	*34803	377963	187084	386668	258336	193529	176445	7379130
15 Depletable assets	28085	-	-	-	-	-	-	-	-	-	-	-	28085
16 Less: Accumulated depletion	2196	-	-	-	-	-	-	-	-	-	-	-	2196
17 Land	242422	-	-	*57	-	-	20545	*3653	13959	6942	13144	15073	169048
18 Intangible assets (Amortizable)	741713	-	*192	*1731	-	*6003	*5222	*25614	53951	64247	63377	98091	423284
19 Less: Accumulated amortization	138307	-	*192	*125	-	*4435	*3113	*255	15830	*26792	17067	11015	59482
20 Other assets	2451991	-	*2561	*93	-	*1672	6784	9610	26862	22070	48118	60252	2273970
21 Total liabilities	29393930	-	*25609	*41806	*23677	*134571	805420	550707	1147644	871140	884062	1397171	23512123
22 Accounts payable	2619740	-	*1329	*4899	*3197	*8120	119797	58118	170211	92537	93484	113082	1954966
23 Mort, notes, and bonds under 1 yr	3771878	-	-	-	-	*2592	85100	*81424	175804	111746	124538	195347	2995327
24 Other current liabilities	2537964	-	-	*636	*2569	*10894	64641	50649	65895	74408	58598	301436	1908238
25 Loans from stockholders	443940	-	*50779	-	-	*28611	*29903	*6543	*4951	*9033	6703	27	307389
26 Mort, notes, bonds, 1 yr or more	5581872	-	-	*14550	-	*37267	124809	168702	214469	185168	138187	458274	4240446
27 Other liabilities	5595702	-	-	-	-	-	*24720	*331	114073	86354	43836	142318	5184071
28 Net worth	8842833	-	*-26499	*21722	*17911	*47086	356451	184940	402241	311894	418716	186687	6921685
29 Capital stock	969284	-	*18094	*16473	*80	*923	68023	79879	57966	135630	48089	71778	472350
30 Paid-in or capital surplus	6998164	-	-	-	*16280	*2166	106893	*149860	345892	64608	221254	317885	5773326
31 Retained earnings, appropriated	39110	-	-	-	-	-	-	-	-	-	3284	23573	12252
32 Retained earnings, unappropriate	492962	-	*-44593	*-17503	*1551	*14072	84802	*-106193	-138070	33449	112282	-192137	745304
33 Retained earnings (S Corp)	563443	-	-	*22752	-	*38703	*153321	*68636	*155111	*88613	36305	-	-
34 Less: Cost of treasury stock	220130	-	-	-	-	*8780	*56588	*7242	*18658	*10405	2499	34412	81547
35 Total receipts	34281256	-	*81601	*81325	*85239	*380947	1969619	946555	1741532	1472226	1126985	1223726	25171499
36 Business receipts	32603780	-	*81366	*81155	*84443	*380315	1958971	938895	1711009	1456085	1101964	1076336	23733241
37 Interest	448338	-	*235	-	*81	*97	2536	*582	6355	3596	3073	11404	420378
38 Interest on govt. obligations, State and local	1087	-	-	-	-	-	-	-	*477	42	415	2	151
39 Rents	62958	-	-	-	-	-	*106	*292	*4859	*515	710	2166	54310
40 Royalties	174858	-	-	-	-	-	-	-	*420	*734	1982	8703	163019
41 Net S-T cap gain less net LT loss	*2937	-	-	-	-	-	*46	-	*124	*2767	-	-	-
42 Net L-T cap gain less net ST loss	145355	-	-	-	*639	-	-	-	*130	*1191	216	2099	141080
43 Net gain, noncapital assets	155633	-	-	-	-	*359	*656	*928	*1498	*823	1184	57367	92818
44 Dividends, domestic corporations	6272	-	-	-	-	-	-	-	*332	*34	516	134	5257
45 Dividends, foreign corporations	243174	-	-	-	-	-	*2996	-	*168	*170	1992	10975	226873
46 Other receipts	436864	-	-	*170	*76	*176	4309	5859	16158	6269	14933	54541	334373
47 Total deductions	33426381	-	*79121	*90492	*85194	*361938	1909979	941919	1680043	1392306	1114264	1231272	24539853
48 Cost of sales and operations	21883915	-	*42195	*41362	*70262	*193951	1284307	659203	1178431	1000195	812903	792327	15808779
49 Compensation of officers	305394	-	*15415	*12314	*1024	*33637	107100	29534	33300	21458	8691	10727	32196
50 Repairs	416069	-	*3646	*1495	*3507	*1562	8619	*797	5210	2594	2780	6929	378929
51 Bad debts	105523	-	-	*752	*18	*537	9416	1743	3618	1238	10832	8791	68578
52 Rent paid on business property	464019	-	*4915	*1949	*264	*6815	11583	*4655	9475	7124	11704	9708	395828
53 Taxes paid	623081	-	*2904	*4169	*3158	*23868	47300	18653	36563	43328	18521	16862	407754
54 Interest paid	1015410	-	-	*282	*536	*4142	22375	19720	31779	34903	20094	56445	825135
55 Contributions or gifts	9199	-	*58	-	-	-	606	*23	*647	*296	252	443	6874
56 Amortization	51456	-	-	*84	-	-	2345	*5364	4306	13842	2303	7620	15592
57 Depreciation	1193181	-	*110	*3523	*164	*3955	37869	25566	56161	41848	30560	33240	960186
58 Depletion	*385	-	-	-	-	-	-	-	*8	-	-	-	377
59 Advertising	517259	-	*327	*787	*334	*447	16039	9071	8494	11972	14331	9183	446272
60 Pension, prof sh, stock, annuity	429611	-	-	-	-	-	*8747	*2546	12165	4578	8066	59781	333728
61 Employee benefit programs	831816	-	*2219	*2921	*1174	*11905	24079	12748	27158	34446	21128	19243	674795
62 Net loss, noncapital assets	15327	-	-	-	-	-	*324	-	*499	*1358	902	1606	10639
63 Other deductions	5564738	-	*7334	*20853	*4755	*81118	329269	152294	272229	173128	151199	198367	4174191
64 Total receipts less total deducts	854875	-	*2480	*-9166	*45	*19009	59640	4636	61489	79919	12721	-7546	631647
65 Const taxable inc frm rel frn corps	182182	-	-	-	-	-	-	-	*90	*50	-	4100	177942
66 Net income (less deficit), total	1035970	-	*2480	*-9166	*45	*19009	59640	4636	61102	79927	12307	-3447	809438
67 Net income, total	1629227	-	*2480	*3442	*45	*19560	77202	*40425	87553	93127	44171	36542	1224679
68 Deficit, total	593257	-	-	*12609	-	*551	*17562	*35789	*26451	*13200	31865	39989	415242
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	135918	-	-	*3442	-	*16338	*32775	*23631	*46866	*25740	-12876	-	-
72 Statutory special deductions, total	53362	-	*1733	-	-	*-0	*10335	*657	*14082	*1887	2455	5728	16483
73 Net operating loss deduction	31390	-	*1733	-	-	*-0	*7339	*657	*13900	*1884	66	5725	85
74 Dividends received deduction	21972	-	-	-	-	-	*2996	-	*182	*3	2389	3	16399
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1419402	-	*746	-	*45	*2670	34092	*8686	*26604	*65830	41716	30817	1208196
77 Income tax before credits, total	489272	-	*112	-	*7	*451	11182	*2924	10116	*22513	14806	12322	414839
78 Regular tax	480230	-	*112	-	*7	*451	9882	*2924	*9027	*22382	14183	10475	410787
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7135	-	-	-	-	-	*1300	-	*955	*67	572	1799	2442
82 Environmental tax	1790	-	-	-	-	-	-	-	*17	*63	51	48	1610
83 Foreign tax credit	169033	-	-	-	-	-	-	-	*107	*207	290	9853	158576
84 U.S. Possessions tax credit	588	-	-	-	-	-	248	339	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	23	-	-	-	-	-	-	-	-	-	-	-	23
87 General business credit	2646	-	-	-	*7	-	*247	*477	*32	*220	90	-	1575
88 Prior year minumum tax credit	*18205	-	-	-	-	-	*244	-	*150	*145	466	-	17200
89 Income tax after credits, total	298777	-	*112	-	-	*451	10444	*2108	9828	*21941	13960	2469	237465

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Miscellaneous plastics products

MINOR INDUSTRY 3070
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9596	206	3340	*889	1531	1237	1583	361	267	91	55	19	16
2 Total assets	31028934	-	148625	*138521	595054	878980	3674480	2605706	4207930	3234191	3890672	2810393	8844381
3 Cash	1484280	-	18884	*23703	90306	127071	240235	156532	241764	175823	153648	128993	127322
4 Notes and accounts receivable	6479470	-	*49868	*45222	188194	248462	954436	673585	956930	702955	804468	558672	1296677
5 Less: Allowance for bad debts	182718	-	-	-	*850	*2397	12561	13140	23405	11460	23989	13530	81386
6 Inventories	5180053	-	*16195	*20359	124811	179733	767722	504386	837288	552261	568044	522082	1087173
7 Investments in govt. obligations, Total	72958	-	-	-	-	-	*3185	7247	*10952	*50326	-	-	1247
8 Tax-exempt securities	*54648	-	-	-	-	-	*49991	*451	*4190	-	-	-	16
9 Other current assets	942448	-	*4946	*1661	10406	20489	145483	93511	91628	160743	107561	69432	236586
10 Loans to stockholders	288657	-	-	*528	*18732	46039	72072	24859	28226	*1508	17245	874	78574
11 Mortgage and real estate loans	*16028	-	-	-	-	-	*3756	-	*727	-	21	11525	-
12 Other investments	3248563	-	*4586	-	*16743	*13067	67769	36059	219550	212156	370011	377138	1931484
13 Depreciable assets	20693440	-	149098	*152408	493307	711410	2994794	2045029	3103759	2484533	2810752	1403744	4344607
14 Less: Accumulated depreciation	10438080	-	104186	*107171	359971	489727	1704958	1061119	1572876	1325054	1270091	644475	1798454
15 Depletable assets	*21679	-	-	-	-	-	-	-	*23	-	-	-	21656
16 Less: Accumulated depletion	*12662	-	-	-	-	-	-	-	*7	-	-	-	12655
17 Land	397575	-	*1291	*322	*5167	*8669	43818	48021	63986	43243	53641	35347	94070
18 Intangible assets (Amortizable)	2422146	-	*4422	*316	*2149	*7857	44089	83556	174868	140697	251834	166964	1545393
19 Less: Accumulated amortization	636732	-	*560	*164	*436	*4138	29983	56235	30348	51778	60463	16108	386517
20 Other assets	997181	-	*4080	*1337	*6496	12444	34632	62966	100674	98239	107990	209737	358587
21 Total liabilities	31028934	-	148625	*138521	595054	878980	3674480	2605706	4207930	3234191	3890672	2810393	8844381
22 Accounts payable	3805640	-	*14934	*49421	114996	141792	637952	428759	570897	492586	442920	235617	675767
23 Mort, notes, and bonds under 1 yr	2791535	-	*16158	*30361	*22080	85190	402877	350396	518144	273752	314431	133274	644870
24 Other current liabilities	2711380	-	*33866	*3860	31984	65433	296964	219463	291723	208744	301765	302553	955026
25 Loans from stockholders	907703	-	*142664	*7284	101331	43039	191964	60615	22052	50002	191553	51798	45400
26 Mort, notes, bonds, 1 yr or more	8554124	-	*19388	*17720	80324	111321	730082	607838	998282	679973	1188005	715022	3406168
27 Other liabilities	1468317	-	*5877	*-0	*30145	*17253	95004	43039	116446	101755	168390	224781	665626
28 Net worth	10790234	-	-84263	*29874	214194	414952	1319638	895597	1690387	1427379	1283608	1147348	2451522
29 Capital stock	2086329	-	109829	*11129	47150	24242	230657	94440	299501	123252	233372	81807	830949
30 Paid-in or capital surplus	3635895	-	*2746	*45619	*15989	77016	126173	112481	362113	255205	471721	496690	1670142
31 Retained earnings, appropriated	*19067	-	-	-	-	-	-	*287	*2935	*88	2506	-	13252
32 Retained earnings, unappropriate	2303371	-	*-58838	*-31200	146560	261538	513829	320447	261255	567072	313856	254873	-246021
33 Retained earnings (S Corp)	3084059	-	*-134857	*10666	*6694	*64040	532620	417146	795801	553316	327941	327419	183272
34 Less: Cost of treasury stock	338486	-	*3143	*6341	*2199	*11885	83642	49204	31218	71555	65788	13441	71
35 Total receipts	48254538	716448	451193	*757784	1659067	2125314	7665885	5156536	6922467	5090379	5113232	3504416	9091818
36 Business receipts	47251954	690052	430094	*757719	1632418	2107881	7588157	5114033	6855912	5012399	5006160	3459642	8597488
37 Interest	221160	*2650	*959	*65	*3905	3685	7322	5408	8038	9234	15621	13554	150719
38 Interest on govt. obligations, State and local	10720	-	-	-	-	-	*2293	*871	*1397	*1694	2119	2325	21
39 Rents	38957	*468	-	-	*5603	*265	*320	*2310	2585	*5860	7474	1209	12864
40 Royalties	121376	-	*258	-	*165	-	*175	*248	*1035	*7236	9336	2516	100407
41 Net S-T cap gain less net LT loss	*750	-	-	-	-	-	*141	*462	*104	*18	-	-	26
42 Net L-T cap gain less net ST loss	20899	*912	*471	-	-	*3	*544	*139	983	*1211	3056	1409	12171
43 Net gain, noncapital assets	83039	*8294	*104	-	*753	*3503	19558	9496	4572	3225	2128	2438	28968
44 Dividends, domestic corporations	9369	2505	-	-	-	-	*1	*94	*403	*375	3529	257	2205
45 Dividends, foreign corporations	58535	-	-	-	-	-	*711	*263	*221	2939	1902	2267	50232
46 Other receipts	437779	*11568	*19308	-	16222	9977	46663	23213	47217	46188	61906	18801	136715
47 Total deductions	46533355	688214	456437	*732820	1639239	2073612	7449649	4994678	6546823	4819956	4906268	3297470	8928191
48 Cost of sales and operations	32596753	550037	218071	*462220	1135370	1329768	5284163	3762663	4837295	3544808	3515757	2257275	5699326
49 Compensation of officers	1279232	*6452	*66955	*59502	109103	174025	351275	149130	174142	61930	64988	27187	34541
50 Repairs	203284	*1261	*4357	*17308	8997	11051	26300	15007	22459	18306	21568	11997	44673
51 Bad debts	148429	*851	*1215	-	*4005	8287	21882	20128	15332	23529	8262	6091	38847
52 Rent paid on business property	430545	*1495	27778	*17829	28539	36591	81517	20783	45865	30020	24472	24394	91261
53 Taxes paid	1099397	10674	18281	*23510	63533	64482	215677	112557	148052	99296	106047	69977	167311
54 Interest paid	1189193	*16204	*6638	*4045	15471	24294	117245	83152	108865	83954	140997	99706	488622
55 Contributions or gifts	13179	111	*114	*12	*20	488	1641	912	2473	1933	1877	1900	1699
56 Amortization	173236	*905	*219	*63	*90	*6991	10282	10833	14578	16823	19286	8445	84720
57 Depreciation	1656115	37847	15659	*11475	29052	63411	240705	132781	258449	207637	237151	109855	312093
58 Depletion	*4944	-	-	-	-	-	-	*14	-	-	2614	-	2317
59 Advertising	383929	*92	*2447	*2064	11714	10776	48668	31063	37831	19363	36111	74550	109251
60 Pension, prof sh, stock, annuity	201858	*138	-	-	*530	*2143	30642	14518	37366	31112	30771	7209	47429
61 Employee benefit programs	746435	*1770	*2901	*13740	27480	24786	104628	78109	93642	92442	76146	53663	177128
62 Net loss, noncapital assets	36447	*59	-	-	*7	*317	7649	1632	614	4429	4029	9810	7901
63 Other deductions	6370381	60317	91801	*121053	205327	316202	907374	561394	749859	584376	616193	535413	1621071
64 Total receipts less total deducts	1721183	28235	-5243	*24964	19828	51702	216236	161858	375644	270423	206964	206946	163627
65 Const taxable inc frm rel frn corps	*50722	-	-	-	-	-	-	-	*31	2186	197	13	48295
66 Net income (less deficit), total	1761186	28235	-5243	*24964	19828	51702	213944	160987	374278	270914	205041	204635	211900
67 Net income, total	2301227	*47578	*23589	*24964	52163	82179	323158	216211	426337	318894	238294	214952	332909
68 Deficit, total	540041	*19343	*28832	-	*32335	*30476	109215	55223	52058	47980	33253	10317	121009
69 Net income (less def), Form 1120-A	*-10217	-	*-10217	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-583	*-583	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	935346	*-7264	*2443	*21606	*2984	*22374	110194	109801	236147	172531	63619	108395	92515
72 Statutory special deductions, total	148240	*17041	*6581	*2447	*16954	*1499	23789	20417	25288	*3625	15676	9688	5236
73 Net operating loss deduction	133964	*14536	*6581	*2447	*16954	*1499	23078	*20088	24852	*3113	11573	7665	1578
74 Dividends received deduction	14277	2505	-	-	-	-	*712	*329	*436	*512	4102	2023	3658
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1089584	21813	*4648	*911	*9032	51252	156692	64190	153141	142591	152736	97416	235162
77 Income tax before credits, total	373656	7446	*697	*137	*2041	12289	50772	22162	53205	49837	56835	34341	83895
78 Regular tax	358660	7416	*697	*137	*1826	12196	49430	21534	51642	48487	51943	33165	80186
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*17	-	-	-	-	-	*8	-	-	-	9	-	-
81 Alternative minumum tax	12662	-	-	-	*215	*93	*1335	*628	1618	*1229	4689	1052	1803
82 Environmental tax	843	29	-	-	-	-	-	-	66	104	194	124	326
83 Foreign tax credit	52328	-	-	-	-	-	*2	*73	*430	*2819	632	191	48181
84 U.S. Possessions tax credit	13145	955	-	-	118	86	750	659	3930	6647	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	5202	8	-	-	-	*302	*1315	*197	*412	*1211	1102	235	420
88 Prior year minumum tax credit	4004	271	-	-	-	-	*252	*25	*446	*524	852	506	1127
89 Income tax after credits, total	298977	6212	*697	*137	*1923	11901	48453	21207	47987	38636	54248	33408	34168

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products

MAJOR GROUP 20
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1796	*31	*609	*400	*194	*235	217	*37	22	29	9	9	5
2 Total assets	17778904	-	*50270	*80893	*75888	*177709	463947	*270440	323750	989097	590215	1438704	13317992
3 Cash	392428	-	*14525	*17139	*13803	*19848	25537	*9880	*17925	68879	35473	74128	95291
4 Notes and accounts receivable	4498765	-	*7459	*16363	*23194	*52021	151901	*79984	86979	319616	175882	333987	3251380
5 Less: Allowance for bad debts	58812	-	-	-	-	-	*678	*1022	*3177	17315	4564	11634	20422
6 Inventories	3097339	-	*7678	*40925	*18932	*48849	210626	*102925	93559	323622	195142	348795	1706288
7 Investments in govt. obligations, Total	*36127	-	-	*254	-	-	-	-	-	*6827	-	29047	-
8 Tax-exempt securities	16262	-	-	-	-	-	-	-	-	-	-	16239	23
9 Other current assets	702261	-	*24	*167	-	*14054	10700	*9667	*16705	59765	16787	72826	501565
10 Loans to stockholders	*9651	-	-	-	-	*122	*532	*386	-	-	14	961	7637
11 Mortgage and real estate loans	592	-	-	-	-	-	-	-	-	-	-	80	512
12 Other investments	628931	-	*19750	-	-	*7388	*5441	*13630	*61887	65182	26834	204493	224326
13 Depreciable assets	5668224	-	*7914	*25022	*20410	*33959	142583	*89990	78943	291310	146432	424543	4407117
14 Less: Accumulated depreciation	3208891	-	*7107	*20192	*4965	*18712	91981	*57636	41186	165987	83505	201521	2516098
15 Depletable assets	*1064	-	-	-	-	-	*474	-	-	-	-	590	-
16 Less: Accumulated depletion	*65	-	-	-	-	-	*65	-	-	-	-	-	-
17 Land	5227441	-	-	-	-	*2183	*817	*797	*2899	9608	4431	12379	5194326
18 Intangible assets (Amortizable)	614734	-	*36	*1531	*1736	*24119	*18679	*15879	*6383	*18961	64124	70663	392621
19 Less: Accumulated amortization	161204	-	*9	*1299	*492	*7822	*15613	*4152	*404	*6653	17241	13494	94025
20 Other assets	314058	-	-	*982	*3271	*1701	*4996	*10113	*3238	15282	30405	76622	167450
21 Total liabilities	17778904	-	*50270	*80893	*75888	*177709	463947	*270440	323750	989097	590215	1438704	13317992
22 Accounts payable	1500263	-	*5983	*25830	*11174	*35897	151907	*38488	64829	176959	59674	144168	785354
23 Mort, notes, and bonds under 1 yr	626255	-	-	*1953	*1486	*27967	*79566	*58893	*37053	168163	22828	115337	113009
24 Other current liabilities	1723993	-	*31	*12594	*1426	*20104	22212	*17398	*22597	51625	35708	192747	1347551
25 Loans from stockholders	158263	-	-	-	*15190	*20572	*52694	*8709	*8164	*85	52850	-	-
26 Mort, notes, bonds, 1 yr or more	6779830	-	-	*1072	*30226	*23119	*21823	*8500	*35828	84565	126603	238565	6209529
27 Other liabilities	4946389	-	-	*-0	-	-	*4513	*9	*8218	*26582	24169	110110	4772788
28 Net worth	2043912	-	*44255	*39443	*16386	*50050	131233	*138443	147063	481119	268383	637777	89760
29 Capital stock	931362	-	*13248	*302	*4884	*12253	33525	*25576	5731	47755	27726	39172	721191
30 Paid-in or capital surplus	890805	-	-	*19594	*3370	*4977	*21906	*5700	*40693	91307	34390	348262	320607
31 Retained earnings, appropriated	8759	-	-	-	-	-	-	-	-	-	-	8638	122
32 Retained earnings, unappropriate	-19948	-	*15466	*26939	*18325	*19080	*25154	*48067	*73413	213765	200634	176745	-837535
33 Retained earnings (S Corp)	495836	-	*18629	*-7392	*3369	*25058	*61837	*63191	*75857	*150549	11646	93091	-
34 Less: Cost of treasury stock	262903	-	*3087	-	*13561	*11319	*11189	*4091	*48631	*22257	6013	28130	114625
35 Total receipts	20112469	*78351	*217078	*227199	*271369	*496647	1337551	*620209	645732	1921498	1028421	2080084	11188330
36 Business receipts	19403946	*78062	*199945	*227151	*271320	*491649	1336925	*614609	641618	1906271	1011106	2003871	10621422
37 Interest	315716	*11	-	-	*-0	*769	*14	*298	*1369	3317	675	8558	300706
38 Interest on govt. obligations, State and local	4615	-	-	-	-	-	-	373	*341	*824	398	1581	1097
39 Rents	26426	-	-	-	-	*355	12	**	-	*632	-	2762	22664
40 Royalties	46190	-	-	-	-	-	-	-	*1245	*2046	5567	12415	24917
41 Net S-T cap gain less net LT loss	*173	-	-	-	-	-	-	-	*11	-	-	162	-
42 Net L-T cap gain less net ST loss	54011	-	-	-	-	-	-	218	*257	*215	-	1438	51883
43 Net gain, noncapital assets	807	-	-	-	-	-	3	**	*-0	*170	49	160	425
44 Dividends, domestic corporations	3706	-	-	-	-	-	-	-	*78	*561	54	1261	1752
45 Dividends, foreign corporations	17370	-	-	-	-	-	-	-	-	-	4826	4836	7708
46 Other receipts	239508	*278	*17133	*48	*49	*3874	*597	*4711	*813	7462	5747	43040	155756
47 Total deductions	19577139	*74891	*178035	*233682	*254128	*494358	1332497	*588473	635624	1841178	966988	1985789	10991498
48 Cost of sales and operations	13401804	*57558	*119685	*128981	*183978	*290304	1061206	*390268	499175	1306546	663326	1413018	7287758
49 Compensation of officers	329284	*1654	-	*1756	*15251	*41504	42355	*14716	*9877	96334	22762	22798	60276
50 Repairs	58490	-	*287	*1142	-	*2535	*904	*2366	*633	2701	5786	6683	35452
51 Bad debts	51619	*34	*1912	*1277	-	*4788	*5682	*1331	*2983	3802	2359	6855	20597
52 Rent paid on business property	338635	*308	-	*21713	*7603	*23069	8492	*11887	*2166	10035	13463	23610	216290
53 Taxes paid	539421	*2136	*3160	*2910	*7232	*13335	26065	*17372	19442	29911	20168	39029	358660
54 Interest paid	706675	*425	-	*240	*4580	*4431	12105	*5396	*10839	21024	23941	28938	594755
55 Contributions or gifts	12308	-	-	-	-	*47	*33	*90	*539	*1937	231	1125	8307
56 Amortization	34689	-	*7	*152	*347	*2728	*3854	*1160	*278	*1035	5940	2233	16955
57 Depreciation	346941	*545	*3037	*1825	*5018	*2997	11390	*5282	4931	17530	8809	31333	254245
58 Depletion	94376	-	-	-	-	-	-	-	-	-	-	-	94376
59 Advertising	356431	*309	*151	*2489	*182	*15053	*3810	*7579	*4739	42759	22646	62958	193756
60 Pension, prof sh, stock, annuity	56982	*1047	-	-	-	*503	*6345	*867	*2461	4002	3087	6594	32075
61 Employee benefit programs	217627	*314	-	*42	*5449	*1005	5647	*9509	*6032	39355	13401	28599	108276
62 Net loss, noncapital assets	12241	-	-	-	-	-	*3680	*189	-	*2	341	312	7717
63 Other deductions	3019617	*10561	*49796	*71155	*24488	*92060	140928	*120462	71529	264205	160726	311705	1702003
64 Total receipts less total deducts	535329	*3460	*39043	*-6483	*17241	*2289	5053	*31736	10108	80320	61433	94295	196832
65 Const taxable inc frm rel frn corps	9225	-	-	-	-	-	-	-	-	-	120	-	9106
66 Net income (less deficit), total	539940	*3460	*39043	*-6483	*17241	*2289	5053	*31363	9767	79496	61155	92714	204841
67 Net income, total	649937	*3460	*39043	-	*17241	*6607	34179	*31363	*33147	95165	61155	123737	204841
68 Deficit, total	109997	-	-	*6483	-	*4317	*29126	-	*23380	*15669	-	31023	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	153984	*2092	*27377	*-6173	*2625	*4983	*20339	*13746	*11424	*51479	2480	23614	-
72 Statutory special deductions, total	52880	-	-	-	*14616	-	-	-	*55	*536	5142	5333	27198
73 Net operating loss deduction	*38196	-	-	-	*14616	-	-	-	-	*144	2890	-	20546
74 Dividends received deduction	14684	-	-	-	-	-	-	-	*55	*393	2252	5333	6652
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	432406	*1368	*11666	-	-	*423	*10548	*17617	*21669	*43151	53533	94790	177643
77 Income tax before credits, total	170160	*229	*1750	-	-	*63	*3224	*5898	*7368	*14685	18307	33238	85398
78 Regular tax	144040	*229	*1750	-	-	*63	*3224	*5894	*7368	*14671	18201	32229	60410
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	24193	-	-	-	-	-	-	-	-	-	61	881	23251
82 Environmental tax	587	-	-	-	-	-	-	4	-	*14	44	129	396
83 Foreign tax credit	3973	-	-	-	-	-	-	-	-	*120	772	203	2878
84 U.S. Possessions tax credit	15100	-	-	-	-	-	899	1315	4584	4960	3342	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4500	-	-	-	-	-	-	*147	-	-	135	398	3820
88 Prior year minumum tax credit	2812	-	-	-	-	-	-	-	-	-	200	-	2612
89 Income tax after credits, total	143776	*229	*1750	-	-	*63	*2324	*4437	*2784	*9606	13857	32638	76088

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3140
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	429	-	*204	-	*97	*54	*22	**	*16	20	6	5	5
2 Total assets	15569525	-	*19750	-	*31528	*52554	*51896	**	*222049	677940	376205	819612	13317992
3 Cash	240972	-	-	-	*6214	*11344	*1669	**	*17321	46137	31351	31644	95291
4 Notes and accounts receivable	3914007	-	-	-	*12893	-	*25538	**	*51788	210320	124862	237227	3251380
5 Less: Allowance for bad debts	50221	-	-	-	-	-	16	**	*2451	*13563	3926	9843	20422
6 Inventories	2418667	-	-	-	*9223	*9613	*14522	**	*70042	205673	141059	262249	1706288
7 Investments in govt. obligations, Total	*6827	-	-	-	-	-	-	-	-	*6827	-	-	-
8 Tax-exempt securities	23	-	-	-	-	-	-	-	-	-	-	-	23
9 Other current assets	638143	-	-	-	-	*10947	*4631	**	*14689	49616	13624	43071	501565
10 Loans to stockholders	*7753	-	-	-	-	-	*102	-	-	-	14	-	7637
11 Mortgage and real estate loans	592	-	-	-	-	-	-	-	-	-	-	80	512
12 Other investments	460652	-	*19750	-	-	*6912	*56	-	*27979	*64078	23797	93754	224326
13 Depreciable assets	4946677	-	-	-	*3741	*5133	*15888	**	*50413	203325	77714	183346	4407117
14 Less: Accumulated depreciation	2809043	-	-	-	*1539	*2389	*10679	**	*18049	115120	43678	101491	2516098
15 Depletable assets	590	-	-	-	-	-	-	-	-	-	-	590	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	5206826	-	-	-	-	-	49	**	*1111	5921	2955	2465	5194326
18 Intangible assets (Amortizable)	460221	-	-	-	-	*11372	*237	-	*6383	*7173	8634	33800	392621
19 Less: Accumulated amortization	109762	-	-	-	-	*377	*237	-	*404	*3724	2627	8367	94025
20 Other assets	236600	-	-	-	*996	-	136	-	*3227	*11277	2426	51087	167450
21 Total liabilities	15569525	-	*19750	-	*31528	*52554	*51896	**	*222049	677940	376205	819612	13317992
22 Accounts payable	1095920	-	-	-	*4835	*860	*12730	**	*60867	91999	30891	108384	785354
23 Mort, notes, and bonds under 1 yr	319575	-	-	-	*1486	*1800	*24302	-	*18508	*108593	18620	33257	113009
24 Other current liabilities	1536579	-	-	-	*369	*17694	*7223	**	*15208	41508	20328	86698	1347551
25 Loans from stockholders	*68040	-	-	-	*15190	-	-	-	-	-	52850	-	-
26 Mort, notes, bonds, 1 yr or more	6478625	-	-	-	-	*20926	*9560	-	*35280	*66446	27723	109162	6209529
27 Other liabilities	4844923	-	-	-	-	-	-	-	*6422	*9499	6002	50211	4772788
28 Net worth	1225864	-	*19750	-	*9648	*11274	*-1919	**	*85765	359896	219791	431900	89760
29 Capital stock	797116	-	*715	-	*4884	*1401	*543	**	*5248	37091	2680	23363	721191
30 Paid-in or capital surplus	772511	-	-	-	-	-	*11434	**	*40018	*58751	31428	310272	320607
31 Retained earnings, appropriated	8759	-	-	-	-	-	-	-	-	-	-	8638	122
32 Retained earnings, unappropriate	-421693	-	-	-	*18325	-	*-13895	**	*65528	*141266	179985	24634	-837535
33 Retained earnings (S Corp)	*310796	-	*19035	-	-	*21191	-	-	*23602	*142232	11646	93091	-
34 Less: Cost of treasury stock	241626	-	-	-	*13561	*11319	-	-	*48631	*19444	5948	28098	114625
35 Total receipts	15309083	-	*17133	-	*118470	*79343	*99675	**	*475326	1341147	645370	1344289	11188330
36 Business receipts	14673552	-	-	-	*118421	*79343	*99596	**	*471768	1330813	634428	1317762	10621422
37 Interest	308673	-	-	-	*-0	-	*14	**	*1342	*2552	414	3645	300706
38 Interest on govt. obligations, State and local	*2289	-	-	-	-	-	-	-	-	*794	398	-	1097
39 Rents	*23324	-	-	-	-	-	12	**	-	*584	-	64	22664
40 Royalties	44822	-	-	-	-	-	-	-	*1245	*854	5567	12238	24917
41 Net S-T cap gain less net LT loss	*11	-	-	-	-	-	-	-	*11	-	-	-	-
42 Net L-T cap gain less net ST loss	*53446	-	-	-	-	-	-	-	*257	*4	-	1302	51883
43 Net gain, noncapital assets	683	-	-	-	-	-	3	**	*-0	*156	49	51	425
44 Dividends, domestic corporations	2596	-	-	-	-	-	-	-	*78	*561	3	202	1752
45 Dividends, foreign corporations	12505	-	-	-	-	-	-	-	-	-	2617	2180	7708
46 Other receipts	187180	-	*17133	-	*49	-	*50	**	*624	*4829	1894	6845	155756
47 Total deductions	14951074	-	-	-	*103854	*78980	*122859	**	*470644	1274151	600896	1308192	10991498
48 Cost of sales and operations	10092103	-	-	-	*79610	*50797	*89570	**	*356462	917841	403494	906571	7287758
49 Compensation of officers	133732	-	-	-	*2529	*11905	*2481	**	*6794	20009	19511	10226	60276
50 Repairs	44737	-	-	-	-	*1000	*52	**	*633	*2218	1169	4214	35452
51 Bad debts	37774	-	-	-	-	-	*3939	-	*2847	2600	2105	5686	20597
52 Rent paid on business property	263045	-	-	-	*3401	*1617	*660	**	*2118	*8507	12089	18363	216290
53 Taxes paid	445338	-	-	-	*3285	*3188	*3741	**	*15795	22548	13684	24437	358660
54 Interest paid	651789	-	-	-	*1938	*40	*3700	-	*9359	15526	10771	15701	594755
55 Contributions or gifts	11155	-	-	-	-	-	1	**	*80	*1791	86	890	8307
56 Amortization	20709	-	-	-	-	*377	*190	**	*275	*978	776	1156	16955
57 Depreciation	293120	-	-	-	*657	*618	*1875	**	*4133	12710	5253	13630	254245
58 Depletion	94376	-	-	-	-	-	-	-	-	-	-	-	94376
59 Advertising	311887	-	-	-	-	*1900	*91	-	*4651	32082	19525	59881	193756
60 Pension, prof sh, stock, annuity	40074	-	-	-	-	-	-	-	*1695	*3168	272	2864	32075
61 Employee benefit programs	175584	-	-	-	*1404	-	*1501	**	*4202	*34120	9070	17012	108276
62 Net loss, noncapital assets	*12019	-	-	-	-	-	*3680	-	-	*2	310	310	7717
63 Other deductions	2323633	-	-	-	*11030	*7537	*11377	**	*61601	200052	102781	227251	1702003
64 Total receipts less total deducts	358009	-	*17133	-	*14616	*363	*-23184	**	*4682	66996	44473	36098	196832
65 Const taxable inc frm rel frn corps	9225	-	-	-	-	-	-	-	-	-	120	-	9106
66 Net income (less deficit), total	364945	-	*17133	-	*14616	*363	*-23184	**	*4682	66202	44195	36098	204841
67 Net income, total	451844	-	*17133	-	*14616	*363	2649	**	*28062	*72866	44195	67120	204841
68 Deficit, total	*86899	-	-	-	-	-	*25833	-	*23380	*6664	-	31023	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*102597	-	*17133	-	-	*363	-	-	*10466	*48541	2480	23614	-
72 Statutory special deductions, total	44445	-	-	-	*14616	-	-	-	*55	*393	2	2181	27198
73 Net operating loss deduction	*35162	-	-	-	*14616	-	-	-	-	-	-	-	20546
74 Dividends received deduction	9282	-	-	-	-	-	-	-	*55	*393	2	2181	6652
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	304803	-	-	-	-	-	2649	**	*17541	*23933	41713	41326	177643
77 Income tax before credits, total	128726	-	-	-	-	-	901	**	*5965	*8151	14212	14100	85398
78 Regular tax	103646	-	-	-	-	-	901	**	*5965	*8137	14182	14051	60410
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	23251	-	-	-	-	-	-	-	-	-	-	-	23251
82 Environmental tax	489	-	-	-	-	-	-	-	-	*14	30	49	396
83 Foreign tax credit	3824	-	-	-	-	-	-	-	-	-	772	173	2878
84 U.S. Possessions tax credit	8826	-	-	-	-	-	899	**	4584	-	3342	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3937	-	-	-	-	-	-	-	-	-	89	28	3820
88 Prior year minumum tax credit	2612	-	-	-	-	-	-	-	-	-	-	-	2612
89 Income tax after credits, total	109528	-	-	-	-	-	1	**	*1381	*8151	10008	13898	76088

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3198
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1368	*31	*405	*400	*96	*181	195	*37	*7	*9	3	4	-
2 Total assets	2209379	-	*30520	*80893	*44361	*125155	412051	*270440	*101702	*311158	214009	619092	-
3 Cash	151456	-	*14525	*17139	*7590	*8503	*23868	*9880	*604	*22741	4121	42484	-
4 Notes and accounts receivable	584758	-	*7459	*16363	*10301	*52021	126363	*79984	*35192	*109296	51020	96760	-
5 Less: Allowance for bad debts	8591	-	-	-	-	-	*662	*1022	*726	*3751	638	1790	-
6 Inventories	678672	-	*7678	*40925	*9710	*39236	196104	*102925	*23517	*117949	54083	86546	-
7 Investments in govt. obligations, Total	*29301	-	-	*254	-	-	-	-	-	-	-	29047	-
8 Tax-exempt securities	16239	-	-	-	-	-	-	-	-	-	-	16239	-
9 Other current assets	64117	-	*24	*167	-	*3107	*6070	*9667	*2016	*10148	3163	29755	-
10 Loans to stockholders	*1898	-	-	-	-	*122	*429	*386	-	-	-	961	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	168279	-	-	-	-	*476	*5385	*13630	*33908	*1104	3038	110738	-
13 Depreciable assets	721547	-	*7914	*25022	*16669	*28827	126695	*89990	*28531	*87985	68718	241197	-
14 Less: Accumulated depreciation	399848	-	*7107	*20192	*3427	*16323	81302	*57636	*23137	*50867	39827	100030	-
15 Depletable assets	*474	-	-	-	-	-	*474	-	-	-	-	-	-
16 Less: Accumulated depletion	*65	-	-	-	-	-	*65	-	-	-	-	-	-
17 Land	20614	-	-	-	-	*2183	*768	*797	*1788	*3687	1477	9915	-
18 Intangible assets (Amortizable)	154512	-	*36	*1531	*1736	*12746	*18442	*15879	-	*11788	55490	36863	-
19 Less: Accumulated amortization	51442	-	*9	*1299	*492	*7444	*15376	*4152	-	*2929	14614	5128	-
20 Other assets	77459	-	-	*982	*2275	*1701	*4860	*10113	*10	*4005	27978	25534	-
21 Total liabilities	2209379	-	*30520	*80893	*44361	*125155	412051	*270440	*101702	*311158	214009	619092	-
22 Accounts payable	404344	-	*5983	*25830	*6339	*35037	139177	*38488	*3963	*84960	28783	35784	-
23 Mort, notes, and bonds under 1 yr	306680	-	-	*1953	-	*26167	*55264	*58893	*18545	*59570	4207	82081	-
24 Other current liabilities	187414	-	*31	*12594	*1057	*2410	14989	*17398	*7389	*10117	15380	106049	-
25 Loans from stockholders	90223	-	-	-	-	*20572	*52694	*8709	*8164	*85	-	-	-
26 Mort, notes, bonds, 1 yr or more	301204	-	-	*1072	*30226	*2193	*12263	*8500	*548	*18119	98880	129402	-
27 Other liabilities	101466	-	-	*-0	-	-	*4513	*9	*1796	*17083	18167	59899	-
28 Net worth	818048	-	*24505	*39443	*6739	*38776	133152	*138443	*61298	*121223	48592	205877	-
29 Capital stock	134246	-	*12533	*302	-	*10852	32982	*25576	*483	*10664	25046	15809	-
30 Paid-in or capital surplus	118295	-	-	*19594	*3370	*4977	*10472	*5700	*675	*32556	2962	37990	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	401745	-	*15466	*26939	-	*19080	*39049	*48067	*7885	*72499	20649	152111	-
33 Retained earnings (S Corp)	185040	-	*-406	*-7392	*3369	*3868	*61837	*63191	*52255	*8318	-	-	-
34 Less: Cost of treasury stock	*21277	-	*3087	-	-	-	*11189	*4091	-	*2813	64	33	-
35 Total receipts	4803386	*78351	*199945	*227199	*152899	*417304	1237876	*620209	*170406	*580352	383052	735795	-
36 Business receipts	4730394	*78062	*199945	*227151	*152899	*412306	1237329	*614609	*169850	*575457	376678	686108	-
37 Interest	7043	*11	-	-	-	*769	-	*298	*26	*765	261	4914	-
38 Interest on govt. obligations, State and local	*2325	-	-	-	-	-	-	373	*341	*30	-	1581	-
39 Rents	*3102	-	-	-	-	*355	-	-	-	*49	-	2699	-
40 Royalties	*1368	-	-	-	-	-	-	-	-	*1192	-	177	-
41 Net S-T cap gain less net LT loss	162	-	-	-	-	-	-	-	-	-	-	162	-
42 Net L-T cap gain less net ST loss	*565	-	-	-	-	-	-	218	-	*211	-	135	-
43 Net gain, noncapital assets	*124	-	-	-	-	-	-	-	-	*15	-	109	-
44 Dividends, domestic corporations	1110	-	-	-	-	-	-	-	-	-	50	1059	-
45 Dividends, foreign corporations	4865	-	-	-	-	-	-	-	-	-	2209	2656	-
46 Other receipts	52328	*278	-	*48	-	*3874	*547	*4711	*189	*2633	3854	36194	-
47 Total deductions	4626066	*74891	*178035	*233682	*150274	*415378	1209638	*588473	*164980	*567027	366091	677597	-
48 Cost of sales and operations	3309701	*57558	*119685	*128981	*104369	*239507	971636	*390268	*142714	*388705	259832	506447	-
49 Compensation of officers	195552	*1654	-	*1756	*12722	*29599	39874	*14716	*3082	*76326	3251	12573	-
50 Repairs	13752	-	*287	*1142	-	*1535	*851	*2366	-	*483	4618	2469	-
51 Bad debts	13846	*34	*1912	*1277	-	*4788	*1743	*1331	*136	*1202	254	1169	-
52 Rent paid on business property	75590	*308	-	*21713	*4202	*21452	*7832	*11887	*49	*1528	1373	5247	-
53 Taxes paid	94082	*2136	*3160	*2910	*3947	*10147	22324	*17372	*3647	*7362	6485	14592	-
54 Interest paid	54886	*425	-	*240	*2642	*4391	*8406	*5396	*1480	*5498	13170	13237	-
55 Contributions or gifts	1153	-	-	-	-	*47	*32	*90	*459	*147	145	234	-
56 Amortization	13980	-	*7	*152	*347	*2350	*3664	*1160	*3	*56	5164	1076	-
57 Depreciation	53821	*545	*3037	*1825	*4361	*2379	9515	*5282	*798	*4820	3556	17703	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	44544	*309	*151	*2489	*182	*13153	*3720	*7579	*88	*10676	3121	3077	-
60 Pension, prof sh, stock, annuity	16908	*1047	-	-	-	*503	*6345	*867	*767	*834	2815	3730	-
61 Employee benefit programs	42044	*314	-	*42	*4045	*1005	*4146	*9509	*1830	*5236	4331	11587	-
62 Net loss, noncapital assets	*222	-	-	-	-	-	-	*189	-	-	31	2	-
63 Other deductions	695985	*10561	*49796	*71155	*13458	*84523	129551	*120462	*9928	*64153	57945	84454	-
64 Total receipts less total deducts	177320	*3460	*21910	*-6483	*2625	*1926	28238	*31736	*5426	*13325	16960	58198	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	174995	*3460	*21910	*-6483	*2625	*1926	28238	*31363	*5085	*13294	16960	56616	-
67 Net income, total	198092	*3460	*21910	-	*2625	*6243	*31530	*31363	*5085	*22300	16960	56616	-
68 Deficit, total	*23097	-	-	*6483	-	*4317	*3293	-	-	*9005	-	-	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	51387	*2092	*10244	*-6173	*2625	*4619	*20339	*13746	*957	*2938	-	-	-
72 Statutory special deductions, total	*8435	-	-	-	-	-	-	-	-	*144	5140	3152	-
73 Net operating loss deduction	*3034	-	-	-	-	-	-	-	-	*144	2890	-	-
74 Dividends received deduction	5401	-	-	-	-	-	-	-	-	-	2249	3152	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	127603	*1368	*11666	-	-	*423	*7899	*17617	*4128	*19218	11821	53464	-
77 Income tax before credits, total	41434	*229	*1750	-	-	*63	*2323	*5898	*1404	*6534	4094	19139	-
78 Regular tax	40394	*229	*1750	-	-	*63	*2323	*5894	*1404	*6534	4019	18178	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	942	-	-	-	-	-	-	-	-	-	61	881	-
82 Environmental tax	98	-	-	-	-	-	-	4	-	-	14	80	-
83 Foreign tax credit	*149	-	-	-	-	-	-	-	-	*120	-	29	-
84 U.S. Possessions tax credit	6275	-	-	-	-	-	-	1315	-	4960	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*562	-	-	-	-	-	-	*147	-	-	45	370	-
88 Prior year minumum tax credit	200	-	-	-	-	-	-	-	-	-	200	-	-
89 Income tax after credits, total	34248	*229	*1750	-	-	*63	*2323	*4437	*1404	*1454	3849	18739	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 21
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9337	*9	2974	*1336	1298	1225	1904	248	165	77	32	34	36
2 Total assets	84225526	-	115521	*220469	431482	800126	4286886	1731209	2414653	2921128	2209432	5397356	63697263
3 Cash	2448198	-	*26091	*49501	57169	93279	489799	141106	199688	165540	104973	165415	955637
4 Notes and accounts receivable	10363869	-	*21872	*43124	115916	189160	1131238	361291	556679	525411	371895	704215	6343068
5 Less: Allowance for bad debts	416051	-	-	-	*267	*703	17359	6261	14766	19393	14510	38861	303930
6 Inventories	6864043	-	*19982	*58683	76286	156381	672500	256837	407744	525029	325544	632350	3732707
7 Investments in govt. obligations, Total	120583	-	-	-	-	*160	*24873	*33919	*13913	*34069	12730	894	26
8 Tax-exempt securities	52527	-	-	-	-	-	*3764	*4371	*747	*778	36779	-	6089
9 Other current assets	2719044	-	*6626	*5812	*5961	23544	149475	70737	59781	120598	87964	187028	2001518
10 Loans to stockholders	152087	-	*1422	*10931	*4114	*15799	35758	*5300	*21274	*11241	4204	285	41760
11 Mortgage and real estate loans	30295	-	-	-	*12040	*7206	*4252	-	*2039	*345	88	2217	2108
12 Other investments	24048177	-	*5171	*958	*8471	*19900	128186	207069	182581	231686	240926	600065	22423165
13 Depreciable assets	44142398	-	*87396	*121000	617459	936991	3960447	1391283	1780651	2243258	1630212	3860853	27512847
14 Less: Accumulated depreciation	23063168	-	*64675	*86069	486791	675193	2641617	921251	1048126	1250219	899729	1654007	13335491
15 Depletable assets	1409957	-	-	-	-	-	*46118	*40005	*76624	*49454	53838	235907	908011
16 Less: Accumulated depletion	188086	-	-	-	-	-	*5776	*17616	*2943	*14332	20629	15777	111014
17 Land	2041255	-	-	*8236	*8191	21612	194228	80653	98211	142311	81623	157077	1249114
18 Intangible assets (Amortizable)	5058224	-	*8321	*28844	*13279	*33719	28012	*64495	52446	137219	161806	372702	4157379
19 Less: Accumulated amortization	835289	-	*227	*21014	*8795	*25899	14671	*42373	21755	45816	30769	72082	551887
20 Other assets	9277464	-	*3542	*463	*8449	4169	97660	61646	49866	63950	62488	259075	8666155
21 Total liabilities	84225526	-	115521	*220469	431482	800126	4286886	1731209	2414653	2921128	2209432	5397356	63697263
22 Accounts payable	5147373	-	*10850	*19229	57489	137000	657571	215971	249896	198737	156827	360349	3083454
23 Mort, notes, and bonds under 1 yr	6540903	-	*6008	*7250	50011	252683	624567	159218	248769	299740	170798	470537	4251322
24 Other current liabilities	5232684	-	*3995	*764	26653	33823	292831	106232	125238	235158	164877	268203	3974912
25 Loans from stockholders	13571037	-	*79223	*17044	*35778	*29431	115496	*98108	*60289	*61953	16775	154560	12902381
26 Mort, notes, bonds, 1 yr or more	20049848	-	*19987	*71994	*111407	173110	692038	196353	407955	637781	452176	1687725	15599323
27 Other liabilities	7047131	-	*371	*-0	*8441	*9864	84203	76273	60794	79159	137508	317907	6272612
28 Net worth	26636550	-	-4913	*104188	141703	164215	1820182	879055	1261712	1408600	1110472	2138076	17613259
29 Capital stock	3956142	-	41253	*268842	37685	59543	311068	79180	142989	207980	206686	450095	2150820
30 Paid-in or capital surplus	19072485	-	*15734	*1441	*105060	*16684	332732	40680	232066	319489	350399	1616474	16041727
31 Retained earnings, appropriated	989229	-	-	-	-	-	-	-	*31509	*115	23803	-	933802
32 Retained earnings, unappropriate	3017834	-	*-12747	*-156458	*9486	188149	715635	580723	414886	502515	378041	34507	363097
33 Retained earnings (S Corp)	1917996	-	*-49152	*-2475	*1988	*-57532	637943	*204567	474619	*452643	156318	99077	-
34 Less: Cost of treasury stock	2317136	-	-	*7163	*12516	*42628	177196	*26095	34357	*74142	4776	62076	1876187
35 Total receipts	63604006	*422289	423507	*526350	1220402	1846223	8341782	2509120	3438471	3663591	2571030	4899853	33741388
36 Business receipts	59845850	*406675	395655	*510735	1190455	1812522	8174246	2456798	3367419	3554774	2519774	4743370	30713426
37 Interest	1818606	*14531	*307	*1129	*1371	4138	20350	6673	8715	20615	8643	47601	1684534
38 Interest on govt. obligations, State and local	5982	-	-	-	-	-	*661	*1058	*556	*337	2310	470	589
39 Rents	136837	22	*44	*741	*240	-	11954	*798	*19553	7497	2012	6138	87838
40 Royalties	363606	-	-	-	-	-	*22	*98	*494	*289	1268	5167	356267
41 Net S-T cap gain less net LT loss	4273	-	-	-	*486	-	*302	*17	*93	-	65	787	2524
42 Net L-T cap gain less net ST loss	160025	6	*2867	*6552	*148	*467	*11051	*2144	2213	*10328	4694	16712	102842
43 Net gain, noncapital assets	145503	*45	*18859	*6447	*3230	*1732	23712	1290	5142	20600	5767	18666	40013
44 Dividends, domestic corporations	67850	1	-	-	*21	-	*428	*1362	*1667	*6979	2065	483	54843
45 Dividends, foreign corporations	205932	*2	-	-	-	-	*5	-	-	*2324	5074	1206	197322
46 Other receipts	849543	*1008	*5774	*748	24451	27364	99050	38881	32620	39848	19357	59253	501192
47 Total deductions	62579594	*417297	429426	*553726	1195293	1812644	8083340	2385666	3301732	3489290	2457789	4882085	33571306
48 Cost of sales and operations	39323734	*290725	133208	*267040	681232	1212817	5509012	1732421	2420681	2497530	1816640	3226648	19535779
49 Compensation of officers	958591	*3123	*28680	*55809	67474	50662	319941	53112	64572	45976	29457	51183	188602
50 Repairs	1106143	*1244	*5031	*6154	27923	28399	92004	9998	18183	11704	13554	47771	844179
51 Bad debts	258322	1216	*4347	*8587	*2206	7704	35351	15421	17328	13899	8412	15764	128089
52 Rent paid on business property	726514	*928	*29603	*13875	*10939	35311	74477	13083	21660	21485	12458	38430	454267
53 Taxes paid	1603272	*11530	*16923	*18785	44110	61394	233049	68585	67682	87966	62512	121552	809184
54 Interest paid	3877605	*17468	*8557	*5066	18709	34397	114440	25504	51580	93998	62861	198764	3246261
55 Contributions or gifts	24261	*197	*43	*11	*50	*339	2016	1446	1478	1488	1771	2400	13023
56 Amortization	227993	*803	*227	*32897	*2604	*6323	7685	*5662	6744	14530	13586	37381	99552
57 Depreciation	2450715	*28147	*9149	*9397	33814	67331	262832	73546	131397	163564	97967	273153	1300417
58 Depletion	158170	1041	-	-	-	-	*8303	*2557	7943	15679	10089	24328	88230
59 Advertising	349571	*3477	*4410	*4591	4264	6740	40060	8053	17029	14058	10631	49798	186458
60 Pension, prof sh, stock, annuity	411033	1825	-	*3048	*4718	*4342	64021	13393	12364	18883	14059	31515	242865
61 Employee benefit programs	1373746	*4280	*7220	*2939	*16541	23452	104725	25745	41803	70894	50388	109329	916431
62 Net loss, noncapital assets	47417	25	-	-	*7556	*119	1130	*439	2033	4486	1016	6470	24142
63 Other deductions	9682505	*51268	182028	*125528	273153	273313	1214293	336702	419257	413151	252386	647599	5493827
64 Total receipts less total deducts	1024412	*4992	-5920	*-27376	25108	33579	258442	123455	136739	174301	113241	17768	170082
65 Const taxable inc frm rel frn corps	170426	-	-	-	-	-	-	-	-	*59	712	-	169655
66 Net income (less deficit), total	1188856	*4992	-5920	*-27376	25108	33579	257781	122396	136184	174023	111643	17297	339149
67 Net income, total	2550007	*21397	*24406	*9790	66244	69721	418359	131070	167975	238725	166409	142553	1093358
68 Deficit, total	1361151	16405	*30326	*37166	*41136	*36142	160579	*8674	31791	64703	54766	125255	754209
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-4575	-4575	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	394469	-	*-17437	*1318	*13041	*28470	155444	*22203	58284	*80582	22092	30472	-
72 Statutory special deductions, total	290902	*13052	*14505	*4267	*16322	*8648	30025	*14140	24877	*31892	13510	37547	82119
73 Net operating loss deduction	219669	13049	*14505	*4267	*16307	*8648	29720	*13187	*23552	*24071	10549	36677	25136
74 Dividends received deduction	71232	*2	-	-	*15	-	*304	*954	*1324	*7821	2961	869	56982
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1714870	*8345	*8431	*2944	*27552	*11322	146582	91714	78799	126174	125158	75226	1012623
77 Income tax before credits, total	599868	*4415	*1364	*441	*7542	*2119	45906	31162	28214	45410	43461	31120	358711
78 Regular tax	572529	*2837	*1364	*441	*7542	*1752	45567	30889	26796	42887	42584	25577	344292
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	6	-	-	-	-	-	-	-	-	-	-	3	4
81 Alternative minumum tax	25629	1556	-	-	-	*367	*338	*254	*1401	*2744	718	5398	12853
82 Environmental tax	2049	22	-	-	-	-	1	*19	*17	135	149	143	1562
83 Foreign tax credit	93983	-	-	-	-	-	*1	-	-	*90	633	175	93084
84 U.S. Possessions tax credit	8227	-	-	-	-	-	1042	844	1277	-	5063	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	9	-	-	-	-	-	-	-	-	-	-0	-	9
87 General business credit	11926	212	-	-	*175	*68	*1320	-	*128	*2678	1255	931	5159
88 Prior year minumum tax credit	4406	-	-	-	-	*128	*453	-	*701	*844	548	1212	520
89 Income tax after credits, total	481317	*4203	*1364	*441	*7368	*1923	43090	30318	26108	41799	35961	28803	259940

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Glass products

MINOR INDUSTRY 3225 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	1334	***	*481	*325	***	*106	232	*17	35	*8	5	6	11
2 Total assets	46288001	-	*10440	*70732	***	*60726	480796	*142844	562533	*320076	390404	771965	43439730
3 Cash	562499	-	*1736	*21415	***	*11579	36228	*16168	19548	*2086	42759	37431	362568
4 Notes and accounts receivable	4720897	-	*265	*11957	***	*28004	124910	*34259	141378	*67454	44280	110685	4147995
5 Less: Allowance for bad debts	184695	-	-	-	***	-	*1963	-	*3009	*2924	1492	6478	168830
6 Inventories	2672091	-	-	*12086	***	*15239	122583	*18762	109515	*53427	39273	135447	2163581
7 Investments in govt. obligations, Total	-	-	-	-	***	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*144	-	-	-	***	-	-	-	*144	-	-	-	-
9 Other current assets	1362446	-	*1076	*2749	***	*539	11626	*3563	8228	*18658	11885	32151	1271708
10 Loans to stockholders	*32742	-	-	*4856	***	*561	*984	-	-	*248	-	-	26092
11 Mortgage and real estate loans	*1610	-	-	-	***	-	*1610	-	-	-	-	-	-
12 Other investments	19559763	-	-	-	***	*1417	*15488	*14303	*65051	*11548	13918	87895	19347875
13 Depreciable assets	17716177	-	*32778	*29115	***	*12359	333720	*63658	348605	*229671	355077	475560	15791478
14 Less: Accumulated depreciation	9124735	-	*25830	*19408	***	*9534	177816	*20835	154722	*74537	184575	169734	8255283
15 Depletable assets	127277	-	-	-	***	-	-	-	-	-	-	-	127277
16 Less: Accumulated depletion	45433	-	-	-	***	-	-	-	-	-	-	-	45433
17 Land	369780	-	-	-	***	-	*7606	*9836	15817	*3363	1615	8577	322966
18 Intangible assets (Amortizable)	1647417	-	-	*28626	***	-	*5277	-	*13805	*21608	63102	29122	1485877
19 Less: Accumulated amortization	364263	-	-	*20993	***	-	*1576	-	*7635	*11054	-	4917	318089
20 Other assets	7234284	-	*416	*328	***	*563	*2119	*3130	*5808	*528	4561	36227	7179948
21 Total liabilities	46288001	-	*10440	*70732	***	*60726	480796	*142844	562533	*320076	390404	771965	43439730
22 Accounts payable	2296899	-	*274	*6778	***	*9177	66613	*18757	86516	*23121	27873	97876	1958372
23 Mort, notes, and bonds under 1 yr	999747	-	-	-	***	*5937	*37772	*903	*55714	*25494	6731	71908	794238
24 Other current liabilities	2662376	-	*2582	*501	***	*4551	35904	*4544	39519	*35959	19900	58051	2460522
25 Loans from stockholders	12464326	-	*2348	*13098	***	*4667	*24928	*5515	*42927	*142	6109	-	12364592
26 Mort, notes, bonds, 1 yr or more	10097654	-	*15585	*27790	***	*3388	*132395	*10417	107051	*117272	93283	279280	9310691
27 Other liabilities	3272724	-	-	-	***	-	*918	*3884	*24399	*6478	15593	19495	3201957
28 Net worth	14494275	-	*-10348	*22564	***	*33006	182265	*98823	206406	*111611	220915	245355	13349359
29 Capital stock	1570477	-	*1443	*4182	***	*1064	28204	*1142	38513	*31252	48377	115070	1300908
30 Paid-in or capital surplus	10268592	-	-	-	***	-	*50677	*13016	*104540	*22682	79526	220414	9777736
31 Retained earnings, appropriated	890749	-	-	-	***	-	-	-	-	-	-	-	890749
32 Retained earnings, unappropriate	3289384	-	-	*19559	***	*15729	*74298	*90279	-5766	*-20312	70484	-118900	3164012
33 Retained earnings (S Corp)	340406	-	*-11791	*-1177	***	*16213	*91791	-	*69119	*78169	22528	41559	-
34 Less: Cost of treasury stock	1865334	-	-	-	***	-	*62705	*5614	-	*180	-	12788	1784046
35 Total receipts	25130682	***	*96899	*261253	***	*158969	962995	*204935	1077871	*468092	370756	1004889	20440624
36 Business receipts	22580138	***	*96899	*260288	***	*158045	958913	*196712	1072734	*467396	367478	976578	17941716
37 Interest	1525075	***	-	*545	***	*304	*598	*1148	961	*91	1198	2409	1517821
38 Interest on govt. obligations, State and local	*458	-	-	-	***	-	*233	*3	*32	-	3	148	41
39 Rents	63382	-	-	-	***	-	*44	*40	*579	-	-	1790	60929
40 Royalties	335047	-	-	-	***	-	-	-	*202	-	-	2126	332719
41 Net S-T cap gain less net LT loss	1993	-	-	-	***	-	-	-	-	-	-	-	1993
42 Net L-T cap gain less net ST loss	*50459	-	-	-	***	-	-	*31	*310	24	-	-	50094
43 Net gain, noncapital assets	31905	-	-	*420	***	-	*141	*228	*28	*17	79	9835	21157
44 Dividends, domestic corporations	54029	***	-	-	***	-	*71	-	-	-	60	312	53585
45 Dividends, foreign corporations	170332	-	-	-	***	-	*5	-	-	66	1416	78	168769
46 Other receipts	317864	***	-	-	***	*620	*2990	*6773	*3025	*499	522	11616	291801
47 Total deductions	24361753	***	*104060	*262531	***	*154010	923158	*170144	1050304	*454687	325291	976338	19872874
48 Cost of sales and operations	13680558	***	*39166	*124298	***	*101519	655939	*99966	885582	*329214	226682	687857	10479626
49 Compensation of officers	260264	***	*16157	*33860	***	*9253	44954	*7077	*8717	*4979	2698	10216	116073
50 Repairs	674926	***	*30	*1618	***	*1496	*1340	*35	*1024	*1743	1508	5246	660159
51 Bad debts	84830	-	-	-	***	*3510	*1760	*4166	*1799	*731	964	594	71307
52 Rent paid on business property	338880	-	*5773	*7947	***	*7872	*14535	*2372	*2031	*5174	1576	7720	283880
53 Taxes paid	612002	***	*4342	*7816	***	*4485	24933	*5620	13023	*11795	11822	22338	503158
54 Interest paid	2424883	***	*866	*2941	***	*839	15617	*1773	14037	*9775	5573	27221	2345951
55 Contributions or gifts	13580	***	-	-	***	-	*25	*557	*160	43	68	252	12466
56 Amortization	78820	-	-	*5930	***	*28	*497	*802	*2573	*3026	4416	2631	58917
57 Depreciation	909066	***	*1643	*2412	***	*992	30439	*4291	31476	*24499	23124	48076	740644
58 Depletion	10063	-	-	-	***	-	-	-	-	-	-	-	10063
59 Advertising	159668	-	*92	*3253	***	*868	7178	*662	3041	*3471	4318	11908	124477
60 Pension, prof sh, stock, annuity	215166	***	-	*3048	***	-	*6391	*1697	*2332	*3618	1677	9358	186973
61 Employee benefit programs	655454	***	*4575	*16	***	-	*13013	*2240	*7640	*7017	12156	12288	593514
62 Net loss, noncapital assets	9795	-	-	-	***	-	*247	*77	*1448	-	942	357	6724
63 Other deductions	4233797	***	*31416	*69390	***	*23149	106290	*38809	75421	*49601	27765	130278	3678944
64 Total receipts less total deducts	768929	***	*-7161	*-1277	***	*4959	39836	*34791	27567	*13406	45465	28551	567751
65 Const taxable inc frm rel frn corps	138525	-	-	-	***	-	-	-	-	-	-	-	138525
66 Net income (less deficit), total	906996	***	*-7161	*-1277	***	*4959	39603	*34788	27536	*13406	45462	28403	706235
67 Net income, total	1284954	***	-	*2580	***	*4959	*50176	*34788	*42876	*21313	51228	45207	1016786
68 Deficit, total	377958	-	*7161	*3857	***	-	*10573	-	*15341	*7907	5765	16804	310551
69 Net income (less def), Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	106580	-	*-7161	*2580	***	*3493	*38306	-	*5876	*11668	12496	26620	-
72 Statutory special deductions, total	102760	***	-	-	***	-	*53	*9645	*22115	46	2818	10612	57120
73 Net operating loss deduction	46617	***	-	-	***	-	-	*9645	*22115	-	1399	10535	2574
74 Dividends received deduction	56143	***	-	-	***	-	*53	-	-	46	1420	78	54546
75 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
76 Income subject to tax	1064334	***	-	-	***	*1465	*7612	*25143	*14886	9599	35913	7974	959752
77 Income tax before credits, total	364907	***	-	-	***	*220	*2449	*8743	*6406	*3317	12276	3092	327725
78 Regular tax	361480	***	-	-	***	*220	*2449	*8549	*5061	3264	12234	2711	326316
79 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3	-	-	-	***	-	-	-	-	-	-	-	3
81 Alternative minumum tax	*1925	-	-	-	***	-	-	*191	*1341	-	-	371	22
82 Environmental tax	1457	***	-	-	***	-	-	*3	*3	11	42	10	1384
83 Foreign tax credit	*93198	-	-	-	***	-	*1	-	-	7	-	112	93080
84 U.S. Possessions tax credit	2121	-	-	-	***	-	-	844	1277	-	-	-	-
85 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	-	-	-
87 General business credit	6120	-	-	-	***	-	-	-	-	-	1232	549	4339
88 Prior year minumum tax credit	*1023	-	-	-	***	-	-	-	*272	-	231	-	520
89 Income tax after credits, total	262445	***	-	-	***	*220	*2448	*7898	*4856	*3310	10814	2431	229787

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3240
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	203	***	-	-	***	*25	*44	-	**	*6	3	9	9
2 Total assets	9211801	-	-	-	***	*23472	*131644	-	**	*204311	175025	1364248	7260726
3 Cash	143475	-	-	-	***	*2573	*31542	-	**	*14336	5498	41031	48495
4 Notes and accounts receivable	732800	-	-	-	***	*4044	*34693	-	**	*11227	24722	124411	505393
5 Less: Allowance for bad debts	57052	-	-	-	***	-	-	-	-	*441	1636	8424	46551
6 Inventories	770243	-	-	-	***	*6738	*15734	-	**	*24347	19788	125512	577904
7 Investments in govt. obligations, Total	*160	-	-	-	***	*160	-	-	-	-	-	-	-
8 Tax-exempt securities	5	-	-	-	***	-	-	-	-	-	-	-	5
9 Other current assets	363639	-	-	-	***	*7654	*4490	-	**	*353	8832	61121	281188
10 Loans to stockholders	*9504	-	-	-	***	-	-	-	-	*601	-	285	8618
11 Mortgage and real estate loans	*3160	-	-	-	***	-	*1222	-	-	-	-	-	1938
12 Other investments	1642567	-	-	-	***	*12	*12274	-	-	*87456	8508	141815	1392502
13 Depreciable assets	7145090	-	-	-	***	*13401	*181768	-	**	*81061	178717	1262547	5365500
14 Less: Accumulated depreciation	3101177	-	-	-	***	*12393	*151800	-	**	*27613	93379	562784	2212640
15 Depletable assets	150778	-	-	-	***	-	-	-	-	-	673	43825	106279
16 Less: Accumulated depletion	14776	-	-	-	***	-	-	-	-	-	137	6201	8438
17 Land	357049	-	-	-	***	*993	*1270	-	**	*5426	6413	30347	312599
18 Intangible assets (Amortizable)	331075	-	-	-	***	-	-	-	-	*100	-	12638	318207
19 Less: Accumulated amortization	*45305	-	-	-	***	-	-	-	-	*96	-	2938	42250
20 Other assets	780567	-	-	-	***	*288	*450	-	**	*7555	17025	101064	651975
21 Total liabilities	9211801	-	-	-	***	*23472	*131644	-	**	*204311	175025	1364248	7260726
22 Accounts payable	336631	-	-	-	***	*460	*25352	-	**	*3705	9839	69318	222765
23 Mort, notes, and bonds under 1 yr	519433	-	-	-	***	*13	*7137	-	-	*27315	28466	71183	385320
24 Other current liabilities	450819	-	-	-	***	-	*6392	-	**	*2268	6703	51885	377855
25 Loans from stockholders	*264910	-	-	-	***	*2603	-	-	-	*8286	-	44377	209644
26 Mort, notes, bonds, 1 yr or more	2739438	-	-	-	***	-	*15862	-	-	*72382	20166	452051	2153614
27 Other liabilities	1873830	-	-	-	***	-	-	-	-	-	3528	97926	1772376
28 Net worth	3026739	-	-	-	***	*20396	*76901	-	**	*90355	106323	577508	2139152
29 Capital stock	702969	-	-	-	***	*2467	*1452	-	**	*23413	28822	101580	544166
30 Paid-in or capital surplus	2700228	-	-	-	***	-	-	-	-	*101456	41594	548761	1995050
31 Retained earnings, appropriated	-	-	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-389199	-	-	-	***	*17928	*8662	-	-	*-34515	36120	-56262	-362802
33 Retained earnings (S Corp)	*66947	-	-	-	***	-	*66947	-	**	-	-	-	-
34 Less: Cost of treasury stock	*54206	-	-	-	***	-	*160	-	**	-	213	16571	37262
35 Total receipts	5379272	***	-	-	***	*32759	*287677	-	**	*110664	158272	913191	3698639
36 Business receipts	5136659	***	-	-	***	*31866	*285883	-	**	*85025	156211	878136	3525037
37 Interest	71853	***	-	-	***	*893	-	-	-	*9188	712	9520	48834
38 Interest on govt. obligations, State and local	197	-	-	-	***	-	-	-	-	-	4	-	193
39 Rents	19166	-	-	-	***	-	-	-	-	*686	27	779	17674
40 Royalties	3381	-	-	-	***	-	-	-	-	79	68	136	3098
41 Net S-T cap gain less net LT loss	787	-	-	-	***	-	-	-	-	-	-	787	-
42 Net L-T cap gain less net ST loss	54171	-	-	-	***	-	-	-	-	-	342	14785	39044
43 Net gain, noncapital assets	6236	-	-	-	***	-	*1509	-	-	-	23	813	3624
44 Dividends, domestic corporations	524	-	-	-	***	-	-	-	-	-	25	-0	498
45 Dividends, foreign corporations	4496	-	-	-	***	-	-	-	-	-	-	-	4496
46 Other receipts	81802	***	-	-	***	-	*285	-	**	*15687	860	8235	56141
47 Total deductions	5550945	***	-	-	***	*37170	*263068	-	**	*118522	152679	920180	3866899
48 Cost of sales and operations	3552997	***	-	-	***	*18936	*214127	-	**	*69702	118364	644139	2399495
49 Compensation of officers	55723	-	-	-	***	*2791	*8244	-	**	*463	1276	12476	19876
50 Repairs	93881	***	-	-	***	*5	*1	-	**	*1252	265	20794	61989
51 Bad debts	23785	***	-	-	***	-	*1153	-	-	*34	145	2174	20136
52 Rent paid on business property	61009	***	-	-	***	*160	*2713	-	-	*195	745	4249	51827
53 Taxes paid	158920	***	-	-	***	*3394	*6919	-	**	*1056	4056	30238	105500
54 Interest paid	305542	***	-	-	***	*-0	*2305	-	**	*16992	2318	40623	237979
55 Contributions or gifts	674	-	-	-	***	-	-	-	-	-	22	532	121
56 Amortization	22129	-	-	-	***	-	-	-	-	*632	221	3221	18034
57 Depreciation	305447	***	-	-	***	*450	*3714	-	**	*3670	6651	60949	212077
58 Depletion	43719	-	-	-	***	-	-	-	-	-	1212	9421	33086
59 Advertising	9081	***	-	-	***	*50	*520	-	**	*546	126	1180	6327
60 Pension, prof sh, stock, annuity	24908	-	-	-	***	-	*2317	-	**	*339	608	3945	15669
61 Employee benefit programs	163639	***	-	-	***	-	*1918	-	**	24	5074	20534	133812
62 Net loss, noncapital assets	7710	***	-	-	***	-	-	-	-	*1239	13	1379	5059
63 Other deductions	721780	***	-	-	***	*11386	*19138	-	**	*22378	11584	64326	545913
64 Total receipts less total deducts	-171673	***	-	-	***	*-4412	*24608	-	**	*-7857	5593	-6989	-168260
65 Const taxable inc frm rel frn corps	1265	-	-	-	***	-	-	-	-	-	-	-	1265
66 Net income (less deficit), total	-170606	***	-	-	***	*-4412	*24608	-	**	*-7857	5589	-6989	-167189
67 Net income, total	106337	-	-	-	***	-	*25851	-	**	*4332	7892	32442	33772
68 Deficit, total	276943	***	-	-	***	*4412	*1242	-	-	*12189	2303	39432	200961
69 Net income (less def), Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-16405	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*25851	-	-	-	***	-	*25851	-	**	-	-	-	-
72 Statutory special deductions, total	19581	-	-	-	***	-	-	-	-	*4332	3636	10626	988
73 Net operating loss deduction	*19182	-	-	-	***	-	-	-	-	*4332	3617	10625	609
74 Dividends received deduction	398	-	-	-	***	-	-	-	-	-	19	-0	379
75 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
76 Income subject to tax	*60906	-	-	-	***	-	-	-	-	-	4257	21817	32784
77 Income tax before credits, total	23547	-	-	-	***	-	-	-	-	*152	1562	7611	13915
78 Regular tax	*20319	-	-	-	***	-	-	-	-	-	1447	7418	11147
79 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	***	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*3109	-	-	-	***	-	-	-	-	*149	96	155	2708
82 Environmental tax	109	-	-	-	***	-	-	-	-	*3	7	38	60
83 Foreign tax credit	14	-	-	-	***	-	-	-	-	-	-	14	-
84 U.S. Possessions tax credit	-	-	-	-	***	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	-	-	-
87 General business credit	214	-	-	-	***	-	-	-	-	-	7	207	-
88 Prior year minumum tax credit	615	-	-	-	***	-	-	-	-	-	-	615	-
89 Income tax after credits, total	22704	-	-	-	***	-	-	-	-	*152	1555	6775	13915

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3270 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4232	***	*926	*629	***	773	1119	132	73	36	10	6	10
2 Total assets	15164505	***	*37591	*71702	***	506652	2541267	966161	984798	1340817	714193	1131857	6708884
3 Cash	1154627	***	*5918	*12150	***	57111	278351	97078	104137	94399	30485	16003	428124
4 Notes and accounts receivable	2575885	***	*13197	*22600	***	87366	681678	206068	247409	249180	135994	154706	744033
5 Less: Allowance for bad debts	83549	***	-	-	***	*703	12709	*5026	6104	8672	4436	4198	41433
6 Inventories	1484293	***	*9892	*11800	***	97557	282462	93469	90783	239610	85255	66879	481763
7 Investments in govt. obligations, Total	109233	***	-	-	***	-	*24873	*33919	*12118	*25698	12601	-	26
8 Tax-exempt securities	*16623	***	-	-	***	-	*3764	*943	*603	-	8465	-	2849
9 Other current assets	664979	***	-	-	***	11488	114057	48836	26708	47461	40467	23642	348155
10 Loans to stockholders	65894	***	*879	*6075	***	*11497	*17620	*4319	*14234	*1275	2947	-	7050
11 Mortgage and real estate loans	*22576	***	-	-	***	*7206	-	-	*2039	*345	88	689	169
12 Other investments	1289725	***	*5171	*958	***	*10343	78612	96171	75689	99335	57162	238601	625671
13 Depreciable assets	12065358	***	*15323	*55932	***	712572	2538689	924097	848837	1045417	572382	884331	4150350
14 Less: Accumulated depreciation	6986318	***	*12927	*44554	***	518603	1692294	634535	559558	648136	358669	365771	1877466
15 Depletable assets	848573	***	-	-	***	-	*7240	*35464	*72558	*26371	38134	17125	651681
16 Less: Accumulated depletion	107659	***	-	-	***	-	*2934	*15402	*1668	*9694	19289	1812	56860
17 Land	1020848	***	-	*6741	***	*19856	138005	50667	37047	99165	39730	65342	558174
18 Intangible assets (Amortizable)	800926	***	*137	-	***	*33372	13856	*24663	*7462	*55323	53593	30008	582511
19 Less: Accumulated amortization	167623	***	-	-	***	*25706	6717	*2552	*2540	*11669	9843	7546	101051
20 Other assets	390114	***	*-0	-	***	*3296	76714	*7980	15043	35410	29128	13860	205139
21 Total liabilities	15164505	***	*37591	*71702	***	506652	2541267	966161	984798	1340817	714193	1131857	6708884
22 Accounts payable	1442119	***	*667	*4459	***	90193	393809	97969	87025	94248	44086	62335	559058
23 Mort, notes, and bonds under 1 yr	4080239	***	-	-	***	233264	460364	*81023	95874	102410	64901	204711	2810828
24 Other current liabilities	1286429	***	*94	-	***	24836	178797	86362	41357	89213	56313	29250	766409
25 Loans from stockholders	566498	***	*13198	-	***	*10066	86561	*22444	*4439	*18689	3336	90103	311360
26 Mort, notes, bonds, 1 yr or more	3517963	***	-	-	***	117720	381713	*127411	167890	254886	48888	125829	2286838
27 Other liabilities	1165161	***	*370	*-0	***	*4445	70531	*16133	27454	41299	87332	69818	839337
28 Net worth	3106096	***	*23263	*67242	***	26127	969490	534819	560759	740072	409337	549812	-864947
29 Capital stock	755426	***	*14470	*14615	***	46384	223733	39047	55562	90850	37934	1137	205951
30 Paid-in or capital surplus	2835227	***	*874	-	***	*6798	208885	*20298	48397	88258	43339	605582	1790833
31 Retained earnings, appropriated	*72640	***	-	-	***	-	-	-	*31509	-	23384	-	17747
32 Retained earnings, unappropriate	-1086967	***	*19468	*52628	***	*108241	319484	325647	329484	396459	254511	-114425	-2829350
33 Retained earnings (S Corp)	762746	***	*-11549	-	***	*-103423	295683	*152469	*121633	*200209	50206	57518	-
34 Less: Cost of treasury stock	232976	***	-	-	***	*31873	78294	*2641	*25826	*35703	37	-	50130
35 Total receipts	18974310	***	*145742	*151816	***	1022505	4651210	1487250	1176436	1724885	969223	933559	6193209
36 Business receipts	18357784	***	*123705	*137238	***	1014178	4541000	1464362	1130783	1689625	947440	877893	5933876
37 Interest	138129	***	*307	*512	***	*2525	16581	*2497	6064	4978	4234	13615	85791
38 Interest on govt. obligations, State and local	2672	***	-	-	***	-	*428	*359	*138	*225	1230	71	221
39 Rents	47573	***	*44	*741	***	-	*11762	*686	*18781	*6365	1319	1008	6626
40 Royalties	8215	***	-	-	***	-	*22	*98	-	*203	41	388	7463
41 Net S-T cap gain less net LT loss	*276	***	-	-	***	-	*183	-	*93	-	-0	-	-
42 Net L-T cap gain less net ST loss	38661	***	-	*6552	***	*467	*11051	*1630	*611	*2559	310	1776	13704
43 Net gain, noncapital assets	62076	***	*18804	*6026	***	*1455	4741	*759	4348	2517	4642	6821	8957
44 Dividends, domestic corporations	10968	***	-	-	***	-	*12	*1362	*1648	*6563	1212	-0	171
45 Dividends, foreign corporations	*26780	***	-	-	***	-	-	-	-	*2230	2655	286	21607
46 Other receipts	281174	***	*2881	*748	***	3880	65430	15497	13970	9620	6138	31700	114794
47 Total deductions	18880902	***	*132950	*144606	***	1025869	4558091	1414617	1142750	1666472	922342	961791	6424995
48 Cost of sales and operations	13042898	***	*44753	*87471	***	651639	3001090	1039467	784720	1202978	687472	694812	4566378
49 Compensation of officers	343899	***	*4775	*9999	***	*21426	146019	34252	30147	22272	13151	11298	29224
50 Repairs	165107	***	*2029	*1735	***	22204	67247	6340	12125	4265	9542	1944	23446
51 Bad debts	80330	***	-	*8587	***	*2110	22813	5941	5104	9737	1903	2058	21297
52 Rent paid on business property	141886	***	*5171	*1405	***	15641	31552	*6473	15307	8647	3521	3468	50153
53 Taxes paid	485953	***	*5912	*7729	***	36539	139592	42012	30075	44156	22765	23121	115849
54 Interest paid	725547	***	*6338	-	***	25686	69893	13173	12991	32478	22141	34978	499567
55 Contributions or gifts	6394	***	*43	*11	***	*209	1560	*718	1111	*1039	1135	112	366
56 Amortization	45093	***	-	-	***	*6192	4567	*1291	*536	3704	2264	7382	19129
57 Depreciation	757524	***	*1514	*4921	***	51663	170772	51890	55341	72523	41970	73034	222510
58 Depletion	64323	***	-	-	***	-	*7120	*1790	*4502	*4461	7054	2789	36607
59 Advertising	70165	***	*2243	*421	***	4611	17009	5175	5177	5850	2031	1029	24795
60 Pension, prof sh, stock, annuity	85875	***	-	-	***	*1950	40454	9049	7630	3987	5865	1380	14380
61 Employee benefit programs	277438	***	*2644	*2903	***	*13336	59181	*13696	20955	42559	11192	5940	94112
62 Net loss, noncapital assets	16605	***	-	-	***	*89	*618	*362	*106	*3056	58	40	12277
63 Other deductions	2571865	***	*57529	*19424	***	172574	778603	182987	156924	204759	90277	98407	694904
64 Total receipts less total deducts	93408	***	*12791	*7210	***	-3364	93119	72633	33686	58413	46881	-28232	-231786
65 Const taxable inc frm rel frn corps	29927	***	-	-	***	-	-	-	-	-	169	-	29758
66 Net income (less deficit), total	120663	***	*12791	*7210	***	-3364	92691	72274	33548	58188	45819	-28303	-202249
67 Net income, total	601425	***	*19246	*7210	***	*28366	226339	75300	41174	72069	59783	13608	24526
68 Deficit, total	480762	***	*6455	-	***	*31730	133648	*3025	*7626	*13881	13964	41911	226775
69 Net income (less def), Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	51056	***	*-3470	-	***	*-7094	20722	*22689	*-4113	*19490	-1020	3852	-
72 Statutory special deductions, total	100021	***	*10815	*4267	***	*6884	19981	*3829	*2654	*7460	4005	4527	19291
73 Net operating loss deduction	88623	***	*10815	*4267	***	*6884	19972	*2875	*1343	-	3157	4527	18477
74 Dividends received deduction	11398	***	-	-	***	-	*9	*954	*1311	*7460	849	-0	814
75 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
76 Income subject to tax	346447	***	*8431	*2944	***	*7295	110654	*48782	38880	*44979	55777	5919	5290
77 Income tax before credits, total	120994	***	*1364	*441	***	*1315	34910	*16488	13291	*15734	19393	2081	11464
78 Regular tax	109752	***	*1364	*441	***	*1094	34583	*16472	13223	*15281	18971	2012	1799
79 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Alternative minumum tax	11028	***	-	-	***	*221	*327	-	*60	*421	354	51	9593
82 Environmental tax	214	***	-	-	***	-	-	*16	*8	*32	69	17	72
83 Foreign tax credit	4	***	-	-	***	-	1	-	-	-	3	-	-
84 U.S. Possessions tax credit	5063	***	-	-	***	-	-	-	-	-	5063	-	-
85 Orphan drug credit	-	***	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	9	***	-	-	***	-	-	-	-	-	-	-	9
87 General business credit	*2384	***	-	-	***	-	*195	-	*64	*1822	-	-	128
88 Prior year minumum tax credit	1417	***	-	-	***	*128	*453	-	*429	*408	-	-	-
89 Income tax after credits, total	112117	***	*1364	*441	***	*1187	34262	*16488	12798	*13504	14327	2081	11327

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3298
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3568	3	*1566	*382	*569	*321	509	99	57	28	14	13	6
2 Total assets	13561220	-	*67490	*78035	*180769	*209276	1133180	622204	867322	1055924	929811	2129286	6287924
3 Cash	587598	-	*18436	*15936	*15318	*22016	143679	27860	76003	54719	26231	70950	116450
4 Notes and accounts receivable	2334287	-	*8411	*8567	*44239	*69746	289957	120964	167892	197551	166899	314414	945647
5 Less: Allowance for bad debts	90755	-	-	-	-	-	*2687	*1235	5653	7356	6947	19761	47116
6 Inventories	1937416	-	*10090	*34796	*49065	*36847	251721	144606	207447	207646	181227	304513	509459
7 Investments in govt. obligations, Total	*11190	-	-	-	-	-	-	-	*1796	*8371	130	894	-
8 Tax-exempt securities	*35755	-	-	-	-	-	-	*3428	-	*778	28314	-	3235
9 Other current assets	327979	-	*5550	*3063	*1532	*3862	19302	*18337	24845	54125	26780	70115	100468
10 Loans to stockholders	43946	-	*543	-	*4114	*3741	*17154	*981	*7040	9117	1257	-	-
11 Mortgage and real estate loans	*2949	-	-	-	-	-	*1421	-	-	-	-	1528	-
12 Other investments	1556122	-	-	-	*4192	*8128	*21811	*96594	41840	*33348	161338	131754	1057117
13 Depreciable assets	7215773	-	*39296	*35953	*193781	*198658	906270	403527	583209	887108	524035	1238414	2205520
14 Less: Accumulated depreciation	3850938	-	*25918	*22107	*139956	*134663	619707	265881	333846	499932	263106	555718	990102
15 Depletable assets	283329	-	-	-	-	-	*38878	*4541	*4066	*23084	15031	174956	22773
16 Less: Accumulated depletion	20218	-	-	-	-	-	*2842	*2214	*1275	*4638	1202	7763	283
17 Land	293578	-	-	*1495	*2070	*763	47346	*20150	45347	34357	33864	52811	55374
18 Intangible assets (Amortizable)	2278806	-	*8183	*218	*13149	*348	*8879	*39831	*31179	60188	45112	300934	1770784
19 Less: Accumulated amortization	258097	-	*227	*22	*8774	*193	*6378	*39822	*11581	*22997	20926	56680	90497
20 Other assets	872499	-	*3126	*135	*2038	*23	18377	*50536	29015	20456	11774	107925	629094
21 Total liabilities	13561220	-	*67490	*78035	*180769	*209276	1133180	622204	867322	1055924	929811	2129286	6287924
22 Accounts payable	1071724	-	*9910	*7991	*42486	*37170	171797	99245	76355	77663	75029	130821	343259
23 Mort, notes, and bonds under 1 yr	941484	-	*6008	*7250	*22097	*13468	119293	*77292	97181	144521	70701	122736	260937
24 Other current liabilities	833060	-	*1319	*262	*6795	*4436	71737	*15326	44362	107719	81960	129018	370126
25 Loans from stockholders	275303	-	*63678	*3946	*29476	*12096	*4007	*70148	*12923	*34836	7329	20080	16784
26 Mort, notes, bonds, 1 yr or more	3694793	-	*4402	*44205	*78754	*52002	162067	*58525	133014	193241	289839	830564	1848180
27 Other liabilities	735416	-	*1	-	*-0	*5418	*12753	*56255	*8940	*31383	31055	130667	458943
28 Net worth	6009441	-	*-17827	*14381	*1162	*84686	591525	245413	494547	466562	373897	765400	2989696
29 Capital stock	927271	-	*25340	*250046	*10554	*9627	57679	38991	48914	62464	91554	232308	99795
30 Paid-in or capital surplus	3268438	-	*14860	*1441	*69731	*9885	73170	*7366	79129	107093	185939	241716	2478108
31 Retained earnings, appropriated	*25839	-	-	-	-	-	-	-	-	*115	419	-	25305
32 Retained earnings, unappropriate	1204615	-	*-32215	*-228645	*-43071	*46251	313191	*164797	*91168	160883	16925	324094	391236
33 Retained earnings (S Corp)	747897	-	*-25812	*-1298	*-32008	*29678	183522	*52099	283867	*174266	83585	-	-
34 Less: Cost of treasury stock	164620	-	-	*7163	*4044	*10755	*36037	*17840	*8531	*38259	4526	32717	4749
35 Total receipts	14119742	288761	*180866	*113281	*573985	*631991	2439900	816936	1184164	1359950	1072779	2048213	3408916
36 Business receipts	13771268	276576	*175051	*113209	*564988	*608433	2388450	795725	1163902	1312728	1048646	2010764	3312797
37 Interest	83549	11776	-	*72	*394	*416	3171	*3028	*1690	6358	2497	22057	32089
38 Interest on govt. obligations, State and local	2654	-	-	-	-	-	-	*697	*386	*112	1073	252	134
39 Rents	6716	22	-	-	-	-	*148	*71	*193	*446	666	2561	2609
40 Royalties	16962	-	-	-	-	-	-	-	*292	7	1159	2518	12987
41 Net S-T cap gain less net LT loss	*1218	-	-	-	*486	-	*119	*17	-	-	65	-	531
42 Net L-T cap gain less net ST loss	16733	6	*2867	-	*148	-	-	*483	*1292	*7745	4041	150	-
43 Net gain, noncapital assets	45285	-	*55	-	-	*277	*17321	*304	*765	*18067	1023	1198	6276
44 Dividends, domestic corporations	2330	-0	-	-	*21	-	*346	-	*19	*416	768	171	589
45 Dividends, foreign corporations	4325	-	-	-	-	-	-	-	-	29	1003	842	2450
46 Other receipts	168703	381	*2893	-	*7949	*22864	30345	16611	15624	14042	11838	7701	38455
47 Total deductions	13785994	274550	*192416	*146590	*590839	*595594	2339022	800905	1108679	1249610	1057477	2023775	3406538
48 Cost of sales and operations	9047281	189055	*49289	*55272	*361839	*440724	1637856	592988	750378	895636	784122	1199840	2090280
49 Compensation of officers	298705	2899	*7749	*11949	*29485	*17192	120725	11784	25707	18261	12331	17193	23429
50 Repairs	172229	16	*2971	*2800	*4620	*4694	23417	*3623	5035	4443	2239	19786	98585
51 Bad debts	69378	1072	*4347	-	*1426	*2085	9625	*5314	10425	3397	5400	10938	15349
52 Rent paid on business property	184739	785	*18659	*4523	*9413	*11639	25676	*4238	4321	7469	6616	22994	68407
53 Taxes paid	346396	7512	*6669	*3240	*19497	*16975	61605	20952	24584	30959	23869	45855	84677
54 Interest paid	421633	13823	*1354	*2125	*8438	*7872	26625	10558	24552	34752	32829	95942	162765
55 Contributions or gifts	3613	147	-	-	-	*130	*431	*171	*207	*406	547	1504	70
56 Amortization	81952	776	*227	*26967	*2582	*102	*2621	*3569	3635	7168	6685	24147	3473
57 Depreciation	478677	14839	*5993	*2064	*16329	*14226	57907	17365	44580	62872	26222	91094	125185
58 Depletion	40065	1041	-	-	-	-	*1182	*767	*3441	*11219	1823	12118	8474
59 Advertising	110657	2128	*2074	*917	*3058	*1211	15354	2216	8811	4192	4156	35681	30859
60 Pension, prof sh, stock, annuity	85084	1753	-	-	*1508	*2392	14860	*2646	2403	10938	5909	16832	25842
61 Employee benefit programs	277215	2968	-	*20	*1661	*10116	30612	*9809	13209	21294	21966	70567	94993
62 Net loss, noncapital assets	13307	6	-	-	*7556	*30	*266	-	*479	*190	4	4694	82
63 Other deductions	2155063	35728	*93083	*36714	*123427	*66206	310261	114905	186912	136413	122759	354588	574066
64 Total receipts less total deducts	333748	14212	*-11551	*-33309	*-16854	*36396	100878	16031	75486	110340	15302	24438	2379
65 Const taxable inc frm rel frn corps	*709	-	-	-	-	-	-	-	-	*59	543	-	107
66 Net income (less deficit), total	331803	14212	*-11551	*-33309	*-16854	*36396	100878	15334	75100	110287	14772	24187	2352
67 Net income, total	557291	14212	*5160	-	*22535	*36396	115994	*20983	83924	141012	47506	51296	18273
68 Deficit, total	225488	-	*16710	*33309	*39389	-	*15116	*5649	*8825	*30725	32734	27109	15922
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	11830	11830	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	210983	-	*-6806	*-1262	*339	*32071	70566	*-486	56521	*49424	10616	-	-
72 Statutory special deductions, total	68540	12700	*3690	-	*15	*1764	*9991	*666	*108	*20054	3050	11782	4720
73 Net operating loss deduction	65247	12700	*3690	-	-	*1764	*9749	*666	*95	*19740	2377	10990	3477
74 Dividends received deduction	3293	-0	-	-	*15	-	*242	-	*13	*314	674	792	1243
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	243182	1512	-	-	*12852	*2561	*28316	*17789	*25033	*71596	29211	39516	14796
77 Income tax before credits, total	90419	2089	-	-	*4370	*584	8547	*5932	*8517	*26208	10230	18337	5607
78 Regular tax	80978	514	-	-	*4370	*438	*8535	*5869	*8511	*24343	9932	13435	5031
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	3	1
81 Alternative minumum tax	9567	1556	-	-	-	*146	*10	*63	-	*2174	267	4820	530
82 Environmental tax	270	19	-	-	-	-	1	-	*6	*89	31	78	45
83 Foreign tax credit	*767	-	-	-	-	-	-	-	-	*83	630	49	4
84 U.S. Possessions tax credit	1042	-	-	-	-	-	1042	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-
87 General business credit	3208	212	-	-	-	*68	*1125	-	*64	*856	16	176	691
88 Prior year minumum tax credit	*1350	-	-	-	-	-	-	-	-	*436	318	596	-
89 Income tax after credits, total	84052	1877	-	-	*4370	*516	6379	*5932	*8453	*24833	9265	17516	4911

MAJOR GROUP 22
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4088	*83	*508	*381	707	645	1084	224	212	80	41	51	71
2 Total assets	124782099	-	*40565	*43364	285930	427760	2413551	1538330	3317167	2890454	2899546	8056288	102869143
3 Cash	4691867	-	*222	*15550	*38406	35981	206332	107303	166818	154002	101423	301145	3564685
4 Notes and accounts receivable	22348041	-	-	*4323	*36215	111856	682895	416673	779724	730415	679688	1555915	17350337
5 Less: Allowance for bad debts	428912	-	-	-	*395	*169	2878	3124	14761	18745	11997	34266	342575
6 Inventories	16102766	-	*125	*2702	*33539	85221	403006	366513	636570	623852	632278	1753077	11565881
7 Investments in govt. obligations, Total	260788	-	-	-	-	-	*8318	*24574	*7696	*25909	-	18	194274
8 Tax-exempt securities	*21459	-	-	-	*10383	-	-	-	*5909	*440	-	3798	930
9 Other current assets	4533247	-	*1856	*2630	*37285	*6548	77357	30352	130685	128134	84618	214845	3818937
10 Loans to stockholders	1641990	-	*13669	*2005	*7445	-	22281	*4243	*18982	*15828	13898	1731	1541908
11 Mortgage and real estate loans	1084677	-	-	-	-	-	*12857	*8686	*413	-	-	72	1062649
12 Other investments	18123900	-	-	-	*30022	*24736	62074	73049	249009	131726	198733	632342	16722208
13 Depreciable assets	84126703	-	*33604	*50009	*341237	422005	2384722	1172563	2674803	1798089	1968686	5570226	67710759
14 Less: Accumulated depreciation	43692356	-	*15175	*33871	*259460	277834	1571823	733274	1529859	928267	923362	2800284	34619147
15 Depletable assets	2805931	-	-	-	-	-	-	-	*651	-	-	184179	2621101
16 Less: Accumulated depletion	1084440	-	-	-	-	-	-	-	*518	-	-	157793	926129
17 Land	1452442	-	*6265	-	*6216	*8411	55488	30552	74434	47024	44339	123221	1056492
18 Intangible assets (Amortizable)	5980211	-	-	-	*1826	*5591	44192	25938	47690	166883	81297	478919	5127876
19 Less: Accumulated amortization	843715	-	-	-	*401	*1956	16352	*1945	14312	80696	19664	82637	625752
20 Other assets	7657500	-	-	*16	*3613	*7370	45081	16225	83236	95859	49609	311781	7044710
21 Total liabilities	124782099	-	*40565	*43364	285930	427760	2413551	1538330	3317167	2890454	2899546	8056288	102869143
22 Accounts payable	15057996	-	-	*6231	*44015	58946	406622	254348	454482	474410	329440	915922	12113579
23 Mort, notes, and bonds under 1 yr	5564596	-	*4913	*10426	*21905	83866	309550	178086	456001	273940	530785	773035	2922089
24 Other current liabilities	12663099	-	*20788	*749	*17478	19319	168313	59624	255882	215819	247175	592488	11065464
25 Loans from stockholders	2716087	-	-	-	*32051	*35349	100184	47796	125936	*20251	50071	128737	2175714
26 Mort, notes, bonds, 1 yr or more	29633500	-	*26420	-	*79865	*114184	398023	238964	610140	637178	660596	2101921	24766207
27 Other liabilities	27705926	-	*2185	-	*645	*16067	66241	65131	126189	194814	312219	1456109	25466327
28 Net worth	31440896	-	*-13741	*25958	89971	100030	964616	694381	1288538	1074042	769261	2088076	24359763
29 Capital stock	7402101	-	*14077	*2880	57932	85207	171693	139000	258610	192542	205682	1015949	5258528
30 Paid-in or capital surplus	30398081	-	-	-	*47848	*2014	179318	222911	394730	228399	522822	1298866	27501172
31 Retained earnings, appropriated	95393	-	-	-	*1215	-	*10418	*378	*3108	*36985	-	15188	28102
32 Retained earnings, unappropriate	-6041434	-	*-27818	*23078	*-17664	*-27618	399613	145385	116174	349547	-97518	-229008	-6675604
33 Retained earnings (S Corp)	1785640	-	-	-	*11932	*40468	332506	216417	568474	334508	225902	55434	-
34 Less: Cost of treasury stock	2198887	-	-	-	*11292	*42	128930	*29710	52559	67939	87627	68354	1752435
35 Total receipts	130502572	*1571517	*14850	*122082	833618	968420	5540239	3504820	5612856	4935725	4632961	11915662	90849824
36 Business receipts	126611303	*1495906	*12385	*121547	*757555	954310	5456841	3473779	5526777	4886597	4557416	11716207	87651984
37 Interest	1303429	*7520	*20	*509	*4143	*787	8300	3945	11868	14225	21073	52032	1179007
38 Interest on govt. obligations, State and local	7574	-	-	-	-	*323	-	*898	*859	*467	235	1370	3422
39 Rents	178926	124	*2443	-	*473	*90	2861	*1568	*3479	1484	3419	19308	143677
40 Royalties	259735	-	-	-	*19	-	-	-	*381	374	625	8891	249445
41 Net S-T cap gain less net LT loss	4443	-	-	-	*1300	*67	-	*745	*-0	-	4	596	1731
42 Net L-T cap gain less net ST loss	226288	*442	-	-	-	-	*6201	*4551	*1943	*2944	20069	26997	163142
43 Net gain, noncapital assets	445968	*47081	-	-	*33732	*859	2032	5072	15189	3194	5001	29612	304197
44 Dividends, domestic corporations	66911	-	-	-	*65	*377	*2067	*463	*1460	*314	294	1051	60818
45 Dividends, foreign corporations	296504	-	-	-	-	-	-	-	*1620	*611	1558	8017	284698
46 Other receipts	1101490	*20442	*1	*27	*36332	*11608	61936	13799	49278	25516	23267	51579	807703
47 Total deductions	131689746	*1657418	*18834	*120506	853744	1004229	5479989	3471989	5463149	4834527	4550258	11807759	92427342
48 Cost of sales and operations	99142779	*1443921	*14946	*70576	*627204	691851	4190595	2844411	4299350	3940187	3833492	9372804	67813443
49 Compensation of officers	1012570	*9397	-	*14869	*45317	83941	187108	103511	122555	54063	29508	76244	286059
50 Repairs	2469861	*995	*228	*1163	*3102	5141	38367	13700	19863	24180	15835	117733	2229555
51 Bad debts	309666	*15356	-	-	*8858	*1668	13205	9486	25911	6152	5117	18174	205737
52 Rent paid on business property	1151016	*7692	-	*4609	*4344	*16959	40838	16304	13849	18864	12602	56087	958867
53 Taxes paid	2509452	*6296	*1486	*3934	21933	31288	134095	48779	107620	73958	64380	209227	1806456
54 Interest paid	3158155	*6927	*1853	*1748	*17721	9550	71337	36183	85004	75146	82763	249412	2520511
55 Contributions or gifts	22709	*16	-	-	*3	*138	720	*317	1110	909	2120	3493	13882
56 Amortization	250507	*1026	-	-	*344	*505	6888	7958	7096	12352	7322	30062	176954
57 Depreciation	5088856	*11314	-	*4057	*25299	25163	138901	62163	181086	124636	147881	315688	4052668
58 Depletion	425380	-	-	-	-	-	-	-	*44	-	-	1463	423873
59 Advertising	202739	*495	-	*155	*450	*697	8781	5004	12391	6402	3616	17533	147216
60 Pension, prof sh, stock, annuity	2075649	*21744	-	-	*1842	*9365	21252	22739	26256	23609	16005	105307	1827530
61 Employee benefit programs	2782850	*69407	-	*1810	*6259	*12870	93032	38949	105465	67781	58142	246630	2082505
62 Net loss, noncapital assets	98517	*5769	-	-	*1008	*109	*3795	*4253	1275	1606	1343	6017	73340
63 Other deductions	10989041	*57063	*321	*17585	90061	114984	531075	258231	454274	404682	270133	981884	7808747
64 Total receipts less total deducts	-1187174	*-85902	*-3984	*1576	-20126	-35809	60250	32831	149707	101198	82702	107902	-1577518
65 Const taxable inc frm rel frn corps	210089	-	-	-	-	-	-	-	-	-	287	3390	206413
66 Net income (less deficit), total	-984659	*-85902	*-3984	*1576	-20126	-36132	60250	31933	148848	100731	82754	109922	-1374528
67 Net income, total	2670851	*7650	*1622	*1576	*16851	*15562	160297	74505	245547	180501	163363	355671	1447706
68 Deficit, total	3655510	*93551	*5606	-	*36978	*51694	100047	42572	96699	79770	80609	245749	2822234
69 Net income (less def), Form 1120-A	*1622	-	*1622	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-22127	*-22127	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	355895	*3887	-	-	*-5223	*-18860	61687	29528	146418	83448	54848	162	-
72 Statutory special deductions, total	420510	563	*1622	-	*7662	*264	32530	*20399	15658	*2398	49704	76591	213118
73 Net operating loss deduction	326714	563	*1622	-	*7617	-	31082	*20083	*13078	*1568	48490	74152	128460
74 Dividends received deduction	93795	-	-	-	*46	*264	*1448	*316	*2580	*831	1214	2439	84658
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1872128	*3200	-	*1576	*1310	*8418	45219	*15862	81086	95230	55535	279742	1284951
77 Income tax before credits, total	722721	*963	-	*236	*445	*1400	13138	8906	28908	33437	24203	101572	509513
78 Regular tax	632423	*961	-	*236	*445	*1400	12901	*5118	27508	32321	18865	95192	437476
79 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-0	-	-	-
80 Recapture of investment credit	205	-	-	-	-	-	-	-	-	174	-	-	32
81 Alternative minumum tax	87100	-	-	-	-	-	*236	*3788	*1388	*1289	5023	5917	69459
82 Environmental tax	3052	2	-	-	-	-	-	-	*12	77	116	442	2404
83 Foreign tax credit	137689	179	-	-	-	-	-	-	-	-	313	3350	133848
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	69	-	-	-	-	-	-	-	-	-	-	69	-
87 General business credit	4612	82	-	-	-	-	*186	*248	*477	*88	48	1996	1488
88 Prior year minumum tax credit	16780	-	-	-	-	-	*28	*37	*3068	*11	416	4732	8488
89 Income tax after credits, total	563571	*703	-	*236	*445	*1400	12924	8621	25363	33337	23427	91425	365689

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3370
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2520	*69	*195	*381	*560	*400	565	93	118	42	24	34	39
2 Total assets	59046676	-	*15637	*43364	*227991	*260273	1352791	626675	1881270	1509273	1670401	5374717	46084284
3 Cash	3469147	-	*112	*15550	*35432	*17763	90435	50703	61198	91595	76973	219631	2809754
4 Notes and accounts receivable	11408444	-	-	*4323	*29515	*64510	394006	117345	415671	388925	356040	1040739	8597370
5 Less: Allowance for bad debts	236341	-	-	-	-	-	*1179	*1825	7435	9073	6088	25320	185421
6 Inventories	8660968	-	-	*2702	*31814	*60760	202408	93984	369946	269344	354368	1218272	6057370
7 Investments in govt. obligations, Total	*202848	-	-	-	-	-	*158	*8405	*329	*19724	-	18	174215
8 Tax-exempt securities	*15782	-	-	-	*10383	-	-	-	*4320	*149	-	-	930
9 Other current assets	1840454	-	*1856	*2630	*6867	*5452	48113	14754	61229	77696	30996	152699	1438161
10 Loans to stockholders	899268	-	*13669	*2005	*6650	-	*13827	-	*18792	775	13134	1004	829412
11 Mortgage and real estate loans	*1043445	-	-	-	-	-	*7505	*8686	*413	-	-	72	1026770
12 Other investments	6334313	-	-	-	*26137	*20790	42773	*44320	87645	82801	125966	331044	5572837
13 Depreciable assets	42222365	-	-	*50009	*279797	*224377	1372776	575224	1630833	974817	1228637	3982815	31903078
14 Less: Accumulated depreciation	23102930	-	-	*33871	*209042	*142247	889796	328520	876007	482122	607792	2051522	17482011
15 Depletable assets	297833	-	-	-	-	-	-	-	*613	-	-	184179	113042
16 Less: Accumulated depletion	206379	-	-	-	-	-	-	-	*518	-	-	157793	48068
17 Land	719860	-	-	-	*5659	*5010	25720	*7741	44519	33925	21193	84377	491716
18 Intangible assets (Amortizable)	3283659	-	-	-	*1826	*5591	*35539	*25705	28486	78177	50676	242059	2815598
19 Less: Accumulated amortization	154297	-	-	-	*401	*1956	*13324	*1869	8722	39983	13167	36627	38248
20 Other assets	2348237	-	-	*16	*3354	*223	23831	*12020	49959	22521	39463	189069	2007779
21 Total liabilities	59046676	-	*15637	*43364	*227991	*260273	1352791	626675	1881270	1509273	1670401	5374717	46084284
22 Accounts payable	8994992	-	-	*6231	*38589	*43576	249187	92336	248547	238213	160897	609498	7307919
23 Mort, notes, and bonds under 1 yr	2716397	-	*4913	*10426	*21804	*61929	219219	*84151	254330	97322	302356	518058	1141887
24 Other current liabilities	7489524	-	*20788	*749	*13656	*13560	94158	22866	152690	89958	162623	427141	6491336
25 Loans from stockholders	855603	-	-	-	*32051	*29088	*37727	*38822	*64134	*8760	49754	121810	473457
26 Mort, notes, bonds, 1 yr or more	16684029	-	*2856	-	*61719	*109274	221977	*134381	426068	280092	358717	1502723	13586222
27 Other liabilities	15940522	-	*1390	-	*645	*15507	43166	*24325	91845	82841	257144	1131023	14292637
28 Net worth	6365609	-	*-14311	*25958	*59528	*-12663	487358	229793	643657	712087	378910	1064464	2790827
29 Capital stock	3518997	-	*2783	*2880	*10306	*80463	88869	101859	111879	147961	162619	769811	2039568
30 Paid-in or capital surplus	15079187	-	-	-	*47848	*1138	91780	*101381	281638	155259	431173	740027	13228944
31 Retained earnings, appropriated	*27453	-	-	-	*1215	-	-	*378	*64	604	-	15188	10005
32 Retained earnings, unappropriate	-12179490	-	*-17093	*23078	*-11733	*-106856	182315	-22387	-75082	308223	-257167	-416314	-11786474
33 Retained earnings (S Corp)	819880	-	-	-	*11932	*12634	149160	*48563	354709	*143245	99637	-	-
34 Less: Cost of treasury stock	900419	-	-	-	*40	*42	*24765	-	*29551	*43205	57351	44248	701217
35 Total receipts	66052590	*429413	*10305	*122082	*751466	*505059	2708781	805314	2806802	2321180	2296554	7565676	45729958
36 Business receipts	64093215	*366062	*10290	*121547	*678576	*492947	2640462	787652	2783887	2297608	2259440	7459543	44195202
37 Interest	796098	*7470	*14	*509	*1142	*386	4416	*1287	2395	9623	13136	33939	721782
38 Interest on govt. obligations, State and local	4508	-	-	-	-	*323	-	*855	*231	*317	169	1058	1554
39 Rents	76216	124	-	-	*473	-	*1253	*1531	*3368	*136	1226	17525	50580
40 Royalties	72191	-	-	-	*19	-	-	-	*238	374	537	7215	63808
41 Net S-T cap gain less net LT loss	*1635	-	-	-	*1300	*67	-	-	*-0	-	-	1	267
42 Net L-T cap gain less net ST loss	101896	*442	-	-	-	-	*2730	*3850	*1881	*1316	1991	2110	87576
43 Net gain, noncapital assets	207790	*47081	-	-	*33599	*620	1824	*1061	3092	*629	4659	13470	101756
44 Dividends, domestic corporations	26196	-	-	-	*65	*377	*1313	-	*38	*137	110	496	23660
45 Dividends, foreign corporations	86839	-	-	-	-	-	-	-	-	*611	553	5863	79812
46 Other receipts	586005	*8233	*1	*27	*36293	*10340	56784	9078	11671	10430	14731	24456	403961
47 Total deductions	67216874	*494894	*15911	*120506	*755251	*547682	2721701	817133	2721682	2250502	2274475	7551366	46945772
48 Cost of sales and operations	49237593	*305844	*14452	*70576	*564250	*373655	2012925	578192	2108732	1827301	1867347	5918969	33595350
49 Compensation of officers	497732	*7783	-	*14869	*42904	*38143	111056	15301	55038	24654	19128	48828	120029
50 Repairs	1797766	*984	-	*1163	*3102	*3348	11695	*6056	6156	11718	4929	109766	1638849
51 Bad debts	182036	12102	-	-	*90	*1624	8963	*7286	3680	2934	2305	14452	128600
52 Rent paid on business property	747631	*7327	-	*4609	*4255	*5802	28099	*7133	5761	8986	7082	44426	624151
53 Taxes paid	1288962	*5178	*1378	*3934	*20319	*14268	72413	20361	66507	37193	37648	139209	870554
54 Interest paid	1581895	*6622	-	*1748	*15772	*7196	43617	23935	51273	25305	50121	174787	1181520
55 Contributions or gifts	13087	*16	-	-	*1	*85	*210	*110	*669	703	1180	2498	7615
56 Amortization	105596	34	-	-	*344	*505	3929	*7306	6523	3523	6116	11837	65479
57 Depreciation	2519703	*8508	-	*4057	*23842	*11683	76961	35758	112564	71209	84305	210353	1880463
58 Depletion	72303	-	-	-	-	-	-	-	*44	-	-	1289	70970
59 Advertising	72701	*495	-	*155	*446	*407	4710	*1043	5925	3443	2067	8581	45430
60 Pension, prof sh, stock, annuity	1649805	*21744	-	-	*543	*7254	7809	*11296	15654	17399	11124	68541	1488440
61 Employee benefit programs	1677474	*68722	-	*1810	*6218	*4709	56300	*16546	63092	26904	43144	179738	1210291
62 Net loss, noncapital assets	50920	-	-	-	*1008	-	*3766	*1334	*726	*953	637	4429	38066
63 Other deductions	5721671	*49536	*81	*17585	*72157	*79001	279247	85476	219339	188278	137341	613664	3979965
64 Total receipts less total deducts	-1164284	*-65482	*-5606	*1576	*-3785	*-42622	-12919	-11819	85121	70678	22079	14310	-1215815
65 Const taxable inc frm rel frn corps	40997	-	-	-	-	-	-	-	-	-	287	3390	37321
66 Net income (less deficit), total	-1127795	*-65482	*-5606	*1576	*-3785	*-42945	-12919	-12674	84889	70361	22196	16642	-1180048
67 Net income, total	1423958	*7650	-	*1576	*16851	*8001	70095	*23146	136418	119092	76844	206816	757469
68 Deficit, total	2551753	*73131	*5606	-	*20636	*50946	83014	*35821	51529	*48730	54648	190174	1937517
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2332	*-2332	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	149887	*3887	-	-	*-5223	*-21742	20007	*6720	94708	*44726	6804	-	-
72 Statutory special deductions, total	250121	563	-	-	*7662	*264	*20930	*12211	*1055	*2259	20929	57479	126768
73 Net operating loss deduction	212432	563	-	-	*7617	-	*20010	*12211	*1029	*1553	20849	55769	92833
74 Dividends received deduction	37689	-	-	-	*46	*264	*920	-	*27	*706	80	1710	33935
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	977575	*3200	-	*1576	*1310	*3738	*14768	*1038	37943	72538	45092	150086	646285
77 Income tax before credits, total	361904	*963	-	*236	*445	*668	*4247	*3038	13312	24404	18494	56509	239588
78 Regular tax	330811	*961	-	*236	*445	*668	*4011	*248	12898	24663	15323	51109	220250
79 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-0	-	-	-
80 Recapture of investment credit	174	-	-	-	-	-	-	-	-	174	-	-	-
81 Alternative minumum tax	29829	-	-	-	-	-	*236	*2790	*405	*64	2915	5138	18281
82 Environmental tax	1461	2	-	-	-	-	-	-	*9	62	68	262	1057
83 Foreign tax credit	33037	179	-	-	-	-	-	-	-	-	313	3277	29268
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	69	-	-	-	-	-	-	-	-	-	-	69	-
87 General business credit	1912	82	-	-	-	-	*186	-	*324	*79	48	185	1009
88 Prior year minumum tax credit	9735	-	-	-	-	-	*28	*37	*168	*11	416	2415	6661
89 Income tax after credits, total	317151	*703	-	*236	*445	*668	*4034	*3001	12820	24313	17718	50563	202650

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Nonferrous metal industries

MINOR INDUSTRY 3380
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1567	*14	*313	-	*147	*246	519	131	93	38	17	17	32
2 Total assets	65735423	-	*24929	-	*57939	*167488	1060759	911655	1435897	1381181	1229145	2681570	56784859
3 Cash	1222719	-	*110	-	*2973	*18218	115897	56599	105620	62408	24450	81514	754931
4 Notes and accounts receivable	10939597	-	-	-	*6700	*47346	288889	299328	364053	341490	323647	515176	8752967
5 Less: Allowance for bad debts	192570	-	-	-	*395	*169	*1699	*1299	7326	9672	5910	8947	157154
6 Inventories	7441798	-	*125	-	*1725	*24462	200599	272529	266624	354507	277911	534806	5508511
7 Investments in govt. obligations, Total	57940	-	-	-	-	-	*8160	*16169	*7367	*6185	-	-	20059
8 Tax-exempt securities	*5677	-	-	-	-	-	-	-	*1589	*290	-	3798	-
9 Other current assets	2692793	-	-	-	*30418	*1096	29245	15598	69455	50438	53622	62145	2380776
10 Loans to stockholders	742722	-	-	-	*795	-	*8454	*4243	*190	*15053	764	727	712496
11 Mortgage and real estate loans	*41232	-	-	-	-	-	*5352	-	-	-	-	-	35879
12 Other investments	11789587	-	-	-	*3885	*3946	19302	28729	161364	48925	72767	301299	11149371
13 Depreciable assets	41904337	-	*33604	-	*61439	*197629	1011945	597339	1043970	823272	740049	1587411	35807680
14 Less: Accumulated depreciation	20589426	-	*15175	-	*50417	*135587	682027	404754	653852	446145	315570	748763	17137136
15 Depletable assets	2508098	-	-	-	-	-	-	-	*38	-	-	-	2508060
16 Less: Accumulated depletion	878061	-	-	-	-	-	-	-	-	-	-	-	878061
17 Land	732582	-	*6265	-	*557	*3401	29768	22811	29915	13099	23146	38844	564776
18 Intangible assets (Amortizable)	2696553	-	-	-	-	-	*8653	*233	*19204	88706	30620	236860	2312278
19 Less: Accumulated amortization	689419	-	-	-	-	-	*3029	*75	*5590	40713	6497	46010	587505
20 Other assets	5309264	-	-	-	*259	*7147	21250	*4205	33277	73338	10146	122712	5036930
21 Total liabilities	65735423	-	*24929	-	*57939	*167488	1060759	911655	1435897	1381181	1229145	2681570	56784859
22 Accounts payable	6063003	-	-	-	*5427	*15370	157436	162013	205935	236197	168543	306424	4805660
23 Mort, notes, and bonds under 1 yr	2848199	-	-	-	100	*21937	90331	93935	201671	176618	228429	254976	1780202
24 Other current liabilities	5173575	-	-	-	*3822	*5759	74156	36758	103192	125861	84552	165348	4574128
25 Loans from stockholders	1860484	-	-	-	-	*6261	*62457	*8974	*61802	*11491	316	6927	1702257
26 Mort, notes, bonds, 1 yr or more	12949471	-	*23564	-	*18147	*4910	176047	104583	184072	357086	301879	599198	11179986
27 Other liabilities	11765403	-	*795	-	-	*560	*23075	*40806	34344	111974	55075	325086	11173690
28 Net worth	25075287	-	*570	-	*30443	*112693	477258	464587	644881	361955	390351	1023612	21568937
29 Capital stock	3883104	-	*11295	-	*47626	*4744	82824	37142	146731	44581	43063	246138	3218960
30 Paid-in or capital surplus	15318894	-	-	-	-	*876	*87538	*121530	113092	73141	91649	558840	14272228
31 Retained earnings, appropriated	*67940	-	-	-	-	-	*10418	-	*3045	*36381	-	-	18097
32 Retained earnings, unappropriate	6138056	-	*-10725	-	*-5931	*79238	217298	167772	191256	41324	159649	187306	5110870
33 Retained earnings (S Corp)	965760	-	-	-	-	*27835	*183346	*167853	*213766	*191262	126265	55434	-
34 Less: Cost of treasury stock	1298468	-	-	-	*11252	-	104165	*29710	*23008	*24734	30276	24106	1051218
35 Total receipts	64449982	*1142104	*4545	-	*82152	*463361	2831457	2699506	2806053	2614545	2336407	4349986	45119866
36 Business receipts	62518089	*1129844	*2095	-	*78979	*461363	2816379	2686127	2742891	2588988	2297975	4256664	43456782
37 Interest	507330	*51	*7	-	*3001	*401	3884	*2658	9473	4602	7937	18093	457224
38 Interest on govt. obligations, State and local	3067	-	-	-	-	-	-	*43	*628	*150	65	312	1868
39 Rents	102710	-	*2443	-	-	*90	*1607	*37	*111	*1348	2193	1783	93098
40 Royalties	187544	-	-	-	-	-	-	-	*143	-	87	1676	185637
41 Net S-T cap gain less net LT loss	*2808	-	-	-	-	-	-	*745	-	-	4	596	1463
42 Net L-T cap gain less net ST loss	124392	-	-	-	-	-	*3471	*701	*62	*1628	18078	24887	75566
43 Net gain, noncapital assets	238179	-	-	-	*133	*239	*209	*4011	12097	*2565	342	16142	202441
44 Dividends, domestic corporations	40715	-	-	-	-	-	*755	*463	*1422	*178	184	555	37158
45 Dividends, foreign corporations	209665	-	-	-	-	-	-	-	*1620	-	1004	2154	204886
46 Other receipts	515485	*12209	-	-	*39	*1268	5153	4721	37607	15087	8536	27123	403742
47 Total deductions	64472872	*1162524	*2923	-	*98494	*456548	2758288	2654856	2741467	2584025	2275784	4256394	45481570
48 Cost of sales and operations	49905186	*1138077	*494	-	*62954	*318196	2177670	2266219	2190619	2112886	1966145	3453836	34218093
49 Compensation of officers	514838	*1613	-	-	*2413	*45798	76052	88211	67517	29409	10380	27416	166029
50 Repairs	672095	*11	*228	-	-	*1793	26672	*7645	13706	12463	10906	7967	590705
51 Bad debts	127630	*3254	-	-	8769	*44	4242	2200	22232	3218	2812	3723	77137
52 Rent paid on business property	403384	*366	-	-	89	*11156	12739	9171	8088	9878	5520	11662	334716
53 Taxes paid	1220490	*1118	*108	-	*1613	*17020	61682	28418	41113	36766	26732	70019	935902
54 Interest paid	1576260	*305	*1853	-	*1949	*2354	27721	12249	33731	49840	32642	74626	1338990
55 Contributions or gifts	9622	-	-	-	3	*53	*509	*207	442	*207	940	995	6267
56 Amortization	144912	*993	-	-	-	-	2959	*652	572	8829	1206	18225	111474
57 Depreciation	2569154	*2807	-	-	*1457	*13480	61940	26405	68522	53427	63576	105335	2172205
58 Depletion	353077	-	-	-	-	-	-	-	-	-	-	174	352903
59 Advertising	130038	-	-	-	4	*290	4071	3961	6466	2959	1549	8952	101786
60 Pension, prof sh, stock, annuity	425844	-	-	-	*1299	*2111	13443	11443	10602	6210	4881	36766	339090
61 Employee benefit programs	1105376	*685	-	-	*42	*8161	36732	22403	42374	40876	14998	66891	872215
62 Net loss, noncapital assets	47596	*5769	-	-	-	*109	*29	*2919	*549	*653	706	1588	35274
63 Other deductions	5267370	*7527	*240	-	*17904	*35983	251828	172755	234936	216403	132792	368220	3828782
64 Total receipts less total deducts	-22890	*-20420	*1622	-	*-16342	*6813	73169	44650	64586	30520	60623	93592	-361704
65 Const taxable inc frm rel frn corps	169092	-	-	-	-	-	-	-	-	-	-	-	169092
66 Net income (less deficit), total	143136	*-20420	*1622	-	*-16342	*6813	73169	44607	63958	30370	60558	93280	-194480
67 Net income, total	1246893	-	*1622	-	-	*7561	90202	51359	109129	61409	86519	148855	690237
68 Deficit, total	1103757	*20420	-	-	*16342	*748	*17033	*6752	*45171	*31039	25961	55575	884717
69 Net income (less def), Form 1120-A	*1622	-	*1622	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-19794	*-19794	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	206008	-	-	-	-	*2882	*41681	*22808	*51710	*38722	48044	162	-
72 Statutory special deductions, total	170389	-	*1622	-	-	-	11600	*8188	*14603	*139	28774	19112	86350
73 Net operating loss deduction	114282	-	*1622	-	-	-	*11072	*7872	*12049	*15	27641	18383	35627
74 Dividends received deduction	56107	-	-	-	-	-	*528	*316	*2553	*124	1133	729	50722
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	894553	-	-	-	-	*4679	30451	*14824	43143	*22692	10442	129656	638666
77 Income tax before credits, total	360817	-	-	-	-	*732	8891	*5868	15596	9033	5709	45063	269925
78 Regular tax	301611	-	-	-	-	*732	8891	*4870	14610	*7658	3542	44083	217227
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	32	-	-	-	-	-	-	-	-	-	-	-	32
81 Alternative minumum tax	57271	-	-	-	-	-	-	*998	*984	*1225	2108	779	51177
82 Environmental tax	1592	-	-	-	-	-	-	-	*3	*14	48	180	1347
83 Foreign tax credit	104652	-	-	-	-	-	-	-	-	-	-	72	104580
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2700	-	-	-	-	-	-	*248	*153	*9	-	1811	479
88 Prior year minumum tax credit	*7045	-	-	-	-	-	-	-	*2900	-	-	2318	1827
89 Income tax after credits, total	246419	-	-	-	-	*732	8891	*5619	12543	9024	5709	40862	163039

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 23
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	45495	1100	13075	9550	7129	6058	6414	981	679	231	153	81	44
2	Total assets	123633479	-	530093	1464635	2623154	4294846	13738939	6820241	10245797	8169656	10708730	14565179	50472210
3	Cash	6013745	-	83388	219119	355344	617439	1250313	504583	669459	483960	484362	519644	826134
4	Notes and accounts receivable	26315477	-	104669	464784	790958	1154041	3695698	1902316	2541657	1810617	2226297	3067591	8556849
5	Less: Allowance for bad debts	554932	-	-	*535	*5125	7375	42451	37354	50954	44516	51460	74800	240361
6	Inventories	20618579	-	72954	211041	448215	806978	3105648	1474220	2328785	1876519	2206959	2484187	5603073
7	Investments in govt. obligations, Total	419996	-	-	*7100	-	*1248	*20233	*44820	*38521	*34287	13217	235048	25523
8	Tax-exempt securities	330043	-	-	-	-	*18445	*34216	*49022	31448	*32015	68563	86844	9490
9	Other current assets	4490642	-	14566	29526	51335	113665	434592	269046	423967	352966	389099	629460	1782419
10	Loans to stockholders	516172	-	34561	48236	52515	60177	96475	46911	37131	10319	24103	99912	5832
11	Mortgage and real estate loans	146280	-	-	*33426	*348	*11346	*13778	*16090	40915	*2764	24940	22	2650
12	Other investments	17627963	-	*4881	*8443	29466	162739	623259	327246	582740	443963	965321	2111369	12368537
13	Depreciable assets	68196963	-	747507	1317757	2451945	3578584	10505014	4704168	7110880	5157756	6410488	7087715	19125149
14	Less: Accumulated depreciation	37842147	-	566656	932206	1692967	2338351	6666289	2776185	4118619	2616434	3170967	3472743	9490728
15	Depletable assets	138600	-	-	-	*481	*15184	*717	*319	*23851	*30	404	820	96794
16	Less: Accumulated depletion	87050	-	-	-	-	*12108	*515	*221	*8042	-	25	-	66139
17	Land	1702579	-	*4169	*19254	26391	58167	264803	126765	181759	154880	203763	211508	451119
18	Intangible assets (Amortizable)	7843399	-	19154	23020	89719	39525	255039	115282	262677	356495	683783	830733	5167972
19	Less: Accumulated amortization	1149725	-	8455	13031	34029	15393	89642	57617	110336	99452	171710	200024	350036
20	Other assets	8906896	-	19355	28700	58556	30536	238052	110833	259958	213487	401592	947893	6597933
21	Total liabilities	123633479	-	530093	1464635	2623154	4294846	13738939	6820241	10245797	8169656	10708730	14565179	50472210
22	Accounts payable	13475527	-	75698	207319	409728	638089	2319205	1056571	1336973	900322	1114078	1471392	3946153
23	Mort, notes, and bonds under 1 yr	10350468	-	112266	111431	263200	343376	1569071	899938	1524270	1094666	861088	1130155	2441006
24	Other current liabilities	10392569	-	41469	132492	211203	247824	1304325	555820	837450	766197	908119	1616458	3771212
25	Loans from stockholders	3127382	-	239228	248396	466954	203574	698292	184221	149838	113466	142122	249410	431882
26	Mort, notes, bonds, 1 yr or more	24319933	-	69725	394849	495266	842617	2409137	1089909	1700176	2004673	2926311	3441283	8945987
27	Other liabilities	10846767	-	*9024	31535	9089	32161	252672	124739	296333	395252	553716	1558406	7583840
28	Net worth	51120833	-	-17316	338615	767715	1987205	5186237	2909045	4400757	2895080	4203294	5098074	23352128
29	Capital stock	7650967	-	882811	150845	186586	203906	724659	362229	662817	702669	838310	671978	2264158
30	Paid-in or capital surplus	19846453	-	50356	78195	58574	178919	1066113	331179	630273	908356	1333433	3251655	11959399
31	Retained earnings, appropriated	74462	-	-	-	-	*6570	*23992	*129	*20772	*915	1948	16757	3379
32	Retained earnings, unappropriate	19421699	-	-722805	255214	653351	1223724	1683346	904648	1553421	679439	1443366	905746	10842250
33	Retained earnings (S Corp)	7826996	-	-154644	-54543	-26316	564840	2134015	1462980	1713601	707721	737998	741344	-
34	Less: Cost of treasury stock	3699744	-	*73034	91096	104480	190755	445888	152120	180128	104020	151760	489406	1717058
35	Total receipts	168220692	652117	1945996	4012986	6583361	9689099	28009045	13096502	17971523	12171012	14729976	17813998	41545078
36	Business receipts	163594946	571180	1910520	3934364	6502625	9552350	27688121	12921476	17712609	11981834	14358602	17259339	39201926
37	Interest	825850	3596	2250	20892	7944	16165	30290	17629	28227	30662	63465	95700	509030
38	Interest on govt. obligations, State and local	37153	*313	-	*386	*47	*2638	2365	3431	4154	2496	5755	5330	10238
39	Rents	371650	*73	*506	*6002	*1973	3275	25701	4255	18055	12786	48818	81387	168819
40	Royalties	393330	108	-	-	-	*8135	*105	*4351	2773	6977	23739	16176	330967
41	Net S-T cap gain less net LT loss	5641	*134	-	-	*367	*32	-	*102	*262	*200	940	23	3581
42	Net L-T cap gain less net ST loss	407946	*14580	*1369	*7634	*1737	*15530	6283	11087	28594	8385	44670	59968	208109
43	Net gain, noncapital assets	312957	*57935	*25136	*13633	16937	16977	23012	36954	24320	11541	12952	18925	54635
44	Dividends, domestic corporations	80705	*2163	-	*251	*195	*1398	2526	6276	13627	7388	9023	5673	32183
45	Dividends, foreign corporations	405600	-	-	-	-	-	*694	*1916	7139	5502	26471	57491	306387
46	Other receipts	1784915	2034	6216	29823	51536	72599	229947	89025	131764	103241	135540	213987	719203
47	Total deductions	162460069	614454	1989533	3935210	6511210	9465988	27263702	12685765	17308070	11811498	14222275	17443930	39208434
48	Cost of sales and operations	114679246	413111	967371	2298847	4222931	6264187	19270813	9440992	13030512	8951548	10524196	12379139	26915597
49	Compensation of officers	4898602	41869	230220	398717	524116	730251	1403726	433539	423661	204422	161518	158384	188179
50	Repairs	803059	2673	19357	39518	29613	52592	114353	49263	63062	34283	57145	161794	179407
51	Bad debts	480600	1172	*8374	10911	10175	22760	99434	45455	44242	31238	51016	38335	117489
52	Rent paid on business property	1518867	5941	92155	133928	120988	174219	255938	83822	83687	58764	83543	132352	293529
53	Taxes paid	4035186	20561	100342	115953	218226	322129	790647	311611	407833	256571	272990	393500	824824
54	Interest paid	3443214	8632	20857	52965	93006	117250	370376	183133	277400	239957	352431	434500	1292706
55	Contributions or gifts	59411	*205	*256	*722	1257	3250	4752	3458	4932	4102	7674	4490	24314
56	Amortization	364459	*1112	3775	2754	15096	4904	32492	24458	36980	38373	60576	46487	97452
57	Depreciation	4509370	20834	56996	117578	181181	270334	688506	300333	457883	367278	442023	469848	1136577
58	Depletion	7350	*43	-	-	-	-	-	*98	*2803	*36	174	99	4097
59	Advertising	1375490	2138	14854	13619	27143	35797	126535	55230	95170	67991	88962	116236	731815
60	Pension, prof sh, stock, annuity	987437	8210	*1830	*8777	42958	81264	137907	87040	98772	70759	84710	123468	241743
61	Employee benefit programs	3229995	10942	12193	29540	113701	150861	475163	224651	340471	175762	267801	452144	976768
62	Net loss, noncapital assets	124289	*1084	*303	*5675	*2431	7847	4964	5278	12327	3515	23324	17326	40214
63	Other deductions	21943496	75928	460649	705706	908388	1228344	3488096	1437405	1928335	1306900	1744193	2515828	6143724
64	Total receipts less total deducts	5760623	37663	-43537	77776	72151	223111	745342	410736	663453	359514	507701	370068	2336643
65	Const taxable inc frm rel frn corps	315888	-	-	-	-	-	-	-	*1297	*1778	11401	18431	282981
66	Net income (less deficit), total	6039359	37350	-43537	77390	72105	220473	742977	407305	660597	358797	513348	383169	2609386
67	Net income, total	8126349	55752	53675	166239	206392	371980	1141646	565658	890731	569859	666883	602531	2835003
68	Deficit, total	2086990	*18402	97212	88849	134287	151507	398669	158353	230134	211062	153535	219362	225617
69	Net income (less def), Form 1120-A	*-2839	-	*2162	*-5001	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-6	*-6	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	1790333	*1313	-36933	78574	22181	175885	527856	228151	437192	157782	123842	74491	-
72	Statutory special deductions, total	645065	*29348	*22432	*21760	25959	41854	68535	37393	84618	38204	51844	50465	172651
73	Net operating loss deduction	497493	*27737	*22432	*21584	25823	40920	66132	31084	68824	29991	40966	36182	85819
74	Dividends received deduction	147571	*1611	-	*176	*137	*934	2403	6309	15794	8213	10879	14283	86832
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	5224069	*15173	*10704	42909	72547	126437	419914	249988	325105	346026	481535	469604	2664128
77	Income tax before credits, total	1760008	5578	*1605	8204	12501	26972	129379	86461	114868	122341	168831	165880	917388
78	Regular tax	1722242	*4829	*1605	6526	12320	26211	127158	84378	110431	118013	163636	159956	907179
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	-	-	5
81	Alternative minumum tax	31795	*742	-	*1678	*181	*656	1941	*1857	3968	4201	4660	5281	6630
82	Environmental tax	5167	*7	-	-	-	-	-	*17	112	273	523	609	3627
83	Foreign tax credit	290572	-	-	-	-	-	-	*9	*649	*2880	12470	15685	258879
84	U.S. Possessions tax credit	5384	-	-	-	-	126	57	1117	2118	1965	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	357	-	-	-	-	-	-	-	-	-	-	-	357
87	General business credit	26502	-	*92	-	*256	*464	2156	*518	2772	2120	2742	3410	11971
88	Prior year minumum tax credit	15910	87	-	-	-	*246	2267	829	1410	*770	2356	1808	6137
89	Income tax after credits, total	1421283	5491	*1513	8204	12244	26136	124900	83987	107919	114606	151263	144977	640044

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal cans and shipping containers

MINOR INDUSTRY 3410 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	161	***	-	-	***	-	*54	*4	*9	*5	5	**	4
2 Total assets	6255508	-	-	-	***	-	*59304	*41897	*142459	*159841	556056	**	5258126
3 Cash	71630	-	-	-	***	-	*1320	*2959	*1498	*19833	31230	**	14202
4 Notes and accounts receivable	1123697	-	-	-	***	-	*8185	*14213	*35260	*49147	123892	**	891196
5 Less: Allowance for bad debts	15807	-	-	-	***	-	-	*402	*708	*592	2169	**	11934
6 Inventories	1064199	-	-	-	***	-	*16672	*5913	*30751	*33848	102166	**	874738
7 Investments in govt. obligations, Total	-	-	-	-	***	-	-	-	-	-	-	-	-
8 Tax-exempt securities	131	-	-	-	***	-	-	-	-	-	131	**	-
9 Other current assets	149937	-	-	-	***	-	*607	*606	*2902	*1478	13441	**	130682
10 Loans to stockholders	*12486	-	-	-	***	-	-	-	*114	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	***	-	-	-	-	-	-	-	-
12 Other investments	245090	-	-	-	***	-	*728	*2676	*4923	*988	46133	**	189641
13 Depreciable assets	4179440	-	-	-	***	-	*41421	*39409	*144008	*109615	355446	**	3429495
14 Less: Accumulated depreciation	2156946	-	-	-	***	-	*10928	*24907	*83591	*71102	152550	**	1762265
15 Depletable assets	-	-	-	-	***	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	***	-	-	-	-	-	-	-	-
17 Land	67375	-	-	-	***	-	-	-	*5408	*2090	5750	**	54127
18 Intangible assets (Amortizable)	950665	-	-	-	***	-	*96	-	279	*15697	33434	**	901051
19 Less: Accumulated amortization	*14039	-	-	-	***	-	*11	-	274	*2590	7384	**	3672
20 Other assets	577652	-	-	-	***	-	*1214	*1430	*1888	*1429	6536	**	550865
21 Total liabilities	6255508	-	-	-	***	-	*59304	*41897	*142459	*159841	556056	**	5258126
22 Accounts payable	722400	-	-	-	***	-	*4267	*13445	*27699	*13478	52342	**	603710
23 Mort, notes, and bonds under 1 yr	446926	-	-	-	***	-	*17839	*9442	*22896	*19509	54454	**	307393
24 Other current liabilities	488298	-	-	-	***	-	*2578	*11770	*9590	*11450	55080	**	397553
25 Loans from stockholders	*23650	-	-	-	***	-	*6031	-	*5619	-	-	-	12000
26 Mort, notes, bonds, 1 yr or more	1909143	-	-	-	***	-	*5624	-	*13807	*50482	180610	**	1648327
27 Other liabilities	738101	-	-	-	***	-	-	*312	*8517	*7573	9217	**	707990
28 Net worth	1926989	-	-	-	***	-	*22964	*6927	*54330	*57349	204354	**	1581154
29 Capital stock	519005	-	-	-	***	-	*145	*44	*2021	*6760	42713	**	465011
30 Paid-in or capital surplus	163785	-	-	-	***	-	-	*4327	*5521	*11724	18081	**	124133
31 Retained earnings, appropriated	-	-	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1404386	-	-	-	***	-	*29830	*-8230	*33539	*36847	143671	**	1171130
33 Retained earnings (S Corp)	*20071	-	-	-	***	-	*-6001	*10787	*13249	*2036	-	-	-
34 Less: Cost of treasury stock	*180258	-	-	-	***	-	*1009	-	-	*18	112	-	179119
35 Total receipts	7248119	***	-	-	***	-	*93003	*166116	*328926	*321167	860488	**	5356403
36 Business receipts	7075994	***	-	-	***	-	*92993	*160057	*327831	*320037	853351	**	5199968
37 Interest	11790	***	-	-	***	-	*9	*224	*103	*633	1459	**	9270
38 Interest on govt. obligations, State and local	366	***	-	-	***	-	-	-	-	-	311	**	51
39 Rents	2223	***	-	-	***	-	-	-	-	-	243	**	1909
40 Royalties	13092	***	-	-	***	-	-	-	-	-	468	**	12541
41 Net S-T cap gain less net LT loss	15	-	-	-	***	-	-	-	-	-	-	-	15
42 Net L-T cap gain less net ST loss	*2817	-	-	-	***	-	-	*2624	-	-	1	-	191
43 Net gain, noncapital assets	*4303	***	-	-	***	-	-	*1843	*1	*12	1247	**	1192
44 Dividends, domestic corporations	1076	-	-	-	***	-	-	-	-	-	7	**	1069
45 Dividends, foreign corporations	24333	-	-	-	***	-	-	-	-	-	1561	**	22772
46 Other receipts	112110	-	-	-	***	-	*1	*1368	*991	*485	1840	**	107425
47 Total deductions	7119894	***	-	-	***	-	*90138	*153635	*326290	*304445	822106	**	5296962
48 Cost of sales and operations	5188106	***	-	-	***	-	*61563	*116753	*257488	*267330	640219	**	3756098
49 Compensation of officers	39362	***	-	-	***	-	*9036	*1546	*3011	*1629	5169	**	18523
50 Repairs	28622	***	-	-	***	-	*167	*131	*2783	*216	1549	**	23291
51 Bad debts	5738	***	-	-	***	-	-	*28	*1103	*8	2104	**	1958
52 Rent paid on business property	50011	***	-	-	***	-	*212	*584	*1181	*692	2831	**	40712
53 Taxes paid	135969	***	-	-	***	-	*2580	*2120	*5496	*3646	12572	**	106722
54 Interest paid	170466	***	-	-	***	-	*1334	*2215	*3318	*6721	20121	**	131440
55 Contributions or gifts	1938	***	-	-	***	-	*34	*2	3	*3	407	**	1462
56 Amortization	9071	***	-	-	***	-	*5	*1	*55	-	3686	**	5278
57 Depreciation	244807	***	-	-	***	-	*2207	*2532	*8606	*6583	28786	**	189425
58 Depletion	-	-	-	-	***	-	-	-	-	-	-	-	-
59 Advertising	8532	***	-	-	***	-	*629	*1526	*149	*96	2951	**	2989
60 Pension, prof sh, stock, annuity	40894	***	-	-	***	-	-	*1309	*732	*4013	3296	**	31221
61 Employee benefit programs	96330	***	-	-	***	-	*1022	*935	*6020	*1165	6239	**	80438
62 Net loss, noncapital assets	*2062	-	-	-	***	-	*119	-	*39	-	168	**	1736
63 Other deductions	1097986	***	-	-	***	-	*11227	*23951	*36306	*12344	92009	**	905669
64 Total receipts less total deducts	128225	***	-	-	***	-	*2866	*12482	*2636	*16721	38382	**	59441
65 Const taxable inc frm rel frn corps	6392	-	-	-	***	-	-	-	-	-	777	**	5615
66 Net income (less deficit), total	134251	***	-	-	***	-	*2866	*12482	*2636	*16721	38849	**	65004
67 Net income, total	219220	***	-	-	***	-	*4867	*12482	*4336	*16721	40220	**	139356
68 Deficit, total	*84969	-	-	-	***	-	*2001	-	*1700	-	1371	-	74351
69 Net income (less def), Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*11712	-	-	-	***	-	*-2001	*8761	*690	*4262	-	-	-
72 Statutory special deductions, total	*16588	-	-	-	***	-	-	*3720	-	-	447	**	12421
73 Net operating loss deduction	*12053	-	-	-	***	-	-	*3720	-	-	-	-	8332
74 Dividends received deduction	4536	-	-	-	***	-	-	-	-	-	447	**	4089
75 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
76 Income subject to tax	190629	***	-	-	***	-	*4867	-	3646	*12459	39773	**	128645
77 Income tax before credits, total	65657	***	-	-	***	-	*1401	*64	*1253	*4240	13664	**	44615
78 Regular tax	64559	***	-	-	***	-	*1401	-	1240	*4236	13523	**	43739
79 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3	-	-	-	***	-	-	-	-	-	-	-	3
81 Alternative minumum tax	*823	-	-	-	***	-	-	*64	*14	-	93	**	653
82 Environmental tax	*266	-	-	-	***	-	-	-	-	*4	47	**	215
83 Foreign tax credit	1498	-	-	-	***	-	-	-	-	-	727	**	771
84 U.S. Possessions tax credit	3203	-	-	-	***	-	-	-	1238	1965	-	-	-
85 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	-	-	-
87 General business credit	*117	-	-	-	***	-	-	-	-	*34	82	**	-
88 Prior year minumum tax credit	264	***	-	-	***	-	-	-	-	-	177	-	-
89 Income tax after credits, total	60575	***	-	-	***	-	*1401	*64	*15	*2240	12678	**	43844

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3428 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	4487	*437	*873	*896	927	614	551	86	56	*15	19	4	8
2 Total assets	19972224	-	*39318	*148976	352834	442189	1359116	604981	890761	*562720	1250376	502833	13818121
3 Cash	537251	-	*20108	*8789	29443	50872	111475	30122	83345	*8551	45591	45150	103805
4 Notes and accounts receivable	3136930	-	*2538	*50289	98701	108762	352789	145154	188237	*123241	239142	88907	1739171
5 Less: Allowance for bad debts	111201	-	-	*41	*431	*90	4133	*1884	3633	*3724	6591	2495	88178
6 Inventories	2632585	-	*70	*21503	96134	110346	315158	188040	197484	*176073	328745	94984	1104048
7 Investments in govt. obligations, Total	*16698	-	-	-	-	-	*2177	*2309	*6437	-	5695	-	80
8 Tax-exempt securities	*16339	-	-	-	-	-	-	*99	*1525	-	10727	3987	-
9 Other current assets	407746	-	*388	*1873	6243	6988	22955	13782	36193	*17329	76044	5416	220535
10 Loans to stockholders	65291	-	*5630	*3709	*24	*21221	17486	*6472	*1573	*330	7916	-	930
11 Mortgage and real estate loans	*28187	-	-	-	-	-	*4347	-	*10715	-	10542	-	2583
12 Other investments	5061700	-	*7	*1807	*1265	*10020	54546	*12842	53839	*57887	97198	47812	4724476
13 Depreciable assets	8284857	-	*86396	*158680	310736	426384	1290976	429570	724398	*295287	733331	243817	3585280
14 Less: Accumulated depreciation	4753371	-	*77110	*101027	194060	299461	871063	242469	452266	*173953	389329	118379	1834255
15 Depletable assets	9025	-	-	-	-	-	-	-	-	-	-	-	9025
16 Less: Accumulated depletion	3968	-	-	-	-	-	-	-	-	-	-	-	3968
17 Land	173187	-	*9	*2668	*2578	*3580	21656	*8476	8620	*9054	12999	3695	99853
18 Intangible assets (Amortizable)	1698111	-	*326	*2705	*3558	*1996	*41224	*5371	*29220	*51600	43416	119313	1399382
19 Less: Accumulated amortization	222505	-	*326	*2524	*2027	*1112	*15386	*487	*14996	*18201	12857	39414	115173
20 Other assets	2995362	-	*1283	*545	*670	2684	14908	*7585	20069	*19246	47807	10038	2870527
21 Total liabilities	19972224	-	*39318	*148976	352834	442189	1359116	604981	890761	*562720	1250376	502833	13818121
22 Accounts payable	1104817	-	*9773	*15547	53278	86075	221487	70405	89224	*46517	80074	20733	411704
23 Mort, notes, and bonds under 1 yr	1006905	-	*12592	-	*23460	27301	171121	121450	123347	*104705	66312	13310	343307
24 Other current liabilities	1629001	-	*687	*6844	52114	27970	115996	54265	73109	*65447	113102	32317	1087151
25 Loans from stockholders	349757	-	*936	*17957	205969	*6891	68578	*42688	*1547	*2184	2008	-	1000
26 Mort, notes, bonds, 1 yr or more	3643595	-	*8504	*45604	*92907	84785	274530	*39470	140913	*79767	287870	227230	2362015
27 Other liabilities	1247322	-	*111	*1797	*289	-	22570	*12725	28862	*99739	76664	42580	961984
28 Net worth	10990827	-	*6714	*61228	-75183	209168	484835	263978	433759	*164360	624346	166663	8650959
29 Capital stock	1926132	-	*789035	*9962	31771	22582	52267	55935	49216	*14406	75551	29950	795456
30 Paid-in or capital surplus	5817853	-	*6178	*8203	*5828	*16995	40550	*101022	30577	*84290	217498	9291	5297422
31 Retained earnings, appropriated	*13782	-	-	-	-	*3193	*9661	-	*928	-	-	-	-
32 Retained earnings, unappropriate	3865864	-	*-772780	*79295	*26421	143534	205947	*-63308	242696	*29234	248050	38748	3688028
33 Retained earnings (S Corp)	686065	-	*-14867	*9701	*-134868	*56003	210862	*173920	*146068	*36603	113971	88674	-
34 Less: Cost of treasury stock	1318870	-	*852	*45933	*4336	*33139	34452	*3591	*35726	*172	30724	-	1129947
35 Total receipts	19927394	*67517	*66088	*299557	733504	1014708	2787936	1041526	1404963	*833638	1640657	541090	9496212
36 Business receipts	18908123	*42635	*64760	*297202	731402	999094	2752029	1019129	1388934	*826766	1611980	536097	8638095
37 Interest	238743	*136	*823	*432	*235	*890	5894	*362	4389	*1308	7978	2630	213668
38 Interest on govt. obligations, State and local	1350	-	-	-	-	-	*191	*97	*169	*183	490	214	6
39 Rents	78153	-	*506	-	*19	-	*1519	*293	*701	*211	1599	-	73304
40 Royalties	138806	-	-	-	-	-	-	*4190	*28	*188	5827	-	128574
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	37375	-	-	-	-	-	*1157	*5529	*297	-	260	-	30132
43 Net gain, noncapital assets	33638	*24431	-	*358	*69	*306	4230	*409	574	*38	662	44	2518
44 Dividends, domestic corporations	1969	-	-	-	-	-	*24	-	*153	*106	343	3	1340
45 Dividends, foreign corporations	103401	-	-	-	-	-	-	-	-	-	2780	-	100621
46 Other receipts	385836	*316	-	*1566	*1778	14418	22892	11517	9719	*4838	8737	2102	307953
47 Total deductions	18632913	*52982	*68950	*299083	744744	985735	2702424	988100	1334445	*812757	1569862	485151	8588680
48 Cost of sales and operations	11899264	*34910	*23405	*156271	547331	651499	1817039	714011	900487	*569265	1091032	283027	5110987
49 Compensation of officers	509559	*151	*7723	*10132	38522	84840	203758	31734	42291	*13753	24309	3637	48709
50 Repairs	107276	*23	*1828	*10233	*4383	6164	6068	3214	7555	*4425	4835	436	58111
51 Bad debts	83596	*27	-	*10	-	*1136	19457	*2244	5902	*6756	5722	1080	41262
52 Rent paid on business property	164653	*274	*6229	*7375	*8780	26459	16354	*6126	7490	*3884	9575	1077	71031
53 Taxes paid	480716	*1378	*4539	*6981	19306	31179	96955	25244	38358	*25160	36332	10329	184955
54 Interest paid	524566	*2031	*3081	*8186	24029	12838	45601	14076	26463	*14928	38439	21670	313224
55 Contributions or gifts	12093	*84	-	-	*18	*1228	192	*262	*546	*206	1066	133	8361
56 Amortization	75646	*2	*33	*192	*661	*201	9681	*1812	2021	*3137	4165	10046	43696
57 Depreciation	527173	*1409	*8894	*11533	31439	33009	71308	24827	45336	*21212	55908	16084	206214
58 Depletion	533	-	-	-	-	-	-	-	-	-	-	-	533
59 Advertising	507537	*21	*97	*1527	*1879	4290	13728	10557	18030	*11421	12520	9546	423920
60 Pension, prof sh, stock, annuity	102503	-	*1159	*1520	*1757	*9775	20804	*4072	15126	*4877	9488	1869	32057
61 Employee benefit programs	491509	*580	-	*1612	*9912	14954	71281	17165	34354	*18534	43982	13843	265292
62 Net loss, noncapital assets	5054	*10	-	-	-	*283	*121	*16	*77	*35	928	72	3512
63 Other deductions	3141234	*12082	*11962	*83511	56727	107881	310078	132742	190408	*115164	231563	112302	1776816
64 Total receipts less total deducts	1294481	*14535	*-2861	*474	-11240	28973	85512	53426	70518	*20881	70794	55939	907531
65 Const taxable inc frm rel frn corps	128863	-	-	-	-	-	-	-	-	-	1167	-	127696
66 Net income (less deficit), total	1421994	*14535	*-2861	*474	-11240	28973	85321	53329	70349	*20698	71472	55725	1035221
67 Net income, total	1567505	*16965	*955	*4147	*16248	34109	131777	65881	87504	*32880	82279	59540	1035221
68 Deficit, total	145512	*2430	*3816	*3673	*27488	*5136	*46456	*12552	*17155	*12182	10807	3815	-
69 Net income (less def), Form 1120-A	*-2333	-	*-2333	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	183802	-	*878	*-913	*-5616	*2799	44144	*50284	*47140	*5318	11400	28369	-
72 Statutory special deductions, total	77410	*16213	-	-	-	*142	*8549	*1369	*4789	*-0	4592	11234	30522
73 Net operating loss deduction	46707	*16213	-	-	-	*142	*8532	*1369	*4705	-	4203	11234	308
74 Dividends received deduction	30703	-	-	-	-	-	*17	-	*84	*-0	388	-	30213
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1252599	*751	*77	*2995	*7844	*28348	44598	*13926	*35574	*27562	66287	19937	1004699
77 Income tax before credits, total	423106	*120	*12	*449	*1359	*6643	14355	*4738	12842	*9422	22697	7071	343398
78 Regular tax	419213	*113	*12	*449	*1178	*6643	13716	*4735	*12083	*9371	22538	6779	341598
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2378	*8	-	-	*181	-	*640	-	*671	*28	90	255	505
82 Environmental tax	1441	-	-	-	-	-	-	*3	*14	*23	69	38	1295
83 Foreign tax credit	157163	-	-	-	-	-	-	-	-	-	1786	4	155372
84 U.S. Possessions tax credit	880	-	-	-	-	-	-	-	880	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4004	-	-	-	*126	*24	*205	-	*153	*7	131	-	3358
88 Prior year minumum tax credit	*2800	-	-	-	-	-	-	*125	*208	*4	522	-	1940
89 Income tax after credits, total	258259	*120	*12	*449	*1233	*6619	14150	*4612	11600	*9411	20258	7067	182727

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3430 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	741	-	*186	*76	*104	*92	184	*35	41	*11	6	4	3
2 Total assets	10113396	-	*17972	*15703	*38817	*68597	442945	*230306	609997	*358089	407530	598917	7324523
3 Cash	156666	-	*8395	*122	*1192	*6766	61142	*13439	36857	*6017	8799	3198	10740
4 Notes and accounts receivable	1486002	-	-	*1560	*601	*23637	103788	*47265	169764	*86458	129676	148117	775137
5 Less: Allowance for bad debts	42661	-	-	-	-	-	*3769	*726	*2337	*2542	3370	11490	18428
6 Inventories	1598265	-	-	*4472	*4165	*10108	166198	*67286	155753	*80661	73037	121799	914785
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*15186	-	-	-	-	*10001	-	-	-	*13	-	5171	-
9 Other current assets	228223	-	-	-	*254	*375	6922	*1677	18319	*44483	15420	57363	83408
10 Loans to stockholders	21437	-	*928	-	-	*890	*4829	*12342	*2093	-	355	-	-
11 Mortgage and real estate loans	*663	-	-	-	-	-	-	-	*663	-	-	-	-
12 Other investments	2654125	-	-	-	-	*2340	*373	*1446	45687	*34484	16467	118444	2434884
13 Depreciable assets	3643481	-	*54076	*5439	*9621	*23277	270549	*143495	321722	*223077	218036	288121	2086069
14 Less: Accumulated depreciation	1830416	-	*45426	*3567	*2801	*15471	178484	*74234	197504	*136050	104582	168687	903610
15 Depletable assets	*22921	-	-	-	-	-	-	-	*22921	-	-	-	-
16 Less: Accumulated depletion	*7614	-	-	-	-	-	-	-	*7614	-	-	-	-
17 Land	133706	-	-	-	-	-	*3763	*6234	14495	*3881	7270	8043	90021
18 Intangible assets (Amortizable)	1550805	-	-	*15369	*37681	*6534	*3602	*3912	*8854	*4483	31620	26166	1412584
19 Less: Accumulated amortization	160350	-	-	*7748	*11933	-	*1913	*767	*4611	*941	21278	8981	102180
20 Other assets	642958	-	-	*56	*36	*138	*5944	*8936	24934	*14065	36082	11653	541114
21 Total liabilities	10113396	-	*17972	*15703	*38817	*68597	442945	*230306	609997	*358089	407530	598917	7324523
22 Accounts payable	615928	-	-	*5166	*3065	*12101	81879	*34665	73864	*27578	44572	48221	284815
23 Mort, notes, and bonds under 1 yr	423605	-	-	*7869	-	*3525	*69729	*34129	119183	*9667	12718	15320	151465
24 Other current liabilities	821657	-	*13	*10831	*613	*58	346947	*9751	39946	*23715	48960	100164	240658
25 Loans from stockholders	153148	-	-	*20128	*13922	-	*75245	-	*25783	*5404	12665	-	-
26 Mort, notes, bonds, 1 yr or more	920575	-	*3851	*10800	*29731	*8045	*55208	*53526	86583	*43780	146469	230457	252127
27 Other liabilities	2320785	-	-	-	-	*1544	*1960	*111	16218	*20503	27878	45326	2207245
28 Net worth	4857699	-	*14109	*-39090	*-8514	*43325	-188023	*98124	248420	*227441	114267	159428	4188213
29 Capital stock	658663	-	*186	*15210	*26	*2643	122880	*3789	80772	*4556	76316	17200	335086
30 Paid-in or capital surplus	2061020	-	*3646	-	-	-	*273455	*12459	38264	*12258	27649	52163	1641127
31 Retained earnings, appropriated	*12262	-	-	-	-	-	-	-	*11343	-	-	-	919
32 Retained earnings, unappropriate	2072692	-	*10277	-	-	*47316	*-627618	*3772	38628	*159818	24380	188221	2227897
33 Retained earnings (S Corp)	235276	-	-	*-54301	*-8540	-	*55817	*88078	*81034	*73189	-	-	-
34 Less: Cost of treasury stock	182215	-	-	-	-	*6634	*12558	*9974	*1620	*22380	14078	98155	16815
35 Total receipts	10179638	-	*72744	*15274	*161654	*190765	770577	*309227	1017519	*623022	601451	864540	5552867
36 Business receipts	9895746	-	*72361	*15195	*161595	*179307	747523	*306878	1007545	*615766	587410	841580	5360586
37 Interest	93019	-	*383	-	-	*426	*622	*973	2231	*1668	4180	5055	77480
38 Interest on govt. obligations, State and local	*2588	-	-	-	-	*1303	-	-	*187	*141	275	449	234
39 Rents	6233	-	-	-	-	-	*1929	-	*1114	*3	1032	259	1896
40 Royalties	13384	-	-	-	-	*8135	*72	*66	*22	*304	2720	163	1903
41 Net S-T cap gain less net LT loss	*215	-	-	-	-	-	-	-	*-0	*200	-	15	-
42 Net L-T cap gain less net ST loss	*1834	-	-	-	-	-	*288	-	*469	*100	-	57	919
43 Net gain, noncapital assets	6700	-	-	-	-	*678	*1341	*17	*2015	*68	1	21	2559
44 Dividends, domestic corporations	15130	-	-	-	-	-	-	-	*255	*1642	1226	404	11603
45 Dividends, foreign corporations	91235	-	-	-	-	-	-	-	*672	*1053	1234	14660	73615
46 Other receipts	53554	-	-	*79	*60	*917	*18802	*1291	3008	*2075	3374	1877	22072
47 Total deductions	9724710	-	*74353	*22990	*168977	*187206	758641	*290199	996634	*594233	590776	839591	5201109
48 Cost of sales and operations	6631005	-	*32842	*14593	*141129	*128663	515080	*194832	709787	*407212	412059	551338	3523471
49 Compensation of officers	118869	-	*7871	*46	-	*10849	*26974	*13943	22824	*10413	4840	6770	14340
50 Repairs	52928	-	*3962	*54	*373	*592	*1287	*1234	1097	*1045	771	6174	36338
51 Bad debts	35848	-	-	*44	-	*1555	*3982	*414	5500	*1460	1076	3069	18748
52 Rent paid on business property	74000	-	*1902	-	*4255	*3130	*8755	*1037	4043	*1554	2850	3975	42500
53 Taxes paid	234452	-	*5446	*280	*829	*6263	24539	*7707	14661	*9917	10274	18392	136145
54 Interest paid	296460	-	*378	*1052	*983	*853	*12457	*7954	19908	*5498	18330	24027	205021
55 Contributions or gifts	7534	-	-	-	-	*51	*47	*17	*185	*538	1105	173	5418
56 Amortization	26074	-	-	*1270	*7536	-	*921	*640	*1169	*455	2848	852	10384
57 Depreciation	225749	-	*2822	*372	*2090	*2412	17439	*6306	20326	*10443	14688	14704	134147
58 Depletion	*2803	-	-	-	-	-	-	-	*2769	-	-	-	34
59 Advertising	262428	-	*689	*902	-	*789	*8213	*1532	11552	*9373	11786	20801	196790
60 Pension, prof sh, stock, annuity	37000	-	-	-	-	*1449	*754	*1271	3520	*4251	2574	3784	19397
61 Employee benefit programs	186406	-	-	*398	-	*3787	*8121	*4116	11583	*11419	5978	19278	121726
62 Net loss, noncapital assets	16373	-	-	-	-	-	*221	-	*919	*10	13993	325	906
63 Other deductions	1516781	-	*18441	*3980	*11783	*26813	129852	*49196	166793	*120645	87604	165929	735744
64 Total receipts less total deducts	454928	-	*-1609	*-7716	*-7323	*3559	11936	*19028	20885	*28788	10675	24949	351757
65 Const taxable inc frm rel frn corps	67052	-	-	-	-	-	-	-	-	124	832	2254	63842
66 Net income (less deficit), total	519392	-	*-1609	*-7716	*-7323	*2256	11936	*19028	20698	*28771	11232	26754	415366
67 Net income, total	594737	-	-	-	-	*5101	17515	*21076	42512	*34148	29393	29628	415366
68 Deficit, total	75345	-	*1609	*7716	*7323	*2845	*5579	*2048	*21814	*5377	18161	2874	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	16121	-	-	*-7716	*-7323	-	*3323	*3618	*25107	*-888	-	-	-
72 Statutory special deductions, total	54491	-	-	-	-	-	*5051	*8526	*749	*2488	981	730	35967
73 Net operating loss deduction	*40526	-	-	-	-	-	*5051	*8526	*358	-	-	-	26592
74 Dividends received deduction	13965	-	-	-	-	-	-	-	*391	*2488	981	730	9376
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	495172	-	-	-	-	*5101	*9141	*6884	*7776	*28582	29393	28898	379398
77 Income tax before credits, total	168979	-	-	-	-	*1157	*2678	*2455	*2670	*9880	10024	9855	130258
78 Regular tax	167411	-	-	-	-	*1157	*2656	*2341	*2610	*9718	9994	9825	129111
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*813	-	-	-	-	-	*22	*115	*61	-	-	-	615
82 Environmental tax	618	-	-	-	-	-	-	-	*-0	*25	31	30	532
83 Foreign tax credit	*43371	-	-	-	-	-	-	-	-	*77	390	10	42894
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*894	-	-	-	-	-	-	-	*327	*112	-	214	240
88 Prior year minumum tax credit	*3030	-	-	-	-	-	-	-	*33	-	-	-	2997
89 Income tax after credits, total	121684	-	-	-	-	*1157	*2678	*2455	*2311	*9691	9634	9631	84127

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Fabricated structural metal products

MINOR INDUSTRY 3440
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7069	*253	*1244	1352	1147	1212	1405	225	134	37	26	24	9
2 Total assets	26374615	-	*65865	228687	400373	850303	2996172	1520617	2110469	1392081	1866031	3656130	11287887
3 Cash	1261876	-	*3132	54266	67414	148590	240407	117568	135979	68344	107309	139199	179668
4 Notes and accounts receivable	6551910	-	*15906	*67978	126492	253782	878840	544797	577065	322379	379347	892257	2493067
5 Less: Allowance for bad debts	147798	-	-	-	*156	*3004	9992	10770	13098	13324	10619	19675	67159
6 Inventories	3598524	-	*6091	*45568	74724	160881	687404	280066	418515	340766	393789	552431	638288
7 Investments in govt. obligations, Total	*92218	-	-	-	-	-	*138	*2334	*11110	3902	3348	63144	8243
8 Tax-exempt securities	*115746	-	-	-	-	-	*5929	*4898	*641	-	39657	64621	-
9 Other current assets	1446246	-	*5342	*5697	6132	30924	131265	74684	163518	57269	77056	371219	523140
10 Loans to stockholders	85519	-	*418	*3494	*13805	*7629	19475	11137	10583	*4682	1012	13284	-
11 Mortgage and real estate loans	48242	-	-	-	-	*3737	*3124	*2787	*27422	-	11150	22	-
12 Other investments	4068730	-	*3063	*575	*2237	*10284	117002	113974	111002	90997	173514	267773	3178308
13 Depreciable assets	13523148	-	*87437	*57078	372658	570865	1953133	901945	1222709	821790	925199	1708461	4901873
14 Less: Accumulated depreciation	7448714	-	*57214	*22326	270563	366986	1193671	576079	689938	427098	476572	946175	2422092
15 Depletable assets	*104291	-	-	-	*481	*15184	*402	*319	43	*30	62	-	87769
16 Less: Accumulated depletion	*74708	-	-	-	-	*12108	*208	*221	-	-	-	-	62171
17 Land	412198	-	*1440	*7116	*4570	*13226	69438	38341	53851	36030	36376	79071	72739
18 Intangible assets (Amortizable)	1010526	-	-	*2081	*2419	16804	81946	*13794	59768	67352	126145	221858	418360
19 Less: Accumulated amortization	243002	-	-	*1256	*2416	*5258	22685	*6169	27601	*15379	21692	71394	69152
20 Other assets	1969664	-	*250	*8416	*2575	5752	34224	7215	48900	34341	100951	320033	1407007
21 Total liabilities	26374615	-	*65865	228687	400373	850303	2996172	1520617	2110469	1392081	1866031	3656130	11287887
22 Accounts payable	3755179	-	*22232	*22091	68043	120833	526359	281052	294632	156063	226362	454583	1582929
23 Mort, notes, and bonds under 1 yr	2473261	-	*11202	*23893	*19790	47845	288380	206504	311490	135034	141070	422657	865396
24 Other current liabilities	2350975	-	*15400	*17392	18696	45767	180571	147968	196717	112425	211656	528479	875904
25 Loans from stockholders	581498	-	*235	*69276	*11533	65075	111137	*17946	49211	*18715	-	1429	236940
26 Mort, notes, bonds, 1 yr or more	4451110	-	*8781	*47417	90678	137713	474313	200926	310208	399774	572383	698987	1509930
27 Other liabilities	3316163	-	-	*19872	*506	*760	74340	13133	72310	41909	122790	561687	2408855
28 Net worth	9446430	-	*8016	28746	191126	432311	1341072	653087	875902	528161	591770	988308	3807933
29 Capital stock	1103248	-	*8429	10617	34421	46027	179967	66352	94237	106072	122368	160498	274260
30 Paid-in or capital surplus	4810712	-	*6148	*12565	*6508	64588	130334	25854	37826	177868	303512	1194576	2850931
31 Retained earnings, appropriated	*16969	-	-	-	-	-	-	-	*6052	300	-	10617	-
32 Retained earnings, unappropriate	2249100	-	*6569	*21586	185579	235295	710420	311571	319783	183893	110655	-597591	761340
33 Retained earnings (S Corp)	1658101	-	*-11351	*-5961	*86	*116572	411619	272626	437131	*69252	83024	285104	-
34 Less: Cost of treasury stock	391699	-	*1779	*10060	*35468	*30172	91268	*23317	19127	*9225	27789	64896	78597
35 Total receipts	36484004	*123236	*318518	863337	1117230	1923006	6643645	3294107	3882151	1984276	2723083	5480225	8131189
36 Business receipts	35491007	*75347	*318474	846193	1099987	1890763	6594880	3234892	3824045	1958828	2603638	5228217	7815743
37 Interest	130911	*3032	*22	*5237	1935	3888	5766	4938	5955	3317	13280	19701	63840
38 Interest on govt. obligations, State and local	6450	36	-	-	-	-	*166	*464	*1017	*281	2297	2171	18
39 Rents	141100	-	-	*3617	-	*340	7099	*493	8287	*1140	28336	44173	47615
40 Royalties	71430	-	-	-	-	-	-	-	*258	*919	7729	4422	58102
41 Net S-T cap gain less net LT loss	*239	*134	-	-	-	-	-	*88	-	-	17	-	-
42 Net L-T cap gain less net ST loss	120280	*13727	-	*1131	-	*12586	*2106	*2349	11949	*53	1723	53438	21219
43 Net gain, noncapital assets	118536	*27939	-	*4568	*13666	*6191	3828	21073	4761	930	1549	15776	18254
44 Dividends, domestic corporations	18026	*2077	-	-	-	*380	*693	*5749	*223	*4681	238	3383	602
45 Dividends, foreign corporations	43447	-	-	-	-	-	-	-	*190	-	11619	8655	22984
46 Other receipts	342578	*942	*22	*2591	*1641	8858	29107	24061	25468	14126	52659	100289	82813
47 Total deductions	35764062	*117879	*330792	864543	1103584	1892776	6535752	3204469	3761257	1938078	2643766	5439358	7931807
48 Cost of sales and operations	26561419	*64197	*202452	519457	793674	1273092	4828118	2525479	2882443	1499712	1979289	4060005	5933500
49 Compensation of officers	976508	*25871	*44729	*95239	57951	129195	316662	83265	81140	32288	27669	42091	40408
50 Repairs	151472	*1506	*3076	*6594	7525	13225	23106	12186	10476	4576	9571	30289	29341
51 Bad debts	126754	*283	*117	*1261	*1373	9927	29880	12804	7488	9659	17015	15715	21233
52 Rent paid on business property	300426	*3990	*9678	*32644	15400	31888	41107	23607	20734	7549	16895	42426	54507
53 Taxes paid	768288	*4042	*6281	22796	30247	62733	165080	70557	91997	40970	44619	103848	125116
54 Interest paid	697092	*182	*1278	*6439	13293	17922	65695	34701	58656	42973	56569	115532	283852
55 Contributions or gifts	8971	*52	-	*151	*250	*812	1917	455	963	776	588	404	2602
56 Amortization	63234	-	-	*575	*303	3289	5024	2349	8090	6640	7317	14292	15355
57 Depreciation	800121	*1080	*7013	*8816	22143	44083	117792	52429	76911	47913	60796	103775	257371
58 Depletion	*2482	-	-	-	-	-	-	*98	3	*36	174	-	2172
59 Advertising	162028	*419	*145	*2832	*3509	4286	29978	4712	18320	12995	16561	22914	45358
60 Pension, prof sh, stock, annuity	208309	*4336	-	-	*8151	*19139	27053	21684	15945	11862	21373	22112	56653
61 Employee benefit programs	593943	*782	*6763	*6223	22771	24854	77275	47200	76572	22733	54137	115368	139266
62 Net loss, noncapital assets	17402	*10	-	*10	*171	*52	*1591	*508	*1286	*290	5632	7238	614
63 Other deductions	4325613	*11130	*49260	*161505	126823	258277	805476	312433	410233	197105	325563	743349	924457
64 Total receipts less total deducts	719942	*5357	*-12274	-1205	13646	30230	107892	89638	120894	46198	79317	40867	199383
65 Const taxable inc frm rel frn corps	51904	-	-	-	-	-	-	-	-	-	6083	2156	43664
66 Net income (less deficit), total	765395	*5320	*-12274	-1205	13646	30230	107726	89174	119877	45916	83104	40852	243029
67 Net income, total	1247396	*14369	*1676	*13611	19841	71916	212326	118752	188581	77344	125040	114544	289397
68 Deficit, total	482000	*9048	*13951	*14816	*6196	*41685	104599	*29577	68704	*31427	41936	73692	46368
69 Net income (less def), Form 1120-A	*1676	-	*1676	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	302312	*-9048	*-6382	*9183	*-273	*37776	69402	53592	101239	*11436	15961	19427	-
72 Statutory special deductions, total	89946	*11046	*1676	*333	*10284	*4324	12065	*13383	*4521	*5128	15408	4888	6890
73 Net operating loss deduction	69526	*9495	*1676	*333	*10284	*4058	*11640	*9358	*4167	*1656	14012	1765	1081
74 Dividends received deduction	20420	*1551	-	-	-	*266	*426	*4025	*353	*3472	1396	3123	5809
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	788498	3835	-	*4095	*9259	23898	101796	50164	68086	60779	93825	90254	282507
77 Income tax before credits, total	268130	*1337	-	*2292	*1433	4234	32284	16898	23685	21045	33385	31285	100252
78 Regular tax	258754	1304	-	*614	*1433	4234	31974	16708	23066	20680	31896	30676	96169
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
81 Alternative minumum tax	8008	*33	-	*1678	-	-	*236	-	*310	*323	1387	473	3569
82 Environmental tax	714	-	-	-	-	-	-	*1	*15	*42	102	102	451
83 Foreign tax credit	25171	-	-	-	-	-	-	-	*64	*16	7033	787	17271
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4226	-	-	-	*55	-	*119	*57	*629	75	1417	1297	578
88 Prior year minumum tax credit	2363	-	-	-	-	*155	*210	*317	*208	-	-	274	1199
89 Income tax after credits, total	236371	*1337	-	*2292	*1378	4080	31954	16524	22783	20954	24935	28927	81205

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

MINOR INDUSTRY 3460 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3796	***	*951	*819	***	*341	780	133	127	43	20	12	**
2 Total assets	11921421	***	*40151	*139145	***	*241004	1704599	961304	1787233	1461075	1381242	3978368	**
3 Cash	771626	***	*2137	*43057	***	*49022	116643	105703	144246	119765	78006	83211	**
4 Notes and accounts receivable	2609947	***	*4740	*36454	***	*58516	493323	272871	471115	287587	280222	648501	**
5 Less: Allowance for bad debts	29803	***	-	-	***	-	4179	5757	5015	3412	3722	7289	**
6 Inventories	2056110	***	*7523	*16981	***	*28110	409302	222095	380710	219327	214791	497042	**
7 Investments in govt. obligations, Total	*104155	***	-	*5553	***	-	-	*35356	*7649	*10312	755	44529	**
8 Tax-exempt securities	*15705	***	-	-	***	-	*255	-	-	*15451	-	-	-
9 Other current assets	342912	***	-	*10235	***	*5327	45214	16902	50348	93717	39409	77314	**
10 Loans to stockholders	120282	***	-	*13913	***	*3295	*11692	*1958	*8916	*3057	12332	64355	**
11 Mortgage and real estate loans	*4485	***	-	-	***	-	*3896	-	*590	-	-	-	-
12 Other investments	1543429	***	-	*3954	***	*13813	16432	39917	58572	90283	147869	1172325	**
13 Depreciable assets	8961166	***	*27337	*44854	***	*228511	1625354	785633	1585599	1162051	1111485	2057762	**
14 Less: Accumulated depreciation	5225246	***	*10840	*37129	***	*150512	1090347	532091	971863	621710	579244	969061	**
15 Depletable assets	*572	***	-	-	***	-	*314	-	-	-	258	-	-
16 Less: Accumulated depletion	*333	***	-	-	***	-	*308	-	-	-	25	-	-
17 Land	163895	***	-	-	***	*3943	25439	7667	22966	34335	28142	37723	**
18 Intangible assets (Amortizable)	233693	***	*13969	-	***	-	45372	*3167	20731	32010	26673	88223	**
19 Less: Accumulated amortization	55746	***	*5164	-	***	-	10550	*2013	11409	*2896	8942	12914	**
20 Other assets	304574	***	*448	*1271	***	*979	16748	9898	24079	21197	33235	196648	**
21 Total liabilities	11921421	***	*40151	*139145	***	*241004	1704599	961304	1787233	1461075	1381242	3978368	**
22 Accounts payable	1604672	***	-	*35883	***	*24151	340636	159148	279975	168001	125535	428135	**
23 Mort, notes, and bonds under 1 yr	1242230	***	*23262	*11388	***	*17221	231020	134407	273303	172595	109018	255445	**
24 Other current liabilities	1054627	***	*2197	*6955	***	*12625	140955	55304	146970	135397	92466	416935	**
25 Loans from stockholders	345907	***	*10155	*2856	***	*1258	43540	*16717	14094	*23334	1081	225793	**
26 Mort, notes, bonds, 1 yr or more	2093407	***	-	*7635	***	*62084	333567	125788	291985	291040	280941	654852	**
27 Other liabilities	688982	***	-	*-0	***	*-0	20726	8828	49831	47610	71257	490729	**
28 Net worth	4891596	***	*4537	*74427	***	*123665	594156	461113	731076	623098	700944	1506478	**
29 Capital stock	516410	***	*2667	*37866	***	*7537	94679	30257	69180	112558	57070	92608	**
30 Paid-in or capital surplus	1810226	***	-	*178	***	*7429	57899	*37126	134723	202587	125102	1237982	**
31 Retained earnings, appropriated	383	***	-	-	***	-	-	-	-	-	-	383	**
32 Retained earnings, unappropriate	1744017	***	*9276	*36616	***	*71325	244517	*167922	275957	242914	321850	288660	**
33 Retained earnings (S Corp)	1115225	***	*-7406	-	***	*46025	235133	266482	278283	*83398	212971	-	-
34 Less: Cost of treasury stock	294665	***	-	*234	***	*8651	38072	*40674	*27068	*18358	16050	113155	**
35 Total receipts	18243404	***	*136531	*370863	***	*443180	3575343	1891147	3382634	1955608	2005199	3760230	**
36 Business receipts	17987586	***	*136531	*368671	***	*442263	3535791	1866569	3346748	1931562	1970123	3671834	**
37 Interest	56094	***	-	*1434	***	*443	3109	*2454	3386	3948	8688	30677	**
38 Interest on govt. obligations, State and local	2876	***	-	*386	***	-	*37	*81	*358	*1546	468	-	-
39 Rents	16002	***	-	-	***	-	*802	*370	*2311	*1069	5530	5704	**
40 Royalties	*5924	***	-	-	***	-	*2	-	*668	*173	3064	2017	**
41 Net S-T cap gain less net LT loss	*8	***	-	-	***	-	-	*8	-	-	-	-	-
42 Net L-T cap gain less net ST loss	6840	***	-	-	***	-	*15	*11	*638	*1741	404	3357	**
43 Net gain, noncapital assets	8495	***	-	-	***	-	2373	*1225	2891	1040	349	443	**
44 Dividends, domestic corporations	4836	***	-	*251	***	-	*35	*314	*197	*338	2448	1252	**
45 Dividends, foreign corporations	4929	***	-	-	***	-	-	-	-	-	746	4183	**
46 Other receipts	149814	***	-	*121	***	*474	33179	20114	25438	14191	13380	40762	**
47 Total deductions	17846568	***	*133029	*374718	***	*445317	3481038	1855492	3271658	1850449	1903216	3795838	**
48 Cost of sales and operations	12913426	***	*75742	*211215	***	*257600	2511110	1389975	2578832	1435747	1477839	2507518	**
49 Compensation of officers	639054	***	*22800	*41411	***	*67400	176887	86622	90959	33619	32332	25922	**
50 Repairs	133926	***	*1047	*776	***	*8861	10740	11810	11537	9983	10193	67904	**
51 Bad debts	35243	***	-	*6470	***	*283	5947	*1972	10666	1166	3557	2974	**
52 Rent paid on business property	127955	***	*3001	*12105	***	*9942	26540	16521	16241	4548	9823	21938	**
53 Taxes paid	478361	***	*3303	*12622	***	*15624	104146	47171	72446	54800	45558	89773	**
54 Interest paid	297205	***	*2367	*3237	***	*5316	48552	21662	43805	29438	33973	96957	**
55 Contributions or gifts	5710	***	*80	*11	***	*56	411	*451	451	1041	1938	1223	-
56 Amortization	27742	***	*2794	-	***	*225	2648	*1215	8046	1538	4488	6204	**
57 Depreciation	591362	***	*2920	*2573	***	*10247	100475	40151	100350	80790	75570	149593	**
58 Depletion	*142	***	-	-	***	-	-	-	-	-	-0	99	-
59 Advertising	42124	***	*912	*723	***	*1288	10647	3771	5960	3925	5602	7036	**
60 Pension, prof sh, stock, annuity	176924	***	-	-	***	*9966	20497	19277	22818	19914	13939	57070	**
61 Employee benefit programs	416854	***	-	*522	***	*6793	67508	39308	65496	38644	41563	146115	**
62 Net loss, noncapital assets	15512	***	-	-	***	-	*288	*220	5564	*827	546	5475	**
63 Other deductions	1945028	***	*18064	*83052	***	*51713	394641	175366	238488	134471	146294	610037	**
64 Total receipts less total deducts	396836	***	*3501	*-3855	***	*-2136	94306	35654	110976	105158	101983	-35608	**
65 Const taxable inc frm rel frn corps	183	***	-	-	***	-	-	-	-	-	44	139	**
66 Net income (less deficit), total	394143	***	*3501	*-4241	***	*-2136	94268	35573	110618	103612	101559	-35469	**
67 Net income, total	673321	***	*3979	*6879	***	*3266	145199	71527	155590	122502	112940	42823	-
68 Deficit, total	279178	***	*477	*11121	***	*5403	50930	*35953	*44971	*18889	11381	78293	**
69 Net income (less def), Form 1120-A	*3229	***	*3131	*98	***	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-6	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	225558	***	*847	-	***	*-3100	63536	10849	66021	*48819	46387	-	-
72 Statutory special deductions, total	51615	***	*346	*176	***	*655	*5111	*1083	23241	*10866	5059	3151	**
73 Net operating loss deduction	45591	***	*346	-	***	*655	*5087	*863	*23103	*10695	2914	-	-
74 Dividends received deduction	6025	***	-	*176	***	-	*24	*220	*138	*171	2145	3151	**
75 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
76 Income subject to tax	302647	***	*2785	*6703	***	*1601	58215	*33312	41914	58036	53908	42299	-
77 Income tax before credits, total	103428	***	*418	*1096	***	*240	18372	*11331	16328	20617	18420	15641	-
78 Regular tax	98198	***	*418	*1096	***	*240	17954	*11326	14222	19732	18242	14371	-
79 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Alternative minumum tax	5359	***	-	-	***	-	*418	-	*2118	*1124	114	1217	-
82 Environmental tax	185	***	-	-	***	-	-	*5	*19	44	64	53	-
83 Foreign tax credit	658	***	-	-	***	-	-	-	-	-	150	508	-
84 U.S. Possessions tax credit	-	***	-	-	***	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	***	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	***	-	-	***	-	-	-	-	-	-	-	-
87 General business credit	1505	***	-	-	***	-	*345	-	*401	*375	284	64	-
88 Prior year minumum tax credit	1158	***	-	-	***	-	*382	*174	-	*185	-	418	-
89 Income tax after credits, total	100106	***	*418	*1096	***	*240	17644	*11157	15927	20057	17986	14650	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3470
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
				Size of Total Assets										
1	Number of returns	2668	***	*899	*548	***	418	374	62	26	*8	4	**	-
2	Total assets	2789170	-	*29471	*83138	***	294843	690561	448382	389656	*374820	363690	**	-
3	Cash	228146	-	*1882	*8149	***	59764	51743	30301	9613	*12527	26447	**	-
4	Notes and accounts receivable	613527	-	*14722	*29323	***	81968	159791	*103808	78233	*59558	54395	**	-
5	Less: Allowance for bad debts	12286	-	-	-	***	-	*3100	*1418	*1168	*3846	2753	**	-
6	Inventories	337459	-	-	*8746	***	23551	78141	*38604	*29230	*109642	49221	**	-
7	Investments in govt. obligations, Total	*9992	-	-	-	***	-	-	-	-	*9992	-	-	-
8	Tax-exempt securities	*3832	-	-	-	***	-	-	-	*1116	-	2715	-	-
9	Other current assets	111386	-	*234	*313	***	*3436	36784	8188	25535	*20938	13755	**	-
10	Loans to stockholders	22722	-	*8792	*913	***	*6792	*1760	*2533	*998	934	-	-	-
11	Mortgage and real estate loans	*9953	-	-	-	***	-	-	*9953	-	-	-	-	-
12	Other investments	248149	-	-	-	***	*17507	64587	*40734	*34036	*9390	81895	**	-
13	Depreciable assets	2438698	-	*55792	*97634	***	307790	585052	*467607	406284	*239299	192605	**	-
14	Less: Accumulated depreciation	1356385	-	*55792	*66044	***	213653	318325	*267496	222989	*93532	83125	**	-
15	Depletable assets	-	-	-	-	***	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	***	-	-	-	-	-	-	-	-
17	Land	66586	-	-	-	***	*6619	26354	*8648	*16577	*6170	1686	**	-
18	Intangible assets (Amortizable)	36557	-	-	*771	***	*247	3895	*3426	*1612	*3520	23087	-	-
19	Less: Accumulated amortization	7443	-	-	*296	***	*212	*1392	*2284	*356	*1861	1043	-	-
20	Other assets	38276	-	*3840	*3628	***	*1034	5269	*5779	*10934	*2089	4806	**	-
21	Total liabilities	2789170	-	*29471	*83138	***	294843	690561	448382	389656	*374820	363690	**	-
22	Accounts payable	313683	-	*8364	*26385	***	26000	83149	72592	37517	*11513	27161	**	-
23	Mort, notes, and bonds under 1 yr	327606	-	*5182	*6128	***	*6619	118530	*43154	*41100	*61896	27926	**	-
24	Other current liabilities	242545	-	*3699	*5251	***	23944	39242	28260	37717	*77440	18054	**	-
25	Loans from stockholders	153078	-	-	*5215	***	*13715	*27645	*33553	*8054	*10249	-	-	-
26	Mort, notes, bonds, 1 yr or more	619470	-	-	*20732	***	*55592	218009	*99111	*64805	*80400	80822	**	-
27	Other liabilities	107558	-	*8619	-	***	*253	*7181	*16367	*16471	*39823	18844	**	-
28	Net worth	1025230	-	*3606	*19429	***	168720	196805	155345	183992	*93498	190884	**	-
29	Capital stock	114101	-	*12389	*3996	***	10699	13451	7157	25673	*27034	9702	**	-
30	Paid-in or capital surplus	177873	-	*18433	*7758	***	*15812	35191	*-8474	*30326	*18689	59834	**	-
31	Retained earnings, appropriated	*3377	-	-	-	***	*3377	-	-	-	-	-	-	-
32	Retained earnings, unappropriate	478393	-	*-8676	*3262	***	134598	56897	*101659	*93699	*-49728	115153	**	-
33	Retained earnings (S Corp)	363832	-	*-13551	*4413	***	*13701	*105424	*79443	*77917	*101421	17944	-	-
34	Less: Cost of treasury stock	112347	-	*4990	-	***	*9467	*14158	*24440	*43623	*3919	11749	**	-
35	Total receipts	5027781	***	*170665	*138279	***	649606	1340071	839822	616883	*544611	427109	**	-
36	Business receipts	4961149	***	*167050	*136402	***	636185	1318535	834574	611691	*540916	417768	**	-
37	Interest	9621	***	-	*21	***	*2676	*577	*1817	*558	*289	3341	**	-
38	Interest on govt. obligations, State and local	*725	-	-	-	***	-	-	*14	*73	-	637	**	-
39	Rents	9404	-	-	*1856	***	-	*4428	-	*507	-	2238	**	-
40	Royalties	*755	***	-	-	***	-	-	-	*593	*138	-	-	-
41	Net S-T cap gain less net LT loss	*23	-	-	-	***	-	-	*1	-	-	22	-	-
42	Net L-T cap gain less net ST loss	*293	-	-	-	***	-	*45	-	*71	-	177	-	-
43	Net gain, noncapital assets	8198	-	-	-	***	*7521	*35	*499	*131	*3	9	**	-
44	Dividends, domestic corporations	*399	-	-	-	***	*64	*94	*187	*52	-	2	-	-
45	Dividends, foreign corporations	-	-	-	-	***	-	-	-	-	-	-	-	-
46	Other receipts	37214	-	*3615	-	***	*3159	16357	*2730	*3206	*3265	2914	**	-
47	Total deductions	4922569	***	*184001	*148602	***	609866	1317266	828904	563448	*567679	400699	**	-
48	Cost of sales and operations	3357697	***	*83470	*59754	***	354855	881727	597896	406147	*464463	313631	**	-
49	Compensation of officers	199295	***	*9127	*13044	***	48016	61014	*22284	18472	*2869	5775	**	-
50	Repairs	39562	***	*1182	*1869	***	*4059	15596	*8466	*3952	*3358	224	**	-
51	Bad debts	16560	-	-	*674	***	*2132	4133	*4444	*1551	*1402	1874	**	-
52	Rent paid on business property	67734	***	*5544	*4429	***	*16754	24187	*4482	*1039	*3873	2682	**	-
53	Taxes paid	172245	***	*27227	*4843	***	30637	44928	26699	17428	*5934	6329	**	-
54	Interest paid	78584	***	*2366	*3626	***	8954	25895	15950	7235	*8525	4321	**	-
55	Contributions or gifts	561	-	-	-	***	*186	*111	*64	*134	-	66	**	-
56	Amortization	3646	-	-	*154	***	*87	1166	*320	*76	*1494	349	**	-
57	Depreciation	173275	***	*475	*14426	***	18660	43610	31460	26768	*19665	12253	**	-
58	Depletion	-	-	-	-	***	-	-	-	-	-	-	-	-
59	Advertising	17231	***	-	*309	***	810	6454	*1651	*1144	*1267	1313	**	-
60	Pension, prof sh, stock, annuity	22591	-	-	-	***	*5312	*3402	*1437	*4833	*1013	3778	**	-
61	Employee benefit programs	90212	***	*341	-	***	14026	23724	*22713	12861	*6974	1069	**	-
62	Net loss, noncapital assets	1735	-	-	-	***	*553	*577	-	*594	*11	-0	-	-
63	Other deductions	681639	***	*54267	*45473	***	104824	180742	91039	61213	*46830	47033	**	-
64	Total receipts less total deducts	105212	***	*-13335	*-10322	***	39740	22805	10918	53436	*-23068	26410	**	-
65	Const taxable inc frm rel frn corps	-	-	-	-	***	-	-	-	-	-	-	-	-
66	Net income (less deficit), total	104487	***	*-13335	*-10322	***	39740	22805	10903	53363	*-23068	25773	**	-
67	Net income, total	200391	-	-	-	***	41852	42607	*20802	53363	*10340	26216	**	-
68	Deficit, total	95903	***	*13335	*10322	***	*2112	*19803	*9899	-	*33408	443	-	-
69	Net income (less def), Form 1120-A	*-5616	-	-	*-5616	***	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	***	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	28909	-	*-11115	*-1783	***	*19610	*-3231	*-1225	*30543	*-4901	-443	-	-
72	Statutory special deductions, total	21193	-	-	-	***	*4189	*14078	*536	*1799	495	95	-	-
73	Net operating loss deduction	20958	-	-	-	***	*4189	*14013	*405	*1763	495	93	-	-
74	Dividends received deduction	*234	-	-	-	***	-	*66	*131	*37	-	1	-	-
75	Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
76	Income subject to tax	94945	-	-	-	***	*18052	17517	*11593	*21021	-	26121	**	-
77	Income tax before credits, total	29345	-	-	-	***	*4413	4492	*4179	*7222	8	8934	**	-
78	Regular tax	28860	-	-	-	***	*4320	4492	*3901	*7147	-	8904	**	-
79	Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-	-	-	-	***	-	-	-	-	-	-	-	-
81	Alternative minumum tax	*428	-	-	-	***	*93	*-0	*257	*70	8	-	-	-
82	Environmental tax	*36	-	-	-	***	-	-	-	*6	-	30	**	-
83	Foreign tax credit	*41	-	-	-	***	-	-	-	*41	-	-	-	-
84	U.S. Possessions tax credit	45	-	-	-	***	-	45	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	***	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	-	-	-
87	General business credit	*779	-	-	-	***	*127	*433	*110	-	-	109	**	-
88	Prior year minumum tax credit	*927	-	-	-	***	-	*448	*102	*82	-	295	**	-
89	Income tax after credits, total	27552	-	-	-	***	*4286	3566	*3967	*7099	8	8530	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3480
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	626	-	*357	*155	-	*43	*49	*3	*11	*4	**	5	-
2 Total assets	1348192	-	*1207	*28413	-	*30994	*83978	*24349	*200181	*248797	**	730273	-
3 Cash	33787	-	*38	*3138	-	*95	*2660	*1041	*8232	*5282	**	13302	-
4 Notes and accounts receivable	254418	-	*135	*7270	-	*18526	*15508	*4712	*53422	*47447	**	107400	-
5 Less: Allowance for bad debts	*4987	-	-	-	-	-	-	-	*1934	65	**	2987	-
6 Inventories	367937	-	*125	*10798	-	*3197	*27434	*4711	*66558	*79330	**	175784	-
7 Investments in govt. obligations, Total	30184	-	-	-	-	-	-	-	-	-	-	30184	-
8 Tax-exempt securities	1564	-	-	-	-	-	-	-	-	-	-	1564	-
9 Other current assets	45888	-	-	-	-	*2861	*176	*17	*6986	*13320	**	22528	-
10 Loans to stockholders	*6154	-	*909	-	-	-	*378	-	*4867	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	69220	-	-	-	-	-	*680	*5	*3049	6375	**	59110	-
13 Depreciable assets	536880	-	-	*13530	-	*22282	*77418	*6815	*69822	*83285	**	263728	-
14 Less: Accumulated depreciation	242361	-	-	*8215	-	*16174	*43572	*3927	*28522	*30592	**	111358	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	22165	-	-	-	-	-	*3211	*2278	*2030	*1579	**	13067	-
18 Intangible assets (Amortizable)	*125360	-	-	*293	-	-	-	*18	*986	33362	**	90701	-
19 Less: Accumulated amortization	*3385	-	-	*264	-	-	-	*13	*806	2301	**	-	-
20 Other assets	105367	-	-	*1862	-	*207	*87	*8693	*15491	*11775	**	67252	-
21 Total liabilities	1348192	-	*1207	*28413	-	*30994	*83978	*24349	*200181	*248797	**	730273	-
22 Accounts payable	125789	-	-	-	-	*5998	*20031	*23619	*15581	*14320	**	46241	-
23 Mort, notes, and bonds under 1 yr	182513	-	-	-	-	-	*13847	*5473	*49864	*79635	**	33693	-
24 Other current liabilities	143788	-	-	*115	-	*2595	*5774	*2537	*18106	*38534	**	76128	-
25 Loans from stockholders	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	494744	-	-	*29880	-	-	*35600	*4897	*31874	*130805	**	261687	-
27 Other liabilities	52912	-	-	-	-	-	*2774	-	*1788	*19364	**	28986	-
28 Net worth	348447	-	*1207	*-1582	-	*22402	*5952	*-12177	*82969	*-33861	**	283538	-
29 Capital stock	68812	-	*3399	*355	-	*43	*6228	*431	*7829	*101	**	50426	-
30 Paid-in or capital surplus	171050	-	-	-	-	-	*7385	*13	*-1	*55968	**	107686	-
31 Retained earnings, appropriated	2350	-	-	-	-	-	-	-	-	-	-	2350	-
32 Retained earnings, unappropriate	72669	-	*-2192	*-1937	-	-	*15155	*-12621	*39297	-89930	**	124897	-
33 Retained earnings (S Corp)	*36203	-	-	-	-	*22358	*-22000	-	*35844	-	-	-	-
34 Less: Cost of treasury stock	*2637	-	-	-	-	-	*816	-	-	-	-	1821	-
35 Total receipts	1732041	-	*1365	*91981	-	*91695	*244009	*16423	*351632	*316162	**	618776	-
36 Business receipts	1672162	-	*1365	*91981	-	*91695	*242910	*7841	*349737	*300245	**	586389	-
37 Interest	7069	-	-	-	-	-	*62	*49	*98	*4341	**	2519	-
38 Interest on govt. obligations, State and local	*147	-	-	-	-	-	-	-	*-0	-	-	147	-
39 Rents	*21864	-	-	-	-	-	*99	*369	*214	47	**	21135	-
40 Royalties	*464	-	-	-	-	-	-	-	*-0	1	**	463	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*1955	-	-	-	-	-	-	*267	-	*78	-	1610	-
43 Net gain, noncapital assets	*9690	-	-	-	-	-	*765	*7898	*13	38	**	977	-
44 Dividends, domestic corporations	129	-	-	-	-	-	-	-	-	-	-	129	-
45 Dividends, foreign corporations	2558	-	-	-	-	-	-	-	-	286	**	2272	-
46 Other receipts	16004	-	-	-	-	-	*173	-	*1570	*11126	**	3135	-
47 Total deductions	1658069	-	*1688	*83537	-	*81632	*240018	*16501	*335351	*340124	**	559218	-
48 Cost of sales and operations	1153450	-	*646	*48364	-	*42787	*152394	*10058	*262364	*267284	**	369554	-
49 Compensation of officers	58402	-	-	*6189	-	*21362	*9144	*173	*7188	*3437	**	10910	-
50 Repairs	3071	-	-	*130	-	*68	*766	-	*38	698	**	1371	-
51 Bad debts	2658	-	-	-	-	-	*467	*7	*483	76	**	1624	-
52 Rent paid on business property	17513	-	*357	*1137	-	*2420	*7320	*1	*286	1976	**	4016	-
53 Taxes paid	60431	-	*89	*2608	-	*3313	*8442	*194	*14408	2332	**	29044	-
54 Interest paid	51702	-	-	*3453	-	*695	*4300	*3530	*6127	*15545	**	18053	-
55 Contributions or gifts	*456	-	-	-	-	-	*33	-	*99	-	-	325	-
56 Amortization	4245	-	-	*59	-	-	-	-	*835	*2925	**	427	-
57 Depreciation	44010	-	-	*1933	-	*1495	*6362	*595	*4194	*11223	**	18208	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	15758	-	-	*15	-	-	*3010	*79	*3134	2302	**	7218	-
60 Pension, prof sh, stock, annuity	*11002	-	-	-	-	*3662	-	-	*2989	77	**	4274	-
61 Employee benefit programs	28043	-	-	-	-	-	*2021	*1	*12722	*882	**	12417	-
62 Net loss, noncapital assets	*285	-	-	-	-	-	*178	-	*2	11	**	94	-
63 Other deductions	207044	-	*596	*19651	-	*5830	*45581	*1862	*20483	*31356	**	81685	-
64 Total receipts less total deducts	73972	-	*-323	*8443	-	*10063	*3991	*-78	*16280	*-23962	**	59558	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	73825	-	*-323	*8443	-	*10063	*3991	*-78	*16280	*-23962	**	59411	-
67 Net income, total	105804	-	-	*8443	-	*10063	*6782	-	*16280	-	-	64237	-
68 Deficit, total	*31980	-	*323	-	-	-	*2791	*78	-	*23962	**	4825	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*7708	-	-	-	-	*10063	*-2671	-	*317	-	-	-	-
72 Statutory special deductions, total	*11016	-	-	*8443	-	-	*15	-	-	286	**	2272	-
73 Net operating loss deduction	*8458	-	-	*8443	-	-	*15	-	-	-	-	-	-
74 Dividends received deduction	2558	-	-	-	-	-	-	-	-	286	**	2272	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*84695	-	-	-	-	-	*6767	-	*15964	-	-	61965	-
77 Income tax before credits, total	*28950	-	-	-	-	-	*2301	-	*5503	-	-	21146	-
78 Regular tax	*28796	-	-	-	-	-	*2301	-	*5428	-	-	21068	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*68	-	-	-	-	-	-	-	*65	-	-	3	-
82 Environmental tax	*86	-	-	-	-	-	-	-	*11	-	-	75	-
83 Foreign tax credit	29	-	-	-	-	-	-	-	-	-	-	29	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	996	-	-	-	-	-	-	-	-	-	-	996	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	*27925	-	-	-	-	-	*2301	-	*5503	-	-	20121	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Miscellaneous fabricated metal products

MINOR INDUSTRY 3490
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25948	*364	8565	5704	4022	3339	3016	433	275	107	72	32	20
2 Total assets	44858952	-	336109	820573	1451398	2366915	6402263	2988405	4115041	3612234	4883803	5098658	12783552
3 Cash	2952763	-	47697	101595	199152	302330	664922	203450	249690	243641	186981	235584	517720
4 Notes and accounts receivable	10539046	-	66629	271910	475013	608850	1683475	769497	968561	834799	1019624	1182410	2658279
5 Less: Allowance for bad debts	190389	-	-	*494	*4109	4281	17278	16397	23060	17010	22235	30863	54662
6 Inventories	8963500	-	59145	102972	212528	470785	1405338	667505	1049783	836873	1045209	1042147	2071214
7 Investments in govt. obligations, Total	166750	-	-	*1547	-	*1248	*17917	*4821	*13325	*10081	3420	97191	17200
8 Tax-exempt securities	161541	-	-	-	-	*8443	*28033	*44025	*28165	*16551	15333	11500	9490
9 Other current assets	1758304	-	*8602	11408	31839	63754	190668	153190	120165	104432	153973	95620	824653
10 Loans to stockholders	182281	-	*17884	*26208	*25549	20351	40854	12470	7987	*1316	2488	22273	4902
11 Mortgage and real estate loans	54750	-	-	*33426	*348	*7609	*2412	*3350	*1525	*2764	3248	-	67
12 Other investments	3737520	-	*1811	*2106	*25700	108773	368911	115651	271632	153559	402246	445904	1841228
13 Depreciable assets	26629292	-	436469	940542	1279671	1999474	4661110	1929693	2636337	2223352	2874387	2525826	5122431
14 Less: Accumulated depreciation	14828708	-	320276	693900	876060	1276095	2959899	1054981	1471946	1062397	1385565	1159084	2568506
15 Depletable assets	*1791	-	-	-	-	-	-	-	*886	-	84	820	-0
16 Less: Accumulated depletion	*428	-	-	-	-	-	-	-	*428	-	-	-	-
17 Land	663468	-	*2720	*9471	*15030	30799	114943	55122	57812	61741	111540	69910	134379
18 Intangible assets (Amortizable)	2237682	-	*4859	*1801	42405	13945	78905	85594	141227	148471	399408	284471	1036595
19 Less: Accumulated amortization	443254	-	*2965	*943	15685	8812	37706	45883	50283	55283	98514	67322	59858
20 Other assets	2273043	-	*13534	12923	40017	19741	159658	61298	113662	109346	172175	342270	1228420
21 Total liabilities	44858952	-	336109	820573	1451398	2366915	6402263	2988405	4115041	3612234	4883803	5098658	12783552
22 Accounts payable	5233059	-	35329	102247	213671	362932	1041399	401644	518480	462852	558032	473479	1062995
23 Mort, notes, and bonds under 1 yr	4247423	-	60028	62154	172916	240865	658605	345377	583088	511624	449590	389730	773447
24 Other current liabilities	3661679	-	19473	85105	85742	134866	472263	245963	315296	301789	368801	462434	1169946
25 Loans from stockholders	1520344	-	227902	132963	173805	116636	366115	73317	45529	53579	126367	22187	181942
26 Mort, notes, bonds, 1 yr or more	10187890	-	48588	232781	226141	494398	1012284	566192	760002	928626	1377218	1368070	3173588
27 Other liabilities	2374945	-	*293	9865	*3802	29603	123121	73263	102337	118730	227065	389098	1297766
28 Net worth	17633615	-	-55505	195458	575321	987615	2728476	1282648	1790308	1235035	1776730	1993659	5123869
29 Capital stock	2744598	-	66706	72839	102071	114374	255042	198264	333889	431182	454589	321296	394345
30 Paid-in or capital surplus	4833932	-	*15951	*49491	38733	74094	521299	158854	353038	344973	581757	649957	2045787
31 Retained earnings, appropriated	25339	-	-	-	-	-	*14331	*129	*2449	*614	1948	3407	2461
32 Retained earnings, unappropriate	7534578	-	34721	116393	327243	591657	1048197	403883	509820	166391	479605	862812	2993855
33 Retained earnings (S Corp)	3712222	-	-107468	-8395	139550	310181	1143161	571642	644075	341822	310089	367566	-
34 Less: Cost of treasury stock	1217054	-	*65413	*34869	*32275	102691	253554	50124	52964	49947	51258	211380	312579
35 Total receipts	69378311	*179846	1180085	2233695	3707073	5376139	12554461	5538134	6986816	5592530	6471988	6549138	13008407
36 Business receipts	67603179	*172400	1149980	2178720	3653159	5313044	12403459	5491536	6856079	5487714	6314331	6395222	12187534
37 Interest	278603	*69	*1022	13769	3743	7841	14252	6812	11507	15157	24541	35118	144773
38 Interest on govt. obligations, State and local	22651	*274	-	-	*47	*1335	*1971	2774	2350	*345	1277	2350	9928
39 Rents	96672	*3	-	*529	*1365	*2935	9825	*2729	4920	10316	9840	10116	44096
40 Royalties	149475	-	-	-	-	-	*31	*95	*1204	5255	3932	9110	129848
41 Net S-T cap gain less net LT loss	5141	-	-	-	*367	*32	-	*5	*262	-	901	8	3566
42 Net L-T cap gain less net ST loss	236552	*733	*1369	*6503	*1182	*2944	2672	*307	15171	6413	42105	1506	155647
43 Net gain, noncapital assets	123398	*5555	*25136	*8708	*3029	2280	10440	3990	13935	9412	9136	1665	30113
44 Dividends, domestic corporations	39140	*86	-	-	*195	*954	*1681	*26	12747	*621	4759	501	17568
45 Dividends, foreign corporations	135697	-	-	-	-	-	*694	*1916	*6276	*4163	8532	27722	86394
46 Other receipts	687805	*726	2579	25466	43986	44773	109435	27944	62364	53135	52636	65821	198940
47 Total deductions	66791284	*165219	1196720	2141738	3608041	5263456	12138425	5348465	6718987	5403732	6291850	6324773	12189876
48 Cost of sales and operations	46974879	*117054	548814	1289194	2185492	3555691	8503781	3891987	5032965	4040535	4610127	4607697	8591541
49 Compensation of officers	2357552	*5390	137970	232656	357856	368589	600251	193972	157777	106415	61425	69054	66199
50 Repairs	286203	*178	8261	19863	15884	19623	56622	12221	25624	9981	30001	55619	32325
51 Bad debts	174204	*172	*8257	*2452	6396	7727	35568	23541	11550	10711	19668	13873	34289
52 Rent paid on business property	716575	*736	65445	76237	77656	83627	131463	31465	32671	34688	38888	58920	84779
53 Taxes paid	1704724	*4869	53458	65822	134143	172380	343977	131919	153039	113811	117306	142113	271886
54 Interest paid	1327139	*2388	11388	26973	39805	70671	166542	83045	111888	116329	180679	158262	359168
55 Contributions or gifts	22147	*42	*176	*560	942	917	2008	2207	2550	1539	2503	2232	6471
56 Amortization	154799	*1032	*948	*503	6044	1101	13048	18122	16688	22184	37723	14665	22740
57 Depreciation	1902873	*6502	34872	77925	96034	160427	329314	142033	175392	169451	194021	167483	349419
58 Depletion	*1390	-	-	-	-	-	-	-	*32	-	-	-	1358
59 Advertising	359852	*1369	13011	7310	15352	24335	53875	31401	36881	26610	38228	48722	62757
60 Pension, prof sh, stock, annuity	388215	*970	*671	*7257	19374	31959	65397	37989	32808	24752	30262	34360	102415
61 Employee benefit programs	1326697	*4193	*5088	20786	66485	86446	224210	93214	120862	75410	114834	145123	370046
62 Net loss, noncapital assets	65867	*23	*303	*5666	*709	*6959	1869	4534	3847	2331	2057	4123	33446
63 Other deductions	9028171	*20299	308059	308535	585871	673006	1610499	650816	804410	648985	814127	802527	1801038
64 Total receipts less total deducts	2587027	*14626	-16636	91957	99032	112682	416036	189668	267829	188798	180138	224365	818531
65 Const taxable inc frm rel frn corps	61495	-	-	-	-	-	-	-	*1297	*1654	2498	13882	42163
66 Net income (less deficit), total	2625871	*14353	-16636	91957	98985	111347	414065	186894	266776	190107	181360	235897	850765
67 Net income, total	3517975	*18495	47065	133159	161161	205673	580573	255139	342565	275924	250796	291760	955663
68 Deficit, total	892104	*4142	63701	41201	62176	94326	166509	68245	75790	85817	69436	55863	104898
69 Net income (less def), Form 1120-A	*205	-	*-312	*517	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1014210	*8391	-21162	79804	43712	108737	355354	102272	166134	93736	50537	26695	-
72 Statutory special deductions, total	322805	*1284	*20409	*12807	*14554	32542	23665	8777	49519	18941	25263	28191	86851
73 Net operating loss deduction	253674	*1224	*20409	*12807	*14417	31875	21794	*6843	34728	17145	19743	23184	49506
74 Dividends received deduction	69130	*61	-	-	*137	*668	*1871	*1934	14791	*1796	5521	5007	37345
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2014885	*8284	*7842	29116	51994	49436	177014	134110	131125	158607	172228	226251	868878
77 Income tax before credits, total	672412	*3156	*1176	4367	9191	10285	53497	46796	45364	57129	61706	80882	298865
78 Regular tax	656450	*2816	*1176	4367	9191	9617	52665	45367	44636	54275	58540	77238	296562
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
81 Alternative minumum tax	13918	333	-	-	-	*563	*625	*1421	660	2719	2976	3333	1288
82 Environmental tax	1821	*7	-	-	-	-	-	*7	48	135	179	311	1133
83 Foreign tax credit	62640	-	-	-	-	-	-	*9	*544	*2787	2384	14347	42570
84 U.S. Possessions tax credit	1255	-	-	-	-	126	11	1117	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	357	-	-	-	-	-	-	-	-	-	-	-	357
87 General business credit	13982	-	*92	-	*40	*313	*1054	*352	*1262	*1516	719	839	7796
88 Prior year minumum tax credit	5367	-	-	-	-	*92	*1226	*111	*879	*581	1362	1116	-
89 Income tax after credits, total	588812	*3156	*1084	4367	9150	9754	51205	45207	42680	52245	57241	64580	248142

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 24
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	28720	1083	9530	5145	3655	3177	4243	855	481	222	131	100	98
2 Total assets	255643215	-	315288	828922	1356726	2270482	9400599	6000504	7238493	7742377	9528122	16085720	194875981
3 Cash	10052288	-	57396	60864	152853	295208	960200	469325	414732	532933	641729	744831	5722218
4 Notes and accounts receivable	66539802	-	62266	220749	327111	669657	2526396	1658913	1952385	1929405	2155849	3611836	51425235
5 Less: Allowance for bad debts	1636881	-	-	*92	*1116	*2558	31294	36927	37223	51709	67052	98388	1310521
6 Inventories	36834672	-	25444	161450	287491	529884	2570044	1894693	2131350	1990703	1999959	3349417	21894238
7 Investments in govt. obligations, Total	1318500	-	-	-	*17944	*5103	*14183	*36452	*30102	*111654	18640	45030	1039393
8 Tax-exempt securities	987479	-	-	-	-	-	*11232	-	*2359	*41056	49194	30254	853384
9 Other current assets	15285854	-	*7950	8309	40115	72815	321290	230117	345771	390432	608006	715886	12545163
10 Loans to stockholders	2796398	-	*42697	*21691	*29824	51592	60544	28146	16922	21533	6073	169771	2347606
11 Mortgage and real estate loans	116192	-	-	-	-	*693	*9963	*3152	*1821	*17894	7318	232	75119
12 Other investments	38350440	-	-	*28080	38685	57248	291754	205762	381732	632694	1002244	1676581	34035659
13 Depreciable assets	123752030	-	414083	913090	1345248	1646442	6157660	3241718	3558012	3311684	4322464	7166270	91675359
14 Less: Accumulated depreciation	72171240	-	327235	614176	938686	1175373	3958688	2036374	2041299	1832431	2238617	3753549	53254812
15 Depletable assets	118551	-	-	-	-	-	-	*1208	-	*55	3679	6005	107605
16 Less: Accumulated depletion	20435	-	-	-	-	-	-	-	-	-	540	-	19895
17 Land	2688140	-	*16192	*2569	26969	50473	154104	129089	93646	109533	171570	219863	1714132
18 Intangible assets (Amortizable)	15402410	-	*1406	*15253	*810	66814	311346	96273	274426	437121	568123	1607510	12023328
19 Less: Accumulated amortization	3281473	-	*824	*5778	*235	32962	182626	51933	87645	142854	145299	294061	2337256
20 Other assets	18510487	-	*15913	16912	29713	35449	184491	130890	201403	242671	424784	888233	16340026
21 Total liabilities	255643215	-	315288	828922	1356726	2270482	9400599	6000504	7238493	7742377	9528122	16085720	194875981
22 Accounts payable	30030525	-	51748	162530	249569	402974	1478148	842815	1224733	1120239	1123871	2043295	21330604
23 Mort, notes, and bonds under 1 yr	26770017	-	*54811	154011	82592	261672	1252735	781355	1146613	919651	980451	1379359	19756767
24 Other current liabilities	23749293	-	25100	60008	85998	196667	971431	828739	836861	956983	1191364	1937966	16658176
25 Loans from stockholders	2936471	-	127816	394496	146505	281508	451076	112123	147484	49100	103767	207636	914962
26 Mort, notes, bonds, 1 yr or more	61417140	-	*13599	140201	198585	385834	1272870	640913	1245211	1233082	2198976	3087440	51000428
27 Other liabilities	27357294	-	*81933	*2518	*12221	8656	136972	53912	214078	358472	543295	1231197	24714041
28 Net worth	83382474	-	-39719	-84841	581256	733172	3837367	2740648	2423513	3104850	3386398	6198827	60501004
29 Capital stock	21991399	-	53263	91990	65765	341673	526820	321567	535245	686204	813753	1415305	17139812
30 Paid-in or capital surplus	41582174	-	*25936	*99355	59797	150324	1049107	665653	720556	1016641	2451351	3997644	31345810
31 Retained earnings, appropriated	659237	-	-	-	-	-	*21	*1446	*2570	*12626	30329	39546	572698
32 Retained earnings, unappropriate	21204888	-	-81463	11884	536469	116589	1399619	781726	509666	758206	61432	1007797	16102963
33 Retained earnings (S Corp)	4122299	-	*-15433	*-246698	*27234	194586	1093686	1075152	742403	769302	318766	72427	90873
34 Less: Cost of treasury stock	6177522	-	*22023	*41372	108010	70000	231887	104896	86926	138129	289233	333893	4751152
35 Total receipts	274754659	558814	1562704	1753565	3264542	4675257	17760437	9666003	10963681	9978185	11780443	18162967	184628061
36 Business receipts	240128427	515213	1500597	1745399	3230765	4597224	17446514	9569511	10730423	9698584	11296917	17284321	152512959
37 Interest	3954711	*914	*1399	1701	10939	8304	35674	17492	24897	50408	75349	137437	3590198
38 Interest on govt. obligations, State and local	207108	*4	-	-	-	*57	2684	2554	1323	5869	10132	9713	174773
39 Rents	7688093	-	-	-	*1481	*8676	59853	6817	9571	33834	16115	139505	7412242
40 Royalties	12745944	*172	-	-	*635	*4739	6411	*1529	3571	21736	29977	57495	12619679
41 Net S-T cap gain less net LT loss	47729	-	-	-	-	*191	*7	*5	*307	*1358	667	700	44495
42 Net L-T cap gain less net ST loss	680371	-	-	-	-	*22388	26115	3035	4509	4141	32817	52560	534807
43 Net gain, noncapital assets	351152	*37532	-	*5122	*5720	*818	21108	9094	13796	20462	10570	30107	196823
44 Dividends, domestic corporations	147799	-	-	-	*36	*451	1031	4731	31433	3198	13208	5112	88600
45 Dividends, foreign corporations	4440118	*477	-	-	-	-	*786	*213	15424	12301	54217	137472	4219229
46 Other receipts	4363207	4502	*60708	*1343	14966	32411	160254	51023	128428	126295	240475	308546	3234256
47 Total deductions	267809417	569591	1523182	1780922	3225519	4611909	17490875	9341993	10675537	9746766	11760375	17882226	179200524
48 Cost of sales and operations	162649003	364971	782259	866838	2104579	2919120	11707941	6353353	7465708	7000637	7748813	12055136	103279648
49 Compensation of officers	3645048	21954	120548	182819	239876	299244	965882	338515	251124	171678	151030	216098	686281
50 Repairs	1525998	2162	13222	8440	14160	19831	60566	19679	35086	30405	44217	84363	1193869
51 Bad debts	809515	*844	*1862	*975	8398	20136	70067	32281	31454	40043	66189	80857	456409
52 Rent paid on business property	3531402	9003	37844	66711	66713	79308	178670	77801	71837	60570	127430	189335	2566180
53 Taxes paid	5956127	15017	38864	70105	109352	161059	523267	257041	263262	189870	237364	378896	3712032
54 Interest paid	8365112	24596	6511	31987	34179	57687	242973	125098	199260	172606	360361	445395	6664458
55 Contributions or gifts	184716	*313	-	*331	230	1263	3484	1466	2811	2643	2950	11123	158101
56 Amortization	1075024	*18132	*200	*3150	*123	3733	23037	13021	26222	66640	65183	84756	770825
57 Depreciation	9380532	9914	27329	66448	98531	113536	447412	210808	255613	248729	337201	598404	6966606
58 Depletion	19893	-	-	-	-	-	*6047	-	-	*55	86	72	13633
59 Advertising	2578146	4985	30376	11774	16876	45728	149145	74189	82293	88879	104070	169818	1800014
60 Pension, prof sh, stock, annuity	1651910	2492	-	*17725	*9986	24140	110977	46916	65739	60832	60027	102787	1150289
61 Employee benefit programs	6599309	4748	*62361	28616	54970	87415	291194	159905	213051	173756	223608	426552	4873133
62 Net loss, noncapital assets	496315	-	*1039	*292	*4609	*11781	3418	5152	15557	2522	43339	17786	390819
63 Other deductions	59341368	90460	400766	424712	462938	767925	2706794	1626768	1696521	1436901	2188507	3020848	44518228
64 Total receipts less total deducts	6945241	-10777	39522	-27357	39023	63348	269561	324010	288144	231419	20069	280742	5427537
65 Const taxable inc frm rel frn corps	2432525	-	-	-	-	-	-	-	*6329	*1847	7169	72284	2344896
66 Net income (less deficit), total	9170659	-10781	39522	-27357	39023	63291	266877	321456	293149	227397	17106	343313	7597660
67 Net income, total	13281344	*34439	85604	51901	92423	184006	730101	526416	538481	476608	502216	772822	9286326
68 Deficit, total	4110685	45221	46082	79258	53399	120715	463223	204960	245332	249211	485111	429508	1688666
69 Net income (less def), Form 1120-A	*-6261	-	*7680	*-13941	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3742	*-3742	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1100344	*3181	*54224	*-4830	*16856	22132	263947	244573	181818	119017	63968	23960	111498
72 Statutory special deductions, total	964372	*859	*14738	*4108	*19210	29989	59496	29533	65831	47005	80221	144868	468512
73 Net operating loss deduction	512411	*383	*14738	*4108	*19185	29675	58131	28580	37718	36773	65370	98336	119414
74 Dividends received deduction	449457	*477	-	-	*25	*314	1365	953	28113	10233	14851	46532	346595
75 Public utility div paid deduction	2503	-	-	-	-	-	-	-	-	-	-	-	2503
76 Income subject to tax	11144601	*15915	*11924	*26847	47979	96087	335561	240811	277064	285887	355065	613280	8838183
77 Income tax before credits, total	3894944	*5015	*1788	*4922	7864	23478	106467	82382	95244	100401	126676	214960	3125746
78 Regular tax	3753207	*5015	*1788	*4922	7750	22357	103518	80765	93957	97127	120729	208716	3006564
79 Personal holding company tax	*230	-	-	-	*76	-	*154	-	-	-	-	-	-
80 Recapture of investment credit	205	-	-	-	-	-	-	-	-	-	36	1	169
81 Alternative minumum tax	127479	-	-	-	*39	*1121	2792	1539	1797	1871	4078	7441	106801
82 Environmental tax	13495	-	-	-	-	-	*4	*23	82	191	397	834	11965
83 Foreign tax credit	2097925	-	-	-	-	-	*217	*289	4312	*402	9920	49856	2032929
84 U.S. Possessions tax credit	20301	-	-	-	-	-	1390	-	1044	7811	10056	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	78560	-	-	*187	*370	*438	2812	*2486	1837	2820	2810	6364	58437
88 Prior year minumum tax credit	16354	-	-	-	*75	*198	*890	*81	*1219	*265	1496	1869	10261
89 Income tax after credits, total	1681804	*5015	*1788	*4736	7419	22842	101157	79526	86832	89103	102394	156872	1024119

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3520 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	2505	*50	*851	*390	*458	*266	370	71	*16	*16	5	4	6
2 Total assets	15052226	-	*9375	*74449	*187273	*200415	1008146	470949	*227883	*596202	327867	527464	11422203
3 Cash	450887	-	*172	*5474	*29093	*33875	38654	51494	*19065	*46801	25289	17884	183087
4 Notes and accounts receivable	8677955	-	*8063	*2163	*14446	*34294	235617	80762	*61603	*180582	72830	182828	7804767
5 Less: Allowance for bad debts	196684	-	-	-	-	*142	4738	*916	*818	*9929	4745	13370	162026
6 Inventories	2033805	-	*647	*35667	*129680	*78207	461834	183388	*87193	*177269	103172	128122	648626
7 Investments in govt. obligations, Total	5313	-	-	-	-	-	-	-	5120	-	-	193	-
8 Tax-exempt securities	34569	-	-	-	-	-	-	-	-	-	29487	5081	-
9 Other current assets	372464	-	*40	*703	*1323	*618	21501	*6126	*4194	*15749	20595	25651	275964
10 Loans to stockholders	73619	-	-	*6064	-	*4140	*8675	*5433	*1	*2002	-	45180	2124
11 Mortgage and real estate loans	*3349	-	-	-	-	-	*3349	-	-	-	-	-	-
12 Other investments	324801	-	-	-	-	*4767	11417	*5052	*6965	*38682	12178	18623	227117
13 Depreciable assets	5489572	-	*19486	*22576	*66764	*71778	393660	235463	*97566	*373515	123509	138764	3946493
14 Less: Accumulated depreciation	3426398	-	*19033	*5890	*55405	*47239	224775	126806	*62502	*251930	67704	75795	2489316
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	102942	-	-	-	*1372	*12047	17114	*20848	*2128	*8656	2704	3863	34211
18 Intangible assets (Amortizable)	814792	-	-	*12446	-	*13115	*6480	*2388	*178	*3737	1856	46360	728232
19 Less: Accumulated amortization	112640	-	-	*4754	-	*6665	*2928	*1082	*12	*2275	378	27869	66676
20 Other assets	403878	-	*-0	-	*-0	*1622	42286	*8800	*7203	*13344	9073	31950	289600
21 Total liabilities	15052226	-	*9375	*74449	*187273	*200415	1008146	470949	*227883	*596202	327867	527464	11422203
22 Accounts payable	2486888	-	*1909	*17339	*47948	*14579	186195	*39476	*15169	*72608	44467	59145	1988052
23 Mort, notes, and bonds under 1 yr	1030260	-	*15601	*37722	*9370	*4185	150718	*84241	*55410	*72568	59174	77829	463440
24 Other current liabilities	673080	-	*2193	*14823	*6607	*17126	108946	*23874	*29852	*70660	50741	42290	305969
25 Loans from stockholders	193931	-	-	*41539	-	*1722	*87266	*37048	*11348	*6382	971	7655	-
26 Mort, notes, bonds, 1 yr or more	5777510	-	-	-	*15737	*53297	180678	*36297	*37189	*76285	37888	107494	5232646
27 Other liabilities	1047257	-	-	-	*125	-	20878	*1621	*1147	*21252	5053	27765	969415
28 Net worth	3843299	-	*-10328	*-36974	*107485	*109506	273464	248392	*77769	*276447	129572	205285	2462681
29 Capital stock	1066910	-	*1277	*2126	*18578	*14284	17423	4649	*4726	*28293	11676	889	962989
30 Paid-in or capital surplus	607115	-	*1565	-	-	*2648	82542	*4043	*13401	*5689	5268	123284	368676
31 Retained earnings, appropriated	397	-	-	-	-	-	-	-	-	-	-	397	-
32 Retained earnings, unappropriate	2070679	-	*-13170	-	*105932	*86511	82673	*128298	*64621	*185426	76095	80715	1273578
33 Retained earnings (S Corp)	333425	-	-	*-39100	-	*6064	*104921	*115702	*-176	*80940	65075	-	-
34 Less: Cost of treasury stock	235227	-	-	-	*17025	-	*14094	*4301	*4802	*23900	28541	-	142563
35 Total receipts	15691815	*74103	*77955	*85704	*485624	*422151	1905158	714849	*357374	*1052977	545419	600159	9370342
36 Business receipts	14542268	*73736	*77955	*85704	*482384	*419196	1885310	695415	*318604	*1031962	531378	567466	8373158
37 Interest	575076	*40	-	-	*1514	*1830	2119	*2388	*2018	*4626	854	17432	542256
38 Interest on govt. obligations, State and local	*7013	-	-	-	-	*57	-	-	-	*499	2031	296	4131
39 Rents	78181	-	-	-	*906	*8	*2323	*4860	*1890	*3054	763	5505	58873
40 Royalties	4448	-	-	-	-	-	*136	-	*170	*131	-	192	3820
41 Net S-T cap gain less net LT loss	*32	-	-	-	-	-	-	-	-	*11	-	-	21
42 Net L-T cap gain less net ST loss	860	-	-	-	-	*120	*19	*84	*301	*168	-	-	169
43 Net gain, noncapital assets	28178	-	-	-	*310	-	2633	*4636	*63	*1295	159	26	19056
44 Dividends, domestic corporations	34849	-	-	-	-	-	*84	-	*29308	*57	-	54	5346
45 Dividends, foreign corporations	*15089	-	-	-	-	-	*786	-	-	*4028	1560	-	8714
46 Other receipts	405822	*327	*-0	-	*510	*941	11747	7467	*5020	*7146	8675	9189	354800
47 Total deductions	15498172	*71289	*83871	*111181	*495153	*396988	1868966	667681	*311128	*1016581	524269	613665	9337401
48 Cost of sales and operations	9889687	*44601	*57194	*71527	*389327	*239609	1383148	471957	*212074	*753450	335209	416761	5514829
49 Compensation of officers	184209	-	-	-	*22230	*16926	59055	40331	*8883	*16332	6940	3138	10375
50 Repairs	298947	*280	*2172	*609	*482	*3984	5139	*3800	*933	*1756	1346	2409	276037
51 Bad debts	94834	*14	-	-	*942	*1462	4301	*4819	*454	*4724	2589	1044	74485
52 Rent paid on business property	156547	*484	*145	*2064	*1913	*5637	5512	*2431	*1460	*1994	3027	1842	130037
53 Taxes paid	285433	*1323	*3177	*370	*3789	*9390	36112	13895	*9432	*18896	7307	7037	174704
54 Interest paid	624480	*1420	*9	*3265	*1612	*7791	34624	*11350	*8318	*15253	6820	35620	498399
55 Contributions or gifts	6394	*313	-	-	*13	*703	*325	*122	*272	*447	129	645	3425
56 Amortization	20798	-	-	*2489	-	*1412	*1600	*109	*153	*2122	394	7875	4644
57 Depreciation	365336	*1127	*1127	*4270	*1979	*4068	36415	21799	*6754	*24068	8802	13272	241655
58 Depletion	*1	-	-	-	-	-	*1	-	-	-	-	-	-
59 Advertising	247872	*2376	-	*6295	*6222	*9478	21150	9903	*4262	*21659	5601	17648	143279
60 Pension, prof sh, stock, annuity	190792	-	-	-	-	*1008	*3774	*4903	*4540	*6539	2237	3367	164425
61 Employee benefit programs	579965	*1663	*5147	-	*925	*2434	26328	*6314	*4877	*14466	16299	8608	492904
62 Net loss, noncapital assets	5383	-	-	-	-	-	*115	*16	*1	*104	-	4898	249
63 Other deductions	2547495	*17689	*14900	*20290	*65719	*93087	251366	75933	*48714	*134770	127569	89504	1607952
64 Total receipts less total deducts	193643	*2814	*-5915	*-25477	*-9528	*25162	36192	47168	*46246	*36397	21151	-13506	32942
65 Const taxable inc frm rel frn corps	8675	-	-	-	-	-	-	-	-	-	-	-	8675
66 Net income (less deficit), total	195306	*2814	*-5915	*-25477	*-9528	*25106	36192	47168	*46246	*35898	19120	-13802	37486
67 Net income, total	358356	*2814	*21	-	*11204	*27138	57752	*51352	*46246	*51386	24792	15560	70092
68 Deficit, total	163051	-	*5936	*25477	*20733	*2033	*21560	*4184	-	*15488	5672	29362	32606
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	48293	-	-	*-25477	-	*5626	*28669	*24516	*4889	*15741	-5672	-	-
72 Statutory special deductions, total	54266	-	*21	-	-	-	*6142	-	*30491	*7782	1560	3342	4929
73 Net operating loss deduction	*19417	-	*21	-	-	-	*5296	-	*7050	*3714	-	3336	-
74 Dividends received deduction	34849	-	-	-	-	-	*845	-	*23441	*4068	1560	6	4929
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	220416	*2814	-	-	*11204	*21512	*15545	*26836	*10866	*27917	23233	12218	68272
77 Income tax before credits, total	71731	*562	-	-	*1864	*5293	*4959	*9196	*3754	*9984	8577	4168	23375
78 Regular tax	69669	*562	-	-	*1864	*5293	*4564	*8959	*3670	*9491	7899	4154	23212
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	85	-	-	-	-	-	-	-	-	-	-	-	85
81 Alternative minumum tax	*750	-	-	-	-	-	*394	*227	*75	*53	-	-	-
82 Environmental tax	160	-	-	-	-	-	-	*9	9	*27	24	13	78
83 Foreign tax credit	*2311	-	-	-	-	-	-	*142	-	*7	129	-	2032
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1041	-	-	-	-	*58	*83	*11	*218	*356	173	2	140
88 Prior year minumum tax credit	25	-	-	-	-	-	-	-	-	-	25	-	-
89 Income tax after credits, total	68355	*562	-	-	*1864	*5235	*4876	*9042	*3536	*9621	8250	4165	21203

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Construction and related machinery

MINOR INDUSTRY 3530
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2650	*18	*824	*708	*279	*204	428	80	58	*14	13	13	11
2 Total assets	32789850	-	*35135	*101605	*102851	*162250	1063503	520917	884177	*483988	1054244	2332631	26048551
3 Cash	639710	-	*11591	*2808	*2812	*9871	117683	*26988	50066	*4865	69284	169260	174482
4 Notes and accounts receivable	10500515	-	*3244	*59090	*55474	*54287	284419	142679	197318	*112009	207506	572059	8812431
5 Less: Allowance for bad debts	126378	-	-	-	*627	*397	*5640	*1163	3374	*6207	6578	12233	90158
6 Inventories	4411423	-	-	*24560	*21520	*65325	359216	229909	333058	*183473	264500	626781	2303080
7 Investments in govt. obligations, Total	112900	-	-	-	-	-	-	-	-	-	18	9663	103219
8 Tax-exempt securities	133322	-	-	-	-	-	-	-	-	-	16616	-	116707
9 Other current assets	1059241	-	-	*1709	*1854	*1476	29573	6845	38714	*28889	54199	64061	831921
10 Loans to stockholders	27602	-	*14887	*369	-	*1049	*1168	*571	*2333	*557	1699	319	4648
11 Mortgage and real estate loans	*11523	-	-	-	-	-	-	-	-	*330	-	-	11192
12 Other investments	6127281	-	-	*6073	*1388	*1023	*32641	*4676	31939	*5422	55777	111193	5877148
13 Depreciable assets	12728394	-	*27440	*32494	*66506	*36778	627586	313345	394088	*205815	620177	814486	9589679
14 Less: Accumulated depreciation	6918401	-	*22027	*25528	*47323	*30246	423525	228249	202974	*120875	344124	459838	5013692
15 Depletable assets	55427	-	-	-	-	-	-	-	-	-	-	240	55187
16 Less: Accumulated depletion	8125	-	-	-	-	-	-	-	-	-	-	-	8125
17 Land	295162	-	-	-	-	-	16453	*15603	14353	*10757	22405	21529	194060
18 Intangible assets (Amortizable)	1496799	-	-	-	*77	*1867	*5913	*18512	28257	*38703	60538	286785	1056147
19 Less: Accumulated amortization	328841	-	-	-	*77	*746	*1044	*15056	*9924	*5613	38111	48110	210161
20 Other assets	2572296	-	-	*30	*1246	*21961	19060	*6257	10321	*25862	70337	176436	2240786
21 Total liabilities	32789850	-	*35135	*101605	*102851	*162250	1063503	520917	884177	*483988	1054244	2332631	26048551
22 Accounts payable	5681929	-	*1005	*20843	*23934	*17549	218642	103999	149622	*51375	109664	400285	4585009
23 Mort, notes, and bonds under 1 yr	2742108	-	-	*10178	*1330	*11584	147876	*54693	143697	*124292	99525	254021	1894913
24 Other current liabilities	2050299	-	*442	*4593	*9057	*2916	67404	71657	113856	*41906	115477	294814	1328178
25 Loans from stockholders	99657	-	-	*3882	*14374	*24775	*13659	*50	*16571	-	26104	16	226
26 Mort, notes, bonds, 1 yr or more	9462294	-	*1034	*9303	*24914	*22109	149063	*80083	114203	*108314	152785	510283	8290202
27 Other liabilities	4076112	-	-	*-0	-	-	*2476	*3263	11997	*16851	80408	256652	3704465
28 Net worth	8677450	-	*32653	*52806	*29242	*83317	464383	207173	334231	*141249	470281	616559	6245556
29 Capital stock	1337784	-	*467	*9084	*158	*24767	23121	18116	24416	*62843	89801	148970	936041
30 Paid-in or capital surplus	6508992	-	*17266	*31214	*7369	*19900	134071	*114900	114888	*75866	206247	390287	5396982
31 Retained earnings, appropriated	326672	-	-	-	-	-	-	-	-	163	-	-	326509
32 Retained earnings, unappropriate	777284	-	*18307	*13062	*34436	*21059	160039	*30211	128165	*2377	185307	77659	106662
33 Retained earnings (S Corp)	379819	-	*-3387	-	-	*52149	*185645	*68998	*76414	-	-	-	-
34 Less: Cost of treasury stock	653101	-	-	*554	*12722	*34559	*38493	*25051	*9653	-	11075	357	520637
35 Total receipts	29388617	*8329	*86110	*241775	*382422	*367950	1765688	781268	1168692	*611624	1290996	2540906	20142857
36 Business receipts	28165543	*8308	*85772	*241662	*380356	*366591	1740808	776536	1144588	*559387	1246319	2442642	19172575
37 Interest	377554	*-0	*339	*114	*1426	*109	2281	*682	2015	*4122	9012	23165	334290
38 Interest on govt. obligations, State and local	*9730	-	-	-	-	-	*213	-	-	-	796	99	8623
39 Rents	35632	-	-	-	-	-	*3084	*66	*3070	*1448	3519	1980	22465
40 Royalties	153940	-	-	-	-	-	*541	-	*164	*10302	3864	4365	134702
41 Net S-T cap gain less net LT loss	*208	-	-	-	-	-	-	-	*32	-	5	170	2
42 Net L-T cap gain less net ST loss	18560	-	-	-	-	-	*684	*37	*2571	882	3515	1312	9560
43 Net gain, noncapital assets	70686	-	-	-	-	-	*2920	*237	*938	*10984	5815	4930	44863
44 Dividends, domestic corporations	31740	-	-	-	-	-	-	*1	*108	-	2698	1480	27452
45 Dividends, foreign corporations	174975	-	-	-	-	-	-	-	-	*869	11135	3179	159791
46 Other receipts	350049	*21	-	-	*640	*1251	15158	*3709	15207	*23628	4318	57582	228535
47 Total deductions	29332662	*7719	*83338	*238862	*369978	*342548	1737144	769814	1135788	*629296	1274391	2556468	20187317
48 Cost of sales and operations	20791779	*6438	*39464	*147806	*257374	*251965	1198874	537862	819621	*409880	866279	1936772	14319445
49 Compensation of officers	307849	*114	-	*24890	*19445	*6867	98827	*18436	28835	*8120	17083	25175	60056
50 Repairs	215387	*13	*126	*1587	*459	*773	5745	*1422	3385	*4315	4945	19350	173269
51 Bad debts	74901	-	-	-	*3569	*4204	5696	*1844	3040	*3148	7623	16126	29651
52 Rent paid on business property	350888	-	*369	*2958	*7144	*6400	15144	*7096	5664	*4617	12964	21100	267433
53 Taxes paid	607020	*408	*1459	*5654	*7736	*6455	49782	19169	28867	*9869	27130	41145	409348
54 Interest paid	1007802	*161	*312	*1271	*7547	*3546	22141	*12544	18085	*13786	27658	75989	824762
55 Contributions or gifts	10664	-	-	*15	-	*146	*144	*52	298	*101	431	639	8837
56 Amortization	101570	-	-	-	-	-	*136	*3666	1395	*2623	6999	9751	77001
57 Depreciation	1059404	*246	*3118	*1530	*3958	*2669	39564	17117	28760	*17207	36635	40938	867662
58 Depletion	11124	-	-	-	-	-	-	-	-	-	1	-	11123
59 Advertising	133070	*6	*1637	*229	*1425	*1536	21785	*4341	6563	*2697	7363	10615	74873
60 Pension, prof sh, stock, annuity	238004	-	-	-	-	*301	*9281	*911	10133	*7671	11648	15422	182638
61 Employee benefit programs	816012	*68	-	-	*1729	*1493	23652	*8405	21125	*8544	26682	42602	681713
62 Net loss, noncapital assets	4542	-	-	-	-	*62	*225	*31	*937	*501	635	943	1209
63 Other deductions	3602644	*265	*36852	*52922	*59592	*56132	246148	136921	159081	*136217	220315	299900	2198299
64 Total receipts less total deducts	55956	*610	*2773	*2914	*12444	*25403	28544	11454	32904	*-17672	16604	-15562	-44460
65 Const taxable inc frm rel frn corps	140544	-	-	-	-	-	-	-	-	-	3954	465	136125
66 Net income (less deficit), total	186769	*610	*2773	*2914	*12444	*25403	28331	11454	32904	*-17672	19763	-15196	83042
67 Net income, total	578449	*610	*6060	*3470	*14553	*25403	82726	*30348	50865	*16548	50978	60559	236329
68 Deficit, total	391679	-	*3287	*556	*2109	-	*54395	*18894	*17961	*34220	31215	75755	153287
69 Net income (less def), Form 1120-A	*2840	-	*3103	*-264	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	91056	-	*2956	-	-	*22174	*31420	*10075	*24430	-	-	-	-
72 Statutory special deductions, total	190320	-	-	*247	*14553	*1911	*12552	*4747	*1472	*2326	13614	45185	93711
73 Net operating loss deduction	93083	-	-	*247	*14553	*1911	*12552	*4746	*1397	*1457	9595	43239	3386
74 Dividends received deduction	97237	-	-	-	-	-	-	*1	*75	*869	4019	1947	90325
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	378655	*610	*3103	*3222	-	*1317	*34375	*15526	25113	*14523	37853	16884	226127
77 Income tax before credits, total	129053	*238	*465	*483	-	*279	*10959	*5239	8168	*5156	13284	6647	78134
78 Regular tax	126330	*238	*465	*483	-	*279	*10748	*5203	8463	*4938	12870	5741	76903
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	2	-	3
81 Alternative minumum tax	2832	-	-	-	-	-	*211	*36	*301	*205	367	816	895
82 Environmental tax	440	-	-	-	-	-	-	-	*1	*13	45	62	318
83 Foreign tax credit	*65980	-	-	-	-	-	-	-	*37	*19	3752	2	62169
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3401	-	-	-	-	-	*21	*389	*78	-	397	463	2054
88 Prior year minumum tax credit	*3219	-	-	-	-	-	*22	-	*153	-	1142	-	1901
89 Income tax after credits, total	56453	*238	*465	*483	-	*279	*10915	*4850	7900	*5137	7992	6183	12010

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3540
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7194	*385	*2148	*1272	1112	978	1007	141	86	32	16	10	7
2 Total assets	18455147	-	*92727	*208214	413206	704119	2275490	1025116	1294896	1126591	1210552	1682982	8421254
3 Cash	857735	-	*17026	*18518	29872	118540	224912	50502	34681	35193	64983	47430	216078
4 Notes and accounts receivable	3915504	-	*28136	*33748	127357	234749	586377	307493	383818	328451	290075	375871	1219429
5 Less: Allowance for bad debts	62631	-	-	*92	*40	*416	1910	*2153	5912	*1785	3857	8487	37979
6 Inventories	3299734	-	*15074	*13796	55754	60325	554851	285597	404945	296940	290173	364322	957957
7 Investments in govt. obligations, Total	*34721	-	-	-	-	*5103	*1105	-	*10131	*5746	10642	1993	-
8 Tax-exempt securities	*25517	-	-	-	-	-	*11232	-	-	-	-	14285	-
9 Other current assets	984753	-	*759	*1879	*8921	23395	70390	37628	56601	21797	48261	49991	665132
10 Loans to stockholders	401408	-	*13481	-	*1384	*4731	*7178	*6993	*2818	*5268	265	363	358928
11 Mortgage and real estate loans	*13419	-	-	-	-	*693	*4462	-	*1037	-	7147	81	-
12 Other investments	1651185	-	-	-	*27123	*17285	55422	22617	45624	*69904	104327	253019	1055864
13 Depreciable assets	9407115	-	*119984	*367313	429095	726839	1821281	858071	770541	698025	519803	914022	2182140
14 Less: Accumulated depreciation	5687506	-	*101775	*229308	293674	518090	1175762	582678	462746	377250	258986	487607	1199630
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	225073	-	-	-	*7106	*13147	51897	18431	17669	13374	20587	21098	61764
18 Intangible assets (Amortizable)	2548066	-	-	*959	*11	*13046	139394	*4460	9172	*9997	62710	94896	2213422
19 Less: Accumulated amortization	390833	-	-	*489	-	*769	115292	*3032	3808	*3140	2309	11001	250991
20 Other assets	1231886	-	*43	*1892	*20294	*5542	39952	21188	30325	24072	56731	52708	979140
21 Total liabilities	18455147	-	*92727	*208214	413206	704119	2275490	1025116	1294896	1126591	1210552	1682982	8421254
22 Accounts payable	2866180	-	*13263	*70334	54438	87204	219228	122157	250745	165019	163466	251865	1468462
23 Mort, notes, and bonds under 1 yr	1388953	-	*8667	*66657	*39553	80615	297326	144909	253470	151783	132552	121373	92048
24 Other current liabilities	2146038	-	*3005	*20194	28653	40740	265514	122705	171887	141093	138176	217135	996937
25 Loans from stockholders	618453	-	*76384	*80289	*24357	*50468	122710	*18702	*7508	-	1839	11875	224319
26 Mort, notes, bonds, 1 yr or more	5102358	-	*6071	*35454	45020	65925	290706	94928	155319	167728	191503	225668	3824039
27 Other liabilities	672922	-	*77555	*-0	*9441	*1647	20820	*14980	68892	*47252	41069	121430	269835
28 Net worth	5660243	-	*-92218	*-64714	211744	377520	1059186	506737	387074	453716	541947	733637	1545614
29 Capital stock	946524	-	*13155	*19403	8649	48101	104303	44429	38685	72016	31823	106394	459568
30 Paid-in or capital surplus	3100073	-	*1331	*28864	*651	*14465	122182	25033	66448	*34001	231546	431431	2144119
31 Retained earnings, appropriated	*56726	-	-	-	-	-	*9	-	*931	-	6252	10263	39269
32 Retained earnings, unappropriate	839118	-	*-98496	*-124403	176938	290915	605283	276601	96638	214142	244555	203932	-1046987
33 Retained earnings (S Corp)	1006191	-	-	*19544	*53550	*36101	303020	*207728	*191141	*155237	39869	-	-
34 Less: Cost of treasury stock	288388	-	*8208	*8121	*28045	*12063	75611	*47052	*6771	*21679	12098	18384	50356
35 Total receipts	22419186	*295738	*321259	*361204	1054533	1255987	4140559	1555581	2017934	1392348	1166392	2127037	6730613
36 Business receipts	21455789	*291503	*318103	*355092	1044720	1243288	4098769	1548480	1985665	1373482	1124327	2002377	6069984
37 Interest	423414	*703	-	*442	*4263	3166	5832	3076	1810	6395	8336	13690	375700
38 Interest on govt. obligations, State and local	1451	-	-	-	-	-	*656	*1	*132	*42	25	558	39
39 Rents	18918	-	-	-	-	*4728	*4842	*518	*887	*1101	249	519	6075
40 Royalties	197424	98	-	-	-	-	*974	-	*902	*181	824	3320	191124
41 Net S-T cap gain less net LT loss	*1535	-	-	-	-	*191	-	-	*10	*1328	5	-	-
42 Net L-T cap gain less net ST loss	14953	-	-	-	-	-	*6702	-	*399	*506	4288	1738	1320
43 Net gain, noncapital assets	36285	*29	-	*4972	*545	*637	9186	*590	3823	*909	549	3763	11282
44 Dividends, domestic corporations	5240	-	-	-	-	*333	*90	*8	*1070	*1612	1624	274	230
45 Dividends, foreign corporations	82345	*477	-	-	-	-	-	-	*27	*1114	911	27801	52015
46 Other receipts	181831	*2928	*3156	*697	5005	*3646	13509	2909	23209	5678	25253	72996	22844
47 Total deductions	22268303	*297592	*335186	*368835	1013406	1214085	4012943	1530692	1991458	1333254	1181682	2074972	6914198
48 Cost of sales and operations	13853118	*206680	*174566	*169399	664224	738092	2715097	1059713	1429215	968522	823213	1415726	3488670
49 Compensation of officers	775009	*6088	*31885	*48710	91125	120512	281390	48858	40673	36351	16799	13526	39092
50 Repairs	140840	*647	*3414	*2227	4675	4962	9587	3305	11614	4993	2280	11008	82129
51 Bad debts	66434	*509	*77	*236	*533	*6335	8736	6041	4584	*808	26244	3849	8483
52 Rent paid on business property	271768	*2668	*12869	*14426	28988	23062	37247	9468	12674	4928	5483	19646	100309
53 Taxes paid	659297	*5886	*8929	*18045	45688	61159	148872	53636	55712	38740	22613	35842	164174
54 Interest paid	1028737	*20772	*2734	*12429	9312	12399	56903	17897	35754	25171	23022	30540	781804
55 Contributions or gifts	6604	*1	-	*32	*146	*213	1583	*144	*920	*683	152	645	2084
56 Amortization	90700	-	-	*222	-	*788	2863	*694	1087	4207	1608	1769	77461
57 Depreciation	618645	*3848	*5510	*26318	36570	42525	121748	46239	49701	51603	28239	55819	150525
58 Depletion	72	-	-	-	-	-	-	-	-	-	-	72	-
59 Advertising	208109	*2017	*6281	*1074	3939	5882	20633	9083	8689	7325	9110	14282	119794
60 Pension, prof sh, stock, annuity	158805	*2311	-	*3118	*6853	14565	35271	15255	11041	9929	3721	17564	39179
61 Employee benefit programs	526257	*1947	*16089	*11301	32880	38104	85565	30217	49491	25412	21425	61187	152639
62 Net loss, noncapital assets	4923	-	*1039	*30	*84	-	*671	*291	*933	*108	953	488	326
63 Other deductions	3858985	*44220	*71793	*61269	88389	145485	486778	229851	279366	154473	196820	393011	1707529
64 Total receipts less total deducts	150882	*-1854	*-13926	*-7631	41127	41902	127617	24889	26476	59094	-15290	52065	-183586
65 Const taxable inc frm rel frn corps	94087	-	-	-	-	-	-	-	-	-	280	9950	83858
66 Net income (less deficit), total	243518	*-1854	*-13926	*-7631	41127	41902	126961	24888	26344	59052	-15035	61456	-99767
67 Net income, total	649900	*12544	*6570	*13959	43891	53883	176684	51680	52323	76704	40404	69985	51273
68 Deficit, total	406382	*14398	*20496	*21590	*2764	*11981	49723	*26791	25979	*17652	55440	8529	151039
69 Net income (less def), Form 1120-A	*-2780	-	*-1592	*-1189	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2964	*-2964	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	193128	*8452	-	*10492	*23077	*-2162	64806	*21478	*22583	*39896	4506	-	-
72 Statutory special deductions, total	81279	*477	*6570	-	*65	*17674	*11106	*6	*8297	*1635	6506	10459	18483
73 Net operating loss deduction	66030	-	*6570	-	*65	*17443	*11043	-	*7748	-	4725	5693	12742
74 Dividends received deduction	12746	*477	-	-	-	*231	*63	*6	*549	*1635	1781	4766	3238
75 Public utility div paid deduction	2503	-	-	-	-	-	-	-	-	-	-	-	2503
76 Income subject to tax	358952	*3615	-	*3467	*20749	36209	91294	*25624	*19545	*31352	29392	59526	38179
77 Income tax before credits, total	117568	*1229	-	*962	*3318	8716	30031	*8822	7316	*10800	11117	21788	13470
78 Regular tax	111250	*1229	-	*962	*3279	7688	29003	*8413	*6627	*10660	9990	20229	13170
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	5962	-	-	-	*39	*1027	*1024	*409	*689	-	1050	1484	239
82 Environmental tax	188	-	-	-	-	-	*4	-	-	*15	34	75	61
83 Foreign tax credit	*15860	-	-	-	-	-	-	-	*60	-	188	8846	6766
84 U.S. Possessions tax credit	650	-	-	-	-	-	650	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*507	-	-	-	-	-	*14	*8	*87	-	42	355	-
88 Prior year minumum tax credit	*1070	-	-	-	*75	*144	*54	*19	*453	-	324	-	-
89 Income tax after credits, total	99482	*1229	-	*962	*3242	8572	29312	*8795	6716	*10800	10563	12586	6704

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4004	*85	*1093	*553	*375	581	811	241	138	70	31	18	7
2 Total assets	19835406	-	*46814	*92599	*126256	438715	1674629	1716043	2055215	2418577	2322475	2647703	6296380
3 Cash	1267059	-	*4569	*5737	*4575	76449	166263	115346	153191	201882	203748	136123	199174
4 Notes and accounts receivable	4953396	-	*13510	*34010	*34086	113169	499658	474759	530501	590550	471604	596494	1595057
5 Less: Allowance for bad debts	103176	-	-	-	-	*693	*4431	10739	10620	12521	14160	9504	40507
6 Inventories	4063831	-	*2881	*33454	*14794	89591	420317	504344	544211	564425	463471	564525	861818
7 Investments in govt. obligations, Total	*119693	-	-	-	-	-	*6105	*19675	*14851	*79063	-	-	-
8 Tax-exempt securities	*29552	-	-	-	-	-	-	-	*1108	*25329	3090	25	-
9 Other current assets	1001281	-	*5832	*439	*6282	9530	68877	81394	82685	116398	184550	70778	374515
10 Loans to stockholders	89953	-	-	-	*8504	*16387	*20055	*12903	*6017	*11703	-	14385	-
11 Mortgage and real estate loans	*42147	-	-	-	-	-	*2152	*3152	*579	*16520	-	-	19744
12 Other investments	2473973	-	-	-	*549	*26814	26487	90207	124349	214483	278940	416271	1295873
13 Depreciable assets	7857584	-	*22349	*126392	*131772	274241	909301	789003	851327	906024	958439	1079139	1809597
14 Less: Accumulated depreciation	4155288	-	*10024	*109180	*87152	178314	511888	452877	448484	516388	482430	544313	814237
15 Depletable assets	*55426	-	-	-	-	-	-	-	-	*55	-	5765	49606
16 Less: Accumulated depletion	11678	-	-	-	-	-	-	-	-	-	-	-	11678
17 Land	282254	-	-	-	*8922	*2975	15269	30596	23076	29382	35122	37673	99238
18 Intangible assets (Amortizable)	1265480	-	*721	*1757	*598	*28623	53033	34430	135609	79112	107081	164408	660109
19 Less: Accumulated amortization	268395	-	*612	*498	*155	*21869	14478	17576	39809	15786	29450	38073	90091
20 Other assets	872312	-	*7588	*487	*3480	1813	17909	41427	86624	128346	142471	154005	288162
21 Total liabilities	19835406	-	*46814	*92599	*126256	438715	1674629	1716043	2055215	2418577	2322475	2647703	6296380
22 Accounts payable	2435530	-	*9670	*7831	*34964	70121	315679	212679	318349	311992	290080	254774	609392
23 Mort, notes, and bonds under 1 yr	2069047	-	*984	*17788	*4555	*45332	204382	264463	264690	225485	227088	272249	542032
24 Other current liabilities	2738462	-	*12804	*6031	*18347	77275	174630	286715	231759	363180	353743	309267	904712
25 Loans from stockholders	344027	-	*18842	*21047	*17492	*26871	70712	*8148	*34148	*31497	6300	108970	-
26 Mort, notes, bonds, 1 yr or more	3860139	-	*2302	*6051	*11393	*94090	249896	140338	524831	358305	603314	395601	1474018
27 Other liabilities	1296245	-	*4377	-	*2359	*4408	33744	17110	62526	148906	198231	116120	708464
28 Net worth	7091955	-	*-2165	*33852	*37146	120619	625586	786591	618912	979211	643720	1190721	2057762
29 Capital stock	1083594	-	*5786	*8175	*19044	41146	98354	107568	118269	137288	82403	251905	213657
30 Paid-in or capital surplus	4108107	-	2	*5230	*13950	*96681	217757	165882	111733	322486	428578	1016178	1729629
31 Retained earnings, appropriated	*127500	-	-	-	-	-	*12	*1446	*1638	-	8577	-	115827
32 Retained earnings, unappropriate	1005675	-	*6250	*18630	*23116	-63895	224297	220618	298697	262693	148003	-146046	13311
33 Retained earnings (S Corp)	1029535	-	*-14203	*1817	*8321	*69252	113444	300138	116890	*316037	45412	72427	-
34 Less: Cost of treasury stock	262455	-	-	-	*27285	*22564	*28278	*9061	*28315	*59292	69254	3742	14662
35 Total receipts	24652227	*72579	*328609	*216157	*287336	944840	3343365	2969892	2950742	2701952	2559227	2776898	5500629
36 Business receipts	23753862	*34007	*328604	*216157	*285217	896697	3309787	2934447	2900218	2615579	2458309	2684440	5090401
37 Interest	178731	*132	*5	-	*780	*1921	5702	4373	9308	22405	21671	16346	96089
38 Interest on govt. obligations, State and local	8661	*4	-	-	-	-	*135	*546	*593	*3403	1019	2834	128
39 Rents	128664	-	-	-	-	*2023	9965	*860	2544	8715	8849	7467	88240
40 Royalties	66491	-	-	-	-	*120	*3246	*1062	*755	*5225	5180	14537	36365
41 Net S-T cap gain less net LT loss	*5474	-	-	-	-	-	-	*5	*265	18	-	-	5186
42 Net L-T cap gain less net ST loss	56403	-	-	-	-	*22268	*928	*1830	*927	*2508	923	631	26388
43 Net gain, noncapital assets	82913	*37503	-	-	*335	-	*874	1940	998	5937	901	12625	21799
44 Dividends, domestic corporations	16218	-	-	-	-	*118	*205	*3822	*634	827	4685	818	5111
45 Dividends, foreign corporations	94745	-	-	-	-	-	-	-	*1889	3287	2214	17173	70181
46 Other receipts	260066	*933	-	-	*1005	*21693	12522	21007	32612	34048	55476	20028	60741
47 Total deductions	24341111	*59478	*315912	*205185	*284374	947570	3287265	2822168	2857399	2632605	2559063	2768562	5601529
48 Cost of sales and operations	16302883	*26893	*214491	*123738	*180673	549942	2112333	1928074	2024409	1827603	1726288	1972262	3616176
49 Compensation of officers	620718	*11011	-	*5021	*13335	79637	178113	81962	71597	42421	33976	41491	62156
50 Repairs	100359	*795	*3531	*1029	*3948	4112	11446	5703	5974	6794	14386	9389	33253
51 Bad debts	92096	*252	-	-	*1383	*3512	22418	5329	8001	16573	4517	7331	22781
52 Rent paid on business property	273966	*3894	*5592	*13772	*9779	18019	37730	34548	12624	22658	16392	22414	76544
53 Taxes paid	543499	*5262	*7680	*8246	*13223	33761	91446	80303	58580	62795	59485	53796	68923
54 Interest paid	537481	*10	*388	*3334	*1836	13442	40690	33821	68213	41807	83056	63165	187720
55 Contributions or gifts	4328	-	-	-	-	*31	318	383	288	843	715	1171	578
56 Amortization	106534	*54	*144	*351	*120	*59	7471	4527	12998	14906	27623	14801	23479
57 Depreciation	587855	*3384	*2858	*7199	*10515	27967	72755	52090	63162	72098	64120	68496	143212
58 Depletion	*8380	-	-	-	-	-	*6040	-	-	*55	-	-	2285
59 Advertising	176996	*307	*31	*1421	*223	12066	29553	20394	21146	15672	14433	16665	45086
60 Pension, prof sh, stock, annuity	157231	*51	-	-	-	*7275	21623	12821	17346	19974	18332	19263	40546
61 Employee benefit programs	550072	*232	*40531	*195	*6007	13878	47140	59390	56227	58730	49316	59745	158681
62 Net loss, noncapital assets	26481	-	-	*230	*4525	*11624	*1114	*1150	1063	*254	5200	412	909
63 Other deductions	4252232	*7334	*40668	*40648	*38808	172245	607075	501672	435771	429423	441225	418161	1119201
64 Total receipts less total deducts	311116	*13101	*12697	*10972	*2963	-2730	56099	147725	93343	69347	164	8336	-100900
65 Const taxable inc frm rel frn corps	69132	-	-	-	-	-	-	-	*866	*1523	938	11621	54184
66 Net income (less deficit), total	371587	*13097	*12697	*10972	*2963	-2730	55965	147178	93616	67467	83	17124	-46844
67 Net income, total	993226	*17923	*13284	*11183	*5881	*28589	152851	179628	132231	142339	75245	129972	104100
68 Deficit, total	621638	*4826	*587	*211	*2918	*31319	96887	*32450	38615	74872	75162	112848	150944
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-651	*-651	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	307033	*16566	*13284	*9248	*2182	*-6101	65701	104146	27369	*39505	11173	23960	-
72 Statutory special deductions, total	92536	-	-	*1588	*327	*5722	*11783	*6249	12042	11780	8525	24290	10232
73 Net operating loss deduction	67920	-	-	*1588	*327	*5639	*11782	*6125	*10151	*9037	6352	16919	-
74 Dividends received deduction	24617	-	-	-	-	*82	*-0	*125	*1890	2743	2173	7371	10232
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	552938	*8710	-	*347	*3373	*17484	52929	63474	89496	79468	56905	81722	99030
77 Income tax before credits, total	187313	*2961	-	*52	*506	*4522	15831	22000	30440	27236	20346	28287	35131
78 Regular tax	182810	*2961	-	*52	*506	*4509	15168	21489	30308	26995	19360	27792	33670
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	34	-	-	-	-	-	-	-	-	-	34	-	-
81 Alternative minumum tax	3198	-	-	-	-	*12	*663	*456	*105	*104	157	368	1334
82 Environmental tax	371	-	-	-	-	-	-	-	*23	47	56	119	127
83 Foreign tax credit	43579	-	-	-	-	-	*217	*147	*1087	*134	2609	6560	32825
84 U.S. Possessions tax credit	70	-	-	-	-	-	70	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3467	-	-	-	-	-	*442	*1076	*707	*396	143	704	-
88 Prior year minumum tax credit	*2127	-	-	-	-	-	*719	*62	*513	*75	-	758	-
89 Income tax after credits, total	138069	*2961	-	*52	*506	*4522	14382	20715	28133	26631	17594	20266	2307

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: General industrial machinery

MINOR INDUSTRY 3560 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3870	*24	*1239	*923	*375	*329	685	118	85	38	19	20	16
2 Total assets	29987102	-	*40186	*133796	*144801	*225794	1427403	861834	1350080	1238312	1390086	3370751	19804058
3 Cash	565747	-	*7222	*5793	*24069	*12860	125604	40388	60929	82484	41079	109471	55847
4 Notes and accounts receivable	6093844	-	*118	*32952	*23173	*48054	418279	282908	368574	263836	320789	497438	3837723
5 Less: Allowance for bad debts	132676	-	-	-	-	-	3032	*2421	7253	5132	6003	11219	97617
6 Inventories	5679774	-	*3238	*9450	*16660	*90142	342819	300717	380636	333748	263630	680378	3258356
7 Investments in govt. obligations, Total	*60026	-	-	-	-	-	-	-	-	*26845	-	33181	-
8 Tax-exempt securities	*26591	-	-	-	-	-	-	-	-	*15727	-	10863	-
9 Other current assets	1188975	-	-	*63	*1282	*8141	67067	36555	103489	83257	90536	179816	618770
10 Loans to stockholders	50588	-	*851	*14560	*7044	-	*14843	-	*3135	*1364	1256	7535	-
11 Mortgage and real estate loans	*1302	-	-	-	-	-	-	-	*205	-	171	151	775
12 Other investments	4018018	-	-	-	*214	*2632	63507	*31442	107208	157337	164461	365527	3125690
13 Depreciable assets	15247157	-	*36781	*173196	*195058	*235520	1040254	365558	769175	428668	718329	1947586	9337031
14 Less: Accumulated depreciation	7969205	-	*28268	*112672	*131248	*174115	679927	231326	485044	232181	340699	1028659	4525066
15 Depletable assets	1340	-	-	-	-	-	-	-	-	-	1340	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	342790	-	*16192	*923	*5334	*1516	12695	*12827	14753	10609	23423	80527	163992
18 Intangible assets (Amortizable)	4298567	-	*28	-	*124	*281	*16670	*11469	21664	84569	106770	439645	3617348
19 Less: Accumulated amortization	631058	-	*28	-	*4	*168	*7071	*5719	12590	27355	28463	46287	503373
20 Other assets	1145323	-	*4052	*9531	*3093	*932	15696	19437	25198	14537	33469	104798	914581
21 Total liabilities	29987102	-	*40186	*133796	*144801	*225794	1427403	861834	1350080	1238312	1390086	3370751	19804058
22 Accounts payable	2727926	-	*17	*12721	*25277	*28100	168165	141392	198327	200264	130611	266557	1556495
23 Mort, notes, and bonds under 1 yr	3131623	-	-	*11835	*8617	*18863	174172	74646	238318	115605	188253	238578	2062736
24 Other current liabilities	3287567	-	*159	*2532	*11155	*4494	159537	156845	142849	120968	154165	344694	2190168
25 Loans from stockholders	274262	-	*11959	-	*9587	*45753	61969	*8218	*37933	*3656	26517	590	68082
26 Mort, notes, bonds, 1 yr or more	5660689	-	-	*60562	*34138	*80640	195622	145343	199186	179079	217947	678548	3869623
27 Other liabilities	2648794	-	*1	-	-	*2309	*13062	*11209	19244	70313	61815	299768	2171074
28 Net worth	12256241	-	*28051	*46147	*56026	*45635	654877	324181	514224	548426	610779	1542017	7885880
29 Capital stock	2619312	-	*19487	*13110	*2969	*14330	35698	47746	157049	104390	196303	294284	1733947
30 Paid-in or capital surplus	3943686	-	-	-	*25	*58	43230	*6732	108973	133332	276391	504323	2870621
31 Retained earnings, appropriated	*14972	-	-	-	-	-	-	-	-	*12463	-	2372	136
32 Retained earnings, unappropriate	5438676	-	*8564	*33960	*65881	*33196	341263	165067	106438	188783	168861	904367	3422296
33 Retained earnings (S Corp)	682524	-	-	-	-	*-1684	267506	*104723	*176059	*135920	-	-	-
34 Less: Cost of treasury stock	442928	-	-	*923	*12849	*265	32820	*87	34295	*26462	30777	163330	141121
35 Total receipts	30884302	*10798	*40611	*330002	*263978	*436257	3025553	1387669	2101330	1467041	1335702	3501256	16984103
36 Business receipts	29835280	*10662	*31352	*329882	*253035	*435636	2935144	1373169	2048500	1427665	1308402	3347103	16334731
37 Interest	166892	*39	*828	*113	*422	*130	7700	*1366	3477	6510	8963	20093	117251
38 Interest on govt. obligations, State and local	6689	-	-	-	-	-	*1654	*985	*431	*1575	672	1284	88
39 Rents	55471	-	-	-	-	-	*2385	*448	*447	*9919	554	28035	13683
40 Royalties	78105	*74	-	-	-	-	-	*64	*1056	*5770	2081	10417	58642
41 Net S-T cap gain less net LT loss	1070	-	-	-	-	-	-	-	-	-	203	504	363
42 Net L-T cap gain less net ST loss	77714	-	-	-	-	-	*15456	*72	*153	*36	317	4422	57258
43 Net gain, noncapital assets	69207	-	-	-	*4319	*27	*1886	*103	*5617	*1228	1621	2605	51801
44 Dividends, domestic corporations	10975	-	-	-	-	-	*33	*465	*201	*218	260	1669	8129
45 Dividends, foreign corporations	233078	-	-	-	-	-	-	*192	*13042	*1595	2094	46646	169510
46 Other receipts	349819	*23	*8432	*7	*6202	*464	61295	10805	28407	12524	10535	38477	172647
47 Total deductions	29779141	*13810	*26975	*334800	*261850	*454555	2925206	1335640	2046169	1427567	1293399	3260999	16398172
48 Cost of sales and operations	19949572	*7595	*10810	*109173	*120286	*307220	1944887	908453	1422301	1032332	916012	2101292	11069211
49 Compensation of officers	543661	*392	-	*36090	*38360	*25360	168631	61451	34708	27559	14063	68743	68306
50 Repairs	295499	*56	*285	*1702	*855	*3191	6515	1919	7028	4853	4519	17773	246803
51 Bad debts	73577	*69	-	*370	*617	-	14291	*1564	6812	3982	1572	8497	35803
52 Rent paid on business property	287594	*310	*1925	*14436	*4364	*7798	32975	10832	15749	10517	6026	19430	163233
53 Taxes paid	813187	*609	*522	*17109	*12666	*15303	91536	35029	51812	23381	28575	100601	436043
54 Interest paid	686067	*138	*93	*6775	*3461	*6494	39322	16354	33778	27160	29717	65880	456897
55 Contributions or gifts	20272	-	-	*172	*37	*2	353	*393	666	415	587	6590	11057
56 Amortization	73816	*23	*6	-	*4	*409	4877	*1119	4141	12567	6512	9368	34791
57 Depreciation	978542	*170	*1315	*14961	*12707	*13778	75642	22093	54721	26174	53147	148910	554925
58 Depletion	63	-	-	-	-	-	-	-	-	-	-	-	63
59 Advertising	200842	*20	*105	*611	*125	*1052	22938	10883	16274	7571	10314	22538	108412
60 Pension, prof sh, stock, annuity	242299	*129	-	-	*271	-	17702	*3936	15596	11010	5702	22121	165832
61 Employee benefit programs	787602	*413	-	*8734	*7855	*12705	51830	25434	33764	26452	20242	128012	472160
62 Net loss, noncapital assets	13175	-	-	-	-	-	*575	*1007	*5927	*728	1016	1509	2412
63 Other deductions	4813374	*3885	*11915	*124666	*60242	*61245	453132	235173	342893	212864	195396	539737	2572224
64 Total receipts less total deducts	1105161	*-3012	*13636	*-4798	*2128	*-18299	100347	52029	55161	39475	42304	240257	585931
65 Const taxable inc frm rel frn corps	209576	-	-	-	-	-	-	-	*5392	*283	1240	40031	162631
66 Net income (less deficit), total	1308047	*-3012	*13636	*-4798	*2128	*-18299	98693	51044	60121	38182	42871	279004	748474
67 Net income, total	1690356	-	*16146	*4385	*9798	*6644	143923	57377	141104	80471	78825	302555	849129
68 Deficit, total	382309	*3012	*2509	*9183	*7670	*24943	*45230	*6332	80982	*42288	35954	23551	100655
69 Net income (less def), Form 1120-A	*6168	-	*6168	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	120148	-	-	-	-	*-9856	65124	*20654	*35161	*9065	-	-	-
72 Statutory special deductions, total	177499	-	*8101	*1590	-	*521	*6210	*3638	*5886	*5411	9505	24936	111698
73 Net operating loss deduction	131733	-	*8101	*1590	-	*521	*6187	*3120	*4246	*5105	9138	10868	82857
74 Dividends received deduction	45765	-	-	-	-	-	*23	*518	*1641	*307	368	14068	28841
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1354518	-	*8044	*2795	*9798	*3041	64840	*32159	91958	57077	69320	277619	737868
77 Income tax before credits, total	466954	-	*1206	*419	*1675	*456	20127	*10767	31374	21016	24439	94982	260490
78 Regular tax	453753	-	*1206	*419	*1675	*456	19696	*10663	31266	19416	23569	94409	250978
79 Personal holding company tax	*154	-	-	-	-	-	*154	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	1	-0
81 Alternative minumum tax	13246	-	-	-	-	-	*277	*102	*66	*988	818	2293	8701
82 Environmental tax	1581	-	-	-	-	-	-	*2	*42	*30	52	349	1106
83 Foreign tax credit	142844	-	-	-	-	-	-	-	*3114	*201	1596	24247	113687
84 U.S. Possessions tax credit	16279	-	-	-	-	-	670	-	1044	4509	10056	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	10462	-	-	*187	-	-	*109	*82	*686	*717	636	1435	6609
88 Prior year minumum tax credit	*2333	-	-	-	-	*54	-	-	*32	*142	-	277	1828
89 Income tax after credits, total	295035	-	*1206	*233	*1675	*402	19347	*10685	26498	15448	12151	69024	138366

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3570 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	1839	*9	*1021	*237	-	*109	255	76	31	23	22	19	36
2 Total assets	111453425	-	*42928	*30894	-	*66746	603131	550414	425453	887863	1605928	2978174	104261894
3 Cash	5293757	-	*9834	*1387	-	*12222	64333	112090	23006	133414	142904	169808	4624758
4 Notes and accounts receivable	27972111	-	*9195	*13425	-	*28476	170198	153307	144344	267482	414009	808406	25963270
5 Less: Allowance for bad debts	896986	-	-	-	-	-	7469	14756	3083	10088	20732	28995	811864
6 Inventories	13137818	-	*2721	*11688	-	*16537	156277	150917	131350	226173	237759	445507	11758888
7 Investments in govt. obligations, Total	*757348	-	-	-	-	-	*3144	*57	-	-	1450	-	752698
8 Tax-exempt securities	587113	-	-	-	-	-	-	-	-	-	-	-	587113
9 Other current assets	9135050	-	*1149	-	-	*1254	8408	19262	19445	53360	152369	169442	8710361
10 Loans to stockholders	2036312	-	*12136	-	-	-	*1274	-	*1716	-	-	48251	1972935
11 Mortgage and real estate loans	43407	-	-	-	-	-	-	-	-	-	-	-	43407
12 Other investments	17177761	-	-	-	-	-	*61274	*24943	*31238	*16317	218621	385997	16439371
13 Depreciable assets	60881195	-	*22109	*9456	-	*23048	346937	175096	109025	221776	611111	1238467	58124169
14 Less: Accumulated depreciation	37201094	-	*14672	*5648	-	*15439	259798	107404	60145	102231	331580	700909	35603268
15 Depletable assets	*4020	-	-	-	-	-	-	*1208	-	-	-	-	2812
16 Less: Accumulated depletion	92	-	-	-	-	-	-	-	-	-	-	-	92
17 Land	1116377	-	-	-	-	-	*8927	*6493	*2813	*16051	38397	25675	1018020
18 Intangible assets (Amortizable)	3185364	-	*506	-	-	-	36672	*19372	*11183	*78124	96259	243447	2699802
19 Less: Accumulated amortization	1024653	-	*51	-	-	-	*8467	*6727	*9132	*31472	26886	65141	876776
20 Other assets	9248615	-	*-0	*586	-	*649	21421	16556	23693	18957	72247	238217	8856290
21 Total liabilities	111453425	-	*42928	*30894	-	*66746	603131	550414	425453	887863	1605928	2978174	104261894
22 Accounts payable	10438628	-	*25885	*2339	-	*53530	177938	134640	167303	231663	157395	392206	9095729
23 Mort, notes, and bonds under 1 yr	15198003	-	*17186	-	-	*4955	124120	41034	*45033	*97899	158398	237955	14471423
24 Other current liabilities	10170592	-	*5302	-	-	*3075	86097	92071	52067	97600	215297	381724	9237359
25 Loans from stockholders	1025965	-	-	*214350	-	*60308	*19992	*37454	*8	*414	31220	65277	596943
26 Mort, notes, bonds, 1 yr or more	21519531	-	-	*22003	-	*2336	80726	63031	*80248	*84526	687838	559324	19939499
27 Other liabilities	14637276	-	-	*-0	-	-	*33984	*375	*25147	*2762	79987	237976	14257044
28 Net worth	38463430	-	*-5445	*-207798	-	*-57457	80273	181809	55647	372999	275793	1103712	36663898
29 Capital stock	13271885	-	*670	*16269	-	*154371	95970	34000	71247	158755	253148	279128	12208326
30 Paid-in or capital surplus	18758144	-	-	*21517	-	*50	375075	*268284	214492	*243740	952342	1233292	15449350
31 Retained earnings, appropriated	99509	-	-	-	-	-	-	-	-	-	602	26363	72545
32 Retained earnings, unappropriate	10149830	-	*-19164	*-12821	-	*-203456	-389750	-211491	*-272257	-29478	-931756	-295938	12515941
33 Retained earnings (S Corp)	78729	-	*13049	*-232763	-	*-8423	-	*96243	*42622	-	49059	-	118943
34 Less: Cost of treasury stock	3894667	-	-	-	-	-	*1022	*5227	*457	19	47602	139134	3701207
35 Total receipts	118760237	*75609	*570515	*11309	-	*144767	1244059	825651	797091	1666653	2511826	3233393	107679364
36 Business receipts	90654883	*75593	*521312	*11231	-	*144436	1179319	821109	785633	1652992	2331180	2996330	80135746
37 Interest	1979010	-	*228	*52	-	*14	5280	2595	*2700	3940	17052	26355	1920793
38 Interest on govt. obligations, State and local	168301	-	-	-	-	-	-	*220	*20	*349	5006	3568	159137
39 Rents	7323783	-	-	-	-	-	*35779	15	*145	2749	255	74580	7210260
40 Royalties	12116299	-	-	-	-	-	*1513	*231	*394	*110	15887	16046	12082118
41 Net S-T cap gain less net LT loss	*10587	-	-	-	-	-	*7	-	-	-	-	25	10554
42 Net L-T cap gain less net ST loss	395558	-	-	-	-	-	*514	*33	*72	*27	63	12285	382564
43 Net gain, noncapital assets	45690	-	-	-	-	-	*66	*80	*323	*39	173	2034	42975
44 Dividends, domestic corporations	43069	-	-	-	-	-	*473	-	*37	-	3563	558	38437
45 Dividends, foreign corporations	3617564	-	-	-	-	-	-	*21	-	*452	34783	23515	3558792
46 Other receipts	2405493	*16	*48975	*25	-	*316	21108	*1347	*7766	5994	103864	78095	2137987
47 Total deductions	114339153	*76756	*544951	*24096	-	*161215	1368213	874847	807657	1632993	2652064	3311719	102884641
48 Cost of sales and operations	59894781	*64188	*246354	*4638	-	*106281	828706	518499	522477	1273022	1399852	1864225	53066539
49 Compensation of officers	615858	*669	*54258	*458	-	*2125	67041	31793	20433	19903	33342	29955	355881
50 Repairs	305468	*81	*2386	-	-	*7	3496	1711	*1171	2227	9020	10633	274735
51 Bad debts	340390	-	*1785	-	-	*157	12995	10846	3848	5231	16931	29432	259166
52 Rent paid on business property	1915343	*457	*7198	*152	-	*5105	24708	5431	10051	8943	70370	69370	1713557
53 Taxes paid	2298246	*603	*12213	*527	-	*1726	27053	19806	14544	16049	49586	81399	2074741
54 Interest paid	3420300	*1038	*1339	*84	-	*590	22920	18424	10583	11253	138743	88757	3126569
55 Contributions or gifts	122532	-	-	-	-	-	*508	*21	*87	*94	492	506	120824
56 Amortization	447830	*1871	*51	*68	-	*167	*5009	*198	*2095	17015	11570	6988	402798
57 Depreciation	4968962	*409	*3690	*1113	-	*3883	35934	17181	12280	22327	90559	189560	4592027
58 Depletion	3	-	-	-	-	-	-	-	-	-	-	-	3
59 Advertising	1263750	*92	*22211	*474	-	*1009	19777	11112	10943	25346	35595	48367	1088825
60 Pension, prof sh, stock, annuity	512030	-	-	-	-	-	*6216	*3765	*1915	*592	7278	8084	484179
61 Employee benefit programs	2440587	*269	-	*378	-	*1694	9942	13707	10641	13951	55410	56164	2278430
62 Net loss, noncapital assets	422640	-	-	*15	-	-	*613	*1949	*6517	*434	27933	5114	380066
63 Other deductions	35370433	*7079	*193467	*16188	-	*38470	303297	220405	180072	216605	705384	823165	32666302
64 Total receipts less total deducts	4421084	*-1147	*25564	*-12787	-	*-16448	-124154	-49196	-10566	33661	-140239	-78326	4794723
65 Const taxable inc frm rel frn corps	1804581	-	-	-	-	-	-	-	-	-	321	2214	1802045
66 Net income (less deficit), total	6057364	*-1147	*25564	*-12787	-	*-16448	-124154	-49416	-10586	33312	-144923	-79680	6437631
67 Net income, total	7824738	-	*34018	-	-	-	*24440	*50172	*48996	*70865	116373	62074	7417800
68 Deficit, total	1767374	*1147	*8454	*12787	-	*16448	148594	*99589	*59582	*37554	261296	141754	980169
69 Net income (less def), Form 1120-A	*-12489	-	-	*-12489	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-127	*-127	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	228389	-	*34018	*-299	-	*-1401	-	*10051	*37093	-	20943	-	127985
72 Statutory special deductions, total	267072	-	-	-	-	-	*3106	*7524	*26	*16079	9274	25381	205682
73 Net operating loss deduction	60254	-	-	-	-	-	*2775	*7524	-	*15626	4615	10058	19656
74 Dividends received deduction	206818	-	-	-	-	-	*331	-	*26	*452	4659	15323	186027
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7384632	-	-	-	-	-	*21334	*32331	*11903	*54787	87016	43553	7133708
77 Income tax before credits, total	2615196	-	-	-	-	-	*7066	*11075	*4050	*18935	29856	15652	2528562
78 Regular tax	2511085	-	-	-	-	-	*6949	*10992	*4047	*18568	29596	14818	2426114
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	77	-	-	-	-	-	-	-	-	-	-	-	77
81 Alternative minumum tax	93827	-	-	-	-	-	*117	*79	-	*318	165	780	92370
82 Environmental tax	9723	-	-	-	-	-	-	*4	*3	*50	95	54	9517
83 Foreign tax credit	1741011	-	-	-	-	-	-	-	-	-	1253	1616	1738141
84 U.S. Possessions tax credit	3302	-	-	-	-	-	-	-	-	3302	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	56157	-	-	-	-	-	*1276	*887	*43	*1191	564	2859	49338
88 Prior year minumum tax credit	*3568	-	-	-	-	-	*88	-	*67	-	-	553	2861
89 Income tax after credits, total	811158	-	-	-	-	-	*5702	*10188	*3940	*14443	28039	10624	738221

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3598
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6658	*511	*2354	*1061	1056	710	685	127	67	30	24	16	15
2 Total assets	28070059	-	*48123	*187364	382340	472443	1348297	855232	1000789	990845	1616970	2546015	18621641
3 Cash	977391	-	*6981	*21147	62430	31391	222751	72516	73792	28294	94441	94855	268791
4 Notes and accounts receivable	4426475	-	-	*45360	72574	156628	331848	217007	266228	186496	379037	578740	2192557
5 Less: Allowance for bad debts	118351	-	-	-	*449	*911	4074	4779	6163	6046	10978	14580	70371
6 Inventories	4208288	-	*883	*32834	49084	129758	274730	239821	249956	208675	377254	539782	2105512
7 Investments in govt. obligations, Total	*228499	-	-	-	*17944	-	*3829	*16720	-	-	6529	-	183477
8 Tax-exempt securities	*150816	-	-	-	-	-	-	-	*1251	-	-	-	149565
9 Other current assets	1544088	-	*170	*3516	*20451	28401	55474	42308	40644	70982	57495	156146	1068500
10 Loans to stockholders	116916	-	*1341	*697	*12892	*25285	*7351	*2245	*903	*639	2853	53738	8971
11 Mortgage and real estate loans	*1044	-	-	-	-	-	-	-	-	*1044	-	-	-
12 Other investments	6577422	-	-	*22007	*9410	*4727	41007	26825	34409	130549	167939	125950	6014598
13 Depreciable assets	12141013	-	*165935	*181663	456053	278238	1018639	505183	566290	477861	771097	1033805	6686249
14 Less: Accumulated depreciation	6813349	-	*131435	*125949	323884	211929	683013	307034	319405	231577	413094	456428	3609603
15 Depletable assets	2339	-	-	-	-	-	-	-	-	-	2339	-	-
16 Less: Accumulated depletion	540	-	-	-	-	-	-	-	-	-	540	-	-
17 Land	323543	-	-	*1646	*4235	*20788	31750	*24290	18853	20705	28932	29497	142846
18 Intangible assets (Amortizable)	1793341	-	*151	*91	-	*9882	53185	*5642	68362	142880	132909	331970	1048269
19 Less: Accumulated amortization	525053	-	*134	*36	-	*2744	33346	*2740	*12370	57212	19702	57580	339188
20 Other assets	3036176	-	*4230	*4387	*1599	2929	28167	17226	18040	17554	40456	130120	2771467
21 Total liabilities	28070059	-	*48123	*187364	382340	472443	1348297	855232	1000789	990845	1616970	2546015	18621641
22 Accounts payable	3393444	-	-	*31123	63008	131891	192301	88471	125218	87316	228188	418464	2027465
23 Mort, notes, and bonds under 1 yr	1210024	-	*12372	*9831	*19168	96138	154142	117369	145995	132019	115462	177354	230175
24 Other current liabilities	2683255	-	*1195	*11835	*12178	51042	109302	74873	94591	121577	163765	348043	1694854
25 Loans from stockholders	380176	-	*20631	*33389	*80695	*71611	74768	*2503	*39969	*7151	10815	13252	25392
26 Mort, notes, bonds, 1 yr or more	10034619	-	*4192	*6828	*67383	*67437	126180	80894	134236	258846	307701	610521	8370401
27 Other liabilities	2978687	-	-	*2518	*296	*292	12007	*5354	25124	51136	76733	171486	2633742
28 Net worth	7389855	-	*9733	*91841	139613	54032	679598	485766	435657	332801	714305	806896	3639612
29 Capital stock	1665389	-	*12422	*23825	16367	44674	151953	65059	120853	122619	148598	333736	625283
30 Paid-in or capital surplus	4556059	-	*5772	*12530	*37801	*16521	74249	80779	90621	201528	350978	298848	3386431
31 Retained earnings, appropriated	33461	-	-	-	-	-	-	-	-	-	14898	151	18412
32 Retained earnings, unappropriate	923627	-	*16246	*83457	130165	-47741	375815	172422	87363	-65737	170368	183108	-181838
33 Retained earnings (S Corp)	612076	-	*-10892	*3804	*-34636	*41127	119149	*181621	*139452	*81169	119351	-	-28070
34 Less: Cost of treasury stock	400756	-	*13815	*31774	*10084	*549	41568	*14115	*2633	*6776	89888	8947	180607
35 Total receipts	32958274	*21658	*137644	*507415	790648	1103306	2336055	1431092	1570517	1085589	2370881	3383318	18220153
36 Business receipts	31720802	*21405	*137499	*505672	785053	1091381	2297375	1420355	1547216	1037516	2297003	3243962	17336364
37 Interest	254035	-	-	*980	*2534	*1134	6760	3011	3569	2409	9462	20356	203818
38 Interest on govt. obligations, State and local	5262	-	-	-	-	-	*27	*802	*147	-	584	1074	2628
39 Rents	47443	-	-	-	*575	*1918	*1476	*51	*588	*6848	1926	21417	12645
40 Royalties	129237	-	-	-	*635	*4619	-	*171	*129	*17	2140	8617	112908
41 Net S-T cap gain less net LT loss	28823	-	-	-	-	-	-	-	-	-	453	-	28370
42 Net L-T cap gain less net ST loss	116322	-	-	-	-	-	*1811	*979	*86	*14	23712	32172	57549
43 Net gain, noncapital assets	18192	-	-	*149	*211	*154	3544	*1509	*2034	*68	1351	4124	5048
44 Dividends, domestic corporations	5708	-	-	-	*36	-	*146	*435	*76	*484	376	260	3895
45 Dividends, foreign corporations	222323	-	-	-	-	-	-	-	*466	*954	1520	19158	200225
46 Other receipts	410127	*253	*144	*613	*1604	4100	24915	3780	16206	37277	32354	32178	256702
47 Total deductions	32250876	*42947	*132950	*497964	800759	1094948	2291138	1341150	1525937	1074471	2275507	3295840	17877265
48 Cost of sales and operations	21967183	*8576	*39381	*240558	492693	726011	1524896	928795	1035610	735828	1681960	2348097	12204777
49 Compensation of officers	597744	*3680	*34405	*67650	55381	47817	112825	55685	45994	20991	28827	34070	90417
50 Repairs	169498	*291	*1308	*1284	*3743	*2802	18639	*1818	4981	5467	7721	13802	107644
51 Bad debts	67282	-	-	*368	*1354	4466	1631	1839	4714	5577	6715	14578	26039
52 Rent paid on business property	275296	*1190	*9746	*18903	*14525	13288	25353	7994	13615	6913	13168	35533	115067
53 Taxes paid	749446	*926	*4885	*20154	26250	33266	78466	35203	44314	20139	42668	59077	384098
54 Interest paid	1060243	*1056	*1638	*4829	*10412	13426	26373	14708	24528	38176	51346	85443	788307
55 Contributions or gifts	13923	-	-	*112	*35	*167	*254	*350	279	*58	445	927	11295
56 Amortization	233776	*16183	-	*18	-	*898	1081	*2708	4354	13200	10477	34205	150651
57 Depreciation	801789	*731	*9712	*11057	32802	18645	65354	34291	40236	35251	55698	81411	416602
58 Depletion	*249	-	-	-	-	-	*6	-	-	-	85	-	158
59 Advertising	347507	*168	*111	*1669	*4941	14706	13310	8474	14415	8610	21655	39703	219745
60 Pension, prof sh, stock, annuity	152748	-	-	*14607	*2862	*992	17111	5325	5169	5116	11109	16966	73490
61 Employee benefit programs	898815	*156	*594	*8008	*5574	*17107	46738	16437	36926	26201	34233	70233	636606
62 Net loss, noncapital assets	19171	-	-	*18	-	*96	*105	*708	*180	*394	7601	4422	5646
63 Other deductions	4896206	*9988	*31169	*108728	150186	201262	358997	226813	250623	152549	301798	457371	2646721
64 Total receipts less total deducts	707399	*-21289	*4694	*9451	-10111	8358	44917	89942	44579	11119	95374	87478	342887
65 Const taxable inc frm rel frn corps	105931	-	-	-	-	-	-	-	*71	*41	437	8003	97378
66 Net income (less deficit), total	808067	*-21289	*4694	*9451	-10111	8358	44890	89140	44503	11160	95227	94407	437638
67 Net income, total	1186319	*548	*9507	*18904	*7095	*42350	91725	105859	66716	38295	115599	132117	557603
68 Deficit, total	378252	*21838	*4813	*9453	*17206	*33992	46835	*16719	*22213	*27136	20372	37710	119965
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	112298	*-21838	*3966	*1206	*-8403	*13850	8226	*53654	*30294	*14810	33019	-	-16486
72 Statutory special deductions, total	101400	*383	*46	*683	*4265	*4161	*8597	*7369	*7617	*1992	31238	11275	23776
73 Net operating loss deduction	73974	*383	*46	*683	*4240	*4161	*8495	*7065	*7126	*1834	30946	8223	773
74 Dividends received deduction	27426	-	-	-	*25	-	*102	*304	*490	*158	292	3052	23002
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	894491	*166	*776	*17015	*2856	*16523	55244	44861	*28183	*20764	51346	121758	534999
77 Income tax before credits, total	307129	*25	*116	*3006	*501	*4213	17495	15283	10141	*7272	19058	43436	186584
78 Regular tax	298310	*25	*116	*3006	*425	*4132	17389	15046	*9576	*7060	17446	41573	182515
79 Personal holding company tax	*76	-	-	-	*76	-	-	-	-	-	-	-	-
80 Recapture of investment credit	3	-	-	-	-	-	-	-	-	-	-	-	3
81 Alternative minumum tax	7663	-	-	-	-	*81	*106	*229	*560	*204	1521	1701	3262
82 Environmental tax	1031	-	-	-	-	-	-	*8	*4	*9	90	162	758
83 Foreign tax credit	86341	-	-	-	-	-	-	-	*14	*41	393	8585	77308
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3525	-	-	-	*370	*380	*867	*33	*18	*160	855	546	296
88 Prior year minumum tax credit	*4012	-	-	-	-	-	*6	-	-	*49	5	282	3671
89 Income tax after credits, total	213251	*25	*116	*3006	*131	*3833	16623	15249	10109	*7022	17805	34023	105309

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 25 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	20840	1255	7913	1911	2324	1991	3391	798	565	279	169	127	117
2 Total assets	433400331	-	278090	326053	863300	1375682	7442723	5630813	8757829	9885809	11836820	19547075	367456137
3 Cash	16360066	-	67403	23898	158943	195061	685294	590638	925948	1249912	1348334	1879600	9235037
4 Notes and accounts receivable	137613106	-	77814	84091	259328	414519	2157485	1511729	2372931	2599156	2994717	4212127	120929209
5 Less: Allowance for bad debts	6664886	-	*4743	*170	*7396	*4665	59351	42905	77243	85110	128114	160928	6094261
6 Inventories	38735820	-	51679	100247	173625	347647	2180119	1579361	2010003	2048732	2255947	3393031	24595427
7 Investments in govt. obligations, Total	11298197	-	*213	-	*26371	-	*18995	*31263	76716	*42527	100267	63863	10937982
8 Tax-exempt securities	8295580	-	-	-	*516	330	*3083	*13576	74718	*39134	68783	47852	8047589
9 Other current assets	38661647	-	*1049	11823	8671	37586	308745	253469	424381	553347	756663	1047752	35258161
10 Loans to stockholders	672399	-	*6860	*11239	*10881	*16286	44624	38426	14861	134460	17410	139219	238134
11 Mortgage and real estate loans	2978852	-	-	-	*16573	*479	*27909	*2612	*10477	-	11276	2607	2906919
12 Other investments	59607376	-	-	-	*797	*57749	194063	256400	718806	546991	1038753	2070564	54723253
13 Depreciable assets	161134348	-	220366	161274	403925	580268	4047898	2778817	3838800	4337444	4845406	9051897	130868252
14 Less: Accumulated depreciation	86024034	-	153038	90195	267323	354776	2550377	1702514	2248138	2304684	2583976	4735857	69033156
15 Depletable assets	*75384	-	-	-	-	-	*6990	-	-	*88	2010	-	66296
16 Less: Accumulated depletion	*25628	-	-	-	-	-	*6277	-	-	*88	1538	-	17725
17 Land	2628431	-	-	-	*5554	*20030	155082	106865	115323	115506	129072	230573	1750427
18 Intangible assets (Amortizable)	20458254	-	*2886	*11515	100233	60873	146196	171794	308451	500891	735214	1891283	16528917
19 Less: Accumulated amortization	4341187	-	*1138	*3382	37449	17987	73286	46023	84677	162369	237281	373168	3304428
20 Other assets	31936605	-	8740	*15712	10051	22281	155532	87306	276471	269873	483876	786660	29820104
21 Total liabilities	433400331	-	278090	326053	863300	1375682	7442723	5630813	8757829	9885809	11836820	19547075	367456137
22 Accounts payable	43385351	-	120848	75876	156279	196030	1319216	820647	1172408	1083358	1303270	1894701	35242717
23 Mort, notes, and bonds under 1 yr	81119221	-	*41317	*76002	*67866	225813	1069438	844583	837028	747852	1110873	1611793	74486658
24 Other current liabilities	35124404	-	91840	58148	57138	138921	1025532	703507	1103706	1107879	1508491	2218727	27110513
25 Loans from stockholders	2848700	-	225457	*141290	202888	158157	341739	248815	321814	133074	105062	67187	903218
26 Mort, notes, bonds, 1 yr or more	59606385	-	*27509	*8164	81897	235167	1117623	899480	1021879	1275303	1649399	3512470	49777493
27 Other liabilities	97899535	-	*31206	*28077	*25958	17226	299495	107182	545040	426918	705988	931992	94780453
28 Net worth	113416735	-	-260088	-61505	271274	404368	2269681	2006599	3755955	5111424	5453736	9310205	85155085
29 Capital stock	17633417	-	59683	66815	105437	293775	1622150	1512816	1317219	1464289	1771106	2368804	7051323
30 Paid-in or capital surplus	53845096	-	*63704	*34330	332932	220178	1510973	900222	2335911	2796350	3540256	4443837	37666403
31 Retained earnings, appropriated	29009	-	-	-	-	-	*2120	*2652	*5579	*3000	12818	4289	-1449
32 Retained earnings, unappropriate	48012360	-	-104006	-153933	-141658	-104984	-1135314	-754506	-682721	354426	-275413	2512808	48497660
33 Retained earnings (S Corp)	3237705	-	-241208	*-8717	54133	*30737	567525	489473	987494	615157	509720	233390	-
34 Less: Cost of treasury stock	9340851	-	*38262	-	*79571	*35339	297772	144057	207528	121798	104751	252923	8058852
35 Total receipts	340084964	996797	2870880	830137	1934899	3242551	14778312	10275675	13224469	13376771	16111766	23464014	238978692
36 Business receipts	306464650	970664	2854161	806688	1907549	3212289	14576596	10150404	12870967	12975715	15637268	22749719	207752631
37 Interest	11214863	2064	*2156	*1505	6474	6693	21594	22092	47717	90292	89899	153563	10770813
38 Interest on govt. obligations, State and local	595745	238	-	-	-	*211	*996	1317	7644	8697	10913	27583	538145
39 Rents	8447149	*19	-	-	*2514	*295	6749	3637	29090	20509	18882	28038	8337416
40 Royalties	2488008	*1354	-	-	-	-	*24578	*11499	51091	66663	53043	104433	2175347
41 Net S-T cap gain less net LT loss	116998	-	-	*16091	-	-	*229	-	*517	*125	184	4705	95146
42 Net L-T cap gain less net ST loss	979757	*1291	-	*10	-	*291	2268	1553	47444	23310	37371	44946	821272
43 Net gain, noncapital assets	1456580	*1423	*1161	*358	*1382	*6	18658	1594	14582	19199	10068	25946	1362203
44 Dividends, domestic corporations	346370	138	-	-	*851	*1218	*1559	5183	2353	6538	5082	18992	304457
45 Dividends, foreign corporations	1608239	*4020	-	-	-	-	*3339	*1659	7658	9927	18481	102662	1460492
46 Other receipts	6366605	15585	*13402	*5484	16129	21548	121744	76739	145405	155796	230576	203427	5360769
47 Total deductions	329794774	1107540	2987031	878909	2015729	3279576	14818225	10231358	12750042	12832287	15991343	22288090	230614643
48 Cost of sales and operations	201751042	636795	2033376	395290	1200875	2040092	9325220	6897842	8219237	8525194	10478341	14060903	137937878
49 Compensation of officers	4002985	39708	239920	56269	152676	216137	849398	382258	376793	227199	243484	257752	961390
50 Repairs	1997900	6914	3445	*1757	7973	10271	46828	26991	32165	42333	44385	91559	1683277
51 Bad debts	2802860	*2126	*3498	*7503	*3301	8679	56370	38227	56079	78431	54959	54575	2439113
52 Rent paid on business property	4204950	15317	58176	34425	42911	47339	206496	105959	145202	126615	154017	215322	3053170
53 Taxes paid	7102474	19845	50096	36078	71733	87066	406680	251697	282737	250620	269421	417286	4959214
54 Interest paid	15191994	8560	18052	14121	24027	47572	213292	131882	163288	180523	248141	466212	13676323
55 Contributions or gifts	159062	*482	-	-	*145	*480	2136	1186	2385	2383	3444	8912	137508
56 Amortization	1037139	6651	4190	*1286	*10054	6209	40740	25920	27202	47462	59156	99347	708922
57 Depreciation	16918925	18184	26916	28689	30744	53402	333810	212799	318120	380349	446674	763800	14305439
58 Depletion	4902	-	-	-	-	-	-	-	-	*2749	1004	-	1149
59 Advertising	3874615	22529	8708	11225	15048	43102	155263	114028	192877	161118	238872	384819	2527027
60 Pension, prof sh, stock, annuity	2051864	*6548	*28798	-	*6986	24684	68557	30683	56039	51790	51429	122789	1603561
61 Employee benefit programs	6238117	16042	15515	*5844	20230	40096	196788	153874	223682	229681	296847	507857	4531660
62 Net loss, noncapital assets	532938	*582	*20425	-	*432	*4472	23927	10398	24677	23866	25998	17174	380987
63 Other deductions	61923006	307258	475915	286421	428595	649974	2892720	1847615	2629558	2501974	3375170	4819783	41708022
64 Total receipts less total deducts	10290189	-110743	-116151	-48772	-80830	-37025	-39913	44317	474427	544484	120423	1175924	8364049
65 Const taxable inc frm rel frn corps	1405842	-	-	-	-	-	-	-	*2766	*8343	10757	40561	1343415
66 Net income (less deficit), total	11100287	-110981	-116151	-48772	-80830	-37236	-40909	43000	469549	544130	120267	1188901	9169319
67 Net income, total	16629744	38930	35574	*52570	74381	102240	611553	432205	887155	798770	861359	1448838	11286170
68 Deficit, total	5529458	149911	151725	101342	155211	139476	652462	389205	417606	254639	741092	259937	2116851
69 Net income (less def), Form 1120-A	*-20992	*-352	*821	*-28462	*7001	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-13927	-13927	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	863311	*-47693	-61150	*-2390	-15842	*36788	231011	104539	254232	164275	146110	53431	-
72 Statutory special deductions, total	1850632	*8086	*10438	*21101	*2651	*12982	67891	108286	69890	157196	129872	160065	1102175
73 Net operating loss deduction	1075482	*4066	*10438	*21101	*2055	*12130	64195	106365	63183	146735	114389	101064	429761
74 Dividends received deduction	775150	*4020	-	-	*596	*852	*3696	*1921	6706	10461	15483	59001	672414
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	13625169	*30275	*2556	*8844	*21934	49629	229100	175490	554174	478508	584168	1241657	10248835
77 Income tax before credits, total	4818429	*10534	*383	*2834	*3566	10011	72235	60978	190689	170049	204348	433357	3659444
78 Regular tax	4619351	*10300	*383	*2834	*3566	10011	71456	59094	188294	162617	198567	423726	3488502
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2459	-	-	-	-	-	-	-	-	-	-	-	2459
81 Alternative minumum tax	168907	*229	-	-	-	-	*776	1859	1274	7037	5113	7774	144846
82 Environmental tax	18851	5	-	-	-	-	*3	*25	305	395	642	1335	16141
83 Foreign tax credit	891443	576	-	-	-	-	4	-	2561	5556	3210	28013	851522
84 U.S. Possessions tax credit	330853	557	-	-	-	119	1625	3821	20076	29623	21753	72664	180617
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	159	-	-	-	-	-	-	-	-	-	-	-	159
87 General business credit	187465	*363	-	-	*500	*38	4875	1723	9591	5506	12218	17764	134887
88 Prior year minumum tax credit	44215	-	-	-	-	-	*990	*364	1561	*1012	1256	4994	34038
89 Income tax after credits, total	3364293	*9039	*383	*2834	*3066	9854	64741	55070	156900	128351	165911	309923	2458221

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Household appliances

MINOR INDUSTRY 3630 RETURNS WITH AND WITHOUT NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	283	-	-	*88	*93	-	*45	*5	*20	*11	9	6	7
2 Total assets	16787260	-	-	*21695	*34095	-	*87262	*41611	*305258	*395499	664427	846105	14391307
3 Cash	222814	-	-	*2781	*11460	-	*9006	*901	*31174	*20720	37089	12547	97135
4 Notes and accounts receivable	3381004	-	-	-	*318	-	*23693	*7801	*76358	*120502	157628	194307	2800398
5 Less: Allowance for bad debts	117660	-	-	-	-	-	*587	*308	*2129	*3058	9094	5839	96645
6 Inventories	2324764	-	-	*8605	-	-	*31328	*7678	*82004	*87882	153506	166862	1786899
7 Investments in govt. obligations, Total	*21688	-	-	-	-	-	-	-	*7829	*13859	-	-	-
8 Tax-exempt securities	*28991	-	-	-	-	-	-	-	*22310	-	5890	1	790
9 Other current assets	766203	-	-	*14	-	-	*3045	*820	*16629	*7001	20556	23385	694754
10 Loans to stockholders	*3247	-	-	-	*3179	-	-	-	-	*68	-	-	-
11 Mortgage and real estate loans	*16670	-	-	-	*16468	-	-	-	-	-	202	-	-
12 Other investments	4081695	-	-	-	-	-	*1313	*197	*7307	*16315	57071	62834	3936659
13 Depreciable assets	6301619	-	-	*8898	*2372	-	*47701	*22554	*107665	*200940	274761	319064	5317663
14 Less: Accumulated depreciation	2952427	-	-	*2119	*2241	-	*28619	*5829	*51230	*107318	108596	163406	2483067
15 Depletable assets	2018	-	-	-	-	-	-	-	-	-	2010	-	7
16 Less: Accumulated depletion	1538	-	-	-	-	-	-	-	-	-	1538	-	-
17 Land	136465	-	-	-	-	-	*20	*1092	*2581	*7311	5899	12968	106594
18 Intangible assets (Amortizable)	1631082	-	-	*3485	-	-	*8	*4	*1286	*27793	29007	231921	1337578
19 Less: Accumulated amortization	280155	-	-	*375	-	-	-	*4	*493	*1837	6915	27764	242767
20 Other assets	1220778	-	-	*407	*2540	-	*355	*6706	*3965	*5321	46951	19224	1135309
21 Total liabilities	16787260	-	-	*21695	*34095	-	*87262	*41611	*305258	*395499	664427	846105	14391307
22 Accounts payable	1309752	-	-	-	*52683	-	*16126	*5214	*25057	*59140	59910	53460	1038161
23 Mort, notes, and bonds under 1 yr	1732134	-	-	*1908	*23336	-	*3144	*923	*43015	*36909	75656	94777	1452465
24 Other current liabilities	1345422	-	-	-	-	-	*13878	*5086	*57760	*30669	81544	99033	1057452
25 Loans from stockholders	*46789	-	-	*23269	-	-	*3135	*6154	*10088	*505	-	3132	505
26 Mort, notes, bonds, 1 yr or more	3834757	-	-	*527	-	-	*6595	*12544	*17814	*57068	174456	303051	3262701
27 Other liabilities	2427786	-	-	-	-	-	*2640	*615	*6909	*18910	9278	72351	2317083
28 Net worth	6090619	-	-	*-4008	*-41925	-	*41744	*11074	*144614	*192298	263582	220301	5262940
29 Capital stock	440352	-	-	*8790	*897	-	*590	*939	*4176	*61534	81040	3589	278796
30 Paid-in or capital surplus	2572192	-	-	-	*20994	-	*654	*9646	*278	*32856	94752	324789	2088222
31 Retained earnings, appropriated	2609	-	-	-	-	-	-	-	-	-	1909	-	700
32 Retained earnings, unappropriate	3448763	-	-	-	*-63816	-	*31448	*-9871	*136059	*69450	45388	-95050	3335156
33 Retained earnings (S Corp)	*97233	-	-	*-12799	-	-	*10646	*10802	*17343	*28457	42784	-	-
34 Less: Cost of treasury stock	470530	-	-	-	-	-	*1593	*441	*13243	-	2292	13027	439934
35 Total receipts	18045140	-	-	*4870	*3188	-	*178403	*64438	*693903	*661012	996373	1209035	14233919
36 Business receipts	17610811	-	-	*4870	-	-	*177728	*63087	*687053	*657016	988879	1199635	13832542
37 Interest	129029	-	-	-	*3083	-	*186	*111	*1261	*1033	3451	2620	117285
38 Interest on govt. obligations, State and local	2873	-	-	-	-	-	-	*23	*1512	*52	319	49	918
39 Rents	5242	-	-	-	*41	-	-	-	*229	-	33	1075	3865
40 Royalties	45254	-	-	-	-	-	-	-	-	-	469	521	44264
41 Net S-T cap gain less net LT loss	*123	-	-	-	-	-	-	-	*66	-	57	-	-
42 Net L-T cap gain less net ST loss	*1049	-	-	-	-	-	-	-	*662	*3	43	8	334
43 Net gain, noncapital assets	38623	-	-	-	-	-	*19	*4	*864	*89	96	1534	36018
44 Dividends, domestic corporations	1487	-	-	-	-	-	*14	-	*73	-	-	306	1095
45 Dividends, foreign corporations	*29390	-	-	-	-	-	*2	-	-	*162	13	495	28719
46 Other receipts	181259	-	-	-	*64	-	*454	*1214	*2183	*2659	3013	2793	168880
47 Total deductions	17408241	-	-	*13990	*5242	-	*165025	*63010	*660051	*620715	951318	1168528	13760361
48 Cost of sales and operations	11627301	-	-	*6395	-	-	*115233	*42970	*413088	*451485	694670	654010	9249448
49 Compensation of officers	103516	-	-	*124	*1615	-	*9311	*155	*35474	*7997	6389	7225	35227
50 Repairs	70763	-	-	-	-	-	*897	*83	*403	*1156	516	1785	65923
51 Bad debts	89160	-	-	-	-	-	*854	*147	*1213	*3718	2458	1753	79015
52 Rent paid on business property	139501	-	-	*143	*2	-	-	*59	*674	*4730	3651	10503	119739
53 Taxes paid	287634	-	-	*2211	*221	-	*3526	*736	*12107	*10084	14965	20454	223331
54 Interest paid	628006	-	-	*1070	-	-	*2425	*1140	*5072	*8360	23759	37377	548803
55 Contributions or gifts	11321	-	-	-	-	-	*63	-	*117	*63	508	437	10133
56 Amortization	71354	-	-	*205	-	-	*93	*195	*769	*696	2611	8878	57906
57 Depreciation	529640	-	-	*1217	*22	-	*3254	*2546	*7190	*12416	31184	23093	448720
58 Depletion	125	-	-	-	-	-	-	-	-	-	125	-	-
59 Advertising	605296	-	-	*13	-	-	*1279	*1715	*57235	*22149	43413	111130	368362
60 Pension, prof sh, stock, annuity	66817	-	-	-	-	-	*2025	-	*3229	*1381	4408	2801	52975
61 Employee benefit programs	441582	-	-	*23	-	-	*2569	-	*6871	*2274	12693	10180	406971
62 Net loss, noncapital assets	11684	-	-	-	-	-	*21	-	*210	863	365	761	9465
63 Other deductions	2724540	-	-	*2590	*3382	-	*23475	*13265	*116400	*93341	109605	278140	2084341
64 Total receipts less total deducts	636899	-	-	*-9121	*-2054	-	*13378	*1428	*33851	*40297	45055	40506	473558
65 Const taxable inc frm rel frn corps	*34779	-	-	-	-	-	-	-	-	*6017	-	1534	27228
66 Net income (less deficit), total	668805	-	-	*-9121	*-2054	-	*13378	*1405	*32339	*46263	44736	41991	499868
67 Net income, total	765802	-	-	-	-	-	*13378	*10741	*36739	*51799	52664	74243	526238
68 Deficit, total	96997	-	-	*9121	*2054	-	-	*9335	*4400	*5536	7928	32252	26370
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*29762	-	-	*-9121	-	-	*10620	*10741	*4002	*10970	2550	-	-
72 Statutory special deductions, total	108605	-	-	-	-	-	*11	-	*408	*4940	15391	170	87685
73 Net operating loss deduction	*102770	-	-	-	-	-	-	-	*357	*4778	15391	-	82243
74 Dividends received deduction	5835	-	-	-	-	-	*11	-	*51	*162	-	170	5442
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	617216	-	-	-	-	-	*2747	-	*31114	*35889	34723	74074	438669
77 Income tax before credits, total	211483	-	-	-	-	-	*569	-	*10597	*12319	12223	25271	150504
78 Regular tax	209588	-	-	-	-	-	*569	-	*10579	*12202	11906	25185	149147
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	8	-	-	-	-	-	-	-	-	-	-	-	8
81 Alternative minumum tax	963	-	-	-	-	-	-	-	-	82	270	-	612
82 Environmental tax	925	-	-	-	-	-	-	-	*18	*35	48	86	738
83 Foreign tax credit	*23019	-	-	-	-	-	-	-	-	*1683	-	504	20832
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2531	-	-	-	-	-	*126	-	*33	*79	6	22	2264
88 Prior year minumum tax credit	*3556	-	-	-	-	-	-	-	*12	-	-	98	3446
89 Income tax after credits, total	182376	-	-	-	-	-	*442	-	*10552	*10556	12217	24646	123962

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3665 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1706	*14	*687	*105	*112	*222	291	88	77	42	28	20	21
2 Total assets	39192764	-	*42429	*12608	*35637	*139927	659464	654454	1200446	1492823	1894032	3025904	30035041
3 Cash	1649786	-	*11491	*5471	*22354	*17909	66591	108616	143283	280134	201729	378680	413528
4 Notes and accounts receivable	11676193	-	-	*2862	*8354	*28627	185985	129636	320152	431524	562485	734513	9272055
5 Less: Allowance for bad debts	305722	-	-	-	*5029	*60	7617	3920	12601	19680	21485	23382	211947
6 Inventories	5103531	-	*12938	-	*4597	*37223	249675	211395	270857	276675	400333	430629	3209209
7 Investments in govt. obligations, Total	*33501	-	-	-	-	-	-	-	*568	*9530	8630	-	14773
8 Tax-exempt securities	*121288	-	-	-	-	-	-	-	*6378	*821	2062	691	111336
9 Other current assets	2103407	-	-	*117	*479	*1365	9693	14391	82792	67635	72035	171773	1683129
10 Loans to stockholders	232010	-	-	-	-	*2754	*129	*402	*530	*22655	614	136374	68551
11 Mortgage and real estate loans	*290770	-	-	-	-	*448	*4901	-	*3093	-	278	-	282051
12 Other investments	5295657	-	-	-	*21	-	*44985	*29901	60884	116531	228862	212414	4602059
13 Depreciable assets	16198197	-	*31418	*12037	*10995	*99915	267683	249599	490662	537213	612095	1218641	12667941
14 Less: Accumulated depreciation	8073415	-	*13947	*7939	*6563	*59582	185965	111818	257511	309964	370459	660429	6089237
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	318659	-	-	-	-	*9883	*1123	*12565	18466	15360	13007	24805	223449
18 Intangible assets (Amortizable)	3018607	-	*538	*53	-	*956	*16878	*14124	40862	63385	123820	295566	2462425
19 Less: Accumulated amortization	499574	-	*9	*21	-	*907	*6361	*7674	*6871	*34839	23789	61759	357344
20 Other assets	2029868	-	-	*29	*429	*1397	11765	7237	38901	35844	83815	167387	1683064
21 Total liabilities	39192764	-	*42429	*12608	*35637	*139927	659464	654454	1200446	1492823	1894032	3025904	30035041
22 Accounts payable	5883778	-	-	*3091	*12019	*38166	125474	59838	172456	170027	197591	218343	4886772
23 Mort, notes, and bonds under 1 yr	3100509	-	*1235	-	-	*38361	93804	153929	125098	48968	229488	176170	2233457
24 Other current liabilities	5201043	-	*22136	*528	*3138	*14473	111884	77318	146498	177468	232883	409326	4005392
25 Loans from stockholders	757145	-	*1787	*39077	*27513	*4556	*58810	*20749	*55822	*1930	22551	3024	521325
26 Mort, notes, bonds, 1 yr or more	5503540	-	*11105	-	*157	*37762	52025	109514	148682	175912	103977	442141	4422266
27 Other liabilities	2805001	-	-	*25260	*2090	*249	*117643	*8922	53243	41429	68447	121190	2366527
28 Net worth	15941748	-	*6166	*-55348	*-9280	*6361	99824	224184	498646	877090	1039095	1655710	11599302
29 Capital stock	2245523	-	*687	*26045	*10708	*14195	155973	161632	34602	194226	274595	75286	1297575
30 Paid-in or capital surplus	10926029	-	-	*22487	*116425	*77615	200319	*15517	536640	880874	790722	936804	7348628
31 Retained earnings, appropriated	*3955	-	-	-	-	-	*2120	-	-	*120	144	1571	-
32 Retained earnings, unappropriate	2873718	-	*6927	*-103880	*-126458	*-72912	-204017	*-107892	-140514	-215409	6878	659294	3171703
33 Retained earnings (S Corp)	292759	-	*-1448	-	*-8866	*11381	*-28057	*155308	*119952	*54947	-10458	-	-
34 Less: Cost of treasury stock	400237	-	-	-	*1088	*23918	*26514	*381	*52034	*37667	22786	17245	218603
35 Total receipts	45716850	*43722	*13271	*30088	*67461	*496193	1391281	1056177	1795239	2145985	2452390	3557668	32667376
36 Business receipts	43494644	*43054	*11315	*29935	*62672	*490200	1379329	1049955	1715503	2049186	2396229	3474433	30792832
37 Interest	334865	*298	-	*1	*315	*99	2370	*1244	8702	37211	14247	28502	241876
38 Interest on govt. obligations, State and local	17733	-	-	-	-	-	*11	*450	*474	*1166	3229	2630	9773
39 Rents	635324	-	-	-	*37	-	-	*200	*3194	*1556	156	9673	620508
40 Royalties	534112	-	-	-	-	-	*1849	-	*18533	*21951	6148	13099	472532
41 Net S-T cap gain less net LT loss	*1609	-	-	-	-	-	-	-	-	*30	-	197	1382
42 Net L-T cap gain less net ST loss	30501	-	-	-	-	-	*1153	*26	*7431	*662	121	61	21047
43 Net gain, noncapital assets	28995	-	*42	-	-	-	*2168	*178	*4088	*7771	222	385	14142
44 Dividends, domestic corporations	9391	-	-	-	-	*17	-	*220	*584	*2330	634	754	4851
45 Dividends, foreign corporations	184485	-	-	-	-	-	-	-	*236	*414	3	13456	170376
46 Other receipts	445190	*370	*1914	*152	*4437	*5877	4401	3903	36493	23708	31400	14478	318056
47 Total deductions	44648782	*66715	*12986	*65464	*86781	*497773	1378693	1026306	1696722	2085161	2500653	3325763	31905766
48 Cost of sales and operations	28772036	*25461	*1914	*1154	*45384	*363316	789380	640624	1049476	1288176	1613717	1985279	20968154
49 Compensation of officers	536803	*2060	-	*3325	*9452	*11931	91776	57622	51934	34466	47075	41699	185463
50 Repairs	181461	*285	*15	-	*1351	*4832	5070	3823	2207	5131	7741	15266	135740
51 Bad debts	151545	56	-	*1030	*2	*845	8478	*1806	6883	35947	6755	13646	76099
52 Rent paid on business property	533915	*2038	-	*2198	*8979	*7200	23576	15574	16506	28880	37512	37180	354271
53 Taxes paid	822584	*1851	*601	*878	*1885	*12295	37370	20890	36879	22308	44126	52444	591056
54 Interest paid	740119	*965	*250	*5459	*1600	*7022	15372	15217	22575	26819	40203	50338	554297
55 Contributions or gifts	17918	-	-	-	-	*32	*74	*28	*59	*1004	763	982	14975
56 Amortization	139376	*1315	*9	*57	-	*655	*8603	2930	1317	9336	8253	19150	87752
57 Depreciation	1982420	*1553	*3185	*2309	*2418	*6750	21147	27642	50081	47034	61720	101169	1657411
58 Depletion	819	-	-	-	-	-	-	-	-	-	819	-	-
59 Advertising	541449	*721	*147	*33	*1656	*3782	19543	7956	18701	19345	27117	58626	383822
60 Pension, prof sh, stock, annuity	259582	154	-	-	-	*826	*4062	*2418	10673	6980	6644	27505	200319
61 Employee benefit programs	931455	*2040	-	*1159	-	*1096	12620	16838	28340	31620	35234	68990	733519
62 Net loss, noncapital assets	58213	109	-	-	*194	*3529	*2	*589	*1561	*6430	3956	3111	38731
63 Other deductions	8979087	*28108	*6865	*47863	*13859	*73660	341618	212348	399529	521685	559017	850379	5924157
64 Total receipts less total deducts	1068068	*-22993	*285	*-35376	*-19320	*-1579	12587	29871	98517	60825	-48264	231905	761610
65 Const taxable inc frm rel frn corps	358493	-	-	-	-	-	-	-	*18	-	3360	8107	347009
66 Net income (less deficit), total	1408829	*-22993	*285	*-35376	*-19320	*-1579	12577	29421	98061	59659	-48133	237381	1098846
67 Net income, total	2083833	-	*1733	-	*9	*23780	77285	*64496	162252	114122	73499	260703	1305954
68 Deficit, total	675004	*22993	*1448	*35376	*19329	*25360	*64708	*35075	64190	*54464	121631	23322	207108
69 Net income (less def), Form 1120-A	*-18390	-	-	*-18390	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-541	*-541	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	118751	-	*-1448	-	*-19329	*12076	*39532	*46893	*37699	*5948	-2620	-	-
72 Statutory special deductions, total	269515	-	-	-	*9	*674	*14512	*11735	*10953	42919	14912	31782	142017
73 Net operating loss deduction	143042	-	-	-	*9	*662	*14512	*11678	*10548	*41185	14569	25027	24852
74 Dividends received deduction	126473	-	-	-	-	*12	-	*57	*406	*1735	343	6755	117165
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1666562	-	*1733	-	-	*11042	*18506	*5924	111311	66096	58586	229228	1164135
77 Income tax before credits, total	573568	-	*260	-	-	*2635	*6049	*2157	37872	23436	20591	80055	400514
78 Regular tax	565642	-	*260	-	-	*2635	*5916	*1981	37848	22423	19917	78208	396454
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	33	-	-	-	-	-	-	-	-	-	-	-	33
81 Alternative minumum tax	5850	-	-	-	-	-	*131	*176	*8	*948	577	1573	2438
82 Environmental tax	1981	-	-	-	-	-	*2	-	*70	65	71	222	1550
83 Foreign tax credit	143819	-	-	-	-	-	-	-	-	*490	1167	5297	136865
84 U.S. Possessions tax credit	67343	-	-	-	-	-	-	-	7712	6217	-	19371	34044
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	27687	-	-	-	-	-	*275	*73	*1431	*838	1634	3455	19979
88 Prior year minumum tax credit	*4684	-	-	-	-	-	-	-	*498	-	622	430	3135
89 Income tax after credits, total	330035	-	*260	-	-	*2635	*5774	*2083	28232	15890	17169	51502	206492

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Electronic components and accessories

MINOR INDUSTRY 3670
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	10495	1155	3259	*922	1232	1201	1765	365	265	127	81	63	61
2	Total assets	109961838	-	126642	*164198	466199	838947	3929341	2480208	4197162	4551214	5707954	9664534	77835439
3	Cash	8467220	-	26498	*3457	71124	133571	379661	313983	362469	599869	753200	956009	4867380
4	Notes and accounts receivable	23934237	-	*30786	*52659	169248	252947	1076880	700689	1171813	1191415	1462665	1908307	15916828
5	Less: Allowance for bad debts	846196	-	-	*170	*211	*1133	20818	22654	41495	40963	76559	92485	549705
6	Inventories	16921449	-	*33028	*39941	94965	223554	1074775	651906	948623	966912	956782	1657845	10273118
7	Investments in govt. obligations, Total	322519	-	*213	-	-	-	*15010	2396	*21400	*16981	30234	10152	226134
8	Tax-exempt securities	849491	-	-	-	-	-	*1551	-	*31266	-	58225	34219	724229
9	Other current assets	6336436	-	*557	*1446	3948	21659	176022	111402	213634	219909	487982	582123	4517754
10	Loans to stockholders	221758	-	*5031	*11239	*5352	*11536	32404	14641	5973	*49639	13788	2627	69527
11	Mortgage and real estate loans	17327	-	-	-	-	*31	*3421	*2152	*2451	-	6260	2486	526
12	Other investments	17741778	-	-	-	*776	*50314	112409	91091	338860	214512	518632	1185281	15229904
13	Depreciable assets	49644423	-	*109689	*86906	289004	323879	2441779	1354000	2014545	2203899	2256817	4785644	33778261
14	Less: Accumulated depreciation	27277964	-	*79662	*43754	193164	201995	1579872	861347	1225131	1182844	1242407	2508107	18159681
15	Depletable assets	19896	-	-	-	-	-	-	-	-	-	-	-	19896
16	Less: Accumulated depletion	8988	-	-	-	-	-	-	-	-	-	-	-	8988
17	Land	1379400	-	-	-	*4433	*10147	116611	53126	60096	53772	70738	119601	890875
18	Intangible assets (Amortizable)	5813778	-	*109	*2413	*35932	*16499	67669	72648	193344	178921	336783	817702	4091758
19	Less: Accumulated amortization	1417955	-	*109	*2315	*17545	*9825	45415	20250	50680	41794	117144	187035	925844
20	Other assets	7843227	-	*502	*12375	*2338	7763	77255	16426	149995	120986	191958	390163	6873466
21	Total liabilities	109961838	-	126642	*164198	466199	838947	3929341	2480208	4197162	4551214	5707954	9664534	77835439
22	Accounts payable	11973944	-	*89991	*40066	55189	88881	626999	341419	549874	490438	687666	1042966	7960456
23	Mort, notes, and bonds under 1 yr	7951045	-	*16096	*20391	*21180	154983	659056	301302	441109	355119	468727	944162	4568921
24	Other current liabilities	13808025	-	*41252	*49943	19310	95639	523881	303326	557805	498577	836446	1086983	9794863
25	Loans from stockholders	1202344	-	*152832	*56314	*83467	*84117	202482	94327	82190	*29460	45677	55101	316377
26	Mort, notes, bonds, 1 yr or more	17309609	-	*15594	*7637	*35567	154760	571648	437709	523417	659104	747430	1627563	12529180
27	Other liabilities	8311177	-	*31206	*2816	*13	*16069	104329	41134	348435	199745	498797	512002	6556630
28	Net worth	49405694	-	-220329	*-12969	251474	244497	1240945	960992	1694332	2318771	2423212	4395758	36109012
29	Capital stock	9707224	-	34395	*16916	66801	242709	854866	824026	892642	729254	1071946	1982599	2991070
30	Paid-in or capital surplus	28652624	-	*50265	*9603	*67698	*88979	852755	535354	1193042	1062697	1924507	2123353	20744369
31	Retained earnings, appropriated	15352	-	-	-	-	-	-	*971	*5534	*326	5898	2556	66
32	Retained earnings, unappropriate	11838769	-	*-75487	*-43570	124441	-88617	-581287	-544753	-661759	423013	-733625	270396	13750016
33	Retained earnings (S Corp)	1217010	-	*-191240	*4082	*69118	*5779	285863	229028	328032	*160034	214960	111354	-
34	Less: Cost of treasury stock	2025284	-	*38262	-	*76585	*4354	171251	83634	63159	56553	60476	94501	1376510
35	Total receipts	135202687	616776	628680	*625689	1316034	1681693	7627469	4615460	6132128	6052322	8040394	10936883	86929159
36	Business receipts	129315580	599322	623978	*605631	1301724	1663435	7525681	4560769	6012010	5904744	7749341	10494500	82274444
37	Interest	1118879	*680	*343	*881	2502	5636	12382	10913	23119	33612	49207	74084	905519
38	Interest on govt. obligations, State and local	57178	-	-	-	-	*206	*817	*489	*2301	4625	5856	16893	25992
39	Rents	202847	*14	-	-	*2437	*155	5393	*239	5808	16416	9640	11189	151556
40	Royalties	1171851	*1354	-	-	-	-	*224	*8290	*5138	24797	36000	74070	1021979
41	Net S-T cap gain less net LT loss	34084	-	-	*16091	-	-	*227	-	*45	80	127	4308	13205
42	Net L-T cap gain less net ST loss	472775	*1291	-	-	-	*291	*537	*751	3196	*1636	31276	36909	396888
43	Net gain, noncapital assets	98692	*378	-	*353	*498	-	13069	*88	4247	8344	3296	15636	52783
44	Dividends, domestic corporations	85958	46	-	-	*4	*1178	*1050	*247	*1065	3682	1563	5411	71711
45	Dividends, foreign corporations	831484	*1894	-	-	-	-	*125	-	*2556	*3676	13791	56437	753006
46	Other receipts	1813360	*11796	*4359	*2733	*8869	10792	67962	33675	72645	50709	140297	147446	1262076
47	Total deductions	131141913	681027	704372	*604035	1304664	1703954	7703447	4627626	6013383	5822840	8152008	10565023	83259534
48	Cost of sales and operations	87844636	380419	334763	*295560	840183	906351	4921821	3138576	3903418	3856533	5212374	6878780	57175857
49	Compensation of officers	1872750	36123	*90945	*46603	99776	134383	458804	164644	164002	96305	135733	118377	327056
50	Repairs	611674	*1972	*1483	*1093	6080	2896	24440	13315	18031	22426	23140	34712	462085
51	Bad debts	384004	*1939	*2074	*4826	*1918	6777	21934	17952	36019	22131	25751	17880	224803
52	Rent paid on business property	1488167	8722	*37761	*21427	*16684	31276	102483	43228	89222	56762	83101	82610	914890
53	Taxes paid	3004767	13771	23208	*27304	53645	46861	232048	120938	134649	133841	117003	194671	1906826
54	Interest paid	2343043	7345	*12037	*4543	13143	29919	115329	55133	91276	89901	110719	254294	1559404
55	Contributions or gifts	61877	*58	-	-	*135	*280	1395	250	1510	1023	1207	2735	53285
56	Amortization	351925	*5286	*3100	*407	*7	*2729	23187	9501	14603	14321	34981	40969	202833
57	Depreciation	4348628	9266	16522	*18187	21894	31297	202987	98316	170527	203866	207039	427158	2941568
58	Depletion	*3025	-	-	-	-	-	-	-	-	*2749	-	-	277
59	Advertising	1482860	14577	7555	*10127	5533	28331	55435	52329	73540	62166	107875	116092	949298
60	Pension, prof sh, stock, annuity	830006	*3826	*3202	-	*6986	*18038	35164	12867	16945	25535	24694	37690	645059
61	Employee benefit programs	2570048	*10837	*3405	*3545	13016	28000	108146	64775	109809	114489	149303	243776	1720948
62	Net loss, noncapital assets	189825	253	*5871	-	*238	*943	9835	8123	22289	7825	16749	9745	107955
63	Other deductions	23754679	186634	162446	*170413	225425	435873	1390436	827680	1167542	1112966	1902340	2105533	14067391
64	Total receipts less total deducts	4060773	-64251	-75691	*21654	11370	-22261	-75978	-12166	118745	229482	-111614	371860	3669624
65	Const taxable inc frm rel frn corps	548021	-	-	-	-	-	-	-	1324	*894	6438	9464	529900
66	Net income (less deficit), total	4551616	-64251	-75691	*21654	11370	-22467	-76795	-12655	117768	225751	-111031	364431	4173532
67	Net income, total	7344601	*32914	*13365	*49672	*47867	51491	295634	179254	367858	355373	451644	550593	4948936
68	Deficit, total	2792985	97166	*89056	*28018	*36497	*73958	372429	191909	250090	129622	562675	186162	775404
69	Net income (less def), Form 1120-A	*-2602	*-352	*821	*-10072	*7001	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-5599	*-5599	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	319406	*-26616	*-54480	*6731	*14205	*14966	89210	18083	99862	*55196	87525	14724	-
72	Statutory special deductions, total	915316	*5402	*8257	*19118	*3	*11629	21486	66699	28607	58593	66494	68670	560358
73	Net operating loss deduction	564504	*3508	*8257	*19118	-	*10804	*21360	66526	25787	52961	56389	35291	264504
74	Dividends received deduction	350811	*1894	-	-	*3	*825	*126	*173	*2820	5632	10105	33380	295854
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	5928019	*26944	*821	*7930	*17601	24447	117044	74683	235574	242728	298024	472757	4409466
77	Income tax before credits, total	2052029	*9186	*123	*2696	*2916	4789	36723	26445	80557	86128	104381	163598	1534488
78	Regular tax	2008254	*9168	*123	*2696	*2916	4789	36375	25049	79975	82491	101352	161200	1502120
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	2248	-	-	-	-	-	-	-	-	-	-	-	2248
81	Alternative minumum tax	32004	*14	-	-	-	-	*348	1379	*457	3448	2715	1342	22301
82	Environmental tax	7360	3	-	-	-	-	*1	*17	124	189	314	589	6123
83	Foreign tax credit	437245	-	-	-	-	-	4	-	*921	*1607	470	8540	425704
84	U.S. Possessions tax credit	61033	-	-	-	-	-	1046	3821	2896	13382	19873	-	20015
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	159	-	-	-	-	-	-	-	-	-	-	-	159
87	General business credit	125796	*363	-	-	*500	*38	3901	*602	6532	3030	7857	9149	93824
88	Prior year minumum tax credit	33354	-	-	-	-	-	*889	*256	*714	*671	241	3126	27457
89	Income tax after credits, total	1394442	*8823	*123	*2696	*2416	4751	30884	21766	69495	67438	75940	142783	967329

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Other electrical equipment

MINOR INDUSTRY 3698 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8356	86	3968	*796	888	568	1290	340	204	98	50	38	28
2 Total assets	267458469	-	109019	*127551	327370	396808	2766656	2454539	3054964	3446273	3570407	6010533	245194349
3 Cash	6020246	-	29414	*12189	54006	43581	230036	167138	389022	349188	356317	532364	3856993
4 Notes and accounts receivable	98621672	-	*47028	*28569	81408	132946	870927	673603	804608	855716	811938	1375000	92939928
5 Less: Allowance for bad debts	5395308	-	*4743	-	*2156	*3471	30329	16023	21017	21408	20975	39222	5235964
6 Inventories	14386076	-	*5713	*51701	74062	86871	824341	708383	708520	717263	745327	1137694	9326201
7 Investments in govt. obligations, Total	10920488	-	-	-	*26371	-	*3985	*28867	*46918	*2157	61404	53711	10697075
8 Tax-exempt securities	7295810	-	-	-	*516	330	*1532	*13576	*14764	*38313	2606	12941	7211233
9 Other current assets	29455600	-	*491	*10247	*4245	14562	119986	126856	111326	258802	176090	270470	28362525
10 Loans to stockholders	215384	-	*1828	-	*2350	*1996	12091	*23383	*8358	*62098	3008	217	100055
11 Mortgage and real estate loans	2654085	-	-	-	*105	-	*19587	*460	*4933	-	4536	121	2624342
12 Other investments	32488246	-	-	-	-	*7434	35357	135211	311756	199632	234189	610035	30954631
13 Depreciable assets	88990109	-	79259	*53433	101554	156475	1290735	1152663	1225929	1395392	1701732	2728549	79104387
14 Less: Accumulated depreciation	47720228	-	59428	*36383	65354	93199	755921	723519	714267	704557	862514	1403915	42301171
15 Depletable assets	*53470	-	-	-	-	-	*6990	-	-	*88	-	-	46392
16 Less: Accumulated depletion	*15102	-	-	-	-	-	*6277	-	-	*88	-	-	8737
17 Land	793907	-	-	-	*1121	-	37327	40082	34179	39063	39428	73198	529509
18 Intangible assets (Amortizable)	9994787	-	*2240	*5564	*64301	*43418	61641	85018	72959	230792	245604	546094	8637156
19 Less: Accumulated amortization	2143504	-	*1020	*671	*19904	*7255	21510	18096	26633	83899	89433	96610	1778473
20 Other assets	20842731	-	*8238	*2901	*4744	13120	66158	56938	83610	107722	161151	209885	20128265
21 Total liabilities	267458469	-	109019	*127551	327370	396808	2766656	2454539	3054964	3446273	3570407	6010533	245194349
22 Accounts payable	24217876	-	*30858	*32720	36387	68983	550616	414176	425021	363753	358103	579932	21357328
23 Mort, notes, and bonds under 1 yr	68335533	-	*23985	*53703	*23350	*32469	313434	388429	227806	306856	337002	396684	66231814
24 Other current liabilities	14769913	-	*28453	*7677	34690	28809	375888	317778	341643	401165	357619	623386	12252806
25 Loans from stockholders	842422	-	*70839	*22631	*91908	*69484	77312	127584	*173713	*101178	36834	5930	65010
26 Mort, notes, bonds, 1 yr or more	32958478	-	*810	-	*46174	*42646	487355	339713	331965	383220	623536	1139715	29563345
27 Other liabilities	84355571	-	-	*-0	*23856	*908	74882	56509	136452	166835	129466	226449	83540214
28 Net worth	41978675	-	-45925	*10821	71005	153511	887168	810350	1418364	1723265	1727848	3038437	32183832
29 Capital stock	5240318	-	24601	*15064	27031	36871	610722	526219	385799	479275	343524	307330	2483882
30 Paid-in or capital surplus	11694251	-	*13439	*2240	*127815	*53584	457245	339705	605951	819922	730274	1058891	7485185
31 Retained earnings, appropriated	*7093	-	-	-	-	-	-	*1681	*44	*2554	4867	162	-2215
32 Retained earnings, unappropriate	29851110	-	*-35445	*-6483	*-75825	56545	-381457	-91990	-16506	77371	405946	1678168	28240785
33 Retained earnings (S Corp)	1630703	-	*-48520	-	*-6119	*13577	299073	*94335	522168	371719	262434	122036	-
34 Less: Cost of treasury stock	6444800	-	-	-	*1897	*7067	98415	59600	79091	27578	19198	128150	6023805
35 Total receipts	141120286	336300	2228929	*169490	548216	1064665	5581159	4539600	4603199	4517452	4622609	7760429	105148239
36 Business receipts	116043615	*328288	2218867	*166251	543153	1058654	5493858	4476593	4456401	4364769	4502818	7581150	80852812
37 Interest	9632090	*1086	*1813	*623	*573	959	6655	9825	14635	18436	22994	48357	9506134
38 Interest on govt. obligations, State and local	517961	238	-	-	-	5	*169	*355	3358	*2854	1510	8011	501461
39 Rents	7603736	5	-	-	-	*140	*1356	*3198	*19860	*2537	9052	6100	7561488
40 Royalties	736792	-	-	-	-	-	*22505	*3209	*27419	19915	10427	16744	636572
41 Net S-T cap gain less net LT loss	81181	-	-	-	-	-	*2	-	*406	*15	-	200	80559
42 Net L-T cap gain less net ST loss	475432	-	-	*10	-	-	*579	*776	*36155	*21010	5930	7968	403003
43 Net gain, noncapital assets	1290271	1045	*1119	*6	*884	*6	3403	1324	5383	2995	6454	8392	1259261
44 Dividends, domestic corporations	249533	92	-	-	*847	*22	*495	*4715	*631	*526	2884	12521	226800
45 Dividends, foreign corporations	562879	2126	-	-	-	-	*3212	*1659	*4867	*5675	4674	32275	508392
46 Other receipts	3926796	3419	*7130	*2599	*2759	*4878	48927	37946	34085	78719	55865	38711	3611757
47 Total deductions	136595838	359798	2269674	*195420	619043	1077850	5571059	4514416	4379886	4303572	4387364	7228775	101688982
48 Cost of sales and operations	73507070	*230915	1696699	*92181	315308	770426	3498786	3075671	2853255	2929000	2957579	4542833	50544418
49 Compensation of officers	1489916	*1525	*148976	*6217	*41832	69824	289507	159837	125383	88432	54287	90450	413644
50 Repairs	1134002	*4657	*1948	*664	*542	2543	16420	9771	11524	13619	12987	39797	1019529
51 Bad debts	2178151	*132	*1424	*1647	*1381	*1056	25104	18321	11963	16635	19995	21295	2059197
52 Rent paid on business property	2043367	*4557	*20415	*10658	17246	8863	80436	47098	38799	36242	29753	85029	1664270
53 Taxes paid	2987489	*4223	26287	*5685	15982	27910	133736	109132	99103	84387	93327	149716	2238000
54 Interest paid	11480826	*250	*5764	*3049	9284	10632	80165	60392	44364	55443	73460	124202	11013819
55 Contributions or gifts	67946	425	-	-	*10	*168	604	909	698	293	966	4759	59115
56 Amortization	474484	*50	*1081	*618	*10046	*2825	8856	13293	10513	23108	13313	30350	360430
57 Depreciation	10058238	*7365	*7209	*6977	6409	15355	106422	84295	90323	117033	146731	212381	9257739
58 Depletion	932	-	-	-	-	-	-	-	-	-	60	-	873
59 Advertising	1245010	*7230	*1007	*1052	*7858	10989	79005	52027	43401	57457	60467	98970	825546
60 Pension, prof sh, stock, annuity	895459	*2568	*25596	-	-	*5819	27306	15398	25193	17894	15683	54793	705209
61 Employee benefit programs	2295032	*3165	*12110	*1116	*7214	*10999	73453	72262	78662	81298	99618	184911	1670223
62 Net loss, noncapital assets	273216	*221	*14554	-	-	-	14068	1686	618	8748	4928	3557	224836
63 Other deductions	26464699	92516	306605	*65555	185928	140441	1137191	794322	946087	773982	804208	1585731	19632134
64 Total receipts less total deducts	4524449	-23498	-40745	*-25930	-70827	-13185	10100	25184	223314	213880	235246	531653	3459257
65 Const taxable inc frm rel frn corps	464548	-	-	-	-	-	-	-	*1424	*1432	958	21456	439278
66 Net income (less deficit), total	4471036	-23736	-40745	*-25930	-70827	-13190	9931	24829	221380	212458	234694	545098	3397074
67 Net income, total	6435508	*6015	*20476	*2898	*26504	*26969	225256	177715	320306	277476	283551	563299	4505043
68 Deficit, total	1964472	*29752	*61221	*28828	*97331	*40159	215325	152886	98926	65018	48857	18201	1107969
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-7786	*-7786	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	395392	*-21076	*-5223	-	*-10718	*9745	91649	*28823	112669	92161	58654	38708	-
72 Statutory special deductions, total	557196	*2684	*2181	*1983	*2638	*679	31882	29852	29921	50744	33075	59442	312114
73 Net operating loss deduction	265166	*558	*2181	*1983	*2046	*664	28324	*28161	26491	47812	28039	40746	58162
74 Dividends received deduction	292030	2126	-	-	*593	*16	*3558	*1691	3430	*2932	5036	18697	253952
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5413373	3331	*1	*914	*4333	*14140	90803	94883	176175	133795	192834	465597	4236566
77 Income tax before credits, total	1981349	1349	*-0	*138	*650	*2587	28895	32377	61663	48167	67152	164434	1573937
78 Regular tax	1835868	1133	*-0	*138	*650	*2587	28597	32065	59892	45502	65392	159133	1440780
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	171	-	-	-	-	-	-	-	-	-	-	-	171
81 Alternative minumum tax	130090	215	-	-	-	-	*298	*304	*808	2559	1552	4860	119496
82 Environmental tax	8585	1	-	-	-	-	-0	*8	92	106	209	438	7730
83 Foreign tax credit	287359	576	-	-	-	-	-	-	*1641	*1776	1574	13671	268122
84 U.S. Possessions tax credit	202477	557	-	-	-	119	579	-	9468	10024	1880	53293	126558
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	31452	-	-	-	-	-	*573	*1047	1595	*1559	2721	5138	18819
88 Prior year minumum tax credit	2620	-	-	-	-	-	*101	*108	*337	*341	393	1340	-
89 Income tax after credits, total	1457440	216	*-0	*138	*650	*2469	27642	31221	48622	34468	60585	90992	1160438

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 26
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2879	*12	*1110	*436	*109	*200	594	100	130	68	44	36	39
2 Total assets	418519769	-	*67886	*73865	*32621	*123298	1375139	669136	1930490	2388040	2929917	5313252	403616126
3 Cash	7154740	-	*4720	*25043	*541	*18003	125793	54910	99337	157150	191835	232815	6244592
4 Notes and accounts receivable	151198730	-	*4243	*8132	*11142	*39057	308196	167725	525891	455677	678408	1084858	147915400
5 Less: Allowance for bad debts	1629251	-	-	-	*55	-	*7368	*1900	8130	7528	8706	16027	1579538
6 Inventories	18106431	-	*54721	*6369	*8692	*31999	429438	184859	625810	537639	514094	1012820	14699990
7 Investments in govt. obligations, Total	3870990	-	-	-	-	-	*1222	-	*10124	-	-	37714	3821930
8 Tax-exempt securities	798987	-	-	*6267	-	-	*56945	687	-	-	24987	5162	704940
9 Other current assets	23635871	-	*2697	*14546	*2079	*716	45905	14676	64265	84090	83814	235631	23087453
10 Loans to stockholders	265703	-	-	-	-	*893	*15405	*1117	*10599	*2237	718	16431	218302
11 Mortgage and real estate loans	*16539320	-	-	*5530	-	-	*2825	-	-	-	7394	116	16523455
12 Other investments	75847761	-	-	-	-	*11430	28484	*23795	69700	160687	273657	330598	74949411
13 Depreciable assets	146329527	-	*16517	*9248	*17706	*36321	738785	419407	958460	1230298	1610450	2957364	138334971
14 Less: Accumulated depreciation	76144466	-	*16373	*3589	*12180	*16000	406935	222330	489421	516522	615700	1266479	72578937
15 Depletable assets	632	-	-	-	-	-	-	-	-	-	-	-	632
16 Less: Accumulated depletion	455	-	-	-	-	-	-	-	-	-	-	-	455
17 Land	1693980	-	-	-	*3135	-	16121	*6181	22605	51071	43681	96943	1454242
18 Intangible assets (Amortizable)	13417438	-	*886	-	-	*329	*5231	*11987	31091	131635	86190	437575	12712514
19 Less: Accumulated amortization	1810570	-	*177	-	-	*71	*1102	*3193	13775	6939	27941	39517	1717855
20 Other assets	39244402	-	*652	*2319	*1560	*622	16195	11215	23933	108545	67035	187248	38825079
21 Total liabilities	418519769	-	*67886	*73865	*32621	*123298	1375139	669136	1930490	2388040	2929917	5313252	403616126
22 Accounts payable	40249560	-	*3584	*7489	*4539	*17345	341971	152610	338616	397842	506297	746393	37732874
23 Mort, notes, and bonds under 1 yr	74197323	-	-	-	*819	*1330	149191	38136	240706	344394	207290	466269	72749187
24 Other current liabilities	36033023	-	*729	*3089	*1661	*34477	141948	37033	183789	194118	215663	508298	34712217
25 Loans from stockholders	1899444	-	*40262	*12769	*4003	*22112	179185	*7105	*27411	*41320	120093	54190	1390994
26 Mort, notes, bonds, 1 yr or more	100681944	-	*1157	*23064	*3971	*2812	207246	146758	325765	491085	497475	1098190	97884420
27 Other liabilities	97104624	-	*4122	*-0	*2742	-	*26093	*58053	32785	73249	197984	415542	96294054
28 Net worth	68353851	-	*18032	*27454	*14886	*45222	329505	229441	781417	846031	1185115	2024370	62852379
29 Capital stock	8579386	-	*5278	*346	*845	*37926	79212	24706	124015	353374	392234	652525	6908925
30 Paid-in or capital surplus	51822152	-	*50868	-	*7967	*7932	232362	*120679	185554	274014	485424	754793	49702559
31 Retained earnings, appropriated	*16645	-	-	-	-	-	*4190	-	-	36	3877	-	8542
32 Retained earnings, unappropriate	8095591	-	*3110	*11574	*-9197	*1744	-132298	*-65250	129848	-4659	208545	464494	7487680
33 Retained earnings (S Corp)	1244973	-	*-41225	*15534	*15271	*-1496	*157993	*158560	354196	*227339	117124	241678	-
34 Less: Cost of treasury stock	1404896	-	-	-	-	*884	*11954	*9255	*12195	*4072	22089	89120	1255327
35 Total receipts	307708783	*730331	*263174	*99259	*145118	*267587	3117458	1272132	4336432	3716994	4617955	9290068	279852275
36 Business receipts	276442337	*708553	*259100	*98565	*124559	*263870	3084265	1248650	4307929	3645331	4544799	9128751	249027964
37 Interest	16974448	*1013	-	*390	-	*876	1954	*1013	5115	10323	22115	38077	16893572
38 Interest on govt. obligations, State and local	118471	-	-	-	-	-	*3321	*65	*46	*2193	1069	1641	110135
39 Rents	8331766	192	*4052	-	-	-	*30	*14	*1931	25244	1984	7262	8291056
40 Royalties	341298	1995	-	-	-	-	*3371	-	-	*676	1381	22824	311050
41 Net S-T cap gain less net LT loss	55027	-	-	-	-	-	*28	-	-	30	208	14	54747
42 Net L-T cap gain less net ST loss	504992	*4142	-	*101	-	*775	*842	*1751	*873	*2695	916	5816	487080
43 Net gain, noncapital assets	1860678	*2863	-	-	-	*1591	3607	*539	4894	2412	646	10106	1834022
44 Dividends, domestic corporations	119397	60	-	-	-	-	-	*417	*244	*2126	3240	3875	109435
45 Dividends, foreign corporations	477938	2373	-	-	-	-	-	-	-	*1548	3058	18765	452194
46 Other receipts	2482431	*9141	*22	*202	*20559	*475	20038	19683	15400	24417	38539	52937	2281019
47 Total deductions	308701238	*748013	*256571	*104215	*133110	*276195	3160760	1252163	4128733	3692832	4449002	9021641	281478005
48 Cost of sales and operations	214034441	*511662	*213027	*81291	*81219	*213799	2381283	936326	3255485	2882844	3686401	7186408	192604697
49 Compensation of officers	772660	*2298	-	*5211	*6771	*18398	105431	47548	85604	48601	34735	50584	367479
50 Repairs	2138666	*2593	*1027	-	*15	*97	12473	*4136	6963	6233	17595	46546	2040988
51 Bad debts	1289874	*3440	-	*274	*382	*682	7360	*349	11571	7420	4209	6030	1248157
52 Rent paid on business property	2464920	*2191	*8139	*1586	*5854	*2355	22749	12139	24495	15485	18871	44484	2306572
53 Taxes paid	5869490	*4446	*5573	*2914	*10446	*7040	68483	32711	83401	72079	84994	166121	5331283
54 Interest paid	16606303	*60664	*404	*725	*1207	*1973	44266	16625	48272	72448	70765	171109	16117844
55 Contributions or gifts	26977	*99	*64	-	-	-	*457	*69	*316	590	1311	1509	22562
56 Amortization	618230	*2299	*177	-	-	*66	1621	*3204	7759	5053	8030	20429	569591
57 Depreciation	16993271	*11918	*6	*1232	*1912	*4712	66744	38265	95060	121058	142298	254552	16255516
58 Depletion	2882	-	-	-	-	-	-	-	-	-	-	-	2882
59 Advertising	3293372	*10418	*2952	*874	*350	*1321	15973	4409	24574	17233	13934	39663	3161671
60 Pension, prof sh, stock, annuity	6782281	*732	-	-	-	*1628	6099	*1830	13314	14625	18505	37255	6688294
61 Employee benefit programs	5698172	*27936	-	*562	*5796	*2562	44309	18879	42743	66810	72837	227906	5187831
62 Net loss, noncapital assets	106645	392	-	-	*320	*148	*495	*570	1632	*2809	6720	1606	91953
63 Other deductions	32003053	*106926	*25203	*9546	*18836	*21416	383017	135102	427543	359544	267797	767440	29480685
64 Total receipts less total deducts	-992455	*-17681	*6603	*-4956	*12008	*-8608	-43302	19969	207700	24163	168953	268427	-1625730
65 Const taxable inc frm rel frn corps	1237921	-	-	-	-	-	-	-	-	-	-	12239	1225682
66 Net income (less deficit), total	126994	*-17681	*6603	*-4956	*12008	*-8608	-46624	19903	207653	21969	167884	279025	-510183
67 Net income, total	3696882	*11506	*9889	*11817	*12008	*5665	72518	*61718	235211	101100	227282	344867	2603301
68 Deficit, total	3569888	*29187	*3286	*16772	-	*14273	119142	*41815	*27558	79130	59398	65842	3113484
69 Net income (less def), Form 1120-A	*-632	-	-	*-632	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	323596	-	*-2321	*11817	*609	*2130	*32012	*44466	118262	*20872	32930	62821	-
72 Statutory special deductions, total	397077	*8022	*4318	-	*11399	-	*3839	*693	39029	31920	38285	19705	239866
73 Net operating loss deduction	277845	*5608	*4318	-	*11399	-	*3839	*439	38859	29209	34888	15407	133879
74 Dividends received deduction	119232	2415	-	-	-	-	-	*254	*171	*2711	3397	4297	105987
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3006348	5899	*5570	-	-	*3535	*17169	*15020	67563	45741	156283	261926	2427642
77 Income tax before credits, total	1176301	*2088	*907	-	-	*683	4936	*5107	23958	17772	54626	91932	974293
78 Regular tax	1031110	1996	*907	-	-	*683	*4649	*5107	22938	15567	53151	89182	836930
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	115	-	-	-	-	-	-	-	-	-	-	-	115
81 Alternative minumum tax	136732	*87	-	-	-	-	*287	-	*967	2159	1304	2404	129524
82 Environmental tax	5423	5	-	-	-	-	-	-	*53	46	167	345	4807
83 Foreign tax credit	266536	-	-	-	-	-	-	-	-	*24	43	12357	254113
84 U.S. Possessions tax credit	11668	-	-	-	-	-	-	-	-	-	11668	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	18617	98	-	-	-	-	*20	-	*149	*431	606	1883	15428
88 Prior year minumum tax credit	40151	7	-	-	-	-	-	-	*746	*356	846	3622	34575
89 Income tax after credits, total	839329	*1983	*907	-	-	*683	4916	*5107	23063	16960	41463	74070	670178

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 27
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4397	*15	*1592	*537	*616	*484	683	203	134	45	21	22	45
2 Total assets	140872780	-	*51314	*71474	*240320	*333387	1470936	1295988	2111280	1471953	1607133	3315451	128903545
3 Cash	7443199	-	*7883	*7708	*19803	*16292	155042	189067	86262	40888	56796	418641	6444817
4 Notes and accounts receivable	26916161	-	*17455	*27517	*63249	*67207	270236	249939	436910	299920	317197	705329	24461202
5 Less: Allowance for bad debts	891234	-	-	-	*16	*204	*4869	*3821	10736	6122	10548	13090	841827
6 Inventories	32359543	-	*8170	*17894	*94901	*116014	493343	382826	513817	384481	396749	390882	29560466
7 Investments in govt. obligations, Total	*234425	-	-	-	-	-	-	-	*8178	*546	-	4016	221685
8 Tax-exempt securities	*357463	-	-	-	-	-	-	-	-	*16	3332	-	354116
9 Other current assets	4838248	-	*10	*14740	*2561	*29478	51688	50012	163762	139328	47419	228959	4110291
10 Loans to stockholders	668606	-	-	-	*244	*1293	*8060	*25133	*10551	*6199	9812	2693	604620
11 Mortgage and real estate loans	*242313	-	-	-	*11940	-	*16108	*5690	-	*198	-	292	208085
12 Other investments	16765327	-	-	-	-	-	54756	56112	91373	92334	239593	205096	16026063
13 Depreciable assets	69042722	-	*89432	*34576	*94947	*300135	758263	763538	1169113	547315	684377	1479290	63121735
14 Less: Accumulated depreciation	35281552	-	*73043	*34183	*57167	*211332	401202	485373	545582	259171	286962	653867	32273669
15 Depletable assets	*216221	-	-	-	-	-	*623	-	-	-	475	2068	213055
16 Less: Accumulated depletion	*34848	-	-	-	-	-	*588	-	-	-	326	-	33935
17 Land	1844493	-	*893	-	*1609	*9911	47952	42494	35194	37714	45609	27418	1595699
18 Intangible assets (Amortizable)	5471988	-	*233	*5966	*3729	*599	*4663	3400	106432	173029	74524	174339	4925074
19 Less: Accumulated amortization	818727	-	*233	*2745	*2648	*258	*1145	*1192	44335	28957	19926	45283	672004
20 Other assets	11498432	-	*514	-	*7168	*4251	18006	18161	90341	44236	49012	388668	10878073
21 Total liabilities	140872780	-	*51314	*71474	*240320	*333387	1470936	1295988	2111280	1471953	1607133	3315451	128903545
22 Accounts payable	14432210	-	*22078	*55553	*117869	*88804	210554	250427	266059	173652	221967	458182	12567064
23 Mort, notes, and bonds under 1 yr	6497880	-	*5091	-	*4077	*50236	304883	201163	260814	197127	149735	266864	5057890
24 Other current liabilities	31138150	-	*15388	*20540	*21042	*70635	139831	91488	233719	145460	214649	537794	29647603
25 Loans from stockholders	1060863	-	*1257	*82005	*5505	*69602	118208	*13702	*73855	*24152	27957	-	644620
26 Mort, notes, bonds, 1 yr or more	27786729	-	*53467	*41530	*21135	*121837	282485	136579	440148	386402	438941	744032	25120173
27 Other liabilities	20172962	-	*17492	*127575	*497	*4758	*14849	*7157	69565	150194	131109	255833	19393933
28 Net worth	39783986	-	*-63460	*-255729	*70194	*-72483	400125	595472	767119	394966	422775	1052745	36472261
29 Capital stock	7662681	-	*43487	*35336	*8900	*19649	131950	50943	206904	127342	124605	87981	6825583
30 Paid-in or capital surplus	11270646	-	*69557	*18007	*59936	*51446	93162	290440	332701	238355	162967	583376	9370699
31 Retained earnings, appropriated	264475	-	-	-	*924	-	*3701	-	*3394	*58	49	-	256349
32 Retained earnings, unappropriate	23910006	-	*-180709	*-123206	*31082	*36268	-34779	185145	63466	105106	42843	329076	23455714
33 Retained earnings (S Corp)	423740	-	*4205	*-181610	*-30648	*-165377	228810	*71629	*196653	*-65764	129527	236316	-
34 Less: Cost of treasury stock	3747562	-	-	*4256	-	*14469	*22719	*2685	35999	*10131	37215	184004	3436085
35 Total receipts	178173327	*5631	*259488	*448025	*770148	*926568	2589570	2055873	3180426	1913939	2431862	3817672	159774126
36 Business receipts	166942871	*5056	*258922	*441050	*767766	*911580	2531362	1933631	3069287	1856449	2374566	3639385	149153817
37 Interest	2701215	*467	-	-	*2233	*122	978	8599	5570	13694	6348	23456	2639749
38 Interest on govt. obligations, State and local	21826	-	-	-	-	-	*161	-	*526	*281	612	2301	17945
39 Rents	1591753	*63	-	-	-	-	*8373	*5497	4633	*10494	2501	64148	1496043
40 Royalties	377087	-	-	-	-	-	*205	*598	*1733	*1583	607	971	371390
41 Net S-T cap gain less net LT loss	27429	-	-	-	-	-	-	-	*223	*1411	-	1394	24402
42 Net L-T cap gain less net ST loss	171557	-	-	-	-	-	*4348	*8338	*8695	*7965	681	76	141455
43 Net gain, noncapital assets	521827	-	-	*2288	-	*30	*292	*2718	5388	964	2759	9413	497976
44 Dividends, domestic corporations	98895	-	-	-	-	-	-	*17	*1073	*53	773	930	96048
45 Dividends, foreign corporations	1808255	-	-	-	-	-	-	-	-	*1828	1205	1583	1803639
46 Other receipts	3910611	*46	*566	*4687	*149	*14836	43852	96475	83297	19217	41810	74014	3531661
47 Total deductions	173006401	*16272	*301551	*513636	*771155	*948068	2608218	2086102	3099459	1970067	2405858	3655144	154630872
48 Cost of sales and operations	129609989	*5662	*132331	*391529	*578732	*735630	1836202	1521504	2276759	1495875	1855018	2680645	116100103
49 Compensation of officers	935331	-	*46990	*14713	*20545	*26569	70574	69978	72946	32160	26236	32598	522022
50 Repairs	1029079	*9	*1090	*44	*6619	*2950	21990	3226	18554	4719	8553	21806	939520
51 Bad debts	251431	-	-	*204	*854	*779	2224	9301	7448	2586	7126	1892	219018
52 Rent paid on business property	1429521	*1522	*14852	*21752	*4842	*14250	39533	17210	22573	10300	15710	30500	1236478
53 Taxes paid	3170700	*1043	*13054	*4942	*18166	*22974	68058	47686	84735	32269	41531	101344	2734896
54 Interest paid	3783995	*461	*2285	*14345	*5098	*14731	43158	35193	59966	58760	57679	83265	3409054
55 Contributions or gifts	82032	-	-	-	*202	*30	*1422	*510	241	*183	866	1999	76580
56 Amortization	249247	*1	*6397	*768	*992	*184	*1130	*4900	11584	9506	7276	26116	180394
57 Depreciation	3525790	*570	*3883	*4863	*12919	*22527	54543	52386	90864	53818	58325	134545	3036548
58 Depletion	25379	-	-	-	-	-	-	-	-	-	54	-	25325
59 Advertising	385196	*445	*383	*11	*10311	*5777	17014	8488	21137	11625	13552	7131	289322
60 Pension, prof sh, stock, annuity	1024795	-	-	-	*2556	*867	*4850	*2920	16339	15588	10571	28092	943012
61 Employee benefit programs	3578190	-	*1592	*556	*7852	*11487	30538	44393	45235	29808	34253	108628	3263849
62 Net loss, noncapital assets	139810	-	*1737	-	-	*1356	*3526	*1424	566	*436	134	1943	128688
63 Other deductions	23785916	*6560	*76957	*59909	*101467	*87956	413457	266984	370512	212435	268976	394640	21526064
64 Total receipts less total deducts	5166926	*-10640	*-42063	*-65611	*-1007	*-21500	-18649	-30229	80967	-56128	26004	162528	5143254
65 Const taxable inc frm rel frn corps	215242	-	-	-	-	-	-	-	-	*663	170	848	213561
66 Net income (less deficit), total	5360341	*-10640	*-42063	*-65611	*-1007	*-21500	-18809	-30229	80440	-55746	25562	161075	5338870
67 Net income, total	6781257	-	*5216	-	*20574	*14701	113131	76396	144058	*49712	83508	217317	6056643
68 Deficit, total	1420915	*10640	*47280	*65611	*21581	*36201	131940	106625	63618	105458	57946	56243	717773
69 Net income (less def), Form 1120-A	*-17630	-	-	*-17630	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-8523	*-8523	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	84719	-	*4425	*-27816	*-1654	*-25595	17800	*-3444	*46190	*-11683	32295	54201	-
72 Statutory special deductions, total	1996741	-	*352	-	-	*2261	*6569	*3076	*6676	*2626	15013	41470	1918699
73 Net operating loss deduction	361396	-	*352	-	-	*2261	*6569	*3075	*6119	*783	14472	40800	286966
74 Dividends received deduction	1635345	-	-	-	-	-	-	*-0	*557	*1842	541	671	1631733
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4870709	-	*440	-	*10017	*1834	45956	*51317	88280	*48928	36797	121648	4465493
77 Income tax before credits, total	1691532	-	*66	-	*1503	*275	14884	*17521	30579	*11248	14010	48661	1552786
78 Regular tax	1649437	-	*66	-	*1503	*275	14860	*17415	29997	*11061	12511	41425	1520324
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	46	-	-	-	-	-	-	-	-	-	-	-	46
81 Alternative minumum tax	27345	-	-	-	-	-	-	*106	*370	*169	1404	7043	18253
82 Environmental tax	7588	-	-	-	-	-	-	-	*178	*17	57	193	7143
83 Foreign tax credit	87167	-	-	-	-	-	*20	-	-	221	-	1420	85507
84 U.S. Possessions tax credit	601	-	-	-	-	-	72	-	529	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	130	-	-	-	-	-	-	-	-	-	-	-	130
87 General business credit	12202	-	*66	-	-	-	*402	*299	*489	*560	95	2150	8140
88 Prior year minumum tax credit	22598	-	-	-	-	-	*106	-	*953	*164	176	1773	19426
89 Income tax after credits, total	1568834	-	-	-	*1503	*275	14284	*17222	28607	*10302	13739	43317	1439584

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3725
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	747	-	*57	-	*195	*78	200	97	50	19	7	8	35
2 Total assets	127050793	-	*10	-	*71067	*44579	522400	625618	784370	613133	542548	1234460	122612607
3 Cash	6568672	-	-	-	*8556	*4890	93049	*114587	30061	21896	9913	77853	6207867
4 Notes and accounts receivable	23955203	-	-	-	*22256	*15042	100188	*123194	169318	121200	83059	213524	23107423
5 Less: Allowance for bad debts	841355	-	-	-	*16	-	-	*242	*5397	*3528	322	1269	830580
6 Inventories	30168147	-	-	-	*19390	*18396	*166186	*262350	237609	224452	126782	125708	28987275
7 Investments in govt. obligations, Total	*153209	-	-	-	-	-	-	-	-	*34	-	4016	149160
8 Tax-exempt securities	*354131	-	-	-	-	-	-	-	-	*16	-	-	354116
9 Other current assets	4100793	-	*10	-	*788	*1090	*5380	10749	92240	23639	9500	93188	3864209
10 Loans to stockholders	433971	-	-	-	*244	*310	*2901	*2773	*7327	*363	-	-	420052
11 Mortgage and real estate loans	*216919	-	-	-	-	-	*2653	*5690	-	*198	-	292	208085
12 Other investments	15451416	-	-	-	-	-	*38623	*27227	*11205	*34916	157491	67081	15114872
13 Depreciable assets	62141723	-	-	-	*47261	*27757	267285	*306498	364252	*186099	143826	663051	60135693
14 Less: Accumulated depreciation	32134021	-	-	-	*28463	*24714	174419	*233432	201073	*67314	57705	295768	31051132
15 Depletable assets	*214418	-	-	-	-	-	*623	-	-	-	-	2068	211727
16 Less: Accumulated depletion	*34490	-	-	-	-	-	*588	-	-	-	-	-	33902
17 Land	1571791	-	-	-	-	-	*17596	*1122	*6641	*5414	22303	12630	1506084
18 Intangible assets (Amortizable)	5073660	-	-	-	*1540	*184	*1194	*150	*50758	*70088	15397	165380	4768969
19 Less: Accumulated amortization	737243	-	-	-	*568	*46	*458	*63	*33692	*17482	5807	42088	637038
20 Other assets	10393849	-	-	-	*81	*1671	*2187	*5013	55121	*13143	38111	148794	10129727
21 Total liabilities	127050793	-	*10	-	*71067	*44579	522400	625618	784370	613133	542548	1234460	122612607
22 Accounts payable	12299181	-	-	-	*21309	*14919	33114	149691	108826	63351	45393	60164	11802412
23 Mort, notes, and bonds under 1 yr	5336216	-	-	-	*4077	-	*68992	*86835	89206	*57441	69119	109754	4850794
24 Other current liabilities	29491885	-	-	-	*5098	*39689	*26940	*36317	105877	56686	82391	167675	28971214
25 Loans from stockholders	529220	-	-	-	*1365	*22623	*6321	*9556	*7049	*312	149	-	481846
26 Mort, notes, bonds, 1 yr or more	24786499	-	-	-	*4409	*51158	*117357	*34307	178236	*193423	165432	337492	23704685
27 Other liabilities	19118410	-	-	-	*497	-	*6064	*73	38755	*71252	76409	137155	18788205
28 Net worth	35489382	-	*10	-	*34314	*-83810	263614	308839	256422	170667	103654	422220	34013452
29 Capital stock	6714307	-	*655	-	*3479	*104	16903	6215	29282	30376	56634	42491	6528168
30 Paid-in or capital surplus	8867755	-	*42287	-	*59936	*39209	*-14105	*163851	145718	*72689	78585	378636	7900948
31 Retained earnings, appropriated	*256412	-	-	-	*924	-	-	-	*2939	*58	-	-	252491
32 Retained earnings, unappropriate	23069148	-	*-42932	-	*21460	-	*113719	*50330	71333	68945	-30834	80668	22736459
33 Retained earnings (S Corp)	198675	-	-	-	*-51485	*-123122	*159226	*88442	*21976	-	-	103637	-
34 Less: Cost of treasury stock	3616915	-	-	-	-	-	*12130	-	*14826	*1401	731	183212	3404614
35 Total receipts	156917673	-	*1	-	*162743	*53979	992194	924024	1162211	714325	535491	1041945	151330759
36 Business receipts	146374133	-	-	-	*162463	*52706	959009	*854477	1132978	701680	507010	990975	141012835
37 Interest	2556027	-	-	-	*131	-	*442	*4049	1940	3236	3554	4233	2538441
38 Interest on govt. obligations, State and local	15997	-	-	-	-	-	*161	-	-	-	-	526	15310
39 Rents	1478390	-	-	-	-	-	*5	-	*280	-	1696	8399	1468011
40 Royalties	363578	-	-	-	-	-	*205	*397	*498	*1583	553	212	360129
41 Net S-T cap gain less net LT loss	*25074	-	-	-	-	-	-	-	-	*1411	-	37	23627
42 Net L-T cap gain less net ST loss	149212	-	-	-	-	-	*414	-	*8585	*2394	90	7	137722
43 Net gain, noncapital assets	503266	-	-	-	-	-	*135	*877	*3995	*205	2547	339	495167
44 Dividends, domestic corporations	96190	-	-	-	-	-	-	*17	*374	*33	603	473	94690
45 Dividends, foreign corporations	1788313	-	-	-	-	-	-	-	-	*195	-	1583	1786535
46 Other receipts	3567494	-	*1	-	*149	*1273	*31824	*64207	13559	*3588	19437	35162	3398293
47 Total deductions	152025501	-	*14896	-	*169686	*79211	941765	935819	1110157	730557	542901	986004	146514506
48 Cost of sales and operations	113837101	-	-	-	*82120	*43859	619781	*664444	806000	544057	394198	663619	110019024
49 Compensation of officers	627255	-	*6062	-	*4168	*4662	*29785	*27456	27529	14536	4611	14059	494386
50 Repairs	910997	-	-	-	*5823	*230	*4356	*70	2636	*1203	4908	12468	879303
51 Bad debts	219141	-	-	-	*826	*8	*910	*640	1927	*1199	1666	609	211357
52 Rent paid on business property	1234918	-	*837	-	*3616	*2563	*16603	*9663	5973	*2867	4069	8848	1179879
53 Taxes paid	2664921	-	*575	-	*5222	*1360	26052	*25048	29349	12348	12549	28546	2523872
54 Interest paid	3323326	-	*17	-	*806	*3907	*12069	*9993	22006	27722	18693	33398	3194715
55 Contributions or gifts	77210	-	-	-	*202	-	*1369	*393	*35	*134	700	5	74372
56 Amortization	214139	-	*2770	-	*421	*173	*83	*29	7903	*7518	3096	21205	170940
57 Depreciation	2998074	-	-	-	*9339	*985	19880	*14375	29654	*19595	14444	41529	2848273
58 Depletion	25292	-	-	-	-	-	-	-	-	-	-	-	25292
59 Advertising	247788	-	-	-	*3291	*118	*4202	*544	3078	*1427	861	1094	233173
60 Pension, prof sh, stock, annuity	915470	-	-	-	*2409	-	*1249	*1957	6543	*1051	2140	5895	894226
61 Employee benefit programs	3214396	-	*662	-	*5211	*5036	14960	*25992	17798	*12231	5724	27367	3099416
62 Net loss, noncapital assets	129011	-	-	-	-	-	*66	*34	*107	*78	58	832	127835
63 Other deductions	21386462	-	*3973	-	*46232	*16311	190400	155183	149618	84590	75183	126531	20538442
64 Total receipts less total deducts	4892173	-	*-14894	-	*-6942	*-25231	50429	-11795	52053	-16231	-7410	55941	4816253
65 Const taxable inc frm rel frn corps	205754	-	-	-	-	-	-	-	-	-	-	848	204906
66 Net income (less deficit), total	5081930	-	*-14894	-	*-6942	*-25231	50269	-11795	52053	-16231	-7410	56263	5005850
67 Net income, total	5961966	-	-	-	*5269	-	*54990	*20900	76460	*26973	10770	98313	5668291
68 Deficit, total	880036	-	*14894	-	*12211	*25231	*4721	*32695	*24406	*43205	18180	42050	662441
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	56229	-	-	-	*-12211	*-25231	*19349	*-2787	*30710	-	-	46399	-
72 Statutory special deductions, total	1826787	-	-	-	-	-	-	*2517	*95	*621	6359	3139	1814056
73 Net operating loss deduction	194972	-	-	-	-	-	-	*2517	*95	*426	5937	2808	183189
74 Dividends received deduction	1631815	-	-	-	-	-	-	-	-	*195	422	331	1630867
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4359101	-	-	-	*5269	-	*30919	*15321	*45654	*26548	4831	48775	4181783
77 Income tax before credits, total	1508180	-	-	-	*790	-	*10253	*5176	*15528	*3625	2882	16714	1453212
78 Regular tax	1476715	-	-	-	*790	-	*10253	*5176	*15505	*3452	1642	16584	1423312
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	46	-	-	-	-	-	-	-	-	-	-	-	46
81 Alternative minumum tax	17688	-	-	-	-	-	-	-	-	*169	1224	91	16204
82 Environmental tax	6711	-	-	-	-	-	-	-	*23	*4	13	39	6632
83 Foreign tax credit	78638	-	-	-	-	-	*20	-	-	124	-	1416	77078
84 U.S. Possessions tax credit	529	-	-	-	-	-	-	-	529	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	130	-	-	-	-	-	-	-	-	-	-	-	130
87 General business credit	7441	-	-	-	-	-	-	*178	*290	*284	67	8	6613
88 Prior year minumum tax credit	*17392	-	-	-	-	-	*106	-	*790	-	81	-	16415
89 Income tax after credits, total	1404049	-	-	-	*790	-	*10127	*4998	*13919	*3217	2733	15290	1352975

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3730 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2476	*8	*1531	-	*214	*291	286	74	46	*15	5	4	3
2 Total assets	5202152	-	*51300	-	*87656	*211997	497590	472943	679356	*487423	381389	570181	1762318
3 Cash	327929	-	*7879	-	*6923	*9647	22722	*52860	30906	*15479	31219	126164	24130
4 Notes and accounts receivable	856100	-	*17455	-	*19050	*33909	55167	101168	113967	*87565	82262	155279	190277
5 Less: Allowance for bad debts	19751	-	-	-	-	*204	*3751	*3192	*3267	*1090	1704	4873	1670
6 Inventories	682440	-	*8170	-	*34341	*62424	131042	*94002	107733	*99607	46438	8005	90679
7 Investments in govt. obligations, Total	*8691	-	-	-	-	-	-	-	*8178	*512	-	-	-
8 Tax-exempt securities	3332	-	-	-	-	-	-	-	-	-	3332	-	-
9 Other current assets	336261	-	-	-	*1546	*28142	39976	16512	26150	*63455	14401	99169	46909
10 Loans to stockholders	35042	-	-	-	-	-	*4985	*12610	*1798	*5836	9812	-	-
11 Mortgage and real estate loans	*25395	-	-	-	*11940	-	*13455	-	-	-	-	-	-
12 Other investments	597694	-	-	-	-	-	*14862	*26040	*54092	*20734	48148	38068	395750
13 Depreciable assets	2936398	-	*89432	-	*23998	*244582	351247	*266952	443830	*276502	224126	274541	741190
14 Less: Accumulated depreciation	1375347	-	*73043	-	*17230	*179148	159078	*142823	177132	*148485	95971	150489	231949
15 Depletable assets	475	-	-	-	-	-	-	-	-	-	475	-	-
16 Less: Accumulated depletion	326	-	-	-	-	-	-	-	-	-	326	-	-
17 Land	163614	-	*893	-	-	*9911	*23184	*34752	*18565	*30189	11641	3460	31019
18 Intangible assets (Amortizable)	98909	-	*233	-	*1641	*416	*368	*1366	*46495	*27043	4172	-	17176
19 Less: Accumulated amortization	13983	-	*233	-	*1641	*212	*27	*346	*8163	*1524	407	-	1431
20 Other assets	539280	-	*514	-	*7087	*2531	*3438	*13041	16204	*11598	3771	20859	460237
21 Total liabilities	5202152	-	*51300	-	*87656	*211997	497590	472943	679356	*487423	381389	570181	1762318
22 Accounts payable	662993	-	*10072	-	*48113	*39034	101934	79352	86102	*72975	52207	54740	118465
23 Mort, notes, and bonds under 1 yr	585770	-	*3474	-	-	*33907	143252	*110455	*49324	*66170	16681	78108	84399
24 Other current liabilities	636608	-	*13992	-	*8911	*21743	78773	*43172	76481	*43280	67802	89665	192790
25 Loans from stockholders	195053	-	*1257	-	-	*43644	*19673	*4146	*60594	*23041	27403	-	15294
26 Mort, notes, bonds, 1 yr or more	1046204	-	*44813	-	*16727	*53889	122904	*40907	142269	*52988	100140	46156	425411
27 Other liabilities	361341	-	*17492	-	-	*4758	*5168	*7049	12903	*19196	15252	71006	208517
28 Net worth	1714182	-	*-39800	-	*13905	*15023	25886	187861	251684	*209773	101904	230506	717442
29 Capital stock	505484	-	*42822	-	*4283	*19429	32921	37377	119690	*37952	29155	2685	179171
30 Paid-in or capital surplus	1190862	-	*18280	-	-	-	99279	*33302	*89405	*151014	14437	47288	737857
31 Retained earnings, appropriated	*7559	-	-	-	-	-	*3701	-	-	-	-	-	3858
32 Retained earnings, unappropriate	-75315	-	*-105106	-	*9622	*33306	-149823	*117132	*-62329	*95301	40057	137731	-191205
33 Retained earnings (S Corp)	144650	-	*4205	-	-	*-31241	*48237	*1185	*118895	*-65764	25540	43593	-
34 Less: Cost of treasury stock	59058	-	-	-	-	*6472	*8430	*1135	*13977	*8730	7285	792	12238
35 Total receipts	7157873	*5542	*202954	-	*122968	*607548	574368	788394	914598	*662308	519719	893902	1865573
36 Business receipts	6965096	*5056	*202750	-	*120865	*593834	557618	757776	852084	*640990	513039	867220	1853865
37 Interest	26260	*378	-	-	*2102	*122	*112	*4288	*1282	*2667	1942	9105	4263
38 Interest on govt. obligations, State and local	*1654	-	-	-	-	-	-	-	*418	*281	612	343	-
39 Rents	13049	*63	-	-	-	-	*4434	*1746	*4274	*2162	-	5	364
40 Royalties	*323	-	-	-	-	-	-	*201	-	-	-	-	122
41 Net S-T cap gain less net LT loss	*599	-	-	-	-	-	-	-	*218	-	-	381	-
42 Net L-T cap gain less net ST loss	*18049	-	-	-	-	-	*3934	*8338	*12	*5570	194	-	-
43 Net gain, noncapital assets	2650	-	-	-	-	*30	*117	*1643	*43	*759	17	10	33
44 Dividends, domestic corporations	*552	-	-	-	-	-	-	*-0	*14	*20	170	347	-
45 Dividends, foreign corporations	*1633	-	-	-	-	-	-	-	-	*1633	-	-	-
46 Other receipts	128009	*46	*204	-	-	*13562	8153	*14403	56253	*8226	3745	16491	6926
47 Total deductions	7201382	*7659	*213102	-	*127589	*601572	669164	784901	912249	*689727	492973	864785	1837661
48 Cost of sales and operations	5427463	*5662	*82967	-	*99123	*457263	433906	621630	662684	*548504	377013	609855	1528857
49 Compensation of officers	145956	-	*40163	-	-	*19779	20548	*15767	*15644	*12695	10321	7477	3560
50 Repairs	33961	*9	*1081	-	*146	*1094	11424	*1584	*12034	*1800	721	3838	230
51 Bad debts	9876	-	-	-	*28	*770	*249	*942	3364	*982	2836	575	131
52 Rent paid on business property	72878	-	*12529	-	-	*9877	12645	*6824	*8953	*3739	4630	10745	2938
53 Taxes paid	229282	*1037	*10268	-	*5210	*17130	22460	13367	30470	*11615	7365	49948	60412
54 Interest paid	154914	*461	*52	-	*3489	*8135	19543	*19538	20770	*9237	9111	10615	53964
55 Contributions or gifts	866	-	-	-	-	-	*13	*106	*12	*13	118	605	-
56 Amortization	7371	*1	*35	-	*461	*11	*504	*1149	*1067	*645	177	106	3216
57 Depreciation	167976	*338	*3009	-	*1282	*19004	25404	17661	26617	*19982	14053	11774	28851
58 Depletion	54	-	-	-	-	-	-	-	-	-	54	-	-
59 Advertising	43270	*10	*213	-	*4005	*4557	3060	*3885	*10803	*3478	4830	278	8152
60 Pension, prof sh, stock, annuity	52172	-	-	-	-	*867	*2628	*948	*2162	*6461	3599	14023	21485
61 Employee benefit programs	173403	-	*816	-	*2641	*5644	7716	*13118	*16063	*11537	3285	52368	60214
62 Net loss, noncapital assets	6138	-	-	-	-	*1356	*3360	*552	*204	-	48	567	51
63 Other deductions	675802	*141	*61969	-	*11204	*56084	105705	67831	101403	*59038	54814	92012	65601
64 Total receipts less total deducts	-43509	*-2117	*-10148	-	*-4622	*5976	-94797	3493	2349	*-27418	26745	29117	27912
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-45163	*-2117	*-10148	-	*-4622	*5976	-94797	3493	1931	*-27700	26134	28774	27912
67 Net income, total	252361	-	*5216	-	*4748	*12866	*2287	*33659	*27937	*13398	31741	37264	83244
68 Deficit, total	297524	*2117	*15364	-	*9369	*6890	97083	*30166	*26006	*41098	5607	8490	55332
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-7444	-	*4425	-	-	*3715	*-22684	*-3840	*9290	*-11683	12411	921	-
72 Statutory special deductions, total	105739	-	*352	-	-	*2261	*112	*559	*4250	*1647	2567	10748	83244
73 Net operating loss deduction	103707	-	*352	-	-	*2261	*112	*558	*4240	-	2448	10492	83244
74 Dividends received deduction	*2032	-	-	-	-	-	-	*-0	*10	*1647	119	255	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	104639	-	*440	-	*4748	-	*1182	*30873	*11485	*13398	16918	25596	-
77 Income tax before credits, total	36774	-	*66	-	*712	-	*217	*10603	*4245	*4565	5858	8743	1764
78 Regular tax	34407	-	*66	-	*712	-	*217	*10497	*3905	*4555	5752	8703	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2019	-	-	-	-	-	-	*106	*197	-	48	-	1668
82 Environmental tax	*312	-	-	-	-	-	-	-	*144	*9	22	40	97
83 Foreign tax credit	100	-	-	-	-	-	-	-	-	97	-	3	-
84 U.S. Possessions tax credit	72	-	-	-	-	-	72	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2302	-	*66	-	-	-	-	*121	-	-	-	2115	-
88 Prior year minumum tax credit	1868	-	-	-	-	-	-	-	-	-	95	1773	-
89 Income tax after credits, total	32433	-	-	-	*712	-	*146	*10482	*4245	*4467	5764	4852	1764

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3798
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1174	*7	*4	*537	*207	*116	196	*33	38	*11	9	10	7
2 Total assets	8619835	-	*4	*71474	*81597	*76812	450946	*197427	647554	*371398	683195	1510810	4528619
3 Cash	546599	-	*4	*7708	*4324	*1756	39271	*21621	25296	*3513	15664	214624	212820
4 Notes and accounts receivable	2104858	-	-	*27517	*21943	*18256	114881	*25577	153625	*91154	151875	336527	1163502
5 Less: Allowance for bad debts	30128	-	-	-	-	-	*1118	*388	*2072	*1504	8522	6947	9577
6 Inventories	1508956	-	-	*17894	*41170	*35194	196115	*26475	168475	*60421	223530	257169	482511
7 Investments in govt. obligations, Total	72525	-	-	-	-	-	-	-	-	-	-	-	72525
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	401194	-	-	*14740	*227	*245	*6332	*22750	45372	*52234	23518	36602	199173
10 Loans to stockholders	*199593	-	-	-	-	*983	*174	*9750	*1426	-	-	2693	184568
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	716218	-	-	-	-	-	*1271	*2845	*26076	*36685	33954	99947	515441
13 Depreciable assets	3964601	-	-	*34576	*23688	*27797	139731	*190088	361031	*84714	316425	541699	2244851
14 Less: Accumulated depreciation	1772184	-	-	*34183	*11474	*7470	67706	*109119	167376	*43372	133286	207611	990588
15 Depletable assets	1328	-	-	-	-	-	-	-	-	-	-	-	1328
16 Less: Accumulated depletion	33	-	-	-	-	-	-	-	-	-	-	-	33
17 Land	109088	-	-	-	*1609	-	*7172	*6620	*9988	*2110	11665	11328	58596
18 Intangible assets (Amortizable)	299419	-	-	*5966	*548	-	*3102	*1884	*9178	*75898	54955	8959	138929
19 Less: Accumulated amortization	67501	-	-	*2745	*439	-	*661	*783	*2480	*9951	13712	3195	33535
20 Other assets	565303	-	-	-	-	*50	*12382	*107	19016	*19495	7130	219016	288109
21 Total liabilities	8619835	-	*4	*71474	*81597	*76812	450946	*197427	647554	*371398	683195	1510810	4528619
22 Accounts payable	1470036	-	*12007	*55553	*48447	*34851	75506	*21383	71131	*37326	124367	343278	646187
23 Mort, notes, and bonds under 1 yr	575893	-	*1617	-	-	*16329	*92640	*3873	*122285	*73516	63934	79002	122697
24 Other current liabilities	1009656	-	*1397	*20540	*7033	*9204	34119	*11998	51362	*45494	64456	280455	483600
25 Loans from stockholders	336590	-	-	*82005	*4141	*3335	*92214	-	*6212	*799	405	-	147479
26 Mort, notes, bonds, 1 yr or more	1954027	-	*8654	*41530	-	*16790	*42224	*61365	*119643	*139991	173369	360384	990077
27 Other liabilities	693210	-	-	*127575	-	-	*3617	*35	*17907	*59745	39447	47672	397212
28 Net worth	2580422	-	*-23670	*-255729	*21976	*-3696	110626	*98772	259014	*14526	217217	400019	1741367
29 Capital stock	442889	-	*10	*35336	*1139	*116	82125	*7352	57932	*59014	38816	42805	118245
30 Paid-in or capital surplus	1212029	-	*8991	*18007	-	*12237	*7988	*93286	*97577	*14652	69944	157452	731894
31 Retained earnings, appropriated	*504	-	-	-	-	-	-	-	*455	-	49	-	-
32 Retained earnings, unappropriate	916173	-	*-32671	*-123206	-	*2962	*1325	*17683	54462	*-59140	33620	110677	910460
33 Retained earnings (S Corp)	80415	-	-	*-181610	*20837	*-11014	*21346	*-17999	*55783	-	103986	89086	-
34 Less: Cost of treasury stock	71588	-	-	*4256	-	*7997	*2159	*1550	*7196	-	29199	-	19232
35 Total receipts	14097780	*89	*56533	*448025	*484437	*265040	1023008	*343455	1103617	*537305	1376652	1881825	6577793
36 Business receipts	13603642	-	*56172	*441050	*484437	*265040	1014735	*321379	1084225	*513779	1354518	1781190	6287118
37 Interest	118928	*89	-	-	-	-	*424	*262	*2348	*7791	851	10118	97044
38 Interest on govt. obligations, State and local	*4176	-	-	-	-	-	-	-	*108	-	-	1432	2635
39 Rents	100314	-	-	-	-	-	*3934	*3750	*80	*8332	805	55744	27669
40 Royalties	13186	-	-	-	-	-	-	-	*1235	-	54	758	11139
41 Net S-T cap gain less net LT loss	*1756	-	-	-	-	-	-	-	*4	-	-	976	775
42 Net L-T cap gain less net ST loss	*4297	-	-	-	-	-	-	-	*97	-	397	69	3733
43 Net gain, noncapital assets	15912	-	-	*2288	-	-	*40	*199	*1350	-	195	9065	2776
44 Dividends, domestic corporations	2153	-	-	-	-	-	-	-	*684	-	-0	110	1359
45 Dividends, foreign corporations	18309	-	-	-	-	-	-	-	-	-	1205	-	17104
46 Other receipts	215108	-	*361	*4687	-	-	3875	*17865	13485	*7404	18628	22361	126442
47 Total deductions	13779519	*8613	*73553	*513636	*473880	*267285	997289	*365382	1077053	*549784	1369984	1804356	6278705
48 Cost of sales and operations	10345425	-	*49364	*391529	*397489	*234507	782515	*235431	808076	*403313	1083807	1407172	4552223
49 Compensation of officers	162121	-	*764	*14713	*16376	*2128	*20241	*26754	*29773	*4929	11304	11062	24076
50 Repairs	84121	-	*9	*44	*650	*1626	*6210	*1571	3883	*1716	2925	5500	59986
51 Bad debts	22414	-	-	*204	-	*1	*1065	*7719	*2157	*405	2624	708	7530
52 Rent paid on business property	121725	*1522	*1487	*21752	*1226	*1811	*10285	*724	7647	*3693	7011	10908	53661
53 Taxes paid	276497	*6	*2212	*4942	*7735	*4484	19547	*9271	24916	*8306	21617	22850	150612
54 Interest paid	305756	-	*2216	*14345	*803	*2690	11546	*5663	17190	*21802	29875	39252	160375
55 Contributions or gifts	3956	-	-	-	-	*30	*40	*11	*194	*36	49	1389	2207
56 Amortization	27737	-	*3591	*768	*110	-	*543	*3723	*2613	*1343	4002	4806	6238
57 Depreciation	359740	*232	*874	*4863	*2298	*2538	9259	*20350	34593	*14241	29827	81242	159425
58 Depletion	33	-	-	-	-	-	-	-	-	-	-	-	33
59 Advertising	94138	*435	*170	*11	*3016	*1102	9752	*4060	7256	*6720	7861	5759	47996
60 Pension, prof sh, stock, annuity	57153	-	-	-	*148	-	*973	*15	*7635	*8076	4832	8174	27300
61 Employee benefit programs	190390	-	*114	*556	-	*806	*7862	*5283	*11374	*6040	25244	28893	104219
62 Net loss, noncapital assets	4661	-	*1737	-	-	-	*101	837	*255	*358	28	544	802
63 Other deductions	1723652	*6419	*11016	*59909	*44031	*15561	117352	*43970	119491	*68806	138979	176097	922021
64 Total receipts less total deducts	318262	*-8523	*-17021	*-65611	*10557	*-2245	25719	*-21927	26564	*-12478	6669	77470	299089
65 Const taxable inc frm rel frn corps	*9488	-	-	-	-	-	-	-	-	*663	170	-	8655
66 Net income (less deficit), total	323574	*-8523	*-17021	*-65611	*10557	*-2245	25719	*-21927	26456	*-11815	6839	76037	305109
67 Net income, total	566930	-	-	-	*10557	*1834	*55854	*21837	*39661	*9340	40997	81740	305109
68 Deficit, total	243355	*8523	*17021	*65611	-	*4079	*30135	*43764	*13205	*21156	34159	5703	-
69 Net income (less def), Form 1120-A	*-17630	-	-	*-17630	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-8523	*-8523	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	35935	-	-	*-27816	*10557	*-4079	*21135	*3183	*6189	-	19884	6881	-
72 Statutory special deductions, total	64215	-	-	-	-	-	*6457	-	*2331	*358	6086	27583	21399
73 Net operating loss deduction	62717	-	-	-	-	-	*6457	-	*1784	*358	6086	27499	20533
74 Dividends received deduction	1498	-	-	-	-	-	-	-	*547	-	-0	84	866
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	406969	-	-	-	-	*1834	*13855	*5123	*31140	*8982	15048	47277	283709
77 Income tax before credits, total	146578	-	-	-	-	*275	*4414	*1742	*10805	*3058	5270	23203	97810
78 Regular tax	138315	-	-	-	-	*275	*4390	*1742	*10588	*3054	5116	16139	97012
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*7638	-	-	-	-	-	-	-	*173	-	132	6952	381
82 Environmental tax	564	-	-	-	-	-	-	-	*11	*4	22	113	415
83 Foreign tax credit	8429	-	-	-	-	-	-	-	-	-	-	-0	8429
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2459	-	-	-	-	-	*402	-	*199	*276	28	27	1527
88 Prior year minumum tax credit	*3338	-	-	-	-	-	-	-	*164	*164	-	-	3010
89 Income tax after credits, total	132352	-	-	-	-	*275	*4012	*1742	*10443	*2617	5242	23176	84845

MAJOR GROUP 28
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8924	425	3291	1380	702	905	1426	252	243	125	69	48	58
2 Total assets	129941756	-	161552	196747	230856	652623	3287445	1759838	3903846	4501313	4972366	7764100	102511069
3 Cash	5482873	-	*13475	57386	*44694	150702	394190	297850	482814	485356	475516	549975	2530916
4 Notes and accounts receivable	29551488	-	*35593	*34252	*61950	145406	881061	430931	926211	1103116	967195	1757870	23207903
5 Less: Allowance for bad debts	709126	-	-	*2861	*45	*967	14893	18506	19800	39014	31817	47996	533228
6 Inventories	15108483	-	*52447	*31318	*45639	160999	964039	404762	903808	915476	828801	1109300	9691894
7 Investments in govt. obligations, Total	7228227	-	-	-	-	*6377	*12893	*7586	*12920	*14168	39668	51357	7083257
8 Tax-exempt securities	1129720	-	-	-	-	-	*1838	*3278	*19580	*74651	10270	161233	858870
9 Other current assets	8680849	-	*7039	*6829	*12248	31033	120374	48182	234723	275805	286397	481164	7177055
10 Loans to stockholders	176417	-	*9658	*5338	*24499	*731	19732	*1145	*2686	*9013	10050	22783	70783
11 Mortgage and real estate loans	111081	-	-	-	-	*2140	*3031	-	*603	*5970	737	76486	22113
12 Other investments	21966705	-	*115	*16354	*-0	*2715	120281	69622	362790	355187	775780	1328504	18935358
13 Depreciable assets	49493113	-	*113652	91097	139545	246587	1415016	822885	1492481	1490215	1785738	2495784	39400113
14 Less: Accumulated depreciation	25297674	-	*81106	57817	102998	151482	845230	461904	755097	672113	795315	1215821	20158791
15 Depletable assets	*4413	-	-	-	*4258	-	*75	-	-	-	80	-	-
16 Less: Accumulated depletion	*1113	-	-	-	*1104	-	*8	-	-	-	-	-	-
17 Land	1144902	-	-	*594	-	*5929	8563	41865	47402	56362	56023	74040	854125
18 Intangible assets (Amortizable)	7795876	-	*6285	*10658	-	52043	185058	94526	154568	361997	305210	690779	5934752
19 Less: Accumulated amortization	1984125	-	*2183	*2799	-	*8549	62683	27884	56008	117589	65802	129809	1510818
20 Other assets	10059647	-	*6577	*6400	*2169	*8960	84109	45500	94168	182714	323835	358450	8946766
21 Total liabilities	129941756	-	161552	196747	230856	652623	3287445	1759838	3903846	4501313	4972366	7764100	102511069
22 Accounts payable	11810394	-	*36113	*23561	*17431	62018	480047	172725	348188	433507	392113	643380	9201310
23 Mort, notes, and bonds under 1 yr	8818070	-	*2291	*19271	*24115	80727	430951	105928	310688	296929	560216	370649	6616304
24 Other current liabilities	21354799	-	*35765	*7941	*20694	63797	413811	245960	475359	423436	409958	835894	18422183
25 Loans from stockholders	1381747	-	*19259	*49831	*3075	*63679	127010	40639	*20679	*34590	75571	135540	811872
26 Mort, notes, bonds, 1 yr or more	24108407	-	*47511	*69891	*32727	140237	397919	303894	469399	617071	511355	882488	20635913
27 Other liabilities	11699101	-	*1	*4330	*6755	*924	68183	74321	223608	107250	191688	354978	10667063
28 Net worth	50769238	-	20612	21922	126060	241240	1369523	816370	2055926	2588529	2831463	4541170	36156423
29 Capital stock	7011401	-	23984	*828695	53813	132769	848988	309308	473076	555155	464027	424861	2896724
30 Paid-in or capital surplus	21829750	-	*2411	*58455	*74630	*175164	929326	783105	1198668	1239429	1918402	1693276	13756884
31 Retained earnings, appropriated	1031152	-	-	-	*522	-	*3416	*1355	-	*556	2892	50742	971668
32 Retained earnings, unappropriate	24052637	-	*18138	*-908095	*-78357	-18557	-638828	-370890	-67054	771122	357733	2380564	22606861
33 Retained earnings (S Corp)	1457003	-	*-6529	*42867	*76509	*4292	290934	*118398	528550	*83681	184435	133865	-
34 Less: Cost of treasury stock	4612705	-	*17392	-	*1058	*52429	64313	24905	77315	61415	96026	142138	4075715
35 Total receipts	122281524	*224942	637520	361732	640698	1001195	6260657	2439768	4932568	5321235	5097235	8029096	87334879
36 Business receipts	111292968	*208522	635598	*344762	615831	994111	6166459	2360969	4730206	5139205	4877546	7625817	77593941
37 Interest	2434009	*1007	*379	*1713	*800	1713	12685	11743	28207	38335	91456	128894	2117077
38 Interest on govt. obligations, State and local	208126	17	-	-	-	*11	*93	*775	4672	6116	3186	8954	184302
39 Rents	1352813	*1524	-	-	-	*3864	*1492	*549	54909	24251	14407	12267	1239548
40 Royalties	1559320	57	-	-	*1825	-	*5777	*1191	8789	23439	4405	51916	1461920
41 Net S-T cap gain less net LT loss	286069	-	-	-	-	-	*117	*34	*2236	*869	316	7364	275134
42 Net L-T cap gain less net ST loss	696642	218	-	-	*2086	*235	*1970	*15550	*4424	*4689	29524	33759	604189
43 Net gain, noncapital assets	225638	728	*1097	*13	-	*157	11485	*2398	26175	11550	7730	9902	154403
44 Dividends, domestic corporations	58982	220	-	-	-	*11	*2692	*90	2949	1873	3650	4635	42863
45 Dividends, foreign corporations	1578753	61	-	-	-	-	*826	*389	*13192	11795	18548	70766	1463174
46 Other receipts	2588203	*12588	*447	*15244	*20156	*1094	57062	46079	56808	59112	46464	74822	2198329
47 Total deductions	116237925	257646	661353	423044	614007	1017459	6255474	2427608	4775655	5110172	4849426	7323447	82522633
48 Cost of sales and operations	64203650	*127449	295938	*217516	222105	503696	3378130	1272457	2745448	2794060	2772480	4327254	45547117
49 Compensation of officers	1973378	*3945	*70588	*30671	*47061	104008	378278	97378	136548	140232	94627	96047	773993
50 Repairs	383508	632	*4201	*3276	*3972	5985	18108	5507	20169	21433	15289	22219	262716
51 Bad debts	499562	*3198	*73	*109	*315	*3077	43361	8852	11721	16129	19537	37799	355393
52 Rent paid on business property	1465756	*4090	*34091	*11657	*40067	37628	123404	19125	53573	63554	41026	72680	964861
53 Taxes paid	2483824	*8425	*16661	18625	30707	30090	177008	71729	118135	133049	98651	145850	1634896
54 Interest paid	3314119	*4150	*3518	*4148	*2341	13005	75687	42499	71453	82625	92877	163856	2757959
55 Contributions or gifts	119818	28	*109	-	*64	*648	2185	245	1117	2685	3526	6900	102312
56 Amortization	495742	*2514	*672	*821	*739	5718	20161	14230	24966	47601	18920	35189	324212
57 Depreciation	3810044	*4848	*10490	8939	*8830	17441	137413	64296	125494	140151	140885	188820	2962439
58 Depletion	7	-	-	-	-	-	-	-	-	-	-	-	7
59 Advertising	2445947	*1712	*18191	*3317	*8181	22153	91380	46869	61948	112821	74843	82827	1921706
60 Pension, prof sh, stock, annuity	1195281	*3341	*2779	*3627	*11430	*10177	33597	11663	27450	48603	22381	54905	965329
61 Employee benefit programs	2564121	*4221	*16725	*9867	*13438	*9489	96633	52763	82242	109411	99314	188037	1881981
62 Net loss, noncapital assets	130945	-	-	-	-	*1730	2175	*5956	4016	16066	5151	11309	84543
63 Other deductions	31152220	89093	*187318	110472	224758	252616	1677954	714040	1291375	1381751	1349919	1889756	21983169
64 Total receipts less total deducts	6043600	-32704	-23834	-61313	26691	-16263	5182	12160	156913	211063	247809	705649	4812246
65 Const taxable inc frm rel frn corps	808579	9788	-	-	-	-	-	*158	*6887	*2192	10161	48358	731036
66 Net income (less deficit), total	6644052	-22932	-23834	-61313	26691	-16275	5090	11543	159128	207139	254783	745053	5358979
67 Net income, total	8377123	3020	*2163	*19696	*67325	56190	318764	162371	332766	377879	394893	852500	5789557
68 Deficit, total	1733071	*25952	*25996	*81009	*40634	*72464	313675	150828	173638	170740	140109	107447	430578
69 Net income (less def), Form 1120-A	*-3569	*-8	*-3561	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3796	*-3796	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	431927	-	*-6560	*-3945	*57987	*1652	124280	*38870	148714	*-323	36211	35042	-
72 Statutory special deductions, total	854516	97	-	-	-	*7	27245	*33842	44161	30831	38124	42006	638204
73 Net operating loss deduction	375008	-	-	-	-	-	*24534	*33453	41623	*19399	28891	11279	215829
74 Dividends received deduction	479508	97	-	-	-	*7	*2711	*389	2538	11432	9233	30727	422374
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7066836	2983	*981	*57	*9337	*39964	162442	82408	136614	332953	321999	781181	5195918
77 Income tax before credits, total	2412381	1035	*147	*9	*1985	*12274	53249	28393	47721	114639	111414	268190	1773324
78 Regular tax	2379417	1035	*147	*9	*1985	*12274	53020	27795	46375	113291	109611	266782	1747093
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	16	-	-	-	-	-	-	-	-	-	-	-	16
81 Alternative minumum tax	24222	-	-	-	-	-	*229	*565	1290	1132	1525	775	18705
82 Environmental tax	8343	-	-	-	-	-	-	*33	55	216	222	633	7183
83 Foreign tax credit	704461	-	-	-	-	-	-	-	*5123	*1928	4604	27241	665565
84 U.S. Possessions tax credit	378149	963	-	-	-	93	187	1702	7969	25627	44440	91347	205822
85 Orphan drug credit	245	-	-	-	-	-	-	-	-	-	-	-	245
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	64421	-	-	-	-	*95	4304	*679	1863	3838	5222	10529	37889
88 Prior year minumum tax credit	54521	39	-	-	-	-	*44	*106	*470	*1375	91	1945	50450
89 Income tax after credits, total	1210584	33	*147	*9	*1985	*12086	48714	25906	32296	81870	57058	137128	813353

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3815
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	2961	*400	*546	*233	*447	*343	630	142	107	55	21	17	21
2	Total assets	38866605	-	*8817	*31780	*122583	*251935	1572267	988957	1790503	2014751	1368804	2728360	27987850
3	Cash	2105535	-	*576	*1872	*16991	*57648	140344	102077	141130	174917	110741	265464	1093773
4	Notes and accounts receivable	10291422	-	*577	*3821	*20188	*65382	432433	258992	408577	542564	300326	500647	7757915
5	Less: Allowance for bad debts	127977	-	-	-	-	*40	5372	11136	5679	11995	6160	17010	70585
6	Inventories	6564948	-	*5390	*19976	*29394	*70821	559337	260591	505876	449210	248532	442749	3973072
7	Investments in govt. obligations, Total	91402	-	-	-	-	-	*11356	*7586	*9791	*3723	16287	-	42658
8	Tax-exempt securities	*68284	-	-	-	-	-	-	-	*16604	*25080	3252	23347	-
9	Other current assets	1278313	-	-	*118	*5651	*23006	53374	28602	65016	64375	50159	208133	779879
10	Loans to stockholders	95568	-	-	*2889	*24499	*731	*4768	*1128	*1407	*8946	4413	-	46786
11	Mortgage and real estate loans	*13854	-	-	-	-	-	*45	-	-	*5970	737	-	7102
12	Other investments	6594405	-	-	*103	-	-	*6282	29884	241156	144775	205705	483112	5483388
13	Depreciable assets	14815883	-	*8696	*3734	*45852	*83058	681764	495634	726845	694222	562420	910742	10602918
14	Less: Accumulated depreciation	7948653	-	*6421	*1220	*24427	*56625	400858	280918	429874	350339	349745	500817	5547409
15	Depletable assets	*4258	-	-	-	*4258	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	*1104	-	-	-	*1104	-	-	-	-	-	-	-	-
17	Land	517065	-	-	-	-	-	*7179	16598	30692	14955	21418	25386	400836
18	Intangible assets (Amortizable)	2662576	-	*159	*77	-	*12054	93393	62845	39493	199503	58124	310983	1885945
19	Less: Accumulated amortization	648989	-	*159	*22	-	*4438	31942	14472	16817	79495	4953	55336	441357
20	Other assets	2489815	-	-	*432	*1280	*337	20166	31543	56284	128340	147546	130958	1972929
21	Total liabilities	38866605	-	*8817	*31780	*122583	*251935	1572267	988957	1790503	2014751	1368804	2728360	27987850
22	Accounts payable	5265980	-	*159	*4461	*7205	*17475	217642	99441	159374	209755	101884	243345	4205239
23	Mort, notes, and bonds under 1 yr	2501612	-	-	*4330	-	*21601	204543	73588	119620	187520	99256	203703	1587452
24	Other current liabilities	4365106	-	*9200	*830	*14036	*16589	148126	174619	279455	213127	123621	304562	3080941
25	Loans from stockholders	728835	-	*4893	*12846	*2784	*5994	*52661	*35722	*12206	*13580	14805	135540	437805
26	Mort, notes, bonds, 1 yr or more	5431623	-	*817	-	*32501	*93951	171337	215278	196353	372993	123423	260357	3964614
27	Other liabilities	1387006	-	-	-	*6664	-	*41356	45720	59706	49219	43627	134234	1006481
28	Net worth	19186442	-	*-6252	*9313	*59393	*96326	736602	344590	963788	968557	862188	1446619	13705319
29	Capital stock	2102942	-	*7854	*4384	*51468	*50688	479628	74477	183047	60076	82787	74025	1034509
30	Paid-in or capital surplus	7555040	-	*2411	*91	*26587	*73136	364055	239916	159264	477182	417850	800923	4993623
31	Retained earnings, appropriated	*33388	-	-	-	-	-	*3416	*1355	-	-	-	1567	27050
32	Retained earnings, unappropriate	9022246	-	*-17905	-	*-37910	*-44740	-252750	-51913	282759	387521	325689	613602	7817893
33	Retained earnings (S Corp)	926525	-	*1388	*4837	*20306	*50902	*158910	*96252	387689	*93467	112774	-	-
34	Less: Cost of treasury stock	453697	-	-	-	*1058	*33660	*16657	*15498	48970	49689	76911	43497	167757
35	Total receipts	45334270	*178176	*60938	*17578	*275017	*441647	3094284	1593667	2204065	2668519	1499328	2854252	30446800
36	Business receipts	42462600	*164995	*59841	*17578	*261753	*436259	3061250	1554440	2141705	2595860	1450495	2718392	28000032
37	Interest	462116	*340	-	-	*543	*638	3200	2739	9192	8218	9689	36901	390657
38	Interest on govt. obligations, State and local	19035	17	-	-	-	-	-	*630	3966	*1995	1206	1969	9252
39	Rents	417267	232	-	-	-	*3864	*1483	*259	*2698	*9368	1902	4122	393338
40	Royalties	621661	-	-	-	*1825	-	*5041	*483	*1461	*7691	1242	7338	596581
41	Net S-T cap gain less net LT loss	*27998	-	-	-	-	-	-	-	-	*44	31	304	27619
42	Net L-T cap gain less net ST loss	89194	218	-	-	*2086	-	*1925	*825	*3196	*4610	138	10337	65860
43	Net gain, noncapital assets	58406	728	*1097	-	-	*120	*3922	*348	18518	*11092	3255	5235	14091
44	Dividends, domestic corporations	13984	220	-	-	-	-	*2	*72	1677	*951	1053	3399	6610
45	Dividends, foreign corporations	384264	61	-	-	-	-	-	-	*4690	*3031	14074	30439	331968
46	Other receipts	777745	*11365	-	-	*8811	*766	17461	33871	16961	25659	16242	35817	610791
47	Total deductions	43318279	*197620	*72014	*30927	*273493	*445241	2999515	1565172	2116614	2613677	1402882	2777011	28824112
48	Cost of sales and operations	26587487	*100710	*52571	*12344	*102551	*227230	1820237	851145	1204777	1523982	787062	1671681	18233198
49	Compensation of officers	614368	*2351	-	*1559	*38206	*36237	153641	61609	70395	65249	34406	28279	122436
50	Repairs	192190	591	-	-	*1235	*1950	9446	3209	5886	8785	4929	9335	146822
51	Bad debts	95864	*750	-	-	-	*2010	7438	5839	3892	4138	2996	15128	53673
52	Rent paid on business property	385179	*3292	*74	*3038	*9769	*12958	41741	10884	22422	33366	14799	36826	196010
53	Taxes paid	1094074	*7535	*25	*807	*17949	*13221	101436	45894	48200	61126	39437	59022	699423
54	Interest paid	746518	*3773	*165	*6	*1401	*4676	32627	31693	30371	52693	23007	64813	501291
55	Contributions or gifts	50885	28	-	-	*64	*209	1117	*159	349	1350	2110	927	44573
56	Amortization	175630	*2393	-	*21	-	*4865	5345	4468	6357	25875	5097	11773	109435
57	Depreciation	1417733	*3227	*251	*915	*3157	*8211	60043	38720	47135	63249	37151	67771	1087903
58	Depletion	7	-	-	-	-	-	-	-	-	-	-	-	7
59	Advertising	659564	*1401	*6	-	*4330	*12633	44938	21440	39069	62536	22123	39188	411899
60	Pension, prof sh, stock, annuity	522810	*3306	-	-	*5567	*3833	18714	10180	17334	34283	11773	19360	398460
61	Employee benefit programs	810819	*2870	*36	*240	*5105	*4383	44108	34230	36804	53950	43331	84452	501310
62	Net loss, noncapital assets	61526	-	-	-	-	*201	*1108	*425	*416	2368	1465	7376	48167
63	Other deductions	9903625	*65394	*18887	*11995	*84159	*112623	657575	445277	583207	620726	373194	661081	6269507
64	Total receipts less total deducts	2015991	*-19444	*-11076	*-13349	*1524	*-3594	94769	28495	87451	54842	96446	77241	1622687
65	Const taxable inc frm rel frn corps	242441	9788	-	-	-	-	-	-	*1441	*1119	7003	12919	210171
66	Net income (less deficit), total	2239397	*-9672	*-11076	*-13349	*1524	*-3594	94769	27865	84926	53965	102242	88192	1823607
67	Net income, total	2696013	248	*1182	-	*30867	*28800	160045	91118	130372	111561	115706	148053	1878060
68	Deficit, total	456616	*9921	*12258	*13349	*29343	*32394	65276	*63252	*45446	*57595	13464	59862	54454
69	Net income (less def), Form 1120-A	*-8	*-8	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	156520	-	*1182	*-13349	*21530	*8317	*30459	*28268	69495	*-13139	23759	-	-
72	Statutory special deductions, total	343545	97	-	-	-	-	*24535	*31383	8066	*12706	9232	19081	238446
73	Net operating loss deduction	109696	-	-	-	-	-	*24534	*31383	*6413	*9204	3897	10860	23404
74	Dividends received deduction	233849	97	-	-	-	-	*1	-	*1653	*3501	5334	8220	215042
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	2159125	212	-	-	*9337	*20483	102411	*24217	49449	96729	84011	130947	1641330
77	Income tax before credits, total	723905	72	-	-	*1985	*6294	33860	*8645	17050	33711	28768	44834	548685
78	Regular tax	709328	72	-	-	*1985	*6294	33631	*8128	16793	32909	28616	44610	536292
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
81	Alternative minumum tax	12440	-	-	-	-	-	*229	*515	*251	*746	85	108	10507
82	Environmental tax	2119	-	-	-	-	-	-	*3	*7	*57	68	117	1868
83	Foreign tax credit	208622	-	-	-	-	-	-	-	*265	*751	3983	7805	195818
84	U.S. Possessions tax credit	145652	-	-	-	-	93	187	-	521	4783	5779	17359	116931
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	18842	-	-	-	-	*95	*2954	*481	*855	*522	1929	988	11018
88	Prior year minumum tax credit	3507	39	-	-	-	-	-	-	*239	*701	83	948	1496
89	Income tax after credits, total	347281	33	-	-	*1985	*6106	30719	*8165	15170	26954	16994	17734	223422

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3845 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5462	*25	*2745	*938	*256	*403	692	101	131	65	43	31	33
2 Total assets	39156972	-	*152735	*130092	*108274	*285770	1489403	719378	2025467	2306862	3069256	5035740	23833994
3 Cash	3050330	-	*12898	*22342	*27702	*86897	244046	195115	322794	304077	357810	284511	1192138
4 Notes and accounts receivable	8694027	-	*35017	*30431	*41762	*54766	411234	162663	497007	519171	586692	1257222	5098062
5 Less: Allowance for bad debts	236809	-	-	*2861	*45	-	7758	7370	13098	23140	22863	30986	128687
6 Inventories	5773823	-	*47058	*10298	*16245	*52320	313059	126352	375587	438292	490327	666551	3237733
7 Investments in govt. obligations, Total	241503	-	-	-	-	*6377	*1537	-	*3128	*10445	23381	51357	145278
8 Tax-exempt securities	285580	-	-	-	-	-	*1838	*3278	2976	*49570	7017	137886	83015
9 Other current assets	2842959	-	*7039	*6710	*6598	*3011	64713	17760	169021	189580	223584	273031	1881912
10 Loans to stockholders	66231	-	*9658	*2449	-	-	*10400	*17	*1279	*66	5637	22783	13943
11 Mortgage and real estate loans	*84616	-	-	-	-	*2140	*2986	-	*603	-	-	76486	2400
12 Other investments	6030694	-	*115	*16251	*-0	*2715	62808	*39738	107253	186134	435124	845392	4335166
13 Depreciable assets	12696704	-	*104957	*78744	*93694	*111351	640326	309787	735951	747478	1024238	1585042	7265137
14 Less: Accumulated depreciation	5646682	-	*74685	*48636	*78572	*63106	373750	177304	307138	307436	410985	715004	3090067
15 Depletable assets	*155	-	-	-	-	-	*75	-	-	-	80	-	-
16 Less: Accumulated depletion	*8	-	-	-	-	-	*8	-	-	-	-	-	-
17 Land	381347	-	-	*594	-	*5929	*423	*17148	16710	40168	27957	48654	223765
18 Intangible assets (Amortizable)	4480900	-	*6126	*10581	-	*16385	87037	31681	112702	135277	245611	379796	3455703
19 Less: Accumulated amortization	1184941	-	*2024	*2778	-	*809	29890	13413	37191	34868	60359	74473	929136
20 Other assets	1596542	-	*6577	*5968	*889	*7794	60327	13926	37884	52047	136006	227492	1047633
21 Total liabilities	39156972	-	*152735	*130092	*108274	*285770	1489403	719378	2025467	2306862	3069256	5035740	23833994
22 Accounts payable	2915077	-	*35953	*19100	*10226	*23026	223370	56796	186302	201085	225469	400035	1533714
23 Mort, notes, and bonds under 1 yr	2447053	-	*2291	*14940	*24115	*54259	200484	31917	190046	107261	173481	166947	1481312
24 Other current liabilities	5863876	-	*26565	*7111	*6658	*41561	234063	70756	176605	191167	267196	531332	4310862
25 Loans from stockholders	379308	-	*14367	*36985	*291	*48789	69492	*4520	*8473	*21011	60766	-	114615
26 Mort, notes, bonds, 1 yr or more	5961748	-	*46695	*69891	*226	*32542	193593	83416	264986	227920	316153	622132	4104196
27 Other liabilities	2257009	-	*1	*4330	*90	*379	24348	28601	163902	31132	137517	220744	1645966
28 Net worth	19332900	-	*26864	*-22265	*66667	*85213	544054	443373	1035153	1527286	1888674	3094551	10643330
29 Capital stock	3432205	-	*16130	*823141	*2345	*30734	367082	234821	288443	476366	288889	350836	553418
30 Paid-in or capital surplus	11653597	-	-	*58364	*48043	*97380	481602	543035	1039404	702128	1399386	892353	6391903
31 Retained earnings, appropriated	*53194	-	-	-	*522	-	-	-	-	*556	2892	49176	48
32 Retained earnings, unappropriate	4682671	-	*36043	*-908095	*-40447	*-14127	-390341	-347222	-349813	369746	144605	1766963	4415358
33 Retained earnings (S Corp)	477822	-	*-7917	*4325	*56204	*-11333	133307	*22146	*85350	-9785	71662	133865	-
34 Less: Cost of treasury stock	966589	-	*17392	-	-	*17440	47595	*9407	28231	*11726	18760	98641	717398
35 Total receipts	39818715	*46765	*576582	*297177	*365681	*327065	2815210	730844	2549408	2467677	3075277	5174844	21392184
36 Business receipts	37659066	*43527	*575757	*280207	*354079	*325473	2758315	692605	2409500	2362793	2913812	4907425	20035573
37 Interest	484542	*667	*379	*1713	*258	*1026	8500	8801	19015	29401	76431	91994	246358
38 Interest on govt. obligations, State and local	36384	-	-	-	-	*11	*93	*146	*706	3861	1980	6985	22602
39 Rents	125163	*1292	-	-	-	-	*8	*290	*52211	14884	12428	8146	35905
40 Royalties	284810	57	-	-	-	-	*736	*709	*7328	*14318	3164	44578	213919
41 Net S-T cap gain less net LT loss	16025	-	-	-	-	-	*117	*34	*2236	*826	285	7059	5469
42 Net L-T cap gain less net ST loss	80503	-	-	-	-	*219	*45	*14724	*1228	*79	29386	23422	11400
43 Net gain, noncapital assets	27980	-	-	*13	-	-	*7402	*2050	7657	*425	4476	4667	1291
44 Dividends, domestic corporations	26770	-	-	-	-	*11	*2690	*18	1272	*916	2597	1236	18031
45 Dividends, foreign corporations	249008	-	-	-	-	-	*826	*389	*8502	*7864	4475	40327	186625
46 Other receipts	828464	*1222	*447	*15244	*11345	*325	36478	11080	39753	32310	26244	39005	615012
47 Total deductions	37648297	*60025	*589339	*352792	*340515	*338522	2900063	747857	2506075	2327755	2923878	4546436	20015040
48 Cost of sales and operations	20159083	*26739	*243367	*182048	*119554	*132004	1381160	322082	1429717	1162767	1580329	2655573	10923744
49 Compensation of officers	1131084	*1594	*70588	*24919	*8856	*58870	203814	32269	60706	71377	57741	67768	472581
50 Repairs	139709	40	*4201	*3093	*2737	*2177	8071	1895	13826	12245	9878	12885	68660
51 Bad debts	136020	2448	*73	*109	*315	*921	35861	3012	7367	11698	14792	22671	36753
52 Rent paid on business property	547078	*798	*34017	*7074	*30298	*19740	77306	8241	29878	28230	22616	35854	253026
53 Taxes paid	871354	*890	*16636	*15807	*12758	*10735	65348	24951	67779	68082	55063	86828	446474
54 Interest paid	789659	*377	*3353	*4143	*940	*6314	39154	10145	40757	29266	52231	99043	503938
55 Contributions or gifts	41165	-0	*109	-	-	*25	*1060	*86	768	1185	1384	5973	30575
56 Amortization	239353	*121	*672	*800	*739	*252	14609	9762	18313	19031	10897	23416	140741
57 Depreciation	1153851	*1622	*10239	*7279	*5672	*3971	71268	25185	74977	71960	87526	121049	673103
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	562834	*310	*18185	*3091	*3851	*2339	42727	24233	22075	48338	51298	43639	302750
60 Pension, prof sh, stock, annuity	209815	36	*2779	*2788	*5863	*5526	14810	*1482	10117	14230	10219	35545	106421
61 Employee benefit programs	824541	*1350	*16689	*9627	*8333	*5106	44309	17803	42533	55335	51206	103585	468664
62 Net loss, noncapital assets	66786	-	-	-	-	-	*1020	*5531	2711	13698	3566	3933	36327
63 Other deductions	10775965	*23700	*168431	*92014	*140599	*90543	899546	261179	684551	720314	915131	1228674	5551283
64 Total receipts less total deducts	2170418	*-13260	*-12757	*-55614	*25167	*-11458	-84853	-17012	43333	139921	151399	628408	1377144
65 Const taxable inc frm rel frn corps	191189	-	-	-	-	-	-	*158	5446	1073	3158	35438	145916
66 Net income (less deficit), total	2325224	*-13260	*-12757	*-55614	*25167	*-11469	-84945	-17000	48073	137133	152577	656861	1500458
67 Net income, total	3503450	2771	*981	*12045	*36457	*23663	152626	70576	176265	250278	276820	704447	1796521
68 Deficit, total	1178226	*16031	*13738	*67660	*11290	*35132	237571	87576	128192	113145	124243	47586	296063
69 Net income (less def), Form 1120-A	*-3561	-	*-3561	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3796	*-3796	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	244103	-	*-7742	*1753	*36457	*-2840	92471	*10602	*53091	12816	12452	35042	-
72 Statutory special deductions, total	341502	-	-	-	-	*7	*2709	*2459	36095	13185	26525	22925	237596
73 Net operating loss deduction	248862	-	-	-	-	-	-	*2070	*35210	*6155	22626	419	182382
74 Dividends received deduction	92641	-	-	-	-	*7	*2709	*389	*885	*7031	3898	22507	55214
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2901604	2771	*981	*57	-	*15754	55287	57514	87166	225123	237988	650234	1568728
77 Income tax before credits, total	998148	963	*147	*9	-	*5321	17932	19624	30671	76992	81749	223356	541384
78 Regular tax	987998	963	*147	*9	-	*5321	17932	19543	29583	76608	80995	222173	534725
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7082	-	-	-	-	-	-	*50	*1040	*238	547	667	4540
82 Environmental tax	3012	-	-	-	-	-	-	*31	*49	147	151	516	2119
83 Foreign tax credit	113111	-	-	-	-	-	-	-	*4858	*1139	620	19436	87057
84 U.S. Possessions tax credit	232497	963	-	-	-	-	-	1702	7448	20844	38661	73987	88891
85 Orphan drug credit	245	-	-	-	-	-	-	-	-	-	-	-	245
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	39409	-	-	-	-	-	*1349	*199	*1009	*3095	3293	9541	20924
88 Prior year minumum tax credit	2880	-	-	-	-	-	*44	*106	*231	*674	7	997	821
89 Income tax after credits, total	610005	-	*147	*9	-	*5321	16538	*17617	17125	51240	39167	119394	343445

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Photographic equipment and supplies

MINOR INDUSTRY 3860
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	501	-	-	*210	-	*159	*104	*9	*5	*5	5	**	4
2	Total assets	51918179	-	-	*34875	-	*114918	*225774	*51504	*87876	*179701	534306	**	50689225
3	Cash	327007	-	-	*33172	-	*6158	*9800	*657	*18889	*6362	6965	**	245005
4	Notes and accounts receivable	10566039	-	-	-	-	*25257	*37394	*9276	*20628	*41381	80177	**	10351926
5	Less: Allowance for bad debts	344341	-	-	-	-	*927	*1762	-	*1022	*3878	2794	**	333957
6	Inventories	2769713	-	-	*1044	-	*37857	*91643	*17818	*22345	*27975	89942	**	2481089
7	Investments in govt. obligations, Total	6895321	-	-	-	-	-	-	-	-	-	-	-	6895321
8	Tax-exempt securities	775855	-	-	-	-	-	-	-	-	-	-	-	775855
9	Other current assets	4559577	-	-	-	-	*5016	*2287	*1820	*686	*21850	12654	**	4515264
10	Loans to stockholders	*14618	-	-	-	-	-	*4564	-	-	-	-	-	10055
11	Mortgage and real estate loans	12611	-	-	-	-	-	-	-	-	-	-	-	12611
12	Other investments	9341605	-	-	-	-	-	*51191	-	*14380	*24278	134952	**	9116804
13	Depreciable assets	21980526	-	-	*8619	-	*52178	*92927	*17464	*29684	*48515	199080	**	21532059
14	Less: Accumulated depreciation	11702338	-	-	*7961	-	*31752	*70622	*3682	*18085	*14338	34585	**	11521315
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	246490	-	-	-	-	-	*961	*8119	-	*1239	6647	**	229524
18	Intangible assets (Amortizable)	652400	-	-	-	-	*23604	*4628	-	*2373	*27216	1475	**	593104
19	Less: Accumulated amortization	150195	-	-	-	-	*3302	*851	-	*2001	*3226	490	**	140325
20	Other assets	5973291	-	-	-	-	*828	*3616	*32	-	*2327	40283	**	5926205
21	Total liabilities	51918179	-	-	*34875	-	*114918	*225774	*51504	*87876	*179701	534306	**	50689225
22	Accounts payable	3629337	-	-	-	-	*21518	*39036	*16489	*2512	*22666	64761	**	3462357
23	Mort, notes, and bonds under 1 yr	3869405	-	-	-	-	*4867	*25924	*424	*1022	*2148	287480	**	3547540
24	Other current liabilities	11125817	-	-	-	-	*5647	*31622	*586	*19299	*19142	19141	**	11030381
25	Loans from stockholders	*273604	-	-	-	-	*8896	*4858	*398	-	-	-	-	259452
26	Mort, notes, bonds, 1 yr or more	12715036	-	-	-	-	*13745	*32990	*5200	*8060	*16159	71779	**	12567103
27	Other liabilities	8055085	-	-	-	-	*545	*2479	-	-	*26899	10545	**	8014617
28	Net worth	12249896	-	-	*34875	-	*59700	*88867	*28408	*56984	*92687	80600	**	11807775
29	Capital stock	1476254	-	-	*1170	-	*51348	*2278	*9	*1586	*18714	92351	**	1308797
30	Paid-in or capital surplus	2621113	-	-	-	-	*4648	*83669	*154	-	*60119	101166	**	2371358
31	Retained earnings, appropriated	944570	-	-	-	-	-	-	-	-	-	-	-	944570
32	Retained earnings, unappropriate	10347721	-	-	-	-	*40310	*4264	*28245	-	*13855	-112562	**	10373609
33	Retained earnings (S Corp)	*52656	-	-	*33704	-	*-35277	*-1283	-	*55512	-	-	-	-
34	Less: Cost of treasury stock	*3192418	-	-	-	-	*1328	*61	-	*114	-	355	**	3190560
35	Total receipts	37128539	-	-	*46977	-	*232484	*351162	*115256	*179095	*185039	522631	**	35495896
36	Business receipts	31171302	-	-	*46977	-	*232379	*346894	*113925	*179001	*180552	513239	**	29558336
37	Interest	1487351	-	-	-	-	*49	*985	*204	-	*716	5336	**	1480062
38	Interest on govt. obligations, State and local	152707	-	-	-	-	-	-	-	-	259	-	-	152448
39	Rents	810382	-	-	-	-	-	-	-	-	-	77	**	810305
40	Royalties	*652850	-	-	-	-	-	-	-	-	*1430	-	-	651419
41	Net S-T cap gain less net LT loss	242047	-	-	-	-	-	-	-	-	-	-	-	242047
42	Net L-T cap gain less net ST loss	*526945	-	-	-	-	*16	-	-	-	-	-	-	526929
43	Net gain, noncapital assets	*139252	-	-	-	-	*37	*160	-	-	*33	-	-	139021
44	Dividends, domestic corporations	18228	-	-	-	-	-	-	-	-	6	-	-	18222
45	Dividends, foreign corporations	945481	-	-	-	-	-	-	-	-	900	-	-	944581
46	Other receipts	981994	-	-	-	-	*3	*3123	*1128	*94	*1143	3978	**	972526
47	Total deductions	35271349	-	-	*39326	-	*233695	*355896	*114579	*152966	*168740	522666	**	33683481
48	Cost of sales and operations	17457080	-	-	*23124	-	*144462	*176733	*99231	*110955	*107311	405089	**	16390176
49	Compensation of officers	227926	-	-	*4193	-	*8902	*20823	*3500	*5447	*3606	2480	-	178976
50	Repairs	51610	-	-	*183	-	*1858	*591	*403	*457	*403	481	-	47234
51	Bad debts	267679	-	-	-	-	*145	*62	-	*462	*294	1749	**	264967
52	Rent paid on business property	533498	-	-	*1544	-	*4930	*4357	-	*1273	*1958	3611	**	515825
53	Taxes paid	518396	-	-	*2010	-	*6134	*10224	*884	*2156	*3841	4150	**	488998
54	Interest paid	1777942	-	-	-	-	*2015	*3906	*661	*325	*667	17639	**	1752730
55	Contributions or gifts	*27768	-	-	-	-	*414	*8	-	-	*150	31	-	27165
56	Amortization	80759	-	-	-	-	*600	*207	-	*296	*2695	2925	**	74036
57	Depreciation	1238460	-	-	*744	-	*5259	*6102	*390	*3381	*4942	16208	**	1201433
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	1223549	-	-	*226	-	*7181	*3715	*1196	*804	*1947	1422	**	1207058
60	Pension, prof sh, stock, annuity	462656	-	-	*839	-	*818	*73	-	-	90	389	**	460447
61	Employee benefit programs	928761	-	-	-	-	-	*8216	*730	*2906	*125	4777	**	912007
62	Net loss, noncapital assets	*2634	-	-	-	-	*1529	*47	-	*888	-	121	**	49
63	Other deductions	10472631	-	-	*6463	-	*49450	*120833	*7584	*23617	*40711	61593	**	10162379
64	Total receipts less total deducts	1857190	-	-	*7651	-	*-1212	*-4734	*677	*26129	*16300	-36	**	1812415
65	Const taxable inc frm rel frn corps	374948	-	-	-	-	-	-	-	-	-	-	-	374948
66	Net income (less deficit), total	2079431	-	-	*7651	-	*-1212	*-4734	*677	*26129	*16040	-36	**	2034915
67	Net income, total	2177660	-	-	*7651	-	*3726	*6094	*677	*26129	*16040	2367	-	2114976
68	Deficit, total	*98229	-	-	-	-	*4938	*10827	-	-	-	2403	**	80061
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	*31304	-	-	*7651	-	*-3825	*1349	-	*26129	-	-	-	-
72	Statutory special deductions, total	*169469	-	-	-	-	-	-	-	-	*4940	2367	-	162162
73	Net operating loss deduction	*16451	-	-	-	-	-	-	-	-	*4040	2367	-	10043
74	Dividends received deduction	153018	-	-	-	-	-	-	-	-	900	-	-	152118
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	*2006107	-	-	-	-	*3726	*4744	*677	-	*11100	-	-	1985859
77	Income tax before credits, total	690328	-	-	-	-	*659	*1457	*124	-	*3936	897	**	683256
78	Regular tax	*682091	-	-	-	-	*659	*1457	*124	-	*3774	-	-	676077
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	16	-	-	-	-	-	-	-	-	-	-	-	16
81	Alternative minumum tax	*4700	-	-	-	-	-	-	-	-	*149	893	**	3658
82	Environmental tax	*3212	-	-	-	-	-	-	-	-	*13	3	-	3196
83	Foreign tax credit	*382727	-	-	-	-	-	-	-	-	*38	-	-	382689
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	6170	-	-	-	-	-	-	-	-	222	-	-	5948
88	Prior year minumum tax credit	48133	-	-	-	-	-	-	-	-	-	-	-	48133
89	Income tax after credits, total	253298	-	-	-	-	*659	*1457	*124	-	*3676	897	**	246486

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Miscellaneous
Manufacturing and manufacturing
not allocable

MAJOR GROUP 29
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23176	831	11026	3901	2955	1289	2232	415	247	130	73	38	38
2 Total assets	72701276	-	355347	666843	1048399	978673	4890674	2879365	3843154	4491311	5234084	5656368	42657058
3 Cash	3718384	-	52124	88972	140684	108851	508955	193985	267200	315946	337044	482778	1221847
4 Notes and accounts receivable	15331233	-	99697	190101	219587	227852	1422661	814475	972739	979878	1164938	1167547	8071756
5 Less: Allowance for bad debts	692012	-	*762	*115	*1141	*2009	15696	29775	31415	36506	60016	70369	444207
6 Inventories	9823174	-	64803	152228	187006	272018	1302142	914418	1008623	995710	1107982	842200	2976044
7 Investments in govt. obligations, Total	211889	-	-	-	*13892	-	*4025	*12213	*88608	*3925	44287	1650	43289
8 Tax-exempt securities	660189	-	-	-	-	-	*2228	-	*11700	-	34807	34246	577207
9 Other current assets	3776172	-	*5458	11163	54208	51638	218789	83838	199743	299586	209633	214469	2427647
10 Loans to stockholders	413805	-	*25153	*42613	*13326	*20016	14811	*1228	*32216	*23201	33202	-	208039
11 Mortgage and real estate loans	202539	-	*109	-	-	-	*1488	-	*3807	*969	5309	-	190857
12 Other investments	16730283	-	-	*27926	*37518	37002	126542	92659	123140	285915	373856	818154	14807571
13 Depreciable assets	24749792	-	322838	339072	664639	722829	2439798	1479904	1793281	1945947	2364455	2063323	10613706
14 Less: Accumulated depreciation	12364851	-	231529	219953	376418	499895	1416860	854506	924003	940700	1148463	923402	4829121
15 Depletable assets	246401	-	-	-	*3787	-	-	-	-	*2529	1450	79946	158689
16 Less: Accumulated depletion	94888	-	-	-	*3787	-	-	-	-	*779	763	42870	46689
17 Land	724748	-	*1475	*10664	*27189	*10429	51048	47612	54240	53501	83397	89788	295406
18 Intangible assets (Amortizable)	6293577	-	13550	*18664	38075	21410	177851	91609	212221	426869	545980	874419	3872928
19 Less: Accumulated amortization	1364908	-	6386	*2983	17789	*5985	44872	52303	75176	86594	104874	209535	758410
20 Other assets	4335749	-	8819	8490	47624	14517	97763	84009	106230	221915	241861	234024	3270498
21 Total liabilities	72701276	-	355347	666843	1048399	978673	4890674	2879365	3843154	4491311	5234084	5656368	42657058
22 Accounts payable	7941350	-	50949	119452	164208	175235	775856	415333	439490	590190	452885	535798	4221955
23 Mort, notes, and bonds under 1 yr	5299302	-	*77156	*38718	82411	84710	649603	518498	533667	494210	556652	449598	1814080
24 Other current liabilities	9833572	-	51441	30972	110525	65563	413648	278643	287862	469883	483723	790121	6851192
25 Loans from stockholders	2133988	-	101665	75374	59828	144247	408573	123289	118348	67421	39267	28085	967891
26 Mort, notes, bonds, 1 yr or more	17261046	-	*42089	190775	248523	148437	714401	382447	706572	1119273	1323209	1322172	11063148
27 Other liabilities	4336954	-	*1	*568	*67209	*13524	190606	82875	117359	308597	173705	356125	3026384
28 Net worth	25895063	-	32047	210985	315694	346958	1737986	1078280	1639857	1441735	2204644	2174469	14712407
29 Capital stock	4765505	-	126093	89036	176528	93313	574017	451617	446385	310586	154604	401595	1941730
30 Paid-in or capital surplus	13086363	-	132736	*49533	242274	319283	719159	458805	786450	1116493	1299132	1697799	6264700
31 Retained earnings, appropriated	63597	-	-	-	-	*706	-	-	*9196	*24578	19298	1622	8199
32 Retained earnings, unappropriate	7101507	-	-83991	-43291	-162181	-127269	-162281	-93506	1976	-367223	562959	240926	7335386
33 Retained earnings (S Corp)	2491530	-	-133619	137641	125900	120508	806227	333551	471706	412535	217082	-	-
34 Less: Cost of treasury stock	1613439	-	*9172	*21934	*66826	*59583	199136	72187	75856	55235	48430	167472	837608
35 Total receipts	80466082	355261	1828757	1891773	2316734	1972741	13805606	5180379	6081987	6174624	6264067	6500710	28093442
36 Business receipts	77026504	329993	1800761	1878012	2277206	1917054	13658477	5070740	5972441	6035719	6111702	6155503	25818896
37 Interest	808541	*51	*373	*1474	4848	5081	13332	8515	15938	36817	34451	110497	577165
38 Interest on govt. obligations, State and local	86255	-	-	-	-	*560	*458	*644	*1766	*1469	7260	5859	68237
39 Rents	291831	-	-	-	*638	*1512	*10093	*1533	2712	4474	18879	11227	240762
40 Royalties	508403	1557	-	-	*98	-	*1008	*605	*11612	13378	4080	32928	443137
41 Net S-T cap gain less net LT loss	6131	-	-	-	-	-	*33	-	*89	*123	1055	88	4743
42 Net L-T cap gain less net ST loss	159386	-	*2497	-	*2014	*2523	*3924	*4587	2711	14243	8148	4473	114267
43 Net gain, noncapital assets	165147	*20725	*13444	*7480	*15284	*30099	11882	9194	3893	1511	7424	22389	21821
44 Dividends, domestic corporations	325169	-	-	-	*683	-	*9	*383	345	744	1440	19486	302080
45 Dividends, foreign corporations	281508	-	-	-	-	-	-	*2644	*2253	*8003	8765	12652	247191
46 Other receipts	807206	2936	11683	4807	15964	15911	106388	81534	68225	58143	60863	125608	255143
47 Total deductions	77778715	345916	1866921	1854125	2289324	1933248	13519925	5114269	5939178	6037569	5965630	6285364	26627246
48 Cost of sales and operations	49880427	232288	917685	1079410	1197951	1200348	10468262	3541266	4046830	4062275	3859819	3802754	15471540
49 Compensation of officers	1979954	*5338	186400	117960	212839	114109	499793	158462	184380	114040	96974	98601	191059
50 Repairs	359656	*397	5801	9989	11535	6830	23394	17298	10439	17442	15061	15024	226447
51 Bad debts	492208	*1655	*4674	*2917	7126	3959	31376	17507	30546	20903	48039	30762	292744
52 Rent paid on business property	943433	*1944	71807	55142	50239	35730	149243	40689	47243	47922	39464	83201	320810
53 Taxes paid	1641272	*5497	69444	45356	75482	60568	231243	125762	122849	110030	112258	153182	529601
54 Interest paid	2177464	*8862	26675	25153	27087	21919	130643	82990	107530	135482	166320	215639	1229162
55 Contributions or gifts	43332	15	*54	*198	*319	*484	862	1041	1357	1667	1886	6465	28984
56 Amortization	308091	*1094	1942	*528	3966	*1500	17045	18998	26022	30928	28483	23148	154438
57 Depreciation	1925530	6872	27211	25668	48458	43221	180624	107033	132975	152872	184107	160681	855806
58 Depletion	*14809	-	-	-	-	-	-	-	*756	*3	1646	16	12389
59 Advertising	2076690	*3169	22060	25957	26645	48810	82483	64896	94816	130468	108228	132661	1336496
60 Pension, prof sh, stock, annuity	331982	*572	*341	*2331	19726	*9984	50710	22890	24588	27070	42527	50952	80291
61 Employee benefit programs	1275932	*2833	17221	13044	25250	15915	113358	83306	111592	91881	134835	152212	514484
62 Net loss, noncapital assets	102916	-	*1374	*3323	*81	*8153	24960	*1173	6363	9664	8734	5275	33817
63 Other deductions	14225019	75381	514233	447150	582618	361719	1515932	830957	990891	1084923	1117249	1354790	5349176
64 Total receipts less total deducts	2687367	9345	-38163	37648	27410	39493	285680	66111	142808	137055	298437	215347	1466197
65 Const taxable inc frm rel frn corps	193420	-	-	-	-	-	-	-	*1362	1549	1009	2826	186674
66 Net income (less deficit), total	2794531	9345	-38163	37648	27410	38933	285222	65466	142404	137135	292186	212314	1584633
67 Net income, total	4331585	*29808	62356	104462	111951	97492	526906	223094	294434	301438	412936	290182	1876527
68 Deficit, total	1537054	*20463	100519	66815	84541	*58559	241684	157627	152031	164303	120750	77869	291894
69 Net income (less def), Form 1120-A	*10549	-	*7158	*-9248	*12640	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	818771	*1624	-690	44749	40577	37697	250470	121034	129068	127081	67160	-	-
72 Statutory special deductions, total	572209	*7410	*10949	*9033	*12060	*3198	40968	9882	25448	58739	24955	61221	308346
73 Net operating loss deduction	301161	*7410	*10949	*9033	*11582	*3198	*40962	*6995	*25043	52891	16603	45029	71466
74 Dividends received deduction	271048	-	-	-	*478	-	*6	*2887	405	5848	8352	16192	236880
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2729434	*6111	*9756	*26022	45630	36847	163180	82992	132813	115958	308006	232769	1569349
77 Income tax before credits, total	937935	*2084	*1464	*3993	9568	7024	53251	28144	46144	41675	106653	81694	556241
78 Regular tax	907188	*2084	*1464	*3993	9568	7024	52732	27938	45080	39385	104855	79263	533804
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
81 Alternative minumum tax	27274	-	-	-	-	-	*517	*206	*1045	2054	1334	2097	20022
82 Environmental tax	3198	-	-	-	-	-	*2	-0	*20	130	300	334	2411
83 Foreign tax credit	171518	-	-	-	-	-	*76	-	*1022	*2095	2533	6508	159283
84 U.S. Possessions tax credit	27322	1456	-	-	-	-	1343	925	12399	-	11199	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	18393	-	-	-	*257	*147	*1317	*1183	*278	*1326	2172	1130	10581
88 Prior year minumum tax credit	4952	-	-	-	-	*164	-	*663	*240	*369	1185	772	1559
89 Income tax after credits, total	715750	*628	*1464	*3993	*9311	6713	50515	25373	32204	37885	89564	73283	384818

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 50
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	178284	14561	90340	25129	18348	13284	12287	1832	1221	444	261	202	375
2 Total assets	1641997827	-	2933392	3991396	6479352	9445384	26008970	12927876	18715376	16202546	18501081	31693829	1495098624
3 Cash	28839727	-	650218	533241	922993	1206694	2604520	1108417	1368967	966597	1010798	1169697	17297586
4 Notes and accounts receivable	170634323	-	399529	608726	1514668	2002180	5626762	2674569	3115818	2754437	3231859	4007989	144697784
5 Less: Allowance for bad debts	4853280	-	*151	*1057	12395	18171	90243	76191	127767	75450	126028	120247	4205580
6 Inventories	29240373	-	27238	87250	178603	175379	769841	314625	347172	328261	351711	449774	26210521
7 Investments in govt. obligations, Total	6752291	-	*3155	*13229	*1031	*25848	122489	*98004	212086	94025	133758	75593	5973073
8 Tax-exempt securities	1832767	-	*2	*5890	-	*20532	54739	*33516	129524	*22283	57511	212356	1296414
9 Other current assets	60543871	-	137280	143364	287341	583648	1521740	823900	1048708	835261	942153	1690689	52529789
10 Loans to stockholders	3508408	-	219844	247392	230346	254807	466087	124886	146400	91084	83715	131802	1512047
11 Mortgage and real estate loans	2999420	-	*2184	*17677	*49492	*35482	113700	*23839	73293	*36331	9802	26414	2611206
12 Other investments	243529546	-	61568	139127	193761	368558	1784353	986497	1343867	1690774	1288838	3524562	232147642
13 Depreciable assets	1431273184	-	3850688	4856496	8294693	9989890	24997216	11314499	16390558	12437906	14128030	22198833	1302814377
14 Less: Accumulated depreciation	528027400	-	2737456	3200236	5762315	6154609	14563892	5890721	7725692	5454611	5943719	8874885	461719263
15 Depletable assets	11268703	-	*36884	*2364	*8598	*6933	*4110	*44496	*10203	*93790	78142	528548	10454634
16 Less: Accumulated depletion	4647002	-	*19415	*103	*508	*3455	*836	*21266	*2650	*6764	28335	129213	4434457
17 Land	13609150	-	44713	92100	178337	308991	686918	351434	505323	434605	471306	576724	9958698
18 Intangible assets (Amortizable)	77791673	-	88971	136588	181289	367530	1520618	796246	1747658	1688753	2768740	5504812	62990471
19 Less: Accumulated amortization	12679696	-	45270	76428	93745	183410	583676	254113	636310	567195	794072	1166311	8279164
20 Other assets	110381769	-	213410	385776	307166	458556	974524	475242	768220	832460	836874	1886694	103242847
21 Total liabilities	1641997827	-	2933392	3991396	6479352	9445384	26008970	12927876	18715376	16202546	18501081	31693829	1495098624
22 Accounts payable	100402416	-	478878	603891	1003444	1191804	3996756	1564604	1800359	1595280	2035234	2602561	83529606
23 Mort, notes, and bonds under 1 yr	95282500	-	303648	561643	774714	3026435	3041788	1498743	2348563	1744034	1990734	2610644	77381556
24 Other current liabilities	131497289	-	323241	321586	801514	733140	2498668	1285996	1735812	1392231	1838665	2781748	117784690
25 Loans from stockholders	11333946	-	1254945	721630	960243	1302992	2636599	939621	352486	417416	183023	319120	2245870
26 Mort, notes, bonds, 1 yr or more	506309738	-	864417	1002375	1745897	2562718	7553083	3898100	6926205	5811403	8029109	12470372	455446059
27 Other liabilities	261507024	-	146709	66232	116203	676527	1311365	844795	1350643	1567060	1749865	3603703	250073921
28 Net worth	535664915	-	-438446	714040	1077337	-48232	4970712	2896017	4201308	3675124	2674451	7305681	508636923
29 Capital stock	171664973	-	698597	574062	387516	630644	1529201	751703	1098394	869906	1132188	1978028	162014734
30 Paid-in or capital surplus	252563476	-	837558	600590	791183	1425610	3192078	1799175	2340327	2269059	2141041	5157717	232009138
31 Retained earnings, appropriated	3365631	-	*702	*19485	-	*37058	73008	*17845	221067	*59013	20633	15468	2901353
32 Retained earnings, unappropriate	128232846	-	-721519	89641	537197	-1065249	1020834	329704	-171624	186013	-717069	715275	128029641
33 Retained earnings (S Corp)	-82195	-	-1101967	-318932	-481744	-707432	-503934	586561	1065887	499878	337201	183693	358595
34 Less: Cost of treasury stock	20079816	-	151816	250805	156816	368863	340475	588971	352743	208745	239542	744501	16676539
35 Total receipts	997640581	4336455	26152023	13360741	18011529	22159321	51906830	21423579	24154599	19429421	17591001	25701861	753413221
36 Business receipts	941456847	3710598	25705110	13155484	17652340	21533955	50501145	20657425	23249459	18188733	16632048	23769421	706701127
37 Interest	16660862	164521	13292	14068	33043	46132	118428	68787	96764	93318	193020	320615	15498874
38 Interest on govt. obligations, State and local	277728	15	-	*519	*406	*1442	8694	6841	12549	4458	8454	15096	219253
39 Rents	10077772	35109	*13508	*24057	25014	100102	93840	52336	145343	76010	99492	323734	9089227
40 Royalties	707465	6	-	-	*678	*5901	*1758	*18809	*239	6248	1174	7631	665021
41 Net S-T cap gain less net LT loss	235982	*1839	-	*244	*59	*509	*1150	*209	1740	*14696	6747	7169	201621
42 Net L-T cap gain less net ST loss	3142680	48552	*2889	*4907	22868	36642	86970	90572	106035	59568	136226	254373	2293078
43 Net gain, noncapital assets	4233585	170110	78346	25334	96140	130943	348191	108649	107387	133128	97260	111054	2827043
44 Dividends, domestic corporations	1397510	*465	-	*1216	*572	*4456	8235	3818	7078	12868	4541	42061	1312201
45 Dividends, foreign corporations	484933	-	-	-	-	-	-	*1285	*883	*7138	111	9728	465788
46 Other receipts	18965218	205241	338877	134912	180410	299238	738417	414849	427123	833257	411927	840978	14139989
47 Total deductions	956469140	4552755	26107502	13308884	17924483	21957997	51480549	21060109	23856876	19048383	17375247	24962230	714834125
48 Cost of sales and operations	381368495	1392110	12192702	4932871	7067955	9282842	24729281	10051322	11689009	8436068	7508383	10928156	273157795
49 Compensation of officers	9056549	52293	885817	798567	775075	1086984	1610674	486131	375135	239106	222182	307661	2216922
50 Repairs	30984609	67204	362583	390130	411000	440683	834300	351387	345002	291442	282175	477495	26731208
51 Bad debts	7244600	43390	29322	34434	48916	70351	242669	85752	115850	125315	95911	147010	6205681
52 Rent paid on business property	29259186	119363	837023	480247	453839	758342	1300619	432896	662536	814449	817184	799982	21782705
53 Taxes paid	44290556	138091	497080	484829	695851	743123	1814141	736058	766803	688545	624373	895401	36206260
54 Interest paid	56073874	501562	129991	138410	266782	368297	985840	465724	694878	633739	929913	1448584	49510155
55 Contributions or gifts	597002	*1452	3527	3609	4644	5794	8895	5855	5802	5517	6807	9626	535474
56 Amortization	5984193	42580	15784	33688	43304	37307	165702	84550	181436	245221	273630	528753	4332239
57 Depreciation	85949931	243617	428049	508070	741500	982958	2329754	988892	1277036	1029438	1082355	1574035	74764227
58 Depletion	980388	-	*810	-	*203	*1442	*313	*2251	*3837	*2977	3842	16380	948332
59 Advertising	6407706	14890	95810	102195	114486	129085	232418	89086	120301	153181	112842	257172	4986241
60 Pension, prof sh, stock, annuity	7320301	3555	*6391	*28309	43876	37392	198799	83815	82161	91687	65248	110221	6568846
61 Employee benefit programs	21402343	40367	116121	112146	239246	208767	623584	367422	438972	362906	301259	490578	18100974
62 Net loss, noncapital assets	3004402	13904	*18311	*9053	19942	11108	107597	30397	17265	23239	15383	37853	2700349
63 Other deductions	266545005	1878377	10488181	5252327	6997865	7793521	16295963	6798569	7080851	5905554	5033760	6933322	186086716
64 Total receipts less total deducts	41171441	-216300	44521	51857	87046	201323	426281	363470	297723	381038	215754	739631	38579097
65 Const taxable inc frm rel frn corps	896096	-	-	-	-	-	-	-	*488	*1064	12044	10083	872417
66 Net income (less deficit), total	41789809	-216315	44521	51338	86640	199881	417586	356630	285662	377644	219344	734618	39232261
67 Net income, total	58195820	270599	653089	434095	549882	749388	1832596	956224	938432	844023	816488	1556801	48594203
68 Deficit, total	16406010	486914	608568	382757	463242	549507	1415009	599595	652769	466379	597144	822183	9361942
69 Net income (less def), Form 1120-A	-41011	*-2982	-21198	*-9677	*-7155	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-91023	-91023	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1104151	3117	157009	68238	89828	153997	69585	161235	177593	115131	22122	21264	65031
72 Statutory special deductions, total	4787354	75364	95101	72964	76631	86191	241754	145217	107382	194011	207346	297224	3188169
73 Net operating loss deduction	3627004	75021	95101	72110	76231	82804	235460	142545	102267	184936	203206	267489	2089834
74 Dividends received deduction	1114602	*343	-	*854	*400	*3387	6294	2672	5080	9075	3384	29732	1053382
75 Public utility div paid deduction	44635	-	-	-	-	-	-	-	*36	-	23	4	44573
76 Income subject to tax	50135337	61139	119981	148533	189837	289514	768905	425509	526582	482883	516136	1202506	45403813
77 Income tax before credits, total	17942081	19085	18468	25820	36967	69051	262504	150619	188235	182044	192239	431465	16365582
78 Regular tax	16884562	16758	18330	25678	36471	67683	238111	143754	178237	164077	175650	408979	15410833
79 Personal holding company tax	*44	-	-	-	-	-	-	-	*44	*-0	-	-	-
80 Recapture of investment credit	16274	-	-	-	-	-	-	5	-	-	-0	2	16266
81 Alternative minumum tax	970451	*2315	*138	*142	*497	*1633	23734	6780	9271	17472	15643	20670	872156
82 Environmental tax	87673	*11	-	-	-	-	*78	80	198	498	782	1824	84201
83 Foreign tax credit	478522	-	-	-	-	-	*5555	-	*2	*801	4059	3500	464604
84 U.S. Possessions tax credit	58729	-	-	439	-	60	-	-	633	-	-	-	57597
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	58112	-	-	-	-	-	*-0	-	*1	-	552	-	57558
87 General business credit	352638	*12	*673	*1830	*1341	4712	5827	2970	2019	*1459	7114	10846	313833
88 Prior year minumum tax credit	366463	-	-	-	-	*738	8349	3430	3006	3827	4234	10040	332839
89 Income tax after credits, total	16627618	19073	17794	23550	35626	63541	242774	144220	182573	175957	176280	407079	15139151

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 30
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	144640	10965	76710	21242	15039	9934	8444	1101	678	251	119	76	82
2 Total assets	298740818	-	2577168	3349751	5326734	7054831	17357773	7663856	10179933	9365664	8166422	12260330	215438354
3 Cash	12646127	-	569473	448270	762748	884566	1577229	643082	706998	528952	433266	346279	5745264
4 Notes and accounts receivable	39690924	-	334018	554848	1269554	1476002	4116398	1951407	2171141	1865666	1819063	2033030	22099796
5 Less: Allowance for bad debts	1048519	-	*151	*1057	*8381	14122	48833	47031	97415	52252	75520	45997	657760
6 Inventories	5351955	-	21539	79199	101310	112507	603461	213050	232163	234151	212585	250950	3291042
7 Investments in govt. obligations, Total	2857810	-	*3155	*13229	*1031	*25848	*28917	*12651	*27324	*24225	75624	8146	2637659
8 Tax-exempt securities	493480	-	*2	*5890	-	*20532	*12112	*728	*70505	*5452	*19507	88884	269867
9 Other current assets	12208489	-	124244	123583	256758	447918	1091673	520373	645361	460982	480541	861339	7195717
10 Loans to stockholders	1693133	-	203519	196217	180918	220662	344710	85170	86199	47644	50657	58874	218563
11 Mortgage and real estate loans	692875	-	*2184	*14755	*46951	*34337	*87410	*23619	*67563	*9919	3502	8262	394373
12 Other investments	30251186	-	*42931	100972	149073	284188	957786	434913	577754	978910	562709	1482311	24679638
13 Depreciable assets	279967130	-	3390000	4066877	6958707	7811637	18060573	7331230	9773228	7776939	7019872	10338364	197439705
14 Less: Accumulated depreciation	116539637	-	2410590	2723254	4853778	4848810	10738748	3984065	4922438	3516638	3098480	4320745	71122092
15 Depletable assets	584226	-	*36097	*515	*8598	*6933	*3707	*38201	*10203	*22222	15209	9	442532
16 Less: Accumulated depletion	203052	-	*19401	*103	*508	*3455	*798	*19439	*2650	*2478	27	-	154192
17 Land	5051904	-	*40986	89800	134622	236053	485014	143474	406676	353357	284978	335375	2541571
18 Intangible assets (Amortizable)	9649075	-	87053	98086	105868	199438	406921	126267	229343	346680	202987	610403	7236029
19 Less: Accumulated amortization	1557097	-	44586	64040	58118	93658	143201	28021	93197	81461	64704	108604	777506
20 Other assets	16950808	-	196698	345964	271382	254255	513442	218248	291174	363396	224653	313448	13958148
21 Total liabilities	298740818	-	2577168	3349751	5326734	7054831	17357773	7663856	10179933	9365664	8166422	12260330	215438354
22 Accounts payable	28859719	-	387910	529247	809930	934308	2994944	1115293	1145609	1014716	1206956	1411211	17309593
23 Mort, notes, and bonds under 1 yr	25339560	-	275785	437670	676863	2766149	2241167	1146180	1428281	1120269	850270	1028733	13368193
24 Other current liabilities	37492731	-	258775	235573	674527	475261	1591833	875600	1171757	916623	1050536	1408055	28834190
25 Loans from stockholders	6113644	-	1066307	645117	725449	797219	1405797	217035	234239	207261	125795	222621	466804
26 Mort, notes, bonds, 1 yr or more	85828933	-	745765	920443	1410621	1969943	4332085	1984155	2947461	2920018	2784354	3499413	62314674
27 Other liabilities	52490569	-	104548	48149	69366	301093	442214	308979	540325	821409	629400	1258263	47966823
28 Net worth	62615663	-	-261921	533552	959979	-189143	4349732	2016614	2712262	2365368	1519111	3432033	45178076
29 Capital stock	18652674	-	574175	391300	306052	393662	928849	324140	599201	474698	459164	753605	13447829
30 Paid-in or capital surplus	44616903	-	550850	510477	616242	1143052	1443142	690136	992195	877511	669070	1272232	35851995
31 Retained earnings, appropriated	286107	-	*702	*19485	-	*18449	*3443	*2012	*51233	*1698	111	6586	182390
32 Retained earnings, unappropriate	3652577	-	-253777	157699	497920	-934103	1983609	631955	278848	745218	57260	1547474	-1059526
33 Retained earnings (S Corp)	803606	-	-982055	-294618	-308250	-507902	260369	455564	955456	429326	394868	336306	64542
34 Less: Cost of treasury stock	5396205	-	151816	250791	151985	302302	269679	87192	164670	163083	61362	484171	3309153
35 Total receipts	371690184	2735306	23243157	12175243	15721124	18234314	41066400	16922421	18599586	14078400	10028681	14668957	184216596
36 Business receipts	355632481	2538018	22842836	11989391	15392968	17719376	40132085	16549693	18030429	13320961	9559939	13634319	173922465
37 Interest	3317602	4887	12535	11303	26445	36242	59793	32242	52321	43566	61270	136974	2840024
38 Interest on govt. obligations, State and local	41376	15	-	*378	*406	*1414	4633	*2824	6907	2021	3764	6316	12698
39 Rents	2910038	*33493	*12889	*24057	24516	91878	81401	44339	134114	60555	69420	268833	2064544
40 Royalties	109467	-	-	-	*678	*5901	*338	*2469	-	*2807	59	3715	93500
41 Net S-T cap gain less net LT loss	99697	*1839	-	*244	*59	*509	*1001	*206	*598	*14368	653	1186	79034
42 Net L-T cap gain less net ST loss	1279402	*11754	*2889	*559	*20255	16011	24565	11157	52087	33496	39826	62504	1004297
43 Net gain, noncapital assets	2149799	86702	69912	22466	89047	97616	222480	58987	70859	94829	59428	55451	1222022
44 Dividends, domestic corporations	134338	*171	-	*1216	*33	*4437	4268	*1583	3039	9043	2083	4946	103520
45 Dividends, foreign corporations	120074	-	-	-	-	-	-	*1285	*883	*7138	111	8800	101857
46 Other receipts	5895911	58427	302097	125628	166718	260930	535836	217635	248349	489616	232129	485912	2772634
47 Total deductions	371256620	2752068	23183170	12152875	15653440	17987875	40550234	16718179	18331094	13821995	9888247	14011567	186205876
48 Cost of sales and operations	144936823	1124343	11776521	4471534	6155310	7684139	20020180	8298631	9604239	6366726	3983900	6511834	58939466
49 Compensation of officers	5569086	37382	761347	665755	640391	834054	1124768	321792	226153	148193	121056	140153	548043
50 Repairs	9732500	42819	347725	373875	373921	377332	672270	282459	232911	219994	214100	344411	6250680
51 Bad debts	1166676	16980	28462	32497	38549	24094	152107	47346	71042	50241	43041	35528	626789
52 Rent paid on business property	19522635	93062	755195	450909	407248	687319	1123093	372691	574293	737261	712208	559689	13049667
53 Taxes paid	13565182	87015	450837	447308	610051	606330	1427664	553557	593309	541807	410645	555400	7281260
54 Interest paid	9777280	58556	120044	119992	213398	270605	595864	248663	326852	326014	287524	413472	6796296
55 Contributions or gifts	101285	*43	3194	3581	4370	5294	6733	2992	2138	2201	3038	4550	63153
56 Amortization	772096	2934	15375	28129	31916	23086	34806	11936	36332	119763	17712	67370	382737
57 Depreciation	19945522	106281	389937	442569	629141	782718	1758755	648368	754335	657753	595097	782226	12398341
58 Depletion	169726	-	*810	-	*203	*1442	*313	*1684	*3801	*1320	430	57	159664
59 Advertising	2239575	12581	90542	96432	77347	73847	156706	49939	57895	74195	25033	121916	1403143
60 Pension, prof sh, stock, annuity	3342933	*1079	*6391	*21664	42071	27953	148399	65012	64309	65931	40000	64920	2795205
61 Employee benefit programs	9472359	33608	92594	96332	229101	171351	513262	318556	383024	312855	229617	360319	6731740
62 Net loss, noncapital assets	689085	*10731	*11600	*9053	19942	8768	17815	23996	12209	4828	4273	11804	554067
63 Other deductions	130253857	1124652	8332595	4893246	6180482	6409541	12797499	5470558	5388252	4192914	3200572	4037919	68225625
64 Total receipts less total deducts	433564	-16762	59987	22367	67684	246440	516166	204241	268492	256405	140434	657390	-1989280
65 Const taxable inc frm rel frn corps	102898	-	-	-	-	-	-	-	*488	*1064	2138	9378	89830
66 Net income (less deficit), total	495086	-16777	59987	21989	67278	245025	511532	201417	262073	255448	138808	660452	-1912148
67 Net income, total	10230261	142933	502513	332358	422914	538695	1224077	485022	579644	427294	334117	841308	4399384
68 Deficit, total	9735175	159710	442526	310369	355636	293670	712545	283604	317571	171846	195308	180856	6311532
69 Net income (less def), Form 1120-A	-24038	-	-14882	*-6472	*-2684	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-81889	-81889	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	816091	60000	91575	22361	41226	94575	115851	83367	138889	41267	39646	48962	38371
72 Statutory special deductions, total	1200758	41108	78497	56134	73490	83863	157291	51972	76277	79836	43236	66460	392593
73 Net operating loss deduction	1064266	40971	78497	55280	73467	80486	154375	50864	73989	73445	40940	63024	278929
74 Dividends received deduction	135759	*137	-	*854	*23	*3377	2917	*1108	2288	6391	1563	3436	113664
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	6949547	22705	99487	141863	156849	237208	538579	225070	296192	277913	238580	721085	3994016
77 Income tax before credits, total	2478415	9896	15394	24567	30954	57319	177116	80791	105741	104711	89131	253071	1529725
78 Regular tax	2255569	7570	15256	24425	30457	55957	166256	75884	100211	94432	81084	245283	1358754
79 Personal holding company tax	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
81 Alternative minumum tax	213561	*2315	*138	*142	*497	*1626	10858	4876	5389	10004	7614	6872	163231
82 Environmental tax	9241	*11	-	-	-	-	*2	*31	141	276	307	921	7552
83 Foreign tax credit	41534	-	-	-	-	-	*5555	-	-	*792	2412	2968	29807
84 U.S. Possessions tax credit	60	-	-	-	-	60	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*655	-	-	-	-	-	*-0	-	-	-	-	-	655
87 General business credit	57166	*12	*631	*1830	*864	3132	4301	*2159	1671	*1045	6425	4675	30422
88 Prior year minumum tax credit	78526	-	-	-	-	*738	7082	2665	2188	*3205	3251	7758	51641
89 Income tax after credits, total	2300474	9884	14763	22736	30090	53389	160177	75967	101883	99670	77043	237670	1417201

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Railroad transportation

MINOR INDUSTRY 4000
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	515	*7	-	*202	*102	-	*108	*36	*13	*12	13	3	18
2 Total assets	88686105	-	-	*43801	*33602	-	*274445	*262702	*228496	*420147	821343	491155	86110414
3 Cash	1332570	-	-	*21616	*2189	-	*60287	*40132	*4715	*7309	55188	18721	1122411
4 Notes and accounts receivable	5067359	-	-	*1851	*21	-	*27435	*49410	*35097	*37356	101162	61505	4753521
5 Less: Allowance for bad debts	146089	-	-	-	-	-	*53	-	*118	*1037	1850	1606	141425
6 Inventories	1017662	-	-	-	-	-	*720	*2955	*8021	*11774	12015	6636	975541
7 Investments in govt. obligations, Total	*138663	-	-	-	-	-	-	-	-	*666	11414	-	126583
8 Tax-exempt securities	101754	-	-	-	-	-	-	-	-	-	-	-	101754
9 Other current assets	1850749	-	-	-	-	-	*3837	*3394	*11572	*10605	13141	13994	1794206
10 Loans to stockholders	*153249	-	-	-	*3518	-	*573	-	-	*1893	-	-	147265
11 Mortgage and real estate loans	391	-	-	-	-	-	-	-	-	-	391	-	-
12 Other investments	12431587	-	-	-	*2793	-	*516	*25567	*5241	*3878	2289	95897	12295406
13 Depreciable assets	86822521	-	-	*39469	*69263	-	*297887	*173722	*246362	*493396	759642	339897	84402882
14 Less: Accumulated depreciation	27469374	-	-	*39469	*46591	-	*147625	*76747	*89491	*209732	216761	70324	26572632
15 Depletable assets	*213621	-	-	-	-	-	*817	-	-	*419	12	-	212373
16 Less: Accumulated depletion	*82216	-	-	-	-	-	-	-	-	*419	12	-	81785
17 Land	1124877	-	-	*20334	*2110	-	*10405	*4	*2555	*14440	40125	18933	1015971
18 Intangible assets (Amortizable)	1500357	-	-	-	-	-	*11100	-	-	*16274	4123	185	1468675
19 Less: Accumulated amortization	98014	-	-	-	-	-	*565	-	-	*954	717	141	95636
20 Other assets	4726439	-	-	-	*298	-	*9110	*44264	*4542	*34279	41182	7458	4585305
21 Total liabilities	88686105	-	-	*43801	*33602	-	*274445	*262702	*228496	*420147	821343	491155	86110414
22 Accounts payable	3822020	-	-	*403	-	-	*119526	*31386	*18064	*21439	98702	77833	3454667
23 Mort, notes, and bonds under 1 yr	1663796	-	-	-	*6780	-	*18330	*281	*28231	*23996	112389	5030	1468759
24 Other current liabilities	9327556	-	-	*13	*369	-	*37565	*770	*5732	*31074	49794	41520	9160720
25 Loans from stockholders	*218054	-	-	-	-	-	-	*15446	-	*24727	24806	56759	96316
26 Mort, notes, bonds, 1 yr or more	20686058	-	-	-	*18335	-	*73844	*41307	*52853	*67690	160491	53099	20218440
27 Other liabilities	21534842	-	-	-	-	-	*1824	*44792	*38605	*94491	96454	73104	21185571
28 Net worth	31433779	-	-	*43385	*8117	-	*23356	*128720	*85012	*156730	278708	183810	30525941
29 Capital stock	10188456	-	-	*30	*51	-	*54205	*27421	*7423	*20734	46537	32067	9999987
30 Paid-in or capital surplus	18699705	-	-	*30230	-	-	*5472	*3222	*20035	*8328	77983	27228	18527205
31 Retained earnings, appropriated	22506	-	-	-	-	-	-	-	-	-	-	4377	18128
32 Retained earnings, unappropriate	4530416	-	-	*13124	*8067	-	*-47371	*87940	*34124	*143081	154375	123266	4013811
33 Retained earnings (S Corp)	*110504	-	-	-	-	-	*11049	*11482	*23431	-	-	-	64542
34 Less: Cost of treasury stock	2117808	-	-	-	-	-	-	*1345	-	*15413	187	3130	2097733
35 Total receipts	47943626	*44560	-	*4424	*85667	-	*154189	*118942	*126574	*255963	428836	235931	46488540
36 Business receipts	43487018	*43109	-	*4424	*84026	-	*107541	*116129	*114011	*238207	390539	204051	42184980
37 Interest	1430694	-	-	-	*33	-	*1478	*1472	*1294	*1116	4187	803	1420310
38 Interest on govt. obligations, State and local	4886	-	-	-	-	-	-	-	-	-	71	-	4815
39 Rents	992717	*15	-	-	*1608	-	*3266	*195	*10300	*6565	17977	8909	943882
40 Royalties	50036	-	-	-	-	-	*19	-	-	-	58	-	49959
41 Net S-T cap gain less net LT loss	*1134	-	-	-	-	-	-	-	-	*450	-	-	684
42 Net L-T cap gain less net ST loss	285130	-	-	-	-	-	*1430	*1	*359	*3143	2621	11391	266185
43 Net gain, noncapital assets	185342	-	-	-	-	-	*4071	-	*3	*2942	6581	851	170894
44 Dividends, domestic corporations	85232	-	-	-	-	-	-	*644	*235	*107	-	40	84205
45 Dividends, foreign corporations	11613	-	-	-	-	-	-	-	-	-	-	-	11613
46 Other receipts	1409825	*1435	-	-	-	-	*36384	*501	*373	*3433	6802	9885	1351011
47 Total deductions	47444739	*60925	-	*1945	*83351	-	*145106	*84888	*116760	*245821	415390	219190	46071362
48 Cost of sales and operations	16347848	*49055	-	*1728	-	-	*1470	*6110	*34980	*83425	128828	67080	15975173
49 Compensation of officers	224761	-	-	-	*4124	-	*1679	-	*2852	*2738	7015	2398	203954
50 Repairs	2207527	-	-	-	*3913	-	*12021	-	*1710	*11975	12928	790	2164189
51 Bad debts	243008	-	-	-	-	-	*183	*1	*63	*603	98	113	241947
52 Rent paid on business property	3468410	*3265	-	-	-	-	*10018	*11	*11354	*16623	12240	19178	3395721
53 Taxes paid	2875352	*3497	-	*217	*4424	-	*10175	*3947	*10585	*14124	26102	22982	2779298
54 Interest paid	2894972	*5108	-	-	*2285	-	*6337	*4223	*5981	*8508	28032	6804	2827693
55 Contributions or gifts	24209	-	-	-	*14	-	*2	-	*1	-	511	-	23682
56 Amortization	71196	-	-	-	*36	-	*87	-	*152	*398	1184	192	69147
57 Depreciation	3273777	-	-	-	*9422	-	*15837	*8052	*12719	*21755	49787	18020	3138186
58 Depletion	63804	-	-	-	-	-	-	-	-	-	1	-	63804
59 Advertising	73649	-	-	-	*96	-	*3785	*25	*419	*958	102	5	68258
60 Pension, prof sh, stock, annuity	200552	-	-	-	-	-	*34	-	*249	*1182	2839	940	195309
61 Employee benefit programs	1619983	-	-	-	-	-	*996	*936	*3732	*14552	6336	7420	1586011
62 Net loss, noncapital assets	*6818	-	-	-	-	-	-	-	-	*607	111	-	6100
63 Other deductions	13848872	-	-	-	*59037	-	*82480	*61584	*31962	*68373	139277	73268	13332892
64 Total receipts less total deducts	498887	*-16366	-	*2479	*2316	-	*9083	*34054	*9814	*10142	13446	16742	417178
65 Const taxable inc frm rel frn corps	25599	-	-	-	-	-	-	-	-	-	-	-	25599
66 Net income (less deficit), total	519600	*-16366	-	*2479	*2316	-	*9083	*34054	*9814	*10142	13375	16742	437961
67 Net income, total	1833422	-	-	*2479	*2316	-	*11882	*34882	*12274	*11687	26995	16962	1713945
68 Deficit, total	1313822	*16366	-	-	-	-	*2800	*828	*2459	*1546	13620	220	1275984
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-16366	*-16366	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*77887	-	-	-	-	-	*7940	*20300	*11276	-	-	-	38371
72 Statutory special deductions, total	137015	-	-	-	-	-	*539	*451	*188	*283	3943	16990	114621
73 Net operating loss deduction	69703	-	-	-	-	-	*539	-	-	*208	3943	16962	48051
74 Dividends received deduction	67312	-	-	-	-	-	-	*451	*188	*75	-	28	66570
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1623653	-	-	*2479	*2316	-	*3403	*14131	*998	*11479	23051	-	1565795
77 Income tax before credits, total	604008	-	-	*372	*347	-	*779	*4805	*408	*4230	8786	2816	581465
78 Regular tax	550933	-	-	*372	*347	-	*779	*4805	*339	*3900	7837	-	532554
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	49840	-	-	-	-	-	-	-	*68	*320	928	2791	45733
82 Environmental tax	3225	-	-	-	-	-	-	-	-	*10	20	25	3170
83 Foreign tax credit	39	-	-	-	-	-	-	-	-	-	-	-	39
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	655	-	-	-	-	-	-	-	-	-	-	-	655
87 General business credit	14395	-	-	*372	-	-	*39	-	*46	*125	200	-	13612
88 Prior year minumum tax credit	24024	-	-	-	-	-	-	-	-	-	-	-	24024
89 Income tax after credits, total	564895	-	-	-	*347	-	*740	*4805	*361	*4104	8586	2816	543135

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4100
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	14511	*960	8421	2620	1288	463	645	*57	42	*15	**	-	**
2 Total assets	4950758	-	253799	429173	434193	339686	1530250	*373454	565849	*1024355	**	-	**
3 Cash	356271	-	19631	*26744	44435	*27877	128394	*37980	38949	*32261	**	-	**
4 Notes and accounts receivable	687643	-	*27180	*10875	*60063	*38845	241541	*40748	147540	*120851	**	-	**
5 Less: Allowance for bad debts	37190	-	-	-	-	*1141	*10490	*1323	*13885	*10352	**	-	**
6 Inventories	64080	-	*3724	-	*2001	*2635	25091	*4020	*10616	*15993	**	-	**
7 Investments in govt. obligations, Total	*9124	-	-	-	-	-	-	-	*31	*9094	-	-	-
8 Tax-exempt securities	*1958	-	-	-	-	-	*1637	-	-	*322	-	-	-
9 Other current assets	391668	-	*26842	*34151	*22521	39086	115597	*40086	52908	*60478	**	-	**
10 Loans to stockholders	37493	-	*4872	*2043	*2659	*4715	20882	*433	*1887	-	-	-	-
11 Mortgage and real estate loans	*54	-	-	-	-	-	-	-	-	*54	-	-	-
12 Other investments	407046	-	*24944	-	*12225	*1263	110095	*52607	50883	*155029	**	-	**
13 Depreciable assets	5142094	-	183926	274752	438823	531994	2174609	*501448	511059	*525482	**	-	**
14 Less: Accumulated depreciation	3057984	-	99934	187822	225581	329293	1396087	*325819	288166	*205281	**	-	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	193720	-	-	*25217	*966	*5845	36034	*9585	*26790	*89283	-	-	**
18 Intangible assets (Amortizable)	347318	-	*174	*44512	*28480	*5472	80602	*16955	*12801	*158322	-	-	**
19 Less: Accumulated amortization	87267	-	*171	*33892	*7536	*566	13515	*3569	*3201	*24818	-	-	**
20 Other assets	494730	-	*62609	*232593	*55138	*12953	15861	*303	17637	*97635	**	-	**
21 Total liabilities	4950758	-	253799	429173	434193	339686	1530250	*373454	565849	*1024355	**	-	**
22 Accounts payable	318329	-	*22529	*1516	*28376	*27514	95010	*29831	55549	*58004	**	-	**
23 Mort, notes, and bonds under 1 yr	549174	-	-	*35232	*42871	*44448	206546	*54847	73672	*91558	**	-	**
24 Other current liabilities	513130	-	*14596	*13853	*16692	22724	156784	*62092	88045	*138342	**	-	**
25 Loans from stockholders	217010	-	34012	*111266	*14708	*3935	*41421	-	*1205	*10463	-	-	-
26 Mort, notes, bonds, 1 yr or more	1604738	-	*57748	159064	201791	170381	355120	*90164	147299	*423172	**	-	**
27 Other liabilities	342451	-	*20442	*15183	*2774	*36824	60579	*31536	98218	*76895	**	-	**
28 Net worth	1405927	-	104471	93058	126980	33861	614790	*104984	101861	*225921	**	-	**
29 Capital stock	264361	-	52204	63379	12440	9843	56425	*22203	21775	*26093	**	-	**
30 Paid-in or capital surplus	456699	-	*8520	*84811	*5002	*19059	82536	*38659	*50915	*167197	**	-	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	540272	-	4848	22170	109804	57729	393236	*-30041	-10908	*-6565	**	-	**
33 Retained earnings (S Corp)	298045	-	*38899	*-63179	*-266	*4450	*158004	*76581	*41148	*42407	-	-	-
34 Less: Cost of treasury stock	153450	-	-	*14122	-	*57220	*75411	*2418	*1069	*3211	-	-	-
35 Total receipts	10441405	*258776	1136612	431355	811432	864424	3456654	*886106	1175924	*1420122	**	-	**
36 Business receipts	10228401	*251678	1121414	412341	798269	849795	3385170	*867910	1151630	*1390194	**	-	**
37 Interest	21175	-	*60	*619	*1840	*1815	5116	*2601	2568	*6555	**	-	**
38 Interest on govt. obligations, State and local	*1784	-	-	-	-	-	*128	*6	*1294	*356	-	-	-
39 Rents	27476	-	*1546	*11140	-	*77	*5382	-	*5738	*3592	-	-	**
40 Royalties	*5901	-	-	-	-	*5901	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*386	-	-	-	*8	-	*378	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*5359	-	-	-	*18	*733	*2786	-	*1805	*17	-	-	-
43 Net gain, noncapital assets	41431	*5620	-	*4420	*4	*5453	8198	*2972	6234	*8530	-	-	**
44 Dividends, domestic corporations	*2253	-	-	-	*23	-	*2098	-	42	*91	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	107238	*1478	*13591	*2835	*11270	*650	47399	*12616	6612	*10786	**	-	**
47 Total deductions	10307146	*276584	1116295	415985	816208	860442	3363642	*836743	1194307	*1426939	**	-	**
48 Cost of sales and operations	3164127	-	*609528	*6376	*262208	*92954	951941	*482950	458226	*299944	**	-	**
49 Compensation of officers	335714	*4677	*12350	*42678	46044	*43626	133689	*16101	19058	*17492	**	-	**
50 Repairs	329583	*2846	33310	18085	*37730	36500	108004	*8623	30089	*54396	**	-	**
51 Bad debts	86412	-	*1659	*308	*908	*1600	38299	*1298	*22468	*19873	**	-	**
52 Rent paid on business property	295398	*11518	23474	*20886	*14079	19312	84856	*11654	27183	*82437	**	-	**
53 Taxes paid	498061	*15362	22060	21848	42026	39864	175366	*46784	56907	*77843	**	-	**
54 Interest paid	209903	*7476	10196	21288	23202	21206	44608	*16401	13308	*52219	**	-	**
55 Contributions or gifts	2716	-	*15	*263	*92	*668	*1145	-	*398	*135	-	-	-
56 Amortization	24576	*425	*1601	*8473	*2285	*370	2850	*832	*602	*7138	**	-	**
57 Depreciation	565658	*5387	29264	40472	45479	71651	219293	*51642	43846	*58623	**	-	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	89458	*2969	*9746	*2405	5640	8468	27804	*4707	8571	*19148	**	-	**
60 Pension, prof sh, stock, annuity	56757	-	-	-	*554	*2003	*22536	*4657	*15041	*11966	**	-	**
61 Employee benefit programs	313905	*5578	*816	*3070	*15106	11438	101614	*27563	69252	*79468	**	-	**
62 Net loss, noncapital assets	6964	-	-	*1002	*4670	*23	*818	-	*228	*223	**	-	-
63 Other deductions	4327914	*220347	362277	228832	316185	510759	1450820	*163530	429131	*646034	**	-	**
64 Total receipts less total deducts	134259	*-17808	20317	15370	-4776	3982	93012	*49363	-18383	*-6817	**	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	132475	*-17808	20317	15370	-4776	3982	92885	*49357	-19678	*-7174	**	-	**
67 Net income, total	313235	-	28745	*31397	*5256	*32997	126612	*49357	*24630	*14240	-	-	-
68 Deficit, total	180759	*17808	*8428	*16027	*10032	*29015	33728	-	*44308	*21414	**	-	**
69 Net income (less def), Form 1120-A	*-1173	-	*-1173	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	52101	*-13088	*16050	*-6356	*-151	*1294	*23995	*23540	*4663	*2155	-	-	-
72 Statutory special deductions, total	58266	-	*3575	*9006	*1231	*11130	*15832	*15940	*1479	*73	-	-	**
73 Net operating loss deduction	56680	-	*3575	*9006	*1216	*11130	*14364	*15940	*1450	-	-	-	-
74 Dividends received deduction	*1586	-	-	-	*16	-	*1468	-	30	*73	-	-	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	170845	-	*9120	*16658	*4041	*20573	79991	*9877	*18488	*12097	-	-	-
77 Income tax before credits, total	53867	-	*1368	*2639	*606	*6534	28610	*3587	*6403	*4119	-	-	-
78 Regular tax	49218	-	*1368	*2499	*606	*5326	25724	*3358	*6223	*4113	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4905	-	-	*141	-	*1473	*2886	*229	*177	-	-	-	-
82 Environmental tax	*9	-	-	-	-	-	-	-	*3	*6	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*438	-	-	-	-	*137	*58	*243	-	-	-	-	-
88 Prior year minumum tax credit	*1211	-	-	-	-	*46	*411	-	*754	-	-	-	-
89 Income tax after credits, total	52218	-	*1368	*2639	*606	*6351	28141	*3344	*5649	*4119	-	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Trucking and warehousing

MINOR INDUSTRY 4200
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	67495	4468	33420	10779	7921	5641	4212	564	294	104	41	32	18
2 Total assets	60006885	-	994370	1717686	2905408	3979034	8351461	3889008	4393431	3545602	2905226	4714689	22610971
3 Cash	3246633	-	180278	230175	334122	508883	698437	272078	237024	154531	85550	115099	430457
4 Notes and accounts receivable	12329665	-	71241	258480	789782	903772	2158829	989396	1036755	784296	692601	860492	3784022
5 Less: Allowance for bad debts	285040	-	-	-	*7099	*8521	21472	24529	61798	13559	52252	21605	74206
6 Inventories	741209	-	*1060	*34543	31737	56103	147842	92942	58934	59188	69557	75644	113661
7 Investments in govt. obligations, Total	512211	-	-	*11083	*929	*25848	*26300	*12651	*6724	*12213	36289	2529	377645
8 Tax-exempt securities	237940	-	-	-	-	*15505	*3628	*728	*4425	*4144	*1817	39612	168081
9 Other current assets	3339301	-	34715	42339	173215	205494	511211	271922	247172	154586	170805	306033	1221808
10 Loans to stockholders	829979	-	140431	88546	143150	130980	165225	29588	50933	*9278	26319	43211	2318
11 Mortgage and real estate loans	173698	-	-	*10401	*9139	*26272	*38416	*20983	*66449	-	108	1152	777
12 Other investments	5940849	-	*648	76655	63033	135801	428197	196740	258779	277709	161646	589734	3751907
13 Depreciable assets	61727245	-	1723722	2821308	4649318	5076433	9857962	4283499	4213946	3180652	2628205	3984399	19307800
14 Less: Accumulated depreciation	34327476	-	1214762	1935894	3471845	3358787	6240950	2531589	2075892	1437899	1190987	1854852	9014018
15 Depletable assets	84155	-	*20937	*515	*7359	*6933	*1051	*22758	-	*20341	4261	-	-
16 Less: Accumulated depletion	35071	-	*19401	*103	*453	*3455	*369	*9858	-	*1433	-	-	-
17 Land	2544238	-	*5449	*29544	87903	129449	306613	101393	226415	177568	124562	218269	1137072
18 Intangible assets (Amortizable)	2065584	-	32014	*30308	45150	64650	129578	86688	73931	111703	125040	293209	1073315
19 Less: Accumulated amortization	469837	-	21015	*22884	33852	20197	37542	15707	46992	24458	39759	44121	163309
20 Other assets	1351604	-	39054	42670	83819	83871	178504	89327	96623	76745	61465	105885	493641
21 Total liabilities	60006885	-	994370	1717686	2905408	3979034	8351461	3889008	4393431	3545602	2905226	4714689	22610971
22 Accounts payable	8711571	-	191505	171407	388458	518152	1180624	470880	422641	301003	312042	343537	4411323
23 Mort, notes, and bonds under 1 yr	5213242	-	166062	256338	412094	465003	1160368	637079	636233	499031	303956	332262	344818
24 Other current liabilities	5239378	-	85247	162026	406344	209477	596397	387132	456604	253315	357337	486491	1839008
25 Loans from stockholders	1949594	-	269872	347044	283160	305609	291177	32382	26249	*37121	*72841	36524	247616
26 Mort, notes, bonds, 1 yr or more	14598777	-	401791	451055	807510	1107961	2433431	1083547	1221468	1116235	990738	1196496	3788546
27 Other liabilities	4631402	-	10344	*14167	39707	113585	238814	111055	122140	178574	218446	330624	3253945
28 Net worth	19662920	-	-130451	315649	568136	1259248	2450650	1166933	1508096	1160323	649867	1988756	8725714
29 Capital stock	2164073	-	164643	186376	172959	181345	305579	112552	209883	111693	226013	145424	347606
30 Paid-in or capital surplus	4877821	-	67530	92586	151703	202354	202954	92351	226196	203460	349119	712974	2576594
31 Retained earnings, appropriated	231888	-	*702	-	-	*18449	*3147	*612	*43043	*1691	-	2209	162036
32 Retained earnings, unappropriate	10973604	-	-94371	23022	328596	838759	1436496	444617	409314	544879	-57242	1031738	6067796
33 Retained earnings (S Corp)	2640170	-	-242713	86418	10904	200364	576072	587441	728370	351787	142541	198988	-
34 Less: Cost of treasury stock	1224636	-	*26241	*72752	96026	182023	73600	70639	108710	53187	10564	102578	428317
35 Total receipts	130723060	1084479	6844525	7014168	9119889	10581779	22008825	9044956	8008646	5626717	4904727	7210140	39274210
36 Business receipts	127382994	987834	6779413	6942679	8894338	10366942	21649206	8787665	7798823	5285601	4811787	6974665	38104042
37 Interest	453536	*2031	7461	7478	14179	21394	30918	9105	17621	15070	16779	52399	259100
38 Interest on govt. obligations, State and local	17998	3	-	*378	-	*1414	2380	*2310	*1564	*367	*420	2385	6776
39 Rents	831666	*22681	*3830	*3329	*19278	51102	34775	35769	42320	15950	22996	58217	521418
40 Royalties	32216	-	-	-	-	-	-	-	-	*2682	-	3705	25828
41 Net S-T cap gain less net LT loss	5974	*1839	-	*244	*51	*295	*623	*4	*286	*1324	76	1009	225
42 Net L-T cap gain less net ST loss	178210	*267	*2328	*272	*12818	13730	18134	8992	35676	17159	6991	17353	44489
43 Net gain, noncapital assets	612368	*60910	37569	13439	78291	52165	123443	54097	23901	62184	27441	22700	56228
44 Dividends, domestic corporations	13026	-	-	*790	*10	*2712	1501	*610	*539	*2725	-	1023	3114
45 Dividends, foreign corporations	32166	-	-	-	-	-	-	-	-	-	-	5668	26498
46 Other receipts	1162907	*8914	13924	45558	100923	72024	147845	146403	87915	223653	18237	71017	226492
47 Total deductions	127102282	1024384	6744024	6917621	8953646	10376039	21594831	8912681	7880070	5478370	4844416	6901368	37474834
48 Cost of sales and operations	41446491	441769	1914639	2000455	2962342	3895267	9551852	3971250	3355433	1843943	1706584	2887595	6915362
49 Compensation of officers	2769201	*25485	293168	424143	378084	454363	633314	167898	111593	64275	36375	72030	108474
50 Repairs	2785629	28378	280375	278139	250535	272178	369354	197711	98106	74846	84186	85509	766313
51 Bad debts	344769	*2438	*21513	*16498	29984	11854	58764	28811	20870	10727	25270	19566	98474
52 Rent paid on business property	5139403	38883	464470	190111	252910	518772	760703	242272	326236	459451	462959	317627	1105008
53 Taxes paid	5991966	44032	242172	317270	428484	411983	908348	375440	362380	304613	244758	359542	1992946
54 Interest paid	2040160	23729	73650	67586	125585	174072	339969	159802	142186	125128	110628	154861	542962
55 Contributions or gifts	31382	*10	*424	728	2051	1914	3015	1498	663	397	930	1991	17759
56 Amortization	116281	*1538	3480	*7393	7731	3583	10744	9489	5960	12623	10517	14329	28894
57 Depreciation	6038674	47746	244989	296872	427530	512481	1024245	413943	394834	330608	279519	416129	1649778
58 Depletion	4842	-	*810	-	*203	*1442	-	-	*1284	*381	415	57	249
59 Advertising	342660	*1940	11531	15566	22604	21985	61454	14540	12927	10163	6586	12368	150995
60 Pension, prof sh, stock, annuity	1215774	*1076	*1010	*19438	31142	15465	88198	38227	31651	31077	15605	38931	903954
61 Employee benefit programs	3919404	21390	47542	59990	174972	120119	279243	238024	226039	145105	133928	224072	2248980
62 Net loss, noncapital assets	197611	*2104	*11500	*5262	4823	3597	11949	*854	4181	*408	*173	444	152316
63 Other deductions	54718036	343867	3132751	3218170	3854665	3956963	7493678	3052921	2785727	2064624	1725983	2296317	20792371
64 Total receipts less total deducts	3620778	60095	100501	96547	166243	205740	413994	132275	128576	148346	60311	308772	1799377
65 Const taxable inc frm rel frn corps	*28490	-	-	-	-	-	-	-	*171	-	372	53	27895
66 Net income (less deficit), total	3631270	60092	100501	96169	166243	204326	411614	129965	127183	147979	60263	306440	1820495
67 Net income, total	4734174	73206	266663	208669	290859	317425	637661	257098	217780	171362	121745	326917	1844789
68 Deficit, total	1102904	*13114	166163	112500	124616	113099	226047	127133	90597	*23382	61482	20477	24294
69 Net income (less def), Form 1120-A	-25420	-	-20079	*-2657	*-2684	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*694	*694	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	835213	*36615	120158	32615	98887	87237	183332	65728	85883	51322	27134	46302	-
72 Statutory special deductions, total	489268	*32073	14887	38733	65067	41554	81448	21100	17916	39595	10767	22769	103359
73 Net operating loss deduction	480018	*32073	14887	38180	65060	39384	80481	*20672	*17627	37687	10767	22054	101146
74 Dividends received deduction	9250	-	-	*553	*7	*2170	968	*427	*288	*1908	-	716	2213
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3029621	*3221	57073	89660	93580	156861	261969	123863	95595	70962	77545	257862	1741430
77 Income tax before credits, total	993095	*2286	8560	14176	20672	36494	83647	44143	33388	32238	27220	88813	601460
78 Regular tax	963818	*1016	8560	14175	20294	36341	78926	41876	32375	24101	26365	87670	592120
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	26250	*1269	-	1	*378	*154	4719	*2238	*989	8074	*772	803	6853
82 Environmental tax	3024	*1	-	-	-	-	*2	*29	*25	62	82	340	2484
83 Foreign tax credit	21938	-	-	-	-	-	*4	-	-	*2	124	530	21278
84 U.S. Possessions tax credit	60	-	-	-	-	60	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
87 General business credit	26343	*12	*590	*1310	*736	2839	1951	*1912	*664	*706	1668	2585	11373
88 Prior year minumum tax credit	20632	-	-	-	-	*439	5221	*2614	*1409	*1313	2029	4946	2661
89 Income tax after credits, total	924123	*2274	7970	12866	19936	33157	76472	39617	31314	30217	23398	80753	566148

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4400
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	8759	575	4154	*765	1226	1074	719	68	97	32	24	11	14
2 Total assets	20506503	-	160819	*104671	390583	780411	1561727	481080	1490791	1208593	1704088	1705858	10917882
3 Cash	943335	-	25212	*5660	32705	58796	177307	*9015	85297	67262	102536	59663	319884
4 Notes and accounts receivable	2370787	-	*24629	*11992	*37608	*78626	214740	82003	187794	242938	285015	231727	973716
5 Less: Allowance for bad debts	57244	-	*3	-	-	*197	*497	*61	*1473	12005	6230	7286	29493
6 Inventories	491884	-	*11490	*8635	*26273	*51551	141010	*8410	23484	*38984	22343	56940	102764
7 Investments in govt. obligations, Total	*44949	-	-	-	-	-	-	-	*6516	*228	27921	1151	9133
8 Tax-exempt securities	*60068	-	*2	-	-	*100	-	-	*52081	987	6897	-	-
9 Other current assets	1030463	-	*5030	*11	*4218	49808	117560	62390	80363	33055	104668	128548	444813
10 Loans to stockholders	77956	-	*3	*2358	*641	*12774	*10480	*1081	*27178	*14394	9047	-	-
11 Mortgage and real estate loans	*89524	-	*2	-	*31789	*103	*48437	*2134	*440	-	3002	-	3617
12 Other investments	3899178	-	*16453	*13014	*6917	*18500	148324	*8147	72548	93589	278494	246748	2996443
13 Depreciable assets	18431000	-	*267062	*82859	458579	761628	1280335	461521	1871197	1340410	1699694	1362300	8845414
14 Less: Accumulated depreciation	8875474	-	*196993	*21362	228252	368779	739481	195025	1082949	662076	972312	469741	3938504
15 Depletable assets	*111225	-	-	-	-	-	-	*15443	-	-	228	-	95554
16 Less: Accumulated depletion	*33136	-	-	-	-	-	-	*9581	-	-	-	-	23555
17 Land	421397	-	*6836	*708	*4831	*65374	75007	*16589	53995	15456	61847	11894	108861
18 Intangible assets (Amortizable)	234143	-	*247	*974	*3713	*6081	*21866	*13019	16415	*20019	22346	77069	52395
19 Less: Accumulated amortization	120818	-	*4	*178	*1488	*2256	*8085	*2176	7997	*8480	9405	39550	41200
20 Other assets	1387267	-	*854	-	*13051	48301	74723	*8171	105903	23831	67998	46394	998041
21 Total liabilities	20506503	-	160819	*104671	390583	780411	1561727	481080	1490791	1208593	1704088	1705858	10917882
22 Accounts payable	1561249	-	*8036	*3343	*65651	59450	248533	69196	156800	128376	160798	228459	432606
23 Mort, notes, and bonds under 1 yr	1443505	-	*2934	*3294	*46244	79478	226553	*137963	176681	149277	130244	165279	325559
24 Other current liabilities	1886891	-	*3250	*605	*78676	30973	179961	40471	74191	164854	174987	134006	1004916
25 Loans from stockholders	707095	-	*107053	*9850	*103382	110138	213657	*4831	*40038	*99181	18407	184	375
26 Mort, notes, bonds, 1 yr or more	6541281	-	*11775	*102001	*122632	318494	280236	*197396	577798	396152	618485	568144	3348169
27 Other liabilities	2218213	-	*60	-	*23250	*27509	43711	*9326	62413	88621	79331	136004	1747988
28 Net worth	6148270	-	27711	*-14422	-49252	154368	369077	21897	402872	182133	521836	473782	4058269
29 Capital stock	787104	-	38482	*40143	60307	26345	79687	66943	50119	88108	35934	25743	275293
30 Paid-in or capital surplus	2436863	-	*59332	*48639	*2556	*163148	187541	*9193	283611	220945	64562	287051	1110285
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	3251083	-	*19039	*-18543	*-96129	*138212	102216	*-62475	11089	-132162	311312	163307	2815215
33 Retained earnings (S Corp)	83088	-	*-50719	*-14783	*-15986	-121156	37086	*8719	*82583	*7776	149567	-	-
34 Less: Cost of treasury stock	409869	-	*38423	*69879	-	*52181	*37454	*484	*24530	*2534	39539	2319	142525
35 Total receipts	19955872	*78631	293995	*67581	1029140	1088939	2031095	610875	1420338	1520435	1574909	1536513	8703423
36 Business receipts	18484328	*48741	279653	*67085	999554	1054450	1957963	580121	1312816	1471073	1480513	1460009	7772352
37 Interest	314979	*1170	*61	*209	*519	*2032	6135	*7537	11482	5770	15711	17227	247126
38 Interest on govt. obligations, State and local	6125	-	-	-	-	*-0	*1392	-	*3477	*403	819	1	33
39 Rents	313867	*10568	-	-	-	*2555	*3504	*5040	*32344	*6743	12706	11800	228608
40 Royalties	*6616	-	-	-	-	-	*319	*2464	-	*2	-0	10	3821
41 Net S-T cap gain less net LT loss	*8321	-	-	-	-	-	-	*139	*277	-	573	-	7332
42 Net L-T cap gain less net ST loss	65223	-	-	*287	-	-	*31	*87	*12302	*3271	20844	7648	20753
43 Net gain, noncapital assets	174089	*17505	*533	-	*1261	*26073	*40379	*269	*13402	*11841	12197	9225	41402
44 Dividends, domestic corporations	9808	*171	-	-	-	-	*217	-	*146	*554	1880	729	6110
45 Dividends, foreign corporations	*17560	-	-	-	-	-	-	*-0	-	-	111	857	16592
46 Other receipts	554956	*475	*13747	-	*27806	*3828	21155	*15220	34092	20778	29555	29008	359292
47 Total deductions	19602867	106055	331163	*75741	1070528	1070386	2015869	638903	1394733	1519361	1517115	1518346	8344666
48 Cost of sales and operations	9733479	*37523	*95890	*34644	*490003	*141869	934519	*146966	542884	777455	838431	908093	4785203
49 Compensation of officers	382744	-	*68302	*12985	*32125	*27522	73090	*8623	29129	20134	33827	9868	67139
50 Repairs	410028	*156	*3899	*3876	*22413	32529	45549	*23692	39692	34963	32812	34710	135737
51 Bad debts	57879	*1484	*2530	-	*510	*7	14824	*1405	4260	2606	5798	1811	22644
52 Rent paid on business property	594355	17	*23882	*4232	*24680	45289	30802	*3223	37096	51857	41005	32353	299919
53 Taxes paid	426461	*1469	11862	*2329	27360	24805	60682	30791	35518	36361	42368	34554	118361
54 Interest paid	697515	*4663	*5679	*713	*9502	34390	44360	*24054	53902	45983	59248	67466	347556
55 Contributions or gifts	18649	-	*351	-	-	*36	*225	*252	*54	*1309	1500	337	14583
56 Amortization	125714	*326	-	-	*737	*367	*572	*621	2209	93223	1432	11691	14537
57 Depreciation	987761	*8151	*10120	*3638	24945	63636	64301	49441	105225	93256	80854	84922	399273
58 Depletion	*6634	-	-	-	-	-	*48	*1684	*735	*-0	15	-	4153
59 Advertising	65580	9	*1438	*232	*1989	6574	12194	*1042	14869	8327	7454	1109	10343
60 Pension, prof sh, stock, annuity	94034	-	-	-	-	-	*5153	*2652	3354	13646	9742	5659	53829
61 Employee benefit programs	399452	*1696	*2954	*793	*3778	*7947	30982	*4107	15064	15617	32256	48793	235466
62 Net loss, noncapital assets	38408	*6285	-	-	*65	-	*1818	*20177	*333	-	3226	2984	3521
63 Other deductions	5564173	*44277	104257	*12299	432421	685416	696749	320174	510411	324626	327145	273997	1832402
64 Total receipts less total deducts	353005	*-27425	-37168	*-8161	-41388	18553	15227	-28028	25604	1074	57794	18166	358757
65 Const taxable inc frm rel frn corps	38218	-	-	-	-	-	-	-	*317	*895	1767	6446	28794
66 Net income (less deficit), total	385098	*-27425	-37168	*-8161	-41388	18552	13834	-28028	22444	1566	58742	24611	387518
67 Net income, total	874417	*18861	*17079	-	*7510	61966	94135	*16240	61690	51811	96325	37404	411396
68 Deficit, total	489319	*46286	*54248	*8161	*48898	43413	80301	*44268	39245	*50245	37583	12793	23878
69 Net income (less def), Form 1120-A	*-6720	-	*-3104	*-3615	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-39842	*-39842	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	23962	*17726	*-11134	-	*-14783	20300	-11094	*7872	*13313	*265	1497	-	-
72 Statutory special deductions, total	132849	*137	*19	-	*2656	*503	*12615	*4914	*21771	*2073	8647	7998	71515
73 Net operating loss deduction	110857	*-0	*19	-	*2656	*503	*12451	*4914	*21667	1633	6492	7414	53107
74 Dividends received deduction	21259	*137	-	-	-	-	*165	-	*104	*440	1422	583	18408
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	582999	*211	*4013	-	*1344	*10805	49812	*505	*12694	*48940	80664	29431	344580
77 Income tax before credits, total	217523	*82	*602	-	*202	*2351	17101	*1236	7209	17041	31204	12220	128276
78 Regular tax	195381	*82	*602	-	*202	*2351	16569	*90	*4250	*16640	27426	10013	117157
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	21167	-	-	-	-	-	*532	*1146	*2956	*356	3668	2174	10336
82 Environmental tax	805	-	-	-	-	-	-	-	*3	*45	111	38	608
83 Foreign tax credit	10456	-	-	-	-	-	*71	-	-	-	2288	902	7196
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	9040	-	-	-	-	*156	*2076	-	*640	*192	3035	1015	1926
88 Prior year minumum tax credit	*21476	-	-	-	-	-	*6	-	-	1139	-	198	20134
89 Income tax after credits, total	176551	*82	*602	-	*202	*2195	14948	*1236	6569	15710	25882	10105	99020

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation by air

MINOR INDUSTRY 4500
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9893	1141	5090	*859	1056	702	726	183	62	24	15	11	24
2 Total assets	93890000	-	160066	*130530	354571	463537	1599051	1301291	972348	875683	1024425	1642691	85365808
3 Cash	4101824	-	24423	*10716	43035	55269	56079	82789	44916	53348	93436	38986	3598826
4 Notes and accounts receivable	13381860	-	*26633	*26550	*57694	*38158	213687	271873	122212	150216	215885	207815	12051138
5 Less: Allowance for bad debts	419060	-	-	-	*381	-	*1011	*1327	*4039	*9234	4615	4123	394331
6 Inventories	2673353	-	*1797	*8089	*14915	*1945	181218	*91517	96017	*60282	90233	91482	2035856
7 Investments in govt. obligations, Total	*2123556	-	-	*2147	-	-	-	-	-	-	-	-	2121409
8 Tax-exempt securities	*16683	-	-	*5890	-	-	-	-	-	-	10793	-	-
9 Other current assets	3942124	-	*6649	*2486	*10813	*63513	62018	97223	31707	61261	39952	50736	3515765
10 Loans to stockholders	142341	-	*7762	-	*3284	*826	*3531	*45396	*56	*12217	781	4693	63794
11 Mortgage and real estate loans	*17931	-	-	-	-	-	*557	*503	-	*9306	-	7110	455
12 Other investments	3863756	-	-	-	*28523	*38833	*101480	*83613	*17859	*110246	32018	140756	3310429
13 Depreciable assets	82208446	-	*253338	*281891	441795	519604	1440317	1096080	967949	661038	734324	1388955	74423155
14 Less: Accumulated depreciation	29887802	-	*177013	*208149	266108	273875	523378	485473	365769	287953	230828	513817	26555439
15 Depletable assets	*133964	-	*15160	-	-	-	-	-	-	-	10673	-	108131
16 Less: Accumulated depletion	41086	-	-	-	-	-	-	-	-	-	-	-	41086
17 Land	262389	-	-	-	-	*15371	*15401	*697	*10636	*9579	7067	540	203097
18 Intangible assets (Amortizable)	4578159	-	*744	*2303	*2237	*6276	31952	*3714	*49541	*12942	4800	186405	4277246
19 Less: Accumulated amortization	406977	-	*287	*1395	*2167	*3468	16887	*2950	*17390	*6908	1578	10322	343626
20 Other assets	7198541	-	*859	-	*20932	*1086	34087	17634	18652	39343	21484	53473	6990990
21 Total liabilities	93890000	-	160066	*130530	354571	463537	1599051	1301291	972348	875683	1024425	1642691	85365808
22 Accounts payable	9792056	-	*10948	*27707	*23223	50365	173276	176640	97997	114233	229090	188076	8700501
23 Mort, notes, and bonds under 1 yr	10304797	-	*10486	*39248	*26859	*39794	168426	188023	214164	*87882	112545	106215	9311156
24 Other current liabilities	17264115	-	*3263	*1545	*11200	*17910	75930	91252	185919	74668	170296	360464	16271667
25 Loans from stockholders	1263472	-	*254061	*27414	*146184	*180512	477021	*139339	*29419	*735	2415	3560	2814
26 Mort, notes, bonds, 1 yr or more	34611134	-	*7815	*40703	*31475	*92138	521465	335423	377910	*265719	605321	672948	31660218
27 Other liabilities	21144759	-	*8590	-	*39	*4690	*12598	*14193	*81972	183869	69607	161169	20608033
28 Net worth	-490331	-	-135097	*-6087	115593	78129	170334	356421	-15034	148577	-164848	150259	-1188580
29 Capital stock	3550083	-	50907	*32793	9703	113756	207352	63570	131645	46541	48723	90126	2754968
30 Paid-in or capital surplus	14186431	-	*86481	*202471	*301647	*544087	600698	459181	230679	136824	30981	42033	11551350
31 Retained earnings, appropriated	*1510	-	-	-	-	-	-	*1400	-	-	111	-	-
32 Retained earnings, unappropriate	-15623481	-	*-40250	*-16351	*57868	*-92661	-32230	103459	-344247	-20235	-300383	-36276	-14902175
33 Retained earnings (S Corp)	-1911075	-	*-232235	*-225000	*-246763	*-487052	-590461	-265368	*-24718	*10017	56455	94050	-
34 Less: Cost of treasury stock	693799	-	-	-	*6861	-	*15024	*5821	*8393	*24570	735	39673	592722
35 Total receipts	96262566	200748	276940	*283493	678700	413386	1648067	2099839	1425292	1205107	1260216	1984185	84786594
36 Business receipts	92562980	*192541	238894	*267050	658704	397171	1610885	2074281	1389830	1136398	1210906	1833747	81552573
37 Interest	716009	*98	*2569	-	*3424	*939	*986	*2174	2618	*2523	11668	10771	678239
38 Interest on govt. obligations, State and local	*2484	-	-	-	-	-	-	*508	-	*512	449	-	1015
39 Rents	224347	228	-	*9446	*462	-	*7092	*2367	*2356	*7045	2050	21217	172084
40 Royalties	13562	-	-	-	-	-	-	-	-	-	-	-	13562
41 Net S-T cap gain less net LT loss	*70856	-	-	-	-	-	-	*63	-	-	-	-	70793
42 Net L-T cap gain less net ST loss	702093	5650	*561	-	*6869	-	*767	*2056	*1523	*8213	3475	1470	671508
43 Net gain, noncapital assets	984514	5	*30619	*3670	*6653	*12037	*19879	*432	*7563	*6128	2977	6464	888088
44 Dividends, domestic corporations	5361	-	-	-	-	-	-	-	-	-	14	1	5346
45 Dividends, foreign corporations	*48030	-	-	-	-	-	-	*1285	-	*6792	-	-	39952
46 Other receipts	932329	*2224	*4298	*3327	*2589	*3240	8458	16671	21401	*37495	28677	110514	693434
47 Total deductions	101360443	230057	290543	*299820	707042	448777	1784956	2139951	1494252	1209148	1279476	2098671	89377750
48 Cost of sales and operations	35393251	*96112	*94580	*93190	*250583	*155209	1004251	1258817	684326	*669701	339714	1063080	29683689
49 Compensation of officers	341809	59	*9190	-	*36690	*17137	34047	39629	14896	*14855	13240	19932	142135
50 Repairs	3188507	*775	*10263	*6073	*36936	*4133	26865	40924	28822	*20167	71789	75553	2866206
51 Bad debts	284355	*338	*227	*14207	*1159	*296	7045	4341	10910	*9412	5056	6858	224506
52 Rent paid on business property	8408522	*3156	*20937	*25562	18588	*7824	43120	46248	62083	26068	141565	120585	7892788
53 Taxes paid	2501106	*2923	6479	*5709	19754	16885	38610	33512	23321	27765	35710	34734	2255706
54 Interest paid	2826029	*2853	*3364	*9127	*7904	*12202	43136	30290	44680	33331	51165	56646	2531330
55 Contributions or gifts	5366	-	-	-	*43	*11	*2	*318	*12	*50	31	68	4830
56 Amortization	277144	*233	*696	*446	*265	*407	3351	*763	4238	*3565	1783	35677	225720
57 Depreciation	7022147	*18369	*14852	*36677	57164	50547	137166	73468	77065	59128	93153	121739	6282820
58 Depletion	89988	-	-	-	-	-	-	-	-	-	-	-	89988
59 Advertising	1226567	*6	*2082	*658	*4028	*566	6408	14236	4604	*9685	2021	24369	1157905
60 Pension, prof sh, stock, annuity	1653627	3	-	*1008	*1469	*2584	*1576	*4705	*1117	*3594	5565	9260	1622745
61 Employee benefit programs	2748983	11	*2113	*1882	*2429	*3697	13812	*17174	21707	*22259	20204	41623	2602072
62 Net loss, noncapital assets	376959	*2342	-	-	-	-	-	*1807	*6393	*349	399	4353	361316
63 Other deductions	35016083	102875	125759	*105283	270031	177279	425567	573718	510078	309221	498081	484196	31433994
64 Total receipts less total deducts	-5097877	-29309	-13603	*-16326	-28342	-35391	-136890	-40112	-68961	-4041	-19260	-114486	-4591156
65 Const taxable inc frm rel frn corps	*7159	-	-	-	-	-	-	-	-	*169	-	-	6990
66 Net income (less deficit), total	-5093202	-29309	-13603	*-16326	-28342	-35391	-136890	-40620	-68961	-4385	-19709	-114486	-4585181
67 Net income, total	650351	6934	*34944	*15287	*27251	*17358	41213	*34113	*26082	*26995	45279	7142	367754
68 Deficit, total	5743553	*36243	*48547	*31613	*55593	*52749	178102	74733	95043	*31379	64988	121628	4952935
69 Net income (less def), Form 1120-A	*-12	-	*-12	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-23271	*-23271	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-258208	*-3723	-14099	*-1	*-33187	*-25810	-109739	*-51798	*-8324	*-12767	3407	-2168	-
72 Statutory special deductions, total	170388	1841	*14215	-	-	*2717	*13276	-	*13204	18192	8031	1	98911
73 Net operating loss deduction	147299	1841	*14215	-	-	*2717	*13276	-	*13204	18192	8022	-	75832
74 Dividends received deduction	23090	-	-	-	-	-	-	-	-	-	10	1	23079
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	381411	5092	*1672	-	*12224	*689	*5170	*22099	*2674	*8803	33841	7141	282007
77 Income tax before credits, total	195931	2082	*585	-	*1947	*103	*1368	*7671	*1337	*3343	12598	3026	161871
78 Regular tax	127368	1731	*585	-	*1834	*103	*1368	*7512	*866	*2993	11506	2428	96442
79 Personal holding company tax	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	67540	347	-	-	*113	-	-	*159	*471	*328	1042	591	64489
82 Environmental tax	1022	4	-	-	-	-	-	-	-	*22	50	7	939
83 Foreign tax credit	*1145	-	-	-	-	-	-	-	-	*425	-	273	446
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2149	-	*42	-	*128	-	-	-	*16	-	1522	292	149
88 Prior year minumum tax credit	*5754	-	-	-	-	-	-	*14	-	-	918	-	4823
89 Income tax after credits, total	186883	2082	*544	-	*1819	*103	*1368	*7657	*1321	*2918	10158	2461	156452

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

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

MINOR INDUSTRY 4600
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	214	*5	-	-	*102	-	*59	*12	*18	*9	4	4	**
2 Total assets	2762411	-	-	-	*49253	-	*166465	*88236	*345512	*386774	279010	1447160	**
3 Cash	58900	-	-	-	-	-	*1324	*13958	*24498	*16594	2020	507	**
4 Notes and accounts receivable	227860	-	-	-	*7735	-	*38581	*3510	*35912	*52230	14181	75712	**
5 Less: Allowance for bad debts	*136	-	-	-	-	-	-	-	*45	-	91	-	-
6 Inventories	27998	-	-	-	-	-	*4767	*915	*3308	*5948	9689	3372	-
7 Investments in govt. obligations, Total	*5329	-	-	-	-	-	-	-	*862	-	-	4466	**
8 Tax-exempt securities	49273	-	-	-	-	-	-	-	-	-	-	49273	**
9 Other current assets	243157	-	-	-	-	-	*1300	*1716	*7722	*14025	35903	182490	**
10 Loans to stockholders	11325	-	-	-	-	-	-	-	-	-	11325	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*179313	-	-	-	-	-	*34835	*1653	*21751	*98148	-	22925	**
13 Depreciable assets	3955055	-	-	-	*33	-	*286029	*123841	*689274	*494163	304854	2056861	**
14 Less: Accumulated depreciation	2139135	-	-	-	*5	-	*201205	*57971	*464239	*321272	102065	992377	**
15 Depletable assets	1507	-	-	-	-	-	-	-	-	1462	35	9	-
16 Less: Accumulated depletion	642	-	-	-	-	-	-	-	-	627	15	-	-
17 Land	29165	-	-	-	-	-	*188	-	*16060	*2272	2666	7979	**
18 Intangible assets (Amortizable)	*15584	-	-	-	-	-	*581	-	*4720	*10273	10	-	-
19 Less: Accumulated amortization	*6371	-	-	-	-	-	-	-	*143	*6228	-	-	-
20 Other assets	104229	-	-	-	*41491	-	*65	*615	*5832	*19786	497	35943	**
21 Total liabilities	2762411	-	-	-	*49253	-	*166465	*88236	*345512	*386774	279010	1447160	**
22 Accounts payable	162602	-	-	-	*3	-	*15535	*4267	*21507	*28155	60958	32176	**
23 Mort, notes, and bonds under 1 yr	254231	-	-	-	-	-	-	*2185	*17825	*15614	29949	188658	**
24 Other current liabilities	220336	-	-	-	*74576	-	*5751	*14384	*19813	*12865	36158	56788	**
25 Loans from stockholders	2023	-	-	-	-	-	-	-	-	-	2023	-	-
26 Mort, notes, bonds, 1 yr or more	885109	-	-	-	-	-	-	-	*84044	*134092	56042	610931	**
27 Other liabilities	736957	-	-	-	-	-	*799	*32467	*46083	*106953	76646	474007	**
28 Net worth	501153	-	-	-	*-25325	-	*144379	*34932	*156239	*89094	17233	84601	**
29 Capital stock	176305	-	-	-	*129	-	*40118	*3026	*31490	*30499	2221	68823	**
30 Paid-in or capital surplus	166771	-	-	-	-	-	*100690	-	*25412	2644	20399	17626	**
31 Retained earnings, appropriated	*4438	-	-	-	-	-	-	-	*4438	-	-	-	-
32 Retained earnings, unappropriate	175397	-	-	-	*-25454	-	*3571	*31906	*102026	*70581	-5385	-1849	**
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*21758	-	-	-	-	-	-	-	*7127	14630	2	-	-
35 Total receipts	2007990	*70611	-	-	*3010	-	*99317	*49885	*320177	*511812	120065	833114	**
36 Business receipts	1840362	*63168	-	-	-	-	*94555	*28361	*302055	*489691	104730	757801	**
37 Interest	28377	*67	-	-	-	-	*112	*558	*826	*1853	9500	15462	**
38 Interest on govt. obligations, State and local	2689	-	-	-	-	-	-	-	-	335	-	2353	**
39 Rents	21972	-	-	-	-	-	-	*164	*13050	*205	-	8553	**
40 Royalties	123	-	-	-	-	-	-	-	-	123	-	-	-
41 Net S-T cap gain less net LT loss	8	-	-	-	-	-	-	-	3	-	5	-	-
42 Net L-T cap gain less net ST loss	*11802	*5836	-	-	-	-	-	-	-	-	5777	188	**
43 Net gain, noncapital assets	2132	*1534	-	-	-	-	*18	*56	*160	*213	-	151	**
44 Dividends, domestic corporations	59	-	-	-	-	-	-	-	-	-	-	59	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	100466	*6	-	-	*3010	-	*4633	*20746	*4083	*19390	53	48545	**
47 Total deductions	1395986	*56743	-	-	*18567	-	*68750	*21462	*226475	*420453	100298	483240	**
48 Cost of sales and operations	678167	*44660	-	-	-	-	*18675	-	*56794	*333886	54319	169833	**
49 Compensation of officers	*7414	-	-	-	-	-	-	-	*3266	569	1164	2415	**
50 Repairs	101883	*243	-	-	*37	-	*10407	*2631	*10779	*12010	904	64872	**
51 Bad debts	*70	-	-	-	-	-	-	-	*68	-	2	-	-
52 Rent paid on business property	9501	*206	-	-	*16	-	*1045	*353	*2987	*1000	521	3373	**
53 Taxes paid	106210	*2931	-	-	*992	-	*8410	*2462	*20155	*11747	7404	52111	**
54 Interest paid	93953	*2223	-	-	-	-	*363	-	*6910	*14997	6226	63233	**
55 Contributions or gifts	429	*1	-	-	-	-	*21	*11	*48	*37	1	310	**
56 Amortization	4649	*62	-	-	*3638	-	-	*2	*178	*16	81	673	**
57 Depreciation	81472	*1504	-	-	-	-	*2152	*707	*12813	*9929	10187	44180	**
58 Depletion	*1204	-	-	-	-	-	*266	-	-	938	-	-	-
59 Advertising	*25	-	-	-	-	-	*25	-	-	-	-	-	-
60 Pension, prof sh, stock, annuity	3952	-	-	-	-	-	-	-	*1232	402	43	2275	**
61 Employee benefit programs	13786	-	-	-	*325	-	-	-	*3980	1463	12	8006	**
62 Net loss, noncapital assets	*66	-	-	-	-	-	*17	-	*9	-	8	32	**
63 Other deductions	293204	*4914	-	-	*13559	-	*27369	*15297	*107256	*33457	19425	71927	**
64 Total receipts less total deducts	612004	*13868	-	-	*-15556	-	*30567	*28423	*93702	*91359	19767	349874	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	609315	*13868	-	-	*-15556	-	*30567	*28423	*93702	*91024	19767	347521	**
67 Net income, total	626068	*13868	-	-	-	-	*31765	*28423	*93702	*91024	19767	347521	**
68 Deficit, total	*16753	-	-	-	*15556	-	*1197	-	-	-	-	-	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	*16043	-	-	-	-	-	-	-	*158	*4323	11474	88	**
73 Net operating loss deduction	*16001	-	-	-	-	-	-	-	*158	*4323	11474	47	**
74 Dividends received deduction	41	-	-	-	-	-	-	-	-	-	-	41	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	610026	*13868	-	-	-	-	*31765	*28423	*93544	*86701	8293	347433	**
77 Income tax before credits, total	208669	*4719	-	-	-	-	*11099	*9666	*31886	*29575	3180	118543	**
78 Regular tax	207358	*4694	-	-	-	-	*10771	*9664	*31805	*29478	2820	118127	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*681	*19	-	-	-	-	*328	-	-	-	334	-	-
82 Environmental tax	631	*7	-	-	-	-	-	*3	*81	*97	27	416	**
83 Foreign tax credit	*5599	-	-	-	-	-	*5480	-	-	-	-	119	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*420	-	-	-	-	-	*23	-	-	*397	-	-	-
89 Income tax after credits, total	202650	*4719	-	-	-	-	*5595	*9666	*31886	*29178	3180	118424	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4700
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	43253	3810	25625	6017	3345	2054	1975	180	151	53	21	15	8
2 Total assets	27938155	-	1008114	923892	1159124	1492162	3874375	1268085	2183506	1904510	1432329	2258777	10433279
3 Cash	2606593	-	319929	153358	306262	233742	455402	187131	271598	197646	94536	113304	273686
4 Notes and accounts receivable	5625750	-	184336	245100	316651	416602	1221586	514466	605832	477780	510219	595779	537399
5 Less: Allowance for bad debts	103759	-	*148	*1057	*901	*4263	15311	19791	16059	6064	10482	11377	18305
6 Inventories	335768	-	*3468	*27931	*26384	*273	102812	*12291	31784	41982	8747	16876	63221
7 Investments in govt. obligations, Total	*23978	-	*3155	-	*102	-	*2617	-	*13191	*2024	-	-	2889
8 Tax-exempt securities	*25804	-	-	-	-	*4926	*6847	-	*13999	-	-	-	32
9 Other current assets	1411029	-	51007	44596	45991	90017	280150	43643	213916	126972	116073	179538	219125
10 Loans to stockholders	440791	-	50450	103269	27666	71367	144019	*8672	*6144	*9862	3185	10970	5187
11 Mortgage and real estate loans	*411277	-	*2182	*4354	*6023	*7962	-	-	*673	*558	-	-	389524
12 Other investments	3529458	-	*885	*11303	*35582	89790	134340	66586	150695	240311	88262	386251	2325453
13 Depreciable assets	21680771	-	961951	566598	900896	921977	2723433	691118	1273441	1081798	893154	1205951	10460454
14 Less: Accumulated depreciation	10782393	-	721888	330557	615396	518075	1490021	311440	555931	392426	385526	419633	5041499
15 Depletable assets	*39754	-	-	-	*1239	-	*1839	-	*10203	-	-	-	26473
16 Less: Accumulated depletion	*10901	-	-	-	*56	-	*430	-	*2650	-	-	-	7766
17 Land	476119	-	*28701	*13996	*38812	*20014	41365	*15205	70226	44758	48711	77760	76570
18 Intangible assets (Amortizable)	907930	-	53874	*19989	*26289	116959	131242	*5890	71936	17147	46668	53536	364400
19 Less: Accumulated amortization	367813	-	23109	*5691	*13074	67172	66606	*3619	17475	9615	13245	14470	133736
20 Other assets	1687998	-	93321	70702	56653	108043	201090	57935	41984	71777	32028	64294	890171
21 Total liabilities	27938155	-	1008114	923892	1159124	1492162	3874375	1268085	2183506	1904510	1432329	2258777	10433279
22 Accounts payable	4491893	-	154892	324870	304220	278827	1162440	333093	373052	363507	345365	541130	310497
23 Mort, notes, and bonds under 1 yr	5910815	-	96303	103558	142016	2137427	460945	125801	281475	252912	161188	231289	1917901
24 Other current liabilities	3041326	-	152418	57531	86670	194177	539446	279499	341453	241505	261964	328786	557879
25 Loans from stockholders	1756396	-	401309	149543	178014	197025	382520	*25037	137328	*35035	5304	125595	119684
26 Mort, notes, bonds, 1 yr or more	6901835	-	266636	167622	228879	280970	667989	236318	486089	516958	353277	397796	3299302
27 Other liabilities	1881945	-	65112	*18799	*3597	118485	83888	65609	90893	92006	88917	83355	1171285
28 Net worth	3953945	-	-128556	101970	215729	-1714749	577145	202728	473216	402589	216315	550826	3056731
29 Capital stock	1522291	-	267940	68579	50464	62374	185481	28426	146866	151030	99736	391422	69975
30 Paid-in or capital surplus	3792614	-	328987	51740	*155334	214404	263251	87530	155348	138113	126026	185321	2086560
31 Retained earnings, appropriated	*25765	-	-	*19485	-	-	*296	-	*3752	*7	-	-	2226
32 Retained earnings, unappropriate	-194713	-	-143044	134278	115169	-1876141	127691	56550	77449	145638	-45417	267287	945826
33 Retained earnings (S Corp)	-417127	-	-495287	-78073	-56139	-104508	68618	*36709	104642	*17338	46306	43268	-
34 Less: Cost of treasury stock	774885	-	*87151	*94038	*49098	*10878	68191	*6486	*14842	*49537	10336	336471	47856
35 Total receipts	64355666	997502	14691086	4374221	3993286	5285787	11668252	4111819	6122636	3538245	1739928	2869074	4963829
36 Business receipts	61646397	950945	14423461	4295811	3958077	5051019	11326767	4095226	5961264	3309798	1561465	2404046	4308518
37 Interest	352833	*1521	2383	*2997	6451	10062	15048	8794	15912	10678	3425	40313	235249
38 Interest on govt. obligations, State and local	5410	12	-	-	*406	-	*733	-	*572	*46	2005	1577	59
39 Rents	497993	-	*7513	*142	*3167	*38143	*27382	*804	28006	*20456	13692	160137	198551
40 Royalties	*1012	-	-	-	*678	-	-	*5	-	-	-	-	329
41 Net S-T cap gain less net LT loss	*13018	-	-	-	-	*214	-	-	*33	*12593	-	178	-
42 Net L-T cap gain less net ST loss	31584	-	-	-	*551	*1548	*1416	*22	*422	*1693	117	24453	1362
43 Net gain, noncapital assets	149924	*1129	*1191	*937	*2837	*1889	26493	*1161	19596	*2991	10232	16059	65411
44 Dividends, domestic corporations	18599	-	-	*426	-	*1725	*452	*329	*2075	*5565	189	3094	4745
45 Dividends, foreign corporations	*10705	-	-	-	-	-	-	-	*883	*346	-	2274	7202
46 Other receipts	1628191	*43895	256538	73908	21120	181188	269961	5478	93874	174079	148804	216943	142404
47 Total deductions	64043158	997319	14701144	4441763	4004100	5232231	11577080	4083552	6024497	3521903	1731552	2790752	4937264
48 Cost of sales and operations	38173461	*455225	9061885	2335141	2190174	3398840	7557471	2432538	4471596	2358371	916024	1416152	1580041
49 Compensation of officers	1507442	*7161	378337	185949	143324	291406	248948	89541	45360	28130	29435	33510	26341
50 Repairs	709344	*10422	19878	67703	22358	31991	100070	8879	23712	11637	11480	82977	318235
51 Bad debts	150183	*12719	2533	*1484	5988	*10337	32991	11490	12404	7021	6817	7180	39218
52 Rent paid on business property	1607045	36017	222432	210119	96975	96122	192548	68930	107352	99826	53919	66574	356230
53 Taxes paid	1166026	16802	168263	99936	87012	112793	226072	60621	84444	69354	54302	51477	134949
54 Interest paid	1014747	12503	27155	21277	44920	28735	117091	13892	59886	45848	32224	64462	546755
55 Contributions or gifts	18534	*33	2404	*2589	*2170	2666	2323	*912	961	*273	63	1843	2299
56 Amortization	152535	*349	9598	*11817	*17225	18360	17203	*229	22994	2799	2716	4809	44438
57 Depreciation	1976034	*25126	90712	64910	64602	84402	295761	51116	107834	84455	81596	97237	928284
58 Depletion	*3254	-	-	-	-	-	-	-	*1782	-	-	-	1472
59 Advertising	441637	7657	65746	77570	42989	36255	45036	15388	16505	25914	8870	84065	15642
60 Pension, prof sh, stock, annuity	118237	-	*5381	*1218	*8906	*7901	30902	*14771	11664	*4064	6206	7856	19368
61 Employee benefit programs	456846	*4933	39169	30597	32490	28151	86615	30752	43250	34391	36882	30404	59211
62 Net loss, noncapital assets	62259	-	*100	*2789	*10384	*5147	3212	*1158	*1065	*3241	357	3991	30814
63 Other deductions	16485575	408373	4607552	1328661	1234584	1079125	2620836	1283335	1013687	746580	490661	838215	833966
64 Total receipts less total deducts	312508	183	-10058	-67542	-10813	53556	91172	28267	98139	16342	8376	78322	26565
65 Const taxable inc frm rel frn corps	3432	-	-	-	-	-	-	-	-	-	-	2880	552
66 Net income (less deficit), total	310530	171	-10058	-67542	-11219	53556	90439	28267	97568	16295	6371	79625	27058
67 Net income, total	1198594	*30064	155082	74525	89722	108950	280810	64910	143486	60175	24006	105363	61499
68 Deficit, total	888064	29894	165140	142067	100941	55394	190371	*36643	45919	43880	17635	25738	34441
69 Net income (less def), Form 1120-A	*9287	-	*9486	*-199	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3105	*-3105	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	85135	*22470	-19400	-3897	-9540	11554	21417	*17725	32078	*291	7609	4828	-
72 Statutory special deductions, total	196929	*7056	45800	*8394	*4536	27960	*33581	*9568	21560	*15298	374	18614	4188
73 Net operating loss deduction	183708	*7056	45800	*8094	*4536	*26752	*33264	*9338	*19883	*11402	241	16547	793
74 Dividends received deduction	13221	-	-	*300	-	*1207	*316	*230	*1677	*3896	132	2067	3394
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	550991	*312	*27609	*33066	43345	48279	106470	26173	72199	38930	15185	79219	60204
77 Income tax before credits, total	205322	*727	*4279	*7380	7180	11836	34512	9683	25109	14166	6143	27653	56654
78 Regular tax	161493	*47	*4141	*7380	7175	11836	32119	8579	24353	13207	5130	27046	20481
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	43178	*680	*138	-	*6	-	*2393	*1104	*729	*925	870	513	35821
82 Environmental tax	525	-	-	-	-	-	-	-	*28	*34	17	94	352
83 Foreign tax credit	*2356	-	-	-	-	-	-	-	-	*365	-	1144	847
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	4801	-	-	*149	-	-	*178	*4	*304	*22	-	784	3361
88 Prior year minumum tax credit	5010	-	-	-	-	*253	*1421	*36	*24	*357	304	2614	-
89 Income tax after credits, total	193155	*727	*4279	*7231	7180	11583	32913	9642	24782	13423	5838	23112	52445

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 31
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19170	1748	8237	1955	1635	1945	2295	558	413	137	93	71	82
2 Total assets	569486428	-	240863	304424	587922	1437037	5112906	4076628	6585177	4863993	6631956	11077611	528567911
3 Cash	8692836	-	59861	39075	64249	175127	703954	393489	535979	247583	301997	504464	5667058
4 Notes and accounts receivable	85068279	-	35566	*32286	127578	349179	835016	500116	619967	574085	733505	1180537	80080443
5 Less: Allowance for bad debts	2730661	-	-	-	*3286	*3935	31793	25667	27179	19692	41576	44154	2533379
6 Inventories	5494810	-	*5700	*6319	*51785	*40200	104860	76141	90940	46813	85257	54669	4932126
7 Investments in govt. obligations, Total	1843101	-	-	-	-	-	*93571	*51219	184762	*44354	42139	19707	1407348
8 Tax-exempt securities	880298	-	-	-	-	-	*38986	*32787	*22109	*16831	36401	111179	622005
9 Other current assets	20998661	-	11889	*8131	8625	94523	292690	244121	358865	283890	306631	509048	18880247
10 Loans to stockholders	524798	-	*14019	*29721	*23871	10647	42019	*35022	50431	*24020	31954	68170	194925
11 Mortgage and real estate loans	166993	-	-	-	-	*1145	*9150	*220	*2855	*15527	832	5035	132228
12 Other investments	138074864	-	*18637	*21534	*7639	51789	383283	486171	665970	532500	582452	1372842	133952047
13 Depreciable assets	389016545	-	340988	260265	587092	1214118	3797161	2967053	4951203	3347350	4129865	5139156	362282296
14 Less: Accumulated depreciation	157709899	-	256797	133018	349174	759310	2024030	1374950	2188645	1462974	1798960	2223624	145138418
15 Depletable assets	*8298	-	*788	-	-	-	-	-	-	-	-	6835	676
16 Less: Accumulated depletion	*2273	-	*13	-	-	-	-	-	-	-	-	1895	365
17 Land	3491206	-	*3674	*879	*22616	36628	66663	61360	56736	51789	68630	111120	3011111
18 Intangible assets (Amortizable)	58351671	-	*1639	*8054	*49595	138031	848306	636245	1383993	1325050	2415757	4351678	47193323
19 Less: Accumulated amortization	8777458	-	*464	*3795	*18929	89015	272129	213685	513322	479453	690688	956616	5539362
20 Other assets	26094360	-	*5377	*34974	16261	177910	225198	206987	390514	316319	427760	869459	23423602
21 Total liabilities	569486428	-	240863	304424	587922	1437037	5112906	4076628	6585177	4863993	6631956	11077611	528567911
22 Accounts payable	36027880	-	39655	*44559	143824	173659	524006	320324	362792	330269	321715	643030	33124048
23 Mort, notes, and bonds under 1 yr	37843930	-	*26045	*20458	*45728	186187	563822	211574	771256	416469	928843	997629	33675919
24 Other current liabilities	46384662	-	39535	*68542	63968	150589	615749	332741	448792	365958	553073	920599	42825117
25 Loans from stockholders	3881717	-	172296	*50609	184520	427820	1028319	562053	99247	188840	34814	50724	1082474
26 Mort, notes, bonds, 1 yr or more	158861164	-	87382	*59659	245106	410208	2309178	1657156	3336583	2523905	3930848	5674557	138626581
27 Other liabilities	77360810	-	*32655	*5587	*24520	329999	517014	382670	414035	321942	670415	1197488	73464486
28 Net worth	209126266	-	-156705	55011	-119744	-241424	-445183	610110	1152472	716610	192248	1593584	205769288
29 Capital stock	44182456	-	108081	80704	52319	188351	471449	406333	440991	308213	463176	591160	41071678
30 Paid-in or capital surplus	132860407	-	*259873	*51970	*63716	133171	1156451	940916	1219782	920711	857561	2589954	124666301
31 Retained earnings, appropriated	659448	-	-	-	-	*18609	*67720	*15085	*162545	*2717	16361	3565	372846
32 Retained earnings, unappropriate	45248142	-	-420608	-9733	-23559	-270271	-1131088	-262253	-611744	-443497	-909589	-1249918	50580401
33 Retained earnings (S Corp)	-1515642	-	-104052	*-67916	*-212221	-262968	-980449	556	76433	-36252	-81954	-140872	294053
34 Less: Cost of treasury stock	12308546	-	-	*14	-	*48315	29266	490527	135535	35283	153307	200306	11215991
35 Total receipts	280098157	1257391	969419	553422	1217633	2455747	5181173	3006384	3549262	2871829	4081941	5755932	249198024
36 Business receipts	257021088	912425	953687	539964	1204487	2374850	4863448	2720057	3277519	2623988	3670404	5148831	228731428
37 Interest	6882903	156912	*593	*166	*1878	3274	40627	23454	38035	35492	113311	138715	6330446
38 Interest on govt. obligations, State and local	107699	-	-	-	-	*28	3987	*3939	1925	2165	3899	6238	85517
39 Rents	5002875	*1616	*619	-	*498	*986	*2080	7655	6322	9363	13107	34982	4925647
40 Royalties	422049	6	-	-	-	-	-	*16339	*6	*3154	1092	3865	397587
41 Net S-T cap gain less net LT loss	46844	-	-	-	-	-	*135	*3	*1107	*328	5519	5983	33768
42 Net L-T cap gain less net ST loss	1138309	*19561	-	*4347	*449	*12610	27754	68378	52491	25580	95380	141008	690750
43 Net gain, noncapital assets	833163	*42304	*5269	*1606	*3156	*29806	92253	37509	33257	36527	36188	45322	469966
44 Dividends, domestic corporations	306931	*294	-	-	-	-	3487	2218	4025	3740	2074	11906	279187
45 Dividends, foreign corporations	276083	-	-	-	-	-	-	-	-	-	-	109	275974
46 Other receipts	8060214	124273	*9251	*7339	7164	34194	147400	126830	134576	131491	140967	218974	6977753
47 Total deductions	260734820	1486919	1015074	531249	1252231	2537206	5432781	2888902	3559626	2795699	4064101	5852699	229318333
48 Cost of sales and operations	74389866	*161021	371485	*195499	493244	936914	1830433	935446	781090	587568	1006896	1275105	65815165
49 Compensation of officers	1720189	*9451	121607	*54128	71847	178591	262574	93960	101775	51465	70270	126156	578365
50 Repairs	9238906	16552	6782	*6052	9341	20820	68935	57966	85196	47175	46230	38559	8835297
51 Bad debts	4665085	22672	*860	*1428	4622	41115	65964	31294	36161	70876	45913	70249	4273931
52 Rent paid on business property	5595280	22700	64487	*20374	30239	43757	96499	41397	68621	53879	76407	187746	4889174
53 Taxes paid	10419108	26681	39730	18781	41637	82695	168324	110727	125257	97686	134720	157417	9415454
54 Interest paid	18818704	427799	7359	*9427	35092	69726	273552	185170	306122	238964	536014	713634	16015845
55 Contributions or gifts	251849	*1397	*205	*20	*123	*478	1405	2647	2835	2795	2927	2750	234266
56 Amortization	4151810	39358	*402	*2509	*6750	14061	100109	67677	134611	119309	206440	382631	3077953
57 Depreciation	31811481	114250	26266	38512	61829	117611	296512	251263	409891	264846	336269	445360	29448873
58 Depletion	14063	-	-	-	-	-	-	-	-	-	46	-	14017
59 Advertising	3611851	1899	4908	*4219	29366	50565	61956	36812	56983	76009	85001	129618	3074515
60 Pension, prof sh, stock, annuity	1970161	2355	-	-	-	*4858	24207	9494	12757	12650	16825	27971	1859044
61 Employee benefit programs	7781272	5496	*23511	*5344	*5426	24502	31587	29447	32206	30354	42825	70864	7479710
62 Net loss, noncapital assets	1055225	*3119	*6711	-	-	*2340	88091	4809	4960	6016	9468	22217	907493
63 Other deductions	85239970	632170	340759	174957	462716	949172	2062632	1030794	1401160	1136107	1447851	2202422	73399230
64 Total receipts less total deducts	19363337	-229528	-45655	22173	-34598	-81459	-251608	117482	-10365	76130	17840	-96767	19879691
65 Const taxable inc frm rel frn corps	628336	-	-	-	-	-	-	-	-	-	9906	-	618431
66 Net income (less deficit), total	19883974	-229528	-45655	22173	-34598	-81486	-255595	113542	-12289	73965	23846	-103006	20412605
67 Net income, total	23985270	*58469	88645	*59795	*58955	131100	353355	348133	286588	221773	363197	362913	21652348
68 Deficit, total	4101296	287998	134300	*37622	93553	212586	608950	234590	298877	147808	339351	465918	1239744
69 Net income (less def), Form 1120-A	*-21358	-	*-16584	*-2247	*-2527	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	95	95	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-116753	-67681	21434	*17615	*-2289	6940	-135488	5981	31036	3966	-8704	-16223	26660
72 Statutory special deductions, total	1774044	*205	*6223	*16830	*2764	*2303	64446	79940	30906	51402	154451	168486	1196087
73 Net operating loss deduction	1542982	-	*6223	*16830	*2764	*2303	61405	78388	28124	48784	152898	159841	985422
74 Dividends received deduction	230724	*205	-	-	-	-	3041	1552	2782	2618	1550	8645	210330
75 Public utility div paid deduction	338	-	-	-	-	-	-	-	-	-	3	-	334
76 Income subject to tax	21532382	*18530	*16041	*1507	*20495	*26320	140006	166429	176682	148900	169055	191080	20457337
77 Income tax before credits, total	7466350	*5518	*2406	*472	*3743	*5330	54451	57829	63815	57300	63309	74102	7078074
78 Regular tax	7288288	*5518	*2406	*472	*3743	*5330	43070	56345	59864	50582	57693	64955	6938310
79 Personal holding company tax	*44	-	-	-	-	-	-	-	*44	-	-	-	-
80 Recapture of investment credit	10881	-	-	-	-	-	-	-	-	-	-0	1	10880
81 Alternative minumum tax	127632	-	-	-	-	-	11317	*1461	3368	*6575	5263	8697	90951
82 Environmental tax	38276	-	-	-	-	-	*65	*24	56	143	352	449	37187
83 Foreign tax credit	362923	-	-	-	-	-	-	-	*2	*9	6	17	362887
84 U.S. Possessions tax credit	58669	-	-	439	-	-	-	-	633	-	-	-	57597
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	42	-	-	-	-	-	-	-	-	-	42	-	-
87 General business credit	116402	-	*42	-	*478	*1095	*694	*760	*348	*415	82	2023	110465
88 Prior year minumum tax credit	108748	-	-	-	-	-	*654	*647	*483	*227	707	733	105297
89 Income tax after credits, total	6819566	*5518	*2364	*32	*3265	*4236	53103	56422	62349	56649	62471	71330	6441828

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4825
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12239	1164	6124	1477	724	554	1418	331	265	69	44	32	38
2 Total assets	478670253	-	184852	228801	256121	423867	3242913	2381345	4151469	2558343	3070310	4968715	457203518
3 Cash	5261219	-	56792	*38580	*43916	63255	470707	266012	408576	167808	150604	238093	3356876
4 Notes and accounts receivable	78064870	-	*24570	*30114	*62958	159906	558738	267589	368894	272618	338228	634423	75346832
5 Less: Allowance for bad debts	2422342	-	-	-	*647	*2365	22946	12119	14881	10136	22187	21616	2315445
6 Inventories	5034744	-	*5700	*6319	*48441	*31746	102325	71063	80965	43695	41308	36231	4566950
7 Investments in govt. obligations, Total	500608	-	-	-	-	-	*61511	*46154	115831	*43235	32046	19707	182124
8 Tax-exempt securities	384824	-	-	-	-	-	*38986	*32787	*13693	*936	2480	1300	294642
9 Other current assets	15786824	-	*11557	*7889	*6760	*7808	155695	199206	204262	98634	174705	245120	14675190
10 Loans to stockholders	330241	-	*9103	*29721	*1269	*6319	*6685	*14013	*33713	*19385	4282	38743	167008
11 Mortgage and real estate loans	*25875	-	-	-	-	-	-	*220	*2853	-	394	-	22408
12 Other investments	125933985	-	*18637	*21534	*7639	*10180	323361	240827	426576	342421	271217	954010	123317583
13 Depreciable assets	354505962	-	216053	191333	*176481	237578	2480133	1945882	3660601	1998743	2397443	2551696	338650020
14 Less: Accumulated depreciation	141970761	-	164673	111197	*103563	125809	1180007	811096	1507887	691521	917812	978863	135378334
15 Depletable assets	*788	-	*788	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*13	-	*13	-	-	-	-	-	-	-	-	-	-
17 Land	2250883	-	-	-	*7976	*17209	17531	22647	24309	15375	15993	24563	2105279
18 Intangible assets (Amortizable)	18862118	-	*1276	*5700	*4833	*18997	220992	55846	319573	239097	660351	970823	16364630
19 Less: Accumulated amortization	3299406	-	*313	*1443	*3653	*12813	91934	33752	137051	128915	201897	118245	2569390
20 Other assets	19419837	-	*5377	*10252	*3712	*11854	101136	76066	151443	146967	123154	372730	18417146
21 Total liabilities	478670253	-	184852	228801	256121	423867	3242913	2381345	4151469	2558343	3070310	4968715	457203518
22 Accounts payable	33515839	-	*34009	*42612	*88607	114104	378270	197791	234714	222336	211749	394056	31597592
23 Mort, notes, and bonds under 1 yr	33074648	-	*5335	*6621	*11558	*47745	157730	101994	376439	160649	201426	129240	31875910
24 Other current liabilities	38064719	-	*14270	*13642	*20937	51896	358177	106555	224200	171012	167343	379839	36556850
25 Loans from stockholders	1804138	-	*99319	*50609	*53144	*16886	306146	*74029	*19303	*77591	9610	32019	1065482
26 Mort, notes, bonds, 1 yr or more	108394675	-	*46111	*31767	*45041	*116453	1452531	676512	1886251	1051921	1380903	2039069	99668116
27 Other liabilities	66775753	-	*28930	*5587	*2200	*46877	138799	191450	219292	138569	263973	457811	65282265
28 Net worth	197040480	-	-43121	77963	34634	29906	451260	1033014	1191270	736265	835306	1536680	191157302
29 Capital stock	38624403	-	44453	*42915	20043	9887	227022	193642	198168	128207	259807	308673	37191584
30 Paid-in or capital surplus	114683963	-	*8694	*51970	*37545	*83337	735609	365152	547010	535040	513387	1462728	110343490
31 Retained earnings, appropriated	621893	-	-	-	-	-	*63145	*15085	*162545	*32	12830	3565	364690
32 Retained earnings, unappropriate	50805726	-	-84475	*-16108	*14837	*-48052	-494555	330018	173741	29343	178947	-158133	50880164
33 Retained earnings (S Corp)	177658	-	-11792	*-815	*-37790	*-13945	-61804	134055	170824	*55159	-56233	-	-
34 Less: Cost of treasury stock	7873164	-	-	-	-	*1320	18158	*4939	61019	*11515	73432	80154	7622626
35 Total receipts	232916907	*238993	879727	527439	*685601	1163212	3573807	1718317	2158449	1507204	1933706	2703129	215827325
36 Business receipts	215308721	*211059	869066	513981	*677401	1130102	3415274	1584512	2006809	1368628	1822361	2388179	199321349
37 Interest	4958572	*12325	*449	*166	*1420	*1560	35966	14887	27751	17423	14297	59274	4773054
38 Interest on govt. obligations, State and local	94907	-	-	-	-	-	*2238	*3205	*1204	*1107	1987	482	84684
39 Rents	4794164	210	*619	-	*498	-	*1980	6463	4505	5883	9247	14450	4750307
40 Royalties	396436	-	-	-	-	-	-	*16283	*6	*3009	-0	64	377075
41 Net S-T cap gain less net LT loss	24263	-	-	-	-	-	*135	*3	*574	*8	440	2125	20977
42 Net L-T cap gain less net ST loss	617073	-	-	*4347	*105	*5772	27223	*35009	43498	*9327	14642	83830	393319
43 Net gain, noncapital assets	340383	8328	*5269	*1606	*2909	*17190	38665	16136	6021	*4085	5486	29658	205029
44 Dividends, domestic corporations	119547	-	-	-	-	-	3443	*1368	3568	*2132	1385	2626	105025
45 Dividends, foreign corporations	267117	-	-	-	-	-	-	-	-	-	-	7	267110
46 Other receipts	5995723	*7069	*4324	*7339	*3268	*8587	48882	40450	64513	95602	63861	122434	5529394
47 Total deductions	214890689	289089	894156	484553	714770	1200855	3701469	1589935	2105825	1460775	1934244	2659047	197855971
48 Cost of sales and operations	62041883	23482	369122	*194798	*343819	*823991	1650031	642111	581229	469208	649671	906335	55388086
49 Compensation of officers	944191	572	*102394	*53769	*38839	*54301	142083	49857	54586	27539	35250	59621	325379
50 Repairs	8932001	10177	*2541	*5141	*6945	*4256	53064	48510	71788	35065	32614	17376	8644524
51 Bad debts	4311755	1202	*598	*953	*3074	*9488	41745	16141	21248	51559	28440	49078	4088229
52 Rent paid on business property	4919653	*14125	60440	*20374	*18270	12463	56997	13880	44420	31366	46187	115011	4486121
53 Taxes paid	9187933	*5826	35022	*17950	*21166	24034	99421	48717	66279	43438	70980	62635	8692467
54 Interest paid	12548039	28148	*2227	*6909	*6234	14604	114753	54753	145958	64849	114500	175460	11819644
55 Contributions or gifts	224045	-	*205	*20	*94	*400	1066	2181	1828	1787	802	739	214923
56 Amortization	1678708	6323	*286	*2504	*678	*2275	39366	15636	37728	21316	54531	60329	1437735
57 Depreciation	29114529	29017	19778	32836	*26462	38907	207181	147145	288464	179977	200171	234059	27710533
58 Depletion	14012	-	-	-	-	-	-	-	-	-	-0	-	14012
59 Advertising	2688376	852	3215	*4138	*6266	3635	19962	9136	17987	53710	12542	31746	2525188
60 Pension, prof sh, stock, annuity	1790873	1273	-	-	-	*3801	22101	7426	7501	6458	9184	18528	1714601
61 Employee benefit programs	7163374	4115	*20015	*4825	*2912	*7511	19374	16165	16694	16099	19401	36654	6999610
62 Net loss, noncapital assets	975073	51	*379	-	-	*6	87177	4608	3229	4146	2471	10021	862986
63 Other deductions	68356244	163929	277934	140337	240009	201183	1147149	513671	746886	454257	657501	881455	62931933
64 Total receipts less total deducts	18026218	*-50097	-14429	42886	-29169	-37643	-127661	128382	52624	46429	-538	44081	17971353
65 Const taxable inc frm rel frn corps	627903	-	-	-	-	-	-	-	-	-	9906	-	617998
66 Net income (less deficit), total	18559215	*-50097	-14429	42886	-29169	-37643	-129900	125177	51420	45322	7381	43600	18504667
67 Net income, total	20387677	*2950	84921	*56665	*33329	*31255	252734	211638	189852	140320	129773	245128	19009111
68 Deficit, total	1828462	*53046	99350	*13779	*62498	*68898	382634	86461	138432	94999	122392	201528	504444
69 Net income (less def), Form 1120-A	*-18550	-	*-16303	*-2247	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	95	95	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	37585	*-46778	29406	*38543	*-9056	*-7997	-17912	15368	40114	*4671	-8773	-	-
72 Statutory special deductions, total	467895	-	*4880	*16830	-	*216	53686	24968	9608	12940	17605	130616	196546
73 Net operating loss deduction	371550	-	*4880	*16830	-	*216	*50676	*24011	7145	*11448	16534	128468	111342
74 Dividends received deduction	96008	-	-	-	-	-	3010	*958	2462	*1492	1068	2147	84870
75 Public utility div paid deduction	338	-	-	-	-	-	-	-	-	-	3	-	334
76 Income subject to tax	19613041	*1033	*16041	1292	*19732	*9035	129654	130148	130098	122698	112250	116319	18824742
77 Income tax before credits, total	6761035	*161	*2406	439	*3628	*1493	50388	45042	46918	45093	40678	43116	6481672
78 Regular tax	6638974	*161	*2406	439	*3628	*1493	39960	44064	44025	41673	38350	39548	6383226
79 Personal holding company tax	*44	-	-	-	-	-	-	-	*44	-	-	-	-
80 Recapture of investment credit	10796	-	-	-	-	-	-	-	-	-	-	1	10795
81 Alternative minumum tax	75735	-	-	-	-	-	*10363	*969	2345	*3318	2175	3260	53304
82 Environmental tax	34257	-	-	-	-	-	*65	*9	*20	102	153	307	33601
83 Foreign tax credit	344663	-	-	-	-	-	-	-	-	*9	6	1	344646
84 U.S. Possessions tax credit	58669	-	-	439	-	-	-	-	633	-	-	-	57597
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	-	1	-	-
87 General business credit	107582	-	*42	-	*478	*95	*694	*760	*348	*415	-	556	104195
88 Prior year minumum tax credit	106638	-	-	-	-	-	*196	*647	*482	*90	-	-	105223
89 Income tax after credits, total	6143482	*161	*2364	-	*3150	*1398	49498	43634	45454	44579	40670	42560	5870012

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Radio and television broadcasting

MINOR INDUSTRY 4830
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6931	584	*2113	*478	911	1391	877	227	148	68	49	39	44
2 Total assets	90816175	-	*56011	*75623	331801	1013171	1869993	1695283	2433709	2305650	3561647	6108896	71364393
3 Cash	3431617	-	*3068	*496	*20333	111872	233248	127477	127404	79775	151393	266370	2310183
4 Notes and accounts receivable	7003409	-	*10997	*2172	*64620	189273	276278	232527	251074	301467	395277	546114	4733611
5 Less: Allowance for bad debts	308318	-	-	-	*2639	*1571	8847	13548	12298	9556	19389	22538	217934
6 Inventories	460066	-	-	-	*3344	*8454	*2534	*5078	9975	*3118	43948	18438	365176
7 Investments in govt. obligations, Total	1342493	-	-	-	-	-	*32061	*5065	*68931	*1119	10093	-	1225224
8 Tax-exempt securities	*495474	-	-	-	-	-	-	-	*8416	*15894	33921	109879	327364
9 Other current assets	5211837	-	*332	242	*1865	86715	136995	44915	154604	185256	131926	263928	4205057
10 Loans to stockholders	194558	-	*4916	-	*22601	*4328	*35334	*21009	*16718	*4635	27672	29427	27917
11 Mortgage and real estate loans	141118	-	-	-	-	*1145	*9150	-	*2	*15527	438	5035	109820
12 Other investments	12140879	-	-	-	-	*41609	59922	245344	239394	190080	311235	418832	10634464
13 Depreciable assets	34510583	-	*124935	*68932	410611	976539	1317028	1021171	1290602	1348607	1732421	2587460	23632276
14 Less: Accumulated depreciation	15739138	-	*92124	*21821	245610	633501	844023	563855	680759	771453	881148	1244760	9760084
15 Depletable assets	7511	-	-	-	-	-	-	-	-	-	-	6835	676
16 Less: Accumulated depletion	2260	-	-	-	-	-	-	-	-	-	-	1895	365
17 Land	1240323	-	*3674	*879	*14640	19419	49132	38713	32426	36413	52637	86557	905832
18 Intangible assets (Amortizable)	39489553	-	*363	*2354	*44762	119034	627314	580399	1064420	1085953	1755406	3380855	30828693
19 Less: Accumulated amortization	5478052	-	*151	*2352	*15276	76202	180195	179934	376271	350538	488790	838371	2969972
20 Other assets	6674523	-	-	*24721	*12549	166056	124062	130921	239071	169353	304606	496729	5006455
21 Total liabilities	90816175	-	*56011	*75623	331801	1013171	1869993	1695283	2433709	2305650	3561647	6108896	71364393
22 Accounts payable	2512041	-	*5646	*1947	*55217	59554	145736	122533	128078	107933	109966	248974	1526456
23 Mort, notes, and bonds under 1 yr	4769282	-	*20710	*13836	*34169	138442	406092	109579	394817	255821	727418	868389	1800009
24 Other current liabilities	8319942	-	*25265	*54900	*43031	98693	257573	226186	224593	194946	385729	540760	6268267
25 Loans from stockholders	2077578	-	*72977	-	*131376	410934	722173	*488023	*79945	111249	25204	18705	16991
26 Mort, notes, bonds, 1 yr or more	50466489	-	*41272	*27892	*200065	293755	856647	980645	1450332	1471984	2549945	3635487	38958465
27 Other liabilities	10585056	-	*3725	-	*22320	*283122	378215	191220	194743	183372	406442	739677	8182221
28 Net worth	12085786	-	*-113584	*-22952	-154379	-271330	-896443	-422904	-38799	-19655	-643057	56904	14611985
29 Capital stock	5558053	-	*63629	*37788	32276	178464	244426	212691	242823	180006	203369	282487	3880094
30 Paid-in or capital surplus	18176445	-	*251179	-	*26171	*49834	420842	575764	672772	385672	344174	1127226	14322811
31 Retained earnings, appropriated	*37555	-	-	-	-	*18609	*4575	-	-	*2685	3531	-	8155
32 Retained earnings, unappropriate	-5557585	-	*-336132	*6374	*-38396	-222219	-636534	-592270	-785485	-472839	-1088536	-1091785	-299763
33 Retained earnings (S Corp)	-1693300	-	*-92260	*-67101	*-174430	-249023	-918644	-133499	-94391	-91411	-25721	-140872	294053
34 Less: Cost of treasury stock	4435382	-	-	*14	-	*46995	*11108	*485588	74516	*23768	79874	120152	3593365
35 Total receipts	47181250	1018398	*89692	*25983	532032	1292536	1607366	1288067	1390813	1364625	2148235	3052803	33370699
36 Business receipts	41712367	701366	*84620	*25983	527087	1244748	1448174	1135545	1270710	1255360	1848043	2760652	29410078
37 Interest	1924331	*144587	*145	-	*458	*1714	4662	8567	10284	18069	99014	79440	1557392
38 Interest on govt. obligations, State and local	12793	-	-	-	-	*28	*1749	*735	*721	*1058	1912	5757	833
39 Rents	208711	*1405	-	-	-	*986	*100	*1192	*1816	*3480	3860	20532	175340
40 Royalties	25612	6	-	-	-	-	-	*56	-	*145	1092	3801	20513
41 Net S-T cap gain less net LT loss	22581	-	-	-	-	-	-	-	*533	*320	5079	3858	12791
42 Net L-T cap gain less net ST loss	521236	*19561	-	-	*345	*6837	*531	*33369	*8994	*16253	80738	57178	297431
43 Net gain, noncapital assets	492779	*33976	-	-	*246	*12616	53588	*21373	27236	32442	30702	15663	264936
44 Dividends, domestic corporations	187384	*294	-	-	-	-	*44	*849	*456	*1609	689	9281	174162
45 Dividends, foreign corporations	8966	-	-	-	-	-	-	-	-	-	-	102	8864
46 Other receipts	2064491	117204	*4927	-	*3896	25607	98518	86380	70063	35889	77106	96540	1448359
47 Total deductions	45844131	1197830	*120918	*46696	537461	1336351	1731312	1298966	1453801	1334924	2129857	3193652	31462361
48 Cost of sales and operations	12347983	*137539	*2362	*701	*149424	112923	180402	293335	199861	118360	357224	368770	10427079
49 Compensation of officers	775998	*8879	*19213	*358	*33007	124290	120491	44103	47189	23926	35020	66535	252987
50 Repairs	306905	*6375	*4241	*911	*2396	16564	15871	9456	13408	12110	13616	21183	190773
51 Bad debts	353330	*21470	*263	*475	*1548	31626	24219	15153	14914	19317	17472	21172	185701
52 Rent paid on business property	675627	*8575	*4048	-	*11969	31294	39502	27518	24200	22513	30220	72735	403054
53 Taxes paid	1231175	20855	*4708	*830	20471	58662	68903	62010	58978	54249	63740	94782	722987
54 Interest paid	6270665	399651	*5133	*2518	28857	55122	158799	130418	160163	174115	421514	538174	4196201
55 Contributions or gifts	27804	*1397	-	-	*29	*78	*339	*466	*1008	*1008	2126	2011	19342
56 Amortization	2473102	*33036	*116	4	*6071	11786	60743	52041	96883	97993	151910	322301	1640218
57 Depreciation	2696952	85233	*6488	*5676	35367	78705	89331	104118	121427	84869	136098	211302	1738340
58 Depletion	50	-	-	-	-	-	-	-	-	-	46	-	4
59 Advertising	923475	*1046	*1693	*81	*23099	46930	41995	27676	38997	22299	72459	97872	549328
60 Pension, prof sh, stock, annuity	179288	1082	-	-	-	*1058	*2105	*2068	5256	6192	7641	9443	144443
61 Employee benefit programs	617898	*1381	*3496	*519	*2514	16991	12213	13281	15512	14255	23425	34210	480100
62 Net loss, noncapital assets	80152	*3069	*6332	-	-	*2334	*914	*201	*1731	*1870	6997	12196	44507
63 Other deductions	16883726	468241	*62824	*34621	222708	747989	915484	517122	654274	681850	790349	1320967	10467297
64 Total receipts less total deducts	1337119	-179432	*-31226	*-20712	-5429	-43816	-123946	-10900	-62988	29701	18378	-140849	1908338
65 Const taxable inc frm rel frn corps	433	-	-	-	-	-	-	-	-	-	-	-	433
66 Net income (less deficit), total	1324759	-179432	*-31226	*-20712	-5429	-43843	-125696	-11634	-63709	28643	16465	-146605	1907937
67 Net income, total	3597593	*55520	*3724	*3130	*25626	99844	100620	136495	96736	81453	233424	117785	2643237
68 Deficit, total	2272834	234951	*34950	*23843	*31055	143688	226316	148129	160445	52809	216959	264390	735300
69 Net income (less def), Form 1120-A	*-2808	-	*-281	-	*-2527	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-154338	-20903	*-7972	*-20927	*6767	14937	-117576	-9387	-9078	-705	69	-16223	26660
72 Statutory special deductions, total	1306148	*205	*1343	-	*2764	*2087	*10760	*54972	*21298	38462	136846	37871	999540
73 Net operating loss deduction	1171432	-	*1343	-	*2764	*2087	*10730	*54377	*20978	*37336	136364	31373	874081
74 Dividends received deduction	134716	*205	-	-	-	-	*31	*595	*320	*1126	482	6498	125460
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1919341	*17497	-	*215	*764	*17284	*10352	*36281	*46585	*26202	56805	74761	1632595
77 Income tax before credits, total	705315	*5357	-	*32	*115	*3837	*4063	*12788	16898	12207	22631	30986	596401
78 Regular tax	649314	*5357	-	*32	*115	*3837	*3110	*12281	*15839	*8909	19344	25407	555084
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	85	-	-	-	-	-	-	-	-	-	-0	-	85
81 Alternative minumum tax	51897	-	-	-	-	-	*954	*492	*1022	*3257	3088	5437	37647
82 Environmental tax	4019	-	-	-	-	-	-	15	*37	*41	199	142	3586
83 Foreign tax credit	*18260	-	-	-	-	-	-	-	*2	-	-	16	18241
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	41	-	-	-	-	-	-	-	-	-	41	-	-
87 General business credit	8819	-	-	-	-	*1000	-	-	-	-	82	1467	6270
88 Prior year minumum tax credit	*2110	-	-	-	-	-	*458	-	*1	*137	707	733	75
89 Income tax after credits, total	676085	*5357	-	*32	*115	*2838	*3605	*12788	16894	12070	21800	28770	571816

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 32
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14474	1848	5393	1932	1673	1405	1549	173	131	57	49	54	211
2 Total assets	773770581	-	115361	337220	564696	953516	3538291	1187392	1950265	1972889	3702703	8355888	751092359
3 Cash	7500764	-	20884	45896	95996	147001	323336	71846	125990	190062	275534	318954	5885264
4 Notes and accounts receivable	45875120	-	*29945	*21592	117535	176999	675348	223046	324710	314686	679291	794422	42517545
5 Less: Allowance for bad debts	1074101	-	-	-	*728	*114	9617	*3493	3174	3507	8932	30095	1014440
6 Inventories	18393609	-	-	*1732	*25508	*22672	61520	*25434	24069	47297	53869	144155	17987352
7 Investments in govt. obligations, Total	2051380	-	-	-	-	-	-	*34134	-	*25446	15994	47740	1928066
8 Tax-exempt securities	458989	-	-	-	-	-	*3642	-	*36910	-	1604	12292	404541
9 Other current assets	27336721	-	*1147	*11649	21958	41206	137377	59405	44481	90389	154981	320302	26453825
10 Loans to stockholders	1290476	-	*2306	*21454	*25557	23498	79357	*4694	*9770	*19419	1104	4757	1098559
11 Mortgage and real estate loans	2139552	-	-	*2922	*2542	-	*17139	-	*2875	*10885	5468	13116	2084605
12 Other investments	75203497	-	-	*16621	*37049	*32581	443284	65414	100143	179364	143676	669408	73515957
13 Depreciable assets	762289509	-	119700	529354	748894	964135	3139482	1016216	1666127	1313618	2978293	6721314	743092375
14 Less: Accumulated depreciation	253777864	-	70070	343964	559363	546490	1801114	531706	614609	474999	1046280	2330517	245458753
15 Depletable assets	10676179	-	-	*1849	-	-	*403	*6295	-	*71568	62933	521703	10011427
16 Less: Accumulated depletion	4441677	-	-	-	-	-	*38	*1827	-	*4286	28308	127318	4279901
17 Land	5066040	-	*53	*1421	*21099	36311	135241	146600	41911	29460	117699	130229	4406017
18 Intangible assets (Amortizable)	9790927	-	*279	*30448	*25825	*30061	265390	33734	134321	17023	149996	542731	8561118
19 Less: Accumulated amortization	2345140	-	*219	*8593	*16698	*737	168346	12407	29791	6281	38680	101092	1962295
20 Other assets	67336601	-	*11335	*4838	*19523	26392	235885	50006	86532	152745	184461	703788	65861097
21 Total liabilities	773770581	-	115361	337220	564696	953516	3538291	1187392	1950265	1972889	3702703	8355888	751092359
22 Accounts payable	35514817	-	*51313	*30085	49690	83837	477805	128987	291957	250294	506563	548319	33095965
23 Mort, notes, and bonds under 1 yr	32099010	-	*1818	*103516	*52123	74098	236798	140989	149026	207295	211621	584283	30337444
24 Other current liabilities	47619897	-	*24931	*17471	63019	107291	291085	77655	115263	109649	235056	453094	46125383
25 Loans from stockholders	1338585	-	*16342	*25904	*50274	77953	202483	*160533	*19000	*21315	22414	45774	696593
26 Mort, notes, bonds, 1 yr or more	261619641	-	*31270	*22272	90170	182567	911820	256788	642161	367480	1313907	3296402	254504804
27 Other liabilities	131655645	-	*9506	*12496	*22317	*45435	352137	153147	396284	423710	450050	1147952	128642612
28 Net worth	263922986	-	-19819	125477	237102	382334	1066163	269293	336574	593147	963092	2280064	257689560
29 Capital stock	108829843	-	16340	102058	29145	48631	128903	21231	58202	86995	209848	633262	107495228
30 Paid-in or capital surplus	75086166	-	*26834	*38143	*111225	149386	592485	168124	128350	470836	614410	1295531	71490842
31 Retained earnings, appropriated	2420076	-	-	-	-	-	*1845	*748	*7289	*54598	4161	5317	2346118
32 Retained earnings, unappropriate	79332127	-	*-47134	*-58326	*62836	139125	168314	-39998	161272	-115708	135261	417719	78508766
33 Retained earnings (S Corp)	629841	-	*-15859	*43601	*38727	*63438	216146	130440	33998	*106805	24286	-11741	-
34 Less: Cost of treasury stock	2375066	-	-	-	*4831	*18246	*41530	*11252	*52537	*10379	24873	60024	2151394
35 Total receipts	345852240	343758	1939446	632076	1072772	1469259	5659257	1494774	2005752	2479193	3480379	5276972	319998602
36 Business receipts	328803278	260155	1908588	626129	1054885	1439729	5505612	1387675	1941510	2243784	3401706	4986271	304047235
37 Interest	6460357	*2722	*164	*2598	*4719	6616	18008	13091	6408	14261	18440	44926	6328404
38 Interest on govt. obligations, State and local	128652	-	-	*141	-	-	*74	*77	*3718	*272	791	2542	121038
39 Rents	2164859	-	-	-	-	*7239	*10359	*341	4908	6092	16965	19919	2099035
40 Royalties	175949	-	-	-	-	-	*1421	-	*234	*286	24	51	173933
41 Net S-T cap gain less net LT loss	89441	-	-	-	-	-	*14	-	*34	-	574	-	88819
42 Net L-T cap gain less net ST loss	724969	*17237	-	-	*2163	*8021	34651	*11037	*1456	*492	1019	50862	598031
43 Net gain, noncapital assets	1250624	*41104	*3165	*1262	*3937	*3521	33459	12153	3271	1771	1643	10282	1135055
44 Dividends, domestic corporations	956241	-	-	-	*539	*19	*480	*17	*14	*85	385	25208	929494
45 Dividends, foreign corporations	88776	-	-	-	-	-	-	-	-	-	-	819	87957
46 Other receipts	5009094	*22540	*27529	*1946	*6528	4113	55180	70384	44198	212150	38832	136092	4389602
47 Total deductions	324477700	313769	1909258	624760	1018812	1432916	5497534	1453027	1966156	2430690	3422899	5097964	299309916
48 Cost of sales and operations	162041806	*106746	*44696	*265838	419401	661788	2878668	817245	1303680	1481775	2517587	3141217	148403163
49 Compensation of officers	1767274	*5460	*2863	*78685	62838	74339	223332	70380	47208	39448	30855	41352	1090514
50 Repairs	12013203	*7833	*8076	*10202	27737	42531	93095	10961	26895	24272	21845	94525	11645230
51 Bad debts	1412840	*3738	-	*509	*5745	*5142	24598	7112	8647	4198	6957	41233	1304961
52 Rent paid on business property	4141272	*3601	*17341	*8965	*16353	27266	81027	18807	19623	23309	28569	52547	3843864
53 Taxes paid	20306266	24395	6513	18740	44164	54097	218153	71775	48237	49053	79008	182585	19509545
54 Interest paid	27477889	*15207	*2588	*8990	18292	27966	116425	31891	61904	68761	106375	321478	26698013
55 Contributions or gifts	243868	*12	*127	*9	*151	*22	758	*216	829	522	842	2327	238056
56 Amortization	1060287	*288	*7	*3050	*4638	*160	30786	4938	10493	6149	49477	78753	871549
57 Depreciation	34192928	*23085	11846	26990	50529	82629	274488	89261	112810	106839	150989	346448	32917013
58 Depletion	796599	-	-	-	-	-	-	567	*35	*1657	3366	16323	774652
59 Advertising	556280	*410	*359	*1544	*7774	4672	13755	2336	5423	2976	2808	5639	508583
60 Pension, prof sh, stock, annuity	2007206	120	-	*6645	*1805	*4581	26194	9310	5095	13106	8423	17330	1914597
61 Employee benefit programs	4148711	*1264	*16	*10470	*4719	*12915	78734	19419	23742	19697	28817	59395	3889524
62 Net loss, noncapital assets	1260092	*54	-	-	-	*-0	*1691	*1593	*96	*12395	1642	3832	1238790
63 Other deductions	51051179	121555	1814826	184124	354666	434807	1435831	297217	291440	576533	385337	692980	44461860
64 Total receipts less total deducts	21374540	29990	30188	7316	53960	36342	161723	41747	39596	48503	57481	179008	20688686
65 Const taxable inc frm rel frn corps	164862	-	-	-	-	-	-	-	-	-	-	705	164156
66 Net income (less deficit), total	21410749	29990	30188	7175	53960	36342	161649	41670	35878	48231	56690	177172	20731804
67 Net income, total	23980288	*69197	61930	*41942	68013	79593	255164	123070	72199	194956	119174	352581	22542470
68 Deficit, total	2569539	*39207	*31742	*34766	*14053	43251	93514	81400	36321	146725	62484	175409	1810666
69 Net income (less def), Form 1120-A	*4385	*-2982	*10269	*-959	*-1944	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-9229	*-9229	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	404813	*10797	*44000	*28262	*50891	*52483	89222	71887	7668	*69899	-8820	-11475	-
72 Statutory special deductions, total	1812553	*34050	*10381	-	*377	*25	20016	*13305	*200	*62773	9659	62278	1599489
73 Net operating loss deduction	1019756	*34050	*10381	-	-	*15	*19680	*13293	*154	*62707	9368	44624	825483
74 Dividends received deduction	748119	-	-	-	*377	*9	*336	*12	*10	*66	270	17651	729388
75 Public utility div paid deduction	44298	-	-	-	-	-	-	-	*36	-	20	4	44238
76 Income subject to tax	21653409	*19904	*4453	*5163	*12492	25987	90320	*34009	53708	56069	108501	290342	20952460
77 Income tax before credits, total	7997315	*3671	*668	*782	*2271	6402	30938	*11999	18678	20033	39800	104292	7757783
78 Regular tax	7340705	*3671	*668	*782	*2271	6395	28786	*11525	18162	19064	36873	98740	7113769
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	5390	-	-	-	-	-	-	5	-	-	-	1	5384
81 Alternative minumum tax	629259	-	-	-	-	*7	*1559	444	*515	*893	2765	5101	617974
82 Environmental tax	40156	-	-	-	-	-	*11	*25	*1	79	123	455	39462
83 Foreign tax credit	74065	-	-	-	-	-	-	-	-	-	1641	514	71910
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	57415	-	-	-	-	-	-	-	*1	-	510	-	56904
87 General business credit	179070	-	-	-	-	*485	*832	51	-	-	607	4148	172946
88 Prior year minumum tax credit	179188	-	-	-	-	-	*613	118	*336	*395	276	1550	175901
89 Income tax after credits, total	7507577	*3671	*668	*782	*2271	5917	29493	*11830	18341	19638	36766	98079	7280122

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4910
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	491	*16	-	*20	*91	*102	*128	*13	*9	*7	7	19	79
2 Total assets	383687900	-	-	*4084	*36759	*65563	*320583	*122103	*163919	*237456	497892	3069129	379170410
3 Cash	2881153	-	-	*113	*5074	*55	*10184	*16419	*2656	*2400	12957	126502	2704793
4 Notes and accounts receivable	15198346	-	-	*293	-	*6351	*13483	8587	*23221	*16998	22491	219316	14887606
5 Less: Allowance for bad debts	375105	-	-	-	-	-	-	-	*80	77	125	14706	360117
6 Inventories	8252479	-	-	*33	-	-	*4138	-	*14295	106	4876	29879	8199152
7 Investments in govt. obligations, Total	1666548	-	-	-	-	-	-	-	-	-	5799	12723	1648025
8 Tax-exempt securities	23955	-	-	-	-	-	-	-	-	-	-	-	23955
9 Other current assets	13361530	-	-	-	*18082	*7062	*1746	6256	*5435	*17390	60051	176374	13069134
10 Loans to stockholders	*524217	-	-	*39	*10060	*5432	-	-	-	*519	-	3695	504470
11 Mortgage and real estate loans	254605	-	-	-	-	-	-	-	-	-	-	1761	252844
12 Other investments	36280067	-	-	-	-	*2213	*99878	7601	*2106	*71879	33746	275103	35787541
13 Depreciable assets	396079175	-	-	*3874	*16842	*70196	*163539	1986	*140589	*77247	407959	2735855	392461089
14 Less: Accumulated depreciation	126600348	-	-	*2924	*13300	*28096	*31935	265	*29188	*8293	142038	1113411	125230899
15 Depletable assets	1549671	-	-	-	-	-	-	-	-	-	-	81170	1468501
16 Less: Accumulated depletion	530891	-	-	-	-	-	-	-	-	-	-	10714	520177
17 Land	1502863	-	-	-	-	*910	*21928	*77781	*1418	*9216	1450	11104	1379056
18 Intangible assets (Amortizable)	3103171	-	-	*8939	-	*1234	*2274	3919	*1194	*430	27772	264315	2793095
19 Less: Accumulated amortization	848321	-	-	*6386	-	-	*910	188	*30	*3	9006	61996	769802
20 Other assets	31364786	-	-	*104	-	*206	*36258	*8	*2304	*49644	71960	332158	30872145
21 Total liabilities	383687900	-	-	*4084	*36759	*65563	*320583	*122103	*163919	*237456	497892	3069129	379170410
22 Accounts payable	11551383	-	-	*22085	-	*7531	*2265	*13852	*13203	*15090	18643	115171	11343544
23 Mort, notes, and bonds under 1 yr	12166241	-	-	*49742	-	*10349	*19670	3242	*6750	*56155	4532	277876	11737924
24 Other current liabilities	24431805	-	-	*12748	*27811	*4688	*13795	738	*6464	*9538	42162	68381	24245479
25 Loans from stockholders	145957	-	-	*148	*1048	*404	*12283	-	-	*15476	-	-	116598
26 Mort, notes, bonds, 1 yr or more	142697163	-	-	-	*17829	*30284	*152026	*84048	*72527	*43353	372637	1711481	140212979
27 Other liabilities	60196504	-	-	-	-	-	*58499	*21363	*44723	*8196	31124	432920	59599678
28 Net worth	132498848	-	-	*-80638	*-9929	*12308	*62045	-1139	*20252	*89647	28794	463299	131914208
29 Capital stock	58634571	-	-	*48581	*182	*328	*17823	174	*17650	*54251	61863	191261	58242457
30 Paid-in or capital surplus	32777965	-	-	-	*15547	*4524	*80901	8702	-	55939	-60783	323916	32349219
31 Retained earnings, appropriated	1343689	-	-	-	-	-	-	-	-	-	1862	-	1341827
32 Retained earnings, unappropriate	40925543	-	-	*-129220	-	*6374	*-29529	-12020	*2602	*-42227	27101	-8963	41111425
33 Retained earnings (S Corp)	*-20881	-	-	-	*-25659	*1083	*-7149	2142	-	*21693	-1249	-11741	-
34 Less: Cost of treasury stock	1162039	-	-	-	-	-	-	137	-	8	-	31174	1130721
35 Total receipts	130982649	*29144	-	*3539	*47841	*102243	*100414	*77047	*141629	*27016	219407	1629677	128604694
36 Business receipts	124259361	*24802	-	*1741	*46855	*101751	*97950	11869	*140041	*26127	213058	1554302	122040864
37 Interest	2348376	*1906	-	-	-	*11	*579	848	*580	*644	1829	22439	2319540
38 Interest on govt. obligations, State and local	53631	-	-	-	-	-	-	-	-	-	233	537	52861
39 Rents	1147125	-	-	-	-	-	*382	-	*285	222	397	2559	1143280
40 Royalties	51767	-	-	-	-	-	*1231	-	*234	-	-	-0	50302
41 Net S-T cap gain less net LT loss	66196	-	-	-	-	-	*14	-	*34	-	-	-	66148
42 Net L-T cap gain less net ST loss	136076	*6	-	-	-	-	-	10755	-	-	-	19962	105353
43 Net gain, noncapital assets	359768	-	-	-	-	*463	-	293	*41	-	11	92	358868
44 Dividends, domestic corporations	797428	-	-	-	-	-	-	-	*11	-	162	430	796824
45 Dividends, foreign corporations	1188	-	-	-	-	-	-	-	-	-	-	819	368
46 Other receipts	1761734	*2429	-	*1798	*987	*18	*258	*53282	*403	22	3716	28536	1670285
47 Total deductions	120437625	*55379	-	*13561	*46714	*107638	*110603	*40402	*145733	*45495	207096	1603747	118061258
48 Cost of sales and operations	53385948	*6710	-	*1882	*25231	*61139	*10084	65	*107565	241	79178	1029715	52064138
49 Compensation of officers	346001	*896	-	*2043	-	*4628	*6900	1869	*1546	*432	2310	11082	314295
50 Repairs	6404685	*1924	-	-	-	*2906	*718	1108	*2353	*411	3310	54504	6337450
51 Bad debts	477729	*389	-	-	-	*1110	-	558	*30	265	285	14269	460823
52 Rent paid on business property	2128334	*1035	-	*1052	-	*219	*2516	4939	*95	*1132	6428	28328	2082590
53 Taxes paid	8605402	*1219	-	*286	*1151	*4085	*3605	2419	*2307	*2049	11481	51050	8525750
54 Interest paid	12707051	*8930	-	*2394	*2591	*3456	*10254	1286	*7094	*7280	17267	139204	12507295
55 Contributions or gifts	134907	-	-	-	-	-	-	-	*155	-	45	235	134473
56 Amortization	381392	*284	-	*1688	-	-	*230	321	*111	*400	1525	11112	365721
57 Depreciation	17443907	*14088	-	*257	*2087	*7215	*11965	*243	*10304	*12855	20016	144671	17220207
58 Depletion	154953	-	-	-	-	-	-	567	*35	-	50	3647	150654
59 Advertising	148255	*180	-	*241	-	*957	*3	92	*184	36	49	381	146132
60 Pension, prof sh, stock, annuity	929320	-	-	-	-	-	*9	25	*4	-	1557	4447	923278
61 Employee benefit programs	1429908	*499	-	-	-	-	*4634	156	*1592	*807	1641	16406	1404173
62 Net loss, noncapital assets	491927	*-0	-	-	-	-	-	557	*46	*845	201	1870	488408
63 Other deductions	15267905	*19224	-	*3717	*15655	*21923	*59684	26197	*12313	*18741	61753	92827	14935871
64 Total receipts less total deducts	10545024	*-26235	-	*-10022	*1127	*-5394	*-10189	*36645	*-4104	*-18479	12311	25930	10543436
65 Const taxable inc frm rel frn corps	694	-	-	-	-	-	-	-	-	-	-	694	-
66 Net income (less deficit), total	10492087	*-26235	-	*-10022	*1127	*-5394	*-10189	*36645	*-4104	*-18479	12077	26087	10490575
67 Net income, total	11256267	*1077	-	-	*1127	*374	*3852	*38762	*3340	-	20870	92183	11094682
68 Deficit, total	764180	*27312	-	*10022	-	*5769	*14040	2118	*7444	*18479	8792	66096	604107
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-10810	*-10810	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*3106	-	-	-	*1127	*374	*-5772	24375	-	*-5522	-	-11475	-
72 Statutory special deductions, total	1084565	*1077	-	-	-	-	-	*10612	*8	-	852	20053	1051964
73 Net operating loss deduction	436825	*1077	-	-	-	-	-	*10612	-	-	739	19748	404649
74 Dividends received deduction	626125	-	-	-	-	-	-	-	*8	-	113	301	625703
75 Public utility div paid deduction	21615	-	-	-	-	-	-	-	-	-	-	4	21612
76 Income subject to tax	10146514	-	-	-	-	-	*3852	3776	*3332	-	20093	72130	10043332
77 Income tax before credits, total	3780723	-	-	-	-	-	*1310	1668	*1133	-	7020	26187	3743405
78 Regular tax	3438805	-	-	-	-	-	*1310	1284	*1133	-	6832	24524	3403723
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	4617	-	-	-	-	-	-	5	-	-	-	-	4612
81 Alternative minumum tax	326306	-	-	-	-	-	-	365	-	-	163	1543	324234
82 Environmental tax	19715	-	-	-	-	-	-	14	-	-	25	120	19556
83 Foreign tax credit	535	-	-	-	-	-	-	-	-	-	-	514	21
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	11415	-	-	-	-	-	-	-	-	-	-	-	11415
87 General business credit	72992	-	-	-	-	-	-	51	-	-	211	1660	71070
88 Prior year minumum tax credit	82103	-	-	-	-	-	-	118	-	-	-	700	81286
89 Income tax after credits, total	3613678	-	-	-	-	-	*1310	1499	*1133	-	6808	23313	3579614

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4920 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	1099	*7	-	*186	*275	*313	181	*16	*15	*17	21	13	54
2 Total assets	129214013	-	-	*41729	*103921	*206669	390390	*124077	*270414	*680173	1584554	2009605	123802483
3 Cash	1313337	-	-	*2374	*7576	*71797	58817	*11969	*44306	*60053	84238	57565	914643
4 Notes and accounts receivable	17323879	-	-	*2710	*36414	*22982	*168583	*27361	*138255	*191422	467914	244119	16024119
5 Less: Allowance for bad debts	301953	-	-	-	*728	*114	*16	-	-	*1735	5453	5209	288698
6 Inventories	5003425	-	-	*1699	*7504	*12027	*963	*3211	-	*35125	37588	62702	4842608
7 Investments in govt. obligations, Total	127153	-	-	-	-	-	-	*30164	-	*25083	3810	30774	37322
8 Tax-exempt securities	13657	-	-	-	-	-	-	-	-	-	1604	12054	-
9 Other current assets	5976843	-	-	*5488	*1055	*18174	*8129	*1161	*1001	*26634	48105	50280	5816816
10 Loans to stockholders	63472	-	-	*18224	*2465	*11989	*5364	25	*29	*146	558	1059	23613
11 Mortgage and real estate loans	1805266	-	-	-	-	-	-	-	-	-	-	-	1805266
12 Other investments	21488122	-	-	-	*1678	*26314	*43750	*17336	*45444	*10565	30673	247942	21064421
13 Depreciable assets	102946050	-	-	*58436	*104211	*150023	*136625	*58064	*50410	*441393	1312395	1448486	99186006
14 Less: Accumulated depreciation	42523307	-	-	*49310	*72836	*106945	*36352	*36329	*9893	*171634	500263	581678	40958066
15 Depletable assets	4305900	-	-	*1849	-	-	-	*6178	-	*26816	56785	398821	3815451
16 Less: Accumulated depletion	1558684	-	-	-	-	-	-	*1801	-	*2014	26528	106097	1422243
17 Land	551717	-	-	*259	*8365	*274	*239	*1259	*426	*1245	11046	41877	486726
18 Intangible assets (Amortizable)	1962942	-	-	-	*16467	*55	*362	*327	*19	*1416	33669	88037	1822591
19 Less: Accumulated amortization	379921	-	-	-	*8258	*7	*58	*111	*6	*755	10583	24999	335144
20 Other assets	11096116	-	-	-	*9	*100	*3985	*5262	*425	*36414	38996	43872	10967053
21 Total liabilities	129214013	-	-	*41729	*103921	*206669	390390	*124077	*270414	*680173	1584554	2009605	123802483
22 Accounts payable	13724454	-	-	*4547	*24915	*34187	*219042	*29084	*171979	*199522	386080	236946	12418152
23 Mort, notes, and bonds under 1 yr	9385434	-	-	-	*31211	*16008	*8267	*6196	*2917	*52160	79198	80950	9108527
24 Other current liabilities	9710404	-	-	-	*12151	*5003	*16782	*6389	*11208	*43781	89104	116690	9409297
25 Loans from stockholders	42136	-	-	-	*9802	*2793	*1600	*1512	-	-	765	-	25664
26 Mort, notes, bonds, 1 yr or more	38233039	-	-	-	*10463	-	*60110	*14420	*88540	*92533	407141	624560	36935271
27 Other liabilities	18919199	-	-	-	-	*4815	*33026	3365	*3175	*60009	127607	262099	18425105
28 Net worth	39199346	-	-	*37181	*15379	*143863	51564	*63111	*-7405	*232168	494659	688359	37480467
29 Capital stock	11020183	-	-	*7620	*5541	*9177	*1830	*528	*20	*21136	88822	184104	10701404
30 Paid-in or capital surplus	18302848	-	-	-	-	*23975	*13844	*22166	*3388	*279751	236118	355895	17367709
31 Retained earnings, appropriated	*31234	-	-	-	-	-	*950	-	-	-	*216	1029	29040
32 Retained earnings, unappropriate	10232556	-	-	*29561	*19178	*76765	*37811	*-29468	*-3606	*-73858	157944	159795	9858435
33 Retained earnings (S Corp)	118907	-	-	-	*-9340	*34127	*-2871	*70518	*-6345	*12517	20302	-	-
34 Less: Cost of treasury stock	506382	-	-	-	-	*180	-	633	*862	*7378	8743	12464	476121
35 Total receipts	97927950	*6896	-	*102180	*287959	*354045	1097748	*251289	*697692	*1631174	2311047	2169645	89018276
36 Business receipts	92525843	*6540	-	*100400	*285478	*352057	1086910	*236843	*696079	*1422507	2288966	2013841	84036223
37 Interest	2339390	*30	-	*1779	*129	*591	*1346	*213	*335	*8851	3990	8061	2314064
38 Interest on govt. obligations, State and local	9456	-	-	-	-	-	*67	*26	-	*79	163	1218	7903
39 Rents	248639	-	-	-	-	*5	-	-	-	*3414	29	13445	231747
40 Royalties	40117	-	-	-	-	-	-	-	-	*263	23	34	39798
41 Net S-T cap gain less net LT loss	8424	-	-	-	-	-	-	-	-	-	496	-	7928
42 Net L-T cap gain less net ST loss	317441	-	-	-	*7	-	*2262	-	-	*392	943	30233	283603
43 Net gain, noncapital assets	685813	-	-	-	*3	*105	*30	*8665	*1	*64	804	9572	666570
44 Dividends, domestic corporations	60009	-	-	-	-	*19	*186	-	-	*10	158	24777	34858
45 Dividends, foreign corporations	61113	-	-	-	-	-	-	-	-	-	-	-	61113
46 Other receipts	1631704	*326	-	-	*2341	*1267	*6946	*5542	*1278	*195594	15475	68466	1334469
47 Total deductions	94279901	*5314	-	*102170	*283392	*336528	1090719	*233868	*705204	*1533962	2280047	2093603	85615094
48 Cost of sales and operations	66183068	-	-	*68886	*178886	*229516	*997738	*190940	*660898	*1153345	2017751	1528602	59156505
49 Compensation of officers	555646	-	-	*9824	*23406	*9747	*5912	*4519	*8444	*14293	15855	12966	450681
50 Repairs	1096463	-	-	*1746	*2493	*683	*775	*1213	*82	*10847	3134	9394	1066095
51 Bad debts	413568	-	-	-	*1348	*789	*13531	*239	-	*2785	2784	10682	381412
52 Rent paid on business property	864392	-	-	*168	*2521	*3339	*2707	*1254	*1014	*6056	3472	11021	832841
53 Taxes paid	3015808	*897	-	*2594	*8543	*6588	3202	*2563	*1908	*23367	28582	51458	2886107
54 Interest paid	5608750	*179	-	-	*2922	*510	*4333	*1905	*7940	*38461	42367	85152	5424982
55 Contributions or gifts	50069	-	-	*1	-	*10	*27	-	*2	*238	514	1184	48092
56 Amortization	159131	-	-	-	*3295	*7	*44	*669	*38	*1136	2980	13743	137219
57 Depreciation	4319079	*1617	-	*6015	*8554	*11683	*10024	*6295	*4583	*38847	60545	86455	4084460
58 Depletion	278152	-	-	-	-	-	-	-	-	*1657	3280	8170	265044
59 Advertising	281204	-	-	*387	*2449	*1197	*492	*200	*104	*614	1104	2779	271877
60 Pension, prof sh, stock, annuity	366723	-	-	-	*11	*49	*2065	*1074	*324	*9239	2817	8222	342922
61 Employee benefit programs	1102143	-	-	-	*684	*2108	*1120	*1027	*452	*5388	6946	11579	1072838
62 Net loss, noncapital assets	584655	-	-	-	-	*-0	-	-	-	*130	831	1202	582492
63 Other deductions	9401048	*2623	-	*12550	*48278	*70301	48748	*21971	*19414	*227558	87086	250993	8611527
64 Total receipts less total deducts	3648049	*1582	-	*10	*4567	*17517	7029	*17421	*-7512	*97212	30999	76043	3403182
65 Const taxable inc frm rel frn corps	140294	-	-	-	-	-	-	-	-	-	-	-	140294
66 Net income (less deficit), total	3778887	*1582	-	*10	*4567	*17517	6962	*17395	*-7512	*97133	30836	74825	3535572
67 Net income, total	4520434	*1582	-	*10	*7855	*26839	*20005	*17591	*2699	*101862	48818	138688	4154486
68 Deficit, total	741547	-	-	-	*3288	*9322	*13043	*196	*10211	*4729	17982	63863	618913
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1582	*1582	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	37649	-	-	-	*-3288	*20784	*7130	*14910	*-6958	*9914	-4844	-	-
72 Statutory special deductions, total	349820	-	-	-	-	*9	*270	2682	-	*62638	7515	17349	259358
73 Net operating loss deduction	302016	-	-	-	-	-	*140	2682	-	62630	7392	-	229172
74 Dividends received deduction	46639	-	-	-	-	*9	*130	-	-	*7	111	17349	29033
75 Public utility div paid deduction	785	-	-	-	-	-	-	-	-	-	12	-	773
76 Income subject to tax	4109218	*1582	-	*10	*7855	*6055	*5433	-	*1263	*29310	40604	121377	3895728
77 Income tax before credits, total	1499391	*499	-	*1	*1575	*1310	*1561	81	*429	*10745	15057	43371	1424761
78 Regular tax	1395883	*499	-	*1	*1575	*1310	*1561	-	*429	*9965	13805	41304	1325432
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	199	-	-	-	-	-	-	-	-	-	-	1	198
81 Alternative minumum tax	97603	-	-	-	-	-	-	79	-	*725	1207	1882	93710
82 Environmental tax	6701	-	-	-	-	-	-	2	-	*58	44	183	6413
83 Foreign tax credit	51036	-	-	-	-	-	-	-	-	-	-	-	51036
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	29628	-	-	-	-	-	-	-	-	-	26	-	29602
87 General business credit	30368	-	-	-	-	-	-	-	-	-	1	2445	27923
88 Prior year minumum tax credit	67872	-	-	-	-	-	-	-	-	-	123	644	67105
89 Income tax after credits, total	1320486	*499	-	*1	*1575	*1310	*1561	81	*429	*10745	14907	40282	1249095

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4930
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	341	-	***	***	*179	-	*58	*11	*9	-	3	5	52
2 Total assets	222095576	-	***	***	*58049	-	*90842	*78768	*140247	-	253202	841523	220629573
3 Cash	1776313	-	***	***	*724	-	*120	*636	*5781	-	17814	8603	1742614
4 Notes and accounts receivable	9418074	-	-	***	*206	-	*21668	*14326	*4015	-	18492	42703	9316638
5 Less: Allowance for bad debts	322249	-	-	***	-	-	*57	-	*19	-	-	1085	321089
6 Inventories	4903672	-	-	***	-	-	*48607	*7272	*1464	-	4681	16438	4825210
7 Investments in govt. obligations, Total	235840	-	-	***	-	-	-	-	-	-	-	4243	231598
8 Tax-exempt securities	380416	-	-	***	-	-	-	-	-	-	-	-	380416
9 Other current assets	6878525	-	***	***	*46	-	*281	*4984	*1793	-	7250	26545	6837563
10 Loans to stockholders	*4095	-	***	***	*3520	-	-	*6	*231	-	-	-	322
11 Mortgage and real estate loans	24277	-	-	***	-	-	-	-	-	-	-	-	24277
12 Other investments	12571477	-	-	***	*23537	-	-	*10883	*659	-	-	-	12536398
13 Depreciable assets	232706479	-	-	***	*29830	-	*29466	*50446	*156112	-	231131	869568	231336438
14 Less: Accumulated depreciation	73345693	-	-	***	*4124	-	*11826	*19526	*54066	-	42907	232801	72980199
15 Depletable assets	4493081	-	-	***	-	-	-	-	-	-	6148	12481	4474451
16 Less: Accumulated depletion	2331345	-	-	***	-	-	-	-	-	-	1780	10316	2319249
17 Land	765300	-	-	***	*4260	-	*689	*2957	-	-	1009	1197	755188
18 Intangible assets (Amortizable)	964773	-	-	***	*129	-	*428	*3314	*2813	-	14451	41466	902172
19 Less: Accumulated amortization	255849	-	-	***	*129	-	*63	*471	*2813	-	7492	4201	240680
20 Other assets	23228388	-	-	***	*51	-	*1528	*3942	*24276	-	4405	66682	23127505
21 Total liabilities	222095576	-	***	***	*58049	-	*90842	*78768	*140247	-	253202	841523	220629573
22 Accounts payable	8483291	-	-	***	*10894	-	*20018	*20474	*7015	-	10693	27584	8386336
23 Mort, notes, and bonds under 1 yr	6702977	-	-	***	*10104	-	*13402	*7965	*25766	-	6062	104370	6535308
24 Other current liabilities	10374341	-	-	***	*1147	-	*2426	*4400	*8349	-	14505	84480	10259032
25 Loans from stockholders	131259	-	-	***	*24739	-	*1572	*19812	-	-	-	142	84993
26 Mort, notes, bonds, 1 yr or more	70321648	-	-	***	*12180	-	*62600	*14615	*30802	-	156661	400125	69642055
27 Other liabilities	47013699	-	***	***	-	-	*578	*2067	*3006	-	25645	140107	46838528
28 Net worth	79068360	-	***	***	*-1015	-	*-9754	*9436	*65309	-	39636	84713	78883321
29 Capital stock	36864734	-	***	***	*49	-	*143	*913	*15498	-	760	37038	36809650
30 Paid-in or capital surplus	18754832	-	***	***	*2662	-	-	-	*28396	-	23921	64738	18635099
31 Retained earnings, appropriated	952919	-	-	***	-	-	-	-	-	-	-	-	952919
32 Retained earnings, unappropriate	22816359	-	-	***	-	-	*2459	*8522	*16294	-	14955	-2389	22776808
33 Retained earnings (S Corp)	*-14657	-	***	***	*-3726	-	*-12356	-	*5121	-	-	-	-
34 Less: Cost of treasury stock	305828	-	-	***	-	-	-	-	-	-	-	14673	291154
35 Total receipts	87308280	-	***	***	*12203	-	*156738	*68579	*55343	-	165920	380176	86451181
36 Business receipts	84247106	-	-	***	*12114	-	*156496	*67187	*55164	-	160135	367024	83428814
37 Interest	893851	-	-	***	-	-	-	*188	*36	-	1120	3345	889162
38 Interest on govt. obligations, State and local	53100	-	-	***	-	-	-	-	-	-	3	29	53068
39 Rents	713177	-	-	***	-	-	-	*341	*15	-	2	1011	711807
40 Royalties	55784	-	-	***	-	-	-	-	-	-	-	-	55784
41 Net S-T cap gain less net LT loss	13860	-	-	***	-	-	-	-	-	-	-	-	13860
42 Net L-T cap gain less net ST loss	170552	-	-	***	-	-	-	-	-	-	-	-	170552
43 Net gain, noncapital assets	88116	-	-	***	-	-	-	-	*3	-	-	63	88049
44 Dividends, domestic corporations	64504	-	-	***	-	-	-	-	-	-	-	-	64504
45 Dividends, foreign corporations	3594	-	-	***	-	-	-	-	-	-	-	-	3594
46 Other receipts	1004636	-	***	***	*89	-	*243	*863	*123	-	4659	8703	971986
47 Total deductions	81257414	-	***	***	*12629	-	*156564	*80690	*53391	-	158455	356821	80438059
48 Cost of sales and operations	33859115	-	-	***	-	-	*116236	*56507	*31724	-	79188	133057	33442402
49 Compensation of officers	216710	-	-	***	-	-	*4674	-	*976	-	1015	2532	207513
50 Repairs	3856540	-	-	***	*2044	-	*581	*178	*728	-	-	11780	3841228
51 Bad debts	412413	-	-	***	-	-	*229	*460	-	-	357	3336	408032
52 Rent paid on business property	746297	-	-	***	-	-	*3092	*1568	-	-	10378	1769	729490
53 Taxes paid	7359070	-	***	***	*704	-	*3447	*1114	*5103	-	4214	11607	7332853
54 Interest paid	7417313	-	-	***	*2732	-	*5589	*1999	*2187	-	7420	41264	7355986
55 Contributions or gifts	44438	-	-	***	-	-	-	-	*4	-	6	149	44279
56 Amortization	263059	-	-	***	-	-	*55	*180	-	-	1264	45108	216452
57 Depreciation	10161133	-	-	***	*856	-	*2804	*1468	*5866	-	9697	35018	10105410
58 Depletion	353334	-	-	***	-	-	-	-	-	-	-	-	353334
59 Advertising	71746	-	-	***	-	-	*2101	*40	*35	-	231	450	68890
60 Pension, prof sh, stock, annuity	555391	-	-	***	-	-	*1054	-	-	-	-	692	553645
61 Employee benefit programs	1098362	-	-	***	-	-	*3563	*543	*1561	-	247	6339	1086110
62 Net loss, noncapital assets	161865	-	-	***	-	-	-	*15	-	-	154	185	161511
63 Other deductions	14680629	-	***	***	*6294	-	*13139	*16618	*5208	-	44285	63535	14530924
64 Total receipts less total deducts	6050866	-	***	***	*-426	-	*174	*-12111	*1951	-	7464	23355	6013122
65 Const taxable inc frm rel frn corps	15459	-	-	***	-	-	-	-	-	-	-	-	15459
66 Net income (less deficit), total	6013225	-	***	***	*-426	-	*174	*-12111	*1951	-	7461	23326	5975512
67 Net income, total	6486426	-	***	***	*540	-	*473	-	*3145	-	7461	25470	6431860
68 Deficit, total	473202	-	-	***	*965	-	*298	*12111	*1194	-	-	2144	456347
69 Net income (less def), Form 1120-A	-	-	-	***	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	***	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*15560	-	***	***	*-426	-	*-298	-	*-1194	-	-	-	-
72 Statutory special deductions, total	265010	-	-	***	-	-	-	-	-	-	-	13195	251815
73 Net operating loss deduction	196819	-	-	***	-	-	-	-	-	-	-	13195	183623
74 Dividends received deduction	46565	-	-	***	-	-	-	-	-	-	-	-	46565
75 Public utility div paid deduction	21626	-	-	***	-	-	-	-	-	-	-	-	21626
76 Income subject to tax	6210390	-	-	***	-	-	*473	-	*3145	-	7461	12275	6187037
77 Income tax before credits, total	2300878	-	-	***	-	-	*71	-	*1069	-	2811	4636	2292291
78 Regular tax	2111496	-	-	***	-	-	*71	-	*1069	-	2531	4173	2103651
79 Personal holding company tax	-	-	-	***	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	552	-	-	***	-	-	-	-	-	-	-	-	552
81 Alternative minumum tax	185802	-	-	***	-	-	-	-	-	-	233	432	185137
82 Environmental tax	12085	-	-	***	-	-	-	-	-	-	12	30	12044
83 Foreign tax credit	11184	-	-	***	-	-	-	-	-	-	-	-	11184
84 U.S. Possessions tax credit	-	-	-	***	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	***	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	5489	-	-	***	-	-	-	-	-	-	-	-	5489
87 General business credit	72565	-	-	***	-	-	-	-	-	-	-	-	72565
88 Prior year minumum tax credit	27223	-	-	***	-	-	-	-	-	-	-	-	27223
89 Income tax after credits, total	2184417	-	-	***	-	-	*71	-	*1069	-	2811	4636	2175829

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4990 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12543	1824	***	***	1128	990	1182	133	96	32	18	17	26
2 Total assets	38773093	-	***	***	365967	681284	2736476	862444	1375686	1055261	1367055	2435631	27489893
3 Cash	1529960	-	***	***	82622	75149	254215	42823	73246	127610	160525	126284	523214
4 Notes and accounts receivable	3934821	-	***	***	*80915	147666	471614	172772	159219	106266	170394	288283	2289182
5 Less: Allowance for bad debts	74795	-	***	***	-	-	9545	*3493	*3075	*1695	3354	9095	44537
6 Inventories	234032	-	***	***	*18005	*10646	7812	*14951	8311	*12067	6724	35135	120383
7 Investments in govt. obligations, Total	*21840	-	***	***	-	-	-	*3970	-	*363	6385	-	11121
8 Tax-exempt securities	*40961	-	***	***	-	-	*3642	-	*36910	-	-	238	171
9 Other current assets	1119824	-	***	***	*2775	15970	127222	47004	36253	46365	39575	67104	730313
10 Loans to stockholders	698693	-	***	***	*9511	*6076	73994	*4663	*9510	*18755	546	3	570154
11 Mortgage and real estate loans	55403	-	***	***	*2542	-	*17139	-	*2875	*10885	5468	11355	2217
12 Other investments	4863831	-	***	***	*11834	*4054	299656	*29594	51935	96920	79257	146363	4127597
13 Depreciable assets	30557805	-	***	***	598011	743917	2809852	905721	1319016	794978	1026809	1667404	20108842
14 Less: Accumulated depreciation	11308515	-	***	***	469103	411449	1721001	475586	521463	295073	361071	402626	6289589
15 Depletable assets	*327528	-	***	***	-	-	*403	*118	-	44752	-	29231	253023
16 Less: Accumulated depletion	*20757	-	***	***	-	-	*38	*26	-	2272	-	191	18231
17 Land	2246159	-	***	***	*8474	35126	112384	*64604	40067	18999	104193	76051	1785047
18 Intangible assets (Amortizable)	3760040	-	***	***	*9230	*28772	262326	26173	130296	15177	74104	148913	3043260
19 Less: Accumulated amortization	861049	-	***	***	*8311	*730	167315	11637	26941	5524	11599	9897	616670
20 Other assets	1647311	-	***	***	*19463	26085	194114	40794	59527	66688	69100	261075	894396
21 Total liabilities	38773093	-	***	***	365967	681284	2736476	862444	1375686	1055261	1367055	2435631	27489893
22 Accounts payable	1755688	-	***	***	*13881	42120	236480	65578	99761	35682	91147	168618	947934
23 Mort, notes, and bonds under 1 yr	3844359	-	***	***	*10808	47741	195460	123586	113592	98980	121828	121086	2955685
24 Other current liabilities	3103346	-	***	***	*21909	97600	258083	66128	89242	56330	89284	183542	2211574
25 Loans from stockholders	1019234	-	***	***	*14685	*74757	187027	*139210	*19000	*5838	21649	45632	469337
26 Mort, notes, bonds, 1 yr or more	10367790	-	***	***	*49699	152283	637084	143705	450293	231593	377468	560236	7714499
27 Other liabilities	5526243	-	***	***	*22317	*40621	260034	126352	345381	355505	265675	312825	3779300
28 Net worth	13156433	-	***	***	232667	226163	962308	197885	258417	271332	400003	1043691	9411564
29 Capital stock	2310355	-	***	***	23372	39127	109108	19615	25033	11609	58402	220860	1741717
30 Paid-in or capital surplus	5250521	-	***	***	*93016	*120888	497740	*137255	96565	135146	415153	550981	3138815
31 Retained earnings, appropriated	*92233	-	***	***	-	-	*896	*748	*7289	*54598	2083	4288	22332
32 Retained earnings, unappropriate	5357668	-	***	***	*43658	55986	157573	-7033	145983	377	-64739	269276	4762098
33 Retained earnings (S Corp)	546471	-	***	***	*77451	*28228	238521	*57781	*35222	*72595	5234	-	-
34 Less: Cost of treasury stock	400816	-	***	***	*4831	*18065	*41530	*10482	*51675	*2993	16130	1713	253397
35 Total receipts	29633360	307719	***	***	724768	1012971	4304357	1097860	1111089	821003	784006	1097474	15924451
36 Business receipts	27770968	228813	***	***	710438	985921	4164256	1071775	1050226	795150	739546	1051104	14541334
37 Interest	878741	*786	***	***	*4591	6014	16082	*11842	5457	4766	11501	11081	805637
38 Interest on govt. obligations, State and local	12465	-	***	***	-	-	*6	*52	*3718	*193	391	759	7206
39 Rents	55917	-	***	***	-	*7234	*9977	-	4608	*2456	16537	2904	12201
40 Royalties	28280	-	***	***	-	-	*190	-	-	*23	2	18	28049
41 Net S-T cap gain less net LT loss	962	-	***	***	-	-	-	-	-	-	79	-	883
42 Net L-T cap gain less net ST loss	100901	*17231	***	***	*2156	*8021	32389	*282	*1456	*100	76	666	38523
43 Net gain, noncapital assets	116927	*41104	***	***	*3934	*2953	33428	*3195	*3226	*1708	829	555	21568
44 Dividends, domestic corporations	34300	-	***	***	*539	-	*294	*17	*3	*75	64	1	33307
45 Dividends, foreign corporations	22881	-	***	***	-	-	-	-	-	-	-	-	22881
46 Other receipts	611019	*19786	***	***	*3111	*2827	47734	10697	42394	16533	14981	30387	412862
47 Total deductions	28502760	253075	***	***	676076	988751	4139649	1098067	1061828	851233	777300	1043793	15195505
48 Cost of sales and operations	8613675	*100036	***	***	*215284	371133	1754610	569732	503493	328189	341470	449843	3740119
49 Compensation of officers	648916	*4564	***	***	*39432	59965	205846	63992	36241	24723	11675	14772	118026
50 Repairs	655515	*5909	***	***	*23200	38942	91020	*8463	23733	13014	15401	18846	400457
51 Bad debts	109129	*3349	***	***	*4396	*3243	10838	5855	8617	1148	3532	12947	54694
52 Rent paid on business property	402248	*2566	***	***	*13831	23709	72712	11046	18513	16121	8292	11429	198943
53 Taxes paid	1325986	22279	***	***	33766	43424	207899	65679	38919	23637	34732	68469	764836
54 Interest paid	1744775	*6099	***	***	*10047	24000	96249	26701	44682	23019	39321	55857	1409750
55 Contributions or gifts	14454	*12	***	***	*151	*12	730	*216	667	*283	277	759	11212
56 Amortization	256705	*3	***	***	*1343	*152	30458	*3768	10344	4613	43708	8789	152158
57 Depreciation	2268808	*7380	***	***	39033	63731	249694	81256	92057	55137	60731	80305	1506935
58 Depletion	10161	-	***	***	-	-	-	-	-	-	36	4505	5620
59 Advertising	55075	*230	***	***	*5325	2518	11159	2004	5100	2325	1425	2030	21685
60 Pension, prof sh, stock, annuity	155772	120	***	***	*1794	*4532	23066	*8211	4768	3867	4049	3968	94753
61 Employee benefit programs	518298	*765	***	***	*4035	*10806	69418	17693	20138	13502	19984	25071	326402
62 Net loss, noncapital assets	21645	*54	***	***	-	-	*1691	*1021	*50	*11420	455	575	6379
63 Other deductions	11701596	99708	***	***	284440	342583	1314260	232430	254505	330234	192214	285626	6383538
64 Total receipts less total deducts	1130600	54643	***	***	48692	24220	164708	-207	49261	-30230	6706	53681	728947
65 Const taxable inc frm rel frn corps	8416	-	***	***	-	-	-	-	-	-	-	12	8404
66 Net income (less deficit), total	1126551	54643	***	***	48692	24220	164702	-258	45543	-30423	6315	52934	730145
67 Net income, total	1717162	*66538	***	***	*58492	52380	230835	*66716	63016	93094	42025	96240	861443
68 Deficit, total	590610	*11895	***	***	*9800	*28160	66132	*66974	*17472	*123517	35710	43306	131298
69 Net income (less def), Form 1120-A	*4385	*-2982	***	***	*-1944	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	***	***	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	348498	*10797	***	***	*53477	*31324	88162	*32603	*15820	*65507	-3977	-	-
72 Statutory special deductions, total	113157	*32974	***	***	*377	*15	*19746	*12	*192	*136	1291	11681	36352
73 Net operating loss deduction	84097	*32974	***	***	-	*15	*19540	-	*154	*77	1237	11680	8038
74 Dividends received deduction	28789	-	***	***	*377	-	*206	*12	*2	*58	46	-0	28088
75 Public utility div paid deduction	*271	-	***	***	-	-	-	-	*36	-	8	-	227
76 Income subject to tax	1187287	*18323	***	***	*4637	*19932	80562	*30234	45968	*26759	40343	84559	826364
77 Income tax before credits, total	416323	*3172	***	***	*696	*5092	27996	*10250	16047	*9287	14912	30098	297326
78 Regular tax	394521	*3172	***	***	*696	*5085	25844	*10241	15531	*9098	13704	28738	280963
79 Personal holding company tax	-	-	***	***	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	21	-	***	***	-	-	-	-	-	-	-	-	21
81 Alternative minumum tax	19548	-	***	***	-	*7	*1559	-	*515	*168	1162	1244	14893
82 Environmental tax	1656	-	***	***	-	-	*11	*9	*1	*21	43	121	1449
83 Foreign tax credit	11309	-	***	***	-	-	-	-	-	-	1641	-	9669
84 U.S. Possessions tax credit	-	-	***	***	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	***	***	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*10883	-	***	***	-	-	-	-	*1	-	484	-	10398
87 General business credit	3144	-	***	***	-	*485	*832	-	-	-	395	43	1389
88 Prior year minumum tax credit	1989	-	***	***	-	-	*613	-	*336	*395	153	207	286
89 Income tax after credits, total	388997	*3172	***	***	*696	*4607	26551	*10250	15710	*8892	12239	29848	275584

DIVISION 60
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1052713	60159	462793	214430	122751	82498	88718	11831	6033	1736	783	542	439
2 Total assets	1581910771	-	17340178	34715598	43770312	57831467	186511478	81765720	91283617	60064294	54393288	86555430	867679390
3 Cash	82665205	-	2947833	4948785	5364184	6582979	15930151	6082509	5891774	3520342	3287601	4609933	23499111
4 Notes and accounts receivable	342048710	-	1796590	5347649	7860962	12348620	43526418	19408436	22949128	15016336	12571639	17904948	183317985
5 Less: Allowance for bad debts	8894062	-	6627	34063	39940	126974	572611	416879	586648	438657	470796	647127	5553741
6 Inventories	421263752	-	5277906	11087926	14517295	19472375	75385805	32046261	31561654	18713846	16385679	22636896	174178108
7 Investments in govt. obligations, Total	38404870	-	*2390	*10584	119096	81672	405113	216755	386320	121806	150602	362431	36548102
8 Tax-exempt securities	20183396	-	*1512	*11781	34564	93159	214187	158810	168600	231292	177091	185309	18907090
9 Other current assets	84134405	-	501879	943430	1283448	1560873	5258542	2864712	3562666	2964141	2800455	4651282	57742976
10 Loans to stockholders	13438202	-	744850	1281718	1336218	1015894	2117210	851293	677955	224737	134845	295768	4757713
11 Mortgage and real estate loans	14559960	-	51206	149510	247699	206054	634510	125305	139062	174103	134818	45017	12652675
12 Other investments	162253948	-	213779	836284	1464298	2379945	5896547	3661980	4638603	3572202	3544280	6657915	129388116
13 Depreciable assets	512583011	-	13436220	18928840	21958256	25767300	67458439	27579102	31788392	21274363	19275663	32831121	232285313
14 Less: Accumulated depreciation	240142647	-	9186635	11774376	13793790	15441805	39234965	14862383	15866636	10239378	8509568	13525175	87707936
15 Depletable assets	2195385	-	*77835	*12779	*5084	*24056	52555	*10907	122908	166775	214137	479034	1029315
16 Less: Accumulated depletion	942221	-	*48192	*8983	*5017	*2458	18522	*4	*68473	86719	100297	165959	437598
17 Land	39773980	-	157419	541815	877808	1596794	4586309	1994166	2739180	1636171	1443272	2751948	21449100
18 Intangible assets (Amortizable)	56859547	-	782141	1684354	1657344	1649725	3513395	1519080	2146492	2168034	2304266	5235279	34199436
19 Less: Accumulated amortization	13530481	-	376322	859051	689754	634900	1519124	681614	736540	710537	632069	1162760	5527809
20 Other assets	55055813	-	966391	1606615	1572557	1258158	2877518	1207285	1769181	1755436	1681669	3409570	36951433
21 Total liabilities	1581910771	-	17340178	34715598	43770312	57831467	186511478	81765720	91283617	60064294	54393288	86555430	867679390
22 Accounts payable	257969890	-	3513726	6794025	8977308	11914095	38135388	15984275	18035059	11755473	10567221	14944916	117348405
23 Mort, notes, and bonds under 1 yr	285430921	-	2079001	2741394	3566916	5928722	39474507	22453952	21571440	11173759	8560685	11719461	156161084
24 Other current liabilities	188755214	-	1696910	2454643	2847562	3857165	12082163	5456975	7144856	5126773	4862630	8315348	134910188
25 Loans from stockholders	55523277	-	9220687	7278043	5926010	5840890	11485053	3179351	2673013	1298274	1090100	955429	6576427
26 Mort, notes, bonds, 1 yr or more	283339263	-	3716948	7408566	7951380	9202552	24164446	10368566	13195305	10222185	10860332	18344583	167904398
27 Other liabilities	106701694	-	489624	389102	688770	887598	3082927	1509985	3061772	2351180	2256539	3969946	88014249
28 Net worth	404190513	-	-3376719	7649825	13812367	20200444	58086994	22812615	25602172	18136650	16195781	28305745	196764639
29 Capital stock	87203145	-	4573363	4696202	4118823	4193258	10472046	3796283	4284935	3947165	3426709	6028912	37665450
30 Paid-in or capital surplus	148200472	-	2763989	3926956	4221573	3514396	10099475	5453953	6545516	7472061	7664338	13537056	83001157
31 Retained earnings, appropriated	1506388	-	*13858	*15756	163326	212633	292087	60717	24929	33216	71005	28294	590567
32 Retained earnings, unappropriate	141296514	-	-4953118	1896908	5809063	11018838	24148569	5165341	4967714	1679913	1922120	6104627	83536538
33 Retained earnings (S Corp)	50156294	-	-4845307	-1681397	1086046	2994991	17335864	9559523	11170182	5865735	3664711	3295740	1710207
34 Less: Cost of treasury stock	24172301	-	929504	1204600	1586464	1733672	4261047	1223203	1391105	861441	553103	688884	9739280
35 Total receipts	3503944396	48703855	98764486	138803328	149322339	188249170	625955506	272625709	275399070	164739293	135794352	203410540	1202176749
36 Business receipts	3416387593	47330284	97912853	137174258	147539017	185498955	617842977	268364554	269878682	161647008	133019959	198991385	1151187660
37 Interest	26887265	129867	43723	191675	225713	336491	989621	386248	458210	377653	465892	827554	22454618
38 Interest on govt. obligations, State and local	1584046	3306	*1005	*3189	4871	12383	33418	22661	19351	16416	28020	24135	1415290
39 Rents	8855855	56314	32356	57037	91990	197256	632374	332909	402705	310473	304044	753822	5684575
40 Royalties	2873369	8082	*21368	40	*8956	*4785	59603	64552	88184	87581	207529	193439	2129250
41 Net S-T cap gain less net LT loss	273779	*430	*8101	*9007	1509	6081	17567	5621	16378	11203	8971	8633	180277
42 Net L-T cap gain less net ST loss	3314152	81179	42653	74499	131642	102170	101025	82813	1409875	110146	77047	128173	972929
43 Net gain, noncapital assets	3628265	295426	85671	151682	166759	162155	378322	142417	330598	137992	117680	123039	1536526
44 Dividends, domestic corporations	653644	3496	*879	7250	8393	13394	48223	21964	31010	19967	18150	39906	441010
45 Dividends, foreign corporations	1587332	518	-	-	*377	-	25164	5128	41848	45123	37757	41977	1389441
46 Other receipts	37899095	794953	615877	1134690	1143113	1915499	5827209	3196841	2722228	1975729	1509303	2278478	14785174
47 Total deductions	3463379154	49104521	99505105	138403919	148390445	186489382	620365543	269649936	270141477	162797183	134125670	200741944	1183664029
48 Cost of sales and operations	2618368057	37825271	59422613	92617285	101561372	133624568	487910119	219959214	217495143	130200697	105549508	155753495	876448773
49 Compensation of officers	53786677	608716	5623589	6295483	6751553	6816466	13801511	4402587	3423695	1550753	1005140	1025237	2481945
50 Repairs	13432336	206939	746263	790623	797339	875501	2277812	831836	838151	547378	470826	852132	4197535
51 Bad debts	10572705	193482	239637	192356	388865	516027	1519555	545944	669387	414933	407044	588440	4897035
52 Rent paid on business property	64433457	1068015	5528387	5160292	4415903	4161656	9250742	3163912	3178610	2003509	1940884	3160644	21400903
53 Taxes paid	53253403	854562	2863896	3186617	3213833	3649187	8891101	3376279	3683984	2259109	1853846	2808558	16612431
54 Interest paid	50510058	425458	644458	1050824	1288902	1535202	5138204	2146616	2452806	1607530	1547307	2567626	30105125
55 Contributions or gifts	756328	4096	12316	16323	19361	30007	84846	24024	46566	34484	30880	58258	395167
56 Amortization	5675172	59993	91457	223366	186370	192325	458958	187811	279014	219919	208386	391852	3175722
57 Depreciation	45159556	404346	1134580	1626594	1695676	1954600	5165876	2175370	2632879	1812820	1570208	2715848	22270761
58 Depletion	109523	*1318	-	*27	*198	*1470	*1101	*68	2675	4527	25284	30637	42217
59 Advertising	42541742	580542	1300824	1445063	1742551	2222455	5850043	2444756	2786454	1812692	1786434	2963687	17606240
60 Pension, prof sh, stock, annuity	7220636	43684	138975	260484	298134	419843	1210114	441982	448284	300072	247979	392187	3018899
61 Employee benefit programs	21818532	230395	363442	529653	632957	949107	2994978	1337949	1482441	983023	906209	1560098	9848281
62 Net loss, noncapital assets	2013292	108494	112007	73295	82690	44152	156889	88532	112674	81381	83147	174288	895742
63 Other deductions	473727682	6489211	21282661	24935636	25314740	29496817	75653693	28523056	30608714	18964355	16492588	25698958	170267254
64 Total receipts less total deducts	40565241	-400666	-740619	399408	931894	1759789	5589962	2975773	5257593	1942110	1668682	2668596	18512720
65 Const taxable inc frm rel frn corps	2362587	*717	-	-	-	-	*534	*555	8019	24732	75298	73077	2179655
66 Net income (less deficit), total	41343782	-403255	-741624	396219	927023	1747406	5557078	2953667	5246261	1950426	1715959	2717538	19277085
67 Net income, total	72317416	1034339	2739076	2962641	3129153	3747976	10166591	4480374	6792812	3431671	2915714	4273287	26643781
68 Deficit, total	30973634	1437594	3480700	2566422	2202130	2000570	4609513	1526708	1546552	1481246	1199755	1555748	7366696
69 Net income (less def), Form 1120-A	-70510	*-11126	-65404	3435	2586	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	78937	78937	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	12572880	-260789	151308	230963	712099	778546	3527490	2187693	2567820	1213247	671705	701020	91776
72 Statutory special deductions, total	6618821	247841	414994	384442	302206	386598	722761	290831	1760083	256570	283584	379299	1189612
73 Net operating loss deduction	6029842	245692	414498	379262	296317	377386	682644	270441	1732597	226452	270954	335267	798330
74 Dividends received deduction	586266	2149	*496	5180	5888	9212	40117	17677	27486	30118	12630	44032	391282
75 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	-	-	-	-	-
76 Income subject to tax	44854072	378320	436567	1020193	1186342	1607317	3984347	1561332	2205467	1811806	1809168	3150929	25702283
77 Income tax before credits, total	14844365	128456	68768	172135	213843	340631	1135929	529948	799305	635639	635775	1108415	9075520
78 Regular tax	14357322	119274	68687	171890	213124	337806	1118360	514372	747338	615721	615000	1073075	8762674
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-0	-	-
80 Recapture of investment credit	2327	-	-	-	-	-	-	-	462	*334	30	1366	135
81 Alternative minumum tax	428635	6597	-	*272	*257	2612	15855	12619	48415	21809	19323	28789	272087
82 Environmental tax	48072	383	-	-	*2	-	*33	91	2159	1363	1982	4054	38006
83 Foreign tax credit	1242782	*23	-	-	*100	*2	*381	*1223	4418	25452	18325	23663	1169195
84 U.S. Possessions tax credit	29971	-	-	4	-	75	614	1678	340	1629	-	2743	22888
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1489	-	-	-	-	*428	-	*25	*56	*19	4	51	906
87 General business credit	248272	2385	*2048	3025	1704	7334	8689	7077	8174	12519	12058	17727	165533
88 Prior year minumum tax credit	164532	2189	-	-	*238	*566	9163	7135	9886	10728	5853	12290	106484
89 Income tax after credits, total	13157318	123860	66721	169106	211801	332226	1117081	512810	776432	585292	599534	1051940	7610514

DIVISION 61
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	328771	16455	129805	53457	39959	34055	43094	6240	3591	1127	479	295	215
2 Total assets	752872402	-	4019927	9032230	14457616	24130104	91695978	43506055	54610541	39169978	33441024	46048287	392760662
3 Cash	37083206	-	956000	1476792	1852982	2674013	8382890	3269470	3336838	2151034	1890804	2118461	8973924
4 Notes and accounts receivable	218341451	-	748995	2457358	4175263	7589654	30237810	14117661	17500186	11962983	9735355	13035451	106780736
5 Less: Allowance for bad debts	4243775	-	*2380	17309	26896	82034	383982	297367	459758	335820	342133	404230	1891864
6 Inventories	201442722	-	800751	2308075	4286690	7429333	30980449	13941471	17438654	12449572	10166820	11936477	89704430
7 Investments in govt. obligations, Total	35571030	-	*165	*2761	*68322	*39537	280169	154430	274473	80190	60093	172598	34438294
8 Tax-exempt securities	1170333	-	*8	*8	*681	*37035	119217	116856	146614	194889	58035	108183	388806
9 Other current assets	52050274	-	161533	330880	422568	704607	2799554	1610600	2460109	2033080	1950471	2832814	36744059
10 Loans to stockholders	4572417	-	339339	407688	445835	431971	1036963	505114	323102	113977	80023	192599	695807
11 Mortgage and real estate loans	2230060	-	*30	*7590	88177	60066	238644	77941	64754	89972	61095	10305	1531484
12 Other investments	64278350	-	49097	234856	485495	920344	3072732	2346568	2943402	2423507	2310833	4110596	45380920
13 Depreciable assets	180296362	-	2515568	3727824	5616954	8646631	29323237	13332061	15399305	10913330	8989431	12906623	68925399
14 Less: Accumulated depreciation	89793027	-	1727459	2421185	3779268	5486404	18116265	7531282	7896411	5442659	4049085	5640982	27702026
15 Depletable assets	1507208	-	*28379	*12779	*1099	*5107	30678	*516	*97545	*82548	212506	314819	721231
16 Less: Accumulated depletion	711971	-	*25594	*8983	*1099	*1946	*12189	-	*62473	*55205	100297	105952	338234
17 Land	10826708	-	*11545	170610	243270	492405	1805831	839531	1191922	654999	626714	867484	3922398
18 Intangible assets (Amortizable)	25418109	-	63706	206075	319853	416091	1152018	729490	1265114	1271501	1240012	2556263	16197984
19 Less: Accumulated amortization	5273268	-	33717	125196	129325	163884	512091	323316	427276	382533	315962	539980	2319987
20 Other assets	18106211	-	133961	261605	387017	417577	1260312	616309	1014443	964613	866310	1576759	10607304
21 Total liabilities	752872402	-	4019927	9032230	14457616	24130104	91695978	43506055	54610541	39169978	33441024	46048287	392760662
22 Accounts payable	141523066	-	945011	2587026	4205624	6427894	24873970	11342635	13388949	8600880	7368497	9219986	52562594
23 Mort, notes, and bonds under 1 yr	176620430	-	813076	777870	1266841	2328384	12207373	7633698	10679246	7174331	6075813	8459283	119204515
24 Other current liabilities	90389291	-	487153	819446	837251	1465090	5828843	3057694	4300545	3220058	2898134	3771250	63703827
25 Loans from stockholders	21665500	-	2086460	1900316	1615269	2375099	5660977	1629010	1647022	734262	849056	534064	2633964
26 Mort, notes, bonds, 1 yr or more	107151176	-	912807	1601473	2111424	2772987	9358001	4521206	6383272	5744611	5585110	7087116	61073169
27 Other liabilities	29504744	-	112320	58831	193269	472738	1724242	939461	2199162	1386526	1327744	2144429	18946023
28 Net worth	186018195	-	-1336899	1287268	4227938	8287911	32042570	14382350	16012346	12309311	9336669	14832160	74636571
29 Capital stock	45435705	-	888445	1047871	1592054	1630661	4821270	2122712	2812943	2350457	2155049	3870245	22143999
30 Paid-in or capital surplus	54580017	-	436138	1105758	1055709	1453171	4611563	2762674	3676234	3941472	4448694	6343542	24745064
31 Retained earnings, appropriated	438848	-	*4	*112	*22166	*79048	146746	55899	17602	*27944	12109	5576	71640
32 Retained earnings, unappropriate	61680875	-	-1344405	-246849	1370995	4422735	13882282	3887059	3240048	2481232	926802	2769139	30291837
33 Retained earnings (S Corp)	34332566	-	-1232883	-213150	838541	1472632	10982870	6243198	7155411	4027742	2154915	2065502	837789
34 Less: Cost of treasury stock	10449816	-	84198	406474	651527	770334	2402161	689191	889892	519535	360900	221845	3453757
35 Total receipts	1657960223	30212122	25502418	41888145	54507244	86593632	297904417	133575184	154945588	105713594	86990301	114520519	525607060
36 Business receipts	1621476837	29688643	25247079	41331007	53814715	85355195	294535120	131849758	153199676	103961343	85646752	112428382	504419167
37 Interest	12450152	69419	17605	38787	56897	105079	416618	183410	208462	213610	225903	359176	10555185
38 Interest on govt. obligations, State and local	164938	*2510	-	*1356	*398	6759	21994	17522	15414	13879	14154	10536	60415
39 Rents	4196615	28421	*5421	12611	21730	53977	209628	152394	110486	138148	167495	335305	2960999
40 Royalties	791799	*7355	*20826	40	*393	*4716	15719	31743	34168	30417	121790	73718	450913
41 Net S-T cap gain less net LT loss	156238	*395	*7505	*9007	*840	*2501	8045	3105	13434	10570	5317	5500	90018
42 Net L-T cap gain less net ST loss	764166	51498	*5837	21596	54976	30609	47767	56228	58227	62187	33729	81647	259867
43 Net gain, noncapital assets	1759708	42083	32943	31996	58749	45612	212443	46254	79788	56717	43656	86458	1023009
44 Dividends, domestic corporations	295463	2621	*257	*3018	4038	5095	31652	19669	18557	14705	9946	24363	161541
45 Dividends, foreign corporations	1298372	35	-	-	*377	-	24052	*4538	41776	44239	24721	33216	1125419
46 Other receipts	14605936	319140	164945	438726	494130	984089	2381379	1210564	1165600	1167779	696838	1082219	4500527
47 Total deductions	1641145372	30132333	25766535	41794468	54290288	85781850	294844771	131773930	152556700	104131979	86109742	113415347	520547429
48 Cost of sales and operations	1343262424	26739457	16063145	30219926	40518217	65448658	234626473	108394326	125930649	86968296	72457670	95891268	440004340
49 Compensation of officers	26603637	219405	2171187	2322260	2807611	3290733	7985635	2475280	2118921	1094137	613742	506209	998517
50 Repairs	4076677	45642	116045	127946	179377	273641	922143	384685	376266	245964	214443	293989	896537
51 Bad debts	4232338	94801	123018	52782	150318	317555	951219	364189	451679	288441	247653	308233	882450
52 Rent paid on business property	13959876	212465	776056	923112	911845	1198739	3074206	1111752	1113769	715474	565157	768826	2588475
53 Taxes paid	18797871	196350	525685	694378	871076	1319346	4111208	1740345	2101769	1263286	978085	1217912	3778429
54 Interest paid	20759969	167314	196064	236786	387577	556520	2192173	1034261	1363394	993209	882578	1202005	11548087
55 Contributions or gifts	300276	2738	5838	5764	6967	10868	46864	14957	24718	21515	16757	17875	125416
56 Amortization	2887671	11199	11674	34679	39701	61647	169451	89875	160358	126506	109198	186310	1887074
57 Depreciation	19053747	118207	263660	340770	460310	718813	2294176	1055763	1244254	915769	755193	1172883	9713949
58 Depletion	98506	42	-	-	*198	*328	*257	*60	*2404	*1735	25072	26206	42204
59 Advertising	12455115	127550	173150	212933	355645	488910	1284752	589819	924799	677421	669962	1214392	5735782
60 Pension, prof sh, stock, annuity	3465934	23697	96242	156054	155911	221826	773509	288168	311121	191490	138993	176887	932036
61 Employee benefit programs	7712759	104509	149403	162294	198509	417988	1301652	598747	747542	529320	467677	641661	2393457
62 Net loss, noncapital assets	535879	36074	*18519	21688	29184	31044	91335	32340	38701	18222	44108	46925	127740
63 Other deductions	162942694	2032885	5076847	6283096	7217843	11425233	35019718	13599362	15646357	10081194	7923454	9743766	38892937
64 Total receipts less total deducts	16814851	79789	-264116	93677	216955	811782	3059646	1801254	2388888	1581615	880559	1105172	5059631
65 Const taxable inc frm rel frn corps	2135330	*717	-	-	-	-	*534	*212	8019	24732	69204	69747	1962165
66 Net income (less deficit), total	18785243	77996	-264116	92322	216557	805023	3038185	1783944	2381492	1592469	935608	1164384	6961380
67 Net income, total	31230513	549434	763818	836447	1019585	1667622	5405323	2557493	3357752	2397876	1640708	1944877	9089577
68 Deficit, total	12445270	471439	1027934	744126	803028	862600	2367138	773549	976260	805407	705100	780493	2128197
69 Net income (less def), Form 1120-A	-34428	*-12665	-21169	*101	*-695	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	85851	85851	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	7203273	53773	72032	164549	235365	392900	2057405	1123811	1527771	903885	275765	340734	55284
72 Statutory special deductions, total	2465185	131662	94738	106033	130823	185728	299863	170407	244153	160638	198121	241374	501644
73 Net operating loss deduction	2130270	130108	94533	103947	127983	182207	272672	154905	226308	135015	191393	209389	301811
74 Dividends received deduction	334915	*1554	*205	*2086	2840	3521	27191	15501	17846	25623	6728	31985	199833
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	18906326	214552	174405	338155	410414	761628	2305193	1084170	1417003	1277797	1048725	1332641	8541643
77 Income tax before credits, total	6329988	74188	26253	57657	73212	169240	663069	365364	493136	445441	368047	474463	3119918
78 Regular tax	6042671	67975	26253	57683	73212	167563	652258	358211	479592	434340	356474	453767	2915341
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-0	-	-
80 Recapture of investment credit	*1862	-	-	-	-	-	-	-	-	*334	30	1366	131
81 Alternative minumum tax	261189	*3729	-	-	-	*1708	9917	4893	11999	10321	11595	16926	190101
82 Environmental tax	17367	253	-	-	-	-	*29	85	419	1032	1134	1680	12735
83 Foreign tax credit	950735	*23	-	-	*100	-	*379	*1223	4389	25305	9831	20034	889450
84 U.S. Possessions tax credit	4940	-	-	4	-	67	420	1517	-	189	-	2743	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1433	-	-	-	-	*428	-	*14	*16	*17	4	51	904
87 General business credit	48040	*264	*756	-	*244	*817	4620	2977	3293	5811	7772	4100	17387
88 Prior year minumum tax credit	53452	*780	-	-	-	*6	4350	2634	4853	5381	3526	5786	26135
89 Income tax after credits, total	5271388	73121	25497	57653	72868	167923	653299	357000	480585	408739	346914	441749	2186041

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 33
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25869	2153	9471	3975	3574	2746	3037	445	290	82	37	32	27
2 Total assets	55040835	-	288390	706359	1276787	1870149	6630101	3135973	4401583	2813058	2711491	5369490	25837453
3 Cash	2802743	-	59631	126765	220653	182049	529976	249022	238644	266462	86400	236891	606250
4 Notes and accounts receivable	14628620	-	*34739	171241	421189	635704	2719877	1132033	1455042	911485	621421	1454406	5071483
5 Less: Allowance for bad debts	318104	-	-	*3527	*610	*2574	20595	18670	45229	19001	12360	30309	165229
6 Inventories	12040232	-	*24711	89236	190676	368337	1445304	826241	1185126	679323	994594	1328264	4908419
7 Investments in govt. obligations, Total	98439	-	-	-	-	*2907	*4784	-	*212	*5524	2603	1060	81348
8 Tax-exempt securities	152111	-	-	-	-	*9004	*75603	*2548	*4799	*6285	804	-	53069
9 Other current assets	1748058	-	12150	14403	59810	72307	272223	133722	183756	105484	77437	175787	640978
10 Loans to stockholders	322700	-	*27382	*43647	*9676	*31223	83299	18601	54530	*3862	-	8872	41608
11 Mortgage and real estate loans	229527	-	-	-	*18857	*4252	*14875	-	*1865	*7052	4179	893	177555
12 Other investments	6933194	-	*25146	*11518	34728	75033	330504	76281	208959	120719	234211	429295	5386802
13 Depreciable assets	20367714	-	296254	518302	515685	851068	2458282	1336706	1677379	1173956	1005194	2059385	8475504
14 Less: Accumulated depreciation	10311402	-	203268	316965	350460	522865	1551531	749686	828621	621837	485170	892396	3788602
15 Depletable assets	9637	-	-	-	-	-	-	-	-	-	-	-	9637
16 Less: Accumulated depletion	398	-	-	-	-	-	-	-	-	-	-	-	398
17 Land	1034368	-	-	*25279	*1759	*19707	124165	54629	100616	55597	46772	103212	502631
18 Intangible assets (Amortizable)	3906008	-	*6996	*32473	*103913	113136	129558	37108	145857	49166	91547	385996	2810259
19 Less: Accumulated amortization	645662	-	*4195	*25371	*22840	32733	46178	*11936	42723	12775	31472	84777	330664
20 Other assets	2043048	-	8846	19359	73750	63593	59954	49373	61372	81756	75330	192911	1356804
21 Total liabilities	55040835	-	288390	706359	1276787	1870149	6630101	3135973	4401583	2813058	2711491	5369490	25837453
22 Accounts payable	12115537	-	*28997	195150	363964	479102	2027084	843023	1038383	633148	686190	1150146	4670351
23 Mort, notes, and bonds under 1 yr	4468173	-	*6109	54269	28427	185761	868652	433477	895978	391846	441697	551146	610813
24 Other current liabilities	4893088	-	29702	52110	89330	92410	332333	188946	317787	310813	176096	501746	2801814
25 Loans from stockholders	1520117	-	173009	87252	177633	125399	374027	61770	97057	*43373	129588	70555	180457
26 Mort, notes, bonds, 1 yr or more	10891799	-	*110202	148376	161962	265058	835639	290984	535731	382232	478243	1217398	6465975
27 Other liabilities	2338692	-	-	*552	*6006	46494	65000	62289	111433	49386	83334	231379	1682819
28 Net worth	18813428	-	-59627	168650	449467	675925	2127365	1255483	1405216	1002261	716343	1647120	9425225
29 Capital stock	2247652	-	58059	61445	100496	114716	279736	89188	248242	185775	129803	200208	779982
30 Paid-in or capital surplus	6338389	-	85253	*95328	46636	126725	255726	116233	367013	163257	240901	664922	4176395
31 Retained earnings, appropriated	52751	-	-	-	*20580	-	*10229	*7393	*11101	-	-	3443	6
32 Retained earnings, unappropriate	8576654	-	-108261	-17457	267441	250166	956965	648731	449221	316518	319554	594353	4899422
33 Retained earnings (S Corp)	2766756	-	-94678	*123620	77411	268211	862801	466845	454598	351414	65302	191231	-
34 Less: Cost of treasury stock	1168774	-	-	*94287	*63097	*83893	238092	72906	124960	14703	39218	7037	430580
35 Total receipts	228484731	4999393	3083287	5721113	7716946	9687308	35735946	15292471	18300931	13583611	12120429	23880863	78362432
36 Business receipts	224931777	4821393	3025741	5716429	7645301	9587506	35538416	15158957	18120865	13231953	11920021	23488570	76676627
37 Interest	486795	*30363	*1436	*2780	7809	3231	24195	13637	16271	19052	12880	45890	309250
38 Interest on govt. obligations, State and local	19178	122	-	-	-	*447	*3391	*234	*922	*920	138	1725	11279
39 Rents	317589	15368	*1535	*1219	*2577	*4705	8313	2578	5959	5531	10738	66077	192989
40 Royalties	34962	-	*20513	-	-	-	*2	-	*2054	*3776	315	177	8125
41 Net S-T cap gain less net LT loss	4930	*13	-	-	*774	-	*10	-	*16	*514	1	261	3340
42 Net L-T cap gain less net ST loss	37420	*6950	-	-	*1008	*2152	11516	*1726	*4244	*1439	86	116	8183
43 Net gain, noncapital assets	55103	*314	*7117	*173	*343	*569	8168	1995	3193	3849	1730	11460	16191
44 Dividends, domestic corporations	28256	*229	-	-	*21	*292	2043	*111	*843	360	1115	13377	9866
45 Dividends, foreign corporations	9061	-	-	-	-	-	*381	-	*27	2170	12	5172	1299
46 Other receipts	2559661	124641	*26945	*512	59113	88406	139511	113233	146539	314049	173391	248039	1125283
47 Total deductions	226561850	4984022	3086390	5597278	7679638	9656097	35593657	15135915	18080619	13515798	12040129	23777185	77415124
48 Cost of sales and operations	193663227	4188747	2221444	4383630	6336166	7622312	30156434	13071593	15429548	11724451	10622088	21246656	66660157
49 Compensation of officers	2437965	17733	206312	301078	260736	319925	618282	215316	187494	101482	45669	69110	94828
50 Repairs	715216	16235	12633	30141	27550	31500	110700	39255	54916	25428	36976	63360	266523
51 Bad debts	397237	*12104	*18350	*2896	30008	15639	89178	31383	33582	24639	13756	27735	97967
52 Rent paid on business property	1686627	50041	53277	116765	83085	139813	285007	75737	98812	59062	69521	155839	499669
53 Taxes paid	2030088	35412	43574	70286	72900	95762	311335	123928	263122	89757	83467	207245	633299
54 Interest paid	1490791	46431	16681	18993	24231	50170	157209	64129	112173	65740	73951	161344	699739
55 Contributions or gifts	55659	*1228	*285	*1390	*1395	1008	2987	1416	1932	2532	1249	5217	35020
56 Amortization	209273	*1252	*1380	*6365	*8749	11713	16983	5650	10193	6044	11534	26186	103226
57 Depreciation	1664486	36414	31615	39692	40478	72471	202152	96213	139811	89560	74495	159058	682527
58 Depletion	*608	-	-	-	-	*45	*-0	-	-	*138	-	-0	423
59 Advertising	935106	20149	5472	8029	9609	14393	111568	43202	133002	137976	49000	47114	355591
60 Pension, prof sh, stock, annuity	454251	*11651	*6541	*10310	*17707	18709	60045	24063	32452	28091	14896	33529	196257
61 Employee benefit programs	1279506	*59770	*23386	*7897	28404	46209	132117	53081	92144	65580	60248	112113	598557
62 Net loss, noncapital assets	29526	*513	*180	*6593	*330	*885	6497	*1022	3681	979	3927	1681	3237
63 Other deductions	19512285	486343	445259	593211	738291	1215542	3333164	1289927	1487757	1094341	879351	1460996	6488103
64 Total receipts less total deducts	1922881	15371	-3103	123836	37308	31211	142289	156556	220312	67813	80300	103678	947309
65 Const taxable inc frm rel frn corps	*1963	-	-	-	-	-	-	-	*20	*921	1	51	971
66 Net income (less deficit), total	1905666	15249	-3103	123836	37308	30764	138898	156322	219410	67814	80163	102004	937000
67 Net income, total	2762722	64300	79410	131704	91180	124079	336261	190245	276304	145886	93051	204039	1026263
68 Deficit, total	857056	49051	82512	*7868	53872	93315	197363	33923	56895	78072	12888	102035	89263
69 Net income (less def), Form 1120-A	*-13645	*-12665	*-980	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-62	*-62	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	559970	2367	12405	85843	33810	23646	77367	84675	134583	60589	15333	29350	-
72 Statutory special deductions, total	161816	*11582	*7861	*20382	*4328	*23227	28837	*3885	26662	805	3903	20494	9850
73 Net operating loss deduction	136307	*11542	*7861	*20382	*4313	*23023	27133	*3804	26300	534	3024	6236	2154
74 Dividends received deduction	25509	*40	-	-	*15	*204	1703	*81	*362	272	878	14258	7696
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1834674	*36620	*8385	*22526	36797	43589	147863	98568	114775	80427	73678	154949	1016498
77 Income tax before credits, total	607582	*12036	*1331	*3379	5950	8173	42795	32716	41112	28293	25858	54360	351580
78 Regular tax	597736	*11986	*1331	*3379	5950	8111	42669	32385	38863	27284	25039	52835	347904
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	8527	*8	-	-	-	*62	*125	*323	2188	*970	753	1337	2762
82 Environmental tax	1733	42	-	-	-	-	-	*9	*32	*39	66	188	1357
83 Foreign tax credit	*2215	-	-	-	-	-	-	-	*1494	-	-	18	703
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	628	-	-	-	-	-	-	-	-	-	-	-	628
87 General business credit	4741	98	-	-	-	*234	*107	*426	*90	*725	199	264	2597
88 Prior year minumum tax credit	4859	-	-	-	-	-	-	*688	*198	*354	913	197	2509
89 Income tax after credits, total	595139	*11937	*1331	*3379	5950	7939	42688	31601	39331	27214	24747	53881	345142

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 34
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	52333	2071	20592	8535	5990	6334	7309	765	435	171	69	42	22
2 Total assets	68286483	-	632382	1507192	2297076	4545962	15225165	5350912	6337221	5854644	4541870	6266192	15727867
3 Cash	4362622	-	155478	241279	265712	545239	1403833	302291	410726	291913	220312	246239	279600
4 Notes and accounts receivable	20600983	-	143703	468557	591520	1546262	4543917	1567229	1773948	1630101	1172087	1557502	5606156
5 Less: Allowance for bad debts	467060	-	*1428	*1059	*5009	28465	43049	28119	62503	50637	47975	60356	138460
6 Inventories	21515803	-	112609	374564	789264	1568143	5971217	2080519	2319411	1817004	1535315	2059456	2888302
7 Investments in govt. obligations, Total	192061	-	-	-	*35094	*13026	*35455	*34622	*31592	-	2057	23327	16887
8 Tax-exempt securities	157713	-	-	*7	-	*3098	*3127	*14729	*3656	*20	8064	-	125012
9 Other current assets	2831308	-	20215	86761	70918	116582	434419	100355	277405	334470	166545	280477	943162
10 Loans to stockholders	655646	-	71786	81844	67507	71166	115463	18546	18223	27251	2312	3349	178199
11 Mortgage and real estate loans	261608	-	-	*32	*16999	*8959	56945	*11132	*586	*1004	5510	2322	158119
12 Other investments	5600932	-	*95	*31994	94214	130843	423556	199446	310967	368339	342563	666413	3032501
13 Depreciable assets	19236093	-	409682	422110	940566	1320895	4412379	1839385	1945450	2017627	1478339	1821085	2628576
14 Less: Accumulated depreciation	10240862	-	287201	244602	641641	883939	2626830	1010321	947602	958876	666942	845237	1127670
15 Depletable assets	48191	-	*8305	-	-	*5009	*1900	-	*12858	15438	17	2625	2039
16 Less: Accumulated depletion	38213	-	*6106	-	-	*1847	*1365	-	*12858	12980	-	1615	1442
17 Land	1015486	-	*375	*20826	20707	57580	253928	47927	106318	81271	112685	114234	199634
18 Intangible assets (Amortizable)	1365078	-	3737	8942	4759	33737	176100	100747	90493	200922	104003	202537	439101
19 Less: Accumulated amortization	368155	-	2263	2574	3300	12480	81178	43565	27465	51989	30516	36628	76197
20 Other assets	1557250	-	3394	18510	49767	52155	145349	115988	86015	143765	137496	230462	574349
21 Total liabilities	68286483	-	632382	1507192	2297076	4545962	15225165	5350912	6337221	5854644	4541870	6266192	15727867
22 Accounts payable	15243332	-	189108	428916	521245	1232793	3823575	1406405	1506951	1057821	757040	1237118	3082358
23 Mort, notes, and bonds under 1 yr	11886853	-	51543	102765	314092	428798	2255057	989935	1257388	1282767	1127364	1113982	2963162
24 Other current liabilities	5448708	-	63208	140722	151326	309877	987538	416251	542194	551340	391860	457065	1437327
25 Loans from stockholders	2430449	-	302202	232762	182684	439418	620396	136404	155320	170774	88051	66031	36405
26 Mort, notes, bonds, 1 yr or more	9898856	-	204576	189289	384859	408716	1464966	973569	782913	1008581	780635	1010366	2690386
27 Other liabilities	2690969	-	*7652	20998	*3195	136851	237599	134210	153960	181023	166937	359541	1289004
28 Net worth	20687316	-	-185907	391739	739676	1589510	5836034	1294137	1938495	1602338	1229982	2022088	4229224
29 Capital stock	4861432	-	101121	190608	161302	239121	557291	277880	324227	340945	375067	597094	1696776
30 Paid-in or capital surplus	5293038	-	117830	110065	102253	159103	571336	374004	528209	508391	374924	511003	1935918
31 Retained earnings, appropriated	85493	-	-	-	-	*36785	*40363	*4597	*1505	*112	-	2132	-
32 Retained earnings, unappropriate	7875606	-	-244164	91028	369297	1154011	3588013	250953	483222	537505	282640	753490	609611
33 Retained earnings (S Corp)	3806919	-	-146769	72098	169931	166499	1462452	491978	737454	345478	264095	243703	-
34 Less: Cost of treasury stock	1235172	-	*13925	*72059	63108	166009	383422	105275	136122	130093	66744	85335	13080
35 Total receipts	136259680	3839609	2573436	6234981	7395753	12695970	36688737	11068142	10917861	10042941	6570165	7969138	20262947
36 Business receipts	132461342	3801981	2520377	5990730	7311884	12546323	36028827	10762553	10618370	9765600	6357630	7575092	19181975
37 Interest	690003	11151	3158	4683	12993	24083	73746	22057	26084	55130	39375	54837	362706
38 Interest on govt. obligations, State and local	21579	-	-	-	-	*785	1256	*644	3010	*2078	3414	3221	7171
39 Rents	922096	*614	*2539	*857	*11785	5476	33623	67654	28162	50372	58311	149115	513588
40 Royalties	41037	*1764	*314	-	*280	*1305	*1700	*20372	*2776	*525	2	1147	10853
41 Net S-T cap gain less net LT loss	3480	-	-	*1386	-	*22	*6	*7	*148	*1523	56	27	305
42 Net L-T cap gain less net ST loss	87738	*12585	*676	*3248	*19030	*7761	5371	*1365	17605	8316	5432	2761	3588
43 Net gain, noncapital assets	251251	*115	*1655	*9733	*4821	7022	62619	19476	40651	30143	24560	26061	24396
44 Dividends, domestic corporations	15297	*169	-	*141	*603	*108	4024	*54	3410	*717	148	579	5344
45 Dividends, foreign corporations	39606	-	-	-	-	-	*7	*2	*251	*2096	728	6148	30374
46 Other receipts	1726252	11230	44717	224204	34356	103084	477559	173960	177394	126441	80509	150151	122647
47 Total deductions	134412941	3823788	2596475	6111541	7353127	12558322	36083548	10959399	10735552	9830280	6540701	7784505	20035703
48 Cost of sales and operations	100901627	3161986	1614646	4362393	5326331	8970453	26974493	8260563	7974222	7480102	4786156	5851844	16138439
49 Compensation of officers	3860831	35536	197991	362005	416610	650890	1394511	279327	207228	107325	72372	57845	79191
50 Repairs	418244	2697	8040	15348	22900	41128	114720	35885	33107	38367	37609	36317	32125
51 Bad debts	464804	*10353	*52547	*4955	9983	53686	105511	25346	62015	24859	35283	34605	45661
52 Rent paid on business property	1445564	37796	79155	91371	113756	169541	385856	112379	96095	90435	63507	67593	138078
53 Taxes paid	1820800	33133	56847	110875	111004	213553	506599	140984	150061	133007	93190	85812	185735
54 Interest paid	1829060	15264	25873	39312	67981	86586	302854	153598	141264	169940	129192	143205	553991
55 Contributions or gifts	28414	*255	*104	*360	1513	2266	10109	2056	2273	2360	1396	1741	3981
56 Amortization	139526	*1726	717	10557	2614	4366	18027	16677	13662	20119	8823	5831	36406
57 Depreciation	2225721	14201	39527	35893	71071	112562	390045	203670	191300	225926	167880	280643	493003
58 Depletion	2123	-	-	-	-	*283	*137	-	*61	*323	2	1317	-
59 Advertising	736129	24965	10857	45971	37019	66465	171869	48593	56944	48053	38140	73978	113275
60 Pension, prof sh, stock, annuity	441472	*936	*3142	43594	15269	55342	148654	23938	29387	26328	18474	16730	59679
61 Employee benefit programs	1029704	14885	21304	29285	38517	86531	232584	76745	92057	87459	98595	95155	156587
62 Net loss, noncapital assets	76911	*939	*918	*83	*1486	2252	6341	4393	1827	2210	21488	8998	25978
63 Other deductions	18992010	469115	484809	959539	1117072	2042419	5321238	1575246	1684049	1373464	968593	1022892	1973574
64 Total receipts less total deducts	1846739	15821	-23039	123440	42626	137648	605189	108743	182309	212661	29464	184632	227245
65 Const taxable inc frm rel frn corps	21534	*479	-	-	-	-	-	-	*50	*1852	338	4215	14599
66 Net income (less deficit), total	1846694	16301	-23039	123440	42626	136862	603933	108099	179349	212436	26389	185626	234672
67 Net income, total	3282951	50026	135714	218924	152789	246001	857909	215842	314402	282355	165459	234590	408939
68 Deficit, total	1436257	*33725	158753	95484	110163	109139	253977	107743	135053	69919	139070	48963	174266
69 Net income (less def), Form 1120-A	*9994	-	*9508	*-323	*809	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*10175	*10175	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	736992	*-9252	2239	81856	57918	6562	300402	63403	88975	87967	34444	22479	-
72 Statutory special deductions, total	288951	*15133	*19463	13145	*28662	33190	44363	23747	31305	20414	3478	10932	45119
73 Net operating loss deduction	274226	*15014	*19463	*13073	*28240	33114	41420	23709	28778	18081	3048	9419	40866
74 Dividends received deduction	14725	*118	-	*72	*422	*76	2943	*38	2527	2333	430	1513	4253
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1941434	29553	29584	87571	56515	160755	433693	102406	179171	171065	127862	196579	366681
77 Income tax before credits, total	592033	*8893	4437	15311	8805	34350	120936	33908	62143	58895	44516	69111	130727
78 Regular tax	578734	*8878	4437	15311	8805	34258	120128	33090	60713	58123	43415	66906	124671
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	10	-	-	-	-	-	-	-	-	-	-	10	-
81 Alternative minumum tax	10769	-	-	-	-	*91	*557	*767	1156	655	485	1531	5528
82 Environmental tax	1040	*16	-	-	-	-	*3	*8	54	112	108	211	528
83 Foreign tax credit	17708	-	-	-	*43	-	*2	*3	*535	*19	142	2753	14211
84 U.S. Possessions tax credit	124	-	-	-	-	67	58	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*482	-	-	-	-	*428	-	-	-	*4	-	51	-
87 General business credit	4305	*8	-	-	-	*111	*487	*41	*970	*1236	234	18	1200
88 Prior year minumum tax credit	5261	-	-	-	-	*6	*1350	*313	*728	*579	165	2120	-
89 Income tax after credits, total	564152	*8885	4437	15311	8761	33739	119039	33552	59910	57057	43975	64170	115316

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade

MAJOR GROUP 35
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	250569	12231	99742	40947	30396	24975	32748	5030	2865	875	373	221	166
2 Total assets	629545084	-	3099154	6818678	10883753	17713992	69840712	35019170	43871738	30502276	26187664	34412606	351195342
3 Cash	29917842	-	740891	1108748	1366618	1946725	6449081	2718156	2687467	1592659	1584092	1635331	8088074
4 Notes and accounts receivable	183111848	-	570553	1817561	3162553	5407688	22974016	11418399	14271196	9421397	7941847	10023542	96103097
5 Less: Allowance for bad debts	3458611	-	*953	*12723	21278	50995	320337	250578	352026	266183	281798	313564	1588175
6 Inventories	167886687	-	663431	1844275	3306751	5492853	23563928	11034711	13934117	9953245	7636911	8548757	81907709
7 Investments in govt. obligations, Total	35280530	-	*165	*2761	*33227	*23603	239930	119808	242669	74666	55433	148211	34340059
8 Tax-exempt securities	860509	-	*8	*1	*681	*24934	40488	99578	138160	188584	49168	108183	210725
9 Other current assets	47470907	-	129168	229717	291840	515718	2092911	1376523	1998947	1593125	1706489	2376550	35159919
10 Loans to stockholders	3594071	-	240171	282198	368652	329582	838201	467967	250348	82863	77711	180378	475999
11 Mortgage and real estate loans	1738925	-	*30	*7558	*52321	*46855	166824	66809	62304	81916	51407	7090	1195810
12 Other investments	51744224	-	23856	191344	356554	714468	2318672	2070842	2423475	1934449	1734058	3014889	36961617
13 Depreciable assets	140692555	-	1809632	2787412	4160703	6474669	22452576	10155969	11776477	7721747	6505898	9026152	57821319
14 Less: Accumulated depreciation	69240763	-	1236991	1859619	2787167	4079600	13937903	5771274	6120188	3861946	2896973	3903348	22785753
15 Depletable assets	1449380	-	*20074	*12779	*1099	*99	*28779	*516	*84687	*67110	212488	312194	709555
16 Less: Accumulated depletion	673360	-	*19489	*8983	*1099	*99	*10824	-	*49615	*42224	100297	104337	336394
17 Land	8776854	-	*11170	124505	220804	415118	1427737	736975	984988	518132	467257	650037	3220132
18 Intangible assets (Amortizable)	20147022	-	52974	164660	211181	269218	846360	591635	1028764	1021413	1044462	1967730	12948625
19 Less: Accumulated amortization	4259450	-	27258	97251	103186	118671	384735	267815	357089	317769	253974	418575	1913127
20 Other assets	14505914	-	121721	223737	263500	301829	1055009	450948	867056	739092	653484	1153386	8676151
21 Total liabilities	629545084	-	3099154	6818678	10883753	17713992	69840712	35019170	43871738	30502276	26187664	34412606	351195342
22 Accounts payable	114164197	-	726906	1962960	3320415	4715999	19023311	9093207	10843615	6909911	5925267	6832721	44809885
23 Mort, notes, and bonds under 1 yr	160265404	-	755424	620835	924323	1713826	9083664	6210286	8525881	5499719	4506753	6794155	115630539
24 Other current liabilities	80047495	-	394242	626613	596596	1062803	4508972	2452496	3440564	2357904	2330179	2812440	59464686
25 Loans from stockholders	17714933	-	1611249	1580302	1254952	1810282	4666554	1430836	1394645	520115	631417	397478	2417103
26 Mort, notes, bonds, 1 yr or more	86360521	-	598029	1263807	1564604	2099213	7057396	3256653	5064628	4353798	4326232	4859351	51916809
27 Other liabilities	24475083	-	104668	37281	184069	289394	1421643	742962	1933769	1156117	1077473	1553509	15974199
28 Net worth	146517450	-	-1091365	726880	3038795	6022476	24079171	11832730	12668635	9704712	7390343	11162952	60982122
29 Capital stock	38326621	-	729264	795819	1330256	1276824	3984243	1755643	2240473	1823737	1650179	3072942	19667241
30 Paid-in or capital surplus	42948591	-	233055	900364	906820	1167342	3784501	2272438	2781011	3269824	3832868	5167617	18632750
31 Retained earnings, appropriated	300603	-	*4	*112	*1586	*42263	96154	*43909	*4996	*27832	12109	2	71635
32 Retained earnings, unappropriate	45228614	-	-991979	-320420	734257	3018558	9337304	2987375	2307605	1627208	324607	1421296	24782804
33 Retained earnings (S Corp)	27758891	-	-991437	-408868	591198	1037922	8657617	5284375	5963359	3330850	1825518	1630568	837789
34 Less: Cost of treasury stock	8045870	-	70272	240128	525322	520432	1780648	511009	628810	374740	254938	129473	3010097
35 Total receipts	1293215812	21373120	19845696	29932051	39394544	64210354	225479734	107214571	125726796	82087042	68299707	82670518	426981680
36 Business receipts	1264083718	21065268	19700961	29623848	38857529	63221367	222967877	105928249	124460441	80963791	67369101	81364720	408560565
37 Interest	11273354	27905	13011	31325	36095	77764	318677	147716	166107	139428	173648	258449	9883228
38 Interest on govt. obligations, State and local	124181	*2389	-	*1356	*398	5527	17347	16644	11483	10881	10602	5590	41965
39 Rents	2956930	12438	*1346	10536	7368	43796	167692	82162	76366	82245	98446	120113	2254423
40 Royalties	715800	*5591	-	40	*113	*3411	14017	11372	29338	26116	121474	72394	431935
41 Net S-T cap gain less net LT loss	147829	*382	*7505	*7621	*66	*2479	8029	3098	13270	8534	5259	5213	86373
42 Net L-T cap gain less net ST loss	639009	31963	*5161	*18348	34937	20695	30879	53137	36378	52433	28211	78770	248096
43 Net gain, noncapital assets	1453355	41655	24171	22090	53585	38020	141656	24783	35945	22725	17365	48937	982421
44 Dividends, domestic corporations	251909	*2223	*257	*2878	*3414	4695	25585	19504	14303	13629	8683	10408	146330
45 Dividends, foreign corporations	1249706	35	-	-	*377	-	23664	*4536	41498	39972	23981	21897	1093745
46 Other receipts	10320023	183270	93283	214010	400661	792599	1764309	923370	841667	727290	442937	684029	3252598
47 Total deductions	1280170581	21324523	20083670	30085649	39257523	63567431	223167566	105678617	123740529	80785901	67528913	81853657	423096603
48 Cost of sales and operations	1048697571	19388724	12227054	21473903	28855721	48855893	177495547	87062170	102526880	67763743	57049427	68792767	357205744
49 Compensation of officers	20304841	166136	1766884	1659177	2130265	2319918	5972843	1980636	1724199	885330	495702	379254	824498
50 Repairs	2943218	26710	95372	82457	128927	201013	696723	309546	288243	182169	139857	194312	597889
51 Bad debts	3370296	72344	52121	44931	110327	248230	756529	307460	356081	238943	198614	245893	738822
52 Rent paid on business property	10827684	124628	643624	714976	715004	889384	2403343	923636	918862	565977	432128	545394	1950728
53 Taxes paid	14946983	127805	425264	513217	687173	1010031	3293274	1475433	1688586	1040522	801428	924856	2959394
54 Interest paid	17440118	105619	153510	178480	295365	419765	1732111	816535	1109957	757529	679435	897456	10294357
55 Contributions or gifts	216204	1255	5449	4014	4059	7594	33767	11486	20513	16623	14112	10917	86414
56 Amortization	2538872	8222	9578	17756	28338	45568	134441	67547	136504	100343	88840	154293	1747442
57 Depreciation	15163540	67592	192519	265185	348760	533780	1701979	755880	913143	600283	512819	733181	8538420
58 Depletion	95775	42	-	-	*198	-	*120	*60	*2343	*1274	25070	24889	41781
59 Advertising	10783880	82435	156822	158933	309018	408052	1001315	498024	734852	491392	582822	1093300	5266916
60 Pension, prof sh, stock, annuity	2570212	11110	86559	102150	122936	147776	564811	240167	249281	137071	105623	126628	676100
61 Employee benefit programs	5403548	29853	104714	125112	131588	285248	936951	468922	563340	376281	308834	434393	1638313
62 Net loss, noncapital assets	429443	34622	*17421	*15012	27368	27908	78497	26925	33193	15033	18693	36246	98526
63 Other deductions	124438398	1077427	4146779	4730347	5362480	8167271	26365316	10734190	12474551	7613389	6075510	7259878	30431259
64 Total receipts less total deducts	13045231	48597	-237974	-153599	137021	642923	2312167	1535955	1986267	1301141	770794	816861	3885077
65 Const taxable inc frm rel frn corps	2111833	238	-	-	-	-	*534	*212	*7949	21959	68864	65482	1946595
66 Net income (less deficit), total	15032883	46446	-237974	-154954	136623	637396	2295354	1519523	1982734	1312219	829056	876753	5789707
67 Net income, total	25184841	435108	548694	485819	775616	1297542	4211153	2151406	2767046	1969635	1382198	1506249	7654375
68 Deficit, total	10151957	388662	786668	640773	638993	660146	1915799	631883	784312	657415	553142	629495	1864668
69 Net income (less def), Form 1120-A	-30777	-	-29697	*424	*-1503	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	75738	75738	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	5906312	60657	57387	-3151	143637	362693	1679636	975733	1304213	755330	225988	288905	55284
72 Statutory special deductions, total	2014418	104947	67414	72506	97833	129311	226664	142774	186186	139419	190741	209948	446676
73 Net operating loss deduction	1719737	103551	67209	70492	95429	126070	204119	127392	171229	116400	185321	193734	258791
74 Dividends received deduction	294681	*1396	*205	*2014	*2403	3241	22545	15383	14957	23019	5420	16214	187884
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	15130218	148379	136435	228058	317102	557284	1723637	883196	1123057	1026305	847186	981113	7158465
77 Income tax before credits, total	5130372	53259	20485	38967	58458	126717	499338	298740	389881	358253	297672	350992	2637611
78 Regular tax	4866200	47112	20485	38993	58458	125194	489460	292737	380016	348933	288020	334026	2442766
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-0	-	-
80 Recapture of investment credit	*1852	-	-	-	-	-	-	-	-	*334	30	1357	131
81 Alternative minumum tax	241893	*3721	-	-	-	*1555	9234	3803	8656	8696	10357	14058	181811
82 Environmental tax	14595	196	-	-	-	-	*26	68	334	880	960	1281	10850
83 Foreign tax credit	930812	*23	-	-	*57	-	*377	*1220	2361	25286	9689	17264	874536
84 U.S. Possessions tax credit	4816	-	-	4	-	-0	362	1517	-	189	-	2743	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*324	-	-	-	-	-	-	*14	*16	*13	4	-	277
87 General business credit	38994	*157	*756	-	*244	*472	4026	2510	2233	3850	7339	3818	13589
88 Prior year minumum tax credit	43331	*780	-	-	-	-	3000	1633	3927	4448	2449	3469	23626
89 Income tax after credits, total	4112096	52298	19729	38963	58158	126245	491573	291847	381344	324467	278192	323698	1725583

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5010
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21284	586	7320	4646	3595	2140	2449	286	159	42	23	17	22
2 Total assets	83118164	-	270621	804087	1301131	1441817	5018556	1980114	2330961	1416643	1592046	2696959	64265229
3 Cash	2655047	-	65701	92751	117755	83030	449561	187748	102276	81485	120424	107339	1246976
4 Notes and accounts receivable	30405944	-	35738	207540	226776	351523	1381323	560840	656154	357745	336319	822719	25469268
5 Less: Allowance for bad debts	573174	-	-	-	*1394	*2170	11804	8086	13654	12767	9735	13515	500049
6 Inventories	16692478	-	78956	368212	712667	675431	2214717	784603	935678	577281	568122	659141	9117671
7 Investments in govt. obligations, Total	*84003	-	-	-	-	-	*17698	-	*26874	-	14734	-	24697
8 Tax-exempt securities	*50052	-	-	-	*496	-	-	-	*42054	451	-	402	6649
9 Other current assets	5419627	-	*2893	18624	18487	33522	85522	55829	123339	47423	103442	110754	4819791
10 Loans to stockholders	193739	-	*29656	*12206	*24371	*23232	24564	*30560	18040	*15764	7338	869	7139
11 Mortgage and real estate loans	34354	-	-	-	*13125	*2944	*6267	*10388	*1440	*191	-	-	-
12 Other investments	5024958	-	*4224	*3196	*2079	*59602	170729	91338	32735	42583	157107	224786	4236577
13 Depreciable assets	30114605	-	192274	272493	480673	442542	1357885	450780	565244	486492	390737	1007608	24467878
14 Less: Accumulated depreciation	11137328	-	143124	194446	336145	301741	857723	257584	264362	250505	180304	367844	7983550
15 Depletable assets	*21998	-	-	-	-	-	-	-	*-0	-	21998	-	-
16 Less: Accumulated depletion	14971	-	-	-	-	-	-	-	-	-	14971	-	-
17 Land	1006763	-	-	-	*9735	*37987	65182	30733	35542	25491	30245	86335	685513
18 Intangible assets (Amortizable)	1265796	-	*861	*4653	*4434	22291	38290	35452	32317	*21138	30969	11378	1064012
19 Less: Accumulated amortization	345504	-	*121	*2367	*3491	8098	15083	*9847	14841	*12071	5400	4417	269768
20 Other assets	2219777	-	*3563	21224	31563	21720	91431	17360	52126	35941	21021	51403	1872425
21 Total liabilities	83118164	-	270621	804087	1301131	1441817	5018556	1980114	2330961	1416643	1592046	2696959	64265229
22 Accounts payable	13648477	-	*31432	210269	275496	342215	1349738	408374	536577	250963	366492	764659	9112263
23 Mort, notes, and bonds under 1 yr	19943546	-	*19562	119350	82271	145353	584739	274539	555872	322501	198923	379910	17260526
24 Other current liabilities	7400688	-	44732	20271	50605	71873	274439	85236	151309	124206	143396	215651	6218971
25 Loans from stockholders	1786764	-	*101866	149497	180329	161331	291750	65350	85214	*25082	7718	72873	645752
26 Mort, notes, bonds, 1 yr or more	14650843	-	*43932	122518	346811	213259	467329	207545	346843	185911	228740	204126	12283830
27 Other liabilities	3284720	-	*950	*1	*6586	19913	219418	65936	34227	67000	59906	34620	2776163
28 Net worth	22403125	-	28147	182181	359033	487873	1831143	873133	620921	440980	586871	1025119	15967723
29 Capital stock	5613636	-	94083	65433	126456	84953	273882	77891	105532	123062	217567	398299	4046477
30 Paid-in or capital surplus	4302821	-	*19541	*16494	132225	88617	165487	537142	53421	215290	108762	207885	2757957
31 Retained earnings, appropriated	*28356	-	-	-	-	-	*7487	-	-	-	-	-	20870
32 Retained earnings, unappropriate	11250991	-	-83342	132434	216227	235436	1114566	-119629	168912	28902	159921	144917	9252647
33 Retained earnings (S Corp)	1869978	-	*2502	*25112	*17557	144850	451127	432494	311974	*80925	128466	274971	-
34 Less: Cost of treasury stock	662658	-	*4638	*57292	*133432	65982	181406	54764	18919	*7199	27844	954	110227
35 Total receipts	151175768	1609029	1808999	4028568	5082869	4479235	14298554	4220873	5379421	3159094	3284791	8180588	95643747
36 Business receipts	145540606	1570653	1798311	4018197	5017837	4430734	14072656	4130165	5326546	3097352	3211731	8073450	90792976
37 Interest	1435946	*3267	*2023	*1833	3554	4693	82553	9241	9553	9885	12863	14874	1281608
38 Interest on govt. obligations, State and local	16346	-	-	-	*41	*2934	*815	*1216	-	41	14	50	11235
39 Rents	1499251	*8714	-	*1877	*1719	*3034	16878	*5211	*2706	2154	10780	7049	1439127
40 Royalties	2667	18	-	-	-	-	*507	-	*46	19	-	264	1813
41 Net S-T cap gain less net LT loss	*1529	-	-	-	-	-	*-0	*583	-	-	95	567	284
42 Net L-T cap gain less net ST loss	32264	104	*2730	-	*183	*128	*573	*1141	*181	*9067	8354	1764	8038
43 Net gain, noncapital assets	905653	*4	*702	-	*744	*686	4489	*1519	6991	3568	3562	619	882768
44 Dividends, domestic corporations	11694	-	-	-	*1	*348	*1068	*492	*6	*202	317	158	9100
45 Dividends, foreign corporations	493007	35	-	-	-	-	-	*397	-	1245	7	1467	489856
46 Other receipts	1236804	*26233	*5232	6661	58790	36678	119014	70909	33392	35563	37068	80325	726940
47 Total deductions	150171182	1580874	1797158	4005218	5044984	4461803	14151093	4122054	5291063	3086632	3228217	8115463	95286623
48 Cost of sales and operations	117921905	1344587	1228200	3123820	3556290	3414412	10432779	3163094	4140466	2466215	2625297	7036094	75390649
49 Compensation of officers	1331192	*7881	*63983	113744	255586	136884	378453	101832	85800	36321	33786	23950	92971
50 Repairs	248760	1830	18325	6838	14078	13738	40287	12001	17358	8222	8777	8139	99167
51 Bad debts	341753	*4041	*12503	7961	9679	11891	26991	12623	12329	5642	6249	4477	227365
52 Rent paid on business property	1212583	*9644	54442	99827	112812	75212	278532	59136	63958	40734	27006	37895	353382
53 Taxes paid	1232483	13208	31533	45978	84498	66736	233043	66984	63003	42271	33264	37511	514453
54 Interest paid	2887600	*3530	13104	18196	42336	39615	198839	53419	57264	37237	32105	31960	2359994
55 Contributions or gifts	26424	*43	*14	*157	*318	361	1837	405	440	231	409	1954	20256
56 Amortization	111278	*2618	*121	*637	*822	4381	8326	6110	5212	1182	4638	1879	75353
57 Depreciation	6286865	*8032	27790	26181	32445	34862	115303	34692	58365	38937	34287	77743	5798229
58 Depletion	632	-	-	-	-	-	-	-	-	-	632	-	-
59 Advertising	3663220	*43195	11291	13635	135774	18633	109137	16641	33678	8974	67378	274038	2930845
60 Pension, prof sh, stock, annuity	205317	*1198	-	*2172	*2983	*4151	28511	10568	11903	7745	7365	8834	119887
61 Employee benefit programs	640992	*2405	*9322	12110	21014	20061	90154	24802	40016	22020	19565	24841	354681
62 Net loss, noncapital assets	34208	*2429	-	-	*240	*10615	11860	*1537	1071	*272	1798	1406	2978
63 Other deductions	14025971	136232	326529	533961	776108	610250	2197041	558209	700199	370628	325660	544740	6946412
64 Total receipts less total deducts	1004586	28154	11841	23350	37885	17432	147461	98819	88358	72462	56574	65125	357124
65 Const taxable inc frm rel frn corps	318180	238	-	-	-	-	-	-	-	846	1323	-	315774
66 Net income (less deficit), total	1306420	28392	11841	23350	37844	14498	146646	97603	88358	73268	57883	65075	661663
67 Net income, total	2664647	*69134	37328	45652	81904	59785	259862	132426	117586	96289	75433	152604	1536644
68 Deficit, total	1358227	*40742	25488	*22301	44060	45287	113216	34824	29228	*23021	17550	87529	874982
69 Net income (less def), Form 1120-A	*-841	-	*-841	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-78	*-78	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	356128	*-4740	*17240	*3119	*38569	18997	93552	50329	64462	*17443	13965	43191	-
72 Statutory special deductions, total	201499	*12873	*4906	*11015	*15389	*3189	7728	*11284	6908	9097	11045	6931	101134
73 Net operating loss deduction	192414	*12873	*4906	*11015	*15388	*2945	*6980	*10537	6904	*8798	10805	6731	94534
74 Dividends received deduction	9085	-	-	-	*1	*244	*748	*747	*4	*299	241	200	6601
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2038505	*40492	*1974	19875	32269	32510	132313	61299	42456	69750	49135	102481	1453950
77 Income tax before credits, total	840442	*13591	*296	3260	7004	5809	36699	20579	15295	25574	15158	35321	661856
78 Regular tax	670583	*13098	*296	3260	7004	5809	36591	20575	14347	23715	16694	34851	494343
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	112	-	-	-	-	-	-	-	-	-	-	-	112
81 Alternative minumum tax	167211	435	-	-	-	-	*81	-	*113	*1807	251	125	164401
82 Environmental tax	3305	58	-	-	-	-	*13	*4	-	*52	49	130	3000
83 Foreign tax credit	262647	-	-	-	-	-	-	-	*9	*702	336	10	261589
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2159	39	-	-	*83	-	*360	*93	*374	*490	-	315	403
88 Prior year minumum tax credit	9170	-	-	-	-	-	*96	*276	*629	*69	66	842	7192
89 Income tax after credits, total	566466	*13553	*296	3260	6921	5809	36243	20209	14281	24312	14756	34154	392672

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5020 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8394	*605	4156	*744	999	977	734	121	35	*14	8	-	**
2 Total assets	5495427	-	106785	*99885	350562	697058	1551039	841374	476215	*448970	923538	-	**
3 Cash	362778	-	*9718	*23526	*33939	62276	132035	38922	12794	*26419	23150	-	**
4 Notes and accounts receivable	1604216	-	*15516	*10503	*92606	223693	486966	336115	148161	*136623	154031	-	**
5 Less: Allowance for bad debts	42171	-	-	-	*398	*3118	8154	*4955	*4650	*8713	12183	-	**
6 Inventories	2031371	-	*20798	*46462	*146655	273779	706585	277764	158023	*157251	244053	-	**
7 Investments in govt. obligations, Total	*31142	-	-	-	*291	-	-	-	*30852	-	-	-	-
8 Tax-exempt securities	*1668	-	-	-	-	-	-	*744	*288	-	637	-	**
9 Other current assets	383710	-	*14512	*853	*33560	18525	51697	28934	10980	*17942	206707	-	**
10 Loans to stockholders	40741	-	*1302	-	-	*18188	*5259	*15341	*179	*472	-	-	-
11 Mortgage and real estate loans	*18140	-	-	-	-	-	*62	*16949	*885	-	243	-	-
12 Other investments	220283	-	*4773	*5351	*1598	*17466	16846	*29855	*30427	*54732	59235	-	**
13 Depreciable assets	1417328	-	57567	*39754	*86637	185350	342951	188016	112835	*130452	273766	-	**
14 Less: Accumulated depreciation	751261	-	20855	*30568	*49916	117824	212000	107866	44261	*81780	86191	-	**
15 Depletable assets	*12896	-	-	*12779	-	-	-	-	-	-	118	-	**
16 Less: Accumulated depletion	*9100	-	-	*8983	-	-	-	-	-	-	118	-	**
17 Land	72465	-	-	-	-	*1446	*7821	*10859	*11375	*2017	38946	-	**
18 Intangible assets (Amortizable)	51853	-	*301	*92	*229	*17062	*7982	*3279	*9411	*9489	4008	-	**
19 Less: Accumulated amortization	26111	-	*196	*17	*64	*7821	*3979	*546	*6728	*4396	2362	-	**
20 Other assets	75476	-	*3349	*133	*5425	8038	16967	7963	5643	*8461	19497	-	**
21 Total liabilities	5495427	-	106785	*99885	350562	697058	1551039	841374	476215	*448970	923538	-	**
22 Accounts payable	1360103	-	*24841	*20631	157739	198723	500101	169788	93320	*91409	103552	-	**
23 Mort, notes, and bonds under 1 yr	782195	-	*6340	*15709	*16218	64555	200984	226384	82599	*52436	116968	-	**
24 Other current liabilities	488756	-	*10888	*4366	*4917	57815	136160	119697	47513	*34252	73149	-	**
25 Loans from stockholders	319481	-	*46149	*11697	*22574	*54414	146625	*27582	*7998	*2443	-	-	-
26 Mort, notes, bonds, 1 yr or more	497313	-	*47461	*3436	*25852	63691	93716	*24577	47890	*84978	105712	-	-
27 Other liabilities	69132	-	*10165	*474	*713	-	*11930	*18360	*4284	*8342	14864	-	-
28 Net worth	1978447	-	-39059	*43571	122549	257860	461524	254986	192612	*175111	509293	-	**
29 Capital stock	336109	-	56442	*16048	69505	25220	77007	20302	10466	*31260	29859	-	**
30 Paid-in or capital surplus	322044	-	*2564	*44965	*10406	*5180	75612	*49511	*47740	*30085	55979	-	-
31 Retained earnings, appropriated	*320	-	-	-	-	-	-	-	-	*33	287	-	-
32 Retained earnings, unappropriate	989357	-	*-93399	*-17442	*22635	192810	105743	*148271	*87745	*108162	434833	-	**
33 Retained earnings (S Corp)	449926	-	*-4469	-	*20268	71714	214253	*61402	*58220	*5571	22968	-	-
34 Less: Cost of treasury stock	119309	-	*196	-	*265	*37065	*11091	*24500	*11559	-	34633	-	**
35 Total receipts	14760580	*227256	679720	*299673	1023959	2316857	4340011	2043927	1184157	*939048	1705973	-	**
36 Business receipts	14405783	*218007	677257	*299442	1010067	2213593	4262665	1999033	1148713	*912310	1664698	-	**
37 Interest	18570	*801	*93	*26	*520	*1231	1271	*2847	*2272	*500	9009	-	**
38 Interest on govt. obligations, State and local	*2222	-	-	-	-	-	*1361	*662	*20	-	179	-	**
39 Rents	23871	-	-	-	-	-	*4866	*1963	*37	*623	16382	-	**
40 Royalties	*1759	-	-	-	-	-	-	-	*427	*1175	158	-	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*337	*36	-	-	-	*14	-	*51	*44	-	191	-	**
43 Net gain, noncapital assets	4656	*143	-	-	-	*312	*994	*470	*2236	*113	387	-	**
44 Dividends, domestic corporations	*901	-	*1	-	-	-	*25	*857	*10	-	7	-	-
45 Dividends, foreign corporations	*295	-	-	-	-	-	-	-	*295	-	-	-	-
46 Other receipts	302186	*8269	*2368	*205	*13372	101708	68829	38045	30103	*24327	14961	-	**
47 Total deductions	14624344	*266895	707995	*309114	1010083	2282493	4336998	2039778	1143916	*924532	1602541	-	**
48 Cost of sales and operations	10323629	*150305	421953	*211947	680581	1538450	3057669	1503035	855617	*709697	1194374	-	**
49 Compensation of officers	614300	*5435	*69874	*15332	*39826	135590	166181	121170	35689	*11566	13639	-	**
50 Repairs	48629	*580	*5346	*2131	3309	7042	15697	3918	3769	*2012	4825	-	**
51 Bad debts	64243	*16039	-	*844	*1086	7104	16548	9184	5158	*3830	4450	-	**
52 Rent paid on business property	389720	*11399	*26852	*13856	*59908	70007	129038	25948	20001	*15304	17405	-	**
53 Taxes paid	247471	*4766	12569	*13640	16054	44095	66135	35451	16926	*7794	30041	-	**
54 Interest paid	128186	*4222	*2227	*673	*5524	13825	35348	24453	9183	*15763	16968	-	**
55 Contributions or gifts	4705	*125	-	*23	*43	*122	817	*122	*85	*204	3165	-	**
56 Amortization	9232	*94	*54	*17	*13	*1993	2144	*367	*877	*1526	2148	-	**
57 Depreciation	111353	*3560	*5038	*3806	*6682	15500	33293	9195	7236	*9527	17517	-	**
58 Depletion	13	-	-	-	-	-	-	-	-	-	13	-	**
59 Advertising	139361	*3170	*2635	*2860	*8533	17761	41794	14936	18758	*21034	7881	-	**
60 Pension, prof sh, stock, annuity	22055	*187	*1019	-	-	*6411	6632	*2195	2473	*2204	935	-	**
61 Employee benefit programs	69555	*371	*1922	*488	*2072	9110	20525	*6021	*4403	*8508	16135	-	**
62 Net loss, noncapital assets	2038	-	-	-	*144	*238	*1214	*52	*121	*62	207	-	-
63 Other deductions	2449854	*66643	158506	*43499	186308	415245	743965	283731	163620	*115501	272836	-	**
64 Total receipts less total deducts	136236	*-39639	-28275	*-9442	13876	34364	3013	4150	40241	*14516	103432	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	134014	*-39639	-28275	*-9442	13876	34364	1652	3488	40221	*14516	103253	-	**
67 Net income, total	392448	*4000	*11124	*7629	*23752	59677	71069	28029	48813	*23776	114581	-	**
68 Deficit, total	258434	*43639	*39399	*17071	*9875	*25313	69417	*24541	*8592	*9260	11328	-	-
69 Net income (less def), Form 1120-A	*-11403	-	*-11403	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-368	*-368	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	52046	*-31815	*6426	-	*60	24849	30124	*-5728	*25740	*2075	314	-	-
72 Statutory special deductions, total	12200	*138	*2752	*46	*1678	*683	*1835	*1018	*477	-	3574	-	-
73 Net operating loss deduction	11271	*138	*2751	*46	*1678	*683	*1814	*418	*174	-	3568	-	-
74 Dividends received deduction	*929	-	*1	-	-	-	*20	*600	*302	-	6	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	231019	*1954	*242	*7583	*15976	*19240	21476	*11606	*21974	*21701	109268	-	**
77 Income tax before credits, total	70096	*441	*36	*1138	*3175	*3482	5831	*3719	*7438	*7479	37357	-	**
78 Regular tax	69481	*419	*36	*1138	*3175	*3482	5546	*3719	*7437	*7378	37151	-	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*307	-	-	-	-	-	*145	-	-	*86	77	-	-
82 Environmental tax	*146	-	-	-	-	-	-	-	*2	*15	129	-	**
83 Foreign tax credit	*89	-	-	-	-	-	-	-	*85	*4	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*263	-	-	-	-	-	-	*81	*183	-	-	-	-
88 Prior year minumum tax credit	*27	-	-	-	-	-	-	-	*1	*25	-	-	-
89 Income tax after credits, total	69718	*441	*36	*1138	*3175	*3482	5831	*3638	*7170	*7450	37357	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5030 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10972	*647	*2386	*1325	1591	1694	2639	444	196	27	11	7	4
2 Total assets	20082734	-	*129427	*229420	514077	1210737	5903420	2954708	2904311	1001284	809619	818221	3607509
3 Cash	1023679	-	*14797	*38456	50172	114733	401356	140790	89141	38302	41311	11857	82763
4 Notes and accounts receivable	6588014	-	*21940	*62918	131502	388447	2101675	1122354	1116193	352050	306524	269141	715271
5 Less: Allowance for bad debts	129513	-	*262	-	-	*5401	29813	26606	30921	17820	6919	6248	5523
6 Inventories	5254149	-	*31139	*74329	107736	306914	2045362	934772	919524	231420	150111	274002	178841
7 Investments in govt. obligations, Total	*61849	-	-	-	*22750	-	*38416	*3	*579	-	100	-	-
8 Tax-exempt securities	*19157	-	-	-	*149	-	-	-	*18004	-	1004	-	-
9 Other current assets	984056	-	*1575	*2172	8845	60178	115830	95154	124389	32799	41109	14800	487206
10 Loans to stockholders	176051	-	*18274	*2586	*34169	*11180	51492	42852	12653	*1304	1543	-	-
11 Mortgage and real estate loans	66989	-	-	-	-	*8640	*14542	*21544	*12628	*566	-	1101	7968
12 Other investments	845982	-	*5752	*815	*50164	46919	174825	121166	119035	47219	77436	5954	196698
13 Depreciable assets	7114713	-	*61703	*75668	307025	525183	1987771	902993	858349	446562	305184	303616	1340659
14 Less: Accumulated depreciation	3751703	-	*37488	*35601	222897	315996	1244090	534763	476738	203005	169913	151389	359823
15 Depletable assets	*3956	-	-	*1	*1051	-	*625	*254	-	*36	1990	-	-
16 Less: Accumulated depletion	*1860	-	-	-	*1051	-	*344	-	-	-	465	-	-
17 Land	654115	-	-	*2886	*16394	*36671	155804	106671	81411	30824	26954	39815	156686
18 Intangible assets (Amortizable)	292155	-	*341	*40	*3076	*26094	39210	*10395	13169	*26690	18016	2083	153041
19 Less: Accumulated amortization	84532	-	*252	*40	*745	*8630	22707	*5093	4640	*1985	5323	254	34861
20 Other assets	965480	-	*11910	*5190	*5737	15806	73466	22224	51536	16323	20959	53745	688583
21 Total liabilities	20082734	-	*129427	*229420	514077	1210737	5903420	2954708	2904311	1001284	809619	818221	3607509
22 Accounts payable	3599521	-	*30226	*62325	113192	251343	1198739	638554	563263	121683	174587	159189	286421
23 Mort, notes, and bonds under 1 yr	3830407	-	*81984	*42929	46450	122679	1078278	693820	656350	72755	98533	149156	787471
24 Other current liabilities	1206948	-	*4699	*12856	27051	34672	295271	186180	199647	55018	58451	66400	266702
25 Loans from stockholders	1029653	-	*55766	*108867	72528	145764	359655	92173	110664	*19882	2072	-	62283
26 Mort, notes, bonds, 1 yr or more	3868302	-	*9958	*71145	*57013	164502	602416	299750	318932	320239	213901	233394	1577053
27 Other liabilities	353162	-	-	-	-	38692	28560	42416	56242	60585	44200	17003	65463
28 Net worth	6194742	-	*-53205	*-68702	197844	453085	2340502	1001815	999212	351121	217875	193079	562116
29 Capital stock	1096698	-	*4112	*16283	35718	97954	235642	94022	112718	176802	11736	62330	249380
30 Paid-in or capital surplus	1296398	-	*6798	*12991	*24361	70487	250332	146020	65152	*43056	66798	5335	605068
31 Retained earnings, appropriated	*267	-	-	-	-	-	*267	-	-	-	-	-	-
32 Retained earnings, unappropriate	1976855	-	*-8813	*-142276	137875	221181	1133769	329618	364917	*26066	131552	75297	-292332
33 Retained earnings (S Corp)	2085592	-	*-55303	*45440	*2040	85745	848479	448778	503538	*131296	25096	50482	-
34 Less: Cost of treasury stock	261068	-	-	*1140	*2151	*22283	127986	*16623	47113	*26099	17307	367	-
35 Total receipts	57701033	*64308	*637952	*735894	1724193	3991939	20025782	9984241	10104146	2820669	2065504	2273034	3273372
36 Business receipts	56895092	*62367	*636682	*735331	1705201	3945447	19844485	9874950	10008598	2793686	2046486	2263216	2978642
37 Interest	160448	*160	*833	*219	3424	6604	32505	8002	8717	*5620	5786	1774	86803
38 Interest on govt. obligations, State and local	2583	-	-	-	-	*248	*669	*11	*1369	*89	190	6	-
39 Rents	173138	-	-	-	*102	*7505	11048	13308	9193	*5962	1931	373	123717
40 Royalties	*6772	-	-	-	*34	-	*2	-	*528	*56	23	-	6129
41 Net S-T cap gain less net LT loss	*2700	-	-	-	-	*2408	*64	*179	-	*1	-	19	29
42 Net L-T cap gain less net ST loss	71797	-	-	-	*4826	*3300	*2452	*1915	*128	*584	1923	174	56496
43 Net gain, noncapital assets	34145	*2	*195	-	*188	*3440	11889	3706	3579	*5120	201	918	4908
44 Dividends, domestic corporations	4545	-	-	-	*1051	*11	*631	*1818	*563	*99	272	8	93
45 Dividends, foreign corporations	*3704	-	-	-	*377	-	*3323	-	*-0	-	4	-	-
46 Other receipts	346109	*1779	*242	*345	8989	22976	118713	80352	71471	9454	8688	6545	16555
47 Total deductions	57020737	*82960	*640401	*762346	1705531	3891181	19777959	9870844	9940120	2793961	2043659	2230671	3281105
48 Cost of sales and operations	47581321	*49068	*498352	*615747	1317517	3196169	16474756	8355154	8506690	2350700	1717622	1887147	2612398
49 Compensation of officers	1119208	*322	*51574	*23003	56541	141927	475279	178134	131489	24744	11209	10948	14037
50 Repairs	179637	*1827	*2562	*2530	7194	17026	53790	28285	34836	9936	6874	8958	5820
51 Bad debts	240007	*4	*45	*1276	*4600	20021	93098	41157	38586	20626	5899	10176	4519
52 Rent paid on business property	466748	*2418	*10195	*10641	41140	34242	169349	75058	64955	16333	7439	15328	19650
53 Taxes paid	592867	*2383	*8372	*4726	35074	45285	211913	92969	86012	30755	17229	24915	33233
54 Interest paid	630128	*5593	*5023	*3963	11286	36634	164352	88610	76223	31864	27564	30073	148943
55 Contributions or gifts	5491	*1	*77	-	*196	*169	1853	748	1008	*599	233	351	257
56 Amortization	38983	*159	*785	*3025	*212	*116	5450	2396	2655	*4181	2447	2033	15525
57 Depreciation	503347	*975	*7387	*8476	25196	45112	143862	61681	66166	24309	19135	21489	79558
58 Depletion	*21437	-	-	-	-	-	-	-	-	*11	20854	-	572
59 Advertising	126695	*230	*3155	*3143	8592	8225	43908	18779	16360	6211	3701	4288	10102
60 Pension, prof sh, stock, annuity	138652	-	-	*838	*6312	*11449	57729	19315	22322	4074	5385	5299	5929
61 Employee benefit programs	292247	*1400	*7440	*5267	*17263	12243	89968	52305	39034	14840	10112	17442	24932
62 Net loss, noncapital assets	20219	-	-	*13428	-	*187	1476	*2311	*110	*176	343	585	1603
63 Other deductions	5063753	*18579	*45433	*66282	174409	322375	1791176	853942	853675	254602	187614	191638	304027
64 Total receipts less total deducts	680295	*-18652	*-2449	*-26452	18661	100757	247823	113397	164026	26708	21845	42363	-7733
65 Const taxable inc frm rel frn corps	40	-	-	-	-	-	-	-	-	-	-	-	40
66 Net income (less deficit), total	677752	*-18652	*-2449	*-26452	18661	100509	247154	113385	162657	26619	21655	42357	-7693
67 Net income, total	1097443	*2630	*10093	*20470	53844	126349	362289	185599	190211	53210	23595	47628	21524
68 Deficit, total	419691	*21282	*12542	*46922	*35183	25840	115135	72214	27554	*26591	1940	5271	29216
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-147	*-147	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	498321	-	*-2032	*15960	*5109	70266	179327	81055	111479	*19806	4656	12696	-
72 Statutory special deductions, total	97849	*351	-	-	*12399	*5624	20212	*4952	*11047	*6693	10329	4718	21524
73 Net operating loss deduction	91277	*351	-	-	*11663	*5617	*16447	*3680	*10598	*6624	10136	4712	21450
74 Dividends received deduction	6572	-	-	-	*736	*7	*3765	*1272	*449	*69	193	6	74
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	376877	*2279	*3781	-	*21862	41432	116699	73521	67584	*10895	8610	30214	-
77 Income tax before credits, total	118754	*776	*567	-	*3633	9918	33391	24520	23360	*4093	5154	10504	2838
78 Regular tax	111617	*775	*567	-	*3633	9918	32568	24315	22901	*3684	2927	10329	-
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7008	-	-	-	-	-	*823	*205	*450	*408	2210	130	2783
82 Environmental tax	125	*1	-	-	-	-	-	-	*9	*1	13	45	55
83 Foreign tax credit	*57	-	-	-	*57	-	-	-	-	-	1	-0	-
84 U.S. Possessions tax credit	1658	-	-	-	-	-	161	1498	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	4	-	-	-	-	-	-	-	-	-	4	-	-
87 General business credit	*766	-	-	-	-	-	*621	*128	*9	-	2	5	-
88 Prior year minumum tax credit	*1858	-	-	-	-	-	-	-	*180	*991	61	626	-
89 Income tax after credits, total	114411	*776	*567	-	*3576	9918	32610	22894	23170	*3102	5086	9873	2838

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5040
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10501	*34	5253	1808	1286	793	1018	141	106	28	22	7	5
2 Total assets	14644073	-	112165	311738	465294	576808	2291672	1001499	1641874	1098101	1451512	952765	4740644
3 Cash	662333	-	23712	*25369	76705	37827	146817	20320	50193	42576	68530	68216	102068
4 Notes and accounts receivable	4509109	-	*15757	*31849	142230	146786	707207	461133	530554	418064	446637	350871	1258020
5 Less: Allowance for bad debts	185396	-	-	-	-	*1612	8577	16940	12285	32678	27620	45878	39805
6 Inventories	4857935	-	*47207	135595	107982	229246	932110	388343	652338	343134	414958	293204	1313818
7 Investments in govt. obligations, Total	64999	-	-	-	-	-	-	-	-	-	7572	57427	-
8 Tax-exempt securities	*8298	-	-	-	-	-	*1298	-	-	-	-	-	7000
9 Other current assets	757999	-	*3810	*3717	*5605	29168	74070	37992	74416	64331	88351	38459	338079
10 Loans to stockholders	131574	-	*4042	*15744	-	*12803	62595	*595	*5799	*1606	28387	-	4
11 Mortgage and real estate loans	*2363	-	-	-	-	-	*2363	-	-	-	-	-	-
12 Other investments	1272568	-	-	*34176	*3922	*60206	85560	*25826	21112	75540	130113	33458	802655
13 Depreciable assets	2902688	-	43267	*91799	90008	111298	399462	132164	350746	241208	279082	154681	1008973
14 Less: Accumulated depreciation	1305355	-	33029	*37222	43072	62003	236534	74295	129555	117520	148301	56899	366925
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	322429	-	*4463	*3022	*47206	*526	*69799	*6349	35180	*4451	19259	9745	122428
18 Intangible assets (Amortizable)	372883	-	*3299	*8075	*31470	*8700	17306	*21520	23662	*37365	134474	43981	43032
19 Less: Accumulated amortization	118585	-	*3299	*4739	*14637	*2629	9953	*8813	*7410	*14100	41542	3825	7639
20 Other assets	388232	-	*2935	*4352	*17876	6493	48149	7306	47124	34124	51613	9324	158936
21 Total liabilities	14644073	-	112165	311738	465294	576808	2291672	1001499	1641874	1098101	1451512	952765	4740644
22 Accounts payable	3180703	-	*26250	*43164	*53071	288197	716767	303571	474697	172089	264948	85342	752607
23 Mort, notes, and bonds under 1 yr	3874142	-	*10929	*18089	*44463	60792	339906	214836	326722	218030	243452	317976	2078947
24 Other current liabilities	1190805	-	*700	*26448	*8734	38636	155149	113010	112206	160884	132014	83121	359904
25 Loans from stockholders	1030569	-	*56121	*236121	154877	72145	232713	*88151	108362	*66282	15645	-	152
26 Mort, notes, bonds, 1 yr or more	1475323	-	*16782	*44721	*90350	*21621	143797	99258	190032	171379	269325	117634	310424
27 Other liabilities	471401	-	*14694	*617	*36	*5488	78161	*25067	43962	*136750	16089	10692	139845
28 Net worth	3421130	-	-13310	-57421	113764	89929	625179	157606	385894	172687	510039	337999	1098765
29 Capital stock	1186160	-	24338	89784	71382	27528	117161	37910	67080	99656	162050	128419	360854
30 Paid-in or capital surplus	1758115	-	*83871	*35058	*4979	*2811	378505	*155631	50447	174814	269895	280632	321471
31 Retained earnings, appropriated	*24447	-	-	-	-	*20035	-	*3783	-	*629	-	-	-
32 Retained earnings, unappropriate	191634	-	*-82841	*-77076	*80278	94617	24560	-50655	122849	-166398	-57942	-112199	416440
33 Retained earnings (S Corp)	325467	-	*-38678	*-105021	*-38975	*-48090	119326	*21145	153540	*82421	138164	41636	-
34 Less: Cost of treasury stock	64693	-	-	*166	*3899	*6972	*14373	*10208	*8022	*18435	2129	489	-
35 Total receipts	31210674	*257768	1105802	962858	1917989	1769577	5054433	2243109	4019228	1851147	2289823	1232385	8506555
36 Business receipts	30800376	*253115	1096923	942381	1892411	1729101	4975546	2226882	3995666	1826926	2232724	1199317	8429384
37 Interest	65826	*528	*11	*376	*699	1691	7317	2369	2690	4353	4658	7264	33871
38 Interest on govt. obligations, State and local	*451	-	-	-	-	-	*139	-	-	-	43	-	268
39 Rents	19480	*6	-	*4284	-	*1741	*2263	*133	*2004	*657	1432	2039	4921
40 Royalties	41079	*2420	-	-	-	-	*4103	*59	-	*3805	15014	11808	3869
41 Net S-T cap gain less net LT loss	*686	-	-	-	*32	-	-	-	-	-	-	654	-
42 Net L-T cap gain less net ST loss	3105	-	-	*1444	*30	-	*198	*526	-	*1	103	203	600
43 Net gain, noncapital assets	15087	*8	*1025	*7559	*5690	-	*234	*291	*77	*90	109	1	3
44 Dividends, domestic corporations	1488	-	-	-	-	-	*255	*247	*1	16	704	42	222
45 Dividends, foreign corporations	*5427	-	-	-	-	-	-	-	-	*402	2313	-	2712
46 Other receipts	257671	*1691	*7844	*6814	19128	37045	64377	12602	18789	14896	32723	11056	30706
47 Total deductions	30885130	*275734	1136984	1000625	1914531	1755315	5009892	2227676	3897209	1819321	2212776	1252847	8382219
48 Cost of sales and operations	22555184	*206000	353962	585455	1405795	1341775	3666761	1731113	3106030	1274632	1574976	937302	6371383
49 Compensation of officers	765081	*2370	*268583	*28022	*73785	38648	155448	32463	72816	29643	40071	9954	13278
50 Repairs	49711	*77	*791	*4319	*1758	4310	13000	2432	3931	3183	4616	2471	8823
51 Bad debts	177810	*1547	*1090	*2544	*8852	*816	45580	24623	9949	29142	9047	7911	36711
52 Rent paid on business property	321126	*1794	*17387	28991	24025	41098	64793	12555	20968	15867	27054	12739	53857
53 Taxes paid	397908	*1473	33803	9638	18011	20929	65500	24783	55428	15188	26763	14710	111682
54 Interest paid	377211	*3358	*5626	*14634	18085	16136	55248	33405	51245	32685	38323	21932	86533
55 Contributions or gifts	6839	*20	-	*35	*104	*210	1189	*361	*101	*192	1134	65	3430
56 Amortization	49205	*911	*202	*8008	*4477	*1024	6806	3285	4505	3450	9593	729	6215
57 Depreciation	335522	*2091	*14325	12860	8533	12390	31275	10395	32376	24465	19855	14140	152818
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	814244	*6205	42588	*16581	17814	19804	72270	37353	103602	87595	81926	52900	275604
60 Pension, prof sh, stock, annuity	78769	*106	*30017	*149	*2124	*400	15206	*4028	5351	3144	3063	1100	14082
61 Employee benefit programs	151359	*825	*6641	*1631	*4763	*2811	21516	15293	11850	14570	10773	12128	48556
62 Net loss, noncapital assets	22120	*247	*55	*16	-	*10	11011	*51	304	*1309	662	735	7719
63 Other deductions	4783042	*48711	361914	287742	326405	254955	784288	295537	418752	284255	364919	164033	1191530
64 Total receipts less total deducts	325544	*-17966	-31183	-37767	3458	14262	44542	15433	122019	31826	77046	-20462	124336
65 Const taxable inc frm rel frn corps	2234	-	-	-	-	-	-	-	-	-	-	-	2234
66 Net income (less deficit), total	327327	*-17966	-31183	-37767	3458	14262	44402	15433	122019	31826	77003	-20462	126301
67 Net income, total	819467	*2646	*25372	*20282	*50181	51015	176279	58597	131960	*74947	90505	11382	126301
68 Deficit, total	492140	*20612	56554	*58049	*46723	*36753	131876	*43164	*9941	*43121	13502	31844	-
69 Net income (less def), Form 1120-A	*-2219	-	*598	*-2816	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*547	*547	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	260263	-	*6794	*-33855	*-16662	*3979	111340	*18117	92412	*40690	28132	9315	-
72 Statutory special deductions, total	76535	*648	*772	-	*3514	*11489	*4662	*10744	*13908	*6555	15618	34	8592
73 Net operating loss deduction	74937	*648	*772	-	*3514	*11489	*4662	*10584	*13907	*6294	14632	-	8437
74 Dividends received deduction	1598	-	-	-	-	-	-	*161	*1	*261	986	34	156
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	350255	*1999	*598	*20282	*27362	*15340	38950	*29434	23496	*26222	46797	2067	117709
77 Income tax before credits, total	116383	*680	*90	*4679	*4730	*3064	15846	*9983	8373	*9045	16023	703	43168
78 Regular tax	107780	*680	*90	*4679	*4730	*3064	11071	*9908	7916	*8940	15907	703	40093
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	8320	-	-	-	-	-	*4775	*75	*448	*83	62	-	2877
82 Environmental tax	283	-0	-	-	-	-	-	-	*9	*22	54	-0	198
83 Foreign tax credit	*3145	-	-	-	-	-	-	-	-	*122	1293	-	1731
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*285	-	-	-	*145	-	-	*4	-	-	86	-	51
88 Prior year minumum tax credit	*166	-	-	-	-	-	*20	*14	*14	-	118	-	-
89 Income tax after credits, total	112787	*680	*90	*4679	*4585	*3064	15826	*9966	8359	*8923	14526	703	41386

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5050
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6988	403	*2872	*977	*196	621	1425	203	176	62	19	22	13
2 Total assets	29878932	-	*105691	*186380	*77918	433987	3142643	1440584	2704248	2115544	1260394	3395464	15016078
3 Cash	1454646	-	*41456	*24417	*1833	50657	195846	114386	112543	75483	68610	144879	624536
4 Notes and accounts receivable	9157349	-	*8809	*54523	*9741	141170	1234264	519350	973895	617254	461095	956521	4180726
5 Less: Allowance for bad debts	174889	-	-	-	-	*517	5500	4401	40403	13256	8718	26416	75679
6 Inventories	6353642	-	*17343	*20170	*38139	76234	1115939	402554	940396	860958	350221	909164	1622526
7 Investments in govt. obligations, Total	*8880	-	-	-	-	-	-	-	*295	-	201	500	7884
8 Tax-exempt securities	*73099	-	-	-	-	*1048	-	*2415	*2926	*28087	38602	20	-
9 Other current assets	2684201	-	*713	*2578	*1755	11803	59812	97567	101210	55882	45611	110851	2196419
10 Loans to stockholders	256198	-	*3666	*38126	*11568	*30265	61436	*40090	*3835	*6286	730	15652	44545
11 Mortgage and real estate loans	83245	-	-	-	-	-	*21624	*883	*6192	40	6712	-	47794
12 Other investments	5170439	-	*3223	-	*540	*36040	76938	123852	197578	168890	42085	300329	4220964
13 Depreciable assets	6031911	-	*56647	*81824	*21745	127442	986844	255696	719917	532921	347067	1209173	1692635
14 Less: Accumulated depreciation	3135555	-	*28209	*43527	*13270	86717	665361	134951	413664	336949	145101	508162	759643
15 Depletable assets	*325212	-	-	-	-	-	-	-	*76236	*5113	12866	20523	210474
16 Less: Accumulated depletion	*117241	-	-	-	-	-	-	-	*46272	*1296	1562	-	68110
17 Land	329856	-	-	*6581	*5133	*15926	26034	13453	30562	42689	19156	84306	86017
18 Intangible assets (Amortizable)	568483	-	*4843	*159	*128	*514	11452	*338	13292	52536	9906	103898	371417
19 Less: Accumulated amortization	130767	-	*2978	*147	*128	*505	*5141	*276	6340	*7560	174	35932	71587
20 Other assets	940224	-	*178	*1677	*735	*30626	28458	9629	32049	28466	13087	110158	685161
21 Total liabilities	29878932	-	*105691	*186380	*77918	433987	3142643	1440584	2704248	2115544	1260394	3395464	15016078
22 Accounts payable	6675478	-	*19156	*50685	*13149	168145	852404	464802	713731	457030	291923	666906	2977548
23 Mort, notes, and bonds under 1 yr	6069125	-	*1902	*11172	*11300	*19377	504033	220962	648793	465319	311675	670433	3204160
24 Other current liabilities	1602369	-	*1294	*9196	*74	10817	189516	49026	96117	109540	65941	285715	785133
25 Loans from stockholders	1022724	-	*31862	*41359	*23455	*61288	159896	*100474	186090	*55543	146875	28446	187437
26 Mort, notes, bonds, 1 yr or more	5917975	-	*23410	*37312	*15559	*91349	243850	93747	264517	202825	151241	645117	4149048
27 Other liabilities	813340	-	*1	*1	-	*429	30805	*24618	150269	110790	29220	119291	347917
28 Net worth	7777920	-	*28067	*36656	*14381	82583	1162141	486955	644731	714498	263519	979555	3364834
29 Capital stock	2606351	-	*7022	*3185	*6915	45500	168200	102134	130368	106798	54372	647784	1334073
30 Paid-in or capital surplus	4002787	-	*43	*1414	*42	*94484	142080	123762	115807	398668	78750	551904	2495834
31 Retained earnings, appropriated	*6281	-	-	-	-	-	-	*4144	-	-	746	-	1391
32 Retained earnings, unappropriate	343932	-	*17175	*13362	*809	*67939	597996	-13970	98514	95386	144603	-236222	-441660
33 Retained earnings (S Corp)	1080576	-	*3827	*18695	*6616	*-98041	313066	*293940	360586	*163934	-	17953	-
34 Less: Cost of treasury stock	262007	-	-	-	-	*27298	59202	*23056	60543	*50289	14951	1864	24803
35 Total receipts	87105245	862330	*456493	*809789	*142795	1430384	8903801	3217595	7928659	4865499	3305056	5916207	49266637
36 Business receipts	85732717	808066	*454559	*775377	*142032	1362837	8839343	3182703	7828071	4784400	3265448	5660829	48629054
37 Interest	518348	*5014	*1440	*58	*476	*1113	6823	11646	13902	10018	7785	49118	410954
38 Interest on govt. obligations, State and local	9633	-	-	-	-	*198	-	*3054	*2699	*244	2181	179	1079
39 Rents	49544	-	-	-	-	-	*399	*7789	7183	*2076	6514	8824	16759
40 Royalties	4570	230	-	-	-	-	-	*2	*12	*15	977	241	3094
41 Net S-T cap gain less net LT loss	*4076	-	-	-	-	-	-	*196	*183	*2007	8	40	1641
42 Net L-T cap gain less net ST loss	27357	4083	-	-	-	-	*216	*695	*1479	*1789	987	4744	13364
43 Net gain, noncapital assets	64616	*24831	-	*164	-	*18774	4996	*699	4283	3092	1940	1272	4566
44 Dividends, domestic corporations	32608	-	-	-	-	*1	-	*429	*2019	*708	273	2581	26597
45 Dividends, foreign corporations	47059	-	-	-	-	-	-	-	*33185	*3737	2342	2803	4992
46 Other receipts	614717	*20106	*494	*34189	*287	47462	52025	10380	35643	57414	16602	185578	154536
47 Total deductions	87105017	873581	*445520	*788478	*147487	1412238	8827481	3157856	7940232	4810833	3279053	5977862	49444396
48 Cost of sales and operations	79068594	746555	*248126	*572154	*119806	1095897	7246946	2659173	7073210	4197513	2978382	5005998	47124832
49 Compensation of officers	808662	*22059	*69378	*54105	*10518	*58923	268510	69862	91421	53988	23753	26122	60022
50 Repairs	138515	*1840	*1136	*3180	*1132	6079	27826	9529	15818	11317	7986	27628	25043
51 Bad debts	233685	*1040	-	*259	*1849	*9339	23884	6307	35589	9522	7593	63938	74366
52 Rent paid on business property	338332	*4525	*7550	*14894	*286	25031	99014	26873	32987	18379	13779	21327	73687
53 Taxes paid	512698	8991	*10673	*16628	*1493	18512	91628	36585	54620	43541	24516	81529	123982
54 Interest paid	886906	*15699	*387	*3819	*1858	11466	68129	22658	75237	51729	25866	93634	516425
55 Contributions or gifts	7207	*11	*48	*164	-	*178	1171	*152	483	1621	206	1539	1634
56 Amortization	93261	*341	*56	*12	-	*80	1490	*203	2978	1996	1205	8640	76260
57 Depreciation	438372	*10474	*6168	*6997	*1681	6090	71054	18254	47432	31404	29687	70760	138370
58 Depletion	*19118	42	-	-	-	-	-	*1	*555	*1258	607	4628	12028
59 Advertising	63070	*645	*1379	*2731	*104	*2837	15766	5309	6671	3192	915	4411	19110
60 Pension, prof sh, stock, annuity	108175	*383	-	*1347	-	*3205	18769	*7149	15037	12166	5626	16725	27768
61 Employee benefit programs	318307	*1554	*8084	*7012	*454	*9317	41223	15030	26313	33584	15184	65285	95267
62 Net loss, noncapital assets	38170	*12104	-	-	*8	*53	*5311	*1032	1863	*3090	172	5812	8725
63 Other deductions	4031944	47317	*92536	*105175	*8298	165232	846760	279738	460019	336534	143574	479885	1066876
64 Total receipts less total deducts	228	-11251	*10973	*21311	*-4692	18146	76321	59739	-11574	54666	26003	-61655	-177759
65 Const taxable inc frm rel frn corps	*3494	-	-	-	-	-	-	-	-	*341	1791	13	1349
66 Net income (less deficit), total	-5910	-11251	*10973	*21311	*-4692	17948	76321	56685	-14273	54764	25613	-61821	-177489
67 Net income, total	748148	*39581	*14047	*21311	*1109	*61403	150893	83268	84179	86039	36874	76527	92917
68 Deficit, total	754059	*50832	*3074	-	*5801	*43455	74572	*26583	98452	31275	11261	138348	270406
69 Net income (less def), Form 1120-A	*4045	-	*4045	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*10041	*10041	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	129241	*29540	*-3074	*9394	*-119	*13873	13922	*21944	20806	*21720	-	1235	-
72 Statutory special deductions, total	107223	2704	*2146	*1846	-	*13676	*5575	*19265	34630	*5399	3001	11850	7131
73 Net operating loss deduction	91263	2704	*2146	*1846	-	*13675	*5575	*18965	*33049	*3282	2851	7026	142
74 Dividends received deduction	15961	-	-	-	-	*1	-	*300	*1581	*2116	150	4823	6989
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	422005	7336	*11900	*10071	*1109	*5044	82710	36607	22061	55396	33877	65446	90447
77 Income tax before credits, total	138807	3032	*1785	*1511	*166	*828	24777	12802	8220	18915	12147	23641	30982
78 Regular tax	134641	2494	*1785	*1511	*166	*828	24765	12282	7368	18833	11508	22242	30858
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3323	-	-	-	-	-	*13	*516	*818	*59	610	1307	-
82 Environmental tax	284	10	-	-	-	-	-	*3	*34	*23	29	61	124
83 Foreign tax credit	3970	-	-	-	-	-	-	*72	*2	*2	953	25	2916
84 U.S. Possessions tax credit	7	-	-	-	-	-	-	7	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*13	-	-	-	-	-	-	-	-	*13	-	-	-
87 General business credit	*419	-	-	-	-	-	*50	-	*369	-	-	-	-
88 Prior year minumum tax credit	*838	463	-	-	-	-	*12	-	*133	*230	-	-	-
89 Income tax after credits, total	133559	2569	*1785	*1511	*166	*828	24715	12722	7716	18670	11194	23616	28066

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5060
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25599	1459	10577	3534	2829	3145	3075	490	299	87	44	33	26
2 Total assets	64691721	-	366081	597610	1013048	2295879	6710513	3392919	4602912	3032642	3131124	5526865	34022128
3 Cash	3798957	-	82458	65148	148077	328249	621838	223283	297230	162061	323852	327053	1219708
4 Notes and accounts receivable	18793509	-	84283	183442	363714	746857	2575362	1291291	1784463	1088109	1054086	2035385	7586517
5 Less: Allowance for bad debts	699547	-	*642	*5248	*5297	5200	52733	32489	47401	35078	37943	70905	406611
6 Inventories	17761760	-	90598	137571	273466	802532	2363535	1230147	1459391	1069902	899050	1674547	7761022
7 Investments in govt. obligations, Total	*49966	-	-	-	-	*708	*14503	-	*26469	*8285	-	-	-
8 Tax-exempt securities	233564	-	-	*1	-	-	*5126	-	*50765	*67958	-	11006	98709
9 Other current assets	2807185	-	5733	6940	15212	40431	199776	116546	155599	102539	146925	330926	1686558
10 Loans to stockholders	204136	-	*15403	*37546	*3218	*17272	55921	12489	20472	*4018	821	32354	4621
11 Mortgage and real estate loans	24260	-	-	-	*645	*12001	*1626	*3348	*3937	*2285	418	-	-
12 Other investments	4419513	-	-	*47606	*42503	53019	247395	174707	125694	141713	234661	290471	3061743
13 Depreciable assets	14300501	-	264267	288030	335610	589919	1295475	582896	877377	526210	517796	1095204	7927717
14 Less: Accumulated depreciation	6875374	-	193029	190136	201987	358078	817280	336118	438693	269091	235130	552087	3283744
15 Depletable assets	*14016	-	-	-	*48	-	*3334	-	-	-	234	1	10400
16 Less: Accumulated depletion	*9732	-	-	-	*48	-	*3334	-	-	-	-	1	6350
17 Land	814520	-	-	*11374	*22971	11718	80996	54392	57873	34962	53879	65867	420489
18 Intangible assets (Amortizable)	7487914	-	*10132	*4090	*8685	15393	47920	36813	121061	72541	136566	176044	6858670
19 Less: Accumulated amortization	827633	-	*3647	*3931	*3122	10688	26322	17325	12836	6874	32973	48346	661569
20 Other assets	2394206	-	10525	15177	9355	51746	97373	52940	121512	63101	68882	159348	1744248
21 Total liabilities	64691721	-	366081	597610	1013048	2295879	6710513	3392919	4602912	3032642	3131124	5526865	34022128
22 Accounts payable	14450565	-	85439	346062	337356	709710	2183289	1258710	1399172	827069	848569	1091087	5364101
23 Mort, notes, and bonds under 1 yr	11994939	-	*33508	59509	38864	227640	693440	679203	921667	636745	411560	1189054	7103750
24 Other current liabilities	5073618	-	35688	76198	70772	148945	485981	217996	420183	253678	398490	532299	2433388
25 Loans from stockholders	2003986	-	233207	110125	97322	181220	432469	91674	229468	*57266	45562	69942	455731
26 Mort, notes, bonds, 1 yr or more	9037210	-	*79029	121316	219847	248694	515819	226341	575482	271702	618385	442117	5718480
27 Other liabilities	6235781	-	*19932	-	*13926	44229	143895	91561	99344	72679	224849	406854	5118512
28 Net worth	15895621	-	-120721	-115600	234961	735442	2255621	827434	957597	913504	583707	1795512	7828164
29 Capital stock	10932473	-	74463	72119	137891	156878	585936	285877	410665	287521	372374	680877	7867873
30 Paid-in or capital surplus	4275940	-	*1815	*190455	216167	146476	285734	115707	433175	461876	584739	985865	853931
31 Retained earnings, appropriated	*6903	-	-	-	-	-	*4196	-	-	-	2706	-	-
32 Retained earnings, unappropriate	-767590	-	-140957	-180681	-71283	373803	669595	71885	-323757	2177	-428288	112211	-852295
33 Retained earnings (S Corp)	2045867	-	*-54479	*-111489	11123	147432	896057	358000	513145	*172805	79832	33442	-
34 Less: Cost of treasury stock	597970	-	*1562	*86004	*58936	*89146	185898	*4035	75630	*10874	27657	16884	41344
35 Total receipts	132603838	1193220	2407354	3053965	4936785	6985394	20066386	9048411	12604478	6923121	7511296	12058011	45815416
36 Business receipts	129717392	1165256	2402599	3033372	4752705	6954379	19833649	8975379	12493886	6797822	7376639	11932849	43998856
37 Interest	1016528	5780	*1412	1884	2102	8619	16451	11723	11292	12729	25895	29767	888873
38 Interest on govt. obligations, State and local	20153	*2043	-	-	*288	*41	*1257	*457	*633	*3593	996	711	10134
39 Rents	118230	-	-	*1005	*595	*3846	6580	*4353	2147	24070	3670	11601	60364
40 Royalties	231727	-	-	-	-	*512	-	-	*389	*1579	7968	13537	207743
41 Net S-T cap gain less net LT loss	11574	-	-	*7237	-	-	-	*1409	-	*610	23	369	1926
42 Net L-T cap gain less net ST loss	49749	*4371	-	-	-	*4	*215	*10468	*1973	*5184	5223	9025	13286
43 Net gain, noncapital assets	38712	*7437	*1424	*696	*6550	*192	3705	170	3660	*504	1873	2615	9886
44 Dividends, domestic corporations	8910	*499	-	*782	*20	*49	*755	*1603	*33	*927	174	606	3462
45 Dividends, foreign corporations	65222	-	-	-	-	-	*6	-	*422	*5619	8058	3	51116
46 Other receipts	1325641	7835	*1919	8989	174524	17751	203768	42848	90043	70486	80778	56928	569770
47 Total deductions	131417437	1182367	2425756	3083108	4990982	6894863	19894875	8927138	12460494	6804027	7528849	11818561	45406418
48 Cost of sales and operations	101192498	931857	1599879	2233625	3424015	5096585	15234942	7282430	10207070	5570721	6269529	9396430	33945416
49 Compensation of officers	2518621	21095	142289	138604	625584	256855	708281	171923	160187	78613	45151	51941	118099
50 Repairs	276264	1090	10609	4878	6203	12753	38745	14921	19782	12865	7618	23556	123246
51 Bad debts	419694	*14847	*3023	*1715	21553	23559	72094	28472	35212	26763	60137	33642	98675
52 Rent paid on business property	1380561	11698	78537	77175	71519	101091	251350	82461	111182	47211	43500	90907	413932
53 Taxes paid	1439314	17061	32571	49761	71576	117323	245223	90322	128883	68075	58720	139766	420033
54 Interest paid	2205797	6000	18617	18797	40349	45828	114623	67321	91451	62104	80842	136088	1523778
55 Contributions or gifts	18546	*4	*1211	*126	*451	981	2823	1239	1743	451	598	745	8174
56 Amortization	1466626	*574	*2951	*628	*2987	5232	7166	2117	8782	3814	7055	32408	1392914
57 Depreciation	1395003	8061	23103	25575	33627	50489	113443	52752	81719	66897	54927	129915	754495
58 Depletion	*112	-	-	-	-	-	-	*57	-	*5	-	1	48
59 Advertising	1439710	3655	22987	13218	16914	38508	114825	64587	78837	29893	76759	234252	745273
60 Pension, prof sh, stock, annuity	301090	*2201	*2127	*20199	*33007	16034	55133	25773	28417	9213	17058	19154	72775
61 Employee benefit programs	749095	*6429	*13165	22027	23679	43285	100887	48575	70003	39727	40077	63883	277360
62 Net loss, noncapital assets	59988	*460	*1146	*556	*176	*1420	3062	1485	8359	1470	6800	6263	28791
63 Other deductions	16554518	157337	473543	476224	619343	1084921	2832279	992702	1428868	786207	760079	1459609	5483408
64 Total receipts less total deducts	1186400	10853	-18402	-29142	-54197	90532	171512	121273	143983	119094	-17553	239450	408998
65 Const taxable inc frm rel frn corps	133198	-	-	-	-	-	-	*212	-	-	58180	47233	27573
66 Net income (less deficit), total	1299445	8810	-18402	-29142	-54485	90490	170254	121029	143350	115501	39631	285972	426436
67 Net income, total	2673153	62230	46762	36238	74758	175290	409449	197135	256697	176245	184530	357788	696030
68 Deficit, total	1373708	53419	65164	65381	129243	84800	239195	76106	113347	*60744	144899	71815	269594
69 Net income (less def), Form 1120-A	*-5886	-	*-9252	*3366	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	10026	10026	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	518324	*31435	*1752	*1784	-5386	-1781	153368	81508	107801	*38511	28392	80940	-
72 Statutory special deductions, total	309143	*5856	*5327	*3528	*14014	25950	20166	*13664	19483	34858	42391	56742	67164
73 Net operating loss deduction	295910	*5756	*5327	*2980	*14000	25912	19632	*12490	19459	*28645	42002	56448	63258
74 Dividends received deduction	13233	*100	-	*548	*14	*38	*534	*1174	*23	*6213	389	294	3906
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1666722	*13138	*23278	*14968	*23759	135666	179761	99401	117286	103203	113897	211686	630680
77 Income tax before credits, total	550579	*5195	*3492	*2245	*3883	37423	51778	34253	40111	36862	40203	73905	221230
78 Regular tax	537211	*4162	*3492	*2272	*3883	37423	51474	33219	39784	35048	38725	71993	215737
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	10318	*71	-	-	-	-	*304	*1027	*298	*1056	1337	1622	4603
82 Environmental tax	1447	*12	-	-	-	-	-	*6	30	77	140	290	891
83 Foreign tax credit	20795	-	-	-	-	-	*123	-	-	*585	2018	70	18000
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*50	-	-	-	-	-	-	*14	-	-	-	-	36
87 General business credit	4269	*60	-	-	-	*275	*1473	*193	-	*758	8	254	1250
88 Prior year minumum tax credit	3136	-	-	-	-	-	*90	*162	*137	*895	289	62	1500
89 Income tax after credits, total	522328	*5134	*3492	*2245	*3883	37149	50093	33884	39974	34624	37888	73520	200443

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5070
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14638	*156	4779	2482	2375	1894	2333	385	159	51	12	5	5
2 Total assets	19705791	-	111394	429047	899221	1373496	5102511	2693620	2480611	1706931	878626	753226	3277107
3 Cash	1243070	-	14884	79209	70468	144860	481271	172800	119393	44461	45942	5007	64775
4 Notes and accounts receivable	6506144	-	*32243	153984	253815	422322	1664787	850708	795851	654233	212794	181982	1283424
5 Less: Allowance for bad debts	142788	-	-	*253	*3469	2813	27381	23134	26131	21347	10513	10265	17482
6 Inventories	7491516	-	*22694	96220	339804	558611	2142357	1019752	970624	629990	307781	269793	1133889
7 Investments in govt. obligations, Total	*86815	-	-	-	-	-	*9690	*27949	*6307	*29293	13577	-	-
8 Tax-exempt securities	*31469	-	-	-	-	-	-	*31469	-	-	-	-	-
9 Other current assets	510230	-	-	7591	39709	26945	82295	55078	102974	78788	40205	15870	60775
10 Loans to stockholders	83042	-	*14102	*2745	*12056	*16215	12834	*9403	8213	*4876	2598	-	-
11 Mortgage and real estate loans	12018	-	-	*238	-	*4526	*3736	-	*970	*2548	-	-	-
12 Other investments	931684	-	-	*12457	*53451	28182	157497	224389	171601	41287	128822	101458	12541
13 Depreciable assets	5060766	-	57169	248688	264482	403780	1204342	640650	566920	341937	235248	195867	901684
14 Less: Accumulated depreciation	2880616	-	*33908	178898	162779	263875	770871	368931	324822	161688	123717	103040	388086
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	254607	-	-	-	*8305	*17564	67724	22260	29672	22806	7749	25221	53305
18 Intangible assets (Amortizable)	370664	-	*836	*6960	*37760	*3731	46974	10396	20093	*29108	7781	33634	173391
19 Less: Accumulated amortization	107834	-	*627	*2859	*22098	*1213	12627	4706	7176	*7276	1798	5233	42222
20 Other assets	255005	-	*4001	*2966	7717	14662	39882	25537	46122	17915	12157	42933	41114
21 Total liabilities	19705791	-	111394	429047	899221	1373496	5102511	2693620	2480611	1706931	878626	753226	3277107
22 Accounts payable	4496168	-	*43271	118611	240537	299122	1155729	428619	416032	432613	168004	125540	1068090
23 Mort, notes, and bonds under 1 yr	2737074	-	*44411	31572	83873	121881	625544	530266	495537	314449	128545	179357	181638
24 Other current liabilities	1222889	-	*14294	35862	77331	69022	319513	125476	167403	70106	79548	52651	211684
25 Loans from stockholders	1138140	-	54432	*52491	115340	71709	270550	94066	50174	*12424	631	5368	410955
26 Mort, notes, bonds, 1 yr or more	2393173	-	*57260	*79182	159486	133971	494885	150206	279747	211974	103893	110403	612166
27 Other liabilities	281017	-	*50954	*17054	*17934	*38430	28070	16858	39338	20842	17555	25299	8682
28 Net worth	7437329	-	-153227	94274	204721	639361	2208221	1348128	1032379	644524	380450	254608	783892
29 Capital stock	1306417	-	25083	24554	52463	109044	235267	81293	120382	54143	42785	39567	521836
30 Paid-in or capital surplus	690413	-	*23249	*14044	102481	*15096	154141	62477	33607	134790	1855	56353	92321
31 Retained earnings, appropriated	*12156	-	-	-	-	*1443	*9804	-	-	-	909	-	-
32 Retained earnings, unappropriate	3574109	-	-138470	48306	74456	457385	1239268	656183	637659	209081	105134	109535	175573
33 Retained earnings (S Corp)	2249276	-	*-55439	*49715	18284	*107132	735026	568517	286579	*259892	229879	49690	-
34 Less: Cost of treasury stock	395041	-	*7650	*42344	*42963	*50738	165286	20342	45847	*13382	112	538	5838
35 Total receipts	51665263	*133616	897314	2168621	2417602	4140365	13342895	6196435	6797576	3931309	1946859	1450926	8241745
36 Business receipts	50845459	*78466	891077	2140810	2394236	4112981	13068271	6107518	6719658	3883204	1920078	1439198	8089963
37 Interest	95011	*14	*202	*2832	1793	6859	27259	8912	9798	5958	4710	1143	25530
38 Interest on govt. obligations, State and local	7547	-	-	*1356	-	-	*1378	*2477	*374	*210	1753	-	-
39 Rents	47422	-	-	*111	-	*2482	24834	*254	6649	*68	1830	369	10826
40 Royalties	*8397	-	-	-	-	-	*21	*11	-	419	2048	5899	-
41 Net S-T cap gain less net LT loss	*111	-	-	-	-	-	-	*111	-	-	-	-	-
42 Net L-T cap gain less net ST loss	35274	*21203	*1042	*355	-	*3749	*1099	*1842	*3821	*217	1891	55	-
43 Net gain, noncapital assets	22463	-	*235	*2278	*5600	*1921	5511	4114	1166	175	325	865	274
44 Dividends, domestic corporations	11538	-	-	-	-	*102	*642	*9867	*693	*-0	233	-	-
45 Dividends, foreign corporations	*1370	-	-	-	-	-	-	*93	*2	-	-	1275	-
46 Other receipts	590671	*33933	*4758	20880	15974	12271	213881	61235	55414	41058	13992	2123	115153
47 Total deductions	50946586	*107914	933328	2211987	2397539	4099073	13112951	6010128	6633702	3892976	1918138	1434816	8194035
48 Cost of sales and operations	38476665	*63760	427753	1386620	1615531	2908115	9556697	4457251	5328171	3140128	1456940	1110451	7025248
49 Compensation of officers	1638108	*2928	*100743	280610	121969	244834	544688	160262	94788	39180	20462	5919	21724
50 Repairs	132051	*44	2235	1535	7287	9085	34747	22364	18992	10775	5382	3761	15843
51 Bad debts	169489	-	*2572	*4745	6470	14379	50156	21642	27678	14787	6880	4742	15437
52 Rent paid on business property	706713	*3076	39093	47499	46836	68076	187640	80860	79092	43303	21599	23193	66446
53 Taxes paid	740961	*2100	18751	36205	47113	73560	219189	92021	96164	47895	23358	16455	68150
54 Interest paid	479648	*426	9802	14046	31167	34731	115636	55917	66431	41270	20264	28411	61547
55 Contributions or gifts	9432	-0	-	*102	*296	812	2482	1268	1988	437	871	452	724
56 Amortization	38591	*72	*193	*1331	*4575	*3340	4820	2188	12673	1039	1297	4129	2935
57 Depreciation	385322	*655	*6249	23106	26692	30007	89507	56525	46364	25380	15947	11793	53096
58 Depletion	*2	-	-	-	-	-	-	*2	-	-	-	-	-
59 Advertising	274259	*404	15675	10765	10898	17857	65243	28097	29036	16303	4565	955	74462
60 Pension, prof sh, stock, annuity	193988	*636	*58	*22478	*5761	14350	63190	25972	19639	9660	5482	940	25823
61 Employee benefit programs	337981	*1301	*20025	*14465	*8318	20451	77767	51432	39467	20090	15134	18123	51406
62 Net loss, noncapital assets	6681	*1028	-	*93	*1794	*562	1469	*696	*181	*150	12	331	363
63 Other deductions	7356697	*31482	290180	368388	462832	658912	2099720	953631	773038	482578	319944	205160	710831
64 Total receipts less total deducts	718677	*25702	-36014	-43365	20063	41292	229944	186307	163874	38333	28721	16110	47711
65 Const taxable inc frm rel frn corps	1223	-	-	-	-	-	-	-	-	-	-	1223	-
66 Net income (less deficit), total	712352	*25702	-36014	-44721	20063	41292	228567	183829	163500	38123	26968	17333	47711
67 Net income, total	1107303	*34000	*22473	*21424	52815	65915	300772	192291	184769	106089	48133	29966	48656
68 Deficit, total	394951	*8298	58487	66145	32752	24623	72205	*8462	*21269	*67966	21165	12633	945
69 Net income (less def), Form 1120-A	*-2997	-	*-2997	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-45	*-45	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	380198	*5015	*-2164	*13267	22341	*15744	105660	86760	62870	*55788	-1587	16504	-
72 Statutory special deductions, total	68298	*17752	*3450	*4057	*5910	*10570	7846	*8758	8674	*1011	204	66	-
73 Net operating loss deduction	59666	*17752	*3450	*4057	*5910	*10499	*7348	*1336	*8183	*1011	55	66	-
74 Dividends received deduction	8632	-	-	-	-	*72	*498	*7422	*491	*-0	149	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	572620	11234	*394	*4099	*11565	38412	165167	95799	106260	49289	28351	13396	48656
77 Income tax before credits, total	182204	3833	*59	*615	*1735	6680	48204	32924	36255	16962	9683	8124	17131
78 Regular tax	176510	3819	*59	*615	*1735	6680	47808	32104	36081	16893	9629	4544	16543
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4603	-	-	-	-	-	*309	*51	*138	-	28	3549	528
82 Environmental tax	206	13	-	-	-	-	-	*17	*36	*23	26	31	60
83 Foreign tax credit	*1955	-	-	-	-	-	-	-	*75	-	4	1876	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*501	-	-	-	*15	*50	*271	-	-	-	-	156	8
88 Prior year minumum tax credit	*1077	-	-	-	-	-	*159	-	*727	-	192	-	-
89 Income tax after credits, total	178670	3833	*59	*615	*1720	6630	47774	32924	35452	16962	9488	6092	17122

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5098
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	47198	966	22659	7150	5567	3817	5585	770	409	161	64	31	19
2 Total assets	62675258	-	745458	1144998	1951753	2731513	11320239	5303874	6391130	5654741	4460248	4950024	18021280
3 Cash	5002556	-	230806	217999	223557	317065	1053616	394289	385859	286470	320509	230699	1341686
4 Notes and accounts receivable	18124322	-	97624	270488	598817	851615	3691742	1732258	2155936	1662619	1300532	1637654	4125037
5 Less: Allowance for bad debts	382274	-	-	*184	*2484	2200	38627	48182	53640	49764	50143	37452	99598
6 Inventories	17022488	-	161939	280346	583598	908811	4069825	1983333	2220710	1976130	1381015	1170842	2285941
7 Investments in govt. obligations, Total	492854	-	*165	*2761	-	*955	*1460	*74444	*65825	*16842	16365	4567	309472
8 Tax-exempt securities	100480	-	-	-	-	-	*7478	*5445	-	*17429	503	59080	10546
9 Other current assets	3866755	-	22126	64812	50138	52228	302479	226403	244015	236182	298478	355143	2014751
10 Loans to stockholders	554512	-	57248	*38613	109708	72541	118918	62786	47181	*5677	9365	32476	-0
11 Mortgage and real estate loans	40847	-	-	-	-	-	*8845	*1501	*2650	*11123	2649	1664	12415
12 Other investments	7544285	-	*5112	*71207	48304	126028	470466	273574	354895	387000	258755	365000	5183944
13 Depreciable assets	13868127	-	434643	573598	778555	691006	2890944	993617	1414530	1420756	1088742	1060819	2520917
14 Less: Accumulated depreciation	7637134	-	313548	432913	494117	416707	1733308	565765	735526	757929	534805	456195	1196320
15 Depletable assets	*122848	-	*20074	-	-	*99	-	-	-	*56910	42012	3754	-
16 Less: Accumulated depletion	*86002	-	*19489	-	-	*99	-	-	-	*36293	26579	3542	-
17 Land	765051	-	*3873	-	*1174	90946	170031	55710	92047	93090	83439	72523	102220
18 Intangible assets (Amortizable)	1622244	-	16726	*7846	44647	27555	173674	35878	76031	199923	227623	331949	480392
19 Less: Accumulated amortization	516606	-	10135	*1773	27474	13662	74260	19947	21666	73181	60783	76443	137284
20 Other assets	2169906	-	38296	52198	37332	25332	206955	98531	142283	201758	102573	197487	1067162
21 Total liabilities	62675258	-	745458	1144998	1951753	2731513	11320239	5303874	6391130	5654741	4460248	4950024	18021280
22 Accounts payable	13468697	-	133699	310857	918175	857545	3275252	1593196	1771485	1035632	840873	892447	1839536
23 Mort, notes, and bonds under 1 yr	14293227	-	169058	67497	192728	182669	1500770	725395	1283082	1065918	995572	1205061	6905477
24 Other current liabilities	4063092	-	52386	95581	121910	158859	716706	370135	511373	499603	376755	309553	850231
25 Loans from stockholders	2809753	-	384248	185951	181279	353151	832617	296050	137146	47508	53351	108985	229466
26 Mort, notes, bonds, 1 yr or more	7436046	-	130774	215052	273589	311207	981891	447904	625896	860362	726965	739232	2123174
27 Other liabilities	3128257	-	*5	*17007	68330	7163	265130	115344	114796	295566	261882	160692	1822342
28 Net worth	17476186	-	-124711	253054	195742	860919	3747872	1755850	1947352	1850152	1204850	1534053	4251052
29 Capital stock	4083138	-	228044	87256	162441	175658	640839	221199	247338	322625	293460	321840	1382439
30 Paid-in or capital surplus	6265708	-	57620	*47123	239497	348679	1208195	282565	474443	643550	893523	721903	1348610
31 Retained earnings, appropriated	*23851	-	-	-	*595	-	*6689	-	*2344	*866	-	2	13354
32 Retained earnings, unappropriate	3898205	-	-182946	57994	-243990	256249	896398	590441	435034	312957	-231722	463471	1544317
33 Retained earnings (S Corp)	3844520	-	-181688	60931	158780	125234	1184887	700632	856835	619660	281117	38131	-
34 Less: Cost of treasury stock	639236	-	*45742	*251	*121580	44901	189135	38988	68642	49507	31528	11293	37669
35 Total receipts	149210990	800867	3988814	4063528	6247412	8466689	29482953	11176381	14198581	13546571	8052395	9668654	39518145
36 Business receipts	146903248	794381	3960567	4009739	6219709	8382441	29146631	11054925	14056334	13372505	7923083	9436060	38546874
37 Interest	920494	*685	*1613	4389	4752	9977	36676	21196	22273	43173	40110	45006	690645
38 Interest on govt. obligations, State and local	10110	-	-	-	-	*538	*1447	*1216	*353	1747	1486	2534	789
39 Rents	187673	*131	-	*1041	*444	*10120	18852	4103	11875	8297	6933	39608	86269
40 Royalties	51984	-	-	-	-	*2705	*11	*10891	*2557	*9602	7551	17482	1184
41 Net S-T cap gain less net LT loss	8392	-	-	*384	-	-	*494	*329	*216	*1064	2848	3051	6
42 Net L-T cap gain less net ST loss	58399	-	-	*16356	-	*1082	12037	*3686	*544	*13632	897	274	9891
43 Net gain, noncapital assets	80743	-	*14331	*6407	*493	*365	31398	2682	2227	792	843	21016	190
44 Dividends, domestic corporations	37356	*20	-	*2095	-	*990	11298	*317	*412	*556	523	1331	19814
45 Dividends, foreign corporations	45302	-	-	-	-	-	*19621	-	*1667	*10230	7200	4610	1975
46 Other receipts	907288	5650	12304	23118	22014	58471	204486	77036	100124	84973	60923	97679	160509
47 Total deductions	147560721	786341	4006230	4053557	6300045	8328741	29263540	11005186	13939321	13326886	7953395	9571184	39026295
48 Cost of sales and operations	118713822	633121	2509793	2334937	4570351	6221064	22713570	8436803	11295627	10842985	6135697	7699684	35320191
49 Compensation of officers	3325834	16798	307537	466472	353022	383214	942695	279443	222339	158552	77116	54278	64366
50 Repairs	357634	4057	21128	4388	36070	24049	85246	39208	26451	33442	20833	22047	40714
51 Bad debts	463721	*7466	*7466	*4546	15510	22001	132132	52828	44372	52226	26730	52162	46283
52 Rent paid on business property	1524450	9911	143712	133295	132147	129656	341608	147398	117225	110084	76618	63626	119170
53 Taxes paid	1520287	7515	83222	69806	82987	115404	354183	144285	153333	137518	106980	94401	170654
54 Interest paid	1653094	8132	44789	30084	50908	51663	234454	101927	147503	159847	129841	150521	543425
55 Contributions or gifts	27542	*7	*610	*1294	750	493	4183	1335	3543	5964	3278	1093	4992
56 Amortization	163850	*1202	2062	*716	7127	3200	21890	3779	9447	33316	18654	22330	40126
57 Depreciation	1201716	5252	38893	46557	68942	70134	241985	87414	111979	110357	81006	115803	223395
58 Depletion	251	-	-	-	-	-	-	-	-	-	-	152	98
59 Advertising	1156839	13827	22615	22492	44269	70679	162658	100162	92809	137539	124913	130712	234164
60 Pension, prof sh, stock, annuity	340350	*1176	*10517	*31139	*12157	35573	92018	32131	25056	26686	14711	18484	40701
61 Employee benefit programs	660202	*1267	*15445	23525	18200	51206	124128	50255	71267	68002	53663	63963	119281
62 Net loss, noncapital assets	79937	-	-	*180	*15264	*3262	23672	3890	6234	1639	1561	2886	21348
63 Other deductions	16371193	76610	798441	884125	892340	1147144	3789117	1524328	1612137	1448728	1081796	1079043	2037385
64 Total receipts less total deducts	1650269	14526	-17416	9971	-52632	137948	219412	171195	259260	219684	99000	97470	491850
65 Const taxable inc frm rel frn corps	28681	-	-	-	-	-	*527	-	*6991	*9888	-	11275	-
66 Net income (less deficit), total	1668840	14526	-17416	9971	-52632	137409	218493	169979	265898	227826	97514	106210	491061
67 Net income, total	3254879	33575	144505	99666	93360	235283	635936	257099	377545	369811	207402	182581	618115
68 Deficit, total	1586039	*19049	161921	89695	145993	97874	417443	87119	111647	141985	109888	76371	127054
69 Net income (less def), Form 1120-A	5284	-	*5117	*948	*-781	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-1418	*-1418	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	757259	*12115	12620	22846	-18139	84783	198642	130571	126223	144736	40845	2017	-
72 Statutory special deductions, total	291932	*2783	*30599	*21020	*14481	17309	48130	*6828	19958	24357	35572	38950	31945
73 Net operating loss deduction	263030	*2783	*30599	*19553	*14481	*16616	39354	*6610	19443	21226	33482	33997	24885
74 Dividends received deduction	28902	-	-	*1467	-	*693	8776	*217	*515	*3131	2090	4953	7060
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1787664	*5260	19507	41804	42604	69525	240966	107853	204057	199820	128363	141735	586170
77 Income tax before credits, total	575263	*1366	2926	7138	6755	17638	67388	35887	70230	68650	45175	51215	200893
78 Regular tax	565622	*1022	2926	7138	6755	17614	66985	34987	68906	67922	43642	48190	199535
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	50	-	-	-	-	-	-	-	-	-	30	-	20
81 Alternative minumum tax	7023	-	-	-	-	*24	*400	*243	1139	*581	1360	2813	462
82 Environmental tax	1290	-	-	-	-	-	*2	*9	60	147	143	189	740
83 Foreign tax credit	14038	*23	-	-	-	-	*254	-	*1514	*10013	487	1139	607
84 U.S. Possessions tax credit	155	-	-	-	-	-0	155	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	5106	-	-	-	-	*113	*408	*190	*486	*1242	540	1892	235
88 Prior year minumum tax credit	8704	-	-	-	-	-	*143	*591	*228	*149	196	446	6953
89 Income tax after credits, total	547259	*1343	2926	7138	6755	17525	66428	35107	68002	57246	43953	47738	193099

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5110
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9109	*10	4077	1653	1066	1001	1001	142	100	33	10	11	4
2 Total assets	11285530	-	99365	277059	390705	701586	2088352	946767	1511267	1163388	641140	1462292	2003609
3 Cash	703045	-	41505	*54201	65644	66419	123619	70660	69336	64654	32959	43164	70885
4 Notes and accounts receivable	4372523	-	*16591	*111737	154271	249333	933620	400227	649905	536648	205350	469874	644966
5 Less: Allowance for bad debts	82174	-	-	*386	-	*1143	9835	7900	11624	15015	4846	20575	10849
6 Inventories	2195698	-	*10003	*24999	97442	139429	529333	209656	365270	195569	136483	290455	197059
7 Investments in govt. obligations, Total	*23772	-	-	-	-	-	*4875	-	*18463	*434	-	-	-
8 Tax-exempt securities	*10188	-	-	-	-	-	*2821	-	-	*7368	-	-	-
9 Other current assets	487552	-	*294	*2597	*5030	37012	55338	32550	33009	70928	67226	125583	57987
10 Loans to stockholders	105052	-	*4510	*22419	*14727	*5691	32924	*13532	*7529	*762	2004	956	-
11 Mortgage and real estate loans	*10760	-	-	-	-	*5898	*2886	-	*1738	-	-	-	237
12 Other investments	891654	-	-	-	*2973	42545	65678	39707	153903	64637	36927	83111	402172
13 Depreciable assets	3293521	-	*45150	*140146	115839	470913	626518	313959	382935	184745	150687	356658	505970
14 Less: Accumulated depreciation	1674907	-	*21489	*87429	81525	337243	358050	166310	209357	80367	61646	113232	158257
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	107423	-	-	*8149	-	*1639	27537	*8842	8675	*7664	13139	23718	8061
18 Intangible assets (Amortizable)	705190	-	*4581	*1169	*9037	*16040	39136	*25713	24887	*89264	67386	194861	233117
19 Less: Accumulated amortization	155656	-	*2397	*576	*6308	*6224	22847	*12653	*13761	*13797	6366	50010	20716
20 Other assets	291887	-	*618	*33	*13575	11276	34801	18785	30360	49895	1838	57729	72976
21 Total liabilities	11285530	-	99365	277059	390705	701586	2088352	946767	1511267	1163388	641140	1462292	2003609
22 Accounts payable	3100773	-	*27569	*51219	120012	156943	610435	288427	398278	342097	144525	319785	641483
23 Mort, notes, and bonds under 1 yr	1406560	-	*10333	*65274	*23916	103523	229996	139538	255596	216001	112526	127741	122116
24 Other current liabilities	794001	-	*21476	*41375	39092	27441	138276	103299	145961	76382	22391	88399	89911
25 Loans from stockholders	365886	-	*19483	*115222	*43815	*36009	60762	*17353	*37433	*25078	2476	7254	1000
26 Mort, notes, bonds, 1 yr or more	1893316	-	*55537	*25344	*32879	83241	274734	120876	231451	215849	166660	378984	307763
27 Other liabilities	207447	-	*2048	*-0	*9784	*1164	27064	*17082	24925	9528	5266	45044	65542
28 Net worth	3517547	-	-37081	-21374	121208	293266	747085	260193	417622	278454	187296	495085	775794
29 Capital stock	902314	-	8530	109165	17847	23214	78118	43394	42838	56319	11674	226749	284466
30 Paid-in or capital surplus	597005	-	*4	*1957	*5126	*34727	30742	*27123	42497	70253	36247	140106	208223
31 Retained earnings, appropriated	34374	-	-	-	-	-	-	-	-	-	502	-	33872
32 Retained earnings, unappropriate	1309251	-	*-11114	*-16748	*58924	184563	522435	185003	128248	139063	33026	93235	-7384
33 Retained earnings (S Corp)	885588	-	*-33897	*-102235	*44586	*71039	171344	*41966	227153	*50185	107102	51728	256618
34 Less: Cost of treasury stock	210985	-	*604	*13514	*5274	*20278	55555	*37293	*23113	*37367	1255	16732	-
35 Total receipts	36239027	*80708	1174551	1442401	1819861	2588277	8097001	3963144	4684256	4010006	1674437	3570496	3133888
36 Business receipts	35897033	*80489	1172948	1373961	1817260	2576941	8050334	3935781	4626286	3967895	1651761	3550377	3092998
37 Interest	64946	*53	*1456	*1263	*2128	3634	6475	6636	6196	2669	3455	3681	27300
38 Interest on govt. obligations, State and local	3262	-	-	-	*69	*484	*395	*96	*948	*1013	13	96	148
39 Rents	8821	-	-	*873	-	*44	*135	*694	*861	*2143	3054	171	846
40 Royalties	*1004	-	-	-	-	-	*359	-	*637	-	-0	8	-
41 Net S-T cap gain less net LT loss	*91	-	-	-	-	*72	-	*13	-	-	-	6	-
42 Net L-T cap gain less net ST loss	3003	-	-	-	-	*253	*13	*140	*1604	*72	268	651	-
43 Net gain, noncapital assets	5658	-	-	*567	*41	*224	595	*235	3114	*108	252	438	82
44 Dividends, domestic corporations	6091	-	-	-	-	*1757	*1061	*224	*40	*2987	-	22	-
45 Dividends, foreign corporations	*2312	-	-	-	-	-	-	*658	-	-	-	1655	-
46 Other receipts	246807	*166	*146	*65737	*363	4868	37633	18667	44569	33119	15634	13392	12514
47 Total deductions	35948946	*80395	1156367	1429429	1783166	2572907	8009641	3908858	4639635	4043513	1662519	3535865	3126649
48 Cost of sales and operations	28632112	*65909	862517	900511	1382738	1823621	6281178	3317878	3793660	3459188	1332446	2817848	2594619
49 Compensation of officers	718892	*20	*23255	*51973	97920	91337	245697	62906	55515	52159	12272	20592	5247
50 Repairs	96085	*32	*3988	*5855	*4506	13187	17495	9039	7520	8547	5155	8218	12543
51 Bad debts	126278	-	*87	*4389	*4456	*2503	31411	5997	23699	22507	4375	11946	14908
52 Rent paid on business property	434358	*1990	23008	*22181	37804	60283	84104	25474	37860	21079	23717	76974	19883
53 Taxes paid	407282	*662	14487	32727	28532	46512	105078	36074	46577	27367	14227	24830	30210
54 Interest paid	309602	*818	*2712	*8832	9735	17464	49921	20885	35443	27532	21731	43923	70605
55 Contributions or gifts	5640	-	*3	*99	*201	*501	1448	*509	1013	*845	53	678	290
56 Amortization	51979	*2	*873	*203	*718	*4894	9264	*3340	8039	*2409	5903	13723	2610
57 Depreciation	235018	*238	*7770	*10877	8516	32562	44160	24231	30123	18149	11999	24057	22336
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	117111	*7	*176	*2472	*2291	9792	13113	4776	13753	4583	25246	37299	3604
60 Pension, prof sh, stock, annuity	90510	*82	*10610	*3550	*6643	5412	21142	10431	8136	6850	1848	4697	11108
61 Employee benefit programs	170137	*549	*1176	*1940	*4757	14373	30639	18143	22606	14422	11575	23862	26095
62 Net loss, noncapital assets	14039	-	-	-	-	*162	*2113	*1662	*3201	*1702	414	3694	1091
63 Other deductions	4539903	*10084	205707	383818	194349	450304	1072880	367515	552490	376173	191560	423524	311499
64 Total receipts less total deducts	290081	*313	18184	12973	36695	15369	87360	54286	44621	-33507	11918	34631	7239
65 Const taxable inc frm rel frn corps	1376	-	-	-	-	-	-	-	-	-	886	490	-
66 Net income (less deficit), total	288195	*313	18184	12973	36626	14885	86964	54190	43673	-34520	12791	35025	7091
67 Net income, total	542879	*313	*37408	*33903	42502	38222	109079	63300	88596	*34231	20018	48482	26825
68 Deficit, total	254684	-	*19224	*20930	*5876	*23337	22115	*9110	*44923	*68751	7226	13457	19734
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*254	*254	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	182651	*59	*24845	*5362	*20455	*13182	37875	*11949	33530	*2169	16703	10187	6335
72 Statutory special deductions, total	36666	*254	*6049	*10764	*2083	*3253	*743	*4924	*1911	*2366	-	3080	1240
73 Net operating loss deduction	30600	*254	*6049	*10764	*2083	*2029	-	*4088	*1897	-	-	2195	1240
74 Dividends received deduction	6067	-	-	-	-	*1224	*743	*836	*15	*2366	-	884	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	275111	-	*23	*17059	*14377	*9248	62887	*47256	40793	*27729	1276	35215	19250
77 Income tax before credits, total	84558	-	*4	*2559	*2157	*1423	18246	15893	14172	*9558	445	13528	6574
78 Regular tax	82567	-	*4	*2559	*2157	*1423	18246	*15870	13835	*9428	433	12063	6550
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-
81 Alternative minumum tax	*1907	-	-	-	-	-	-	*23	*327	*118	11	1427	-
82 Environmental tax	84	-	-	-	-	-	-	-	*10	*12	-	38	24
83 Foreign tax credit	*892	-	-	-	-	-	-	-	-	*3	-	890	-
84 U.S. Possessions tax credit	33	-	-	-	-	-	33	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*92	-	-	-	-	-	*6	*66	*19	-	1	-	-
88 Prior year minumum tax credit	703	-	-	-	-	-	-	-	-	-	36	-	666
89 Income tax after credits, total	82838	-	*4	*2559	*2157	*1423	18207	15828	14153	*9555	407	12638	5908

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

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

MINOR INDUSTRY 5129
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4453	*405	*1088	*1106	890	*266	437	87	88	39	19	13	16
2 Total assets	21720590	-	*59370	*168548	313344	*181293	1070371	601346	1361070	1358527	1439397	2121524	13045799
3 Cash	1344513	-	*9607	*48831	34818	*30955	81899	72960	76842	72363	77849	80200	758189
4 Notes and accounts receivable	5963434	-	*18722	*43280	122019	*49370	328205	147747	495501	501617	531518	570496	3154959
5 Less: Allowance for bad debts	213120	-	-	-	*805	*240	*895	*3260	17651	9141	11416	12420	157291
6 Inventories	6886458	-	*24115	*37846	*55940	*40806	359270	241419	506256	425156	517951	523295	4154403
7 Investments in govt. obligations, Total	*44057	-	-	-	-	-	*15216	-	*10605	*4210	1252	12773	-
8 Tax-exempt securities	*1942	-	-	-	*36	-	-	-	*1475	*431	-	-	-
9 Other current assets	870458	-	*39	*9365	*5369	*3357	75632	15463	57652	53286	37236	56964	556094
10 Loans to stockholders	346332	-	-	*2696	*6927	*10326	*1547	*1837	*96	*9821	2412	-	310669
11 Mortgage and real estate loans	*58457	-	-	-	*14501	-	-	*2011	*622	*35586	-	-	5738
12 Other investments	1512125	-	-	-	*42540	*10427	*66513	*20735	6793	40342	57159	174635	1092980
13 Depreciable assets	3509502	-	*25474	*27260	*58149	*52506	176228	135692	289062	213168	279702	442708	1809553
14 Less: Accumulated depreciation	1554017	-	*19281	*12347	*36964	*23994	97940	75485	131634	102749	124720	166870	762033
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	153028	-	-	-	*1447	*1171	*6819	*5004	8812	*6076	11707	11261	100730
18 Intangible assets (Amortizable)	2246055	-	-	*10490	*2274	*12048	62417	*45107	51897	*64844	44845	346502	1605631
19 Less: Accumulated amortization	363287	-	-	*523	*1078	*6715	17012	*10049	16915	*8069	6506	31227	265192
20 Other assets	914655	-	*693	*1651	*8172	*1276	12470	*2166	21657	51586	20409	113204	681369
21 Total liabilities	21720590	-	*59370	*168548	313344	*181293	1070371	601346	1361070	1358527	1439397	2121524	13045799
22 Accounts payable	6677219	-	*19570	*51899	109189	*24923	306481	182563	392563	419012	491764	496705	4182550
23 Mort, notes, and bonds under 1 yr	1760470	-	*9510	*3916	*28660	*47430	100458	*124421	256266	264808	110858	197537	616605
24 Other current liabilities	1702951	-	*6234	*34024	*13638	*21597	63860	29698	104797	81717	113171	144679	1089537
25 Loans from stockholders	616653	-	*27587	*27882	*4068	*22833	203128	*43043	*816	*7051	29006	1139	250100
26 Mort, notes, bonds, 1 yr or more	3557685	-	-	*25576	*17520	*9624	52401	*57171	108049	105568	180986	406693	2594098
27 Other liabilities	737295	-	*4617	-	*15380	*1650	*1116	*7772	48336	*55311	52664	50523	499925
28 Net worth	6668317	-	*-8148	*25252	124889	*53235	342928	156679	450243	425060	460948	824246	3812985
29 Capital stock	1118317	-	*29129	*10525	23148	*16052	188590	5321	91279	43731	25500	162486	522556
30 Paid-in or capital surplus	3723791	-	*40702	*2156	*4361	*4909	*122427	181655	179507	184417	298732	441948	2262977
31 Retained earnings, appropriated	*4501	-	-	-	-	-	-	*4501	-	-	-	-	-
32 Retained earnings, unappropriate	1730340	-	*-78781	*9159	*69737	*27767	-81256	-62369	-11246	67025	127075	151939	1511291
33 Retained earnings (S Corp)	705687	-	*2025	*3413	*28093	*5965	117255	*27877	207801	*149814	22484	68505	72456
34 Less: Cost of treasury stock	614319	-	*1223	-	*450	*1458	*4087	*307	*17098	*19926	12842	632	556296
35 Total receipts	67705208	*3331037	*159610	*568856	927376	*687734	2692535	1543368	4275500	4455610	4911464	5594266	38557853
36 Business receipts	66955410	*3300541	*159556	*567888	920351	*686176	2665603	1531906	4243107	4417729	4805708	5506172	38150671
37 Interest	118977	*2025	*17	*75	*379	*693	3769	*4011	7773	3719	4752	10480	81283
38 Interest on govt. obligations, State and local	13891	-	-	-	-	-	*1730	-	*20	*145	143	146	11707
39 Rents	78288	667	-	-	-	-	*2162	-	*425	*160	306	2372	72196
40 Royalties	121465	273	-	-	-	-	-	-	*123	3508	81549	4698	31313
41 Net S-T cap gain less net LT loss	305	-	-	-	-	-	-	-	-	-	-	301	4
42 Net L-T cap gain less net ST loss	43175	1285	-	-	*3001	-	*50	*3640	*172	*138	315	29058	5516
43 Net gain, noncapital assets	17087	881	-	-	-	*402	*107	*443	*254	*27	64	5362	9547
44 Dividends, domestic corporations	22013	-	-	-	*1795	-	*53	-	*34	179	-	309	19644
45 Dividends, foreign corporations	*6002	-	-	-	-	-	-	-	*2913	1032	-	-	2057
46 Other receipts	328596	*25365	*37	*892	*1850	*464	19059	3368	20680	28973	18626	35368	173914
47 Total deductions	66754941	*3308402	*201992	*570163	896254	*677560	2670357	1542685	4162607	4316451	4805401	5468255	38134814
48 Cost of sales and operations	58332754	*3080690	*87406	*409269	*637330	*344752	1855326	1202681	3388107	3814293	4345363	4703670	34463867
49 Compensation of officers	479707	5006	*23184	*32119	*60222	*55767	80750	23233	49592	32397	21861	23123	72451
50 Repairs	90191	*3594	*358	*85	*1928	*1132	6323	3251	6140	5450	7694	8686	45549
51 Bad debts	92696	3932	*1825	*58	*5283	*1302	9903	*5754	9162	6714	6551	4311	37902
52 Rent paid on business property	335030	*12916	*8573	*10772	14974	*11016	48471	10025	30660	16219	18309	23197	129897
53 Taxes paid	433053	*22226	*3740	*8121	10812	*8958	36668	16279	43762	29617	25304	42331	185236
54 Interest paid	504298	*16350	*1146	*808	*4935	*5671	16818	14916	31508	24523	28341	50939	308344
55 Contributions or gifts	9044	*192	-	*134	*32	*161	*267	*493	*419	1029	428	558	5330
56 Amortization	65517	1134	-	*523	*650	*1038	4050	*1579	4813	3007	2773	11309	34639
57 Depreciation	313908	*7469	*3840	*2564	*5214	*5882	15194	10286	24596	17146	21698	32230	167788
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
59 Advertising	465241	*4869	*3950	*7747	*8263	*127670	25550	7441	31065	38775	9084	30088	170740
60 Pension, prof sh, stock, annuity	102798	*1226	-	*11065	*3401	*2954	*5379	*1884	7133	6664	5444	3648	54001
61 Employee benefit programs	240011	7786	-	-	*1569	*2879	10684	*7454	16312	17525	22113	20953	132736
62 Net loss, noncapital assets	4390	*627	-	-	-	-	*399	*6	*501	*516	168	34	2140
63 Other deductions	5286302	*140384	*67970	*86898	141641	*108378	554575	237402	518838	302576	290269	513177	2324194
64 Total receipts less total deducts	950267	*22634	*-42382	*-1307	31121	*10174	22178	683	112893	139159	106063	126012	423038
65 Const taxable inc frm rel frn corps	3119	-	-	-	-	-	-	-	-	828	-	62	2228
66 Net income (less deficit), total	939495	*22634	*-42382	*-1307	31121	*10174	20448	683	112872	139842	105920	125928	413560
67 Net income, total	1218729	*22830	*842	*3735	*35199	*10174	77189	*44252	146235	155624	108891	136767	476988
68 Deficit, total	279234	*196	*43224	*5043	*4077	-	*56742	*43569	*33362	*15782	2971	10839	63428
69 Net income (less def), Form 1120-A	*-17674	-	*-17674	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1850	*1850	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	244349	-167	*539	*2136	*29050	*774	21558	*5849	82034	*38208	18012	29667	16689
72 Statutory special deductions, total	112559	*21799	-	*218	*1256	-	*797	*1189	*6446	*12246	10239	43673	14696
73 Net operating loss deduction	94343	*21799	-	*218	-	-	*760	*1189	*3509	*12117	10239	43561	951
74 Dividends received deduction	18216	-	-	-	*1256	-	*37	-	*2937	128	-	112	13745
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	811754	*1032	*304	*1381	*5176	*9400	23493	*27050	51919	101764	80641	63451	446143
77 Income tax before credits, total	277959	*2959	*46	*208	*776	*1721	6807	*9429	17871	34887	27667	21857	153730
78 Regular tax	272755	*285	*46	*208	*776	*1721	6807	*9006	17620	34600	27418	21640	152629
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	4208	2652	-	-	-	-	-	*423	*226	*183	158	107	459
82 Environmental tax	997	22	-	-	-	-	-	-	*25	*104	92	110	643
83 Foreign tax credit	3603	-	-	-	-	-	-	-	-	137	1695	305	1466
84 U.S. Possessions tax credit	2743	-	-	-	-	-	-	-	-	-	-	2743	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6950	-	-	-	-	-	*124	-	*81	*309	6119	95	221
88 Prior year minumum tax credit	3264	-	-	-	-	-	-	-	-	402	293	279	2290
89 Income tax after credits, total	261400	*2959	*46	*208	*776	*1721	6683	*9429	17790	34039	19560	18435	149753

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5130
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19758	*478	9066	4636	1592	1477	1783	383	241	62	23	9	7
2 Total assets	26744213	-	244428	723841	601028	1003487	3979173	2602853	3777441	2100224	1635261	1559957	8516520
3 Cash	1595058	-	65488	105052	81689	130842	327465	150563	181417	122220	108490	94391	227442
4 Notes and accounts receivable	7717514	-	*46220	211091	148309	287612	1380400	779561	1100148	445386	402699	350149	2565938
5 Less: Allowance for bad debts	208773	-	*19	-	*1251	*7917	22457	21809	26421	10472	15092	21139	82196
6 Inventories	8615012	-	*25971	225741	175612	404065	1581835	1004618	1628145	877460	564763	448158	1678644
7 Investments in govt. obligations, Total	*32119	-	-	-	*1	-	*32119	-	-	-	-	-	-
8 Tax-exempt securities	*96	-	*3	-	-	-	-	*92	-	-	-	-	-
9 Other current assets	3067717	-	*24916	40254	22892	18210	201476	186575	299623	284226	96744	309516	1583286
10 Loans to stockholders	211370	-	*41975	*13608	*36569	*38572	27926	*9362	38058	*2326	2973	-	-
11 Mortgage and real estate loans	*6183	-	*12	-	-	-	*1334	-	*4742	-	96	-	-
12 Other investments	1942312	-	*302	-	*728	*10949	62961	144163	189941	149970	130395	94890	1158013
13 Depreciable assets	3905095	-	81503	120062	173535	202051	543569	478296	401628	262849	366486	327487	947630
14 Less: Accumulated depreciation	1734372	-	58721	63144	96093	105153	267743	213066	192240	107959	154463	138034	337754
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	289379	-	*51	-	*39474	*4523	28255	*47369	38881	*8362	24055	6445	91964
18 Intangible assets (Amortizable)	690518	-	*6414	*30245	*229	12950	31477	18581	64264	34619	79071	69366	343300
19 Less: Accumulated amortization	177303	-	*1655	*2183	*66	4392	12284	6925	14569	11632	7732	10772	105093
20 Other assets	792288	-	11968	43114	*19401	11177	62839	25473	63825	42870	36777	29499	445345
21 Total liabilities	26744213	-	244428	723841	601028	1003487	3979173	2602853	3777441	2100224	1635261	1559957	8516520
22 Accounts payable	5103544	-	38246	213855	177116	171576	1415864	640362	852810	382741	254444	185959	770572
23 Mort, notes, and bonds under 1 yr	6753728	-	*251409	66481	*92052	153668	688212	521127	746401	396248	286753	365088	3186291
24 Other current liabilities	2270907	-	148857	54545	27971	77492	275875	246564	437895	201299	185157	211127	404126
25 Loans from stockholders	1504630	-	222502	293195	80025	159596	363626	137716	148373	*46423	22238	6975	23962
26 Mort, notes, bonds, 1 yr or more	2858420	-	*12131	*86463	*62690	124093	289124	243388	314639	332846	338347	250689	804010
27 Other liabilities	778653	-	*151	*850	*23918	*54881	70413	*91073	124254	98547	91015	86232	137320
28 Net worth	7474330	-	-428868	8453	137257	262182	876059	722623	1153070	642121	457308	453888	3190238
29 Capital stock	1438049	-	34474	75600	60449	85515	209139	105831	143295	143823	60383	46745	472794
30 Paid-in or capital surplus	2187406	-	*-7431	*103456	*43678	24978	166130	79806	349983	84779	144313	261766	935948
31 Retained earnings, appropriated	*3416	-	*4	-	-	-	3412	-	-	-	-0	-	-
32 Retained earnings, unappropriate	2700708	-	-18654	-123378	3157	63713	151294	147068	74102	-17064	1350	33430	2385690
33 Retained earnings (S Corp)	1931172	-	*-437194	*-47225	*34289	109024	438349	409341	610963	440372	261308	111947	-
34 Less: Cost of treasury stock	786421	-	*67	-	*4317	*21049	92264	*19422	25273	*9790	10047	-	604193
35 Total receipts	63059200	*184920	1953373	2930418	1231313	3003706	11710909	6316106	8999489	4718073	2571123	2609394	16830378
36 Business receipts	61701482	*179159	1933311	2921390	1227261	2980566	11585109	6159268	8879420	4615347	2505210	2560440	16155003
37 Interest	287451	*492	*744	*4771	*514	2173	7415	6348	10802	3965	8651	8831	232744
38 Interest on govt. obligations, State and local	5651	-	-	-	-	-	*2395	*97	*348	*482	1631	100	598
39 Rents	51711	26	-	-	*2004	*577	*5354	*2447	*2748	*6918	12812	838	17989
40 Royalties	172018	*2567	-	-	-	*195	*3437	*100	20517	*851	3622	12249	128480
41 Net S-T cap gain less net LT loss	*6771	-	-	-	-	-	*6744	-	-	-	27	-	-
42 Net L-T cap gain less net ST loss	56576	-	-	-	-	*5262	*226	*3090	*2171	*3094	312	183	42240
43 Net gain, noncapital assets	10856	-	-	*40	-	*442	*677	*434	673	*115	3860	4340	277
44 Dividends, domestic corporations	*2824	-	-	-	-	-	*114	-	*77	-	-	42	2590
45 Dividends, foreign corporations	*138694	-	-	-	-	-	-	-	*1741	*7253	195	1865	127640
46 Other receipts	625166	*2676	*19319	4217	*1533	14492	99439	144321	80993	80047	34805	20507	122817
47 Total deductions	61925789	*205983	1949731	2958759	1270290	2952193	11707832	6235813	8800400	4550224	2474474	2525878	16294212
48 Cost of sales and operations	48118312	*147035	944447	2189204	874562	2217740	8915838	4806690	6882250	3660857	1773234	1710344	13996112
49 Compensation of officers	1615911	*1629	267368	116291	52983	120551	367541	214720	233448	115072	29933	38099	58277
50 Repairs	99270	*219	2511	6712	4033	2805	20981	7960	9358	5675	7148	6096	25772
51 Bad debts	222231	*16945	*866	*8520	*3138	11995	62754	21982	33187	10112	12205	8876	31651
52 Rent paid on business property	820283	*5004	110762	82648	34352	47117	149782	73553	88425	48864	40873	58329	80575
53 Taxes paid	1065181	*2368	104101	53518	32859	52388	151746	121236	169027	111947	75211	57779	133000
54 Interest paid	912056	*2993	*22659	19987	19725	30172	132720	84985	147317	64796	54345	46046	286312
55 Contributions or gifts	19502	*24	*5	*565	*29	*226	3347	463	1901	*509	945	416	11073
56 Amortization	47998	*26	*713	*175	*1032	1633	5680	3364	6082	5926	4463	4165	14740
57 Depreciation	334340	*852	11076	13840	12471	21352	41608	41660	31090	20646	25273	31094	83378
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	734237	*565	5730	12615	5696	6122	75183	38782	58417	33441	41400	72142	384144
60 Pension, prof sh, stock, annuity	137401	*2114	*16318	*7823	*4864	*4713	25727	18451	18677	5941	4852	5554	22367
61 Employee benefit programs	207304	*487	*6711	*7696	*6511	14296	34520	26440	26225	15709	19091	17077	32541
62 Net loss, noncapital assets	20081	*54	-	*362	*160	-	*1467	*10	3741	*966	488	2653	10180
63 Other deductions	7571680	*25669	456466	438802	217875	421083	1718937	775518	1091255	449764	385013	467208	1124089
64 Total receipts less total deducts	1133411	*-21063	3641	-28342	-38977	51513	3077	80293	199089	167849	96649	83516	536166
65 Const taxable inc frm rel frn corps	*182746	-	-	-	-	-	-	-	*379	*3213	-	2653	176500
66 Net income (less deficit), total	1310506	*-21063	3641	-28342	-38977	51513	682	80196	199120	170581	95018	86069	712068
67 Net income, total	2138118	*9536	56700	61727	*9833	80893	210529	148288	297745	198830	124692	111071	828275
68 Deficit, total	827612	*30599	53059	90069	48810	29380	209847	68092	98625	*28250	29674	25002	116206
69 Net income (less def), Form 1120-A	*6333	-	*7056	-	*-723	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*897	*897	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	616633	*2127	*-6429	*12224	*-5417	54787	47013	92009	190672	146159	65989	17500	-
72 Statutory special deductions, total	101112	*744	*7550	*8849	-	*10122	29391	*3197	*16149	-	11856	11422	1832
73 Net operating loss deduction	99150	*744	*7550	*8849	-	*10122	*29311	*3197	*16098	-	11856	11422	-
74 Dividends received deduction	*1962	-	-	-	-	-	*80	-	*50	-	-	-	1832
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1273740	*6666	*26499	*17628	*7412	*15984	78236	34977	79779	*50820	47046	82149	826546
77 Income tax before credits, total	422745	*2312	*3975	*2644	*1132	*3131	22888	11355	28882	*17388	16447	28732	283859
78 Regular tax	418300	*2237	*3975	*2644	*1132	*3131	22708	11355	27041	*17283	16022	27931	282842
79 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-	-0	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2991	-	-	-	-	-	*181	-	*1812	*70	232	696	-
82 Environmental tax	1250	7	-	-	-	-	-	-	*29	*35	56	105	1017
83 Foreign tax credit	*103680	-	-	-	-	-	-	-	*141	*5054	17	1655	96813
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*607	-	-	-	-	*21	*57	-	*68	-	16	-	444
88 Prior year minumum tax credit	*629	-	-	-	-	-	*18	-	*370	-	241	-	-
89 Income tax after credits, total	317830	*2312	*3975	*2644	*1132	*3110	22813	11355	28303	*12335	16173	27076	186602

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5150
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8190	1276	*2011	*1121	1066	946	1392	188	121	41	13	7	8
2 Total assets	36392983	-	*52588	*205151	398168	673211	2800653	1418273	1970568	1520407	942765	1249218	25161981
3 Cash	2453035	-	*10719	*40600	*48000	103755	317157	87701	154580	65971	27969	80050	1516532
4 Notes and accounts receivable	13269301	-	*8238	*61216	108760	234175	861363	470989	572658	306643	201979	341120	10102161
5 Less: Allowance for bad debts	125162	-	*29	*5253	*1758	*2117	13430	*4439	10691	4933	3175	1661	77676
6 Inventories	6465222	-	*1425	*5304	*35509	67347	656753	367879	557727	509314	288523	182027	3793413
7 Investments in govt. obligations, Total	73150	-	-	-	-	*14045	*17954	*3699	*5582	*1274	953	-	29642
8 Tax-exempt securities	*42112	-	*5	-	-	*1189	*219	*40698	-	-	-	-	-
9 Other current assets	1572429	-	*28651	*3643	*13806	41180	137366	74823	80402	184831	124892	307440	575395
10 Loans to stockholders	180440	-	*2131	*17024	*36757	*9851	75576	*19626	13824	*4166	1485	-	-
11 Mortgage and real estate loans	35153	-	*19	-	-	-	*19525	-	*31	*2212	-	-	13366
12 Other investments	6493433	-	*470	*496	*41815	*29498	82990	128890	96210	146871	48793	129902	5787499
13 Depreciable assets	12194112	-	*4039	*158891	270661	376662	1493529	395955	822058	569031	242524	305156	7555606
14 Less: Accumulated depreciation	7385065	-	*3867	*105613	194784	240829	986047	230257	458216	346978	91317	143227	4583929
15 Depletable assets	*46748	-	-	-	-	-	-	-	-	*4860	-	-	41887
16 Less: Accumulated depletion	*15018	-	-	-	-	-	-	-	-	*4463	-	-	10555
17 Land	516129	-	*79	*23801	*12700	13030	85058	42521	111049	35924	9575	25443	156949
18 Intangible assets (Amortizable)	214649	-	*426	*8511	*125	*1806	18433	*4186	11324	*25792	69076	5183	69788
19 Less: Accumulated amortization	47398	-	*239	*3592	*116	*603	3140	*3005	5043	*10794	5846	1273	13747
20 Other assets	409715	-	*522	*126	*26694	24222	37348	19005	19072	30684	27335	19059	205649
21 Total liabilities	36392983	-	*52588	*205151	398168	673211	2800653	1418273	1970568	1520407	942765	1249218	25161981
22 Accounts payable	11195674	-	*22661	*29419	*85896	165069	784427	378910	480151	261638	149976	229755	8607772
23 Mort, notes, and bonds under 1 yr	7008260	-	*361	*19471	*68306	31529	335151	261877	353755	459274	304853	316200	4857485
24 Other current liabilities	1377777	-	*1317	*31882	30737	79391	269781	148812	170761	93604	62839	150414	338239
25 Loans from stockholders	573201	-	*87489	*9714	*4625	95815	165907	79974	57259	*42151	27184	301	2780
26 Mort, notes, bonds, 1 yr or more	4537941	-	-	*56686	*9402	105069	346646	108163	250663	142794	206172	203724	3108623
27 Other liabilities	844095	-	*209	*225	-	*15889	101767	27519	56352	35983	32511	21329	552311
28 Net worth	10856036	-	*-59449	*57754	199203	180451	796972	413018	601626	484963	159230	327497	7694771
29 Capital stock	1605884	-	*10399	*57360	206233	88667	196739	157059	64822	128927	116549	127713	451417
30 Paid-in or capital surplus	2460467	-	*6736	*13150	*3489	*22253	96016	35424	110588	230580	144318	105691	1692223
31 Retained earnings, appropriated	*31411	-	-	-	-	*20785	*5161	*2193	*1123	-	-	-	2149
32 Retained earnings, unappropriate	5836723	-	*-32986	*15421	*-40190	59320	307987	161437	200932	-1016	-112497	-31747	5310062
33 Retained earnings (S Corp)	1133742	-	*-41448	-	*35282	*3890	270396	*101889	245563	*134622	13160	125840	244548
34 Less: Cost of treasury stock	212191	-	*2151	*28176	*5610	*14463	79326	*44984	*21402	*8150	2300	-	5629
35 Total receipts	103042409	778037	*540986	*1451472	2191833	6197720	13049625	8525284	8586658	5516339	4883422	6762235	44558799
36 Business receipts	101175447	776180	*528306	*1435805	*2139459	6068172	12921678	8472091	8535245	5438425	4845970	6714709	43299407
37 Interest	490171	*835	*181	*3910	*1842	7817	20812	8931	11109	8426	13055	21584	391669
38 Interest on govt. obligations, State and local	*2544	-	-	-	-	*31	*31	*2440	*8	*8	-	10	16
39 Rents	139523	*3	-	-	*71	*2701	2695	*1297	2049	*1983	1046	394	127283
40 Royalties	6130	-	-	-	*79	-	*550	-	*571	*1091	509	-	3328
41 Net S-T cap gain less net LT loss	50128	-	-	-	-	-	-	-	*366	*1488	261	15	47998
42 Net L-T cap gain less net ST loss	32018	218	-	-	*8920	*1278	7203	*873	*1519	*703	1526	408	9370
43 Net gain, noncapital assets	65062	*82	-	*525	*8039	*4667	11537	*1181	1862	*3981	904	1413	30869
44 Dividends, domestic corporations	39108	57	-	-	*327	*906	*254	*91	*58	*7443	-	28	29944
45 Dividends, foreign corporations	*118895	-	-	-	-	-	*678	-	*2	-	-	-	118214
46 Other receipts	923384	*662	*12498	*11233	*33095	112147	84185	38380	33867	52792	20151	23674	500700
47 Total deductions	102275983	778911	*551084	*1445767	2148851	6222167	12975326	8487849	8519264	5478651	4869173	6742937	44056003
48 Cost of sales and operations	94242604	*714265	*481830	*1122199	*1894712	5780060	11511924	8001043	7865969	5100514	4631653	6542640	40595794
49 Compensation of officers	591248	*7601	*15371	*56088	*31524	64660	191339	46571	43106	17877	15033	8004	94073
50 Repairs	223283	*1073	*2955	*11121	11707	13178	55063	16385	14854	5796	6171	10453	74528
51 Bad debts	97063	*357	-	*380	*2370	*20522	27413	12654	8592	1883	2107	4347	16439
52 Rent paid on business property	303880	*8943	*2470	*40332	*6583	14828	41477	16916	18772	16246	11611	9866	115836
53 Taxes paid	505722	*6982	*2991	*16937	17277	23580	89246	22831	36999	17600	9021	9749	252510
54 Interest paid	857290	*4021	*266	*9436	*5211	15787	67860	26685	56693	41137	31552	32492	566150
55 Contributions or gifts	13105	-0	-	*130	*451	*683	3909	141	762	*231	75	99	6624
56 Amortization	16042	*34	*13	*35	-	*323	1329	*1402	1958	2143	3138	513	5152
57 Depreciation	805758	*1680	*146	*16917	18049	23488	86147	19847	51262	26805	18209	16902	526304
58 Depletion	*14632	-	-	-	-	-	*83	-	*14	-	-	-	14535
59 Advertising	102218	*310	*7180	*3839	*10132	5992	10821	1992	14079	3941	4448	1362	38121
60 Pension, prof sh, stock, annuity	150923	*135	-	-	*5609	*2439	22539	6561	10444	3034	1474	2168	96522
61 Employee benefit programs	195198	*553	-	*5124	*1645	5402	37752	12577	21151	10681	5427	6567	88321
62 Net loss, noncapital assets	20465	19	-	-	-	*9311	*330	*410	*593	*1255	1310	7128	109
63 Other deductions	4136551	*32937	*37860	*163230	143582	241913	828094	301835	374016	229510	127943	90647	1564984
64 Total receipts less total deducts	766426	*-874	*-10098	*5705	42982	-24447	74298	37434	67394	37688	14250	19299	502796
65 Const taxable inc frm rel frn corps	404046	-	-	-	-	-	-	-	-	-	-	-	404046
66 Net income (less deficit), total	1167928	*-874	*-10098	*5705	42982	-24478	74267	34995	67386	37680	14250	19288	906826
67 Net income, total	1397489	*11190	*27014	*10137	48638	45946	132599	42192	79726	46911	19431	26878	906826
68 Deficit, total	229561	*12064	*37112	*4432	*5656	*70425	58332	*7197	12340	*9231	5182	7589	-
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1324	*1324	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	190264	*-1050	*25504	-	*30710	*-15702	42395	*9620	37578	*14640	2557	13838	30174
72 Statutory special deductions, total	187984	*2789	-	*249	*11191	*2761	9430	*4305	*4609	*7113	7977	6198	131360
73 Net operating loss deduction	63125	*2789	-	*249	*10962	*2127	*8714	*4240	*4568	*1295	7977	6179	14024
74 Dividends received deduction	124859	-	-	-	*229	*634	*716	*65	*41	*5818	-	19	117337
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	961149	403	*1418	*9888	*6965	32436	65999	25844	35370	21315	8897	6866	745748
77 Income tax before credits, total	321279	253	*213	*1483	*1050	7721	17147	8230	12692	7721	3444	2466	258857
78 Regular tax	317757	139	*213	*1483	*1050	7721	17147	8206	11823	7217	3025	2334	257398
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	1749	34	-	-	-	-	*1	*19	*632	372	412	124	157
82 Environmental tax	1456	-	-	-	-	-	-	*6	*2	*132	7	8	1302
83 Foreign tax credit	*115228	-	-	-	-	-	-	-	*366	-	-	27	114835
84 U.S. Possessions tax credit	189	-	-	-	-	-	-	-	-	189	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	8070	-	-	-	-	-	*155	*27	*60	*622	449	-	6758
88 Prior year minumum tax credit	2686	-	-	-	-	-	*279	*32	*267	-	-	127	1982
89 Income tax after credits, total	195106	253	*213	*1483	*1050	7721	16714	8172	11999	6911	2995	2313	135282

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5160
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6988	*968	*2194	*951	*703	779	1097	147	99	23	12	10	3
2 Total assets	10309454	-	*58139	*184345	*272957	548705	2338915	990832	1564675	791922	854995	1538561	1165407
3 Cash	810489	-	*12068	*25536	*65731	71417	258054	97808	146209	60670	39861	22686	10450
4 Notes and accounts receivable	3500167	-	*23259	*79897	*96106	200899	988259	275972	486828	352169	278289	426905	291585
5 Less: Allowance for bad debts	62745	-	-	-	*92	*188	24475	4829	6392	5678	6403	7192	7496
6 Inventories	2124855	-	*7203	*49282	*31331	93702	516121	221341	337478	256805	145614	251281	214697
7 Investments in govt. obligations, Total	*14094	-	-	-	-	-	-	-	*14094	-	-	-	-
8 Tax-exempt securities	*11651	-	-	-	-	-	-	-	*536	-	-	11115	-
9 Other current assets	461747	-	*1051	*9925	*3570	17207	86835	45841	62879	15593	73344	123549	21955
10 Loans to stockholders	96294	-	*1196	*52	*9904	*2541	58287	*19576	*3097	-	46	1596	-
11 Mortgage and real estate loans	*20135	-	-	-	-	*10941	*6319	-	*1758	*945	-	172	-
12 Other investments	754923	-	-	-	*20776	*23824	69863	110065	161132	*62253	20605	169355	117048
13 Depreciable assets	3849901	-	*60157	*54415	*165164	312542	851428	362223	517468	82009	299948	547929	596617
14 Less: Accumulated depreciation	1981059	-	*47401	*39292	*122456	194808	538482	178594	250799	38755	129977	236277	204218
15 Depletable assets	41853	-	-	-	-	-	-	-	-	-	37480	4373	-
16 Less: Accumulated depletion	1764	-	-	-	-	-	-	-	-	-	830	934	-
17 Land	146927	-	-	-	*429	*3212	33317	*18110	27496	*3836	9873	26096	24558
18 Intangible assets (Amortizable)	461199	-	-	*30695	*3026	*199	11615	*16743	66207	*1495	31282	207697	92241
19 Less: Accumulated amortization	152998	-	-	*26790	*1900	*164	6341	*11480	20327	*919	9849	49750	25477
20 Other assets	213784	-	*605	*625	*1369	7381	28116	18055	17011	*1500	65713	39961	33447
21 Total liabilities	10309454	-	*58139	*184345	*272957	548705	2338915	990832	1564675	791922	854995	1538561	1165407
22 Accounts payable	2915306	-	*36931	*75576	*93095	146859	830991	273752	413378	309373	184641	306075	244636
23 Mort, notes, and bonds under 1 yr	1306756	-	*1481	*6486	*9851	*47237	215791	189467	360528	129302	73429	224961	48222
24 Other current liabilities	679521	-	*3731	*7525	*13827	34040	105175	52660	125812	78341	78023	103453	76934
25 Loans from stockholders	306667	-	*12399	*14362	*24701	*21561	74169	*15812	*42025	*28197	73440	-	-
26 Mort, notes, bonds, 1 yr or more	1341688	-	*28834	*34321	*10843	48466	311837	*58729	118988	*41416	170699	195645	321910
27 Other liabilities	353720	-	-	-	*769	*11495	*33165	*42209	73851	*3103	46451	58821	83856
28 Net worth	3405796	-	*-25237	*46074	*119870	239049	767786	358204	430094	202190	228312	649606	389850
29 Capital stock	561902	-	*2186	*7353	*33189	23614	40272	210202	99594	5501	68931	61072	9987
30 Paid-in or capital surplus	870869	-	-	*2980	*7578	*54902	142685	*19506	139941	*41771	103312	238690	119502
31 Retained earnings, appropriated	*25130	-	-	-	-	-	*19793	-	*630	-	4707	-	-
32 Retained earnings, unappropriate	1598333	-	*-22764	*8885	*31648	153582	462098	117031	98902	*14931	74022	388523	271476
33 Retained earnings (S Corp)	631141	-	*-4660	*26855	*72224	*30938	193106	*26380	125355	*140608	20334	-	-
34 Less: Cost of treasury stock	281580	-	-	-	*24769	*23988	90168	*14915	*34329	*622	42994	38680	11115
35 Total receipts	27119479	*159831	*486145	*523425	*1126804	1674530	6994200	2690740	3508078	2477279	1531217	3552559	2394671
36 Business receipts	26762090	*149878	*485992	*512043	*1111371	1662899	6912900	2628400	3471902	2462687	1498135	3508408	2357475
37 Interest	68667	*375	*146	*974	*1295	*5317	10490	5646	6540	*1956	4533	8377	23019
38 Interest on govt. obligations, State and local	3366	-	-	-	-	*260	-	*1334	*847	*512	-	385	28
39 Rents	10966	-	-	-	*445	*1832	*2934	*813	*599	*125	2225	560	1434
40 Royalties	3830	-	-	-	-	-	-	-	*1315	*186	236	2087	5
41 Net S-T cap gain less net LT loss	*39	-	-	-	*34	-	-	-	-	-	6	-	-
42 Net L-T cap gain less net ST loss	1165	-	-	*193	*356	-	*105	*225	*60	*3	30	172	21
43 Net gain, noncapital assets	8930	-	-	-	*46	*382	*5278	*845	731	*82	55	20	1491
44 Dividends, domestic corporations	10968	-	-	-	-	-	-	*2233	*3797	-	4626	309	3
45 Dividends, foreign corporations	*9861	-	-	-	-	-	-	*939	*356	-	221	5884	2461
46 Other receipts	239598	*9578	*8	*10215	*13258	*3840	62494	50305	21932	11727	21151	26357	8732
47 Total deductions	26878849	*150962	*522063	*539312	*1109718	1644477	6931776	2675919	3484475	2471883	1461704	3508293	2378267
48 Cost of sales and operations	21596921	*99315	*292402	*402637	*804542	1125006	5671212	2183892	2834652	2267214	1111022	2936137	1868889
49 Compensation of officers	645349	*12269	*28759	*33212	*44856	125697	201896	44004	75895	14296	21032	28023	15410
50 Repairs	86034	*314	*4954	*1308	*5818	5727	15134	7172	17701	*3018	8656	7844	8387
51 Bad debts	55358	*145	-	*2123	*954	*2225	21040	5508	8836	*2235	1573	3865	6853
52 Rent paid on business property	228321	*2963	*27094	*7359	*12420	20852	39342	26775	21470	8926	13074	20998	27049
53 Taxes paid	318748	*3270	*5967	*7161	*26867	25964	96796	29229	38277	10386	12391	34508	27933
54 Interest paid	220644	*602	-	*4551	*1971	11793	47990	18254	33655	12414	20860	24594	43960
55 Contributions or gifts	6498	*3	*2929	*92	*29	*423	849	390	282	*38	522	539	403
56 Amortization	38797	*2	-	*33	*488	*52	2701	*4971	4416	*295	3610	13843	8385
57 Depreciation	304008	*2133	*4644	*5273	*12487	25949	61692	21725	41205	8562	27674	43444	49220
58 Depletion	*2230	-	-	-	-	-	-	-	*425	-	87	1198	520
59 Advertising	175389	*73	*206	*674	*2706	6319	12580	4325	3024	1213	42075	98188	4004
60 Pension, prof sh, stock, annuity	108713	*119	-	-	*27717	*14302	19346	13065	12013	*2122	5900	5844	8285
61 Employee benefit programs	138111	*2192	*101	*3587	*6566	11415	31335	11529	17176	*4202	11652	18830	19526
62 Net loss, noncapital assets	3162	*160	-	-	*107	*481	*893	*22	*171	*10	261	434	624
63 Other deductions	2950568	*27401	*155007	*71301	*162191	268272	708970	305057	375277	136954	181316	270006	288818
64 Total receipts less total deducts	240630	*8869	*-35918	*-15887	*17086	30052	62425	14821	23603	5396	69513	44266	16404
65 Const taxable inc frm rel frn corps	3029	-	-	-	-	-	-	-	-	-	38	2129	863
66 Net income (less deficit), total	240293	*8869	*-35918	*-15887	*17086	29792	62425	13488	22757	4884	69551	46010	17239
67 Net income, total	494308	*10608	*1230	*8625	*27873	34065	126499	30518	61831	*43783	70984	57420	20873
68 Deficit, total	254015	*1739	*37148	*24512	*10787	*4274	64074	*17030	39075	*38899	1433	11411	3634
69 Net income (less def), Form 1120-A	*338	-	*338	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1	*1	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	29492	-	*-9902	*-11409	*16485	*14410	-7836	*-14049	10867	*32360	-1433	-	-
72 Statutory special deductions, total	35623	*1	*338	-	-	-	*2457	*10822	*6474	*614	12978	1610	330
73 Net operating loss deduction	29748	*1	*338	-	-	-	*2457	*9169	*2422	*614	12958	1461	328
74 Dividends received deduction	5875	-	-	-	-	-	-	*1652	*4052	-	21	148	2
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	329997	*10607	-	*2886	*4343	19656	103567	20210	23729	*10491	58005	55958	20545
77 Income tax before credits, total	105969	*2657	-	*433	*685	3631	31208	6444	8255	*3926	21410	19218	8102
78 Regular tax	102320	*2657	-	*433	*685	3631	31199	6383	8069	*3543	19710	19026	6985
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3074	-	-	-	-	*-0	*9	*61	*177	-	1615	127	1084
82 Environmental tax	189	-	-	-	-	-	-	-	-	*6	85	66	32
83 Foreign tax credit	*3109	-	-	-	-	-	-	*223	*131	*58	38	1279	1380
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*1328	-	-	-	-	-	*84	*200	-	*39	39	933	33
88 Prior year minumum tax credit	*1168	-	-	-	-	-	-	-	*91	*164	247	666	-
89 Income tax after credits, total	100364	*2657	-	*433	*685	3631	31124	6021	8034	*3665	21086	16341	6688

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5170
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10085	84	*2099	1614	1529	1294	2681	470	184	60	35	20	14
2 Total assets	163043861	-	*37404	298626	551742	962873	5317779	3164990	2815963	2115443	2428864	3131691	142218487
3 Cash	2504153	-	*16206	*61076	95817	114335	727988	403456	226658	99450	128938	141681	488549
4 Notes and accounts receivable	36282639	-	*12489	*62515	211875	285504	1462662	795595	818555	632331	914385	683294	30403434
5 Less: Allowance for bad debts	101877	-	-	-	*282	*1592	21091	10279	9100	6255	19069	10457	23751
6 Inventories	48094240	-	*653	*56391	96616	138811	676534	364601	233044	371930	441031	385676	45328953
7 Investments in govt. obligations, Total	33955981	-	-	-	-	-	*17564	-	*15260	*3862	512	-	33918784
8 Tax-exempt securities	*29778	-	-	-	-	-	*6784	*1847	*6446	-	-	14700	-
9 Other current assets	21152817	-	*379	*5413	*33919	45743	123130	76232	89923	116454	141054	239916	20280655
10 Loans to stockholders	320422	-	*1642	*7158	*1537	*13314	37611	53571	26546	*13007	12322	94291	59423
11 Mortgage and real estate loans	809742	-	-	*7320	-	*1678	61449	*9030	15858	*17569	32472	1459	662908
12 Other investments	9909004	-	-	-	*6377	28185	180074	208993	248913	129899	99747	460546	8546270
13 Depreciable assets	15232480	-	*24144	*246347	372120	809380	4112941	2284122	1662366	1008590	759563	1076096	2876811
14 Less: Accumulated depreciation	8054852	-	*18394	*165173	282128	557864	2559418	1307012	892820	452645	284312	395698	1139390
15 Depletable assets	790609	-	-	-	-	-	*17127	-	*7137	191	40197	279238	446719
16 Less: Accumulated depletion	360030	-	-	-	-	-	*858	-	*3342	172	8052	96291	251314
17 Land	1220321	-	-	*14677	*12822	36073	357173	231005	251130	89109	53275	68968	106090
18 Intangible assets (Amortizable)	974588	-	*132	*41880	*2322	*43094	52514	44324	120007	89616	71264	60793	448642
19 Less: Accumulated amortization	442660	-	*53	*40235	*935	*15564	23538	23218	36367	52277	27289	19856	203328
20 Other assets	726506	-	*206	*1257	*1680	21777	89134	32724	35751	54784	72826	147334	269033
21 Total liabilities	163043861	-	*37404	298626	551742	962873	5317779	3164990	2815963	2115443	2428864	3131691	142218487
22 Accounts payable	10597570	-	*6832	*56801	158109	227138	1133923	757721	713519	619787	862325	526573	5534841
23 Mort, notes, and bonds under 1 yr	71095933	-	*2785	*31895	*49530	87184	437292	418940	272808	240171	420489	1068610	68066229
24 Other current liabilities	45481653	-	*293	*10024	14439	62259	341985	216879	195719	128737	188605	244505	44078208
25 Loans from stockholders	749987	-	*21576	*61	*42481	*30800	342523	49266	27659	*5369	90417	43320	96516
26 Mort, notes, bonds, 1 yr or more	17394862	-	*1502	*49535	*37031	155635	887130	557759	473392	450286	344678	515956	13921957
27 Other liabilities	5463817	-	*-0	*-0	*710	19025	217788	69671	919873	106101	89187	173777	3867685
28 Net worth	12260038	-	*4416	150309	249442	380833	1957138	1094755	212992	564991	433164	558950	6653049
29 Capital stock	2483896	-	*14553	25588	76144	51415	281604	80846	111551	34516	56986	29968	1720725
30 Paid-in or capital surplus	5171524	-	*5579	*221758	*19422	*160175	127050	351024	229901	170019	489069	575179	2822346
31 Retained earnings, appropriated	*28245	-	-	-	-	-	*2813	*4011	*899	*20523	-	-	-
32 Retained earnings, unappropriate	4080009	-	*1569	*19105	150395	255652	719807	286081	-514194	169557	-187402	-241797	3421236
33 Retained earnings (S Corp)	2387129	-	*-17285	*-111545	*52397	*-45457	1004331	404862	432152	175067	76664	215626	200317
34 Less: Cost of treasury stock	1890764	-	-	*4597	*48917	*40952	178465	32069	47318	*4692	2153	20027	1511575
35 Total receipts	151723705	10068499	*310595	2272742	2854974	5525942	28399643	17091938	10954376	9552005	14378346	10565655	39748990
36 Business receipts	144481858	10052522	*308004	*2262652	2825916	5419521	28092119	16937299	10838168	9465978	14317291	10425235	33537152
37 Interest	5578762	6297	*632	*1293	*4953	6545	25186	17446	15159	9060	12244	26031	5453915
38 Interest on govt. obligations, State and local	8000	-	-	-	-	*424	*2001	*1925	*1714	*783	374	773	7
39 Rents	222827	*2509	-	*977	*1412	7672	48240	37232	20459	8901	10414	36827	48183
40 Royalties	5082	*82	-	-	-	-	*2414	*308	-	-	761	826	690
41 Net S-T cap gain less net LT loss	42993	-	-	-	-	-	*625	-	*5741	*3037	1467	169	31955
42 Net L-T cap gain less net ST loss	81515	*16	-	-	*1450	*1357	3030	13021	*1517	*15252	4051	2643	39178
43 Net gain, noncapital assets	124553	*109	-	*549	*19253	*4245	49311	2704	3077	3477	1888	8569	31372
44 Dividends, domestic corporations	44641	*148	-	-	*85	*19	*7017	*894	*2270	*41	1500	1207	31460
45 Dividends, foreign corporations	*260805	-	-	-	-	-	-	-	*12	-	-	-	260793
46 Other receipts	872670	*6815	*1959	*7270	*1904	86160	169700	81109	66259	45477	28357	63374	314286
47 Total deductions	151070667	10023534	*315536	2295231	2809377	5511275	28174105	17022893	10855741	9493322	14439598	10646337	39483716
48 Cost of sales and operations	131808853	9862943	*249420	*1880033	2403903	4632109	24510415	15268939	9681194	8736444	13846515	9914406	30822531
49 Compensation of officers	910565	*5285	*18931	*44856	53961	95063	331203	114148	69788	38687	35964	22015	80664
50 Repairs	414126	*3944	*1512	*8564	9054	22969	126419	79842	35409	28237	16452	21839	59883
51 Bad debts	285382	*4505	*19174	*3010	*6818	66631	57776	24486	8402	12230	9214	5270	67866
52 Rent paid on business property	723156	*9154	*1239	*26696	*9447	39128	168569	88531	60012	49210	26576	29584	215010
53 Taxes paid	1530913	7808	*2569	64008	63219	159536	645211	253351	97278	46423	33804	44752	112953
54 Interest paid	3904709	*24891	*762	*6664	10881	24346	134460	84504	59718	50691	57490	109509	3340794
55 Contributions or gifts	10986	*452	*90	*42	*406	*414	1580	2213	593	*324	530	533	3809
56 Amortization	100537	*478	*26	119	*40	*6810	12177	7257	18191	11148	7358	11899	25033
57 Depreciation	1126790	*9036	*3274	*23311	29897	60286	292827	166135	106865	74334	54444	72788	233592
58 Depletion	35379	-	-	-	*198	-	*22	-	-	-	2831	18562	13766
59 Advertising	118962	*800	*495	*10090	2107	10000	37758	19907	11745	5819	3533	7902	8805
60 Pension, prof sh, stock, annuity	201430	*879	*122	*525	*3244	*3148	27693	14301	8758	5029	5058	9329	123342
61 Employee benefit programs	383793	*726	-	*13064	*3717	14490	43948	21496	25690	23298	12038	12572	212753
62 Net loss, noncapital assets	9978	*254	-	-	-	*9	4416	741	1597	*897	148	156	1759
63 Other deductions	9505110	92378	*17923	214248	212486	376335	1779631	877042	670501	410550	327642	365220	4161154
64 Total receipts less total deducts	653038	44965	*-4941	-22489	45597	14666	225538	69044	98634	58683	-61252	-80682	265274
65 Const taxable inc frm rel frn corps	*991961	-	-	-	-	-	-	-	*54	-	184	-	991723
66 Net income (less deficit), total	1637000	44965	*-4941	-22489	45597	14242	223537	67119	96975	57900	-61442	-81455	1256991
67 Net income, total	2260507	*65910	*16015	*12813	56414	44209	315309	117157	123890	85431	47646	38790	1336924
68 Deficit, total	623507	*20944	*20956	*35302	*10817	29967	91771	50037	26915	27532	109088	120245	79933
69 Net income (less def), Form 1120-A	*-1966	-	*-1966	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*51042	*51042	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	174409	*-2777	*-2723	*-18361	*-3151	*9341	165564	22979	51291	29294	-67810	10659	-19897
72 Statutory special deductions, total	135495	*35077	*285	-	*5833	*4360	23175	2106	6363	*16763	8534	6400	26599
73 Net operating loss deduction	100574	*34960	*285	-	*5773	*4347	*18243	*1472	*4581	*16734	7458	5555	1164
74 Dividends received deduction	34921	*117	-	-	*59	*13	*4932	*634	*1782	*29	1076	845	25434
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1723196	*30950	*812	*651	*42945	16617	114824	76664	49213	*35743	33211	11738	1309827
77 Income tax before credits, total	579414	*11314	*122	*98	*10312	3410	32090	26374	17377	13294	12307	4958	447759
78 Regular tax	569918	*10539	*122	*98	*10312	3302	30722	25279	16581	*12137	11284	3991	445551
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7525	*515	-	-	-	*109	1368	*1091	*743	*1121	997	948	634
82 Environmental tax	1735	69	-	-	-	-	-	*4	*7	*36	26	20	1573
83 Foreign tax credit	*344766	-	-	-	-	-	-	-	*2	-	-	-	344764
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*16	-	-	-	-	-	-	-	*16	-	-	-	-
87 General business credit	1247	-	-	-	-	-	*74	*366	*203	-	1	-	603
88 Prior year minumum tax credit	3133	*318	-	-	-	-	*922	*431	*535	*624	303	-	-
89 Income tax after credits, total	230251	*10996	*122	*98	*10312	3410	31093	25577	16622	12669	12003	4958	102391

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5180
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	4655	*422	*1135	*232	*283	851	1207	273	166	54	15	11	6
2 Total assets	18132294	-	*25520	*30839	*109878	574660	3027158	2090133	2550824	1939369	1042922	1774316	4966674
3 Cash	1269454	-	*1390	*1695	*3192	72539	380021	248705	251802	95929	53704	25021	135455
4 Notes and accounts receivable	4029086	-	*2537	*129	*34581	53949	614539	376498	534483	460497	355363	372306	1224204
5 Less: Allowance for bad debts	55832	-	-	-	-	*19	*1975	5836	6162	5475	12445	10821	13098
6 Inventories	4660400	-	*12058	*8804	*25357	188423	906090	496579	626593	617109	374824	586000	818564
7 Investments in govt. obligations, Total	78639	-	-	-	-	-	-	*13713	*13690	*1	167	24437	26632
8 Tax-exempt securities	*62345	-	-	-	-	-	*5929	*4611	*14178	*12275	19	-	25333
9 Other current assets	582473	-	*828	*1337	*6667	33576	80849	92179	138336	82066	24864	64880	56890
10 Loans to stockholders	279450	-	-	*11178	*10739	*14035	98139	98205	34997	*8892	1043	2185	37
11 Mortgage and real estate loans	354586	-	-	-	-	*227	-	*1112	*7134	*6102	8513	1782	329716
12 Other investments	1649912	-	-	-	*1209	*31081	123412	209449	173519	130064	61866	228307	691003
13 Depreciable assets	6145969	-	*4754	*13757	*43588	349119	1589340	895017	1095549	554585	201962	351467	1046832
14 Less: Accumulated depreciation	3476517	-	*1743	*6351	*38072	225004	1021143	575649	585435	267925	100949	189104	465144
15 Depletable assets	*56552	-	-	-	-	-	-	*263	*1314	-	54901	-	75
16 Less: Accumulated depletion	47405	-	-	-	-	-	-	-	-	-	47340	-	65
17 Land	420719	-	-	-	*7720	*12991	87425	48374	86560	52659	15499	47635	61856
18 Intangible assets (Amortizable)	2063651	-	*478	-	-	*45878	180980	249216	239281	203459	16976	316771	810613
19 Less: Accumulated amortization	525000	-	*231	-	-	*27766	102333	123157	121538	72552	5675	68805	2943
20 Other assets	583814	-	*5451	*290	*14896	25631	85886	60855	46525	61682	39631	22253	220714
21 Total liabilities	18132294	-	*25520	*30839	*109878	574660	3027158	2090133	2550824	1939369	1042922	1774316	4966674
22 Accounts payable	2765620	-	*986	*1042	*37594	81544	470477	292559	410671	444971	254376	328712	442687
23 Mort, notes, and bonds under 1 yr	2158666	-	*15979	*4860	*5242	55674	388382	272704	328024	224359	238242	261628	363573
24 Other current liabilities	2052066	-	*1325	*10343	*357	24107	206422	101331	165781	137835	66297	122991	1215278
25 Loans from stockholders	519452	-	*22867	-	*13893	89264	172081	*67614	64302	*41562	33587	2481	11800
26 Mort, notes, bonds, 1 yr or more	3578413	-	-	*382	*24708	77766	445215	313906	394815	391164	94169	206374	1629916
27 Other liabilities	330921	-	-	-	-	*-0	74070	*45797	31179	31810	5044	11205	131816
28 Net worth	6727155	-	*-15638	*14213	*28085	246305	1270511	996221	1156052	667669	351208	840925	1171605
29 Capital stock	830104	-	*1121	*4613	*18968	60310	232882	54915	94316	45759	19987	73561	223672
30 Paid-in or capital surplus	804527	-	*4261	-	-	*11712	48646	45840	50444	41026	117352	337975	147271
31 Retained earnings, appropriated	*6363	-	-	*112	-	-	*6251	-	-	-	-	-	-
32 Retained earnings, unappropriate	2573080	-	*-3376	*9487	*10307	156459	475018	225108	403159	318261	74249	167285	737123
33 Retained earnings (S Corp)	3021682	-	*-17644	-	*-1190	*43590	734032	756833	650831	351393	158478	281510	63849
34 Less: Cost of treasury stock	508600	-	-	-	-	*25766	226318	*86474	42698	*88769	18858	19406	310
35 Total receipts	52609461	*272400	*84908	*71103	*386436	2548210	11768379	8195577	9768053	5832314	2760638	4542607	6378837
36 Business receipts	51842739	*263240	*84908	*70945	*386436	2530842	11705909	8110172	9695183	5735018	2750130	4504390	6005564
37 Interest	169473	*102	-	*158	-	*1585	5440	5595	8019	4780	2320	3032	138442
38 Interest on govt. obligations, State and local	7978	*160	-	-	-	-	*760	*1245	1933	*656	45	57	3122
39 Rents	129598	*87	-	-	-	*304	*3047	*416	2784	*4742	1739	2270	114208
40 Royalties	14609	-	-	-	-	-	-	-	-	-	-	2351	12258
41 Net S-T cap gain less net LT loss	*1075	*172	-	-	-	-	*31	*57	*322	-	494	-	-
42 Net L-T cap gain less net ST loss	53712	*50	-	-	-	*211	*2476	*1519	*5729	*276	410	722	42319
43 Net gain, noncapital assets	20143	*7917	-	-	-	*252	4758	2723	962	1053	399	9	2069
44 Dividends, domestic corporations	7175	*80	-	-	-	*451	*286	*88	*1508	*110	21	1546	3085
45 Dividends, foreign corporations	7167	-	-	-	-	-	-	-	-	-	82	1247	5838
46 Other receipts	355792	*591	-	-	-	14564	45673	73762	51613	85679	4999	26983	51930
47 Total deductions	51255490	*270168	*93756	*66796	*382844	2506385	11491875	8003739	9465786	5704567	2702035	4448455	6119084
48 Cost of sales and operations	39223104	*208826	*67221	*890	*290197	1940245	8945432	6351971	7383098	4436356	2093668	3489920	4015279
49 Compensation of officers	788092	*16748	*238	*6251	*9367	54252	228307	172832	138700	67760	20445	27602	45592
50 Repairs	199219	*1093	*298	-	-	14029	68371	28730	31813	15569	6123	12516	20676
51 Bad debts	55742	*44	*15	-	-	*871	5213	6899	8890	7069	7039	5016	14687
52 Rent paid on business property	459674	*5246	*4343	*3495	*9214	23177	100922	80241	58163	35450	11825	26013	101585
53 Taxes paid	2360084	*10034	*6717	*4078	*5307	68192	329417	284276	465925	227259	139259	255524	564097
54 Interest paid	501656	*1680	*3022	*237	*2730	19715	81843	41864	57977	47828	19907	32138	192715
55 Contributions or gifts	13976	*4	-	*203	-	*694	2038	*383	2789	2843	281	801	3942
56 Amortization	135333	*337	*95	-	-	*10656	20073	16629	25404	18070	4220	17011	22837
57 Depreciation	429851	*1934	*1085	*734	*2159	31874	114633	55476	75471	40337	15433	23297	67419
58 Depletion	46	-	-	-	-	-	-	-	-	-	46	-	-
59 Advertising	554508	*1857	*1624	*1268	*5454	14074	65489	44391	82305	41125	37278	96668	162977
60 Pension, prof sh, stock, annuity	156436	*86	-	-	-	*5106	41208	25199	24060	19222	7427	14319	19807
61 Employee benefit programs	367394	*641	-	*2948	*289	14999	74738	63086	71774	36126	16173	37833	48788
62 Net loss, noncapital assets	12966	-	-	*8	-	*518	*154	*992	778	*123	26	3571	6798
63 Other deductions	5997409	*21636	*9099	*46684	*58127	307985	1414038	830771	1038641	709430	322886	406226	831886
64 Total receipts less total deducts	1353971	*2232	*-8847	*4307	*3592	41824	276504	191838	302267	127746	58603	94152	259753
65 Const taxable inc frm rel frn corps	3239	-	-	-	-	-	-	-	-	-	-	-	3239
66 Net income (less deficit), total	1349233	*2072	*-8847	*4307	*3592	41824	275744	190593	300334	127090	58558	94095	259870
67 Net income, total	1425820	*2679	-	*4307	*3835	49034	299992	194915	307604	139713	65378	98492	259870
68 Deficit, total	76588	*607	*8847	-	*244	*7209	24248	*4322	*7270	*12623	6821	4397	-
69 Net income (less def), Form 1120-A	*-166	-	*-166	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	765585	*-85	*-7941	-	*2109	*13002	215857	173369	226132	61794	28634	30733	21982
72 Statutory special deductions, total	63623	*56	-	*2484	*1121	*5050	3589	*5015	*8991	*6649	12046	1222	17400
73 Net operating loss deduction	58379	-	-	*2484	*1121	*4734	*3389	*4954	*7935	*6572	11950	-	15240
74 Dividends received deduction	5245	*56	-	-	-	*316	*200	*62	*1056	*77	96	1222	2159
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	566038	*2527	-	*1823	*362	24050	73447	16030	72481	65978	21887	66536	220917
77 Income tax before credits, total	192996	*849	-	*273	*54	4509	23597	5206	24570	20442	7715	24325	81456
78 Regular tax	186338	*833	-	*273	*54	4509	22867	5181	24643	22437	7442	22728	75369
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	1357	-	-	-	-	-	-	-	-	-	-	1357	-
81 Alternative minumum tax	5034	*14	-	-	-	-	*355	*25	*278	*134	241	168	3818
82 Environmental tax	523	1	-	-	-	-	-	-	*21	*41	32	73	354
83 Foreign tax credit	2739	-	-	-	-	-	-	-	-	-	-	-	2739
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*444	-	-	-	-	*13	*109	-	*228	*94	-	-	1
88 Prior year minumum tax credit	*4158	-	-	-	-	-	*434	-	*171	*201	371	172	2809
89 Income tax after credits, total	185656	*849	-	*273	*54	*4496	23054	5206	24171	20148	7344	24154	75907

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5190
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	41756	3731	18070	6968	4832	3281	3889	501	325	89	41	17	14
2 Total assets	41624059	-	574717	1127103	1672925	2306879	8177718	3595283	4787669	3038139	2695213	2481523	11166891
3 Cash	3035028	-	100375	204882	249220	217766	750540	293766	411195	254143	101994	253087	198061
4 Notes and accounts receivable	12288579	-	130587	272448	467432	774434	2561643	1297760	1451910	899407	780244	555125	3097589
5 Less: Allowance for bad debts	279176	-	-	*1399	*4048	14748	43590	27432	34899	17791	45576	18621	71071
6 Inventories	11379463	-	111329	277002	478897	588711	2747563	1107351	1422920	853837	852412	631173	2308268
7 Investments in govt. obligations, Total	178210	-	-	-	*10185	*7895	*70436	-	*7774	*10465	-	48507	22947
8 Tax-exempt securities	184611	-	-	-	-	*22696	*10832	*12258	*1488	*54585	8403	11860	62488
9 Other current assets	1861951	-	21647	49896	27275	46634	360803	139355	300203	149855	170303	171902	424078
10 Loans to stockholders	414719	-	45024	60496	56403	33557	113173	38144	9829	*3888	4644	-	49561
11 Mortgage and real estate loans	161694	-	-	-	*24051	-	*16248	*43	*1720	*2750	304	911	115667
12 Other investments	3161148	-	-	*16039	*37574	110496	266925	144132	339986	251450	190353	352686	1451509
13 Depreciable assets	11751337	-	396876	354681	596912	824977	2593347	1143894	1139494	720231	767404	591684	2621838
14 Less: Accumulated depreciation	5905648	-	262904	236958	410962	471764	1571913	644627	572066	286101	326128	325289	796936
15 Depletable assets	*12692	-	-	-	-	-	*7693	-	-	-	694	4305	-
16 Less: Accumulated depletion	*10236	-	-	-	-	-	*6287	-	-	-	380	3569	-
17 Land	1703123	-	*2704	*54015	35297	129697	158762	35323	78723	58171	50509	56657	1043265
18 Intangible assets (Amortizable)	759182	-	*3604	9755	63741	15862	66979	33695	141864	63534	95222	63590	201335
19 Less: Accumulated amortization	237576	-	*1427	7478	21024	*3999	27167	10774	46932	20287	34356	12433	51699
20 Other assets	1164957	-	26901	73724	61972	24665	101733	32395	134461	40001	79166	99949	489989
21 Total liabilities	41624059	-	574717	1127103	1672925	2306879	8177718	3595283	4787669	3038139	2695213	2481523	11166891
22 Accounts payable	10928778	-	179797	320544	430690	626947	2238694	1013298	1213967	741806	524270	653985	2984778
23 Mort, notes, and bonds under 1 yr	5250374	-	95872	56626	130599	242634	1160688	716807	981881	421402	454375	141442	848047
24 Other current liabilities	3439453	-	46330	156117	95144	145837	534864	286497	388086	252704	285952	201481	1046440
25 Loans from stockholders	1937387	-	233695	223758	193640	253382	558083	164537	101663	*37855	81213	50395	39166
26 Mort, notes, bonds, 1 yr or more	5922011	-	91421	290820	181025	247027	906606	247333	523294	364505	406360	209264	2454357
27 Other liabilities	1122325	-	*941	*1052	25982	30947	90293	41678	112539	43181	86769	332125	356819
28 Net worth	13023730	-	-73339	78185	615846	760104	2688490	1125133	1466239	1176686	856273	892831	3437283
29 Capital stock	2225174	-	115284	130952	231508	205302	422966	177449	388230	163293	105967	65532	218693
30 Paid-in or capital surplus	4218776	-	*-12298	*192363	93008	81858	390718	59243	404358	344850	439224	256384	1969068
31 Retained earnings, appropriated	*64582	-	-	-	*991	-	*30281	*25278	-	*5781	2252	-	-
32 Retained earnings, unappropriate	3942677	-	-112280	-76973	233273	218080	998027	315872	335830	320117	56694	303417	1350621
33 Retained earnings (S Corp)	3111548	-	-57607	-161512	129825	282957	966583	630318	419124	372286	260467	269106	-
34 Less: Cost of treasury stock	539027	-	*6439	*6644	72759	*28093	120086	83027	81303	29639	8330	1608	101099
35 Total receipts	116283934	1349295	3153080	4548737	5362345	8403797	27252627	10757442	12734141	7488960	5427362	4693501	25112647
36 Business receipts	114426986	1312948	3109961	4524516	5295276	8164740	26990979	10601775	12593656	7392509	5354010	4590069	24496547
37 Interest	263737	*1478	2209	7263	7663	9213	28235	17168	20011	12617	13823	27487	116570
38 Interest on govt. obligations, State and local	10445	*186	-	-	-	*367	2968	*414	*218	*1361	1554	543	2835
39 Rents	196588	*295	*1346	*368	*576	*1938	17405	*2148	4648	*13369	17377	6818	130301
40 Royalties	42708	-	-	40	-	-	*2612	-	*2217	*3810	1059	943	32027
41 Net S-T cap gain less net LT loss	17359	*210	*7505	-	-	-	*71	*222	*6441	*327	31	21	2530
42 Net L-T cap gain less net ST loss	89563	*596	*1389	-	*16171	*4058	*986	*10305	*15436	*2421	1731	28694	7777
43 Net gain, noncapital assets	34990	*239	*6260	*3305	*6943	*1718	6179	2566	1054	427	702	1479	4118
44 Dividends, domestic corporations	10050	*1420	*255	-	*136	*62	*2125	*344	*2781	*360	34	2218	316
45 Dividends, foreign corporations	44585	-	-	-	-	-	*36	*2450	*904	*10455	3560	1089	26092
46 Other receipts	1146923	*31922	24153	13246	35580	221702	201031	120052	86775	51305	33481	34140	293535
47 Total deductions	114328761	1349503	3199768	4565760	5345842	8354757	26831867	10440200	12566562	7268122	5347381	4576233	24482767
48 Cost of sales and operations	90909295	1084486	1953793	3504856	3877849	6179892	21420102	8341024	10185068	5736284	3962708	3604696	21058535
49 Compensation of officers	2434072	*38687	315817	198495	242602	315717	686576	187133	163625	114476	73975	28683	68287
50 Repairs	303810	5095	16666	19010	14850	33904	77599	24508	24513	18126	15547	22098	31894
51 Bad debts	325145	*1432	*3456	2560	17707	33072	80537	27344	46440	13656	28567	25215	45160
52 Rent paid on business property	1182747	23946	88367	95315	101537	128569	249352	91832	93131	62770	51740	35418	160770
53 Taxes paid	1642010	16959	53198	80284	145494	123057	352297	128758	136372	176886	171340	46096	211268
54 Interest paid	981293	7305	23369	23752	38665	44918	213870	76731	113109	56110	73436	65197	244831
55 Contributions or gifts	31268	*369	*463	*850	753	1167	3977	1263	3364	1106	1384	1095	15476
56 Amortization	111641	*236	1432	2293	5198	794	21076	8562	20473	6841	10338	9681	24719
57 Depreciation	956368	5151	31732	38110	56168	67805	205996	85612	100894	63027	65727	47725	188421
58 Depletion	*1924	-	-	-	-	-	16	-	*1349	-	-	347	212
59 Advertising	838819	2620	15136	34803	29473	33778	135220	90545	140715	51754	51720	48095	204961
60 Pension, prof sh, stock, annuity	233604	*582	*15771	*866	*9116	18127	64587	23145	29864	13315	13994	10535	33702
61 Employee benefit programs	481863	*1367	14682	4227	10771	38910	107167	44484	60054	32977	30123	31034	106069
62 Net loss, noncapital assets	81001	*17239	*16220	*369	*9474	*1080	9649	*12028	4369	1395	4323	557	4297
63 Other deductions	13813903	144029	649666	559969	786185	1333967	3203846	1297232	1443225	919400	792459	599761	2084164
64 Total receipts less total deducts	1955173	-208	-46688	-17023	16504	49040	420760	317242	167579	220838	79981	117268	629881
65 Const taxable inc frm rel frn corps	35266	-	-	-	-	-	*6	-	*526	*6842	6462	403	21026
66 Net income (less deficit), total	1979995	-394	-46688	-17023	16504	48673	417798	316828	167886	226319	84890	117129	648072
67 Net income, total	2949502	*64245	97782	77900	119598	160281	573409	376341	269659	278704	144103	129874	657607
68 Deficit, total	969507	64639	144469	94922	103094	111608	155610	59513	101773	52385	59213	12745	9535
69 Net income (less def), Form 1120-A	*-3626	-	*-2552	*-1073	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1815	*1815	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	751149	*21001	-4066	-25618	27625	42190	271276	209449	60315	89937	48618	10422	-
72 Statutory special deductions, total	176677	*1122	*3241	*8429	*8963	*15275	40929	34702	20159	5699	5376	17052	15728
73 Net operating loss deduction	164049	-	*3037	*8429	*8855	*15275	39433	*34462	18501	*3188	5351	14380	13138
74 Dividends received deduction	12627	*1122	*204	-	*108	-	1496	*241	1658	*2511	25	2672	2590
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1743567	*12504	*45707	58059	59015	72724	223143	119644	164600	176190	77925	92176	641879
77 Income tax before credits, total	552924	*4002	*6876	10683	11208	16328	63440	41142	56781	63456	27337	32494	219177
78 Regular tax	542801	*3952	*6876	10683	11208	14939	62957	40348	55664	59875	26502	31464	218333
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*334	-	-	-	-	-	-	-	-	*334	-	-	-
81 Alternative minumum tax	7290	-	-	-	-	*1423	*472	*44	*1056	*2619	756	916	6
82 Environmental tax	1276	*1	-	-	-	-	*11	*19	*61	152	79	115	838
83 Foreign tax credit	50099	-	-	-	-	-	-	*924	*37	*8605	2848	9989	27694
84 U.S. Possessions tax credit	30	-	-	4	-	-	14	12	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	241	-	-	-	-	-	-	-	-	-	-	-	241
87 General business credit	6488	*58	*756	-	-	-	*234	*1162	*152	*297	79	168	3582
88 Prior year minumum tax credit	2615	-	-	-	-	-	*828	*126	*444	*698	35	251	234
89 Income tax after credits, total	493451	*3944	*6120	10679	11208	16328	62364	38917	56148	53856	24375	22087	187426

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 62
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	720187	43498	331776	159845	82048	48396	45244	5564	2435	609	304	244	224
2 Total assets	826573112	-	13287090	25513443	29057990	33657181	94124085	38068839	36542229	20894316	20952264	39556947	474918727
3 Cash	45236339	-	1977811	3447900	3485833	3901458	7501968	2798997	2521636	1369309	1396798	2309442	14525188
4 Notes and accounts receivable	123019098	-	1041185	2832677	3607075	4752170	13089697	5188672	5414013	3053353	2836284	4666724	76537249
5 Less: Allowance for bad debts	4640182	-	4246	16753	12956	44940	186413	116068	126523	102837	128664	238905	3661876
6 Inventories	219262024	-	4471136	8758176	10143286	12015820	44119876	18082750	14100489	6264274	6218860	10613679	84473678
7 Investments in govt. obligations, Total	2833840	-	*2225	*7824	50774	*42135	124944	*62324	111847	*41616	90509	189833	2109809
8 Tax-exempt securities	19013063	-	*1504	*11773	*33883	*56124	94970	*41954	*21986	*36403	119056	77126	18518284
9 Other current assets	31971822	-	340046	606333	853279	855438	2449814	1244383	1102016	931061	849985	1740551	20998917
10 Loans to stockholders	8852366	-	405511	865443	890384	583923	1075702	346098	354854	110760	54821	102962	4061906
11 Mortgage and real estate loans	12322703	-	51176	141919	159522	145988	395705	40328	74307	84131	73723	34712	11121191
12 Other investments	97851100	-	164682	581874	972122	1459601	2806017	1314697	1694266	1148695	1233448	2468503	84007195
13 Depreciable assets	331444289	-	10911188	15109040	16225948	17116507	37915603	14175104	16318873	10361032	10286232	19664846	163359914
14 Less: Accumulated depreciation	149916955	-	7455616	9285782	9925222	9953067	21010204	7294912	7938932	4796719	4460483	7790107	60005910
15 Depletable assets	675095	-	*49456	-	*3985	*18948	*21877	*10391	*25362	*84227	1632	151133	308084
16 Less: Accumulated depletion	226045	-	*22597	-	*3918	*512	*6333	*4	*6000	*31515	-	55802	99364
17 Land	28885636	-	145874	368483	632435	1104389	2765824	1154403	1547258	981172	816558	1842540	17526702
18 Intangible assets (Amortizable)	31397820	-	714809	1476395	1307492	1233634	2357634	785971	880883	896534	1064254	2678761	18001452
19 Less: Accumulated amortization	8240268	-	338986	733247	551233	471016	1006556	355973	308769	328004	316107	622554	3207822
20 Other assets	36831367	-	831933	1341388	1185304	840581	1613960	589724	754663	790823	815359	1723502	26344129
21 Total liabilities	826573112	-	13287090	25513443	29057990	33657181	94124085	38068839	36542229	20894316	20952264	39556947	474918727
22 Accounts payable	115961194	-	2563816	4141895	4708676	5477476	13066912	4616390	4598996	3154593	3198724	5647906	64785811
23 Mort, notes, and bonds under 1 yr	108460174	-	1250924	1925715	2280551	3600338	27196393	14747720	10852887	3999428	2484871	3164778	36956569
24 Other current liabilities	98180251	-	1209594	1630022	2002701	2389065	6188159	2380582	2836711	1906715	1964495	4465846	71206361
25 Loans from stockholders	33695315	-	7131403	5374124	4285735	3465791	5723282	1538315	1023205	564013	241044	405941	3942463
26 Mort, notes, bonds, 1 yr or more	175644243	-	2803897	5800381	5817133	6429566	14725100	5801383	6800492	4477575	5275222	10882265	106831229
27 Other liabilities	77104583	-	374842	330190	482145	414860	1323026	561112	862610	964654	928796	1794121	69068226
28 Net worth	217527351	-	-2047385	6311115	9481050	11880085	25901212	8423338	9567327	5827339	6859113	13196089	122128068
29 Capital stock	41558767	-	3540345	3632969	2511706	2562592	5629184	1661579	1471987	1596708	1271660	2158585	15521451
30 Paid-in or capital surplus	93365701	-	2321254	2821022	3162649	2049814	5443927	2638289	2869072	3530589	3215644	7057348	58256093
31 Retained earnings, appropriated	1067540	-	*13853	*15643	141160	133585	145341	*4819	*7327	*5272	58896	22718	518927
32 Retained earnings, unappropriate	79472748	-	-3465107	2102544	4360835	6596103	10174342	1366950	1727666	-801318	995318	3170715	53244701
33 Retained earnings (S Corp)	15734482	-	-3612424	-1466649	239637	1501329	6343945	3285713	3992487	1837993	1509796	1230237	872418
34 Less: Cost of treasury stock	13671889	-	845306	794415	934937	963337	1835526	534012	501213	341905	192202	443514	6285522
35 Total receipts	1839081679	18450367	73171343	96347159	93621324	101453327	326090569	138512260	120172104	59025698	48804050	86863786	676569690
36 Business receipts	1788161720	17604110	72575355	95277915	92541915	99941819	321386954	135990654	116442067	57685664	47373207	84573566	646768494
37 Interest	14400904	56627	26101	152602	168068	231412	571036	199932	249749	164043	239989	441912	11899433
38 Interest on govt. obligations, State and local	1418682	*795	*1005	*1833	4428	5624	11424	5139	3572	2538	13866	13582	1354875
39 Rents	4643426	27893	26936	44426	65563	143279	411971	180515	292218	172325	136549	418175	2723576
40 Royalties	2081374	*728	*541	-	*8563	*69	43884	*32809	54017	57164	85738	119524	1678337
41 Net S-T cap gain less net LT loss	117541	35	*596	-	*669	3580	9522	*2516	2943	633	3654	3133	90260
42 Net L-T cap gain less net ST loss	2548871	29681	36817	52904	75983	71562	53259	26586	1351648	47959	43318	46094	713061
43 Net gain, noncapital assets	1865568	253342	52642	119686	108009	116416	165879	96163	250810	81275	74023	33805	513517
44 Dividends, domestic corporations	356986	*875	*622	4116	4005	8300	16572	2220	12454	5262	8204	14888	279469
45 Dividends, foreign corporations	288960	483	-	-	-	-	*1112	*591	*72	*884	13036	8760	264022
46 Other receipts	23197646	475799	450729	693678	644120	931267	3418956	1975136	1512554	807950	812465	1190346	10284646
47 Total deductions	1815375559	18910071	73659600	96024893	92905278	100521986	323582414	137327784	117312336	58665204	48015927	85333465	663116600
48 Cost of sales and operations	1270003261	11051461	43305778	62130896	60147513	68028320	251801989	111212995	91374052	43232401	33091837	58181585	436444433
49 Compensation of officers	26930456	389311	3452402	3923802	3862289	3525153	5740341	1917686	1300909	456616	391397	487122	1483428
50 Repairs	9337388	161295	629815	661112	616097	601552	1347887	445827	460170	301414	256384	554839	3300998
51 Bad debts	6327080	98481	115625	139008	235211	198148	564203	179892	216813	126492	159392	279230	4014584
52 Rent paid on business property	50383266	855301	4749019	4218339	3487226	2958754	6147851	2043654	2062859	1288035	1375727	2384072	18812428
53 Taxes paid	34354613	658101	2336783	2473946	2322810	2328662	4752047	1619364	1579066	995823	875761	1578249	12834002
54 Interest paid	29680923	258118	447622	810447	895357	978661	2931525	1103161	1085401	614321	664729	1334543	18557038
55 Contributions or gifts	454417	1358	6478	10475	12393	19139	37662	9067	21848	12970	14123	39154	269751
56 Amortization	2782188	48794	79774	188427	145455	130678	289143	94579	118656	93413	99188	205433	1288648
57 Depreciation	26020026	286120	869341	1279138	1228781	1235461	2856748	1110674	1378493	897051	815014	1506392	12556812
58 Depletion	11017	*1277	-	*27	-	*1142	*844	*8	*271	*2793	212	4430	13
59 Advertising	30035963	452954	1127166	1221789	1382366	1729667	4547641	1853196	1860479	1135271	1116472	1738506	11870458
60 Pension, prof sh, stock, annuity	3728402	19987	42733	104430	138994	198017	431122	150699	137136	108582	108986	200853	2086863
61 Employee benefit programs	14066091	125886	214038	364964	429628	530750	1684120	724864	733052	453703	438532	911729	7454825
62 Net loss, noncapital assets	1475897	72419	93488	51607	53362	13108	65431	54969	73974	63159	39040	127339	768002
63 Other deductions	309784570	4429209	16189537	18446488	17947794	18044775	40383860	14807149	14909157	8883161	8569133	15799989	131374317
64 Total receipts less total deducts	23706119	-459704	-488257	322266	716046	931340	2508156	1184476	2859768	360494	788123	1530321	13453090
65 Const taxable inc frm rel frn corps	227256	-	-	-	-	-	-	*343	-	-	6094	3330	217490
66 Net income (less deficit), total	22514694	-460500	-489262	320433	711618	925717	2496732	1179680	2856196	357957	780351	1520068	12315705
67 Net income, total	40926001	484888	1962836	2119916	2092468	2063687	4725127	1916689	3426488	1033795	1275006	2270897	17554204
68 Deficit, total	18411308	945388	2452098	1799483	1380850	1137970	2228396	737008	570292	675839	494655	750828	5238499
69 Net income (less def), Form 1120-A	-35511	*1539	-44235	3904	*3281	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-4302	-4302	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	5341387	-314561	72211	70000	484866	368979	1465266	1061067	1031477	309362	395940	360286	36492
72 Statutory special deductions, total	4139308	116179	314899	278328	166541	200870	420182	120372	1515930	95932	85463	136644	687967
73 Net operating loss deduction	3886081	115585	314609	275315	163737	195179	407257	115536	1506290	91437	79561	125056	496519
74 Dividends received deduction	250514	*595	*290	3013	2804	5691	12925	2123	9641	4495	5901	11588	191449
75 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	-	-	-	-	-
76 Income subject to tax	25856606	163753	262163	682039	770038	845689	1653603	473836	788464	534010	760443	1761930	17160639
77 Income tax before credits, total	8485648	54266	42515	114478	139747	171392	465388	163453	306169	190198	267728	614712	5955602
78 Regular tax	8286000	51296	42434	114207	139029	170243	458629	155030	267746	181382	258525	600146	5847333
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	465	-	-	-	-	-	-	-	462	-	-0	-0	3
81 Alternative minumum tax	167446	*2868	-	*272	*257	*904	5938	7726	36416	11489	7728	11863	81986
82 Environmental tax	30626	130	-	-	*2	-	*3	*6	1740	331	848	2296	25270
83 Foreign tax credit	291984	-	-	-	-0	*2	*2	-	*28	*148	8494	3565	279744
84 U.S. Possessions tax credit	25031	-	-	-	-	8	194	161	340	1440	-	-	22888
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*56	-	-	-	-	-	-	*11	*40	*2	-0	1	2
87 General business credit	200142	*2121	*1291	3025	1460	6517	4069	4094	4881	6708	4286	13543	148146
88 Prior year minumum tax credit	110552	*1409	-	-	*238	*560	4813	3972	5033	5346	2327	6505	80349
89 Income tax after credits, total	7857883	50736	41224	111454	138049	164304	456310	155215	295846	176554	252621	591098	5424473

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 36
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	44524	2125	15307	8977	6940	5718	4928	280	169	42	12	12	13
2 Total assets	39228156	-	689157	1498760	2524687	4015186	9388884	1939833	2772131	1435386	830903	2327080	11806151
3 Cash	2501723	-	87273	162236	190047	356924	732199	96979	116650	69703	14726	87816	587170
4 Notes and accounts receivable	6515076	-	78105	277699	487957	918516	2277064	366796	580230	335122	264080	300291	629215
5 Less: Allowance for bad debts	130740	-	-	*774	*2148	4730	47175	5904	16600	10059	10979	11417	20954
6 Inventories	13574685	-	310875	649496	1182571	1653349	3478659	777253	806561	456023	253484	861233	3145181
7 Investments in govt. obligations, Total	*42178	-	*1670	-	*20	-	*5558	*26423	-	-	8508	-	-
8 Tax-exempt securities	*15528	-	-	*6199	-	*1437	*1596	-	-	-	6296	-	-
9 Other current assets	1639101	-	8104	19297	24943	70183	263124	50151	63232	33586	21390	45874	1039217
10 Loans to stockholders	340335	-	*17231	18808	51623	73728	140025	*9751	18744	*3611	-	6815	-
11 Mortgage and real estate loans	408927	-	-	*317	*5528	*43519	96267	*1926	*19554	*1772	570	117	239357
12 Other investments	1999286	-	*19520	42722	157670	221169	402220	165399	186252	170917	71692	56464	505262
13 Depreciable assets	15816493	-	414129	676991	903742	1459190	3623752	737570	1356513	666512	259239	1067620	4651236
14 Less: Accumulated depreciation	7736461	-	301239	423371	597803	966653	2164910	447652	644390	391583	134478	364010	1300371
15 Depletable assets	60373	-	*4697	-	-	-	*7457	*10386	-	*15802	-	860	21171
16 Less: Accumulated depletion	*15177	-	*3772	-	-	-	*3584	-	-	*3551	-	351	3919
17 Land	2159366	-	*15389	*21880	60116	107802	407609	98038	165944	68374	48166	102207	1063841
18 Intangible assets (Amortizable)	699867	-	*367	*23702	22522	70482	60868	*3382	46738	*5910	10481	150366	305050
19 Less: Accumulated amortization	226568	-	*244	*5579	9078	26971	26792	*199	15143	*3867	7065	58891	72741
20 Other assets	1564162	-	37052	29137	46977	37240	134947	49534	87846	17115	24792	82085	1017437
21 Total liabilities	39228156	-	689157	1498760	2524687	4015186	9388884	1939833	2772131	1435386	830903	2327080	11806151
22 Accounts payable	5811918	-	172937	281534	352743	630054	1436928	278578	322677	179433	100015	401829	1655189
23 Mort, notes, and bonds under 1 yr	3301358	-	51756	53260	254086	449369	1116444	337057	390819	172194	64639	284700	127032
24 Other current liabilities	2628653	-	34029	87384	97061	220230	533441	106062	164859	103582	62954	218476	1000574
25 Loans from stockholders	1944140	-	308282	355448	301118	238487	514132	87165	31699	*4757	1027	-	102025
26 Mort, notes, bonds, 1 yr or more	9070622	-	122951	256392	417476	650292	1471396	273613	655082	325028	232540	1022440	3643410
27 Other liabilities	1080117	-	*4368	20200	15393	35636	211571	27487	45678	32868	17549	179818	489549
28 Net worth	15391349	-	-5167	444541	1086810	1791118	4104971	829870	1161316	617523	352179	219816	4788371
29 Capital stock	2041560	-	204606	240288	235150	285015	452506	107749	73491	61511	32529	154313	194403
30 Paid-in or capital surplus	3458333	-	124857	48581	223033	171818	311274	86418	171450	26148	68807	222529	2003417
31 Retained earnings, appropriated	*26876	-	-	-	*6751	*8896	*10494	*736	-	-	-	-	-
32 Retained earnings, unappropriate	7966241	-	-83637	151445	678680	1092420	2215206	336768	505681	379613	136604	-252091	2805552
33 Retained earnings (S Corp)	2860543	-	-221854	72012	157762	358773	1323041	341385	428896	*188405	114861	97262	-
34 Less: Cost of treasury stock	962203	-	*29139	*67785	214566	125804	207549	*43186	18204	38153	621	2197	215000
35 Total receipts	90930389	376499	2946368	5682513	6420124	10770462	23119632	4222723	5860695	3234966	1867782	4720465	21708160
36 Business receipts	89062017	*303379	2930842	5611407	6347763	10617726	22712195	4154990	5729124	3175196	1825352	4683516	20970526
37 Interest	544958	*1997	3397	3305	11718	29079	63063	6712	24073	13741	17210	7177	363486
38 Interest on govt. obligations, State and local	22152	260	*1005	*369	-	*143	601	*218	*567	*102	177	977	17733
39 Rents	215469	14	*2126	*5935	*4836	8096	70251	*7743	55711	13833	2188	8152	36584
40 Royalties	180556	-	-	-	-	-	*6	*851	*86	*104	-	262	179247
41 Net S-T cap gain less net LT loss	9493	35	-	-	-	*201	*2860	*2516	*497	-	-	39	3346
42 Net L-T cap gain less net ST loss	53592	8	*152	*4222	*310	7485	23173	*1074	4231	*3018	1397	1577	6946
43 Net gain, noncapital assets	97234	*20325	*1817	*14976	*9711	6824	26777	804	2585	2690	781	1724	8219
44 Dividends, domestic corporations	17777	*381	-	*454	*320	*3209	2958	*467	*3857	*1193	352	-	4587
45 Dividends, foreign corporations	*1044	126	-	-	-	-	-	*531	*8	-	-	-	379
46 Other receipts	726096	*49974	7028	41844	45466	97699	217748	46817	39957	25087	20326	17043	117106
47 Total deductions	89252382	368297	2953475	5656284	6388402	10642562	22749324	4172537	5743310	3175394	1805934	4748112	20848752
48 Cost of sales and operations	63831229	*231538	1769203	3633795	4451148	7607883	16746030	3063830	4101833	2369640	1401334	3410814	15044179
49 Compensation of officers	2271925	*37207	184215	293297	330100	426390	701145	93401	117146	28910	11991	15269	32854
50 Repairs	460541	*1332	22058	27843	28580	49124	123463	22125	33366	28943	9011	35333	79361
51 Bad debts	292326	*2636	6010	16321	24508	39573	101418	18448	24192	5014	5224	11466	37517
52 Rent paid on business property	1659007	*5056	140076	232242	165108	196161	343762	61192	72463	37666	15298	90559	299425
53 Taxes paid	1786880	*9009	123781	163044	152671	251597	440892	65548	106824	52816	25136	96250	299313
54 Interest paid	1399308	*4577	24256	44772	70316	110738	250589	45203	88698	37951	29450	119011	573746
55 Contributions or gifts	18208	52	*263	*500	1227	2394	6080	924	1988	1134	349	128	3169
56 Amortization	73040	*7	*875	*3791	4759	4750	10915	*655	4626	2484	1391	11274	27512
57 Depreciation	1089439	*3318	30041	62483	68611	104789	242071	43552	78817	43491	17589	68368	326308
58 Depletion	4772	-	-	-	-	-	*839	*3	*14	*2780	1	1136	-
59 Advertising	1149164	*5252	73170	73002	74729	97635	233532	41498	118241	31198	17964	87505	295438
60 Pension, prof sh, stock, annuity	235820	568	*571	*12106	10969	23717	81551	7972	19977	10624	3056	8424	56286
61 Employee benefit programs	596994	*6340	15964	37541	38786	77814	153758	41744	47251	25298	16915	55925	79658
62 Net loss, noncapital assets	35455	*107	-	*11337	*167	*385	1000	*3297	1294	*1499	69	3229	13072
63 Other deductions	14348273	61299	562994	1044209	966722	1649612	3312280	663144	926578	495945	251157	733421	3680912
64 Total receipts less total deducts	1678007	8203	-7107	26229	31722	127900	370307	50186	117385	59571	61849	-27647	859408
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1655855	7942	-8112	25860	31722	127757	369706	49968	116818	59469	61672	-28623	841675
67 Net income, total	2410503	*36435	72927	140711	139684	211181	517232	81813	155799	86017	67069	42936	858699
68 Deficit, total	754647	*28492	81039	114851	107962	83424	147526	*31844	38981	*26548	5398	71559	17024
69 Net income (less def), Form 1120-A	*-6651	-	*-8471	*1820	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-18	*-18	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	536805	*2157	7009	65701	26514	58412	226035	22457	64704	*25346	31462	7007	-
72 Statutory special deductions, total	166076	*267	*23183	*21117	*12026	17216	29457	*6693	11601	*9172	14623	2299	18422
73 Net operating loss deduction	149629	-	*23183	*20795	*11802	15122	27387	*3105	*8155	*8233	14342	2299	15207
74 Dividends received deduction	13733	*267	-	*322	*224	*2094	2071	*875	*3446	*940	281	-	3214
75 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	-	-	-	-	-
76 Income subject to tax	1475267	*18849	*4306	17945	62791	95745	211121	44120	74988	50406	20985	33630	840381
77 Income tax before credits, total	467729	*5637	*650	2692	12687	18082	57390	14562	25939	19441	7759	11570	291321
78 Regular tax	458258	*5620	*650	2692	12687	18082	56233	14515	25445	17138	7128	11434	286634
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7629	-	-	-	-	-	*682	*46	*394	*2269	597	92	3548
82 Environmental tax	1272	17	-	-	-	-	-	-	*4	*34	35	44	1139
83 Foreign tax credit	*59	-	-	-	-	-	*-0	-	*1	-	-	-	58
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6333	-	*164	-	*119	*49	*369	*47	*235	*37	-	192	5121
88 Prior year minumum tax credit	2364	-	-	-	-	-	*11	*91	*517	*175	-	41	1530
89 Income tax after credits, total	458973	*5637	*486	2692	12568	18032	57010	14424	25186	19229	7759	11338	284613

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5220
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21140	*854	6918	3996	2968	3070	2937	209	125	33	12	7	10
2 Total assets	26942369	-	299022	675338	1111518	2214955	5877300	1467573	1925259	1140477	830903	1328187	10071838
3 Cash	1689863	-	35284	79046	51420	200612	522023	84184	82969	52295	14726	73081	494223
4 Notes and accounts receivable	4802796	-	51421	153694	314505	613005	1764419	316022	476255	327284	264080	180084	342027
5 Less: Allowance for bad debts	111486	-	-	*109	*2148	*3316	37020	4886	14820	10034	10979	7219	20954
6 Inventories	8708538	-	124237	240271	444370	831915	2028478	500242	581042	323964	253484	471978	2908556
7 Investments in govt. obligations, Total	*40622	-	*331	-	-	-	*5361	*26423	-	-	8508	-	-
8 Tax-exempt securities	*12495	-	-	*6199	-	-	-	-	-	-	6296	-	-
9 Other current assets	1049351	-	*5321	*15142	16150	38466	151016	43390	30890	25437	21390	20732	681416
10 Loans to stockholders	200751	-	*9543	*12075	*14680	43843	86388	*9751	*14045	*3611	-	6815	-
11 Mortgage and real estate loans	60433	-	-	*317	-	*4233	44109	*1901	*7337	*1772	570	117	78
12 Other investments	1376082	-	*17027	*7401	90236	83847	192384	146714	171063	123202	71692	48133	424382
13 Depreciable assets	11196022	-	172271	320287	393164	858713	2366078	553316	856468	540492	259239	656845	4219151
14 Less: Accumulated depreciation	5371878	-	132822	194665	268101	557184	1539569	349116	432125	331762	134478	267987	1164068
15 Depletable assets	*50390	-	-	-	-	-	*2171	*10386	-	*15802	-	860	21171
16 Less: Accumulated depletion	*8852	-	-	-	-	-	*1031	-	-	*3551	-	351	3919
17 Land	1678945	-	*1381	*17780	42745	41814	212979	91900	103457	54153	48166	84062	980508
18 Intangible assets (Amortizable)	488302	-	*318	*10936	*5676	58997	23811	*2985	20658	*5910	10481	108554	239976
19 Less: Accumulated amortization	172702	-	*201	*4418	*2401	24114	13278	*116	11958	*3867	7065	57225	48059
20 Other assets	1252697	-	*14913	11381	11223	24125	68980	34477	39979	15768	24792	9709	997350
21 Total liabilities	26942369	-	299022	675338	1111518	2214955	5877300	1467573	1925259	1140477	830903	1328187	10071838
22 Accounts payable	4216093	-	107625	174905	198487	413103	970631	200660	231702	148403	100015	246536	1424026
23 Mort, notes, and bonds under 1 yr	1838486	-	*24881	*12208	108864	186085	563968	210892	266801	150576	64639	180161	69412
24 Other current liabilities	1849835	-	13045	31552	57242	100986	291211	65193	119185	78333	62954	141238	888896
25 Loans from stockholders	1002320	-	195041	130366	54940	139003	276802	80411	*20456	*2249	1027	-	102025
26 Mort, notes, bonds, 1 yr or more	6090766	-	*32733	131016	169950	368627	751016	148527	388903	301233	232540	524442	3041779
27 Other liabilities	635103	-	*4367	*19083	*14778	8157	51629	21828	34302	32868	17549	68930	361612
28 Net worth	11309766	-	-78671	176208	507257	998994	2972043	740062	863909	426815	352179	166880	4184088
29 Capital stock	1269350	-	91424	121404	138747	173513	336693	90914	57529	35416	32529	39611	151570
30 Paid-in or capital surplus	2642123	-	*71867	*29178	129513	102207	182999	55382	116980	23605	68807	125308	1736278
31 Retained earnings, appropriated	*9750	-	-	-	-	*2155	*6859	*736	-	-	-	-	-
32 Retained earnings, unappropriate	6074484	-	-85927	38190	362628	639141	1568924	343129	419822	363849	136604	-93476	2381600
33 Retained earnings (S Corp)	1971561	-	*-136336	*33726	*31740	169225	1054659	285713	284474	*36237	114861	97262	-
34 Less: Cost of treasury stock	657502	-	*19699	*46289	*155370	87248	178091	*35812	14896	*32291	621	1825	85360
35 Total receipts	64964875	*7531	1539022	3491212	3212999	5874429	15444793	3153877	4461965	2541181	1867782	2987014	20383070
36 Business receipts	63811588	*7016	1532004	3455345	3187618	5792867	15246635	3106534	4389250	2487322	1825352	2964189	19817457
37 Interest	374318	*-0	*1348	*1271	5515	14620	34900	5583	9122	13666	17210	5352	265731
38 Interest on govt. obligations, State and local	20242	-	-	*369	-	-	*518	*218	*566	*57	177	915	17423
39 Rents	105018	-	*2126	*705	*1019	*1687	22553	*7661	25794	13833	2188	5020	22433
40 Royalties	175702	-	-	-	-	-	*6	*21	*86	*104	-	262	175223
41 Net S-T cap gain less net LT loss	6911	-	-	-	-	*67	*597	*2516	*497	-	-	-	3233
42 Net L-T cap gain less net ST loss	37186	-	*152	*775	-	*513	17853	*1074	3948	*3018	1397	1577	6880
43 Net gain, noncapital assets	46681	-	*1817	*14976	*10	5444	8497	767	1971	2523	781	1700	8194
44 Dividends, domestic corporations	11596	-	-	-	-	*1761	842	*345	*3789	*1193	352	-	3316
45 Dividends, foreign corporations	*8	-	-	-	-	-	-	-	*8	-	-	-	-
46 Other receipts	375623	*514	*1575	17772	18838	57469	112391	29157	26934	19465	20326	8000	63180
47 Total deductions	63511559	*22785	1519169	3418656	3199070	5794292	15181749	3108085	4355717	2512562	1805934	2986576	19606965
48 Cost of sales and operations	46564943	*9003	948013	2290087	2334516	4099405	11460144	2330851	3278753	1887431	1401334	2184904	14340501
49 Compensation of officers	1330799	*4608	91214	141191	160585	237374	484166	68027	72674	21330	11991	7718	29920
50 Repairs	302884	*3	3855	14702	13085	28821	83574	13826	21603	26493	9011	22202	65709
51 Bad debts	232679	-	*5859	11619	20359	32157	76091	16352	21185	4870	5224	6354	32608
52 Rent paid on business property	1034979	*66	77530	153875	58318	109622	186084	41978	43899	28968	15298	52249	267094
53 Taxes paid	1180403	*1778	55643	93740	64693	150799	290016	46942	75873	43185	25136	66572	266025
54 Interest paid	952743	*539	12593	20116	26731	56007	127605	29116	54710	34260	29450	63233	498383
55 Contributions or gifts	13993	-	*149	*500	779	1415	4396	562	1904	863	349	58	3018
56 Amortization	48420	*-0	*865	*1517	*487	3094	6307	*360	3615	2484	1391	7266	21034
57 Depreciation	777227	*12	10758	33630	28443	65868	158897	33109	51310	35448	17589	39510	302654
58 Depletion	4772	-	-	-	-	-	*839	*3	*14	*2780	1	1136	-
59 Advertising	691559	*32	54233	45173	20037	46538	90026	27838	44726	20173	17964	53855	270963
60 Pension, prof sh, stock, annuity	184257	-	-	*11792	*6447	13990	61457	4786	15552	8256	3056	4925	53997
61 Employee benefit programs	400086	*144	*6259	21623	17073	50080	102315	31133	34957	21433	16915	30369	67785
62 Net loss, noncapital assets	28645	-	-	*10907	*43	*351	923	*3297	1149	*891	69	2057	8958
63 Other deductions	9763169	*6599	252196	568185	447474	898768	2048911	459904	633796	373698	251157	444166	3378315
64 Total receipts less total deducts	1453316	*-15254	19853	72556	13929	80136	263044	45792	106248	28619	61849	439	776105
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1433074	*-15254	19853	72188	13929	80136	262526	45574	105682	28562	61672	-477	758682
67 Net income, total	1844215	-	55474	115514	70029	134721	338946	69544	130935	53043	67069	38638	770301
68 Deficit, total	411141	*15254	35621	43327	56100	54585	76419	*23971	*25253	*24481	5398	39114	11619
69 Net income (less def), Form 1120-A	*-8957	-	*-8965	*8	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-18	*-18	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	411915	*-15236	*27190	*75308	9589	30973	164845	20785	61029	*-1038	31462	7007	-
72 Statutory special deductions, total	121419	-	*20624	*18033	*3674	*8748	14019	*2539	11553	*9172	14623	902	17531
73 Net operating loss deduction	112548	-	*20624	*18033	*3674	*7667	13430	*2281	*8155	*8233	14342	902	15207
74 Dividends received deduction	8871	-	-	-	-	*1080	589	*258	*3398	*940	281	-	2324
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1188425	-	*22	*17213	37618	60482	128170	38877	57679	43817	20985	30728	752835
77 Income tax before credits, total	387057	-	*8	*2582	8776	12316	33928	12898	19953	17196	7759	10516	261125
78 Regular tax	378367	-	*8	*2582	8776	12316	33255	12851	19560	14898	7128	10448	256546
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7337	-	-	-	-	-	*551	*46	*296	*2269	597	29	3548
82 Environmental tax	1136	-	-	-	-	-	-	-	*1	*30	35	39	1031
83 Foreign tax credit	*1	-	-	-	-	-	*-0	-	*1	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	5937	-	-	-	*119	-	*242	-	*235	*37	-	192	5112
88 Prior year minumum tax credit	*2286	-	-	-	-	-	-	*91	*517	*175	-	-	1504
89 Income tax after credits, total	378833	-	*8	*2582	8657	12316	33686	12807	19200	16984	7759	10324	254509

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5251
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11888	*467	3273	2955	2670	1411	1022	*53	*23	*9	-	5	**
2 Total assets	6405261	-	158013	475924	950951	986234	1878824	*349259	*312257	*294908	-	998893	**
3 Cash	354290	-	*7272	9388	78354	91074	114644	*6875	*14540	*17408	-	14735	**
4 Notes and accounts receivable	894009	-	*6839	59316	140751	176401	307151	*35054	*40453	*7838	-	120206	**
5 Less: Allowance for bad debts	11178	-	-	*664	-	*1362	2869	*896	*1163	*25	-	4198	**
6 Inventories	2950876	-	*126530	273863	495209	433090	736987	*219803	*144082	*132059	-	389255	**
7 Investments in govt. obligations, Total	*196	-	-	-	-	-	*196	-	-	-	-	-	-
8 Tax-exempt securities	*1543	-	-	-	-	*1437	*106	-	-	-	-	-	-
9 Other current assets	150633	-	*1164	*2734	6159	15464	80978	*4768	*6075	*8149	-	25142	**
10 Loans to stockholders	88936	-	*2596	*6409	*27382	*20742	28219	-	*3588	-	-	-	-
11 Mortgage and real estate loans	*29077	-	-	-	*5528	-	*23191	-	*357	-	-	-	-
12 Other investments	439107	-	*1776	*31822	65613	101705	157077	*16851	*8217	*47714	-	8331	**
13 Depreciable assets	2152769	-	*49859	149957	223241	346148	615978	*114367	*116424	*126020	-	410775	**
14 Less: Accumulated depreciation	1082176	-	*40893	87320	137179	234460	297206	*66312	*62964	*59821	-	96022	**
15 Depletable assets	*5286	-	-	-	-	-	*5286	-	-	-	-	-	-
16 Less: Accumulated depletion	*2553	-	-	-	-	-	*2553	-	-	-	-	-	-
17 Land	167055	-	-	*3796	*7829	*21009	73825	*4168	*24062	*14221	-	18146	**
18 Intangible assets (Amortizable)	105494	-	-	*12081	*12090	*9533	24433	*261	*5283	-	-	41812	-
19 Less: Accumulated amortization	20269	-	-	*537	*3850	*1843	9146	*68	*3161	-	-	1665	-
20 Other assets	182166	-	*2869	15079	29823	7296	22525	*14389	*16463	*1346	-	72376	**
21 Total liabilities	6405261	-	158013	475924	950951	986234	1878824	*349259	*312257	*294908	-	998893	**
22 Accounts payable	934488	-	*22586	74890	96201	131683	303312	*72442	*47049	*31030	-	155293	**
23 Mort, notes, and bonds under 1 yr	515293	-	*3940	*32221	51105	56265	102486	*86402	*56715	*21618	-	104540	**
24 Other current liabilities	363110	-	*9073	12055	25088	46806	119870	*26944	*20788	*25249	-	77238	**
25 Loans from stockholders	566784	-	*82987	94123	185273	66964	126579	*6164	*2186	*2508	-	-	-
26 Mort, notes, bonds, 1 yr or more	1525754	-	*45246	110218	179348	133273	360319	*108677	*66882	*23796	-	497997	**
27 Other liabilities	203809	-	*1	*128	*615	*400	84886	*5032	*1861	-	-	110888	-
28 Net worth	2296024	-	-5820	152289	413321	550843	781372	*43598	*116777	*190708	-	52936	**
29 Capital stock	565432	-	65655	75707	73306	88926	96617	*11471	*12953	*26095	-	114702	**
30 Paid-in or capital surplus	312898	-	*13065	*8089	35389	*27400	90124	*31036	*8030	*2543	-	97221	-
31 Retained earnings, appropriated	*13491	-	-	-	*6751	*6740	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	967043	-	*-15102	89871	263270	360600	395207	*-22802	*38851	*15764	-	-158615	**
33 Retained earnings (S Corp)	580377	-	*-68132	*-6005	93800	*104723	219588	*24044	*60190	*152169	-	-	-
34 Less: Cost of treasury stock	143217	-	*1306	*15373	*59195	*37547	*20164	*151	*3247	*5862	-	371	-
35 Total receipts	13704481	*58835	356083	1004107	2003746	2403086	3995089	*771975	*684323	*693784	-	1733451	**
36 Business receipts	13412236	*9629	*354243	994068	1965673	2367189	3882907	*764019	*667305	*687874	-	1719327	**
37 Interest	42186	-	*403	*1684	4765	8205	14544	*978	*9706	*76	-	1826	**
38 Interest on govt. obligations, State and local	*255	-	-	-	-	*143	*5	-	-	*45	-	61	-
39 Rents	20165	-	-	*91	*867	*3726	11265	*82	*1003	-	-	3132	**
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*2434	-	-	-	-	*134	*2262	-	-	-	-	39	-
42 Net L-T cap gain less net ST loss	8587	-	-	-	*310	*4584	*3471	-	*222	-	-	-	-
43 Net gain, noncapital assets	28719	*987	-	-	*9307	*189	17518	*27	*500	*167	-	24	**
44 Dividends, domestic corporations	4173	-	-	*400	*320	*1448	*1883	*122	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	185726	*48219	*1437	7864	22505	17469	61233	*6748	*5587	*5622	-	9043	**
47 Total deductions	13666704	*54937	379781	1044206	1987314	2396422	3930070	*771188	*678417	*662832	-	1761536	**
48 Cost of sales and operations	9020030	*40635	*221365	642448	1304314	1591490	2576952	*499714	*434991	*482210	-	1225910	**
49 Compensation of officers	527063	*872	*25661	84264	119687	112195	139213	*18308	*11731	*7581	-	7550	**
50 Repairs	67330	*494	*2066	2735	7970	7772	18693	*7276	*4742	*2450	-	13131	**
51 Bad debts	30960	-	*151	*1663	2852	5703	11908	*1964	*1462	*144	-	5112	**
52 Rent paid on business property	396431	*59	*22315	42865	78577	60788	111842	*17321	*15656	*8698	-	38310	**
53 Taxes paid	319279	*1614	18492	33419	48525	60296	90191	*14049	*13386	*9631	-	29677	**
54 Interest paid	191511	*81	*4810	12729	25814	17593	47860	*11834	*11322	*3691	-	55778	**
55 Contributions or gifts	3114	-	*45	-	*364	874	1258	*163	*68	*272	-	70	-
56 Amortization	15610	-	-	*2204	*3347	*1582	3246	*295	*928	-	-	4008	**
57 Depreciation	148323	*813	*4550	11340	19695	19221	39498	*8124	*8183	*8043	-	28858	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	231901	*292	*2205	15838	35296	31593	61744	*10698	*29560	*11025	-	33650	**
60 Pension, prof sh, stock, annuity	35453	-	-	-	*1253	*7521	15401	*2958	*2454	*2368	-	3499	**
61 Employee benefit programs	119398	*2672	-	9411	18148	16698	27823	*9533	*5692	*3865	-	25556	**
62 Net loss, noncapital assets	2380	-	-	*365	*123	*33	*77	-	*1	*609	-	1172	-
63 Other deductions	2557920	*7405	*78121	184923	321348	463063	784366	*168950	*138241	*122248	-	289255	**
64 Total receipts less total deducts	37777	*3897	-23698	-40098	16433	6664	65019	*787	*5906	*30952	-	-28085	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	37522	*3897	-23698	-40098	16433	6521	65013	*787	*5906	*30907	-	-28147	**
67 Net income, total	245552	*3897	*4253	*2292	49256	32561	98392	*7462	*10167	*32974	-	4298	-
68 Deficit, total	208030	-	*27951	42391	32823	26039	33379	*6675	*4261	*2067	-	32445	**
69 Net income (less def), Form 1120-A	*675	-	*-544	*1219	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	38545	-	*-19442	*-24119	14981	*4448	30821	*1482	*3991	*26384	-	-	-
72 Statutory special deductions, total	24653	-	*1929	*1398	*6546	*1973	7788	*3623	-	-	-	1396	-
73 Net operating loss deduction	19019	-	*1929	*1118	*6322	*959	*6470	*824	-	-	-	1396	-
74 Dividends received deduction	2921	-	-	*280	*224	*1014	*1318	*85	-	-	-	-	-
75 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	-	-	-	-	-
76 Income subject to tax	112601	*3897	*1095	*138	*15705	22205	51535	*2358	*6176	*6590	-	2901	-
77 Income tax before credits, total	28066	*584	*164	*21	*2390	3713	15015	*683	*2198	*2245	-	1054	-
78 Regular tax	27492	*584	*164	*21	*2390	3713	14610	*683	*2100	*2240	-	986	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*212	-	-	-	-	-	*51	-	*98	-	-	63	-
82 Environmental tax	*9	-	-	-	-	-	-	-	-	*4	-	5	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*291	-	*164	-	-	-	*127	-	-	-	-	-	-
88 Prior year minumum tax credit	41	-	-	-	-	-	-	-	-	-	-	41	-
89 Income tax after credits, total	27734	*584	-	*21	*2390	3713	14888	*683	*2198	*2245	-	1013	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5265
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11496	*805	5116	2026	1302	1236	969	*18	*22	-	**	**	3
2 Total assets	5880525	-	232123	347498	462219	813997	1632760	*123001	*534616	-	**	**	1734313
3 Cash	457570	-	44718	73802	60273	65237	95532	*5921	*19141	-	**	**	92947
4 Notes and accounts receivable	818271	-	*19845	64689	32700	129111	205494	*15721	*63523	-	**	-	287187
5 Less: Allowance for bad debts	8075	-	-	-	-	*51	*7286	*121	*617	-	**	-	-
6 Inventories	1915270	-	60107	135361	242993	388344	713195	*57208	*81437	-	**	**	236625
7 Investments in govt. obligations, Total	*1359	-	*1340	-	*20	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*1490	-	-	-	-	-	*1490	-	-	-	-	-	-
9 Other current assets	439117	-	*1619	*1421	*2634	16253	31130	*1993	*26267	-	**	**	357801
10 Loans to stockholders	50649	-	*5092	*323	*9561	*9143	25418	-	*1111	-	-	-	-
11 Mortgage and real estate loans	319417	-	-	-	-	*39286	*28966	*25	*11860	-	-	**	239279
12 Other investments	184097	-	*716	*3499	*1820	*35618	52759	*1833	*6972	-	**	-	80881
13 Depreciable assets	2467703	-	191999	206748	287337	254329	641696	*69887	*383621	-	**	**	432085
14 Less: Accumulated depreciation	1282407	-	127523	141387	192523	175009	328135	*32224	*149302	-	**	**	136303
15 Depletable assets	*4697	-	*4697	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*3772	-	*3772	-	-	-	-	-	-	-	-	-	-
17 Land	313366	-	*14008	*304	*9542	44979	120805	*1970	*38425	-	-	-	83333
18 Intangible assets (Amortizable)	106072	-	*49	*684	*4756	*1953	12623	*135	*20797	-	**	-	65074
19 Less: Accumulated amortization	33597	-	*43	*623	*2827	*1014	4368	*15	*25	-	-	-	24682
20 Other assets	129299	-	*19271	*2677	*5931	5819	43442	*667	*31405	-	**	**	20087
21 Total liabilities	5880525	-	232123	347498	462219	813997	1632760	*123001	*534616	-	**	**	1734313
22 Accounts payable	661337	-	*42726	*31739	58054	85268	162985	*5475	*43926	-	**	**	231163
23 Mort, notes, and bonds under 1 yr	947579	-	*22935	*8831	*94117	207019	449990	*39764	*67303	-	**	**	57621
24 Other current liabilities	415708	-	*11912	43777	14731	72439	122360	*13924	*24886	-	**	**	111678
25 Loans from stockholders	375036	-	*30254	130960	*60905	32520	110751	*590	*9057	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	1454101	-	*44972	*15158	68179	148392	360061	*16410	*199298	-	**	**	601631
27 Other liabilities	241205	-	-	*989	-	*27079	75057	*628	*9515	-	**	-	127937
28 Net worth	1785559	-	79324	116044	166232	241281	351556	*46210	*180630	-	**	**	604283
29 Capital stock	206777	-	47526	43177	23097	22575	19196	*5364	*3009	-	**	**	42833
30 Paid-in or capital surplus	503312	-	*39926	*11315	*58131	42211	38151	-	*46440	-	**	-	267139
31 Retained earnings, appropriated	*3635	-	-	-	-	-	*3635	-	-	-	-	-	-
32 Retained earnings, unappropriate	924714	-	*17392	*23384	*52782	92679	251075	*16441	*47009	-	**	-	423951
33 Retained earnings (S Corp)	308605	-	*-17387	*44291	*32222	*84825	48794	*31628	*84233	-	-	**	-
34 Less: Cost of treasury stock	161484	-	*8134	*6124	-	*1008	*9295	*7223	*61	-	-	-	129640
35 Total receipts	12261033	*310134	1051263	1187193	1203378	2492947	3679750	*296871	*714406	-	**	**	1325090
36 Business receipts	11838193	*286734	1044595	1161994	1194472	2457670	3582653	*284437	*672569	-	**	**	1153069
37 Interest	128454	*1996	*1646	*349	*1439	6254	13618	*151	*5246	-	**	-	97755
38 Interest on govt. obligations, State and local	*1655	260	*1005	-	-	-	*78	-	*1	-	-	-	310
39 Rents	90286	14	-	*5139	*2951	*2684	36433	-	*28913	-	-	-	14152
40 Royalties	*4853	-	-	-	-	-	-	*830	-	-	-	-	4024
41 Net S-T cap gain less net LT loss	148	35	-	-	-	-	-	-	-	-	-	-	113
42 Net L-T cap gain less net ST loss	7819	8	-	*3448	-	*2389	*1848	-	*60	-	-	-	66
43 Net gain, noncapital assets	21834	*19338	-	-	*395	*1191	*763	*10	*113	-	-	-	25
44 Dividends, domestic corporations	2008	*381	-	*54	-	-	*233	-	*68	-	-	-	1272
45 Dividends, foreign corporations	*1036	126	-	-	-	-	-	*531	-	-	-	-	379
46 Other receipts	164747	*1241	*4016	*16209	*4122	22760	44124	*10912	*7436	-	-	**	53926
47 Total deductions	12074119	*290574	1054525	1193422	1202018	2451848	3637505	*293264	*709176	-	**	**	1241787
48 Cost of sales and operations	8246256	*181899	599825	701260	812318	1916988	2708934	*233265	*388089	-	**	**	703678
49 Compensation of officers	414063	*31726	67339	67841	49829	76821	77766	*7066	*32741	-	**	-	2934
50 Repairs	90327	*835	16137	10407	7525	12531	21196	*1023	*7021	-	**	**	13652
51 Bad debts	28688	*2636	-	*3039	*1297	1712	13419	*131	*1545	-	**	**	4910
52 Rent paid on business property	227597	*4931	40231	35502	28213	25750	45837	*1893	*12909	-	**	**	32331
53 Taxes paid	287199	*5617	49646	35886	39452	40502	60686	*4557	*17565	-	**	**	33288
54 Interest paid	255054	*3958	*6852	11926	17770	37138	75125	*4253	*22667	-	**	**	75363
55 Contributions or gifts	1101	52	*69	-	*84	*105	426	*199	*17	-	-	-	150
56 Amortization	9010	6	*10	*71	*926	*73	1362	-	*84	-	**	-	6478
57 Depreciation	163888	*2493	14733	17514	20474	19700	43677	*2319	*19324	-	**	**	23654
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	225703	*4928	16731	11990	19396	19504	81762	*2962	*43955	-	**	**	24475
60 Pension, prof sh, stock, annuity	16110	568	*571	*314	*3270	*2206	*4693	*228	*1972	-	-	-	2289
61 Employee benefit programs	77510	*3524	*9704	*6506	*3565	11037	23621	*1078	*6602	-	**	-	11873
62 Net loss, noncapital assets	*4430	*107	-	*65	-	-	-	-	144	-	**	-	4114
63 Other deductions	2027184	*47295	232677	291101	197900	287780	479004	*34289	*154541	-	**	**	302598
64 Total receipts less total deducts	186914	*19560	-3262	-6229	1360	41100	42244	*3607	*5231	-	**	**	83303
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	185259	*19299	-4267	-6229	1360	41100	42166	*3607	*5230	-	**	**	82993
67 Net income, total	320736	*32537	*13200	*22905	20400	43900	79894	*4806	*14696	-	-	-	88399
68 Deficit, total	135476	*13238	*17467	*29134	*19040	*2800	37728	*1199	*9466	-	**	**	5406
69 Net income (less def), Form 1120-A	*1631	-	*1038	*593	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	86345	*17393	*-739	*14512	*1944	*22991	30369	*190	*-316	-	-	**	-
72 Statutory special deductions, total	20004	*267	*630	*1686	*1806	*6496	7650	*531	*47	-	-	-	890
73 Net operating loss deduction	18062	-	*630	*1643	*1806	*6496	*7487	-	-	-	-	-	-
74 Dividends received deduction	1941	*267	-	*42	-	-	*163	*531	*47	-	-	-	890
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	174241	*14952	*3189	*593	*9467	13058	31417	*2886	*11134	-	-	-	87546
77 Income tax before credits, total	52606	*5052	*478	*89	*1522	2053	8447	*981	*3788	-	-	-	30196
78 Regular tax	52400	*5036	*478	*89	*1522	2053	8367	*981	*3786	-	-	-	30088
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*80	-	-	-	-	-	*80	-	-	-	-	-	-
82 Environmental tax	*127	17	-	-	-	-	-	-	*2	-	-	-	108
83 Foreign tax credit	58	-	-	-	-	-	-	-	-	-	-	-	58
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*105	-	-	-	-	*49	-	*47	-	-	-	-	9
88 Prior year minumum tax credit	*37	-	-	-	-	-	*11	-	-	-	-	-	26
89 Income tax after credits, total	52406	*5052	*478	*89	*1522	2004	8436	*934	*3788	-	-	-	30104

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9714	*1093	*1615	2101	2488	1167	930	112	81	26	26	27	47
2 Total assets	291199062	-	*116845	314914	904249	815242	1881905	813350	1228578	860872	1872084	3989824	278401200
3 Cash	7111858	-	*12421	*69772	63927	102990	272475	73029	85357	102022	98990	138786	6092088
4 Notes and accounts receivable	60954861	-	*4235	*15861	86147	50707	294870	95006	162525	172931	276967	557867	59237743
5 Less: Allowance for bad debts	2859774	-	-	-	-	*55	*1159	*5216	*3150	*2969	9786	12202	2825238
6 Inventories	48296191	-	*58034	*156644	476509	369304	841187	303973	528428	293571	753167	1346077	43169298
7 Investments in govt. obligations, Total	1865098	-	-	-	-	*21068	*28740	-	*12026	-	-	2272	1800992
8 Tax-exempt securities	*18100529	-	-	-	-	-	*132	-	-	-	-	1113	18099285
9 Other current assets	14763061	-	-	*1917	85304	6382	39371	31695	27579	20789	53805	181014	14315206
10 Loans to stockholders	2599712	-	*18801	*14303	*3078	*3602	*8607	-	*5804	-	1688	502	2543327
11 Mortgage and real estate loans	10836737	-	-	-	*2267	*16469	*8941	*291	-	-	76	-	10808693
12 Other investments	61515085	-	-	-	*30378	*17385	66195	*86100	52470	122056	113280	391102	60636119
13 Depreciable assets	73044729	-	*50811	136276	376425	294927	636535	381865	622801	237297	979370	1738716	67589708
14 Less: Accumulated depreciation	25832106	-	*41332	98603	263941	156774	360905	243609	340478	106994	507459	726614	22985395
15 Depletable assets	146460	-	-	-	-	-	-	-	2796	-	-	20147	123518
16 Less: Accumulated depletion	59690	-	-	-	-	-	-	-	-	-	-	-	59690
17 Land	6701187	-	*10799	*6529	*28569	*22736	32563	*16092	*30011	*11658	55484	104204	6382541
18 Intangible assets (Amortizable)	4255885	-	*199	*9884	*13074	*28711	*5126	*101341	49712	*7540	76214	160639	3803445
19 Less: Accumulated amortization	1022768	-	*159	*7753	*10738	*5595	*3130	*61794	29297	*3283	33923	59720	807377
20 Other assets	10782006	-	*3035	*10083	13250	43385	12357	*34577	21995	*6254	14212	145922	10476937
21 Total liabilities	291199062	-	*116845	314914	904249	815242	1881905	813350	1228578	860872	1872084	3989824	278401200
22 Accounts payable	40145358	-	*5306	*67546	140979	153285	325462	137847	191361	143547	322974	611663	38045388
23 Mort, notes, and bonds under 1 yr	27376403	-	*1052	*9634	55026	*19067	95678	*71770	73197	*21627	103102	211619	26714632
24 Other current liabilities	50779302	-	*6007	*16080	80501	32856	80932	44336	91552	45201	166342	418053	49797441
25 Loans from stockholders	3105680	-	*46177	*21620	85268	98963	47062	*10269	*44852	*8219	10190	25795	2707266
26 Mort, notes, bonds, 1 yr or more	52163177	-	*1724	*118909	72491	217492	150074	195156	222675	199104	494216	1150034	49341303
27 Other liabilities	49192097	-	-	*616	*805	*17347	47727	*3120	34525	*106706	149639	159346	48672266
28 Net worth	68437044	-	*56578	80508	469179	276231	1134969	350852	570418	336467	625622	1413315	63122905
29 Capital stock	7760529	-	*60220	67026	72664	25183	130040	47540	284505	566625	52378	331370	6122978
30 Paid-in or capital surplus	32131475	-	*11013	*1611	*16255	*140971	75926	*414710	578448	*1290520	167586	937530	28496905
31 Retained earnings, appropriated	*382223	-	-	-	-	-	*6582	-	*386	-	-	-	375255
32 Retained earnings, unappropriate	29461008	-	*8228	*52545	288666	171788	544430	*-36654	-444191	-1594568	249210	114137	30107416
33 Retained earnings (S Corp)	816936	-	*-22882	*-40130	*96714	-44681	398608	*-60906	*174090	*78886	193464	43772	-
34 Less: Cost of treasury stock	2115127	-	-	*543	*5122	*17030	*20617	*13838	*22820	*4997	37017	13494	1979649
35 Total receipts	317717794	*1144752	*1059814	1200518	2633434	2261520	4835293	1683947	4371247	1717311	4665989	7269289	284874680
36 Business receipts	299084496	*1079016	*1059388	1196412	2603909	2230551	4773782	1656887	2888544	1662277	4541918	7080690	268311120
37 Interest	8940090	*34472	*206	*951	6556	*8459	20653	*7573	21477	*16829	33822	87613	8701480
38 Interest on govt. obligations, State and local	1279645	-	-	-	*158	-	*68	*505	-	-	41	135	1278738
39 Rents	1396064	*641	13	-	*2664	*1217	*1158	*2569	*6611	*5569	20538	13539	1341546
40 Royalties	62811	-	-	-	-	-	*2	-	-	-	-	3422	59387
41 Net S-T cap gain less net LT loss	70428	-	-	-	*112	*5	-	-	-	-	113	-0	70197
42 Net L-T cap gain less net ST loss	1871973	-	-	-	*4328	*351	*182	-	*1326394	-	9174	53	531492
43 Net gain, noncapital assets	364359	6	35	*1074	*2846	*77	*499	*6	104846	*21	7069	1820	246059
44 Dividends, domestic corporations	196629	*273	-	-	*755	*187	*58	*73	*530	*441	1345	1104	191861
45 Dividends, foreign corporations	56387	357	-	-	-	-	-	-	-	-	39	-	55990
46 Other receipts	4394913	*29987	*172	*2080	12105	20674	38891	16333	22845	32175	51929	80912	4086810
47 Total deductions	310420860	*1273925	*1084427	1207068	2612309	2204874	4698009	1697029	3014293	1685468	4657881	7271255	279014322
48 Cost of sales and operations	199256762	*672397	*823595	739696	1786877	1534455	3335892	1051230	1912909	1145902	3153755	4810556	178289498
49 Compensation of officers	1027917	*16883	*15915	*57145	157018	101560	138319	28885	32871	11484	20703	43912	403223
50 Repairs	1376159	*5461	*6272	10892	13619	6276	17879	11290	19628	6525	23546	31641	1223133
51 Bad debts	2896650	*8720	*19213	*695	*820	*1812	6294	*2127	29990	*7280	10242	24959	2784498
52 Rent paid on business property	7981874	*41152	*47854	*43544	73379	89117	126800	74268	150551	45209	142013	197150	6950837
53 Taxes paid	6328484	*41613	*7745	31567	57505	45052	93453	36976	58112	42272	87526	152401	5674262
54 Interest paid	10563059	*84175	*2427	*7478	16684	29745	21184	16027	50567	18256	65507	164803	10086207
55 Contributions or gifts	161094	-	*136	*11	*209	*356	1864	*242	*7322	*712	1544	6334	142364
56 Amortization	516419	296	*81	*770	*1569	*844	858	*605	11102	*645	4790	7663	487196
57 Depreciation	5378318	*21857	*6082	*11201	28222	19859	39646	21170	42741	15959	66535	115597	4989449
58 Depletion	*1	-	-	-	-	-	-	-	*-0	-	-	-0	-
59 Advertising	6374803	*57743	*7713	17902	21685	45025	85139	59496	58168	37868	109045	180243	5694774
60 Pension, prof sh, stock, annuity	822736	164	71	-	*4246	*6190	17261	*2629	2744	*3371	12121	19035	754904
61 Employee benefit programs	2871917	*15501	*2336	*2654	*6000	9026	28439	11394	16862	11727	39329	57642	2671006
62 Net loss, noncapital assets	131946	*3681	-	*14	*1685	*136	*25	*28	*14566	*863	1033	19287	90628
63 Other deductions	64732722	*304282	*144985	283500	442793	315420	784959	380663	606161	337396	920193	1440029	58772342
64 Total receipts less total deducts	7296934	*-129173	*-24613	-6550	21125	56646	137284	-13083	1356954	31843	8108	-1966	5860358
65 Const taxable inc frm rel frn corps	84857	-	-	-	-	-	-	-	-	-	7	-	84850
66 Net income (less deficit), total	6102146	*-129173	*-24613	-6550	20967	56646	137216	-13588	1356954	31843	8074	-2101	4666470
67 Net income, total	9593673	-	*9288	*11039	40749	80115	171607	*34512	1427294	52206	74655	177942	7514267
68 Deficit, total	3491527	*129173	*33900	*17589	*19781	*23469	34390	*48099	*70340	*20363	66581	180043	2847798
69 Net income (less def), Form 1120-A	*-1833	-	*-1935	-	*102	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	162551	*-21097	*-5850	*-2406	*4750	31303	82521	*2968	*20546	*23964	22793	3059	-
72 Statutory special deductions, total	1764988	*174	-	*3344	*2344	*273	*1507	*1461	*1370114	*1795	4707	19418	359852
73 Net operating loss deduction	1639064	-	-	*3344	*1815	142	*1466	*1410	*1369716	*1461	3765	18614	237331
74 Dividends received deduction	125924	*174	-	-	*529	*131	*41	*51	*398	*334	942	804	122521
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7958544	-	*9288	*1402	23504	*26204	72796	*7507	*35459	*26446	41167	155797	7558976
77 Income tax before credits, total	2758284	-	*1393	*210	3566	*5035	21718	*2556	41670	*9009	14158	53583	2605385
78 Regular tax	2698394	-	*1393	*210	3566	*5035	21676	*2547	*12143	*8992	13988	53036	2575809
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	463	-	-	-	-	-	-	-	462	-	-	-	2
81 Alternative minumum tax	46260	-	-	-	-	-	*43	*9	*27495	*11	122	351	18229
82 Environmental tax	13167	-	-	-	-	-	-	-	*1571	*7	47	196	11346
83 Foreign tax credit	52305	-	-	-	-	-	-	-	-	-	8	62	52234
84 U.S. Possessions tax credit	15156	-	-	-	-	8	-	-	-	-	-	-	15148
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-
87 General business credit	67730	-	-	-	-	-	-	*22	*55	*-0	272	739	66642
88 Prior year minumum tax credit	54854	-	-	-	-	*70	-	*137	*366	-	601	803	52875
89 Income tax after credits, total	2568239	-	*1393	*210	3566	*4956	21718	*2398	41249	*9009	13275	51978	2418486

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores

MAJOR GROUP 38
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	68003	4460	32902	17212	5919	3662	3148	288	180	100	38	45	49
2 Total assets	99651937	-	1323279	2684255	2102500	2501557	6259888	2050752	2835736	3600948	2644718	7629303	66018999
3 Cash	7151800	-	202869	332677	226133	344434	734607	185481	240856	361876	221078	455952	3845837
4 Notes and accounts receivable	6558480	-	22007	116670	111610	197719	413988	135749	293956	257937	188782	461217	4358844
5 Less: Allowance for bad debts	82247	-	*81	*93	-	*793	*1474	*759	5360	1969	6060	17458	48201
6 Inventories	22824339	-	453059	799195	652821	859905	1785650	555430	656806	734959	578106	1545038	14203370
7 Investments in govt. obligations, Total	264518	-	-	-	-	-	*640	*7483	*27068	*15066	3010	23374	187877
8 Tax-exempt securities	459490	-	*46	-	-	*14534	*702	-	*1723	*7344	17030	30154	387956
9 Other current assets	2887243	-	13194	72781	58179	77642	237205	112487	88838	151362	104634	261808	1709113
10 Loans to stockholders	429238	-	31613	57220	77163	51792	82181	*7904	48325	*6184	3625	58728	4502
11 Mortgage and real estate loans	227880	-	*12038	*27257	*34372	*18223	*30981	*5411	*4459	*22959	64071	1391	6719
12 Other investments	6848147	-	*2671	34485	51265	157248	438646	99954	166378	152705	182674	410517	5151604
13 Depreciable assets	66152696	-	1417563	2113187	1565877	1789138	4790164	1625207	2131665	3008440	1871339	5271545	40568570
14 Less: Accumulated depreciation	30265068	-	1001814	1262005	1026217	1171596	2691341	847208	1084099	1522523	866418	2247253	16544594
15 Depletable assets	*172811	-	-	-	*107	-	*3643	-	*8196	-	-	284	160580
16 Less: Accumulated depletion	*38496	-	-	-	*41	-	*2749	-	*1626	-	-	-	34081
17 Land	5605180	-	*11499	70379	76801	71806	190107	94467	135268	193571	115150	414731	4231400
18 Intangible assets (Amortizable)	3955324	-	69266	196113	183207	63067	155549	50184	77610	100185	68261	508048	2483834
19 Less: Accumulated amortization	813791	-	38616	86850	72738	34126	71565	26645	25747	43020	30235	135971	248278
20 Other assets	7314395	-	127966	213238	163960	62563	162954	45609	71420	155871	129669	587199	5593948
21 Total liabilities	99651937	-	1323279	2684255	2102500	2501557	6259888	2050752	2835736	3600948	2644718	7629303	66018999
22 Accounts payable	17702416	-	231442	407188	297175	537984	1265435	456341	673921	675499	414255	1161077	11582098
23 Mort, notes, and bonds under 1 yr	5783516	-	110691	236815	138545	138989	462480	199762	191418	208325	187144	480706	3428640
24 Other current liabilities	11260714	-	105244	122134	109406	244953	409597	205708	216433	339644	272227	842091	8393276
25 Loans from stockholders	2453077	-	569835	425712	365187	244346	369555	92109	47075	22293	21645	182140	113181
26 Mort, notes, bonds, 1 yr or more	36009273	-	371683	799147	754531	408668	1622043	598857	686191	970972	699383	2643800	26453998
27 Other liabilities	6568325	-	5052	17735	27661	24304	71888	28871	46372	157462	135426	424412	5629142
28 Net worth	19874615	-	-70668	675524	409995	902313	2058891	469103	974326	1226753	914639	1895077	10418664
29 Capital stock	3895715	-	336397	400248	193800	141863	293081	54024	92404	87529	162441	237031	1896898
30 Paid-in or capital surplus	10151331	-	215535	166738	89367	86103	197054	460145	182372	204671	232549	1341038	6975759
31 Retained earnings, appropriated	*27090	-	-	-	-	*21329	*811	*1026	-	*561	-	3363	-
32 Retained earnings, unappropriate	4794440	-	-180941	217234	198459	551305	915048	-138364	363217	544152	225061	288025	1811245
33 Retained earnings (S Corp)	2613435	-	-358179	-8945	77117	188209	798728	156627	412743	479938	307548	89868	469781
34 Less: Cost of treasury stock	1607396	-	*83481	*99751	*148748	86496	145830	64355	76410	90097	12961	64247	735020
35 Total receipts	362102219	2890588	9018168	14274058	11217553	15998028	33987249	10882166	14390354	16430654	11005836	26330867	195676697
36 Business receipts	356122758	2814182	8954538	14108239	11110781	15855306	33555034	10719391	14200484	16191491	10772444	25849682	191991186
37 Interest	564979	*982	1318	5422	5556	12351	25211	5880	10643	20040	12846	52725	412004
38 Interest on govt. obligations, State and local	45591	15	-	*692	*71	*728	*125	*37	*1011	*772	1672	420	40048
39 Rents	830258	*1737	-	*7603	*7337	5448	31310	8817	20081	26367	7484	76988	637086
40 Royalties	79559	-	-	-	-	-	*10930	*19535	*850	*47	14920	20070	13207
41 Net S-T cap gain less net LT loss	7676	-	-	-	-	-	*269	-	-	*274	84	313	6736
42 Net L-T cap gain less net ST loss	108019	-	-	*13152	*10782	*9386	6021	*3222	*622	4703	1466	3209	55457
43 Net gain, noncapital assets	265356	*36978	*672	-	*4198	*2224	11652	*6643	11449	16257	37583	12136	125564
44 Dividends, domestic corporations	11788	73	*622	*414	-	*593	2529	*105	*225	*812	1838	1477	3100
45 Dividends, foreign corporations	*10819	-	-	-	-	-	*1087	-	-	*556	-	-	9176
46 Other receipts	4055417	36621	61018	138536	78829	111992	343082	118537	144988	169333	155499	313849	2383133
47 Total deductions	358594265	2911496	9148723	14241025	11152856	15931294	33778778	10821249	14250867	16288295	10828026	26112052	193129606
48 Cost of sales and operations	270776634	2177585	6100097	10500569	8523553	12519379	26428642	8371811	11273460	12563721	8480747	19316507	144520564
49 Compensation of officers	2219617	*6864	394191	410927	230414	239730	353994	90139	87291	63950	40003	89930	212185
50 Repairs	2121529	23942	74944	101553	64045	87617	215276	64789	75401	101608	56151	194926	1061276
51 Bad debts	360718	*6455	*1987	13885	8719	10130	21840	9573	12983	11259	5867	30854	227167
52 Rent paid on business property	6756356	73794	477116	394466	225011	277186	541126	213237	236101	269214	171323	503456	3374324
53 Taxes paid	5422178	42035	195030	287960	198390	240203	465241	149767	176519	257586	150568	355621	2903259
54 Interest paid	4042957	20598	41540	94987	85226	64686	187213	80406	77057	98898	74841	301735	2915771
55 Contributions or gifts	73468	*237	*271	662	579	1756	2682	1203	1877	2533	2541	6703	52425
56 Amortization	367497	*1851	7215	35509	21118	7950	16830	12742	12066	11514	13303	60233	167165
57 Depreciation	5044127	18440	112666	157121	130544	125316	364682	130298	149245	212675	144746	391206	3107185
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	1	-
59 Advertising	3312630	23621	66211	95599	89107	173108	405846	107989	106126	170437	101097	244468	1729021
60 Pension, prof sh, stock, annuity	1020554	*5923	*26	*8405	*2669	16191	50287	24704	20294	59997	36052	55116	740890
61 Employee benefit programs	3994351	*53826	19631	38930	49676	62867	196643	68677	114995	169928	80544	403844	2734789
62 Net loss, noncapital assets	201413	93	*23429	*4493	*12549	*559	4140	*2842	2338	5940	4705	9355	130970
63 Other deductions	52880234	456232	1634370	2095958	1511256	2104615	4524336	1493073	1905115	2289033	1465538	4148095	29252614
64 Total receipts less total deducts	3507954	-20908	-130554	33034	64697	66733	208471	60917	139486	142359	177810	218816	2547092
65 Const taxable inc frm rel frn corps	1213	-	-	-	-	-	-	-	-	-	-	-	1213
66 Net income (less deficit), total	3463576	-20923	-130554	32342	64627	66005	208346	60880	138476	141587	176138	218396	2508256
67 Net income, total	5191758	*38720	112092	193169	166775	144546	414236	121487	182035	200213	206991	374990	3036503
68 Deficit, total	1728182	59643	242646	160827	102149	78541	205890	60606	43559	58626	30853	156594	528247
69 Net income (less def), Form 1120-A	10098	*-191	*8716	*1573	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	510861	-11867	-85214	50005	59492	35998	124911	47717	94589	65823	86261	26316	16831
72 Statutory special deductions, total	182376	*383	30489	14420	*8733	10986	47780	*7504	*4922	16205	3951	15935	21068
73 Net operating loss deduction	172123	*332	30199	14130	*8733	10570	44639	*7431	*4765	*15095	2662	14784	18783
74 Dividends received deduction	10253	51	*290	*290	-	*415	3141	*73	*157	*1110	1289	1151	2285
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3914919	*10854	12956	30421	46144	70118	134778	50834	78328	113653	113828	328957	2924048
77 Income tax before credits, total	1355007	*3694	1943	4563	7740	15195	39100	17418	28031	42220	40499	118281	1036324
78 Regular tax	1301032	*3690	1943	4563	7740	14081	38204	17114	26650	38596	38703	112293	997455
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	47555	-	-	-	-	*868	*867	*304	*1281	3551	1627	5521	33536
82 Environmental tax	5071	3	-	-	-	-	*2	-	*17	72	131	462	4383
83 Foreign tax credit	10957	-	-	-	-	-	-	-	-	-	168	1212	9577
84 U.S. Possessions tax credit	7740	-	-	-	-	-	-	-	-	-	-	-	7740
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	33279	-	-	*80	-	*212	*308	*1038	*660	*2449	637	3710	24185
88 Prior year minumum tax credit	17021	*1108	-	-	-	*108	*856	*275	*647	*1724	490	1396	10415
89 Income tax after credits, total	1286010	*2585	1943	4483	7740	14875	37936	16105	26724	38047	39202	111963	984407

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5410
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	34697	1481	11966	10628	4378	3108	2539	240	144	89	35	39	49
2 Total assets	92951897	-	557180	1696435	1537566	2129208	5016834	1704087	2249996	3246589	2443565	6351437	66018999
3 Cash	6480713	-	92478	205618	159989	320130	603750	173319	196164	301112	193595	388722	3845837
4 Notes and accounts receivable	5937897	-	*3262	51973	82708	112745	254217	86705	217378	232662	185734	351668	4358844
5 Less: Allowance for bad debts	71849	-	-	*93	-	-	*900	*462	3232	1767	5785	11409	48201
6 Inventories	21556534	-	268375	626231	556105	724274	1475116	493375	571927	658401	562772	1416588	14203370
7 Investments in govt. obligations, Total	241124	-	-	-	-	-	*355	*7483	*3960	*15066	3010	23374	187877
8 Tax-exempt securities	*439988	-	-	-	-	*14534	-	-	-	*7344	-	30154	387956
9 Other current assets	2662309	-	*4766	36640	55264	69829	156265	79092	71996	137005	102487	239854	1709113
10 Loans to stockholders	263917	-	*24418	39490	53582	30923	78202	*6880	*14215	*6184	3620	1900	4502
11 Mortgage and real estate loans	134972	-	*4330	*9929	*34372	*18223	*30981	*4224	*1694	*22959	1501	41	6719
12 Other investments	6619684	-	-	*12187	33229	153568	376907	94166	127602	143067	177689	349666	5151604
13 Depreciable assets	60725801	-	485485	1155380	1000663	1583573	3841946	1345674	1726474	2757571	1727419	4533047	40568570
14 Less: Accumulated depreciation	27108855	-	375975	642380	654198	1052032	2170179	703133	877611	1390791	786896	1911067	16544594
15 Depletable assets	*161038	-	-	-	*107	-	*67	-	-	-	-	284	160580
16 Less: Accumulated depletion	*34188	-	-	-	*41	-	*67	-	-	-	-	-	34081
17 Land	5358690	-	*8069	52608	53177	67600	156814	69312	106826	191430	113597	307858	4231400
18 Intangible assets (Amortizable)	3640164	-	*21795	64905	136900	61758	114727	42776	47093	93768	67795	504813	2483834
19 Less: Accumulated amortization	665577	-	*19095	18300	57827	33576	39667	24347	19815	40611	29993	134069	248278
20 Other assets	6609535	-	39272	102248	83536	57658	138300	29023	65325	113191	127020	260013	5593948
21 Total liabilities	92951897	-	557180	1696435	1537566	2129208	5016834	1704087	2249996	3246589	2443565	6351437	66018999
22 Accounts payable	16644954	-	147510	272693	228602	417099	959119	392135	539650	628251	399678	1078118	11582098
23 Mort, notes, and bonds under 1 yr	5202038	-	*16869	138394	105631	124897	361861	158286	165404	131955	120357	449743	3428640
24 Other current liabilities	10702262	-	52814	89730	84659	211045	327675	148946	174670	305450	227265	686732	8393276
25 Loans from stockholders	1586308	-	256051	155114	241519	210385	278377	91073	24427	*19768	21645	174768	113181
26 Mort, notes, bonds, 1 yr or more	34010448	-	105469	584741	589973	346414	1349412	460143	516818	961567	562950	2078962	26453998
27 Other liabilities	6494332	-	*1889	*5095	26905	24272	66154	14729	36388	151055	130375	408328	5629142
28 Net worth	18311556	-	-23424	450668	260277	795096	1674235	438774	792640	1048543	981296	1474787	10418664
29 Capital stock	3286907	-	146178	226950	136134	120489	266330	52196	73925	81341	74929	211538	1896898
30 Paid-in or capital surplus	9125009	-	*115138	44389	70399	61942	120876	280016	79806	84096	224168	1068419	6975759
31 Retained earnings, appropriated	*21279	-	-	-	-	*15518	*811	*1026	-	*561	-	3363	-
32 Retained earnings, unappropriate	4781706	-	-147037	172550	120482	485236	846089	65762	336489	489677	387612	213601	1811245
33 Retained earnings (S Corp)	2505258	-	-117717	52630	31759	197053	582144	90607	369402	479938	307548	42112	469781
34 Less: Cost of treasury stock	1408602	-	*19986	*45851	*98497	85142	142014	50834	66982	87068	12961	64247	735020
35 Total receipts	335650155	1809882	4971220	9352559	8710130	13469865	28649292	9850501	12432196	15508008	10756747	24463056	195676697
36 Business receipts	330050745	1746611	4935046	9245029	8612847	13332431	28311734	9716571	12296980	15277677	10542759	24041874	191991186
37 Interest	527563	*982	*218	2899	4145	11494	22139	4058	5764	16883	9990	36986	412004
38 Interest on govt. obligations, State and local	44407	15	-	-	*71	*728	-	*37	*959	*769	1360	420	40048
39 Rents	806949	*1737	-	*7145	*6927	5448	28779	8674	15016	26190	7484	62462	637086
40 Royalties	*22046	-	-	-	-	-	-	-	*15	*47	8672	106	13207
41 Net S-T cap gain less net LT loss	7676	-	-	-	-	-	*269	-	-	*274	84	313	6736
42 Net L-T cap gain less net ST loss	93685	-	-	*4027	*9360	*9238	3982	*3222	*101	4674	1466	2157	55457
43 Net gain, noncapital assets	248972	*35617	*672	-	*3125	*1854	11320	*6474	1213	15208	37583	10342	125564
44 Dividends, domestic corporations	9957	73	-	*382	-	*593	2510	*92	*225	*806	1838	339	3100
45 Dividends, foreign corporations	*10819	-	-	-	-	-	*1087	-	-	*556	-	-	9176
46 Other receipts	3827337	24847	35283	93078	73656	108079	267472	111374	111923	164923	145511	308059	2383133
47 Total deductions	332180153	1796303	5050587	9295083	8665600	13396685	28530812	9790072	12325436	15347368	10567832	24284769	193129606
48 Cost of sales and operations	253095353	1383361	3747149	7154009	6747066	10489039	22692396	7815006	9859647	11966585	8407141	18313390	144520564
49 Compensation of officers	1563117	*6373	164232	240807	137582	196803	288281	74468	65345	57385	36564	83091	212185
50 Repairs	1909664	11590	33357	64811	42931	75771	179227	57483	65775	97867	53381	166194	1061276
51 Bad debts	328362	*1441	*1894	7452	7402	8644	17543	6573	9073	10581	4470	26122	227167
52 Rent paid on business property	5747362	35572	170862	214018	181271	218636	390256	165390	193295	248771	146436	408528	3374324
53 Taxes paid	4861497	19772	86903	179839	142208	210397	367665	123566	142868	228478	141944	314598	2903259
54 Interest paid	3761782	*14879	13668	55437	61398	51534	157549	49653	58049	90258	54516	239072	2915771
55 Contributions or gifts	70068	*237	*170	*528	*432	1552	1758	*982	1340	1947	2485	6212	52425
56 Amortization	314540	*480	*1489	8412	17304	7590	12055	10795	10283	10071	12094	56802	167165
57 Depreciation	4627805	*12566	28142	89470	85336	108636	293219	109015	120766	197400	136418	339651	3107185
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	1	-
59 Advertising	3015556	17874	26131	57364	74142	154722	328202	75691	90413	155423	97097	209478	1729021
60 Pension, prof sh, stock, annuity	988709	*5334	-	*6551	*2669	14854	48345	23910	17206	42778	36052	50121	740890
61 Employee benefit programs	3825416	*27225	*10859	11914	27180	57261	167261	65057	107302	163859	74663	378045	2734789
62 Net loss, noncapital assets	176323	93	*10790	*2871	*11302	*40	*1376	*948	1849	5593	2107	8383	130970
63 Other deductions	47894599	259506	754943	1201597	1127380	1801204	3585680	1211532	1582225	2070373	1362464	3685081	29252614
64 Total receipts less total deducts	3470002	13579	-79367	57476	44530	73181	118479	60429	106760	160640	188915	178288	2547092
65 Const taxable inc frm rel frn corps	1213	-	-	-	-	-	-	-	-	-	-	-	1213
66 Net income (less deficit), total	3426808	13563	-79367	57476	44459	72453	118479	60392	105801	159871	187555	177868	2508256
67 Net income, total	4777368	*36129	35171	138447	131015	137361	311067	90188	139434	188097	203277	330680	3036503
68 Deficit, total	1350561	*22566	114538	80971	86556	64908	192587	29795	*33633	*28226	15722	152812	528247
69 Net income (less def), Form 1120-A	*2258	-	*1321	*937	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	485864	*22429	-52555	62720	37684	42814	63384	31333	79043	65823	86261	30098	16831
72 Statutory special deductions, total	155434	*383	*18278	11021	*8544	10984	41096	*5356	*3565	16201	3951	14986	21068
73 Net operating loss deduction	146431	*332	*18278	*10754	*8544	*10569	37969	*5291	*3408	*15095	2662	14746	18783
74 Dividends received deduction	9003	51	-	*267	-	*415	3127	*64	*157	*1107	1289	240	2285
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3761235	*10854	*5907	22215	35641	63823	106068	42803	52629	101537	110114	285596	2924048
77 Income tax before credits, total	1309642	*3694	*886	3332	6077	14190	30699	14640	19053	38071	39232	103444	1036324
78 Regular tax	1256288	*3690	*886	3332	6077	13076	29943	14436	17947	34476	37440	97531	997455
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	47018	-	-	-	-	*868	*729	*204	*1019	3528	1627	5508	33536
82 Environmental tax	4990	3	-	-	-	-	-	-	*4	67	127	405	4383
83 Foreign tax credit	10774	-	-	-	-	-	-	-	-	-	-	1197	9577
84 U.S. Possessions tax credit	7740	-	-	-	-	-	-	-	-	-	-	-	7740
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	30865	-	-	*80	-	*212	*261	*1038	*206	*2449	637	1797	24185
88 Prior year minumum tax credit	14640	*1108	-	-	-	*108	*114	*275	*218	*1724	358	319	10415
89 Income tax after credits, total	1245623	*2585	*886	3252	6077	13870	30324	13327	18629	33898	38237	100132	984407

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5490 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	33306	*2979	20936	6584	1541	553	609	*49	36	*11	3	6	**
2 Total assets	6700039	-	766100	987819	564934	372350	1243054	*346665	585740	*354358	201153	1277867	**
3 Cash	671088	-	110391	127060	66144	24304	130857	*12161	44693	*60765	27483	67230	**
4 Notes and accounts receivable	620583	-	18745	64697	28902	84974	159771	*49044	76577	*25275	3048	109549	**
5 Less: Allowance for bad debts	10398	-	*81	-	-	*793	*574	*297	*2128	*201	275	6050	**
6 Inventories	1267804	-	184684	172964	96716	135631	310534	*62055	84879	*76558	15334	128451	**
7 Investments in govt. obligations, Total	*23393	-	-	-	-	-	*285	-	*23108	-	-	-	-
8 Tax-exempt securities	*19502	-	*46	-	-	-	*702	-	*1723	-	17030	-	-
9 Other current assets	224934	-	8428	36141	*2916	*7813	80940	*33396	16842	*14357	2147	21954	**
10 Loans to stockholders	165321	-	*7195	*17731	*23581	*20869	*3979	*1023	*34110	-	5	56828	-
11 Mortgage and real estate loans	*92908	-	*7708	*17328	-	-	-	*1187	*2765	-	62570	1350	-
12 Other investments	228464	-	*2671	*22298	*18037	*3681	61738	*5788	38776	*9638	4985	60851	**
13 Depreciable assets	5426894	-	932079	957807	565214	205565	948218	*279533	405191	*250869	143920	738498	**
14 Less: Accumulated depreciation	3156213	-	625839	619625	372019	119564	521162	*144075	206488	*131733	79521	336186	**
15 Depletable assets	*11773	-	-	-	-	-	*3577	-	*8196	-	-	-	-
16 Less: Accumulated depletion	*4308	-	-	-	-	-	*2683	-	*1626	-	-	-	-
17 Land	246490	-	*3430	*17772	*23625	*4206	33293	*25155	*28441	*2141	1553	106874	**
18 Intangible assets (Amortizable)	315160	-	47470	131208	*46306	*1308	40822	*7408	*30517	*6418	466	3235	-
19 Less: Accumulated amortization	148214	-	19521	68551	*14911	*549	31898	*2299	*5932	*2408	242	1902	-
20 Other assets	704860	-	88694	110990	80424	*4904	24654	*16585	6095	*42679	2648	327186	**
21 Total liabilities	6700039	-	766100	987819	564934	372350	1243054	*346665	585740	*354358	201153	1277867	**
22 Accounts payable	1057462	-	83932	134495	68573	120885	306316	*64206	134271	*47248	14577	82959	**
23 Mort, notes, and bonds under 1 yr	581478	-	93822	98421	*32915	*14092	100618	*41476	*26014	*76370	66787	30963	**
24 Other current liabilities	558453	-	52430	32404	24747	33908	81922	*56762	41763	*34195	44962	155359	**
25 Loans from stockholders	866770	-	313784	270598	123668	*33961	91177	*1035	*22648	*2525	-	7373	-
26 Mort, notes, bonds, 1 yr or more	1998825	-	266214	214406	164558	*62254	272631	*138714	169373	*9404	136433	564838	**
27 Other liabilities	73993	-	*3163	*12640	*756	*32	5734	*14142	*9984	*6407	5051	16085	-
28 Net worth	1563059	-	-47245	224856	149718	107216	384656	*30329	181687	*178210	-66657	420290	**
29 Capital stock	608808	-	190220	173298	57666	21374	26751	*1828	18479	*6187	87512	25493	**
30 Paid-in or capital surplus	1026323	-	100397	122349	18969	*24161	76178	*180129	*102566	*120575	8381	272618	**
31 Retained earnings, appropriated	*5811	-	-	-	-	*5811	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	12734	-	-33904	44684	77977	*66069	68959	*-204127	26727	*54475	-162551	74424	**
33 Retained earnings (S Corp)	108177	-	-240462	-61575	*45358	*-8844	216584	*66020	*43341	-	-	47756	-
34 Less: Cost of treasury stock	198794	-	*63495	*53900	*50252	*1354	*3816	*13521	*9428	*3028	-	-	-
35 Total receipts	26452064	*1080706	4046948	4921499	2507423	2528162	5337957	*1031665	1958157	*922646	249089	1867811	**
36 Business receipts	26072013	*1067572	4019492	4863211	2497935	2522875	5243300	*1002820	1903504	*913814	229685	1807807	**
37 Interest	37416	-	*1100	*2523	*1411	*856	3072	*1822	4880	*3158	2856	15739	**
38 Interest on govt. obligations, State and local	*1184	-	-	*692	-	-	*125	-	*52	*3	312	-	-
39 Rents	23309	-	-	*458	*410	-	*2531	*143	*5065	*177	-	14526	-
40 Royalties	57513	-	-	-	-	-	*10930	*19535	*835	-	6248	19965	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	14335	-	-	*9125	*1421	*148	*2039	-	*521	*29	-	1051	-
43 Net gain, noncapital assets	16384	*1361	-	-	*1073	*370	*332	*170	*10235	*1049	-	1794	**
44 Dividends, domestic corporations	*1831	-	*622	*32	-	-	*20	*13	*-0	*6	-	1138	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	228080	*11774	25735	45459	5174	*3913	75610	*7163	33065	*4410	9988	5790	**
47 Total deductions	26414112	*1115193	4098135	4945942	2487255	2534609	5247966	*1031177	1925431	*940927	260194	1827283	**
48 Cost of sales and operations	17681281	*794224	2352948	3346560	1776487	2030340	3736246	*556804	1413813	*597136	73606	1003117	**
49 Compensation of officers	656500	*491	229959	170120	92832	*42926	65713	*15671	21946	*6565	3439	6839	**
50 Repairs	211865	*12352	41586	36741	21114	11846	36049	*7306	9626	*3741	2771	28733	**
51 Bad debts	32357	*5013	*93	*6432	*1318	*1486	4298	*3000	3910	*677	1397	4732	**
52 Rent paid on business property	1008994	*38222	306254	180447	43740	58550	150870	*47846	42806	*20443	24886	94929	**
53 Taxes paid	560682	*22263	108127	108121	56182	29806	97575	*26201	33651	*29108	8624	41024	**
54 Interest paid	281175	*5719	27872	39550	23828	13152	29664	*30754	19008	*8640	20325	62663	**
55 Contributions or gifts	3400	-	*101	*134	*147	*204	*923	*221	*537	*587	56	491	**
56 Amortization	52957	*1371	5726	27097	*3814	*361	4775	*1946	1783	*1443	1210	3432	**
57 Depreciation	416321	*5874	84523	67651	45209	16680	71463	*21283	28479	*15276	8328	51555	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	297075	*5747	40080	38235	14966	18386	77644	*32298	15713	*15014	4000	34990	**
60 Pension, prof sh, stock, annuity	31846	*589	*26	*1854	-	*1337	*1942	*793	*3089	*17220	-	4995	-
61 Employee benefit programs	168935	*26601	8772	27017	*22496	*5605	29382	*3619	*7693	*6069	5881	25798	**
62 Net loss, noncapital assets	25090	-	*12639	*1621	*1247	*519	*2764	*1893	*488	*348	2597	972	-
63 Other deductions	4985635	*196726	879427	894361	383876	303410	938656	*281540	322890	*218660	103074	463014	**
64 Total receipts less total deducts	37952	*-34487	-51187	-24443	20167	-6447	89991	*488	32727	*-18281	-11105	40528	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	36768	*-34487	-51187	-25135	20167	-6447	89867	*488	32674	*-18284	-11417	40528	**
67 Net income, total	414389	*2591	76921	54722	35760	*7186	103169	*31299	42601	*12116	3714	44310	**
68 Deficit, total	377621	*37077	128108	79857	15593	*13633	*13303	*30811	*9927	*30400	15131	3782	-
69 Net income (less def), Form 1120-A	*7840	*-191	*7395	*636	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	24997	*-34296	-32659	-12716	*21809	*-6816	61527	*16385	*15545	-	-	-3782	-
72 Statutory special deductions, total	26942	-	*12211	*3399	*189	*2	*6683	*2149	*1357	*4	-	949	-
73 Net operating loss deduction	25692	-	*11921	*3376	*189	*2	*6670	*2140	*1357	-	-	38	-
74 Dividends received deduction	*1250	-	*290	*22	-	-	*14	*9	*-0	*4	-	911	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	153683	-	*7049	*8207	*10503	*6295	28710	*8031	*25699	*12116	3714	43361	**
77 Income tax before credits, total	45365	-	*1057	*1231	*1663	*1006	8401	*2778	*8978	*4149	1267	14837	**
78 Regular tax	44744	-	*1057	*1231	*1663	*1006	8261	*2678	*8703	*4120	1263	14762	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*537	-	-	-	-	-	*138	*100	*262	*24	-	13	-
82 Environmental tax	*81	-	-	-	-	-	*2	-	*13	*6	4	57	**
83 Foreign tax credit	183	-	-	-	-	-	-	-	-	-	168	15	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2415	-	-	-	-	-	*48	-	*453	-	-	1913	**
88 Prior year minumum tax credit	*2381	-	-	-	-	-	*742	-	*429	-	133	1078	**
89 Income tax after credits, total	40387	-	*1057	*1231	*1663	*1006	7611	*2778	*8095	*4149	966	11831	**

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 39 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	99561	2410	30546	22768	12159	9076	17786	3369	1195	170	51	31	**
2 Total assets	113070252	-	1364308	3685821	4225258	6552635	41949797	23001244	17205424	5569473	3398840	6117451	**
3 Cash	8005090	-	235346	587660	530692	727977	2481825	1490162	1084099	334519	194586	338224	**
4 Notes and accounts receivable	14175874	-	127325	629957	697804	875475	4627821	2878591	2434709	897768	460983	545442	**
5 Less: Allowance for bad debts	224766	-	*1000	*8425	*2475	23500	46730	59468	36524	19825	12461	14358	**
6 Inventories	60578941	-	548450	1266591	1783723	3234961	26916559	13529258	8357565	1910757	1155555	1875522	**
7 Investments in govt. obligations, Total	110862	-	-	*1422	*6502	*798	*4895	*17507	*44613	*6893	-	28232	-
8 Tax-exempt securities	76020	-	-	-	*6971	-	*24636	*34304	*774	*6560	2273	502	-
9 Other current assets	2821369	-	30780	114561	85891	120632	863784	623877	450755	195597	72439	263054	**
10 Loans to stockholders	1335510	-	56426	128685	142096	96227	362745	243907	204819	44671	41866	14067	**
11 Mortgage and real estate loans	194514	-	*3409	*45117	*25473	*17679	36681	23650	27278	*9058	2591	3577	**
12 Other investments	2900815	-	*36434	6026	139621	191664	587645	461651	677006	270049	164887	365832	**
13 Depreciable assets	34402269	-	691230	1811487	1646039	2299944	10069047	5885060	5511642	2127350	1536897	2823574	**
14 Less: Accumulated depreciation	17871677	-	491091	1244370	1060952	1374277	5610930	3066929	2631255	832283	584707	974882	**
15 Depletable assets	39367	-	-	-	-	*18948	*10776	*-0	*9622	*3	17	-	-
16 Less: Accumulated depletion	*1639	-	-	-	-	*512	-	-	*1124	*3	-	-	-
17 Land	3588859	-	*20954	70901	102239	245590	801037	502329	678890	343596	203641	619681	**
18 Intangible assets (Amortizable)	1571272	-	78084	163337	67598	62816	523082	303559	163354	99394	31549	78499	**
19 Less: Accumulated amortization	745117	-	46522	78436	39386	31539	255569	159775	70265	32046	12018	19563	**
20 Other assets	2112691	-	74484	191308	93420	89755	552494	293560	299465	207416	140742	170047	**
21 Total liabilities	113070252	-	1364308	3685821	4225258	6552635	41949797	23001244	17205424	5569473	3398840	6117451	**
22 Accounts payable	9954841	-	189591	547125	596805	897323	3391545	1439198	1105696	445244	396285	946027	**
23 Mort, notes, and bonds under 1 yr	50069471	-	112735	365547	505983	1495970	21723838	13039773	8511645	2236918	1138127	938935	**
24 Other current liabilities	6572529	-	74165	141711	171955	391445	2369854	1139063	1047021	370107	219759	647448	**
25 Loans from stockholders	7006022	-	899388	767914	717085	617594	2248263	920821	650880	116378	47078	20621	-
26 Mort, notes, bonds, 1 yr or more	15748861	-	229198	876495	635016	1009301	4552426	2521626	2647050	1074272	795007	1408470	**
27 Other liabilities	1551110	-	52775	44206	55544	75145	321332	340955	210939	144038	107387	198789	**
28 Net worth	22167418	-	-193544	942823	1542869	2065857	7342537	3599809	3032192	1182517	695197	1957160	**
29 Capital stock	6024373	-	387877	415910	301526	639659	2521703	931544	441630	158517	73461	152548	**
30 Paid-in or capital surplus	6375295	-	263669	282807	984013	313656	1753671	895216	736273	302209	135269	708512	**
31 Retained earnings, appropriated	102660	-	*4	*2074	*43410	*14758	28950	*2314	*6936	*3354	860	-	-
32 Retained earnings, unappropriate	8435154	-	-131913	472241	877323	1326465	2827839	609762	787703	413104	327497	925133	**
33 Retained earnings (S Corp)	3127665	-	-514035	-109007	-509535	6608	860135	1398263	1268597	364192	181710	180738	-
34 Less: Cost of treasury stock	1897728	-	*199146	121201	153868	235288	649762	237290	208947	58859	23598	9770	**
35 Total receipts	459664057	3515380	12469082	20168442	18001804	21401042	178976515	97401542	66006061	18862173	8696218	14165796	**
36 Business receipts	452493539	3411030	12411741	20049652	17856507	21097710	176532619	95744166	64698032	18400681	8399877	13891524	**
37 Interest	822518	2347	6576	21146	42827	54965	269448	134178	134335	66542	42940	47216	**
38 Interest on govt. obligations, State and local	7707	*11	-	*475	*1014	*358	1982	*1636	304	*464	253	1211	**
39 Rents	567417	*703	*2978	*5990	6669	30475	140802	69892	146309	81584	48470	33545	**
40 Royalties	1902	-	-	-	-	*69	*1047	-	*23	*342	229	192	**
41 Net S-T cap gain less net LT loss	1395	-	-	-	*51	*132	*362	-	*632	*14	182	24	-
42 Net L-T cap gain less net ST loss	71380	*80	*1012	*5548	15656	*2297	9084	5031	12365	6061	4077	10168	**
43 Net gain, noncapital assets	358510	6639	*5941	*7771	9261	18622	72014	66627	92076	51195	24681	3684	**
44 Dividends, domestic corporations	18246	-	-	*301	*100	*272	4759	765	2276	499	1363	7913	**
45 Dividends, foreign corporations	*760	-	-	-	-	-	-	-	*60	*328	-	372	**
46 Other receipts	5320682	94570	40834	77561	69720	196141	1944397	1379246	919651	254464	174148	169948	**
47 Total deductions	456981947	3553018	12438820	19950299	17985340	21340861	178226227	96826092	65441455	18733534	8575057	13911243	**
48 Cost of sales and operations	387615569	3053480	9656492	15716281	14224233	16809352	154048583	83825059	56459021	16012863	6825846	10984359	**
49 Compensation of officers	5377209	33399	350080	551342	436757	514075	1850040	880881	516980	125197	62832	55626	**
50 Repairs	1179459	7763	59744	73991	69341	85132	404577	193307	142254	40755	27106	75489	**
51 Bad debts	535256	18065	11583	22061	68517	35864	174127	87761	62899	18540	19431	16408	**
52 Rent paid on business property	5273644	35711	409009	515792	358105	352296	1738653	863405	522621	141819	116979	219253	**
53 Taxes paid	4970791	31939	259416	353319	288583	366245	1709653	861109	593567	218605	100069	188286	**
54 Interest paid	3534291	25698	42315	124725	137553	205039	1388187	654959	505710	176730	124387	148988	**
55 Contributions or gifts	27868	*320	*829	1873	706	1794	9749	3470	3629	1992	746	2762	**
56 Amortization	250518	*2629	10933	14447	9455	10627	91931	45100	27676	13441	4995	19283	**
57 Depreciation	3132163	19386	65435	146875	124486	202529	839103	529123	568158	253019	174555	209494	**
58 Depletion	*1129	-	-	-	-	*1034	*5	*5	*1	-	84	-0	-
59 Advertising	4317835	21195	66082	117588	108322	198525	1681259	1037730	679351	176877	115667	115239	**
60 Pension, prof sh, stock, annuity	310654	*686	*351	*1722	*10677	30241	100959	61622	45543	11463	14050	33340	**
61 Employee benefit programs	1932554	7916	28188	27901	49295	84072	758850	441389	300627	77136	55831	101350	**
62 Net loss, noncapital assets	48365	*13199	*1838	*2877	*3931	*1825	8964	3118	2308	6464	446	3395	**
63 Other deductions	38474645	281630	1476525	2279506	2095380	2442212	13421588	7338055	5011110	1458634	932034	1737971	**
64 Total receipts less total deducts	2682109	-37638	30261	218144	16464	60181	750288	575450	564606	128639	121161	254554	**
65 Const taxable inc frm rel frn corps	*343	-	-	-	-	-	-	*343	-	-	-	-	-
66 Net income (less deficit), total	2674745	-37648	30261	217669	15450	59823	748306	574156	564302	128175	120908	253342	**
67 Net income, total	4754343	86890	192690	368602	234333	287106	1447464	839612	670010	188539	143401	295697	**
68 Deficit, total	2079598	124538	162429	150933	218883	227283	699158	265455	105707	60364	22493	42355	**
69 Net income (less def), Form 1120-A	23061	-	20428	*2633	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2453	*-2453	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1256181	-72829	-6421	118836	-13331	9776	327314	462909	319804	28404	43912	37806	-
72 Statutory special deductions, total	620335	*52204	70026	47586	34418	38508	191662	54259	82437	15808	17979	15447	**
73 Net operating loss deduction	606183	*52204	70026	47375	34348	38317	187990	53712	80713	15441	16898	9158	**
74 Dividends received deduction	14152	-	-	*211	*70	*191	3672	547	1724	367	1082	6289	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1679356	*15789	21435	119395	98648	125415	467051	172735	220572	119780	75488	243047	**
77 Income tax before credits, total	480816	*5111	2831	19091	18424	22083	125539	58778	77952	38832	27974	84201	**
78 Regular tax	468659	*4742	2831	19091	17811	22083	124152	54644	74283	40665	25644	82713	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	13366	*397	-	-	*152	-	2000	3443	3158	1151	2099	966	**
82 Environmental tax	435	*2	-	-	*2	-	-	-	*19	37	79	296	**
83 Foreign tax credit	*156	-	-	-	-	-	-	-	*19	-	-	137	**
84 U.S. Possessions tax credit	1187	-	-	-	-	-	150	-	-	1037	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*51	-	-	-	-	-	-	*11	*40	-	-	-	-
87 General business credit	8744	*488	-	-	-	*21	1655	1797	1867	*1041	92	1783	**
88 Prior year minumum tax credit	11298	*55	-	-	-	-	2813	2430	2366	2222	382	1031	-
89 Income tax after credits, total	459380	*4569	2831	19091	18424	22061	120922	54540	73660	34532	27500	81251	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5515
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	40747	1210	9443	4540	3686	3661	13918	3068	1054	124	31	11	**
2 Total assets	84018474	-	362967	741468	1355614	2707851	34676598	20951019	15099323	4074512	2074151	1974971	**
3 Cash	5391718	-	86992	101582	131779	336797	1829982	1346329	983721	265805	132913	175817	**
4 Notes and accounts receivable	10369504	-	22535	181740	291485	290776	3688089	2623137	2101749	657153	281625	231216	**
5 Less: Allowance for bad debts	146820	-	-	*4917	*313	*1728	33143	54280	28175	14845	4046	5373	**
6 Inventories	49994879	-	170945	280478	651399	1587022	23827721	12778341	7775955	1660148	758649	504220	**
7 Investments in govt. obligations, Total	*44435	-	-	-	*2964	-	*106	*17507	*16964	*6893	-	-	-
8 Tax-exempt securities	*51594	-	-	-	-	-	*15070	*29444	*18	*6560	-	502	-
9 Other current assets	2030780	-	*10489	*14671	16695	60867	718564	538451	411300	165261	46386	48095	**
10 Loans to stockholders	984447	-	*22076	*22573	94171	38566	288350	236410	196496	37145	36800	11860	**
11 Mortgage and real estate loans	89391	-	*3409	-	*12701	*10845	*11649	*19284	*18991	*7920	2591	2002	**
12 Other investments	1985560	-	*3948	*370	*45709	69320	363407	369089	569490	165414	89871	308942	**
13 Depreciable assets	19034673	-	99619	169128	181326	548127	6642177	4592845	4214588	1248316	755212	583334	**
14 Less: Accumulated depreciation	9729164	-	67595	110636	110321	332179	3756001	2368504	1999800	541800	245254	197073	**
15 Depletable assets	*15706	-	-	-	-	-	*10776	*-0	*4910	*3	17	-	-
16 Less: Accumulated depletion	*270	-	-	-	-	-	-	-	*267	*3	-	-	-
17 Land	1865750	-	*3550	*13741	*15256	82190	366818	406175	475140	201410	108939	192532	**
18 Intangible assets (Amortizable)	990151	-	*7533	*9556	*3603	*15133	415785	293916	126408	84880	13583	19754	**
19 Less: Accumulated amortization	449536	-	*4306	*1167	*513	*8896	196095	153614	51043	25591	5653	2657	**
20 Other assets	1495676	-	*3772	64349	19671	11010	483344	276489	282878	149843	102520	101800	**
21 Total liabilities	84018474	-	362967	741468	1355614	2707851	34676598	20951019	15099323	4074512	2074151	1974971	**
22 Accounts payable	4718882	-	13201	55734	93223	191640	2093797	1057622	703490	242630	150396	117149	**
23 Mort, notes, and bonds under 1 yr	46215784	-	*31631	198646	267401	1056715	20293393	12493348	8306136	1960809	935963	671741	**
24 Other current liabilities	4613668	-	17296	12378	58362	114199	1946886	994953	884288	260358	104744	220204	**
25 Loans from stockholders	4659575	-	456496	243892	254714	338635	1753043	880905	585790	96007	47078	3016	-
26 Mort, notes, bonds, 1 yr or more	9745290	-	*38517	217300	132222	259895	3298149	2066835	2124088	670896	488059	449329	**
27 Other liabilities	973972	-	*23653	*3159	19040	34423	269174	277665	154625	78696	45027	68509	**
28 Net worth	13091305	-	-217827	10358	530652	712344	5022155	3179691	2340906	765117	302885	445024	**
29 Capital stock	4425592	-	177490	101777	114134	382154	2174881	856963	397112	125649	64574	30857	**
30 Paid-in or capital surplus	3811895	-	204797	76821	149617	100447	1476399	806240	592012	128231	39375	237956	**
31 Retained earnings, appropriated	44468	-	*4	*2074	-	*7593	*23190	*2132	*6936	*1988	549	-	-
32 Retained earnings, unappropriate	3673690	-	-78130	7043	225496	435962	1468203	469001	587984	294923	135304	127905	**
33 Retained earnings (S Corp)	2256479	-	-375594	-161650	71135	-182630	357442	1263615	877704	270280	82354	53821	-
34 Less: Cost of treasury stock	1120819	-	*146394	*15708	*29730	31182	477960	218259	120842	55955	19273	5514	**
35 Total receipts	355591780	2890551	2208749	3381602	6353428	9361434	155972949	90463074	58792334	15247256	5437196	5483207	**
36 Business receipts	349529081	2802377	2176092	3318273	6283608	9191552	153830456	88935515	57599960	14870010	5198476	5322763	**
37 Interest	696800	1868	*1069	*6921	26295	35891	245068	126639	129626	62268	35596	25559	**
38 Interest on govt. obligations, State and local	2730	-	-	*422	-	-	*420	*1208	*199	*272	35	174	-
39 Rents	470009	*703	-	*1517	*229	14663	120065	53941	135896	71786	44929	26280	**
40 Royalties	*1301	-	-	-	-	-	*1047	-	*15	-	229	10	**
41 Net S-T cap gain less net LT loss	1265	-	-	-	-	*58	*362	-	*632	*14	176	24	-
42 Net L-T cap gain less net ST loss	31898	*80	-	*709	*1529	*181	5666	2850	9243	4607	2587	4447	-
43 Net gain, noncapital assets	248806	*5278	*2581	*352	*6274	*9064	53179	47653	66676	38594	17417	1738	-
44 Dividends, domestic corporations	13270	-	-	-	-	*56	1142	*438	2162	*390	1343	7739	**
45 Dividends, foreign corporations	*583	-	-	-	-	-	-	-	*22	*328	-	233	**
46 Other receipts	4596037	80246	29008	53408	35493	109969	1715544	1294828	847904	198987	136409	94241	**
47 Total deductions	353805980	2929497	2188239	3342802	6328848	9352328	155407018	89913038	58344154	15143069	5403908	5453080	**
48 Cost of sales and operations	308039515	2571016	1724258	2722700	5486303	7935431	136057569	78439086	50619286	13233966	4450805	4799095	**
49 Compensation of officers	3244949	15970	*27965	57831	100109	162483	1478412	791670	460618	84874	43714	21303	**
50 Repairs	668946	5953	33505	6988	18422	22619	278324	159563	105134	24163	7710	6565	**
51 Bad debts	368103	17465	*6469	*3905	52410	10947	108945	79914	54731	11413	15852	6051	**
52 Rent paid on business property	3050447	22326	52187	59157	63563	102964	1360924	748094	454142	92739	53802	40549	**
53 Taxes paid	2991535	23728	35535	51563	58419	92404	1266859	767758	488422	118762	48990	39096	**
54 Interest paid	2670672	22301	12428	23690	47056	90151	1166872	574499	453338	133728	85998	60611	**
55 Contributions or gifts	17609	*189	*81	*68	*27	599	7236	3163	3161	1667	532	885	**
56 Amortization	169779	*2491	5641	*221	*856	*4153	78611	42199	19239	8521	2569	5277	**
57 Depreciation	1846464	14749	7559	11639	17477	32821	580146	400308	468214	166226	104044	43281	**
58 Depletion	*1034	-	-	-	-	*1034	-	-	*-0	-	-	-0	-
59 Advertising	3601471	18241	9475	24038	44494	77415	1516363	984559	641179	157510	80416	47782	**
60 Pension, prof sh, stock, annuity	189314	*288	-	*153	*1896	7846	74157	53976	36652	6853	4082	3410	**
61 Employee benefit programs	1529811	5385	*5166	*3686	7684	52943	679058	411687	262832	51412	32314	17644	**
62 Net loss, noncapital assets	32727	*9888	*1838	-	*1144	*1246	5083	3070	2240	*6192	272	1754	**
63 Other deductions	25383603	199507	266131	377160	428987	757274	10748459	6453492	4274966	1045044	472807	359776	**
64 Total receipts less total deducts	1785800	-38946	20510	38800	24580	9106	565931	550036	448180	104188	33289	30127	**
65 Const taxable inc frm rel frn corps	*343	-	-	-	-	-	-	*343	-	-	-	-	-
66 Net income (less deficit), total	1783413	-38946	20510	38378	24580	9106	565511	549171	447981	103915	33253	29953	**
67 Net income, total	3087001	*58078	99631	97334	99145	108514	1098980	761149	536816	126311	53860	47182	**
68 Deficit, total	1303588	97023	79121	58956	74565	99408	533470	211978	88835	22395	20607	17229	-
69 Net income (less def), Form 1120-A	*13405	-	*13405	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-1959	-1959	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	901457	-72969	-24891	47009	-3145	-10371	268360	414828	239929	28601	9553	4551	-
72 Statutory special deductions, total	444805	*52170	*46871	*11598	*8697	20803	149418	46491	77149	7384	9915	14310	**
73 Net operating loss deduction	434448	*52170	*46871	*11598	*8697	20764	148550	46172	75543	7098	8847	8138	**
74 Dividends received deduction	10357	-	-	-	-	*39	868	*318	1606	*286	1068	6172	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	884034	*5281	*6990	*5724	51682	41758	295743	155360	181656	81338	30181	28321	**
77 Income tax before credits, total	262902	*2024	*1048	*859	10007	6999	77890	53087	64326	25335	11113	10214	**
78 Regular tax	255197	*1655	*1048	*859	10007	6999	76854	49150	61108	27615	10262	9641	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	10154	*397	-	-	-	-	1649	3269	2742	*722	827	547	**
82 Environmental tax	83	*2	-	-	-	-	-	-	*11	*19	24	26	**
83 Foreign tax credit	116	-	-	-	-	-	-	-	-	-	-	116	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*51	-	-	-	-	-	-	*11	*40	-	-	-	-
87 General business credit	5781	*488	-	-	-	*21	1049	*1124	1787	*704	-	609	**
88 Prior year minumum tax credit	9557	*55	-	-	-	-	2271	2292	2152	2024	370	394	-
89 Income tax after credits, total	247397	*1481	*1048	*859	10007	6977	74571	49661	60347	22607	10743	9095	**

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

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

MINOR INDUSTRY 5541
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24826	*8	10203	8183	3303	1748	1161	114	72	20	6	6	**
2 Total assets	10460328	-	532520	1343382	1097694	1236872	2227747	824182	1077232	673171	408445	1039083	**
3 Cash	1305878	-	95359	251776	181271	185626	306668	90449	48452	50045	19578	76653	**
4 Notes and accounts receivable	1303109	-	41454	188123	137434	232295	245308	81044	164903	74868	37402	100278	**
5 Less: Allowance for bad debts	20717	-	*460	*3458	*65	*4063	*4661	*976	1557	*2221	989	2267	**
6 Inventories	1628565	-	140061	254236	211458	157222	306202	144320	165452	42001	49776	157838	**
7 Investments in govt. obligations, Total	*35967	-	-	-	*3537	-	*4790	-	*27640	-	-	-	-
8 Tax-exempt securities	*9489	-	-	-	*8	-	*9481	-	-	-	-	-	-
9 Other current assets	307607	-	*19165	54466	58818	19226	50738	5656	18861	18221	3863	58594	**
10 Loans to stockholders	146330	-	*18795	61459	*9667	29308	17854	*3211	*3971	*1953	111	-	-
11 Mortgage and real estate loans	76530	-	-	*43430	*8442	-	*21494	*387	*2532	*71	-	175	**
12 Other investments	475326	-	*14962	*998	43067	36240	128907	37065	89792	*51752	31018	41525	**
13 Depreciable assets	8008530	-	378904	965131	818167	874791	1842129	751032	814129	476654	378353	709238	**
14 Less: Accumulated depreciation	4390126	-	276671	665911	508954	470733	1006089	377734	435127	185771	168840	294296	**
15 Depletable assets	*4823	-	-	-	-	*110	-	-	*4712	-	-	-	-
16 Less: Accumulated depletion	*957	-	-	-	-	*99	-	-	*857	-	-	-	-
17 Land	1051229	-	*13610	33233	68100	121984	242366	79193	153168	*118364	50683	170530	**
18 Intangible assets (Amortizable)	339409	-	*62624	139649	*31300	22682	51052	*2581	16762	*4451	2423	5885	**
19 Less: Accumulated amortization	173983	-	*40483	68811	*22928	11067	18454	*537	6129	*1414	-	4159	**
20 Other assets	353319	-	65200	89061	58372	43352	29963	8491	10529	*24197	5065	19089	**
21 Total liabilities	10460328	-	532520	1343382	1097694	1236872	2227747	824182	1077232	673171	408445	1039083	**
22 Accounts payable	1641103	-	84592	196093	146151	139140	392375	210126	184400	57056	58756	172414	**
23 Mort, notes, and bonds under 1 yr	673699	-	20145	85849	55007	90135	134792	56587	58940	92004	50776	29464	**
24 Other current liabilities	753460	-	36773	53996	53005	63040	156974	61869	103469	76939	30980	116414	**
25 Loans from stockholders	995635	-	211086	238330	283318	78514	148991	*3634	*20037	*11726	-	-	-
26 Mort, notes, bonds, 1 yr or more	2665508	-	*69053	319975	302685	406105	487949	207229	233911	176703	127822	334077	**
27 Other liabilities	264093	-	*21859	*15050	23289	*18587	17638	*49914	38498	*39389	10873	28995	**
28 Net worth	3466830	-	89011	434088	234239	441352	889028	234824	437977	219354	129239	357718	**
29 Capital stock	579329	-	77960	156636	68309	108052	105983	14204	24348	20606	2771	461	**
30 Paid-in or capital surplus	1421060	-	*8878	133155	*782382	69374	84425	*18812	75206	118679	1270	128879	**
31 Retained earnings, appropriated	*33875	-	-	-	*25346	*7165	-	-	-	*1365	-	-	-
32 Retained earnings, unappropriate	1618425	-	127	180468	213482	178603	580192	*75868	*83402	*4282	112275	189725	**
33 Retained earnings (S Corp)	21063	-	12830	-24704	-827527	90952	170381	*128551	341640	*74689	13424	40825	-
34 Less: Cost of treasury stock	206922	-	*10784	*11466	*27753	*12794	*51954	*2611	*86618	*268	502	2173	-
35 Total receipts	58326257	*52886	7580320	11105573	6946613	5159114	11317622	3947373	5244807	2118160	1278740	3575051	**
36 Business receipts	57888947	*52462	7561272	11065156	6908175	5108621	11229445	3905554	5186243	2078308	1270415	3523295	**
37 Interest	48966	*1	*3370	8142	10425	6653	8466	*1554	*2067	*2273	1256	4756	**
38 Interest on govt. obligations, State and local	*1817	-	-	-	*613	*186	*807	-	*54	*157	-	-	-
39 Rents	57587	-	*2978	*4473	*2811	*9157	12834	*2701	*9184	*8838	1514	3099	**
40 Royalties	*255	-	-	-	-	*64	-	-	*8	-	-	182	**
41 Net S-T cap gain less net LT loss	*130	-	-	-	*51	*74	-	-	-	-	6	-	-
42 Net L-T cap gain less net ST loss	19366	-	*840	*4384	*4076	*684	*2142	*35	*2912	*360	402	3532	**
43 Net gain, noncapital assets	31193	-	*3233	*4870	*642	7039	5324	*3116	4786	*151	539	1493	**
44 Dividends, domestic corporations	1202	-	-	*301	*100	*3	*445	-	*60	*108	12	173	-
45 Dividends, foreign corporations	139	-	-	-	-	-	-	-	-	-	-	139	-
46 Other receipts	276656	422	8627	18247	19721	26631	58159	34413	39493	27966	4596	38381	**
47 Total deductions	58113573	*54540	7576153	11030521	6956505	5136765	11299010	3921677	5177387	2137549	1265750	3557716	**
48 Cost of sales and operations	48308961	*43451	6252670	9249720	5686150	4099009	9378008	3236181	4513565	1767183	1042119	3040905	**
49 Compensation of officers	825553	122	195649	215322	113398	74915	113483	35969	39438	23564	3129	10563	**
50 Repairs	291678	*146	16011	41048	30453	29560	79337	20737	29959	*10057	9572	24798	**
51 Bad debts	79694	-	*1092	11624	4255	16506	30529	2477	4106	*3968	868	4270	**
52 Rent paid on business property	1035232	*893	266018	246278	148769	71205	158670	54875	30842	20869	12387	24425	**
53 Taxes paid	1019187	*670	145405	153584	102054	138282	239178	44596	71670	73685	16711	33351	**
54 Interest paid	321701	*1152	14980	49540	37743	44779	60150	23262	28452	24897	12809	23937	**
55 Contributions or gifts	3114	-	*66	*304	*165	*190	1339	*137	*357	*152	103	300	-
56 Amortization	38180	*138	*3308	12735	*2397	4284	3652	*730	6410	*794	1073	2660	**
57 Depreciation	603288	*844	28647	75334	57981	78180	130912	55496	59537	35938	30071	50347	**
58 Depletion	*1	-	-	-	-	-	-	-	*1	-	-	-	-
59 Advertising	148373	61	21519	20429	19043	16460	24010	17034	5467	3130	3612	17607	**
60 Pension, prof sh, stock, annuity	33495	-	*351	*410	-	*7341	7495	*4653	3423	*3125	495	6202	**
61 Employee benefit programs	98444	213	10990	5603	11319	5470	18167	*7765	14917	*6916	2319	14765	**
62 Net loss, noncapital assets	5578	25	-	*236	*2461	-	*2023	*48	*68	*233	171	313	-
63 Other deductions	5301093	*6825	619447	948353	740317	550583	1052059	417716	369174	163038	130310	303273	**
64 Total receipts less total deducts	212684	*-1655	4167	75052	-9892	22349	18612	25696	67420	-19388	12990	17335	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	210868	*-1655	4167	75052	-10505	22163	17805	25696	67366	-19545	12990	17335	**
67 Net income, total	544837	-	47814	127712	54518	49171	86547	45321	77503	*16414	12990	26848	-
68 Deficit, total	333969	*1655	43647	52660	65024	27008	68743	*19624	*10137	*35959	-	9513	**
69 Net income (less def), Form 1120-A	*1640	-	*1640	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-495	*-495	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	136499	-	10600	22412	-13549	21714	-6808	*35458	54454	*-4989	3202	14003	-
72 Statutory special deductions, total	71663	-	*12688	23659	*13728	*6053	*4242	*4547	*4423	*2198	9	116	-
73 Net operating loss deduction	70821	-	*12688	23448	*13658	*6051	*3931	*4547	*4382	*2117	-	-	-
74 Dividends received deduction	842	-	-	*211	*70	*2	*311	-	*42	*81	9	116	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	178302	-	*4810	41335	*16468	10268	56638	*4109	*16240	*5459	9779	13197	-
77 Income tax before credits, total	46521	-	*721	6395	*3229	1581	15939	*1409	*5808	*2209	4138	5092	**
78 Regular tax	44038	-	*721	6395	*3229	1581	15742	*1213	*5510	*1836	3325	4487	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2198	-	-	-	-	-	*198	*174	*295	*370	801	360	**
82 Environmental tax	36	-	-	-	-	-	-	-	*2	*3	12	19	-
83 Foreign tax credit	*40	-	-	-	-	-	-	-	*19	-	-	21	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*933	-	-	-	-	-	*413	*297	*79	-	72	71	-
88 Prior year minumum tax credit	*1153	-	-	-	-	-	*542	*138	*214	-	-	259	-
89 Income tax after credits, total	44395	-	*721	6395	*3229	1581	14984	*974	*5495	*2209	4066	4741	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5598
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	33988	*1192	10899	10045	5170	3667	2707	187	69	25	14	14	**
2 Total assets	18591450	-	468821	1600972	1771949	2607912	5045452	1226043	1028870	821791	916244	3103397	**
3 Cash	1307494	-	52994	234302	217642	205554	345175	53384	51926	18669	42094	85754	**
4 Notes and accounts receivable	2503261	-	63336	260094	268886	352404	694423	174410	168057	165746	141955	213948	**
5 Less: Allowance for bad debts	57228	-	*540	*51	*2096	17709	8926	4213	6791	*2759	7426	6718	**
6 Inventories	8955497	-	237444	731877	920866	1490717	2782636	606597	416158	208608	347131	1213465	**
7 Investments in govt. obligations, Total	*30460	-	-	*1422	-	*798	-	-	*9	-	-	28232	-
8 Tax-exempt securities	*14937	-	-	-	*6963	-	*85	*4859	*756	-	2273	-	-
9 Other current assets	482982	-	*1126	45423	10378	40539	94482	79770	20594	12114	22191	156365	**
10 Loans to stockholders	204733	-	*15555	44653	38257	28354	56542	*4287	*4353	*5572	4955	2207	**
11 Mortgage and real estate loans	28592	-	-	*1688	*4329	*6834	*3538	*3980	*5756	*1067	-	1401	-
12 Other investments	439930	-	*17523	*4659	50845	86104	95331	55497	17724	*52884	43998	15365	**
13 Depreciable assets	7359066	-	212707	677228	646546	877025	1584740	541182	482925	402380	403332	1531001	**
14 Less: Accumulated depreciation	3752387	-	146825	467823	441677	571366	848840	320690	196328	104712	170613	483514	**
15 Depletable assets	*18838	-	-	-	-	*18838	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*412	-	-	-	-	*412	-	-	-	-	-	-	-
17 Land	671879	-	*3794	*23928	*18884	41416	191853	*16962	50582	23822	44019	256619	**
18 Intangible assets (Amortizable)	241711	-	*7927	14132	32695	25001	56245	*7062	*20184	*10063	15543	52861	-
19 Less: Accumulated amortization	121599	-	*1732	8457	15946	11576	41020	*5624	*13092	*5041	6364	12746	-
20 Other assets	263696	-	5512	37898	15377	35392	39187	8581	6058	33376	33157	49158	**
21 Total liabilities	18591450	-	468821	1600972	1771949	2607912	5045452	1226043	1028870	821791	916244	3103397	**
22 Accounts payable	3594856	-	91798	295298	357432	566543	905373	171450	217806	145558	187134	656464	**
23 Mort, notes, and bonds under 1 yr	3179989	-	60959	81051	183575	349121	1295653	489838	146569	184105	151388	237730	**
24 Other current liabilities	1205401	-	20096	75337	60588	214205	265994	82241	59264	32809	84035	310831	**
25 Loans from stockholders	1350812	-	231806	285693	179054	200445	346229	*36282	*45053	*8646	-	17605	-
26 Mort, notes, bonds, 1 yr or more	3338063	-	121628	339220	200109	343301	766328	247562	289051	226673	179126	625064	**
27 Other liabilities	313046	-	*7262	25996	13215	22134	34521	13377	17816	*25953	51487	101285	**
28 Net worth	5609283	-	-64729	498376	777978	912162	1431355	185294	253309	198047	263074	1154418	**
29 Capital stock	1019452	-	132426	157497	119083	149452	240839	60377	20170	12262	6115	121230	**
30 Paid-in or capital surplus	1142340	-	49994	72831	52014	143835	192848	70164	69056	*55298	94623	341677	**
31 Retained earnings, appropriated	*24316	-	-	-	*18065	-	*5760	*182	-	-	310	-	-
32 Retained earnings, unappropriate	3143039	-	-53910	284730	438346	711901	779444	64893	116317	*113899	79917	607503	**
33 Retained earnings (S Corp)	850123	-	-151272	77346	246856	98286	332312	*6097	49253	*19222	85931	86092	-
34 Less: Cost of treasury stock	569987	-	*41967	*94027	*96386	191312	119848	*16420	*1487	*2635	3823	2083	-
35 Total receipts	45746019	*571943	2680013	5681268	4701764	6880495	11685944	2991095	1968920	1496757	1980282	5107539	**
36 Business receipts	45075511	*556191	2674377	5666223	4664724	6797538	11472718	2903097	1911828	1452364	1930986	5045466	**
37 Interest	76752	*477	*2136	6083	6106	12421	15914	5985	*2642	*2000	6088	16900	**
38 Interest on govt. obligations, State and local	3161	*11	-	*53	*401	*172	*755	*428	*51	*35	218	1038	**
39 Rents	39821	-	-	-	*3630	6656	7903	*13250	*1229	*960	2028	4166	**
40 Royalties	*346	-	-	-	-	*5	-	-	-	*342	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	20116	-	*172	*456	*10051	*1432	*1277	*2146	*210	*1095	1088	2190	**
43 Net gain, noncapital assets	78511	*1361	*128	*2549	*2345	2519	13511	*15858	20614	12450	6725	453	**
44 Dividends, domestic corporations	3774	-	-	-	-	*212	*3173	*327	*54	-	8	-0	**
45 Dividends, foreign corporations	*38	-	-	-	-	-	-	-	*38	-	-	-	-
46 Other receipts	447989	*13903	3199	5906	14507	59541	170694	50005	32254	27511	33142	37326	**
47 Total deductions	45062394	*568981	2674428	5576976	4699987	6851768	11520199	2991378	1919914	1452917	1905399	4900447	**
48 Cost of sales and operations	31267092	*439013	1679564	3743860	3051780	4774912	8613006	2149792	1326170	1011714	1332922	3144359	**
49 Compensation of officers	1306708	*17306	126466	278188	223250	276677	258146	53242	16924	16759	15989	23760	**
50 Repairs	218834	*1664	10228	25954	20465	32953	46916	13008	7162	6536	9824	44126	**
51 Bad debts	87459	*600	*4022	6532	11852	8411	34653	5370	4063	3159	2711	6087	**
52 Rent paid on business property	1187964	*12492	90804	210357	145774	178127	219058	60436	37637	28211	50791	154279	**
53 Taxes paid	960069	*7541	78475	148172	128109	135559	203616	48756	33475	26158	34368	115840	**
54 Interest paid	541917	*2245	14907	51495	52754	70108	161166	57198	23920	18105	25580	64440	**
55 Contributions or gifts	7146	*130	*682	1501	514	1005	1174	*170	*111	*173	110	1577	**
56 Amortization	42558	-	*1984	1490	6202	2190	9667	*2170	*2028	4126	1354	11346	**
57 Depreciation	682411	*3794	29229	59902	49027	91529	128045	73318	40407	50856	40440	115865	**
58 Depletion	*94	-	-	-	-	-	*5	*5	-	-	84	-	-
59 Advertising	567990	*2894	35087	73121	44785	104650	140886	36137	32705	16237	31638	49850	**
60 Pension, prof sh, stock, annuity	87845	*398	-	*1159	*8780	15054	19307	*2992	*5468	*1486	9472	23729	**
61 Employee benefit programs	304298	*2319	12032	18612	30292	25659	61624	21937	22877	18808	21197	68941	**
62 Net loss, noncapital assets	10060	*3286	-	*2641	*326	*578	1859	-	-	*38	2	1328	-
63 Other deductions	7789948	*75298	590947	953993	926077	1134355	1621070	466847	366970	250552	328917	1074922	**
64 Total receipts less total deducts	683625	*2963	5584	104292	1777	28727	165746	-283	49006	43840	74883	207092	**
65 Const taxable inc frm rel frn corps	*-0	-	-	-	-	-	-	*-0	-	-	-	-	-
66 Net income (less deficit), total	680464	*2952	5584	104239	1376	28555	164991	-711	48955	43804	74665	206054	**
67 Net income, total	1122506	*28812	45246	143555	80670	129422	261936	33142	55691	45814	76551	221667	**
68 Deficit, total	442041	*25860	39661	39316	79294	100867	96945	*33853	*6736	*2010	1886	15613	-
69 Net income (less def), Form 1120-A	*8016	-	*5383	*2633	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	218225	*140	7869	49415	3363	-1568	65762	*12623	25420	*4792	31156	19252	-
72 Statutory special deductions, total	103867	*34	*10467	*12329	*11994	11651	38002	*3222	*865	*6227	8056	1020	**
73 Net operating loss deduction	100914	*34	*10467	*12329	*11994	*11502	35509	*2993	*789	*6227	8051	1020	-
74 Dividends received deduction	2953	-	-	-	-	*149	*2493	*229	*76	-	5	-0	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	617021	*10508	*9635	72336	30499	73389	114670	*13266	22676	*32983	35528	201530	**
77 Income tax before credits, total	171393	*3088	*1062	11837	5188	13503	31710	*4281	7819	*11288	12724	68895	**
78 Regular tax	169423	*3088	*1062	11837	4575	13503	31556	*4281	7665	*11214	12057	68585	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1014	-	-	-	*152	-	*153	-	*120	*59	471	59	-
82 Environmental tax	316	-	-	-	*2	-	-	-	*5	*15	42	251	**
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	1187	-	-	-	-	-	150	-	-	1037	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2030	-	-	-	-	-	*193	*376	-	*337	21	1103	**
88 Prior year minumum tax credit	*588	-	-	-	-	-	-	-	-	*198	12	378	-
89 Income tax after credits, total	167588	*3088	*1062	11837	5188	13503	31367	*3905	7819	*9716	12691	67415	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 40
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	41939	3329	21151	10045	3805	1906	1320	158	117	32	30	25	21
2 Total assets	48312186	-	883870	1571700	1347123	1289443	2433591	1133065	1809544	1153669	2119609	3825924	30744648
3 Cash	2336595	-	104564	184423	156263	180640	319603	109895	185083	88859	174365	196301	636599
4 Notes and accounts receivable	5490188	-	59944	203303	153053	106469	244611	131961	193013	105175	259814	679346	3353497
5 Less: Allowance for bad debts	203243	-	*-0	*229	*241	*192	*2056	*6184	6272	*6550	7561	54899	119059
6 Inventories	15515967	-	525281	823109	695624	601070	1227529	578490	800786	483861	756204	1180467	7843547
7 Investments in govt. obligations, Total	*70248	-	-	-	-	-	*4526	-	*4751	*4437	1107	11487	43940
8 Tax-exempt securities	*12899	-	-	-	-	-	-	-	*4958	90	4566	3286	-
9 Other current assets	2654697	-	13601	54126	55031	96235	58517	71501	77453	131668	91662	189568	1815336
10 Loans to stockholders	772084	-	*3081	52899	54721	18775	19325	*3070	*10867	601	858	288	607599
11 Mortgage and real estate loans	51825	-	-	*4799	-	*13593	*23788	273	*3292	-	2311	3760	9
12 Other investments	5883375	-	*1781	*26180	*41585	72792	58197	16248	73363	27933	97208	234814	5233275
13 Depreciable assets	20662860	-	327644	440429	405694	353997	887845	490590	791555	500040	937411	1677933	13849722
14 Less: Accumulated depreciation	8846148	-	191240	264710	263938	220996	511220	281131	416804	227311	406160	666716	5395924
15 Depletable assets	*86640	-	*158	-	-	-	-	-	-	-	-	86483	-
16 Less: Accumulated depletion	*26904	-	*103	-	-	-	-	-	-	-	-	26801	-
17 Land	594746	-	*5341	*2954	*779	*16700	23428	*5686	*12055	*4590	34601	88535	400076
18 Intangible assets (Amortizable)	2246912	-	9504	25312	48787	*9635	32220	*10102	65207	*7735	138029	208731	1691650
19 Less: Accumulated amortization	487319	-	3104	6183	30296	*3113	17104	*2888	25329	*5682	59067	59418	275134
20 Other assets	1496764	-	27420	25289	30060	43838	64382	5453	35565	38222	94261	72759	1059514
21 Total liabilities	48312186	-	883870	1571700	1347123	1289443	2433591	1133065	1809544	1153669	2119609	3825924	30744648
22 Accounts payable	7195863	-	211197	249926	264868	310117	606129	298965	364525	225193	300554	445016	3919373
23 Mort, notes, and bonds under 1 yr	3483508	-	245710	84099	103840	75744	230441	188213	197950	141277	96995	173376	1945863
24 Other current liabilities	4967321	-	77016	128797	94476	81750	157666	111811	188363	139002	231525	384975	3371940
25 Loans from stockholders	2043155	-	756115	341602	177278	81193	160560	*8445	*20726	*50486	39326	54491	352935
26 Mort, notes, bonds, 1 yr or more	7046806	-	91111	236854	80101	145888	238951	216821	347091	222341	497372	721718	4248559
27 Other liabilities	2665249	-	*40556	*2008	*26520	*15838	92060	*42643	216708	66431	77039	81075	2004372
28 Net worth	20910284	-	-537835	528415	600039	578914	947785	266169	474182	308939	876797	1965274	14901606
29 Capital stock	3982503	-	170353	188070	179818	94895	235996	68120	88946	31126	432418	145572	2347187
30 Paid-in or capital surplus	7797425	-	223581	124978	70478	228762	212858	110063	262297	181361	462368	856622	5064056
31 Retained earnings, appropriated	*146251	-	*9	-	-	*12161	*4114	*382	-	-	-	-	129586
32 Retained earnings, unappropriate	9103308	-	-678421	261765	223835	345404	381188	-55393	-117920	55570	-105221	830262	7962240
33 Retained earnings (S Corp)	704261	-	-251575	-31877	137564	-80120	163587	*157286	270771	*65412	107874	165337	-
34 Less: Cost of treasury stock	823464	-	*1783	*14521	*11656	*22189	49958	*14289	29912	*24531	20642	32520	601463
35 Total receipts	95587505	598267	2943090	4356332	3451232	3169485	5872771	2651073	4596900	2729240	4626377	7383597	53209139
36 Business receipts	92667126	557082	2902317	4342806	3374180	3126918	5796868	2615751	4491829	2687874	4518778	7202344	51050379
37 Interest	804457	*6852	2021	7819	5919	4634	16969	9160	13162	3558	13399	66215	654750
38 Interest on govt. obligations, State and local	13177	-	-	-	*6	-	*216	-	*140	*146	1202	5478	5989
39 Rents	242030	-	*5	-	*4324	*1071	*7377	*4629	*5091	*1215	11995	3413	202912
40 Royalties	456576	570	-	-	-	-	*49	-	*341	-	104	29167	426345
41 Net S-T cap gain less net LT loss	*1659	-	-	-	-	-	*19	-	*56	-	1016	271	297
42 Net L-T cap gain less net ST loss	29513	*3352	*6369	*6	*15	*668	*871	*203	*3118	-	1675	11103	2132
43 Net gain, noncapital assets	18115	*1583	*225	*217	*365	*2361	*1656	*5124	*374	-	56	5858	296
44 Dividends, domestic corporations	67804	-	*-0	*856	*458	*4	1672	-	*244	*80	1	1080	63408
45 Dividends, foreign corporations	86252	-	-	-	-	-	-	-	-	-	177	599	85476
46 Other receipts	1200796	28828	32153	4628	65965	33828	47074	16206	82545	36367	77975	58071	717155
47 Total deductions	93130991	674345	2996717	4320094	3367078	3118485	5927913	2683625	4553214	2754886	4525521	7022501	51186610
48 Cost of sales and operations	56445389	326455	1838031	2722828	2044771	1930533	3638126	1615570	2605941	1628561	2773361	4282031	31039181
49 Compensation of officers	1261253	14425	89890	147052	212948	139059	185534	58715	85849	25496	55764	58216	188305
50 Repairs	393470	5096	12612	13480	9323	11342	26665	16181	20472	15758	21759	35473	205310
51 Bad debts	407626	*8565	*2649	2189	5220	7838	26986	15110	13675	5349	15888	51754	252402
52 Rent paid on business property	6372155	43247	297239	368795	200896	164069	409241	186562	297225	220751	281498	386018	3516613
53 Taxes paid	2195392	19576	61902	111886	76754	112695	125019	63506	93708	64183	105681	197986	1162496
54 Interest paid	1289336	5851	19638	21187	32491	23192	61017	32105	51190	20304	60704	107377	854279
55 Contributions or gifts	47230	*93	*74	645	577	2193	1167	*622	2069	1168	1907	8793	27921
56 Amortization	179494	*1731	1083	2931	2771	*1640	6110	*1547	12790	3561	11523	25955	107853
57 Depreciation	1808196	16978	26407	37035	23249	24066	55954	29402	61732	40997	75565	121897	1294914
58 Depletion	*367	-	-	*27	-	-	-	-	-	-	1	338	1
59 Advertising	2031041	18295	71581	89679	67343	63720	164112	69330	156285	62800	181703	154254	931939
60 Pension, prof sh, stock, annuity	241320	*512	*456	*6384	*7996	10154	11598	3852	8362	3004	9448	20131	159423
61 Employee benefit programs	752497	3066	4228	14615	13904	18433	25805	19773	26835	18975	39131	47254	520478
62 Net loss, noncapital assets	146663	*8840	*4179	-	*660	-	15626	*1133	14205	17596	7256	6707	70461
63 Other deductions	19559564	201614	566749	781360	668175	609552	1174952	570218	1102876	626385	884333	1518317	10855033
64 Total receipts less total deducts	2456514	-76078	-53627	36238	84154	51000	-55141	-32552	43686	-25646	100856	361096	2022529
65 Const taxable inc frm rel frn corps	28444	-	-	-	-	-	-	-	-	-	94	750	27600
66 Net income (less deficit), total	2471781	-76078	-53627	36238	84148	51000	-55357	-32552	43546	-25792	99748	356368	2044140
67 Net income, total	3607128	*13764	94321	185559	116172	114014	140882	69634	131921	61225	154544	373806	2151287
68 Deficit, total	1135347	89842	147948	149321	32023	*63014	196240	102186	88375	*87017	54795	17438	107148
69 Net income (less def), Form 1120-A	-8248	-	*-7960	*-382	*93	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-54	*-54	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	32589	*-41876	-49501	-73346	45052	-6990	-23862	*41398	43747	*-4974	25883	77058	-
72 Statutory special deductions, total	182233	*6701	*17017	*4548	*3222	*11632	10342	-	11216	*3945	15030	23404	75175
73 Net operating loss deduction	127509	*6701	*17016	*3863	*2902	*11629	*9663	-	*11045	*3889	15029	22623	23147
74 Dividends received deduction	54724	-	*-0	*685	*320	*3	678	-	*171	*56	1	781	52028
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2951773	*5571	38163	141959	60040	60586	69191	*18809	56209	*37927	113631	273562	2076125
77 Income tax before credits, total	965885	*1765	5747	25688	13871	15928	19667	*6375	19434	*13091	39502	94652	710165
78 Regular tax	959136	*1762	5747	25688	13871	15928	19415	*6352	19049	*12850	38652	93071	706750
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3436	-	-	-	-	-	*253	*23	*698	*205	700	1238	320
82 Environmental tax	3614	3	-	-	-	-	-	-	*12	*36	150	343	3071
83 Foreign tax credit	42369	-	-	-	-	-	-	-	-	-	99	131	42139
84 U.S. Possessions tax credit	20	-	-	-	-	-	20	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	16468	-	-	-	-	-	*82	-	*9	*1482	540	465	13890
88 Prior year minumum tax credit	4146	-	-	-	-	-	*11	-	*275	149	-	869	2842
89 Income tax after credits, total	902881	*1765	5747	25688	13871	15928	19555	*6375	19149	*11460	38863	93187	651294

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 41
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	39518	1622	16011	9227	5538	3752	3019	168	100	34	23	15	9
2 Total assets	27508620	-	575458	1565040	2103920	2706900	5721789	1133519	1502254	1121880	1527973	2276891	7272996
3 Cash	2293519	-	75756	230871	280303	316076	524992	137356	84385	47777	95962	166563	333478
4 Notes and accounts receivable	5601167	-	125244	220866	304229	672539	1401412	235671	462318	334864	334482	620207	889335
5 Less: Allowance for bad debts	161627	-	*2042	*80	*1336	*4691	24057	*6383	11716	*8805	19691	37017	45807
6 Inventories	10563782	-	261500	692521	949148	1153782	2370311	394538	453450	377254	561833	470182	2879263
7 Investments in govt. obligations, Total	77944	-	-	-	-	*10031	*47659	-	*3945	-	6085	10224	-
8 Tax-exempt securities	*93953	-	-	-	*8117	-	*17908	-	*14531	-	50269	3128	-
9 Other current assets	951358	-	3859	24661	65629	45384	208153	55824	43490	50737	52178	146231	255213
10 Loans to stockholders	223975	-	*4146	*48082	63384	27984	62607	*7031	*3037	*5782	1262	660	-
11 Mortgage and real estate loans	61821	-	-	-	-	*8906	*15292	*249	*1302	*21100	3779	11192	-
12 Other investments	1604753	-	*644	*28044	73036	56815	242945	36396	72431	14768	47624	274778	757272
13 Depreciable assets	9373313	-	269948	740920	620768	754523	1564645	391217	542011	334240	565629	649832	2939580
14 Less: Accumulated depreciation	4588125	-	178753	494189	346081	420626	879511	176836	232122	135575	244761	274640	1205030
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	460485	-	*1570	*8278	28654	46857	108514	*33668	30319	11376	30839	68874	91535
18 Intangible assets (Amortizable)	612938	-	*11021	*19196	42005	15218	28902	*14425	25218	90745	16679	134974	214554
19 Less: Accumulated amortization	150489	-	*6347	*10709	*10651	*5059	11857	*9158	5374	*44924	7435	22416	16560
20 Other assets	489852	-	8911	56580	26714	29161	43874	19520	15028	22540	33239	54120	180164
21 Total liabilities	27508620	-	575458	1565040	2103920	2706900	5721789	1133519	1502254	1121880	1527973	2276891	7272996
22 Accounts payable	4924920	-	147470	489913	446516	490132	1131839	318150	239836	320719	255214	276216	808914
23 Mort, notes, and bonds under 1 yr	2357160	-	74424	80176	96340	160463	527154	39651	246438	164142	176403	147122	644847
24 Other current liabilities	3157854	-	42329	106562	178214	203909	632809	127514	240805	133743	172330	454155	865485
25 Loans from stockholders	1185184	-	271385	174691	150975	169274	307110	*66368	*6522	*16410	4946	17504	-
26 Mort, notes, bonds, 1 yr or more	4402301	-	203623	239054	251782	307970	763566	201440	193715	176485	256786	578888	1228993
27 Other liabilities	1005396	-	*15872	43779	*23529	33753	83961	15292	36266	*41508	73041	111646	526747
28 Net worth	10475805	-	-179645	430866	956564	1341400	2275351	365104	538671	268873	589253	691360	3198009
29 Capital stock	2152158	-	445688	198211	197233	174171	218245	5215	21271	16077	62027	123609	690413
30 Paid-in or capital surplus	3025131	-	*40285	233454	128052	201803	381882	96751	60547	130503	120128	363023	1268704
31 Retained earnings, appropriated	90089	-	-	*5189	*42831	*23546	*7212	-	-	-	4158	5125	2029
32 Retained earnings, unappropriate	4948542	-	-73085	195765	424251	796111	1242013	116159	175467	35086	191106	195793	1649876
33 Retained earnings (S Corp)	1720385	-	-358685	-69213	202963	192805	578091	*161477	286602	*134784	227027	50544	313990
34 Less: Cost of treasury stock	1460500	-	*233847	*132540	*38767	47034	152093	*14499	5214	*47577	15194	46733	727003
35 Total receipts	57824848	286258	2612378	5165005	6050313	5909765	13901941	2491521	3253719	2509488	3106939	2785191	9752330
36 Business receipts	56386578	254822	2603855	5133759	5973058	5824770	13654562	2358743	3135766	2399062	2989934	2593828	9464419
37 Interest	405242	*411	*765	7081	9102	27611	66086	6835	13927	*4804	23452	83125	162042
38 Interest on govt. obligations, State and local	9972	-	-	-	-	*945	*3125	-	*822	*14	3481	1503	81
39 Rents	146528	*12830	*1389	*1286	*596	6307	31687	*43222	*29206	*1661	2007	5244	11093
40 Royalties	*11883	-	-	-	-	-	-	*442	*2	-	-	11439	-
41 Net S-T cap gain less net LT loss	*4112	-	-	-	-	*162	-	-	*255	-	1689	-	2006
42 Net L-T cap gain less net ST loss	66903	-	-	*1022	*17314	*601	*3462	*3717	-	*3288	24696	3760	9045
43 Net gain, noncapital assets	35745	*15003	*1169	*3397	*2025	700	4353	*3387	*88	*4053	135	826	610
44 Dividends, domestic corporations	4979	-	-	*265	*812	*230	*752	-	*189	*-0	1619	1058	53
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	752906	*3193	5200	18195	47406	48439	137914	75176	73465	96606	59926	84408	102980
47 Total deductions	57022995	316911	2680050	5190419	5986883	5801192	13700997	2449263	3151951	2479377	2988033	2775708	9502209
48 Cost of sales and operations	36004208	146594	1553429	3191968	3877074	3693321	8863861	1515317	1967110	1592992	1978730	1656969	5966841
49 Compensation of officers	1703571	*14353	188091	240117	259632	248943	481421	62282	70099	29249	27249	29589	52545
50 Repairs	276674	*1959	13603	36252	25113	24489	59037	11681	17743	14352	16095	12374	43975
51 Bad debts	312783	*728	11357	33212	5089	40942	62159	4965	12981	19533	9963	48305	63549
52 Rent paid on business property	2224243	*16896	160687	284311	255481	194974	543516	112608	84082	87187	83863	66570	334068
53 Taxes paid	1189902	9795	68842	106354	129070	135798	272490	47567	65597	49192	62934	56179	186084
54 Interest paid	727903	*5351	27417	46114	43197	60265	140453	26272	31995	30812	37279	81664	197083
55 Contributions or gifts	19296	*6	*374	1486	1320	1656	3143	*361	*413	*40	2898	1367	6232
56 Amortization	61591	*1868	*555	*1729	*2866	8308	5482	3125	1457	14004	2508	8206	11484
57 Depreciation	737929	*9488	24847	98093	46798	57548	120366	23136	76202	62394	31448	41127	146482
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	2444513	*9110	40397	172315	191239	246293	533926	116074	151849	115209	127527	167315	573259
60 Pension, prof sh, stock, annuity	118271	-	-	*4823	*9927	15380	41208	*4400	5147	*1739	6572	7682	21393
61 Employee benefit programs	348860	*3198	17423	17617	33774	29183	77294	10696	22915	10297	24651	21823	79989
62 Net loss, noncapital assets	59559	*2922	-	*9561	*1204	*1098	3592	*1154	6070	*1340	531	11158	20930
63 Other deductions	10793692	94642	573028	946467	1105098	1042995	2493048	509626	638291	451037	575783	565381	1798295
64 Total receipts less total deducts	801853	-30652	-67672	-25415	63431	108573	200945	42258	101768	30110	118906	9482	250120
65 Const taxable inc frm rel frn corps	81	-	-	-	-	-	-	-	-	-	-	-	81
66 Net income (less deficit), total	791962	-30652	-67672	-25415	63431	107628	197820	42258	100945	30096	115424	7979	250121
67 Net income, total	1648521	*26080	78012	135955	116597	139667	318828	87589	132239	48931	131242	81091	352289
68 Deficit, total	856559	*56732	145684	161370	53166	32039	121009	*45332	*31293	*18835	15817	73112	102168
69 Net income (less def), Form 1120-A	*-960	-	*-4023	*3062	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	441266	*1132	-2313	6351	25955	50901	110829	*41110	105756	*34692	41573	12489	12791
72 Statutory special deductions, total	113250	*1797	*10401	*21969	*24410	13899	18099	*12337	*133	*3516	1134	5553	1
73 Net operating loss deduction	109923	*1797	*10401	*21784	*23842	*13738	17572	*12337	*1	*3516	-	4935	-
74 Dividends received deduction	3327	-	-	*185	*569	*162	*527	-	*132	*-0	1134	618	1
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	849059	*481	*12116	37898	45607	62277	141714	*34002	*26280	*5853	74733	68602	339497
77 Income tax before credits, total	255097	*174	*1817	5684	7008	11665	40171	12057	*8905	*2066	25794	23456	116301
78 Regular tax	253300	*174	*1817	5684	7008	11665	39985	*11453	*8888	*1978	25411	23380	115858
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1048	-	-	-	-	-	*186	*604	*13	*88	157	-	-
82 Environmental tax	603	-	-	-	-	-	-	-	*4	-	80	76	443
83 Foreign tax credit	1109	-	-	-	-	-	-	-	-	-	-	139	970
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*2150	-	-	-	-	*78	*173	-	-	-	48	-	1850
88 Prior year minumum tax credit	*2828	-	-	-	-	*254	-	*573	*4	-	-	864	1132
89 Income tax after credits, total	249010	*174	*1817	5684	7008	11332	39997	11484	*8900	*2066	25746	22453	112348

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 42
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	180789	11591	106171	32171	16008	9157	4935	390	201	65	41	26	33
2 Total assets	85791226	-	3891527	5012302	5649644	6233532	8918445	2650210	3091533	2131871	2920104	3954857	41337201
3 Cash	5899820	-	565926	742003	746161	655248	801876	196944	260870	96021	244237	284773	1305762
4 Notes and accounts receivable	4382376	-	88867	203404	273111	335273	334481	99612	143436	127852	148416	272287	2355638
5 Less: Allowance for bad debts	175494	-	*243	-	*77	-	*1702	*142	3820	8368	3832	13123	144187
6 Inventories	2905737	-	415473	303643	262589	283162	304032	67960	105188	50026	62571	177255	873838
7 Investments in govt. obligations, Total	82530	-	*555	*2505	*508	*5404	*8516	*2244	*13218	*12142	9068	28371	-
8 Tax-exempt securities	52304	-	*29	-	*19	*7275	*931	*4212	-	*12088	23082	4669	-
9 Other current assets	2351614	-	141920	133552	219962	174102	261623	112642	122945	62950	86310	190702	844907
10 Loans to stockholders	1648585	-	158417	324159	262913	159150	226949	*14469	42486	*38887	4839	3350	412968
11 Mortgage and real estate loans	327007	-	*19026	*23511	*1115	*24005	160923	*6568	*10302	*26472	305	1696	53084
12 Other investments	8980804	-	*73725	122688	182228	366941	450462	230315	213073	163032	215730	114328	6848281
13 Depreciable assets	67028231	-	5271791	5528519	6292944	6342691	8956392	2662282	3075156	1660694	2279261	3080183	21878319
14 Less: Accumulated depreciation	31072338	-	3507205	3130804	3492857	3234361	4434556	1221848	1474053	707667	903408	1156766	7808813
15 Depletable assets	122524	-	*44601	-	*3224	-	-	-	*4749	*68170	1614	-	166
16 Less: Accumulated depletion	*53121	-	*18723	-	*3224	-	-	-	*3250	*27925	-	-	-
17 Land	7336976	-	44957	114127	186072	446458	822723	260294	331988	185755	260980	275516	4408108
18 Intangible assets (Amortizable)	9969926	-	303703	563133	489499	607627	1039670	209820	225024	333704	366362	586030	5245353
19 Less: Accumulated amortization	2415586	-	129472	271667	209277	240075	364703	62822	74490	104883	84975	110090	763132
20 Other assets	8419331	-	418182	353532	434733	300634	350827	67662	98712	142920	209544	215677	5826909
21 Total liabilities	85791226	-	3891527	5012302	5649644	6233532	8918445	2650210	3091533	2131871	2920104	3954857	41337201
22 Accounts payable	6459260	-	613867	487211	648576	563653	949481	208261	247513	179303	274125	302241	1985029
23 Mort, notes, and bonds under 1 yr	5307067	-	278394	341429	429319	440009	670096	183594	275852	226835	179399	155333	2126806
24 Other current liabilities	8099523	-	460252	383818	612349	556096	736471	238999	292100	137338	277579	386720	4017803
25 Loans from stockholders	6847722	-	2333615	1339232	939619	1071981	774252	192035	70755	*84652	8960	996	31624
26 Mort, notes, bonds, 1 yr or more	29433218	-	1047773	1702035	1704064	2272562	3549133	1033104	1187198	729712	1184591	1226656	13796391
27 Other liabilities	8257161	-	126300	44611	148222	89340	310576	23476	71464	240899	82729	267476	6852067
28 Net worth	21387275	-	-968674	713967	1167494	1239890	1928435	770740	946651	533133	912721	1615435	12527482
29 Capital stock	8456560	-	1133550	950719	571865	623344	860933	166032	161732	258559	165128	252454	3312244
30 Paid-in or capital surplus	10982978	-	604163	1042277	693071	495657	1136841	189502	255985	430759	626461	796591	4711671
31 Retained earnings, appropriated	75938	-	*13840	-	-	*38295	*7476	*362	*5	1357	5673	302	8628
32 Retained earnings, unappropriate	5956570	-	-1256339	-243708	458374	50510	-169957	204411	185385	-212680	135641	619311	6185622
33 Retained earnings (S Corp)	-1335477	-	-1277163	-923364	-434649	217379	276976	252149	376741	*66752	21055	-	88647
34 Less: Cost of treasury stock	2749294	-	186725	111957	121167	185296	183833	*41716	33198	*11614	41236	53223	1779330
35 Total receipts	162097721	5646829	22165322	17009803	16112976	15082979	18792246	5412066	6358797	2966611	4005764	5494086	43050243
36 Business receipts	155488239	5321930	21963328	16721256	15964089	14795267	18506713	5300566	6230138	2800428	3851621	5129275	38903628
37 Interest	1180363	*3464	4610	26637	17072	13993	27289	6157	15373	16764	21347	31316	996340
38 Interest on govt. obligations, State and local	13448	-	-	-	*1572	*1882	*223	*348	*61	*494	3057	2087	3725
39 Rents	641808	*3445	*17188	*14870	*16445	16056	54661	11008	10282	22599	35276	100962	339017
40 Royalties	935517	*100	*541	-	*560	-	*9660	-	*36199	*52590	36263	45138	754465
41 Net S-T cap gain less net LT loss	9870	-	*596	-	*116	*728	*2071	-	*965	*13	531	606	4245
42 Net L-T cap gain less net ST loss	167524	*12676	*1565	*14043	*2695	*17191	5008	*10289	*2941	*10693	523	2433	87467
43 Net gain, noncapital assets	461164	*133493	*16520	69076	12354	53314	23482	3764	18988	*1349	816	4915	123095
44 Dividends, domestic corporations	15303	-	-	*422	*711	*526	2035	*106	*635	*1126	321	1811	7611
45 Dividends, foreign corporations	111111	-	-	-	-	-	-	-	-	-	-	495	110616
46 Other receipts	3073375	171721	160973	163499	97362	184023	161104	79828	43216	60555	56007	175050	1720035
47 Total deductions	159726459	5701727	22140151	17043460	16032739	14979163	18597688	5254436	6213565	2967096	3906370	5242603	41647461
48 Cost of sales and operations	63374150	1776872	9489961	7106012	6348994	6168315	7400305	2089104	2690828	1311425	1598180	2225977	15168177
49 Compensation of officers	4735171	131900	1099710	733909	669384	601088	529855	388517	131004	42452	51423	58803	297127
50 Repairs	2297427	95203	346582	268536	266001	231430	288866	76978	91160	47442	58122	77881	449227
51 Bad debts	317953	41816	20890	5577	57371	5754	29037	8347	5352	17498	5944	10024	110344
52 Rent paid on business property	10061843	473562	2024105	1190482	1095651	841799	1154353	240056	279728	131085	180162	296594	2154268
53 Taxes paid	6977445	411090	1109736	777917	748142	672884	778383	191008	237396	124826	168075	196966	1561021
54 Interest paid	4286878	74405	139666	196488	221692	256376	406106	119968	122002	91697	97320	121692	2439467
55 Contributions or gifts	33656	*293	2156	860	1642	1527	1850	*882	592	749	2092	4075	16937
56 Amortization	701943	35490	29218	60321	51658	64969	85202	15738	23195	26107	27850	29567	252628
57 Depreciation	4769269	153327	374782	446298	428818	404008	577654	164699	195418	94897	130815	222665	1575888
58 Depletion	*269	-	-	-	-	-	-	-	*256	-	-	-0	12
59 Advertising	4485718	241121	436749	330369	438478	431803	683804	204859	229924	87166	95784	147251	1158410
60 Pension, prof sh, stock, annuity	300661	*7782	*4594	*16676	*17316	18836	17962	17831	8771	3505	7299	7716	172371
61 Employee benefit programs	1740336	16124	60161	81497	95601	113978	160985	54116	93741	59387	82105	79639	843003
62 Net loss, noncapital assets	146798	*10125	*25031	*6345	*8605	*878	9592	*2911	16204	18427	7969	23313	17399
63 Other deductions	55496940	2232617	6976811	5822173	5583385	5165517	6473734	1679422	2087995	910433	1393231	1740440	15431183
64 Total receipts less total deducts	2371263	-54898	25171	-33657	80238	103816	194558	157629	145232	-485	99393	251483	1402782
65 Const taxable inc frm rel frn corps	80714	-	-	-	-	-	-	-	-	-	-	234	80481
66 Net income (less deficit), total	2438529	-54898	25171	-33657	78666	101935	194335	157281	145171	-979	96337	249630	1479538
67 Net income, total	5628728	136176	771508	455444	484472	421670	543284	205274	199780	87064	140144	288070	1895843
68 Deficit, total	3190199	191074	746337	489101	405806	319735	348948	47992	54609	88043	43807	38440	416305
69 Net income (less def), Form 1120-A	-53552	*774	-52101	*5342	*-7567	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-671	*-671	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	743603	-98460	236485	-25916	103809	63039	185014	138995	114053	*14206	5506	-	6870
72 Statutory special deductions, total	561114	*29692	56943	75401	31225	44138	47431	*24838	10624	32152	8279	37455	162935
73 Net operating loss deduction	550204	*29692	56943	75064	30727	43738	45996	*24764	*10164	*31355	8064	36183	157514
74 Dividends received deduction	10910	-	-	*337	*498	*400	1435	*74	*460	*797	215	1273	5421
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2769413	*39211	72428	92248	125817	88868	109922	26379	70594	40466	124197	250743	1728541
77 Income tax before credits, total	921472	*14921	14079	16851	21289	20910	32917	10921	26509	16474	43832	88293	614475
78 Regular tax	879006	*12419	13998	16851	21184	20875	31613	8638	23906	13747	42220	85405	588151
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-0
81 Alternative minumum tax	39261	*2459	-	-	*105	*35	1331	*2279	2575	*2692	1483	2518	23785
82 Environmental tax	3116	42	-	-	-	-	-	*5	*28	*35	129	371	2506
83 Foreign tax credit	171488	-	-	-	-	-	-	-	-	*2	2828	952	167706
84 U.S. Possessions tax credit	928	-	-	-	-	-	24	161	340	403	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	-	-	1	-
87 General business credit	42580	*1508	*939	*642	*481	*4490	*920	*1190	*1261	*1439	1955	5542	22211
88 Prior year minumum tax credit	2254	*66	-	-	-	*127	*148	*232	*203	*305	486	389	299
89 Income tax after credits, total	704221	*13347	13140	16209	20808	16292	31824	9338	24704	14325	38563	81410	424259

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	236140	16867	108074	57344	29191	13959	9178	798	392	141	82	62	52
2 Total assets	121811673	-	4442645	9180650	10200610	9542687	17569785	5346867	6097028	5020217	5638034	9435617	39337532
3 Cash	9935934	-	693654	1138259	1292307	1217170	1634390	509152	464335	268531	352854	641027	1724255
4 Notes and accounts receivable	19341077	-	535459	1164916	1493162	1595472	3495450	1245285	1143825	821704	902760	1230067	5712978
5 Less: Allowance for bad debts	802291	-	*880	7151	6679	10979	62060	32012	43081	44293	58295	78431	458430
6 Inventories	45002382	-	1898464	4066977	4140301	3860288	7195949	1875849	2391705	1957823	2097940	3157904	12359180
7 Investments in govt. obligations, Total	320462	-	-	*3897	*43744	*4836	*24410	*8667	*6226	*3079	62731	85873	77000
8 Tax-exempt securities	202339	-	*1429	*5574	*18775	*32878	*49065	*3439	-	*10322	15540	34275	31043
9 Other current assets	3903378	-	128589	185439	258339	264877	518038	186207	227725	284373	367566	462300	1019926
10 Loans to stockholders	1502927	-	115797	221287	235405	152666	173263	59965	20771	*11024	684	18553	493511
11 Mortgage and real estate loans	213991	-	*16704	*40918	*90767	*3593	22831	*1960	*8120	*2771	20	12979	13329
12 Other investments	8118836	-	29908	321730	296339	375586	559708	218634	253293	227235	340353	620667	4875383
13 Depreciable assets	44963697	-	2468071	3661232	4414458	3822098	7387224	2001314	2287531	1826460	1857087	3355444	11882779
14 Less: Accumulated depreciation	23705033	-	1742943	2367730	2873433	2407784	4356830	1009699	1115731	872783	813093	1379226	4765783
15 Depletable assets	*46919	-	-	-	*653	-	-	*5	-	*251	-	43359	2650
16 Less: Accumulated depletion	*31017	-	-	-	*653	-	-	*4	-	*36	-	28649	1674
17 Land	2438837	-	*35364	73434	149204	146440	379842	143831	162782	162251	67696	168791	949202
18 Intangible assets (Amortizable)	8085697	-	242666	475718	440800	376077	512217	93159	228020	251321	356679	851474	4257565
19 Less: Accumulated amortization	2378630	-	114522	266072	169070	124538	255836	32693	63124	90300	81389	156485	1024600
20 Other assets	4652168	-	134883	462223	376191	234006	292125	73808	124633	200485	168899	395694	2189219
21 Total liabilities	121811673	-	4442645	9180650	10200610	9542687	17569785	5346867	6097028	5020217	5638034	9435617	39337532
22 Accounts payable	23766618	-	992005	1611452	1961014	1894927	3960092	1479050	1453467	985656	1135300	1503836	6789820
23 Mort, notes, and bonds under 1 yr	10781692	-	376162	754754	697410	820728	2370261	687898	965569	828109	539064	772987	1968750
24 Other current liabilities	10714356	-	410550	643537	658738	657826	1267390	407089	595577	638097	561779	1113929	3759842
25 Loans from stockholders	9110334	-	1946605	1947905	1549205	943954	1302350	161104	150696	260818	107872	104393	635432
26 Mort, notes, bonds, 1 yr or more	21769984	-	735834	1571495	1901672	1417393	2377510	760766	861490	779661	1115327	2130261	8118574
27 Other liabilities	6785129	-	129919	157035	184470	123497	183910	79268	200659	174742	285986	371560	4894083
28 Net worth	38883560	-	-148431	2494472	3248101	3684362	6108273	1771692	1869571	1353133	1892705	3438651	13171031
29 Capital stock	7245369	-	801654	1172497	759650	578463	916681	281356	308008	416764	291279	761688	957329
30 Paid-in or capital surplus	19443733	-	838151	920577	958379	411045	1374421	385483	621700	964418	1402475	1831503	9735581
31 Retained earnings, appropriated	216414	-	-	*8381	*48168	*14601	*79702	-	-	-	48206	13928	3429
32 Retained earnings, unappropriate	8807486	-	-1069000	995257	1211247	2262099	2218575	330260	272324	-421594	-164579	450146	2722750
33 Retained earnings (S Corp)	5226734	-	-608050	-356124	511700	662355	1944778	879432	774048	459623	356256	602716	-
34 Less: Cost of treasury stock	2056176	-	111185	246115	241043	244201	425884	104840	106509	66078	40933	221331	248058
35 Total receipts	293157146	3991793	19957120	28490489	29733887	26860046	46604922	13767223	15334331	10575256	10829144	18714494	68298440
36 Business receipts	286856968	3862669	19749345	28114383	29311627	26393571	45855183	13440159	15068150	10368654	10473283	18142708	66077235
37 Interest	1138297	6103	7208	80241	69318	80319	82317	23436	16759	21765	74973	66526	609331
38 Interest on govt. obligations, State and local	26991	*509	-	*298	*1608	*1569	5084	2395	668	*545	3983	1772	8561
39 Rents	603851	*8522	*3236	*8742	22692	74610	74725	32636	18929	19499	8591	176332	155337
40 Royalties	352572	57	-	-	*8003	-	*22190	*11981	*16515	*4081	34222	9835	245687
41 Net S-T cap gain less net LT loss	12907	-	-	-	*391	*2351	*3941	-	*539	*332	40	1881	3432
42 Net L-T cap gain less net ST loss	179966	*13564	*27719	14911	24884	33583	5458	*3050	1978	20196	311	13792	20522
43 Net gain, noncapital assets	265085	39315	26261	23176	67249	32294	25446	9808	20405	5711	2903	2843	9674
44 Dividends, domestic corporations	24459	*148	-	*1404	*849	3279	1807	*705	*4498	*1110	1364	446	8849
45 Dividends, foreign corporations	22588	-	-	-	-	-	*26	*59	*4	-	12820	7294	2385
46 Other receipts	3673462	60905	143350	247333	227266	238471	528745	242993	185886	133363	216654	291066	1157428
47 Total deductions	290245660	4110354	20217236	28416245	29379672	26503555	45903478	13423552	14943680	10581152	10729105	18249991	67787640
48 Cost of sales and operations	192699321	2666540	12074969	18519747	18890864	17765081	31340551	9681074	10362950	6607297	6879883	11494371	46415994
49 Compensation of officers	8333793	134282	1130311	1490013	1566036	1254308	1500033	314867	259670	129877	121432	135777	297188
50 Repairs	1232129	20539	94001	128566	140075	106141	212124	49476	60148	46032	44594	91721	238715
51 Bad debts	1203767	11496	41936	45069	64967	56235	142343	33561	54741	42021	86832	85459	539107
52 Rent paid on business property	10054143	165882	1192933	1188706	1113595	843152	1290401	292327	420088	355104	384592	624472	2182892
53 Taxes paid	5483541	93044	510332	641899	671696	504188	866915	203882	247343	186342	175773	334559	1047567
54 Interest paid	3837192	37462	150363	274697	288198	228621	476777	128220	158182	139673	175241	289273	1490484
55 Contributions or gifts	73598	357	2375	4437	6134	7463	11128	1364	3958	4642	2046	8991	20703
56 Amortization	631686	4923	29814	68928	51258	31590	71815	15067	25743	21657	32829	43252	234810
57 Depreciation	4060585	43325	229082	320031	378053	297346	617271	169294	206180	173618	173761	336038	1116585
58 Depletion	4479	*1277	-	-	-	*108	-	-	-	*13	127	2954	-0
59 Advertising	5920260	76615	365263	325335	391462	473558	760024	216219	360535	453717	367685	642230	1487617
60 Pension, prof sh, stock, annuity	678386	4352	36663	54314	75195	77307	110296	27690	26297	14878	20389	49408	181596
61 Employee benefit programs	1828582	19915	66107	144209	142591	135378	282345	77075	109826	80955	100027	144253	525901
62 Net loss, noncapital assets	705698	33453	*39011	*16979	24561	8227	22492	40486	16989	11030	17032	50896	424542
63 Other deductions	53498500	796892	4254076	5193314	5574987	4714853	8198962	2172949	2631031	2314298	2146865	3916335	11583938
64 Total receipts less total deducts	2911486	-118560	-260116	74243	354214	356491	701445	343671	390651	-5897	100040	464504	510800
65 Const taxable inc frm rel frn corps	31604	-	-	-	-	-	-	-	-	-	5993	2345	23266
66 Net income (less deficit), total	2916099	-119070	-260116	73946	352607	354922	696360	341276	389983	-6442	102050	465077	525506
67 Net income, total	8091348	146824	631998	629436	793685	665387	1171595	476770	527410	309601	356961	636364	1745315
68 Deficit, total	5175249	265893	892114	555491	441079	310465	475235	135494	137427	316043	254912	171287	1219810
69 Net income (less def), Form 1120-A	2575	*956	1111	-10144	*10652	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-1106	*-1106	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1657531	-71722	-21985	-69225	232625	126542	432504	303512	268279	121901	138550	196551	-
72 Statutory special deductions, total	548936	24962	106840	89942	50163	64218	73905	13280	24883	13337	19761	17133	50513
73 Net operating loss deduction	531446	24859	106840	88959	49568	61923	72544	*12778	21730	*12448	18803	16460	44535
74 Dividends received deduction	17490	*104	-	*983	*594	2295	1361	*502	*3153	*889	958	673	5978
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4258273	72998	91470	240772	307486	316478	447030	119450	226034	139478	196414	407592	1693071
77 Income tax before credits, total	1281358	22964	14055	39699	55163	62495	128886	40787	77730	49065	68210	140675	581630
78 Regular tax	1268215	22888	14055	39427	55163	62495	127353	39767	77383	47415	66779	138815	576677
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-0	2
81 Alternative minumum tax	8892	*11	-	*272	-	-	*577	*1019	802	*1522	943	1177	2569
82 Environmental tax	3348	63	-	-	-	-	*2	*1	86	110	197	507	2383
83 Foreign tax credit	13541	-	-	-	-0	*2	*2	-	*8	*146	5390	933	7060
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*4	-	-	-	-	-	-	-	-	*2	-	-	2
87 General business credit	22858	125	*188	*2303	*860	*1666	*562	-	*795	*260	741	1112	14247
88 Prior year minumum tax credit	15786	*180	-	-	*238	-	*974	*234	*655	*771	367	1112	11255
89 Income tax after credits, total	1229169	22659	13867	37396	54065	60826	127348	40553	76273	47887	61711	137517	549067

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5912
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25600	2548	5588	10112	4764	1852	626	*35	34	*12	10	7	13
2 Total assets	20102439	-	328835	1690506	1723671	1203236	1121544	*239020	525119	*480043	661051	998139	11131273
3 Cash	1815792	-	62253	156214	222283	226737	109262	*79774	14328	*17313	25540	125710	776379
4 Notes and accounts receivable	2330798	-	46456	278312	277568	195075	266758	*15833	67916	*25288	100116	81461	976013
5 Less: Allowance for bad debts	119735	-	-	*972	*407	*258	*18140	*79	*7750	*1628	20291	2711	67499
6 Inventories	8954391	-	133290	812310	775444	493573	452641	*78994	262567	*246368	211704	451795	5035707
7 Investments in govt. obligations, Total	*4120	-	-	-	*275	-	-	3846	-	-	-	-	-0
8 Tax-exempt securities	*6201	-	*3	*5363	-	*226	*609	-	-	-	-	-	-
9 Other current assets	408639	-	*14047	21021	20491	31946	43373	*7693	11448	*24777	46724	11439	175679
10 Loans to stockholders	434559	-	*1725	44939	30276	13389	*5147	*4966	*632	-	40	-	333446
11 Mortgage and real estate loans	*32756	-	-	*14372	-	*766	-	-	*5006	-	-	12612	-
12 Other investments	892744	-	*4036	96767	115935	43546	55374	*17875	*11526	*35921	12639	20481	478642
13 Depreciable assets	7519255	-	126806	559151	540012	430664	385590	*69803	242357	*191598	225225	407558	4340490
14 Less: Accumulated depreciation	4176018	-	102846	373833	382118	293139	238635	*46613	122579	*92944	105450	164627	2253233
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	271265	-	*10262	*3002	*3786	*11887	*6550	*4208	*12796	*6421	5076	26901	180375
18 Intangible assets (Amortizable)	1521263	-	*17457	43598	107068	*53261	45307	*1738	*9266	*19910	146994	48023	1028641
19 Less: Accumulated amortization	630245	-	*6899	16946	38343	*35654	31509	*607	*3563	*12186	22491	22873	439175
20 Other assets	836654	-	*22246	47207	51402	31217	39217	*1589	*21169	*19204	35224	2371	565808
21 Total liabilities	20102439	-	328835	1690506	1723671	1203236	1121544	*239020	525119	*480043	661051	998139	11131273
22 Accounts payable	4226575	-	51387	375595	280033	246989	322118	*67357	111913	*137395	88340	172089	2373359
23 Mort, notes, and bonds under 1 yr	1156515	-	*15354	107789	74742	61275	168174	*34920	89071	*27521	77402	94196	406070
24 Other current liabilities	2023465	-	28957	96240	91774	83224	82867	*2665	55422	*64884	47650	71863	1397920
25 Loans from stockholders	808091	-	*41488	183754	160944	64730	36118	*12698	*7022	-	-	-	301338
26 Mort, notes, bonds, 1 yr or more	3765097	-	*10847	204217	323108	162703	155760	*20162	119409	*46273	202891	182396	2337330
27 Other liabilities	1804909	-	*40147	35467	*11593	*6312	*14625	*75	*8126	*5423	10568	34755	1637818
28 Net worth	6317786	-	140656	687444	781477	578005	341882	*101143	134156	*198546	234200	442839	2677439
29 Capital stock	1008864	-	98681	188327	139289	50986	73233	*22337	36959	*8327	26514	69887	294326
30 Paid-in or capital surplus	2527175	-	*41163	176245	*46405	*29919	37433	*16440	*46469	*144059	95103	111924	1782014
31 Retained earnings, appropriated	*12466	-	-	*2003	-	-	*9790	-	-	-	-	-	673
32 Retained earnings, unappropriate	2482210	-	*13996	278073	620369	390539	135840	*75069	*62647	*12461	103344	168526	621346
33 Retained earnings (S Corp)	700143	-	-5110	104455	94056	187063	132212	*33225	*-3223	*53172	11701	92593	-
34 Less: Cost of treasury stock	413071	-	*8074	*61658	118642	*80502	46625	*45928	*8696	*19472	2462	92	20920
35 Total receipts	63014912	381076	1699342	7456639	6148602	4569951	4076304	*884695	1805601	*1531231	1492795	2719697	30248980
36 Business receipts	61971977	370089	1635923	7403440	6080881	4542082	4030176	*777604	1779714	*1504259	1435701	2675626	29736482
37 Interest	152973	*1285	*21	6811	7596	3461	2321	*1088	*744	*631	5792	2598	120623
38 Interest on govt. obligations, State and local	5023	-	-	*298	*451	*18	*161	*554	*3	-	1205	184	2150
39 Rents	66718	*6500	-	-	*2233	*1037	*7243	-	*2254	*4064	2981	9412	30995
40 Royalties	*79694	-	-	-	-	-	-	-	*18	-	-	-	79677
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	37345	*1069	*22187	*1652	*2360	*2025	*185	-	*58	*1673	164	1910	4062
43 Net gain, noncapital assets	25199	*469	*515	*8974	*5969	*103	*10	*4849	*148	*2096	82	19	1965
44 Dividends, domestic corporations	2503	*148	-	-	*148	*139	*49	*3	*12	*290	-	-	1715
45 Dividends, foreign corporations	*26	-	-	-	-	-	*26	-	-	-	-	-	-
46 Other receipts	673454	*1516	40697	35464	48964	21087	36133	*100597	22650	*18219	46870	29947	271312
47 Total deductions	62613876	419232	1648971	7358095	6059934	4461627	4014394	*779754	1781342	*1524872	1547722	2646082	30371850
48 Cost of sales and operations	45340810	285150	1230873	5503384	4442580	3201538	2797294	*622682	1266683	*1134948	1031414	1917455	21906809
49 Compensation of officers	1299411	*14689	124532	369737	304520	249801	130005	*32451	10722	*8572	10429	10268	33686
50 Repairs	208972	*2613	3106	28156	19022	14020	15107	*1754	8042	*7200	4879	10130	94941
51 Bad debts	217206	*1970	*803	13342	9388	7955	23515	*166	*5846	*1483	5384	2464	144890
52 Rent paid on business property	1736943	*20120	51133	195657	139434	107372	88599	*13158	52394	*43020	40644	102491	882922
53 Taxes paid	964160	9526	26789	125809	100941	70609	70199	*17689	31911	*26502	25461	49112	409613
54 Interest paid	697116	*2343	*3258	38358	38359	24793	24213	*1347	14181	*4369	23447	23842	498605
55 Contributions or gifts	14759	*131	*188	1265	1294	1478	2843	*33	*217	*405	221	1348	5335
56 Amortization	144505	*1231	*505	3601	12144	9733	6744	*200	1742	*2493	6952	7814	91348
57 Depreciation	632431	*4170	6586	37381	36277	27302	32313	*3136	16924	*11365	20052	34993	401931
58 Depletion	-0	-	-	-	-	-	-	-	-	-	-	-	-0
59 Advertising	618616	*2348	10777	44207	51700	29744	37398	*4949	16152	*19983	11036	26112	364210
60 Pension, prof sh, stock, annuity	156775	*411	*9716	*12931	23742	17836	11700	*333	*2032	*1570	601	6975	68927
61 Employee benefit programs	377379	*193	*3714	32208	19150	13019	23084	*1608	*17846	*12050	12182	16597	225728
62 Net loss, noncapital assets	375364	*8830	-	*46	*28	-	*4786	*579	*28	-	101	99	360869
63 Other deductions	9829429	65507	176992	952013	861355	686428	746596	*79667	336621	*250913	354919	436382	4882037
64 Total receipts less total deducts	401036	-38156	50371	98543	88668	108324	61910	*104940	24259	*6359	-54927	73615	-122870
65 Const taxable inc frm rel frn corps	1167	-	-	-	-	-	-	-	-	-	-	-	1167
66 Net income (less deficit), total	397180	-38156	50371	98246	88217	108307	61749	*104386	24256	*6359	-56132	73431	-123853
67 Net income, total	1460728	*5911	80984	153760	142490	130551	103313	*105614	*27940	*15666	41552	86633	566313
68 Deficit, total	1063547	*44067	30612	55515	54273	*22245	*41563	*1228	*3683	*9307	97684	13202	690167
69 Net income (less def), Form 1120-A	*-1186	-	-	*-1186	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	271067	*-27287	20067	38226	14588	55911	32734	*93918	*6659	*7535	2395	26320	-
72 Statutory special deductions, total	73227	*1175	*30930	25861	*6036	*627	*710	*2	*242	*797	1610	-	5236
73 Net operating loss deduction	71386	*1071	*30930	25861	*5932	*530	*676	-	*234	*508	1610	-	4033
74 Dividends received deduction	1841	*104	-	-	*104	*97	*34	*2	*8	*289	-	-	1203
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	951553	*4840	*14643	46881	86557	53607	49230	*11695	*19639	*7333	35609	60440	561080
77 Income tax before credits, total	290003	*785	*2196	7500	14947	10954	14771	*3976	*6761	*2496	12181	20804	192630
78 Regular tax	287711	*785	*2196	7229	14947	10954	14706	*3976	*6652	*2493	12107	20553	191113
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-0	-
81 Alternative minumum tax	*1141	-	-	*272	-	-	*65	-	*107	-	35	-	663
82 Environmental tax	975	-	-	-	-	-	-	-	*3	*3	39	75	855
83 Foreign tax credit	*75	-	-	-	-	*2	*2	-	-	-	13	58	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6347	-	-	*1112	-	*10	*136	-	*78	*32	89	682	4208
88 Prior year minumum tax credit	*573	*106	-	-	-	-	*42	-	*401	*24	-	-	-
89 Income tax after credits, total	283008	*679	*2196	6389	14947	10942	14591	*3976	*6283	*2440	12078	20064	188422

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5921
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14186	*738	4149	5225	2592	1125	325	*17	*8	*7	-	**	-
2 Total assets	3774310	-	184277	925718	804624	730472	588027	*90433	*130036	*320723	-	**	-
3 Cash	427616	-	28405	98269	123220	108350	45362	*5530	*5962	*12518	-	**	-
4 Notes and accounts receivable	103781	-	-	*6732	17335	14384	42700	*3366	*9379	*9886	-	**	-
5 Less: Allowance for bad debts	*9	-	-	-	-	-	-	-	-	*9	-	-	-
6 Inventories	1549761	-	103595	394825	303454	317413	297613	*33560	*41635	*57665	-	**	-
7 Investments in govt. obligations, Total	*1841	-	-	-	*300	*1541	-	-	-	-	-	-	-
8 Tax-exempt securities	*622	-	-	-	-	-	-	*622	-	-	-	-	-
9 Other current assets	81120	-	*602	21763	9288	17745	15393	*1421	*1004	*13904	-	**	-
10 Loans to stockholders	101331	-	*1387	*17217	*52757	*24408	*5558	-	-	4	-	**	-
11 Mortgage and real estate loans	*2752	-	-	-	-	-	-	-	*36	*2716	-	-	-
12 Other investments	192729	-	*3360	*22911	*13944	*12434	*70017	*34550	*2316	*33197	-	**	-
13 Depreciable assets	1418803	-	*62906	414764	253701	285201	135223	*49229	*66930	*150849	-	**	-
14 Less: Accumulated depreciation	861129	-	*32699	279075	168390	182253	70324	*39993	*16251	*72143	-	**	-
15 Depletable assets	*251	-	-	-	-	-	-	-	-	*251	-	-	-
16 Less: Accumulated depletion	*36	-	-	-	-	-	-	-	-	*36	-	-	-
17 Land	110244	-	*586	*22550	*19385	*21825	*2374	*907	*6705	*35911	-	**	-
18 Intangible assets (Amortizable)	291788	-	-	*62586	99759	*91043	*19694	-	*4209	*14497	-	-	-
19 Less: Accumulated amortization	63915	-	-	*22256	*12627	*19106	*6166	-	*1479	*2282	-	-	-
20 Other assets	416760	-	*16134	165433	92497	37486	30584	*1240	*9591	*63794	-	**	-
21 Total liabilities	3774310	-	184277	925718	804624	730472	588027	*90433	*130036	*320723	-	**	-
22 Accounts payable	685048	-	*16206	136228	145499	166239	173040	*12249	*14628	*20960	-	**	-
23 Mort, notes, and bonds under 1 yr	236683	-	*11312	54913	35085	38582	86938	*1740	*5942	*2172	-	**	-
24 Other current liabilities	195448	-	*12596	35162	33516	40369	30340	*7652	*21269	*14545	-	**	-
25 Loans from stockholders	705402	-	72947	247523	165441	97573	102141	-	*13858	*5919	-	-	-
26 Mort, notes, bonds, 1 yr or more	557179	-	*18192	135056	110666	162609	64046	*173	*48460	*17978	-	**	-
27 Other liabilities	23083	-	*200	*12522	*1598	*146	*1490	*63	*1288	*5777	-	-	-
28 Net worth	1371466	-	52824	304314	312819	224956	130033	*68556	*24591	*253373	-	**	-
29 Capital stock	349575	-	21816	121908	71275	59750	25621	*394	*46774	*2039	-	**	-
30 Paid-in or capital surplus	308781	-	*15392	134347	54280	*19975	*41661	-	*41497	*1631	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	546982	-	15631	77755	113272	115540	62106	*43601	*-89565	*208641	-	**	-
33 Retained earnings (S Corp)	223713	-	*3210	*3015	73993	*49707	*2279	*24561	*25886	*41062	-	-	-
34 Less: Cost of treasury stock	57586	-	*3225	*32710	*-0	*20016	*1635	-	-	-	-	-	-
35 Total receipts	13573088	*249317	977764	3494700	2521811	2432471	2715948	*311886	*351798	*517393	-	**	-
36 Business receipts	13379810	*247543	965507	3458148	2481947	2370890	2699097	*306368	*350843	*499468	-	**	-
37 Interest	6545	-	*132	*874	*1114	1903	*130	*196	-	*2196	-	**	-
38 Interest on govt. obligations, State and local	*1405	-	-	-	*-0	*118	*35	*895	-	*357	-	-	-
39 Rents	*13394	-	-	-	*226	*7983	*1019	*344	-	*3822	-	**	-
40 Royalties	*24	-	-	-	-	-	-	*-0	-	*24	-	-	-
41 Net S-T cap gain less net LT loss	*618	-	-	-	-	*286	-	-	-	*332	-	-	-
42 Net L-T cap gain less net ST loss	*7002	-	-	-	-	-	-	*328	*611	*6064	-	-	-
43 Net gain, noncapital assets	*1796	-	-	-	*58	*201	*679	*115	-	*743	-	-	-
44 Dividends, domestic corporations	*816	-	-	-	-	*123	-	*562	-	*132	-	-	-
45 Dividends, foreign corporations	*37	-	-	-	-	-	-	*37	-	-	-	-	-
46 Other receipts	161640	*1775	*12125	35678	38465	50967	14988	*3042	*345	*4255	-	**	-
47 Total deductions	13528447	*256602	991131	3503753	2515754	2399746	2702037	*305145	*362664	*491614	-	**	-
48 Cost of sales and operations	10611094	*199029	733762	2663220	1928055	1903889	2273518	*237048	*291979	*380593	-	**	-
49 Compensation of officers	384704	*4778	*33973	121872	106584	71342	35864	*5114	*1921	*3258	-	**	-
50 Repairs	54505	*1598	5676	16453	11246	6991	6596	*1717	*1205	*3023	-	**	-
51 Bad debts	7583	*99	*174	*2503	*1129	*1309	*1678	*380	*57	*254	-	**	-
52 Rent paid on business property	399171	*9206	53391	108605	65857	62147	70268	*10739	*7905	*11053	-	**	-
53 Taxes paid	251413	*4477	31362	74398	67144	30205	27508	*5072	*1808	*9439	-	**	-
54 Interest paid	101513	*3537	*4341	23617	20733	20464	21349	*774	*3997	*2700	-	**	-
55 Contributions or gifts	1492	-	*15	*58	*323	358	*19	*47	-	*673	-	**	-
56 Amortization	22109	*1668	*458	*3687	*9635	*3308	*1873	-	*510	*971	-	-	-
57 Depreciation	81458	*1640	*3561	28985	14934	12640	9396	*1548	*1421	*7332	-	**	-
58 Depletion	*10	-	-	-	-	-	-	-	-	*10	-	-	-
59 Advertising	88282	*832	*1679	9783	10712	26905	26925	*3115	*5083	*3248	-	**	-
60 Pension, prof sh, stock, annuity	9316	-	-	*1668	*570	*6194	*148	-	-	*735	-	-	-
61 Employee benefit programs	34126	*600	*622	*3501	*4612	*7968	5597	*493	*5773	*4960	-	**	-
62 Net loss, noncapital assets	*9980	*6974	-	*724	-	*150	*1994	*1	-	137	-	**	-
63 Other deductions	1471692	*22164	122117	444680	274219	245876	219304	*39097	*41005	*63230	-	**	-
64 Total receipts less total deducts	44640	*-7284	-13367	-9054	6057	32724	13911	*6741	*-10866	*25778	-	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	43236	*-7284	-13367	-9054	6056	32607	13877	*5846	*-10866	*25421	-	**	-
67 Net income, total	225437	*3841	*17466	42497	37506	46523	43214	*5846	*3124	*25421	-	**	-
68 Deficit, total	182202	*11125	*30833	51550	31449	*13916	*29337	-	*13990	-	-	-	-
69 Net income (less def), Form 1120-A	*-5969	-	*3775	*-9744	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	11715	*-2369	*-11270	*-3478	4094	*9468	*7027	*1444	*3124	*3673	-	-	-
72 Statutory special deductions, total	14872	-	*1359	*9518	*3013	*471	-	*419	-	*92	-	-	-
73 Net operating loss deduction	14275	-	*1359	*9518	*3013	*385	-	-	-	-	-	-	-
74 Dividends received deduction	*597	-	-	-	-	*86	-	*419	-	*92	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	115525	*3695	*14984	9779	*10796	32675	*17957	*3983	-	*21656	-	**	-
77 Income tax before credits, total	28077	*695	*2646	1467	*1619	7683	*5209	*1354	-	*7402	-	**	-
78 Regular tax	28008	*695	*2646	1467	*1619	7683	*5176	*1354	-	*7368	-	**	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*33	-	-	-	-	-	*33	-	-	-	-	-	-
82 Environmental tax	*17	-	-	-	-	-	-	-	-	*17	-	**	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*2	-	-	-	-	-	-	-	-	*2	-	-	-
87 General business credit	*104	-	-	-	-	*85	-	-	-	*19	-	-	-
88 Prior year minumum tax credit	*623	-	-	-	-	-	-	-	-	*623	-	-	-
89 Income tax after credits, total	27348	*695	*2646	1467	*1619	7598	*5209	*1354	-	*6759	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5995
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	196354	13581	98337	42008	21835	10982	8227	746	350	122	72	55	39
2 Total assets	97934924	-	3929532	6564426	7672315	7608978	15860215	5017414	5441873	4219451	4976983	8437477	28206259
3 Cash	7692526	-	602997	883776	946804	882083	1479766	423848	444045	238700	327314	515317	947876
4 Notes and accounts receivable	16906498	-	489003	879872	1198259	1386012	3185992	1226086	1066530	786530	802644	1148606	4736964
5 Less: Allowance for bad debts	682547	-	*880	6180	6271	10721	43920	31933	35332	42656	38004	75719	390931
6 Inventories	34498229	-	1661579	2859843	3061403	3049301	6445694	1763295	2087503	1653790	1886236	2706110	7323473
7 Investments in govt. obligations, Total	314501	-	-	*3897	*43170	*3295	*24410	*4821	*6226	*3079	62731	85873	77000
8 Tax-exempt securities	195517	-	*1426	*210	*18775	*32652	*48456	*2817	-	*10322	15540	34275	31043
9 Other current assets	3413619	-	113940	142654	228561	215186	459272	177093	215272	245692	320842	450860	844246
10 Loans to stockholders	967038	-	112686	159131	152372	114869	162559	55000	20140	*11019	644	18553	160065
11 Mortgage and real estate loans	178483	-	*16704	*26547	*90767	*2827	22831	*1960	*3078	54	20	367	13329
12 Other investments	7033364	-	*22513	202051	166460	319606	434316	166209	239452	158117	327713	600186	4396741
13 Depreciable assets	36025638	-	2278359	2687316	3620744	3106233	6866412	1882282	1978244	1484013	1631862	2947886	7542289
14 Less: Accumulated depreciation	18667886	-	1607398	1714822	2322925	1932391	4047870	923093	976901	707695	707643	1214599	2512550
15 Depletable assets	*46668	-	-	-	*653	-	-	*5	-	-	-	43359	2650
16 Less: Accumulated depletion	*30981	-	-	-	*653	-	-	*4	-	-	-	28649	1674
17 Land	2057328	-	*24516	47882	126032	112728	370918	138716	143280	119919	62620	141890	768827
18 Intangible assets (Amortizable)	6272645	-	225209	369535	233973	231773	447216	91421	214544	216913	209686	803452	3228924
19 Less: Accumulated amortization	1684470	-	107623	226870	118100	69779	218161	32087	58082	75833	58898	133612	585425
20 Other assets	3398754	-	96502	249583	232293	165303	222325	70979	93873	117487	133675	393323	1623411
21 Total liabilities	97934924	-	3929532	6564426	7672315	7608978	15860215	5017414	5441873	4219451	4976983	8437477	28206259
22 Accounts payable	18854995	-	924412	1099629	1535481	1481699	3464934	1399445	1326925	827301	1046960	1331747	4416461
23 Mort, notes, and bonds under 1 yr	9388494	-	349497	592052	587583	720871	2115149	651238	870556	798416	461662	678790	1562679
24 Other current liabilities	8495442	-	368998	512135	533448	534234	1154183	396773	518885	558668	514129	1042066	2361923
25 Loans from stockholders	7596840	-	1832170	1516627	1222820	781651	1164091	148406	129816	254899	107872	104393	334095
26 Mort, notes, bonds, 1 yr or more	17447708	-	706795	1232223	1467898	1092081	2157703	740431	693620	715410	912437	1947864	5781244
27 Other liabilities	4957137	-	89572	109046	171279	117040	167796	79129	191245	163542	275418	336804	3256265
28 Net worth	31194308	-	-341911	1502714	2153805	2881402	5636358	1601993	1710824	901215	1658505	2995812	10493592
29 Capital stock	5886930	-	681157	862262	549087	467727	817827	258626	224275	406398	264766	691801	663003
30 Paid-in or capital surplus	16607777	-	781596	609984	857694	361151	1295327	369043	533734	818729	1307372	1719579	7953567
31 Retained earnings, appropriated	203948	-	-	*6377	*48168	*14601	*69912	-	-	-	48206	13928	2756
32 Retained earnings, unappropriate	5778294	-	-1098627	639429	477606	1756020	2020629	211590	299242	-642697	-267923	281620	2101404
33 Retained earnings (S Corp)	4302879	-	-606150	-463593	343652	425585	1810287	821645	751385	365390	344555	510123	-
34 Less: Cost of treasury stock	1585519	-	99887	151746	122401	143683	377624	58912	97812	46605	38472	221239	227137
35 Total receipts	216569146	3361400	17280013	17539150	21063475	19857624	39812670	12570642	13176932	8526632	9336350	15994797	38049460
36 Business receipts	211505181	3245037	17147916	17252796	20748799	19480599	39125910	12356187	12937593	8364928	9037583	15467082	36340753
37 Interest	978778	4818	7055	72556	60607	74955	79866	22152	16014	18938	69181	63928	488707
38 Interest on govt. obligations, State and local	20563	*509	-	-	*1156	*1434	4889	*946	*665	*188	2778	1587	6410
39 Rents	523739	*2022	*3236	*8742	20233	65590	66463	32292	16675	*11613	5610	166920	124343
40 Royalties	272853	57	-	-	*8003	-	*22190	*11981	*16498	*4056	34222	9835	166011
41 Net S-T cap gain less net LT loss	12289	-	-	-	*391	*2065	*3941	-	*539	-	40	1881	3432
42 Net L-T cap gain less net ST loss	135619	*12495	*5532	*13259	22524	31558	5273	*2722	1310	*12459	146	11882	16460
43 Net gain, noncapital assets	238090	38846	25746	14201	61222	31990	24757	4845	20257	2871	2822	2824	7709
44 Dividends, domestic corporations	21140	-	-	*1404	*701	3017	1758	*141	*4486	*689	1364	446	7134
45 Dividends, foreign corporations	22526	-	-	-	-	-	-	23	*4	-	12820	7294	2385
46 Other receipts	2838368	57615	90529	176192	139838	166418	477623	139354	162891	110890	169785	261118	886116
47 Total deductions	214103337	3434520	17577134	17554397	20803985	19642182	39187046	12338653	12799674	8564666	9181383	15603908	37415790
48 Cost of sales and operations	136747417	2182361	10110334	10353143	12520229	12659655	26269739	8821344	8804288	5091756	5848469	9576915	24509184
49 Compensation of officers	6649678	114815	971806	998404	1154932	933165	1334165	277302	247026	118048	111003	125509	263502
50 Repairs	968652	16328	85219	83956	109806	85129	190421	46005	50900	35809	39714	81591	143773
51 Bad debts	978978	9426	40958	29224	54451	46972	117150	33015	48838	40284	81448	82995	394217
52 Rent paid on business property	7918029	136556	1088410	884444	908303	673632	1131534	268430	359789	301031	343948	521981	1299970
53 Taxes paid	4267968	79042	452181	441692	503612	403374	769208	181121	213624	150401	150311	285447	637954
54 Interest paid	3038563	31581	142764	212722	229107	183364	431214	126099	140004	132604	151794	265431	991879
55 Contributions or gifts	57347	226	2173	3114	4517	5627	8267	1283	3740	3564	1825	7642	15368
56 Amortization	465072	2024	28851	61641	29479	18549	63199	14867	23491	18193	25877	35438	143462
57 Depreciation	3346696	37514	218935	253666	326841	257403	575562	164610	187835	154921	153708	301045	714655
58 Depletion	*4469	*1277	-	-	-	*108	-	-	-	*3	127	2954	-0
59 Advertising	5213362	73435	352807	271345	329050	416909	695701	208155	339300	430486	356648	616118	1123407
60 Pension, prof sh, stock, annuity	512295	3942	26947	39714	50882	53277	98449	27357	24265	12573	19788	42433	112670
61 Employee benefit programs	1417077	19122	61771	108500	118829	114391	253664	74974	86207	63945	87845	127656	300173
62 Net loss, noncapital assets	320354	*17648	*39011	*16210	24533	8077	15713	39907	16961	10894	16931	50798	63673
63 Other deductions	42197379	709221	3954967	3796621	4439413	3782548	7233062	2054185	2253406	2000155	1791946	3479953	6701901
64 Total receipts less total deducts	2465809	-73120	-297120	-15246	259490	215443	625623	231990	377258	-38034	154967	390889	633670
65 Const taxable inc frm rel frn corps	30437	-	-	-	-	-	-	-	-	-	5993	2345	22098
66 Net income (less deficit), total	2475683	-73630	-297120	-15246	258334	214009	620735	231044	376593	-38222	158182	391647	649359
67 Net income, total	6405183	137072	533548	433179	613690	488313	1025068	365310	496347	268514	315409	549731	1179002
68 Deficit, total	3929500	210701	830668	448426	355356	274305	404334	134266	119753	306736	157227	158084	529643
69 Net income (less def), Form 1120-A	9730	*956	-2663	785	*10652	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-1106	*-1106	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1374750	-42066	-30783	-103973	213943	61162	392743	208151	258496	110692	136155	170230	-
72 Statutory special deductions, total	460837	*23787	74550	54562	41115	63120	73194	12859	24640	*12448	18151	17133	45278
73 Net operating loss deduction	445785	*23787	74550	53579	40624	61008	71868	*12778	21496	*11940	17192	16460	40502
74 Dividends received deduction	15052	-	-	*983	*491	2112	1326	*82	*3144	*508	958	673	4775
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3191195	64463	61843	184112	210133	230196	379843	103772	206395	110489	160805	347152	1131991
77 Income tax before credits, total	963278	21484	9212	30732	38596	43857	108905	35456	70969	39167	56028	119871	389000
78 Regular tax	952495	21408	9212	30732	38596	43857	107471	34437	70731	37554	54672	118262	385564
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
81 Alternative minumum tax	7718	*11	-	-	-	-	*478	*1019	*696	*1522	908	1177	1906
82 Environmental tax	2356	63	-	-	-	-	*2	*1	83	90	158	432	1528
83 Foreign tax credit	13466	-	-	-	-0	-	-	-	*8	*146	5377	875	7060
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2	-	-	-	-	-	-	-	-	-	-	-	2
87 General business credit	16406	125	*188	*1191	*860	*1571	*425	-	*717	*209	652	430	10039
88 Prior year minumum tax credit	14590	*74	-	-	*238	-	*933	*234	*254	*124	367	1112	11255
89 Income tax after credits, total	918813	21286	9024	29541	37498	42286	107547	35222	69990	38688	49633	117453	360645

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3755	*206	*1212	*1128	*745	*47	380	*27	*8	**	-	3	**
2 Total assets	2465257	-	*33160	*169925	*254705	*44183	691415	*190826	*130846	**	-	950196	**
3 Cash	345659	-	*14022	*24093	*25369	*7509	45293	*14042	*33301	**	-	182031	**
4 Notes and accounts receivable	688161	-	*6411	*57614	*78625	*6795	198911	*102103	*34929	**	-	202773	**
5 Less: Allowance for bad debts	10106	-	-	-	*88	-	*2216	*3444	*366	**	-	3992	**
6 Inventories	559006	-	*6020	*21675	*87319	*27222	285481	*22040	*22511	**	-	86739	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	112308	-	*300	*6216	*7601	*828	9175	*9729	*541	**	-	77917	**
10 Loans to stockholders	*13419	-	-	*8587	-	-	*4544	*81	-	-	-	207	**
11 Mortgage and real estate loans	*7197	-	-	-	-	-	*162	*7036	-	-	-	-	-
12 Other investments	124498	-	-	*19555	*6681	-	*17797	*714	*935	-	-	78815	**
13 Depreciable assets	842360	-	*9464	*91976	*115355	*4162	219599	*71938	*70214	**	-	259652	**
14 Less: Accumulated depreciation	432665	-	*3560	*67409	*89299	*2333	108496	*36189	*31293	**	-	94087	**
15 Depletable assets	13082	-	-	-	-	-	-	-	-	-	-	13082	**
16 Less: Accumulated depletion	4205	-	-	-	-	-	-	-	-	-	-	4205	**
17 Land	61636	-	-	*2722	*2103	-	*14655	*231	-	-	-	41925	**
18 Intangible assets (Amortizable)	43618	-	*3625	*1884	*29999	-	*3742	*3618	*495	**	-	254	**
19 Less: Accumulated amortization	16946	-	*3619	*608	*9195	-	*478	*2325	*495	**	-	226	**
20 Other assets	118234	-	*497	*3621	*236	-	3245	*1251	*75	**	-	109309	**
21 Total liabilities	2465257	-	*33160	*169925	*254705	*44183	691415	*190826	*130846	**	-	950196	**
22 Accounts payable	485630	-	*4899	*65104	*63008	*8725	194506	*25250	*47114	**	-	77024	**
23 Mort, notes, and bonds under 1 yr	350317	-	*15001	*37809	*19525	-	70740	*72534	*39307	**	-	95400	**
24 Other current liabilities	185671	-	*164	*5175	*7610	*3011	65161	*18699	*7600	**	-	78252	**
25 Loans from stockholders	162461	-	*2824	*3603	*25006	-	*100793	*12026	*2785	-	-	15425	**
26 Mort, notes, bonds, 1 yr or more	543844	-	*245	*6712	*22822	-	81345	*45977	*11542	**	-	375202	**
27 Other liabilities	92367	-	*2462	*80	*13356	-	*35659	*9412	-	-	-	31396	**
28 Net worth	644967	-	*7565	*51441	*103379	*32447	143211	*6927	*22499	**	-	277496	**
29 Capital stock	208673	-	*144573	*15361	*15062	*5	21591	*11992	*5	**	-	83	**
30 Paid-in or capital surplus	254754	-	*6598	*176	*3216	*11412	43985	*52990	*210	**	-	136166	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	142891	-	*-143606	*41212	*77233	-	91945	*-88667	-	-	-	164773	**
33 Retained earnings (S Corp)	89246	-	-	*-1597	*7868	*21031	*9049	*30612	*22283	**	-	-	-
34 Less: Cost of treasury stock	*50596	-	-	*3711	-	-	*23360	-	-	-	-	23526	**
35 Total receipts	6902494	*41366	*90725	*568023	*1193771	*202212	1960520	*538264	*281378	**	-	2026236	**
36 Business receipts	6749036	*37532	*90419	*565336	*1182387	*201941	1920903	*524142	*236939	**	-	1989437	**
37 Interest	36209	*3820	*17	*285	*747	-	*1967	*2906	-	-	-	26466	**
38 Interest on govt. obligations, State and local	*426	-	-	-	*44	-	-	-	*365	-	-	17	**
39 Rents	*15814	-	-	-	*4696	-	*10775	-	-	-	-	342	**
40 Royalties	197	-	-	-	-	-	-	-	-	-	-	197	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*1115	-	-	-	*683	-	-	-	-	-	-	432	-
43 Net gain, noncapital assets	*2989	-	*85	-	-	*127	*-0	-	-	-	-	2776	**
44 Dividends, domestic corporations	*1196	-	-	*116	*350	-	-	*75	-	-	-	655	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	95513	*14	*203	*2286	*4863	*143	26875	*11142	*44074	**	-	5913	**
47 Total deductions	6858223	*62117	*78970	*584558	*1194879	*185545	1938359	*548222	*272441	**	-	1993132	**
48 Cost of sales and operations	5102371	*34353	*53690	*266463	*895641	*147590	1481656	*351893	*190443	**	-	1680642	**
49 Compensation of officers	252583	-	-	*49422	*81654	*580	75535	*9622	*3865	**	-	31906	**
50 Repairs	18271	*3	*403	*1565	*1865	*309	7783	*1324	*1715	**	-	3304	**
51 Bad debts	13288	*201	*993	*565	*3337	*323	*4133	*1863	*895	**	-	978	**
52 Rent paid on business property	90316	*249	*3312	*18842	*16832	*4163	28685	*8507	*1982	**	-	7746	**
53 Taxes paid	100919	*110	*1428	*18293	*19947	*1179	27846	*16569	*3149	**	-	12396	**
54 Interest paid	69166	*26	*772	*3591	*5968	*21	14506	*9195	*4010	**	-	31078	**
55 Contributions or gifts	*1635	-	-	*84	*1	-	*320	-	-	-	-	1229	**
56 Amortization	5314	-	*9	*260	*1214	-	*365	*3357	-	-	-	108	**
57 Depreciation	85783	*18	*1578	*6686	*6585	*326	14953	*8932	*10132	**	-	36572	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	50663	*39	*509	*10341	*4540	*3878	17650	*1741	*1177	**	-	10790	**
60 Pension, prof sh, stock, annuity	26300	-	-	-	*3228	-	*5483	*3114	*28	**	-	14447	**
61 Employee benefit programs	39682	-	-	*2395	*4821	*368	*9206	*14338	*1847	**	-	6708	**
62 Net loss, noncapital assets	*1515	*2	-	-	*144	-	*123	*1223	-	-	-	24	**
63 Other deductions	1000417	*27116	*16277	*206052	*149102	*26809	250115	*116545	*53199	**	-	155203	**
64 Total receipts less total deducts	44271	*-20751	*11755	*-16535	*-1108	*16667	22161	*-9958	*8937	**	-	33103	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	43845	*-20751	*11755	*-16535	*-1152	*16667	22161	*-9958	*8572	**	-	33086	**
67 Net income, total	160902	*16	*12422	*6279	*17100	*16667	36141	*6193	*8572	**	-	57513	**
68 Deficit, total	117056	*20767	*668	*22814	*18252	-	*13980	*16150	-	-	-	24427	**
69 Net income (less def), Form 1120-A	*-570	-	-	*-570	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-2612	*-2612	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	28219	-	*7065	*-3587	*-8131	*16667	*4819	*2814	*8572	**	-	-	-
72 Statutory special deductions, total	14328	-	*5357	*81	*4842	-	*2715	*52	-	-	-	1281	**
73 Net operating loss deduction	*13491	-	*5357	-	*4597	-	*2715	-	-	-	-	822	**
74 Dividends received deduction	*837	-	-	*81	*245	-	-	*52	-	-	-	459	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	91141	*16	-	-	*5890	-	*25551	*3326	-	-	-	56358	**
77 Income tax before credits, total	28729	*2	-	-	*883	-	*7473	*1131	-	-	-	19240	**
78 Regular tax	28651	*2	-	-	*883	-	*7473	*1131	-	-	-	19162	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	78	-	-	-	-	-	-	-	-	-	-	78	**
83 Foreign tax credit	63	-	-	-	-	-	-	-	-	-	-	63	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*90	-	-	-	-	-	-	*6	-	-	-	84	**
88 Prior year minumum tax credit	*529	-	-	-	-	-	-	*529	-	-	-	-	-
89 Income tax after credits, total	28047	*2	-	-	*883	-	*7473	*595	-	-	-	19093	**

DIVISION 70
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	635268	48328	280977	101226	71288	48901	51944	7933	6986	5185	4566	4008	3926
2 Total assets	11480469997	-	8677245	16605649	25088005	34773226	107730486	55278060	113815107	186219667	324081748	628761178	9979439624
3 Cash	493868099	-	2701299	3421742	4157862	4143819	8719003	4139073	7519164	10707323	16263518	25699603	406395694
4 Notes and accounts receivable	2560973447	-	547985	1356880	1987627	2946528	10041583	5937754	24563459	53830752	94881397	151918805	2212960676
5 Less: Allowance for bad debts	77169405	-	19832	36978	81080	139708	310917	198596	597079	1243529	2217206	4365963	67958518
6 Inventories	29140429	-	*26826	338968	600729	1230804	5037484	1786943	2037237	1420367	1469111	2906713	12285247
7 Investments in govt. obligations, Total	1164785457	-	21045	47182	108665	184766	1921219	1969143	11600159	27780897	50376102	85031520	985744759
8 Tax-exempt securities	570626867	-	16290	*19795	14208	148424	715823	895006	3154587	9275668	20690973	44515266	491180826
9 Other current assets	865504480	-	516648	863224	1761406	2451493	7532861	4368623	7322034	9050930	14094104	29162134	788381023
10 Loans to stockholders	31850176	-	714240	913491	866379	933693	1877747	530699	576957	545766	769006	1901708	22220489
11 Mortgage and real estate loans	1504618439	-	248856	501686	974852	1003020	3560672	2057912	6157926	14078836	35850669	79306962	1360877047
12 Other investments	3335217997	-	554915	1826797	2759813	4116060	16486144	11295741	24466998	38685846	66754747	172543590	2995727347
13 Depreciable assets	398548440	-	6351524	8961372	12871740	17385627	47896643	19524128	23083034	18439793	18032259	29231162	196771159
14 Less: Accumulated depreciation	136502772	-	4277663	4661262	5692896	6311312	15658299	5856634	6877366	5506171	5544632	8758293	67358245
15 Depletable assets	1766425	-	*33256	*56532	*26799	111332	133486	*75275	151053	61286	169438	67576	880391
16 Less: Accumulated depletion	488290	-	*23785	*12108	*2156	*21621	33224	*11294	46696	19967	54630	19181	243629
17 Land	72414215	-	828754	2245857	3601938	5079401	15170920	6037171	6487268	4514156	4284387	4954977	19209388
18 Intangible assets (Amortizable)	46489919	-	430737	614279	456157	590251	1709239	859530	1022021	991720	1780799	3255472	34779715
19 Less: Accumulated amortization	11747749	-	280219	352963	230103	227780	679289	353769	360637	298626	520107	1005209	7439047
20 Other assets	630573824	-	286369	501155	906064	1148430	3609392	2221355	3554989	3904620	7001813	12414336	595025302
21 Total liabilities	11480469997	-	8677245	16605649	25088005	34773226	107730486	55278060	113815107	186219667	324081748	628761178	9979439624
22 Accounts payable	679138554	-	784169	2393315	1239039	1919354	5192263	3469429	14185638	30228162	57377715	84371489	477977980
23 Mort, notes, and bonds under 1 yr	706272002	-	720195	977374	1397470	2503362	10360034	5030185	8607017	7240141	12310545	23574187	633551492
24 Other current liabilities	4413306982	-	1466328	1212155	1457859	1990574	8345412	5881398	26238185	68560463	129059679	238055651	3931039278
25 Loans from stockholders	93162891	-	3989751	3138602	4039254	5070219	11847623	4068134	4106125	2647945	3026107	4064076	47165056
26 Mort, notes, bonds, 1 yr or more	801769579	-	2155359	4518897	7847749	11425051	38165349	17502474	22325579	16842058	17859955	32106064	631021044
27 Other liabilities	1837663594	-	9399737	1523233	1677549	2414028	9457235	4898493	9105718	10188651	15313975	27377583	1746307392
28 Net worth	2949156395	-	-9838294	2842073	7429085	9450638	24362571	14427947	29246845	50512247	89133773	219212127	2512377381
29 Capital stock	1365100286	-	2453308	2061995	3031179	3987068	11215085	5588945	8729433	11112795	17962193	47919208	1251039078
30 Paid-in or capital surplus	2234218233	-	5040029	4088521	4409051	5275959	23955663	15309062	24771139	38994089	65586971	158985548	1887802202
31 Retained earnings, appropriated	67406774	-	170593	229710	338010	335345	633166	188573	599224	503635	1516294	3007796	59884428
32 Retained earnings, unappropriate	370267083	-	-13236035	-2433009	927116	1069988	-6424439	-5300668	-4154289	-31981	5977433	17935035	375937931
33 Retained earnings (S Corp)	-5026021	-	-3716489	-423289	-642173	-505015	-2905610	-696759	-120312	808677	1324957	1169376	680616
34 Less: Cost of treasury stock	1082809960	-	549700	681854	634096	712708	2111294	661206	578349	874967	3234076	9804836	1062966875
35 Total receipts	1900428224	59875503	28117325	16716993	15478562	14091813	38400854	17878116	26764712	29574800	43094330	85704495	1524730720
36 Business receipts	989306810	9406748	25986031	15075014	13344157	11664144	31431675	13429457	18166808	15616602	18853969	40073781	776258424
37 Interest	659196901	44162549	571556	200558	297164	423371	1691939	942839	4178952	9272507	17616259	33186650	546652558
38 Interest on govt. obligations, State and local	34011101	200479	*15032	3444	6822	15528	81168	99062	254220	562608	1219726	2855949	28697062
39 Rents	35563248	327169	219924	359459	578630	657133	1433699	706707	1032594	783889	788130	1793682	26882231
40 Royalties	745037	26059	*56165	5750	*6471	20463	69670	22779	48335	20234	68015	23642	377453
41 Net S-T cap gain less net LT loss	12908928	160255	*32536	7591	22690	41958	82983	38112	107204	208740	346237	998862	10861761
42 Net L-T cap gain less net ST loss	23012736	639942	143438	104118	207237	208321	630016	346482	389349	352110	450195	1018476	18523053
43 Net gain, noncapital assets	9428724	471076	154568	38033	53432	39493	388305	51217	112508	187560	293766	697677	6941090
44 Dividends, domestic corporations	6607821	62455	2161	13665	46240	37800	199747	72635	137223	128094	150043	241527	5516229
45 Dividends, foreign corporations	1577874	13507	*10	*806	*9157	*165	22438	14329	6299	9025	54609	93530	1353998
46 Other receipts	128069045	4405261	935904	908555	906562	983436	2369215	2154497	2331221	2433432	3253381	4720720	102666862
47 Total deductions	1724307330	58950427	28043430	16368747	15061954	13706855	37539231	18121866	27054260	27888376	37816843	74322324	1369433017
48 Cost of sales and operations	575172643	2178215	4885478	2627644	3126740	3001729	10117604	5516357	7141275	6801170	8881870	23574787	497319774
49 Compensation of officers	37664728	539978	3633781	2150148	1591474	1380054	3039338	990019	1482922	1406570	1605089	2111980	17733376
50 Repairs	6506292	156007	344261	301709	198011	300677	563558	182946	233591	195725	210099	349209	3470498
51 Bad debts	51747055	3635833	238975	69720	84372	183423	446966	297871	553744	605545	1014574	1915412	42700620
52 Rent paid on business property	23575229	941580	1143593	560878	468027	429285	839828	345547	586211	471809	453067	1021151	16314252
53 Taxes paid	35686529	1067550	821966	727113	673680	684168	1765845	818104	969086	996167	1045852	1850126	24266873
54 Interest paid	326347417	35114261	650827	397289	469907	800172	2872596	1393180	3208729	5186531	9002150	15938363	251313411
55 Contributions or gifts	1115864	17737	5774	6740	8688	7260	17635	11145	18504	29283	40325	55218	897556
56 Amortization	5808041	151195	49659	60830	61242	64662	183304	87040	126307	151188	220465	449662	4202487
57 Depreciation	33658815	638697	373866	352145	394485	450481	1267439	581134	792525	765186	817190	1526992	25698677
58 Depletion	322334	3782	*3992	*2430	*4859	*1050	22528	1793	26461	5904	14305	141131	94101
59 Advertising	9448057	71531	577348	259792	181369	148513	287361	119374	203800	154651	230709	669227	6544382
60 Pension, prof sh, stock, annuity	6954230	90012	149008	142092	111443	89030	197281	79146	103761	103277	189574	341137	5358470
61 Employee benefit programs	15767467	292928	169355	165242	174124	158016	345971	276125	261978	291106	583854	1234944	11813824
62 Net loss, noncapital assets	8466294	1162695	193173	21696	27605	54296	316633	208689	529265	419737	600087	779815	4152602
63 Other deductions	586066335	12888426	14802376	8523279	7485928	5954040	15255345	7213395	10816101	10304526	12907634	22363171	457552115
64 Total receipts less total deducts	176120894	925076	73895	348246	416607	384958	861623	-243750	-289548	1686425	5277487	11382172	155297703
65 Const taxable inc frm rel frn corps	4869182	3904	-	-	*16314	*2	*15446	*6420	*2144	*25257	65647	76687	4657362
66 Net income (less deficit), total	146978975	728500	58863	344802	426099	369431	795902	-336392	-541624	1149074	4123408	8602910	131258003
67 Net income, total	188715713	4797344	2150532	1170688	1447421	1241551	3997122	1661628	2653463	3703682	6309919	12231994	147350369
68 Deficit, total	41736737	4068844	2091669	825886	1021322	872120	3201220	1998020	3195087	2554608	2186511	3629084	16092366
69 Net income (less def), Form 1120-A	82237	*1419	-5640	35522	50937	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	689720	689720	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1892610	-501779	595457	200880	265518	159202	949810	43770	29530	-59344	46396	101604	61566
72 Statutory special deductions, total	82320181	1538012	322808	138351	194318	191031	712169	413004	778143	1325911	2274080	6078925	68353430
73 Net operating loss deduction	13487384	994856	319906	127503	157088	154589	425691	217838	258235	399071	508188	632358	9292061
74 Dividends received deduction	3600255	42790	1512	9274	32364	26480	148749	52777	96531	81582	115254	181427	2811514
75 Public utility div paid deduction	*56	-	-	-	-	-	-	-	-	*-0	-	56	-
76 Income subject to tax	101570714	2967354	404844	476431	519140	530900	1323302	756805	1373852	2131383	3860668	6085063	81140971
77 Income tax before credits, total	35433128	1096379	81955	92061	105698	129167	399398	264355	469494	738117	1339714	2143961	28572828
78 Regular tax	34091152	995673	80941	91251	104300	125311	378334	250658	448435	717979	1304559	2060276	27533434
79 Personal holding company tax	16296	-	*651	*292	*683	*1875	3003	1815	*2819	*631	1599	2853	75
80 Recapture of investment credit	1861	-	-	-	-	-	*243	-	-	-	150	220	1248
81 Alternative minumum tax	1107216	21233	*154	*98	682	1081	16488	11139	18101	22130	31724	73419	910967
82 Environmental tax	131745	3975	*104	*14	*33	*22	114	222	416	760	1836	4480	119770
83 Foreign tax credit	3155108	5646	*5	-	*6851	*11	5471	5886	582	12782	31824	24106	3061945
84 U.S. Possessions tax credit	22486	47	-	-	-	-	127	-	680	2480	353	2788	16012
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	18700	-	-	*153	-	*286	*170	*100	*548	*-0	183	80	17180
87 General business credit	204908	1573	*520	*242	*338	1942	2521	*1446	2402	2361	4947	9149	177467
88 Prior year minumum tax credit	1129382	16116	-	*82	80	*26	3507	2859	4993	9452	20413	40181	1031673
89 Income tax after credits, total	30902544	1072997	81431	91584	98429	126903	387602	254064	460289	711041	1281996	2067659	24268551

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 45
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10951	505	488	*7	**	193	493	353	1786	2340	2202	1622	961
2 Total assets	4162296420	-	2429	*1908	**	136149	1084093	2785916	31672430	84853047	156346356	246978854	3638435238
3 Cash	316857814	-	*634	*951	**	*52636	178166	307423	2446018	5636340	8976339	13379992	285879315
4 Notes and accounts receivable	1804018611	-	*239	*293	**	*9500	207272	1263489	15778854	44055718	78927423	119159621	1544616202
5 Less: Allowance for bad debts	53957317	-	-	*102	**	-	*2764	17024	271880	697227	1298917	2331851	49337553
6 Inventories	538182	-	-	-	-	-	-	827	-	*33267	16696	50889	436503
7 Investments in govt. obligations, Total	571249719	-	*1136	-	**	*1408	142237	722351	7957664	21080512	37617229	53984841	449742342
8 Tax-exempt securities	66450663	-	-	-	-	-	*19596	31106	996878	3077568	5916658	8518201	47890656
9 Other current assets	205294778	-	-	*333	**	*20907	62958	128517	941632	2092529	3802078	6135420	192110405
10 Loans to stockholders	3318319	-	-	-	-	-	*1206	*355	*1774	4625	67289	274336	2968734
11 Mortgage and real estate loans	401931745	-	-	-	-	*9458	158451	99867	1068395	2889196	7690402	20787945	369228031
12 Other investments	388007493	-	5	*386	-	*30409	223090	138404	1812668	4645629	10149855	18301994	352705053
13 Depreciable assets	96906242	-	-	*3240	**	*14355	49173	72608	821145	2216624	4145887	6876390	82706820
14 Less: Accumulated depreciation	41238393	-	-	*3216	**	*7404	27074	37582	382653	1007666	1889540	3035263	34847995
15 Depletable assets	11552	-	-	-	-	-	-	-	*78	*1059	1049	662	8705
16 Less: Accumulated depletion	3315	-	-	-	-	-	-	-	*45	*429	314	12	2515
17 Land	7811708	-	-	-	-	-	*3036	871	72123	198077	387401	704537	6445663
18 Intangible assets (Amortizable)	15973219	-	*434	-	-	*4582	12576	12803	73136	157883	342064	644245	14725498
19 Less: Accumulated amortization	3297063	-	*106	-	-	*4582	*6017	7982	21274	49134	84558	146882	2976528
20 Other assets	382422462	-	88	*24	**	*4882	62187	69883	377918	518477	1579316	3673788	376135900
21 Total liabilities	4162296420	-	2429	*1908	**	136149	1084093	2785916	31672430	84853047	156346356	246978854	3638435238
22 Accounts payable	376724252	-	*22	*87	-	*4110	123868	1031709	10286389	25278428	49047014	65635363	225317261
23 Mort, notes, and bonds under 1 yr	219562828	-	*2719	-	-	*143	*42155	30531	356424	774051	1799457	2714533	213842814
24 Other current liabilities	2783563265	-	*782	*3521	**	*75440	126605	1344978	16633726	48429361	87521797	150712961	2478714094
25 Loans from stockholders	10142155	-	*141	-	-	*10544	*11744	*1765	23758	37111	48019	189867	9819206
26 Mort, notes, bonds, 1 yr or more	180449538	-	3200	**	-	40	*41131	490285	231463	758766	1044415	1860295	176019943
27 Other liabilities	207035608	-	*186212	*13012	**	*115786	1023659	430419	1710154	1440036	2686672	4219182	195210477
28 Net worth	384818774	-	-190647	*-14711	**	-69914	-285070	-543772	2430516	8135293	14198983	21646652	339511443
29 Capital stock	66024645	-	12140	*10393	**	*50455	233788	191941	811522	1792567	2468032	3174321	57279486
30 Paid-in or capital surplus	166129704	-	115762	*19605	**	*-17365	330718	743259	1723952	3392401	4999206	6982174	147839993
31 Retained earnings, appropriated	2311078	-	-	-	-	-	*8041	*12732	43749	93111	142306	319220	1691919
32 Retained earnings, unappropriate	153918043	-	-315277	*-44710	**	-101264	-839921	-1486305	-78624	3029327	6899589	11490505	135364723
33 Retained earnings (S Corp)	*4202	-	-	-	-	-	*-6949	-	*9061	*2090	-	-	-
34 Less: Cost of treasury stock	3568899	-	*3272	-	**	*1739	*10747	*5399	79144	174203	310149	319568	2664677
35 Total receipts	503385674	51109675	128781	*15389	**	200144	383968	393667	2957110	7246099	13344595	21661827	405944419
36 Business receipts	130071916	4476865	*9794	*381	**	*154468	137945	94310	296652	700511	1301586	2201530	120697875
37 Interest	316198867	42889270	89759	*2007	**	29693	174844	210514	2397199	5980638	10971326	17552207	235901411
38 Interest on govt. obligations, State and local	6381609	80084	*8119	**	-	*211	*2331	1886	65894	206475	449097	675530	4891982
39 Rents	10437810	137991	*1617	*-0	-	*92	2138	1470	14387	31256	77493	189976	9981391
40 Royalties	44774	*235	-	-	-	-	-	*30	*1281	205	1944	595	40485
41 Net S-T cap gain less net LT loss	222756	38139	-	-	-	-	*110	*12	3350	5390	4959	8554	162242
42 Net L-T cap gain less net ST loss	2038542	54721	-	-	-	*2732	*931	*12310	2486	14489	16768	54733	1879371
43 Net gain, noncapital assets	5529860	286495	*2427	*12813	**	*3465	*4204	7318	42310	88332	166938	384707	4530852
44 Dividends, domestic corporations	846797	8933	-	-	-	8	*4536	*4	13981	3343	10613	31853	773526
45 Dividends, foreign corporations	318173	-	-	-	-	-	-	-	*138	*932	1445	2003	313656
46 Other receipts	31294568	3136941	*17065	*187	**	*9474	56930	65815	119431	214530	342426	560140	26771629
47 Total deductions	462194260	49248159	221038	*32808	**	238906	515516	497361	2910024	6199262	11263501	18415431	372652253
48 Cost of sales and operations	68745490	180	-	-	-	-	15	10	*728	*154	14865	29980	68699559
49 Compensation of officers	13475752	400963	*824	*805	**	*51636	36629	32919	278969	569345	897587	1072619	10133456
50 Repairs	2689858	80640	*1465	*98	**	*480	4459	2403	24365	56740	103334	167520	2248355
51 Bad debts	33940074	3378529	*81493	*24513	**	*25174	21182	31333	196947	250023	489716	963303	28477862
52 Rent paid on business property	7371767	586034	*410	*331	**	*7214	8131	7025	24105	67405	121329	270232	6279551
53 Taxes paid	8450587	663909	*1419	*115	**	*3216	8704	9825	68814	169711	315688	517444	6691741
54 Interest paid	185842411	34094621	*62564	*1098	**	*8293	84014	95845	1156827	2874301	5264540	8447783	133752524
55 Contributions or gifts	577424	12251	*6	-	-	*37	*142	490	4655	11108	20911	32818	495007
56 Amortization	1955064	57153	*27	-	-	*1833	2175	2880	9511	25991	37456	51132	1766905
57 Depreciation	15077920	347435	*1221	*118	**	*4301	7308	6318	59582	158054	282928	538113	13672543
58 Depletion	12662	3557	-	-	-	-	-	*2	*16	34	263	170	8620
59 Advertising	2680503	41902	*172	*11	-	*862	4441	1838	18188	46403	86416	136427	2343843
60 Pension, prof sh, stock, annuity	1926695	63907	*43	*7	-	*3139	*1141	*301	14038	39243	80400	135983	1588494
61 Employee benefit programs	6492260	238876	*1165	*146	**	*2222	2711	4962	50806	119307	213470	362879	5495716
62 Net loss, noncapital assets	2558494	822887	*29296	-	-	*9108	111331	87752	216156	86999	185384	121062	888520
63 Other deductions	110397300	8455317	40935	*5565	**	121392	223131	213458	786320	1724443	3149215	5567966	90109557
64 Total receipts less total deducts	41191414	1861516	-92257	*-17419	**	*-38763	-131548	-103694	47086	1046837	2081094	3246396	33292166
65 Const taxable inc frm rel frn corps	2476358	-	-	-	-	-	-	*71	-	-	130	18	2476139
66 Net income (less deficit), total	37286163	1781432	-100376	*-17419	**	*-38974	-133879	-105509	-18808	840363	1632126	2570884	30876323
67 Net income, total	42650038	3166906	*1909	-	-	*5830	37653	38624	358140	1003036	1934628	2961160	33142151
68 Deficit, total	5363875	1385475	*102284	*17419	**	*44804	171531	144133	376949	162673	302501	390276	2265829
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	1530837	1530837	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*524	-	-	-	-	-	*-2473	-	*2112	*885	-	-	-
72 Statutory special deductions, total	4539172	682889	*1207	-	-	*3245	*7105	*2042	72469	130146	136249	159563	3344256
73 Net operating loss deduction	4049313	676825	*1207	-	-	*3239	*3482	*2040	58550	126966	126919	135555	2914530
74 Dividends received deduction	480269	6064	-	-	-	6	*3623	*3	13919	3179	9320	23740	420416
75 Public utility div paid deduction	*56	-	-	-	-	-	-	-	-	*-0	-	56	-
76 Income subject to tax	38153799	2484589	*701	-	-	*2590	*25707	36585	286499	872061	1798909	2802703	29843454
77 Income tax before credits, total	13433102	932634	*205	-	-	*868	*8089	10274	90684	297214	618943	960890	10513301
78 Regular tax	12954310	847238	*205	-	-	*868	*8083	10236	88590	292993	610819	952055	10143225
79 Personal holding company tax	*102	-	-	-	-	-	-	5	*5	-	8	10	75
80 Recapture of investment credit	597	-	-	-	-	-	-	-	-	-	5	3	589
81 Alternative minumum tax	360233	12917	-	-	-	-	-	*24	2073	4209	7953	7742	325315
82 Environmental tax	48903	3587	-	-	-	-	7	9	*18	*6	138	1080	44058
83 Foreign tax credit	1752584	1795	-	-	-	-	-	-	-	*1	22	494	1750272
84 U.S. Possessions tax credit	7191	-	-	-	-	-	-	-	-	-	-	-	7191
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2620	-	-	-	-	-	-	-	-	-	-	-	2620
87 General business credit	94403	1346	-	-	-	*62	*59	-	745	991	2613	5142	83443
88 Prior year minumum tax credit	642920	9901	-	-	-	-	-	-	1148	5230	13566	21512	591562
89 Income tax after credits, total	10933385	919592	*205	-	-	*806	*8030	10274	88790	290992	602741	933742	8078212

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6030
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	245	13	-	-	-	-	-	-	-	19	30	104	79
2 Total assets	96449184	-	-	-	-	-	-	-	-	666749	2400511	17926852	75455071
3 Cash	2596804	-	-	-	-	-	-	-	-	35071	85400	623908	1852425
4 Notes and accounts receivable	7658779	-	-	-	-	-	-	-	-	*77453	184562	1642304	5754460
5 Less: Allowance for bad debts	1071265	-	-	-	-	-	-	-	-	*10364	22341	401891	636669
6 Inventories	5161	-	-	-	-	-	-	-	-	-	-	2715	2446
7 Investments in govt. obligations, Total	10493734	-	-	-	-	-	-	-	-	*41751	253906	2272269	7925809
8 Tax-exempt securities	242964	-	-	-	-	-	-	-	-	*4684	11246	59650	167385
9 Other current assets	1950638	-	-	-	-	-	-	-	-	*27697	69979	613024	1239938
10 Loans to stockholders	*121271	-	-	-	-	-	-	-	-	*917	-	114229	6125
11 Mortgage and real estate loans	60541687	-	-	-	-	-	-	-	-	432837	1415503	9778267	48915078
12 Other investments	11568936	-	-	-	-	-	-	-	-	45106	327366	2690547	8505916
13 Depreciable assets	1386924	-	-	-	-	-	-	-	-	9664	56690	351113	969456
14 Less: Accumulated depreciation	489683	-	-	-	-	-	-	-	-	*4058	17865	115414	352346
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	125806	-	-	-	-	-	-	-	-	*1376	3030	31257	90143
18 Intangible assets (Amortizable)	33626	-	-	-	-	-	-	-	-	*22	369	1349	31885
19 Less: Accumulated amortization	11276	-	-	-	-	-	-	-	-	*22	-0	207	11046
20 Other assets	1295079	-	-	-	-	-	-	-	-	*4614	32666	263731	994067
21 Total liabilities	96449184	-	-	-	-	-	-	-	-	666749	2400511	17926852	75455071
22 Accounts payable	10392358	-	-	-	-	-	-	-	-	*61473	241361	1725791	8363734
23 Mort, notes, and bonds under 1 yr	598564	-	-	-	-	-	-	-	-	*363	69941	54397	473863
24 Other current liabilities	73371738	-	-	-	-	-	-	-	-	518683	1716062	14231300	56905693
25 Loans from stockholders	87067	-	-	-	-	-	-	-	-	-	200	630	86236
26 Mort, notes, bonds, 1 yr or more	1609527	-	-	-	-	-	-	-	-	*2585	8537	55840	1542565
27 Other liabilities	2579293	-	-	-	-	-	-	-	-	*27964	184173	460194	1906962
28 Net worth	7810638	-	-	-	-	-	-	-	-	55682	180238	1398700	6176017
29 Capital stock	103563	-	-	-	-	-	-	-	-	*494	1265	4926	96878
30 Paid-in or capital surplus	1313061	-	-	-	-	-	-	-	-	*11495	27012	130412	1144142
31 Retained earnings, appropriated	395139	-	-	-	-	-	-	-	-	*2220	19796	137432	235691
32 Retained earnings, unappropriate	6030234	-	-	-	-	-	-	-	-	41472	132311	1126289	4730161
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	31359	-	-	-	-	-	-	-	-	-	-	-	-
35 Total receipts	8483321	85309	-	-	-	-	-	-	-	61823	205341	1482334	6648513
36 Business receipts	725080	4234	-	-	-	-	-	-	-	1867	8797	65612	644571
37 Interest	7314858	70130	-	-	-	-	-	-	-	51248	186010	1335538	5671932
38 Interest on govt. obligations, State and local	24008	*18	-	-	-	-	-	-	-	*413	697	5147	17733
39 Rents	37389	67	-	-	-	-	-	-	-	*128	874	3687	32634
40 Royalties	2	-	-	-	-	-	-	-	-	-	-	2	-
41 Net S-T cap gain less net LT loss	6895	-	-	-	-	-	-	-	-	-	182	2598	4115
42 Net L-T cap gain less net ST loss	32401	*4079	-	-	-	-	-	-	-	*637	769	8698	18218
43 Net gain, noncapital assets	102693	447	-	-	-	-	-	-	-	*135	2441	16436	83234
44 Dividends, domestic corporations	59876	3565	-	-	-	-	-	-	-	*163	1205	16007	38936
45 Dividends, foreign corporations	147	-	-	-	-	-	-	-	-	-	-	123	25
46 Other receipts	179971	2770	-	-	-	-	-	-	-	7233	4366	28486	137116
47 Total deductions	7104030	73259	-	-	-	-	-	-	-	46526	182674	1299307	5502263
48 Cost of sales and operations	83650	-	-	-	-	-	-	-	-	-	4	9906	73740
49 Compensation of officers	197490	*2638	-	-	-	-	-	-	-	2614	7756	51123	133360
50 Repairs	31437	876	-	-	-	-	-	-	-	*179	1227	7543	21612
51 Bad debts	459530	2002	-	-	-	-	-	-	-	*1632	10379	88034	357483
52 Rent paid on business property	76588	245	-	-	-	-	-	-	-	*23	1078	4598	70644
53 Taxes paid	250802	2687	-	-	-	-	-	-	-	1264	5062	37089	204700
54 Interest paid	3903613	39057	-	-	-	-	-	-	-	28901	102344	717466	3015844
55 Contributions or gifts	7769	312	-	-	-	-	-	-	-	*64	240	2306	4847
56 Amortization	10904	1	-	-	-	-	-	-	-	*2	39	915	9946
57 Depreciation	112827	1431	-	-	-	-	-	-	-	681	3420	22733	84561
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	56086	491	-	-	-	-	-	-	-	244	1412	7883	46056
60 Pension, prof sh, stock, annuity	39854	*595	-	-	-	-	-	-	-	*396	867	8329	29668
61 Employee benefit programs	113671	1275	-	-	-	-	-	-	-	890	2986	21198	87321
62 Net loss, noncapital assets	3912	71	-	-	-	-	-	-	-	4	-	1174	2663
63 Other deductions	1755898	21576	-	-	-	-	-	-	-	9634	45859	319012	1359818
64 Total receipts less total deducts	1379291	12050	-	-	-	-	-	-	-	15297	22667	183027	1146250
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1355283	12032	-	-	-	-	-	-	-	14884	21970	177880	1128517
67 Net income, total	1426105	12091	-	-	-	-	-	-	-	14884	23356	208172	1167602
68 Deficit, total	70822	59	-	-	-	-	-	-	-	-	1386	30293	39085
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	76872	2298	-	-	-	-	-	-	-	*6962	835	13558	53219
73 Net operating loss deduction	29952	1	-	-	-	-	-	-	-	6848	-	2445	20658
74 Dividends received deduction	39521	2297	-	-	-	-	-	-	-	*114	825	10901	25385
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1351571	*9794	-	-	-	-	-	-	-	7922	22569	194804	1116482
77 Income tax before credits, total	463086	3282	-	-	-	-	-	-	-	2678	7662	66430	383034
78 Regular tax	459183	*3255	-	-	-	-	-	-	-	2634	7630	66168	379496
79 Personal holding company tax	49	-	-	-	-	-	-	-	-	-	-	-	49
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	2503	26	-	-	-	-	-	-	-	*44	31	196	2206
82 Environmental tax	1351	2	-	-	-	-	-	-	-	-	-0	66	1283
83 Foreign tax credit	28	-	-	-	-	-	-	-	-	-	-	12	16
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	2406	-	-	-	-	-	-	-	-	-	190	507	1709
88 Prior year minumum tax credit	949	-	-	-	-	-	-	-	-	-	5	79	865
89 Income tax after credits, total	459703	3282	-	-	-	-	-	-	-	2678	7466	65833	380443

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Bank holding companies

MINOR INDUSTRY 6060
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6008	133	*459	**	**	*12	92	122	819	1262	1352	1057	701
2 Total assets	3700123349	-	*1298	**	**	*8172	201557	1001956	14580159	45957527	96498233	160662671	3381211776
3 Cash	283575051	-	*473	**	**	*4965	*43271	98139	1133437	2846380	5600437	8825413	265022536
4 Notes and accounts receivable	1625394625	-	6	-	-	*1449	*27488	494824	7367465	23969687	49322676	83435239	1460775791
5 Less: Allowance for bad debts	49391179	-	-	-	-	-	*1239	8452	125784	366186	781116	1356258	46752143
6 Inventories	514250	-	-	-	-	-	-	-	-	*33253	16102	47474	417422
7 Investments in govt. obligations, Total	491460470	-	399	-	**	-	*14861	299225	3751704	11600448	23847205	36032705	415913923
8 Tax-exempt securities	57003351	-	-	-	-	-	*1043	*8098	422958	1752844	3632025	5923574	45262809
9 Other current assets	190062374	-	-	-	-	*672	*711	42426	423210	1287302	2265954	4045032	181997067
10 Loans to stockholders	698989	-	-	-	-	-	41	-	*1774	*2590	19004	8292	667288
11 Mortgage and real estate loans	316158289	-	-	-	-	-	-	*17376	288061	988997	3271211	7214533	304378112
12 Other investments	356683029	-	5	-	-	*813	*109561	33368	969679	2769611	6797986	11276642	334725362
13 Depreciable assets	87302759	-	-	-	-	-	*859	28851	367879	1171602	2606856	4719725	78406988
14 Less: Accumulated depreciation	36954532	-	-	-	-	-	10	16983	173326	536706	1204290	2127039	32896178
15 Depletable assets	10041	-	-	-	-	-	-	-	*78	*187	983	89	8705
16 Less: Accumulated depletion	2885	-	-	-	-	-	-	-	*45	-	314	12	2515
17 Land	6857532	-	-	-	-	-	*738	*391	34075	90952	239417	469409	6022550
18 Intangible assets (Amortizable)	15588387	-	*434	-	-	-	*4697	*1439	59408	137434	245352	552063	14587560
19 Less: Accumulated amortization	3188847	-	*106	-	-	-	*1519	*864	15645	38544	68490	122327	2941353
20 Other assets	358351645	-	88	**	**	273	*1052	4117	75232	247676	687235	1718118	355617852
21 Total liabilities	3700123349	-	*1298	**	**	*8172	201557	1001956	14580159	45957527	96498233	160662671	3381211776
22 Accounts payable	299178014	-	13	**	-	*179	*67254	580956	5127933	13582589	32996855	48381317	198440918
23 Mort, notes, and bonds under 1 yr	211561972	-	-	-	-	*143	35	*5531	118369	609256	982634	2151977	207694026
24 Other current liabilities	2481407926	-	*774	**	**	*128	1125	332181	7531734	26306247	51587098	92632475	2303016164
25 Loans from stockholders	9690651	-	*141	-	-	-	-	*1765	16344	36651	46246	28734	9560770
26 Mort, notes, bonds, 1 yr or more	173017502	-	3200	**	-	40	*5070	480257	211684	561348	885695	1465411	169404798
27 Other liabilities	174365302	-	-	-	-	*166	*805	*12280	80228	509321	921651	1920753	170920100
28 Net worth	350901983	-	*-2830	**	**	*7516	127269	-411013	1493865	4352115	9078054	14082004	322175002
29 Capital stock	58270562	-	*7059	**	**	*11697	*8589	74373	287594	669948	1215811	1964834	54030658
30 Paid-in or capital surplus	153458239	-	*61833	**	**	*4518	*89308	467553	813787	1940444	3251854	4883674	141945268
31 Retained earnings, appropriated	1528780	-	-	-	-	-	-	31	16301	33505	45907	103290	1329745
32 Retained earnings, unappropriate	141076221	-	*-70585	**	**	*-6959	33185	-951628	449811	1878730	4829689	7427712	127486267
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	3431819	-	1136	-	**	*1739	*3814	*1341	73627	170512	265207	297506	2616936
35 Total receipts	415101287	2423757	*109860	**	**	*28865	68241	115499	1343363	3863789	8117091	14411062	384619759
36 Business receipts	121219278	377079	*9226	**	-	*2991	*14592	13073	99463	361404	727514	1462953	118150983
37 Interest	244854890	1781424	*84679	**	**	*17772	*44719	85371	1152830	3226316	6777282	11606702	220077793
38 Interest on govt. obligations, State and local	5639982	61139	*8119	**	-	*211	*120	809	28673	123070	280966	468835	4668039
39 Rents	9795328	37116	*1552	**	-	*92	47	*389	6651	18913	57245	157465	9515857
40 Royalties	41596	183	-	-	-	-	-	*30	*21	132	405	502	40324
41 Net S-T cap gain less net LT loss	147280	1191	-	-	-	-	-	-	*598	2471	2291	4277	136452
42 Net L-T cap gain less net ST loss	1913156	6529	-	-	-	*2732	*161	*11561	1064	5526	12883	30233	1842467
43 Net gain, noncapital assets	4701478	42658	*2427	**	-	*3465	3059	*1656	16552	44478	95882	275607	4215695
44 Dividends, domestic corporations	764070	2344	-	-	-	8	*4536	-	13599	1520	7578	9597	724888
45 Dividends, foreign corporations	317768	-	-	-	-	-	-	-	*138	*922	1420	1747	313541
46 Other receipts	25706461	114093	*3857	**	-	*1594	*1008	2610	23775	79037	153625	393144	24933719
47 Total deductions	380079801	2102179	*152082	**	**	*23368	46347	97458	1289434	3228690	6730498	12247272	354162475
48 Cost of sales and operations	68381228	180	-	-	-	-	15	-	-	*58	4661	13247	68363068
49 Compensation of officers	11333972	56547	*459	-	-	*1932	994	13397	126542	310239	535185	733598	9555078
50 Repairs	2379948	29282	*1406	**	-	*480	*193	959	11232	30859	66179	115659	2123700
51 Bad debts	28257086	90981	*59599	**	-	-	*3533	5164	141516	96896	261047	609626	26988722
52 Rent paid on business property	6208878	44740	*331	**	-	*493	468	972	5606	25846	58421	190857	5881142
53 Taxes paid	6866259	51162	*1272	**	**	*709	1123	2596	30881	90060	190517	338760	6159178
54 Interest paid	137545021	842600	*60489	**	-	*8293	*25656	40196	587706	1576573	3295376	5595970	125512162
55 Contributions or gifts	526359	4342	*6	-	-	*37	*77	162	2123	6753	13634	22263	476961
56 Amortization	1806133	10018	*27	-	-	*4	*239	*1017	4805	12501	21910	36752	1718860
57 Depreciation	13607147	67670	*1221	**	-	*510	*806	2730	27210	83786	176325	382917	12863973
58 Depletion	9030	33	-	-	-	-	-	*2	*2	*9	236	131	8618
59 Advertising	2420778	14339	*153	**	-	*89	*292	777	9102	25256	53809	93545	2223415
60 Pension, prof sh, stock, annuity	1654098	13454	*43	-	-	*37	139	*166	5743	22717	51847	90993	1468959
61 Employee benefit programs	5691976	48789	*1132	**	-	*310	625	1712	24255	63207	129523	245916	5176507
62 Net loss, noncapital assets	811122	3769	57	-	-	*209	1007	*614	8513	16112	29401	51008	700432
63 Other deductions	92580765	824270	*25887	**	**	*10264	*11179	26993	304199	867817	1842425	3726031	84941701
64 Total receipts less total deducts	35021486	321577	*-42222	**	**	*5497	21895	18041	53929	635100	1386593	2163790	30457284
65 Const taxable inc frm rel frn corps	2472727	-	-	-	-	-	-	*71	-	-	1	-0	2472655
66 Net income (less deficit), total	31854232	260439	*-50340	**	**	*5286	21775	17303	25256	512029	1105628	1694956	28261900
67 Net income, total	33998704	280933	*700	-	-	*5416	*25244	19354	160829	546830	1178929	1898650	29881819
68 Deficit, total	2144472	20495	*51040	**	**	130	*3469	*2051	135573	34801	73301	203695	1619919
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	2810035	11068	-	-	-	*2859	*3623	*1009	36526	51449	77369	107809	2518324
73 Net operating loss deduction	2383998	9418	-	-	-	*2854	-	*1009	22909	49526	70169	99327	2128786
74 Dividends received deduction	424702	1649	-	-	-	6	*3623	-	13617	1922	7200	8427	388258
75 Public utility div paid deduction	*56	-	-	-	-	-	-	-	-	*-0	-	56	-
76 Income subject to tax	31233233	269929	*700	-	-	*2562	*21621	18345	127242	495389	1101954	1791711	27403780
77 Income tax before credits, total	10955444	93387	*204	-	-	*864	*7081	5471	39819	168351	378796	615104	9646368
78 Regular tax	10607866	91701	*204	-	-	*864	*7075	5461	39117	166509	374189	609065	9313681
79 Personal holding company tax	*49	-	-	-	-	-	-	-	*5	-	8	10	26
80 Recapture of investment credit	596	-	-	-	-	-	-	-	-	-	5	2	589
81 Alternative minumum tax	304945	1388	-	-	-	-	-	-0	696	1832	4539	5348	291143
82 Environmental tax	41927	299	-	-	-	-	7	9	*1	*4	40	680	40889
83 Foreign tax credit	1750193	-	-	-	-	-	-	-	-	*1	7	481	1749705
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2620	-	-	-	-	-	-	-	-	-	-	-	2620
87 General business credit	85731	*566	-	-	-	*62	-	-	375	430	1751	3339	79209
88 Prior year minumum tax credit	616792	6358	-	-	-	-	-	-	614	3471	8961	15321	582067
89 Income tax after credits, total	8500108	86463	*204	-	-	*802	*7081	5471	38830	164449	368077	595963	7232767

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6090 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4698	360	*29	*7	**	*181	402	231	967	1060	819	461	181
2 Total assets	365723887	-	*1131	*1908	**	*127977	882536	1783960	17092271	38228770	57447612	68389331	181768390
3 Cash	30685960	-	*161	*951	**	*47671	134895	209284	1312582	2754888	3290502	3930671	19004355
4 Notes and accounts receivable	170965206	-	*233	*293	**	*8050	179783	768665	8411389	20008577	29420185	34082078	78085952
5 Less: Allowance for bad debts	3494872	-	-	*102	**	-	*1525	8571	146096	320677	495460	573701	1948740
6 Inventories	18771	-	-	-	-	-	-	827	-	*14	595	701	16635
7 Investments in govt. obligations, Total	69295514	-	*737	-	-	*1408	127375	423126	4205960	9438312	13516118	15679868	25902611
8 Tax-exempt securities	9204349	-	-	-	-	-	*18553	23008	573920	1320041	2273387	2534977	2460463
9 Other current assets	13281767	-	-	*333	**	*20235	62246	86092	518422	777531	1466145	1477363	8873400
10 Loans to stockholders	2498058	-	-	-	-	-	*1165	*355	-	*1119	48285	151814	2295320
11 Mortgage and real estate loans	25231769	-	-	-	-	*9458	158451	82491	780334	1467363	3003688	3795145	15934841
12 Other investments	19755529	-	-	*386	-	*29596	113529	105036	842990	1830911	3024502	4334805	9473775
13 Depreciable assets	8216559	-	-	*3240	**	*14355	48314	43757	453267	1035358	1482341	1805552	3330376
14 Less: Accumulated depreciation	3794179	-	-	*3216	**	*7404	*27064	20600	209328	466903	667384	792809	1599471
15 Depletable assets	*1511	-	-	-	-	-	-	-	-	*872	66	573	-
16 Less: Accumulated depletion	*429	-	-	-	-	-	-	-	-	*429	-	-	-
17 Land	828370	-	-	-	-	-	*2298	*480	38048	105749	144954	203871	332970
18 Intangible assets (Amortizable)	351207	-	-	-	-	*4582	*7879	*11364	13727	20426	96343	90833	106053
19 Less: Accumulated amortization	96941	-	-	-	-	*4582	*4498	*7119	5629	10568	16068	24349	24128
20 Other assets	22775739	-	-	*24	-	*4608	61135	65766	302686	266187	859415	1691938	19523980
21 Total liabilities	365723887	-	*1131	*1908	**	*127977	882536	1783960	17092271	38228770	57447612	68389331	181768390
22 Accounts payable	67153880	-	*9	*87	-	*3931	56614	450753	5158455	11634367	15808799	15528256	18512609
23 Mort, notes, and bonds under 1 yr	7402292	-	*2719	-	-	-	*42120	*25000	238055	164432	746882	508159	5674925
24 Other current liabilities	228783601	-	*8	*3521	**	*75312	125481	1012797	9101992	21604431	34218637	43849186	118792237
25 Loans from stockholders	364437	-	-	-	-	*10544	*11744	-	*7414	*460	1573	160502	172200
26 Mort, notes, bonds, 1 yr or more	5822510	-	-	-	-	-	*36062	*10029	19779	194833	150183	339044	5072580
27 Other liabilities	30091013	-	*186212	*13012	**	*115620	1022854	418139	1629926	902752	1580847	1838235	22383416
28 Net worth	26106153	-	*-187817	*-14711	**	*-77430	-412339	-132759	936651	3727495	4940691	6165948	11160423
29 Capital stock	7650521	-	*5082	*10393	**	*38758	225199	117568	523928	1122125	1250956	1204562	3151949
30 Paid-in or capital surplus	11358403	-	*53929	*19605	**	*-21883	241410	275706	910165	1440461	1720339	1968088	4750583
31 Retained earnings, appropriated	387159	-	-	-	-	-	*8041	*12702	27448	57386	76603	78498	126482
32 Retained earnings, unappropriate	6811588	-	*-244692	*-44710	**	*-94305	-873106	-534677	-528434	1109125	1937590	2936503	3148295
33 Retained earnings (S Corp)	*4202	-	-	-	-	-	*-6949	-	*9061	*2090	-	-	-
34 Less: Cost of treasury stock	105721	-	*2136	-	-	-	*6933	*4057	5517	*3691	44796	21703	16887
35 Total receipts	79801066	48600609	*18921	*15389	**	*171279	315727	278168	1613747	3320487	5022163	5768431	14676146
36 Business receipts	8127559	4095552	*569	*381	**	*151477	123353	81237	197189	337240	565276	672965	1902321
37 Interest	64029119	41037716	*5080	*2007	**	*11921	130125	125143	1244368	2703073	4008034	4609966	10151686
38 Interest on govt. obligations, State and local	717620	18928	-	-	-	-	*2211	1077	37221	82991	167435	201548	206209
39 Rents	605094	100807	*65	*-0	-	-	*2090	1080	7737	12216	19373	28824	432901
40 Royalties	3175	*52	-	-	-	-	-	-	*1261	72	1539	90	161
41 Net S-T cap gain less net LT loss	68581	36948	-	-	-	-	*110	*12	2753	2919	2485	1680	21674
42 Net L-T cap gain less net ST loss	92985	44113	-	-	-	-	*770	*749	1422	8326	3116	15803	18685
43 Net gain, noncapital assets	725690	243390	-	*12813	**	-	*1144	5661	25758	43720	68615	92664	231924
44 Dividends, domestic corporations	22851	3025	-	-	-	-	-	*4	383	1660	1830	6249	9702
45 Dividends, foreign corporations	*258	-	-	-	-	-	-	-	-	*10	25	133	90
46 Other receipts	5408136	3020078	*13208	*187	**	*7880	55922	63204	95656	128260	184435	138510	1700794
47 Total deductions	75010429	47072721	*68956	*32808	**	*215539	469169	399904	1620590	2924046	4350329	4868852	12987515
48 Cost of sales and operations	280611	-	-	-	-	-	-	10	*728	*96	10199	6827	262751
49 Compensation of officers	1944289	341777	*365	*805	**	*49703	35636	19522	152427	256492	354646	287899	445018
50 Repairs	278473	50482	*59	*98	**	-	4266	1445	13134	25702	35928	44318	103044
51 Bad debts	5223457	3285545	*21893	*24513	**	*25174	*17649	26168	55431	151495	218290	265643	1131657
52 Rent paid on business property	1086301	541048	*78	*331	**	*6721	*7663	6053	18498	41536	61829	74778	327764
53 Taxes paid	1333526	610059	*147	*115	**	*2507	7581	7229	37933	78387	120110	141595	327863
54 Interest paid	44393777	33212964	*2075	*1098	**	-	58358	55649	569121	1268827	1866820	2134347	5224517
55 Contributions or gifts	43296	7596	-	-	-	-	*65	328	2532	4291	7037	8249	13199
56 Amortization	138027	47134	-	-	-	*1829	*1937	*1863	4706	13487	15506	13466	38100
57 Depreciation	1357946	278333	-	*118	**	*3791	6502	3588	32372	73587	103182	132463	724010
58 Depletion	3632	3524	-	-	-	-	-	-	*14	*25	27	39	2
59 Advertising	203639	27072	*18	*11	-	*773	4149	1060	9085	20904	31195	34999	74372
60 Pension, prof sh, stock, annuity	232743	49858	-	*7	-	*3102	*1001	*134	8295	16131	27685	36662	89867
61 Employee benefit programs	686613	188812	*34	*146	**	*1912	2086	3250	26551	55209	80961	95765	231888
62 Net loss, noncapital assets	1743461	819046	*29239	-	-	*8899	110324	87138	207643	70884	155983	68879	185425
63 Other deductions	16060637	7609471	*15048	*5565	**	*111128	211952	186465	482120	846993	1260932	1522924	3808039
64 Total receipts less total deducts	4790638	1527888	*-50035	*-17419	**	*-44260	-153442	-121736	-6843	396441	671834	899579	1688631
65 Const taxable inc frm rel frn corps	3630	-	-	-	-	-	-	-	-	-	129	18	3484
66 Net income (less deficit), total	4076648	1508961	*-50035	*-17419	**	*-44260	-155654	-122812	-44064	313449	504528	698049	1485906
67 Net income, total	7225229	2873882	*1209	-	-	*414	*12409	19270	197311	441321	732343	854338	2092731
68 Deficit, total	3148581	1364921	*51244	*17419	**	*44674	168062	142083	241376	127872	227815	156289	606825
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	1530837	1530837	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*524	-	-	-	-	-	*-2473	-	*2112	*885	-	-	-
72 Statutory special deductions, total	1652264	669523	*1207	-	-	*386	*3482	*1034	35943	71735	58045	38195	772714
73 Net operating loss deduction	1635363	667406	*1207	-	-	*386	*3482	*1031	35641	70592	56750	33783	765086
74 Dividends received deduction	16046	2117	-	-	-	-	-	*3	302	1143	1296	4412	6773
75 Public utility div paid deduction	-0	-	-	-	-	-	-	-	-	-	-	-0	-
76 Income subject to tax	5568995	2204866	*2	-	-	*28	*4086	18240	159257	368750	674386	816188	1323192
77 Income tax before credits, total	2014571	835964	*1	-	-	*4	*1008	4804	50865	126185	232485	279356	483899
78 Regular tax	1887261	752282	*1	-	-	*4	*1008	4775	49472	123849	228999	276822	450047
79 Personal holding company tax	5	-	-	-	-	-	-	5	-	-	-	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	1	-
81 Alternative minumum tax	52785	11503	-	-	-	-	-	*24	1377	2334	3383	2198	31966
82 Environmental tax	5625	3286	-	-	-	-	-	-	*18	*2	98	334	1886
83 Foreign tax credit	2362	1795	-	-	-	-	-	-	-	-	16	1	551
84 U.S. Possessions tax credit	7191	-	-	-	-	-	-	-	-	-	-	-	7191
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6265	*780	-	-	-	-	*59	-	371	562	673	1296	2525
88 Prior year minumum tax credit	25179	3543	-	-	-	-	-	-	535	1759	4599	6112	8630
89 Income tax after credits, total	1973574	829847	*1	-	-	*4	*949	4804	49960	123864	227198	271947	465002

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 46
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	27218	1254	12795	2408	2944	1883	2163	454	653	600	699	673	692
2 Total assets	1666262082	-	363531	385060	1005773	1341504	5006636	3173804	10840961	22004032	49949698	105373280	1466817803
3 Cash	70838514	-	116557	117468	249576	161378	573825	275940	787362	1824368	3430016	6748180	56553843
4 Notes and accounts receivable	305892267	-	*29031	*71341	280889	600359	2614326	1443224	3532031	4526275	9247425	20602514	262944852
5 Less: Allowance for bad debts	18756798	-	*179	-	*8992	*7301	159831	79665	195446	332787	809485	1790998	15372113
6 Inventories	5832166	-	-	-	-	-	-	*9280	*439	*76014	45539	96134	5604760
7 Investments in govt. obligations, Total	64907192	-	-	-	-	*8322	*22633	*3395	281582	1014155	2493727	5116847	55966530
8 Tax-exempt securities	19921871	-	*2165	-	-	*1008	*2552	*92	*41349	23516	69673	133971	19647546
9 Other current assets	79351367	-	32200	*17423	82877	86595	405647	296884	1277393	1487142	1914096	3441441	70309670
10 Loans to stockholders	8594568	-	*39643	*1753	*90617	*76457	31310	*7324	37093	32361	51360	713265	7513385
11 Mortgage and real estate loans	820512978	-	*12948	*60322	*87122	*111830	620264	664054	3342603	9609062	25776801	54006447	726221525
12 Other investments	210721945	-	*16725	*79277	130261	183078	461845	303684	1017420	2149169	4592659	10838353	190949475
13 Depreciable assets	31015096	-	257612	*54683	129963	110467	390723	100960	434122	739960	920967	2383075	25492561
14 Less: Accumulated depreciation	13370088	-	177519	*18082	61648	49163	183795	39365	168897	263965	414503	1037148	10956004
15 Depletable assets	20040	-	-	-	-	-	-	-	*917	77	3377	1088	14581
16 Less: Accumulated depletion	*3145	-	-	-	-	-	-	-	*418	5	310	-	2413
17 Land	3361104	-	*15197	-	*8146	*19263	81973	*61979	37919	93634	101507	263662	2677825
18 Intangible assets (Amortizable)	10843417	-	*9196	*1014	*2409	*515	79500	35372	41471	74847	272935	682273	9643884
19 Less: Accumulated amortization	2140500	-	*2356	*806	*1940	*206	30918	15375	12493	23683	93183	225703	1733838
20 Other assets	68720088	-	12313	*667	16493	38901	96582	106020	386514	973891	2347095	3399880	61341733
21 Total liabilities	1666262082	-	363531	385060	1005773	1341504	5006636	3173804	10840961	22004032	49949698	105373280	1466817803
22 Accounts payable	87738049	-	24597	*4778	20038	38064	225527	134250	783711	1784062	4238692	10761007	69723323
23 Mort, notes, and bonds under 1 yr	294494159	-	*46206	*34196	108799	236054	1473971	1086217	3071537	2657707	6275402	12951534	266552536
24 Other current liabilities	676064795	-	32619	*34920	129822	55655	1738679	326562	3479443	12117115	30514590	61798372	565837019
25 Loans from stockholders	24300774	-	154190	*108808	148588	134054	460972	150558	306517	365829	634911	1118814	20717532
26 Mort, notes, bonds, 1 yr or more	312996671	-	*50473	*77592	1015648	223685	1346674	935919	1588515	2048480	2615725	7468479	295625481
27 Other liabilities	160297608	-	*57376	*27813	*15269	431580	372323	377732	1578851	2995331	4226299	5437724	144777311
28 Net worth	110370026	-	-1931	96954	-432391	222411	-611511	162567	32387	35508	1444080	5837350	103584602
29 Capital stock	15446648	-	519880	19082	137772	170339	581538	87533	438008	563993	711612	1570640	10646252
30 Paid-in or capital surplus	62030020	-	197355	*40577	192840	215935	492641	533737	741586	931560	1475923	2116144	55091722
31 Retained earnings, appropriated	2911354	-	33803	-	-	-	*5040	-	17818	84075	236434	390552	2143631
32 Retained earnings, unappropriate	33856860	-	-259139	*23420	-785905	-198961	-1648116	-486217	-1302602	-1679394	-1130130	1720439	39603464
33 Retained earnings (S Corp)	351497	-	-414097	*13875	63320	41785	6540	46552	147601	136943	164103	84867	60009
34 Less: Cost of treasury stock	4226353	-	*79734	-	*40418	*6687	49154	*19038	10023	1669	13862	45292	3960476
35 Total receipts	198163360	757443	2456523	356997	796578	521096	1976346	898517	2261349	5055499	5837550	11219654	166025809
36 Business receipts	59022962	161253	2158600	352066	730255	366838	1529618	618751	1284826	2651351	924488	2075869	46169047
37 Interest	116298453	454878	250686	*2977	26565	89430	249497	146773	564398	1653388	3919380	8005393	100935088
38 Interest on govt. obligations, State and local	953652	951	484	-	-	*63	*311	*108	2026	2564	6263	16907	923974
39 Rents	1967670	2239	*6811	-	*3146	*6285	24216	4554	14764	45990	35753	86709	1737203
40 Royalties	104993	-0	-	-	261	-	-	-	-	*67	4155	173	100337
41 Net S-T cap gain less net LT loss	90328	27	-	*1273	*89	*1236	*32	-	*1465	6153	7169	3365	69517
42 Net L-T cap gain less net ST loss	1395677	*1922	8193	-	*14790	*30	*1268	*3807	4727	13985	15650	22855	1308451
43 Net gain, noncapital assets	2224564	9878	-	-	*4297	*151	*5115	*1070	18442	77006	94737	242276	1771592
44 Dividends, domestic corporations	503365	307	-0	-	*407	*7	*1656	*4484	500	3041	5352	9050	478560
45 Dividends, foreign corporations	58149	-0	-	-	*2280	-	*850	-	*2	-	117	12415	42485
46 Other receipts	15543549	125986	31749	*681	14487	57057	163784	118970	370198	601952	824486	744643	12489556
47 Total deductions	185759072	846254	2461914	282212	759130	477488	1966606	1031753	2896496	5560114	5718493	10408409	153350200
48 Cost of sales and operations	13210990	*74497	155046	*38393	*5813	*32528	77421	*24151	79678	1805991	115556	36116	10765799
49 Compensation of officers	3699996	23829	415573	*42917	98820	40331	173173	76313	183967	190958	181432	285515	1987168
50 Repairs	729828	3670	15066	*1353	4711	3208	8101	2039	7802	14242	19595	41997	608043
51 Bad debts	12315989	61531	*45568	*8780	*17592	74695	103404	72502	101509	169288	293033	479684	10888403
52 Rent paid on business property	2495087	12322	99896	*13006	34154	16652	52415	21598	47678	64546	47611	104547	1980663
53 Taxes paid	2804558	13673	62461	13828	35303	14971	57156	21288	57966	75221	110484	208304	2133903
54 Interest paid	81891038	259457	205921	*6093	34588	53573	266061	161506	454387	1023972	2394550	4987031	72043899
55 Contributions or gifts	135255	678	*750	*178	*1484	*327	793	628	867	1914	3644	7843	116149
56 Amortization	1189750	5602	5111	*317	926	*87	13912	6033	14020	19086	66261	88727	969668
57 Depreciation	2999466	9455	30727	*7362	14784	6746	51487	8253	62140	60691	60633	168037	2519150
58 Depletion	21336	-	-	-	-	-	-	*6	-	*12	116	111	21091
59 Advertising	2145764	3094	39247	*7496	2551	3450	14038	5969	25200	26963	25179	306179	1686398
60 Pension, prof sh, stock, annuity	614420	2721	725	*4091	*5170	*3155	5279	3834	6283	13460	20827	59773	489103
61 Employee benefit programs	1656091	6130	*8885	*1938	*6485	6120	18657	8212	28217	32085	77190	119144	1343028
62 Net loss, noncapital assets	3970908	69967	*24158	-	*14556	*17093	40157	36326	137599	271331	322678	390859	2646183
63 Other deductions	55878597	299630	1352781	136460	482194	204551	1084552	583097	1689182	1790355	1979704	3124542	43151550
64 Total receipts less total deducts	12404289	-88812	-5391	74784	37448	43608	9740	-133236	-635148	-504615	119057	811245	12675609
65 Const taxable inc frm rel frn corps	303787	-	-	-	-	-	-	-	*977	-	-	9676	293134
66 Net income (less deficit), total	11754424	-89763	-5876	74784	37448	43545	9429	-133345	-636196	-507179	112794	804013	12044768
67 Net income, total	21260801	82957	137983	77957	113917	72293	265729	130904	329336	452853	788174	1510197	17298498
68 Deficit, total	9506377	172720	143859	*3173	76469	28748	256300	264249	965533	960033	675380	706184	5253730
69 Net income (less def), Form 1120-A	*3331	-	*-3199	*6530	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-13986	*-13986	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	494622	*25293	32151	*60384	34950	4118	110140	50115	36117	29522	49656	25851	36323
72 Statutory special deductions, total	3923589	7422	*18777	-	*1685	*3531	43760	38820	40651	96051	109675	125023	3438196
73 Net operating loss deduction	3555769	7208	*18777	-	*1399	*3525	42271	*35680	40302	93635	106034	109700	3097236
74 Dividends received deduction	359979	214	-0	-	*285	*5	*1489	*3140	348	2115	3640	12425	336317
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	16610894	49468	36462	*17110	42091	45235	81571	34064	177672	304885	628576	1361103	13832657
77 Income tax before credits, total	5654299	16946	7894	*3577	10759	11810	24980	11468	58204	99074	205848	453260	4750480
78 Regular tax	5603068	16718	7777	*3577	10759	11810	24058	11022	57774	101660	208526	460292	4689096
79 Personal holding company tax	*173	-	-	-	-	-	*173	-	-	-	-	-	-
80 Recapture of investment credit	142	-	-	-	-	-	-	-	-	-	121	-	21
81 Alternative minumum tax	68956	95	-	-	-	-	*743	429	1156	1135	1048	4077	60273
82 Environmental tax	21681	21	12	-	-	-	*6	*30	80	66	172	677	20617
83 Foreign tax credit	130673	-	-	-	*536	-	*-0	*22	*1	380	138	3113	126484
84 U.S. Possessions tax credit	14546	-	-	-	-	-	122	-	-	2463	353	2788	8821
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	3	-	-	-	-	-	-	-	-	-	3	-	-
87 General business credit	50141	45	-	-	-	-	*101	*9	*146	158	591	2249	46842
88 Prior year minumum tax credit	60265	*154	-	*77	-	-	*115	-	*66	*309	924	1009	57610
89 Income tax after credits, total	5398671	16747	7894	*3499	10222	11810	24641	11438	57992	95764	203840	444101	4510723

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

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

MINOR INDUSTRY 6120
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2477	122	*20	-	-	*18	71	36	230	401	544	520	516
2 Total assets	846577978	-	*893	-	-	*10847	231770	286697	4195995	15029064	39125287	80892369	706805056
3 Cash	34780444	-	*401	-	-	*1970	65592	45672	507515	1517997	3059189	5480930	24101179
4 Notes and accounts receivable	44419396	-	5	-	-	*1365	*29484	17807	347986	1376461	2827027	6812749	33006511
5 Less: Allowance for bad debts	12498336	-	-	-	-	-	*533	*12893	88677	239094	677090	1475245	10004803
6 Inventories	720314	-	-	-	-	-	-	-	-	*3262	2633	16281	698139
7 Investments in govt. obligations, Total	35342372	-	-	-	-	300	*12	*627	209555	911655	2465449	5007317	26747457
8 Tax-exempt securities	967290	-	-	-	-	-	-	*92	*8687	22497	66462	126121	743431
9 Other current assets	25169406	-	-	-	-	*7147	*8644	11039	361669	671853	1345491	2353120	20410443
10 Loans to stockholders	188726	-	-	-	-	-	-	*111	*12567	9343	16674	25258	124774
11 Mortgage and real estate loans	554052486	-	-	-	-	-	*112118	*42182	2226888	8489739	24454369	51038149	467689040
12 Other investments	109879244	-	*487	-	-	-	*2456	*119004	302918	1372434	3014389	8125427	96942129
13 Depreciable assets	15385215	-	14	-	-	428	*3126	*616	78329	270772	724335	1605409	12702188
14 Less: Accumulated depreciation	6229505	-	14	-	-	363	*2627	*385	37176	122142	311381	718390	5037028
15 Depletable assets	18816	-	-	-	-	-	-	-	*917	63	2167	1088	14581
16 Less: Accumulated depletion	*3140	-	-	-	-	-	-	-	*418	-	310	-	2413
17 Land	2574154	-	-	-	-	-	-	*77	8773	42783	83354	188372	2250795
18 Intangible assets (Amortizable)	3753032	-	-	-	-	-	*521	*559	*15328	7902	22397	107428	3598897
19 Less: Accumulated amortization	740250	-	-	-	-	-	-	*17	*5338	1910	8316	43858	680811
20 Other assets	38798313	-	-	-	-	-	*12976	62206	246472	695449	2038448	2242214	33500549
21 Total liabilities	846577978	-	*893	-	-	*10847	231770	286697	4195995	15029064	39125287	80892369	706805056
22 Accounts payable	41014374	-	123	-	-	*309	*55	36352	573765	1264072	3647142	7985000	27507556
23 Mort, notes, and bonds under 1 yr	67085883	-	-	-	-	-	-	-	*54659	197414	598320	1508352	64727138
24 Other current liabilities	574320119	-	2147	-	-	310	*1256785	121863	2921346	11428015	29963509	61030652	467595492
25 Loans from stockholders	16416029	-	-	-	-	-	-	253	*45813	*126423	505224	1051075	14687241
26 Mort, notes, bonds, 1 yr or more	52136227	-	10850	-	-	-	*6240	*201153	135818	344691	538172	1293470	49605833
27 Other liabilities	60328194	-	*54502	-	-	*368615	*44243	229482	1322626	2708381	3819137	4836003	46945203
28 Net worth	35277152	-	*-66729	-	-	*-358387	-1075553	-302408	-858032	-1039932	53782	3187816	35736594
29 Capital stock	4039349	-	9816	-	-	1687	*2682	*2201	40223	211693	401127	789865	2580056
30 Paid-in or capital surplus	24776602	-	100345	-	-	84817	*11874	*82477	47153	332783	958130	951325	22207697
31 Retained earnings, appropriated	2336447	-	33803	-	-	-	*4406	-	16650	80049	201820	271028	1728690
32 Retained earnings, unappropriate	4513437	-	*-210693	-	-	*-444891	-1094514	-387086	-962057	-1664036	-1504185	1190817	9590082
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	388682	-	-	-	-	-	-	-	-	*421	3110	15218	369932
35 Total receipts	83680123	555635	*266388	-	-	*14460	75090	149708	548673	1908532	4371834	7376608	68413195
36 Business receipts	7037480	35841	27238	-	-	678	*228	*99	16720	124007	314433	452931	6065304
37 Interest	64080220	416698	*223901	-	-	*3288	32693	54658	343467	1345476	3279669	6261185	52119186
38 Interest on govt. obligations, State and local	99206	951	484	-	-	-	-	-	865	2511	5813	16036	72545
39 Rents	728538	1944	1861	-	-	-	*29	*968	2731	8803	28128	45722	638352
40 Royalties	1031	-0	-	-	-	-	-	-	-	1	3	173	855
41 Net S-T cap gain less net LT loss	23974	27	-	-	-	-	-	-	*148	*241	1805	2879	18874
42 Net L-T cap gain less net ST loss	356360	*235	8193	-	-	-	-	*2305	3364	3511	8479	20907	309365
43 Net gain, noncapital assets	1628038	9026	-	-	-	15	-	*321	9753	30235	80441	209889	1288357
44 Dividends, domestic corporations	67191	128	-0	-	-	-	-	*4452	210	835	1741	5694	54131
45 Dividends, foreign corporations	522	-0	-	-	-	-	-	-	-	-	117	279	126
46 Other receipts	9657563	90785	*4710	-	-	*10479	42141	86905	171415	392912	651205	360912	7846100
47 Total deductions	79802592	641726	*312970	-	-	*16153	164809	300290	1273319	2478592	4379058	6654267	63581409
48 Cost of sales and operations	1071635	2438	175	-	-	-	-	-	*515	*48925	82933	14242	922407
49 Compensation of officers	1114414	19075	2076	-	-	-	*2662	-	18462	61099	123019	196786	691236
50 Repairs	465613	3108	992	-	-	1	*77	*107	1810	6288	16701	33393	403135
51 Bad debts	6696341	58421	*34352	-	-	-	-	*19142	28336	102347	247602	284485	5921655
52 Rent paid on business property	886128	9544	2821	-	-	43	*74	*386	2959	10176	23922	44791	791411
53 Taxes paid	1414211	10147	3654	-	-	197	*193	345	8004	31744	76080	144755	1139091
54 Interest paid	39670650	221764	*174910	-	-	-	*7946	7470	166883	729349	1870009	3608217	32884102
55 Contributions or gifts	41148	668	20	-	-	-	-	-	252	1327	3437	6830	28615
56 Amortization	353155	2873	2341	-	-	-	*9	28	408	3022	8970	16954	318549
57 Depreciation	1026252	7392	2373	-	-	64	*244	*111	4687	20158	44318	91328	855578
58 Depletion	1063	-	-	-	-	-	-	-	-	1	25	111	926
59 Advertising	487869	2653	922	-	-	-	*22	*70	1928	7528	19077	40026	415643
60 Pension, prof sh, stock, annuity	261274	2534	725	-	-	-	-	-	1124	5677	16195	38843	196177
61 Employee benefit programs	741688	5376	2868	-	-	19	*444	*138	4426	13353	55469	71826	587769
62 Net loss, noncapital assets	3584730	69944	19191	-	-	*8001	*2586	*30737	128407	263662	320825	383584	2357793
63 Other deductions	21986420	225788	*65551	-	-	*7828	150552	241756	905117	1173934	1470475	1678096	16067323
64 Total receipts less total deducts	3877531	-86090	*-46582	-	-	-1693	-89718	-150582	-724646	-570060	-7224	722341	4831785
65 Const taxable inc frm rel frn corps	179	-	-	-	-	-	-	-	-	-	-	-	179
66 Net income (less deficit), total	3778504	-87042	*-47066	-	-	-1693	-89718	-150582	-725512	-572571	-13038	706305	4759420
67 Net income, total	11938075	47129	11185	-	-	-	*28564	*40347	109790	293214	617323	1165120	9625404
68 Deficit, total	8159571	134171	*58251	-	-	1693	*118282	190929	835301	865785	630360	458815	4865984
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	3274917	5106	-0	-	-	-	*28086	*36839	32273	79008	92610	99709	2901285
73 Net operating loss deduction	3223954	*5017	-	-	-	-	*28086	*33723	32127	78151	91358	95731	2859760
74 Dividends received deduction	46020	88	-0	-	-	-	-	*3116	146	557	1252	3979	36882
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	8663717	42083	11185	-	-	-	*478	*3507	77517	214728	524760	1065801	6723657
77 Income tax before credits, total	2944103	14259	3920	-	-	-	*215	*1652	23763	67658	170208	351350	2311078
78 Regular tax	2920045	14214	3803	-	-	-	*72	*1192	24172	71115	173304	360026	2272147
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	121	-	-	-	-	-	-	-	-	-	121	-	-
81 Alternative minumum tax	52565	26	-	-	-	-	*137	429	*347	305	676	2686	47958
82 Environmental tax	11209	18	12	-	-	-	*6	*30	*50	25	126	441	10500
83 Foreign tax credit	*300	-	-	-	-	-	-	*22	-	-	-	-	279
84 U.S. Possessions tax credit	11282	-	-	-	-	-	-	-	-	297	-	2164	8821
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	13441	45	-	-	-	-	-	-	*131	*95	536	1787	10847
88 Prior year minumum tax credit	7877	*154	-	-	-	-	-	-	-	*279	697	946	5802
89 Income tax after credits, total	2911202	14060	3920	-	-	-	*215	*1630	23632	66988	168976	346452	2285329

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6140
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3560	-	*858	*400	*704	824	562	102	65	*16	8	7	13
2 Total assets	96413943	-	*53957	*58945	*234797	615938	1225306	649627	896206	*559723	586599	983774	90549072
3 Cash	1336028	-	*7735	*3898	*53588	67230	115595	46723	38899	*14180	22081	104013	862085
4 Notes and accounts receivable	51111110	-	*15256	*37458	*118800	396904	943769	570261	666853	*404914	486201	558037	46912658
5 Less: Allowance for bad debts	1365731	-	-	-	*8352	*1963	16590	*29018	*16953	*7641	20876	49953	1214386
6 Inventories	3773247	-	-	-	-	-	-	-	*181	-	25	681	3772360
7 Investments in govt. obligations, Total	879293	-	-	-	-	*8022	-	*1881	*25962	-	-	10578	832849
8 Tax-exempt securities	1410397	-	-	-	-	-	-	-	-	-	-	3271	1407127
9 Other current assets	1945857	-	*13063	*16973	*40826	*4602	24762	6301	59455	*4928	3141	26137	1745671
10 Loans to stockholders	73090	-	-	-	*1611	*10403	*16293	-	*1451	-	148	-	43184
11 Mortgage and real estate loans	8182208	-	-	-	-	-	*35204	*222	*11016	*115383	-	232158	7788225
12 Other investments	22462765	-	*5136	-	*1537	*94850	32740	28705	56142	*17099	47430	59851	22119276
13 Depreciable assets	3024882	-	*59979	*5680	*44673	55545	36369	19713	30119	*17418	17294	35590	2702502
14 Less: Accumulated depreciation	1758232	-	*48348	*5430	*23961	20583	19933	11384	16501	*9095	8389	18942	1575667
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	176906	-	-	-	*3760	*860	*42418	*11735	*5561	*1290	579	1569	109134
18 Intangible assets (Amortizable)	1700252	-	*157	*102	-	*31	*1866	*2466	*1620	*4224	23325	771	1665691
19 Less: Accumulated amortization	312409	-	*63	*83	-	*31	*525	*1836	*621	*3238	1548	-	304466
20 Other assets	3774281	-	*1041	*347	*2315	*67	13337	*3858	33022	*262	17188	20011	3682832
21 Total liabilities	96413943	-	*53957	*58945	*234797	615938	1225306	649627	896206	*559723	586599	983774	90549072
22 Accounts payable	7030414	-	*12095	*1199	*2388	*2059	23139	*7464	16100	*19535	7853	9926	6928656
23 Mort, notes, and bonds under 1 yr	13447210	-	*7480	*2401	*33357	153132	392845	*256977	347679	*92277	251855	243161	11666045
24 Other current liabilities	12157739	-	*1700	*423	*14542	28650	46626	94079	35741	*149652	68902	64718	11652706
25 Loans from stockholders	5601076	-	*1860	*5787	*21899	*27769	160204	*24346	*4633	*37979	23268	-	5293331
26 Mort, notes, bonds, 1 yr or more	29233271	-	-	-	*55943	*95854	213587	*97090	171884	*144977	113218	313810	28026907
27 Other liabilities	8808945	-	*573	-	*7597	*44734	76202	*41023	97168	*24484	9388	59069	8448707
28 Net worth	20135287	-	*30249	*49136	*99070	263739	312702	128647	223000	*90818	112115	293089	18532721
29 Capital stock	1910703	-	*243	*493	*16892	62420	82878	30470	36600	*4320	1346	6769	1668271
30 Paid-in or capital surplus	10796262	-	*4821	*35375	*1628	*14084	38286	*186111	83833	*12399	60844	246156	10112723
31 Retained earnings, appropriated	92935	-	-	-	-	-	-	-	-	-	-	557	92378
32 Retained earnings, unappropriate	8375243	-	*37322	*13268	*79914	157538	161328	-80297	54987	*12813	38243	65295	7834832
33 Retained earnings (S Corp)	207101	-	*-1866	-	*637	*32279	*45270	*9712	*48103	*61286	11681	-	-
34 Less: Cost of treasury stock	1246956	-	*10272	-	-	*2582	*15060	*17348	*523	-	-	25688	1175483
35 Total receipts	17155102	-	*172466	*81487	*147580	197327	307278	140383	247383	*140446	150106	327447	15243198
36 Business receipts	8347579	-	*172011	*81467	*128184	148990	171402	120575	161762	*69639	84972	98769	7109807
37 Interest	6687730	-	*103	*20	*3227	*27830	97191	*16997	44466	*26562	59005	211026	6201303
38 Interest on govt. obligations, State and local	33438	-	-	-	-	-	-	*105	*8	-	143	775	32407
39 Rents	226240	-	*352	-	*571	*5755	*949	*13	*179	-	100	551	217770
40 Royalties	57121	-	-	-	-	-	-	-	-	-	-	-	57121
41 Net S-T cap gain less net LT loss	19027	-	-	-	-	-	*32	-	*1170	-	-	7	17819
42 Net L-T cap gain less net ST loss	302651	-	-	-	-	*30	*435	*1112	*43	-	-	455	300576
43 Net gain, noncapital assets	214628	-	-	-	*55	-	*193	*282	*712	*31	1506	1221	210628
44 Dividends, domestic corporations	54450	-	-	-	*53	-	*475	*22	*35	-	30	384	53451
45 Dividends, foreign corporations	*3253	-	-	-	-	-	*350	-	*2	-	-	75	2825
46 Other receipts	1208985	-	-	*-0	*15491	14722	36250	*1277	39007	*44214	4350	14184	1039491
47 Total deductions	15804984	-	*155214	*57107	*144438	159456	294234	157151	209310	*109263	124358	316442	14078011
48 Cost of sales and operations	878416	-	-	-	-	-	-	*8020	*1253	-	511	13515	855117
49 Compensation of officers	336535	-	*20752	*2371	*16993	*4774	27699	14685	22752	*19732	6044	7318	193415
50 Repairs	31515	-	*886	*42	*1755	*1307	2721	487	1260	*442	207	724	21685
51 Bad debts	1385710	-	*526	-	*4219	28855	44133	*25464	21821	*3467	19810	57124	1180290
52 Rent paid on business property	332580	-	*7816	*1406	*6443	5448	8894	3897	6655	*1935	2696	11358	276032
53 Taxes paid	313824	-	*5580	*4833	*6593	6740	10357	4745	10292	*2834	4725	13952	243173
54 Interest paid	5544193	-	*2747	*265	*6322	21364	70164	31435	37657	*26177	30392	54140	5263531
55 Contributions or gifts	12716	-	-	-	*184	*146	*377	*79	*97	*5	9	166	11654
56 Amortization	97732	-	-	*121	-	-	*291	*308	*920	*570	6047	1676	87799
57 Depreciation	222592	-	*5728	*2072	*3778	2804	3051	2092	2688	*1254	1550	4450	193125
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	188700	-	*3903	*4113	*1000	*2177	2977	1622	12241	*309	2009	3699	154649
60 Pension, prof sh, stock, annuity	50039	-	-	-	*133	-	*971	*1442	1474	*913	506	1321	43280
61 Employee benefit programs	172697	-	-	*1938	*2470	*1256	2825	*2354	2457	*433	1746	4208	153010
62 Net loss, noncapital assets	7257	-	-	-	-	-	*146	*946	*7	1	34	1964	4158
63 Other deductions	6230477	-	*107277	*39947	*94547	84586	119627	59575	87739	*51190	48071	140826	5397092
64 Total receipts less total deducts	1350118	-	*17252	*24379	*3142	37871	13045	-16768	38072	*31183	25748	11005	1165188
65 Const taxable inc frm rel frn corps	53379	-	-	-	-	-	-	-	-	-	-	-	53379
66 Net income (less deficit), total	1370059	-	*17252	*24379	*3142	37871	13045	-16873	38065	*31183	25605	10230	1186160
67 Net income, total	1530317	-	*18149	*24379	*9447	39503	26731	*16474	42182	*31249	31690	51032	1239481
68 Deficit, total	160257	-	*897	-	*6305	*1632	*13687	*33346	*4117	*66	6085	40802	53321
69 Net income (less def), Form 1120-A	*6414	-	-	*6414	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	88298	-	*-897	*17966	*-2258	*12375	*7813	*6633	*12637	*24554	9477	-	-
72 Statutory special deductions, total	54644	-	*3793	-	*67	*2493	*2704	*16	*1710	*289	1579	3220	38773
73 Net operating loss deduction	13679	-	*3793	-	*30	*2493	*2126	-	*1685	*289	1558	-	1704
74 Dividends received deduction	38068	-	-	-	*37	-	*578	*16	*25	-	21	322	37069
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1377439	-	*14356	*6414	*5334	*24635	13986	*9736	27824	*6343	20634	47992	1200184
77 Income tax before credits, total	461496	-	*2331	*962	*883	*6253	3499	*2976	9381	*2160	7042	16367	409643
78 Regular tax	459831	-	*2331	*962	*883	*6253	3499	*2976	9367	*2157	7015	16318	408070
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	21	-	-	-	-	-	-	-	-	-	-	-	21
81 Alternative minumum tax	8	-	-	-	-	-	-	-	-	-	8	-	-0
82 Environmental tax	1636	-	-	-	-	-	-	-	*14	3	18	49	1551
83 Foreign tax credit	*18770	-	-	-	-	-	-	-	*1	-	-	-	18770
84 U.S. Possessions tax credit	1008	-	-	-	-	-	-	-	-	1008	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3859	-	-	-	-	-	-	-	-	-	-	-	3859
88 Prior year minumum tax credit	34427	-	-	-	-	-	-	-	-	-	25	-	34402
89 Income tax after credits, total	403431	-	*2331	*962	*883	*6253	3499	*2976	9381	*1152	7017	16367	352611

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6150
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2882	*26	1721	-	*294	*325	214	86	58	22	30	43	64
2 Total assets	114432243	-	54538	-	*85409	*209633	572648	618090	993214	668185	2204850	7421751	101603925
3 Cash	6437751	-	*22623	-	*15537	*4465	54504	*42874	25680	77974	126912	664226	5402957
4 Notes and accounts receivable	78400083	-	*10407	-	*31375	*56461	392873	411268	696173	303277	1213296	5122190	70162764
5 Less: Allowance for bad debts	1754697	-	*179	-	-	-	*109790	*8046	*56174	*35777	23350	98218	1423162
6 Inventories	*20325	-	-	-	-	-	-	-	-	*1074	-	-	19251
7 Investments in govt. obligations, Total	15927	-	-	-	-	-	-	-	-	-	-	15927	-
8 Tax-exempt securities	*6989	-	*100	-	-	-	-	-	*3517	-	-	-	3372
9 Other current assets	8789178	-	*3173	-	*115	*663	56263	*4750	145457	*53267	102160	367219	8056110
10 Loans to stockholders	4478646	-	*1538	-	160	*48221	*1870	*4801	*1324	*1452	33882	182640	4202757
11 Mortgage and real estate loans	958064	-	*8317	-	-	-	*2090	*80944	*4419	*105862	57162	209528	489742
12 Other investments	11097384	-	*3752	-	*32566	*42186	*101050	*76387	145971	*39794	660544	646758	9348376
13 Depreciable assets	3726313	-	*15889	-	*1772	*10279	137382	*4739	27915	116763	7173	161256	3243144
14 Less: Accumulated depreciation	1787890	-	*12375	-	*1361	*1989	75986	*2929	9592	21576	3227	91879	1566976
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	119674	-	*45	-	-	*17066	*579	-	*3497	*339	510	2016	95622
18 Intangible assets (Amortizable)	1655990	-	*130	-	*109	*185	*2924	*2282	*1449	*20615	1193	280050	1347054
19 Less: Accumulated amortization	499552	-	*19	-	*42	*82	*1953	*397	*218	*7880	554	129505	358902
20 Other assets	2768058	-	*1138	-	*5177	*32177	*10842	*1416	*3798	*12999	29151	89542	2581817
21 Total liabilities	114432243	-	54538	-	*85409	*209633	572648	618090	993214	668185	2204850	7421751	101603925
22 Accounts payable	8568946	-	*989	-	6	*8407	*61025	*15158	24097	86129	147444	1454238	6771452
23 Mort, notes, and bonds under 1 yr	67959182	-	39	-	-	*26684	167942	*68110	455906	219903	1108797	3473137	62438663
24 Other current liabilities	5557087	-	*12473	-	*5279	*7053	24593	*15439	130095	*61212	108617	195247	4997078
25 Loans from stockholders	959860	-	*22693	-	*39771	*39745	*15071	*92798	*95562	*31233	45703	66196	511090
26 Mort, notes, bonds, 1 yr or more	21347141	-	-	-	*21145	*66351	399087	*263987	*154844	*242136	625713	1529715	18044164
27 Other liabilities	4074329	-	*1810	-	-	*16694	*3089	*53455	*60830	*26627	18524	63660	3829641
28 Net worth	5965697	-	16534	-	*19208	*44699	-98160	109143	71880	945	150053	639557	5011838
29 Capital stock	1254162	-	7527	-	*2549	*11193	148458	28108	18877	6977	34458	180582	815433
30 Paid-in or capital surplus	5211746	-	*14415	-	840	*55962	*114234	*81990	*8998	*76172	119272	244454	4495411
31 Retained earnings, appropriated	123195	-	-	-	-	-	*634	-	*1094	-	32160	59201	30105
32 Retained earnings, unappropriate	-611124	-	*9918	-	*34378	*3704	-381087	*-1831	*38226	*-33471	-48497	96507	-328972
33 Retained earnings (S Corp)	9605	-	*-15294	-	*-6177	*-22055	*22351	*1669	*4685	*-48733	12660	60570	-70
34 Less: Cost of treasury stock	21887	-	*32	-	*12382	*4105	*2750	*793	-	-	-	1757	69
35 Total receipts	11095367	*85444	*231619	-	*23914	*124462	156723	117545	115352	113102	190223	1579628	8357356
36 Business receipts	2477517	*79677	*213125	-	*21934	*67513	113274	*86141	31875	*25428	45296	1021325	771928
37 Interest	6837509	*3171	*12860	-	*998	*27864	26740	*20513	24117	*54146	134588	419321	6113190
38 Interest on govt. obligations, State and local	2825	-	-	-	-	-	*70	-	*704	*19	1	6	2025
39 Rents	719890	*246	-	-	-	*513	*12011	*2596	*8053	*18603	106	3537	674226
40 Royalties	2336	-	-	-	-	-	-	-	-	-	-	-	2336
41 Net S-T cap gain less net LT loss	*12765	-	-	-	-	*1236	-	-	*31	-	-	107	11391
42 Net L-T cap gain less net ST loss	57702	*222	-	-	-	-	-	-	*17	*2874	9	45	54535
43 Net gain, noncapital assets	142410	22	-	-	-	-	-	-	*1941	*1783	280	14950	123434
44 Dividends, domestic corporations	33323	175	-	-	-	*7	-	-	*22	*2	89	1768	31259
45 Dividends, foreign corporations	20133	-	-	-	-	-	497	-	-	-	-	6010	13626
46 Other receipts	788955	*1931	*5634	-	*982	*27327	4130	*8295	48592	10246	9854	112558	559405
47 Total deductions	10716871	*85751	*211840	-	*23709	*142082	185642	107578	106030	126235	195379	1527390	8005234
48 Cost of sales and operations	274173	50523	*61946	-	-	*32528	*1178	*1892	*131	*4848	15602	-	105524
49 Compensation of officers	207494	1137	*45018	-	93	*6395	*18820	*13647	*4348	*5467	3484	29531	79554
50 Repairs	21315	*124	*4830	-	-	*179	*555	*87	*25	*21	73	1000	14422
51 Bad debts	769255	*726	*10612	-	*5682	*42619	*20936	*2923	*20531	*16918	6355	22557	619396
52 Rent paid on business property	169229	*834	*5964	-	*2311	*2173	*3228	*1515	*1098	*10560	872	23938	116737
53 Taxes paid	122459	*607	*12855	-	*905	*1457	2227	*2227	2058	1763	1462	15113	81786
54 Interest paid	5529182	*6275	12245	-	*2806	*21582	53176	41907	47228	42651	121511	408351	4771449
55 Contributions or gifts	4067	9	*634	-	-	*13	*37	*46	*62	*25	7	283	2951
56 Amortization	180871	*13	*152	-	*22	*37	*6150	*378	*231	*2449	219	8818	162402
57 Depreciation	759787	*1500	*2672	-	*240	*453	29320	*402	8841	7648	1411	28760	678540
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	296433	*326	*2509	-	-	*2	*732	*146	*160	*367	411	253130	38650
60 Pension, prof sh, stock, annuity	23813	*179	-	-	1	-	*757	*66	*141	*3	342	11981	10343
61 Employee benefit programs	76532	455	-	-	7	*1095	*1179	*1334	*534	*534	1184	19413	50797
62 Net loss, noncapital assets	32957	*14	*281	-	-	*9092	*2457	*849	-	*1456	56	159	18594
63 Other deductions	2249305	*23030	*52121	-	*11642	*24457	44891	*40159	20644	31527	42391	704357	1254087
64 Total receipts less total deducts	378497	*-307	*19780	-	*205	*-17620	-28919	*9967	9322	-13134	-5156	52237	352122
65 Const taxable inc frm rel frn corps	1335	-	-	-	-	-	-	-	-	-	-	-	1335
66 Net income (less deficit), total	377007	*-307	*19780	-	*205	*-17620	-28989	*9967	8618	-13153	-5157	52231	351432
67 Net income, total	607825	*14956	*30690	-	*2803	*2619	*5662	*19999	25497	*4199	15152	90769	395480
68 Deficit, total	230818	*15262	*10911	-	*2598	*20240	*34651	*10032	*16879	*17352	20308	38538	44048
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-14378	*-14378	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	40325	*12427	*14101	-	*-1083	*-19171	*4693	*11627	*693	*-5427	7317	15069	80
72 Statutory special deductions, total	110030	1530	-0	-	-	*1038	*204	*44	*167	*1405	371	7842	97430
73 Net operating loss deduction	68665	1407	-0	-	-	*1032	*204	*44	*151	*1404	308	595	63519
74 Dividends received deduction	41365	123	-	-	-	*5	-	-	*15	*2	62	7247	33911
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	404241	999	*5718	-	*2803	*1582	*765	*2955	*8756	*2793	7475	69066	301329
77 Income tax before credits, total	146076	*517	*858	-	*420	*237	*717	*917	*3240	*1630	2632	23506	111402
78 Regular tax	135546	340	*858	-	*420	*237	*183	*917	*2864	*950	2514	23445	102819
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	9832	63	-	-	-	-	*534	-	*372	*680	114	5	8066
82 Environmental tax	585	3	-	-	-	-	-	-	*5	-	4	56	516
83 Foreign tax credit	1358	-	-	-	-	-	-	-	-	-	-	62	1296
84 U.S. Possessions tax credit	1098	-	-	-	-	-	122	-	-	-	353	624	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*715	-	-	-	-	-	*61	*9	-	-	-	-	645
88 Prior year minumum tax credit	10993	-	-	-	-	-	-	-	-	-	-	-	10993
89 Income tax after credits, total	131912	*517	*858	-	*420	*237	*534	*908	*3240	*1630	2279	22821	98467

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6199 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	18299	1106	10196	2009	1945	717	1316	230	300	161	116	103	99
2 Total assets	608837918	-	254144	326115	685567	505086	2976912	1619391	4755546	5747060	8032961	16075387	567859750
3 Cash	28284291	-	85798	113570	180451	87713	338134	140670	215269	214217	221835	499012	26187622
4 Notes and accounts receivable	131961678	-	*3363	*33883	130714	*145629	1248199	443888	1821019	2441623	4720901	8109538	112862920
5 Less: Allowance for bad debts	3138033	-	-	-	*640	*5338	*32919	*29707	33643	50274	88168	167583	2729762
6 Inventories	1318280	-	-	-	-	-	-	*9280	*258	*71678	42881	79172	1115010
7 Investments in govt. obligations, Total	28669600	-	-	-	-	-	*22620	*887	*46065	*102500	28279	83026	28386224
8 Tax-exempt securities	17537194	-	*2064	-	-	*1008	*2552	-	*29145	*1019	3211	4579	17493617
9 Other current assets	43446926	-	*15964	*450	41936	74183	315978	274795	710811	757093	463305	694965	40097447
10 Loans to stockholders	3854106	-	*38105	*1753	*88846	*17832	13147	*2412	21751	21566	656	505368	3142671
11 Mortgage and real estate loans	257320220	-	*4631	*60322	*87122	*111830	470851	540707	1100280	898078	1265270	2526611	250254518
12 Other investments	67282552	-	*7350	*79277	*96158	*46042	325598	79588	512389	719842	870297	2006317	62539694
13 Depreciable assets	8878685	-	181731	*49004	83518	44215	213847	75891	297759	335007	172165	580820	6844728
14 Less: Accumulated depreciation	3594461	-	116782	*12652	36326	26229	85249	24667	105628	111151	91506	207937	2776333
15 Depletable assets	1224	-	-	-	-	-	-	-	-	14	1210	-	-
16 Less: Accumulated depletion	5	-	-	-	-	-	-	-	-	5	-	-	-
17 Land	490370	-	*15152	-	*4386	*1337	38975	*50167	20089	49222	17063	71704	222274
18 Intangible assets (Amortizable)	3734143	-	*8908	*912	*2300	*299	74191	30065	23075	42106	226020	294025	3032243
19 Less: Accumulated amortization	588289	-	*2274	*723	*1899	*93	28441	*13125	6316	10655	82766	52340	389658
20 Other assets	23379437	-	10134	*320	*9001	*6657	59428	38540	103222	265181	262307	1048112	21576535
21 Total liabilities	608837918	-	254144	326115	685567	505086	2976912	1619391	4755546	5747060	8032961	16075387	567859750
22 Accounts payable	31124314	-	*11390	*3579	17644	*27289	141307	75276	169749	414326	436252	1311842	28515660
23 Mort, notes, and bonds under 1 yr	146001884	-	*38687	*31795	*75441	*56237	913184	761129	2213293	2148113	4316430	7726884	127720690
24 Other current liabilities	84029850	-	16300	*34497	110001	*19642	410674	95181	392261	478235	373561	507755	81591743
25 Loans from stockholders	1323808	-	129637	*103021	*86918	*66539	285697	33161	160510	170195	60716	1543	225871
26 Mort, notes, bonds, 1 yr or more	210280032	-	*39623	*77592	938560	*61481	727761	373688	1125969	1316676	1338623	4331484	199948576
27 Other liabilities	87086140	-	*491	*27813	*7672	*1538	248789	53770	98227	235840	379249	478991	85553760
28 Net worth	48991890	-	18015	47818	-550669	272360	249499	227185	595538	983676	1128130	1716888	44303449
29 Capital stock	8242434	-	502294	*18590	118331	95040	347520	26753	342308	341002	274681	593425	5582492
30 Paid-in or capital surplus	21245411	-	*77774	*5202	190373	*61072	328246	183159	601603	510206	337677	674208	18275891
31 Retained earnings, appropriated	358778	-	-	-	-	-	-	-	*74	*4026	2454	59766	292458
32 Retained earnings, unappropriate	21579305	-	-95686	*10152	-900197	*84688	-333842	-17002	-433757	5299	384309	367821	22507522
33 Retained earnings (S Corp)	134791	-	-396937	*13875	68860	*31561	-61081	35172	94812	124391	139761	24298	60079
34 Less: Cost of treasury stock	2568828	-	*69429	-	*28036	-	31344	*897	9500	*1248	10752	2629	2414992
35 Total receipts	86232768	116363	1786050	275510	625085	184847	1437254	490881	1349940	2893420	1125388	1935971	74012060
36 Business receipts	41160387	*45736	1746226	270599	580137	*149655	1244714	411936	1074468	2432277	479787	502843	32222009
37 Interest	38692993	*35009	13822	*2957	22340	*30449	92872	54605	152348	227204	446118	1113861	36501409
38 Interest on govt. obligations, State and local	818183	-	-	-	-	*63	*241	*4	*449	*34	306	90	816998
39 Rents	293001	49	*4598	-	*2575	*16	11227	*978	3802	18584	7419	36899	206855
40 Royalties	44504	-	-	-	261	-	-	-	-	*67	4152	-	40024
41 Net S-T cap gain less net LT loss	34561	-	-	*1273	*89	-	-	-	*117	*5912	5364	373	21433
42 Net L-T cap gain less net ST loss	678963	1464	-	-	*14790	-	*833	*389	*1303	7601	7162	1447	643974
43 Net gain, noncapital assets	239489	831	-	-	*4243	*136	*4922	*466	6036	44957	12510	16216	149172
44 Dividends, domestic corporations	348401	4	-	-	*355	-	*1180	10	*233	*2204	3492	1204	339719
45 Dividends, foreign corporations	*34241	-	-	-	*2280	-	*3	-	-	-	-	6050	25908
46 Other receipts	3888045	*33271	*21404	*681	-1985	*4529	81263	22494	111185	154580	159077	256988	3044559
47 Total deductions	79434625	118777	1781891	225105	590984	159797	1321922	466734	1307836	2846024	1019699	1910310	67685546
48 Cost of sales and operations	10986766	*21535	*92925	*38393	*5813	-	*76243	*14239	*77780	*1752217	16510	8360	8882750
49 Compensation of officers	2041553	*3617	*347727	*40546	81734	*29162	123992	47980	138405	104660	48885	51881	1022964
50 Repairs	211384	*437	8358	*1312	2957	*1722	4748	1358	4707	7491	2614	6880	168801
51 Bad debts	3464683	2383	*79	*8780	*7690	*3221	38335	24973	30821	46556	19266	115518	3167062
52 Rent paid on business property	1107150	*1943	83295	*11600	25400	*8989	40219	15800	36967	41875	20120	24459	796482
53 Taxes paid	954064	*2919	40372	8995	27806	6577	44379	13971	37611	38881	28217	34484	669852
54 Interest paid	31147013	*31419	16018	*5829	25460	10628	134775	80695	202620	225794	372638	916322	29124816
55 Contributions or gifts	77323	1	*96	*178	*1300	*168	379	*503	457	557	192	563	72930
56 Amortization	557992	*2716	*2617	*197	*904	*50	7461	5319	12460	13045	51024	61280	400918
57 Depreciation	990835	*564	19955	*5290	10765	3425	18872	5648	45924	31630	13354	43498	791908
58 Depletion	*20272	-	-	-	-	-	-	*6	-	*10	91	-	20165
59 Advertising	1172761	*115	31913	*3383	*1551	*1271	10308	4130	10872	18758	3682	9324	1077455
60 Pension, prof sh, stock, annuity	279293	8	-	*4091	*5036	*3155	*3551	*2326	3544	6867	3785	7628	239303
61 Employee benefit programs	665174	299	*6016	-	*4007	*3750	14210	4386	20800	17765	18791	23697	551453
62 Net loss, noncapital assets	345964	8	*4687	-	*14556	-	34968	*3794	9185	6213	1763	5152	265638
63 Other deductions	25412395	50813	1127832	96513	376004	87680	769482	241607	675682	533704	418767	601262	20433049
64 Total receipts less total deducts	6798143	-2415	4159	50405	34101	25050	115332	24147	42104	47396	105689	25661	6326514
65 Const taxable inc frm rel frn corps	*248893	-	-	-	-	-	-	-	*977	-	-	9676	238240
66 Net income (less deficit), total	6228853	-2415	4159	50405	34101	24988	115091	24143	42632	47362	105383	35247	5747756
67 Net income, total	7184583	*20872	77959	*53578	101668	*30171	204772	54085	151868	124192	124009	203277	6038133
68 Deficit, total	955730	*23287	73800	*3173	67566	*5184	89681	29942	109236	76830	18626	168030	290376
69 Net income (less def), Form 1120-A	*-3083	-	*-3199	*116	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*392	*392	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	365999	*12867	18947	*42419	*38292	*10915	97634	31856	22787	10395	32863	10781	36243
72 Statutory special deductions, total	483998	786	*14984	-	*1618	-	12766	*1921	6501	15349	15114	14252	400707
73 Net operating loss deduction	249471	783	*14984	-	*1370	-	*11855	*1913	*6338	13792	12809	13375	172252
74 Dividends received deduction	234527	3	-	-	*248	-	*911	8	*163	*1557	2305	877	228455
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	6165498	*6386	*5203	*10696	*33955	*19018	66341	*17865	63575	81020	75707	178244	5607487
77 Income tax before credits, total	2102624	*2170	*786	*2614	*9456	*5319	20549	*5923	21819	27627	25967	62036	1918358
78 Regular tax	2087647	*2165	*786	*2614	*9456	*5319	20304	*5936	21371	27439	25693	60503	1906060
79 Personal holding company tax	*173	-	-	-	-	-	*173	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	6550	6	-	-	-	-	*72	-	*438	*150	251	1386	4248
82 Environmental tax	8252	-	-	-	-	-	-	-	*10	39	23	131	8050
83 Foreign tax credit	110245	-	-	-	*536	-	*-0	-	-	380	138	3051	106139
84 U.S. Possessions tax credit	1158	-	-	-	-	-	-	-	-	1158	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	3	-	-	-	-	-	-	-	-	-	3	-	-
87 General business credit	32125	-	-	-	-	-	*40	-	*14	*64	55	461	31490
88 Prior year minumum tax credit	6967	-	-	*77	-	-	*115	-	*66	*31	202	63	6413
89 Income tax after credits, total	1952126	*2170	*786	*2537	*8919	*5319	20393	*5923	21739	25994	25568	58461	1774316

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 47
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	18629	442	11807	2080	1408	873	1306	193	195	84	76	69	96
2 Total assets	604073850	-	225321	335964	500012	624069	2937870	1398075	2987814	2851800	5460183	11349219	575403522
3 Cash	14138413	-	136865	69462	177619	151086	550658	185952	447578	363825	497630	1021982	10535757
4 Notes and accounts receivable	137212727	-	*15065	*30328	*43168	114547	480710	238091	468649	599861	1180703	1631389	132410218
5 Less: Allowance for bad debts	407927	-	-	-	-	-	*2814	*2983	*1860	7949	2651	5010	384661
6 Inventories	920614	-	-	-	-	-	*2344	-	*26334	*83371	139168	224121	445277
7 Investments in govt. obligations, Total	38463329	-	-	-	*16785	*13000	160707	*56218	195928	286013	590289	884310	36260077
8 Tax-exempt securities	2254726	-	-	-	*58	-	*126251	*48134	*112152	*111121	66899	114410	1675700
9 Other current assets	214835062	-	*18096	38707	90005	158929	446738	255260	479744	352611	968661	2734611	209291700
10 Loans to stockholders	1347010	-	*11607	*17409	*25077	*28202	*24188	*54529	*14702	*15763	9074	177576	968882
11 Mortgage and real estate loans	1858097	-	-	*4457	*14880	-	*-0	-	-	-	1579	131319	1705862
12 Other investments	165840120	-	*11720	*114156	*50343	*67466	758028	409865	1001780	787583	1462794	3051983	158124401
13 Depreciable assets	9482770	-	84916	113500	131854	90243	368842	198718	191036	285403	493817	903431	6621011
14 Less: Accumulated depreciation	4578705	-	59933	77804	78208	54368	149359	103079	110287	160320	251079	324825	3209443
15 Depletable assets	*57039	-	-	-	-	-	-	-	*804	-	55878	-	358
16 Less: Accumulated depletion	*38976	-	-	-	-	-	-	-	*301	-	38522	-	153
17 Land	231145	-	-	*5543	*1733	*19674	*4923	*1448	*2780	*29693	21028	41940	102383
18 Intangible assets (Amortizable)	2460210	-	*5667	*27238	*1347	*17905	29844	*63453	116342	*24178	95095	726573	1352567
19 Less: Accumulated amortization	944182	-	*1937	*13182	*495	*8064	8369	*32782	51645	*2945	28403	335439	460922
20 Other assets	20942379	-	*3255	*6150	*25844	25450	145179	25253	94079	83592	198222	370849	19964506
21 Total liabilities	604073850	-	225321	335964	500012	624069	2937870	1398075	2987814	2851800	5460183	11349219	575403522
22 Accounts payable	103316641	-	*12348	*19038	*30912	142624	296595	119926	437638	553534	1233468	2631941	97838617
23 Mort, notes, and bonds under 1 yr	40328280	-	*14092	*17554	*53593	*15016	239856	166708	348987	422956	405613	1152262	37491644
24 Other current liabilities	370286924	-	15961	11436	36794	84427	452089	285037	589455	640827	1154339	3543401	363473158
25 Loans from stockholders	1409449	-	53841	*117	*71178	*50228	292147	*16646	84310	*37381	75616	47248	680736
26 Mort, notes, bonds, 1 yr or more	25331616	-	*47202	*21083	*23688	*12898	261535	166022	296916	177397	432023	1207773	22685079
27 Other liabilities	30851534	-	-	*3916	*15134	*971	135288	*46023	134350	36921	320611	414461	29743859
28 Net worth	32549405	-	81878	262820	268714	317905	1260361	597712	1096158	982784	1838513	2352133	23490428
29 Capital stock	5263907	-	93020	209251	121038	37749	366896	179822	213911	214263	252356	187661	3387939
30 Paid-in or capital surplus	14715853	-	190214	*116108	*94928	*112524	537757	696443	453315	313128	590271	1063794	10547370
31 Retained earnings, appropriated	*168719	-	-	-	-	-	*39	-	-	*217	-	30863	137601
32 Retained earnings, unappropriate	13786663	-	-10016	*-84067	*-4570	57295	114051	-43713	170907	401240	913371	1067809	11204355
33 Retained earnings (S Corp)	819629	-	-183019	*21527	73472	*126578	343160	-228631	290123	78059	183229	85642	29487
34 Less: Cost of treasury stock	2205366	-	*8321	-	*16154	*16241	101542	*6210	32098	24124	100714	83638	1816324
35 Total receipts	76065875	286862	1285784	690096	746550	1162141	4014962	1296672	2920968	1537828	3060167	5078154	53985690
36 Business receipts	45515331	181585	1269804	670281	701984	1114245	3053888	1031201	2574630	1207629	2680696	4352031	26677358
37 Interest	21663501	84305	*1007	*2479	*6568	16114	259990	10513	33218	127112	91618	303188	20727389
38 Interest on govt. obligations, State and local	215585	-	-	-	*-0	*14	7518	*2328	19155	12066	9555	18231	146717
39 Rents	705316	460	-	*7489	*1750	*397	*8203	*1864	*7893	*462	7355	75898	593546
40 Royalties	20256	5	-	-	-	-	-	-	*616	*2	18639	20	975
41 Net S-T cap gain less net LT loss	409847	7826	-	-	*136	*20063	*32888	*509	4396	13184	27581	25223	278041
42 Net L-T cap gain less net ST loss	532217	520	*2663	*728	*1549	-	69388	*70	7881	5945	21392	48855	373226
43 Net gain, noncapital assets	331491	1	-	-	*128	-	*282773	-	19332	*5845	451	13468	9494
44 Dividends, domestic corporations	222735	1389	-	*1208	*170	*252	7455	*675	10626	2080	5006	16041	177833
45 Dividends, foreign corporations	65886	-	-	-	-	-	*5368	-	*3134	*49	6051	1383	49901
46 Other receipts	6383711	*10770	*12311	*7911	*34265	*11056	287492	249512	240088	163456	191822	223817	4951210
47 Total deductions	70613032	348490	1214356	701643	760549	1155938	3834658	1257062	2772521	1430516	2873292	4787826	49476181
48 Cost of sales and operations	7459257	*39431	*4562	*36689	*94668	*202267	*839175	*212483	*1312701	*9597	1048101	1753365	1906217
49 Compensation of officers	5212372	*17129	240837	*228686	112013	296543	615812	217398	383186	225940	254057	232723	2388049
50 Repairs	153263	*1394	*3898	*873	*2188	*2237	3570	2219	3104	6674	7789	8993	110326
51 Bad debts	536049	*1012	*11207	-	*1058	*286	24223	*4317	2980	3635	2511	10301	474518
52 Rent paid on business property	2376283	11037	53115	55144	32608	40965	74779	35435	55291	48364	70996	111099	1787449
53 Taxes paid	1545952	5943	49333	17184	30255	54185	68310	35930	45926	41116	64761	101891	1031119
54 Interest paid	18185798	84267	6472	*1710	*4214	*9603	282099	41868	45125	109921	110178	318278	17172064
55 Contributions or gifts	85758	*10	-	-	*5	*553	773	*1379	778	6044	2967	4822	68427
56 Amortization	303078	217	*1442	*1411	*276	*3978	3149	1728	17059	2327	10186	96368	164937
57 Depreciation	969380	4349	21710	7786	10439	12503	34588	20240	22377	34034	43243	96185	661926
58 Depletion	*232	-	-	-	-	-	-	-	*127	-	4	-	102
59 Advertising	966722	131	8443	*292	*3871	*10011	11892	12675	19339	16283	31150	45639	806996
60 Pension, prof sh, stock, annuity	526704	*3070	*8209	*5391	*14436	*15151	23710	5555	12723	9996	38250	51733	338481
61 Employee benefit programs	737936	*5106	*12954	*12126	*8216	*8426	40183	15029	20767	21035	35992	61566	496536
62 Net loss, noncapital assets	39731	*49	-	-	-	*358	*1326	*1689	*1352	2813	381	10992	20771
63 Other deductions	31514517	175343	792174	334352	446302	498872	1811068	649118	829686	892738	1152726	1883871	22048265
64 Total receipts less total deducts	5452843	-61628	71428	-11547	-13998	6203	180305	39610	148447	107312	186875	290328	4509508
65 Const taxable inc frm rel frn corps	658331	-	-	-	-	-	-	-	-	23898	7347	34	627052
66 Net income (less deficit), total	5895589	-61628	71428	-11547	-13999	6189	172786	37282	129292	119145	184667	272131	4989843
67 Net income, total	6961080	*2208	124208	*59224	55488	*31108	337833	155900	212207	200060	280574	353725	5148545
68 Deficit, total	1065491	63836	52780	*70771	*69486	24919	165047	118618	82915	80915	95907	81593	158703
69 Net income (less def), Form 1120-A	*15835	-	*11714	*735	*3386	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-61833	*-61833	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	266598	-	65687	*4544	11972	*551	177507	31004	31441	-33166	-25425	-14071	16555
72 Statutory special deductions, total	407187	574	*2697	*7224	*325	*3817	49364	*3719	24459	13325	33307	33186	235189
73 Net operating loss deduction	250411	326	*2697	*6834	*206	*3641	43870	*3246	17096	*11880	25810	22254	112550
74 Dividends received deduction	156776	248	-	*390	*119	*176	5494	*473	7363	1445	7497	10932	122639
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5801019	*1875	*20583	*11895	*6093	*13554	52923	*67373	89074	149992	205263	313791	4868603
77 Income tax before credits, total	1994413	*549	*4203	*2620	*914	*2269	15758	22959	31265	51425	70478	108542	1683430
78 Regular tax	1963059	*548	*4203	*2620	*914	*2269	15313	*22903	30099	50963	69777	106678	1656771
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
80 Recapture of investment credit	115	-	-	-	-	-	-	-	-	-	20	-	96
81 Alternative minumum tax	24352	-	-	-	-	-	*436	*31	1117	*328	480	1506	20454
82 Environmental tax	6865	1	-	-	-	-	*9	*25	*49	133	201	358	6089
83 Foreign tax credit	273656	-	-	-	-	-	*8	-	*421	9162	1395	1354	261317
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*13	-	-	-	-	-	-	-	-	*-0	3	-	10
87 General business credit	7489	-	-	-	-	-	*10	-	*224	*161	154	394	6545
88 Prior year minumum tax credit	116940	-	-	-	-	-	*568	-	*36	*145	273	3552	112367
89 Income tax after credits, total	1596314	*549	*4203	*2620	*914	*2269	15171	22959	30585	41958	68654	103242	1303190

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6210
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8910	*26	6042	*575	623	588	614	109	122	49	43	46	73
2 Total assets	567908254	-	114713	*73596	225722	437027	1429831	774761	1904409	1690259	3006267	7681920	550569749
3 Cash	10651984	-	71929	*19674	*84383	113985	258568	93255	277832	186258	281484	416493	8848123
4 Notes and accounts receivable	132432794	-	*14563	*8690	*7056	*69212	269604	163335	258409	426824	751114	1289134	129174852
5 Less: Allowance for bad debts	373961	-	-	-	-	-	*344	*667	*1860	*6295	1144	3385	360265
6 Inventories	805600	-	-	-	-	-	*2246	-	*10289	*83191	85006	190092	434777
7 Investments in govt. obligations, Total	34675584	-	-	-	*16785	*7347	*132800	*55885	*54903	155002	194316	385856	33672690
8 Tax-exempt securities	2198621	-	-	-	-	-	*123106	*27969	*95892	*111121	66899	99133	1674500
9 Other current assets	203953574	-	*13210	*3526	*55827	*127276	145675	144470	283300	136909	491713	2115432	200436237
10 Loans to stockholders	1137848	-	*2378	*9760	*13461	*25184	*42	*5577	*9710	*15637	5290	131856	918952
11 Mortgage and real estate loans	1344581	-	-	-	-	-	*-0	-	-	-	1579	127081	1215921
12 Other investments	158302134	-	*7064	*20474	*13564	*53451	309367	238682	769227	485959	969413	2357684	153077248
13 Depreciable assets	6216255	-	29408	*11449	*79269	30658	178864	41484	119416	77561	128174	354527	5165443
14 Less: Accumulated depreciation	2928647	-	25772	*4472	*52918	19971	64942	21065	62668	40046	62195	132423	2442175
15 Depletable assets	*1709	-	-	-	-	-	-	-	*804	-	548	-	358
16 Less: Accumulated depletion	*909	-	-	-	-	-	-	-	*301	-	456	-	153
17 Land	76063	-	-	-	-	-	*375	*152	*2222	-	1147	17359	54809
18 Intangible assets (Amortizable)	965074	-	*868	*4255	*808	*17579	10231	*24703	44192	*1384	17513	170756	672784
19 Less: Accumulated amortization	277243	-	*190	*2171	*324	*7905	3882	*10442	6883	*544	8634	37386	198881
20 Other assets	18727194	-	*1253	*2412	*7810	*20209	68120	11422	49923	57299	84502	199715	18224529
21 Total liabilities	567908254	-	114713	*73596	225722	437027	1429831	774761	1904409	1690259	3006267	7681920	550569749
22 Accounts payable	97329245	-	*4985	*18727	*4742	*94609	140208	79466	222926	426448	749899	1443650	94143585
23 Mort, notes, and bonds under 1 yr	38217727	-	-	-	*53008	*15016	212763	*119173	219810	277283	219049	1059856	36041769
24 Other current liabilities	357343600	-	*3155	*10308	*28940	81785	187968	153236	360709	351169	662765	2833966	352669597
25 Loans from stockholders	764837	-	*8805	*117	*54384	*12160	*144613	*5920	*47700	*11540	27001	34788	417808
26 Mort, notes, bonds, 1 yr or more	21705626	-	*1996	-	*12113	*12898	*46892	*58519	157711	*33122	220935	558085	20603356
27 Other liabilities	25453000	-	-	-	*37	*971	57645	*44633	39710	32351	103907	244960	24928786
28 Net worth	27094220	-	95772	*44444	72497	219588	639742	313813	855843	558347	1022710	1506616	21764847
29 Capital stock	4364988	-	49122	*2162	*83869	22456	164973	60182	191257	141912	184945	88161	3375949
30 Paid-in or capital surplus	11963243	-	*138851	*82328	*58774	*89811	278047	153610	328025	202075	321197	648262	9662262
31 Retained earnings, appropriated	*168681	-	-	-	-	-	-	-	-	*217	-	30863	137601
32 Retained earnings, unappropriate	12246900	-	*36926	*-14778	*-96435	*37469	172415	*24138	159772	225510	589919	739106	10372859
33 Retained earnings (S Corp)	394138	-	*-129127	*-25268	*26288	*77555	35313	*82093	188789	*9583	20579	79566	28766
34 Less: Cost of treasury stock	2043729	-	-	-	-	*7703	*11005	*6210	12000	*20951	93929	79342	1812589
35 Total receipts	58433024	*130879	534320	*195911	*523261	700970	2087491	794674	1061537	1041903	1189942	1885171	48286966
36 Business receipts	29781312	*60827	518514	*187012	*503310	654553	1438021	575125	791654	838174	938738	1367633	21907751
37 Interest	20905556	*75035	*833	-	*4607	*14926	86285	*6887	15237	109789	63140	236443	20292374
38 Interest on govt. obligations, State and local	201889	-	-	-	-	-	*6340	*1969	17919	11354	5107	16939	142261
39 Rents	552571	432	-	-	-	*397	*2220	-	*6733	*34	1813	31885	509057
40 Royalties	19979	-	-	-	-	-	-	-	*616	-	18624	-0	740
41 Net S-T cap gain less net LT loss	382449	-	-	-	-	*20063	*25718	*509	*2049	*12406	24490	24633	272581
42 Net L-T cap gain less net ST loss	487788	-	*2663	*699	-	-	*63146	-	2778	*4613	14594	34726	364569
43 Net gain, noncapital assets	285433	-	-	-	*128	-	*252839	-	*14345	5756	26	4233	8105
44 Dividends, domestic corporations	170526	1374	-	*558	-	*198	*1919	*5	7104	1870	2892	12970	141636
45 Dividends, foreign corporations	59528	-	-	-	-	-	*5184	-	*2972	*49	67	1383	49874
46 Other receipts	5585993	*-6789	*12311	*7642	*15216	*10831	205821	210180	200131	57858	120451	154327	4598016
47 Total deductions	53762582	*172077	473816	*215885	564441	701344	2006826	713166	957204	935178	1121953	1675534	44225157
48 Cost of sales and operations	1954711	-	*4562	*30520	*94668	-	*1941	-	*4538	-	55872	29430	1733179
49 Compensation of officers	3774189	*7705	*147952	*7823	*92940	*218158	447917	160762	188140	150452	131633	142982	2077726
50 Repairs	126686	*421	*1210	*567	*1819	*1930	2373	*1436	1823	1417	4146	4726	104816
51 Bad debts	447096	-	-	-	-	*209	*1429	*805	*924	2515	1487	8561	431167
52 Rent paid on business property	1847932	*7371	*20764	*23143	*28706	*28759	42310	21184	37582	25898	39932	57709	1514574
53 Taxes paid	1226684	*3880	20849	*7116	23962	44078	40964	25600	35101	28315	39127	55009	902681
54 Interest paid	17319436	*73005	*1898	*1281	*2949	*6125	78584	12140	20267	87234	76360	214343	16745250
55 Contributions or gifts	54104	6	-	-	-	*399	684	*1277	383	5211	1918	2917	41309
56 Amortization	156457	195	*78	*857	*168	*3903	1208	*1052	1712	*583	3825	43415	99463
57 Depreciation	690580	*1106	*7944	*1338	*9435	*4301	12871	5440	16619	10817	14114	55868	550726
58 Depletion	*228	-	-	-	-	-	-	-	*127	-	-	-	102
59 Advertising	424190	40	*3630	*117	*3372	*9419	8096	*11103	11575	6936	20718	13264	335919
60 Pension, prof sh, stock, annuity	429601	*1931	*4629	-	*12617	*14304	7066	*4874	8913	4912	26545	25548	318263
61 Employee benefit programs	491835	*1439	*4681	*1595	*6828	*8329	14806	10151	12726	12752	22497	31167	364864
62 Net loss, noncapital assets	19593	10	-	-	-	*358	*1204	-	*1327	*2072	338	469	13814
63 Other deductions	24799260	*74967	255618	*141529	286977	361070	1345373	457343	615447	596064	683441	990126	18991305
64 Total receipts less total deducts	4670443	*-41198	60504	*-19975	-41180	-374	80665	81508	104333	106725	67989	209637	4061809
65 Const taxable inc frm rel frn corps	655383	-	-	-	-	-	-	-	-	23898	5549	-	625935
66 Net income (less deficit), total	5123936	*-41198	60504	*-19975	-41180	-374	74325	79539	86414	119269	68431	192698	4545483
67 Net income, total	5662562	388	62795	*19363	*26243	*14676	129158	122238	149219	133726	141981	226901	4635873
68 Deficit, total	538626	*41586	*2291	*39338	*67424	*15050	54833	*42699	62805	*14457	73550	34203	90390
69 Net income (less def), Form 1120-A	*10228	-	*10228	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-39611	*-39611	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	105306	-	40340	*1385	*-9572	*1267	26536	*59370	14261	*-4596	-57394	-14999	48709
72 Statutory special deductions, total	308260	570	-	*390	-	*139	27633	*3	14580	9580	20714	26004	208646
73 Net operating loss deduction	192180	326	-	-	-	-	*26290	-	*9747	*8281	18691	17499	111345
74 Dividends received deduction	116080	244	-	*390	-	*139	*1343	*3	4833	1298	2023	8505	97301
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4991753	59	*20583	*602	-	*9954	40397	*46480	62506	116434	118298	197014	4379425
77 Income tax before credits, total	1721614	20	*4203	*90	-	*1667	12557	*15809	22068	39829	40606	68604	1516161
78 Regular tax	1692228	20	*4203	*90	-	*1667	12308	*15803	21136	39582	40215	66977	1490227
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	10	-	-	-	-	-	-	-	-	-	-	-	10
81 Alternative minumum tax	23418	-	-	-	-	-	*240	-	*899	*145	283	1413	20437
82 Environmental tax	5938	-	-	-	-	-	*9	*6	*32	*102	108	214	5466
83 Foreign tax credit	270092	-	-	-	-	-	*8	-	-	9162	85	199	260638
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	5	-	-	-	-	-	-	-	-	-	3	-	2
87 General business credit	7058	-	-	-	-	-	-	-	*224	-	154	213	6467
88 Prior year minumum tax credit	116190	-	-	-	-	-	*568	-	*36	*145	37	3038	112367
89 Income tax after credits, total	1328270	20	*4203	*90	-	*1667	11981	*15809	21808	30523	40326	65155	1136687

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6299
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9718	*416	5765	1505	*785	*285	693	84	73	34	33	23	23
2 Total assets	36165595	-	110609	262368	*274290	*187042	1508038	623314	1083406	1161541	2453916	3667299	24833773
3 Cash	3486429	-	64936	*49788	*93236	*37101	292090	92697	169746	177566	216147	605489	1687634
4 Notes and accounts receivable	4779933	-	*502	*21638	*36112	*45334	211105	*74755	210240	173037	429588	342255	3235366
5 Less: Allowance for bad debts	33966	-	-	-	-	-	*2470	*2316	-	*1654	1506	1625	24396
6 Inventories	115015	-	-	-	-	-	*98	-	*16045	*180	54162	34030	10501
7 Investments in govt. obligations, Total	3787745	-	-	-	-	*5654	*27908	*333	*141025	*131012	395973	498454	2587387
8 Tax-exempt securities	*56105	-	-	-	*58	-	*3145	*20165	*16260	-	-	15277	1200
9 Other current assets	10881488	-	*4886	*35181	*34178	*31653	301063	110790	196444	215702	476948	619179	8855463
10 Loans to stockholders	209162	-	*9229	*7648	*11616	*3018	*24146	*48951	*4992	126	3785	45721	49929
11 Mortgage and real estate loans	*513516	-	-	*4457	*14880	-	-	-	-	-	-	4238	489941
12 Other investments	7537986	-	*4656	*93682	*36779	*14015	448661	171184	232553	301624	493382	694299	5047153
13 Depreciable assets	3266515	-	*55508	*102050	*52585	*59584	189977	157233	71619	207842	365643	548904	1455568
14 Less: Accumulated depreciation	1650057	-	*34161	*73332	*25290	*34397	84418	82014	47619	120274	188884	192401	767268
15 Depletable assets	55330	-	-	-	-	-	-	-	-	-	55330	-	-
16 Less: Accumulated depletion	38067	-	-	-	-	-	-	-	-	-	38067	-	-
17 Land	155081	-	-	*5543	*1733	*19674	*4548	*1297	*558	*29693	19881	24581	47574
18 Intangible assets (Amortizable)	1495136	-	*4799	*22984	*539	*325	19613	*38749	*72151	*22793	77583	555816	679783
19 Less: Accumulated amortization	666939	-	*1747	*11010	*171	*159	4486	*22341	*44763	*2400	19769	298053	262041
20 Other assets	2215184	-	*2001	*3738	*18035	*5241	77059	*13831	44156	26294	113720	171134	1739977
21 Total liabilities	36165595	-	110609	262368	*274290	*187042	1508038	623314	1083406	1161541	2453916	3667299	24833773
22 Accounts payable	5987397	-	*7363	*311	*26170	*48015	156386	40460	214712	127086	483570	1188291	3695033
23 Mort, notes, and bonds under 1 yr	2110553	-	*14092	*17554	*585	-	*27092	*47535	129177	145673	186563	92406	1449875
24 Other current liabilities	12943324	-	*12806	*1128	*7854	*2642	264121	131801	228746	289658	491573	709435	10803561
25 Loans from stockholders	644612	-	*45035	-	*16793	*38067	147534	*10727	*36610	*25841	48615	12460	262928
26 Mort, notes, bonds, 1 yr or more	3625990	-	*45207	*21083	*11575	-	*214643	*107503	*139205	144275	211087	649688	2081723
27 Other liabilities	5398534	-	-	*3916	*15097	-	77643	*1390	94641	*4570	216704	169502	4815073
28 Net worth	5455185	-	-13894	218377	*196216	*98317	620618	283898	240315	424437	815803	845517	1725581
29 Capital stock	898920	-	43898	207090	*37168	*15293	201923	119640	22654	72351	67411	99500	11991
30 Paid-in or capital surplus	2752610	-	*51363	*33780	*36153	*22713	259710	542833	125290	111053	269074	415533	885108
31 Retained earnings, appropriated	*39	-	-	-	-	-	*39	-	-	-	-	-	-
32 Retained earnings, unappropriate	1539763	-	*-46942	*-69289	*91865	*19826	-58364	-67851	11135	175730	323453	328703	831497
33 Retained earnings (S Corp)	425491	-	-53892	*46796	*47184	*49024	307847	*-310724	101334	*68476	162650	6076	720
34 Less: Cost of treasury stock	161637	-	*8321	-	*16154	*8538	*90537	-	*20098	*3173	6785	4295	3735
35 Total receipts	17632851	*155983	751464	494185	*223289	*461171	1927471	501998	1859431	495926	1870225	3192983	5698724
36 Business receipts	15734018	*120758	751290	*483268	*198674	*459691	1615867	456076	1782976	369454	1741958	2984398	4769607
37 Interest	757944	*9270	*174	*2479	*1961	*1188	173705	3626	17981	17323	28477	66745	435014
38 Interest on govt. obligations, State and local	13695	-	-	-	*-0	*14	*1179	*359	*1236	*711	4448	1292	4456
39 Rents	152745	28	-	*7489	*1750	-	*5983	*1864	*1160	*428	5542	44013	84488
40 Royalties	*277	5	-	-	-	-	-	-	-	*2	16	20	235
41 Net S-T cap gain less net LT loss	27399	7826	-	-	*136	-	*7170	-	*2347	*779	3091	590	5460
42 Net L-T cap gain less net ST loss	44429	520	-	*29	*1549	-	*6242	*70	*5103	*1332	6798	14129	8657
43 Net gain, noncapital assets	46058	1	-	-	-	-	*29933	-	*4987	*89	425	9234	1389
44 Dividends, domestic corporations	52209	15	-	*651	*170	*54	*5536	*671	*3522	*210	2114	3071	36196
45 Dividends, foreign corporations	*6358	-	-	-	-	-	*184	-	*162	-	5984	-	26
46 Other receipts	797718	*17559	-	*269	*19050	*225	81671	39332	39957	105598	71371	69490	353195
47 Total deductions	16850450	*176413	740540	485758	*196107	*454594	1827831	543896	1815317	495338	1751340	3112292	5251024
48 Cost of sales and operations	5504546	*39431	-	*6168	-	*202267	*837234	*212483	*1308163	*9597	992229	1723935	173038
49 Compensation of officers	1438183	*9424	*92884	*220863	*19073	*78385	167895	*56637	195045	75488	122424	89741	310324
50 Repairs	26578	*974	*2687	*306	*369	*306	1197	*782	1281	5257	3643	4267	5510
51 Bad debts	88953	*1012	*11207	-	*1058	*78	*22794	*3513	*2056	*1120	1023	1740	43351
52 Rent paid on business property	528351	*3666	32350	*32001	*3902	*12206	32469	14251	17709	22466	31064	53391	272875
53 Taxes paid	319268	*2063	28484	*10068	*6292	*10106	27346	10330	10825	12801	25635	46882	128437
54 Interest paid	866362	11262	*4573	*429	*1265	*3478	203515	29727	24858	22687	33818	103936	426814
55 Contributions or gifts	31655	*4	-	-	*5	*153	*89	*102	*396	*833	1050	1905	27117
56 Amortization	146620	23	*1364	*554	*108	*75	1942	*676	15347	*1744	6361	52953	65474
57 Depreciation	278800	*3243	*13766	*6448	*1004	*8202	21716	14800	5758	23217	29129	40317	111200
58 Depletion	4	-	-	-	-	-	-	-	-	-	4	-	-
59 Advertising	542532	91	*4813	*175	*499	*591	3796	*1572	7764	*9347	10432	32375	471077
60 Pension, prof sh, stock, annuity	97103	1139	*3581	*5391	*1819	*847	16644	*681	3810	*5084	11705	26185	20218
61 Employee benefit programs	246100	*3667	*8273	*10532	*1388	*97	25377	4878	8041	8283	13496	30398	131672
62 Net loss, noncapital assets	20139	*39	-	-	-	-	*122	*1689	*25	*741	42	10523	6957
63 Other deductions	6715257	*100376	536557	192823	*159325	*137802	465695	191776	214239	296674	469285	893745	3056960
64 Total receipts less total deducts	782400	*-20430	10924	8428	*27182	*6577	99640	-41898	44114	587	118886	80691	447699
65 Const taxable inc frm rel frn corps	2949	-	-	-	-	-	-	-	-	-	1798	34	1117
66 Net income (less deficit), total	771653	*-20430	10924	8428	*27182	*6563	98461	-42257	42878	-124	116236	79433	444360
67 Net income, total	1298518	*1820	61413	*39860	*29244	*16433	208675	*33662	62988	66334	138593	126823	512673
68 Deficit, total	526865	*22250	*50489	*31433	*2063	*9869	110214	75919	*20110	66458	22357	47390	68313
69 Net income (less def), Form 1120-A	*5607	-	*1486	*735	*3386	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-22221	*-22221	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	161292	-	25347	*3160	*21544	*-716	150971	*-28367	17180	*-28569	31969	928	-32154
72 Statutory special deductions, total	98927	4	*2697	*6834	*325	*3679	21731	*3716	*9879	*3746	12593	7182	26543
73 Net operating loss deduction	58231	-	*2697	*6834	*206	*3641	*17580	*3246	*7349	3599	7119	4755	1205
74 Dividends received deduction	40696	4	-	-	*119	*38	*4151	*469	*2530	*147	5474	2427	25337
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	809267	*1816	-	*11293	*6093	*3601	12526	*20892	*26568	*33558	86966	116777	489178
77 Income tax before credits, total	272798	*529	-	*2530	*914	*603	3200	*7150	9198	11596	29873	39938	167268
78 Regular tax	270832	*528	-	*2530	*914	*603	3005	*7100	*8963	*11381	29563	39701	166544
79 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
80 Recapture of investment credit	105	-	-	-	-	-	-	-	-	-	20	-	85
81 Alternative minumum tax	934	-	-	-	-	-	*195	*31	*218	*184	197	93	16
82 Environmental tax	927	1	-	-	-	-	-	*19	*17	*31	93	144	623
83 Foreign tax credit	*3564	-	-	-	-	-	-	-	*421	-	1309	1155	679
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*9	-	-	-	-	-	-	-	-	*-0	-	-	8
87 General business credit	*431	-	-	-	-	-	*10	-	-	*161	-	182	79
88 Prior year minumum tax credit	750	-	-	-	-	-	-	-	-	-	236	514	-
89 Income tax after credits, total	268044	*529	-	*2530	*914	*603	3190	*7150	8777	11435	28328	38087	166503

MAJOR GROUP 48
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	9121	760	2972	617	397	611	1474	567	428	318	243	250	484
2	Total assets	2484983476	-	119733	124865	142131	438507	3437731	4008016	6840590	11361103	16989679	40449198	2401071923
3	Cash	23603393	-	51605	30132	60665	151063	883992	734912	706927	865486	848510	1432823	17837277
4	Notes and accounts receivable	147032634	-	1734	4481	8784	53593	166844	237907	403899	637240	832221	2434103	142251830
5	Less: Allowance for bad debts	2200805	-	-	-	*105	*3	*264	*2094	10743	8645	6093	41095	2131763
6	Inventories	3470842	-	-	-	-	-	-	*362	*1018	*4935	758	3809	3459959
7	Investments in govt. obligations, Total	233117565	-	*-0	*731	4970	44453	672062	748457	1600486	2738427	3561918	8810967	214935095
8	Tax-exempt securities	216741799	-	*9610	*6727	*21	9089	129708	224986	557592	849894	1945140	5029329	207979703
9	Other current assets	270956651	-	11819	33949	26363	55846	540184	558968	1090599	1961436	2892391	6396925	257388169
10	Loans to stockholders	2762437	-	*12445	-	*1896	*1172	*4945	*4354	*42734	*3632	7880	9111	2674269
11	Mortgage and real estate loans	246364107	-	*1	*91	*1047	5832	47184	60654	165975	269473	416911	768155	244628784
12	Other investments	1195489581	-	898	4173	13289	65069	727498	975556	1679422	3211829	5318177	12546544	1170947126
13	Depreciable assets	42486839	-	*25788	*52197	37134	32494	129202	109618	192814	355262	476168	1254842	39821320
14	Less: Accumulated depreciation	9453647	-	*11301	*32538	*23446	14169	65364	41953	53566	90480	124764	370176	8625889
15	Depletable assets	413779	-	-	-	-	-	-	-	-	-	-	7936	405843
16	Less: Accumulated depletion	182963	-	-	-	-	-	-	-	-	-	-	1176	181788
17	Land	2212643	-	*3436	*1641	*3	1991	9175	3060	7907	17639	24414	91236	2052139
18	Intangible assets (Amortizable)	6619903	-	*12927	*4254	*423	*1493	2250	53539	25899	34731	44462	283946	6155979
19	Less: Accumulated amortization	1847174	-	*1022	*116	*87	*1370	1322	18537	4132	14220	14178	84323	1707866
20	Other assets	107395892	-	1794	19144	11173	31954	191639	358227	433759	524462	765764	1876242	103181736
21	Total liabilities	2484983476	-	119733	124865	142131	438507	3437731	4008016	6840590	11361103	16989679	40449198	2401071923
22	Accounts payable	36839426	-	12734	*1145	2642	54403	65357	139059	249300	449836	407626	1261323	34196000
23	Mort, notes, and bonds under 1 yr	47799027	-	*9796	*2567	*68	*3265	20466	102700	29199	93255	105234	201732	47230744
24	Other current liabilities	516736253	-	9468	12089	24481	95325	1114485	1434172	2396027	4494147	6826559	15654323	484675177
25	Loans from stockholders	6785108	-	*13655	*2114	-	*4	49243	*10372	*5039	*46574	10926	18833	6628347
26	Mort, notes, bonds, 1 yr or more	62265660	-	*14423	*18908	*7251	*15492	90222	55030	100892	332934	409348	914793	60306368
27	Other liabilities	1377283080	-	13431	28089	46379	116704	660165	875791	1776471	3117124	4947462	11184864	1354516600
28	Net worth	437274923	-	46226	59953	61309	153313	1437793	1390891	2283662	2827232	4282524	11213330	413518688
29	Capital stock	23605451	-	2999	10152	17598	57625	265032	299241	339220	463554	462975	945195	20741861
30	Paid-in or capital surplus	174493731	-	4825	11055	11583	46310	686438	605104	726401	1443584	1803526	4611479	164543424
31	Retained earnings, appropriated	41200207	-	13	786	869	2733	40859	50585	142460	96291	228427	453464	40183719
32	Retained earnings, unappropriate	205316458	-	36223	36403	33244	51110	402109	414155	1110481	880959	1828461	5319529	195203785
33	Retained earnings (S Corp)	81468	-	*2168	*3810	-	*-265	*44668	*31087	-	-	-	-	-
34	Less: Cost of treasury stock	7422391	-	*2	*2253	*1983	4199	1312	9282	34901	57156	40865	116338	7154101
35	Total receipts	837166066	1367307	753036	121263	258440	473886	2186758	2873441	4324684	6297208	10783212	27825208	779901622
36	Business receipts	612989461	1025046	742540	104218	243924	398597	1917911	2462107	3626344	5027367	9046502	23630062	564764843
37	Interest	131605625	54376	4140	3207	5216	15379	146354	145899	281874	502782	780550	2072913	127592934
38	Interest on govt. obligations, State and local	8536531	7495	-	*440	*59	299	6905	13639	28641	63545	85152	251528	8078827
39	Rents	10748164	*888	-	*2575	*62	286	1778	5905	7386	26598	20196	61851	10620639
40	Royalties	78070	*12	-	*18	-	*35	*8	*-0	*-0	*6	135	478	77377
41	Net S-T cap gain less net LT loss	5045916	*2154	-	*148	*21	404	2418	4242	11739	25396	36427	90997	4871970
42	Net L-T cap gain less net ST loss	14260741	28818	*-7	*302	*118	362	8550	15198	41829	60116	107864	436100	13561491
43	Net gain, noncapital assets	513189	-	-	*1	*7	*9	*271	*50	358	638	888	2852	508115
44	Dividends, domestic corporations	4081662	14685	*1	*701	*82	400	6733	10845	15643	29520	44935	126961	3831155
45	Dividends, foreign corporations	685052	67	-	-	-	-	*24	*17	*59	*1828	302	2043	680712
46	Other receipts	48621656	233767	6361	9652	8951	58114	95806	215538	310811	559412	660261	1149423	45313560
47	Total deductions	800995498	1327837	749737	114467	242997	461402	2004333	2680960	4232485	5920154	10156157	26836666	746268305
48	Cost of sales and operations	442220000	714215	646477	11028	29331	146106	858908	1384344	1813220	2849654	5688583	17506068	410572065
49	Compensation of officers	2883665	*13704	*3416	*13136	*29418	32431	40078	42495	50509	87369	78329	170714	2322067
50	Repairs	324981	*317	*1090	*2381	*1086	820	3357	1906	5671	4442	6112	12995	284805
51	Bad debts	2078069	*716	*191	*5	*297	*1643	1087	7463	20305	19471	15157	71526	1940208
52	Rent paid on business property	6018448	8368	*2171	4641	*5207	11085	16481	25384	42517	42396	73368	298712	5488119
53	Taxes paid	14204281	21613	1887	4002	9165	8354	37038	74825	115914	135520	201258	534630	13060074
54	Interest paid	16667631	5280	*723	*1994	1068	1781	12566	10700	16587	60310	62127	137810	16356685
55	Contributions or gifts	185866	*2375	*7	*55	*201	*6	281	290	837	2085	2400	4373	172956
56	Amortization	1173571	1494	990	63	139	479	3593	12052	8535	15928	22123	68840	1039336
57	Depreciation	6771230	5460	*1854	*1510	3062	3961	8845	12499	21275	35848	57105	147173	6472637
58	Depletion	36012	*3	-	-	*12	-	*38	-	*-0	*12	42	64	35842
59	Advertising	1597741	4116	*1237	*1541	719	1004	3419	8261	11760	16707	21466	83700	1443812
60	Pension, prof sh, stock, annuity	2833209	*2475	-	-	*-0	*220	4322	10081	9947	12425	20779	67080	2705881
61	Employee benefit programs	4791318	*7303	*171	*56	*4124	7067	18752	22694	24584	39431	184805	545975	3936357
62	Net loss, noncapital assets	466223	*4690	-	*6	*6	*1715	149	1071	14116	17672	6538	8607	411653
63	Other deductions	298743255	535709	89524	74049	159161	244729	995420	1066896	2076707	2580883	3715966	7178400	280025810
64	Total receipts less total deducts	36170568	39470	3299	6796	15443	12484	182425	192481	92200	377054	627054	988543	33633317
65	Const taxable inc frm rel frn corps	971206	-	-	-	-	-	-	-	*60	-	443	1753	968951
66	Net income (less deficit), total	28605243	31975	3299	6356	15384	12185	175520	178843	63619	313509	542345	738767	26523441
67	Net income, total	35937269	94056	19850	10896	18572	31581	221467	258056	328161	550850	743081	1462301	32198398
68	Deficit, total	7332026	62081	16550	4540	3188	19396	45947	79213	264542	237341	200736	723534	5674957
69	Net income (less def), Form 1120-A	*755	-	*755	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*295	*295	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	61524	*7434	*-4590	*1428	-	*6603	*35747	*14902	-	-	-	-	-
72	Statutory special deductions, total	5417809	19691	4587	4595	6539	9829	67833	66318	83049	102348	179609	398554	4474858
73	Net operating loss deduction	3212074	3578	3749	2711	*2485	3460	24904	18077	23587	44537	110836	255760	2718392
74	Dividends received deduction	1896163	13370	*1	*488	*53	234	7168	7376	9690	18505	30612	92971	1715695
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	32554765	67868	9614	4986	12984	14823	121664	177712	246821	445175	566674	1077310	29809135
77	Income tax before credits, total	11627860	23550	1475	774	2799	3785	39159	63948	82390	156170	199064	413330	10641416
78	Regular tax	11018035	23252	1443	758	2692	2847	34413	60315	78830	150544	189920	363724	10109295
79	Personal holding company tax	299	-	-	-	-	-	-	-	-	-	299	-	-
80	Recapture of investment credit	541	-	-	-	-	-	-	-	-	-	-	-	541
81	Alternative minumum tax	558342	*173	*32	*16	106	937	4739	3609	3121	5322	8264	47913	484109
82	Environmental tax	47458	66	-	-	*-0	-0	6	20	62	304	580	1687	44733
83	Foreign tax credit	756653	11	-	-	-	-	*1	*1	*2	*8	44	291	756296
84	U.S. Possessions tax credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	5280	-	-	-	-	-	-	-	-	-	1	3	5276
87	General business credit	36112	*67	-	-	-	-	*42	*48	*193	*101	106	639	34917
88	Prior year minumum tax credit	279432	*4851	-	*5	58	*16	478	586	*703	*1499	2028	11998	257210
89	Income tax after credits, total	10550382	18621	1475	769	2741	3769	38638	63313	81492	154562	196886	400399	9587717

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6355 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2047	55	239	198	216	199	406	159	124	90	79	68	215
2 Total assets	1720951241	-	10408	35743	79343	145217	993477	1118873	2085337	3080601	5525632	11687513	1696189098
3 Cash	9486405	-	3477	17311	35348	49822	226568	128401	139684	132700	211414	267040	8274641
4 Notes and accounts receivable	89800652	-	349	2709	5315	9493	24440	31907	18945	67985	72469	89091	89477950
5 Less: Allowance for bad debts	1808160	-	-	-	-	-	-	-	-	-	-	1049	1807111
6 Inventories	2827999	-	-	-	-	-	-	-	-	-	-	661	2827339
7 Investments in govt. obligations, Total	130889881	-	*-0	*731	2554	14608	244435	317770	586249	682744	920505	2326221	125794065
8 Tax-exempt securities	105296032	-	*1	*78	*3	3229	38121	45796	145141	183274	479323	1151822	103249243
9 Other current assets	123385029	-	4929	10010	21106	37387	172258	130555	208064	297533	605915	1124070	120773202
10 Loans to stockholders	280558	-	-	-	-	-	-	-	-	-	-	3618	276940
11 Mortgage and real estate loans	236175611	-	*1	*91	*821	*1138	26801	37943	107644	194438	380441	629184	234797109
12 Other investments	935383793	-	473	2132	8833	20204	188493	283510	711037	1301871	2558898	5167773	925140568
13 Depreciable assets	18852113	-	-	*87	*51	*649	5698	9741	23384	52353	57825	161809	18540517
14 Less: Accumulated depreciation	4709432	-	-	-	-	-	-	-	*251	*1474	1635	15454	4690619
15 Depletable assets	328959	-	-	-	-	-	-	-	-	-	-	1206	327753
16 Less: Accumulated depletion	125777	-	-	-	-	-	-	-	-	-	-	560	125217
17 Land	777389	-	-	-	-	-	-	-	-	-	65	9974	767350
18 Intangible assets (Amortizable)	4294338	-	-	-	-	-	-	-	*3174	*860	3221	50626	4236456
19 Less: Accumulated amortization	1342099	-	-	-	-	-	-	-	*390	*233	109	25590	1315778
20 Other assets	71157950	-	1179	2593	5312	8688	66662	133250	142654	168551	237299	747070	69644690
21 Total liabilities	1720951241	-	10408	35743	79343	145217	993477	1118873	2085337	3080601	5525632	11687513	1696189098
22 Accounts payable	14746452	-	-	-	-	-	-	*37	*7	*1350	*2063	14435	14728560
23 Mort, notes, and bonds under 1 yr	36117393	-	-	-	-	-	-	-	*6	-	11356	8533	36097499
24 Other current liabilities	156549574	-	3280	4137	7547	12856	56958	100009	200882	246967	612317	889505	154415115
25 Loans from stockholders	4245251	-	-	-	-	-	-	-	-	17	626	-	4244608
26 Mort, notes, bonds, 1 yr or more	34150103	-	-	-	-	-	-	*1050	-	*7360	38638	82749	34020307
27 Other liabilities	1250667646	-	11782	25330	31883	55202	464191	531545	1197789	2261572	3793454	8559870	1233735027
28 Net worth	224474823	-	-4654	6276	39913	77159	472328	486231	686652	563335	1067178	2132421	218947984
29 Capital stock	12384335	-	387	4693	14181	17069	85590	86796	110993	141893	150293	287429	11485011
30 Paid-in or capital surplus	104462834	-	395	4933	4190	7759	126239	160140	193399	527632	624909	831790	101981447
31 Retained earnings, appropriated	25149492	-	*10	247	454	2288	15839	23745	53486	64172	120570	271475	24597206
32 Retained earnings, unappropriate	86757605	-	-5444	-2968	21095	50815	244345	219943	342192	-149195	188032	801669	85047122
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4279443	-	*1	*627	*7	*773	-314	*4393	*13417	21167	16626	59943	4162802
35 Total receipts	499481843	629961	22169	34769	55127	115890	522194	599235	941105	1740994	3009829	6224916	485585654
36 Business receipts	328257337	402595	16196	24479	42727	85940	405445	474683	708561	1278763	2184952	4461386	318171611
37 Interest	104444194	28859	371	1527	3368	6748	53782	52931	114238	149384	338873	974840	102719274
38 Interest on govt. obligations, State and local	1249242	*2442	-	*10	-	*49	1342	1923	3602	7316	2829	6581	1223148
39 Rents	9753331	*329	-	*38	*7	*203	*279	2503	1869	11660	7960	27906	9700577
40 Royalties	49636	*12	-	-	-	*35	*8	*-0	*-0	-	129	166	49287
41 Net S-T cap gain less net LT loss	3546410	*1061	-	*43	*20	267	867	1359	4956	10878	13386	37765	3475808
42 Net L-T cap gain less net ST loss	8311101	*12696	*-10	*77	*97	126	3808	5265	17662	16638	26696	120428	8107618
43 Net gain, noncapital assets	318956	-	-	*1	-	-	*1	*7	1	*538	*359	2057	315993
44 Dividends, domestic corporations	2321700	*12292	-	*12	*11	114	1729	2937	6371	11979	14189	55392	2216674
45 Dividends, foreign corporations	571772	-	-	-	-	-	*1	-	*10	-	25	709	571027
46 Other receipts	40658164	169677	5613	8581	8896	22408	54933	57628	83834	253838	420432	537687	39034636
47 Total deductions	478149352	602907	22506	32403	48290	108581	448877	511368	836678	1659504	2795008	5811729	465271502
48 Cost of sales and operations	231700642	251644	6770	7659	15638	50697	160076	211115	391891	665885	1310624	2902443	225726198
49 Compensation of officers	1040302	1752	*51	*23	*-0	*18	1175	*3088	5474	7962	5613	13703	1001443
50 Repairs	147526	*4	-	-	*-0	*1	54	*18	*198	*261	*650	1069	145270
51 Bad debts	1417726	*355	*189	-	*181	*94	*107	*1023	*225	*2774	1243	3620	1407917
52 Rent paid on business property	3343468	*379	-	*83	*28	*225	1404	3031	9119	6665	13041	148456	3161038
53 Taxes paid	6793309	5281	179	356	811	1012	7115	8533	21404	33059	44460	126785	6544315
54 Interest paid	11907678	*205	*142	*52	468	356	651	1212	2559	19846	15828	39479	11826880
55 Contributions or gifts	70620	141	-	*1	**	-	*16	*17	*230	*493	391	186	69145
56 Amortization	723891	662	50	35	92	117	2612	2830	5886	9587	13275	32979	655766
57 Depreciation	4019154	*973	*2	*43	*63	*87	659	1437	3236	6972	7526	28623	3969532
58 Depletion	24303	*3	-	-	-	-	-	-	*-0	*12	-	37	24250
59 Advertising	818990	*2315	-	*4	*20	*27	291	1177	1349	1967	3185	29323	779334
60 Pension, prof sh, stock, annuity	2010322	*1828	-	-	-	*34	1036	1300	4508	3932	9517	28655	1959513
61 Employee benefit programs	1503332	139	*2	*56	-	-	*6127	*295	*1131	1659	1621	4211	1488092
62 Net loss, noncapital assets	315265	2	-	-	-	*44	*5	*3	*2739	*17093	825	860	293695
63 Other deductions	212312824	337224	15121	24092	30987	55869	267549	276288	386730	881338	1367209	2451300	206219115
64 Total receipts less total deducts	21332492	27054	-337	2366	6837	7309	73317	87867	104427	81490	214821	413187	20314152
65 Const taxable inc frm rel frn corps	170756	-	-	-	-	-	-	-	-	-	-	214	170542
66 Net income (less deficit), total	20254006	24612	-337	2356	6837	7260	71975	85945	100825	74174	211992	406821	19261545
67 Net income, total	21763041	41250	3138	4686	9533	12389	81727	94888	114708	118388	267199	510132	20505004
68 Deficit, total	1509035	*16637	3475	2330	2695	5129	9752	*8943	13883	44213	55207	103311	1243459
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	2206651	16281	2557	3664	6437	6574	43405	47155	58721	59573	106862	186557	1668864
73 Net operating loss deduction	1231081	*1843	1719	2263	*2432	*394	6811	4727	5725	15602	61876	99634	1028054
74 Dividends received deduction	686213	*11695	-	*6	*4	44	833	1563	3225	4708	8312	41911	613913
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	20413713	25881	581	1135	4013	5431	38270	48063	56516	59118	160346	323793	19690567
77 Income tax before credits, total	7027511	9033	123	189	916	1390	13261	18249	21163	22485	56312	112749	6771640
78 Regular tax	6923265	8835	90	173	820	1011	10919	15885	19079	20020	54460	109630	6682341
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	540	-	-	-	-	-	-	-	-	-	-	-	540
81 Alternative minumum tax	74761	*173	*32	*16	96	379	2336	2342	2060	2421	1646	2669	60590
82 Environmental tax	26339	25	-	-	*-0	-0	6	18	24	43	205	453	25564
83 Foreign tax credit	419628	-	-	-	-	-	-	*1	*1	-	3	153	419470
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	4999	-	-	-	-	-	-	-	-	-	1	-	4998
87 General business credit	25394	-	-	-	-	-	-	*6	*18	-	-	428	24942
88 Prior year minumum tax credit	102418	*200	-	*5	43	*16	101	*170	214	*1101	929	2682	96957
89 Income tax after credits, total	6475072	8834	123	185	873	1374	13160	18072	20930	21384	55380	109485	6225272

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6352
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1912	49	239	193	216	187	386	155	112	90	73	55	156
2 Total assets	984415366	-	10408	34261	79343	138139	950876	1083842	1837337	3080601	5056001	9557857	962586701
3 Cash	5928675	-	3477	16114	35348	47332	221580	127569	132653	132700	202072	233260	4776571
4 Notes and accounts receivable	68141735	-	349	2709	5315	9492	24435	30749	17283	67985	71894	88318	67823206
5 Less: Allowance for bad debts	1652905	-	-	-	-	-	-	-	-	-	-	1049	1651856
6 Inventories	2207544	-	-	-	-	-	-	-	-	-	-	661	2206884
7 Investments in govt. obligations, Total	76261830	-	*-0	*481	2554	13582	224728	312494	521365	682744	884020	2117031	71502831
8 Tax-exempt securities	65814804	-	*1	*78	*3	2717	37760	45772	138802	183274	431337	957648	64017412
9 Other current assets	87187154	-	4929	9990	21106	37198	170934	125043	193012	297533	578470	899107	84849833
10 Loans to stockholders	276383	-	-	-	-	-	-	-	-	-	-	3618	272765
11 Mortgage and real estate loans	105776576	-	*1	*91	*821	*643	25326	37845	100742	194438	318444	415487	104682739
12 Other investments	522690970	-	473	2132	8833	17937	174989	264348	577701	1301871	2300652	4061573	513980460
13 Depreciable assets	13256644	-	-	*87	*51	*551	5554	9699	19247	52353	45635	138866	12984600
14 Less: Accumulated depreciation	3694167	-	-	-	-	-	-	-	*251	*1474	1170	15454	3675818
15 Depletable assets	315480	-	-	-	-	-	-	-	-	-	-	1206	314274
16 Less: Accumulated depletion	123367	-	-	-	-	-	-	-	-	-	-	560	122807
17 Land	601953	-	-	-	-	-	-	-	-	-	65	9620	592269
18 Intangible assets (Amortizable)	2503985	-	-	-	-	-	-	-	*3174	*860	2724	46421	2450806
19 Less: Accumulated amortization	619727	-	-	-	-	-	-	-	*390	*233	109	22709	596286
20 Other assets	39541799	-	1179	2578	5312	8687	65571	130323	133998	168551	221966	624814	38178820
21 Total liabilities	984415366	-	10408	34261	79343	138139	950876	1083842	1837337	3080601	5056001	9557857	962586701
22 Accounts payable	9255079	-	-	-	-	-	-	*37	*7	*1350	*2060	14435	9237189
23 Mort, notes, and bonds under 1 yr	14893586	-	-	-	-	-	-	-	*6	-	11356	8533	14873692
24 Other current liabilities	112800013	-	3280	3888	7547	12802	55157	78671	190203	246967	582311	695696	110923489
25 Loans from stockholders	4197951	-	-	-	-	-	-	-	-	17	626	-	4197308
26 Mort, notes, bonds, 1 yr or more	23171320	-	-	-	-	-	-	*1050	-	*7360	18348	82749	23061813
27 Other liabilities	655314097	-	11782	25200	31883	53178	443627	513800	1018024	2261572	3436040	6961645	640557346
28 Net worth	164783321	-	-4654	5173	39913	72159	452092	490283	629097	563335	1005259	1794799	159735864
29 Capital stock	10878831	-	387	4693	14181	17069	85590	84474	110993	141893	150276	287085	9982191
30 Paid-in or capital surplus	84818074	-	395	4607	4190	7751	124040	158225	193399	527632	624860	797707	82375268
31 Retained earnings, appropriated	12359471	-	*10	247	454	979	15758	16757	32790	64172	108722	245152	11874429
32 Retained earnings, unappropriate	61003345	-	-5444	-3746	21095	47132	226390	235220	305332	-149195	138028	524798	59663735
33 Retained earnings ($ Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4276400	-	*1	*627	*7	*773	-314	*4393	*13417	21167	16626	59943	4159759
35 Total receipts	290566789	599615	22169	34518	55127	114026	493891	579846	882385	1740994	2808773	3975392	279260052
36 Business receipts	193290445	386061	16196	24304	42727	84669	386519	474657	676636	1278763	2028379	2898978	184992557
37 Interest	55564004	18335	371	1451	3368	6390	47712	51474	99403	149384	305933	577850	54302334
38 Interest on govt. obligations, State and local	1066870	*2240	-	*10	-	*12	1334	1922	3567	7316	2696	6114	1041659
39 Rents	3430030	*290	-	*38	*7	*203	*218	2503	1782	11660	5474	12166	3395690
40 Royalties	33456	*12	-	-	-	*35	*8	*-0	*-0	-	10	166	33225
41 Net S-T cap gain less net LT loss	1847053	*871	-	*43	*20	267	865	1359	4710	10878	13138	33882	1781020
42 Net L-T cap gain less net ST loss	4950221	*10010	*-10	*77	*97	115	2381	5184	12463	16638	22046	46743	4834474
43 Net gain, noncapital assets	177930	-	-	*1	-	-	*1	*7	1	*538	*232	30	177121
44 Dividends, domestic corporations	1313186	*12244	-	*12	*11	113	1628	2937	5937	11979	13441	52064	1212820
45 Dividends, foreign corporations	563326	-	-	-	-	-	*1	-	*10	-	24	709	562582
46 Other receipts	28330266	169552	5613	8580	8896	22222	53225	39802	77876	253838	417398	346692	26926570
47 Total deductions	279408058	575062	22506	32080	48290	106650	424949	492898	785498	1659504	2606756	3729514	268924350
48 Cost of sales and operations	129050135	240629	6770	7537	15638	50285	155963	210253	372500	665885	1205009	1664350	124455316
49 Compensation of officers	583735	1752	*51	*23	*-0	*18	*764	*2625	4942	7962	5613	12310	547674
50 Repairs	116776	-	-	-	*-0	*-0	54	*18	*198	*261	*647	1068	114530
51 Bad debts	1234499	*355	*189	-	*181	*94	*107	*1023	*225	*2774	1179	3049	1225325
52 Rent paid on business property	2037457	*364	-	*83	*28	*192	1225	3031	7823	6665	11458	141785	1864802
53 Taxes paid	4043796	4934	179	350	811	928	6869	8486	19547	33059	39635	81310	3847687
54 Interest paid	7658809	*205	*142	*52	468	356	500	1187	2559	19846	12326	38273	7582896
55 Contributions or gifts	55880	132	-	*-0	-	-	*16	*17	*10	*493	386	176	54649
56 Amortization	575501	*384	50	34	92	117	2556	2644	2690	9587	13124	32294	511929
57 Depreciation	2105678	*817	*2	*43	*63	*84	640	1429	2754	6972	6369	14399	2072106
58 Depletion	21668	*3	-	-	-	-	-	-	*-0	*12	-	37	21615
59 Advertising	567994	*2254	-	*4	*20	*20	288	1177	1158	1967	3089	28674	529343
60 Pension, prof sh, stock, annuity	1084951	*1786	-	-	-	-	842	1300	3768	3932	7679	22272	1043373
61 Employee benefit programs	1183306	-	*2	*56	-	-	*6067	*295	*1113	1659	1506	2601	1170008
62 Net loss, noncapital assets	108054	-	-	-	-	*44	*-0	*3	*2736	*17093	797	401	86980
63 Other deductions	128979818	321448	15121	23899	30987	54511	249055	259411	363475	881338	1297939	1686514	123796118
64 Total receipts less total deducts	11158731	24553	-337	2438	6837	7376	68943	86947	96887	81490	202017	245878	10335702
65 Const taxable inc frm rel frn corps	157233	-	-	-	-	-	-	-	-	-	-	214	157019
66 Net income (less deficit), total	10249093	22312	-337	2428	6837	7364	67609	85026	93320	74174	199321	239979	9451061
67 Net income, total	11721215	38949	3138	4686	9533	12305	77179	93968	107040	118388	254527	343186	10658316
68 Deficit, total	1472122	*16637	3475	2258	2695	4941	9570	*8943	*13720	44213	55207	103207	1207255
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	1333728	14889	2557	3664	6437	6505	41351	46343	54517	59573	100459	112100	885333
73 Net operating loss deduction	594359	*1843	1719	2263	*2432	*350	6719	4074	*4654	15602	61715	36718	456272
74 Dividends received deduction	482802	*11689	-	*6	*4	44	782	1563	3041	4708	7980	41141	411844
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	10851309	24972	581	1135	4013	5416	35776	47957	53185	59118	154077	231282	10233799
77 Income tax before credits, total	3756139	8636	123	189	916	1387	12434	18222	20015	22485	54018	80104	3537610
78 Regular tax	3680224	8527	90	173	820	1008	10114	15869	17987	20020	52329	78480	3474806
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	277	-	-	-	-	-	-	-	-	-	-	-	277
81 Alternative minumum tax	59709	*84	*32	*16	96	379	2317	2331	2006	2421	1484	1344	47199
82 Environmental tax	14840	25	-	-	*-0	-0	*3	18	22	43	203	282	14243
83 Foreign tax credit	353387	-	-	-	-	-	-	*1	*1	-	2	150	353234
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	4429	-	-	-	-	-	-	-	-	-	1	-	4428
87 General business credit	18839	-	-	-	-	-	-	*6	*18	-	-	415	18401
88 Prior year minumum tax credit	82510	*200	-	*5	43	*16	69	*170	163	*1101	702	1993	78047
89 Income tax after credits, total	3296975	8436	123	185	873	1371	12365	18045	19833	21384	53313	77546	3083500

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6353
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	135	*6	-	*5	**	*12	*20	*5	*11	**	6	12	59
2 Total assets	736535875	-	-	*1482	**	*7079	*42601	*35031	*247999	**	469631	2129656	733602397
3 Cash	3557730	-	-	*1197	**	*2490	*4989	*831	*7031	**	9341	33780	3498071
4 Notes and accounts receivable	21658917	-	-	-	-	*-0	*4	*1159	*1663	**	574	773	21654744
5 Less: Allowance for bad debts	155255	-	-	-	-	-	-	-	-	-	-	-	155255
6 Inventories	620455	-	-	-	-	-	-	-	-	-	-	-	620455
7 Investments in govt. obligations, Total	54628051	-	-	*249	-	*1026	*19707	*5276	*64883	**	36485	209190	54291234
8 Tax-exempt securities	39481228	-	-	-	-	*513	*361	*23	*6339	**	47986	194174	39231832
9 Other current assets	36197875	-	-	*20	-	*188	*1324	*5512	*15052	**	27445	224964	35923369
10 Loans to stockholders	4174	-	-	-	-	-	-	-	-	-	-	-	4174
11 Mortgage and real estate loans	130399036	-	-	-	-	*495	*1476	*99	*6902	-	61997	213697	130114370
12 Other investments	412692823	-	-	-	-	*2266	*13504	*19161	*133336	**	258247	1106200	411160109
13 Depreciable assets	5595469	-	-	-	-	*98	*144	*42	*4137	**	12189	22943	5555917
14 Less: Accumulated depreciation	1015265	-	-	-	-	-	-	-	-	-	465	-	1014801
15 Depletable assets	13479	-	-	-	-	-	-	-	-	-	-	-	13479
16 Less: Accumulated depletion	2410	-	-	-	-	-	-	-	-	-	-	-	2410
17 Land	175436	-	-	-	-	-	-	-	-	-	-	354	175081
18 Intangible assets (Amortizable)	1790353	-	-	-	-	-	-	-	-	-	498	4205	1785650
19 Less: Accumulated amortization	722372	-	-	-	-	-	-	-	-	-	-	2880	719492
20 Other assets	31616151	-	-	*15	-	*2	*1092	*2927	*8656	**	15333	122256	31465870
21 Total liabilities	736535875	-	-	*1482	**	*7079	*42601	*35031	*247999	**	469631	2129656	733602397
22 Accounts payable	5491373	-	-	-	-	-	-	-	-	-	2	-	5491371
23 Mort, notes, and bonds under 1 yr	21223807	-	-	-	-	-	-	-	-	-	-	-	21223807
24 Other current liabilities	43749561	-	-	*248	**	*55	*1801	*21338	*10679	**	30006	193809	43491625
25 Loans from stockholders	47300	-	-	-	-	-	-	-	-	-	-	-	47300
26 Mort, notes, bonds, 1 yr or more	10978783	-	-	-	-	-	-	-	-	-	20290	-	10958493
27 Other liabilities	595353549	-	-	*130	**	*2024	*20564	*17745	*179765	**	357415	1598225	593177681
28 Net worth	59691502	-	-	*1103	**	*5000	*20235	*-4052	*57555	**	61919	337622	59212120
29 Capital stock	1505504	-	-	-	-	-	-	*2322	-	-	18	344	1502820
30 Paid-in or capital surplus	19644760	-	-	*326	-	*8	*2199	*1916	-	-	49	34083	19606179
31 Retained earnings, appropriated	12790022	-	-	-	-	*1309	*81	*6988	*20696	**	11848	26323	12722777
32 Retained earnings, unappropriate	25754260	-	-	*778	**	*3683	*17955	*-15277	*36860	**	50004	276871	25383387
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	3043	-	-	-	-	-	-	-	-	-	-	-	3043
35 Total receipts	208915055	*30346	-	*251	**	*1863	*28303	*19390	*58720	**	201056	2249524	206325602
36 Business receipts	134966892	*16533	-	*176	**	*1271	*18926	*26	*31925	**	156572	1562408	133179054
37 Interest	48880190	*10524	-	*75	**	*358	*6071	*1456	*14836	**	32940	396989	48416940
38 Interest on govt. obligations, State and local	182371	202	-	-	-	*36	*8	*1	*35	-	133	467	181489
39 Rents	6323301	39	-	-	-	-	*61	-	*87	**	2486	15741	6304887
40 Royalties	16181	-	-	-	-	-	-	-	-	-	119	-	16062
41 Net S-T cap gain less net LT loss	1699357	190	-	-	-	-	*2	-	*246	-	248	3884	1694788
42 Net L-T cap gain less net ST loss	3360880	2686	-	-	-	*11	*1426	*81	*5198	**	4650	73685	3273144
43 Net gain, noncapital assets	141026	-	-	-	-	-	-	-	-	-	126	2027	138873
44 Dividends, domestic corporations	1008514	48	-	-	-	*1	*101	-	*434	**	748	3329	1003854
45 Dividends, foreign corporations	8446	-	-	-	-	-	-	-	-	-	-0	-	8445
46 Other receipts	12327897	124	-	*-0	**	*186	*1708	*17826	*5958	**	3034	190995	12108066
47 Total deductions	198741294	*27844	-	*323	**	*1931	*23928	*18470	*51180	**	188252	2082215	196347152
48 Cost of sales and operations	102650507	*11015	-	*122	**	*411	*4113	*862	*19391	**	105615	1238093	101270883
49 Compensation of officers	456567	-	-	-	-	-	*410	*463	*532	-	-	1392	453769
50 Repairs	30750	*4	-	-	-	*1	-	-	-	-	4	1	30740
51 Bad debts	183226	-	-	-	-	-	-	-	-	-	64	571	182592
52 Rent paid on business property	1306012	16	-	-	-	*34	*179	-	*1295	**	1582	6671	1296235
53 Taxes paid	2749513	347	-	*6	**	*84	*245	*48	*1857	**	4825	45474	2696627
54 Interest paid	4248869	-	-	-	-	-	*151	*25	-	-	3502	1206	4243984
55 Contributions or gifts	14741	9	-	*1	**	-	-	-	220	**	5	10	14496
56 Amortization	148390	278	-	*1	-	-	*55	*187	*3196	-	151	685	143837
57 Depreciation	1913476	156	-	-	-	*3	*19	*8	*482	**	1157	14224	1897426
58 Depletion	2635	-	-	-	-	-	-	-	-	-	-	-	2635
59 Advertising	250995	*60	-	*-0	-	*6	*2	-	*191	**	96	649	249991
60 Pension, prof sh, stock, annuity	925371	42	-	-	-	*34	*194	-	*740	**	1838	6383	916140
61 Employee benefit programs	320026	139	-	-	-	-	*59	-	*18	-	116	1610	318084
62 Net loss, noncapital assets	207211	2	-	-	-	-	*5	-	3	**	28	459	206714
63 Other deductions	83333006	*15777	-	*193	**	*1358	*18493	*16877	*23255	**	69270	764786	82422997
64 Total receipts less total deducts	10173761	*2502	-	*-72	**	*-67	*4374	*920	*7540	**	12804	167309	9978450
65 Const taxable inc frm rel frn corps	13523	-	-	-	-	-	-	-	-	-	-	-	13523
66 Net income (less deficit), total	10004913	*2300	-	*-72	**	*-104	*4366	*919	*7505	**	12671	166842	9810484
67 Net income, total	10041826	*2301	-	-	-	*84	*4548	*919	*7668	**	12671	166946	9846688
68 Deficit, total	36913	*-0	-	*72	**	*188	*182	-	*163	-	-	104	36204
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	872923	*1392	-	-	-	*69	*2054	*813	*4205	**	6403	74457	783531
73 Net operating loss deduction	636722	-	-	-	-	*45	*92	*653	*1072	-	162	62916	571782
74 Dividends received deduction	203411	6	-	-	-	*-0	*50	-	*183	**	331	770	202069
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	9562404	*909	-	-	-	*16	*2494	*106	*3331	**	6269	92511	9456768
77 Income tax before credits, total	3271371	*398	-	-	-	*2	*827	*27	*1148	**	2294	32645	3234030
78 Regular tax	3243040	*308	-	-	-	*2	*805	*16	*1092	**	2131	31150	3207535
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	263	-	-	-	-	-	-	-	-	-	-	-	263
81 Alternative minumum tax	15051	89	-	-	-	-	*19	*11	*54	-	162	1325	13391
82 Environmental tax	11499	-	-	-	-	-	3	-	2	**	1	172	11321
83 Foreign tax credit	66241	-	-	-	-	-	-	-	-	-	1	4	66236
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	571	-	-	-	-	-	-	-	-	-	-	-	571
87 General business credit	6555	-	-	-	-	-	-	-	-	-	-	13	6542
88 Prior year minumum tax credit	19908	-	-	-	-	-	32	-	51	**	227	689	18910
89 Income tax after credits, total	3178097	*398	-	-	-	*2	*795	*27	*1097	**	2067	31939	3141771

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6356
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1358	*19	*31	*17	44	154	516	144	117	91	63	66	97
2 Total assets	255580836	-	*952	*2604	17807	121934	1169483	992885	1883447	3252323	4430224	9968710	233740465
3 Cash	4383315	-	*648	*1013	8672	50032	308896	157138	213671	291411	136651	313050	2902131
4 Notes and accounts receivable	20896207	-	*54	*19	*1471	5488	47651	62066	123801	165041	228097	657793	19604725
5 Less: Allowance for bad debts	91963	-	-	-	*105	*3	*19	*232	*5550	*5478	486	30269	49822
6 Inventories	7971	-	-	-	-	-	-	-	-	-	-	57	7913
7 Investments in govt. obligations, Total	44439794	-	-	-	*1247	21488	239945	207239	484482	846359	1336556	2550690	38751789
8 Tax-exempt securities	41213620	-	-	-	*17	3031	79588	114835	163042	445868	645833	1398572	38362835
9 Other current assets	51447565	-	*152	*13	*2850	11854	100569	175160	283331	643675	859718	1868983	47501259
10 Loans to stockholders	*723213	-	-	-	-	-	-	-	-	*30	100	75	723009
11 Mortgage and real estate loans	4160837	-	-	-	-	*131	*2182	*1977	*1569	*3846	1578	39559	4109995
12 Other investments	71892092	-	*36	*1250	*2405	24966	314513	244377	456717	733293	969848	2495842	66648843
13 Depreciable assets	6560060	-	*73	-	*1244	5405	43882	21862	26760	68171	122981	366379	5903303
14 Less: Accumulated depreciation	768537	-	*11	-	*358	2892	18340	9899	*4239	20416	21560	82875	607946
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	365235	-	-	-	*3	798	2808	*1069	*1576	*5551	3346	20995	329089
18 Intangible assets (Amortizable)	98049	-	-	-	*273	*15	*669	*453	*1562	*10407	1596	2124	80949
19 Less: Accumulated amortization	29843	-	-	-	*27	*1	*321	*388	*681	*10125	1197	849	16254
20 Other assets	10283220	-	-	*308	*113	1622	47460	17227	137405	74690	147162	368585	9488648
21 Total liabilities	255580836	-	*952	*2604	17807	121934	1169483	992885	1883447	3252323	4430224	9968710	233740465
22 Accounts payable	5462009	-	*1	-	*1032	6260	23872	28026	121914	212246	53949	368390	4646319
23 Mort, notes, and bonds under 1 yr	1105255	-	*13	*24	*68	*43	*320	*701	-	*474	34233	20857	1048522
24 Other current liabilities	133286199	-	*466	*177	7274	37001	385830	469044	1008164	1733547	2600530	5621468	121422699
25 Loans from stockholders	265349	-	*16	-	-	*4	*263	-	-	-	4545	44	260477
26 Mort, notes, bonds, 1 yr or more	5077338	-	-	-	*158	*2139	*2403	*364	-	*9680	21465	50483	4990646
27 Other liabilities	41829268	-	*28	*34	*12758	7182	75723	101644	174231	290491	406881	714474	40045823
28 Net worth	68555419	-	*429	*2369	-3483	69305	681071	393107	579138	1005886	1308621	3192995	61325980
29 Capital stock	641258	-	*8	-	-	*750	-	-	*3	*81767	9012	69052	480665
30 Paid-in or capital surplus	11697020	-	*657	*882	*1226	*6569	53631	91462	135638	184579	160387	175632	10886357
31 Retained earnings, appropriated	11988202	-	*3	*369	*411	*445	19774	*6690	*61453	*15329	59627	84669	11739432
32 Retained earnings, unappropriate	44230891	-	*-240	*1118	-5120	61541	607666	294955	382044	724213	1079595	2863706	38221413
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*1952	-	-	-	-	-	-	-	-	*1	-	64	1887
35 Total receipts	126952183	*540715	*2921	*316	5764	46337	501801	508078	1134718	1658969	2370894	6388418	113793251
36 Business receipts	108261538	*442146	*2725	*151	*4944	35732	424823	427702	938199	1424196	2049987	5498237	97012696
37 Interest	10293202	*19520	*62	*105	665	5220	47402	33824	72463	147653	186938	403792	9375560
38 Interest on govt. obligations, State and local	2798620	*3332	-	-	*20	*164	4582	9015	9930	27423	38442	102725	2602985
39 Rents	327725	*505	-	-	*55	*80	1257	*795	*839	*2936	4294	16182	300783
40 Royalties	*41	-	-	*18	-	-	-	-	-	-	-	-	23
41 Net S-T cap gain less net LT loss	290652	900	-	-	*1	*99	665	2570	*1306	*6893	7149	19677	251392
42 Net L-T cap gain less net ST loss	2401577	*15198	*3	-	-	*35	3576	3085	5948	19507	42019	132889	2179318
43 Net gain, noncapital assets	15719	-	-	-	-	-	*251	*39	*72	*68	128	256	14905
44 Dividends, domestic corporations	813479	*945	-	*11	*53	146	3331	5594	3846	9178	15457	33976	740942
45 Dividends, foreign corporations	20024	67	-	-	-	-	*2	*6	*18	*61	98	552	19220
46 Other receipts	1729605	*58102	*131	*32	*26	4861	15912	25448	102098	21053	26382	180133	1295426
47 Total deductions	122638951	*546381	*3006	*584	5424	41504	449096	465999	1126230	1469695	2167694	6159042	110204297
48 Cost of sales and operations	85003455	*372646	*1243	*353	*1990	20316	240167	264043	584978	791994	1429568	4083814	77212345
49 Compensation of officers	334459	*3024	-	*21	*185	1595	13756	5827	12808	19106	17839	38209	222089
50 Repairs	20474	61	*2	-	*-0	*111	624	*40	*1107	*202	329	832	17165
51 Bad debts	217850	7	*2	-	-	-	*129	*4509	8006	3941	1154	10388	189714
52 Rent paid on business property	637822	*5461	-	*41	*26	*88	1871	1716	10369	6405	10054	32883	568910
53 Taxes paid	3168052	*5088	*164	*4	*183	1066	11069	12240	41887	30550	50666	144825	2870309
54 Interest paid	707279	*544	*8	-	*33	*79	1116	994	*3631	1117	7679	11476	680601
55 Contributions or gifts	49050	*2046	*1	-	*1	*5	226	72	339	*94	1115	1258	43894
56 Amortization	68477	658	*-0	*-0	-	*67	225	*201	*1396	*376	1403	4247	59904
57 Depreciation	985506	*3214	*1	-	*55	292	2977	2455	3298	9409	13428	39384	910992
58 Depletion	*135	-	-	-	*12	-	*38	-	-	-	-	-0	85
59 Advertising	263273	*1625	*10	*5	*23	177	1455	743	2013	3125	4629	11031	238436
60 Pension, prof sh, stock, annuity	207594	647	-	-	*-0	-	1375	*644	*3225	3874	3108	6609	188111
61 Employee benefit programs	1013554	*4975	*169	-	*43	210	4553	2602	10307	14733	21318	67694	886951
62 Net loss, noncapital assets	55004	*4638	-	-	-	-	*124	*15	*65	*120	103	1059	48879
63 Other deductions	29906969	*141746	*1406	*162	2873	17497	169392	169899	442800	584648	605301	1705332	26065913
64 Total receipts less total deducts	4313232	*-5665	*-85	*-268	340	4833	52705	42079	8488	189274	203200	229376	3588954
65 Const taxable inc frm rel frn corps	3653	-	-	-	-	-	-	-	-	-	-	442	3211
66 Net income (less deficit), total	1518266	*-8997	*-85	*-268	320	4669	48124	33064	-1443	161851	164759	127092	989180
67 Net income, total	4781136	*36300	*171	*26	571	7021	55047	53241	48244	184770	186234	257913	3951598
68 Deficit, total	3262870	*45297	*256	*294	*252	2352	6923	20177	49686	*22919	21475	130821	2962418
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	963724	*686	*116	*15	*38	1782	11134	8320	10942	13973	20375	71866	824479
73 Net operating loss deduction	399319	24	*116	*7	*1	*1691	8781	*4128	*8253	*7514	8563	44615	315626
74 Dividends received deduction	558205	*662	-	*8	*37	91	2353	4193	2688	6416	11812	24122	505824
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	4275364	*35639	*55	*12	567	5276	44243	45121	37554	170797	164932	196979	3574190
77 Income tax before credits, total	1550257	*12359	*6	*2	*88	1248	13515	15748	13499	58723	56074	72677	1306321
78 Regular tax	1425296	*12323	*6	*2	*87	1046	11897	15033	12651	57357	52701	66946	1195248
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	117801	-	-	-	*-0	*202	1618	*714	*847	*1271	3240	5442	104466
82 Environmental tax	7065	36	-	-	-	-	-	-	-	95	133	277	6524
83 Foreign tax credit	44391	11	-	-	-	-	*1	-	*2	*5	17	3	44353
84 U.S. Possessions tax credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	13	-	-	-	-	-	-	-	-	-	-	-	13
87 General business credit	7037	*67	-	-	-	-	*42	*6	-	*101	-	48	6775
88 Prior year minumum tax credit	54284	*4651	-	-	-	-	*119	*356	*21	*239	591	2535	45773
89 Income tax after credits, total	1444531	*7630	*6	*2	*88	1248	13354	15386	13477	58378	55466	70091	1209406

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6359
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	5716	686	2702	402	136	259	552	264	188	137	102	117	172
2 Total assets	508451399	-	108373	86518	44981	171355	1274772	1896258	2871806	5028179	7033823	18792976	471142359
3 Cash	9733674	-	47480	11807	16646	51210	348528	449372	353572	441375	500445	852733	6660505
4 Notes and accounts receivable	36335775	-	*1331	*1753	*1998	38613	94753	143933	261152	404214	531655	1687219	33169154
5 Less: Allowance for bad debts	300681	-	-	-	-	-	*245	*1862	5194	3167	5607	9777	274830
6 Inventories	634872	-	-	-	-	-	-	*362	*1018	*4935	758	3091	624707
7 Investments in govt. obligations, Total	57787889	-	-	-	*1168	*8357	187682	223448	529755	1209325	1304857	3934056	50389242
8 Tax-exempt securities	70232148	-	*9609	*6648	*1	*2829	*11999	64356	249409	220753	819983	2478935	66367625
9 Other current assets	96124057	-	6739	23926	*2407	6605	267356	253253	599203	1020229	1426758	3403872	89113707
10 Loans to stockholders	1758666	-	*12445	-	*1896	*1172	*4945	*4354	*42734	*3602	7779	5418	1674320
11 Mortgage and real estate loans	6027659	-	-	-	*226	*4563	*18201	*20733	*56762	71189	34892	99412	5721679
12 Other investments	188213696	-	*388	*790	*2051	19900	224492	447669	511667	1176664	1789431	4882929	179157714
13 Depreciable assets	17074665	-	*25715	*52110	*35839	*26439	79622	78016	142670	234738	295362	726654	15377501
14 Less: Accumulated depreciation	3975678	-	*11290	*32538	*23088	*11277	47024	32054	49076	68590	101569	271847	3327324
15 Depletable assets	84820	-	-	-	-	-	-	-	-	-	-	6730	78090
16 Less: Accumulated depletion	57186	-	-	-	-	-	-	-	-	-	-	615	56571
17 Land	1070018	-	*3436	*1641	-	*1193	*6367	*1991	*6331	12089	21003	60267	955700
18 Intangible assets (Amortizable)	2227516	-	*12927	*4254	*149	*1478	1581	53086	21163	23464	39644	231196	1838575
19 Less: Accumulated amortization	475232	-	*1022	*116	*60	*1369	1000	18150	3061	3862	12873	57885	375834
20 Other assets	25954723	-	615	*16242	5747	21644	77516	207750	153700	281220	381304	760587	24048398
21 Total liabilities	508451399	-	108373	86518	44981	171355	1274772	1896258	2871806	5028179	7033823	18792976	471142359
22 Accounts payable	16630965	-	12733	*1145	*1611	48143	41485	110995	127379	236241	351614	878498	14821122
23 Mort, notes, and bonds under 1 yr	10576379	-	*9783	*2543	-	*3222	*20146	101999	29194	92781	59645	172342	10084723
24 Other current liabilities	226900480	-	5722	7775	9660	45468	671697	865119	1186981	2513633	3613713	9143351	208837363
25 Loans from stockholders	2274508	-	*13639	*2114	-	-	48980	*10372	*5039	*46557	5755	18789	2123262
26 Mort, notes, bonds, 1 yr or more	23038219	-	*14423	*18908	*7093	*13353	87819	*53616	100892	315895	349244	781561	21295415
27 Other liabilities	84786166	-	1621	*2725	*1738	54320	120251	242602	404450	565061	747127	1910521	80735751
28 Net worth	144244681	-	50451	51307	24880	6849	284394	511553	1017871	1258011	1906725	5887914	133244724
29 Capital stock	10579858	-	2604	5459	3416	39806	179442	212444	228224	239894	303670	588714	8776185
30 Paid-in or capital surplus	58333876	-	3773	5240	6167	31982	506567	353502	397364	731373	1018230	3604057	51675620
31 Retained earnings, appropriated	4062513	-	-	*171	*3	-	*5246	*20150	*27521	*16791	48230	97320	3847082
32 Retained earnings, unappropriate	74327962	-	41907	38253	17269	-61246	-449902	-100742	386246	305941	560834	1654154	71935249
33 Retained earnings (S Corp)	81468	-	*2168	*3810	-	*-265	*44668	*31087	-	-	-	-	-
34 Less: Cost of treasury stock	3140996	-	*-0	*1625	*1976	*3426	*1626	*4889	*21484	35988	24238	56331	2989412
35 Total receipts	210732040	196630	727946	86177	197549	311659	1162763	1766128	2248862	2897245	5402489	15211874	180522718
36 Business receipts	176470587	180305	723620	79588	196252	276925	1087643	1559723	1979584	2324408	4811563	13670440	149580535
37 Interest	16868228	5997	3707	1576	1184	3411	45171	59144	95174	205745	254739	694281	15498100
38 Interest on govt. obligations, State and local	4488670	*1722	-	*430	*39	*86	982	2701	15108	28806	43881	142222	4252693
39 Rents	667107	54	-	*2537	-	*3	*242	*2607	4678	12002	7942	17763	619279
40 Royalties	28392	-	-	-	-	-	*-0	-	-	*6	6	313	28067
41 Net S-T cap gain less net LT loss	1208853	192	-	*104	-	*38	886	*313	5477	7625	15891	33555	1144771
42 Net L-T cap gain less net ST loss	3548063	924	-	*225	*21	*202	1166	6848	18220	23970	39150	182783	3274555
43 Net gain, noncapital assets	178514	-	-	-	*7	*9	*19	*5	*285	*31	401	539	177217
44 Dividends, domestic corporations	946483	1448	*1	*678	*18	*140	1673	2314	5427	8363	15289	37593	873538
45 Dividends, foreign corporations	93255	-	-	-	-	-	*21	*10	*31	*1767	179	782	90465
46 Other receipts	6233887	*5989	618	*1039	*28	30845	24960	132462	124879	284520	213447	431603	4983498
47 Total deductions	200207196	178550	724225	81479	189283	311317	1106360	1703593	2269577	2790955	5193456	14865895	170792507
48 Cost of sales and operations	125515903	*89924	638464	3016	11703	75094	458665	909186	836352	1391775	2948391	10519810	107633522
49 Compensation of officers	1508904	*8929	*3365	*13092	*29232	*30818	25147	33580	32227	60302	54876	118802	1098536
50 Repairs	156981	*251	*1088	*2381	*1086	*707	2678	1848	4366	3979	5132	11095	122370
51 Bad debts	442494	354	-	*5	*116	*1549	852	1932	12073	12757	12761	57518	342577
52 Rent paid on business property	2037158	*2527	*2171	*4517	*5153	*10772	13206	20637	23030	29326	50273	117373	1758171
53 Taxes paid	4242920	*11243	1544	3642	8171	6276	18854	54052	52623	71912	106133	263021	3645450
54 Interest paid	4052674	*4531	*573	*1943	*567	1347	10799	8494	10398	39347	38620	86854	3849204
55 Contributions or gifts	66196	*189	*6	*54	*201	*1	*39	*201	268	1497	894	2929	59917
56 Amortization	381203	*174	*940	*29	*46	*295	756	9021	1253	5964	7445	31613	323666
57 Depreciation	1766570	*1273	*1850	*1468	*2944	*3583	5208	8607	14740	19467	36151	79166	1592113
58 Depletion	11574	-	-	-	-	-	-	-	-	-	42	26	11507
59 Advertising	515479	*176	*1227	*1532	*676	*800	1673	6341	8398	11615	13652	43346	426042
60 Pension, prof sh, stock, annuity	615293	-	-	-	-	*186	*1910	*8137	2214	4619	8154	31816	558257
61 Employee benefit programs	2274432	2189	*-0	-	*4080	*6857	8072	19796	13147	23039	161866	474070	1561314
62 Net loss, noncapital assets	95954	51	-	*6	*6	*1670	*20	*1053	*11312	459	5610	6688	69079
63 Other deductions	56523462	56739	72996	49795	125301	171363	558479	620709	1247178	1114897	1743456	3021768	47740781
64 Total receipts less total deducts	10524844	18081	3721	4698	8266	342	56403	62535	-20715	106290	209033	345979	9730211
65 Const taxable inc frm rel frn corps	796798	-	-	-	-	-	-	-	*60	-	443	1097	795198
66 Net income (less deficit), total	6832972	16359	3721	4268	8227	256	55421	59834	-35763	77484	165594	204854	6272716
67 Net income, total	9393092	16506	16541	6184	8468	12171	84693	109928	165210	247692	289649	694256	7741795
68 Deficit, total	2560121	*147	12820	*1916	*241	11915	29272	50093	200973	170208	124054	489402	1469080
69 Net income (less def), Form 1120-A	*755	-	*755	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*295	*295	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	61524	*7434	*-4590	*1428	-	*6603	*35747	*14902	-	-	-	-	-
72 Statutory special deductions, total	2247435	2724	*1915	*916	*64	*1473	13294	10842	13386	28802	52373	140131	1981514
73 Net operating loss deduction	1581674	1711	*1914	*441	*52	*1375	9311	9222	*9608	21421	40396	111511	1374711
74 Dividends received deduction	651745	1013	*1	*475	*13	*98	3983	1620	3777	7381	10489	26938	595957
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	7865687	*6348	8978	3840	8404	4116	39151	84528	152751	215260	241395	556538	6544378
77 Income tax before credits, total	3050092	*2158	1347	583	1795	1147	12382	29952	47728	74962	86678	227905	2563455
78 Regular tax	2669474	*2094	1347	583	1785	791	11597	29397	47100	73166	82759	187148	2231707
79 Personal holding company tax	299	-	-	-	-	-	-	-	-	-	299	-	-
80 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
81 Alternative minumum tax	365781	-	-	-	*10	*357	*785	*553	*214	1630	3378	39801	319054
82 Environmental tax	14055	6	-	-	-	-	-	*2	*38	165	242	956	12645
83 Foreign tax credit	292634	-	-	-	-	-	-	-	-	*3	23	135	292473
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	267	-	-	-	-	-	-	-	-	-	-	3	264
87 General business credit	3681	-	-	-	-	-	-	*37	*174	-	106	164	3200
88 Prior year minumum tax credit	122731	-	-	-	*15	-	*258	*60	*469	*159	509	6780	114480
89 Income tax after credits, total	2630779	*2158	1347	583	*1780	1147	12124	29855	47085	74800	86039	220823	2153039

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance agents, brokers, and service

MAJOR GROUP 49
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	70763	3811	41444	10530	7340	3773	3288	301	165	65	25	6	15
2 Total assets	40391439	-	1021517	1773305	2627640	2671058	6158467	2051470	2459531	2150732	1684695	1005257	16787767
3 Cash	7634912	-	324421	496805	881898	774245	1685246	526098	574987	446493	236746	52583	1635390
4 Notes and accounts receivable	11078974	-	116929	276166	645461	647896	1774724	684786	880063	828065	490461	331245	4403177
5 Less: Allowance for bad debts	236422	-	*434	*681	*5886	*1054	5657	6707	6853	2594	4579	2825	199151
6 Inventories	3752	-	-	-	-	*1418	-	-	*162	*973	332	-	867
7 Investments in govt. obligations, Total	556587	-	-	-	*1700	*706	*33553	*1787	*100635	*29669	138478	32166	217892
8 Tax-exempt securities	471776	-	-	*3248	*510	-	*32619	*22443	*25471	-	79350	-	308136
9 Other current assets	2263511	-	55657	35673	118757	156996	402776	174860	173606	288571	47087	27895	781635
10 Loans to stockholders	760532	-	154501	154501	76193	108862	189216	57004	*18010	*1699	546	-	-
11 Mortgage and real estate loans	163069	-	*2504	*8055	*49684	*14320	*5401	*23406	*16769	*27053	13501	-	2377
12 Other investments	10329556	-	54300	141282	192043	261343	726078	217753	297313	280165	374907	352537	7431835
13 Depreciable assets	8165637	-	687947	1080750	827386	782327	1652226	381284	357268	244597	232196	54163	1865494
14 Less: Accumulated depreciation	4713093	-	485188	729442	542769	478143	966758	176901	193301	118737	100601	31072	890180
15 Depletable assets	*13568	-	*10157	-	*223	-	*-0	*55	*2914	-	219	-	-
16 Less: Accumulated depletion	*5642	-	*5396	-	-	-	-	-	*27	-	219	-	-
17 Land	243718	-	*7097	*8839	*59173	*24648	37690	22390	*18600	*4443	18299	15	42523
18 Intangible assets (Amortizable)	3200523	-	146696	395894	305622	240401	690457	109924	190704	129272	127067	110622	753863
19 Less: Accumulated amortization	1362085	-	110933	260884	167021	93016	335621	74022	57591	57231	31394	35203	139168
20 Other assets	1822566	-	63261	163099	184666	230110	236521	87310	60801	48293	62298	113130	573076
21 Total liabilities	40391439	-	1021517	1773305	2627640	2671058	6158467	2051470	2459531	2150732	1684695	1005257	16787767
22 Accounts payable	13143945	-	279363	382861	765092	961963	2536335	918185	922168	787663	402075	161935	5026306
23 Mort, notes, and bonds under 1 yr	1975750	-	121365	169121	130116	102761	385847	92495	84843	165528	96475	20767	606433
24 Other current liabilities	4807923	-	155491	144143	199887	357560	832824	309341	533316	517750	294143	384355	1079113
25 Loans from stockholders	1195843	-	303089	348840	176980	55206	105028	*12626	*15594	*17096	111384	-	50000
26 Mort, notes, bonds, 1 yr or more	4057862	-	191814	273407	454883	416868	912639	233509	232418	263694	109126	192748	776757
27 Other liabilities	2797467	-	66291	*28786	119841	111411	300516	24889	158240	102058	305097	28053	1552286
28 Net worth	12412648	-	-95897	426149	780842	665288	1085278	460425	512953	296943	366395	217400	7696873
29 Capital stock	1633215	-	137870	104965	103422	117095	362674	54851	54891	57327	61590	29261	549270
30 Paid-in or capital surplus	4046580	-	85349	70623	104248	111126	268682	158701	161218	75113	191222	100295	2720004
31 Retained earnings, appropriated	120568	-	-	-	*39917	-	*379	-	*28599	-	2163	1187	48324
32 Retained earnings, unappropriate	6776997	-	-163511	370208	487935	393857	337456	220971	208076	76350	127590	87224	4630842
33 Retained earnings (S Corp)	1045739	-	-67140	-2384	158472	195485	488693	81571	75007	*105588	10447	-	-
34 Less: Cost of treasury stock	1210452	-	*88465	*117264	113152	152274	372604	55669	14839	*17435	26616	567	251568
35 Total receipts	39333370	458637	5886929	4831667	4250656	3220880	6535201	1673851	2314189	1370728	1116459	288902	7385271
36 Business receipts	37216341	451678	5776020	4687155	4122985	3118614	6240499	1590359	2184577	1251087	1019603	238187	6535576
37 Interest	516267	4808	7961	21376	37937	23183	67738	28717	45418	19999	32151	26222	200756
38 Interest on govt. obligations, State and local	60916	-	-	*72	*1100	*955	6602	*3056	4824	*174	5862	6636	31635
39 Rents	125587	*500	*1470	*5729	*6434	*5814	41090	*7057	*7326	10354	6033	1016	32763
40 Royalties	*16156	-	-	-	-	-	-	*1	-	-	-	-	16155
41 Net S-T cap gain less net LT loss	37018	-	-	*223	*3487	*12669	*3532	*590	*1508	*203	497	38	14272
42 Net L-T cap gain less net ST loss	391751	-	*10393	*3377	*2086	*32663	8666	*15647	6329	*5905	4354	2434	299897
43 Net gain, noncapital assets	25094	-	*5297	*1869	3785	*2177	8278	*2212	80	*155	766	-	474
44 Dividends, domestic corporations	40599	*245	*93	*576	*3425	1563	6044	1230	2564	1733	1406	305	21413
45 Dividends, foreign corporations	134762	-	-	-	-	*10	-	-	*378	-0	13	-	134361
46 Other receipts	768878	*1406	85694	111289	69417	23231	152752	24981	61184	81118	45774	14063	97968
47 Total deductions	36652053	458376	5494531	4714184	4115672	3087552	6108584	1553699	2199963	1294709	1038251	256597	6329935
48 Cost of sales and operations	5564391	*19137	1261939	1232631	637058	506537	658797	*228854	394257	*237403	363490	11773	12517
49 Compensation of officers	5199237	*18607	872349	881486	852739	576043	951691	233911	200139	109211	53044	37038	412979
50 Repairs	211292	1401	29250	19283	28033	18219	42838	5730	9070	3916	5643	1289	46621
51 Bad debts	170478	*6457	9044	16935	26640	14318	52288	11977	8001	3991	10220	1803	8803
52 Rent paid on business property	1507639	*9866	178556	151963	151776	143925	228073	53840	69309	49588	33041	6228	431475
53 Taxes paid	1385140	50924	150516	163816	157810	113904	198515	48960	69093	38129	31290	13107	349077
54 Interest paid	589257	*1425	43203	57103	61939	47685	97470	31095	30131	30194	12716	14438	161858
55 Contributions or gifts	32148	*33	*823	1598	3309	2665	4250	1597	1270	1371	1430	204	13598
56 Amortization	318538	*2329	18250	39311	45035	28013	59878	12531	14858	13372	10889	9259	64812
57 Depreciation	687219	2560	61314	81410	78522	59933	132235	38151	31711	25240	18023	4337	153785
58 Depletion	*27	-	-	-	-	-	-	*-0	*27	-	-	-	-
59 Advertising	370763	2966	78119	80457	40498	22852	47327	14541	19944	5680	9958	680	47741
60 Pension, prof sh, stock, annuity	526985	*996	35729	64439	52529	43383	87633	30677	30571	16444	13959	3188	147437
61 Employee benefit programs	815428	*4589	39158	75822	96326	77066	113037	29367	40583	27674	27416	6484	277906
62 Net loss, noncapital assets	27173	-	*3163	*395	*792	1341	4295	*3861	2040	*310	222	120	10633
63 Other deductions	19246337	337086	2713118	1847535	1882668	1431668	3430258	808608	1278959	732186	446909	146650	4190692
64 Total receipts less total deducts	2681317	261	392398	117482	134984	133328	426617	120152	114226	76019	78209	32305	1055336
65 Const taxable inc frm rel frn corps	223654	-	-	-	-	*2	-	*160	*532	*230	1	-	222729
66 Net income (less deficit), total	2844055	261	392398	117410	133884	132374	420016	117255	109934	76075	72348	25669	1246430
67 Net income, total	3552261	26142	534539	225779	264391	177144	541230	143131	152869	100254	90179	28167	1268436
68 Deficit, total	708206	25881	142141	108369	130506	44769	121214	25876	42935	*24179	17831	2498	22006
69 Net income (less def), Form 1120-A	17017	*-4625	*890	*2298	*18454	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*90	*90	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1173031	2322	404629	85233	116435	65939	369912	47655	45841	*32018	3047	-	-
72 Statutory special deductions, total	407098	*247	40014	22435	*17363	18330	20150	14971	2896	13976	7003	3280	246432
73 Net operating loss deduction	378619	*76	39948	*22032	*14963	*17236	*16528	*13939	*1026	*12756	6012	3066	231037
74 Dividends received deduction	28478	*172	*65	*403	*2400	1094	3622	1032	1870	1220	991	214	15395
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1703013	*4169	40972	48511	74692	67287	110288	75208	99273	55559	80158	24887	1022011
77 Income tax before credits, total	548962	*1146	6143	7899	15966	14806	31827	25628	33818	19762	27669	8547	355750
78 Regular tax	535613	*1145	6143	7899	15952	14806	28666	25285	33618	18901	27254	8462	347484
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	11592	-	-	-	-	-	*3161	*324	*173	*826	338	54	6716
82 Environmental tax	1756	-	-	-	*14	-	-	*20	*27	*36	78	31	1551
83 Foreign tax credit	121303	-	-	-	-	-	-	-	-	-	168	-	121135
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*545	-	-	-	-	-	-	*71	*84	-	-	-	390
87 General business credit	3762	-	*336	*150	-	*257	-	*1352	*420	*205	-	-	1042
88 Prior year minumum tax credit	1755	-	-	-	-	-	*292	-	*872	*14	250	44	283
89 Income tax after credits, total	421596	*1146	5807	7749	15966	14549	31535	24205	32441	19543	27251	8503	232900

MAJOR GROUP 50
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	441771	32468	194399	77540	53286	37647	37793	4761	2520	766	323	174	94
2 Total assets	352540372	-	6453634	12625589	18774241	26769382	77615758	32688466	38851960	26381778	21765823	26566274	64047466
3 Cash	21941724	-	1936313	2496677	2507512	2510253	4144027	1584755	1797279	994841	946558	981776	2041731
4 Notes and accounts receivable	20556719	-	342560	795008	917235	1381983	3936296	1684211	2320627	1618193	1314323	1238341	5007943
5 Less: Allowance for bad debts	958498	-	*18906	36194	66097	*131349	126772	86777	98050	119601	80865	53904	139983
6 Inventories	17403208	-	*26826	338968	600729	1217780	4963246	1741962	1873477	1182861	1218317	2066386	2172656
7 Investments in govt. obligations, Total	2170270	-	*19404	*46069	*38114	*66322	478349	107226	344807	118245	53470	235846	662417
8 Tax-exempt securities	820740	-	*4324	*9821	*12496	96613	218243	94445	166275	*42096	67784	14933	93709
9 Other current assets	21317496	-	374585	657431	1249548	1731945	4779977	2080326	2227583	1177441	1298501	1628894	4111265
10 Loans to stockholders	5597869	-	459884	672105	640679	660555	1468918	274184	400103	186694	261292	389085	184371
11 Mortgage and real estate loans	14319377	-	201842	369451	727614	683996	2053779	940487	1291564	855393	1004677	1360335	4830239
12 Other investments	55067594	-	304264	895626	1490375	2260644	7428754	4176231	6270310	4986256	3730637	5535166	17989331
13 Depreciable assets	179004045	-	5233005	7527884	11610210	16073468	44387554	18061155	19997918	13587077	9756544	11244046	21525184
14 Less: Accumulated depreciation	55011491	-	3502070	3757666	4947237	5633774	13915622	5249634	5644548	3578848	2394592	2668957	3718543
15 Depletable assets	823187	-	*19516	*53320	*26056	*108574	82836	*75220	130056	58480	101802	18756	148572
16 Less: Accumulated depletion	190013	-	*18061	*12108	*2156	*21621	26145	*11294	*39908	*18555	15086	12228	12851
17 Land	52221839	-	795949	2191605	3330405	4817161	14600720	5559298	5893467	3735030	3068888	2509313	5720004
18 Intangible assets (Amortizable)	4114936	-	252160	168531	142515	315551	832818	457826	479785	328962	234554	355250	546985
19 Less: Accumulated amortization	1379877	-	162685	69586	58813	115355	286248	155501	194615	92823	94519	65441	84291
20 Other assets	14721247	-	184722	278647	555057	746637	2595028	1354347	1635831	1320037	1293538	1788678	2968726
21 Total liabilities	352540372	-	6453634	12625589	18774241	26769382	77615758	32688466	38851960	26381778	21765823	26566274	64047466
22 Accounts payable	9842120	-	453338	329028	399798	686554	1757267	926030	969601	785655	514931	779721	2240196
23 Mort, notes, and bonds under 1 yr	33257481	-	478073	657971	1049649	2050051	7036206	3261830	3819391	2648918	2614626	3042598	6598167
24 Other current liabilities	19482032	-	669232	967607	1002532	1276162	3571577	1740676	2027383	1336436	1009247	1371709	4509470
25 Loans from stockholders	40302781	-	3140188	2364384	3263245	4214718	9687065	3565643	2812085	1747853	1542567	1673002	6292031
26 Mort, notes, bonds, 1 yr or more	145035568	-	1774489	3917935	6105580	10336596	33759598	14220482	17701851	11606169	9854178	12485909	23272780
27 Other liabilities	28247673	-	1453492	1355358	1460181	1524722	5966270	2176887	2890789	1781847	1482081	2776526	5379520
28 Net worth	76372718	-	1515177	3033306	5493255	6680580	15837774	6796917	8630860	6474901	4748193	4436809	15755300
29 Capital stock	35691250	-	1616427	1435677	2094960	2841709	6250616	2846383	3556864	1834000	1639661	2378069	9196883
30 Paid-in or capital surplus	79807067	-	2373362	2209678	3289068	3911550	17453320	8655423	9842920	7499364	5332541	5286364	13953478
31 Retained earnings, appropriated	1794349	-	136777	213535	248037	299186	552204	95247	200068	*10345	3530	20446	14974
32 Retained earnings, unappropriate	-28448563	-	-2526193	73417	783690	945241	-3458691	-3599338	-3713747	-2956903	-2635559	-3891044	-7469435
33 Retained earnings (S Corp)	-8364702	-	-2787001	-438448	-663329	-904220	-3708334	-1002589	-987490	255837	498194	781556	591121
34 Less: Cost of treasury stock	4106684	-	328549	460552	259173	412887	1251341	198210	267754	167742	90174	138582	531720
35 Total receipts	116628578	3926085	17209518	10558719	9131543	8118326	21371057	8295279	9039003	5569165	4451317	7226596	11731970
36 Business receipts	91079629	2696675	15831970	9238533	7435976	6348487	17553084	5786705	6652021	4178105	3185212	5337232	6835628
37 Interest	4690437	155769	119021	116707	175096	184948	542026	182462	338682	251852	299907	516396	1807570
38 Interest on govt. obligations, State and local	154814	5121	*6429	*776	*2018	9392	35783	37561	27814	9677	4439	7308	8495
39 Rents	7476706	177334	202188	343424	564534	630928	1300018	643566	870271	534459	366319	545452	1298213
40 Royalties	211016	3093	*4329	*5732	*179	*16488	66405	*18324	43580	*16133	27818	4040	4895
41 Net S-T cap gain less net LT loss	165847	*46683	*32091	*4412	*15580	*2378	20223	*2634	12356	17024	7418	1096	3953
42 Net L-T cap gain less net ST loss	2807692	340083	120841	89796	171335	134869	350607	224848	208954	147916	198172	300222	520048
43 Net gain, noncapital assets	645883	172449	146789	23229	44519	29129	68100	34220	25180	11187	19617	32417	39046
44 Dividends, domestic corporations	250436	809	*654	3849	15814	14939	66621	11248	24058	23344	11239	6346	71516
45 Dividends, foreign corporations	43638	-	*10	*633	-	-	*529	*669	*924	*255	12886	212	27519
46 Other receipts	9102480	328068	745197	731629	706490	746768	1367661	1353041	835163	379212	318291	475874	1115086
47 Total deductions	120647730	5095562	17313277	10348326	8895705	7877361	21336060	8725348	9583499	5960178	4706778	7863898	12941739
48 Cost of sales and operations	31743804	1134382	2817454	1308821	2354563	2091780	7180614	2286902	2590023	1777670	1472903	3176527	3552165
49 Compensation of officers	6048019	48329	2009221	974662	464301	323821	1023864	294495	307560	136064	96300	153580	215821
50 Repairs	2235288	67986	292406	277319	161169	273662	497301	161319	171029	104529	58638	72885	97046
51 Bad debts	1492933	134755	82992	19218	36962	33564	191217	119845	200585	89911	107052	206801	270031
52 Rent paid on business property	3381406	303564	799172	334483	239041	202849	420396	183893	278896	173427	86229	175365	184092
53 Taxes paid	6243196	280309	544913	520664	432150	474874	1342715	589225	563765	362813	252202	312846	566720
54 Interest paid	12053030	576596	244290	284940	335853	610146	1967231	933891	1196122	873364	769658	1038579	3222360
55 Contributions or gifts	69375	311	4034	4906	3604	3564	9529	4357	5779	4552	7942	2303	18494
56 Amortization	546574	62804	23090	8858	14656	29584	76486	32650	55115	29555	34730	94890	84156
57 Depreciation	5172407	262987	251670	247402	285822	354422	996366	468880	524424	397066	276918	337394	769057
58 Depletion	54018	*211	*94	*1571	*4643	*908	20340	*646	8771	5436	5778	3308	2311
59 Advertising	1486125	18258	449394	169932	133636	110138	200042	65280	98822	38400	49891	71078	81256
60 Pension, prof sh, stock, annuity	395349	2200	85420	68164	37750	20828	64274	25618	27851	7526	9081	12880	33756
61 Employee benefit programs	961716	15344	100876	73661	57461	54889	143711	186885	84444	36668	26333	45514	135931
62 Net loss, noncapital assets	1060238	216706	107801	*21273	12215	3562	139664	47392	144596	21956	48172	151698	145203
63 Other deductions	47704251	1970822	9500450	6032450	4321880	3288770	7062311	3324069	3325717	1901242	1404950	2008250	3563340
64 Total receipts less total deducts	-4019152	-1169477	-103759	210394	235838	240965	34997	-430069	-544496	-391013	-255461	-637301	-1209769
65 Const taxable inc frm rel frn corps	*4148	-	-	-	-	-	*59	-	*188	*59	2354	-	1488
66 Net income (less deficit), total	-4169818	-1174598	-110188	209618	233819	231573	-727	-467630	-572121	-400632	-257547	-644610	-1216775
67 Net income, total	9085305	569399	1242743	734093	883528	802156	1988703	580695	565924	363268	353122	413399	588273
68 Deficit, total	13255123	1743998	1352931	524475	649709	570583	1989430	1048325	1138046	763900	610669	1058009	1805048
69 Net income (less def), Form 1120-A	56202	*6254	377	25894	23677	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-469967	-469967	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-26231	-471599	187837	68231	118377	64114	181177	-99777	-84824	-74173	-4492	80210	8688
72 Statutory special deductions, total	1674931	185364	248579	88616	138048	132430	239589	131853	101624	101056	68034	63575	176162
73 Net operating loss deduction	1466321	184774	248122	85876	126778	122080	192794	122891	84391	84027	60013	59007	95568
74 Dividends received deduction	208610	*590	*457	2740	11270	10350	46795	8962	17234	17029	8021	4568	80594
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3715307	180028	236444	366707	330248	325624	798023	217081	275072	177329	211773	222500	374478
77 Income tax before credits, total	1087157	60788	43837	72339	62206	79009	237091	74947	99069	65548	76135	80807	135382
78 Regular tax	1037490	52699	43134	71825	61538	77713	230488	71202	92157	60064	72481	75905	128284
79 Personal holding company tax	6395	-	*573	*205	*394	*1251	1401	*36	*332	*146	-0	2055	-
80 Recapture of investment credit	*248	-	-	-	-	-	*243	-	-	-	5	-	-
81 Alternative minumum tax	33316	3299	*95	*79	*273	*17	3697	3140	6345	4823	3283	2270	5996
82 Environmental tax	1575	*92	35	*3	-	11	*50	*39	80	121	198	290	656
83 Foreign tax credit	1447	-	-	-	-	*2	*55	*2	*51	*21	447	31	839
84 U.S. Possessions tax credit	749	47	-	-	-	-	5	-	680	17	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	2382	-	-	*153	-	*286	*142	-	*235	-	-	21	1544
87 General business credit	11098	*30	*184	*93	*338	*1408	2170	*37	*224	*569	1368	1	4677
88 Prior year minumum tax credit	20045	*483	-	-	*22	*10	1324	*1711	773	1781	742	777	12422
89 Income tax after credits, total	1051435	60228	43653	72093	61846	77303	233393	73197	97106	63160	73579	79977	115899

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6511 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	173580	10869	56172	36950	29057	19758	17592	1692	984	289	121	65	30
2 Total assets	141757383	-	2152374	5960534	10227975	14036307	34317278	11504767	14989525	9979779	8224537	10045425	20318882
3 Cash	7639333	-	367816	629262	964143	1046785	1707498	579037	670817	412307	426512	307804	527353
4 Notes and accounts receivable	5999181	-	52654	274382	346236	555393	1157782	449241	477884	402418	534900	328076	1420216
5 Less: Allowance for bad debts	263222	-	*56	*22893	*50650	*467	*7902	*67640	7990	17392	32983	19277	35970
6 Inventories	578748	-	-	-	-	-	*41834	*4665	34720	90516	38363	266368	102281
7 Investments in govt. obligations, Total	677931	-	-	*17970	*28713	*28624	147759	*42090	116083	*88398	18222	36677	153395
8 Tax-exempt securities	602524	-	*4324	*3240	*7540	94089	176864	*48062	*104953	*27055	33172	9525	93700
9 Other current assets	5521089	-	68645	282892	517468	503435	1376752	552922	680667	254365	349994	557518	376431
10 Loans to stockholders	2381420	-	107269	286554	270936	225204	726459	75255	246630	121619	117447	111307	92739
11 Mortgage and real estate loans	4166577	-	*46248	151912	322243	361695	843930	276367	519088	306070	332316	527287	479420
12 Other investments	17615358	-	76956	393591	528275	1002058	2512287	1570005	1838412	1733381	1241744	1756675	4961975
13 Depreciable assets	101726042	-	2697876	5240201	8636706	11417707	26384742	8417379	10597038	6520278	4832629	6056546	10924941
14 Less: Accumulated depreciation	33368880	-	1744655	2612858	3591791	4006133	8085726	2726777	3086329	2029139	1327207	1684785	2473479
15 Depletable assets	169269	-	-	-	*14601	*38907	*33801	*699	*2759	*55338	17105	6059	-
16 Less: Accumulated depletion	37524	-	-	-	-	*2046	*11574	*141	*1234	*16586	821	5122	-
17 Land	22977661	-	398970	1157316	1924440	2472268	6531124	1913852	2215661	1417578	1155144	1052718	2738590
18 Intangible assets (Amortizable)	1795263	-	70780	107043	57784	142520	420635	145338	165599	193761	143850	231408	116545
19 Less: Accumulated amortization	608168	-	47045	43105	27831	37635	137010	67529	67360	50369	54806	29757	45721
20 Other assets	4184781	-	52593	95026	279163	193904	498022	291941	482127	470182	398958	536398	886468
21 Total liabilities	141757383	-	2152374	5960534	10227975	14036307	34317278	11504767	14989525	9979779	8224537	10045425	20318882
22 Accounts payable	2953075	-	79273	119858	117385	251316	522192	263972	253495	162112	194376	215731	773365
23 Mort, notes, and bonds under 1 yr	11483171	-	113368	304844	460966	815754	2267749	743110	1158290	923017	923515	645535	3127022
24 Other current liabilities	5627684	-	142049	284085	448942	271395	1020758	514047	681820	297719	374801	509315	1082751
25 Loans from stockholders	14069047	-	914642	1199912	1738410	1738872	3731660	1248320	894198	661877	396957	500729	1043469
26 Mort, notes, bonds, 1 yr or more	70042256	-	552972	2256054	4222778	6542811	17831537	6059950	8120828	5049782	4526830	6335355	8543360
27 Other liabilities	7371259	-	64024	387087	501157	419581	1218075	618487	1225311	679537	486319	390890	1380792
28 Net worth	30210892	-	286046	1408693	2738337	3996579	7725307	2056881	2655583	2205734	1321739	1447870	4368123
29 Capital stock	12624755	-	622559	665032	1071754	1271343	2851673	969991	1367819	741889	571181	748118	1743396
30 Paid-in or capital surplus	25199935	-	542695	1351597	1380728	1598744	5183891	2353705	2498199	2010169	1458776	1461639	5359791
31 Retained earnings, appropriated	205503	-	*25001	*11403	*1499	*63441	*90472	*3230	*1202	-	3530	-0	5725
32 Retained earnings, unappropriate	-1878800	-	-262098	-141845	883501	1509957	2183702	-671541	-737972	-581195	-684280	-845828	-2531201
33 Retained earnings (S Corp)	-3704421	-	-575701	-139315	-442015	-193224	-1738370	-528311	-332046	118229	33253	93079	-
34 Less: Cost of treasury stock	2236080	-	*66410	338177	157130	253683	846060	70194	141619	83358	60722	9139	209588
35 Total receipts	30120087	1417569	2577311	2013543	2705125	1960754	5129653	2674399	2568286	1638852	1549039	2399239	3486316
36 Business receipts	20237198	1039698	2311551	1616233	1967152	1411320	3572308	1304664	1648289	1045210	988080	1685823	1646871
37 Interest	1313553	34461	5535	36317	44872	66621	179864	53445	114981	65695	124814	182210	404737
38 Interest on govt. obligations, State and local	74815	4715	*258	*571	*1459	7709	25216	10576	9852	5314	2287	1994	4865
39 Rents	4535655	86537	127827	245937	458467	337092	794599	396973	437354	334218	214584	275894	826173
40 Royalties	17442	*1023	*29	*549	*6	*10769	1373	*18	*1525	*750	602	176	621
41 Net S-T cap gain less net LT loss	28252	*20	-	*407	*762	*64	13029	*1719	1757	*1286	5188	543	3477
42 Net L-T cap gain less net ST loss	1156992	115670	*62549	*41899	110383	64751	188027	97785	64756	54744	128422	76459	151546
43 Net gain, noncapital assets	151891	10914	*1533	*14200	21015	4937	15738	27327	9443	4130	13299	19569	9787
44 Dividends, domestic corporations	174755	*630	-	*655	11422	12441	48304	9618	8410	15506	8031	2981	56758
45 Dividends, foreign corporations	5677	-	-	*633	-	-	*515	*661	*71	*100	3016	147	534
46 Other receipts	2423858	123901	68029	56143	89587	45051	290680	771613	271848	111899	60715	153444	380949
47 Total deductions	30535561	1797356	2525159	1946606	2503099	1857166	5001371	2719078	2664840	1663850	1527407	2516574	3813056
48 Cost of sales and operations	4237315	*9142	476212	247749	515314	271319	564223	261440	219484	264651	293428	570477	543876
49 Compensation of officers	1360362	*4543	252673	175696	85790	140038	324504	71279	91162	38681	33310	58403	84284
50 Repairs	850133	50022	44361	76124	73295	96677	202043	71052	71408	46872	27883	43467	46930
51 Bad debts	278433	31259	*2790	*112	9583	10192	64965	26780	80696	6636	13037	8813	23567
52 Rent paid on business property	926382	151361	68732	50454	47814	52129	113164	81355	79696	47298	35455	131038	67886
53 Taxes paid	2472191	214442	140966	209542	213662	189623	480207	181632	186665	156534	94447	156251	248220
54 Interest paid	4701463	332509	73298	141660	166359	256429	765633	325874	479960	343690	348847	462728	1004475
55 Contributions or gifts	27468	*149	*427	*466	1520	2384	4154	2894	3848	3822	6692	462	650
56 Amortization	238756	35617	786	579	2691	3391	29185	13247	24788	12604	18562	62810	34497
57 Depreciation	2665574	209805	88334	128554	162561	203231	504474	190819	237236	182204	151056	200486	406815
58 Depletion	12051	-	-	-	-	*37	*4858	*4	*3837	*3248	52	4	11
59 Advertising	251953	4874	64524	10884	28034	8335	29324	11930	13583	9886	15744	32663	22172
60 Pension, prof sh, stock, annuity	116163	*279	*28369	*11706	*3221	12571	20179	10193	9473	4153	3029	2744	10248
61 Employee benefit programs	339395	2685	*21637	14214	19022	13539	34914	145966	25296	8811	5693	17640	29978
62 Net loss, noncapital assets	290168	72206	*32737	*13700	*1731	*732	62118	7323	27712	11878	6335	16911	36786
63 Other deductions	11767753	678463	1229312	865167	1172502	596539	1797425	1317292	1109996	522883	473836	751678	1252660
64 Total receipts less total deducts	-415474	-379787	52153	66937	202026	103589	128282	-44679	-96554	-24999	21632	-117335	-326739
65 Const taxable inc frm rel frn corps	*2687	-	-	-	-	-	*59	-	-	-	2354	-	275
66 Net income (less deficit), total	-487602	-384502	51895	66366	200567	95880	103125	-55255	-106406	-30312	21698	-119329	-331329
67 Net income, total	2874327	184581	232582	229488	357341	254128	686659	189259	190887	150114	151197	145724	102367
68 Deficit, total	3361929	569083	180687	163122	156775	158248	583534	244514	297293	180427	129499	265053	433696
69 Net income (less def), Form 1120-A	8620	-	-1625	6465	*3780	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-372666	-372666	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	93456	-14081	28162	8041	52740	-6017	23011	5277	-3055	*-8462	-1294	9134	-
72 Statutory special deductions, total	592839	71216	75382	32815	58944	35455	88959	39549	40154	55013	18052	15956	61345
73 Net operating loss deduction	462717	70729	75382	32365	50430	26845	54588	31768	34188	43652	12320	13727	16722
74 Dividends received deduction	130123	*487	-	*449	8514	8609	34371	7781	5967	11361	5732	2229	44623
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1815755	88373	56750	138999	196786	193299	476728	139704	138258	93968	134498	104176	54216
77 Income tax before credits, total	533100	32731	8796	25743	37065	48023	139535	48641	49016	34689	48475	37410	22976
78 Regular tax	506983	26356	8701	25627	36574	47427	137187	46204	46512	31852	46261	35671	18611
79 Personal holding company tax	2184	-	-	*12	*312	*579	*983	*1	*216	*81	-	-0	-
80 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	5	-	-
81 Alternative minumum tax	19223	2990	*95	*79	*179	*17	1337	1915	2234	2425	2108	1604	4241
82 Environmental tax	555	*75	-	*3	-	-	*21	*27	*28	49	93	135	124
83 Foreign tax credit	489	-	-	-	-	*2	*30	*2	*4	-	443	-	9
84 U.S. Possessions tax credit	69	47	-	-	-	-	5	-	-	17	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*12	-	-	-	-	-	*12	-	-	-	-	-	-
87 General business credit	3864	-	-	*93	*297	*716	1009	*28	*224	*21	1338	-	139
88 Prior year minumum tax credit	4539	*468	-	-	*22	*10	*981	*1536	*433	*413	677	-	-
89 Income tax after credits, total	524126	32216	8796	25650	36747	47295	137499	47075	48355	34238	46018	37410	22827

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6516
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1056	***	***	*112	*182	*147	157	*17	*19	*3	3	3	**
2 Total assets	1905704	-	***	*26323	*50920	*118399	325998	*127215	*264590	*98411	231624	649378	**
3 Cash	86975	-	***	*4795	*52	*6806	45127	*423	*10100	*3545	437	4300	**
4 Notes and accounts receivable	102692	-	***	*12	-	*2350	*7530	*6	*12624	*8498	12275	59397	**
5 Less: Allowance for bad debts	-	-	***	-	-	-	-	-	-	-	-	-	-
6 Inventories	*3072	-	***	-	-	-	-	-	*3072	-	-	-	-
7 Investments in govt. obligations, Total	*172834	-	***	-	-	-	*86795	-	*35723	*7952	-	42365	-
8 Tax-exempt securities	-	-	***	-	-	-	-	-	-	-	-	-	-
9 Other current assets	65110	-	***	*21516	-	*14996	*23927	*522	*2309	-	-	1840	-
10 Loans to stockholders	*10400	-	***	-	-	*10360	-	*41	-	-	-	-	-
11 Mortgage and real estate loans	*17057	-	***	-	-	-	-	-	*17057	-	-	-	-
12 Other investments	310195	-	***	-	-	*843	*87653	*11618	*99416	*48135	12564	49965	-
13 Depreciable assets	748023	-	***	*14	*13170	*48421	49722	*463	*50864	29675	77470	478225	**
14 Less: Accumulated depreciation	97720	-	***	*14	*6051	*14949	35091	*75	*36828	-	376	4335	-
15 Depletable assets	252167	-	***	*260	*10468	*12624	*31876	*62008	*81272	*2089	37001	12688	-
16 Less: Accumulated depletion	66089	-	***	*260	*1413	*3771	*13610	*82	*37734	*1688	-	7105	-
17 Land	134413	-	***	-	*34694	*22091	*42043	*14	*23459	-	499	11613	-
18 Intangible assets (Amortizable)	*6664	-	***	-	*18	*2575	-	*11	-	-	-	4060	-
19 Less: Accumulated amortization	*4089	-	***	-	*18	-	-	*11	-	-	-	4060	-
20 Other assets	164000	-	***	*-0	-	*16052	*27	*52278	*3257	*205	91754	426	**
21 Total liabilities	1905704	-	***	*26323	*50920	*118399	325998	*127215	*264590	*98411	231624	649378	**
22 Accounts payable	30738	-	***	-	-	*9147	*3782	*1225	*8236	50	163	8136	**
23 Mort, notes, and bonds under 1 yr	*6459	-	***	-	*273	*4931	*342	-	*694	-	-	-	-
24 Other current liabilities	16516	-	***	*7916	*442	*221	*2810	*65	*1443	*753	269	1660	-
25 Loans from stockholders	*6127	-	***	-	*3004	-	-	*42	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	1199381	-	***	*2630	*14122	*31527	*20380	*1893	*4207	35911	178565	520226	**
27 Other liabilities	69960	-	***	*-0	-	*2109	*2337	*53637	*11876	-	-	-0	-
28 Net worth	576523	-	***	*15776	*33079	*70464	296347	*70353	*238134	*61697	52627	119356	**
29 Capital stock	198605	-	***	*783	*25313	*2008	21071	*25434	*64886	*3970	4261	29668	**
30 Paid-in or capital surplus	137984	-	***	-	-	*24563	*46606	*47201	*4018	*6	16	15573	-
31 Retained earnings, appropriated	*14834	-	***	-	-	-	*7877	-	*6957	-	-	-	-
32 Retained earnings, unappropriate	260515	-	***	*14992	-	*41548	243388	*-2277	*163723	*60200	48939	92523	-
33 Retained earnings ($ Corp)	*10111	-	***	-	*7765	*2346	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	45526	-	***	-	-	-	*22596	*5	*1450	*2479	589	18408	-
35 Total receipts	544937	***	***	*63552	*23795	*29998	139499	*2262	*107458	*21152	58612	72621	**
36 Business receipts	112660	-	***	*45891	*23795	*7002	*25248	*40	*10683	-	-	-	-
37 Interest	60022	***	***	*173	-	*1400	4228	*18	*3942	*2976	5920	40230	**
38 Interest on govt. obligations, State and local	*2155	-	***	-	-	-	*1008	-	*1128	-	-	19	-
39 Rents	32947	-	***	*6201	-	*11553	*930	*56	*6008	*216	2112	4193	-
40 Royalties	150633	***	***	*448	-	*5660	*57925	*2120	*40929	*15320	20889	1495	-
41 Net S-T cap gain less net LT loss	*2506	-	***	-	-	-	*1017	-	*1467	-	2	19	-
42 Net L-T cap gain less net ST loss	107717	-	***	*10839	-	*1084	*38091	-	*35913	-	2193	19598	-
43 Net gain, noncapital assets	*18647	-	***	-	-	-	*127	-	*1190	-	-	-	-
44 Dividends, domestic corporations	15605	***	***	-	-	*923	*8728	-	*2737	*2521	583	111	-
45 Dividends, foreign corporations	*144	-	***	-	-	-	-	-	-	*103	41	-	-
46 Other receipts	41902	-	***	-	-	*2375	*2197	*28	*3459	*15	26872	6955	-
47 Total deductions	306286	***	***	*47424	*4987	*23240	71718	*1843	*71004	*5754	25536	45227	**
48 Cost of sales and operations	*31659	-	***	*30713	-	-	-	-	*947	-	-	-	-
49 Compensation of officers	21501	-	***	-	-	*3359	*12521	*806	*4244	*10	420	142	-
50 Repairs	*1270	-	***	-	-	*277	*762	*6	*224	-	-	-	-
51 Bad debts	*804	-	***	-	-	-	-	-	*804	-	-	-	-
52 Rent paid on business property	1602	-	***	*18	-	*592	*127	*72	*732	*5	56	-	-
53 Taxes paid	43173	-	***	*10703	*442	*3486	10063	*88	*6776	*1873	2870	6514	**
54 Interest paid	43135	-	***	*85	-	*2594	*2036	*202	*670	*1641	4656	31240	**
55 Contributions or gifts	813	-	***	-	-	-	*181	-	*350	-	3	280	-
56 Amortization	1390	-	***	-	-	*50	*27	*-0	*646	-	95	555	**
57 Depreciation	10945	-	***	-	-	*3291	*1485	*19	*3091	-	2414	645	-
58 Depletion	26183	***	***	*99	*4545	*260	11944	-	*4479	*1437	2211	909	-
59 Advertising	*170	-	***	*43	-	*25	-	-	*102	-	-	-	-
60 Pension, prof sh, stock, annuity	*1007	-	***	-	-	*91	-	-	*862	-	30	24	-
61 Employee benefit programs	*1346	-	***	-	-	-	*6	-	*1319	*18	2	-	-
62 Net loss, noncapital assets	*1780	-	***	-	-	-	-	-	*690	-	-	9	-
63 Other deductions	119506	***	***	*5763	-	*9216	32564	*650	*45067	*769	12780	4909	**
64 Total receipts less total deducts	238651	***	***	*16128	*18808	*6757	67781	*419	*36454	*15398	33076	27394	**
65 Const taxable inc frm rel frn corps	-	-	***	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	236496	***	***	*16128	*18808	*6757	66773	*419	*35326	*15398	33076	27375	**
67 Net income, total	243537	-	***	*16128	*18808	*7760	66786	*1016	*35326	*15398	33076	27375	**
68 Deficit, total	*7041	***	***	-	-	*1002	*13	*597	-	-	-	-	-
69 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*19703	-	***	-	*18808	*896	-	-	-	-	-	-	-
72 Statutory special deductions, total	19806	***	***	-	-	*646	*7301	*970	*7473	*1765	408	773	**
73 Net operating loss deduction	*9255	-	***	-	-	-	*1564	*970	*5557	-	-	695	**
74 Dividends received deduction	10551	***	***	-	-	*646	*5737	-	*1916	*1765	408	78	-
75 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	204029	-	***	*16128	-	*6218	59485	*47	*27853	*13634	32668	26602	-
77 Income tax before credits, total	69501	-	***	*5452	-	*1595	20332	*7	*9823	*4650	11148	9083	**
78 Regular tax	67850	-	***	*5452	-	*1595	19749	*7	*9444	*4635	11107	9045	-
79 Personal holding company tax	*573	-	***	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*944	-	***	-	-	-	*566	-	*372	-	-	6	**
82 Environmental tax	*134	-	***	-	-	-	*18	-	*7	*15	41	33	-
83 Foreign tax credit	*19	-	***	-	-	-	-	-	-	*15	4	-	-
84 U.S. Possessions tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*646	-	***	-	-	*286	*103	-	*235	-	-	21	-
87 General business credit	*46	-	***	-	-	*20	*26	-	-	-	-	-	-
88 Prior year minumum tax credit	*270	-	***	-	-	-	*239	-	*31	-	-	-	-
89 Income tax after credits, total	68520	-	***	*5452	-	*1288	19964	*7	*9557	*4635	11144	9062	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6518
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3497	***	***	*1008	*188	*259	249	*12	*11	-	**	**	-
2 Total assets	1437735	***	***	*164429	*81424	*190115	394344	*72506	*475766	-	**	**	-
3 Cash	106462	***	***	*6281	*445	*44328	46972	*760	*2404	-	**	**	-
4 Notes and accounts receivable	188149	***	***	-	-	*254	*703	*45230	*141961	-	**	**	-
5 Less: Allowance for bad debts	2744	***	***	-	-	-	-	-	2744	-	**	**	-
6 Inventories	-	***	***	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*77280	***	***	-	-	-	*13137	-	63837	-	**	-	-
8 Tax-exempt securities	*6573	***	***	-	-	-	*6573	-	-	-	-	-	-
9 Other current assets	22449	***	***	*9026	-	*831	*3642	*1784	*7166	-	**	**	-
10 Loans to stockholders	*38077	***	***	*6412	-	*2369	*12594	-	*1718	-	-	-	-
11 Mortgage and real estate loans	*7542	***	***	-	-	-	*7504	-	38	-	**	-	-
12 Other investments	159061	***	***	*25834	-	-	*17012	*19228	*93893	-	**	**	-
13 Depreciable assets	616479	***	***	*59277	*86694	*62008	265980	*10464	*77696	-	**	**	-
14 Less: Accumulated depreciation	400696	***	***	*45703	*13035	*38483	239673	*6798	*13100	-	**	**	-
15 Depletable assets	*40537	***	***	*22452	-	*6994	*10376	*715	-	-	-	-	-
16 Less: Accumulated depletion	*11488	***	***	*5831	-	*5380	-	*277	-	-	-	-	-
17 Land	556280	***	***	*86681	*7282	*112836	222895	*1399	*100149	-	**	**	-
18 Intangible assets (Amortizable)	*465	***	***	-	-	*158	*22	-	*285	-	-	**	-
19 Less: Accumulated amortization	*126	***	***	-	-	*105	*13	-	8	-	-	**	-
20 Other assets	33436	***	***	-	*39	*4304	*26619	*-0	*2473	-	-	**	-
21 Total liabilities	1437735	***	***	*164429	*81424	*190115	394344	*72506	*475766	-	**	**	-
22 Accounts payable	8853	***	***	*65	-	*2991	*3328	-	*2185	-	**	-	-
23 Mort, notes, and bonds under 1 yr	85757	***	***	-	*585	*5791	*2091	*8752	*68539	-	-	**	-
24 Other current liabilities	21314	***	***	*790	*28	*10498	*5231	*1781	*2985	-	**	**	-
25 Loans from stockholders	*20761	***	***	*885	*716	*877	*17581	*471	*231	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	419291	***	***	*6238	*29405	*18863	*101963	*45494	*217329	-	-	**	-
27 Other liabilities	125840	***	***	*13268	-	*3296	*36175	*65	*73035	-	**	-	-
28 Net worth	755920	***	***	*143182	*50688	*147800	227975	*15944	*111462	-	**	**	-
29 Capital stock	275458	***	***	*72506	*188	*79465	74346	*94	*4644	-	**	**	-
30 Paid-in or capital surplus	499319	***	***	*38134	*185680	*18966	*138659	*12091	*102057	-	**	-	-
31 Retained earnings, appropriated	-	***	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-19112	***	***	*36720	*-131789	*49369	7175	*3759	*7389	-	**	**	-
33 Retained earnings (S Corp)	*11228	***	***	*886	*-3389	-	*11079	-	-	-	-	-	-
34 Less: Cost of treasury stock	*10974	***	***	*5062	-	-	*3284	-	2628	-	**	-	-
35 Total receipts	250653	***	***	*42913	*10351	*51423	86154	*12588	*37071	-	**	**	-
36 Business receipts	59314	***	***	*27635	-	*1868	*22725	*5247	317	-	**	**	-
37 Interest	36758	***	***	*401	-	*1274	2520	*5595	*25442	-	**	**	-
38 Interest on govt. obligations, State and local	*803	***	***	*52	-	*60	*691	-	-	-	-	-	-
39 Rents	133830	***	***	*10263	*10351	*46984	*50043	*1433	*9380	-	**	-	-
40 Royalties	*940	***	***	*891	-	*50	-	-	-0	-	**	-	-
41 Net S-T cap gain less net LT loss	-	***	***	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*4213	***	***	*3312	-	-	*307	-	583	-	**	-	-
43 Net gain, noncapital assets	*667	***	***	-	-	-	*652	-	-	-	-	-	-
44 Dividends, domestic corporations	*427	***	***	*358	-	-	*55	*3	11	-	**	-	-
45 Dividends, foreign corporations	*14	***	***	-	-	-	*14	-	-	-	-	-	-
46 Other receipts	13687	***	***	*-0	-	*1188	*9148	*310	*1339	-	**	**	-
47 Total deductions	174118	***	***	*18247	*10351	*20601	60090	*12592	*38096	-	**	**	-
48 Cost of sales and operations	*4665	***	***	-	-	-	*3062	*1603	-	-	-	-	-
49 Compensation of officers	*9444	***	***	*2613	-	*4847	*1045	-	*939	-	**	**	-
50 Repairs	5780	***	***	*423	*363	*526	*3698	*159	*125	-	**	**	-
51 Bad debts	*934	***	***	-	-	-	*893	-	41	-	**	-	-
52 Rent paid on business property	1938	***	***	-	-	*10	*807	*49	*952	-	**	**	-
53 Taxes paid	26400	***	***	*4829	*1132	*2517	14192	*304	*737	-	**	**	-
54 Interest paid	37271	***	***	*311	*11	*2173	*4529	*5637	*22624	-	**	**	-
55 Contributions or gifts	*147	***	***	-	-	-	*147	-	-	-	-	-	-
56 Amortization	*50	***	***	-	-	*11	-	-	*40	-	-	**	-
57 Depreciation	16060	***	***	*877	*1785	*2355	*3942	*589	*3698	-	**	**	-
58 Depletion	*133	***	***	*133	-	-	-	-	-	-	-	-	-
59 Advertising	*91	***	***	-	-	-	*41	*50	-	-	-	-	-
60 Pension, prof sh, stock, annuity	-	***	***	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	*2001	***	***	*1505	-	-	*381	-	*105	-	**	**	-
62 Net loss, noncapital assets	*583	***	***	-	-	-	*107	*457	-	-	-	-	-
63 Other deductions	68621	***	***	*7555	*7061	*8162	27245	*3745	*8834	-	**	**	-
64 Total receipts less total deducts	76535	***	***	*24666	-	*30823	26065	*-4	*-1024	-	**	**	-
65 Const taxable inc frm rel frn corps	-	***	***	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	75732	***	***	*24614	-	*30763	25374	*-4	*-1024	-	**	**	-
67 Net income, total	85736	***	***	*25274	-	*31560	26103	-	*1250	-	-	-	-
68 Deficit, total	10004	***	***	*660	-	*798	*730	*4	*2274	-	**	**	-
69 Net income (less def), Form 1120-A	*658	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-3509	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*18863	***	***	*18233	-	-	*629	-	-	-	-	-	-
72 Statutory special deductions, total	6022	***	***	*411	-	-	*3913	*2	*301	-	**	-	-
73 Net operating loss deduction	*5747	***	***	*186	-	-	*3874	-	*292	-	-	-	-
74 Dividends received deduction	*274	***	***	*225	-	-	*38	*2	9	-	**	-	-
75 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	60202	***	***	*5970	-	*31560	*21561	-	*958	-	-	-	-
77 Income tax before credits, total	18233	***	***	*932	-	*10148	*6549	-	*404	-	-	**	-
78 Regular tax	17931	***	***	*895	-	*10148	*6539	-	*326	-	-	-	-
79 Personal holding company tax	*37	***	***	*37	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	78	***	***	-	-	-	-	-	78	-	-	**	-
82 Environmental tax	*10	***	***	-	-	-	*10	-	-	-	-	-	-
83 Foreign tax credit	*-0	***	***	-	-	-	*-0	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	***	***	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	***	***	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	18232	***	***	*932	-	*10148	*6549	-	*404	-	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6530 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	43642	*806	22993	7823	3849	3110	3721	837	342	121	34	5	**
2 Total assets	32887160	-	825126	1319841	1357702	2260063	9124011	5825456	5323071	3864315	2153729	833846	**
3 Cash	4401628	-	653148	921812	749219	710347	778331	252416	154310	76400	43808	61836	**
4 Notes and accounts receivable	598430	-	61488	86795	47927	54062	160009	80618	63985	17950	17036	8561	**
5 Less: Allowance for bad debts	52968	-	*9031	*13124	9366	*3080	*3343	*3129	*1480	*982	6464	2969	**
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	216412	-	*19099	-	*7635	*21195	89647	*24208	36028	*15751	2847	-	-
8 Tax-exempt securities	*24360	-	-	-	-	-	*2749	-	*14116	-	2087	5408	-
9 Other current assets	832901	-	35666	39832	35171	98840	293071	124074	100224	41689	56586	7748	**
10 Loans to stockholders	44352	-	*2564	*613	-	*14459	*20343	-	*6281	*92	-	-	-
11 Mortgage and real estate loans	87916	-	-	-	*1405	*3877	*403	*17114	*41315	*23803	-	-	-
12 Other investments	380481	-	-	-	*30495	*37907	142575	90117	23265	16859	23713	15551	**
13 Depreciable assets	29063882	-	107261	440112	702430	1686324	8773744	5410861	5185922	3759886	2108256	889086	**
14 Less: Accumulated depreciation	8927040	-	57652	227649	342659	700440	2971943	1534948	1478913	845751	501789	265296	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	5509195	-	*10804	*42839	101990	297038	1608439	1186098	1084144	719815	361857	96172	**
18 Intangible assets (Amortizable)	307722	-	*417	*2205	*5336	*8410	72673	153904	26264	10481	15404	12628	**
19 Less: Accumulated amortization	88373	-	*417	*391	*2529	*2977	27899	35015	7872	5226	5194	852	-
20 Other assets	488261	-	1779	26797	30647	34100	185212	59138	75482	33547	35583	5974	**
21 Total liabilities	32887160	-	825126	1319841	1357702	2260063	9124011	5825456	5323071	3864315	2153729	833846	**
22 Accounts payable	726337	-	75435	66489	72925	82077	209165	51868	86982	49237	17289	14871	**
23 Mort, notes, and bonds under 1 yr	934018	-	*2852	*12808	*28228	28945	204097	54734	41370	58811	5116	497057	**
24 Other current liabilities	1081667	-	48871	133070	89542	190761	234521	94775	175563	62564	21637	30364	**
25 Loans from stockholders	162024	-	*79745	*261	*20427	*323	*55511	-	*2994	*2730	34	-	-
26 Mort, notes, bonds, 1 yr or more	12370058	-	*25126	*143099	163094	665662	4141985	2405892	2267433	1612078	765179	180509	-
27 Other liabilities	607584	-	*56558	45813	*52955	126260	124221	69042	56437	48078	14525	13695	**
28 Net worth	17005471	-	536538	918301	930531	1166036	4154511	3149145	2692293	2030818	1329948	97350	**
29 Capital stock	2473054	-	38636	*1196	210174	368880	577962	486938	504953	171767	76681	35869	**
30 Paid-in or capital surplus	18580017	-	205184	253421	315742	732850	5152344	3656670	3522531	2665232	1653468	422576	**
31 Retained earnings, appropriated	1321518	-	110534	202132	246538	221661	408755	88830	*33928	*9140	-	-	-
32 Retained earnings, unappropriate	-5255302	-	272604	461552	158077	-157356	-1970845	-1078058	-1369083	-813194	-397905	-361094	**
33 Retained earnings (S Corp)	*-82318	-	*-90292	-	-	-	*3977	-	3997	-	-	-	-
34 Less: Cost of treasury stock	31498	-	*129	-	-	-	17680	*5234	*4032	*2127	2296	-	-
35 Total receipts	11083139	*51072	1752064	1518661	970230	1147893	2648510	1131077	948525	456158	289497	169452	**
36 Business receipts	8138093	*39016	1344218	921555	576869	590527	2263437	846024	771857	404349	259090	121150	**
37 Interest	203440	*470	23449	32325	34411	27655	37423	22504	13904	4342	4042	2915	**
38 Interest on govt. obligations, State and local	2884	*12	-	-	-	*1068	*124	*172	*505	*676	93	235	-
39 Rents	242681	*196	*6426	*1893	*14225	*33937	100905	36482	15701	*13694	7093	12128	-
40 Royalties	*16800	-	-	*615	-	-	-	*16186	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*73	-	-	-	-	-	*37	-	*36	-	-	-	-
42 Net L-T cap gain less net ST loss	8305	*6181	-	-	-	*168	*1743	*137	*43	-	32	-	-
43 Net gain, noncapital assets	*977	-	-	*23	-	*289	*621	-	*45	-	-0	-	-
44 Dividends, domestic corporations	*77	-	-	-	-	-	*65	*12	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	2469808	*5197	377971	562251	344724	494249	244155	209559	146434	33098	19147	33024	**
47 Total deductions	11524889	*44945	1769255	1503140	952855	1182862	2775505	1215933	1042919	541161	307869	188443	**
48 Cost of sales and operations	558164	-	*82709	*61218	*109269	*150175	102589	*15935	11864	*7538	10270	6596	-
49 Compensation of officers	53132	-	*36026	*2221	-	*3497	*9090	-	*1222	-	972	104	**
50 Repairs	877176	*4879	151980	159096	44798	140908	205435	62747	59463	25017	14255	8599	**
51 Bad debts	33474	*9	11529	*6585	*2361	*3163	5751	*871	*1535	*340	767	565	**
52 Rent paid on business property	52036	*6	*13800	*946	*2330	*1051	23985	*4391	*792	*2626	2108	-	-
53 Taxes paid	1369055	*1139	49544	50880	32301	99388	471899	274254	195460	105482	62760	25948	**
54 Interest paid	1095938	*1005	*3901	16715	18160	63455	355449	216445	185633	134521	62306	38347	**
55 Contributions or gifts	*27	-	-	-	-	-	-	*8	*20	-	-	-	-
56 Amortization	23694	*17	-	*109	*545	1296	8437	5638	3998	1924	988	743	-
57 Depreciation	829377	*408	5774	23230	25430	56817	249145	153949	144537	98238	45210	26637	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	18549	-	*5055	*150	-	*1880	9530	*534	*809	*7	227	357	**
60 Pension, prof sh, stock, annuity	29218	-	-	-	*2913	*612	12736	5291	4647	*361	317	2342	**
61 Employee benefit programs	84860	-	*6765	*6243	*775	11026	20653	14127	9669	4876	4476	6251	**
62 Net loss, noncapital assets	*892	-	-	-	-	*327	*553	*9	3	-	-	-	-
63 Other deductions	6499296	*37484	1402172	1175747	713973	649268	1300253	461734	423267	160231	103213	71953	**
64 Total receipts less total deducts	-441749	*6126	-17191	15521	17375	-34970	-126995	-84857	-94394	-85003	-18371	-18990	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-444634	*6114	-17191	15521	17375	-36038	-127119	-85028	-94899	-85679	-18464	-19225	**
67 Net income, total	214846	*7350	52855	45189	32788	17990	36328	10236	5828	1129	5151	-	-
68 Deficit, total	659480	*1236	70047	29669	15414	54028	163447	95265	100727	86808	23616	19225	**
69 Net income (less def), Form 1120-A	-2532	*295	-4852	*2903	*-879	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-94	*-94	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	9991	*-1142	*13437	-	-	-	*-2255	-	-50	-	-	-	-
72 Statutory special deductions, total	50725	*7055	*10706	*13669	*537	*407	11886	*630	1315	*674	3845	-	-
73 Net operating loss deduction	50671	*7055	*10706	*13669	*537	*407	11840	*622	1315	*674	3845	-	-
74 Dividends received deduction	*54	-	-	-	-	-	*46	*8	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	133214	*295	12156	31521	32251	17583	23520	9614	4513	*455	1306	-	-
77 Income tax before credits, total	23239	*86	1823	4728	4838	2639	4667	2464	1369	*74	552	-	-
78 Regular tax	22988	*44	1823	4728	4838	2639	4590	2464	1369	*74	419	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*180	*42	-	-	-	-	-	-	-	-	138	-	-
82 Environmental tax	1	-	-	-	-	-	-	-	-	-	1	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	680	-	-	-	-	-	-	-	680	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*4	-	-	-	-	-	*3	-	*1	-	-	-	-
89 Income tax after credits, total	22555	*86	1823	4728	4838	2639	4664	2464	688	*74	552	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6550
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	61988	6088	22089	9598	6806	6529	8642	1283	594	189	79	55	35
2 Total assets	91803590	-	732223	1630948	2415840	4640699	18270541	8814853	8970899	6687833	5358722	8191719	26089314
3 Cash	3499975	-	126100	214671	149653	265029	735053	358941	334187	206432	214683	324370	570857
4 Notes and accounts receivable	6790234	-	64717	156467	186254	468973	1391226	597021	740376	571261	412346	572615	1628978
5 Less: Allowance for bad debts	363908	-	-	-	-	*121439	*100631	*11460	*17197	9361	28950	25976	48894
6 Inventories	15977444	-	*26826	338968	600638	1215478	4864138	1700340	1786580	1025410	974634	1593388	1851043
7 Investments in govt. obligations, Total	326424	-	-	-	*254	*10093	*42709	*30804	*23419	*4709	32040	152822	29576
8 Tax-exempt securities	*35046	-	-	-	-	-	*67	*26967	*597	*5967	1448	-	-
9 Other current assets	6393808	-	75793	21547	232422	330167	1236400	699675	529442	471107	454870	480789	1861596
10 Loans to stockholders	1237524	-	81090	*120321	109639	245406	279124	88014	90489	26086	123634	69362	4360
11 Mortgage and real estate loans	4261059	-	*51086	*74242	*52140	102075	585653	288724	232737	96023	226731	356034	2195613
12 Other investments	18887325	-	108988	122317	352492	326708	1778397	1153156	1636751	1398675	833923	1729812	9446108
13 Depreciable assets	20441939	-	222236	222704	238861	787821	3527618	2237567	2111737	1864123	1231643	2025938	5971691
14 Less: Accumulated depreciation	4118822	-	182814	78540	75879	191139	995221	457387	527554	411931	290782	372906	534669
15 Depletable assets	281201	-	-	-	*59	*50048	*5013	*11798	*46025	-0	19741	-0	148516
16 Less: Accumulated depletion	35865	-	-	-	*51	*10425	*843	*10795	*939	-0	-	-	12812
17 Land	12314565	-	152507	361376	406993	932203	3390688	1429740	1266849	890492	669142	679385	2135189
18 Intangible assets (Amortizable)	652164	-	5294	4855	5802	16924	204577	80955	160027	42306	31173	32336	67915
19 Less: Accumulated amortization	235973	-	3224	2353	661	10380	58110	24777	73518	19181	16397	12134	15239
20 Other assets	5459449	-	3624	74373	157224	223157	1384683	615571	630892	525715	468843	585883	789484
21 Total liabilities	91803590	-	732223	1630948	2415840	4640699	18270541	8814853	8970899	6687833	5358722	8191719	26089314
22 Accounts payable	3361304	-	50273	24594	71052	173490	699314	406714	307786	322120	179773	218254	907934
23 Mort, notes, and bonds under 1 yr	12269567	-	59997	127617	305254	711775	3107247	1576583	1306069	1008601	820358	1209521	2036545
24 Other current liabilities	5204720	-	140552	129297	129921	261315	859431	559212	576036	500336	299145	383260	1366215
25 Loans from stockholders	12868988	-	548490	405536	517694	1297570	3242574	1227475	1048896	485464	566782	561035	2967472
26 Mort, notes, bonds, 1 yr or more	32465245	-	*64188	538767	540926	1471595	6341964	3606664	3749532	2801575	2031900	3136227	8181906
27 Other liabilities	9632719	-	190099	734188	69315	375496	2079461	959358	775853	470170	344556	1237668	2396556
28 Net worth	16001046	-	-321376	-329051	781678	349457	1940549	478847	1206728	1099568	1116209	1445754	8232684
29 Capital stock	9828462	-	309960	258742	235842	365734	1170310	688773	475908	395589	375444	933499	4618661
30 Paid-in or capital surplus	17292597	-	152573	187713	445768	481468	3620212	1397757	1568419	1130131	787262	1346657	6174637
31 Retained earnings, appropriated	31032	-	-	-	-	*13298	*7624	*3187	*580	-	-	96	6248
32 Retained earnings, unappropriate	-10305412	-	-496913	-746924	164117	-298844	-1657299	-1240125	-458346	-501507	-532833	-1413760	-3122977
33 Retained earnings (S Corp)	-194708	-	-219861	32755	-42195	-104992	-1137714	-277262	-311121	139614	512359	622588	591121
34 Less: Cost of treasury stock	650925	-	*67135	61337	*21854	107207	62583	93483	68711	64260	26023	43326	35006
35 Total receipts	31377907	770808	1151287	845844	1113437	2411364	8049022	2990031	2931130	2194047	1474721	3229600	4216619
36 Business receipts	26504796	644201	1106962	795330	976652	2220734	7243822	2482363	2489907	1862727	1242166	2759946	2679987
37 Interest	1390667	18776	8384	13862	16835	38864	149576	46035	68870	53405	64626	148292	763142
38 Interest on govt. obligations, State and local	39499	-	*79	-	-	*212	*4170	*24346	*2024	2769	270	4871	756
39 Rents	805131	5052	*6688	*1607	*9061	44737	114816	72109	131034	99267	46719	115565	158477
40 Royalties	11597	109	-	*95	-	*9	*5691	-	-	*44	4284	144	1221
41 Net S-T cap gain less net LT loss	22221	12	-	*3814	-	*80	*469	-	*3108	*14279	30	311	117
42 Net L-T cap gain less net ST loss	657731	*34280	*12641	*13103	*41144	*11983	39548	82649	44207	38821	18308	64841	256207
43 Net gain, noncapital assets	108420	*8343	*3435	*125	*2806	*7799	34457	5862	13237	5344	1493	3968	21550
44 Dividends, domestic corporations	18436	*32	*24	-	*2278	*359	*3766	*611	*1680	1689	285	973	6740
45 Dividends, foreign corporations	*33196	-	*10	-	-	-	-	*9	*34	*52	8054	-	25037
46 Other receipts	1786213	60003	13064	17907	64661	86586	452707	276047	177030	115649	88485	130688	303385
47 Total deductions	33404257	1210922	1307364	906643	1027669	2325925	8057462	3229613	3065852	2282047	1606927	3600904	4782928
48 Cost of sales and operations	19236763	672944	720807	510827	672284	1553259	5314207	1885569	1852873	1319028	872421	2187533	1675010
49 Compensation of officers	784867	*1893	*79237	*2069	27396	42968	257394	110516	83983	47210	32163	41920	58119
50 Repairs	174756	2459	6823	4634	14517	9780	30811	13035	18673	20387	6536	13462	33640
51 Bad debts	535997	27207	8783	*349	*2974	15341	91470	69410	36528	13787	5270	135659	129221
52 Rent paid on business property	274831	2125	*6264	*5705	12182	19231	64466	37011	21895	31083	12743	23832	38293
53 Taxes paid	783199	17584	27768	16899	23169	71874	167097	70377	72987	48845	35950	64003	166645
54 Interest paid	3172017	66529	33162	34417	56278	149797	476803	227071	258557	204601	177299	277098	1210405
55 Contributions or gifts	23263	-	*91	-	-	*484	805	1342	371	504	935	1320	17412
56 Amortization	99667	735	7816	*239	310	2072	14905	5479	11965	9952	5949	20205	20040
57 Depreciation	636485	7288	8027	8775	9571	25630	85040	59711	65479	65197	31559	67615	202594
58 Depletion	11470	-	-	-	-	*586	*3405	*637	*437	*597	3516	-	2291
59 Advertising	204903	548	1850	860	4434	15406	50111	19850	26763	13384	15970	25108	30617
60 Pension, prof sh, stock, annuity	32405	86	-	*8	-	*598	12411	1881	4726	1134	3670	3685	4205
61 Employee benefit programs	128570	*558	*8718	*2876	*1127	5799	32635	10840	16637	10806	6933	12801	18838
62 Net loss, noncapital assets	249752	*43009	*14880	*1891	*63	*531	61016	29886	10766	*513	23134	10404	53659
63 Other deductions	7055312	367957	383137	317092	203365	412567	1394885	686998	583213	495018	372879	716259	1121941
64 Total receipts less total deducts	-2026349	-440114	-156077	-60800	85768	85439	-8440	-239582	-134722	-88001	-132206	-371305	-566310
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-2065848	-440114	-156156	-60800	85768	85227	-12610	-263928	-136747	-90770	-132476	-376176	-567066
67 Net income, total	2879525	158912	168378	122178	177784	280526	789909	251157	188019	149169	104748	160157	328588
68 Deficit, total	4945373	599026	324535	182978	92016	195299	802519	515085	324766	239938	237224	536333	895653
69 Net income (less def), Form 1120-A	6077	*5904	*-1068	*-1836	*3077	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-42347	-42347	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-296521	-300109	-82460	-32003	51996	61543	74196	-101229	-27919	-1470	3875	48369	8688
72 Statutory special deductions, total	512769	35815	36604	*722	*61872	50821	80974	51308	20033	17780	17291	37675	101874
73 Net operating loss deduction	474829	35815	*36581	*722	*60277	50577	78336	50863	19000	16598	17091	36994	71974
74 Dividends received deduction	37940	-	*24	-	*1595	*243	*2638	*445	*1033	1182	200	681	29900
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	600135	*15252	*17268	38232	8584	34283	114189	26308	43264	50623	17923	60887	173324
77 Income tax before credits, total	197012	*5061	*2676	9489	1382	8772	35801	9360	16361	17942	6450	21628	62092
78 Regular tax	186233	*5061	*2676	9283	1287	8073	32881	8809	14488	17185	6092	20706	59693
79 Personal holding company tax	*813	-	-	-	-	*672	*141	-	-	-	-0	-	-
80 Recapture of investment credit	*243	-	-	-	-	-	*243	-	-	-	-	-	-
81 Alternative minumum tax	6884	-	-	-	*94	*-0	*1407	*515	*1792	*608	319	538	1610
82 Environmental tax	542	-	-	-	-	11	*1	-	*29	*37	25	97	343
83 Foreign tax credit	*11	-	-	-	-	-	-	-	-	*5	-	-	5
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*1571	-	-	-	-	-	*27	-	-	-	-	-	1544
87 General business credit	*1384	-	-	-	*41	*367	*510	-	-	*275	-	-	191
88 Prior year minumum tax credit	13715	-	-	-	-	-	-	*21	*57	*845	-	370	12422
89 Income tax after credits, total	180331	*5061	*2676	9489	1340	8406	35263	9339	16303	16817	6450	21258	47929

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Other real estate

MINOR INDUSTRY 6599
RETURNS WITH AND WITHOUT NET INCOME

		Total	Size of Total Assets											
			Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	158009	14315	91352	22049	13205	7843	7432	920	569	164	85	45	29
2	Total assets	82748800	-	2671915	3523515	4640381	5523799	15183585	6343668	8828109	5751440	5797211	6845906	17639270
3	Cash	6207350	-	772586	719856	644001	436958	831047	393177	625461	296158	261119	283466	943522
4	Notes and accounts receivable	6878032	-	163701	277352	336817	300951	1219046	512094	883797	618065	337766	269693	1958749
5	Less: Allowance for bad debts	275656	-	*9819	*178	*6081	*6363	*14896	*4548	68638	91865	12467	5683	55119
6	Inventories	843944	-	-	-	*91	*2301	*57274	*36957	49104	*66935	205320	206630	219333
7	Investments in govt. obligations, Total	699389	-	-	*28100	*1512	*6410	*98302	*10123	*69716	1435	362	3983	479446
8	Tax-exempt securities	152237	-	-	*6581	*4957	*2525	*31989	*19416	*46608	*9074	31078	-	9
9	Other current assets	8482138	-	194481	282619	464487	783676	1846186	701348	907775	410279	437051	580999	1873238
10	Loans to stockholders	1886095	-	253978	258204	260104	162756	430398	110874	54985	38897	20211	208416	87273
11	Mortgage and real estate loans	5779228	-	*104509	143297	351826	216349	616288	358283	481329	429497	445630	477015	2155205
12	Other investments	17715173	-	115226	353884	579113	893128	2890830	1332107	2578573	1789208	1618693	1983163	3581248
13	Depreciable assets	26407681	-	2151272	1565577	1932350	2071186	5385748	1984422	1974662	1413115	1506546	1794251	4628552
14	Less: Accumulated depreciation	8098334	-	1473045	792901	917821	682630	1587967	523649	501823	292029	274438	341636	710395
15	Depletable assets	80013	-	*17634	*30608	*928	-	*1771	-	-	*1054	27955	8	56
16	Less: Accumulated depletion	*39047	-	*17634	*6017	*692	-	*119	-	-	*281	14265	-	38
17	Land	10729725	-	208631	543394	855006	980726	2805530	1028195	1203205	707145	882245	669424	846224
18	Intangible assets (Amortizable)	1352658	-	175669	54428	73574	144963	134910	77619	127610	82413	44128	74819	362525
19	Less: Accumulated amortization	443149	-	111999	23736	27775	64259	63215	28170	45857	18047	18122	18638	23332
20	Other assets	4391321	-	126727	82449	87984	275121	500466	335418	441599	290388	298399	659996	1292774
21	Total liabilities	82748800	-	2671915	3523515	4640381	5523799	15183585	6343668	8828109	5751440	5797211	6845906	17639270
22	Accounts payable	2761811	-	248074	118022	138437	167534	319486	202251	310916	252137	123330	322729	558897
23	Mort, notes, and bonds under 1 yr	8478509	-	301636	212702	254343	482855	1454680	878651	1244429	658489	865638	690485	1434600
24	Other current liabilities	7530132	-	336825	412448	333657	541972	1448825	570797	589536	475064	313394	447110	2060504
25	Loans from stockholders	13175834	-	1594231	757790	982995	1177075	2639740	1089334	865766	597781	578793	611238	2281090
26	Mort, notes, bonds, 1 yr or more	28539337	-	742282	971146	1135255	1606139	5321769	2100590	3342523	2106823	2351704	2313592	6547514
27	Other liabilities	10440311	-	1142809	175002	836754	597980	2506002	476299	748278	584062	636681	1134273	1602171
28	Net worth	11822865	-	-1693942	876405	958941	950244	1493084	1025747	1726660	1077083	927671	1326479	3154494
29	Capital stock	10290916	-	579845	437419	551689	754280	1555254	675154	1138654	520785	612094	630915	2834826
30	Paid-in or capital surplus	18097215	-	1469176	378813	961151	1054958	3311609	1187998	2147697	1693826	1433019	2039919	2419050
31	Retained earnings, appropriated	221461	-	*1242	-	-	*786	*37476	-	*157401	1205	-	20350	3002
32	Retained earnings, unappropriate	-11250453	-	-1645530	448922	-290215	-199433	-2264812	-611096	-1319458	-1121207	-1069481	-1362885	-1815257
33	Retained earnings (S Corp)	-4404593	-	-1903799	-332773	-183495	-608349	-847306	-197016	-348320	-2006	-47419	65889	-
34	Less: Cost of treasury stock	1131680	-	194875	55976	80189	51997	299138	29293	49314	15519	543	67709	287126
35	Total receipts	43251854	1679673	11699678	6074207	4308605	2516894	5318219	1484922	2446532	1258956	1079448	1355684	4029035
36	Business receipts	36027568	972238	11069239	5831889	3891508	2117036	4425545	1148367	1730967	865819	695876	770313	2508770
37	Interest	1685996	100504	80551	33628	78978	49133	168416	54863	111543	125434	100505	142749	639691
38	Interest on govt. obligations, State and local	34658	394	*6091	*153	*559	*343	4573	*2467	14305	*919	1789	190	2875
39	Rents	1726462	84937	54809	77522	72430	156624	238725	136513	270793	87064	95811	137670	313564
40	Royalties	13603	*366	*48	*3135	*173	-	*1417	-	*1125	19	2043	2225	3053
41	Net S-T cap gain less net LT loss	112797	*46650	*32091	*190	*14818	*2234	*5671	*915	*5988	*1460	2197	224	359
42	Net L-T cap gain less net ST loss	872735	183942	45651	*20643	19808	56884	82890	44277	63452	54351	49217	139324	112296
43	Net gain, noncapital assets	365281	153177	*124491	*8881	*20698	16104	16505	1031	1266	1713	4824	8880	7709
44	Dividends, domestic corporations	41136	*146	*630	2835	*2114	*1216	*5703	*1003	11220	*3628	2340	2282	8018
45	Dividends, foreign corporations	*4607	-	-	-	-	-	-	-	*818	-	1775	65	1948
46	Other receipts	2367013	137319	286077	95328	207518	117319	368774	95485	235054	118550	123071	151763	430753
47	Total deductions	44702619	2024646	11705496	5926265	4396743	2467567	5369916	1546289	2700788	1467365	1239039	1512749	4345755
48	Cost of sales and operations	7675239	452296	1537726	458314	1057695	117028	1196533	122355	504856	186453	296784	411921	1333279
49	Compensation of officers	3818713	41892	1641286	792063	351114	129113	419310	111895	126011	50164	29435	53011	73419
50	Repairs	326174	10511	88872	37043	28197	25494	54551	14320	21136	12252	9963	7358	16476
51	Bad debts	643290	76281	59890	*12172	*22044	4868	28138	22784	80980	69148	87978	61764	117243
52	Rent paid on business property	2124618	149951	710376	277360	176716	129836	217846	61015	174829	92414	35867	20494	77913
53	Taxes paid	1549178	46265	324468	227811	161443	107986	199257	62569	101140	50078	56175	60131	151855
54	Interest paid	3003205	174566	133920	91751	95045	135698	362780	158662	248677	188910	176549	229166	1007480
55	Contributions or gifts	17656	*162	3515	4440	2083	695	4243	*114	1190	*226	313	242	432
56	Amortization	183015	26435	14471	7931	11110	22765	23931	8286	13677	5075	9137	10577	29619
57	Depreciation	1013966	43104	149103	85966	86475	63098	152280	63793	70383	51427	46679	42011	159648
58	Depletion	4180	*6	-	*1339	*98	*24	*133	*5	*18	*153	-0	2394	9
59	Advertising	1010459	12835	377964	157995	101168	84491	111036	32917	57565	15122	17950	12950	28467
60	Pension, prof sh, stock, annuity	216555	*1835	57051	56450	31616	6957	18948	8253	8143	*1879	2035	4085	19303
61	Employee benefit programs	405544	12092	63755	48823	36537	24525	55121	15952	31417	12156	9229	8823	87115
62	Net loss, noncapital assets	517064	101472	59103	*5682	*10421	*1971	15870	9718	105426	9566	18704	124374	54758
63	Other deductions	22193763	874944	6483995	3661125	2224980	1613018	2509938	853651	1155341	722342	442242	463449	1188739
64	Total receipts less total deducts	-1450765	-344973	-5818	147941	-88139	49327	-51697	-61367	-254256	-208409	-159592	-157065	-316719
65	Const taxable inc frm rel frn corps	*1461	-	-	-	-	-	-	-	*188	*59	-	-	1214
66	Net income (less deficit), total	-1483962	-345367	-11909	147788	-88698	48984	-56270	-63834	-268372	-209269	-161380	-157255	-318380
67	Net income, total	2787334	218319	765754	295836	296807	210193	382918	129026	144614	47457	58950	80143	157319
68	Deficit, total	4271296	563686	777663	148047	385505	161209	439188	192860	412986	256727	220330	237397	475699
69	Net income (less def), Form 1120-A	43380	*55	7264	*18362	*17699	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-51351	-51351	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	128277	-156267	228697	73959	-5166	7692	85594	-3826	-53800	-64241	-7073	22707	-
72	Statutory special deductions, total	492769	71191	124107	41000	16695	45101	46557	39394	32348	25825	28437	9171	12942
73	Net operating loss deduction	463101	71089	123673	38934	15534	44250	42592	38669	24038	23103	26756	7591	6872
74	Dividends received deduction	29669	*102	*433	2066	*1162	*851	*3966	*726	8310	*2722	1681	1581	6070
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	901971	75954	128875	135857	92627	42681	102542	41408	60227	*18648	25378	30835	146938
77	Income tax before credits, total	246072	22711	23132	25996	18922	7832	30206	14476	22096	8192	9509	12686	50314
78	Regular tax	235505	21215	23118	25840	18839	7832	29542	13718	20019	*6317	8602	10484	49980
79	Personal holding company tax	2787	-	-	*155	*83	-	*277	*35	*117	65	-	2055	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	6008	*267	-	-	-	-	*388	*710	1869	*1790	719	121	145
82	Environmental tax	332	*16	14	-	-	-	-	*13	*16	*20	38	25	189
83	Foreign tax credit	*928	-	-	-	-	-	*25	-	*47	-	-	31	824
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	*153	-	-	*153	-	-	-	-	-	-	-	-	-
87	General business credit	5803	*30	*184	-	-	*305	*625	*8	-	*273	30	1	4347
88	Prior year minumum tax credit	1517	*15	-	-	-	-	*101	*154	*251	*524	64	408	-
89	Income tax after credits, total	237671	22666	22948	25843	18922	7527	29455	14313	21798	7395	9415	12246	45143

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 51
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	56814	9088	17072	8044	5913	3921	5427	1305	1239	1011	997	1214	1584
2 Total assets	2169922358	-	491079	1358959	2038208	2792557	11489931	9172313	20161822	36617176	71885314	197039094	1816875906
3 Cash	38853329	-	134904	210246	280591	343159	703088	523994	759012	575969	1327718	2082268	31912380
4 Notes and accounts receivable	135181516	-	42427	179264	92092	138651	861412	386046	1179337	1565399	2888841	6521593	121326453
5 Less: Allowance for bad debts	651639	-	*312	-	-	-	12814	*3347	12246	74726	14617	140281	393295
6 Inventories	971664	-	-	-	-	*11606	71894	34512	135808	*38947	48300	465373	165225
7 Investments in govt. obligations, Total	254320795	-	*505	*382	*47096	50554	411678	329709	1119057	2513876	5920990	15966542	227960406
8 Tax-exempt securities	263965291	-	*192	-	*1122	*41713	186854	473800	1254871	5171472	12545469	30704423	213585375
9 Other current assets	71485615	-	24291	79709	193856	240276	894581	873807	1131478	1691200	3171289	8796949	54388179
10 Loans to stockholders	9469442	-	36160	*67724	31916	58445	157965	132950	62541	300992	371566	338335	7910848
11 Mortgage and real estate loans	19469066	-	*31562	*59310	*94506	177585	675594	269443	272620	428659	946797	2252761	14260229
12 Other investments	1309761707	-	167003	591897	883502	1248050	6160852	5074248	12388084	22625215	41125717	121917013	1097580126
13 Depreciable assets	31487811	-	62255	129118	135193	282274	918924	599784	1088731	1010870	2006680	6515214	18738768
14 Less: Accumulated depreciation	8137354	-	41652	42514	39588	74291	350327	208118	324113	286156	369553	1290852	5110191
15 Depletable assets	427259	-	*3583	*3212	*521	*2758	*50650	-	*16284	*1669	7114	39134	302333
16 Less: Accumulated depletion	64237	-	*328	-	-	-	*7079	-	*5997	*977	179	5766	43911
17 Land	6332058	-	*7075	*38228	202478	196663	433404	388124	454472	435640	662851	1344274	2168851
18 Intangible assets (Amortizable)	3277711	-	*3657	17347	3841	9805	61794	126613	94682	241848	664622	452563	1600939
19 Less: Accumulated amortization	776868	-	*1180	8390	1746	5188	10795	49569	18887	58590	173872	112218	336434
20 Other assets	34549191	-	20937	33424	112830	70497	282256	220315	566088	435869	755580	1191770	30859626
21 Total liabilities	2169922358	-	491079	1358959	2038208	2792557	11489931	9172313	20161822	36617176	71885314	197039094	1816875906
22 Accounts payable	51534121	-	*1767	1656380	20556	31634	187314	200271	536831	588983	1533909	3140198	43636277
23 Mort, notes, and bonds under 1 yr	68854476	-	*47943	*95965	*55245	96072	1161533	289703	896635	477726	1013739	3490761	61229154
24 Other current liabilities	42365790	-	582775	38440	64343	46004	509153	440631	578835	1024829	1739004	4590530	32751248
25 Loans from stockholders	9026782	-	324647	314338	379263	605465	1241423	310522	858822	396101	602684	1016312	2977204
26 Mort, notes, bonds, 1 yr or more	71632664	-	*73758	209973	240699	419474	1753550	1401226	2173523	1654618	3395140	7976067	52334636
27 Other liabilities	31150624	-	7622935	66260	20745	112854	999013	966753	856864	715334	1345753	3316773	15127340
28 Net worth	1895357901	-	-8162746	-1022397	1257357	1481054	5637945	5563207	14260311	31759585	62255084	173508453	1608820048
29 Capital stock	1217435170	-	70971	272474	556390	712097	3154541	1929174	3315017	6187091	12365967	39634060	1149237388
30 Paid-in or capital surplus	1732995277	-	2073163	1620874	716383	895879	4186108	3916395	11121747	25338937	51194282	138825298	1493106211
31 Retained earnings, appropriated	18900499	-	-	*15389	*49187	*33426	26605	30009	166530	219595	903434	1792064	15664259
32 Retained earnings, unappropriate	-14939375	-	-9998121	-2807680	412722	-77290	-1331326	-320221	-548780	216440	-25889	2140573	-2599802
33 Retained earnings (S Corp)	1036146	-	-267400	-21669	-274109	35621	-73389	375250	345387	230158	468985	217310	-
34 Less: Cost of treasury stock	1060069815	-	*41358	*101785	203216	118681	324594	367399	139590	432637	2651695	9100852	1046588008
35 Total receipts	129685301	1969494	396753	142863	294794	395341	1932562	2446688	2947410	2498273	4501030	12404153	99755939
36 Business receipts	13411169	413645	197302	*22380	109032	162895	998730	1846023	1547759	600552	695883	2238870	4578097
37 Interest	68223753	519144	98982	51806	45781	64624	251490	217961	518162	736736	1521326	4710330	59487411
38 Interest on govt. obligations, State and local	17707994	106827	*-0	*2155	*3645	4594	21718	40483	105867	268107	659358	1879808	14615431
39 Rents	4101994	7758	*7837	*242	*2703	13331	56258	42290	110567	134770	274981	832782	2618476
40 Royalties	269772	22715	*51837	-	*6031	*3940	3257	*4424	2858	*3821	15325	18335	137230
41 Net S-T cap gain less net LT loss	6937216	65427	*445	*1536	*3377	*5208	23779	30126	72389	141390	262186	869588	5461766
42 Net L-T cap gain less net ST loss	1586116	213877	*1356	*9914	17359	37665	190607	74603	117143	103753	85994	153276	580569
43 Net gain, noncapital assets	158643	*2253	*55	*120	*695	*4562	19565	6348	6807	*4397	10367	21958	81517
44 Dividends, domestic corporations	662227	36086	*1413	*7331	26342	20630	106703	44149	69850	65034	71492	50971	162226
45 Dividends, foreign corporations	272214	13440	-	*173	*6877	*155	15667	13643	1664	5961	33796	75474	105363
46 Other receipts	16354202	568322	37527	47205	72952	77736	244789	126639	394345	433752	870321	1552760	11927853
47 Total deductions	47445686	1625749	588577	175107	287902	408208	1773475	2375682	2459272	1523443	2060370	5753497	28414404
48 Cost of sales and operations	6228712	*196374	-	*83	*5307	*22509	502674	1379614	950667	120702	178372	1060958	1811451
49 Compensation of officers	1145688	*17418	*91562	*8454	34184	59249	198091	92489	78592	87683	44341	159789	273835
50 Repairs	161782	600	*1088	*401	*824	2051	3932	7331	12550	5183	8989	43530	75302
51 Bad debts	1213463	*52833	*8480	*270	*1824	*33743	53566	50433	23418	69225	96884	181993	640795
52 Rent paid on business property	424598	10391	10274	*1310	*5242	6594	39553	18372	68415	26082	20494	54970	162903
53 Taxes paid	1052816	31179	11436	7505	8997	14665	53407	38052	47608	173656	70168	161904	434239
54 Interest paid	11118252	92615	87655	44350	32245	69091	163155	118274	309550	214470	388381	994445	8604022
55 Contributions or gifts	30038	2079	*154	*3	*84	*109	1866	2405	4318	2209	1030	2856	12925
56 Amortization	321467	21596	*750	10869	209	689	24111	19166	7210	44929	38819	40446	112672
57 Depreciation	1981193	6451	5369	6557	1857	8614	36610	26794	71016	54255	78340	235752	1449579
58 Depletion	198047	*10	*3898	859	*204	*142	*2150	*1139	17520	*411	8102	137479	26134
59 Advertising	200438	1064	*736	*63	*94	*197	6201	10810	10547	4216	6650	25523	134338
60 Pension, prof sh, stock, annuity	130868	*14644	*18882	-	*1559	*3153	10923	3081	2347	4182	6278	10501	55318
61 Employee benefit programs	312719	15581	*6146	*1492	*1513	*2226	8922	8976	12578	14906	18648	93382	128350
62 Net loss, noncapital assets	343527	48396	*28755	*22	*36	*21118	19711	30598	13406	18655	36713	96478	29639
63 Other deductions	22582078	1114518	313395	92869	193724	164058	648604	568148	829530	682678	1058163	2453491	14462901
64 Total receipts less total deducts	82239615	343745	-191824	-32244	6892	-12868	159087	71006	488138	974831	2440660	6650656	71341535
65 Const taxable inc frm rel frn corps	231699	3904	-	-	*16314	-	*15387	*6189	*385	*1071	55373	65207	67869
66 Net income (less deficit), total	64763320	240821	-191824	-34399	19561	-17462	152756	36712	382656	707794	1836675	4836054	56793974
67 Net income, total	69268959	855676	89300	62739	111525	121438	604507	354318	706824	1033361	2120161	5503044	57706066
68 Deficit, total	4505639	614854	281123	97138	91963	138900	451751	317606	324168	325568	283486	666989	912093
69 Net income (less def), Form 1120-A	-10903	*-210	*-16178	*66	*5420	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-295717	-295717	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-77458	-65230	-90257	-18941	-16216	17877	77800	-129	-1157	-14430	23609	9614	-
72 Statutory special deductions, total	65950395	641825	6947	15481	30358	19849	284367	155281	452995	869009	1740203	5295744	56438338
73 Net operating loss deduction	574877	122070	*5406	*10051	*11256	*1408	101841	21964	33282	25269	72565	47016	122749
74 Dividends received deduction	469979	22132	*989	*5252	18237	14614	80558	31793	46107	38088	55172	36577	120460
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	3031916	179357	60069	27222	53031	61787	133126	148782	199440	126383	369316	282769	1390634
77 Income tax before credits, total	1087335	60766	18198	4853	13055	16621	42494	55130	74064	48923	141577	118584	493069
78 Regular tax	979576	54073	18035	4573	12445	14999	37313	49694	67367	42855	125783	93161	459279
79 Personal holding company tax	9327	-	*78	*88	*289	*623	1428	*1774	*2481	*485	1293	788	-0
80 Recapture of investment credit	217	-	-	-	-	-	-	-	-	-	-	217	-
81 Alternative minumum tax	50425	4750	*27	3	302	*127	3712	3582	4116	5487	10357	9856	8105
82 Environmental tax	3505	208	*58	10	*19	*11	*36	78	99	94	468	357	2066
83 Foreign tax credit	118791	3841	*5	-	*6315	*9	5407	*5861	107	3211	29611	18823	45602
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*7856	-	-	-	-	-	*27	*29	*229	-	176	56	7339
87 General business credit	1903	*85	-	-	-	*215	*140	-	*450	*176	114	723	-
88 Prior year minumum tax credit	8024	*727	-	-	-	-	*729	*561	1396	*474	2631	1288	218
89 Income tax after credits, total	950761	56113	18193	4853	6740	16397	36191	48679	71882	45063	109046	97694	439911

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6742
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5842	287	50	*17	21	60	514	320	591	722	794	1038	1428
2 Total assets	1897299692	-	1226	*2235	7706	45919	1523757	2350878	9962738	26510516	57518421	169830712	1629545584
3 Cash	31729032	-	209	*794	*924	4778	47495	60377	160393	220912	673801	961610	29597738
4 Notes and accounts receivable	89168473	-	*11	*78	*106	*444	34170	25890	426470	688870	1793383	3893968	82305083
5 Less: Allowance for bad debts	*5626	-	-	-	-	-	*2774	-	*1439	*487	926	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	248473626	-	*300	*382	*828	13793	105259	208727	845738	2224304	5622231	15375822	224076242
8 Tax-exempt securities	262254366	-	-	-	*748	*1575	69084	203946	985386	4846654	12287836	30606706	213252430
9 Other current assets	55907319	-	*112	*282	*866	2083	38770	182869	561168	1311726	2409626	6943112	44456706
10 Loans to stockholders	252560	-	*-0	-	-	*-0	*126	*19739	-	*59513	114393	12945	45844
11 Mortgage and real estate loans	*1373587	-	-	-	-	-	*17	-	-	-	20187	431480	921904
12 Other investments	1206394342	-	*387	*623	*3800	22288	1226684	1624429	6950425	17117704	34514678	111503625	1033429697
13 Depreciable assets	6933	-	-	-	-	-	-	*47	*525	*975	883	439	4064
14 Less: Accumulated depreciation	5037	-	-	-	-	-	-	*21	*283	*710	402	320	3301
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*2174	-	-	-	-	-	*-0	-	*208	*1941	-	-	25
18 Intangible assets (Amortizable)	79085	-	*31	*76	*323	*974	2611	2288	7472	10968	12154	20825	21363
19 Less: Accumulated amortization	41916	-	-	*38	*2	*226	572	1018	3393	6063	6034	12988	11582
20 Other assets	1710775	-	*175	*37	*113	*210	2887	23606	30067	34209	76612	93488	1449371
21 Total liabilities	1897299692	-	1226	*2235	7706	45919	1523757	2350878	9962738	26510516	57518421	169830712	1629545584
22 Accounts payable	45675114	-	*47	*75	*287	549	23644	22963	164219	394334	988170	2459783	41621042
23 Mort, notes, and bonds under 1 yr	1733713	-	-	-	-	*6	*180	-	*20331	*21647	59406	151534	1480610
24 Other current liabilities	29248591	-	*217	*3	*39	819	25093	39294	204097	452539	1006696	2909253	24610541
25 Loans from stockholders	*4772	-	*11	-	-	-	*60	-	*3347	-	-	1355	-
26 Mort, notes, bonds, 1 yr or more	765994	-	-	-	-	-	*9351	*22	*31548	-	131957	289042	304075
27 Other liabilities	4959852	-	*2	*393	*311	*729	3697	2539	78355	54287	245664	994956	3578919
28 Net worth	1814911654	-	950	*1764	7068	43815	1461731	2286061	9460841	25587710	55086529	163024788	1557950397
29 Capital stock	1191628267	-	561	*249	*3831	18629	664304	766820	2206084	4863814	9909399	36468618	1136725955
30 Paid-in or capital surplus	1665275307	-	*4347	*1520	*3229	33053	839272	1549521	7072418	20560238	45490165	128797404	1460924139
31 Retained earnings, appropriated	17728893	-	-	-	-	*16	10001	30009	89449	210695	865304	1789979	14733441
32 Retained earnings, unappropriate	-1737954	-	*-3959	*-5	*8	-5493	-45342	-28302	121275	-7926	1363471	4982719	-8114398
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	1057982859	-	-	-	-	*2390	*6504	*31987	*28385	39111	2541811	9013932	1046318739
35 Total receipts	93216878	690609	860	*56	1023	3632	110300	129505	517600	1136416	2492669	7911252	80222957
36 Business receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest	55668572	426383	341	*41	*942	2939	85082	81208	282057	516253	1150833	3925388	49197106
38 Interest on govt. obligations, State and local	17447325	105386	*-0	-	*15	*6	2241	8377	71555	239888	638631	1871822	14509403
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	6728383	59624	*18	-	*23	*246	7523	15551	55276	119300	255731	846292	5368800
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	3039	-	-	-	-	-	-	-	-	-	108	1033	1899
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	13369559	99216	*500	*16	*42	442	15454	24369	108712	260975	447366	1266717	11145749
47 Total deductions	12549855	90973	387	*38	*142	578	15455	25222	94318	192170	429619	1191728	10509225
48 Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	11352	-	-	-	-	-	*37	*-0	*1642	*54	1133	1103	7382
50 Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
51 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Rent paid on business property	2444	*-0	*2	*1	-	-	-	-	*229	*40	458	340	1374
53 Taxes paid	84317	1218	*2	*2	*3	*7	88	388	1205	2849	5471	14340	58744
54 Interest paid	220634	*67	-	*-0	-	-	*586	*14	8824	1250	11781	37994	160116
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	45766	377	*1	*9	*-0	*39	696	711	1438	1558	2121	3975	34839
57 Depreciation	368	-	-	-	-	-	-	*1	*56	*31	67	58	156
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	27801	-	-	-	-	-	-	*23	*122	*139	637	518	26362
60 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Net loss, noncapital assets	3214	-	-	-	-	-	-	-	-	*1	1	-0	3213
63 Other deductions	12153960	89311	381	*26	*139	532	14047	24086	80801	186248	407949	1133400	10217039
64 Total receipts less total deducts	80667023	599636	473	*18	881	3055	94845	104283	423281	944245	2063050	6719524	69713731
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	63219698	494250	473	*18	*865	3049	92604	95906	351727	704357	1424419	4847701	55204328
67 Net income, total	63419893	496725	535	*30	*865	3117	93845	97533	355203	711861	1452554	4896529	55311094
68 Deficit, total	200195	2475	*62	*12	*-0	*69	1241	1627	3477	7504	28136	48827	106766
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	63481057	496763	552	*25	*865	3117	93911	97696	355414	722034	1455082	4919055	55336541
73 Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	936	*38	-	*6	*-0	-	*12	*10	*40	*-0	37	89	704
77 Income tax before credits, total	41567	*6	-	*1	*-0	-	*2	*3	*7	*6	3403	14172	23968
78 Regular tax	755	*6	-	*1	*-0	-	*2	*1	*6	*-0	7	23	709
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	41567	*6	-	*1	*-0	-	*2	*3	*7	*6	3403	14172	23968

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6743
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	293	*5	*4	*10	**	*12	33	*8	27	43	44	60	47
2 Total assets	52450334	-	*168	*2298	**	*9847	103138	*66639	505430	1561286	3203499	9239484	37758544
3 Cash	1480607	-	*148	*742	**	*837	15396	*4054	22324	64096	116689	250024	1006296
4 Notes and accounts receivable	1388268	-	-	*68	-	*853	10019	*434	*15772	158254	28717	277319	896831
5 Less: Allowance for bad debts	149935	-	-	-	-	-	*365	-	*4931	*7021	977	31322	105319
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	1062997	-	-	-	-	-	*6336	*2813	*27529	*36386	140393	301494	548046
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	502551	-	-	*133	**	*1756	870	*103	10636	25879	56564	111093	295519
10 Loans to stockholders	*3005	-	-	-	-	-	*11	-	*2	*849	553	-	1590
11 Mortgage and real estate loans	13441404	-	-	*275	**	*599	*14687	*12636	*62902	*289432	562827	1073787	11424259
12 Other investments	14635511	-	-	-	-	-	*21917	-	*123508	313300	366095	1758303	12052388
13 Depreciable assets	18479494	-	*20	*1175	-	*6221	45144	*55084	*206424	598101	1557960	4894367	11114997
14 Less: Accumulated depreciation	2919056	-	-	*618	-	*1836	25573	*20498	*45244	179707	250816	745104	1649660
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	3569578	-	-	*486	-	*1231	*10693	*11064	*78612	224247	485019	1128005	1630220
18 Intangible assets (Amortizable)	374591	-	-	*39	-	*305	*306	*1363	*4946	*8570	99862	77398	181802
19 Less: Accumulated amortization	104073	-	-	*1	-	*145	*145	*436	*2647	*3870	11684	32603	52542
20 Other assets	685393	-	-	*-0	-	*27	*3842	*23	*5597	32768	52297	176723	414117
21 Total liabilities	52450334	-	*168	*2298	**	*9847	103138	*66639	505430	1561286	3203499	9239484	37758544
22 Accounts payable	737801	-	-	*23	-	*319	*1410	*1041	5067	10898	101990	135657	481396
23 Mort, notes, and bonds under 1 yr	4213376	-	-	-	-	*685	*1050	-	*75930	*57220	143992	459035	3475464
24 Other current liabilities	1812135	-	-	*44	-	*3123	16726	*1485	*10192	27758	45804	144573	1562430
25 Loans from stockholders	*44832	-	*22	*122	-	-	-	-	-	-	-	226	44461
26 Mort, notes, bonds, 1 yr or more	22954961	-	-	*1002	-	*4943	*7128	*20843	*52244	*208762	897062	2930711	18832266
27 Other liabilities	2064655	-	-	*53	**	*307	*4690	*103	*22620	*12189	45973	239784	1738937
28 Net worth	20622575	-	*146	*1054	**	*471	72134	*43168	339377	1244458	1968678	5329498	11623590
29 Capital stock	7486820	-	*136	*362	-	*4204	36218	*65882	26668	516776	829030	2213867	3793677
30 Paid-in or capital surplus	17860949	-	*18	*1081	**	*13874	*48368	-	639598	1030149	1782817	4604267	9740778
31 Retained earnings, appropriated	*681	-	-	-	-	-	*681	-	-	-	-	-	-
32 Retained earnings, unappropriate	-4588076	-	*-7	*-388	-	*-17213	-13112	*-19741	-324751	-301717	-604647	-1467907	-1838592
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	137800	-	-	-	-	*393	*20	*2972	*2139	*750	38522	20730	72273
35 Total receipts	5243092	*2830	*8	*360	**	*2355	17449	*13318	66517	219497	456919	1062503	3401334
36 Business receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest	2014624	*671	*1	*149	**	*74	3404	*1645	13580	69451	105197	199212	1621240
38 Interest on govt. obligations, State and local	*1638	-	-	-	-	-	-	*19	-	*1453	-	166	-
39 Rents	2619367	*657	*7	*211	-	*1147	*13684	*10927	*38529	118391	244612	761502	1429700
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	16970	-	-	-	-	-	-	-	-	*2812	270	3969	9919
42 Net L-T cap gain less net ST loss	146071	*1062	-	-	-	*5	*187	*17	*12252	*11454	2940	36601	81552
43 Net gain, noncapital assets	6207	-	-	-	-	-	*72	-	-	-	336	2810	2990
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	438214	*440	-	*-0	-	*1129	*102	*711	*2155	15936	103564	58243	255933
47 Total deductions	4527326	*6060	*13	*241	**	*3990	19810	*11336	60347	168239	358584	1085617	2813089
48 Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	41338	-	-	-	-	-	*102	*184	*307	*745	1737	11679	26585
50 Repairs	78357	-	*7	*19	-	*19	*691	*779	*1111	*1108	4926	23314	46382
51 Bad debts	305439	-	-	-	-	-	*1227	*85	*3109	*25118	46398	159805	69696
52 Rent paid on business property	27222	-	-	-	-	*10	*52	*30	*146	*318	391	10442	15833
53 Taxes paid	252549	*82	*1	*27	**	*222	1599	*1407	2864	6558	23640	67690	148457
54 Interest paid	2054999	*202	-	*95	-	*526	1338	*1677	*9587	26589	103305	263124	1648556
55 Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Amortization	63002	*1533	-	-	-	*35	*129	*138	*560	2199	5503	18167	34737
57 Depreciation	476515	*115	-	*36	-	*299	1291	*3032	*11063	23302	46290	132263	258823
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	9697	-	-	-	-	*3	*18	*172	*184	*137	1708	3145	4330
60 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Net loss, noncapital assets	78414	*1115	-	-	-	*1552	-	-	*2746	*366	3076	67427	2133
63 Other deductions	1139795	*3012	*5	*64	**	*1323	13363	*3832	28671	81799	121610	328560	557557
64 Total receipts less total deducts	715766	*-3229	*-5	*119	**	*-1635	-2361	*1982	6170	51258	98335	-23114	588245
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	714128	*-3229	*-5	*119	**	*-1635	-2361	*1963	6170	49805	98335	-23280	588245
67 Net income, total	1284638	*911	-	*155	**	*710	7045	*3512	*21338	81007	151924	229538	788499
68 Deficit, total	570510	*4140	*5	*36	-	*2344	*9406	*1549	*15167	*31202	53589	252818	200254
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Statutory special deductions, total	1429193	*911	-	*154	**	*710	8063	*3828	*22432	84948	158136	291118	858894
73 Net operating loss deduction	6688	*51	-	*-0	-	-	*6	-	*4242	*1330	752	-0	306
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*360	-	-	*2	-	-	*52	-	-	*170	97	40	-
77 Income tax before credits, total	236	-	-	*-0	-	-	*8	-	*59	*34	22	113	-
78 Regular tax	*68	-	-	*-0	-	-	*8	-	-	*34	20	6	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*168	-	-	-	-	-	-	-	*59	-	2	107	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	6	-	-	-	-	-	-	-	-	-	-	6	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	230	-	-	*-0	-	-	*8	-	*59	*34	22	107	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6744
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7605	1003	3191	*1236	899	516	622	*56	56	17	9	**	-
2 Total assets	4461447	-	81718	*198150	292767	381667	1198185	*404896	765488	530443	608132	**	-
3 Cash	357574	-	30165	*18562	*18427	49676	63076	*30899	110989	21964	13816	**	-
4 Notes and accounts receivable	541625	-	*1644	*1447	*14052	*20729	92138	*32542	96028	*159693	123353	**	-
5 Less: Allowance for bad debts	*27916	-	-	-	-	-	*23	*2080	*1757	24052	5	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*96956	-	-	-	-	-	*29936	-	*20209	*46811	-	-	-
8 Tax-exempt securities	*32720	-	*192	-	-	-	*21621	-	-	*10907	-	-	-
9 Other current assets	381990	-	*1663	*27244	*21148	*94791	55188	*14654	20181	*67034	80087	**	-
10 Loans to stockholders	46101	-	*70	*23143	-	*758	*957	*15253	*41	*3211	2668	-	-
11 Mortgage and real estate loans	240373	-	-	*15222	-	*30191	*104120	*2757	*41553	*436	46094	-	-
12 Other investments	2156236	-	*28064	*88299	*108773	*138639	669125	*125114	427842	*239729	330651	**	-
13 Depreciable assets	412942	-	*27465	*29609	*66059	*45293	96621	*111722	26761	*5241	4172	**	-
14 Less: Accumulated depreciation	114783	-	*10810	*9693	*22803	*16244	9189	*29986	11982	*3645	432	**	-
15 Depletable assets	*3215	-	*3215	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	236232	-	-	*3985	*56984	*1169	*56945	*87252	*27882	239	1776	-	-
18 Intangible assets (Amortizable)	20132	-	*205	*434	*137	*806	6493	*8764	*1638	*38	1617	-	-
19 Less: Accumulated amortization	5280	-	*164	*247	*100	*311	1024	*1478	*814	*27	1113	-	-
20 Other assets	83331	-	*10	*145	*30089	*16172	12202	*9484	*6919	*2864	5448	**	-
21 Total liabilities	4461447	-	81718	*198150	292767	381667	1198185	*404896	765488	530443	608132	**	-
22 Accounts payable	71113	-	*750	*6068	*12	*1201	*2186	*7359	45542	*1608	6387	**	-
23 Mort, notes, and bonds under 1 yr	216752	-	*13321	*33047	*1351	*16772	24871	*40948	*11968	*64640	9833	**	-
24 Other current liabilities	239759	-	*10882	-	*22687	*682	16082	*33109	16762	*119544	20010	**	-
25 Loans from stockholders	738088	-	*7598	*87077	*156661	*217871	173766	*12644	*73655	*1462	7355	-	-
26 Mort, notes, bonds, 1 yr or more	1285046	-	*9453	*102527	*53816	*70231	247723	*178416	237083	*138189	247606	**	-
27 Other liabilities	178513	-	*8736	*1680	*2477	*14976	*74171	*27996	*3727	*35784	8968	**	-
28 Net worth	1732177	-	30977	*-32249	55763	59933	659386	*104424	376752	169216	307974	**	-
29 Capital stock	1068159	-	7454	*60971	91923	242431	349999	*64165	85510	16097	149608	**	-
30 Paid-in or capital surplus	1222214	-	*131798	*-54115	*41704	*347361	310547	*5288	149314	*178771	111546	**	-
31 Retained earnings, appropriated	*1409	-	-	-	-	-	-	-	*1409	-	-	-	-
32 Retained earnings, unappropriate	-586950	-	*-87904	*-1887	*8271	*-539253	17331	*15493	*5533	*28819	-33355	-	-
33 Retained earnings (S Corp)	47256	-	*-20351	*-37218	*-79492	*11720	-9832	*21198	135329	*-54472	80374	**	-
34 Less: Cost of treasury stock	19911	-	20	-	*6644	*2326	*8660	*1720	*343	-	199	**	-
35 Total receipts	933075	*378760	*165078	*15593	*35522	*22111	107147	*93156	28440	*57803	29465	**	-
36 Business receipts	646087	*293760	*161263	*5699	*27929	*644	67957	*78481	*3845	*5336	1172	**	-
37 Interest	80181	*1544	*3756	*1110	*4481	*9379	9838	*10377	*8647	*15693	15355	-	-
38 Interest on govt. obligations, State and local	2614	-	-	*627	*224	-	*24	-	*1012	*702	25	-	-
39 Rents	*3740	*-0	-	-	*107	-	*3240	*392	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*5024	-	-	*1536	-	*2685	-	*23	*250	*521	8	-	-
42 Net L-T cap gain less net ST loss	73231	*58012	1	*303	-	*7731	-	*2218	*3120	*1106	739	-	-
43 Net gain, noncapital assets	*577	-	*27	-	-	-	-	*549	*-0	-	1	-	-
44 Dividends, domestic corporations	6050	-	1	-	*2683	*1148	*1124	*39	*217	*81	757	-	-
45 Dividends, foreign corporations	*10585	10431	-	-	-	*153	-	-	-	*-0	-	-	-
46 Other receipts	104986	*15013	*29	*6317	*98	*370	24963	*1075	*11349	*34364	11407	**	-
47 Total deductions	1147468	393672	190182	*32294	*64460	*62034	149251	*110570	49604	*63733	31668	**	-
48 Cost of sales and operations	*193620	*193399	-	-	-	*221	-	-	-	-	-	-	-
49 Compensation of officers	102877	-	*69381	-	-	*3293	*13203	*7044	*3706	*5432	817	**	-
50 Repairs	4030	-	*686	*43	*22	-	*336	*2388	*529	-	25	-	-
51 Bad debts	85469	*8450	-	-	-	*26297	*5781	*1869	*1066	*30279	11726	-	-
52 Rent paid on business property	21445	-	*8537	-	*1610	*68	5903	*3941	*966	*265	156	**	-
53 Taxes paid	42219	*16807	*5215	*579	*1511	*318	7376	*8164	889	*156	1203	**	-
54 Interest paid	104433	*388	*4218	*4959	*8680	*22510	9944	*9233	*15818	*16837	11847	**	-
55 Contributions or gifts	*550	-	*154	-	-	*5	*10	*321	*2	*57	-	-	-
56 Amortization	1495	*7	*62	*84	*27	*160	*317	*21	*352	-	464	**	-
57 Depreciation	16204	*3776	*3148	*576	*340	*112	5146	*1775	*834	*384	113	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	3848	*417	*736	-	-	-	*116	*2493	*55	*29	2	-	-
60 Pension, prof sh, stock, annuity	*17191	-	*16802	-	-	-	-	-	*83	*306	-	-	-
61 Employee benefit programs	22098	*14948	*4548	-	-	-	*628	*1375	*163	*270	166	-	-
62 Net loss, noncapital assets	*29238	*17672	*9819	-	-	-	*1733	-	*14	-	-	-	-
63 Other deductions	502749	*137808	*66876	*26053	*52270	*9050	98757	*71944	25126	*9717	5149	**	-
64 Total receipts less total deducts	-214393	-14912	-25104	*-16700	*-28937	*-39923	-42104	*-17414	-21164	*-5930	-2203	**	-
65 Const taxable inc frm rel frn corps	3335	3335	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-213672	-11577	-25104	*-17328	*-29161	*-39923	-42129	*-17414	-22176	*-6632	-2228	**	-
67 Net income, total	166360	*72862	*5304	*7221	*4344	*1576	31126	*4239	*8012	*26128	5550	-	-
68 Deficit, total	380032	*84438	*30408	*24549	*33505	*41499	73254	*21653	*30188	*32760	7778	**	-
69 Net income (less def), Form 1120-A	*-1580	-	*863	-	*-2443	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*468	*468	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-178196	*-56448	*-13303	*-19358	*-28650	*-221	-15781	*-16973	-25516	*-1742	-204	**	-
72 Statutory special deductions, total	12843	*609	1	*1717	*2146	*999	*897	*27	*2339	*77	4032	-	-
73 Net operating loss deduction	*8015	*609	-	*1717	-	-	-	-	*2187	-	3502	-	-
74 Dividends received deduction	4828	-	1	-	*2146	*999	*897	*27	*152	*77	530	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	91265	*72252	*1755	*314	*3453	*648	*3051	*4212	*1001	*3049	1529	-	-
77 Income tax before credits, total	29787	*24618	*263	*47	*518	*222	*772	*1368	*351	*1080	547	-	-
78 Regular tax	29461	*24534	*263	*47	*518	*97	*770	*1368	*312	*1037	515	-	-
79 Personal holding company tax	*46	-	-	-	-	-	*2	-	-	*43	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*195	-	-	-	-	*125	-	-	*38	-	32	-	-
82 Environmental tax	85	85	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	3639	3638	-0	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*283	-	-	-	-	-	*283	-	-	-	-	-	-
89 Income tax after credits, total	25865	*20980	*263	*47	*518	*222	*489	*1368	*351	*1080	547	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6749
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	43075	7792	13827	6781	4993	3332	4258	921	566	230	151	115	109
2 Total assets	215710885	-	407967	1156275	1737735	2355124	8664851	6349900	8928165	8014930	10555261	17968898	149571778
3 Cash	5286117	-	104382	190148	261239	287868	577121	428664	465306	268998	523412	870633	1308346
4 Notes and accounts receivable	44083150	-	*40772	177671	77934	116625	725086	327180	641066	558583	943388	2350305	38124539
5 Less: Allowance for bad debts	468161	-	*312	-	-	-	*9653	*1267	4121	*43165	12708	108959	287976
6 Inventories	971664	-	-	-	-	*11606	71894	34512	135808	*38947	48300	465373	165225
7 Investments in govt. obligations, Total	4687216	-	*205	-	*46269	*36762	270146	*118169	225580	206374	158366	289226	3336118
8 Tax-exempt securities	1678206	-	-	-	*374	*40138	96149	269854	269485	313911	257633	97717	332945
9 Other current assets	14693755	-	22516	52050	171842	141645	799753	676182	539494	286561	625013	1742744	9635955
10 Loans to stockholders	9167776	-	36090	*44581	31916	57687	156871	97958	62499	*237419	253952	325390	7863414
11 Mortgage and real estate loans	4413703	-	*31562	*43813	*94506	*146794	556770	254051	168165	*138790	317690	747495	1914066
12 Other investments	86575619	-	138552	502975	770928	1087123	4243126	3324705	4886309	4954481	5914293	8655085	52098041
13 Depreciable assets	12588442	-	34770	98334	69133	230761	777159	432931	855021	406553	443664	1620408	7619707
14 Less: Accumulated depreciation	5098478	-	*30842	32204	16785	56210	315564	157613	266604	102094	117903	545428	3457230
15 Depletable assets	424045	-	*369	*3212	*521	*2758	*50650	-	*16284	*1669	7114	39134	302333
16 Less: Accumulated depletion	64237	-	*328	-	-	-	*7079	-	*5997	*977	179	5766	43911
17 Land	2524074	-	*7075	*33756	145493	194263	365766	289808	347770	209212	176056	216270	538605
18 Intangible assets (Amortizable)	2803903	-	*3421	*16798	*3381	7721	52385	114198	80627	222271	550989	354340	1397773
19 Less: Accumulated amortization	625599	-	*1016	*8103	*1643	4505	9054	46637	12033	48631	155041	66627	272310
20 Other assets	32069692	-	20751	33242	82628	54088	263326	187203	523505	366028	621223	921560	28996137
21 Total liabilities	215710885	-	407967	1156275	1737735	2355124	8664851	6349900	8928165	8014930	10555261	17968898	149571778
22 Accounts payable	5050094	-	*970	1650213	20257	29566	160073	168908	322003	182143	437363	544758	1533839
23 Mort, notes, and bonds under 1 yr	62690636	-	*34622	*62918	*53894	78609	1135432	248754	788406	334219	800508	2880193	56273080
24 Other current liabilities	11065306	-	571676	38393	41616	41379	451252	366744	347785	424988	666494	1536704	6578276
25 Loans from stockholders	8239089	-	317017	227139	222602	387595	1067598	297879	781820	394639	595329	1014730	2932743
26 Mort, notes, bonds, 1 yr or more	46626663	-	*64304	*106444	186883	344300	1489348	1201945	1852647	1307666	2118516	4756314	33198296
27 Other liabilities	23947602	-	7614197	64135	*17958	96841	916455	936116	752163	613074	1045148	2082032	9809484
28 Net worth	58091495	-	-8194819	-992967	1194526	1376834	3444694	3129554	4083340	4758202	4891903	5154167	39246060
29 Capital stock	17251924	-	62819	210892	460636	446833	2104020	1032307	996755	790404	1477929	951574	8717755
30 Paid-in or capital surplus	48636806	-	1937000	1672389	671449	501592	2987921	2361586	3260417	3569780	3809753	5423626	22441294
31 Retained earnings, appropriated	1169517	-	-	*15389	*49187	*33410	*15923	-	*75672	8901	38131	2086	930819
32 Retained earnings, unappropriate	-8026396	-	-9906251	-2805400	404443	484670	-1290203	-287671	-350837	497263	-751358	-1374239	7353188
33 Retained earnings (S Corp)	988889	-	-247049	15549	-194617	23901	-63557	354052	210058	284630	388611	217310	-
34 Less: Cost of treasury stock	1929246	-	*41338	*101785	196572	113572	309410	330720	108723	392776	71164	66189	196996
35 Total receipts	30292256	897294	230807	126854	258249	367242	1697665	2210709	2334854	1084558	1521977	3430399	16131648
36 Business receipts	12765083	119885	*36039	*16681	81103	162251	930773	1767542	1543914	595217	694711	2238870	4578097
37 Interest	10460377	90546	94883	50506	40357	52232	153166	124731	213879	135339	249941	585731	8669065
38 Interest on govt. obligations, State and local	256416	1442	-	*1528	*3405	*4588	19452	32087	33301	26064	20702	7820	106027
39 Rents	1478887	7100	*7830	*31	*2596	12185	39334	30970	72037	16378	30369	71280	1188777
40 Royalties	269772	22715	*51837	-	*6031	*3940	3257	*4424	2858	*3821	15325	18335	137230
41 Net S-T cap gain less net LT loss	186838	*5802	*426	-	*3354	*2277	16257	14551	16863	18756	6177	19327	83047
42 Net L-T cap gain less net ST loss	1366815	154804	*1355	*9611	17359	29929	190420	72368	101770	91194	82315	116675	499016
43 Net gain, noncapital assets	148820	*2253	*29	*120	*695	*4562	*19492	*5799	6807	*4397	9923	18115	76628
44 Dividends, domestic corporations	656176	36086	*1412	*7331	23659	19482	105579	44111	69633	64952	70735	50971	162226
45 Dividends, foreign corporations	261629	3008	-	*173	*6877	2	15667	13643	1664	5961	33796	75474	105363
46 Other receipts	2441444	453653	36998	40873	72812	75795	204269	100483	272129	122477	307983	227800	526171
47 Total deductions	29221037	1135044	397995	142534	223300	341606	1588958	2228554	2255003	1099301	1240499	3476152	15092089
48 Cost of sales and operations	6035091	*2975	-	*83	*5307	*22288	502674	1379614	950667	120702	178372	1060958	1811451
49 Compensation of officers	990121	*17418	*22180	*8454	34184	55956	184749	85261	72938	81452	40653	147007	239869
50 Repairs	79395	600	*394	*340	*802	2032	2905	4164	10910	4075	4037	20217	28920
51 Bad debts	822556	*44383	*8480	*270	*1824	*7446	46557	48478	19243	13828	38759	22188	571100
52 Rent paid on business property	373487	10390	*1734	*1310	*3632	6516	33598	14400	67074	25459	19489	44188	145697
53 Taxes paid	673731	13072	6219	6897	7484	14118	44344	28092	42650	164092	39853	79874	227037
54 Interest paid	8738186	91959	83437	39295	23565	46055	151288	107350	275321	169794	261447	693326	6795350
55 Contributions or gifts	29488	2079	-	*3	*84	*104	1855	2084	4316	2151	1030	2856	12925
56 Amortization	211205	19678	*687	*10776	*181	454	22969	18297	4860	41172	30731	18303	43096
57 Depreciation	1488107	2560	*2221	*5946	1517	8203	30173	21985	59063	30539	31870	103431	1190600
58 Depletion	198047	*10	*3898	859	*204	*142	*2150	*1139	17520	*411	8102	137479	26134
59 Advertising	159092	*647	-	*63	*94	*194	6067	8123	10185	3910	4303	21861	103645
60 Pension, prof sh, stock, annuity	113677	*14644	*2079	-	*1559	*3153	10923	3081	2264	3877	6278	10501	55318
61 Employee benefit programs	290621	*633	*1598	*1492	*1513	*2226	8294	7601	12415	14636	18482	93382	128350
62 Net loss, noncapital assets	232661	29609	*18936	*22	*36	*19567	*17978	30598	10646	18289	33637	29051	24293
63 Other deductions	8785573	884387	246133	66725	141315	153152	522436	468286	694932	404915	523456	991532	3688305
64 Total receipts less total deducts	1071219	-237750	-167188	-15681	34949	25636	108707	-17845	79850	-14743	281478	-45754	1039559
65 Const taxable inc frm rel frn corps	228364	568	-	-	*16314	-	*15387	*6189	*385	*1071	55373	65207	67869
66 Net income (less deficit), total	1043167	-238623	-167188	-17208	47858	21047	104642	-43743	46935	-39737	316150	11633	1001400
67 Net income, total	4398068	285178	83461	55332	106316	116035	472491	249034	322271	214365	510133	376977	1606473
68 Deficit, total	3354901	523801	250649	72541	58458	94988	367849	292777	275336	254102	193983	365344	605073
69 Net income (less def), Form 1120-A	-9324	*-210	*-17042	*66	*7863	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-296185	-296185	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	100738	-8782	-76953	418	*12434	18099	93580	16844	24359	-12688	23813	9614	-
72 Statutory special deductions, total	1027303	143542	*6394	*13586	27347	15023	181496	53730	72809	61950	122952	85571	242902
73 Net operating loss deduction	560173	121410	*5406	*8334	*11256	*1408	101835	21964	26854	23939	68310	47016	122443
74 Dividends received deduction	465151	22132	*988	*5252	16091	13616	79661	31765	45955	38011	54642	36577	120460
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2939356	107068	58314	26901	49577	61139	130011	144560	198399	123163	367653	282640	1389930
77 Income tax before credits, total	1015746	36142	17935	4805	12537	16399	41713	53759	73648	47803	137605	104299	469101
78 Regular tax	949293	29533	*17772	4525	11927	14901	36533	48324	67049	41784	125241	93132	458570
79 Personal holding company tax	9282	-	*78	*88	*289	*623	1426	*1774	*2481	*442	1293	788	-0
80 Recapture of investment credit	217	-	-	-	-	-	-	-	-	-	-	217	-
81 Alternative minumum tax	50061	4750	*27	3	302	*1	3712	3582	4019	5487	10324	9749	8105
82 Environmental tax	3421	124	*58	10	*19	*11	*36	78	99	94	468	357	2066
83 Foreign tax credit	115153	203	*4	-	*6315	*9	5407	*5861	107	3211	29611	18823	45602
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*7856	-	-	-	-	-	*27	*29	*229	-	176	56	7339
87 General business credit	1897	*85	-	-	-	*215	*140	-	*450	*176	114	717	-
88 Prior year minumum tax credit	7741	*727	-	-	-	-	*446	*561	1396	*474	2631	1288	218
89 Income tax after credits, total	883099	35127	17931	4805	6222	16174	35693	47307	71466	43942	105074	83414	415942

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services

DIVISION 80
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1100449	78738	729680	144530	67303	37870	33937	4109	2408	838	463	322	250
2 Total assets	661597099	-	19268348	22487977	23501194	26674166	69193597	28548998	37050667	30285499	33073644	50758064	320754946
3 Cash	51974981	-	4982527	4603605	3897093	3826313	7673260	2976438	3777527	3101891	2883304	3152788	11100236
4 Notes and accounts receivable	111207229	-	1861843	3233030	3737546	4729464	15117506	6364785	8472157	6298747	6315873	9727279	45349000
5 Less: Allowance for bad debts	5705688	-	38712	187492	68724	52085	406058	277954	408842	403639	333360	518558	3010265
6 Inventories	21825238	-	931297	1166912	1345613	1390279	3156367	985723	1300761	1136377	1243638	1481042	7687229
7 Investments in govt. obligations, Total	3639445	-	*18030	53590	*41133	87221	281776	93849	271928	214324	346556	414335	1816703
8 Tax-exempt securities	2476452	-	8893	*50482	*18263	66484	134859	55579	165469	82496	196106	291333	1406489
9 Other current assets	42451528	-	731621	946084	1217879	1481058	3216644	2004337	2320275	2151370	2503163	3686249	22192848
10 Loans to stockholders	10058015	-	1590005	1537673	1106443	720326	1440043	494091	258342	289277	298966	95405	2227444
11 Mortgage and real estate loans	7281768	-	98155	307314	355796	196483	532418	185334	200424	107579	139336	64647	5094282
12 Other investments	126706129	-	500320	1260849	1279608	1950807	4824524	2390755	3823132	3626105	4125989	7238061	95685980
13 Depreciable assets	341257909	-	25041121	19444288	19059303	20351508	47926118	18517910	20745353	15584437	16223638	25049660	113314572
14 Less: Accumulated depreciation	156272021	-	17958471	12091877	11031156	11275888	23127527	8299573	8868616	6716730	6437750	10082711	40381723
15 Depletable assets	316236	-	95157	*31464	*2956	*23476	47344	*29457	*5952	59	10096	1204	69072
16 Less: Accumulated depletion	130909	-	45427	*18295	*1337	*4309	20140	*12948	*265	47	2042	183	25917
17 Land	21163129	-	248720	603141	940659	1487465	3821847	1272216	1609343	1215376	1317379	1823371	6823611
18 Intangible assets (Amortizable)	55341885	-	962043	983869	1192221	1045740	3613315	2279407	2587920	2988849	3649837	5893074	30145610
19 Less: Accumulated amortization	17345032	-	567281	516752	569766	509651	1849626	1444419	928908	1050816	1347945	1801803	6758065
20 Other assets	45350805	-	808507	1080092	977664	1159474	2810927	934010	1718717	1659844	1940862	4242868	28017839
21 Total liabilities	661597099	-	19268348	22487977	23501194	26674166	69193597	28548998	37050667	30285499	33073644	50758064	320754946
22 Accounts payable	58974973	-	2035547	1834879	2034145	2873851	8494716	3175717	4337048	3063641	2784250	3903143	24438038
23 Mort, notes, and bonds under 1 yr	52778833	-	2354407	1737092	2353665	2323481	7569739	3686093	4298690	3633256	3167112	4758798	16896500
24 Other current liabilities	82532339	-	2575585	2075099	2313200	2727189	8328039	3741074	4763974	4681611	4339711	5540077	41446781
25 Loans from stockholders	37857689	-	8825601	4636549	3643328	3134066	6450347	1700427	1675507	699485	768657	1167228	5156495
26 Mort, notes, bonds, 1 yr or more	177398197	-	3846030	4888849	5830956	7065143	20193921	8507374	10133571	7881950	9263367	18228497	81558541
27 Other liabilities	55466702	-	969549	1641195	643879	1109187	3912187	1375276	3015252	2390690	2325973	6101614	31981900
28 Net worth	196588365	-	-1338370	5674315	6682021	7441250	14244649	6363038	8826624	7934865	10424574	11058707	119276691
29 Capital stock	44846738	-	4539526	2585634	2023356	2540999	4950936	2074440	2836687	2089864	2224420	3665092	15315786
30 Paid-in or capital surplus	147819149	-	4259613	2628430	2393967	3882390	9832485	5031797	9360198	8348347	8398583	11506341	82176998
31 Retained earnings, appropriated	629682	-	49426	*10491	*72905	*35613	129812	82715	35838	53144	7658	15927	136151
32 Retained earnings, unappropriate	13807478	-	-2467298	1086002	2399722	1268987	-1030479	-2217080	-4302700	-2856401	-588690	-3801460	26316874
33 Retained earnings (S Corp)	1728232	-	-6846723	476356	474809	580108	1735229	1715318	1307446	658493	716328	381140	529729
34 Less: Cost of treasury stock	12242913	-	872914	1112598	682738	866848	1373332	324150	410845	358583	333725	708333	5198847
35 Total receipts	869533422	13849214	130799967	68471175	58045553	56179880	126731376	38597426	49240214	37628657	32425341	48623776	208940843
36 Business receipts	816783759	12237026	127814033	67156747	56387856	54323098	121172376	36556835	46549028	35004818	29558568	44123078	185900298
37 Interest	8764552	64023	98105	147824	183825	139341	350825	147278	273271	312117	360526	773729	5913687
38 Interest on govt. obligations, State and local	518855	*2815	3949	4646	3944	3938	22564	9640	25760	18343	27926	32250	363081
39 Rents	7356616	78940	108699	96847	135367	182971	496348	353513	412978	361588	442299	765350	3921715
40 Royalties	3838103	*14686	*43590	*39998	*3105	44920	39225	8842	197540	55942	228271	314556	2847428
41 Net S-T cap gain less net LT loss	194716	*10900	*1957	*8110	*8909	*10918	32787	*868	13202	5115	6442	16712	78796
42 Net L-T cap gain less net ST loss	2236305	57598	117377	64919	84908	148082	365384	86290	148036	89393	154656	152475	767185
43 Net gain, noncapital assets	3420293	280201	182942	73014	94512	113630	274399	194855	169646	83514	203892	325660	1424027
44 Dividends, domestic corporations	310882	*171	2380	14558	13172	10873	38019	3318	6086	23018	10354	28438	160494
45 Dividends, foreign corporations	812697	*652	*14	*18	10	*315	*7360	*8357	17171	19320	23634	55001	680846
46 Other receipts	25296644	1102202	2426920	864493	1129945	1201794	3932089	1227630	1427496	1655488	1408773	2036528	6883285
47 Total deductions	851122645	13914355	128231551	66827989	56796067	55939024	124583191	37854689	48727337	37512698	31808174	47553734	201373835
48 Cost of sales and operations	296026593	5146912	32221106	19940138	18942201	19984148	48333841	13694845	21092704	12972612	12218257	18228207	73251622
49 Compensation of officers	57097838	867144	20248403	9379817	6767419	5069153	7299419	1695269	1424449	824207	666283	613635	2242641
50 Repairs	7283431	80922	1012961	614029	571833	538339	1052254	341212	302283	269906	245752	289985	1963956
51 Bad debts	6321239	96774	270497	441126	162504	630359	604186	395145	321321	405565	305360	351620	2336781
52 Rent paid on business property	32060647	460780	7155527	2999411	2293436	2243469	3981797	1174211	1349215	1547353	1149455	1690829	6015164
53 Taxes paid	30748570	362845	4936933	2762102	2156823	2409067	5069874	1371091	1674309	1222429	1050807	1471785	6260506
54 Interest paid	23050166	352472	837935	678061	782473	928308	2486368	987221	1251875	1059198	1081521	1796442	10808292
55 Contributions or gifts	315875	4197	22195	9866	13902	17516	29015	9903	12248	8432	10258	83751	94592
56 Amortization	5540970	72343	145797	147888	169094	279226	472814	421380	424915	410612	641737	588449	1766713
57 Depreciation	35004687	389981	2260351	1713083	1560492	1709345	4053039	1634932	1916827	1431768	1605540	2251892	14477437
58 Depletion	34387	*-0	*8553	*1456	*87	*2294	*3276	*9455	*515	*73	1056	653	6969
59 Advertising	11445596	207028	1835107	630870	709715	671089	1518523	569523	586189	421428	380800	876361	3038962
60 Pension, prof sh, stock, annuity	5490918	27782	1004351	525362	388766	445209	690003	235339	219834	155248	148085	194657	1456282
61 Employee benefit programs	13815532	99175	1490061	679485	733421	722218	1844529	698387	1115965	940845	621719	1178132	3691595
62 Net loss, noncapital assets	1210366	50765	157556	20935	56399	58027	167012	55892	84918	119026	45634	67152	327051
63 Other deductions	325675830	5695233	54624218	26284362	21487502	20231257	46977242	14560884	16949772	15723999	11635910	17870183	73635270
64 Total receipts less total deducts	18410778	-65140	2568415	1643186	1249486	240856	2148184	742737	512876	115959	617167	1070043	7567008
65 Const taxable inc frm rel frn corps	633421	-	-	-	-	-	*490	*3989	*12835	*10088	12411	49330	544279
66 Net income (less deficit), total	18525343	-67955	2564466	1638540	1245542	236919	2126110	737086	499952	107705	601651	1087123	7748205
67 Net income, total	41370718	1355330	6659131	3359363	2762005	2341135	5555560	1945308	2224335	1534943	1601271	2065735	9966602
68 Deficit, total	22845375	1423285	4094665	1720824	1516463	2104216	3429450	1208222	1724383	1427238	999620	978612	2218397
69 Net income (less def), Form 1120-A	44919	-3975	25921	21705	1268	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-183567	-183567	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	10595861	-113492	3084196	1515635	1229643	538739	1991263	611746	568413	345750	368273	221646	234049
72 Statutory special deductions, total	4940269	684923	594056	269288	264367	250539	552852	202430	287404	178902	258276	293774	1103459
73 Net operating loss deduction	4567030	684803	592781	259337	255168	243271	523496	197615	281756	160725	244108	254057	869914
74 Dividends received deduction	372939	*120	1275	9951	9200	7269	29356	4815	5648	18177	14168	39416	233545
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	18051952	173508	655058	698612	597393	761468	1575554	704410	992066	871018	881821	1514280	8626765
77 Income tax before credits, total	5920338	65719	114936	123011	113437	189852	498198	242818	354356	307028	318563	543274	3049146
78 Regular tax	5690665	53205	114070	123002	112168	186141	479224	235364	336551	296088	299744	515554	2939555
79 Personal holding company tax	*3235	*5	-	-	*165	-	*1034	-	*-0	-	-	2031	-
80 Recapture of investment credit	*146	-	*34	-	-	-	-	-	-	-	31	11	70
81 Alternative minumum tax	206278	10775	*811	*9	*1103	3666	17822	7449	16882	10022	17641	23432	96667
82 Environmental tax	18710	632	21	-	-	1	57	185	532	754	1062	2033	13432
83 Foreign tax credit	554954	285	*783	*266	1	*189	*2435	*4307	18286	6786	17203	41931	462482
84 U.S. Possessions tax credit	11230	-	316	54	-	55	826	820	1394	5920	1845	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*240	-	*87	-	-	-	-	-	-	-	153	-	-
87 General business credit	107075	*1119	*247	*1813	4718	2745	12931	5464	8086	3253	10596	16588	39516
88 Prior year minumum tax credit	99545	*152	*833	-	*530	*1436	5143	1481	8225	2887	5469	5508	67881
89 Income tax after credits, total	5147294	64163	112670	120878	108187	185428	476862	230747	318365	288182	283298	479247	2479266

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Hotel and other lodging places

MAJOR GROUP 52
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25656	1223	6823	6150	3421	2964	4159	445	257	92	53	38	31
2 Total assets	60142405	-	265789	940342	1263545	2127528	8273663	2980650	3703787	3129877	3896990	6138457	27421779
3 Cash	3231436	-	80213	92960	164147	135160	424704	116584	121163	143554	161267	227965	1563720
4 Notes and accounts receivable	3439281	-	*13817	*57792	36985	73727	342120	115152	200099	135671	120211	196603	2147105
5 Less: Allowance for bad debts	290957	-	-	-	-	8	7814	*674	11943	5921	4250	14318	246028
6 Inventories	536281	-	*4224	*3787	10266	15998	39022	35668	65498	34991	101745	21996	203087
7 Investments in govt. obligations, Total	48052	-	-	*104	-	*6157	*16899	*5889	*827	-	18161	-	14
8 Tax-exempt securities	*37785	-	-	-	-	*3518	*16337	*3669	*1179	-	13082	-	-
9 Other current assets	2215390	-	*4076	*20234	42931	36977	206440	76122	111086	67241	107349	282654	1260280
10 Loans to stockholders	1183014	-	*9459	*20563	55401	70828	147524	95584	29299	*19715	21816	5636	707188
11 Mortgage and real estate loans	823410	-	*7682	*78642	*32167	*38361	172734	*28052	*39507	*35687	6805	33435	350339
12 Other investments	10803705	-	-	*38329	*51451	146952	468115	193450	250836	366230	677720	657972	7952650
13 Depreciable assets	42826031	-	559071	1230135	1564390	2232125	8084286	2994507	3358883	3017532	2980774	4042905	12761423
14 Less: Accumulated depreciation	14913611	-	429805	762547	873209	1029729	3078654	1099693	1074134	1110284	907917	791895	3755743
15 Depletable assets	*6343	-	-	-	-	*1657	*4686	-	-	-	-	-	-
16 Less: Accumulated depletion	*1023	-	-	-	-	*391	*632	-	-	-	-	-	-
17 Land	6161104	-	*14038	126346	141987	327814	1173577	350629	434658	337652	389345	764737	2100320
18 Intangible assets (Amortizable)	1355175	-	*3651	*2859	*15745	17259	164547	64168	83802	58969	84952	271153	588072
19 Less: Accumulated amortization	401800	-	*1468	*1412	*10250	5188	56051	23412	31293	22138	24078	59477	167032
20 Other assets	3082786	-	*830	*32548	31535	56312	155823	24957	124319	50978	150008	499093	1956384
21 Total liabilities	60142405	-	265789	940342	1263545	2127528	8273663	2980650	3703787	3129877	3896990	6138457	27421779
22 Accounts payable	2496705	-	*9023	*8571	38154	59390	299234	153470	113154	192307	95343	84640	1443418
23 Mort, notes, and bonds under 1 yr	4430165	-	*86823	*10225	68130	88959	418820	360987	377710	264434	467877	587833	1698369
24 Other current liabilities	3361037	-	12615	39632	58758	113165	373852	142806	258389	269193	361796	331612	1399221
25 Loans from stockholders	5411210	-	229247	472493	235645	344352	1100162	637509	249518	290902	160785	568745	1121853
26 Mort, notes, bonds, 1 yr or more	27815111	-	*5171	331702	441496	922397	5013706	1749332	2209352	1590909	1564328	3131630	10855087
27 Other liabilities	3895067	-	*21640	*31744	*22991	4025	502240	51932	314034	192880	224969	493761	2034852
28 Net worth	12733109	-	-98729	45974	398371	595240	565649	-115385	181630	329251	1021892	940237	8868980
29 Capital stock	6721447	-	209554	170534	220949	277355	594718	144946	263190	282438	638448	564080	3355235
30 Paid-in or capital surplus	12707333	-	*145223	268974	301659	312422	1117680	325102	727965	907651	616591	1687112	6296954
31 Retained earnings, appropriated	17059	-	-	-	-	-	-	-	-	-	-	-	17059
32 Retained earnings, unappropriate	-3768473	-	-343483	-83911	74193	185305	-284436	-216229	-485344	-796803	-196082	-990366	-631316
33 Retained earnings (S Corp)	-2206738	-	-110023	-248576	-179841	-20648	-722369	-363721	-292406	-24197	7266	-274399	22175
34 Less: Cost of treasury stock	737520	-	-	*61048	*18590	*159194	139944	*5484	31776	39838	44332	46189	191127
35 Total receipts	42379018	601905	3449830	660573	1203249	1824071	5234175	2202963	1759851	1922246	1892827	1871391	19755939
36 Business receipts	38689192	523253	3268684	586201	1148834	1782908	4881153	2135165	1588509	1819894	1691755	1617808	17645028
37 Interest	825615	6057	*5009	*11366	6068	4375	30468	4067	19374	18185	32863	102769	585014
38 Interest on govt. obligations, State and local	7835	*8	-	-	-	*89	*5412	*438	*130	*894	700	33	131
39 Rents	426371	*8591	*17805	*35231	*897	*6216	45547	22110	52666	30588	22913	35588	148220
40 Royalties	221148	550	-	-	-	-	*2279	-	*314	*1683	284	2801	213237
41 Net S-T cap gain less net LT loss	18010	-	-	*711	-	-	*15214	-	-	-	825	508	752
42 Net L-T cap gain less net ST loss	358558	*7728	*42871	*18586	*10769	*256	*120341	*3300	27137	*9433	53925	38874	25337
43 Net gain, noncapital assets	59138	*20530	-	*1700	*2576	*3509	4905	*753	12005	1991	4591	232	6345
44 Dividends, domestic corporations	21879	-	-	*124	*143	*17	*1603	*141	*652	*677	6484	111	11928
45 Dividends, foreign corporations	88993	-	-	-	-	-	-	-	-	8877	434	-	79682
46 Other receipts	1662280	35188	115461	6654	33962	26702	127252	36988	59064	30023	78053	72667	1040266
47 Total deductions	42930837	708195	3480080	640471	1197258	1826173	5407348	2238064	1874943	2059036	1959034	2139381	19400853
48 Cost of sales and operations	14359106	126378	*56074	*26710	141387	341264	857747	635167	334106	395054	626936	408768	10409515
49 Compensation of officers	571327	*11962	*28164	56203	71821	86254	108345	40174	22300	21137	19574	12543	92850
50 Repairs	769176	15785	106538	27979	43528	57938	150070	54849	52347	54486	28282	28845	148527
51 Bad debts	329946	2204	*289	*118	*1622	1176	61470	4030	9393	16252	20141	59913	153337
52 Rent paid on business property	1440786	8198	234733	*24494	86265	175394	236924	49051	36281	70514	65800	78310	374820
53 Taxes paid	2202057	42780	197239	62137	87155	121677	319656	138051	118362	118510	92882	139662	763946
54 Interest paid	3071145	79489	17458	26584	42520	98902	518289	172853	207988	161456	169764	271534	1304307
55 Contributions or gifts	10606	*43	*378	-	*29	*550	312	*222	893	*225	152	849	6952
56 Amortization	131807	4052	*1582	*436	*2693	1877	29846	6734	8686	8207	12143	12176	43376
57 Depreciation	2235004	64723	32445	61147	65058	111396	423309	161585	160288	143748	148222	149959	713124
58 Depletion	160	-	-	-	-	-	-	-	-	-	160	-	-
59 Advertising	999231	19108	100693	7483	21203	38667	161002	49116	59447	65369	40594	46601	389948
60 Pension, prof sh, stock, annuity	63404	778	-	*3780	*1631	*399	*3781	*2197	2702	6091	2441	3887	35719
61 Employee benefit programs	914286	*4376	*304516	*4621	7545	25488	51655	28774	31849	54915	23846	46731	329970
62 Net loss, noncapital assets	155941	*7200	*44694	-	*39	-	44721	*348	*4551	22490	7816	3945	20136
63 Other deductions	15676855	321118	2355277	338778	624763	765191	2440220	894913	825749	920581	700280	875659	4614325
64 Total receipts less total deducts	-551819	-106290	-30250	20102	5990	-2102	-173173	-35101	-115092	-136790	-66208	-267990	355086
65 Const taxable inc frm rel frn corps	*28814	-	-	-	-	-	-	-	-	*4275	141	-	24397
66 Net income (less deficit), total	-530839	-106298	-30250	20102	5990	-2191	-178585	-35539	-115222	-133409	-66766	-268023	379352
67 Net income, total	1781698	*53931	62512	70947	85839	100645	233186	75901	85113	68685	66225	33964	844750
68 Deficit, total	2312537	160229	92763	50845	79849	102836	411772	111440	200335	202093	132991	301987	465398
69 Net income (less def), Form 1120-A	*710	-	*1495	-	*-785	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-55374	-55374	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-367253	-71657	-14055	5777	-2865	-40087	-130992	-29938	-42616	-18076	-17153	-23396	17805
72 Statutory special deductions, total	355454	*35396	*16781	*1320	*10631	*6506	22873	*5529	32293	*2843	38322	21772	161187
73 Net operating loss deduction	339197	*35396	*16781	*1234	*10531	*6494	21751	*5430	*31811	*2369	33660	21684	152056
74 Dividends received deduction	16257	-	-	*87	*100	*12	*1122	*99	*482	*474	4662	88	9131
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	979333	*1229	*31055	*25392	*15521	*42750	63938	*15480	30081	*47820	29005	12196	664867
77 Income tax before credits, total	337878	*534	*9179	*3809	*3281	*12477	19454	*5370	15404	17420	12920	6282	231749
78 Regular tax	318903	*184	*9157	*3809	*3240	*12477	18425	*4968	10147	*16259	9850	4139	226249
79 Personal holding company tax	3	-	-	-	-	-	-	-	-	-	-	3	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	17260	*334	-	-	*41	-	*1025	*402	*4817	*1117	3095	2099	4331
82 Environmental tax	1357	-	21	-	-	-	5	-	*34	*44	49	36	1169
83 Foreign tax credit	*38345	-	-	-	-	-	-	-	*4397	75	-	-	33873
84 U.S. Possessions tax credit	4699	-	-	-	-	-	5	-	23	2827	1845	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	7205	-	-	-	*68	-	*14	*722	*718	63	28	464	5128
88 Prior year minumum tax credit	*2061	-	-	-	-	-	-	-	*193	-	721	-	1147
89 Income tax after credits, total	285567	*534	*9179	*3809	*3212	*12477	19436	*4648	10073	*14454	10326	5818	191600

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 53
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
				Size of Total Assets										
1	Number of returns	83043	6521	55830	10806	4946	2888	1836	88	85	*15	11	11	6
2	Total assets	20939887	-	1569051	1713012	1741032	2050715	3108879	667578	1181990	*614900	873805	1851463	5567461
3	Cash	1928757	-	319135	216925	167274	235616	377604	71912	139278	*34406	20537	141131	204940
4	Notes and accounts receivable	2862260	-	85412	209924	264501	329246	548089	89949	180946	*89290	167150	117642	780109
5	Less: Allowance for bad debts	64254	-	*4	*3006	-	*1824	10080	*3935	4461	*5468	5510	2370	27596
6	Inventories	1415176	-	88266	87707	106171	103869	131541	*27513	98168	*38724	76632	120787	535798
7	Investments in govt. obligations, Total	*13787	-	-	-	*3042	-	*10745	-	-	-	-	-	-
8	Tax-exempt securities	174367	-	*14	-	-	*29420	*4614	*1497	-	-	-	31679	107143
9	Other current assets	910277	-	52784	69854	80449	68107	110110	63124	71332	*34597	115286	95645	148990
10	Loans to stockholders	299141	-	90791	46927	50033	32927	53478	*8980	*2745	-	3334	2188	7738
11	Mortgage and real estate loans	104199	-	*18449	*20239	*10005	*4602	*49910	-	*565	-	431	-	-
12	Other investments	1449689	-	*28392	89920	31144	60784	248794	76489	73008	*70283	59347	354811	356719
13	Depreciable assets	15985030	-	2375978	1905326	1643485	1952937	2395974	499550	824078	*194765	589644	1267680	2335614
14	Less: Accumulated depreciation	8990400	-	1649935	1103600	944567	1171997	1346895	293802	428140	*62257	321167	649750	1018290
15	Depletable assets	*8813	-	-	-	-	-	*8813	-	-	-	-	-	-
16	Less: Accumulated depletion	*5718	-	-	-	-	-	*5718	-	-	-	-	-	-
17	Land	957640	-	27981	39273	67579	123647	202339	*36318	47400	*50964	36905	42702	282533
18	Intangible assets (Amortizable)	2164942	-	92912	49179	139313	128657	140156	*26516	172288	*148334	136697	297884	833006
19	Less: Accumulated amortization	531376	-	64817	30245	53705	60927	70514	*11024	62104	*33790	27783	28655	87813
20	Other assets	2257555	-	103694	114590	176310	215652	259918	74491	66887	*55052	22303	60089	1108568
21	Total liabilities	20939887	-	1569051	1713012	1741032	2050715	3108879	667578	1181990	*614900	873805	1851463	5567461
22	Accounts payable	1188109	-	92440	74561	93338	103986	224674	45288	94925	*24109	46185	84133	304471
23	Mort, notes, and bonds under 1 yr	916183	-	149229	92174	90079	125083	132182	32865	76683	*18879	15275	49814	133920
24	Other current liabilities	1710843	-	135560	129883	111645	148332	216884	60008	92586	*29823	70241	205635	510247
25	Loans from stockholders	1826244	-	680168	403185	185730	90205	299555	*18626	*16121	*450	3844	-	128360
26	Mort, notes, bonds, 1 yr or more	5113310	-	366805	440369	590220	572586	790671	104196	171171	*116060	205735	333437	1422060
27	Other liabilities	2010270	-	41456	*81251	102736	148220	272000	*41567	192840	*95156	143014	90534	801495
28	Net worth	8174927	-	103394	491590	567283	862304	1172913	365028	537663	*330423	389512	1087910	2266907
29	Capital stock	1711479	-	431999	220886	164715	169868	198037	108695	125073	*38060	15133	90867	148147
30	Paid-in or capital surplus	2576439	-	185015	92273	195481	112684	695142	*4592	109710	*198629	186650	213027	583236
31	Retained earnings, appropriated	*61049	-	-	-	*14083	*8237	*24676	-	*14052	-	-	-	-
32	Retained earnings, unappropriate	4277286	-	143489	305206	184299	520983	154655	*140530	183199	*104860	125052	767611	1647401
33	Retained earnings (S Corp)	250317	-	-447461	-87861	83428	118192	176136	*111212	*127675	-	69062	99936	-
34	Less: Cost of treasury stock	701644	-	209647	*38913	*74724	*67661	75732	-	*22046	*11126	6385	83532	111877
35	Total receipts	37869890	529052	9387158	4296279	2790270	3281932	5215665	893924	1601050	*352229	1066561	2896917	5558855
36	Business receipts	36602166	518711	9252834	4220751	2754948	3228670	5078170	858639	1530950	*281985	1021042	2778200	5077267
37	Interest	386603	*-0	5942	6364	10219	10511	23792	*3289	9703	*4394	9328	35664	267396
38	Interest on govt. obligations, State and local	21084	-	*401	-	*203	-	1633	*101	*17	*2291	354	1315	14769
39	Rents	46787	-	*10579	*6113	*4392	2947	10018	*61	*1362	*716	2033	2963	5603
40	Royalties	129046	-	-	-	-	-	-	-	*39	*5680	3174	36678	83475
41	Net S-T cap gain less net LT loss	*2623	-	-	-	*1	-	*141	-	*1607	-	53	821	-
42	Net L-T cap gain less net ST loss	137019	*327	*31158	*10323	*156	*989	7330	*5851	*42051	*272	2	1474	37086
43	Net gain, noncapital assets	71662	*4789	*8795	*33725	*2878	9900	4530	*280	2047	*147	301	574	3695
44	Dividends, domestic corporations	27160	-	*35	*2732	*106	*3	1730	*70	*15	*50	146	10457	11816
45	Dividends, foreign corporations	*28154	-	-	-	10	-	*6436	-	-	-	-	13939	7769
46	Other receipts	417586	*5225	77412	16270	17356	28911	81887	25632	13259	*56692	30131	14831	49978
47	Total deductions	36606937	525575	9308198	4201471	2735363	3232529	5107234	839996	1553366	*318922	1015030	2663949	5105305
48	Cost of sales and operations	13299299	85392	3351144	1574662	673864	942523	2289660	*198154	698692	*36571	281637	762299	2404703
49	Compensation of officers	2510781	*53548	1006875	417852	257617	271018	344565	*31693	49343	*7179	12925	27691	30474
50	Repairs	449400	7315	107466	55086	45076	60682	50295	*14827	15862	*3556	9043	26865	53327
51	Bad debts	159135	-	7966	28360	18765	28886	30584	8393	6880	*2183	2698	6774	17646
52	Rent paid on business property	2118623	64930	772295	262533	191952	190807	174776	*38458	51452	*9642	114286	147352	100141
53	Taxes paid	1624936	19432	420352	176006	135008	158258	212936	43765	64302	*9725	34049	123763	227341
54	Interest paid	838956	*2030	68875	79580	61782	68794	83511	9187	29453	*13686	21320	68477	332261
55	Contributions or gifts	22034	-	2378	907	1807	4689	3010	*180	563	*117	1235	3177	3972
56	Amortization	175231	*1317	10652	10056	22367	18272	16955	*1531	18731	*12738	6684	27959	27969
57	Depreciation	1310700	15484	212033	167513	116476	146572	165221	24093	66148	*14679	48343	111038	223100
58	Depletion	*146	-	-	-	-	-	*143	-	-	-	-	-	3
59	Advertising	730051	7409	134424	64465	71597	58259	102108	11597	41011	*3582	30410	136795	68393
60	Pension, prof sh, stock, annuity	192965	-	*11468	*23903	*10349	37729	47043	*5581	7937	*620	3499	21547	23289
61	Employee benefit programs	400121	*3210	47165	18506	35743	32287	72668	*26089	35825	*9242	36221	36240	46924
62	Net loss, noncapital assets	40491	*17010	*7824	*317	*557	*3251	3642	*167	*1054	*226	2904	2311	1228
63	Other deductions	12734070	248500	3147282	1321725	1092404	1210500	1510118	426280	466112	*195177	409775	1161661	1544535
64	Total receipts less total deducts	1262953	3477	78960	94808	54907	49403	108431	53927	47684	*33307	51532	232968	453550
65	Const taxable inc frm rel frn corps	15482	-	-	-	-	-	-	-	-	-	-	8080	7402
66	Net income (less deficit), total	1257351	3477	78559	94808	54704	49403	106798	53827	47667	*31016	51178	239733	446183
67	Net income, total	1859022	*30080	273856	144734	97048	161386	213635	55862	87925	*37802	53563	241424	461708
68	Deficit, total	601671	26603	195298	49926	42344	111983	106837	*2035	*40258	*6786	2384	1691	15525
69	Net income (less def), Form 1120-A	8230	-	-4124	*7844	*4510	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	*-0	*-0	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	349450	15145	80553	59023	10202	11078	74625	*29033	*7490	-	17629	44673	-
72	Statutory special deductions, total	126682	-	17216	*11135	*7475	*5523	15273	*7020	*14371	*662	6799	14679	26530
73	Net operating loss deduction	102388	-	17191	*9222	*7400	*5521	*14038	*6970	*14361	*627	6697	2618	17742
74	Dividends received deduction	24294	-	*25	*1913	*74	*2	1235	*49	*10	*35	102	12061	8787
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1080687	*2825	45649	43085	48719	86984	89760	*19850	60290	*37139	29135	182072	435178
77	Income tax before credits, total	332867	*424	6949	6453	8036	17868	26002	*6892	21030	*12672	10272	65709	150561
78	Regular tax	324807	*424	6949	6453	8036	17758	25029	*6779	20433	*12627	9894	62308	148118
79	Personal holding company tax	2028	-	-	-	-	-	-	-	-	-	-	2028	-
80	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Alternative minumum tax	5074	-	-	-	-	*110	*973	*113	*590	*12	345	1129	1804
82	Environmental tax	978	-	-	-	-	-	-	*1	*34	*33	33	243	633
83	Foreign tax credit	13653	-	-	-	1	-	*13	-	*7	*20	358	7106	6148
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	4655	-	*25	-	*663	*648	*448	*309	*265	14	158	1588	537
88	Prior year minumum tax credit	*2469	-	-	-	-	*415	*15	*170	*694	*10	657	508	-
89	Income tax after credits, total	312090	*424	6924	6453	7372	16804	25526	*6413	20064	*12629	9100	56507	143876

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 54
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	338716	22784	227823	39412	20539	13333	11761	1469	855	330	179	138	94
2 Total assets	241016524	-	5681353	6182308	7072222	9424032	24812053	10272274	13248609	11390048	12622002	21559411	118752210
3 Cash	18920190	-	1678131	1487069	1202358	1639777	3142855	1239906	1511582	1123422	1096594	1268769	3529727
4 Notes and accounts receivable	49802741	-	730002	1169792	1563662	2341537	7510884	3181645	4236563	3046865	3193263	5479085	17349444
5 Less: Allowance for bad debts	1469096	-	*5427	*8836	9628	15835	154475	70843	88928	116966	85820	231359	680978
6 Inventories	6393071	-	118993	229279	395808	407261	1342886	471244	556559	499987	591359	665273	1114423
7 Investments in govt. obligations, Total	1208276	-	1	*6202	*9620	*23894	139789	*31802	128643	65852	91805	130135	580533
8 Tax-exempt securities	937662	-	*2933	*10669	*682	*29367	*63322	*25882	*58520	*53304	84671	31873	576438
9 Other current assets	17275200	-	196619	350135	398955	630525	1382005	805399	929353	707367	1057716	1725791	9091335
10 Loans to stockholders	3285460	-	508670	390601	333084	266497	597455	214102	104977	103892	55995	41959	668229
11 Mortgage and real estate loans	4143632	-	*39450	*67834	153621	*65167	102056	134169	98058	*13779	77268	14892	3377339
12 Other investments	56018505	-	169802	415038	449665	842982	1756042	939594	1653286	1604684	1944706	2850140	43392566
13 Depreciable assets	97878008	-	6836091	4815169	5244075	6025785	14634862	5057537	5374970	4569410	5186456	9954181	30179471
14 Less: Accumulated depreciation	50638213	-	4906214	3179804	3242455	3635581	7992886	2677195	2622472	2218623	2494819	5072199	12595964
15 Depletable assets	99658	-	*9988	*19554	-	*11761	*3836	*208	*4342	59	2438	813	46659
16 Less: Accumulated depletion	33255	-	*5579	*11901	-	*1260	*2692	*151	-	47	1184	183	10258
17 Land	2485136	-	*22076	64271	146814	231515	509600	181639	203078	91549	119916	282200	632478
18 Intangible assets (Amortizable)	25093061	-	308641	184153	326214	272840	1407463	486098	1134722	1448360	1391570	3128573	15004426
19 Less: Accumulated amortization	7722635	-	160081	84350	182172	132820	580191	117762	519209	417750	547860	873362	4107079
20 Other assets	17339123	-	137257	257433	281920	420619	949245	369001	484565	814906	857927	2162829	10603422
21 Total liabilities	241016524	-	5681353	6182308	7072222	9424032	24812053	10272274	13248609	11390048	12622002	21559411	118752210
22 Accounts payable	28204360	-	739136	733282	845037	1355196	4457759	1702777	2336234	1247964	1677562	2578069	10531344
23 Mort, notes, and bonds under 1 yr	19273370	-	836024	475669	997466	811011	3659789	1227924	1556373	1482648	1234560	2182995	4808910
24 Other current liabilities	37760222	-	876877	692235	960354	1153380	3375134	1557551	1925777	1657693	1764471	2680113	21116637
25 Loans from stockholders	12455508	-	2831102	1148046	994387	1097227	1782994	435283	506630	213964	86636	366014	2993226
26 Mort, notes, bonds, 1 yr or more	55153720	-	1014789	951085	1290063	1632304	5009284	2334089	2696074	2869800	3108437	8591069	25656725
27 Other liabilities	19148497	-	374234	213455	198695	514372	1328359	278188	773663	745836	930563	3608341	10182790
28 Net worth	69020846	-	-990810	1968536	1786219	2860543	5198734	2736462	3453858	3172144	3819773	1552810	43462578
29 Capital stock	14563416	-	1687315	689428	546912	986816	2008312	550324	734130	704524	470193	1753210	4432251
30 Paid-in or capital surplus	52540933	-	1424825	904583	693569	994570	3311184	1674860	2482345	3282277	3149689	3590122	31032908
31 Retained earnings, appropriated	220442	-	*26443	*8253	*38469	*18667	*16769	*48772	*6403	*6346	3110	-	47211
32 Retained earnings, unappropriate	4211569	-	-1476552	877081	560031	642004	-646401	-411806	-708463	-1256049	73067	-3470636	10029294
33 Retained earnings (S Corp)	2814143	-	-2420969	139410	265437	421725	989073	994497	1077308	585050	306822	130353	325437
34 Less: Cost of treasury stock	5329657	-	231871	650218	318198	203239	480204	120185	137865	150004	183109	450240	2404523
35 Total receipts	316339684	3534410	38874351	22652944	20374892	24269888	55525888	16910995	22589871	12910503	14732706	23679192	60284045
36 Business receipts	295481871	2685497	38148535	22146146	19688110	23457500	53380829	16132784	21528946	11934447	13239330	21293873	51845874
37 Interest	3386885	34802	33667	53142	66712	60353	133771	76191	120849	137916	138845	363542	2167094
38 Interest on govt. obligations, State and local	310430	*760	*130	*1367	*1319	1010	5877	5097	8731	7452	14476	13671	250540
39 Rents	3581345	*63458	*48329	*9650	75355	128200	195487	108499	219715	230015	285774	464816	1752045
40 Royalties	1381739	*47	*1105	*27376	*92	*7782	*19429	*644	131850	33257	212285	241541	706329
41 Net S-T cap gain less net LT loss	50089	-	*1682	*3017	*562	*10808	9566	*361	3860	*2683	1846	7327	8377
42 Net L-T cap gain less net ST loss	806044	*8342	22050	*1466	50746	111225	111734	40880	32561	14301	25842	68455	318443
43 Net gain, noncapital assets	1148614	135824	78869	6880	54229	41442	140151	61993	47477	25346	54586	242359	259457
44 Dividends, domestic corporations	120433	*2	*568	6361	*3954	8181	26479	1015	1616	2228	2017	10402	57610
45 Dividends, foreign corporations	441744	-	*14	-0	-	-	*871	*2113	*11096	*3598	21478	26549	376026
46 Other receipts	9630490	605677	539400	397538	433815	443386	1501693	481417	483171	519259	736227	946657	2542250
47 Total deductions	308417105	3072624	38202965	22314936	19980529	23844485	54430644	16536668	22170723	12754488	14415341	23212025	57481677
48 Cost of sales and operations	123653355	749676	12680525	7493324	7237300	10251001	25508102	7566293	11267331	5094039	6743544	10264279	18797940
49 Compensation of officers	18336891	331674	4598885	2562533	1753439	2234850	3421723	803108	728753	418827	344288	304388	834422
50 Repairs	1745339	13058	192954	132388	143189	137665	299126	92783	77586	60032	96112	96797	403648
51 Bad debts	1577090	13912	67297	52526	60374	123786	201977	196987	99734	157536	86990	113242	402726
52 Rent paid on business property	10172345	127977	1671943	782902	643678	690937	1472091	431404	529843	433288	445936	905126	2037220
53 Taxes paid	10628713	100127	1284117	913335	728055	1144170	2230887	426787	645782	406001	386365	604854	1758232
54 Interest paid	7009591	109932	262931	152133	205266	215574	714207	322968	389209	405281	403236	774327	3054526
55 Contributions or gifts	149753	1990	6075	4604	5289	5967	16455	5512	3263	2561	4253	73249	20536
56 Amortization	1616593	29863	49706	32716	48395	46724	181131	62085	155305	113046	146681	256119	494824
57 Depreciation	12307011	98009	686822	451892	551706	559924	1567734	554567	707386	608222	728434	1037713	4754603
58 Depletion	9144	-	-	*1392	-	-	*1317	*680	-	*72	664	17	5002
59 Advertising	3978926	45633	661482	130460	300233	247958	591770	270096	231006	116160	89346	486320	808463
60 Pension, prof sh, stock, annuity	1738243	13434	166233	166912	105357	192381	247406	128158	90115	52947	66816	85672	422812
61 Employee benefit programs	4731172	35814	320395	199754	341734	331227	702218	272118	495642	229102	274808	487135	1041226
62 Net loss, noncapital assets	459993	4369	39436	7149	36835	21814	44159	41229	39776	53375	16472	38241	117139
63 Other deductions	110302946	1397156	15514165	9230915	7819678	7640508	17230340	5361894	6709991	4604000	4581396	7684545	22528358
64 Total receipts less total deducts	7922579	461786	671386	338008	394363	425403	1095244	374327	419148	156014	317365	467167	2802368
65 Const taxable inc frm rel frn corps	394810	-	-	-	-	-	*490	*171	*11583	*4333	11507	33273	333453
66 Net income (less deficit), total	8006959	461026	671255	336640	393044	424394	1089856	369401	422000	152895	314396	486770	2885281
67 Net income, total	15635223	783962	2072073	995143	947667	1033631	2288800	803966	938551	685883	641581	865483	3578483
68 Deficit, total	7628264	322935	1400817	658503	554623	609238	1198944	434566	516551	532988	327185	378713	693202
69 Net income (less def), Form 1120-A	17080	*-2946	23262	*-9365	*6130	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-32604	-32604	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	3785699	5416	807584	291745	427092	348987	792730	259056	302413	185846	152396	47154	165280
72 Statutory special deductions, total	2312916	580470	214485	83019	125466	132341	272711	93568	125127	60648	93114	170736	361231
73 Net operating loss deduction	2175057	580468	214211	79250	122698	126963	251446	90924	122995	58571	86200	148328	293001
74 Dividends received deduction	137859	*2	*274	3769	*2767	5378	21265	2644	2131	2077	6914	22408	68230
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	6967205	50172	236781	279861	204082	329452	748389	307162	413126	357202	353888	634383	3052707
77 Income tax before credits, total	2291220	25487	38572	52393	40286	85033	240141	103919	144989	125739	126952	225390	1082320
78 Regular tax	2200343	14596	38536	52384	39431	82876	231447	101315	140245	121477	120306	215917	1041812
79 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-	-	-0	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	83447	*9266	*36	*9	*855	2112	8645	2482	4517	3815	6175	8659	36876
82 Environmental tax	6993	*551	-	-	-	1	*48	122	226	285	404	812	4543
83 Foreign tax credit	345867	-	-	*6	1	-	*2351	*345	*7286	3101	11810	25266	295701
84 U.S. Possessions tax credit	3121	-	9	19	-	-	-	-	-	3093	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	48188	*639	*32	*369	*3131	*950	8740	*1364	4986	1840	5426	8467	12245
88 Prior year minumum tax credit	31297	*122	-	-	*213	*558	3225	*344	4000	*1815	2752	2241	16027
89 Income tax after credits, total	1862747	24727	38531	52000	36941	83526	225826	101865	128716	115889	106964	189415	758347

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Advertising

MINOR INDUSTRY 7310
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	32656	*922	21888	5084	1887	1029	1521	168	90	27	12	15	12
2 Total assets	28603005	-	606772	770932	629312	686942	3128466	1148537	1334813	865782	833776	2290430	16307242
3 Cash	2134568	-	168960	233810	101283	140115	516482	254303	159606	81037	69913	65790	343269
4 Notes and accounts receivable	7448985	-	110309	189400	173833	293463	1420763	561282	577409	222153	248530	764747	2887096
5 Less: Allowance for bad debts	119128	-	*382	*3104	*996	*5762	10127	2806	20000	5194	4022	29716	37019
6 Inventories	411208	-	*2778	*4661	*3639	75153	107337	*27733	53963	*5827	24922	35783	69411
7 Investments in govt. obligations, Total	*39308	-	-	-	*5700	-	*15789	-	*17819	-	-	-	-
8 Tax-exempt securities	*6120	-	*2721	-	-	-	-	-	*3395	-	3	-	-
9 Other current assets	2566986	-	14601	56184	18323	29801	183377	79818	102018	69323	62035	78332	1873174
10 Loans to stockholders	354741	-	86005	*52500	52262	*15207	61208	*3314	13237	*57793	392	7418	5405
11 Mortgage and real estate loans	56986	-	*7493	*16276	*873	*19497	-	*6263	-	-	16	6226	343
12 Other investments	7605257	-	*33862	*42634	*42656	44112	225708	*17766	64577	61418	90804	111391	6870330
13 Depreciable assets	7259479	-	575149	393682	316292	242964	1117037	351380	393127	438525	352607	730157	2348559
14 Less: Accumulated depreciation	3653460	-	418883	250629	170659	183265	655388	216682	176022	169195	183122	346448	883167
15 Depletable assets	200	-	-	-	-	-	-	-	-	-	-	-	200
16 Less: Accumulated depletion	108	-	-	-	-	-	-	-	-	-	-	-	108
17 Land	199063	-	*2677	*18669	*971	-	67019	*12799	*8747	*6026	14308	39414	28433
18 Intangible assets (Amortizable)	2459779	-	10610	*13228	*53871	*7991	70609	*42017	119816	*119588	141731	699699	1180618
19 Less: Accumulated amortization	703002	-	3608	*4161	*29281	*3585	54209	*16701	54161	*42301	60212	205977	228807
20 Other assets	2536023	-	14480	7782	60544	11251	62861	28049	71283	20782	75871	333613	1849505
21 Total liabilities	28603005	-	606772	770932	629312	686942	3128466	1148537	1334813	865782	833776	2290430	16307242
22 Accounts payable	8498248	-	193693	183905	195595	279335	1341940	578274	556721	291961	244419	643059	3989345
23 Mort, notes, and bonds under 1 yr	1781726	-	106825	36919	*66136	*27126	321041	54529	129842	234847	48185	123654	632622
24 Other current liabilities	4237412	-	69717	68725	28932	81001	442778	190554	262261	133921	120698	355531	2483294
25 Loans from stockholders	821064	-	215236	79057	*2697	*80680	173954	*11985	*27686	*18061	89	21879	189740
26 Mort, notes, bonds, 1 yr or more	4964655	-	137595	120221	133085	*58371	363240	105674	170663	270780	314926	1216059	2074043
27 Other liabilities	1896147	-	*24560	*2893	*24031	*50210	103771	*22905	152344	*56378	77702	197570	1183783
28 Net worth	6403752	-	-140853	279212	178836	110220	381742	184615	35296	-140165	27758	-267323	5754415
29 Capital stock	1934778	-	82793	32056	39148	34324	82411	14266	56816	19876	45095	70673	1457319
30 Paid-in or capital surplus	6638281	-	102434	161311	*38082	*32717	217030	21888	160516	150244	188906	235394	5329760
31 Retained earnings, appropriated	*33369	-	-	-	-	-	*796	*31523	-	-	-	-	1051
32 Retained earnings, unappropriate	-1388512	-	-144475	539366	129370	56261	20064	63896	-303198	*-225652	-198153	-555953	-770036
33 Retained earnings (S Corp)	90372	-	-154523	*495	*-8173	*-9378	109520	*70445	131596	*-77326	12543	14133	1039
34 Less: Cost of treasury stock	904535	-	*27083	*454015	*19592	*3704	48079	*17402	10434	*7306	20633	31570	264717
35 Total receipts	40730171	*672353	6514606	2453972	2313933	2034529	8925686	2234677	2605523	1009974	903535	3372812	7688572
36 Business receipts	39010608	*190746	6435179	2413696	2289759	1998228	8781761	2167556	2496175	986231	874841	3240486	7135948
37 Interest	269072	*227	5518	15798	3812	*5431	15146	7017	3806	*2547	4257	15964	189549
38 Interest on govt. obligations, State and local	3207	*21	-	*1024	-	*166	*622	*27	*1284	-	-	11	52
39 Rents	75476	-	*21316	*4922	*4537	*1588	*8975	*2056	*58	*329	999	730	29967
40 Royalties	*33054	-	-	-	-	-	*57	-	*2020	-	-	-	30977
41 Net S-T cap gain less net LT loss	*1294	-	-	-	-	-	-	-	*5	-	1020	264	5
42 Net L-T cap gain less net ST loss	72643	5163	*4517	*258	*75	*361	*13975	*21485	*21507	*437	1099	2876	890
43 Net gain, noncapital assets	48904	-	*11297	*372	*2045	*22	12742	*1040	4234	*660	6766	6101	3626
44 Dividends, domestic corporations	3554	-	-	*4	*2292	*519	*41	*97	*6	*153	29	7	408
45 Dividends, foreign corporations	128630	-	-	-	-	-	-	-	-	-	4016	471	124143
46 Other receipts	1083727	*476196	36778	17898	11414	28214	92367	35397	76429	19617	10507	105902	173007
47 Total deductions	39894505	*237324	6466166	2436067	2285292	2036628	8759195	2166598	2621736	1068881	894156	3402120	7520343
48 Cost of sales and operations	21603572	*60265	4086410	1165726	1261883	1105739	5275502	1341392	1515128	489370	336243	1857878	3108036
49 Compensation of officers	2289318	*2265	383668	349762	149578	221333	527082	90508	89419	55549	54848	49724	315581
50 Repairs	132241	*125	14752	7081	8294	9379	33591	4904	4998	5991	2363	11558	29204
51 Bad debts	140091	*2	*11916	*16342	*6309	*9473	26286	6634	17579	8887	3201	13440	20023
52 Rent paid on business property	1262803	*2821	188872	83628	59220	42851	215136	50709	66578	37205	41690	103215	370877
53 Taxes paid	817102	*17290	115110	62137	39997	44197	151822	38679	40500	23545	23534	52516	207774
54 Interest paid	758666	*32511	17883	10120	14010	8021	54569	13115	32123	49280	35903	127037	364094
55 Contributions or gifts	11110	*277	*132	*618	*220	*647	2730	*216	*293	*73	625	915	4366
56 Amortization	161134	*1332	2059	*1875	*9551	*822	16368	*3701	36174	13692	14378	38358	22825
57 Depreciation	559534	*30878	54525	45374	25202	17715	97409	23729	32973	37880	23604	48937	121306
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1097691	*10576	215835	13344	89401	55490	246254	127134	20943	12628	4450	288050	13586
60 Pension, prof sh, stock, annuity	283950	-	*15108	*15471	*3752	57662	56572	14673	7336	5360	3112	8194	96710
61 Employee benefit programs	367322	*868	35067	21354	12530	17364	64042	19586	21120	9772	13665	31395	120560
62 Net loss, noncapital assets	26613	*3	*2516	*1373	*983	*54	*2311	*250	*149	*4216	1773	11124	1860
63 Other deductions	10383358	*78111	1322313	641864	604361	445880	1989520	431369	736422	315433	334767	759779	2723540
64 Total receipts less total deducts	835666	*435029	48439	17905	28640	-2098	166491	68078	-16213	-58907	9379	-29308	168229
65 Const taxable inc frm rel frn corps	90020	-	-	-	-	-	*490	-	*30	-	3777	-	85723
66 Net income (less deficit), total	922479	*435008	48439	16882	28640	-2264	166359	68051	-17467	-58907	13156	-29319	253900
67 Net income, total	1673720	*437774	206592	91699	85509	35779	255976	81039	88647	*29494	37248	20399	303566
68 Deficit, total	751242	*2765	158152	74818	56869	*38043	89617	*12988	106113	88401	24091	49718	49666
69 Net income (less def), Form 1120-A	*4699	-	*4622	*77	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	245244	*1829	64888	*-11420	*17369	*-8567	79810	*24063	45687	*-6995	14580	4030	19972
72 Statutory special deductions, total	606679	*435945	40182	*18370	*18790	*3290	44104	*11116	*15873	*1488	9798	5610	2113
73 Net operating loss deduction	604183	*435945	40182	*18367	*17186	*2927	44076	*11049	*15869	*1382	9778	5606	1820
74 Dividends received deduction	2496	-	-	*3	*1604	*363	*28	*68	*4	*107	21	5	293
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	587661	-	*15764	50393	*15843	*13588	107309	*42321	*23838	*13436	12889	10761	281519
77 Income tax before credits, total	191345	9229	*2364	8612	*3062	*2671	32469	*12377	*8415	*4841	5073	3833	98397
78 Regular tax	177651	-	*2364	8612	*3062	*2671	32212	*12359	*8067	*4544	4382	3659	95717
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	12745	8709	-	-	-	-	*253	-	*329	*286	670	158	2340
82 Environmental tax	947	520	-	-	-	-	*3	*18	*19	*11	20	15	341
83 Foreign tax credit	70430	-	-	-	-	-	*556	-	-	*49	2852	33	66940
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*638	-	-	-	-	-	*464	-	*10	-	-	-	164
88 Prior year minumum tax credit	*99	-	-	-	-	-	*58	*41	-	-	-	-	-
89 Income tax after credits, total	120178	9229	*2364	8612	*3062	*2671	31391	*12336	*8406	*4792	2221	3801	31293

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except
advertising

MINOR INDUSTRY 7389
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	306060	21862	205934	34327	18652	12304	10239	1301	765	303	167	122	82
2 Total assets	212413519	-	5074580	5411376	6442910	8737090	21683587	9123737	11913796	10524266	11788226	19268982	102444968
3 Cash	16785621	-	1509171	1253259	1101076	1499662	2626373	985603	1351976	1042385	1026682	1202979	3186458
4 Notes and accounts receivable	42353756	-	619693	980392	1389829	2048074	6090121	2620362	3659154	2824712	2944733	4714337	14462349
5 Less: Allowance for bad debts	1349968	-	*5045	*5732	8632	10073	144348	68038	68928	111772	81798	201643	643959
6 Inventories	5981863	-	116216	224618	392168	332108	1235548	443510	502596	494160	566438	629490	1045012
7 Investments in govt. obligations, Total	1168968	-	1	*6202	*3920	*23894	124001	*31802	110824	65852	91805	130135	580533
8 Tax-exempt securities	931542	-	*212	*10669	*682	*29367	*63322	*25882	*55124	*53304	84668	31873	576438
9 Other current assets	14708214	-	182018	293951	380632	600724	1198628	725581	827336	638044	995681	1647459	7218161
10 Loans to stockholders	2930719	-	422665	338101	280821	251290	536247	210788	91740	46099	55602	34541	662824
11 Mortgage and real estate loans	4086646	-	*31957	*51557	152748	*45671	102056	127906	98058	*13779	77252	8666	3376996
12 Other investments	48413247	-	135940	372404	407008	798870	1530334	921827	1588710	1543266	1853902	2738750	36522236
13 Depreciable assets	90618530	-	6260942	4421488	4927783	5782821	13517824	4706158	4981844	4130885	4833849	9224025	27830912
14 Less: Accumulated depreciation	46984752	-	4487331	2929175	3071796	3452316	7337498	2460513	2446450	2049429	2311696	4725750	11712797
15 Depletable assets	99458	-	*9988	*19554	-	*11761	*3836	*208	*4342	59	2438	813	46459
16 Less: Accumulated depletion	33147	-	*5579	*11901	-	*1260	*2692	*151	-	47	1184	183	10149
17 Land	2286073	-	*19398	45602	145843	231515	442581	168840	194331	85522	105607	242786	604045
18 Intangible assets (Amortizable)	22633282	-	298031	170925	272342	264849	1336854	444081	1014906	1328772	1249839	2428874	13823809
19 Less: Accumulated amortization	7019633	-	156473	80189	152891	129235	525982	101062	465047	375449	487648	667385	3878273
20 Other assets	14803100	-	122777	249651	221376	409368	886384	340952	413281	794123	782056	1829215	8753917
21 Total liabilities	212413519	-	5074580	5411376	6442910	8737090	21683587	9123737	11913796	10524266	11788226	19268982	102444968
22 Accounts payable	19706112	-	545443	549377	649442	1075861	3115819	1124503	1779513	956003	1433143	1935010	6541999
23 Mort, notes, and bonds under 1 yr	17491644	-	729199	438750	931331	783885	3338748	1173395	1426532	1247801	1186375	2059341	4176288
24 Other current liabilities	33522811	-	807160	623509	931423	1072380	2932356	1366997	1663516	1523772	1643773	2324582	18633343
25 Loans from stockholders	11634444	-	2615866	1068989	991690	1016547	1609040	423298	478944	195903	86547	344135	2803486
26 Mort, notes, bonds, 1 yr or more	50189064	-	877195	830865	1156978	1573933	4646044	2228415	2525411	2599021	2793511	7375011	23582682
27 Other liabilities	17252350	-	349674	210562	174664	464162	1224589	255283	621319	689458	852862	3410771	8999007
28 Net worth	62617094	-	-849957	1689324	1607383	2750323	4816992	2551846	3418562	3312309	3792015	1820133	37708164
29 Capital stock	12628638	-	1604521	657372	507763	952492	1925901	536058	677314	684648	425098	1682537	2974933
30 Paid-in or capital surplus	45902652	-	1322390	743272	655487	961854	3094154	1652972	2321829	3132033	2960784	3354729	25703148
31 Retained earnings, appropriated	187073	-	*26443	*8253	*38469	*18667	*15973	*17249	*6403	*6346	3110	-	46161
32 Retained earnings, unappropriate	5600081	-	-1332078	337715	430660	585743	-666464	-475702	-405265	-1030397	271220	-2914683	10799330
33 Retained earnings (S Corp)	2723771	-	-2266446	138915	273610	431103	879553	924052	945712	662377	294279	116220	324398
34 Less: Cost of treasury stock	4425122	-	204788	196203	298606	199535	432125	102783	127431	142698	162476	418670	2139806
35 Total receipts	275609513	2862057	32359745	20198972	18060959	22235359	46600202	14676318	19984348	11900528	13829171	20306380	52595473
36 Business receipts	256471263	2494751	31713356	19732449	17398350	21459271	44599068	13965228	19032771	10948216	12364489	18053387	44709926
37 Interest	3117813	34575	28149	37344	62900	54922	118625	69174	117044	135369	134588	347578	1977545
38 Interest on govt. obligations, State and local	307223	*738	*130	*344	*1319	843	5255	5070	7447	7452	14476	13660	250489
39 Rents	3505868	*63458	*27013	*4729	70819	126612	186512	106443	219657	229686	284775	464086	1722079
40 Royalties	1348685	*47	*1105	*27376	*92	*7782	*19372	*644	129830	33257	212285	241541	675352
41 Net S-T cap gain less net LT loss	48795	-	*1682	*3017	*562	*10808	9566	*361	*3855	*2683	827	7062	8372
42 Net L-T cap gain less net ST loss	733401	*3179	*17533	*1207	50671	110865	97760	19395	11053	13864	24742	65579	317553
43 Net gain, noncapital assets	1099710	135824	67573	6508	52184	41421	127409	60953	43244	24686	47820	236258	255831
44 Dividends, domestic corporations	116879	*2	*568	6357	*1662	7663	26438	918	1610	2075	1987	10396	57202
45 Dividends, foreign corporations	313114	-	*14	-0	-	-	*871	*2113	*11096	*3598	17462	26078	251883
46 Other receipts	8546762	129481	502622	379640	422401	415171	1409325	446020	406742	499642	725720	840755	2369243
47 Total deductions	268522600	2835301	31736799	19878869	17695237	21807858	45671449	14370069	19548987	11685607	13521186	19809905	49961334
48 Cost of sales and operations	102049783	689411	8594115	6327598	5975417	9145262	20232600	6224901	9752203	4604669	6407301	8406401	15689904
49 Compensation of officers	16047573	329409	4215218	2212772	1603862	2013516	2894641	712600	639333	363278	289440	254664	518841
50 Repairs	1613098	12934	178202	125307	134895	128286	265534	87880	72588	54040	93749	85240	374444
51 Bad debts	1436999	13910	55382	36184	54065	114313	175691	190354	82156	148650	83790	99802	382703
52 Rent paid on business property	8909542	125157	1483070	699274	584458	648086	1256955	380695	463265	396083	404246	801911	1666343
53 Taxes paid	9811611	82837	1169006	851198	688058	1099974	2079065	388108	605282	382455	362832	552338	1550458
54 Interest paid	6250925	77421	245048	142014	191256	207553	659638	309853	357086	356001	367333	647290	2690432
55 Contributions or gifts	138643	1714	5943	3986	5069	5320	13725	5296	2969	2488	3628	72334	16170
56 Amortization	1455459	28531	47647	30841	38844	45902	164763	58384	119130	99354	132303	217761	471999
57 Depreciation	11747478	67130	632297	406518	526504	542209	1470325	530838	674413	570342	704829	988775	4633297
58 Depletion	9144	-	-	*1392	-	-	*1317	*680	-	*72	664	17	5002
59 Advertising	2881235	35057	445646	117117	210832	192467	345516	142961	210062	103532	84897	198270	794877
60 Pension, prof sh, stock, annuity	1454293	13434	151126	151442	101605	134719	190834	113485	82780	47587	63704	77478	326102
61 Employee benefit programs	4363850	34946	285328	178400	329204	313863	638176	252532	474522	219330	261143	455740	920666
62 Net loss, noncapital assets	433380	4366	36920	5776	35852	21760	41848	40979	39627	49159	14698	27117	115279
63 Other deductions	99919588	1319045	14191851	8589052	7215317	7194628	15240821	4930525	5973569	4288568	4246629	6924767	19804818
64 Total receipts less total deducts	7086913	26757	622946	320102	365722	427501	928753	306249	435361	214921	307986	496475	2634139
65 Const taxable inc frm rel frn corps	304790	-	-	-	-	-	-	*171	*11552	*4333	7730	33273	247730
66 Net income (less deficit), total	7084480	26018	622816	319759	364404	426658	923498	301350	439467	211802	301240	516089	2631380
67 Net income, total	13961502	346188	1865481	903443	862158	997853	2032825	722927	849904	656389	604333	845084	3274917
68 Deficit, total	6877022	320170	1242665	583685	497754	571195	1109327	421577	410437	444587	303094	328995	643536
69 Net income (less def), Form 1120-A	12381	*-2946	18640	*-9443	*6130	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-32604	-32604	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	3540455	3587	742697	303165	409723	357554	712920	234993	256726	192842	137816	43124	145307
72 Statutory special deductions, total	1706237	144526	174303	64650	106676	129051	228607	82451	109254	59159	83315	165126	359118
73 Net operating loss deduction	1570874	144524	174029	60883	105513	124036	207371	79875	107127	57189	76422	142723	291182
74 Dividends received deduction	135363	*2	*274	3767	*1163	5015	21236	2576	2127	1970	6893	22403	67936
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	6379544	50172	221017	229468	188239	315864	641080	264841	389288	343766	340999	623622	2771188
77 Income tax before credits, total	2099875	16258	36208	43781	37223	82362	207672	91542	136574	120898	121879	221556	983923
78 Regular tax	2022692	14596	36172	43772	36368	80204	199235	88956	132178	116933	115924	212258	946096
79 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-	-	-0	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	70702	*557	*36	*9	*855	2112	8392	2482	4188	3529	5504	8501	34536
82 Environmental tax	6046	*31	-	-	-	1	*45	104	207	274	384	797	4202
83 Foreign tax credit	275437	-	-	*6	1	-	*1795	*345	*7286	3052	8958	25234	228761
84 U.S. Possessions tax credit	3121	-	9	19	-	-	-	-	-	3093	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	47550	*639	*32	*369	*3131	*950	8275	*1364	4977	1840	5426	8467	12081
88 Prior year minumum tax credit	31198	*122	-	-	*213	*558	3167	*302	4000	*1815	2752	2241	16027
89 Income tax after credits, total	1742569	15498	36167	43387	33879	80855	194434	89530	120311	111098	104743	185614	727054

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	133343	5926	89376	20833	10119	4019	2499	318	156	36	25	20	15
2 Total assets	51730140	-	2845359	3200966	3544590	2866696	4327660	2117027	2371425	1301495	1769898	3795158	23589866
3 Cash	3485529	-	594105	462466	517161	316524	377021	149396	122087	90287	95969	184980	575532
4 Notes and accounts receivable	6514884	-	366586	491927	521480	490975	714068	324097	320615	200100	350158	509444	2225435
5 Less: Allowance for bad debts	136963	-	*32	*1034	*3092	*4929	7191	3308	12382	7514	14402	15638	67441
6 Inventories	4125131	-	506731	504493	592138	494677	641772	105390	182065	160897	86922	186691	663356
7 Investments in govt. obligations, Total	*84500	-	-	*20	*203	-	-	-	*3209	*13562	2884	-	64621
8 Tax-exempt securities	*110413	-	-	*1	-	-	*6203	-	*189	-	-	-	104020
9 Other current assets	2459998	-	62391	79177	116973	130302	127352	102429	170003	45263	29754	195835	1400520
10 Loans to stockholders	760985	-	163841	188623	156411	70659	57343	7668	3917	*56286	3380	6583	46274
11 Mortgage and real estate loans	270696	-	*5300	*23662	*34089	*21599	*60948	-	*1010	-	-	11241	112846
12 Other investments	2627719	-	*12250	63242	83456	111211	110048	34778	99422	41274	41534	666988	1363517
13 Depreciable assets	42932252	-	3537530	2619675	2788026	2077826	3161665	2127090	1835939	781409	1369797	2476030	20157264
14 Less: Accumulated depreciation	17379259	-	2605206	1576903	1645208	1124882	1356017	830692	592776	276326	450827	831942	6088481
15 Depletable assets	*8446	-	*213	-	-	*7842	-	-	-	-	-	391	-
16 Less: Accumulated depletion	*611	-	*170	-	-	*441	-	-	-	-	-	-	-
17 Land	1789688	-	42656	144732	169367	183616	280466	63478	46257	122297	79705	94947	562167
18 Intangible assets (Amortizable)	3318576	-	69894	155595	125726	59064	54118	20001	116982	62306	147343	244899	2262649
19 Less: Accumulated amortization	389684	-	41020	64959	26661	16380	18545	5445	29079	*18481	26242	83503	59369
20 Other assets	1147840	-	130289	110248	114522	49033	118407	22145	103966	30136	53922	148215	266955
21 Total liabilities	51730140	-	2845359	3200966	3544590	2866696	4327660	2117027	2371425	1301495	1769898	3795158	23589866
22 Accounts payable	3881131	-	446070	366932	330599	368620	455090	98987	143942	96425	121757	158796	1293912
23 Mort, notes, and bonds under 1 yr	9630161	-	214662	243663	223636	377646	687921	638449	657218	314081	375412	578146	5319327
24 Other current liabilities	4914169	-	299709	178901	158438	166171	307555	198379	153863	154473	167079	335767	2793832
25 Loans from stockholders	2549784	-	777001	485192	497674	240713	249816	21994	96434	*5510	7581	102581	65288
26 Mort, notes, bonds, 1 yr or more	15826244	-	686297	925324	964273	722993	1220745	637331	718384	251768	642254	1280101	7776775
27 Other liabilities	2534665	-	51765	68282	55852	23161	114718	79555	79280	28951	68832	217266	1747003
28 Net worth	12393987	-	369856	932671	1314117	967391	1291814	442333	522304	450286	386984	1122502	4593729
29 Capital stock	2728566	-	521305	264445	252658	124827	212205	19230	56489	39958	17247	70699	1149504
30 Paid-in or capital surplus	4648460	-	461883	149500	145467	85073	168152	461092	197734	263368	196388	1514818	1004986
31 Retained earnings, appropriated	76347	-	*8211	*1233	*15387	-	*6402	*198	-	*79	-	15060	29776
32 Retained earnings, unappropriate	4796926	-	26248	482822	947925	477093	596465	-230057	173004	112795	173210	-521047	2558469
33 Retained earnings (S Corp)	1001921	-	-497371	107345	56163	345099	396025	212764	118150	*71002	9910	77443	105391
34 Less: Cost of treasury stock	858233	-	150420	72672	*103484	64701	87435	*20893	23074	*36916	9770	34471	254398
35 Total receipts	81722360	980017	18080424	9165853	8425678	5936839	7664615	1791351	2023470	1979747	1477148	2459699	21737518
36 Business receipts	76841321	868299	18016669	9062698	8332283	5822616	7384714	1641649	1834686	1867814	1303864	2166317	18539711
37 Interest	561656	*4039	5518	15887	22725	8248	17289	5311	7696	11165	10304	42900	410574
38 Interest on govt. obligations, State and local	10900	-	-	*295	*334	*176	*1172	*361	*240	*267	147	-	7909
39 Rents	1573792	*1143	*11030	*4644	17189	*10027	52905	*49536	65677	*45821	48199	145119	1122502
40 Royalties	*40642	-	-	*40	-	*17308	-	-	-	*886	-	6261	16147
41 Net S-T cap gain less net LT loss	17626	*7615	-	-	-	-	*57	-	*3831	-	7	41	6075
42 Net L-T cap gain less net ST loss	89915	*9757	*7971	*18202	*3155	*15796	9716	*3886	*661	*394	2790	6448	11137
43 Net gain, noncapital assets	1482235	61122	*10457	16421	18485	25765	74925	58231	72027	20251	72641	49419	1002489
44 Dividends, domestic corporations	6995	-	-	*989	*38	*421	*940	-	*11	*144	166	34	4252
45 Dividends, foreign corporations	*5217	-	-	-	-	-	-	-	-	*232	-	293	4692
46 Other receipts	1092062	*28042	28780	46676	31468	36482	122896	32377	38640	32773	39031	42867	612030
47 Total deductions	80477080	1019415	17979602	9024754	8252909	5866795	7566851	1745418	1988786	1922478	1424394	2433831	21251847
48 Cost of sales and operations	37981012	241996	8755950	4811831	4596122	3515721	4456082	741569	841538	1177339	561608	1119346	7161910
49 Compensation of officers	3599609	63901	1396755	752496	442643	310407	334140	61999	42420	19814	23852	17442	133741
50 Repairs	1161858	5833	148018	79480	95657	40760	47354	28936	13797	8507	28382	12467	652666
51 Bad debts	261671	*3152	50699	22792	14918	42059	27651	8545	9232	4654	11014	13613	53341
52 Rent paid on business property	3468175	55154	1040273	370029	307945	192563	180425	37613	63825	42429	42989	68269	1066660
53 Taxes paid	2805113	54844	705837	341873	318753	199905	252935	49028	50789	64122	52968	59350	654710
54 Interest paid	2496818	53451	91502	136202	131303	98124	167226	87324	102051	47225	75450	151081	1355878
55 Contributions or gifts	22640	*65	3336	1434	2841	958	1715	*308	3013	*1464	537	381	6587
56 Amortization	180319	*9394	17285	22251	10414	6691	8143	956	5215	18895	4180	33333	43563
57 Depreciation	6762160	83609	297676	235696	221195	212516	369642	339994	347242	130533	250436	394843	3878777
58 Depletion	*3	-	-	-	-	-	-	-	*1	-	2	-	-
59 Advertising	1076744	25336	226554	124560	91557	58957	90508	19604	20759	31423	28346	31046	328094
60 Pension, prof sh, stock, annuity	332479	*222	*5513	13978	14197	15476	39651	5173	3810	4812	2846	1529	225271
61 Employee benefit programs	975975	*7027	133113	82193	105579	56130	92516	18203	30076	40313	17412	70904	322508
62 Net loss, noncapital assets	58736	*8565	*7817	*5969	*873	*3252	3545	*4950	*10331	*1790	2765	5035	3845
63 Other deductions	19293768	406867	5099273	2023969	1898912	1113276	1495315	341217	444687	329158	321607	455191	5364295
64 Total receipts less total deducts	1245280	-39398	100822	141098	172769	70044	97764	45933	34683	57270	52754	25868	485671
65 Const taxable inc frm rel frn corps	8355	-	-	-	-	-	-	-	-	-	-	7	8348
66 Net income (less deficit), total	1242735	-39398	100822	140804	172435	69868	96592	45572	34443	57003	52607	25875	486110
67 Net income, total	2584169	49407	570416	304650	285424	186302	210853	80983	80137	87303	75078	92275	561342
68 Deficit, total	1341434	88805	469594	163846	112989	116433	114261	35411	45694	*30300	22470	66400	75231
69 Net income (less def), Form 1120-A	17103	-	22084	*-4981	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*5	*5	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	594646	-21256	168108	118971	104641	50251	54593	33406	-1863	*26417	-2597	4292	59683
72 Statutory special deductions, total	290025	*7868	58504	40544	16626	*13000	15242	*10802	17769	*3742	8733	14869	82325
73 Net operating loss deduction	281189	*7868	58504	39852	16599	*12699	14652	*10802	17761	*3641	8669	14584	75556
74 Dividends received deduction	8836	-	-	*692	*27	*301	*590	-	*7	*101	64	285	6769
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1199584	*20613	108442	106242	135593	78276	88071	*15044	35175	57144	61178	74081	419724
77 Income tax before credits, total	358213	*6893	16418	16102	23888	15780	25802	6034	13076	20029	22658	28093	163440
78 Regular tax	327712	*6889	16418	16102	23681	15581	24044	*4930	11936	19423	20796	25189	142723
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	29579	-	-	-	*207	*199	*1741	*1281	1132	*560	1707	2764	19989
82 Environmental tax	990	*4	-	-	-	-	-	*3	*9	*46	59	140	729
83 Foreign tax credit	*626	-	-	-	-	-	-	-	*126	*161	51	4	285
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	16645	*248	-	*562	-	*414	*1006	*394	*51	126	1751	754	11338
88 Prior year minumum tax credit	40193	*16	-	-	-	*13	-	*198	*826	-	282	188	38669
89 Income tax after credits, total	300749	*6628	16418	15540	23888	15354	24796	5442	12073	19742	20573	27147	113149

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7500 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	82866	3865	53306	14125	7224	2501	1357	279	129	30	20	15	15
2 Total assets	42551610	-	1830280	2120812	2503092	1706567	2329583	1841747	1985660	1055871	1411651	2176480	23589866
3 Cash	2438346	-	353112	297505	402381	169888	167093	114490	80759	77253	64131	136202	575532
4 Notes and accounts receivable	4460571	-	209908	195035	254616	185776	206420	234118	271603	141413	188189	348057	2225435
5 Less: Allowance for bad debts	106399	-	*31	*629	*567	*622	*755	2605	10658	3746	13004	6340	67441
6 Inventories	2570513	-	323473	312049	372711	283953	204494	57294	87057	119862	52541	93721	663356
7 Investments in govt. obligations, Total	*68035	-	-	*20	*203	-	-	-	*306	-	2884	-	64621
8 Tax-exempt securities	*104045	-	-	-	-	-	*25	-	-	-	-	-	104020
9 Other current assets	2051119	-	48247	58225	72643	79008	54026	79486	160018	32695	16413	49839	1400520
10 Loans to stockholders	549970	-	85190	110800	143480	58566	30680	*6218	3579	*55830	2769	6583	46274
11 Mortgage and real estate loans	234700	-	*5300	*23198	*26571	*12122	*53653	-	*1010	-	-	-	112846
12 Other investments	2217887	-	*9308	62428	63904	94202	37383	33999	89457	28570	35237	399882	1363517
13 Depreciable assets	36941644	-	2362749	1903499	2135427	1287813	2075301	1949950	1620920	677283	1253548	1517889	20157264
14 Less: Accumulated depreciation	14065181	-	1713962	1116026	1276910	648259	821528	720800	527350	231543	389025	531295	6088481
15 Depletable assets	*8055	-	*213	-	-	*7842	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*611	-	*170	-	-	*441	-	-	-	-	-	-	-
17 Land	1506111	-	*22282	100543	133695	117550	222229	*62931	38433	115402	74918	55962	562167
18 Intangible assets (Amortizable)	3017724	-	62367	144565	88439	30613	40499	18962	105808	*32989	95031	135801	2262649
19 Less: Accumulated amortization	323082	-	37571	60773	14282	10007	13333	*4418	27612	*15581	23138	56998	59369
20 Other assets	878163	-	99865	90371	100781	38562	73395	12121	92332	25446	51157	27177	266955
21 Total liabilities	42551610	-	1830280	2120812	2503092	1706567	2329583	1841747	1985660	1055871	1411651	2176480	23589866
22 Accounts payable	2722896	-	287088	199780	184293	217687	157210	59609	109887	69125	81195	63111	1293912
23 Mort, notes, and bonds under 1 yr	8906367	-	157484	152215	154041	259269	495081	593306	600635	254353	350546	570108	5319327
24 Other current liabilities	4048658	-	183006	110178	114594	85260	85471	165432	134861	119254	89609	167161	2793832
25 Loans from stockholders	1895089	-	542286	377496	421752	164508	176069	21989	*93158	*4037	6300	22205	65288
26 Mort, notes, bonds, 1 yr or more	13907319	-	494278	736488	695653	482411	833395	602019	671812	237789	608279	768421	7776775
27 Other liabilities	2192666	-	28798	26936	52660	*8675	46697	64081	66594	25931	66720	58570	1747003
28 Net worth	8878615	-	137341	517720	880098	488757	535661	335310	308713	345381	209002	526903	4593729
29 Capital stock	2268047	-	365711	206658	177383	101557	163233	17119	19297	13020	10970	43595	1149504
30 Paid-in or capital surplus	3659975	-	393835	108860	114828	67134	114902	454916	79421	189819	120722	1010551	1004986
31 Retained earnings, appropriated	*54390	-	*1313	*1233	*15387	-	*6402	*198	-	*79	-	-	29776
32 Retained earnings, unappropriate	3216539	-	-60177	232242	658663	195585	191546	-266777	112689	125180	72259	-603141	2558469
33 Retained earnings (S Corp)	328804	-	-453577	7895	9896	178387	73009	150745	119194	*50510	9910	77443	105391
34 Less: Cost of treasury stock	649139	-	*109765	*39168	*96059	*53906	13432	*20893	*21888	*33228	4859	1544	254398
35 Total receipts	59149645	850973	12107952	5678468	5823186	2868466	3251795	1207954	1505847	1614209	1115515	1387761	21737518
36 Business receipts	54556774	753171	12066220	5605812	5759059	2768964	3043555	1066670	1339447	1526963	954073	1133129	18539711
37 Interest	509355	*2334	1944	7849	17531	4881	12250	3653	5547	6309	6951	29531	410574
38 Interest on govt. obligations, State and local	*8817	-	-	*295	-	*151	*35	*359	*68	-	-	-	7909
39 Rents	1541319	*401	*8207	*4644	9816	*7485	*51116	*49449	*58285	*45187	47559	136669	1122502
40 Royalties	*37963	-	-	*40	-	*17308	-	-	-	*3	-	4465	16147
41 Net S-T cap gain less net LT loss	*17521	*7615	-	-	-	-	-	-	*3831	-	-	-0	6075
42 Net L-T cap gain less net ST loss	69223	*9757	*7971	*2895	*2575	*15639	*6110	*3886	*661	*394	2694	5505	11137
43 Net gain, noncapital assets	1451046	*55582	*5544	14678	7574	24456	73170	58231	67477	*20034	72448	49363	1002489
44 Dividends, domestic corporations	6177	-	-	*989	*8	*359	*312	-	*11	*59	166	22	4252
45 Dividends, foreign corporations	*4924	-	-	-	-	-	-	-	-	*232	-	-	4692
46 Other receipts	946525	*22113	18067	41267	26624	29224	65247	25705	30520	15027	31624	29078	612030
47 Total deductions	58399364	885859	12052907	5632705	5713167	2862901	3256541	1182059	1488987	1574206	1092937	1405246	21251847
48 Cost of sales and operations	25156083	182736	6022864	2876873	3138664	1502069	1611782	418277	468357	956014	344826	471711	7161910
49 Compensation of officers	2080882	50141	825243	458686	264320	130142	106254	38386	32126	14961	17905	8977	133741
50 Repairs	1007603	4766	97862	40873	85377	23985	27899	24969	10406	7439	21684	9678	652666
51 Bad debts	182091	*2384	41823	7564	8693	25464	8717	7801	8260	1830	9479	6736	53341
52 Rent paid on business property	2891301	*44852	793464	282535	245401	128134	111686	28534	57609	39040	39693	53692	1066660
53 Taxes paid	2066150	49974	485618	221390	234203	108224	107072	34544	42355	55730	42529	29800	654710
54 Interest paid	2241670	*51883	61555	107245	91547	65631	115130	78674	94747	36551	71563	111265	1355878
55 Contributions or gifts	16597	*4	2730	1131	910	*156	189	*280	*2999	*1442	134	35	6587
56 Amortization	148166	*9385	15426	19002	8544	4319	7187	843	4543	*11322	3676	20357	43563
57 Depreciation	6236745	78575	208503	171899	165641	141343	290202	321474	327881	108087	235710	308654	3878777
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	907110	24159	165522	93256	68800	46452	74495	10295	19701	28932	21261	26142	328094
60 Pension, prof sh, stock, annuity	260527	106	*1612	*3603	*5944	*3496	8159	3036	2261	4072	1845	1123	225271
61 Employee benefit programs	685198	*2314	80530	47084	72971	26589	31837	7703	22260	29266	14453	27684	322508
62 Net loss, noncapital assets	45871	*8565	*2432	*5550	*600	*2425	*46	*4950	*10313	*1707	2747	2690	3845
63 Other deductions	14473369	376014	3247723	1296013	1321552	654473	755888	202294	385169	277813	265432	326703	5364295
64 Total receipts less total deducts	750281	-34887	55046	45763	110019	5565	-4746	25895	16860	40002	22578	-17485	485671
65 Const taxable inc frm rel frn corps	8348	-	-	-	-	-	-	-	-	-	-	-	8348
66 Net income (less deficit), total	749812	-34887	55046	45468	110019	5414	-4781	25535	16792	40002	22578	-17485	486110
67 Net income, total	1744722	48799	383268	158513	194394	97528	61113	52931	50850	56743	45048	34193	561342
68 Deficit, total	994909	*83685	328222	113045	84376	92115	65894	27395	34058	*16741	22470	51678	75231
69 Net income (less def), Form 1120-A	8753	-	12288	*-3535	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*5	*5	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	315634	-17666	107612	57388	75196	13943	-3708	11706	4904	*4880	-2597	4292	59683
72 Statutory special deductions, total	247188	*7868	49234	23635	12542	*8778	13065	*10802	12060	*3682	8597	14600	82325
73 Net operating loss deduction	239130	*7868	49234	*22943	12537	*8527	*12853	*10802	12053	*3641	8533	14584	75556
74 Dividends received deduction	8058	-	-	*692	*5	*251	*212	-	*7	*41	64	15	6769
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	782920	*20070	52901	41262	78071	34570	14608	*9783	*16466	48180	31284	16000	419724
77 Income tax before credits, total	256717	*6798	8086	6189	13211	7090	4600	4246	6463	16972	12368	7254	163440
78 Regular tax	228005	*6795	8086	6189	13211	6891	2945	*3141	*5575	16376	10632	5441	142723
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	28051	-	-	-	-	*199	*1654	*1281	*888	*560	1707	1773	19989
82 Environmental tax	841	*4	-	-	-	-	-	*3	-	*37	29	40	729
83 Foreign tax credit	*446	-	-	-	-	-	-	-	*126	*35	-	-	285
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	15828	*248	-	-	-	*414	*941	*394	-	126	1717	650	11338
88 Prior year minumum tax credit	39969	-	-	-	-	-	-	*198	*820	-	282	-	38669
89 Income tax after credits, total	200475	*6550	8086	6189	13211	6676	3658	3653	5517	16812	10369	6604	113149

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7600
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	50478	*2061	36070	6709	2895	1517	1142	*39	*27	*6	5	5	**
2 Total assets	9178530	-	1015078	1080153	1041498	1160129	1998076	*275281	*385765	*245624	358247	1618678	**
3 Cash	1047183	-	240994	164961	114780	146636	209928	*34907	*41328	*13033	31838	48779	**
4 Notes and accounts receivable	2054314	-	156678	296892	266864	305199	507648	*89979	*49012	*58687	161970	161386	**
5 Less: Allowance for bad debts	30564	-	*-0	*405	*2525	*4307	6436	*703	*1725	*3768	1398	9298	**
6 Inventories	1554618	-	183258	192443	219427	210723	437278	*48096	*95008	*41035	34381	92970	**
7 Investments in govt. obligations, Total	*16465	-	-	-	-	-	-	-	*2903	*13562	-	-	-
8 Tax-exempt securities	*6368	-	-	*1	-	-	*6178	-	*189	-	-	-	-
9 Other current assets	408879	-	14144	20952	44330	51294	73326	*22943	*9985	*12568	13341	145996	**
10 Loans to stockholders	211015	-	78651	77823	*12931	*12092	26663	*1450	*338	*456	611	-	-
11 Mortgage and real estate loans	*35996	-	*-0	*464	*7518	*9477	*7295	-	-	-	-	11241	-
12 Other investments	409832	-	*2941	*814	*19552	*17009	72664	*778	*9965	*12704	6297	267106	**
13 Depreciable assets	5990609	-	1174781	716176	652599	790013	1086364	*177140	*215020	*104126	116249	958141	**
14 Less: Accumulated depreciation	3314078	-	891244	460876	368297	476622	534489	*109892	*65426	*44783	61802	300647	**
15 Depletable assets	391	-	-	-	-	-	-	-	-	-	-	391	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	283576	-	*20374	*44189	*35671	66066	58237	*546	*7825	*6896	4788	38985	**
18 Intangible assets (Amortizable)	300852	-	7527	*11030	*37287	*28451	13619	*1039	*11174	*29317	52311	109097	**
19 Less: Accumulated amortization	66602	-	3449	*4187	*12379	*6373	5212	*1027	*1466	*2900	3104	26505	**
20 Other assets	269678	-	30423	19877	13741	10471	45012	*10025	*11634	*4690	2766	121037	**
21 Total liabilities	9178530	-	1015078	1080153	1041498	1160129	1998076	*275281	*385765	*245624	358247	1618678	**
22 Accounts payable	1158235	-	158982	167152	146306	150934	297880	*39378	*34055	*27300	40563	95685	**
23 Mort, notes, and bonds under 1 yr	723794	-	57177	91448	69595	118377	192840	*45143	*56582	*59728	24866	8038	**
24 Other current liabilities	865511	-	116703	68723	43845	80912	222085	*32946	*19002	*35219	77471	168606	**
25 Loans from stockholders	654695	-	234715	107696	75922	76205	73748	*4	*3275	*1473	1280	80376	**
26 Mort, notes, bonds, 1 yr or more	1918925	-	192019	188836	268620	240581	387350	*35312	*46572	*13979	33975	511680	**
27 Other liabilities	341999	-	22967	*41347	*3192	*14486	68022	*15473	*12686	*3019	2111	158696	**
28 Net worth	3515371	-	232515	414951	434019	478634	756153	*107023	*213591	*104905	177981	595598	**
29 Capital stock	460519	-	155595	57787	75275	23270	48972	*2110	*37192	*26937	6277	27105	**
30 Paid-in or capital surplus	988484	-	68048	*40640	30639	17939	53249	*6175	*118313	*73549	75665	504267	**
31 Retained earnings, appropriated	*21958	-	*6898	-	-	-	-	-	-	-	-	15060	-
32 Retained earnings, unappropriate	1580386	-	86425	250579	289262	281508	404918	*36719	*60315	*-12385	100951	82094	**
33 Retained earnings (S Corp)	673117	-	-43795	99450	*46267	166712	323016	*62019	*-1043	20492	-	-	-
34 Less: Cost of treasury stock	209094	-	*40655	*33504	*7424	*10795	74003	-	*1185	*3688	4912	32927	-
35 Total receipts	22572715	*129045	5972472	3487385	2602492	3068373	4412820	*583397	*517622	*365539	361633	1071938	**
36 Business receipts	22284546	*115128	5950449	3456887	2573224	3053652	4341159	*574979	*495239	*340851	349791	1033188	**
37 Interest	52301	*1706	3574	8039	5194	3368	5040	*1657	*2149	*4855	3352	13368	**
38 Interest on govt. obligations, State and local	2083	-	-	-	*334	*25	*1137	*2	*172	*267	147	-	-
39 Rents	32472	*742	*2823	-	*7373	*2542	*1789	*87	*7392	*635	640	8450	**
40 Royalties	*2679	-	-	-	-	-	-	-	-	*883	-	1797	**
41 Net S-T cap gain less net LT loss	*105	-	-	-	-	-	*57	-	-	-	7	41	-
42 Net L-T cap gain less net ST loss	20691	-	-	*15307	*580	*157	*3607	-	-	-	97	943	**
43 Net gain, noncapital assets	31189	*5540	*4913	*1743	*10911	1310	*1755	-	*4550	*217	193	56	-
44 Dividends, domestic corporations	*817	-	-	-	*31	*62	*627	-	-	*85	-	12	-
45 Dividends, foreign corporations	293	-	-	-	-	-	-	-	-	-	-	293	-
46 Other receipts	145537	*5929	10713	5409	4845	7258	57649	*6672	*8120	*17746	7407	13790	**
47 Total deductions	22077716	*133556	5926695	3392050	2539742	3003894	4310309	*563359	*499800	*348271	331457	1028585	**
48 Cost of sales and operations	12824928	*59260	2733086	1934958	1457457	2013652	2844300	*323292	*373181	*221325	216782	647635	**
49 Compensation of officers	1518727	*13760	571512	293811	178322	180264	227886	*23613	*10294	*4853	5947	8465	**
50 Repairs	154255	*1066	50156	38607	10281	16775	19456	*3967	*3391	*1068	6698	2789	**
51 Bad debts	79579	*767	8876	15228	6225	16595	18935	*744	*972	*2824	1536	6877	**
52 Rent paid on business property	576875	*10302	246810	87494	62544	64429	68739	*9079	*6217	*3389	3296	14577	**
53 Taxes paid	738963	*4870	220219	120483	84549	91680	145863	*14484	*8434	*8392	10440	29550	**
54 Interest paid	255147	*1567	29947	28957	39755	32493	52096	*8651	*7304	*10673	3887	39816	**
55 Contributions or gifts	6042	*60	606	*304	1931	801	1526	*28	*15	*22	403	347	**
56 Amortization	32154	*9	1860	*3248	*1870	*2373	957	*114	*672	*7573	504	12975	**
57 Depreciation	525415	*5034	89174	63797	55555	71174	79440	*18520	*19361	*22446	14726	86189	**
58 Depletion	*3	-	-	-	-	-	-	-	*1	-	2	-	-
59 Advertising	169634	*1177	61032	31304	22757	12505	16013	*9309	*1058	*2491	7085	4904	**
60 Pension, prof sh, stock, annuity	71952	*116	*3900	*10375	*8254	*11981	31493	*2137	*1549	*740	1001	407	-
61 Employee benefit programs	290777	*4713	52583	35110	32608	29541	60679	*10500	*7816	*11047	2959	43221	**
62 Net loss, noncapital assets	12865	-	*5385	*418	*273	*828	3499	-	*17	*84	17	2344	**
63 Other deductions	4820399	*30853	1851551	727956	577360	458803	739427	*138923	*59518	*51346	56176	128488	**
64 Total receipts less total deducts	494999	*-4511	45776	95335	62750	64480	102510	*20039	*17823	*17268	30176	43353	**
65 Const taxable inc frm rel frn corps	7	-	-	-	-	-	-	-	-	-	-	7	-
66 Net income (less deficit), total	492923	*-4511	45776	95335	62416	64455	101373	*20037	*17651	*17001	30029	43360	**
67 Net income, total	839447	*609	187148	146137	91029	88773	149740	*28052	*29287	*30560	30029	58082	**
68 Deficit, total	346525	*5120	141372	*50801	28613	*24319	48367	*8015	*11636	*13560	-	14722	-
69 Net income (less def), Form 1120-A	8349	-	9796	*-1447	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	279013	*-3590	60497	61582	*29445	36308	58300	*21700	*-6767	21537	-	-	-
72 Statutory special deductions, total	42837	-	*9270	*16910	*4084	*4222	*2177	-	*5708	*60	136	270	-
73 Net operating loss deduction	42058	-	*9270	*16910	*4063	*4172	*1799	-	*5708	-	136	-	-
74 Dividends received deduction	*779	-	-	-	*21	*50	*378	-	-	*60	-	270	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	416663	*543	55541	64980	57522	43706	73463	*5261	*18709	*8964	29893	58082	**
77 Income tax before credits, total	101495	*94	8332	9912	10676	8690	21202	*1789	*6613	*3056	10289	20839	**
78 Regular tax	99707	*94	8332	9912	10470	8690	21099	*1789	*6361	*3048	10164	19748	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1528	-	-	-	*207	-	*87	-	*243	-	-	991	-
82 Environmental tax	148	-	-	-	-	-	-	-	*9	*9	31	100	**
83 Foreign tax credit	*181	-	-	-	-	-	-	-	-	*126	51	4	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*816	-	-	*562	-	-	*64	-	*51	-	34	104	**
88 Prior year minumum tax credit	*224	*16	-	-	-	*13	-	-	*6	-	-	188	-
89 Income tax after credits, total	100274	*78	8332	9350	10676	8678	21138	*1789	*6556	*2930	10204	20543	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 56 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	101091	8665	61515	14133	7254	4624	3868	455	320	117	75	32	33
2 Total assets	117195376	-	1443228	2195785	2537621	3268135	8652655	3198925	4847936	4212526	5495502	4724315	76618748
3 Cash	6357258	-	296268	375088	308615	281281	770244	225311	461859	361721	417077	337169	2522625
4 Notes and accounts receivable	14520604	-	67702	84744	114858	190263	697867	262026	434274	586542	525541	518710	11038077
5 Less: Allowance for bad debts	720284	-	-	*205	*437	*650	17084	5013	18888	44035	31592	32621	569759
6 Inventories	6026785	-	75164	118062	71278	111804	371212	114066	65754	201895	284442	238826	4374281
7 Investments in govt. obligations, Total	318521	-	*11	*11244	-	*32287	*2249	*8935	*9162	*49842	10586	154096	40109
8 Tax-exempt securities	81139	-	*1242	*16035	*3834	*23	*3555	*19137	*27104	*123	6071	4016	-
9 Other current assets	9736734	-	64446	81192	155670	161980	340871	307518	325892	438616	275317	432511	7152721
10 Loans to stockholders	1478535	-	87046	174619	97622	75033	140330	*74928	34603	36774	99443	605	657531
11 Mortgage and real estate loans	590612	-	*19439	*34053	*46595	*54443	58587	*759	*2370	*52430	26224	1218	294493
12 Other investments	26687468	-	*25764	*75676	120796	155032	503769	98690	602057	416761	626731	633785	23428406
13 Depreciable assets	55322445	-	2312386	2860753	3163441	3599043	7786270	2751777	3627939	2877102	3216061	2378572	20749101
14 Less: Accumulated depreciation	26389938	-	1666559	1864926	1849384	2010887	3824914	1170806	1814550	1528061	1252222	994397	8413231
15 Depletable assets	*58523	-	*47923	-	-	-	*5551	-	-	-	-	-	5049
16 Less: Accumulated depletion	*26315	-	*17855	-	-	-	*5203	-	-	-	-	-	3257
17 Land	4910442	-	90115	92177	200887	411064	955963	315300	515507	310506	443702	304617	1270605
18 Intangible assets (Amortizable)	11974941	-	35449	67012	120337	228942	1249326	1252650	295815	506671	964582	851378	6402781
19 Less: Accumulated amortization	5283712	-	19362	36712	72452	151185	874422	1144413	97418	367184	535591	571946	1413027
20 Other assets	11551619	-	24048	106973	55962	129663	488485	88059	376455	312824	419130	467775	9082245
21 Total liabilities	117195376	-	1443228	2195785	2537621	3268135	8652655	3198925	4847936	4212526	5495502	4724315	76618748
22 Accounts payable	9618913	-	96503	164438	140639	273226	641267	191618	264646	412987	327174	94597	7011819
23 Mort, notes, and bonds under 1 yr	5697556	-	150346	180960	156006	213387	826423	272921	673023	419454	460060	470871	1874104
24 Other current liabilities	12393594	-	124111	267712	212045	312937	714941	464179	661200	848541	639842	484621	7663463
25 Loans from stockholders	6830016	-	1703397	563903	755510	609366	1405357	427947	405076	109480	292846	82859	474275
26 Mort, notes, bonds, 1 yr or more	29545169	-	309127	471301	667214	1354160	2576289	1119362	1280070	1095807	1723840	1727470	17220529
27 Other liabilities	13522215	-	84851	66694	39995	209741	597405	277108	427645	497301	501982	600273	10219220
28 Net worth	39587914	-	-1025106	480778	566212	295319	1890974	445790	1136275	828955	1549758	1263622	32155339
29 Capital stock	8503229	-	484973	352808	319622	488923	783782	273609	330138	207900	392265	222285	4646925
30 Paid-in or capital surplus	31900273	-	700118	213428	335530	1316042	1720767	790307	1257911	1112474	1127980	1126810	22198905
31 Retained earnings, appropriated	84330	-	*1920	-	-	*8709	*20862	*33368	*12917	*4641	1807	66	40
32 Retained earnings, unappropriate	3884302	-	-275942	127616	249908	-859211	-121039	-546835	-636963	-320192	-158813	-264703	6690474
33 Retained earnings (S Corp)	-2771619	-	-1915944	-139229	-301024	-551347	-372723	-17573	187624	-129783	267227	201152	-
34 Less: Cost of treasury stock	2012600	-	*20231	*73846	*37824	107798	140675	*87086	15353	46085	80708	21987	1381005
35 Total receipts	91331295	1457930	6966660	4954793	4859461	5000827	10675422	3435924	4203617	5071155	4598193	2616088	37491226
36 Business receipts	82825742	1209799	6883561	4882047	4612714	4884497	10057299	3013190	3815636	4469691	4215050	2117460	32664798
37 Interest	1652009	2342	8766	10456	30102	17981	42609	7579	15379	42791	48615	41166	1384225
38 Interest on govt. obligations, State and local	22104	-	*20	*335	*255	*103	2476	*848	*1189	*2603	1824	138	12313
39 Rents	728880	*1363	*281	*17984	*8011	*13913	68912	4488	28717	11307	11896	49218	512790
40 Royalties	1598430	*14089	-	*2775	*70	*17334	*14434	*1186	*53430	*5954	8132	12641	1468384
41 Net S-T cap gain less net LT loss	26730	-	-	*94	-	*38	*308	*13	*366	255	529	1316	23811
42 Net L-T cap gain less net ST loss	214544	*4895	*58	*1496	*1903	*15018	32877	*9121	7039	*18927	15429	2553	105231
43 Net gain, noncapital assets	267722	*938	*6514	5594	*7185	3562	21245	62958	26178	19965	50460	18477	44646
44 Dividends, domestic corporations	47208	-	*3	*28	*2461	*117	*4729	-	*2131	*4796	614	1354	30974
45 Dividends, foreign corporations	225907	-	-	-	-	-	-	*5751	*180	24	720	12260	206973
46 Other receipts	3722019	224505	67458	33985	196758	48264	430534	330789	253372	494842	244925	359504	1037082
47 Total deductions	90508792	1653844	6986782	4802980	4872984	5549669	10571763	3385208	4152178	4977820	4366264	2481871	36707429
48 Cost of sales and operations	30965091	548600	1656170	1638448	1380996	1409082	3606119	855842	1337341	1515383	1321329	552632	15143148
49 Compensation of officers	4273274	96876	910644	483711	841966	335781	602675	263764	143574	116229	104876	39912	333266
50 Repairs	1031160	10081	94921	79319	114563	113417	199429	39833	51655	36372	38051	31353	222164
51 Bad debts	1060120	*312	*5611	*913	3394	363635	42237	7732	16522	30086	16493	12005	561177
52 Rent paid on business property	3426434	40146	500975	268242	244993	297146	434078	68006	150037	224049	208564	52668	937532
53 Taxes paid	2997901	30611	223677	195846	202748	222856	402613	178897	221295	149343	218086	128652	823277
54 Interest paid	3848111	21913	71517	62429	80615	197181	320161	115217	166210	144856	172466	172969	2322578
55 Contributions or gifts	36811	*259	3734	*194	1276	*336	2872	*69	1310	1700	2406	1714	20941
56 Amortization	2407866	18781	9085	12837	8878	149323	155977	311656	154448	193943	423634	171223	798082
57 Depreciation	5623764	31410	216706	279733	244720	283549	621222	178712	232701	223399	200387	162190	2949034
58 Depletion	*1432	-	*48	-	*16	*49	*454	-	-	-	230	635	-
59 Advertising	2287038	66761	157612	62689	69713	146150	249411	69180	114555	100782	123174	105108	1021902
60 Pension, prof sh, stock, annuity	273881	*2526	*14380	*27951	24234	17293	35486	15691	7855	20441	17342	8307	82377
61 Employee benefit programs	635353	*3713	25825	19059	22122	23591	66124	27226	50869	54200	57087	59094	226443
62 Net loss, noncapital assets	176032	*8384	*11865	*35	*16617	*14142	15103	*1848	2803	25307	5436	1733	72758
63 Other deductions	31464524	773471	3084010	1671573	1616134	1976138	3817802	1251537	1501003	2141730	1456704	981677	11192746
64 Total receipts less total deducts	822503	-195914	-20122	151813	-13523	-548842	103658	50716	51439	93335	231929	134217	783798
65 Const taxable inc frm rel frn corps	160707	-	-	-	-	-	-	*3818	*1253	153	19	5067	150397
66 Net income (less deficit), total	961106	-195914	-20142	151478	-13779	-548945	101183	53686	51503	90885	230124	139146	921882
67 Net income, total	4650864	95448	348092	319949	197522	120367	611755	237773	295542	287502	387894	214037	1534983
68 Deficit, total	3689758	291362	368234	168471	211301	669312	510572	184088	244038	196617	157769	74891	613101
69 Net income (less def), Form 1120-A	11990	-	17327	*48	*-5385	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	6942	6942	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	777367	-46067	23182	128118	24553	-103228	147044	99705	72817	95483	217971	117789	-
72 Statutory special deductions, total	513482	*7255	29660	*14227	24340	27685	79139	*9530	15490	46002	39244	13041	207869
73 Net operating loss deduction	397407	*7255	29660	*14205	22617	27603	75829	*9530	13631	42583	38480	12634	103381
74 Dividends received deduction	116075	-	-	*22	*1723	*82	*3310	-	*1859	*3419	764	407	104488
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	2206794	*35393	47396	57415	41416	30667	148360	54124	123852	137229	117754	82004	1331183
77 Income tax before credits, total	729921	10893	7553	8855	6870	5264	47782	18546	44072	48239	44085	28749	459011
78 Regular tax	712586	*10664	7553	8855	6705	5081	46168	18250	42055	46659	40025	27904	452667
79 Personal holding company tax	*165	-	-	-	*165	-	-	-	*-0	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	14388	*204	-	-	-	*183	*1614	*274	*1949	1455	3887	748	4075
82 Environmental tax	2785	*24	-	-	-	-	-	*22	68	125	177	97	2270
83 Foreign tax credit	129628	285	-	-	-	-	-	*3384	*634	*1892	223	7509	115701
84 U.S. Possessions tax credit	269	-	-	-	-	-	269	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	26	-	-	-	-	-	-	-	-	-	26	-	-
87 General business credit	7436	-	-	*731	*350	*159	*432	*79	*21	*260	447	899	4057
88 Prior year minumum tax credit	4762	14	-	-	*32	-	*913	*34	*892	*434	158	582	1703
89 Income tax after credits, total	587800	10594	7553	8124	6488	5106	46168	15049	42525	45653	43231	19759	337550

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7812
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17484	1743	11056	2467	898	519	564	94	71	31	20	8	11
2 Total assets	51038196	-	234416	417586	325323	393082	1345835	633154	1089296	1128276	1427907	1301704	42741617
3 Cash	2310289	-	73530	70132	58530	57221	173118	65911	147291	125420	89296	73149	1376690
4 Notes and accounts receivable	9739398	-	*13550	*46609	*55816	61641	188907	86111	200293	316888	291098	364270	8114214
5 Less: Allowance for bad debts	374562	-	-	*205	-	*67	*5545	*1796	11317	17083	25026	11456	302067
6 Inventories	4300260	-	*4828	*3952	*12750	*16720	31043	*78738	*36005	*57794	231507	151611	3675313
7 Investments in govt. obligations, Total	*237217	-	-	-	-	*19827	-	*8935	*8187	*46172	-	154096	-
8 Tax-exempt securities	*20378	-	*1242	-	-	-	-	*19137	-	-	-	-	-
9 Other current assets	4194914	-	*6555	10991	10924	70327	105249	189258	190265	234690	88954	119803	3167898
10 Loans to stockholders	763359	-	*25524	*28693	*36835	*3865	*13005	*840	*255	*3244	1540	251	649306
11 Mortgage and real estate loans	*970	-	-	-	-	-	*211	*759	-	-	-	-	-
12 Other investments	16152438	-	*13862	*10624	*6207	*2238	138410	*174	118529	99037	218070	91417	15453870
13 Depreciable assets	8716296	-	549764	673473	347334	331303	888470	322673	745521	722982	613955	449000	3071822
14 Less: Accumulated depreciation	5169903	-	461342	483861	254197	201537	597577	193732	616401	528361	344709	323050	1165137
15 Depletable assets	*10370	-	-	-	-	-	*5321	-	-	-	-	-	5049
16 Less: Accumulated depletion	*8460	-	-	-	-	-	*5203	-	-	-	-	-	3257
17 Land	256161	-	-	*15028	*6697	*4252	*10512	*7356	*1099	*12466	405	10004	188341
18 Intangible assets (Amortizable)	6859671	-	12146	*7313	*31848	*112023	956827	*1125775	*81144	268193	569450	630876	3064077
19 Less: Accumulated amortization	3787155	-	8586	*1908	*8015	*95917	785445	*1080788	*28340	244271	408419	524358	601108
20 Other assets	6816555	-	3344	*36743	20593	11186	228531	*3804	216765	31104	101787	116090	6046607
21 Total liabilities	51038196	-	234416	417586	325323	393082	1345835	633154	1089296	1128276	1427907	1301704	42741617
22 Accounts payable	5598866	-	*7161	*40376	29684	79574	146387	34859	52379	159218	117503	11656	4920069
23 Mort, notes, and bonds under 1 yr	1323703	-	*70089	*19637	*15229	*19172	142271	*64592	295346	*63336	177442	307616	148973
24 Other current liabilities	5737521	-	14247	*113255	94318	39386	93972	108866	330890	236137	226219	183985	4296244
25 Loans from stockholders	1295984	-	204014	*98764	*33684	*66624	260359	*38393	*86892	*10343	43624	3313	449974
26 Mort, notes, bonds, 1 yr or more	9804380	-	*8014	*113696	*86438	*336258	235798	*198662	179778	295901	389249	398489	7562097
27 Other liabilities	7668965	-	*592	*14063	-	*9020	253772	*48672	131880	208201	179401	183914	6639451
28 Net worth	19608776	-	-69701	17794	65970	-156952	213274	139110	12132	155141	294468	212730	18724809
29 Capital stock	3333205	-	79159	73050	38628	4066	68026	39422	43007	66183	170019	31822	2719822
30 Paid-in or capital surplus	17578660	-	*218831	*29377	*35496	*926105	489675	*45318	258317	333007	439985	470428	14332122
31 Retained earnings, appropriated	*10556	-	-	-	-	*8709	-	-	-	-	1807	-	40
32 Retained earnings, unappropriate	-792191	-	-172384	-10572	-29779	-1128434	-236497	*5575	-366593	-257297	-360911	-289028	2053730
33 Retained earnings (S Corp)	-25248	-	-195307	*-49344	*21624	*32602	-84713	*87593	*77401	*29715	55180	-	-
34 Less: Cost of treasury stock	496206	-	-	*24716	-	-	*23216	*38797	-	*16467	11613	491	380905
35 Total receipts	25623758	*430668	1357540	929756	1261214	1304277	1766490	693251	797442	1233364	1189220	557184	14103350
36 Business receipts	23236079	*417357	1354384	922714	1183891	1292708	1712989	677283	736854	1104757	1113301	295562	12424280
37 Interest	730909	*757	*2336	*2169	*17959	*3649	12123	*1961	4338	10934	20789	8077	645817
38 Interest on govt. obligations, State and local	5068	-	-	-	-	-	*47	*18	-	*435	114	-	4454
39 Rents	281086	153	-	-	*1179	20	*1831	*186	*15292	*1843	602	1798	258183
40 Royalties	334533	8117	-	-	-	2087	*6473	*1186	*11	*45	5553	12435	298627
41 Net S-T cap gain less net LT loss	*4358	-	-	-	-	-	*307	*13	-	-	-	1108	2930
42 Net L-T cap gain less net ST loss	32182	3066	*8	*727	-	*26	*495	*1378	*8	*649	1802	-	24024
43 Net gain, noncapital assets	39156	-	-	*918	-	*110	*236	*132	*9906	*17889	8305	104	1554
44 Dividends, domestic corporations	4091	-	*3	-	-	-	*1486	-	*5	*37	339	10	2212
45 Dividends, foreign corporations	107887	-	-	-	-	-	-	-	*180	-	119	-	107588
46 Other receipts	848408	*1218	*809	*3228	*58186	*5678	30504	*11094	30848	96774	38298	238091	333681
47 Total deductions	26290682	443744	1410397	927402	1273336	1759955	1854454	682688	825456	1241301	1203506	575682	14092761
48 Cost of sales and operations	11150623	*202829	243993	360812	*254575	554920	765960	*134478	292351	600251	441099	124689	7174665
49 Compensation of officers	1715579	*87848	*371529	*80753	*640457	118320	83995	71609	70082	34290	28508	19855	108333
50 Repairs	112910	56	*4197	5461	*5513	4399	13265	*1763	3480	4266	953	2252	67305
51 Bad debts	532501	163	*2807	*496	*2614	*355672	21045	*987	5372	8235	13306	2859	118943
52 Rent paid on business property	482376	*979	30547	37317	54275	41724	43862	*11881	16832	17813	10134	14161	202849
53 Taxes paid	383539	*3442	27958	27298	15507	28780	36254	9300	17937	16978	9710	9019	181357
54 Interest paid	1409642	*617	15323	*13471	9905	79043	38645	12619	38394	37542	34838	30962	1098282
55 Contributions or gifts	9266	51	*2593	*135	*607	-	*971	*3	*124	*67	57	835	3822
56 Amortization	1909093	*17790	5555	*1893	*5	*133858	117819	*291215	117161	158388	382775	157993	524641
57 Depreciation	1772847	*4368	39393	92323	30571	34527	86850	21701	28221	57285	34095	43746	1299768
58 Depletion	85	-	-	-	-	-	-	-	-	-	-	85	-
59 Advertising	770930	32345	*1936	5238	*4702	29193	17056	*2052	6963	17121	47940	36424	569961
60 Pension, prof sh, stock, annuity	66374	*2460	*6505	*2318	*11740	*8671	13524	*1763	*1941	*1634	611	994	14212
61 Employee benefit programs	110931	-	*10165	*2392	*3795	*4686	17201	*5434	8531	9249	1462	5652	42364
62 Net loss, noncapital assets	34013	-	*1605	-	*15399	*240	*2619	*249	*828	*1690	583	161	10639
63 Other deductions	5829973	90795	646291	297496	223671	365923	595388	117633	217238	276494	197433	125995	2675618
64 Total receipts less total deducts	-666924	-13077	-52857	2354	-12122	-455678	-87964	10564	-28014	-7936	-14286	-18498	10590
65 Const taxable inc frm rel frn corps	112773	-	-	-	-	-	-	-	*1253	-	19	-	111501
66 Net income (less deficit), total	-559220	-13077	-52857	2354	-12122	-455678	-88011	10546	-26761	-8372	-14380	-18498	117636
67 Net income, total	847924	*29987	46314	*49398	*33341	*15575	54566	*20555	44979	*49615	54855	17671	431068
68 Deficit, total	1407144	*43064	99171	*47044	*45463	471253	142576	*10009	71740	57987	69235	36169	313433
69 Net income (less def), Form 1120-A	*5124	-	*5124	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-6	*-6	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	-24686	*-34481	-9033	*-10008	*9842	*-11196	-29675	*8963	*2381	*14240	34281	-	-
72 Statutory special deductions, total	171666	*6001	*3775	*10124	*16137	*10635	*2868	-	*1377	*11750	17238	7	91756
73 Net operating loss deduction	127846	*6001	*3775	*10124	*16137	*10635	*1828	-	*1374	*11724	16967	-	49282
74 Dividends received deduction	43821	-	-	-	-	-	*1040	-	*3	*26	271	7	42473
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	494598	16918	*11303	*15649	*7362	*4940	*22906	*7737	*25879	*21301	3608	17671	339324
77 Income tax before credits, total	164497	6006	*1696	*2347	*1333	*968	*6835	*2630	*8810	*7580	2261	6153	117878
78 Regular tax	160117	5877	*1696	*2347	*1168	*968	*6835	*2630	*8766	*7234	1214	6012	115370
79 Personal holding company tax	*165	-	-	-	*165	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3569	106	-	-	-	-	-	-	*30	*324	1027	124	1959
82 Environmental tax	646	24	-	-	-	-	-	-	*14	*22	20	17	549
83 Foreign tax credit	37696	285	-	-	-	-	-	*147	*516	*1150	208	2337	33053
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*520	-	-	*167	-	-	*74	-	-	-	279	-	-
88 Prior year minumum tax credit	*356	14	-	-	-	-	*327	*16	-	-	-	-	-
89 Income tax after credits, total	125926	5707	*1696	*2180	*1333	*968	*6433	*2468	*8294	*6430	1774	3816	84826

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture theaters

MINOR INDUSTRY 7830 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1712	-	*484	*774	*262	*49	*97	*8	*18	*8	5	**	6
2 Total assets	5165055	-	*6675	*122811	*106354	*26210	*171643	*59107	*311809	*244858	583798	**	3531790
3 Cash	187808	-	*2946	*4952	*6212	*336	*21236	*415	*18778	*22474	71317	**	39143
4 Notes and accounts receivable	286927	-	-	-	*1838	-	*2252	*408	*3564	*8826	15278	**	254761
5 Less: Allowance for bad debts	3701	-	-	-	-	-	-	-	-	-	-	-	3701
6 Inventories	18389	-	*127	-	*385	-	*570	*215	*1923	*556	2475	**	12138
7 Investments in govt. obligations, Total	*975	-	-	-	-	-	-	-	*975	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	226417	-	*70	*14767	*12428	-	*286	*242	*8785	*5426	4825	**	179587
10 Loans to stockholders	*56214	-	-	*8330	-	-	-	*34272	*3652	*1262	510	-	8188
11 Mortgage and real estate loans	*781	-	-	-	-	-	-	-	-	*781	-	-	-
12 Other investments	1063399	-	-	*4640	*10049	-	*32881	-	*35347	*2208	12988	**	965287
13 Depreciable assets	3623181	-	*10012	*142017	*141249	*30642	*184763	*42994	*336214	*263011	438252	**	2034028
14 Less: Accumulated depreciation	1257866	-	*9448	*72594	*70031	*13181	*81709	*20074	*132655	*95827	114610	**	647737
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	352887	-	*2936	*8744	*874	*5518	*8506	*635	*28477	*20307	46511	**	230380
18 Intangible assets (Amortizable)	581922	-	-	*366	*9376	*10706	*327	-	*2628	*10372	86580	**	461565
19 Less: Accumulated amortization	106278	-	-	*110	*7695	*7940	*99	-	*1168	*1961	19921	**	67384
20 Other assets	134000	-	*33	*11699	*1670	*130	*2629	-	*5288	*7423	39595	**	65535
21 Total liabilities	5165055	-	*6675	*122811	*106354	*26210	*171643	*59107	*311809	*244858	583798	**	3531790
22 Accounts payable	446535	-	-	*12390	*4847	-	*884	*3523	*20863	*22037	21372	**	360620
23 Mort, notes, and bonds under 1 yr	161113	-	-	*1226	*11547	*1295	*8845	-	*11710	*35149	10152	**	81189
24 Other current liabilities	380294	-	-	*5528	*14041	*2916	*5621	*486	*19011	*10284	37377	**	285030
25 Loans from stockholders	*213703	-	*3982	*8409	*19972	*11867	*164439	-	-	-	5034	**	-
26 Mort, notes, bonds, 1 yr or more	2295202	-	*2380	*4544	*24297	*17658	*33546	-	*181183	*133309	397335	**	1500949
27 Other liabilities	150941	-	-	*3291	*121	*67	*1052	*5496	*5964	*9848	53552	**	71548
28 Net worth	1517269	-	*313	*87422	*31529	*-7592	*-42743	*49602	*73078	*34231	58975	**	1232454
29 Capital stock	1003287	-	*405	*32917	*229	*4203	*3678	*154	*16778	*20188	11279	**	913455
30 Paid-in or capital surplus	480746	-	*5076	*57050	*46166	*742	*19526	-	*5489	*3101	80974	**	262624
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	90566	-	-	*8820	-	-	*-59517	*49448	*30753	*10941	-10499	**	60620
33 Retained earnings (S Corp)	-27782	-	*-5169	*-11365	*-14865	*-12536	*-6430	-	*22584	-	-	-	-
34 Less: Cost of treasury stock	*29549	-	-	-	-	-	-	-	*2525	-	22778	**	4245
35 Total receipts	3658398	-	*65826	*121528	*124908	*21891	*126865	*48132	*374963	*325197	558431	**	1890656
36 Business receipts	3409187	-	*65760	*118383	*124306	*21891	*125797	*47461	*369594	*318785	542522	**	1674688
37 Interest	114237	-	-	-	-	-	*670	-	*216	*1885	2890	**	108576
38 Interest on govt. obligations, State and local	*1346	-	-	*335	-	-	*286	-	*73	-	651	**	-
39 Rents	49106	-	-	*2148	-	-	*94	*671	*1065	*1105	1110	**	42913
40 Royalties	6	-	-	-	-	-	-	-	-	-	-	-	6
41 Net S-T cap gain less net LT loss	2594	-	-	-	-	-	-	-	-	-	-	-	2594
42 Net L-T cap gain less net ST loss	8853	-	-	-	-	-	-	-	-	-	721	**	8132
43 Net gain, noncapital assets	11200	-	-	-	*34	-	-	-	*60	*1108	1674	**	8324
44 Dividends, domestic corporations	*1544	-	-	-	-	-	-	-	*2	-	1	**	1540
45 Dividends, foreign corporations	99	-	-	-	-	-	-	-	-	-	-	-	99
46 Other receipts	60226	-	*66	*662	*568	-	*18	-	*3953	*2313	8861	**	43785
47 Total deductions	3614675	-	*48218	*119531	*130309	*22551	*130649	*42568	*380767	*315109	548976	**	1875997
48 Cost of sales and operations	1071279	-	*14808	*40924	*23406	*7871	*34393	*2203	*157103	*116990	220360	**	453219
49 Compensation of officers	26371	-	*1018	*687	*1515	*108	-	-	*6595	*1780	2422	**	12246
50 Repairs	75004	-	*1907	*4365	*3531	*637	*4764	*1481	*4469	*5867	7795	**	40189
51 Bad debts	5636	-	-	-	-	-	*141	*2870	*6	*191	-	-	2428
52 Rent paid on business property	385188	-	*10332	*15180	*7200	-	*19626	-	*23542	*41470	71914	**	195923
53 Taxes paid	146721	-	*5341	*7578	*6160	*710	*5282	*1523	*13671	*12486	17836	**	76133
54 Interest paid	271839	-	*79	*1925	*2663	*261	*4000	*536	*14894	*14658	38411	**	194411
55 Contributions or gifts	*2576	-	-	-	-	-	*6	-	*46	*30	468	**	2025
56 Amortization	60200	-	-	*133	*1811	*2141	*46	-	*5836	*1589	9774	**	38870
57 Depreciation	200541	-	*206	*7801	*5584	*2254	*11191	*2239	*19897	*17863	35181	**	98325
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	116883	-	*3082	*3798	*6108	*35	*4622	*999	*13860	*12433	16141	**	55803
60 Pension, prof sh, stock, annuity	7174	-	-	-	*320	-	*74	*59	*38	*58	1067	**	5557
61 Employee benefit programs	18074	-	-	-	*696	-	*715	*894	*1431	*1554	5617	**	7168
62 Net loss, noncapital assets	*2521	-	-	-	-	-	*1432	-	*92	*881	117	**	-
63 Other deductions	1224670	-	*11444	*37139	*71314	*8533	*44357	*29765	*119287	*87259	121873	**	693699
64 Total receipts less total deducts	43722	-	*17608	*1997	*-5402	*-660	*-3784	*5565	*-5804	*10089	9455	**	14659
65 Const taxable inc frm rel frn corps	6823	-	-	-	-	-	-	-	-	-	-	-	6823
66 Net income (less deficit), total	49200	-	*17608	*1662	*-5402	*-660	*-4070	*5565	*-5877	*10089	8804	**	21482
67 Net income, total	127494	-	*18426	*9197	*289	-	*9026	*5565	*6993	*10339	14976	**	52684
68 Deficit, total	78295	-	*818	*7535	*5690	*660	*13096	-	*12870	*251	6173	-	31202
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	9845	-	*17608	*5231	*-5402	*-660	*3558	-	*-10490	-	-	-	-
72 Statutory special deductions, total	30322	-	-	-	-	-	-	-	*477	*5072	5679	**	19095
73 Net operating loss deduction	*29181	-	-	-	-	-	-	-	*475	*5072	5678	**	17957
74 Dividends received deduction	*1141	-	-	-	-	-	-	-	*2	-	1	**	1138
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*62329	-	-	-	-	-	*4108	*5565	*4136	*5268	9298	**	33955
77 Income tax before credits, total	24068	-	-	-	-	-	*1254	*1892	*1708	*1902	5129	**	12183
78 Regular tax	*21094	-	-	-	-	-	*1254	*1892	*1406	*1772	3161	**	11609
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2877	-	-	-	-	-	-	-	*302	*127	1945	**	503
82 Environmental tax	*97	-	-	-	-	-	-	-	-	*3	23	**	72
83 Foreign tax credit	84	-	-	-	-	-	-	-	-	-	-	-	84
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*255	-	-	-	-	-	-	-	-	*253	2	**	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	23729	-	-	-	-	-	*1254	*1892	*1708	*1649	5127	**	12099

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7900
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	81895	6921	49975	10892	6093	4055	3208	353	230	78	50	24	16
2 Total assets	60992125	-	1202137	1655389	2105944	2848843	7135176	2506664	3446830	2839393	3483797	3422611	30345342
3 Cash	3859161	-	219791	300004	243873	223724	575890	158986	295790	213827	256464	264020	1106792
4 Notes and accounts receivable	4494279	-	54153	38135	57203	128622	506707	175507	230417	260828	219165	154439	2669102
5 Less: Allowance for bad debts	342021	-	-	-	*437	*584	11538	3217	7571	26953	6566	21165	263990
6 Inventories	1708135	-	70209	114110	58142	95084	339600	35113	27826	143545	50460	87215	686830
7 Investments in govt. obligations, Total	80329	-	*11	*11244	-	*12460	*2249	-	-	*3670	10586	-	40109
8 Tax-exempt securities	60761	-	-	*16035	*3834	*23	*3555	-	*27104	*123	6071	4016	-
9 Other current assets	5315403	-	57821	55434	132318	91653	235335	118018	126841	198500	181538	312707	3805237
10 Loans to stockholders	658962	-	61522	137596	60787	71168	127325	*39816	30696	*32268	97393	354	37
11 Mortgage and real estate loans	588861	-	*19439	*34053	*46595	*54443	*58376	-	*2370	*51649	26224	1218	294493
12 Other investments	9471632	-	*11903	*60412	104540	152794	332478	98516	448180	315517	395673	542369	7009248
13 Depreciable assets	42982967	-	1752610	2045263	2674859	3237098	6713036	2386110	2546204	1891108	2163854	1929573	15643251
14 Less: Accumulated depreciation	19962169	-	1195769	1308472	1525156	1796169	3145629	956999	1065493	903874	792903	671348	6600357
15 Depletable assets	*48153	-	*47923	-	-	-	*230	-	-	-	-	-	-
16 Less: Accumulated depletion	*17855	-	*17855	-	-	-	-	-	-	-	-	-	-
17 Land	4301394	-	87179	68406	193316	401293	936945	307309	485931	277732	396787	294613	851883
18 Intangible assets (Amortizable)	4533348	-	23303	59333	79114	106212	292171	126874	212042	228106	308552	220502	2877139
19 Less: Accumulated amortization	1390279	-	10775	34694	56742	47328	88879	63625	67909	120952	107251	47588	744535
20 Other assets	4601064	-	20671	58530	33699	118348	257325	84255	154401	274298	277749	351685	2970104
21 Total liabilities	60992125	-	1202137	1655389	2105944	2848843	7135176	2506664	3446830	2839393	3483797	3422611	30345342
22 Accounts payable	3573512	-	89342	111671	106108	193652	493996	153236	191404	231732	188299	82941	1731131
23 Mort, notes, and bonds under 1 yr	4212740	-	80257	160097	129229	192920	675307	208330	365968	320970	272465	163255	1643941
24 Other current liabilities	6275778	-	109864	148928	103686	270635	615348	354827	311299	602121	376245	300636	3082189
25 Loans from stockholders	5320328	-	1495401	456730	701854	530875	980559	389555	318184	99137	244188	79546	24301
26 Mort, notes, bonds, 1 yr or more	17445588	-	298732	353061	556479	1000244	2306945	920700	919110	666597	937256	1328981	8157483
27 Other liabilities	5702309	-	84259	49340	39874	200654	342580	222940	289801	279252	269029	416359	3508221
28 Net worth	18461870	-	-955718	375561	468713	459862	1720443	257077	1051065	639584	1196315	1050892	12198076
29 Capital stock	4166737	-	405408	246841	280765	480655	712078	234033	270353	121528	210966	190463	1013647
30 Paid-in or capital surplus	13840867	-	476211	127002	253868	389195	1211566	744989	994106	776367	607021	656382	7604159
31 Retained earnings, appropriated	73773	-	*1920	-	-	-	*20862	*33368	*12917	*4641	-	66	-
32 Retained earnings, unappropriate	4585926	-	-103558	129368	279687	269223	174976	-601858	-301123	-73836	212598	24325	4576124
33 Retained earnings (S Corp)	-2718589	-	-1715469	-78519	-307783	-571413	-281580	-105165	87639	-159498	212046	201152	-
34 Less: Cost of treasury stock	1486845	-	*20231	*49130	*37824	107798	117459	*48290	12828	29618	46317	21496	995854
35 Total receipts	62049140	1027262	5543294	3903510	3473339	3674659	8782066	2694540	3031212	3512593	2850543	2058904	21497220
36 Business receipts	56180476	792442	5463418	3840950	3304518	3569898	8218513	2288446	2709188	3046149	2559227	1821899	18565829
37 Interest	806863	1585	6429	8287	12142	14333	29816	5618	10824	29971	24936	33089	629833
38 Interest on govt. obligations, State and local	15690	-	*20	-	*255	*103	*2143	*830	*1115	*2168	1059	138	7858
39 Rents	398688	*1210	*281	*15836	*6833	*13893	66986	3631	12360	*8358	10184	47420	211695
40 Royalties	1263891	*5972	-	*2775	*70	*15247	*7961	-	*53419	*5909	2580	207	1169750
41 Net S-T cap gain less net LT loss	19779	-	-	*94	-	*38	*1	-	*366	255	529	208	18288
42 Net L-T cap gain less net ST loss	173509	*1828	*49	*769	*1903	*14992	32381	*7743	7031	*18279	12906	2553	73075
43 Net gain, noncapital assets	217366	*938	*6514	*4676	*7151	*3451	21009	62826	16212	*968	40481	18373	34767
44 Dividends, domestic corporations	41573	-	-	*28	*2461	*117	*3243	-	*2125	*4759	273	1345	27223
45 Dividends, foreign corporations	*117921	-	-	-	-	-	-	*5751	-	24	601	12260	99286
46 Other receipts	2813384	223287	66583	30095	138005	42586	400012	319695	218571	395754	197766	121413	659616
47 Total deductions	60603434	1210099	5528167	3756047	3469339	3767162	8586660	2659953	2945955	3421410	2613783	1906188	20738671
48 Cost of sales and operations	18743190	345771	1397369	1236712	1103015	846291	2805766	719161	887887	798142	659870	427942	7515264
49 Compensation of officers	2531325	*9027	538097	402271	199994	217353	518680	192155	66897	80160	73946	20057	212687
50 Repairs	843246	10025	88817	69493	105519	108382	181400	36590	43707	26239	29303	29102	114671
51 Bad debts	521982	*149	*2805	*417	*781	7962	21051	3875	11143	21660	3187	9146	439806
52 Rent paid on business property	2558870	39167	460096	215745	183517	255422	370590	56125	109662	164765	126515	38507	538760
53 Taxes paid	2467641	27168	190378	160971	181081	193365	361077	168074	189687	119880	190541	119633	565788
54 Interest paid	2166630	21296	56115	47032	68047	117876	277516	102061	112922	92656	99217	142007	1029885
55 Contributions or gifts	24969	*208	*1141	*60	669	*336	1895	*65	1139	1603	1881	878	15094
56 Amortization	438573	991	3530	10811	7062	13324	38112	20441	31451	33966	31086	13229	234571
57 Depreciation	3650376	27042	177107	179609	208566	246768	523181	154773	184582	148252	131112	118444	1550941
58 Depletion	*1347	-	*48	-	*16	*49	*454	-	-	-	230	550	-
59 Advertising	1399225	34416	152594	53653	58903	116922	227732	66129	93733	71228	59093	68684	396138
60 Pension, prof sh, stock, annuity	200334	*66	*7874	*25632	*12174	*8622	21888	13869	5876	18749	15664	7313	62607
61 Employee benefit programs	506347	*3713	15660	16667	17631	18905	48209	20898	40907	43398	50007	53443	176911
62 Net loss, noncapital assets	139498	*8384	*10260	*35	*1218	*13903	11052	*1599	1884	22736	4736	1572	62119
63 Other deductions	24409881	682676	2426276	1336939	1321149	1601682	3178058	1104140	1164478	1777977	1137397	855682	7823429
64 Total receipts less total deducts	1445705	-182838	15127	147462	4000	-92504	195406	34587	85257	91183	236760	152715	758549
65 Const taxable inc frm rel frn corps	*41111	-	-	-	-	-	-	*3818	-	153	-	5067	32073
66 Net income (less deficit), total	1471127	-182838	15107	147462	3745	-92607	193264	37575	84142	89168	235700	157644	782764
67 Net income, total	3675445	65461	283353	261354	163893	104792	548164	211653	243570	227547	318062	196367	1051230
68 Deficit, total	2204319	248298	268246	113892	160148	197399	354900	174078	159428	138379	82361	38722	268466
69 Net income (less def), Form 1120-A	6866	-	12203	*48	*-5385	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*6948	*6948	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	792208	-11585	14607	132896	20113	-91372	173161	90742	80926	81242	183690	117789	-
72 Statutory special deductions, total	311494	*1254	25886	*4103	*8203	17050	76271	*9530	13636	29181	16328	13034	97019
73 Net operating loss deduction	240380	*1254	25886	*4081	*6480	*16968	74001	*9530	*11782	*25788	15835	12634	36143
74 Dividends received deduction	71114	-	-	*22	*1723	*82	*2270	-	*1854	*3393	492	401	60877
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1649868	*18475	36092	41767	34055	25727	121346	*40822	93837	110660	104849	64333	957904
77 Income tax before credits, total	541355	*4887	5857	6508	5537	4297	39693	*14024	33553	38758	36696	22596	328950
78 Regular tax	531374	*4788	5857	6508	5537	4114	38079	*13728	31882	37654	35649	21892	325687
79 Personal holding company tax	*-0	-	-	-	-	-	-	-	*-0	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7942	*98	-	-	-	*183	*1614	*274	*1617	*1004	915	624	1613
82 Environmental tax	2041	*1	-	-	-	-	-	*22	54	101	135	80	1649
83 Foreign tax credit	91848	-	-	-	-	-	-	*3238	*118	*742	15	5171	82564
84 U.S. Possessions tax credit	269	-	-	-	-	-	269	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	26	-	-	-	-	-	-	-	-	-	26	-	-
87 General business credit	6661	-	-	*565	*350	*159	*358	*79	*21	*6	167	899	4057
88 Prior year minumum tax credit	4406	-	-	-	*32	-	*585	*19	*892	*434	158	582	1703
89 Income tax after credits, total	438146	*4887	5857	5943	5156	4138	38481	*10689	32523	37575	36330	15943	240625

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 57
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	418600	33619	288313	53196	21025	10042	9814	1334	735	248	119	83	71
2 Total assets	170572767	-	7463568	8255563	7342183	6937060	20018688	9312544	11696920	9636653	8415448	12689259	68804882
3 Cash	18051811	-	2014675	1969097	1537538	1217955	2580832	1173329	1421559	1348502	1091859	992774	2703693
4 Notes and accounts receivable	34067459	-	598325	1218851	1236059	1303716	5304479	2391916	3099660	2240278	1959550	2905795	11808830
5 Less: Allowance for bad debts	3024135	-	33249	174410	55567	28840	209413	194180	272240	223734	191786	222252	1418463
6 Inventories	3328794	-	137918	223584	169953	256671	629935	231842	332717	199883	102538	247470	796283
7 Investments in govt. obligations, Total	1966309	-	*18018	*36019	*28268	*24884	112093	*47224	130086	*85068	223119	130104	1131426
8 Tax-exempt securities	1135087	-	*4704	*23778	*13748	*4155	*40828	*5393	*78476	*29069	92282	223765	618887
9 Other current assets	9853929	-	351305	345492	422901	453167	1049866	649747	712609	858286	917741	953813	3139002
10 Loans to stockholders	3050881	-	730198	716341	413892	204382	443913	92829	82801	72609	114998	38434	140483
11 Mortgage and real estate loans	1349219	-	*7835	*82885	*79318	*12310	*88184	*22354	58913	*5684	28608	3862	959266
12 Other investments	29119043	-	264112	578644	543096	633847	1737756	1047755	1144523	1126873	775952	2074363	19192123
13 Depreciable assets	86314142	-	9420066	6013230	4655887	4463793	11863061	5087448	5723543	4144218	2880906	4930292	27131699
14 Less: Accumulated depreciation	37960601	-	6700752	3604098	2476332	2302811	5528161	2227385	2336545	1521178	1010799	1742528	8510013
15 Depletable assets	134453	-	*37033	*11910	*2956	*2217	*24459	*29249	*1610	-	7658	-	17364
16 Less: Accumulated depletion	63989	-	*21824	*6394	*1337	*2217	*5896	*12797	*265	-	858	-	12401
17 Land	4859119	-	51854	136341	214026	209809	699902	324852	362443	302409	247807	334169	1975508
18 Intangible assets (Amortizable)	11435189	-	451496	525071	464887	338977	597706	429975	784312	764209	924694	1099188	5054675
19 Less: Accumulated amortization	3015824	-	280534	299075	224526	143150	249904	142364	189806	191472	186391	184859	923744
20 Other assets	9971881	-	412390	458299	317415	288195	839049	355357	562526	395948	437570	904868	5000263
21 Total liabilities	170572767	-	7463568	8255563	7342183	6937060	20018688	9312544	11696920	9636653	8415448	12689259	68804882
22 Accounts payable	13585755	-	652375	487096	586377	713433	2416692	983576	1384147	1089849	516229	902908	3853073
23 Mort, notes, and bonds under 1 yr	12831398	-	917323	734401	818348	707396	1844604	1152947	957682	1133759	613930	889139	3061870
24 Other current liabilities	22392475	-	1126713	766736	811959	833203	3339673	1318151	1672159	1721889	1336281	1502328	7963382
25 Loans from stockholders	8784927	-	2604686	1563730	974381	752203	1612464	159068	401729	79179	216966	47028	373494
26 Mort, notes, bonds, 1 yr or more	43944644	-	1463841	1769067	1877689	1860703	5583226	2563065	3058519	1957605	2018774	3164789	18627365
27 Other liabilities	14355987	-	395603	1179768	223609	209669	1097464	646926	1227790	830566	456612	1091439	6996539
28 Net worth	54677582	-	303026	1754766	2049819	1860453	4124566	2488811	2994894	2823806	3256657	5091627	27929159
29 Capital stock	10618600	-	1204379	887533	518500	493209	1153882	977636	1327668	816984	691134	963951	1583725
30 Paid-in or capital surplus	43445710	-	1342550	999673	722261	1061599	2819560	1775844	4584532	2583947	3121285	3374451	21060008
31 Retained earnings, appropriated	170455	-	*12853	*1005	*4966	-	*61102	*377	*2466	*42078	2741	801	42065
32 Retained earnings, unappropriate	405868	-	-541058	-622812	383366	302813	-729723	-952683	-2828133	-701012	-605125	677681	6022553
33 Retained earnings (S Corp)	2640208	-	-1454954	705267	550645	267087	1269086	778139	89095	156421	56042	146655	76726
34 Less: Cost of treasury stock	2603259	-	260744	215900	129919	264255	449342	90503	180733	74613	9420	71913	855918
35 Total receipts	299891175	6745900	54041544	26740734	20392004	15866322	42415612	13362269	17062355	15392778	8657906	15100490	64113260
36 Business receipts	286343468	6431467	52243749	26258905	19850966	15146908	40390210	12775408	16250300	14630987	8087528	14149420	60127620
37 Interest	1951783	16782	39203	50607	47999	37873	102896	50841	100270	97668	120572	187688	1099384
38 Interest on govt. obligations, State and local	146502	2047	*3398	*2649	*1832	*2560	5995	2794	15453	4836	10427	17093	77419
39 Rents	999441	*4386	*20675	*23225	29523	21668	123480	168818	44840	43141	71484	67646	380554
40 Royalties	467098	-	*42485	*9807	*2942	*2495	*3083	*7012	*11908	8482	4395	14632	359857
41 Net S-T cap gain less net LT loss	79636	*3285	*275	*4288	*8346	*72	*7500	*494	3537	*2177	3182	6699	39781
42 Net L-T cap gain less net ST loss	630225	*26550	*13270	14847	*18179	4798	83386	23252	38586	46065	56669	34672	269950
43 Net gain, noncapital assets	390923	56997	78307	8694	9159	29452	28643	10639	9912	15813	21313	14599	107395
44 Dividends, domestic corporations	87207	*169	*1774	*4325	6470	*2133	2539	2091	1661	15123	928	6080	43915
45 Dividends, foreign corporations	22684	*652	-	*18	-	*315	*54	*494	*5895	*6588	1003	1961	5705
46 Other receipts	8772207	203565	1598409	363369	416586	618049	1667827	320427	579991	521899	280405	600001	1601680
47 Total deductions	292181894	6934701	52273924	25843377	19757023	15619373	41499351	13109335	16987342	15479954	8628111	14622678	61426725
48 Cost of sales and operations	75768730	3394870	5721244	4395162	4912533	3524557	11616131	3697820	6613695	4754226	2683202	5120884	19334406
49 Compensation of officers	27805956	309184	12307079	5107021	3399934	1830844	2487970	494531	438060	241022	160768	211658	817886
50 Repairs	2126497	28851	363063	239776	129819	127878	305979	109983	91034	106953	45882	93656	483624
51 Bad debts	2933278	77194	138634	336416	63431	70817	240266	169456	179561	194853	168022	146072	1148554
52 Rent paid on business property	11434285	164375	2935308	1291211	818603	696622	1483502	549680	517776	767431	271881	439104	1498791
53 Taxes paid	10489851	115052	2105712	1072905	685103	562201	1650847	534564	573778	474728	266457	415504	2032999
54 Interest paid	5785545	85656	325651	221132	260988	249733	682974	279672	356964	286694	239284	358055	2438741
55 Contributions or gifts	74031	1840	6295	2726	2661	5016	4651	3612	3205	2364	1675	4382	35604
56 Amortization	1029154	8937	57486	69593	76349	56338	80763	38418	82531	63784	48415	87639	358900
57 Depreciation	6766048	96747	814669	517102	361336	395387	905911	375981	403062	311186	229719	396150	1958798
58 Depletion	23503	*-0	*8504	*64	*71	*2246	*1362	*8776	*514	*1	-	1	1965
59 Advertising	2373606	42780	554343	241213	155412	121099	323724	149930	119410	104112	68930	70490	422162
60 Pension, prof sh, stock, annuity	2889945	10822	806757	288838	232998	181931	316637	78539	107414	70337	55141	73714	666815
61 Employee benefit programs	6158627	45035	659047	355351	220699	253495	859348	325977	471704	553073	212347	478028	1724524
62 Net loss, noncapital assets	319173	5236	45920	*7466	*1478	15567	55842	7351	26402	15838	10241	15888	111944
63 Other deductions	136203667	2548122	25424211	11697401	8435610	7525643	20483445	6285044	7002230	7533352	4166148	6711451	28391011
64 Total receipts less total deducts	7709280	-188801	1767620	897357	634981	246950	916261	252934	75013	-87176	29795	477813	2686535
65 Const taxable inc frm rel frn corps	25254	-	-	-	-	-	-	-	-	*1327	743	2903	20281
66 Net income (less deficit), total	7588032	-190848	1764222	894708	633148	244390	910266	250140	59560	-90685	20112	463623	2629397
67 Net income, total	14859743	342502	3332181	1523941	1148506	738804	1997330	690823	737067	367769	376932	618552	2985337
68 Deficit, total	7271711	533351	1567959	629232	515358	494414	1087064	440683	677507	458454	356820	154930	355940
69 Net income (less def), Form 1120-A	-10194	*-1029	-34123	28160	*-3202	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-102536	-102536	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	5455953	4928	2018823	912001	666020	271738	1053264	220483	230173	56080	28	31135	-8718
72 Statutory special deductions, total	1341710	53934	257408	119042	79830	65484	147614	75982	82355	65005	72064	58677	264317
73 Net operating loss deduction	1271792	53815	256432	115574	75321	63990	145781	73959	81197	52934	70402	54210	228177
74 Dividends received deduction	69618	*118	*976	*3468	4509	*1493	1833	2023	1158	12071	1662	4166	36140
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	5618349	63275	185735	186616	152061	193339	437036	292751	329542	234485	290861	529543	2723105
77 Income tax before credits, total	1870240	21489	36266	35399	31077	53430	139017	102057	115785	82929	101677	189051	962065
78 Regular tax	1806314	20446	35457	35399	31076	52369	134110	99121	111736	79642	98873	180097	927987
79 Personal holding company tax	*1038	*5	-	-	-	-	*1034	-	-	-	-	-	-
80 Recapture of investment credit	*146	-	*34	-	-	-	-	-	-	-	31	11	70
81 Alternative minumum tax	56530	*971	*775	-	-	*1061	3824	2898	3877	3064	2433	8033	29593
82 Environmental tax	5608	*53	-	-	-	-	*4	37	161	220	340	704	4088
83 Foreign tax credit	26835	-	*783	*260	-	*189	*71	*577	*5835	*1536	4761	2047	10775
84 U.S. Possessions tax credit	3140	-	307	35	-	55	552	820	1371	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*215	-	*87	-	-	-	-	-	-	-	127	-	-
87 General business credit	22947	233	*190	*151	*505	*574	2292	2596	*2044	*950	2786	4415	6211
88 Prior year minumum tax credit	18762	-	*833	-	*285	*450	*991	*735	1620	*628	899	1988	10334
89 Income tax after credits, total	1798341	21256	34065	34953	30286	52162	135111	97329	104915	79815	93104	180601	934745

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 8015
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	41139	3262	26491	8069	1658	1119	482	*30	*18	*11	-	**	**
2 Total assets	5824232	-	959227	1252833	619808	762009	985839	*175751	*282977	*785787	-	**	**
3 Cash	1358905	-	297643	322960	186313	145619	134852	*34877	*9561	*227080	-	**	**
4 Notes and accounts receivable	909848	-	*11480	87958	*79242	112616	252824	*65794	*61984	*237950	-	**	**
5 Less: Allowance for bad debts	81855	-	*177	*5129	*5545	-	*29902	*8407	*12570	*20125	-	**	-
6 Inventories	49905	-	*11799	*5834	*17491	*7346	*3656	*41	*2300	*1437	-	**	-
7 Investments in govt. obligations, Total	*34376	-	*61	*25309	-	-	*9006	-	-	-	-	-	-
8 Tax-exempt securities	*733	-	*733	-	-	-	-	-	-	-	-	-	-
9 Other current assets	420932	-	46587	34170	90782	23575	71301	*5551	*7253	*141714	-	**	**
10 Loans to stockholders	397722	-	103985	191110	*6925	*64891	*26607	-	*3659	547	-	-	-
11 Mortgage and real estate loans	*5071	-	*38	-	-	-	-	-	*4779	254	-	-	-
12 Other investments	330605	-	*7773	89615	*52386	*33316	79012	*3188	*30258	*35056	-	**	-
13 Depreciable assets	5121285	-	1639807	1238483	497391	558272	759281	*120560	*150002	*157488	-	**	-
14 Less: Accumulated depreciation	3217439	-	1244277	839895	328447	258071	374925	*66822	*37283	*67719	-	**	-
15 Depletable assets	*3056	-	-	*100	*2956	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*1437	-	-	*100	*1337	-	-	-	-	-	-	-	-
17 Land	94683	-	*9264	*37393	*14511	*11126	*9753	*3658	*6644	*2334	-	**	-
18 Intangible assets (Amortizable)	337414	-	79892	*22481	*16708	73639	37763	*20018	*12814	*74098	-	**	-
19 Less: Accumulated amortization	139587	-	46985	*732	*12389	26668	25263	*5344	*8072	*14134	-	**	-
20 Other assets	200015	-	41604	43278	*2820	16348	31874	*2637	*51647	*9807	-	**	-
21 Total liabilities	5824232	-	959227	1252833	619808	762009	985839	*175751	*282977	*785787	-	**	**
22 Accounts payable	628670	-	43860	*5900	*97919	*65319	214307	*30302	*20512	*150550	-	**	**
23 Mort, notes, and bonds under 1 yr	488284	-	100061	64245	*77356	133518	74068	*7557	*13194	*18284	-	**	-
24 Other current liabilities	1154135	-	217109	147561	129174	43152	266074	*8199	*37699	*305167	-	**	**
25 Loans from stockholders	566795	-	167933	126838	95239	70110	*98239	*3737	-	4698	-	-	-
26 Mort, notes, bonds, 1 yr or more	1268591	-	111785	247921	*130944	221061	230870	*58309	*164596	*103104	-	**	-
27 Other liabilities	377173	-	17836	*41556	*2865	*4235	*33729	*22806	*1098	*253049	-	**	-
28 Net worth	1340584	-	300643	618811	86311	224613	68551	*44841	*45878	*-49065	-	**	**
29 Capital stock	367227	-	95079	64315	30002	39881	108742	*3080	*12347	*13781	-	**	**
30 Paid-in or capital surplus	1104372	-	321789	97958	*15956	*41408	152423	*51128	*374132	*49578	-	**	-
31 Retained earnings, appropriated	*76	-	*76	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-373462	-	132206	187712	*-69608	34660	-153669	*-42999	*-349624	*-112142	-	**	**
33 Retained earnings (S Corp)	470504	-	-184786	283733	162552	175860	-9510	*33632	*9022	-	-	-	-
34 Less: Cost of treasury stock	228132	-	*63722	*14907	*52590	*67196	*29436	-	-	282	-	-	-
35 Total receipts	32335474	2951457	12524560	4894967	2263216	2210180	3496681	*456120	*409586	*3128707	-	**	**
36 Business receipts	31690077	*2947864	12096633	4846500	2221310	2190338	3451503	*450727	*392052	*3093148	-	**	**
37 Interest	45227	*1977	5630	9405	*4376	*2284	6623	*1729	*2375	*10828	-	**	**
38 Interest on govt. obligations, State and local	*779	52	*22	*122	-	*74	*18	-	*299	*191	-	-	-
39 Rents	29517	-	*5290	-	*16969	*30	*4518	*1216	*1239	*255	-	**	-
40 Royalties	*13	-	-	*13	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*1598	-	-	*1598	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*2102	487	*518	-	*9	*5	*865	*1	-	*218	-	-	-
43 Net gain, noncapital assets	29294	-	*20010	*406	*3068	*639	*5161	-	*10	-	-	-	-
44 Dividends, domestic corporations	*444	-	*383	-	-	-	-	-	-	60	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	536426	*1077	396073	36922	17484	*16811	27994	*2447	*13612	*24006	-	**	**
47 Total deductions	31706419	2911300	12224061	4665574	2228114	2128814	3515195	*470974	*423411	*3138976	-	**	**
48 Cost of sales and operations	4030421	*2704512	263012	*194883	*190421	*79229	*456797	-	*17098	*124468	-	**	-
49 Compensation of officers	8561338	*25293	4868470	1655039	977484	744680	244723	*8816	*27933	*8901	-	**	**
50 Repairs	158980	*477	50465	27953	17588	11604	19372	*3331	*1508	*26682	-	**	**
51 Bad debts	50837	303	*7922	*129	*855	*1301	*10649	*88	*6194	*23394	-	**	-
52 Rent paid on business property	1463296	*8322	569343	243302	78196	89195	106282	*19886	*15860	*332909	-	**	**
53 Taxes paid	886069	*7500	400892	165678	58390	60302	74604	*16650	*12671	*89384	-	**	**
54 Interest paid	187206	*2398	41211	38553	18034	30275	27942	*8547	*11753	*8493	-	**	-
55 Contributions or gifts	1515	*106	*811	*407	*176	-	-	*2	-	14	-	-	**
56 Amortization	28770	*157	6370	*959	*1214	*8915	5000	*2257	*700	*3199	-	**	**
57 Depreciation	392436	*2208	113985	97301	39038	53460	53289	*10666	*8939	*13548	-	**	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	157949	67	62130	29280	13939	18810	20504	*1163	*11043	*1012	-	**	-
60 Pension, prof sh, stock, annuity	796807	*2695	426611	111137	65535	63338	80635	*20473	*979	*25404	-	**	-
61 Employee benefit programs	542237	419	113253	57960	*13241	36706	28768	*13359	*15746	*262784	-	**	**
62 Net loss, noncapital assets	*1781	-	-	-	*7	*1212	*4	*457	*9	*93	-	**	-
63 Other deductions	14446777	*156843	5299586	2042994	753997	929785	2386625	*365277	*292978	*2218691	-	**	**
64 Total receipts less total deducts	629056	40157	300499	229393	35102	81366	-18514	*-14854	*-13825	*-10269	-	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	628277	40105	300477	229270	35102	81292	-18531	*-14854	*-14124	*-10460	-	**	**
67 Net income, total	1002435	*43957	412430	257748	81726	103638	56556	*5966	*16541	*23871	-	-	**
68 Deficit, total	374158	*3853	111953	28478	*46624	22346	75088	*20819	*30665	*34332	-	**	-
69 Net income (less def), Form 1120-A	3541	*1900	-5544	*7185	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*1	*1	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	676571	*23521	296836	176121	60746	72689	36491	*-1133	*11300	-	-	-	-
72 Statutory special deductions, total	105372	*15478	35294	*33081	*2720	*7159	*357	*5948	*5241	*94	-	-	-
73 Net operating loss deduction	105329	*15478	35294	*33081	*2720	*7159	*357	*5948	*5241	*52	-	-	-
74 Dividends received deduction	42	-	-	-	-	-	-	-	-	42	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	89650	*1105	18694	32248	*3057	*6053	*4657	*18	-	23819	-	-	**
77 Income tax before credits, total	28432	*364	5489	7871	*1039	*2339	*1489	*1082	*118	*8641	-	-	**
78 Regular tax	25451	*364	5455	7871	*1039	*1287	*1330	*6	-	8099	-	-	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	*34	-	*34	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*2918	-	-	-	-	*1052	*160	*1076	*116	*515	-	-	-
82 Environmental tax	*29	-	-	-	-	-	-	-	*2	27	-	-	**
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*71	-	*71	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	28361	*364	5418	7871	*1039	*2339	*1489	*1082	*118	*8641	-	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8021
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	20326	*1341	14966	2732	1001	*259	*19	*8	-	-	-	-	-
2 Total assets	1757958	-	640415	448878	351396	*186261	*53392	*77616	-	-	-	-	-
3 Cash	327307	-	107287	142856	*56270	*11418	*9116	*359	-	-	-	-	-
4 Notes and accounts receivable	228545	-	*39779	*64045	*10574	*50390	*3169	*60588	-	-	-	-	-
5 Less: Allowance for bad debts	*20891	-	-	-	-	*2294	*1	*18595	-	-	-	-	-
6 Inventories	*9492	-	*289	*787	-	*8415	*2	-	-	-	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*13748	-	-	-	*13748	-	*-0	-	-	-	-	-	-
9 Other current assets	21147	-	2901	*11795	*293	*1836	*4	*4318	-	-	-	-	-
10 Loans to stockholders	183077	-	47471	*70714	*24605	*28995	*1	*11290	-	-	-	-	-
11 Mortgage and real estate loans	*96	-	-	*96	-	-	*-0	-	-	-	-	-	-
12 Other investments	81824	-	*35794	*177	*22539	*15141	*8174	-	-	-	-	-	-
13 Depreciable assets	2392951	-	1355217	466185	380850	*81635	*64184	*44880	-	-	-	-	-
14 Less: Accumulated depreciation	1626552	-	1019119	324209	171848	*33329	*52823	*25224	-	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	54949	-	*1688	*7111	*9399	*20840	*15912	-	-	-	-	-	-
18 Intangible assets (Amortizable)	146458	-	138749	*152	*3017	*4536	*4	-	-	-	-	-	-
19 Less: Accumulated amortization	122842	-	119811	*152	*1517	*1361	*1	-	-	-	-	-	-
20 Other assets	68649	-	50170	*9321	*3467	*41	*5650	-	-	-	-	-	-
21 Total liabilities	1757958	-	640415	448878	351396	*186261	*53392	*77616	-	-	-	-	-
22 Accounts payable	30920	-	*10570	*8125	-	*6379	*1556	*4291	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	144770	-	85597	*46159	*5382	*402	-	*7228	-	-	-	-	-
24 Other current liabilities	140658	-	57308	45714	16579	*10935	*2	*10121	-	-	-	-	-
25 Loans from stockholders	312451	-	203267	*17554	*79891	*5336	*3923	*2479	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	474074	-	203084	*57596	*143498	*40272	*19403	*10221	-	-	-	-	-
27 Other liabilities	72266	-	*45464	*4614	-	*21734	*455	-	-	-	-	-	-
28 Net worth	582820	-	35126	269116	106046	*101203	*28053	*43276	-	-	-	-	-
29 Capital stock	79428	-	58014	13746	4306	*2894	*461	*8	-	-	-	-	-
30 Paid-in or capital surplus	71499	-	16371	*3272	*9410	*40025	*2421	-	-	-	-	-	-
31 Retained earnings, appropriated	*14	-	-	-	-	-	*14	-	-	-	-	-	-
32 Retained earnings, unappropriate	158898	-	22852	*138836	*-2872	-	*83	-	-	-	-	-	-
33 Retained earnings (S Corp)	335180	-	-17181	*126393	*95203	*62325	*25171	*43269	-	-	-	-	-
34 Less: Cost of treasury stock	*62200	-	*44931	*13130	-	*4041	*98	-	-	-	-	-	-
35 Total receipts	8090363	*90228	5396100	1313787	583921	*375222	*195709	*135396	-	-	-	-	-
36 Business receipts	7998228	*90039	5334618	1292380	579179	*370910	*195709	*135393	-	-	-	-	-
37 Interest	6411	*180	*1171	*3312	*228	*1518	-	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	*1104	-	-	-	*1104	-	-	-	-	-	-	-	-
39 Rents	*5390	-	*4012	*383	-	*995	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*12276	-	*8890	-	*3383	-	-	*3	-	-	-	-	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	66953	*9	47408	*17711	*27	*1798	-	-	-	-	-	-	-
47 Total deductions	7745630	*97767	5167917	1254495	537363	*358862	*193186	*136040	-	-	-	-	-
48 Cost of sales and operations	590205	-	316721	*124355	*45241	*13917	*89971	-	-	-	-	-	-
49 Compensation of officers	2000854	*25708	1412881	317340	153615	*77445	-	*13864	-	-	-	-	-
50 Repairs	67998	*549	43766	8231	*6399	*3892	*3008	*2152	-	-	-	-	-
51 Bad debts	*11308	-	*628	*8323	*26	*2331	-	-	-	-	-	-	-
52 Rent paid on business property	521068	*22756	358961	65828	32191	*13808	*18868	*8657	-	-	-	-	-
53 Taxes paid	310517	*4619	203811	52628	23775	*16075	*3949	*5661	-	-	-	-	-
54 Interest paid	67568	-	34119	9641	*13183	*8373	*805	*1446	-	-	-	-	-
55 Contributions or gifts	*274	-	*225	*49	-	-	-	-	-	-	-	-	-
56 Amortization	10106	-	8776	*209	*555	*487	*78	-	-	-	-	-	-
57 Depreciation	159148	*4485	83798	28713	27654	*4479	*6766	*3252	-	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	78960	*213	51109	*7584	*3387	*1030	*12814	*2823	-	-	-	-	-
60 Pension, prof sh, stock, annuity	109553	-	66700	*22243	*10443	*10167	-	-	-	-	-	-	-
61 Employee benefit programs	90575	*1462	64046	18321	*1614	*5132	-	-	-	-	-	-	-
62 Net loss, noncapital assets	*1869	*400	*1469	-	-	-	-	-	-	-	-	-	-
63 Other deductions	3725629	*37576	2520906	591030	219279	*201725	*56929	*98185	-	-	-	-	-
64 Total receipts less total deducts	344732	*-7539	228183	59292	46558	*16360	*2523	*-644	-	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	343628	*-7539	228183	59292	45454	*16360	*2523	*-644	-	-	-	-	-
67 Net income, total	410904	*6144	267134	63563	*54972	*16360	*2730	-	-	-	-	-	-
68 Deficit, total	67275	*13682	38952	*4272	*9518	-	*208	*644	-	-	-	-	-
69 Net income (less def), Form 1120-A	*-693	-	*-693	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	352036	*6144	225404	*54754	*48015	*15633	*2730	*-644	-	-	-	-	-
72 Statutory special deductions, total	*9476	-	*6004	*2745	-	*727	-	-	-	-	-	-	-
73 Net operating loss deduction	*9476	-	*6004	*2745	-	*727	-	-	-	-	-	-	-
74 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*6982	-	*918	*6064	-	-	-	-	-	-	-	-	-
77 Income tax before credits, total	*1225	-	*146	*1079	-	-	-	-	-	-	-	-	-
78 Regular tax	*1225	-	*146	*1079	-	-	-	-	-	-	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	*1225	-	*146	*1079	-	-	-	-	-	-	-	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of other health practitioners

MINOR INDUSTRY 8040 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21989	*397	17137	3570	*566	*259	*35	*17	*9	-	**	-	-
2 Total assets	1796944	-	526085	474469	*208391	*195493	*59192	*122975	*210340	-	**	-	-
3 Cash	283455	-	104670	79335	*3397	*47036	*6444	*18912	*23661	-	**	-	-
4 Notes and accounts receivable	235648	-	73295	*51282	*51146	*3427	*2649	*8278	*45571	-	**	-	-
5 Less: Allowance for bad debts	*21284	-	*14903	-	-	-	-	*656	*5725	-	**	-	-
6 Inventories	110233	-	*36611	*29172	*1106	*15613	*15257	*12311	163	-	-	-	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	37317	-	10917	8474	*7459	*2074	*3981	*1787	*2625	-	**	-	-
10 Loans to stockholders	81278	-	49859	*30329	-	-	-	-	*1089	-	-	-	-
11 Mortgage and real estate loans	*346	-	*346	-	-	-	-	-	-	-	-	-	-
12 Other investments	101192	-	*3343	*55017	*16972	*4386	*4611	*56	*16807	-	**	-	-
13 Depreciable assets	1324176	-	603168	327789	*77767	*145438	*42835	*37527	*89652	-	**	-	-
14 Less: Accumulated depreciation	693512	-	376774	170838	*40820	*44249	*23558	*16944	*20328	-	**	-	-
15 Depletable assets	*11809	-	-	*11809	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*6294	-	-	*6294	-	-	-	-	-	-	-	-	-
17 Land	*45169	-	-	*885	*30097	*7812	*6374	-	-	-	-	-	-
18 Intangible assets (Amortizable)	237420	-	11052	81338	*52857	-	-	*41841	50332	-	**	-	-
19 Less: Accumulated amortization	59311	-	1255	33803	*21590	-	-	*1057	1606	-	**	-	-
20 Other assets	109303	-	25756	9973	*30001	*13957	*599	*20919	*8099	-	**	-	-
21 Total liabilities	1796944	-	526085	474469	*208391	*195493	*59192	*122975	*210340	-	**	-	-
22 Accounts payable	111055	-	53819	*9576	*4978	*20601	*1559	*10899	*9623	-	**	-	-
23 Mort, notes, and bonds under 1 yr	96555	-	32163	*16458	*10417	*3988	*3180	*18812	*11537	-	**	-	-
24 Other current liabilities	88452	-	31789	20083	*9164	*5788	*4109	*5753	*11766	-	**	-	-
25 Loans from stockholders	194589	-	110808	*59135	*20835	-	-	*3812	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	597337	-	136054	142200	*120254	*81898	*7988	*63633	*45310	-	**	-	-
27 Other liabilities	63908	-	*2479	*23622	*28591	*7277	*311	*589	1039	-	**	-	-
28 Net worth	645048	-	158973	203395	*14153	*75941	*42045	*19478	*131064	-	**	-	-
29 Capital stock	137975	-	58903	51473	*2930	*8930	*965	*3523	*11251	-	**	-	-
30 Paid-in or capital surplus	230906	-	41800	*9869	*43426	*17649	*1152	*17402	*99608	-	**	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	144855	-	27132	*36804	-	*36313	*22843	-	*21763	-	**	-	-
33 Retained earnings (S Corp)	135936	-	31562	105342	*-32203	*13049	*19632	*-1447	-	-	-	-	-
34 Less: Cost of treasury stock	*4625	-	*425	*94	-	-	*2548	-	*1557	-	**	-	-
35 Total receipts	5559887	*9538	3040605	1238711	*252373	*443590	*237749	*173277	*164043	-	**	-	-
36 Business receipts	5490017	*8825	3031489	1232411	*252373	*401351	*237199	*172952	*153416	-	**	-	-
37 Interest	4714	-	*3201	*250	-	*56	*52	-	*1155	-	**	-	-
38 Interest on govt. obligations, State and local	1180	-	-	-	-	-	-	-	1180	-	**	-	-
39 Rents	*3224	-	-	-	-	-	-	-	*3224	-	**	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	60	-	-	-	-	-	-	-	60	-	**	-	-
42 Net L-T cap gain less net ST loss	*22	-	-	-	-	-	-	-	*22	-	**	-	-
43 Net gain, noncapital assets	*22389	-	*371	*1356	-	*20663	-	-	-	-	-	-	-
44 Dividends, domestic corporations	30	-	-	-	-	-	-	-	30	-	**	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	38250	*712	5544	*4694	-	*21520	*498	*326	*4956	-	**	-	-
47 Total deductions	5174243	*7064	2819029	1106074	*251660	*443761	*213176	*171050	*162429	-	**	-	-
48 Cost of sales and operations	898102	*343	472583	153433	*14699	*135794	*68374	*52207	668	-	-	-	-
49 Compensation of officers	764343	*1579	507099	147035	*33818	*63053	*2472	*3610	*5677	-	**	-	-
50 Repairs	41662	*28	22991	8132	*2241	*3187	*2146	*1374	*1564	-	**	-	-
51 Bad debts	37554	-	*17146	*6755	*6616	*679	*518	*1094	*4746	-	**	-	-
52 Rent paid on business property	458414	*1737	264855	90145	*14211	*49075	*12989	*11635	*13766	-	**	-	-
53 Taxes paid	189330	*175	109700	43015	*8571	*7315	*6764	*6035	*7755	-	**	-	-
54 Interest paid	64379	*21	22264	14255	*10937	*6530	*1117	*5165	*4090	-	**	-	-
55 Contributions or gifts	*1228	*275	*244	*396	-	*81	*144	-	*88	-	**	-	-
56 Amortization	25949	-	558	12743	*10571	*229	*10	*1077	762	-	**	-	-
57 Depreciation	136189	*263	69558	41461	*4466	*5854	*3865	*4459	*6262	-	**	-	-
58 Depletion	*3389	-	*3389	-	-	-	-	-	-	-	-	-	-
59 Advertising	182465	*39	116219	23184	*6735	*23282	*4466	*6287	*2253	-	**	-	-
60 Pension, prof sh, stock, annuity	19714	-	*12602	*332	*3112	*712	*1864	*598	*494	-	**	-	-
61 Employee benefit programs	47228	-	15369	13777	*1015	*3546	*4282	*3034	*6206	-	**	-	-
62 Net loss, noncapital assets	*2869	-	*2740	-	-	-	-	-	*129	-	**	-	-
63 Other deductions	2301427	*2604	1181712	551411	*134668	*144424	*104165	*74476	*107969	-	**	-	-
64 Total receipts less total deducts	385644	*2474	221576	132637	*713	*-171	*24573	*2227	*1615	-	**	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	384464	*2474	221576	132637	*713	*-171	*24573	*2227	*435	-	**	-	-
67 Net income, total	477636	*2474	279276	140241	*7507	*5509	*24573	*5649	*12408	-	**	-	-
68 Deficit, total	93171	-	57699	*7603	*6793	*5680	-	*3421	*11974	-	-	-	-
69 Net income (less def), Form 1120-A	*6	-	*6	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	369507	-	225180	120698	*713	*-887	*21575	*2227	-	-	-	-	-
72 Statutory special deductions, total	*9361	*2474	*6815	-	-	-	-	-	73	-	**	-	-
73 Net operating loss deduction	*9340	*2474	*6815	-	-	-	-	-	52	-	**	-	-
74 Dividends received deduction	21	-	-	-	-	-	-	-	21	-	**	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	34904	-	*5705	*11939	-	*1926	*2998	-	*12335	-	**	-	-
77 Income tax before credits, total	8437	-	*854	*1791	-	*516	*1077	-	*4200	-	**	-	-
78 Regular tax	8431	-	*854	*1791	-	*516	*1077	-	*4194	-	**	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	6	-	-	-	-	-	-	-	6	-	**	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*69	-	*69	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	8369	-	*785	*1791	-	*516	*1077	-	*4200	-	**	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8050
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	14563	*148	5283	3166	1747	1424	2322	303	101	30	18	12	10
2 Total assets	22418328	-	151307	533406	571335	1021493	4782546	1990680	1584251	1095796	1242679	2014860	7429975
3 Cash	1684898	-	62697	77350	41825	141218	413585	102053	100368	108339	74702	143739	419023
4 Notes and accounts receivable	4254086	-	*36754	59865	178708	183579	936755	308184	237499	211165	167899	434053	1499627
5 Less: Allowance for bad debts	245352	-	-	-	*4158	*507	28673	12459	23886	23988	9998	31974	109710
6 Inventories	110926	-	*770	*4828	*429	8884	9612	5569	4368	10041	4959	18615	42851
7 Investments in govt. obligations, Total	*5758	-	-	-	-	-	-	-	*5127	-	631	-	-
8 Tax-exempt securities	*3125	-	-	-	-	-	*2446	*679	-	-	-	-	-
9 Other current assets	1036104	-	*3358	45712	20768	92445	188881	115570	58695	60759	63551	87190	299177
10 Loans to stockholders	343656	-	-	*89118	*37369	*15063	127981	35404	*6426	*10406	517	-	21372
11 Mortgage and real estate loans	155800	-	-	*24570	-	-	*59820	*19873	*8429	*3744	27832	2109	9424
12 Other investments	1400902	-	*7567	-	*36743	*96046	193828	144137	47373	95035	139458	264765	375951
13 Depreciable assets	15433530	-	98740	301523	395640	708072	3955791	1592694	1264543	727809	774116	1075268	4539334
14 Less: Accumulated depreciation	4856264	-	67429	120282	197562	342076	1447967	495605	318882	234932	175157	293354	1163019
15 Depletable assets	*2520	-	-	-	-	*2217	*303	-	-	-	-	-	-
16 Less: Accumulated depletion	*2217	-	-	-	-	*2217	-	-	-	-	-	-	-
17 Land	883213	-	*2329	*5501	*39031	36835	153400	76681	79341	45625	77065	65979	301425
18 Intangible assets (Amortizable)	1119648	-	*293	*32503	*4813	24916	103026	50353	67283	52145	48424	99602	636291
19 Less: Accumulated amortization	274386	-	*293	*25279	*2083	10864	41839	25370	23321	*10226	14117	14043	106951
20 Other assets	1362381	-	*6522	*37996	19813	67883	155597	72918	70890	39875	62796	162911	665179
21 Total liabilities	22418328	-	151307	533406	571335	1021493	4782546	1990680	1584251	1095796	1242679	2014860	7429975
22 Accounts payable	1850875	-	*33285	128681	90752	104648	450141	146875	104325	80312	54086	177648	480121
23 Mort, notes, and bonds under 1 yr	1512439	-	*24426	*31741	*55093	74884	341774	278113	219480	62350	178042	40438	206100
24 Other current liabilities	2431070	-	48759	26326	86143	189246	559198	239894	166395	111578	107196	201957	694378
25 Loans from stockholders	917783	-	*70047	*87332	41783	136978	410279	74611	*67247	*16938	9253	3313	1
26 Mort, notes, bonds, 1 yr or more	10393193	-	*15915	*187460	163745	420801	2403705	1111460	956004	580111	549183	848611	3156198
27 Other liabilities	1440687	-	*21270	*443	*25920	*51738	279206	80714	97861	113340	33062	117112	620020
28 Net worth	3872281	-	-62395	71423	107899	43197	338242	59013	-27062	131167	311857	625782	2273158
29 Capital stock	912585	-	21403	33222	36401	46447	145398	28716	34819	84028	34726	248645	198781
30 Paid-in or capital surplus	3383696	-	*13599	*159585	*28780	209082	371066	82765	113857	170048	262386	279246	1693282
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	110874	-	*-39420	*37665	34011	-33576	-215612	*9100	-129913	-87041	-3297	74592	464365
33 Retained earnings (S Corp)	-246076	-	-57977	-148527	16489	-168209	148372	-34025	-32263	*-29398	18554	40908	-
34 Less: Cost of treasury stock	288799	-	-	*10522	*7782	*10547	110981	*27543	*13562	*6469	512	17610	83271
35 Total receipts	32073856	*74237	1076337	1592760	1823040	2231773	8299808	2460883	1727649	1165596	1179494	2166635	8275646
36 Business receipts	31003761	*64432	1075453	1584886	1789251	2199786	8124443	2417809	1675906	1067682	1126737	2050986	7826390
37 Interest	186924	*47	*123	*4520	*1832	*4038	21750	*2797	4391	6744	5530	21903	113250
38 Interest on govt. obligations, State and local	6294	-	-	*553	*28	*1224	*880	*126	*19	*212	724	1106	1422
39 Rents	155469	2753	-	-	-	*565	20414	*17408	*998	*2803	10770	17882	81876
40 Royalties	94724	-	-	-	-	-	-	-	-	-	-	-	94724
41 Net S-T cap gain less net LT loss	*1448	-	-	-	-	-	*41	-	-	*1032	-	105	270
42 Net L-T cap gain less net ST loss	52110	-	-	*1618	-	*744	*5512	*282	*7581	*21734	6592	5505	2543
43 Net gain, noncapital assets	31161	-	-	-	*312	*2241	2757	*1926	*720	*1182	14910	6713	401
44 Dividends, domestic corporations	2698	-	*220	-	-	-	*158	-	*38	*79	17	719	1467
45 Dividends, foreign corporations	40	-	-	-	-	-	-	-	-	-	-	-	40
46 Other receipts	539226	*7005	*541	*1183	31618	23174	123853	20535	37997	64129	14215	61715	153262
47 Total deductions	31519310	*115100	1089660	1606203	1766407	2235519	8045786	2396103	1732183	1166676	1139109	2092324	8134240
48 Cost of sales and operations	4403355	*13486	*94675	*371032	*206297	170453	1560330	462511	241835	228172	67327	317119	670117
49 Compensation of officers	566445	*240	*71525	*96199	*51430	45552	133177	49380	22605	17764	16155	14597	47818
50 Repairs	232453	*393	10274	15277	17370	21012	65526	19516	10081	7479	5550	15213	44760
51 Bad debts	224792	*16414	*1094	*16409	*4968	6474	31421	10524	7370	30381	15239	15544	68954
52 Rent paid on business property	1703627	*10952	*68178	103553	162080	172909	458063	115505	71851	53802	51343	115171	320220
53 Taxes paid	1798889	*2741	57014	91330	91283	136349	515365	153836	88914	57497	45779	101528	457253
54 Interest paid	1117348	*5231	*3968	24435	32289	62403	285791	100613	97199	55871	64578	69093	315876
55 Contributions or gifts	3135	-	-	*55	*41	*99	434	*565	*60	*576	343	146	816
56 Amortization	131002	*355	*3130	*3545	*3582	3642	17666	4331	6183	5830	3375	9483	69880
57 Depreciation	760798	*2371	*5751	23142	26048	40752	183612	60819	54688	36260	38204	43827	245325
58 Depletion	*73	-	-	-	*71	-	-	-	-	-	-	-	2
59 Advertising	138376	*339	5066	8711	5623	5083	22032	5228	3704	9310	4257	3350	65674
60 Pension, prof sh, stock, annuity	90138	-	*5084	*3455	*7481	*4274	42983	*827	6412	*690	759	2035	16137
61 Employee benefit programs	1078239	*4885	*17276	40268	*22723	59823	244722	74622	84055	43871	60764	104100	321131
62 Net loss, noncapital assets	73090	*857	-	*10	-	*265	*4821	*796	*5107	192	267	154	60621
63 Other deductions	19197552	*56835	746624	808781	1135121	1506429	4479841	1337030	1032119	618982	765168	1280965	5429655
64 Total receipts less total deducts	554546	*-40863	-13323	-13443	56634	-3746	254022	64780	-4534	-1081	40385	74311	141406
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	548252	*-40863	-13323	-13996	56606	-4970	253142	64654	-4553	-1293	39661	73205	139984
67 Net income, total	1187621	-	*46152	*58872	96736	77735	400918	112745	32753	*32890	49148	85591	194080
68 Deficit, total	639369	*40863	*59475	72868	40131	82706	147776	48091	37306	*34183	9487	12387	54096
69 Net income (less def), Form 1120-A	*1797	-	*1294	-	*503	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-341	*-341	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	296411	*-27843	-2513	4752	50732	1287	209370	47880	*-3414	*595	4064	11502	-
72 Statutory special deductions, total	137702	-	*346	*359	*14058	*24089	13536	*879	*14413	*596	9629	18185	41613
73 Net operating loss deduction	135679	-	*192	*359	*14058	*24089	13425	*879	*14386	533	9618	17680	40460
74 Dividends received deduction	2023	-	*154	-	-	-	*111	-	*27	*63	12	505	1152
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	445729	-	*2086	*16327	*9654	*8539	100268	*32259	*10267	*27089	30373	56401	152467
77 Income tax before credits, total	163307	-	*407	*3182	*1585	*1658	33557	*11009	3974	*9239	10590	22374	65731
78 Regular tax	144902	-	*407	*3182	*1585	*1658	32508	*11009	*3467	*9210	10318	19177	52379
79 Personal holding company tax	*1034	-	-	-	-	-	*1034	-	-	-	-	-	-
80 Recapture of investment credit	31	-	-	-	-	-	-	-	-	-	31	-	-
81 Alternative minumum tax	16900	-	-	-	-	-	*15	-	*507	*5	213	3111	13049
82 Environmental tax	440	-	-	-	-	-	-	-	-	*24	28	85	303
83 Foreign tax credit	59	-	-	-	-	-	-	-	-	59	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	8146	-	-	-	-	*225	*48	*366	*508	*197	773	2509	3521
88 Prior year minumum tax credit	9877	-	-	-	-	-	*288	*186	*139	-	437	342	8484
89 Income tax after credits, total	145225	-	*407	*3182	*1585	*1433	33221	*10457	3327	*8984	9379	19523	53727

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Hospitals

MINOR INDUSTRY 8060
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	159	*5	-	-	-	*20	*20	*21	48	*12	8	7	18
2	Total assets	41735867	-	-	-	-	*12292	*68265	*138048	870657	*483060	533182	1015778	38614585
3	Cash	1076067	-	-	-	-	-	*16391	*26233	68675	*33392	53786	79493	798097
4	Notes and accounts receivable	5648535	-	-	-	-	*19251	*11458	*41529	400716	*150012	165819	187631	4672119
5	Less: Allowance for bad debts	1197983	-	-	-	-	*8555	*538	*8275	75673	*66081	49343	31592	957926
6	Inventories	307421	-	-	-	-	*1504	-	*749	*11049	*5028	4969	120	284003
7	Investments in govt. obligations, Total	*12297	-	-	-	-	-	-	-	*16	-	-	-	12282
8	Tax-exempt securities	*231978	-	-	-	-	-	-	-	*22428	-	-	-	209550
9	Other current assets	977172	-	-	-	-	*92	*955	*4205	52984	*20291	16416	34368	847863
10	Loans to stockholders	*78864	-	-	-	-	-	-	*15	*281	*163	3	-	78402
11	Mortgage and real estate loans	4568	-	-	-	-	-	-	-	-	-	-	-	4568
12	Other investments	15801139	-	-	-	-	-	-	*1327	*36302	*25756	22982	163050	15551721
13	Depreciable assets	18915929	-	-	-	-	-	*55919	*102296	524610	*380264	295370	577020	16980450
14	Less: Accumulated depreciation	5691352	-	-	-	-	-	*25774	*37349	263774	*95253	76048	163504	5029650
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	1530317	-	-	-	-	-	*3967	*5292	29314	*19342	19739	73843	1378820
18	Intangible assets (Amortizable)	1269903	-	-	-	-	-	*2856	*1070	64374	*8764	66253	93887	1032698
19	Less: Accumulated amortization	429481	-	-	-	-	-	*2281	*457	*22620	*2903	7617	27556	366046
20	Other assets	3200494	-	-	-	-	-	*5313	*1413	21977	*4287	20854	29018	3117632
21	Total liabilities	41735867	-	-	-	-	*12292	*68265	*138048	870657	*483060	533182	1015778	38614585
22	Accounts payable	1570588	-	-	-	-	*5921	*2843	*7740	149317	*56464	40794	53651	1253857
23	Mort, notes, and bonds under 1 yr	1165355	-	-	-	-	*1947	-	*8905	36961	*57371	31304	47196	981671
24	Other current liabilities	3983122	-	-	-	-	*325	*7100	*17777	175243	*53962	57894	116902	3553918
25	Loans from stockholders	349384	-	-	-	-	-	-	-	*42961	*3735	15139	7697	279853
26	Mort, notes, bonds, 1 yr or more	13304535	-	-	-	-	-	-	*41269	139248	*217745	231937	450474	12223863
27	Other liabilities	5312426	-	-	-	-	*3638	*-0	*1004	323727	*11759	30272	74922	4867105
28	Net worth	16050456	-	-	-	-	*462	*58322	*61352	3200	*82025	125841	264935	15454318
29	Capital stock	664800	-	-	-	-	-	*9862	*2237	7905	*8357	32348	230402	373690
30	Paid-in or capital surplus	13404944	-	-	-	-	-	*57993	*3992	76752	*98314	74128	100801	12992964
31	Retained earnings, appropriated	451	-	-	-	-	-	-	-	-	-	201	-	250
32	Retained earnings, unappropriate	2277941	-	-	-	-	*462	*7982	*10057	*-86075	*-39502	19174	-66090	2431934
33	Retained earnings ($ Corp)	48288	-	-	-	-	-	*-16901	*45067	5266	*14856	-	-	-
34	Less: Cost of treasury stock	345967	-	-	-	-	-	*614	-	*648	-	9	177	344519
35	Total receipts	30832228	*313521	-	-	-	*55196	*243257	*223499	1573070	*539004	589566	875566	26419549
36	Business receipts	28497429	*283267	-	-	-	*55196	*239229	*204326	1530800	*511447	551755	783013	24338397
37	Interest	500321	*5754	-	-	-	-	*108	*709	*2069	*723	5064	29695	456198
38	Interest on govt. obligations, State and local	34876	117	-	-	-	-	-	-	*513	29	147	61	34009
39	Rents	262034	*1003	-	-	-	-	-	*888	*1668	*4407	9559	14644	229864
40	Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Net S-T cap gain less net LT loss	*16999	-	-	-	-	-	-	-	-	*34	-	-	16965
42	Net L-T cap gain less net ST loss	193269	687	-	-	-	-	-	*4466	-	*363	976	7154	179622
43	Net gain, noncapital assets	127391	20535	-	-	-	-	*1600	*3562	*905	*170	420	210	99989
44	Dividends, domestic corporations	38701	-	-	-	-	-	-	*18	-	-	24	15	38644
45	Dividends, foreign corporations	571	-	-	-	-	-	-	-	-	-	-	-	571
46	Other receipts	1160637	*2157	-	-	-	-	*2320	*9528	37116	*21831	21622	40774	1025290
47	Total deductions	29592985	*265259	-	-	-	*73166	*205747	*177178	1574894	*502892	575018	872667	25346163
48	Cost of sales and operations	3878736	*117897	-	-	-	*11040	-	*3604	*220554	*112111	87465	10017	3316049
49	Compensation of officers	440288	*1368	-	-	-	-	*925	*285	26338	*11360	6075	11974	381963
50	Repairs	395078	*743	-	-	-	*996	*783	*625	10192	*12994	4467	3359	360918
51	Bad debts	1134722	*8621	-	-	-	*11755	*9785	*4047	77764	*23975	31543	65381	901851
52	Rent paid on business property	801482	3559	-	-	-	-	*12264	*2875	55113	*26027	17817	26072	657755
53	Taxes paid	1077666	*7058	-	-	-	*2194	*14298	*5298	65153	*10607	22465	18340	932252
54	Interest paid	1781505	*17212	-	-	-	*147	*3575	*5406	37469	*18360	25229	63331	1610775
55	Contributions or gifts	25867	467	-	-	-	-	*57	*2	*88	*13	43	362	24836
56	Amortization	174024	815	-	-	-	-	*534	*71	6625	*1540	3616	4797	156025
57	Depreciation	1332907	*14987	-	-	-	-	*3219	*6471	32465	*19350	15961	30819	1209637
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	200743	94	-	-	-	-	*1580	*184	12338	*5740	6008	6464	168335
60	Pension, prof sh, stock, annuity	361250	*1237	-	-	-	-	*466	*859	*12407	*412	2799	18987	324083
61	Employee benefit programs	1178326	*4920	-	-	-	*852	*8444	*7367	69221	*16891	17356	43403	1009873
62	Net loss, noncapital assets	50258	152	-	-	-	-	-	-	*99	*27	-	8430	41551
63	Other deductions	16760131	*86130	-	-	-	*46183	*149817	*140082	949068	*243484	334175	560933	14250260
64	Total receipts less total deducts	1239243	*48262	-	-	-	*-17970	*37510	*46321	-1824	*36112	14547	2899	1073387
65	Const taxable inc frm rel frn corps	10026	-	-	-	-	-	-	-	-	-	-	-	10026
66	Net income (less deficit), total	1214393	*48144	-	-	-	*-17970	*37510	*46321	-2337	*36083	14401	2838	1049403
67	Net income, total	1519226	*48144	-	-	-	-	*37510	*47117	*55088	*47841	21122	35477	1226927
68	Deficit, total	304833	-	-	-	-	*17970	-	*796	*57424	*11758	6722	32638	177524
69	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120S	118072	35142	-	-	-	-	*29707	*36228	1801	*15194	-	-	-
72	Statutory special deductions, total	130540	-	-	-	-	-	-	*13	*7416	*8511	3797	1754	109049
73	Net operating loss deduction	101179	-	-	-	-	-	-	-	*7416	*8511	3781	1743	79730
74	Dividends received deduction	29361	-	-	-	-	-	-	*13	-	-	17	12	29319
75	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Income subject to tax	1233270	*13002	-	-	-	-	*9740	*10889	*9057	*19722	17325	33722	1119812
77	Income tax before credits, total	430291	*4432	-	-	-	-	*3314	*3703	*3354	*6891	6686	11689	390222
78	Regular tax	420510	*4421	-	-	-	-	*3312	*3702	*3079	*6653	5879	11466	381998
79	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Recapture of investment credit	81	-	-	-	-	-	-	-	-	-	-	11	70
81	Alternative minumum tax	7789	-	-	-	-	-	-	-	*273	*210	788	165	6353
82	Environmental tax	1911	11	-	-	-	-	*2	*1	*2	*27	18	47	1802
83	Foreign tax credit	35	-	-	-	-	-	-	-	-	-	-	-	35
84	U.S. Possessions tax credit	2191	-	-	-	-	-	-	820	1371	-	-	-	-
85	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	General business credit	2081	233	-	-	-	-	-	-	-	-	29	-	1819
88	Prior year minumum tax credit	*1536	-	-	-	-	-	-	-	-	*255	176	92	1013
89	Income tax after credits, total	424449	*4199	-	-	-	-	*3314	*2884	*1982	*6637	6481	11596	387356

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8071
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4437	*718	*1646	*1462	*97	*100	243	103	41	*12	7	4	3
2 Total assets	4895639	-	*46213	*204468	*28591	*59391	647379	750065	635526	*381028	477142	593913	1071924
3 Cash	680975	-	*19996	*26713	*254	*5180	111395	109203	160288	*103407	95896	17398	31244
4 Notes and accounts receivable	1020105	-	-	*8734	*16279	*31353	209752	228054	111258	*44543	52018	148427	169687
5 Less: Allowance for bad debts	97690	-	-	-	-	-	*14745	21553	*2026	*786	7323	32943	18314
6 Inventories	129958	-	*286	-	*580	-	*22462	*11267	12429	*4130	7775	34345	36685
7 Investments in govt. obligations, Total	*57139	-	-	-	-	-	-	-	*25939	-	-	-	31199
8 Tax-exempt securities	8658	-	-	-	-	-	-	-	-	-	-	-	8658
9 Other current assets	417015	-	*603	*20615	*1810	*3255	32587	50443	81528	*10927	107403	25398	82446
10 Loans to stockholders	18322	-	*5361	*576	-	-	*4736	*3453	*1210	*2892	94	-	-
11 Mortgage and real estate loans	1817	-	-	-	-	-	-	-	-	-	-	-	1817
12 Other investments	497543	-	-	*42085	-	-	*27959	*89317	64844	*106764	52468	42533	71572
13 Depreciable assets	2197373	-	*88921	*186579	*30190	*49398	492272	360242	236156	*122087	125959	250356	255212
14 Less: Accumulated depreciation	1094133	-	*81117	*106121	*21005	*29935	298370	160497	106659	*29447	34699	95021	131262
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	64756	-	*9703	-	-	-	9707	*2594	*9494	*1066	1914	18612	11666
18 Intangible assets (Amortizable)	900179	-	*168	*13272	-	-	*58274	70146	*21141	*9694	71944	130371	525169
19 Less: Accumulated amortization	152827	-	*166	*6923	-	-	*22754	*24614	*3078	*1031	4567	46631	43064
20 Other assets	246451	-	*2457	*18938	*483	*140	14103	32010	23000	*6782	8260	101067	39210
21 Total liabilities	4895639	-	*46213	*204468	*28591	*59391	647379	750065	635526	*381028	477142	593913	1071924
22 Accounts payable	395704	-	-	*6871	*4616	*16402	112356	98687	24424	*26658	10777	45646	49266
23 Mort, notes, and bonds under 1 yr	414218	-	*2947	*23807	*5047	*4613	70135	201564	11439	*49472	22171	7162	15862
24 Other current liabilities	473893	-	*9396	*2840	*3665	*9365	83785	84737	62670	*23171	28589	47238	118437
25 Loans from stockholders	56281	-	*4198	*47951	-	*1041	*2362	*730	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	886904	-	*1876	*48583	*4401	*4256	128346	109115	48831	*62479	52411	175821	250785
27 Other liabilities	251853	-	-	*67	-	*-0	*10699	*37310	*111618	*11051	3556	9056	68496
28 Net worth	2416787	-	*27796	*74349	*10861	*23714	239694	217923	376544	*208198	359638	308991	569079
29 Capital stock	531074	-	*9214	*62719	*97	*3322	18047	193628	24242	*11994	109897	87927	9989
30 Paid-in or capital surplus	2316255	-	*4673	*2625	-	*62	391981	151156	604878	*245046	209934	303804	402095
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-256789	-	*12328	*28659	*10765	*21768	-172620	-123268	-312953	*-47938	39867	-82741	369342
33 Retained earnings (S Corp)	101216	-	*1580	*-13147	-	-	*45519	*4008	*63255	-	-	-	-
34 Less: Cost of treasury stock	274969	-	-	*6508	-	*1437	*43234	*7602	*2878	*904	58	-	212347
35 Total receipts	7440755	*141588	*363752	*636182	*69125	*264175	1638767	1289562	719810	*273385	226973	751458	1065979
36 Business receipts	7020095	*90521	*360365	*634995	*68050	*264025	1540402	1233497	669085	*220738	174287	727724	1036406
37 Interest	57882	-	*3249	*984	*79	*111	3072	6965	11863	*7223	11633	5178	7526
38 Interest on govt. obligations, State and local	*2115	-	-	-	-	-	-	*211	-	-	281	31	1591
39 Rents	17838	-	-	-	-	-	-	*1866	*5295	*5621	835	260	3961
40 Royalties	*8496	-	-	-	-	-	-	*472	*7146	-	-	736	142
41 Net S-T cap gain less net LT loss	*1571	-	-	-	-	-	-	-	-	*219	-	-	1352
42 Net L-T cap gain less net ST loss	104370	-	-	-	-	-	*54766	*2798	*5989	*19	38578	246	1973
43 Net gain, noncapital assets	18665	*13039	-	*125	-	-	*122	*583	*93	*26	-	3840	837
44 Dividends, domestic corporations	*7135	-	-	-	-	-	*248	-	*12	*6415	-	40	420
45 Dividends, foreign corporations	*996	-	-	-	-	-	-	-	*-0	-	-	934	62
46 Other receipts	201591	*38028	*138	*78	*996	*39	40157	43169	20326	*33124	1359	12469	11709
47 Total deductions	7191899	*131143	*357483	*631235	*71898	*256495	1625680	1236846	709072	*283045	225300	761073	902627
48 Cost of sales and operations	1702965	*6421	*7014	*42583	*14263	*78674	313909	277212	108755	*112598	62460	219727	459348
49 Compensation of officers	325820	-	*43516	*81667	*2528	*29836	77085	*24174	27600	*5700	6924	13182	13607
50 Repairs	85724	*2930	*2424	*15643	*3635	*8605	13558	17976	4454	*3477	2043	6294	4684
51 Bad debts	138947	*2166	-	-	-	*1236	*38544	29598	*7399	*6693	1787	20234	31291
52 Rent paid on business property	242912	*4077	*33050	*33802	*2878	*7875	49353	31242	28892	*11355	7440	23925	9024
53 Taxes paid	260066	*2747	*17328	*16474	*3329	*10307	57356	62018	19654	*10471	10758	26221	23403
54 Interest paid	120808	*4117	*740	*4410	*496	*1132	18989	17806	19021	*6726	3857	24381	19133
55 Contributions or gifts	3238	-	-	-	-	*173	*171	*1244	*234	*16	7	565	828
56 Amortization	72219	*1248	*34	*2653	-	*53	10197	8401	*1885	*764	2981	24470	19535
57 Depreciation	233092	*5309	*3203	*27547	*3371	*6815	41804	38940	24801	*9861	12132	29474	29836
58 Depletion	1187	-	-	-	-	-	-	-	-	-	-	-	1187
59 Advertising	26215	*88	*113	*207	*207	*1299	5704	6147	6894	*997	246	2825	1488
60 Pension, prof sh, stock, annuity	39707	-	-	*1403	-	*5678	*10383	*7967	*999	*486	-	358	12433
61 Employee benefit programs	190683	-	*5203	*1318	*2247	*2155	47081	42879	*15539	*8143	4844	33556	27718
62 Net loss, noncapital assets	6929	-	-	-	*96	*1193	*1420	*590	*2749	*134	135	572	39
63 Other deductions	3741388	*102042	*244860	*403528	*38847	*101466	940124	670653	440198	*105624	109685	335289	249073
64 Total receipts less total deducts	248856	*10444	*6269	*4947	*-2773	*7679	13087	52716	10738	*-9660	1672	-9616	163352
65 Const taxable inc frm rel frn corps	1164	-	-	-	-	-	-	-	-	-	-	864	300
66 Net income (less deficit), total	247905	*10444	*6269	*4947	*-2773	*7679	13087	52504	10738	*-9660	1391	-8783	162061
67 Net income, total	538215	*30069	*12916	*26881	-	*7679	71592	91057	*59872	*14396	37565	17277	168911
68 Deficit, total	290310	*19625	*6647	*21934	*2773	-	*58505	*38553	*49134	*24056	36174	26059	6850
69 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	105416	*10444	*11539	*8413	-	-	*48867	*-5007	*31161	-	-	-	-
72 Statutory special deductions, total	77361	-	*1377	-	-	*1351	*7574	*31568	*12314	*6589	16217	77	294
73 Net operating loss deduction	72312	-	*1377	-	-	*1351	*7400	*31568	*12306	*2094	16217	-	-
74 Dividends received deduction	*5048	-	-	-	-	-	*174	-	*9	*4495	-	77	294
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	319047	-	-	*5793	-	*6329	*15325	*59489	*16397	*8472	21348	17277	168617
77 Income tax before credits, total	107063	-	-	*869	-	*1383	*4478	20775	*5724	*2883	7297	6122	57533
78 Regular tax	105873	-	-	*869	-	*1383	*4478	*20226	*5575	*2880	7258	5874	57330
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*905	-	-	-	-	-	-	*529	*146	-	-	230	-
82 Environmental tax	284	-	-	-	-	-	-	*19	*3	*3	38	18	203
83 Foreign tax credit	*1144	-	-	-	-	-	-	-	*-0	-	-	1142	2
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*3077	-	-	-	-	*10	-	-	*925	*82	1548	512	-
88 Prior year minumum tax credit	*455	-	-	-	-	-	-	-	-	*60	140	-	255
89 Income tax after credits, total	102388	-	-	*869	-	*1372	*4478	20775	*4799	*2740	5609	4469	57276

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Other medical services

MINOR INDUSTRY 8099
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	32276	2237	21202	3865	2192	1069	1338	168	104	46	24	19	13
2 Total assets	22341786	-	465785	627860	781371	752974	2838295	1215309	1609237	1652500	1750150	2629801	8018504
3 Cash	3448343	-	138835	115896	238150	86831	476504	236425	220694	277612	229036	238353	1190008
4 Notes and accounts receivable	5464253	-	65583	318535	192937	200803	913693	378926	409933	414686	527058	569414	1472686
5 Less: Allowance for bad debts	929054	-	*2996	*166927	*43182	*4879	72050	75316	74578	75267	67582	83922	262354
6 Inventories	492270	-	*13586	*22393	*17266	*38030	89716	23478	50823	25939	27270	36053	147716
7 Investments in govt. obligations, Total	963616	-	*165	-	*6763	-	*14973	-	*4071	22187	12073	39910	863474
8 Tax-exempt securities	606161	-	-	-	-	-	*416	-	-	-	66577	158113	381055
9 Other current assets	1523178	-	7665	53146	63976	31634	73461	92658	125737	90593	141317	203846	639146
10 Loans to stockholders	242030	-	44252	*31396	*42444	*37316	68431	*8	*968	*12379	4431	404	-
11 Mortgage and real estate loans	*23499	-	-	*17606	-	*2358	*792	-	-	*1594	51	267	831
12 Other investments	2424536	-	*33985	*23413	*15981	*57515	313892	88603	206958	188271	149280	343999	1002638
13 Depreciable assets	8586587	-	544653	432297	490724	593451	1476707	563035	740212	567523	411498	906480	1860006
14 Less: Accumulated depreciation	3842168	-	408283	266794	308984	356355	718906	265927	318494	212587	169168	298949	517720
15 Depletable assets	4276	-	-	-	-	-	-	-	-	-	4276	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	386041	-	-	*1353	*9661	*12077	27654	*80970	38246	22276	3890	41954	147960
18 Intangible assets (Amortizable)	2602697	-	27999	40336	*132047	40943	99892	82745	205081	267929	321910	320982	1062832
19 Less: Accumulated amortization	498215	-	17000	20914	*81566	23765	34158	17183	50770	39805	30666	47767	134619
20 Other assets	843738	-	17341	26124	*5154	37016	107280	26888	50358	89170	118900	200664	164844
21 Total liabilities	22341786	-	465785	627860	781371	752974	2838295	1215309	1609237	1652500	1750150	2629801	8018504
22 Accounts payable	1790221	-	36989	50846	38721	84019	338602	103791	154943	186532	128397	154108	513273
23 Mort, notes, and bonds under 1 yr	1443091	-	104625	89351	161348	94044	330278	132789	126311	121595	98592	81513	102645
24 Other current liabilities	4229835	-	90044	49611	105415	55895	343593	184943	194524	302407	299579	362972	2240852
25 Loans from stockholders	752921	-	218607	141266	*60120	*128267	122910	*36286	*26831	-	5696	11924	1013
26 Mort, notes, bonds, 1 yr or more	4009378	-	110785	*80524	82359	206567	575786	341169	509550	400394	359905	352430	989910
27 Other liabilities	1272009	-	*55765	*66331	*6645	*17621	151737	*125428	77032	139784	28733	330614	272318
28 Net worth	8844331	-	-151030	149931	326763	166560	975390	290904	520047	501788	829249	1336239	3898492
29 Capital stock	1918815	-	76530	151956	90326	55373	248037	188065	184619	146393	91436	230673	455409
30 Paid-in or capital surplus	6884428	-	182213	*183314	109817	170727	766511	660959	841589	501806	803305	789743	1874443
31 Retained earnings, appropriated	*4065	-	-	-	-	-	-	-	*826	*699	2540	-	-
32 Retained earnings, unappropriate	110361	-	-253507	-186065	45206	-65452	-161297	-572487	-395726	-152744	-64613	328034	1589012
33 Retained earnings (S Corp)	137172	-	-142173	13959	86435	33229	162887	*39063	*-70056	13828	-	-	-
34 Less: Cost of treasury stock	210511	-	*14093	*13233	*5022	*27318	40748	*24697	*41206	*8194	3419	12211	20371
35 Total receipts	44914276	1193478	3648076	2790342	3350701	1922114	7216985	1517581	2287438	2625417	2374815	3820869	12166459
36 Business receipts	42875568	1166871	3567921	2754343	3327051	1909086	6484868	1343883	2183700	2534065	2291861	3706645	11605273
37 Interest	339239	*1502	*954	*3913	*4751	*5247	10529	7028	12286	21052	21716	34456	215805
38 Interest on govt. obligations, State and local	48585	1844	-	-	-	-	*17	-	*1894	*212	5005	11748	27865
39 Rents	205965	521	-	-	*838	-	50770	*114094	*14084	*11626	2456	4908	6668
40 Royalties	*85581	-	-	-	-	-	*63	-	*92	*5641	-	-	79785
41 Net S-T cap gain less net LT loss	28895	-	-	-	*33	-	*6669	*85	*1959	-	211	866	19072
42 Net L-T cap gain less net ST loss	96754	-	-	*1381	-	-	*1673	*9516	*6230	*14345	4369	1191	58050
43 Net gain, noncapital assets	48368	*8675	*23857	*2	*130	*1785	7221	*466	*3583	*1661	397	186	406
44 Dividends, domestic corporations	3049	-	-	*196	*366	-	*509	-	*465	*66	360	983	105
45 Dividends, foreign corporations	*11	-	-	-	-	-	-	-	-	*10	-	1	-
46 Other receipts	1182260	*14065	55344	30508	17532	5996	654666	42510	63145	36740	48438	59886	153430
47 Total deductions	43199839	1200949	3500363	2686644	3125058	1910050	7057140	1584386	2293315	2598494	2312788	3636981	11293671
48 Cost of sales and operations	12761647	*160763	452865	381750	818501	*498855	2094462	218948	970548	129860	637688	812648	5584759
49 Compensation of officers	1581244	*73037	364664	196034	213087	127260	233933	50757	37927	31942	42504	51786	158311
50 Repairs	212769	*1303	19848	33066	10315	15654	42292	11058	8140	13284	3355	27944	26511
51 Bad debts	737675	*15543	*40006	*294200	*19540	*8420	48033	73546	26698	29233	69285	31059	82113
52 Rent paid on business property	985541	*9749	136021	110166	69106	57102	188867	65447	49615	69814	29359	84863	115431
53 Taxes paid	1144207	13128	129253	82615	81002	65592	260268	61739	61921	77229	56071	71976	183414
54 Interest paid	546045	*3023	32389	15216	22746	32176	78478	31992	27129	49230	36986	61598	155082
55 Contributions or gifts	10775	748	*98	*18	*166	*33	893	*40	419	1116	711	1100	5433
56 Amortization	180124	*2379	5080	*8808	*17149	10438	6814	7253	22055	13903	19001	24891	42352
57 Depreciation	905666	*12512	63057	40031	46661	69811	191746	48414	53909	56167	55025	111039	157294
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	349530	*2660	55524	26068	13884	9083	53153	23930	8508	17073	11481	21376	106790
60 Pension, prof sh, stock, annuity	199495	1851	*7318	*25570	*19577	*5944	23224	*7395	3807	20986	9000	5653	69170
61 Employee benefit programs	690464	*10913	23929	27859	26506	21413	160527	41782	36220	106955	39103	110206	85053
62 Net loss, noncapital assets	54219	282	*4474	-	*390	*2011	30084	*1439	*5091	1119	1206	4084	4040
63 Other deductions	22840438	893059	2165837	1445243	1766428	986259	3644365	940646	981328	1980583	1302014	2216759	4517919
64 Total receipts less total deducts	1714437	-7471	147713	103698	225643	12064	159846	-66805	-5877	26923	62027	183888	872789
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	1665851	-9315	147713	103698	225643	12064	159828	-66805	-7771	26711	57021	172140	844924
67 Net income, total	2710048	*36977	375809	165342	240910	101592	345276	*57525	102206	108282	122998	191644	861489
68 Deficit, total	1044197	*46292	228096	*61644	*15267	89528	185448	124330	109976	81570	65976	19504	16565
69 Net income (less def), Form 1120-A	*8855	-	*2326	-	*6529	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*66	*66	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	855460	*-24356	245394	106764	176553	54843	219629	*19223	*37559	19850	-	-	-
72 Statutory special deductions, total	162207	*9718	*16049	*17782	*30889	*3417	24102	*5271	9656	*14957	1489	11667	17211
73 Net operating loss deduction	159981	*9718	*16049	*17645	*30633	*3417	23695	*5271	*9330	*14911	1205	10970	17137
74 Dividends received deduction	2226	-	-	*137	*256	-	*407	-	*325	*46	284	697	73
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	1461679	*23352	*9301	*6273	*27610	*13366	74471	*32974	55073	73474	121530	179977	844278
77 Income tax before credits, total	493838	*8089	*1405	*957	*6548	*3616	25322	*11233	19081	25296	41588	62172	288531
78 Regular tax	488392	*7927	*1405	*957	*6548	*3616	23265	*11211	18654	24981	41320	61192	287314
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	3853	*133	-	-	-	-	*2055	*20	*403	*252	143	747	100
82 Environmental tax	1594	29	-	-	-	-	*2	*2	*24	*63	124	232	1117
83 Foreign tax credit	1154	-	-	-	-	-	-	-	-	-	-	-	1154
84 U.S. Possessions tax credit	321	-	-	-	-	-	321	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	3365	-	-	*151	-	-	*869	*872	*14	-	364	380	715
88 Prior year minumum tax credit	2147	-	-	-	-	-	*409	*156	*233	-	-	894	457
89 Income tax after credits, total	486851	*8089	*1405	*806	*6548	*3616	23723	*10205	18835	25296	41224	60898	286206

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Legal services

MINOR INDUSTRY 8111
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	27743	*1661	18867	4377	2289	*251	286	*8	*3	-	-	-	-
2 Total assets	2814058	-	632016	655795	798432	*163433	447474	*75113	*41795	-	-	-	-
3 Cash	813606	-	162193	230764	197615	*48612	165151	*9271	-	-	-	-	-
4 Notes and accounts receivable	245426	-	*6478	*66359	80708	*12134	*56238	*766	*22744	-	-	-	-
5 Less: Allowance for bad debts	*3609	-	-	-	-	-	*2792	-	*817	-	-	-	-
6 Inventories	*2726	-	*2726	*-0	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*17521	-	*17206	-	-	-	*315	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	188617	-	62037	*16089	64169	*7576	37102	*472	*1172	-	-	-	-
10 Loans to stockholders	272119	-	91163	70938	105389	-	*4629	-	-	-	-	-	-
11 Mortgage and real estate loans	*37081	-	*4954	*31665	-	-	-	-	*462	-	-	-	-
12 Other investments	386262	-	*9789	*66415	*135936	*31650	*87360	*55112	-	-	-	-	-
13 Depreciable assets	1712440	-	601365	353624	431062	*101240	195073	*16812	*13264	-	-	-	-
14 Less: Accumulated depreciation	1059603	-	391086	227405	259668	*52075	112872	*7329	*9168	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*11968	-	*1997	*-0	-	*6165	*3717	-	*90	-	-	-	-
18 Intangible assets (Amortizable)	29186	-	*1349	*1874	*371	*5900	*2946	-	*16746	-	-	-	-
19 Less: Accumulated amortization	8361	-	*940	*1201	*179	*2191	*988	-	*2862	-	-	-	-
20 Other assets	168678	-	62785	46674	*43029	*4422	*11596	*9	*164	-	-	-	-
21 Total liabilities	2814058	-	632016	655795	798432	*163433	447474	*75113	*41795	-	-	-	-
22 Accounts payable	145552	-	*61571	*5765	*55069	*2574	*18130	-	*2442	-	-	-	-
23 Mort, notes, and bonds under 1 yr	229402	-	53109	*27205	64971	*29200	38547	*15145	*1226	-	-	-	-
24 Other current liabilities	566329	-	144189	145431	125168	*51564	89164	*9572	*1240	-	-	-	-
25 Loans from stockholders	281642	-	160707	*18554	*40419	*57138	*4824	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	467984	-	93443	*128321	129277	*41586	*52349	*21366	*1642	-	-	-	-
27 Other liabilities	160806	-	*37309	*59147	*9595	-	*49745	*2091	*2918	-	-	-	-
28 Net worth	962344	-	81688	271372	373934	*-18630	194713	*26940	*32327	-	-	-	-
29 Capital stock	91599	-	47689	18307	17834	*5285	2310	*84	*90	-	-	-	-
30 Paid-in or capital surplus	238150	-	85457	45842	90364	*2630	*8629	-	*5227	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	54585	-	-34184	*29139	*29182	*-1717	*4413	-	*27752	-	-	-	-
33 Retained earnings (S Corp)	605403	-	-9750	185033	236554	*-21359	188069	*26856	-	-	-	-	-
34 Less: Cost of treasury stock	27392	-	*7525	*6950	-	*3468	*8707	-	*742	-	-	-	-
35 Total receipts	10272782	*214573	3937918	1969915	2226040	*342934	1364305	*111092	*106005	-	-	-	-
36 Business receipts	9472923	*190565	3612881	1771270	2101838	*297307	1282039	*111036	*105988	-	-	-	-
37 Interest	6157	*1	*1836	*3428	*443	*383	*66	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	*1026	-	-	*415	-	-	*611	-	-	-	-	-	-
39 Rents	*1720	-	*938	*768	-	*14	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*3824	-	-	-	*3824	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*45	-	-	-	*45	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*1697	*680	*301	*314	*48	-	*354	-	-	-	-	-	-
44 Dividends, domestic corporations	*3069	-	-	-	*3069	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	*315	-	-	-	-	*315	-	-	-	-	-	-	-
46 Other receipts	782008	*23328	321961	193721	116774	*44916	*81234	*56	*17	-	-	-	-
47 Total deductions	9554724	*165221	3661433	1827271	2057241	*369826	1262173	*108315	*103244	-	-	-	-
48 Cost of sales and operations	512167	-	84134	*7800	*276217	-	*83290	-	*60726	-	-	-	-
49 Compensation of officers	3610289	*24055	1482975	743468	758590	*115140	449334	*29916	*6812	-	-	-	-
50 Repairs	55194	*538	19916	13133	9855	*2366	*7803	*252	*1331	-	-	-	-
51 Bad debts	*4304	*617	*1534	*384	*406	-	*1244	-	*119	-	-	-	-
52 Rent paid on business property	468432	*13161	173060	104576	74318	*22530	69170	*3912	*7705	-	-	-	-
53 Taxes paid	363263	*8417	154028	63756	79162	*14289	37507	*1857	*4247	-	-	-	-
54 Interest paid	55939	*281	15389	6737	19503	*7746	5503	*528	*251	-	-	-	-
55 Contributions or gifts	*621	*-0	*286	*334	-	-	-	-	*1	-	-	-	-
56 Amortization	1161	*36	*66	*6	*29	*725	*199	-	*100	-	-	-	-
57 Depreciation	121082	*2144	43958	21292	28674	*5680	16452	*1264	*1618	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	96817	*423	46808	11468	28853	*191	*8439	*453	*183	-	-	-	-
60 Pension, prof sh, stock, annuity	173065	*3189	68273	40421	36078	*5701	18988	-	*417	-	-	-	-
61 Employee benefit programs	101612	*651	19505	26982	38602	*5988	*5498	-	*4385	-	-	-	-
62 Net loss, noncapital assets	*212	-	-	*185	-	-	-	-	*28	-	-	-	-
63 Other deductions	3990565	*111710	1551502	786730	706952	*189469	558746	*70134	*15322	-	-	-	-
64 Total receipts less total deducts	718058	*49352	276485	142644	168799	*-26892	102131	*2777	*2761	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	717032	*49352	276485	142229	168799	*-26892	101520	*2777	*2761	-	-	-	-
67 Net income, total	879046	*52444	364366	163136	186026	*1562	105973	*2777	*2761	-	-	-	-
68 Deficit, total	162014	*3092	87881	*20907	*17227	*28454	*4453	-	-	-	-	-	-
69 Net income (less def), Form 1120-A	*-1959	-	*-420	*-3050	*1510	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*6	*6	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	756242	*49346	297352	154254	170889	*-19634	101257	*2777	-	-	-	-	-
72 Statutory special deductions, total	19223	*6	*11672	*2744	*4538	-	*263	-	-	-	-	-	-
73 Net operating loss deduction	16303	*6	*11672	*1954	*2408	-	*263	-	-	-	-	-	-
74 Dividends received deduction	*2920	-	-	*790	*2130	-	-	-	-	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	*5122	-	*427	*424	*1510	-	-	-	*2761	-	-	-	-
77 Income tax before credits, total	*1731	-	*135	*144	*513	-	-	-	*939	-	-	-	-
78 Regular tax	*1731	-	*135	*144	*513	-	-	-	*939	-	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	*1731	-	*135	*144	*513	-	-	-	*939	-	-	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Educational services

MINOR INDUSTRY 8200
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19696	*1142	14095	1839	1215	*463	739	124	54	*18	5	**	3
2 Total assets	7623837	-	384021	294805	452491	*324710	1508884	888943	875120	*605767	540533	**	1748563
3 Cash	884064	-	102060	46219	108761	*117841	168737	90174	113234	*44291	44673	**	48073
4 Notes and accounts receivable	1858222	-	10429	*31447	*53367	*66800	536646	303360	209707	*226829	114783	**	304854
5 Less: Allowance for bad debts	127777	-	*-0	*193	*1003	*6544	28752	30825	*24605	*13932	10110	**	11813
6 Inventories	142701	-	*4128	*3348	*4624	*590	46711	*5312	*20998	*12491	10194	-	34305
7 Investments in govt. obligations, Total	*18364	-	-	-	*11730	-	*126	*2909	*1477	-	2123	-	-
8 Tax-exempt securities	*52619	-	-	-	-	-	*10048	*4370	*14363	-	23837	-	-
9 Other current assets	437178	-	5502	*22994	15763	*9173	126573	48587	36931	*46877	49176	**	75602
10 Loans to stockholders	209946	-	*39210	*13570	*47546	*7771	36724	*12098	*9966	-	4004	**	39057
11 Mortgage and real estate loans	353	-	-	-	-	-	-	-	-	-	353	-	-
12 Other investments	770109	-	*8042	*9603	*35980	*13898	117288	65736	43422	*101861	50427	**	323852
13 Depreciable assets	4284524	-	562387	203457	338893	*173346	772753	517204	426145	*186425	278511	**	825402
14 Less: Accumulated depreciation	2240239	-	366838	106522	203086	*93378	467164	274375	130988	*99673	141987	**	356229
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	223575	-	*1348	*21686	*7825	*9080	71974	*22643	45680	*11061	27234	**	5042
18 Intangible assets (Amortizable)	1130951	-	29381	*48033	*36741	*1513	78598	*93266	*95698	*157930	54249	**	535542
19 Less: Accumulated amortization	398452	-	27451	*18115	*16940	*1506	28726	*40095	*16969	*96371	33341	**	118939
20 Other assets	377700	-	15824	*19277	12289	*26126	67348	68576	30062	*27978	66406	**	43814
21 Total liabilities	7623837	-	384021	294805	452491	*324710	1508884	888943	875120	*605767	540533	**	1748563
22 Accounts payable	721998	-	10933	*19906	25742	*14419	160751	51311	64453	*71710	31205	**	271569
23 Mort, notes, and bonds under 1 yr	396171	-	41631	*59337	*26836	*22348	63111	31680	42426	*38880	26167	-	43756
24 Other current liabilities	1649322	-	62861	26181	74837	*75495	593585	224847	182526	*208157	151651	**	49182
25 Loans from stockholders	355044	-	156150	*50534	*23744	*40080	25487	*7367	*14310	-	-	-	37373
26 Mort, notes, bonds, 1 yr or more	1476890	-	86829	*121643	*111065	*142528	226891	172953	268874	*98569	189503	**	58035
27 Other liabilities	778675	-	*1407	*14262	*29880	*18712	69127	*145403	192897	*7248	61323	**	238415
28 Net worth	2245736	-	24211	2942	160387	*11128	369931	255382	109635	*181203	80684	**	1050233
29 Capital stock	603136	-	170492	10419	9575	*977	41629	17649	156900	*39616	22417	**	133461
30 Paid-in or capital surplus	1452422	-	62877	*93739	*25290	*37720	190949	82942	*243727	*126558	43824	-	544796
31 Retained earnings, appropriated	*52619	-	-	-	-	-	*15881	-	-	*36738	-	-	-
32 Retained earnings, unappropriate	22173	-	-23782	*-32964	*85309	*16247	-25173	*-23902	-332538	*-28231	14443	**	372764
33 Retained earnings (S Corp)	297050	-	-185376	-47003	*41488	*36223	196740	*183789	*41546	*29644	-	-	-
34 Less: Cost of treasury stock	181664	-	*-0	*21249	*1274	*80040	50094	*5095	-	*23123	-	-	788
35 Total receipts	14047865	*217583	2448974	580020	1447071	*578460	3119273	1423143	1451807	*1311603	709172	**	760761
36 Business receipts	13585220	*215968	2437894	556633	1438859	*568470	3013043	1355705	1370925	*1292901	664320	**	670502
37 Interest	53618	*8	1751	*89	*2556	*6379	5206	*2882	6299	*7995	7257	**	13195
38 Interest on govt. obligations, State and local	15174	-	-	-	-	-	*735	*268	*734	*713	1736	-	10989
39 Rents	48832	-	-	-	-	-	*9190	*15399	*1567	*2238	20360	**	77
40 Royalties	*39159	-	-	*9794	-	-	*2948	-	-	*265	1820	-	24331
41 Net S-T cap gain less net LT loss	8	-	-	-	-	-	-	-	-	-	8	-	-
42 Net L-T cap gain less net ST loss	30638	-	-	*10287	*1060	*180	*32	*165	*2388	*70	4290	**	12166
43 Net gain, noncapital assets	6327	*8	*2321	*230	-	*32	*811	*213	*27	*556	1930	**	199
44 Dividends, domestic corporations	*2648	-	-	-	*1637	-	*348	-	*14	-	8	**	641
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	266242	*1600	7008	*2986	*2958	*3398	86959	48511	69854	*6864	7443	**	28661
47 Total deductions	13788266	*217726	2504771	554982	1405838	*553298	3066553	1376515	1436945	*1324370	694367	**	652900
48 Cost of sales and operations	3534347	*39034	472443	*127511	363431	*86999	570851	*123913	709178	*718779	181970	**	140239
49 Compensation of officers	716987	*5784	191557	*32576	110896	*86847	178983	31489	41088	*23578	5068	-	9121
50 Repairs	144670	*3685	32452	3496	6324	*4994	41106	21130	13898	*5747	8534	**	3305
51 Bad debts	248117	*18194	*8155	*39	*8296	*2381	43631	40997	22890	*40222	25274	**	38037
52 Rent paid on business property	820031	*10555	189900	38521	93071	*30627	164395	108041	51402	*49873	53079	**	30567
53 Taxes paid	474754	*2590	100854	27552	48599	*18411	107331	56554	38417	*22177	27235	**	25035
54 Interest paid	222585	*4041	21539	17267	14008	*9611	27142	17677	33711	*19718	32571	**	25301
55 Contributions or gifts	1523	*75	*64	-	*345	*-0	*301	*149	*400	*24	7	-	160
56 Amortization	69442	*1249	*899	*3920	*8792	*89	16173	*7329	4448	*14276	5528	**	6740
57 Depreciation	321324	*831	58298	13231	26227	*8712	60891	31425	25367	*16588	19465	**	60289
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	447119	*2012	19894	20341	38500	*17661	141488	57006	32389	*38521	29487	**	49820
60 Pension, prof sh, stock, annuity	84027	*185	*37725	*681	*3750	*5492	19040	*1117	*2954	*1065	11181	**	837
61 Employee benefit programs	227676	*3923	*51356	*2657	*15004	*4752	43378	37498	17963	*20933	12361	**	17852
62 Net loss, noncapital assets	5322	-	-	-	-	*294	*652	-	*374	*3403	598	-	-
63 Other deductions	6470341	*125569	1319637	267191	668597	*276427	1651191	842190	442466	*349465	282011	**	245598
64 Total receipts less total deducts	259600	*-143	-55797	25037	41232	*25162	52719	46628	14862	*-12767	14805	**	107861
65 Const taxable inc frm rel frn corps	5964	-	-	-	-	-	-	-	-	-	683	-	5281
66 Net income (less deficit), total	250390	*-143	-55797	25037	41232	*25162	51985	46361	14128	*-13480	13752	**	102153
67 Net income, total	678068	*14508	68727	*82773	76550	*32733	138008	54595	53334	*21192	21295	-	114354
68 Deficit, total	427679	*14651	124523	*57736	*35318	*7571	86023	*8235	*39205	*34671	7544	**	12201
69 Net income (less def), Form 1120-A	*-1374	-	*-1374	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-3	*-3	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	205668	*-5955	-13701	24503	*43441	*26187	60294	*25269	*32343	*13286	-	-	-
72 Statutory special deductions, total	83218	-	*7650	*19438	*1146	-	*17342	*12907	*95	*1850	12042	**	10749
73 Net operating loss deduction	81359	-	*7650	*19438	-	-	*17092	*12907	*85	*1850	12036	-	10300
74 Dividends received deduction	*1859	-	-	-	*1146	-	*249	-	*10	-	6	**	449
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	218478	*5824	*13701	-	*16913	*1	27019	*14539	*20905	*6714	9255	-	103605
77 Income tax before credits, total	68619	*1980	*2227	-	*2592	*-0	8158	*5098	*7081	*2349	3486	-	35647
78 Regular tax	67524	*1980	*2227	-	*2592	*-0	8104	*4893	*7077	*2277	3147	-	35226
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	918	-	-	-	-	-	*54	*205	-	*69	317	-	273
82 Environmental tax	*177	-	-	-	-	-	-	-	*4	*3	22	-	149
83 Foreign tax credit	*4542	-	-	-	-	-	-	-	*52	-	704	-	3786
84 U.S. Possessions tax credit	307	-	307	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*443	-	-	-	-	-	*209	*234	-	-	-	-	-
88 Prior year minumum tax credit	*243	-	-	-	-	-	-	*97	-	-	146	-	-
89 Income tax after credits, total	63083	*1980	*1920	-	*2592	*-0	7949	*4767	*7028	*2349	2636	-	31862

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Social services

MINOR INDUSTRY 8300
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13140	*1887	9004	*997	998	*49	188	*8	*6	*4	-	**	**
2 Total assets	1895561	-	206627	*137185	342151	*27958	343703	*65942	*77931	*694064	-	**	**
3 Cash	206247	-	37119	*17487	20609	*1331	*32001	*4104	*3322	*90275	-	**	**
4 Notes and accounts receivable	152591	-	*5537	*7484	-	*3102	*78698	*19203	*21985	*16583	-	**	**
5 Less: Allowance for bad debts	*1613	-	-	-	-	-	*204	-	*900	*510	-	-	-
6 Inventories	*13551	-	*167	-	*22	-	-	*81	-	*13280	-	**	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	52269	-	*4391	*2331	*2955	-	*20273	-	*6107	*16211	-	-	**
10 Loans to stockholders	13367	-	*6031	-	-	*526	*2598	-	*993	3221	-	-	**
11 Mortgage and real estate loans	*15230	-	-	-	-	-	*15230	-	-	-	-	-	-
12 Other investments	90391	-	*2037	*1196	*24490	-	*81	*14655	*32036	*15896	-	**	**
13 Depreciable assets	1566549	-	279329	*177480	317625	*64300	161133	*28693	*7167	*530822	-	**	**
14 Less: Accumulated depreciation	566509	-	160320	*76195	86134	*49373	36575	*8314	*3619	*145979	-	**	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	242667	-	-	*6540	*40717	*4064	*58124	*1934	-	131289	-	**	**
18 Intangible assets (Amortizable)	52059	-	*23338	*606	*7641	-	*6747	-	*492	*13236	-	**	**
19 Less: Accumulated amortization	16965	-	*8368	*362	*5009	-	*1666	-	-	*1560	-	**	-
20 Other assets	75726	-	17367	*618	*19235	*4009	*7262	*5586	*10349	*11300	-	**	**
21 Total liabilities	1895561	-	206627	*137185	342151	*27958	343703	*65942	*77931	*694064	-	**	**
22 Accounts payable	77961	-	17269	*5403	*1093	*1256	*25429	*3860	*2316	*21336	-	**	**
23 Mort, notes, and bonds under 1 yr	507374	-	*33946	*20371	*23528	*7311	*14191	*10332	*490	397206	-	**	**
24 Other current liabilities	222452	-	22488	*3705	*3615	-	*22950	*13983	*10511	145201	-	**	**
25 Loans from stockholders	286388	-	131829	*56960	*77133	-	*7971	-	*12494	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	500162	-	*38959	*68702	*193222	-	*128130	*21572	*13262	36315	-	**	**
27 Other liabilities	114688	-	*-0	*20159	*-0	*1030	*69383	*1262	*16489	*6365	-	**	**
28 Net worth	186537	-	-37864	*-38115	43560	*18361	75650	*14933	*22369	*87642	-	**	**
29 Capital stock	179624	-	76819	*88264	8894	*356	3154	*2	*3	*2133	-	**	**
30 Paid-in or capital surplus	319169	-	*30693	-	*42612	-	*17906	*586	*15346	*212025	-	**	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-172295	-	-38557	*-101398	*29353	*18005	*22015	*14345	*7020	*-123078	-	**	**
33 Retained earnings (S Corp)	-93645	-	*-68165	*-24980	*-37299	-	*36799	-	-	-	-	-	-
34 Less: Cost of treasury stock	*46316	-	*38654	-	-	-	*4224	-	-	3438	-	**	**
35 Total receipts	4086897	*150980	1371116	*445452	409544	*87427	523418	*116378	*247671	*734912	-	**	**
36 Business receipts	4053056	*147695	1366340	*444709	408107	*87417	*516558	*115537	*246418	*720275	-	**	**
37 Interest	7470	-	*601	*280	*1206	-	*1053	-	*45	*4286	-	**	**
38 Interest on govt. obligations, State and local	*197	-	-	-	-	-	*32	-	-	*165	-	-	**
39 Rents	*662	-	-	-	-	-	*662	-	-	-	-	-	-
40 Royalties	*1313	-	-	-	-	-	-	-	-	*1313	-	-	-
41 Net S-T cap gain less net LT loss	*3285	*3285	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*136	-	-	-	-	-	*107	-	-	29	-	**	-
43 Net gain, noncapital assets	*4840	-	*4077	-	-	-	*190	-	-	*573	-	**	-
44 Dividends, domestic corporations	6394	-	-	-	-	-	-	-	-	6394	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	9543	-	*98	*462	*231	*10	*4815	*841	*1208	1877	-	**	**
47 Total deductions	4105353	*174536	1383529	*440545	396144	*86658	521886	*109395	*237431	*755230	-	**	**
48 Cost of sales and operations	647777	*8313	161809	*10084	*25336	*44102	*149373	*11072	*152101	*85587	-	**	**
49 Compensation of officers	217313	*21851	112826	*31288	*18966	*5576	*9701	*3270	*8736	*5100	-	**	**
50 Repairs	79880	*3761	31977	*17155	6424	*2766	*6731	*2706	*304	*8057	-	**	-
51 Bad debts	*3708	-	*725	-	-	-	*75	-	*78	*2829	-	-	**
52 Rent paid on business property	345250	*12178	146827	*64733	*17231	-	*26615	*6623	*2505	68538	-	**	**
53 Taxes paid	257987	*20044	69585	*32755	22364	*13444	25232	*8018	*16795	*49751	-	**	**
54 Interest paid	123846	*5361	27771	*7535	19688	-	*9090	*2105	*1628	*50667	-	**	**
55 Contributions or gifts	*436	-	*266	-	*27	*86	*1	-	*23	*34	-	-	-
56 Amortization	13098	*77	*5905	*304	*2901	-	*900	-	*8	*3005	-	-	**
57 Depreciation	118491	*388	35160	*13169	15333	*2758	11239	*2039	*696	*37709	-	**	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	47868	*16019	12530	*3679	*2111	*1620	*1291	*358	*231	*10029	-	**	**
60 Pension, prof sh, stock, annuity	*10054	-	*5992	-	-	-	*2394	*284	*1267	*117	-	-	-
61 Employee benefit programs	57920	*1566	*14518	*100	*1170	*2015	*11111	*4644	*15923	*6874	-	**	**
62 Net loss, noncapital assets	*7818	-	-	-	-	-	*360	*121	*11	7326	-	-	**
63 Other deductions	2173907	*84979	757639	*259744	264593	*14292	267773	*68155	*37127	*419606	-	**	**
64 Total receipts less total deducts	-18456	*-23556	-12413	*4907	13399	*770	1532	*6983	*10240	*-20317	-	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-18653	*-23556	-12413	*4907	13399	*770	1500	*6983	*10240	*-20482	-	**	**
67 Net income, total	150799	*297	31615	*24823	*24670	*770	*25530	*6983	*10240	*25871	-	**	-
68 Deficit, total	169452	*23853	44028	*19916	*11271	-	*24030	-	-	46353	-	-	**
69 Net income (less def), Form 1120-A	*-4928	*-871	*-3766	-	*-291	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	21214	*-9639	15395	*-4575	*10744	-	*9289	-	-	-	-	-	-
72 Statutory special deductions, total	20694	-	*6752	*6985	-	-	-	-	*1861	*5096	-	-	**
73 Net operating loss deduction	*16218	-	*6752	*6985	-	-	-	-	*1861	*620	-	-	-
74 Dividends received deduction	4476	-	-	-	-	-	-	-	-	4476	-	-	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	57345	*297	*768	*2497	*3318	*770	*9083	*6983	*8379	*25251	-	**	-
77 Income tax before credits, total	17836	-	*115	*374	*498	*115	*2848	*2374	*2892	*8619	-	**	-
78 Regular tax	17628	-	*115	*374	*498	*115	*2715	*2374	*2851	*8585	-	**	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*172	-	-	-	-	-	*133	-	*38	-	-	-	-
82 Environmental tax	*36	-	-	-	-	-	-	-	*3	*33	-	**	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*625	-	-	-	-	-	-	-	*378	*247	-	**	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	17211	-	*115	*374	*498	*115	*2848	*2374	*2515	*8371	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Membership organizations

MINOR INDUSTRY 8600
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11346	*1684	6511	*1465	*633	516	421	*50	46	*13	4	3	**
2 Total assets	4314737	-	120390	*229370	*251468	386819	964095	*351635	663817	*398998	247540	700605	**
3 Cash	725798	-	65571	*104953	*80412	*47917	164926	*64566	121591	*52481	13917	9464	**
4 Notes and accounts receivable	574662	-	*2247	*72176	*22422	*69120	70731	*26288	113260	*116275	24697	57446	**
5 Less: Allowance for bad debts	6267	-	*391	-	-	-	*1223	*485	*1452	*970	1746	-	-
6 Inventories	102718	-	*5187	*472	*293	*5880	*15945	*57560	*6215	*1640	534	8992	-
7 Investments in govt. obligations, Total	132812	-	-	-	-	-	*42694	-	*25197	*6648	34178	24094	-
8 Tax-exempt securities	*85868	-	-	-	-	-	*1164	-	*108	*18943	-	65653	**
9 Other current assets	352715	-	*1162	*10074	*4660	52811	60178	*13381	23022	*28099	79159	80168	**
10 Loans to stockholders	*3962	-	-	-	-	-	*3764	-	-	-	198	-	-
11 Mortgage and real estate loans	*1154	-	-	*817	-	-	-	*120	-	-	217	-	-
12 Other investments	538278	-	*4190	-	-	*49382	*51041	*43612	*97906	*14163	18600	259386	**
13 Depreciable assets	2263528	-	*105231	*116040	*153911	*273408	604138	*190569	314988	*174028	43180	288035	**
14 Less: Accumulated depreciation	977383	-	*83446	*84648	*15839	*141516	248577	*78051	120888	*49907	12898	141612	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	394034	-	*5955	*2063	*5545	*19985	140624	*28369	78831	*32670	45040	34952	**
18 Intangible assets (Amortizable)	54555	-	*208	*21847	*75	*99	*23640	*498	*872	*2783	2589	1946	-
19 Less: Accumulated amortization	20666	-	*208	*16062	*12	*20	*2077	*155	*872	*937	326	-	-
20 Other assets	88969	-	*14685	*1639	*-0	*9753	37128	*5364	5036	*3082	200	12082	**
21 Total liabilities	4314737	-	120390	*229370	*251468	386819	964095	*351635	663817	*398998	247540	700605	**
22 Accounts payable	486506	-	*7405	*29100	*4297	*72062	83566	*27492	104787	*72933	8550	76313	**
23 Mort, notes, and bonds under 1 yr	216225	-	-	*422	*10483	*9102	42515	*17940	*3074	*36699	78340	17651	-
24 Other current liabilities	745923	-	*15563	*33993	*17069	*51589	174379	*45898	185448	*46795	31478	143711	**
25 Loans from stockholders	65972	-	*2471	*44308	*2844	*13587	*2762	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	433736	-	-	*21107	*56751	*78125	174226	*39566	*23230	*7112	25286	8331	-
27 Other liabilities	392644	-	*148	*4291	*7637	*15259	*41289	*96157	*36192	*53546	11922	126203	-
28 Net worth	1973731	-	94804	*96149	*152387	147095	445357	*124581	311085	*181912	91965	328396	**
29 Capital stock	248800	-	*19792	*3922	*93	*31906	40217	*37494	*64675	*48004	1	2696	-
30 Paid-in or capital surplus	756955	-	*26041	*51352	*19713	*53394	243726	*9543	*234685	*56298	60830	1374	-
31 Retained earnings, appropriated	*39368	-	*12777	*1005	*4966	-	*18789	*154	-	*875	-	801	-
32 Retained earnings, unappropriate	942126	-	36194	*65275	*115484	62291	142371	*77391	11726	*76736	31134	323524	**
33 Retained earnings (S Corp)	*-10398	-	-	*-24536	*12131	-	*2008	-	-	-	-	-	-
34 Less: Cost of treasury stock	*3120	-	-	*869	-	*496	*1755	-	-	-	-	-	-
35 Total receipts	6141830	*122092	429893	*405434	*129507	1080399	1016852	*352229	773343	*982570	108348	741164	**
36 Business receipts	4987213	*57803	213391	*403535	*96149	*747868	958774	*336865	637821	*881313	100460	553233	**
37 Interest	51021	*75	1573	*4597	*3591	*2147	7487	*2756	8182	*2294	5377	12939	**
38 Interest on govt. obligations, State and local	8404	-	-	-	-	-	*1710	*243	*1314	*1227	-	3910	**
39 Rents	41191	-	*10273	*1010	*3339	*393	*4362	*4599	*526	*80	1810	14800	**
40 Royalties	*2708	-	-	-	-	-	-	-	*2702	-	-	6	**
41 Net S-T cap gain less net LT loss	*5372	-	-	-	-	-	*340	-	*148	*627	6	4251	**
42 Net L-T cap gain less net ST loss	22641	-	-	-	-	*2359	*3990	*667	*237	*2121	72	13194	**
43 Net gain, noncapital assets	2541	*2089	-	-	-	-	*59	*113	*48	*36	144	52	**
44 Dividends, domestic corporations	6210	-	-	-	-	*920	*546	*781	*679	*703	-	2582	**
45 Dividends, foreign corporations	*484	-	-	-	-	-	*54	-	*13	*25	-	392	**
46 Other receipts	1014046	*62125	*204655	*-3708	*26429	*326711	39530	*6205	121673	*94144	478	135804	**
47 Total deductions	6033744	*121558	437192	*414555	*110110	1058799	992621	*337104	771670	*970470	104684	714981	**
48 Cost of sales and operations	2006392	*3609	*102975	*13972	*6725	*56588	445765	*85331	377630	*763287	2141	148370	-
49 Compensation of officers	61391	*869	*3742	*5520	*12116	*2480	*14321	*6716	*11526	*2644	-	1457	**
50 Repairs	75701	*1965	*3138	*12084	*2975	*12863	19056	*3281	7661	*4317	1882	6479	**
51 Bad debts	5024	-	*191	-	-	*1620	*1926	*111	*629	*400	87	60	**
52 Rent paid on business property	155019	*8087	*22953	*13911	*234	*48313	7778	*6809	8923	*9070	4602	24338	**
53 Taxes paid	161544	*2748	14385	*11378	*6600	26654	25870	*12880	21303	*10376	4377	24972	**
54 Interest paid	39114	*3	-	*4401	*3043	*6443	11120	*3951	3035	*2179	3356	1582	**
55 Contributions or gifts	3368	*39	*80	*16	-	*2477	*1	*162	*145	-0	-	448	**
56 Amortization	9558	*155	-	*5733	*12	*272	1312	*399	*250	*502	155	769	-
57 Depreciation	145953	*2156	*2822	*6515	*2449	*25123	36419	*18958	20008	*9594	2176	19735	**
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	1	**
59 Advertising	97894	*1020	*7261	*38628	*3064	*11370	*1497	*5294	*7954	*6475	3095	12236	**
60 Pension, prof sh, stock, annuity	24403	*620	-	-	-	*3592	*4934	*2078	*3934	*1215	199	7831	-
61 Employee benefit programs	114913	*1539	*11441	*4982	*758	*15379	7282	*5645	18153	*10380	5283	34072	**
62 Net loss, noncapital assets	1144	*109	-	*132	-	*42	*396	*365	*89	*7	4	-	-
63 Other deductions	3132325	*98641	268204	*297284	*72133	845583	414943	*185123	290431	*150024	77327	432631	**
64 Total receipts less total deducts	108086	*534	-7300	*-9121	*19397	21600	24231	*15125	1673	*12100	3664	26183	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	99682	*534	-7300	*-9121	*19397	21600	22522	*14882	359	*10873	3664	22273	**
67 Net income, total	197588	*9376	13249	*4685	*26884	*39793	36312	*14882	14178	*11688	4267	22273	**
68 Deficit, total	97906	*8842	*20549	*13806	*7487	*18193	*13790	-	*13819	*816	603	-	-
69 Net income (less def), Form 1120-A	-4169	-	1353	*-606	*-4916	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	*3170	*-453	-	*-10877	*14452	-	*48	-	-	-	-	-	-
72 Statutory special deductions, total	39689	*235	*11834	*96	*1555	*3854	*10700	*3227	*833	*993	4267	2095	**
73 Net operating loss deduction	34989	*235	*11834	-	*1555	*3210	*10318	*2680	*389	*501	4267	-	-
74 Dividends received deduction	4399	-	-	*96	-	*644	*382	*547	*443	*492	-	1794	**
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	142611	*9141	*1415	*3309	*10876	*35939	25564	*11655	13346	*11188	-	20178	**
77 Income tax before credits, total	43792	*3115	*212	*496	*2383	*10413	7070	*4428	4503	*3909	78	7184	**
78 Regular tax	42634	*3108	*212	*496	*2383	*10413	7070	*3883	4428	*3780	-	6860	**
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*1110	-	-	-	-	-	-	*545	*75	*118	76	296	-
82 Environmental tax	*47	*7	-	-	-	-	-	-	-	11	2	28	**
83 Foreign tax credit	*82	-	-	-	-	-	*8	*15	*6	-	-	53	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*510	-	-	-	-	-	*90	*420	-	-	-	-	-
88 Prior year minumum tax credit	*520	-	-	-	-	-	*215	-	*305	-	-	-	-
89 Income tax after credits, total	42681	*3115	*212	*496	*2383	*10413	6758	*3994	4191	*3909	78	7132	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering
services

MINOR INDUSTRY 8911
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	48441	2673	35876	4866	2059	1436	1202	143	102	39	18	17	9
2 Total assets	18538789	-	1047625	830742	691334	957552	2448725	1044520	1583058	1384693	1248457	2561400	4740685
3 Cash	2179815	-	302100	297485	180073	261463	255485	117652	165263	148583	145690	187961	118061
4 Notes and accounts receivable	6495702	-	74900	103696	207253	247801	964916	452692	579919	434795	542413	952981	1934337
5 Less: Allowance for bad debts	158579	-	-	*486	-	*645	23560	8727	24305	8332	41851	31587	19085
6 Inventories	686831	-	*15891	*27272	*9602	47729	189284	50495	87431	99785	13325	86128	59890
7 Investments in govt. obligations, Total	91841	-	*587	-	-	-	*4831	*7184	-	791	850	10122	67477
8 Tax-exempt securities	*3744	-	-	-	-	-	-	-	*3744	-	-	-	-
9 Other current assets	1646488	-	79216	41764	70604	60477	149930	122609	151019	119937	127199	363269	360467
10 Loans to stockholders	312320	-	152340	*23809	*15073	*10521	32077	*4240	*9466	*36909	10049	17837	-
11 Mortgage and real estate loans	23331	-	*2344	-	*4251	-	*12342	*2361	*379	*92	75	1486	-
12 Other investments	1956287	-	50290	*76413	*7268	63812	199865	102380	167951	198249	112956	254050	723052
13 Depreciable assets	7962425	-	1346897	625454	346663	532633	1362384	376153	479578	593210	371392	804792	1123267
14 Less: Accumulated depreciation	4749142	-	1022917	408463	204600	312391	858328	215530	272146	316041	176093	373525	589107
15 Depletable assets	*50035	-	*18434	-	-	-	*10816	*40	-	-	3382	-	17364
16 Less: Accumulated depletion	*28361	-	*9206	-	-	-	*5896	-	-	-	858	-	12401
17 Land	243255	-	-	*10384	*974	*730	49538	*8306	30503	*6607	31803	22620	81790
18 Intangible assets (Amortizable)	925036	-	6414	*22098	*16921	*35323	49607	*16239	32637	65921	83928	184747	411200
19 Less: Accumulated amortization	149124	-	2862	*7637	*197	*3509	26881	*5522	10510	14564	16751	8797	51895
20 Other assets	1046886	-	33196	18954	37450	13608	82315	13945	182129	18753	40948	89318	516270
21 Total liabilities	18538789	-	1047625	830742	691334	957552	2448725	1044520	1583058	1384693	1248457	2561400	4740685
22 Accounts payable	2132749	-	55906	*70893	91238	88356	375016	202570	281871	152827	131843	275076	407152
23 Mort, notes, and bonds under 1 yr	2287175	-	160519	76757	95358	111689	401188	119717	208178	169730	106299	330735	507004
24 Other current liabilities	2966253	-	138311	53489	63269	160569	386432	196609	244137	327672	194562	377794	823409
25 Loans from stockholders	1093333	-	413972	*105524	154083	100238	107205	*5537	*98066	*34921	49693	24094	-
26 Mort, notes, bonds, 1 yr or more	2657108	-	185593	*88363	131839	145342	376527	84255	204287	182415	303933	267913	686642
27 Other liabilities	1258237	-	38773	*2378	*8439	*15976	138315	34421	46215	52292	140802	306152	474473
28 Net worth	6143935	-	54552	433338	147108	335381	664041	401411	500304	464835	321325	979635	1842005
29 Capital stock	1383990	-	103949	38152	122789	40177	226127	199186	213481	61093	86042	36910	256084
30 Paid-in or capital surplus	3589266	-	150821	190905	*32849	125663	176163	94641	369439	352430	240162	844154	1012038
31 Retained earnings, appropriated	7577	-	-	-	-	-	*434	*223	*1640	*3766	-	-	1514
32 Retained earnings, unappropriate	1129432	-	-94009	104879	69289	82089	143580	39860	-19129	30394	-3916	78663	697732
33 Retained earnings (S Corp)	567320	-	-80819	139463	*-42870	124000	223111	*81211	*31826	*35581	-	55818	-
34 Less: Cost of treasury stock	533651	-	*25392	*40060	*34949	*36547	105373	*13710	96953	*18430	963	35910	125364
35 Total receipts	45463462	370129	5748690	3069297	2524726	2815215	6974979	2434916	3069948	3140402	2147410	4709983	8457766
36 Business receipts	44140835	365221	5643497	3011334	2491231	2756735	6705686	2361106	3009476	2968385	2092059	4544782	8191323
37 Interest	144085	*210	6974	7191	3417	2230	10391	6056	6240	9687	15765	16967	58957
38 Interest on govt. obligations, State and local	7934	-	*3010	-	-	*44	*1211	*22	*99	*1008	1557	236	746
39 Rents	100636	*69	*126	*19067	*27	*688	4388	*3795	5078	*5295	12271	4234	45599
40 Royalties	11022	-	*27	-	-	-	*71	*85	*1271	*1085	1	6263	2219
41 Net S-T cap gain less net LT loss	5958	-	*275	*456	*4489	-	*255	*126	*208	-	136	7	7
42 Net L-T cap gain less net ST loss	38693	-	*5130	*341	*119	*476	*259	*1538	*3522	*5173	532	7382	14221
43 Net gain, noncapital assets	27207	-	*4596	*819	*871	*2099	840	*337	1153	*10559	638	311	4984
44 Dividends, domestic corporations	6744	-	*679	*1186	*3	-	*92	*432	*162	*1406	237	1000	1545
45 Dividends, foreign corporations	10870	*652	-	*18	-	-	-	-	*2953	*3437	1003	618	2190
46 Other receipts	969478	*3978	84376	*28884	24569	52944	251785	61420	39786	134366	23213	128184	135974
47 Total deductions	44823765	433125	5615251	3037701	2629656	2752609	6912707	2344680	3018480	3122582	2119572	4558939	8278462
48 Cost of sales and operations	20752427	140301	964139	1029194	1292959	991692	2743621	1262885	1630311	1770722	1150459	2797589	4978553
49 Compensation of officers	3312543	*58889	1135834	506857	221626	277402	608021	122102	87460	69043	49135	88179	87998
50 Repairs	184924	*6709	23168	17651	5635	20137	31084	8205	9032	12213	11418	20830	18841
51 Bad debts	108288	-	*10920	*1285	*6038	*12771	28597	*2159	4316	11155	12046	10024	8977
52 Rent paid on business property	1462161	15835	265795	133547	68672	86395	214272	72729	78409	105713	69183	125422	226190
53 Taxes paid	1629233	9056	311138	120034	89054	96026	282664	59675	108488	99599	67916	121745	263838
54 Interest paid	393137	*2830	38173	10926	16445	23860	73689	18583	25956	30289	25937	31734	94715
55 Contributions or gifts	8526	-	*1116	*78	*464	*470	1441	*421	507	*246	470	1291	2022
56 Amortization	52223	*100	536	*2709	*349	*2527	7458	1215	2972	8246	3284	6191	16636
57 Depreciation	724095	*2470	109431	52930	40437	61148	120253	46202	46990	40689	34568	77671	91306
58 Depletion	*7318	-	*5115	*64	-	-	*1361	-	*1	*1	-	-	775
59 Advertising	115214	*654	24601	11043	9061	5020	13312	8975	11081	5614	2509	10487	12856
60 Pension, prof sh, stock, annuity	466097	-	34402	*32700	*27776	44544	52416	15713	30185	11824	16308	30690	169540
61 Employee benefit programs	838172	*841	99607	53983	*19536	60622	166381	36106	71905	53447	41412	110149	124181
62 Net loss, noncapital assets	29794	*3386	*499	*6247	*975	*199	2096	*2257	*641	*2418	4927	1611	4538
63 Other deductions	14739614	192053	2590777	1058453	830629	1069796	2566042	687453	910227	901364	630001	1125325	2177495
64 Total receipts less total deducts	639696	-62996	133439	31596	-104930	62606	62271	90235	51468	17820	27839	151044	179304
65 Const taxable inc frm rel frn corps	3442	-	-	-	-	-	-	-	-	*1327	60	283	1772
66 Net income (less deficit), total	635204	-62996	130429	31596	-104930	62562	61060	90213	51369	18138	26342	151091	180330
67 Net income, total	1608734	*4428	392277	109400	*29698	125515	217655	111887	135807	56903	64749	164573	195842
68 Deficit, total	973529	67424	261847	77804	134628	62952	156595	*21674	84438	*38764	38407	13482	15512
69 Net income (less def), Form 1120-A	-13091	*-2153	-9360	*4958	*-6536	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*199	*199	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	363967	*-28301	139829	75547	*-28569	44545	70321	*40732	*36430	*3956	-	9477	-
72 Statutory special deductions, total	238043	*266	59917	*13963	*5226	*18322	*17811	*12331	*4347	*21778	13391	14532	56159
73 Net operating loss deduction	230107	*266	59442	*13133	*5226	*18322	*17746	*12038	*4261	*19321	12272	13969	54113
74 Dividends received deduction	7936	-	*475	*830	-	-	*64	*294	*86	*2457	1119	563	2047
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	683896	-	39622	*12891	*5716	*44166	74935	58533	87665	*28550	51468	140627	139722
77 Income tax before credits, total	233354	-	8002	*1934	*857	*12885	24196	20280	29967	10688	17822	51673	55051
78 Regular tax	218249	-	7227	*1934	*857	*12885	23053	19792	29860	*9707	17499	47865	47569
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	14003	-	*775	-	-	-	*1141	*482	*47	*955	265	3420	6917
82 Environmental tax	554	-	-	-	-	-	-	*5	*49	*23	57	182	238
83 Foreign tax credit	13660	-	*783	-	-	*59	*63	-	*5748	*1477	3360	829	1340
84 U.S. Possessions tax credit	92	-	-	-	-	-	92	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	*215	-	*87	-	-	-	-	-	-	-	127	-	-
87 General business credit	2929	-	-	-	*22	-	*975	*466	-	*351	57	901	157
88 Prior year minumum tax credit	*1348	-	*833	-	-	-	-	-	*161	*313	-	41	-
89 Income tax after credits, total	215110	-	6299	*1934	*835	*12826	23066	19813	24058	8547	14277	49902	53554

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 8930
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	26524	*2592	19410	3536	*663	*177	*122	*14	*10	-	**	**	-
2 Total assets	1892976	-	394912	482689	*213781	*120046	*256309	*137035	*288205	-	**	**	-
3 Cash	362067	-	70059	116680	*21904	*38161	*48389	*34494	*32380	-	**	**	-
4 Notes and accounts receivable	377110	-	59376	*35859	*40032	*20118	*113096	*10606	*98024	-	**	**	-
5 Less: Allowance for bad debts	*4595	-	*2691	*404	*814	-	-	-	*686	-	-	**	-
6 Inventories	*23652	-	-	*541	*1475	-	-	*13486	*8150	-	-	**	-
7 Investments in govt. obligations, Total	*20862	-	-	-	-	*20862	-	-	-	-	-	-	-
8 Tax-exempt securities	*33284	-	-	*69	-	-	-	-	33216	-	-	**	-
9 Other current assets	80342	-	28546	*23814	*1934	*6388	*10894	*1671	*7094	-	**	**	-
10 Loans to stockholders	95129	-	38238	*12353	*25516	*6283	*12740	-	-	-	-	-	-
11 Mortgage and real estate loans	*8131	-	-	*8131	-	-	-	-	-	-	-	-	-
12 Other investments	191906	-	*15372	*104218	*16338	*21867	*13730	*19633	*749	-	**	**	-
13 Depreciable assets	1196184	-	414581	245514	*225183	*12599	*82125	*69712	*146470	-	**	**	-
14 Less: Accumulated depreciation	813671	-	293511	183373	*154855	*10542	*41165	*53577	*76649	-	**	**	-
15 Depletable assets	*300	-	*300	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*60	-	*60	-	-	-	-	-	-	-	-	-	-
17 Land	*22160	-	*202	*7842	-	*4310	*3761	*4606	1439	-	**	**	-
18 Intangible assets (Amortizable)	139276	-	15110	*26530	*20111	*24	*36833	*232	*40436	-	-	**	-
19 Less: Accumulated amortization	65168	-	*1831	*10360	*18152	*24	*28436	*143	*6222	-	-	**	-
20 Other assets	226067	-	51222	95276	*35109	*-0	*4342	*36315	*3804	-	-	**	-
21 Total liabilities	1892976	-	394912	482689	*213781	*120046	*256309	*137035	*288205	-	**	**	-
22 Accounts payable	131482	-	14133	*27141	-	-	*46246	*1089	*42872	-	**	**	-
23 Mort, notes, and bonds under 1 yr	268482	-	36135	41786	*72323	*21878	*30383	*1946	*64032	-	**	**	-
24 Other current liabilities	284344	-	35955	27891	*26167	*6189	*155421	*4348	*28373	-	-	**	-
25 Loans from stockholders	199030	-	143587	*35270	*20160	-	-	*13	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	452825	-	64259	*104178	*46085	*81426	*34644	*10462	*111771	-	**	**	-
27 Other liabilities	32491	-	4975	*4622	-	-	*369	*19730	*2795	-	-	**	-
28 Net worth	524322	-	95869	241802	*49045	*10554	*-10755	*99446	*38362	-	**	**	-
29 Capital stock	147505	-	36267	57917	*9897	*4379	*6216	*1704	*31125	-	**	**	-
30 Paid-in or capital surplus	394957	-	*22962	*32719	*86998	*51048	*3321	*64932	*132977	-	**	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	18915	-	63967	*87187	*20473	*29944	*-24302	*-42416	*-115938	-	**	**	-
33 Retained earnings (S Corp)	-4279	-	-13805	66369	*-61705	*-74817	*4451	*75227	-	-	-	-	-
34 Less: Cost of treasury stock	32775	-	*13523	*2391	*6619	-	*441	-	*9802	-	-	-	-
35 Total receipts	5720483	*72700	1924728	1187398	*1112597	*69881	*980697	*21458	*351023	-	**	**	-
36 Business receipts	5518019	*68290	1876853	1155656	*1110456	*65269	*912304	*21145	*308045	-	**	**	-
37 Interest	13131	*18	*3744	*1810	*516	*232	*340	*71	*6401	-	**	**	-
38 Interest on govt. obligations, State and local	*9699	-	*347	-	-	-	-	*209	9142	-	-	**	-
39 Rents	*3467	-	-	*1670	-	-	*529	-	*1268	-	**	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*1116	-	-	-	-	-	-	-	*1116	-	-	**	-
42 Net L-T cap gain less net ST loss	*8105	-	*2511	*773	-	-	*4148	-	*673	-	-	**	-
43 Net gain, noncapital assets	*4731	*3905	*675	*55	-	-	*94	-	*2	-	**	-	-
44 Dividends, domestic corporations	*1794	-	-	*1794	-	-	-	-	-0	-	**	**	-
45 Dividends, foreign corporations	190	-	-	-	-	-	-	-	190	-	-	**	-
46 Other receipts	160231	*487	40597	*25640	*1625	*4381	*63282	*33	*24186	-	**	**	-
47 Total deductions	5331584	*59482	1704265	1075011	*1081567	*90985	*983210	*20781	*316284	-	**	**	-
48 Cost of sales and operations	894918	-	40789	*231251	*37609	-	*475834	*7279	*102156	-	-	**	-
49 Compensation of officers	905215	*15379	300801	252536	*252790	*14045	*57723	*1236	*10705	-	**	**	-
50 Repairs	44599	*849	15661	5501	*2381	*422	*17088	*288	*2409	-	**	**	-
51 Bad debts	19967	-	*5606	-	*14	*249	*12779	*43	*1276	-	-	**	-
52 Rent paid on business property	307315	*5024	139993	63901	*69382	*4818	*13173	*446	*10578	-	**	**	-
53 Taxes paid	256007	*6333	81597	56906	*44618	*2315	*52637	*1019	*10583	-	**	**	-
54 Interest paid	64578	*635	15103	14528	*11530	*7741	*5349	*1150	*8543	-	**	**	-
55 Contributions or gifts	*2622	-	*1772	*749	-	*68	-	-	33	-	-	**	-
56 Amortization	24829	-	7302	*5798	*349	*58	*2831	*19	*8471	-	-	**	-
57 Depreciation	91560	-	34705	18398	*15125	*717	*7136	*1612	*13867	-	**	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	34824	*200	24129	3229	*2479	*324	*1106	*111	*3246	-	-	**	-
60 Pension, prof sh, stock, annuity	38280	-	*5694	*3995	*21018	*1803	*2025	*94	3650	-	**	**	-
61 Employee benefit programs	206779	*967	121094	25770	*36193	*2480	*15780	*13	4483	-	-	**	-
62 Net loss, noncapital assets	*10073	-	-	-	-	*9852	*5	-	*215	-	-	**	-
63 Other deductions	2430019	*30096	910020	392448	*588080	*46091	*319743	*7471	*136071	-	**	**	-
64 Total receipts less total deducts	388899	*13218	220463	112388	*31031	*-21103	*-2513	*677	*34738	-	**	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	379200	*13218	220116	112388	*31031	*-21103	*-2513	*468	*25596	-	**	**	-
67 Net income, total	484533	*23815	261193	116155	*38027	*2593	*12810	*1713	*28227	-	**	**	-
68 Deficit, total	105333	*10597	41077	*3767	*6997	*23696	*15323	*1245	*2631	-	-	-	-
69 Net income (less def), Form 1120-A	1804	-	*939	*866	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*278	*278	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	302952	*20152	213920	84043	*11386	*-23696	*-4567	*1713	-	-	-	-	-
72 Statutory special deductions, total	*19727	-	*254	*1256	-	*213	*7756	-	*10247	-	**	**	-
73 Net operating loss deduction	*18471	-	*254	-	-	*213	*7756	-	*10247	-	**	-	-
74 Dividends received deduction	*1256	-	-	*1256	-	-	-	-	-0	-	**	**	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	81160	*281	*12821	*27479	*19645	*2380	*575	-	*17979	-	-	**	-
77 Income tax before credits, total	21536	*42	*3030	*5481	*6043	*500	*86	-	*6354	-	-	**	-
78 Regular tax	21295	*42	*3030	*5481	*6043	*500	*86	-	*6113	-	-	**	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*206	-	-	-	-	-	-	-	*206	-	-	-	-
82 Environmental tax	*36	-	-	-	-	-	-	-	*36	-	-	**	-
83 Foreign tax credit	28	-	-	-	-	-	-	-	28	-	-	**	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	*56	-	-	-	-	*56	-	-	-	-	-	-	-
88 Prior year minumum tax credit	*133	-	-	-	-	-	-	-	*133	-	-	-	-
89 Income tax after credits, total	21319	*42	*3030	*5481	*6043	*444	*86	-	*6193	-	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 8980
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	136819	13872	97825	13253	5906	2900	2399	336	193	64	35	21	15
2 Total assets	32722053	-	1888945	2083063	2031634	1966631	4614589	2278912	2974007	2154960	2375765	3172902	7180646
3 Cash	4020264	-	544445	390397	401955	265329	577856	325005	402521	263042	434160	316366	99187
4 Notes and accounts receivable	6602724	-	212467	311412	303392	283223	1153853	487648	787061	387440	364863	555844	1755520
5 Less: Allowance for bad debts	127585	-	*12092	*1270	*865	*5415	6973	8882	25019	13741	3833	10235	39261
6 Inventories	1146410	-	46477	128938	117066	122681	237291	51492	128792	26112	33513	63217	190833
7 Investments in govt. obligations, Total	611723	-	-	*10710	*9775	*4022	*40148	*37130	*68258	*55442	173264	55978	156995
8 Tax-exempt securities	95170	-	*3971	*23709	-	*4155	*26754	*345	*4618	*10126	1868	-	19624
9 Other current assets	2663454	-	98420	54515	77727	161833	273746	188495	158443	322879	333521	159574	834301
10 Loans to stockholders	799088	-	152289	182427	109025	33017	123625	26322	48743	*6093	95701	20194	1652
11 Mortgage and real estate loans	1072743	-	*152	-	*75067	*9952	-	-	*44864	-	80	-	942627
12 Other investments	4548070	-	85931	110492	178464	246834	640915	419998	399917	345823	229779	746581	1143337
13 Depreciable assets	13356662	-	1779769	1338805	969987	1170001	1838465	1067071	1330754	704563	580879	1028341	1548027
14 Less: Accumulated depreciation	6532634	-	1185634	689352	483485	579520	821157	521843	657666	269640	224748	376563	723026
15 Depletable assets	*62457	-	*18299	-	-	-	*13339	*29209	*1610	-	-	-	-
16 Less: Accumulated depletion	*25620	-	*12558	-	-	-	-	*12797	*265	-	-	-	-
17 Land	662333	-	*19369	*35583	56267	*76785	145395	89800	42861	*30138	41122	76209	48804
18 Intangible assets (Amortizable)	2490408	-	117544	214001	173584	152084	97519	53566	176407	111709	275396	267653	850943
19 Less: Accumulated amortization	680438	-	53365	157535	64890	73243	34833	22425	42904	9941	79007	40064	102230
20 Other assets	1956826	-	73459	130232	108565	94892	308645	68778	105011	184916	119206	309808	453314
21 Total liabilities	32722053	-	1888945	2083063	2031634	1966631	4614589	2278912	2974007	2154960	2375765	3172902	7180646
22 Accounts payable	3511474	-	306635	118889	171951	231478	586189	294669	422261	270525	110576	120466	877835
23 Mort, notes, and bonds under 1 yr	3661857	-	242163	236762	210208	192472	435234	301218	219335	182172	73015	364444	1204834
24 Other current liabilities	3456688	-	252944	183912	151693	173093	653877	271473	371625	197779	465333	251754	483204
25 Loans from stockholders	3353314	-	821110	772504	358130	199427	826501	*24497	139819	*18887	137185	-	55253
26 Mort, notes, bonds, 1 yr or more	7021925	-	415259	472468	564248	396840	1224360	477716	571914	269361	306616	1061209	1261933
27 Other liabilities	2828124	-	170179	938276	104038	52448	253097	80009	317910	182133	146942	127380	455713
28 Net worth	8888671	-	-319346	-639748	471365	720874	635331	829329	931142	1034102	1136098	1247650	2841874
29 Capital stock	3352041	-	430227	293121	185356	253284	302718	302261	586209	401587	314269	126698	156312
30 Paid-in or capital surplus	9298693	-	383252	128492	217046	312193	435318	555799	1472316	771843	1426717	1055328	2540389
31 Retained earnings, appropriated	*66285	-	-	-	-	-	*25984	-	-	-	-	-	40301
32 Retained earnings, unappropriate	-3761748	-	-352279	-1018540	16774	101778	-320337	-298364	-1154499	-217467	-637917	21699	97404
33 Retained earnings (S Corp)	296538	-	-728065	43168	73871	86784	242738	281490	40498	*91910	37488	49929	76726
34 Less: Cost of treasury stock	363139	-	52480	*85988	*21683	*33165	51090	*11856	*13383	*13772	4459	6005	69258
35 Total receipts	52911017	823797	12130796	6616469	4200143	3389756	7107133	2646735	4180961	1491183	1322129	2034815	6967100
36 Business receipts	50011027	734107	11626414	6570251	3967112	3233148	6728453	2515427	3966667	1341033	1086050	1783037	6459328
37 Interest	535584	7010	8395	10827	25006	13248	36218	19847	38965	26834	48229	66550	234453
38 Interest on govt. obligations, State and local	9136	34	*18	*1558	*700	*1218	*781	*1715	*258	*1080	977	-	797
39 Rents	123495	*40	*36	*328	*8351	*18982	28647	*9552	9895	*10815	13423	10918	12507
40 Royalties	224083	-	*42457	-	*2942	*2495	-	*6455	*697	*178	2575	7627	158657
41 Net S-T cap gain less net LT loss	9502	-	-	*2234	-	*72	*195	*283	*46	*265	2821	1471	2115
42 Net L-T cap gain less net ST loss	81342	*25376	*5111	*446	*16947	*1036	12037	*3817	*11945	*1993	1260	-	1374
43 Net gain, noncapital assets	54036	*8066	*13210	*5387	*1347	*1995	9432	3437	3371	*1050	2875	3287	580
44 Dividends, domestic corporations	8291	*169	*491	*1149	*1394	*1213	*638	*860	*261	-	282	741	1093
45 Dividends, foreign corporations	*9208	-	-	-	-	-	-	*494	*2739	*3117	-	16	2841
46 Other receipts	1845315	48995	434664	24288	176343	116350	290732	84847	146116	104819	163637	161169	93355
47 Total deductions	52414133	1034470	11808970	6543086	4095968	3300531	6904291	2639967	4207984	1617219	1457272	1985712	6818663
48 Cost of sales and operations	19155272	200189	2288086	1707315	1620833	1357214	2563551	1192858	2022136	708643	493693	815413	4185341
49 Compensation of officers	4741886	55131	1811191	1041461	592986	241528	477572	148916	123655	64990	34907	30483	119068
50 Repairs	346865	4920	86985	62454	38678	19379	36425	18088	20461	12702	8632	13537	24605
51 Bad debts	208035	15338	44707	8893	16672	21599	13062	7250	20080	26571	12761	3770	17331
52 Rent paid on business property	1699736	38383	566372	225227	137032	113975	141411	95872	123158	40331	39059	39314	139603
53 Taxes paid	1680318	27896	456128	308784	128356	92930	187004	83323	117877	47636	31855	50723	147806
54 Interest paid	1001489	40504	72985	53226	79086	53294	134383	64703	87182	45161	46770	106336	217859
55 Contributions or gifts	10903	*131	1333	624	1442	1529	1210	1026	1208	*326	95	470	1509
56 Amortization	236648	2368	18831	22207	30844	28903	11593	6066	28074	12519	10474	17038	47732
57 Depreciation	1323309	46623	190943	133372	85851	110077	169221	101461	113453	71420	52189	83585	165112
58 Depletion	*11535	*-0	-	-	-	*2246	*-0	*8776	*513	-	-	-	-
59 Advertising	399632	18953	128959	57791	27568	26327	36336	31972	19586	9341	11847	13753	17199
60 Pension, prof sh, stock, annuity	477356	*1045	136356	46901	38229	30687	57284	21134	39908	8139	14896	8160	74616
61 Employee benefit programs	793801	12951	102449	81375	42090	32632	116094	59028	111905	22793	31225	42543	138716
62 Net loss, noncapital assets	73796	*51	*36737	*891	*11	*498	16004	*1325	11862	*1119	3103	1038	1155
63 Other deductions	20253553	569985	5866908	2792565	1256289	1167713	2943141	798169	1366926	545529	665767	759549	1521012
64 Total receipts less total deducts	496884	-210673	321826	73383	104175	89225	202842	6768	-27023	-126036	-135143	49103	148437
65 Const taxable inc frm rel frn corps	4658	-	-	-	-	-	-	-	-	-	-	1755	2902
66 Net income (less deficit), total	492406	-210707	321808	71825	103475	88008	202061	5053	-27281	-127116	-136119	50858	150543
67 Net income, total	3014892	69868	807039	310321	284798	223325	521887	177927	213653	24835	55788	101718	223734
68 Deficit, total	2522486	280575	485231	238497	181324	135317	319825	172874	240934	151950	191908	50860	73191
69 Net income (less def), Form 1120-A	18	*95	-18883	*18806	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	-102743	-102743	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	1029267	-43276	364187	117603	106917	100771	248253	51218	82993	*3199	-4036	10156	-8718
72 Statutory special deductions, total	289099	25757	93445	20592	19698	*6352	48173	*3839	*15860	*4542	11232	10366	29243
73 Net operating loss deduction	281048	*25639	93099	*20233	*18721	*5503	47727	*2669	*15623	*4542	11007	9848	26437
74 Dividends received deduction	8051	*118	*346	*359	*977	*849	*446	*1170	*237	-	224	518	2806
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	838475	10271	80277	61373	53761	73871	92401	65412	75378	*10205	39561	81362	194603
77 Income tax before credits, total	250778	3467	14244	11220	9017	20006	27422	22074	27598	*4414	14130	27838	69348
78 Regular tax	242468	2604	14244	11220	9016	19996	27112	22023	25498	*3469	13451	27663	66171
79 Personal holding company tax	*5	*5	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	7756	*839	-	-	-	*10	*266	*40	*2067	*939	630	64	2901
82 Environmental tax	493	*6	-	-	-	-	-	*10	*33	*6	49	111	277
83 Foreign tax credit	*6131	-	-	*260	-	*130	-	*562	-	-	697	24	4458
84 U.S. Possessions tax credit	229	-	-	35	-	55	139	-	-	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	1576	-	*50	-	*483	*283	*102	*238	*219	*72	15	114	-
88 Prior year minumum tax credit	2504	-	-	-	*285	*450	*79	*296	*649	-	-	619	126
89 Income tax after credits, total	240338	3467	14194	10925	8248	19088	27103	20978	26730	*4341	13418	27081	64764

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19864	6110	10102	2486	*559	*341	222	*33	*11	**	-	-	-
2 Total assets	1971824	-	120968	396261	*194409	*233636	559261	*247992	*219297	**	-	-	-
3 Cash	260445	-	50791	60741	*25559	*15019	89194	*16934	*2208	-	-	-	-
4 Notes and accounts receivable	167691	-	*18883	*22336	*36613	*51485	*32869	*3842	1663	-	-	-	-
5 Less: Allowance for bad debts	*1813	-	-	*1354	-	-	-	*446	13	-	-	-	-
6 Inventories	214486	-	*6653	*81221	*7153	*61129	*55914	-	2415	-	-	-	-
7 Investments in govt. obligations, Total	8567	-	-	-	-	-	-	-	8567	-	-	-	-
8 Tax-exempt securities	*1108	-	-	*103	-	-	-	-	1005	-	-	-	-
9 Other current assets	131415	-	*2035	*9620	-	*11796	*15502	*9203	*83259	-	-	-	-
10 Loans to stockholders	45587	-	*5827	*7169	*3528	*16811	*9035	*3217	-	-	-	-	-
11 Mortgage and real estate loans	*4627	-	-	*4627	-	-	-	-	-	-	-	-	-
12 Other investments	261783	-	-	*60111	-	*10692	*11622	*86058	*93299	**	-	-	-
13 Depreciable assets	751629	-	*63171	147711	*140133	*82045	202023	*105085	11459	-	-	-	-
14 Less: Accumulated depreciation	266557	-	*45558	54847	*53788	*27527	65854	*13683	5300	-	-	-	-
15 Depletable assets	*1109	-	-	-	*1109	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*928	-	-	-	*928	-	-	-	-	-	-	-	-
17 Land	89195	-	-	*17442	*9208	*7942	*52572	*996	1035	-	-	-	-
18 Intangible assets (Amortizable)	94132	-	*1414	*34723	-	*707	*57255	*8	*25	**	-	-	-
19 Less: Accumulated amortization	19903	-	*279	*10978	-	*118	*8521	*8	-	-	-	-	-
20 Other assets	229250	-	*18031	*17634	*25822	*3653	*107649	*36785	*19675	-	-	-	-
21 Total liabilities	1971824	-	120968	396261	*194409	*233636	559261	*247992	*219297	**	-	-	-
22 Accounts payable	354281	-	*5400	*36912	*6999	*193797	109553	*893	*727	**	-	-	-
23 Mort, notes, and bonds under 1 yr	305821	-	*15680	*106380	*964	*74125	108160	*27	*485	-	-	-	-
24 Other current liabilities	230100	-	*3350	*70092	*1024	*27180	*17861	*96819	*13775	**	-	-	-
25 Loans from stockholders	354974	-	30790	*100796	*22988	*3060	*74285	*89838	*33219	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	502179	-	*23781	*175821	*94216	*33223	*102434	*72702	-	-	-	-	-
27 Other liabilities	136543	-	*6464	*3410	*2001	*6975	*99862	*6867	*10965	-	-	-	-
28 Net worth	87926	-	35503	-97150	*66218	*-104725	47106	*-19152	*160126	**	-	-	-
29 Capital stock	241681	-	44546	57812	*21778	*7837	27111	*3751	*78845	**	-	-	-
30 Paid-in or capital surplus	206726	-	*2554	*74363	*8774	*5386	*101510	*629	*13509	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-435051	-	-15397	*-248599	*33456	*-86305	*-79165	*-23627	*-15414	-	-	-	-
33 Retained earnings (S Corp)	80159	-	*3810	*19541	*2212	*-26336	*-2350	*94	*83186	-	-	-	-
34 Less: Cost of treasury stock	*5588	-	*9	*268	*3	*5308	-	-	-	-	-	-	-
35 Total receipts	2523472	299409	481843	314977	*391604	*644988	316567	*42739	*31346	**	-	-	-
36 Business receipts	2359756	*259435	462460	307522	*375585	*629335	*283354	*29602	12462	-	-	-	-
37 Interest	20559	*3659	*2263	*5047	*4603	*3	*2821	*349	*1815	-	-	-	-
38 Interest on govt. obligations, State and local	*67	-	-	*67	-	-	-	-	-	-	-	-	-
39 Rents	*10500	-	*1327	-	*8651	-	*53	*469	-	-	-	-	-
40 Royalties	*490	-	*489	-	-	-	-	-	*1	-	-	-	-
41 Net S-T cap gain less net LT loss	111	-	-	-	-	-	-	-	111	-	-	-	-
42 Net L-T cap gain less net ST loss	*14969	*11632	*769	-	*2534	-	-	*34	-	-	-	-	-
43 Net gain, noncapital assets	*29116	*14779	-	-	-	-	*14315	*22	-	-	-	-	-
44 Dividends, domestic corporations	*1357	*477	-	-	-	-	-	-	*880	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	86547	*9428	*14535	*2341	*229	*15650	*16023	*12263	*16076	**	-	-	-
47 Total deductions	2610825	304319	514963	358869	*390717	*632242	343303	*43723	*22690	**	-	-	-
48 Cost of sales and operations	1412600	*82111	219180	*149039	*295158	*484454	*159691	*14138	8829	-	-	-	-
49 Compensation of officers	111151	*15073	*21647	*35889	*8275	*26491	*3137	*638	-	-	-	-	-
50 Repairs	25188	*176	*6582	*6257	*4599	*4686	*1979	*737	170	-	-	-	-
51 Bad debts	36057	*34233	-	-	*23	*818	*972	-	12	-	-	-	-
52 Rent paid on business property	101956	*4223	59242	*7463	*7796	*15186	*6116	*1664	266	-	-	-	-
53 Taxes paid	55531	6015	12824	8427	*7214	*7957	12179	*661	255	-	-	-	-
54 Interest paid	59667	*4382	*2912	*13938	*8618	*5339	15467	*6738	*2272	-	-	-	-
55 Contributions or gifts	*1549	*100	*39	*1169	-	*240	-	-	-0	-	-	-	-
56 Amortization	12579	*313	*241	*5873	-	*2070	*4082	-	-	-	-	-	-
57 Depreciation	54526	*1838	*5319	*8812	*9682	*6329	13149	*8571	826	-	-	-	-
58 Depletion	*25	-	-	-	-	*25	-	-	-	-	-	-	-
59 Advertising	41406	*13125	*11934	*9340	*2080	*1129	*3521	*277	-	-	-	-	-
60 Pension, prof sh, stock, annuity	*15052	-	*1712	*7436	-	*4732	*1076	-	97	-	-	-	-
61 Employee benefit programs	15334	-	*2885	*2039	*1405	*2164	*6712	-	129	-	-	-	-
62 Net loss, noncapital assets	*47876	-	*20293	*16743	*3482	*7301	*39	-	18	-	-	-	-
63 Other deductions	620327	142729	150152	86443	*42386	*63320	115183	*10299	*9816	**	-	-	-
64 Total receipts less total deducts	-87352	-4910	-33120	-43892	*887	*12747	-26736	*-984	*8656	**	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total	-87419	-4910	-33120	-43959	*887	*12747	-26736	*-984	*8656	**	-	-	-
67 Net income, total	137454	37543	*22614	*9386	*10944	*22475	*17613	*4517	*12363	**	-	-	-
68 Deficit, total	224874	42452	55734	53345	*10057	*9728	*44349	*5501	*3707	-	-	-	-
69 Net income (less def), Form 1120-A	-8968	*-4093	*-5034	*160	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120F	*-277	*-277	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S	63038	*9446	*9230	*2368	*6433	*14312	*12881	*26	*8340	-	-	-	-
72 Statutory special deductions, total	19185	*11169	*2799	-	-	-	-	*4491	*725	**	-	-	-
73 Net operating loss deduction	*18375	*10976	*2799	-	-	-	-	*4491	*109	**	-	-	-
74 Dividends received deduction	*810	*194	-	-	-	-	-	-	*616	-	-	-	-
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax	21818	*6540	*6681	*2408	*4437	-	*816	-	936	-	-	-	-
77 Income tax before credits, total	3229	*685	*1002	*361	*666	-	*122	*74	318	-	-	-	-
78 Regular tax	3155	*685	*1002	*361	*666	-	*122	-	318	-	-	-	-
79 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minumum tax	*74	-	-	-	-	-	-	*74	-	-	-	-	-
82 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	318	-	-	-	-	-	-	-	318	-	-	-	-
85 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minumum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total	2911	*685	*1002	*361	*666	-	*122	*74	-	-	-	-	-

Returns with net income

1992 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2063593	84627	1003101	357052	222852	158447	172519	24730	16762	8032	5819	4822	4830
2 Total assets	16076163424	-	33320832	57363382	79406497	112339585	361821423	172057761	262785557	286940925	415670279	763703550	13530753634
3 Cash	656218778	-	8781246	11406684	13874647	16626182	38794173	16568822	20998151	19729103	24714326	36872885	447852560
4 Notes and accounts receivable	3454701699	-	3537591	9340484	14860980	23407469	87979054	41715670	67909779	81143326	117135093	184858282	2822813971
5 Less: Allowance for bad debts	89432635	-	41636	76000	84875	178809	1120495	783138	1426563	1835468	2923015	5305865	75656771
6 Inventories	667220115	-	3696753	8808393	13430984	20896363	83039800	37109074	44761381	29827408	28537777	40536734	356575448
7 Investments in govt. obligations, Total	1131899406	-	27994	70121	317773	254710	2396406	2457530	11386313	26742300	47887721	79984766	960373775
8 Tax-exempt securities	434180172	-	9320	64232	69833	310898	1136756	1125067	3123366	7284942	14519724	29385983	377150050
9 Other current assets	1009005485	-	1150722	2081764	3566676	5165362	16434749	9528243	14029352	13784688	18660488	35081921	889521521
10 Loans to stockholders	55750524	-	2854775	3325633	2857749	2682768	4706111	1501940	1490883	1206832	1077458	1714258	32332118
11 Mortgage and real estate loans	1366327995	-	253360	812303	1003540	1070437	3013562	1214727	5218976	12273647	30976573	71167324	1239323546
12 Other investments	4122363012	-	956983	2373143	3618790	6556787	22385052	13873245	26795313	39678054	65551586	169346529	3771227528
13 Depreciable assets	3525763285	-	34844680	40648471	52908216	65341553	180993551	79820257	106407971	79292419	87554998	139741776	2658209394
14 Less: Accumulated depreciation	1606822220	-	25422523	26631496	34653429	40998690	105916432	43836273	55331179	38992363	40383006	64492879	1130163949
15 Depletable assets	96582432	-	190146	200162	212871	457221	1025946	597467	1715163	1219135	2277643	3720425	84966251
16 Less: Accumulated depletion	46317308	-	103873	61325	66997	230040	469134	264507	1010116	458569	948945	1305501	41398300
17 Land	135181958	-	735021	1891339	4125418	6814684	16510443	5879216	7146059	5198928	5610930	8180625	73089294
18 Intangible assets (Amortizable)	359467090	-	1090565	1917842	1612345	2054254	6128794	4019134	5890301	6397620	9135692	19473346	301747197
19 Less: Accumulated amortization	84351280	-	627234	1043430	806704	942814	3165461	2210609	2157350	1943639	2512849	4202498	64738693
20 Other assets	888424917	-	1386941	2235063	2558680	3051250	7948550	3741895	5837754	6392564	8798086	18945439	827528694
21 Total liabilities	16076163424	-	33320832	57363382	79406497	112339585	361821423	172057761	262785557	286940925	415670279	763703550	13530753634
22 Accounts payable	1254216935	-	3417021	8373203	10123511	15659591	57383925	25864134	41377299	48132753	72213028	105381778	866290694
23 Mort, notes, and bonds under 1 yr	1188218125	-	2900537	4231032	9087457	12098961	50435527	26594109	32986755	19383443	22283801	34722938	973493563
24 Other current liabilities	4421679947	-	3117081	4255232	5682487	8223538	31167882	16842833	38001321	72280680	125453106	234844431	3881811356
25 Loans from stockholders	139832790	-	7722736	7279068	6747284	7570841	17661546	5066402	5264993	2261546	3128682	3738768	73390923
26 Mort, notes, bonds, 1 yr or more	1862618855	-	5907686	9819395	12726499	18057103	55706764	24389271	36161496	30219921	36467196	65382913	1567780612
27 Other liabilities	2258110898	-	1466024	1176416	1536133	2726608	11215122	5179367	9991119	11084559	16164426	35893087	2161678037
28 Net worth	4951485874	-	8789746	22229036	33503126	48002942	138250657	68121644	99002574	103578023	139960040	283739636	4006308449
29 Capital stock	1485915026	-	6128496	5893858	6068730	8108061	19881132	8677417	12777982	14704464	21029297	48430508	1334215082
30 Paid-in or capital surplus	2824396048	-	4334389	4261146	5909775	5799843	23216265	13741917	26306071	40053815	68167812	157537157	2475067858
31 Retained earnings, appropriated	54323205	-	119739	195018	467530	434061	1037419	386648	687835	654232	1411687	2684263	46244774
32 Retained earnings, unappropriate	1517807334	-	69144	9344654	16221696	26519437	58389548	23520709	31969025	33870778	42033526	75400016	1200468800
33 Retained earnings (S CORP)	168876404	-	-275827	4876311	7419480	10864142	45014778	24753930	31255203	17288957	12358074	10205772	5115585
34 Less: Cost of treasury stock	1099832142	-	1586194	2341950	2584084	3722602	9288484	2958978	3993543	2994223	5040355	10518079	1054803649
35 Total receipts	8891150043	92299648	221879005	206592144	225041502	287183369	910632039	392029327	463045220	304695726	288923597	446076630	5052751836
36 Business receipts	7755632959	52850696	217304751	202669413	219464417	280068472	890341119	381829189	446024164	285939040	260590987	394886221	4123664491
37 Interest	673002960	32083742	257863	443833	642920	904276	2531142	1251603	4292735	8958608	16485698	31621514	573529025
38 Interest on govt. obligations, State and local	25157006	139090	*1974	6501	15735	31197	135351	129522	285976	509247	954858	1941408	21006148
39 Rents	77212383	310102	240466	422451	666048	978231	2244567	952051	1687799	1246248	1279159	2800859	64384400
40 Royalties	34791191	38428	106785	34450	25726	55672	168514	98123	404300	230480	529347	918159	32181206
41 Net S-T cap gain less net LT loss	12490850	100883	*13564	37067	35413	53688	128483	53533	130382	224226	356645	1039224	10317740
42 Net L-T cap gain less net ST loss	35517840	784897	247732	357891	389480	611099	1295624	683353	2153361	516998	1061308	1621236	25794861
43 Net gain, noncapital assets	24147681	1179832	468166	355914	556528	510015	1329697	652228	854524	550004	693886	1148388	15848499
44 Dividends, domestic corporations	10877979	80067	5069	32881	62671	82942	331967	129388	268543	225319	256426	450914	8951791
45 Dividends, foreign corporations	26631072	35010	*14	*806	*10387	*1050	54375	34897	126974	153178	230191	724037	25260152
46 Other receipts	215688123	4696901	3232619	2230936	3172175	3886726	12071199	6215440	6816462	6142377	6485092	8924672	151813524
47 Total deductions	8321559544	83657473	206605656	195986862	214037359	275316523	876097705	376168233	440381467	287085265	268285346	411985103	4685952551
48 Cost of sales and operations	4983207368	32940318	86407443	108017979	125850949	174612365	622135677	278916630	324463602	200010234	178245634	266498536	2585107999
49 Compensation of officers	159427463	1397652	22142622	15488968	14476750	14729225	30860373	9507966	9004211	4965106	4179313	4873875	27801403
50 Repairs	70597322	320934	1859392	1764544	1941155	2205876	4887437	1704094	1837580	1300931	1313990	2268173	49193214
51 Bad debts	60670934	2196936	254051	293922	462976	691278	2159500	936608	1116758	899854	1192404	1926065	48540581
52 Rent paid on business property	131724002	1447397	9245674	6776370	5942551	6255639	13098601	4271988	4990665	3808177	3627117	5820771	66439052
53 Taxes paid	205955859	1734791	6480419	5840682	6178597	7577929	19165500	7205370	8487638	5790508	5701730	8989444	122803250
54 Interest paid	454499186	25006574	1344499	1586496	2090541	2792204	9141898	3900662	6228615	7140805	10884297	18935109	365447486
55 Contributions or gifts	5413541	30744	35978	43261	62861	92711	206245	91319	139678	131949	156682	330664	4091448
56 Amortization	22037256	164577	119634	204088	205973	244947	763586	655464	705430	659783	1071965	1394195	15847615
57 Depreciation	255024232	1109145	3149791	3627334	4138003	5029464	13823181	5820433	8004368	6045573	6526797	9922680	187827465
58 Depletion	6693533	22470	22167	4867	12141	23645	154460	74395	176690	157734	133098	334667	5577200
59 Advertising	102055102	709804	2501444	1697241	1944825	2655178	6556134	3056561	3970180	3156902	3264000	5435474	67107361
60 Pension, prof sh, stock, annuity	37865421	142711	735577	751610	815907	1190070	3152734	1338359	1543524	1107180	1055727	1778559	24253463
61 Employee benefit programs	103547167	507428	1682905	1344761	1794061	2250173	7077786	3288627	4422305	3341297	3259307	5954544	68623974
62 Net loss, noncapital assets	6915387	471877	45331	34836	64128	115816	210022	94348	142119	127766	175020	333292	5100829
63 Other deductions	1715925772	15454113	70578730	48509903	48055940	54850005	142704570	55305408	65148105	48441465	47498266	77189054	1042190213
64 Total receipts less total deducts	569590499	8642175	15273349	10605282	11004143	11866846	34534335	15861094	22663753	17610461	20638250	34091527	366799285
65 Const taxable inc frm rel frn corps	25997887	*8111	-	-	*16314	*2	24823	11202	49509	90308	174771	513798	25109051
66 Net income, total	570431380	8511196	15271374	10598781	11004722	11835651	34423806	15742773	22427286	17191522	19858163	32663917	370902188
67 Net income, Form 1120-A	1038993	16999	671287	199093	151614	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	3219615	3219615	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	79648805	1721976	11253161	6203110	6171745	5836707	18798102	8064711	9200485	5076249	3479154	2777836	1065569
70 Statutory special deductions, total	115363549	2846236	1882442	1308771	1262655	1351541	3499556	1639683	3841157	2649028	3878185	8359922	82844373
71 Net operating loss deduction	38866592	2279207	1877789	1284226	1213450	1284443	3107478	1392417	3173860	1582496	1954494	2596046	17120687
72 Dividends received deduction	11255593	66673	3280	22971	44339	57136	255377	102165	243885	221573	272327	514399	9451468
73 Public utility div paid deduction	46171	-	-	-	-	-	-	*2713	*36	*-0	23	60	43339
74 Income subject to tax	376866773	3941730	2139631	3102475	3588349	4679020	12167862	6063584	9412231	9493882	12531486	21607558	288138967
75 Income tax before credits, total	130394944	1417249	365422	544093	673918	1047829	3676576	2097028	3315444	3329835	4403338	7610923	101913291
76 Regular tax	125412367	1296069	363404	541134	668296	1029491	3550155	2020643	3174641	3215080	4253230	7345786	97954437
77 Personal holding company tax	20343	*74	*651	*292	*924	*1846	4246	1815	3361	*620	1592	4872	49
78 Recapture of investment credit	24647	*-0	*34	-	-	-	*251	*9	*464	*590	368	1525	21406
79 Alternative minimum tax	4352328	43998	1126	2679	4662	16306	118294	68440	129506	113122	136184	230078	3487933
80 Environmental tax	492298	5271	*126	*14	*35	*23	329	849	5274	6722	11309	23824	438523
81 Foreign tax credit	21489532	11263	*791	*270	7079	*209	15667	11799	41698	80951	135004	414542	20770260
82 U.S. Possessions tax credit	3748561	9074	316	498	356	1297	15916	20750	104246	130905	322182	514277	2628745
83 Orphan drug credit	17826	-	-	-	-	-	-	-	-	-	-	-	17826
84 Nonconventional source fuel credit	233331	*496	*87	*153	*675	*718	*170	*1572	1588	448	3278	1113	223034
85 General business credit	1900434	7152	6106	8499	14289	21484	72413	35080	49182	52462	76559	124011	1433198
86 Prior year minimum tax credit	2177873	19910	*833	*688	2325	4773	66313	30072	52320	44392	57227	116661	1782360
87 Income tax after credits, total	100827387	1369354	357289	533985	649195	1019349	3506098	1997755	3066411	3020677	3809087	6440319	75057869

DIVISION 10
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	79399	2460	33059	11968	13188	11362	6671	378	177	73	38	19	5
2 Total assets	44632321	-	1101365	2035210	4789658	8120375	12317085	2552694	2630966	2567905	2715007	3072782	2729275
3 Cash	3618955	-	254017	355584	597447	682568	816375	235031	210266	159794	139347	143307	25219
4 Notes and accounts receivable	4528377	-	75839	103706	307005	463139	1091830	383076	430576	440488	472532	463419	296766
5 Less: Allowance for bad debts	23440	-	*6	*1983	*22	*569	*2444	*2230	3067	2058	3301	4728	3032
6 Inventories	5512593	-	24109	118456	220296	614814	1454530	313580	484207	517489	491196	613145	660771
7 Investments in govt. obligations, Total	137236	-	-	*13755	*24899	*4129	30183	*40103	*13113	*2043	5250	513	3248
8 Tax-exempt securities	216293	-	*34	*123	*13552	*18252	*59678	*18568	*4640	*21199	4981	-	75267
9 Other current assets	1545311	-	27182	40802	118100	217717	246593	80561	97852	263755	112954	141892	197905
10 Loans to stockholders	1268838	-	96179	147169	279214	287113	272618	58990	14736	*14952	43819	6972	47076
11 Mortgage and real estate loans	351873	-	*78	*6932	40761	69494	118798	*34922	*23230	*12855	38999	5804	**
12 Other investments	3523640	-	89204	86139	249503	518137	759270	177883	279681	247978	222022	431090	462733
13 Depreciable assets	33078810	-	1845797	2631739	4648330	6277696	8441771	1514568	1358962	1454325	1473012	1779991	1652620
14 Less: Accumulated depreciation	21535808	-	1454207	1880078	3269850	4342726	5443096	956738	781744	819953	765957	894051	927408
15 Depletable assets	365922	-	*5238	*5	*30443	*43755	*15095	*89367	*8260	-	81986	528	91245
16 Less: Accumulated depletion	149915	-	*2767	-	*20810	*24704	*1038	*42314	*2	-	437	389	57455
17 Land	10363769	-	*72368	362349	1363289	2804407	3962635	516694	416083	213672	266831	264950	120490
18 Intangible assets (Amortizable)	308335	-	5678	27403	6279	37411	19434	37200	8792	*7436	18260	82702	57742
19 Less: Accumulated amortization	78926	-	2621	10376	3000	5485	5694	6423	2773	*800	9991	20292	11472
20 Other assets	1600458	-	65243	33484	184221	455228	480549	59856	68153	34730	123503	57929	37560
21 Total liabilities	44632321	-	1101365	2035210	4789658	8120375	12317085	2552694	2630966	2567905	2715007	3072782	2729275
22 Accounts payable	2333530	-	25788	46489	100401	203575	531254	329098	196549	258584	251090	178569	212131
23 Mort, notes, and bonds under 1 yr	5808379	-	143590	215874	540578	909086	1650219	462970	531948	347551	440376	546094	20093
24 Other current liabilities	1863558	-	88164	74980	115753	187631	408373	110032	208636	91245	200228	185866	192649
25 Loans from stockholders	2471420	-	185628	292065	307477	623115	667381	156620	92466	47003	34788	4961	59916
26 Mort, notes, bonds, 1 yr or more	8799205	-	182887	516506	926846	1611313	2978862	464462	426836	311533	405541	646730	327691
27 Other liabilities	1986266	-	18513	38229	89427	202631	440203	56954	82327	301095	327093	214496	215297
28 Net worth	21369964	-	456795	851068	2709176	4383023	5640792	972559	1092203	1210894	1055891	1296065	1701497
29 Capital stock	5473596	-	266680	451335	841371	1416855	1837545	154340	109283	60670	136392	46434	152691
30 Paid-in or capital surplus	3703720	-	225497	62440	352713	543903	834961	171973	233458	336071	510267	317737	114700
31 Retained earnings, appropriated	167670	-	-	*39	*18199	*58540	*29991	*41726	*16746	-	-	2430	-
32 Retained earnings, unappropriate	10831010	-	203003	263926	1369246	2078399	2401998	487858	581153	593831	392963	911141	1547492
33 Retained earnings (S CORP)	2413491	-	-155756	137206	247754	455361	875935	227592	243110	244717	61979	75593	-
34 Less: Cost of treasury stock	1219524	-	*82629	*63879	120106	170033	339639	110931	91547	24395	45709	57269	113386
35 Total receipts	68183742	769624	4973757	4756842	8121700	10822197	15287732	4259916	4047486	3520583	3642000	4229819	3752085
36 Business receipts	63626585	716786	4400301	4419277	7554821	10091672	14189318	4041482	3767014	3342813	3501309	4021862	3579930
37 Interest	358116	11636	3884	11665	40209	64397	73763	24563	22227	21902	26793	36142	20935
38 Interest on govt. obligations, State and local	21215	-	-	*30	*2535	*2322	6447	*210	*1591	*2856	611	1558	3054
39 Rents	402936	*2173	*15078	20691	47392	73472	153457	17953	22563	15200	17717	11586	5656
40 Royalties	87793	-	-	*123	*935	*3269	3650	*5390	*627	*7066	4649	25769	36313
41 Net S-T cap gain less net LT loss	10593	-	-	*32	*8176	*551	*291	*126	-	*637	591	10	180
42 Net L-T cap gain less net ST loss	547916	*1032	*3549	43609	37300	133831	137489	54044	53701	3496	29018	44980	5867
43 Net gain, noncapital assets	440627	*29532	57354	36085	91142	57030	88186	29900	32047	1565	4986	9878	2924
44 Dividends, domestic corporations	67446	*47	*3	*2295	*406	4944	23225	*7536	22791	1313	3127	1246	513
45 Dividends, foreign corporations	57122	-	-	-	*194	*81	*44	-	*1847	*3888	803	11542	38722
46 Other receipts	2563394	8418	493589	223035	338590	390628	611862	78713	123077	119845	52397	65248	57991
47 Total deductions	63627439	670449	4487502	4319686	7578641	10239821	14251327	4012793	3771201	3316693	3514899	4067089	3397337
48 Cost of sales and operations	37526202	443216	1370186	2155001	3521040	5783384	8028207	2737884	2749625	2628553	2720178	3242317	2146611
49 Compensation of officers	2179257	*18806	594102	223861	337529	323153	433917	62584	56306	37310	36583	34785	20321
50 Repairs	1240059	3662	147959	104150	181555	268756	350826	40830	39861	27187	22050	17696	35526
51 Bad debts	148013	*14297	*936	*15033	*6269	7342	30012	5392	30508	4818	12014	6490	14902
52 Rent paid on business property	1895803	*13378	319009	275689	348317	417533	367311	29439	37447	30336	12705	24378	20261
53 Taxes paid	1496314	22289	156016	97381	247554	260998	329346	79814	59835	52138	58296	68118	64529
54 Interest paid	1353089	14003	73370	84789	145171	249897	408301	81526	62111	47798	62529	86475	37120
55 Contributions or gifts	31691	*128	*1016	*940	2379	4832	6593	749	626	1615	3602	2566	6646
56 Amortization	71692	*1141	796	2357	509	1191	6514	3836	4760	13241	7965	22337	7045
57 Depreciation	2292781	14877	147933	188034	346064	433477	565071	99980	91074	84522	97634	118492	105622
58 Depletion	29879	*477	-	*22	*45	*604	6729	*1281	*10897	*8096	291	278	1159
59 Advertising	255434	*2381	19026	13118	34626	22914	28716	21282	12266	9803	9347	6662	75293
60 Pension, prof sh, stock, annuity	140548	-	*319	*3377	20728	18533	36981	8274	13459	7644	8134	12776	10322
61 Employee benefit programs	489097	*1267	43114	19687	66404	67165	83988	26836	23324	22779	33948	39489	61096
62 Net loss, noncapital assets	69553	-	-	*4520	*357	*40797	5206	*587	*7991	1317	3108	5180	490
63 Other deductions	14408027	120529	1613719	1131726	2320095	2339247	3563608	812499	571111	339534	426515	379051	790394
64 Total receipts less total deducts	4556303	99175	486255	437156	543059	582377	1036405	247123	276285	203890	127101	162730	354748
65 Const taxable inc frm rel frn corps	*90008	-	-	-	-	-	*5	-	*4376	*2262	-	234	83132
66 Net income, total	4625097	99175	486255	437125	540523	580055	1029962	246913	279070	203296	126490	161407	434825
67 Net income, Form 1120-A	55248	-	34178	*901	*20170	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	4756	4756	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1830987	*34805	337447	208115	259470	192520	478081	118871	105137	69875	8932	17735	-
70 Statutory special deductions, total	794407	34436	61408	117952	117763	121459	176516	27951	48582	14390	20462	41717	11771
71 Net operating loss deduction	720394	34403	61405	116346	117457	117903	160257	22481	30333	*12099	17116	30473	119
72 Dividends received deduction	74013	*33	*2	*1607	*306	3556	16259	*5470	18249	2291	3345	11244	11652
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2011473	*29935	87400	111058	166571	266719	382481	100091	125350	119031	97481	102301	423054
75 Income tax before credits, total	560589	5954	13110	19181	27203	50117	105865	34273	44987	41044	36256	37814	144785
76 Regular tax	541164	*5814	13110	18817	26828	48556	99742	33165	42519	40471	33133	34782	144227
77 Personal holding company tax	69	69	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	17581	*27	-	*363	*375	*1561	5391	*1108	2400	*488	3020	2849	**
80 Environmental tax	1011	-	-	-	-	-	*14	-	69	84	104	183	558
81 Foreign tax credit	42801	-	-	-	*29	-	-0	*3	-	*2220	129	1161	39258
82 U.S. Possessions tax credit	3944	-	-	-	1	-	48	-	3895	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	39	-	-	-	-	-	-	-	-	-	10	-	30
85 General business credit	13243	-	*1200	*566	1120	1173	4118	*1042	*107	*1450	352	53	2062
86 Prior year minimum tax credit	6352	-	-	*41	-	-	*1737	*720	*383	*242	459	328	2442
87 Income tax after credits, total	494209	5954	11909	18574	26053	48944	99961	32508	40602	37132	35308	36271	100992

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 0400
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	45862	1181	11431	7172	10568	9578	5443	253	125	60	31	14	5
2 Total assets	35365704	-	468783	1289981	3874516	6913425	10135170	1764382	1946445	2081086	2203258	1959383	2729275
3 Cash	2499740	-	110399	218008	444952	522319	546566	134949	168258	113133	85214	130723	25219
4 Notes and accounts receivable	2922333	-	*18829	28850	199938	286274	611400	164361	260450	397962	403639	253864	296766
5 Less: Allowance for bad debts	12806	-	*6	*22	*22	-	*914	*643	*569	*1978	2144	3475	3032
6 Inventories	4440365	-	*13366	*75191	174208	512456	1144162	250711	356667	435079	447348	370406	660771
7 Investments in govt. obligations, Total	121688	-	-	*13755	*24899	*4129	27178	*40103	*1082	*2043	5250	-	3248
8 Tax-exempt securities	212636	-	*34	*123	*13552	*18171	*58775	*18568	*1976	*21188	4981	-	75267
9 Other current assets	1094020	-	6499	24439	78359	148005	169228	60119	79927	139033	96566	93940	197905
10 Loans to stockholders	1004521	-	*30180	71264	209650	276798	237994	56018	13024	*14886	40659	6972	47076
11 Mortgage and real estate loans	288577	-	*78	*6932	*34489	69494	69097	*34832	*18771	*11289	38999	4598	-
12 Other investments	3101749	-	*54384	86069	228481	436158	695109	158388	235994	218706	193686	332042	462733
13 Depreciable assets	24811158	-	809344	1671264	3435965	5001527	6945891	955433	1005174	1144899	1169853	1019188	1652620
14 Less: Accumulated depreciation	16319491	-	679634	1248603	2457852	3504940	4584992	611589	572608	642008	587343	502515	927408
15 Depletable assets	163496	-	-	*5	*30443	*23738	*15095	*1531	*13	-	899	528	91245
16 Less: Accumulated depletion	101425	-	-	-	*20810	*20505	*1038	*790	*2	-	437	389	57455
17 Land	9655187	-	*53947	316856	1307706	2700244	3761491	451931	329492	189450	251838	171741	120490
18 Intangible assets (Amortizable)	222462	-	*4020	2728	4861	28072	10771	*10705	2356	*7421	12817	80970	57742
19 Less: Accumulated amortization	55609	-	*2059	1130	1987	5452	4399	*1798	*1518	*794	5684	19315	11472
20 Other assets	1317102	-	49400	24253	167684	416937	433756	41553	47960	30777	47117	20105	37560
21 Total liabilities	35365704	-	468783	1289981	3874516	6913425	10135170	1764382	1946445	2081086	2203258	1959383	2729275
22 Accounts payable	1452257	-	*3932	*2975	56722	103736	275660	181941	95513	228023	173326	118297	212131
23 Mort, notes, and bonds under 1 yr	4492901	-	66808	152240	397304	714149	1358244	334916	421468	263339	415059	349280	20093
24 Other current liabilities	1291522	-	28679	62409	65177	110040	279271	63647	161364	82741	158180	87365	192649
25 Loans from stockholders	1926247	-	*30968	148994	273221	566264	602226	105425	69394	30090	34788	4961	59916
26 Mort, notes, bonds, 1 yr or more	7019664	-	*57964	255524	777146	1332085	2502797	361884	356644	272770	352471	422687	327691
27 Other liabilities	1670134	-	*16908	*27499	66799	179508	340021	52456	54715	300219	245539	171174	215297
28 Net worth	17512980	-	263524	640339	2238147	3907643	4776952	664112	787348	903903	823896	805619	1701497
29 Capital stock	4908078	-	102733	369847	781624	1348006	1735392	127447	80203	48477	129528	32130	152691
30 Paid-in or capital surplus	2584598	-	*69608	29891	309100	502115	715104	83621	228135	100298	173624	258401	114700
31 Retained earnings, appropriated	156540	-	-	*39	*18199	*48676	*28725	*41726	*16746	-	-	2430	-
32 Retained earnings, unappropriate	8829902	-	106386	228007	1110286	1776669	1872521	319327	319566	588834	489153	471661	1547492
33 Retained earnings (S CORP)	1955999	-	-4287	76375	127801	329285	717156	*173377	228005	*181710	50984	75593	-
34 Less: Cost of treasury stock	922138	-	*10916	*63820	108863	97109	291945	81387	85307	*15416	19394	34596	113386
35 Total receipts	43602932	551761	1878798	2023694	4613306	6730239	9607993	2782796	2960781	2992404	3213210	2495866	3752085
36 Business receipts	39795460	540636	1348157	1737116	4142102	6086419	8626647	2645638	2731843	2906582	3091872	2358518	3579930
37 Interest	274415	*671	*1723	9445	28468	56878	59216	18653	13051	13926	23316	28134	20935
38 Interest on govt. obligations, State and local	16712	-	-	-	*2535	*1931	5029	*196	*333	*2452	611	572	3054
39 Rents	370289	*2026	*14845	20691	42861	66892	144344	12356	21014	11400	17657	10547	5656
40 Royalties	68580	-	-	*123	*935	*3269	3642	*3149	*627	*7066	4521	8934	36313
41 Net S-T cap gain less net LT loss	1719	-	-	*32	*8	*417	*291	*126	-	*77	580	8	180
42 Net L-T cap gain less net ST loss	444238	*141	*3549	32554	37240	120057	130209	*27809	38348	*2577	24794	21092	5867
43 Net gain, noncapital assets	298437	*425	*39322	*29646	44617	39031	74393	24687	31575	575	4788	6456	2924
44 Dividends, domestic corporations	65015	*47	*3	*2295	*406	3824	23067	*7492	22582	*1138	2978	671	513
45 Dividends, foreign corporations	51455	-	-	-	*194	-	*44	-	-	*3888	803	7803	38722
46 Other receipts	2216613	*7815	471200	191793	313939	351520	541111	42690	101409	42724	41290	53129	57991
47 Total deductions	40348945	510785	1676203	1753562	4218444	6275901	8805006	2636730	2730792	2832716	3108427	2403041	3397337
48 Cost of sales and operations	22916775	*383480	388350	641136	1729696	2945622	4092541	1915700	1992845	2299909	2484419	1896464	2146611
49 Compensation of officers	1223352	*6865	316170	113074	110128	213725	304064	34079	34884	29011	20504	20524	20321
50 Repairs	830340	*1733	46463	54085	134799	183066	255896	32554	27126	23624	21400	14067	35526
51 Bad debts	75650	*252	-	-	*1153	*1118	10447	*2138	27919	4562	11117	2043	14902
52 Rent paid on business property	1459273	*7637	215925	149108	290648	340639	328577	24046	31204	29711	9046	12471	20261
53 Taxes paid	926179	18307	45522	46273	136794	170789	234728	44048	42931	40246	38320	43692	64529
54 Interest paid	1062169	*10019	46922	43321	122282	212601	339048	63065	46866	35739	56768	48417	37120
55 Contributions or gifts	24892	*52	*956	*923	1570	3662	3905	558	337	1226	3467	1589	6646
56 Amortization	53562	-	*412	*349	301	684	3016	*1388	3494	13162	1911	21800	7045
57 Depreciation	1563215	*11588	44224	100566	218746	323117	431237	57408	67616	64951	77632	60509	105622
58 Depletion	9897	-	-	*22	*36	*604	6729	*945	*6	*101	291	4	1159
59 Advertising	159225	*1477	*645	*1022	17234	10954	17220	6396	8290	8583	7010	5101	75293
60 Pension, prof sh, stock, annuity	81809	-	-	*3377	*7089	12723	18367	*2340	*9937	6799	5008	5847	10322
61 Employee benefit programs	324885	*1240	*10776	10314	47119	40241	57157	9234	14396	21278	18904	33130	61096
62 Net loss, noncapital assets	63327	-	-	*974	*357	*40797	5170	*555	*7624	*280	1901	5180	490
63 Other deductions	9574395	68136	559839	589018	1400491	1775557	2696903	442275	415317	253535	350729	232202	790394
64 Total receipts less total deducts	3253987	40976	202595	270132	394862	454338	802987	146066	229989	159687	104782	92825	354748
65 Const taxable inc frm rel frn corps	*85633	-	-	-	-	-	*5	-	-	*2262	-	234	83132
66 Net income, total	3322909	40976	202595	270132	392327	452407	797963	145870	229656	159498	104172	92487	434825
67 Net income, Form 1120-A	*34552	-	*14051	*332	*20170	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*3314	*3314	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1174835	*17086	111332	117197	180239	124341	374530	*71093	98701	*54132	8449	17735	-
70 Statutory special deductions, total	610118	*12410	37571	61788	84815	112627	164446	25653	46591	10261	19110	23074	11771
71 Net operating loss deduction	543185	*12377	37569	60182	84509	109912	148298	*20214	30268	*8093	15810	15834	119
72 Dividends received deduction	66934	*33	*2	*1607	*306	2715	16148	*5439	16323	2168	3300	7240	11652
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1548605	*11480	53692	91147	130554	216082	265271	49124	84364	95104	76997	51734	423054
75 Income tax before credits, total	430395	*1749	8054	16042	20902	39177	71085	16570	30932	32813	29259	19028	144785
76 Regular tax	413908	*1722	8054	15831	20678	37616	65073	16008	28604	32336	26168	17590	144227
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	14931	*27	-	*211	*224	*1561	5281	*562	2279	*418	3009	1360	-
80 Environmental tax	839	-	-	-	-	-	*14	-	*48	*59	82	78	558
81 Foreign tax credit	42607	-	-	-	*29	-	-0	*3	-	*2220	-	1097	39258
82 U.S. Possessions tax credit	3944	-	-	-	1	-	48	-	3895	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	39	-	-	-	-	-	-	-	-	-	10	-	30
85 General business credit	11479	-	*1200	*566	781	*936	3444	*1040	*1	*1051	345	53	2062
86 Prior year minimum tax credit	4056	-	-	*41	-	-	*99	*328	*256	*242	319	328	2442
87 Income tax after credits, total	368270	*1749	6853	15434	20091	38241	67494	15198	26780	29300	28586	17550	100992

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 0600
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	33536	*1279	21628	4796	2620	1783	1228	124	52	*14	7	5	**
2 Total assets	9266617	-	632582	745229	915142	1206950	2181915	788312	684520	*486819	511749	1113399	**
3 Cash	1119215	-	143618	137576	152496	160249	269809	100082	42008	*46662	54133	12583	**
4 Notes and accounts receivable	1606044	-	57010	74857	107067	176864	480430	218715	170126	*42526	68894	209555	**
5 Less: Allowance for bad debts	10634	-	-	*1961	-	*569	*1529	*1587	*2497	*80	1157	1253	**
6 Inventories	1072228	-	*10743	43265	*46088	102358	310368	62869	127540	*82410	43847	242739	**
7 Investments in govt. obligations, Total	*15548	-	-	-	-	-	*3004	-	12030	-	-	513	-
8 Tax-exempt securities	*3658	-	-	-	-	*80	*903	-	*2664	*11	-	-	-
9 Other current assets	451291	-	20683	16363	39741	69712	77364	20442	17924	*124722	16388	47952	**
10 Loans to stockholders	264317	-	65999	75906	69564	*10315	34624	*2972	*1712	*66	3160	-	-
11 Mortgage and real estate loans	63296	-	-	-	*6272	-	*49701	*90	*4460	*1566	-	1207	**
12 Other investments	421891	-	*34821	*70	*21022	81979	64161	19495	43688	*29271	28336	99049	**
13 Depreciable assets	8267652	-	1036452	960475	1212366	1276169	1495880	559135	353788	*309426	303159	760802	**
14 Less: Accumulated depreciation	5216317	-	774573	631476	811998	837786	858105	345149	209136	*177945	178614	391536	**
15 Depletable assets	*202426	-	*5238	-	-	*20017	-	*87836	*8247	-	81088	-	-
16 Less: Accumulated depletion	*48490	-	*2767	-	-	*4199	-	*41524	-	-	-	-	-
17 Land	708582	-	*18420	*45493	55583	104163	201144	64763	86591	*24222	14993	93209	**
18 Intangible assets (Amortizable)	85873	-	*1658	*24676	*1418	*9339	8663	*26495	*6435	*15	5443	1732	**
19 Less: Accumulated amortization	23318	-	*562	*9246	*1013	*34	1296	*4625	*1254	*6	4306	977	**
20 Other assets	283356	-	15842	9231	16538	38292	46793	18303	20194	*3954	76386	37824	**
21 Total liabilities	9266617	-	632582	745229	915142	1206950	2181915	788312	684520	*486819	511749	1113399	**
22 Accounts payable	881273	-	21856	43514	43679	99839	255595	147157	101036	*30561	77764	60272	**
23 Mort, notes, and bonds under 1 yr	1315479	-	76782	63634	143273	194937	291976	128053	110480	*84212	25317	196815	**
24 Other current liabilities	572036	-	59485	12571	50576	77591	129103	46385	47273	*8504	42048	98501	**
25 Loans from stockholders	545173	-	154661	143070	34256	56851	65155	*51195	*23072	*16913	-	-	-
26 Mort, notes, bonds, 1 yr or more	1779542	-	124923	260982	149700	279227	476064	*102578	70192	*38763	53070	224043	**
27 Other liabilities	316131	-	1604	*10731	*22628	23124	100183	*4497	*27613	*876	81554	43322	**
28 Net worth	3856983	-	193271	210729	471030	475381	863839	308446	304855	*306991	231996	490446	**
29 Capital stock	565518	-	163947	81488	59747	68848	102154	26893	29080	*12193	6865	14304	**
30 Paid-in or capital surplus	1119122	-	155888	*32549	*43613	41788	119857	88352	*5322	*235773	336642	59336	**
31 Retained earnings, appropriated	*11130	-	-	-	-	*9864	*1266	-	-	-	-	-	-
32 Retained earnings, unappropriate	2001108	-	96617	35919	258959	301730	529477	168531	261588	*4997	-96190	439480	**
33 Retained earnings (S CORP)	457492	-	-151469	60831	119953	126075	158779	*54215	*15105	*63007	10995	-	-
34 Less: Cost of treasury stock	297386	-	*71713	*58	*11243	*72925	47694	*29545	*6240	*8979	26316	22674	**
35 Total receipts	24580810	*217863	3094959	2733147	3508394	4091958	5679740	1477120	1086705	*528179	428790	1733953	**
36 Business receipts	23831125	*176150	3052144	2682161	3412719	4005253	5562671	1395844	1035171	*436231	409437	1663344	**
37 Interest	83701	*10965	*2161	*2221	11741	7518	14547	5910	9177	*7977	3477	8008	**
38 Interest on govt. obligations, State and local	4503	-	-	*30	-	*391	*1419	*14	*1258	*405	-	986	**
39 Rents	32647	*147	*233	-	*4531	*6579	9113	*5596	*1550	*3800	60	1038	**
40 Royalties	*19213	-	-	-	-	-	*8	*2241	-	-	128	16835	**
41 Net S-T cap gain less net LT loss	*8875	-	-	-	*8168	*134	*-0	-	-	*560	11	2	-
42 Net L-T cap gain less net ST loss	103677	*890	-	*11055	*60	*13774	*7280	*26235	*15353	*919	4223	23887	**
43 Net gain, noncapital assets	142190	*29107	*18032	*6439	46525	18000	13793	*5213	472	*991	198	3422	**
44 Dividends, domestic corporations	2431	-	-	-	-	*1120	*158	*44	*209	*175	150	575	**
45 Dividends, foreign corporations	*5667	-	-	-	-	*81	-	-	*1847	-	-	3739	**
46 Other receipts	346781	*603	22389	31242	24651	39108	70751	36023	21668	*77122	11107	12118	**
47 Total deductions	23278494	*159664	2811299	2566124	3360197	3963919	5446322	1376063	1040409	*483976	406472	1664048	**
48 Cost of sales and operations	14609427	*59736	981836	1513866	1791343	2837762	3935666	822184	756779	*328644	235759	1345852	**
49 Compensation of officers	955905	*11941	277931	110787	227401	109428	129853	28505	21422	*8299	16079	14260	**
50 Repairs	409718	*1929	101496	50064	46756	85690	94931	8276	12735	*3563	650	3629	**
51 Bad debts	72362	*14045	*936	*15033	*5116	*6224	19565	*3254	2590	*256	897	4446	**
52 Rent paid on business property	436530	*5741	103084	126581	57668	76894	38734	5394	6243	*625	3659	11907	**
53 Taxes paid	570135	*3982	110494	51108	110760	90208	94618	35766	16903	*11893	19976	24426	**
54 Interest paid	290921	*3984	26448	41468	22889	37295	69253	18461	15245	*12059	5761	38058	**
55 Contributions or gifts	6799	76	*60	*17	809	1169	2688	*191	289	*389	135	977	**
56 Amortization	18130	*1141	*384	*2008	*208	*507	3498	*2447	1267	*79	6054	537	-
57 Depreciation	729566	*3289	103709	87469	127318	110360	133834	42571	23459	*19571	20002	57984	**
58 Depletion	*19982	*477	-	-	*9	-	-	*336	*10891	7995	-	274	-
59 Advertising	96210	*904	18382	12096	17392	11960	11496	14886	3976	*1220	2337	1561	**
60 Pension, prof sh, stock, annuity	58739	-	*319	-	*13639	*5811	18614	*5935	3522	*845	3125	6929	**
61 Employee benefit programs	164212	*27	32337	9373	19285	26924	26832	17602	8929	*1501	15044	6358	**
62 Net loss, noncapital assets	6225	-	-	*3547	-	-	*36	*32	*367	*1037	1207	-	-
63 Other deductions	4833632	*52393	1053881	542709	919604	563689	866705	370224	155794	*85999	75786	146849	**
64 Total receipts less total deducts	1302316	*58199	283660	167024	148197	128039	233418	101057	46296	*44203	22318	69906	**
65 Const taxable inc frm rel frn corps	*4376	-	-	-	-	-	-	-	*4376	-	-	-	-
66 Net income, total	1302188	*58199	283660	166993	148197	127648	231999	101043	49414	*43798	22318	68920	**
67 Net income, Form 1120-A	20696	-	20127	*569	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1442	*1442	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	656152	*17718	226115	90918	79232	68178	103551	*47778	*6436	*15743	483	-	-
70 Statutory special deductions, total	184289	*22026	*23837	56164	*32948	*8832	*12070	*2298	*1991	*4129	1352	18643	**
71 Net operating loss deduction	177209	*22026	*23837	56164	*32948	*7991	*11959	*2267	*65	*4006	1307	14639	-
72 Dividends received deduction	7080	-	-	-	-	*841	*111	*31	*1926	*123	45	4004	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	462869	*18455	33708	*19911	36017	50637	117210	50967	40987	*23926	20484	50566	**
75 Income tax before credits, total	130194	*4205	5056	*3139	6301	10940	34780	17703	14055	*8231	6997	18786	**
76 Regular tax	127256	*4092	5056	*2986	6150	10940	34668	17157	13915	*8135	6965	17193	**
77 Personal holding company tax	69	69	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	2650	-	-	*153	*151	-	*110	*546	*120	*70	11	1489	**
80 Environmental tax	172	-	-	-	-	-	-	-	*20	*25	22	104	**
81 Foreign tax credit	193	-	-	-	-	-	-	-	-	-	129	65	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	1764	-	-	-	*339	*237	*674	*2	*105	*399	7	-	-
86 Prior year minimum tax credit	*2297	-	-	-	-	-	*1638	*391	*128	-	139	-	-
87 Income tax after credits, total	125940	*4205	5056	*3139	5962	10703	32468	17310	13822	*7832	6722	18721	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	15824	884	5762	2459	1946	2038	1845	366	260	94	55	56	59
2 Total assets	115414680	-	213062	391495	677207	1421275	3777882	2491750	3971305	3601316	3938080	10945890	83985417
3 Cash	5843330	-	59720	65122	137520	327202	494848	263928	419776	264648	393543	495157	2921866
4 Notes and accounts receivable	12758044	-	*9899	*81051	136884	211580	616474	439192	615559	530368	539808	1490151	8087079
5 Less: Allowance for bad debts	119019	-	-	-	-	-	*5869	*6729	5404	*6815	5603	19738	68860
6 Inventories	3727739	-	-	*4386	*23068	*6657	166107	107321	148191	140264	129316	616588	2385842
7 Investments in govt. obligations, Total	645853	-	-	*3916	-	*12214	*79395	*95926	75580	*175540	38949	25710	138623
8 Tax-exempt securities	279133	-	-	-	-	*36653	*20689	*26383	*76132	*1066	32047	69074	17089
9 Other current assets	5279829	-	*3599	*12749	7945	52532	193195	160893	150913	133264	154951	720794	3688995
10 Loans to stockholders	573107	-	*23373	*599	*43731	92854	135835	34928	22720	29038	17081	21492	151458
11 Mortgage and real estate loans	80463	-	-	-	*8417	*491	*17918	-	*52	*33	1478	7212	44861
12 Other investments	31831232	-	-	*29642	*56884	204029	576554	465266	520751	633698	343146	1849109	27152153
13 Depreciable assets	62976629	-	183060	335065	526215	1004096	2540559	1616566	3028063	2084585	2365125	8088043	41205253
14 Less: Accumulated depreciation	33645908	-	139415	230934	403933	748513	1706504	1151427	1949490	1107334	1313246	4987809	19907304
15 Depletable assets	27097160	-	*72153	*71983	*124031	307781	774020	374356	1324148	807784	1649609	2346500	19244795
16 Less: Accumulated depletion	11792182	-	*32502	*22748	*29191	162654	405066	169686	856340	326713	750796	730660	8305827
17 Land	2644125	-	*4515	*7086	*6096	43722	124111	171004	181724	132298	112407	196676	1664489
18 Intangible assets (Amortizable)	4735785	-	*504	*21588	*23992	*7228	20078	55071	168798	73882	189359	349594	3825692
19 Less: Accumulated amortization	1884664	-	*377	*11533	*8646	*1651	8815	27054	103422	36933	106252	82551	1497431
20 Other assets	4384022	-	*28535	*23523	*24194	27055	144352	35813	153556	72644	147159	490550	3236643
21 Total liabilities	115414680	-	213062	391495	677207	1421275	3777882	2491750	3971305	3601316	3938080	10945890	83985417
22 Accounts payable	8016754	-	*16935	*26298	76320	117029	489373	265155	401714	347952	375727	831390	5068862
23 Mort, notes, and bonds under 1 yr	7155701	-	*18825	*24540	*2411569	172538	182180	114336	319178	147853	147780	456343	3160560
24 Other current liabilities	6360323	-	*1978	*3623	21278	172540	242832	113728	274900	149351	218740	502198	4659154
25 Loans from stockholders	1636030	-	*29793	*78205	*8708	*79188	275455	*25754	342182	*187017	117643	185112	306973
26 Mort, notes, bonds, 1 yr or more	20380978	-	*1487	*38351	46868	199081	679809	368141	455233	614767	691867	1911653	15373720
27 Other liabilities	12840996	-	*5339	*4356	*38919	54929	136484	101202	173199	286048	231885	1110686	10697948
28 Net worth	59023898	-	138704	216122	-1926454	625971	1771750	1503434	2004898	1868327	2154438	5948508	44718200
29 Capital stock	5264892	-	50404	11100	37235	64792	204002	125656	240667	242408	176252	420381	3691994
30 Paid-in or capital surplus	50759238	-	*266667	*130549	1453994	210518	771840	1048944	1077768	672637	982392	3326454	40817474
31 Retained earnings, appropriated	158562	-	-	-	-	*11963	*22841	*29154	*79410	*176	-	255	14764
32 Retained earnings, unappropriate	3497634	-	*46540	119260	-3423645	290537	416840	-141530	134719	845063	581566	2461583	2166702
33 Retained earnings (S CORP)	3111362	-	*-224908	*-22590	*53617	195454	530855	528743	580697	*169608	473723	-	826163
34 Less: Cost of treasury stock	3767791	-	-	*22198	*47655	147293	174628	87532	108363	61565	59495	260165	2798896
35 Total receipts	61034233	924943	500802	534653	885945	2068858	4515812	2161051	3750436	2538755	2094623	7897403	33160953
36 Business receipts	54119901	858552	469855	481242	801898	1907406	4103383	1869782	3325279	2274311	1719339	7300419	29008436
37 Interest	1533259	1657	*1572	*3282	6281	12977	23707	16041	47339	33733	26362	146372	1213937
38 Interest on govt. obligations, State and local	20368	-	-	-	-	*1973	*1021	*2822	3509	1762	2554	2814	3912
39 Rents	244590	*882	-	*3861	*1760	4338	4165	5356	27162	11810	15530	45537	124188
40 Royalties	360645	2	*27793	*4341	*6439	*6066	19437	*34470	30175	7024	26527	26277	172094
41 Net S-T cap gain less net LT loss	42124	-0	-	-	-	*299	*1094	*4042	*3371	*1050	699	22252	9318
42 Net L-T cap gain less net ST loss	858871	*31573	-	*9355	*5668	36842	32354	9241	44873	5554	53915	78353	551143
43 Net gain, noncapital assets	526631	*4390	*1397	*8141	*2517	*9624	43966	55691	59570	7120	28957	50026	255233
44 Dividends, domestic corporations	94285	*11223	-	*992	-	*2348	*2457	9395	3556	21522	3503	20563	18725
45 Dividends, foreign corporations	167831	-	-	-	-	*614	*12	-	*1202	*2972	-	7838	155193
46 Other receipts	3065728	16663	*186	*23438	61381	86371	284215	154212	204399	171898	217239	196953	1648774
47 Total deductions	54508426	818052	400233	406597	807832	1879240	3940257	1918479	3386627	2285667	1807511	7330990	29526941
48 Cost of sales and operations	30137991	532666	96316	*138194	*235136	651493	2047990	931320	1973068	1453816	906657	4764233	16407102
49 Compensation of officers	943818	*11025	*61280	*16495	65483	104069	175713	122078	75592	41672	41258	75193	153959
50 Repairs	694663	*13409	*2011	*21302	35186	46035	72983	26369	37330	8199	3829	85823	342187
51 Bad debts	82052	*64	-	-	*2960	*4624	4265	7295	3381	4376	3584	28556	22945
52 Rent paid on business property	496199	*9221	*10008	*3904	10161	23141	28765	15501	24059	13135	25702	62732	269869
53 Taxes paid	2155257	9720	16014	24494	44466	96535	187516	75716	142419	74363	78612	332703	1072699
54 Interest paid	2582701	8472	*1455	7316	6991	29829	89756	43310	77986	63794	75493	198984	1979316
55 Contributions or gifts	41260	*164	*48	*75	*153	1387	1310	988	1912	1724	1420	3470	28610
56 Amortization	294694	*1803	*201	*33	*5743	*59	7700	6598	15356	11162	10962	37184	197894
57 Depreciation	3467253	18807	20736	27645	42600	84368	218798	99752	214735	124244	131366	378618	2105584
58 Depletion	2125595	16219	*9767	*696	*6913	20415	96849	52702	131757	87264	74843	233546	1394625
59 Advertising	90871	*19486	*70	*1142	3061	2195	3067	3438	3684	1970	2651	18690	31417
60 Pension, prof sh, stock, annuity	272396	*3693	*6150	-	*1733	*6542	10180	18117	12413	8421	10748	48438	145960
61 Employee benefit programs	822507	*8592	*2669	*1561	*15010	43087	117439	22747	53571	25388	29103	90241	413098
62 Net loss, noncapital assets	77253	*297	-	*121	*2092	*2642	2050	*1301	3894	6496	3319	7337	47703
63 Other deductions	10223913	164414	173507	163618	330145	762819	875875	491246	615470	359643	407965	965239	4913973
64 Total receipts less total deducts	6525808	106891	100568	128055	78113	189618	575555	242572	363808	253088	287112	566414	3634011
65 Const taxable inc frm rel frn corps	183380	-	-	-	-	-	-	-	*15	-	1153	3572	178641
66 Net income, total	6688820	106891	100568	128055	78113	187645	574533	239750	360314	251326	285711	567172	3808740
67 Net income, Form 1120-A	*29165	-	*13727	*15438	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	40637	40637	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1173134	*12087	64268	*79522	*42285	116833	392502	142489	149364	*72294	61931	-	39559
70 Statutory special deductions, total	1256385	71195	*8476	*20465	*5405	28144	110361	39512	105211	47500	104176	218795	497144
71 Net operating loss deduction	1162981	59972	*8476	*19778	*5405	26841	108641	32908	101703	28326	101631	203150	466150
72 Dividends received deduction	93404	*11223	-	*687	-	*1303	*1720	6604	3508	19174	2545	15646	30994
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4264380	*23609	*27824	*28068	30424	42668	73897	59098	105740	131532	121106	348377	3272037
75 Income tax before credits, total	1621330	9447	*4174	*5259	4885	11988	26453	25026	45058	60131	51283	144810	1232817
76 Regular tax	1426867	*8024	*4174	*5195	4885	9908	20853	19452	35777	44704	40940	118433	1114523
77 Personal holding company tax	*542	-	-	-	-	-	-	-	*542	-	-	-	-
78 Recapture of investment credit	*6	*-0	-	-	-	-	-	-	-	-	-	1	6
79 Alternative minimum tax	187681	*1360	-	*64	-	*2032	5596	5582	8648	15256	10075	25493	113575
80 Environmental tax	7209	*40	-	-	-	-	*4	*22	91	176	259	874	5743
81 Foreign tax credit	599700	-	-	-	-	*6	-	-	*1734	*2473	3114	40730	551643
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	20042	*496	-	-	*675	*5	-	*246	*687	*408	2005	376	15144
85 General business credit	21221	*491	*14	-	-	*66	*464	*2554	*1413	-	1141	1994	13084
86 Prior year minimum tax credit	47459	-	-	-	-	-	*110	*834	*317	*972	1661	4944	38621
87 Income tax after credits, total	932908	8461	*4160	*5259	4210	11911	25879	21392	40905	56278	43362	96766	614324

MAJOR GROUP 02
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	184	*10	-	-	-	*74	*52	*3	*18	*10	**	9	8
2 Total assets	22742388	-	-	-	-	*64082	*99152	*29839	*277720	*517008	**	2988093	18766494
3 Cash	1195640	-	-	-	-	*14701	*3304	*738	*18933	*40355	**	150574	967036
4 Notes and accounts receivable	2114550	-	-	-	-	*27681	*32784	*4	*20448	*74530	**	389165	1569938
5 Less: Allowance for bad debts	6461	-	-	-	-	-	-	-	-	-	-	255	6207
6 Inventories	876030	-	-	-	-	-	-	-	*31701	*44367	**	249091	550872
7 Investments in govt. obligations, Total	15718	-	-	-	-	-	-	-	-	-	-	15718	-
8 Tax-exempt securities	*5269	-	-	-	-	*1969	-	-	-	-	-	3300	**
9 Other current assets	1398505	-	-	-	-	*326	*2448	*-0	*4444	*23638	**	166895	1200754
10 Loans to stockholders	*32944	-	-	-	-	-	*1353	-	-	-	-	-	31590
11 Mortgage and real estate loans	*708	-	-	-	-	-	-	-	*52	-	-	656	**
12 Other investments	8228747	-	-	-	-	-	*14546	*29098	*59619	*248915	**	864786	7011783
13 Depreciable assets	9671356	-	-	-	-	*64510	*36812	-	*255293	*76524	**	2474683	6763535
14 Less: Accumulated depreciation	3824096	-	-	-	-	*50118	*26911	-	*163225	*17354	**	1584065	1982424
15 Depletable assets	2075213	-	-	-	-	-	*12509	-	*142753	*12540	**	106965	1800447
16 Less: Accumulated depletion	564057	-	-	-	-	-	-	-	*113271	328	**	56847	393612
17 Land	337011	-	-	-	-	*299	-	-	*9937	-	-	21839	304937
18 Intangible assets (Amortizable)	542010	-	-	-	-	-	*200	-	*11206	*1211	-	135877	393515
19 Less: Accumulated amortization	175576	-	-	-	-	-	*143	-	*9372	*1	-	33287	132773
20 Other assets	818877	-	-	-	-	*4714	*22250	-	*9202	*12611	**	82997	687102
21 Total liabilities	22742388	-	-	-	-	*64082	*99152	*29839	*277720	*517008	**	2988093	18766494
22 Accounts payable	2047113	-	-	-	-	*3943	*33393	*99	*17141	*40799	**	315490	1636247
23 Mort, notes, and bonds under 1 yr	1172209	-	-	-	-	*12456	*15276	*17267	*60433	62800	**	144264	859713
24 Other current liabilities	1261047	-	-	-	-	*3261	*3959	-	*31642	*35143	**	74695	1112347
25 Loans from stockholders	464049	-	-	-	-	*1985	*40350	-	*249936	7427	**	26608	137745
26 Mort, notes, bonds, 1 yr or more	2875095	-	-	-	-	*19829	*4719	-	*2640	*73702	**	421189	2353016
27 Other liabilities	3098838	-	-	-	-	*12691	*2335	-	*53832	*60191	**	407894	2561894
28 Net worth	11824036	-	-	-	-	*9916	*-880	*12473	*-137904	*236947	**	1597953	10105531
29 Capital stock	683665	-	-	-	-	*1654	*606	*55	*39389	*53531	**	42912	545516
30 Paid-in or capital surplus	9787442	-	-	-	-	*258	*56258	*150027	*194157	*75647	**	1014264	8296832
31 Retained earnings, appropriated	14764	-	-	-	-	-	-	-	-	-	-	-	14764
32 Retained earnings, unappropriate	1421320	-	-	-	-	*4707	*-61268	*-137609	*-400382	*107768	**	658139	1249967
33 Retained earnings (S CORP)	*36241	-	-	-	-	*3785	*3524	-	*28932	-	-	-	-
34 Less: Cost of treasury stock	*119396	-	-	-	-	*487	-	-	-	-	-	117362	1547
35 Total receipts	8324088	*33195	-	-	-	*149870	*99529	*1491	*344755	*341516	**	2000978	5352755
36 Business receipts	7668188	30281	-	-	-	*134389	*56480	-	*263536	*262431	**	1854203	5066867
37 Interest	198105	783	-	-	-	*483	*68	*158	*795	*7119	**	22888	165810
38 Interest on govt. obligations, State and local	*1073	-	-	-	-	*325	-	-	57	-	-	104	588
39 Rents	13915	182	-	-	-	*1249	*508	*1	-	565	**	6174	5236
40 Royalties	*36207	-	-	-	-	*257	*8569	-	7530	29	-	38	19784
41 Net S-T cap gain less net LT loss	111	-	-	-	-	-	-	-	-	-	-	111	-
42 Net L-T cap gain less net ST loss	65231	5	-	-	-	-	-	-	*16771	420	**	39344	8692
43 Net gain, noncapital assets	28735	529	-	-	-	*443	-	-	*25399	100	-	1617	648
44 Dividends, domestic corporations	*26932	-	-	-	-	-	-	*845	*181	19156	**	4384	2366
45 Dividends, foreign corporations	*12499	-	-	-	-	-	-	-	*1071	2835	-	295	8298
46 Other receipts	273091	*1415	-	-	-	*12724	*33904	*486	*29415	*48860	**	71820	74466
47 Total deductions	7503001	29037	-	-	-	*132401	*80877	*1039	*313437	*292785	**	1866765	4786660
48 Cost of sales and operations	4498938	18959	-	-	-	*17193	*42487	-	*186000	*233405	**	1334439	2666455
49 Compensation of officers	40523	-	-	-	-	*5895	*2659	-	*2721	*1030	**	9271	18947
50 Repairs	109635	-	-	-	-	*10515	*4873	-	*2896	*247	**	4792	86312
51 Bad debts	*21044	-	-	-	-	*1396	-	-	*431	-	-	16723	2494
52 Rent paid on business property	30658	-	-	-	-	*4233	*469	-	*766	*467	**	5018	19707
53 Taxes paid	229274	1	-	-	-	*5804	*5062	*3	*5110	*1617	**	159955	51722
54 Interest paid	434491	141	-	-	-	*2673	*1665	*762	*5974	*7242	**	33173	382860
55 Contributions or gifts	5504	-	-	-	-	*246	-	-	-	*35	**	926	4296
56 Amortization	111121	1653	-	-	-	-	*82	-	*4993	*2837	-	6588	94969
57 Depreciation	590571	377	-	-	-	*7929	*6251	-	*26596	*3093	**	89670	456656
58 Depletion	574576	3178	-	-	-	-	*1285	-	*11387	*11069	**	80885	466772
59 Advertising	*4111	-	-	-	-	*79	*2	-	*523	-	-	14	3494
60 Pension, prof sh, stock, annuity	13673	-	-	-	-	-	-	-	296	*59	**	6260	7059
61 Employee benefit programs	48890	-	-	-	-	*7582	*1468	-	*251	*409	**	2951	36230
62 Net loss, noncapital assets	20938	-	-	-	-	*609	*20	-	*869	10	**	1051	18378
63 Other deductions	769054	4728	-	-	-	*68248	*14555	*274	*64625	*31265	**	115050	470310
64 Total receipts less total deducts	821087	*4158	-	-	-	*17469	*18652	*451	*31318	*48731	**	134213	566094
65 Const taxable inc frm rel frn corps	10673	-	-	-	-	-	-	-	-	-	-	496	10177
66 Net income, total	830686	*4158	-	-	-	*17145	*18652	*451	*31261	*48731	**	134605	575683
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*4158	*4158	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*18740	-	-	-	-	*5852	*9920	-	*2968	-	-	-	-
70 Statutory special deductions, total	130755	*4158	-	-	-	*3248	*8732	*451	*28293	21762	**	27424	36686
71 Net operating loss deduction	99226	*4158	-	-	-	*3248	*8732	*135	*27096	4247	**	24355	27254
72 Dividends received deduction	31529	-	-	-	-	-	-	*316	*1197	17515	**	3069	9432
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	681191	-	-	-	-	*8044	-	-	-	*26969	**	107181	538997
75 Income tax before credits, total	292902	73	-	-	-	*2783	-	-	*1278	*13687	**	44839	230242
76 Regular tax	232473	-	-	-	-	*2735	-	-	-	*9170	**	36441	184128
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	58876	72	-	-	-	-	-	-	*1272	*4473	**	8127	44932
80 Environmental tax	1505	1	-	-	-	-	-	-	*6	*44	**	271	1182
81 Foreign tax credit	132853	-	-	-	-	-	-	-	-	-	-	22994	109859
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	72	-	-	-	-	-	-	-	-	-	-	-	72
86 Prior year minimum tax credit	2552	-	-	-	-	-	-	-	-	514	**	-	2038
87 Income tax after credits, total	157426	73	-	-	-	*2783	-	-	*1278	*13173	**	21845	118273

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1070 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	89	***	-	-	-	***	*31	-	*10	*6	**	5	8
2 Total assets	20228200	***	-	-	-	***	*55182	-	*138355	*318024	**	930873	18766494
3 Cash	1110183	***	-	-	-	***	*3304	-	*10096	*34535	**	82291	967036
4 Notes and accounts receivable	1737767	***	-	-	-	***	*539	-	*4082	*12764	**	150443	1569938
5 Less: Allowance for bad debts	6289	***	-	-	-	***	-	-	-	-	-	83	6207
6 Inventories	680573	***	-	-	-	***	-	-	*18960	19311	**	91430	550872
7 Investments in govt. obligations, Total	15718	***	-	-	-	***	-	-	-	-	-	15718	-
8 Tax-exempt securities	*1969	***	-	-	-	***	-	-	-	-	-	-	-
9 Other current assets	1214672	***	-	-	-	***	*387	-	*2340	1524	**	9651	1200754
10 Loans to stockholders	*32944	***	-	-	-	***	*1353	-	-	-	-	-	31590
11 Mortgage and real estate loans	-	***	-	-	-	***	-	-	-	-	-	-	-
12 Other investments	7351055	***	-	-	-	***	*14546	-	*55811	*176107	**	92808	7011783
13 Depreciable assets	7475763	***	-	-	-	***	*1941	-	*97096	*70957	**	540217	6763535
14 Less: Accumulated depreciation	2286203	***	-	-	-	***	*1289	-	*77361	*13272	**	210523	1982424
15 Depletable assets	2027359	***	-	-	-	***	*12509	-	*114633	*10655	-	89115	1800447
16 Less: Accumulated depletion	548306	***	-	-	-	***	-	-	*98645	225	-	55824	393612
17 Land	324450	***	-	-	-	***	-	-	*309	-	-	18905	304937
18 Intangible assets (Amortizable)	540668	***	-	-	-	***	*200	-	*11206	1208	-	134539	393515
19 Less: Accumulated amortization	*175472	***	-	-	-	***	*143	-	*9372	-	-	33183	132773
20 Other assets	731350	***	-	-	-	***	*21836	-	*9202	*4458	**	5368	687102
21 Total liabilities	20228200	***	-	-	-	***	*55182	-	*138355	*318024	**	930873	18766494
22 Accounts payable	1733108	***	-	-	-	***	*2037	-	*9852	*17605	**	67363	1636247
23 Mort, notes, and bonds under 1 yr	1012058	***	-	-	-	***	*4091	-	*50595	47020	**	50639	859713
24 Other current liabilities	1174995	***	-	-	-	***	*1975	-	*28491	18214	**	13206	1112347
25 Loans from stockholders	437116	***	-	-	-	***	*37999	-	*230076	7427	**	23870	137745
26 Mort, notes, bonds, 1 yr or more	2570508	***	-	-	-	***	*4719	-	*1033	*21402	**	190338	2353016
27 Other liabilities	2696821	***	-	-	-	***	*2335	-	*33590	*28043	**	58267	2561894
28 Net worth	10603595	***	-	-	-	***	*2026	-	*-215282	*178314	**	527191	10105531
29 Capital stock	641767	***	-	-	-	***	*194	-	*39371	*52516	**	2831	545516
30 Paid-in or capital surplus	8808122	***	-	-	-	***	*56258	-	*52963	32562	**	369249	8296832
31 Retained earnings, appropriated	14764	***	-	-	-	***	-	-	-	-	-	-	14764
32 Retained earnings, unappropriate	1135250	***	-	-	-	***	*-61268	-	*-307616	*93235	**	156227	1249967
33 Retained earnings (S CORP)	*6842	***	-	-	-	***	*6842	-	-	-	-	-	-
34 Less: Cost of treasury stock	*3150	***	-	-	-	***	-	-	-	-	-	1116	1547
35 Total receipts	6392346	***	-	-	-	***	*55100	-	*211835	*205170	**	528849	5352755
36 Business receipts	5896544	***	-	-	-	***	*12052	-	*137821	*155506	**	502206	5066867
37 Interest	180185	***	-	-	-	***	*68	-	*767	*1140	**	11822	165810
38 Interest on govt. obligations, State and local	*970	***	-	-	-	***	-	-	57	-	-	-	588
39 Rents	*10592	***	-	-	-	***	*508	-	-	-	-	3600	5236
40 Royalties	*36207	***	-	-	-	***	*8569	-	7530	29	-	38	19784
41 Net S-T cap gain less net LT loss	111	***	-	-	-	***	-	-	-	-	-	111	-
42 Net L-T cap gain less net ST loss	33173	***	-	-	-	***	-	-	*16771	420	**	7290	8692
43 Net gain, noncapital assets	*25374	***	-	-	-	***	-	-	*24626	100	-	-	648
44 Dividends, domestic corporations	*3805	***	-	-	-	***	-	-	*181	-	-	1259	2366
45 Dividends, foreign corporations	*12273	***	-	-	-	***	-	-	*1071	2835	-	69	8298
46 Other receipts	193112	***	-	-	-	***	*33903	-	*23011	*45139	**	2454	74466
47 Total deductions	5706063	***	-	-	-	***	*36846	-	*184565	*176703	**	494285	4786660
48 Cost of sales and operations	3307853	***	-	-	-	***	*17093	-	*113247	133549	**	360816	2666455
49 Compensation of officers	26404	***	-	-	-	***	*1628	-	*1183	430	**	3422	18947
50 Repairs	*86686	***	-	-	-	***	*47	-	*7	1	**	60	86312
51 Bad debts	2515	***	-	-	-	***	-	-	-	-	-	21	2494
52 Rent paid on business property	21960	***	-	-	-	***	*351	-	583	62	**	1257	19707
53 Taxes paid	65383	***	-	-	-	***	*1047	-	*2194	1179	**	8291	51722
54 Interest paid	403000	***	-	-	-	***	*788	-	*3264	2343	**	13604	382860
55 Contributions or gifts	4646	***	-	-	-	***	-	-	-	24	**	79	4296
56 Amortization	106960	***	-	-	-	***	*82	-	*4993	*2833	-	3281	94969
57 Depreciation	519718	***	-	-	-	***	*911	-	*16604	*2628	**	42542	456656
58 Depletion	511883	***	-	-	-	***	*1285	-	*8083	*11065	-	21499	466772
59 Advertising	*3494	***	-	-	-	***	-	-	-	-	-	-	3494
60 Pension, prof sh, stock, annuity	7503	***	-	-	-	***	-	-	296	3	**	145	7059
61 Employee benefit programs	38135	***	-	-	-	***	*293	-	*251	40	**	1321	36230
62 Net loss, noncapital assets	19646	***	-	-	-	***	*20	-	581	-	-	58	18378
63 Other deductions	580277	***	-	-	-	***	*13301	-	*33279	*22546	**	37890	470310
64 Total receipts less total deducts	686283	***	-	-	-	***	*18254	-	*27270	*28466	**	34564	566094
65 Const taxable inc frm rel frn corps	10245	***	-	-	-	***	-	-	-	-	-	68	10177
66 Net income, total	695559	***	-	-	-	***	*18254	-	*27213	*28466	**	34632	575683
67 Net income, Form 1120-A	-	***	-	-	-	***	-	-	-	-	-	-	-
68 Net income, Form 1120F	*18	***	-	-	-	***	-	-	-	-	-	-	-
69 Net income, Form 1120S	*9521	***	-	-	-	***	*9521	-	-	-	-	-	-
70 Statutory special deductions, total	105456	***	-	-	-	***	*8732	-	*27213	6982	**	22576	36686
71 Net operating loss deduction	91110	***	-	-	-	***	*8732	-	*26016	4147	**	21695	27254
72 Dividends received deduction	*14345	***	-	-	-	***	-	-	*1197	2835	-	881	9432
73 Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
74 Income subject to tax	580582	***	-	-	-	***	-	-	-	*21484	**	12057	538997
75 Income tax before credits, total	254708	***	-	-	-	***	-	-	*1129	*11820	**	8735	230242
76 Regular tax	198266	***	-	-	-	***	-	-	-	*7305	**	4099	184128
77 Personal holding company tax	-	***	-	-	-	***	-	-	-	-	-	-	-
78 Recapture of investment credit	-	***	-	-	-	***	-	-	-	-	-	-	-
79 Alternative minimum tax	55100	***	-	-	-	***	-	-	*1123	*4473	**	4572	44932
80 Environmental tax	1294	***	-	-	-	***	-	-	*6	*42	**	63	1182
81 Foreign tax credit	109864	***	-	-	-	***	-	-	-	-	-	6	109859
82 U.S. Possessions tax credit	-	***	-	-	-	***	-	-	-	-	-	-	-
83 Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	***	-	-	-	***	-	-	-	-	-	-	-
85 General business credit	72	***	-	-	-	***	-	-	-	-	-	-	72
86 Prior year minimum tax credit	2038	***	-	-	-	***	-	-	-	-	-	-	2038
87 Income tax after credits, total	142734	***	-	-	-	***	-	-	*1129	*11820	**	8729	118273

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1098 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	94	***	-	-	-	***	*21	*3	*8	*4	**	4	**
2 Total assets	2514188	-	-	-	-	***	*43970	*29839	*139364	*198983	**	2057220	**
3 Cash	85458	-	-	-	-	***	-	*738	*8837	*5820	**	68282	**
4 Notes and accounts receivable	376783	-	-	-	-	***	*32245	*4	*16365	*61766	**	238722	**
5 Less: Allowance for bad debts	172	-	-	-	-	***	-	-	-	-	-	172	**
6 Inventories	195457	-	-	-	-	***	-	-	*12741	*25056	**	157660	**
7 Investments in govt. obligations, Total	-	-	-	-	-	***	-	-	-	-	-	-	-
8 Tax-exempt securities	3300	-	-	-	-	***	-	-	-	-	-	3300	**
9 Other current assets	183833	-	-	-	-	***	*2062	*-0	*2104	*22114	**	157244	**
10 Loans to stockholders	-	-	-	-	-	***	-	-	-	-	-	-	-
11 Mortgage and real estate loans	*708	-	-	-	-	***	-	-	*52	-	-	656	**
12 Other investments	*877692	-	-	-	-	***	-	*29098	*3808	72808	**	771978	**
13 Depreciable assets	2195593	-	-	-	-	***	*34871	-	*158197	*5566	**	1934466	**
14 Less: Accumulated depreciation	1537894	-	-	-	-	***	*25622	-	*85864	*4082	**	1373542	**
15 Depletable assets	*47855	-	-	-	-	***	-	-	*28120	1884	**	17850	**
16 Less: Accumulated depletion	*15751	-	-	-	-	***	-	-	*14625	102	**	1024	**
17 Land	*12562	-	-	-	-	***	-	-	*9628	-	-	2934	**
18 Intangible assets (Amortizable)	*1341	-	-	-	-	***	-	-	-	*3	-	1339	**
19 Less: Accumulated amortization	*105	-	-	-	-	***	-	-	-	*1	-	104	**
20 Other assets	*87527	-	-	-	-	***	*414	-	-	*8153	**	77630	**
21 Total liabilities	2514188	-	-	-	-	***	*43970	*29839	*139364	*198983	**	2057220	**
22 Accounts payable	314005	-	-	-	-	***	*31357	*99	*7288	*23194	**	248127	**
23 Mort, notes, and bonds under 1 yr	160151	-	-	-	-	***	*11185	*17267	*9837	15781	**	93625	**
24 Other current liabilities	86053	-	-	-	-	***	*1983	-	*3151	*16928	**	61489	**
25 Loans from stockholders	*26934	-	-	-	-	***	*2350	-	*19860	-	-	2738	**
26 Mort, notes, bonds, 1 yr or more	*304587	-	-	-	-	***	-	-	*1607	*52300	**	230851	**
27 Other liabilities	*402017	-	-	-	-	***	-	-	*20243	*32147	**	349627	**
28 Net worth	1220441	-	-	-	-	***	*-2906	*12473	*77378	*58633	**	1070762	**
29 Capital stock	41898	-	-	-	-	***	*412	*55	*18	*1015	**	40081	**
30 Paid-in or capital surplus	979320	-	-	-	-	***	-	*150027	*141194	*43085	**	645015	**
31 Retained earnings, appropriated	-	-	-	-	-	***	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	286069	-	-	-	-	***	-	*-137609	*-92766	*14533	**	501912	**
33 Retained earnings ($ CORP)	*29399	-	-	-	-	***	*-3318	-	*28932	-	-	-	-
34 Less: Cost of treasury stock	116245	-	-	-	-	***	-	-	-	-	-	116245	**
35 Total receipts	1931742	***	-	-	-	***	*44430	*1491	*132920	*136346	**	1472129	**
36 Business receipts	1771645	***	-	-	-	***	*44428	-	*125715	*106925	**	1351997	**
37 Interest	17919	***	-	-	-	***	-	*158	*27	*5979	**	11067	**
38 Interest on govt. obligations, State and local	104	-	-	-	-	***	-	-	-	-	-	104	**
39 Rents	*3322	***	-	-	-	***	-	*1	-	565	**	2574	**
40 Royalties	-0	-	-	-	-	***	-	-	-	-	-	-0	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	***	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	32058	***	-	-	-	***	-	-	-	-	-	32053	**
43 Net gain, noncapital assets	*3361	***	-	-	-	***	-	-	*773	-	-	1617	**
44 Dividends, domestic corporations	*23127	-	-	-	-	***	-	*845	-	19156	**	3125	**
45 Dividends, foreign corporations	227	-	-	-	-	***	-	-	-	-	-	227	**
46 Other receipts	79979	-	-	-	-	***	*2	*486	*6404	3721	**	69366	**
47 Total deductions	1796938	***	-	-	-	***	*44031	*1039	*128872	*116081	**	1372480	**
48 Cost of sales and operations	1191085	***	-	-	-	***	*25394	-	*72753	*99856	**	973623	**
49 Compensation of officers	*14119	-	-	-	-	***	*1031	-	*1538	*600	**	5849	**
50 Repairs	*22948	-	-	-	-	***	*4826	-	*2889	*246	**	4733	**
51 Bad debts	*18529	-	-	-	-	***	-	-	*431	-	-	16702	**
52 Rent paid on business property	8699	-	-	-	-	***	*118	-	*182	*405	**	3761	**
53 Taxes paid	163892	***	-	-	-	***	*4015	*3	*2917	*437	**	151663	**
54 Interest paid	31490	-	-	-	-	***	*877	*762	*2709	*4900	**	19569	**
55 Contributions or gifts	*858	-	-	-	-	***	-	-	-	*11	**	847	**
56 Amortization	*4162	***	-	-	-	***	-	-	-	*4	-	3307	**
57 Depreciation	70853	-	-	-	-	***	*5341	-	*9992	*464	**	47127	**
58 Depletion	*62693	-	-	-	-	***	-	-	*3304	4	**	59385	**
59 Advertising	*617	-	-	-	-	***	*2	-	*523	-	-	14	**
60 Pension, prof sh, stock, annuity	*6171	-	-	-	-	***	-	-	-	*56	**	6115	**
61 Employee benefit programs	*10755	-	-	-	-	***	*1175	-	-	*368	**	1631	**
62 Net loss, noncapital assets	*1292	-	-	-	-	***	-	-	*288	10	**	993	**
63 Other deductions	188777	***	-	-	-	***	*1254	*274	*31346	*8719	**	77160	**
64 Total receipts less total deducts	134804	***	-	-	-	***	*399	*451	*4048	*20265	**	99649	**
65 Const taxable inc frm rel frn corps	427	-	-	-	-	***	-	-	-	-	-	427	**
66 Net income, total	135127	***	-	-	-	***	*399	*451	*4048	*20265	**	99972	**
67 Net income, Form 1120-A	-	-	-	-	-	***	-	-	-	-	-	-	-
68 Net income, Form 1120F	4140	***	-	-	-	***	-	-	-	-	-	-	-
69 Net income, Form 1120S	*9219	-	-	-	-	***	*399	-	*2968	-	-	-	-
70 Statutory special deductions, total	*25299	***	-	-	-	***	-	*451	*1080	14780	**	4848	**
71 Net operating loss deduction	*8116	***	-	-	-	***	-	*135	*1080	100	**	2661	**
72 Dividends received deduction	*17184	-	-	-	-	***	-	*316	-	14680	**	2188	**
73 Public utility div paid deduction	-	-	-	-	-	***	-	-	-	-	-	-	-
74 Income subject to tax	*100609	-	-	-	-	***	-	-	-	*5485	**	95124	**
75 Income tax before credits, total	*38193	***	-	-	-	***	-	-	*149	*1867	**	36104	**
76 Regular tax	*34207	-	-	-	-	***	-	-	-	*1865	**	32342	**
77 Personal holding company tax	-	-	-	-	-	***	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	***	-	-	-	-	-	-	-
79 Alternative minimum tax	*3776	***	-	-	-	***	-	-	*149	-	-	3554	**
80 Environmental tax	210	***	-	-	-	***	-	-	-	2	**	208	**
81 Foreign tax credit	22989	-	-	-	-	***	-	-	-	-	-	22989	**
82 U.S. Possessions tax credit	-	-	-	-	-	***	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	***	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	***	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	***	-	-	-	-	-	-	-
86 Prior year minimum tax credit	514	-	-	-	-	***	-	-	-	514	**	-	-
87 Income tax after credits, total	*14691	***	-	-	-	***	-	-	*149	*1353	**	13116	**

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MAJOR GROUP 03
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	506	-	-	-	*91	*231	*104	*13	38	*8	***	6	***
2	Total assets	14310377	-	-	-	*24143	*161169	*300315	*110657	587212	*350700	***	847435	***
3	Cash	454495	-	-	-	*263	*53668	*37388	*3119	42380	*37411	***	24425	***
4	Notes and accounts receivable	2244722	-	-	-	*7251	*16019	*59597	*10776	81271	*53079	***	129299	***
5	Less: Allowance for bad debts	*5675	-	-	-	-	-	-	*101	-	-	***	1009	***
6	Inventories	502026	-	-	-	-	-	*36640	*385	*31603	*7457	***	35103	***
7	Investments in govt. obligations, Total	*81542	-	-	-	-	-	105	-	*1612	-	***	7720	***
8	Tax-exempt securities	*107381	-	-	-	-	*34685	-	-	*7447	-	***	64649	***
9	Other current assets	681715	-	-	-	*1745	*3451	*21460	*67110	*14960	*8335	***	82084	***
10	Loans to stockholders	*14058	-	-	-	*4215	*218	-	*180	*457	*125	***	452	***
11	Mortgage and real estate loans	*1039	-	-	-	-	-	-	-	-	*33	***	590	***
12	Other investments	2588743	-	-	-	-	*1639	*32996	*6181	*70797	*84409	***	258777	***
13	Depreciable assets	8435664	-	-	-	*94644	*175284	*187031	*35868	640470	*291321	***	351085	***
14	Less: Accumulated depreciation	4633916	-	-	-	*85755	*128459	*98551	*27092	391381	*186357	***	238602	***
15	Depletable assets	1406063	-	-	-	-	-	*24615	-	*36267	10967	***	33600	***
16	Less: Accumulated depletion	263401	-	-	-	-	-	*12665	-	*14522	1411	***	24162	***
17	Land	740621	-	-	-	-	*3363	*4910	*12896	19243	*6041	***	4954	***
18	Intangible assets (Amortizable)	1486232	-	-	-	-	-	*775	-	*13925	*29502	***	70619	***
19	Less: Accumulated amortization	534199	-	-	-	-	-	*620	-	*7201	*15169	***	10254	***
20	Other assets	1003270	-	-	-	*1782	*1302	*6634	*1335	39884	*24957	***	58103	***
21	Total liabilities	14310377	-	-	-	*24143	*161169	*300315	*110657	587212	*350700	***	847435	***
22	Accounts payable	875017	-	-	-	-	*17024	*50134	*6479	62702	*14563	***	28548	***
23	Mort, notes, and bonds under 1 yr	338575	-	-	-	*2293	*11014	*29039	*10130	*54864	*15437	***	22040	***
24	Other current liabilities	883677	-	-	-	*3119	*2352	*29075	*8464	32900	*21329	***	112193	***
25	Loans from stockholders	122080	-	-	-	-	*2538	-	*12220	*33315	-	***	25083	***
26	Mort, notes, bonds, 1 yr or more	3485999	-	-	-	*2560	*44438	*100222	*2948	136294	*30975	***	50494	***
27	Other liabilities	3789793	-	-	-	*3464	*-0	*5432	*5325	*48237	*61796	***	118873	***
28	Net worth	4815236	-	-	-	*12708	*83803	*86413	*65091	218900	*206601	***	490204	***
29	Capital stock	250138	-	-	-	*182	*5483	*2972	*8349	19444	*6149	***	11739	***
30	Paid-in or capital surplus	3680336	-	-	-	*1478	*271	*29697	*58868	*16608	*83323	***	13731	***
31	Retained earnings, appropriated	*44	-	-	-	-	-	-	-	-	*44	***	-	***
32	Retained earnings, unappropriate	822917	-	-	-	*20134	*74219	*16640	*-2463	*110740	*51401	***	513531	***
33	Retained earnings (S CORP)	202684	-	-	-	-	*6136	*42685	*336	*87065	*66462	***	-	***
34	Less: Cost of treasury stock	140884	-	-	-	*9086	*2306	*5580	-	*14957	*777	***	48797	***
35	Total receipts	11526526	-	-	-	*118107	*501909	*1543912	*107693	802672	*267767	***	733979	***
36	Business receipts	10443862	-	-	-	*117996	*477332	*1527677	*105279	776817	*244242	***	621787	***
37	Interest	190841	-	-	-	*111	*2317	*196	*149	*3027	*6303	***	31711	***
38	Interest on govt. obligations, State and local	6432	-	-	-	-	*1632	-	-	*681	*534	***	1472	***
39	Rents	26901	-	-	-	-	*534	-	*205	*3323	*3649	***	5669	***
40	Royalties	90942	-	-	-	-	*1912	-	*210	*5256	-	***	1847	***
41	Net S-T cap gain less net LT loss	*9654	-	-	-	-	-	-	-	*168	*4	***	3955	***
42	Net L-T cap gain less net ST loss	223520	-	-	-	-	*9714	-	-	*5135	*451	***	5669	***
43	Net gain, noncapital assets	63430	-	-	-	-	*7161	*331	*834	*1184	*80	***	670	***
44	Dividends, domestic corporations	14195	-	-	-	-	-	-	-	*758	*269	***	7984	***
45	Dividends, foreign corporations	5901	-	-	-	-	-	-	-	-	-	***	1217	***
46	Other receipts	450849	-	-	-	-	*1308	*15708	*1017	6324	*12235	***	51997	***
47	Total deductions	10727722	-	-	-	*114678	*454011	*1464320	*91476	757159	*236692	***	658365	***
48	Cost of sales and operations	6974667	-	-	-	-	*122588	*1059939	*59534	472275	*154710	***	511138	***
49	Compensation of officers	84014	-	-	-	*14258	*17188	5030	*647	*7023	*3409	***	7567	***
50	Repairs	188776	-	-	-	*18094	*12819	*20395	*1883	*16159	*274	***	1560	***
51	Bad debts	9679	-	-	-	-	-	41	*411	*297	*38	***	2115	***
52	Rent paid on business property	78751	-	-	-	*2029	*8923	*2307	*63	*2315	*2593	***	3205	***
53	Taxes paid	631433	-	-	-	*6011	*28621	*62964	*2626	45292	*15460	***	29496	***
54	Interest paid	317577	-	-	-	*986	*4618	*24383	*1787	14211	*3673	***	20658	***
55	Contributions or gifts	3798	-	-	-	*38	*129	*100	-	*114	*90	***	447	***
56	Amortization	51863	-	-	-	-	*38	*2409	*397	*898	*1186	***	1282	***
57	Depreciation	483724	-	-	-	*3747	*17978	*52982	*2818	47437	*12424	***	16763	***
58	Depletion	395420	-	-	-	-	*3305	*54157	*107	*28328	*13738	***	20134	***
59	Advertising	4175	-	-	-	*60	*58	*352	*56	*607	*354	***	91	***
60	Pension, prof sh, stock, annuity	40283	-	-	-	*945	*2214	-	*518	*3418	*1440	***	2563	***
61	Employee benefit programs	338056	-	-	-	*219	*25752	*85306	*1947	*23699	*9308	***	12451	***
62	Net loss, noncapital assets	1163	-	-	-	*91	-	-	-	*93	*16	***	122	***
63	Other deductions	1124345	-	-	-	*68199	*209780	*93953	*18682	94993	*17979	***	28776	***
64	Total receipts less total deducts	798803	-	-	-	*3429	*47898	*79592	*16217	45513	*31075	***	75614	***
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	-	***
66	Net income, total	792372	-	-	-	*3429	*46266	*79592	*16217	44832	*30541	***	74142	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	-	***
69	Net income, Form 1120S	160395	-	-	-	-	*33437	*78694	*11563	*29019	*7682	***	-	***
70	Statutory special deductions, total	69294	-	-	-	-	*6158	-	*4654	*4630	*188	***	11679	***
71	Net operating loss deduction	53836	-	-	-	-	*6158	-	*4654	*4100	-	***	5208	***
72	Dividends received deduction	15458	-	-	-	-	-	-	-	*531	*188	***	6471	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74	Income subject to tax	562682	-	-	-	*3429	*6672	*898	-	*11183	*22671	***	62463	***
75	Income tax before credits, total	229728	-	-	-	*514	*2180	*656	*673	*5783	*9056	***	24477	***
76	Regular tax	190031	-	-	-	*514	*1832	*148	-	*3767	*7708	***	21237	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79	Alternative minimum tax	38819	-	-	-	-	*348	*508	*897	*1999	*1318	***	3122	***
80	Environmental tax	1102	-	-	-	-	-	-	-	*18	*30	***	118	***
81	Foreign tax credit	3686	-	-	-	-	-	-	-	-	-	***	73	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84	Nonconventional source fuel credit	172	-	-	-	-	-	-	-	-	-	***	-	***
85	General business credit	*600	-	-	-	-	*20	-	-	-	-	***	167	***
86	Prior year minimum tax credit	11291	-	-	-	-	-	-	-	-	29	***	3350	***
87	Income tax after credits, total	213978	-	-	-	*514	*2160	*656	*673	*5783	*9027	***	20887	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 04
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13429	858	5762	1892	1527	1560	1275	240	157	47	43	30	38
2 Total assets	65394486	-	213062	294167	535570	1074006	2370152	1631432	2345397	1592869	3032346	4234667	48070818
3 Cash	3372938	-	59720	44982	104303	229439	300656	184249	262838	99055	346603	280777	1460316
4 Notes and accounts receivable	7044230	-	*9899	*46080	103175	135728	373327	334800	427367	297305	437230	568693	4310626
5 Less: Allowance for bad debts	74601	-	-	-	-	-	*5641	*5511	*3472	*3606	3697	6710	45964
6 Inventories	1554273	-	-	*4386	*8067	*5125	32420	23805	30933	27359	60556	82798	1278824
7 Investments in govt. obligations, Total	402380	-	-	*3916	-	*12214	*74735	*77840	*73968	*51968	38949	2271	66518
8 Tax-exempt securities	125372	-	-	-	-	-	*13893	*11763	*64653	*1066	32047	1124	827
9 Other current assets	2452285	-	*3599	*7673	*4165	47531	111614	78256	101028	59176	131514	350909	1556822
10 Loans to stockholders	470635	-	*23373	*599	*35754	92201	112135	*29109	*15249	*13489	16222	20291	112213
11 Mortgage and real estate loans	69972	-	-	-	-	*491	*17839	-	-	-	816	5965	44861
12 Other investments	17692245	-	-	*29642	*55588	193416	417733	366973	326609	140161	267257	599944	15294923
13 Depreciable assets	35823245	-	183060	233137	277973	559053	1419026	845861	1323418	781453	1577019	2686380	25936864
14 Less: Accumulated depreciation	19745093	-	139415	159214	191198	404498	951025	603825	893884	364304	880452	1782882	13374395
15 Depletable assets	22629475	-	*72153	*71983	*124031	307781	674722	344155	1113557	731169	1581628	1625345	15982951
16 Less: Accumulated depletion	10828340	-	*32502	*22748	*29191	162654	367858	164198	719088	306736	741131	577784	7704449
17 Land	885644	-	*4515	*154	*5327	31564	41029	55010	101594	17502	41377	66906	520666
18 Intangible assets (Amortizable)	2443909	-	*504	*21588	*23992	*7228	15555	54765	137721	40809	142688	82036	1917025
19 Less: Accumulated amortization	1135769	-	*377	*11533	*8646	*1651	6195	26926	82670	21125	93176	24514	858958
20 Other assets	2211685	-	*28535	*23523	*22230	21038	96187	25306	65577	28129	76897	253116	1571147
21 Total liabilities	65394486	-	213062	294167	535570	1074006	2370152	1631432	2345397	1592869	3032346	4234667	48070818
22 Accounts payable	4239239	-	*16935	*21095	*47708	84012	369718	211830	264098	246373	321463	251534	2404472
23 Mort, notes, and bonds under 1 yr	4089398	-	*18825	*5003	*2405757	*130989	107874	53019	137451	*30344	87187	150631	962319
24 Other current liabilities	3486087	-	*1978	*1207	*13523	163160	116956	85178	185176	56842	182130	195471	2484465
25 Loans from stockholders	887198	-	*29793	*72870	*8708	*74665	226061	*7023	*33380	*66911	65450	133335	169003
26 Mort, notes, bonds, 1 yr or more	12036499	-	*1487	*12986	*40494	112924	407887	271575	253724	374258	469692	915195	9176275
27 Other liabilities	5237273	-	*5339	*4356	*34918	42238	119379	16476	54579	130224	170655	221631	4437477
28 Net worth	35418794	-	138704	176650	-2015538	466018	1022276	986331	1416989	687918	1735769	2366869	28436807
29 Capital stock	3639270	-	50404	7840	25384	45336	174076	106502	129489	141564	162715	278705	2517254
30 Paid-in or capital surplus	35031318	-	*266667	*123227	1452384	207329	662758	822461	852496	417453	837461	1761069	27628013
31 Retained earnings, appropriated	*91628	-	-	-	-	*11963	-	-	*79410	-	-	255	-
32 Retained earnings, unappropriate	-2348743	-	*46540	*79884	-3493662	129937	104364	-188809	160269	142105	427031	355753	-112156
33 Retained earnings (S CORP)	1896267	-	*-224908	*-16765	*36129	185532	212090	286028	229870	*17175	344950	-	826163
34 Less: Cost of treasury stock	2890946	-	-	*17536	*35773	*114080	131012	*39851	34545	*30379	36389	28913	2422468
35 Total receipts	31634085	402354	500802	420629	558461	1145772	1960627	1137190	1801070	1118854	1177182	2571913	18839232
36 Business receipts	26931884	353895	469855	378962	490019	1026715	1644562	885269	1509498	990462	841035	2336230	16005380
37 Interest	988975	413	*1572	*2466	4132	8967	19820	13788	34707	13331	18316	79324	792139
38 Interest on govt. obligations, State and local	11360	-	-	-	-	*17	*489	*2420	*2633	*863	2554	1173	1210
39 Rents	174159	*634	-	*3787	*64	*2484	*2665	*4173	21058	*3358	8513	29583	97840
40 Royalties	211338	2	*27793	*4341	*6439	*3897	*10857	*34259	16703	*6168	26259	6544	68078
41 Net S-T cap gain less net LT loss	31152	-0	-	-	-	*171	*1094	*4042	*3172	*273	423	18186	3791
42 Net L-T cap gain less net ST loss	537858	*31568	-	-	*5572	*26701	31570	*5985	22683	*3722	53231	16726	340098
43 Net gain, noncapital assets	378291	*2910	*1397	*6653	-	*2021	37617	41540	27863	*6354	27926	26849	197161
44 Dividends, domestic corporations	32632	-	-	*981	-	*2348	*789	*7813	*2260	*1068	2893	3298	11182
45 Dividends, foreign corporations	137949	-	-	-	-	*614	*12	-	*132	-	-	4038	133154
46 Other receipts	2198488	12932	*186	*23438	52235	71838	211152	137901	160361	93255	196032	49962	1189198
47 Total deductions	27418320	343454	400233	313714	490009	1031173	1578102	998018	1569614	1018274	918542	2366191	16390995
48 Cost of sales and operations	13301119	*173322	96316	*111263	*91579	383856	519311	379541	779461	580588	271177	1388792	8525911
49 Compensation of officers	604503	*8909	*61280	*12067	*45914	59289	115865	63902	49288	18121	29302	39536	101031
50 Repairs	161838	*13262	*2011	*10123	*13079	16802	28018	8107	10623	1782	1932	24769	31329
51 Bad debts	30498	-	-	-	*2960	*1873	*2343	*1904	1711	*1267	2032	6846	9562
52 Rent paid on business property	299144	*8740	*10008	*3904	7969	9789	22494	10317	20151	7755	16427	30517	151073
53 Taxes paid	1006460	8090	16014	20466	30898	50533	82299	41423	62080	31738	39262	74348	549308
54 Interest paid	1574321	*5294	*1455	*2511	*4639	18181	44285	30530	45681	39793	57353	94312	1230286
55 Contributions or gifts	23853	23	*48	-	*113	*751	863	803	1400	*215	1020	382	18235
56 Amortization	112758	-	*201	*33	*5743	*21	4902	6143	8782	6962	5340	19470	55162
57 Depreciation	1803110	*11334	20736	17057	29368	40647	99151	47545	88430	55874	85304	108232	1199434
58 Depletion	955702	*10612	*9767	*696	*6260	*11929	20805	28359	71436	35940	53780	82670	623448
59 Advertising	45959	*147	*70	*977	*1945	*439	1126	2617	1655	*440	1332	14054	21157
60 Pension, prof sh, stock, annuity	148960	*3129	*6150	-	-	*378	*2316	14334	5488	2716	6431	5530	102489
61 Employee benefit programs	264411	*7256	*2669	-	*7519	7953	13284	10271	21621	7694	9995	15807	160342
62 Net loss, noncapital assets	52624	-	-	-	*2001	*1439	2030	*1301	2872	*5902	2197	6017	28863
63 Other deductions	7033061	93336	173507	134617	240021	427294	619009	350922	398935	221489	335656	454909	3583365
64 Total receipts less total deducts	4215765	58901	100568	106915	68452	114599	382524	139172	231456	100580	258640	205722	2448237
65 Const taxable inc frm rel frn corps	172098	-	-	-	-	-	-	-	*15	-	968	2651	168464
66 Net income, total	4376504	58901	100568	106915	68452	114582	382035	136751	228838	99718	257054	207199	2615491
67 Net income, Form 1120-A	*19295	-	*13727	*5568	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	18437	18437	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	821883	*12087	64268	*78311	*42030	77544	248862	72386	90788	*37305	58743	-	39559
70 Statutory special deductions, total	934938	35945	*8476	*16640	*5405	18470	90715	29003	71216	22331	98977	127490	410269
71 Net operating loss deduction	911969	35945	*8476	*15953	*5405	17167	90163	*23293	69713	21584	96859	125280	402132
72 Dividends received deduction	22969	-	-	*687	-	*1303	*552	*5710	*1503	*748	2118	2210	8137
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2624498	*10869	*27824	*11963	*21017	*18569	44684	36688	66835	40081	100597	79709	2165663
75 Income tax before credits, total	949345	*4394	*4174	*2627	*3474	4569	16015	15303	28021	19447	41805	35218	774298
76 Regular tax	876487	*3692	*4174	*2563	*3474	*3605	12171	12051	22601	13615	33967	27089	737487
77 Personal holding company tax	*542	-	-	-	-	-	-	-	*542	-	-	-	-
78 Recapture of investment credit	*6	*-0	-	-	-	-	-	-	-	-	-	-	6
79 Alternative minimum tax	68284	*671	-	*64	-	*965	3840	3233	4829	5781	7616	7891	33395
80 Environmental tax	4008	*11	-	-	-	-	*4	*19	*50	56	222	235	3410
81 Foreign tax credit	456890	-	-	-	-	*6	-	-	*1734	*2440	3114	11424	438171
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	19869	*496	-	-	*675	*5	-	*246	*687	*408	2005	376	14972
85 General business credit	18940	-	*14	-	-	-	*134	*2554	*1088	-	459	1684	13008
86 Prior year minimum tax credit	31412	-	-	-	-	-	-	*31	*209	*91	1661	955	28466
87 Income tax after credits, total	422234	*3898	*4160	*2627	*2799	4558	15881	12472	24303	16508	34566	20779	279682

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1330
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7909	101	4012	*865	*834	1022	670	170	108	38	36	22	30
2 Total assets	55386810	-	166819	*138542	*301916	713510	1257394	1169859	1590748	1312327	2547736	3106583	43081375
3 Cash	2491461	-	40066	*12514	*37463	115608	135662	109680	179981	85970	314306	176605	1283607
4 Notes and accounts receivable	4912252	-	*7428	*7207	*46213	75174	124602	170661	247690	254186	343998	336243	3298849
5 Less: Allowance for bad debts	43851	-	-	-	-	-	-	*2648	*2525	*2753	3032	2198	30695
6 Inventories	929619	-	-	-	-	*410	*6936	*9527	24514	*16884	32804	35035	803510
7 Investments in govt. obligations, Total	392641	-	-	*3916	-	*12214	*74735	*77840	*64668	*51968	38744	2037	66518
8 Tax-exempt securities	85572	-	-	-	-	-	*2032	*11763	*36713	*1066	32047	1124	827
9 Other current assets	2141021	-	*261	*5770	*1184	29647	50468	45900	62076	29599	116638	319979	1479498
10 Loans to stockholders	330319	-	*22544	-	*30460	*68786	*36805	*27381	*12008	*3900	14025	2197	112213
11 Mortgage and real estate loans	*63641	-	-	-	-	*491	*17693	-	-	-	816	-	44640
12 Other investments	16626316	-	-	*29261	*39293	141939	236444	344022	211314	96930	168501	434665	14923946
13 Depreciable assets	27464046	-	104807	*123765	*102997	431142	428419	553983	657388	648297	1254439	1435449	21723359
14 Less: Accumulated depreciation	14409920	-	69732	*81830	*55220	324347	235310	406776	424980	292035	711246	932376	10876067
15 Depletable assets	20828123	-	*53247	*50122	*123178	261302	642894	259666	981626	616243	1426311	1568703	14844831
16 Less: Accumulated depletion	9820552	-	*21297	*22748	*29137	141793	361280	124472	634078	260584	624777	548805	7051582
17 Land	674946	-	*1860	*154	*2614	*28326	*12663	46574	71800	*16768	33744	51040	409405
18 Intangible assets (Amortizable)	1742378	-	-	*21588	*75	*7203	*12089	*54692	137209	39814	139083	71841	1258785
19 Less: Accumulated amortization	867743	-	-	*11533	*60	*1631	*3630	*26882	82434	*20499	91573	24122	605380
20 Other assets	1846542	-	*27636	*358	*2856	9039	76170	18948	47777	26573	62909	179167	1395109
21 Total liabilities	55386810	-	166819	*138542	*301916	713510	1257394	1169859	1590748	1312327	2547736	3106583	43081375
22 Accounts payable	3317159	-	*16749	*3045	*37416	32677	275179	132362	146155	208396	250043	165566	2049570
23 Mort, notes, and bonds under 1 yr	3744566	-	*18825	-	*2371254	*103989	53175	*21013	109920	*25619	57632	126901	856238
24 Other current liabilities	2535945	-	*322	*237	*13234	137405	29841	57544	106235	37956	167107	144225	1841839
25 Loans from stockholders	616111	-	*29793	*14957	*8708	*48883	84399	*1386	*27418	*59969	65401	106197	169001
26 Mort, notes, bonds, 1 yr or more	10905328	-	*1487	*5256	*26876	*82984	253079	230477	189871	290480	379182	717527	8728108
27 Other liabilities	4575346	-	*5339	-	-	*2116	110042	*8939	20868	121144	143803	143625	4019470
28 Net worth	29692355	-	94303	*115047	*-2155573	305456	451679	718137	990282	568763	1484569	1702543	25417150
29 Capital stock	3280307	-	48486	*512	*532	35078	127203	96405	98316	88421	95122	226707	2463525
30 Paid-in or capital surplus	25958746	-	*187062	*113010	*1422298	*133310	434536	87096	626850	328522	610012	1133179	20882871
31 Retained earnings, appropriated	*79665	-	-	-	-	-	-	-	*79410	-	-	255	-
32 Retained earnings, unappropriate	1483030	-	*34529	*27716	*-3614496	69428	-73505	328051	105736	111011	469347	360154	3665059
33 Retained earnings (S CORP)	1658823	-	*-175774	*-25771	*36129	*170847	70695	*241920	*101106	*68555	344950	-	826163
34 Less: Cost of treasury stock	2768216	-	-	*420	*36	*103208	*107250	*35335	*21136	*27747	34863	17753	2420469
35 Total receipts	21694585	149666	357638	*134720	*201533	505954	756492	568973	922159	902291	910756	1400623	14883779
36 Business receipts	17958269	134809	327889	*99214	*187141	424974	610453	347355	705997	790805	622537	1241635	12465458
37 Interest	892809	410	*1571	*480	*2072	*5842	11340	11865	31516	6665	16163	56960	747926
38 Interest on govt. obligations, State and local	9785	-	-	-	-	*17	*407	*2345	*2242	*466	2554	544	1210
39 Rents	101611	*634	-	*3787	*64	*1809	*2050	*3898	16934	*3357	8395	4661	56021
40 Royalties	185554	-	*27468	*4306	*375	*3897	*4142	*34259	15475	*6132	25558	5259	58683
41 Net S-T cap gain less net LT loss	29525	-	-	-	-	-	*14	*4042	*3172	*273	423	17824	3778
42 Net L-T cap gain less net ST loss	408686	*12427	-	-	*2924	*6104	*30301	*5971	14657	*3722	30526	10141	291914
43 Net gain, noncapital assets	235611	*489	*636	*5477	-	*318	12147	30306	13771	*1874	22860	17692	130042
44 Dividends, domestic corporations	29367	-	-	*981	-	*1529	*436	*7813	*1236	*673	2881	2813	11006
45 Dividends, foreign corporations	110934	-	-	-	-	*614	*12	-	*104	-	-	-	110205
46 Other receipts	1732435	*898	*74	*20475	*8957	60850	85191	121120	117055	88324	178860	43095	1007537
47 Total deductions	18357362	132226	286266	*74905	*148984	444781	555176	484279	750852	816666	697085	1250792	12715350
48 Cost of sales and operations	8747864	*115535	*57207	*32296	*2003	160154	131630	84806	217966	488469	185676	585011	6687113
49 Compensation of officers	308108	-	*26837	*835	*15919	24440	34716	36141	28419	10694	21949	27392	80767
50 Repairs	51955	*28	*1072	*1160	*4640	2793	2773	2276	5078	1274	729	10513	19619
51 Bad debts	17953	-	-	-	*2385	*62	*592	*562	1291	*1083	1432	5632	4913
52 Rent paid on business property	160966	*211	*10008	*249	*2074	2624	7656	5542	15648	6659	9738	11528	89029
53 Taxes paid	693906	*503	8548	*7577	*14261	28235	40282	28745	36930	27651	33407	49290	418478
54 Interest paid	1431911	*806	*1334	*1297	*2061	12875	16165	26101	37494	28805	48153	74575	1182246
55 Contributions or gifts	20917	-	*37	-	*8	*81	*363	*370	1286	*199	932	237	17404
56 Amortization	75403	-	*161	*33	*15	*16	2567	*6017	4832	6389	4946	12461	37967
57 Depreciation	1155617	*519	*16088	*5902	*13085	30395	32725	27662	49841	41876	56310	61003	820212
58 Depletion	877590	*2747	*7328	*696	*6105	*11693	14840	22103	61996	33333	48475	78242	590029
59 Advertising	19808	-	*70	-	*6	*118	*108	*715	434	*313	1042	11943	5059
60 Pension, prof sh, stock, annuity	66979	-	-	-	-	-	*517	6937	4366	*1580	3435	3172	46972
61 Employee benefit programs	105311	-	*2669	-	*2943	*3362	3467	4904	8808	*2986	6812	7713	61646
62 Net loss, noncapital assets	30340	-	-	-	*1959	*2	*571	*551	*882	*5654	2189	6017	12514
63 Other deductions	4592733	11877	154906	*24860	*81520	167931	266204	230846	275582	159700	271861	306064	2641381
64 Total receipts less total deducts	3337223	17440	71372	*59815	*52549	61173	201317	84694	171307	85625	213671	149831	2168429
65 Const taxable inc frm rel frn corps	152571	-	-	-	-	-	-	-	-	-	968	-	151603
66 Net income, total	3480010	17440	71372	*59815	*52549	61156	200910	82349	169065	85159	212085	149287	2318822
67 Net income, Form 1120-A	*13727	-	*13727	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	8821	8821	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	587108	-	*51042	*54400	*42030	*46618	149130	*55700	*63619	*26267	58743	-	39559
70 Statutory special deductions, total	613157	8804	*62	*687	*2444	*8263	41691	9262	47263	19827	65133	121118	288604
71 Net operating loss deduction	592393	8804	*62	-	*2444	*7563	41386	*3551	46398	*19356	63023	119266	280540
72 Dividends received deduction	20764	-	-	*687	-	*700	*305	*5710	*865	*471	2109	1852	8064
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2282333	*8637	*20268	*4728	*8075	*6276	*10089	18713	58182	*39065	89471	28169	1990659
75 Income tax before credits, total	828343	*2979	*3040	*1478	*1211	*2085	3984	8532	23119	18635	34797	17266	711217
76 Regular tax	768120	*2933	*3040	*1478	*1211	*1120	*2343	5987	19736	*13269	30190	9565	677247
77 Personal holding company tax	*542	-	-	-	-	-	-	-	*542	-	-	-	-
78 Recapture of investment credit	*6	*-0	-	-	-	-	-	-	-	-	-	-	6
79 Alternative minimum tax	56153	*20	-	-	-	*965	*1637	*2536	2798	*5310	4443	7533	30912
80 Environmental tax	3502	*6	-	-	-	-	*4	*9	*43	56	164	168	3052
81 Foreign tax credit	399317	-	-	-	-	*6	-	-	-	*2440	2339	-	394531
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	19192	*496	-	-	-	*5	-	*246	*687	*408	2003	376	14972
85 General business credit	14718	-	-	-	-	-	-	*20	*1001	-	211	1186	12300
86 Prior year minimum tax credit	31171	-	-	-	-	-	-	*31	*203	*91	1661	720	28466
87 Income tax after credits, total	363945	*2483	*3040	*1478	*1211	*2074	3984	8235	21228	15697	28584	14984	260948

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1380
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	5519	*757	*1750	*1027	*693	538	605	70	49	*9	7	8	8
2 Total assets	10007677	-	*46243	*155625	*233655	360496	1112758	461573	754649	*280542	484609	1128083	4989443
3 Cash	881477	-	*19654	*32468	*66840	113831	164994	74570	82857	*13085	32297	104171	176709
4 Notes and accounts receivable	2131978	-	*2470	*38873	*56962	*60554	248725	164139	179677	*43118	93231	232450	1011777
5 Less: Allowance for bad debts	30750	-	-	-	-	-	*5641	*2863	*946	*853	666	4512	15269
6 Inventories	624654	-	-	*4386	*8067	*4715	*25484	*14279	*6419	*10475	27752	47764	475314
7 Investments in govt. obligations, Total	*9739	-	-	-	-	-	-	-	*9300	-	205	235	-
8 Tax-exempt securities	*39800	-	-	-	-	-	*11861	-	*27940	-	-	-	-
9 Other current assets	311264	-	*3338	*1903	*2982	17883	61146	32356	38952	*29576	14876	30929	77324
10 Loans to stockholders	140316	-	*829	*599	*5294	*23415	*75330	*1728	*3241	*9589	2197	18094	-
11 Mortgage and real estate loans	*6332	-	-	-	-	-	*145	-	-	-	-	5965	221
12 Other investments	1065929	-	-	*382	*16295	*51477	181288	*22951	115295	*43231	98755	165280	370977
13 Depreciable assets	8359200	-	*78253	*109372	*174976	127911	990607	291878	666029	*133157	322581	1250931	4213505
14 Less: Accumulated depreciation	5335173	-	*69684	*77384	*135978	80150	715715	197048	468905	*72269	169206	850506	2498328
15 Depletable assets	1801352	-	*18906	*21861	*853	*46480	*31828	*84489	*131931	*114926	155317	56642	1138120
16 Less: Accumulated depletion	1007788	-	*11205	-	*55	*20861	*6579	*39726	*85011	*46152	116354	28979	652867
17 Land	210698	-	*2655	-	*2714	*3238	28365	*8436	29794	*734	7633	15866	111262
18 Intangible assets (Amortizable)	701532	-	*504	-	*23917	*25	*3466	*73	*512	*995	3605	10195	658240
19 Less: Accumulated amortization	268026	-	*377	-	*8586	*20	*2564	*44	*235	*625	1603	392	253578
20 Other assets	365143	-	*899	*23165	*19374	*11999	20017	*6357	17799	*1556	13988	73949	176037
21 Total liabilities	10007677	-	*46243	*155625	*233655	360496	1112758	461573	754649	*280542	484609	1128083	4989443
22 Accounts payable	922080	-	*186	*18050	*10292	*51335	94539	79468	117943	*37976	71419	85969	354902
23 Mort, notes, and bonds under 1 yr	344831	-	-	*5003	*34503	*27000	54699	*32006	*27531	*4725	29554	23730	106081
24 Other current liabilities	950142	-	*1656	*970	*289	*25755	87115	*27634	78941	*18886	15023	51246	642626
25 Loans from stockholders	271087	-	-	*57913	-	*25782	*141662	*5637	*5962	*6942	49	27138	2
26 Mort, notes, bonds, 1 yr or more	1131171	-	-	*7730	*13618	*29940	154808	*41098	63853	*83778	90510	197668	448167
27 Other liabilities	661927	-	-	*4356	*34918	*40122	*9337	*7537	*33711	*9080	26853	78006	418007
28 Net worth	5726438	-	*44400	*61602	*140035	160563	570597	268194	426708	*119155	251200	664327	3019657
29 Capital stock	358963	-	*1919	*7327	*24852	10258	46874	10097	31173	*53142	67593	51998	53729
30 Paid-in or capital surplus	9072572	-	*79605	*10217	*30086	*74019	228222	*735365	*225647	*88931	227449	627890	6745142
31 Retained earnings, appropriated	*11963	-	-	-	-	*11963	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	-3831773	-	*12011	*52168	*120834	*60509	177869	*-516860	54533	*31093	-42316	-4401	-3777215
33 Retained earnings (S CORP)	237444	-	*-49134	*9006	-	*14686	141395	*44108	*128764	*-51380	-	-	-
34 Less: Cost of treasury stock	122730	-	-	*17116	*35737	*10872	*23762	*4517	*13409	*2632	1526	11160	1999
35 Total receipts	9939500	*252688	*143164	*285909	*356928	639818	1204134	568217	878911	*216563	266426	1171290	3955453
36 Business receipts	8973615	*219086	*141966	*279748	*302878	601741	1034109	537913	803501	*199657	218498	1094595	3539922
37 Interest	96166	3	*1	*1986	*2060	*3125	8480	*1923	3191	*6666	2153	22364	44214
38 Interest on govt. obligations, State and local	*1575	-	-	-	-	-	*83	*75	*391	*397	-	630	-
39 Rents	72548	-	-	-	-	*675	*615	*274	*4124	*1	119	24921	41819
40 Royalties	25784	2	*324	*36	*6064	-	*6715	-	*1228	*36	700	1285	9395
41 Net S-T cap gain less net LT loss	*1627	-0	-	-	-	*171	*1080	-	-	-	-	362	13
42 Net L-T cap gain less net ST loss	129172	*19141	-	-	*2649	*20597	*1269	15	*8027	-	22706	6585	48184
43 Net gain, noncapital assets	142680	*2421	*761	*1176	-	*1703	25470	*11235	*14092	*4481	5066	9157	67118
44 Dividends, domestic corporations	3265	-	-	-	-	*819	*353	-	*1024	*395	13	486	176
45 Dividends, foreign corporations	*27015	-	-	-	-	-	-	-	*28	-	-	4038	22950
46 Other receipts	466053	*12034	*112	*2963	*43277	*10988	125961	*16782	43305	*4931	17172	6867	181661
47 Total deductions	9060957	*211228	*113967	*238809	*341025	586392	1022927	513739	818762	*201607	221457	1115399	3675644
48 Cost of sales and operations	4553254	*57787	*39110	*78967	*89577	*223702	387682	*294735	561496	*92118	85502	803781	1838798
49 Compensation of officers	296395	*8909	*34443	*11232	*29995	*34849	81150	*27761	20868	*7428	7354	12144	20264
50 Repairs	109883	*13233	*939	*8963	*8440	*14009	25245	*5831	5545	*508	1203	14256	11710
51 Bad debts	12545	-	-	-	*575	*1811	*1751	*1342	*420	*184	600	1213	4648
52 Rent paid on business property	138177	*8529	-	*3655	*5895	*7165	14838	*4775	4503	*1096	6689	18989	62043
53 Taxes paid	312554	*7587	*7466	*12889	*16637	22298	42018	12678	25151	*4087	5855	25058	130831
54 Interest paid	142409	*4488	*121	*1214	*2578	*5306	28120	*4429	8188	*10988	9200	19738	48040
55 Contributions or gifts	2936	23	*10	-	*105	*670	*500	*432	*114	*16	88	145	831
56 Amortization	37355	-	*40	-	*5728	*5	2335	*126	*3950	*573	394	7010	17195
57 Depreciation	647493	*10816	*4649	*11154	*16283	10251	66426	19883	38589	*13998	28994	47228	379222
58 Depletion	78112	7865	*2439	-	*155	*235	*5965	*6256	*9440	*2607	5305	4428	33419
59 Advertising	26151	*147	-	*977	*1939	*321	1019	*1902	1220	*127	290	2111	16097
60 Pension, prof sh, stock, annuity	81981	*3129	*6150	-	-	*378	*1799	*7397	*1122	*1135	2997	2358	55517
61 Employee benefit programs	159100	*7256	-	-	*4576	*4591	9816	*5367	12813	*4708	3183	8094	98696
62 Net loss, noncapital assets	22283	-	-	-	*42	*1437	*1459	*750	*1990	*247	8	-	16349
63 Other deductions	2440328	*81459	*18601	*109757	*158501	259363	352806	120076	123353	*61788	63795	148845	941984
64 Total receipts less total deducts	878543	*41460	*29196	*47100	*15903	53426	181207	54478	60148	*14956	44969	55891	279808
65 Const taxable inc frm rel frn corps	19527	-	-	-	-	-	-	-	*15	-	-	2651	16860
66 Net income, total	896494	*41460	*29196	*47100	*15903	53426	181125	54403	59773	*14559	44969	57912	296669
67 Net income, Form 1120-A	*5568	-	-	*5568	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*9616	*9616	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	234775	*12087	*13226	*23911	-	*30926	99732	*16686	*27168	*11038	-	-	-
70 Statutory special deductions, total	321780	*27141	*8415	*15953	*2961	*10207	49024	*19741	*23952	*2504	33844	6372	121665
71 Net operating loss deduction	319576	*27141	*8415	*15953	*2961	*9604	*48777	*19741	*23314	*2228	33835	6014	121591
72 Dividends received deduction	2205	-	-	-	-	*603	*247	-	*638	*277	9	357	74
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	342166	2232	*7556	*7235	*12941	*12293	34595	*17975	*8652	*1016	11125	51540	175004
75 Income tax before credits, total	121002	*1415	*1133	*1149	*2263	*2484	12030	*6771	4902	*812	7008	17952	63082
76 Regular tax	108367	759	*1133	*1085	*2263	*2484	9827	*6064	*2865	*346	3777	17524	60240
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	12131	*652	-	*64	-	-	*2203	*697	*2031	*471	3173	358	2483
80 Environmental tax	505	5	-	-	-	-	-	10	*7	-	58	67	359
81 Foreign tax credit	57573	-	-	-	-	-	-	-	*1734	*-0	774	11424	43640
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*678	-	-	-	*675	-	-	-	-	-	3	-	-
85 General business credit	4222	-	*14	-	-	-	*134	*2534	*87	-	248	498	708
86 Prior year minimum tax credit	*241	-	-	-	-	-	-	-	*6	-	-0	235	-
87 Income tax after credits, total	58289	*1415	*1120	*1149	*1588	*2484	11897	*4237	3075	*812	5983	5796	18734

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 05
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	1706	*16	-	*567	*328	*173	414	110	48	29	***	11	***
2	Total assets	12967428	-	-	*97328	*117494	*122017	1008263	719822	760976	1140739	***	2875695	***
3	Cash	820257	-	-	*20141	*32954	*29394	153501	75822	95624	87828	***	39382	***
4	Notes and accounts receivable	1354542	-	-	*34970	*26459	*32152	150766	93612	86473	105454	***	402994	***
5	Less: Allowance for bad debts	32281	-	-	-	-	-	*228	*1117	*1933	*3209	***	11765	***
6	Inventories	795410	-	-	-	*15001	*1532	97047	83131	53954	61081	***	249596	***
7	Investments in govt. obligations, Total	*146213	-	-	-	-	-	*4555	*18086	-	*123572	***	-	***
8	Tax-exempt securities	*41111	-	-	-	-	-	*6796	*14620	*4032	-	***	-	***
9	Other current assets	747325	-	-	*5076	*2035	*1224	57673	15526	30481	42115	***	120906	***
10	Loans to stockholders	55471	-	-	-	*3762	*435	*22346	*5640	*7014	*15423	***	750	***
11	Mortgage and real estate loans	*8743	-	-	-	*8417	-	*80	-	-	-	***	-	***
12	Other investments	3321497	-	-	-	*1296	*8975	111278	63014	*63727	160213	***	125601	***
13	Depreciable assets	9046364	-	-	*101929	*153598	*205249	897690	734837	808882	935287	***	2575894	***
14	Less: Accumulated depreciation	5442804	-	-	*71720	*126979	*165439	630018	520509	500999	539320	***	1382261	***
15	Depletable assets	986408	-	-	-	-	-	*62174	*30202	*31570	*53109	***	580590	***
16	Less: Accumulated depletion	136384	-	-	-	-	-	*24543	*5488	*9459	*18238	***	71866	***
17	Land	680849	-	-	*6932	*769	*8496	78172	103098	50949	108755	***	102977	***
18	Intangible assets (Amortizable)	263634	-	-	-	-	-	*3547	*306	*5946	*2361	***	61061	***
19	Less: Accumulated amortization	39119	-	-	-	-	-	*1856	*128	*4179	*639	***	14496	***
20	Other assets	350191	-	-	*-0	*182	-	19281	*9172	*38893	6947	***	96333	***
21	Total liabilities	12967428	-	-	*97328	*117494	*122017	1008263	719822	760976	1140739	***	2875695	***
22	Accounts payable	855386	-	-	*5203	*28612	*12050	36127	46746	57773	46218	***	235818	***
23	Mort, notes, and bonds under 1 yr	1555518	-	-	*19537	*3519	*18079	29990	*33920	66430	39273	***	139407	***
24	Other current liabilities	729511	-	-	*2416	*4636	*3766	92842	20087	25182	36038	***	119839	***
25	Loans from stockholders	162703	-	-	*5335	-	-	*9045	*6511	*25552	*112679	***	87	***
26	Mort, notes, bonds, 1 yr or more	1983385	-	-	*25365	*3815	*21890	166980	93618	62575	135832	***	524775	***
27	Other liabilities	715093	-	-	*-0	*537	-	*9338	*79401	*16550	*33838	***	362287	***
28	Net worth	6965832	-	-	*39472	*76375	*66233	663941	439538	506914	736861	***	1493482	***
29	Capital stock	691820	-	-	*3261	*11669	*12319	26348	10749	52345	41164	***	87025	***
30	Paid-in or capital surplus	2260142	-	-	*7322	*132	*2661	*23128	17588	*14507	96214	***	537390	***
31	Retained earnings, appropriated	*52126	-	-	-	-	-	*22841	*29154	-	*131	***	-	***
32	Retained earnings, unappropriate	3602140	-	-	*39376	*49883	*81674	357105	*187350	264092	543789	***	934160	***
33	Retained earnings (S CORP)	976170	-	-	*-5826	*17488	-	272556	*242378	*234830	*85971	***	-	***
34	Less: Cost of treasury stock	616565	-	-	*4662	*2797	*30420	*38036	*47681	*58860	*30409	***	65093	***
35	Total receipts	9549534	*489394	-	*114024	*209377	*271307	911743	914678	801939	810617	***	2590535	***
36	Business receipts	9075967	*474375	-	*102280	*193883	*268969	874664	879234	775427	777176	***	2488198	***
37	Interest	155339	*462	-	*817	*2039	*1210	3623	*1947	*8810	6979	***	12448	***
38	Interest on govt. obligations, State and local	1503	-	-	-	-	-	*532	*402	*139	*366	***	64	***
39	Rents	29616	*66	-	*74	*1697	*71	*992	*977	*2782	*4237	***	4111	***
40	Royalties	22158	-	-	-	-	-	*12	*1	*686	*827	***	17848	***
41	Net S-T cap gain less net LT loss	*1207	-	-	-	-	*128	-	-	*31	*773	***	-	***
42	Net L-T cap gain less net ST loss	32262	-	-	*9355	*95	*428	*784	*3256	*284	*961	***	16614	***
43	Net gain, noncapital assets	56175	*952	-	*1488	*2517	-	*6018	13316	5123	*585	***	20891	***
44	Dividends, domestic corporations	20525	*11223	-	*11	-	-	*1668	*737	*357	*1029	***	4897	***
45	Dividends, foreign corporations	*11481	-	-	-	-	-	-	-	-	*137	***	2288	***
46	Other receipts	143301	*2316	-	-	*9146	*501	23451	14808	8300	17548	***	23175	***
47	Total deductions	8859382	*445561	-	*92883	*203145	*261655	816957	827945	746417	737916	***	2439668	***
48	Cost of sales and operations	5363268	*340385	-	*26931	*143556	*127857	426253	492245	535332	485112	***	1529865	***
49	Compensation of officers	214778	*2117	-	*4429	*5310	*21697	52159	57529	16561	19112	***	18819	***
50	Repairs	234415	*147	-	*11179	*4012	*5899	19697	*16378	7653	*5896	***	54702	***
51	Bad debts	20831	*64	-	-	-	*1356	1880	4981	942	*3071	***	2873	***
52	Rent paid on business property	87646	*481	-	-	*162	*197	3496	*5122	*827	*2320	***	23992	***
53	Taxes paid	288089	*1630	-	*4028	*7557	*11576	37191	31664	29936	25548	***	68905	***
54	Interest paid	256314	*3036	-	*4805	*1366	*4357	19423	10231	12120	13086	***	50841	***
55	Contributions or gifts	8106	*141	-	*75	*2	*261	*347	*186	*399	1383	***	1715	***
56	Amortization	18951	*151	-	-	-	-	*306	*59	*683	*177	***	9844	***
57	Depreciation	589848	*7095	-	*10588	*9486	*17815	60414	49389	52272	52854	***	163954	***
58	Depletion	199898	*2428	-	-	*653	*5181	20601	24236	20606	26518	***	49857	***
59	Advertising	36627	*19339	-	*165	*1056	*1620	1587	765	899	*1177	***	4532	***
60	Pension, prof sh, stock, annuity	69480	*565	-	-	*788	*3950	*7864	*3265	*3212	4207	***	34087	***
61	Employee benefit programs	171151	*1336	-	*1561	*7273	*1800	17382	*10530	8001	*7978	***	59032	***
62	Net loss, noncapital assets	2528	*297	-	*121	-	*593	-	-	*59	*568	***	147	***
63	Other deductions	1297453	*66350	-	*29002	*21924	*57497	148358	121367	56918	88910	***	366505	***
64	Total receipts less total deducts	690152	*43833	-	*21141	*6232	*9652	94786	86732	55522	72701	***	150866	***
65	Const taxable inc frm rel frn corps	609	-	-	-	-	-	-	-	-	-	***	425	***
66	Net income, total	689258	*43833	-	*21141	*6232	*9652	94254	86330	55383	72336	***	151227	***
67	Net income, Form 1120-A	*9870	-	-	*9870	-	-	-	-	-	-	***	-	***
68	Net income, Form 1120F	*18042	*18042	-	-	-	-	-	-	-	-	***	-	***
69	Net income, Form 1120S	172116	-	-	*1211	*254	-	55026	*58540	*26589	*27307	***	-	***
70	Statutory special deductions, total	121399	*31092	-	*3825	-	*268	*10913	*5404	*1072	*3218	***	52202	***
71	Net operating loss deduction	97951	*19869	-	*3825	-	*268	*9745	*4826	*794	*2495	***	48306	***
72	Dividends received deduction	23448	*11223	-	-	-	-	*1168	*578	*277	*723	***	3896	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74	Income subject to tax	396008	*12741	-	*16105	*5978	*9384	28315	*22410	*27722	41810	***	99025	***
75	Income tax before credits, total	149356	*4980	-	*2632	*897	*2455	9783	*9050	9975	17942	***	40276	***
76	Regular tax	127876	*4332	-	*2632	*897	*1736	8535	*7402	*9409	14211	***	33666	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78	Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	***	1	***
79	Alternative minimum tax	21702	*616	-	-	-	*719	*1248	*1452	*549	*3685	***	6354	***
80	Environmental tax	595	*28	-	-	-	-	-	*3	*18	46	***	251	***
81	Foreign tax credit	*6272	-	-	-	-	-	-	-	-	*33	***	6238	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85	General business credit	*1609	*491	-	-	-	*46	*330	-	*325	-	***	143	***
86	Prior year minimum tax credit	*2205	-	-	-	-	-	*110	*803	*108	*339	***	639	***
87	Income tax after credits, total	139270	*4489	-	*2632	*897	*2409	9343	*8247	9542	17570	***	33255	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1430
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1640	*8	-	*567	*328	*173	378	110	42	***	***	***	***
2 Total assets	10148788	-	-	*97328	*117494	*122017	893874	719822	648863	***	***	***	***
3 Cash	750387	-	-	*20141	*32954	*29394	144713	75822	73069	***	***	***	***
4 Notes and accounts receivable	980021	-	-	*34970	*26459	*32152	139505	93612	81715	***	***	***	***
5 Less: Allowance for bad debts	22785	-	-	-	-	-	*228	*1117	*1392	***	***	***	***
6 Inventories	563726	-	-	-	*15001	*1532	82372	83131	46720	***	***	***	***
7 Investments in govt. obligations, Total	*80268	-	-	-	-	-	*4555	*18086	-	***	***	***	***
8 Tax-exempt securities	*41111	-	-	-	-	-	*6796	*14620	*4032	***	***	***	***
9 Other current assets	601939	-	-	*5076	*2035	*1224	54937	15526	23641	***	***	***	***
10 Loans to stockholders	48028	-	-	-	*3762	*435	*14904	*5640	*7014	***	***	***	***
11 Mortgage and real estate loans	*8743	-	-	-	*8417	-	*80	-	-	***	***	***	***
12 Other investments	3138237	-	-	-	*1296	*8975	79477	63014	*63727	***	***	***	***
13 Depreciable assets	6647042	-	-	*101929	*153598	*205249	802033	734837	684940	***	***	***	***
14 Less: Accumulated depreciation	4153578	-	-	*71720	*126979	*165439	568284	520509	440897	***	***	***	***
15 Depletable assets	496807	-	-	-	-	-	*62174	*30202	*31570	***	***	***	***
16 Less: Accumulated depletion	78445	-	-	-	-	-	*24543	*5488	*9459	***	***	***	***
17 Land	583310	-	-	*6932	*769	*8496	74845	103098	43602	***	***	***	***
18 Intangible assets (Amortizable)	211601	-	-	-	-	-	*2193	*306	*5946	***	***	***	***
19 Less: Accumulated amortization	26380	-	-	-	-	-	*502	*128	*4179	***	***	***	***
20 Other assets	278756	-	-	*-0	*182	-	18846	*9172	*38815	***	***	***	***
21 Total liabilities	10148788	-	-	*97328	*117494	*122017	893874	719822	648863	***	***	***	***
22 Accounts payable	631068	-	-	*5203	*28612	*12050	29225	46746	53600	***	***	***	***
23 Mort, notes, and bonds under 1 yr	1512567	-	-	*19537	*3519	*18079	28188	*33920	64512	***	***	***	***
24 Other current liabilities	642485	-	-	*2416	*4636	*3766	89584	20087	23487	***	***	***	***
25 Loans from stockholders	59500	-	-	*5335	-	-	*9045	*6511	*25552	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	1705515	-	-	*25365	*3815	*21890	158484	93618	50316	***	***	***	***
27 Other liabilities	409025	-	-	*-0	*537	-	*9338	*79401	*15203	***	***	***	***
28 Net worth	5188627	-	-	*39472	*76375	*66233	570008	439538	416193	***	***	***	***
29 Capital stock	660127	-	-	*3261	*11669	*12319	25849	10749	51886	***	***	***	***
30 Paid-in or capital surplus	1709167	-	-	*7322	*132	*2661	*23092	17588	*14507	***	***	***	***
31 Retained earnings, appropriated	*52126	-	-	-	-	-	*22841	*29154	-	***	***	***	***
32 Retained earnings, unappropriate	2469718	-	-	*39376	*49883	*81674	327291	*187350	*229159	***	***	***	***
33 Retained earnings (S CORP)	857257	-	-	*-5826	*17488	-	208972	*242378	*179501	***	***	***	***
34 Less: Cost of treasury stock	559768	-	-	*4662	*2797	*30420	*38036	*47681	*58860	***	***	***	***
35 Total receipts	6820040	*157830	-	*114024	*209377	*271307	788863	914678	704493	***	***	***	***
36 Business receipts	6419632	*145407	-	*102280	*193883	*268969	754266	879234	678158	***	***	***	***
37 Interest	144636	*462	-	*817	*2039	*1210	2634	*1947	*8810	***	***	***	***
38 Interest on govt. obligations, State and local	1496	-	-	-	-	-	*532	*402	*139	***	***	***	***
39 Rents	25466	*66	-	*74	*1697	*71	*499	*977	*2782	***	***	***	***
40 Royalties	5726	-	-	-	-	-	*12	*1	*686	***	***	***	***
41 Net S-T cap gain less net LT loss	*498	-	-	-	-	*128	-	-	*31	***	***	***	***
42 Net L-T cap gain less net ST loss	24374	-	-	*9355	*95	*428	*262	*3256	*284	***	***	***	***
43 Net gain, noncapital assets	55050	*9	-	*1488	*2517	-	*6018	13316	5123	***	***	***	***
44 Dividends, domestic corporations	19460	*11223	-	*11	-	-	*1668	*737	*357	***	***	***	***
45 Dividends, foreign corporations	*9193	-	-	-	-	-	-	-	-	***	***	***	***
46 Other receipts	114509	*662	-	-	*9146	*501	22971	14808	8123	***	***	***	***
47 Total deductions	6304523	*132039	-	*92883	*203145	*261655	706285	827945	660876	***	***	***	***
48 Cost of sales and operations	3754411	*111732	-	*26931	*143556	*127857	361422	492245	480541	***	***	***	***
49 Compensation of officers	186821	*2117	-	*4429	*5310	*21697	42902	57529	13212	***	***	***	***
50 Repairs	192280	*101	-	*11179	*4012	*5899	17883	*16378	*3209	***	***	***	***
51 Bad debts	18451	*8	-	-	-	*1356	1652	4981	924	***	***	***	***
52 Rent paid on business property	64802	*93	-	-	*162	*197	2714	*5122	*589	***	***	***	***
53 Taxes paid	227495	*1412	-	*4028	*7557	*11576	34048	31664	27520	***	***	***	***
54 Interest paid	231392	*2143	-	*4805	*1366	*4357	18848	10231	11053	***	***	***	***
55 Contributions or gifts	6288	*141	-	*75	*2	*261	*304	*186	*390	***	***	***	***
56 Amortization	13130	*103	-	-	-	-	*306	*59	*683	***	***	***	***
57 Depreciation	426091	*4612	-	*10588	*9486	*17815	56137	49389	40840	***	***	***	***
58 Depletion	140339	*2428	-	-	*653	*5181	17958	24236	18018	***	***	***	***
59 Advertising	12475	*118	-	*165	*1056	*1620	1310	765	839	***	***	***	***
60 Pension, prof sh, stock, annuity	38948	*565	-	-	*788	*3950	*6732	*3265	*3211	***	***	***	***
61 Employee benefit programs	130314	*1336	-	*1561	*7273	*1800	16896	*10530	8001	***	***	***	***
62 Net loss, noncapital assets	*1676	*142	-	*121	-	*593	-	-	-	***	***	***	***
63 Other deductions	859609	*4989	-	*29002	*21924	*57497	127171	121367	51848	***	***	***	***
64 Total receipts less total deducts	515517	*25791	-	*21141	*6232	*9652	82578	86732	43616	***	***	***	***
65 Const taxable inc frm rel frn corps	184	-	-	-	-	-	-	-	-	***	***	***	***
66 Net income, total	514206	*25791	-	*21141	*6232	*9652	82046	86330	43477	***	***	***	***
67 Net income, Form 1120-A	*9870	-	-	*9870	-	-	-	-	-	***	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	***	***
69 Net income, Form 1120S	151403	-	-	*1211	*254	-	45421	*58540	*15481	***	***	***	***
70 Statutory special deductions, total	71949	*13050	-	*3825	-	*268	*10913	*5404	*1072	***	***	***	***
71 Net operating loss deduction	49631	*1827	-	*3825	-	*268	*9745	*4826	*794	***	***	***	***
72 Dividends received deduction	22318	*11223	-	-	-	-	*1168	*578	*277	***	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
74 Income subject to tax	291119	*12741	-	*16105	*5978	*9384	25712	*22410	*26924	***	***	***	***
75 Income tax before credits, total	106351	*4593	-	*2632	*897	*2455	8820	*9050	*9632	***	***	***	***
76 Regular tax	92435	*4332	-	*2632	*897	*1736	7868	*7402	*9138	***	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	***	***
79 Alternative minimum tax	14396	*255	-	-	-	*719	*952	*1452	*479	***	***	***	***
80 Environmental tax	341	*6	-	-	-	-	-	*3	*16	***	***	***	***
81 Foreign tax credit	*19	-	-	-	-	-	-	-	-	***	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	***
85 General business credit	*1466	*491	-	-	-	*46	*330	-	*325	***	***	***	***
86 Prior year minimum tax credit	*1691	-	-	-	-	-	*110	*803	*108	***	***	***	***
87 Income tax after credits, total	103176	*4103	-	*2632	*897	*2409	8380	*8247	*9198	***	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1498
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	66	*8	-	-	-	-	*36	-	*6	***	**	***	**
2 Total assets	2818640	-	-	-	-	-	*114389	-	*112113	***	**	***	**
3 Cash	69871	-	-	-	-	-	*8788	-	*22556	***	**	***	**
4 Notes and accounts receivable	374521	-	-	-	-	-	*11261	-	*4758	***	**	***	**
5 Less: Allowance for bad debts	*9496	-	-	-	-	-	-	-	*541	***	-	***	**
6 Inventories	231684	-	-	-	-	-	*14675	-	*7234	***	**	***	**
7 Investments in govt. obligations, Total	*65945	-	-	-	-	-	-	-	-	***	-	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	-	***	-
9 Other current assets	145386	-	-	-	-	-	*2736	-	*6840	***	**	***	**
10 Loans to stockholders	*7442	-	-	-	-	-	*7442	-	-	***	-	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	-	***	-
12 Other investments	183261	-	-	-	-	-	*31801	-	-	***	**	***	**
13 Depreciable assets	2399322	-	-	-	-	-	*95657	-	*123943	***	**	***	**
14 Less: Accumulated depreciation	1289225	-	-	-	-	-	*61734	-	*60102	***	**	***	**
15 Depletable assets	489601	-	-	-	-	-	-	-	-	***	**	***	**
16 Less: Accumulated depletion	57938	-	-	-	-	-	-	-	-	***	**	***	**
17 Land	97540	-	-	-	-	-	*3327	-	*7347	***	-	***	**
18 Intangible assets (Amortizable)	52033	-	-	-	-	-	*1354	-	-	***	**	***	**
19 Less: Accumulated amortization	*12739	-	-	-	-	-	*1354	-	-	***	**	***	**
20 Other assets	71434	-	-	-	-	-	*435	-	*79	***	**	***	**
21 Total liabilities	2818640	-	-	-	-	-	*114389	-	*112113	***	**	***	**
22 Accounts payable	224318	-	-	-	-	-	*6902	-	*4174	***	**	***	**
23 Mort, notes, and bonds under 1 yr	42951	-	-	-	-	-	*1802	-	*1917	***	**	***	**
24 Other current liabilities	87027	-	-	-	-	-	*3258	-	*1695	***	**	***	**
25 Loans from stockholders	*103202	-	-	-	-	-	-	-	-	***	-	***	-
26 Mort, notes, bonds, 1 yr or more	277870	-	-	-	-	-	*8496	-	*12259	***	**	***	**
27 Other liabilities	*306068	-	-	-	-	-	-	-	*1347	***	**	***	**
28 Net worth	1777205	-	-	-	-	-	*93932	-	*90721	***	**	***	**
29 Capital stock	31692	-	-	-	-	-	*499	-	*459	***	**	***	**
30 Paid-in or capital surplus	550975	-	-	-	-	-	*36	-	-	***	**	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	1132422	-	-	-	-	-	*29813	-	*34933	***	**	***	**
33 Retained earnings (S CORP)	*118913	-	-	-	-	-	*63584	-	*55329	***	-	***	-
34 Less: Cost of treasury stock	56797	-	-	-	-	-	-	-	-	***	-	***	**
35 Total receipts	2729494	*331564	-	-	-	-	*122880	-	*97446	***	**	***	**
36 Business receipts	2656335	*328969	-	-	-	-	*120397	-	*97270	***	**	***	**
37 Interest	10703	-	-	-	-	-	*988	-	-	***	**	***	**
38 Interest on govt. obligations, State and local	*8	-	-	-	-	-	-	-	-	***	-	***	-
39 Rents	4150	-	-	-	-	-	*493	-	-	***	**	***	**
40 Royalties	16432	-	-	-	-	-	-	-	-	***	-	***	**
41 Net S-T cap gain less net LT loss	*709	-	-	-	-	-	-	-	-	***	**	***	-
42 Net L-T cap gain less net ST loss	*7888	-	-	-	-	-	*522	-	-	***	**	***	**
43 Net gain, noncapital assets	*1125	*942	-	-	-	-	-	-	-	***	-	***	**
44 Dividends, domestic corporations	*1065	-	-	-	-	-	-	-	-	***	-	***	-
45 Dividends, foreign corporations	2288	-	-	-	-	-	-	-	-	***	-	***	**
46 Other receipts	28792	*1653	-	-	-	-	*479	-	*176	***	**	***	**
47 Total deductions	2554859	*313522	-	-	-	-	*110672	-	*85541	***	**	***	**
48 Cost of sales and operations	1608857	*228653	-	-	-	-	*64830	-	*54791	***	**	***	**
49 Compensation of officers	27957	-	-	-	-	-	*9257	-	*3349	***	**	***	**
50 Repairs	42134	46	-	-	-	-	*1813	-	*4444	***	**	***	**
51 Bad debts	2380	56	-	-	-	-	*228	-	*18	***	-	***	**
52 Rent paid on business property	22844	389	-	-	-	-	*782	-	*238	***	**	***	**
53 Taxes paid	60594	217	-	-	-	-	*3143	-	*2416	***	**	***	**
54 Interest paid	24922	893	-	-	-	-	*574	-	*1067	***	**	***	**
55 Contributions or gifts	1818	-	-	-	-	-	*43	-	*8	***	-	***	**
56 Amortization	*5822	*48	-	-	-	-	-	-	-	***	-	***	**
57 Depreciation	163757	*2483	-	-	-	-	*4277	-	*11432	***	**	***	**
58 Depletion	59559	-	-	-	-	-	*2643	-	*2588	***	**	***	**
59 Advertising	24152	*19220	-	-	-	-	*277	-	*60	***	-	***	**
60 Pension, prof sh, stock, annuity	30533	-	-	-	-	-	*1132	-	*1	***	**	***	**
61 Employee benefit programs	40837	-	-	-	-	-	*486	-	-	***	**	***	**
62 Net loss, noncapital assets	*852	156	-	-	-	-	-	-	*59	***	**	***	-
63 Other deductions	437843	*61361	-	-	-	-	*21186	-	*5070	***	**	***	**
64 Total receipts less total deducts	174635	*18042	-	-	-	-	*12208	-	*11906	***	**	***	**
65 Const taxable inc frm rel frn corps	425	-	-	-	-	-	-	-	-	***	-	***	-
66 Net income, total	175052	*18042	-	-	-	-	*12208	-	*11906	***	**	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	*18042	*18042	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	*20713	-	-	-	-	-	*9605	-	*11108	***	-	***	-
70 Statutory special deductions, total	49450	*18042	-	-	-	-	-	-	-	***	**	***	**
71 Net operating loss deduction	*48320	*18042	-	-	-	-	-	-	-	***	**	***	**
72 Dividends received deduction	*1130	-	-	-	-	-	-	-	-	***	-	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	104890	-	-	-	-	-	*2603	-	*798	***	**	***	**
75 Income tax before credits, total	43005	*386	-	-	-	-	*963	-	*343	***	**	***	**
76 Regular tax	35441	-	-	-	-	-	*666	-	*271	***	**	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	***	-	***	**
79 Alternative minimum tax	7305	*361	-	-	-	-	*297	-	*70	***	**	***	**
80 Environmental tax	254	*22	-	-	-	-	-	-	*2	***	**	***	**
81 Foreign tax credit	*6253	-	-	-	-	-	-	-	-	***	-	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	143	-	-	-	-	-	-	-	-	***	-	***	-
86 Prior year minimum tax credit	514	-	-	-	-	-	-	-	-	***	-	***	-
87 Income tax after credits, total	36094	*386	-	-	-	-	*963	-	*343	***	**	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction

DIVISION 30
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	224509	8024	113155	39887	24730	16972	18227	2146	977	215	105	41	28
2 Total assets	160552679	-	3628907	6543108	8867010	12000342	37233680	14322599	14559716	7715601	6917981	6689648	42074088
3 Cash	19351609	-	795964	1273778	1656114	2136353	5236490	2126114	1934468	874215	803323	687823	1826969
4 Notes and accounts receivable	44058618	-	455418	1603133	2378779	3492901	12785334	5138766	4868372	2550663	2313018	2012309	6459926
5 Less: Allowance for bad debts	312465	-	*712	*2647	3952	24426	52254	33639	30185	18436	15002	24416	106795
6 Inventories	18057344	-	197551	650258	989368	1820006	5234333	1589049	2037514	831235	674642	550059	3483330
7 Investments in govt. obligations, Total	1507628	-	*676	*1701	*9753	*5329	144169	*37096	118484	*65147	107816	65117	952342
8 Tax-exempt securities	1339052	-	-	*432	*20642	*13852	92559	146636	139232	*64102	78735	7756	775105
9 Other current assets	14843439	-	117004	310700	695390	1041411	4049604	1834539	1590798	665387	704764	596054	3237787
10 Loans to stockholders	3252500	-	530730	452515	308703	222246	457680	112790	83583	37855	20668	15067	1010663
11 Mortgage and real estate loans	6246257	-	-	*63863	76511	129560	328336	87015	123850	74721	10117	87864	5264421
12 Other investments	19230943	-	45601	126260	269275	508948	1803054	783965	1024975	843634	513949	1063313	12247969
13 Depreciable assets	64183359	-	4499461	5448999	5688179	6141544	15561736	5345415	5614359	2826871	2964618	1971841	8120336
14 Less: Accumulated depreciation	40262087	-	3240655	3685896	3831107	4098042	10108984	3436906	3587171	1683304	1689076	783655	4117293
15 Depletable assets	394363	-	*320	-	*21220	*2650	*33929	*13540	*58394	*63702	36441	18871	145296
16 Less: Accumulated depletion	161747	-	-	-	*75	*720	*14267	*6445	*39651	*38181	9445	6861	46103
17 Land	3996656	-	101469	139328	342325	388455	1107996	275075	347692	265590	202210	119332	707185
18 Intangible assets (Amortizable)	1089921	-	54753	53084	59301	70554	81798	27755	56007	160203	69387	142811	314269
19 Less: Accumulated amortization	343630	-	25830	23191	20918	26019	48241	18277	21498	33863	17680	17909	90206
20 Other assets	4080921	-	97159	130793	207502	175738	540411	300111	240493	166059	149497	184273	1888885
21 Total liabilities	160552679	-	3628907	6543108	8867010	12000342	37233680	14322599	14559716	7715601	6917981	6689648	42074088
22 Accounts payable	28036990	-	485644	871499	1267589	1899639	7616060	2925446	3263776	1491880	1524197	1351579	5339680
23 Mort, notes, and bonds under 1 yr	15851618	-	438344	770423	1120351	1264873	4850462	1319754	1304856	698793	411270	456362	3216132
24 Other current liabilities	20213386	-	342193	676293	691436	1359474	4618248	2416936	2164822	1023588	1005726	1242912	4671758
25 Loans from stockholders	5147724	-	621271	549186	579504	625918	1671843	214337	237782	52324	73621	11841	510096
26 Mort, notes, bonds, 1 yr or more	22287017	-	735434	920722	1032268	1271739	3355263	1069813	1333057	1218996	806604	1239546	9303575
27 Other liabilities	8602483	-	26221	86983	199830	190866	1053492	543946	537069	502491	453535	529943	4478108
28 Net worth	60413462	-	979799	2668002	3976031	5387832	14068312	5832368	5718355	2727530	2643028	1857465	14554740
29 Capital stock	5199118	-	401860	391634	503990	505976	895588	298090	512170	105938	273349	293129	1017393
30 Paid-in or capital surplus	12720840	-	198730	307794	356552	321148	1113495	355619	475252	516025	331808	394713	8349704
31 Retained earnings, appropriated	88690	-	-	-	*4912	*5380	*40682	*11556	*7585	*17	2327	1545	14686
32 Retained earnings, unappropriate	29019619	-	255979	1404102	2466426	3546038	7160818	2820143	2531391	1125007	1305536	982913	5421267
33 Retained earnings (S CORP)	16237376	-	179610	710656	959245	1336899	5612563	2550395	2545461	1101377	824111	263366	153691
34 Less: Cost of treasury stock	2852181	-	56380	146184	315093	327608	754832	203437	353504	120834	94103	78202	402002
35 Total receipts	354679269	2444324	27691755	27816483	28050056	32411341	93637365	33255927	31827167	15207910	13426768	11202079	37708095
36 Business receipts	346557630	2291793	27549936	27560783	27701315	32058270	92367419	32721808	31233306	14796338	13105908	10822959	34347794
37 Interest	2004500	2448	9466	27900	41888	71701	185885	67679	80992	65100	36349	99531	1315560
38 Interest on govt. obligations, State and local	116208	*274	-	*158	*2201	*1338	16496	30223	21589	8052	16267	7122	12489
39 Rents	712803	*96	*3474	*5414	27020	48807	150536	29055	92646	79213	63593	80517	132432
40 Royalties	40114	-	-	-	-	-	*1984	*77	*1642	*337	136	13406	22531
41 Net S-T cap gain less net LT loss	50546	*7	-	*442	*2133	*1235	6265	3038	2695	*298	3286	2200	28948
42 Net L-T cap gain less net ST loss	461470	*3609	*12846	*69379	10289	8564	82594	14520	18115	28642	21787	3436	187689
43 Net gain, noncapital assets	685624	103368	55425	64022	70259	42491	131542	82332	35172	15341	18851	18801	48020
44 Dividends, domestic corporations	98821	*124	-	*918	2440	10217	23656	8243	9868	1761	3569	5180	32846
45 Dividends, foreign corporations	132147	-	-	-	*649	-	*72	*27	*92	*563	343	1252	129148
46 Other receipts	3819407	42605	60608	87467	191861	168717	670915	298926	331051	212266	156678	147676	1450636
47 Total deductions	340892674	2188140	25916937	26568091	26679317	31144547	90422328	31980459	30757569	14624509	12921077	10851159	36838543
48 Cost of sales and operations	263094707	1772761	15505761	18008823	19301139	23082834	72484248	27152228	26364849	12601500	11145926	9402192	26272447
49 Compensation of officers	11866687	37519	1872645	1701328	1345540	1522448	3290946	819964	629675	204581	149348	98122	194573
50 Repairs	1517095	4509	173629	163154	196853	200723	403887	88197	97943	40941	28148	20758	98351
51 Bad debts	496149	*1212	29005	33116	50990	77107	143530	45813	27900	11989	16876	11280	47332
52 Rent paid on business property	3125844	20571	407192	379919	397361	290384	603874	136391	131406	59109	56381	57978	585279
53 Taxes paid	7195693	36175	781229	806996	743232	854790	2012806	594479	504143	202239	183615	110312	365676
54 Interest paid	3479988	19475	180198	181231	191918	213174	591670	180313	192037	144823	89823	135021	1360305
55 Contributions or gifts	105712	*428	2812	4172	8811	15177	22450	9775	9465	4066	4743	2668	21146
56 Amortization	135475	*556	4720	5022	7044	11783	11182	9342	7023	9355	7112	7041	55294
57 Depreciation	5498361	30318	466713	590576	543286	523803	1339190	425007	446748	244533	243854	132466	511866
58 Depletion	41332	*918	-	-	-	*107	8321	*2489	7020	5779	7593	1651	7455
59 Advertising	995136	13268	146063	118482	86480	109398	183381	52617	66102	31433	67436	27781	92695
60 Pension, prof sh, stock, annuity	1694319	*976	71512	74975	105286	195280	533126	223627	166172	57114	53117	32165	180971
61 Employee benefit programs	2943476	11839	237568	242020	252608	362195	799914	221628	208698	111461	70502	50952	374090
62 Net loss, noncapital assets	85788	*11	*1000	*4288	2727	5275	13014	3523	3014	8430	1618	2570	40318
63 Other deductions	38616911	237604	6036889	4253989	3446042	3680069	7980789	2015066	1895374	887155	794984	758204	6630745
64 Total receipts less total deducts	13786595	256184	1774819	1248392	1370739	1266793	3215037	1275468	1069599	583401	505691	350920	869552
65 Const taxable inc frm rel frn corps	142004	-	-	-	-	-	-	*309	-	321	1382	1714	138278
66 Net income, total	13812392	255910	1774819	1248235	1368539	1265455	3198540	1245554	1048010	575671	490806	345512	995340
67 Net income, Form 1120-A	90836	*3817	70533	*11853	*4633	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*395	*395	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	7109260	165920	1319226	686814	731218	641007	1635724	713149	614604	279483	242667	73017	6433
70 Statutory special deductions, total	1451670	60686	193025	184012	140772	134331	317289	71924	35553	48567	24928	49545	191036
71 Net operating loss deduction	1367555	60600	193025	183370	138610	127122	299482	65808	28466	46751	22422	45017	156882
72 Dividends received deduction	84115	*87	-	*642	2162	7209	17807	6116	7087	1815	2506	4529	34154
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	5268233	29304	262567	377409	496610	493667	1254381	460893	399980	248707	223482	223362	797871
75 Income tax before credits, total	1532371	5690	41422	61157	95726	106315	376195	158765	141157	88411	78386	79927	299220
76 Regular tax	1458560	5514	41422	61104	94563	103946	356314	152930	134911	84397	75959	75981	271519
77 Personal holding company tax	*76	-	-	-	-	-	*56	-	-	*20	-	-	-
78 Recapture of investment credit	326	-	-	-	-	-	-	*4	-	*40	132	133	17
79 Alternative minimum tax	62572	*176	-	*53	*1163	*2369	18733	4675	4652	3012	1216	2045	24479
80 Environmental tax	2321	-	-	-	-	-	*7	*26	64	157	372	278	1417
81 Foreign tax credit	88527	-	4	*4	*97	-	*1240	*2	*1342	*1266	3	11407	73163
82 U.S. Possessions tax credit	2596	-	-	-	66	-	431	879	-	1221	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*397	-	-	-	-	-	-	-	*275	7	116	-	-
85 General business credit	27299	*300	*1001	*224	2945	*1015	7378	*581	*1845	2310	849	1169	7683
86 Prior year minimum tax credit	55350	*118	-	*565	*1402	1147	30698	6102	4597	*1223	2425	3600	3474
87 Income tax after credits, total	1358200	5272	40417	60363	91216	104152	336448	151203	133098	82385	74993	63752	214901

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 06
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	89502	2846	45391	14338	10388	6693	8217	990	442	112	43	24	18
2 Total assets	73988391	-	1233828	2298932	3665186	4889681	16710387	6552566	6660086	3822836	2894096	4012908	21247885
3 Cash	7963634	-	291625	412330	604054	724379	2114925	1043926	834574	533701	377309	476856	549955
4 Notes and accounts receivable	17321687	-	143322	450252	769955	1066243	4601189	1855667	1879120	1374226	1130081	1193712	2857921
5 Less: Allowance for bad debts	68285	-	-	*819	*459	*1561	6766	8952	7843	2482	3665	5002	30735
6 Inventories	12878935	-	35741	378719	653201	1232168	3824967	1132361	1568558	440045	321599	396228	2895347
7 Investments in govt. obligations, Total	762733	-	-	-	*5159	-	37353	*17366	*59682	3503	21583	57232	560854
8 Tax-exempt securities	105819	-	-	*59	*20642	*456	*15073	*25990	34179	*1028	1725	5605	1062
9 Other current assets	8897099	-	55314	176009	462412	552315	2248921	1109051	824794	410198	272198	294974	2490912
10 Loans to stockholders	1022845	-	220149	241271	129623	84324	223715	53468	37716	10507	6140	11494	4436
11 Mortgage and real estate loans	6008245	-	-	*22925	76511	122617	196340	78044	87171	*71045	4082	85419	5264092
12 Other investments	8120142	-	*35667	49525	151717	230932	835957	428216	426778	443428	233416	636991	4647516
13 Depreciable assets	15119333	-	1245717	1298799	1217640	1247968	3609281	1318672	1355646	637265	706279	891194	1590873
14 Less: Accumulated depreciation	8405969	-	878057	866928	735420	720139	2032219	744783	704413	339686	364315	294856	725155
15 Depletable assets	*126492	-	*320	-	-	-	*1509	-	*5438	*51334	7395	-	60498
16 Less: Accumulated depletion	*43587	-	-	-	-	-	-	-	*877	*33386	1489	-	7835
17 Land	2338095	-	30719	66758	211751	231526	693847	153151	136941	138983	109255	77940	487225
18 Intangible assets (Amortizable)	389151	-	19877	18475	3533	22523	36433	1000	17361	4274	38310	37543	189822
19 Less: Accumulated amortization	119079	-	5922	12818	1477	11517	22233	458	6647	1800	3572	2385	50248
20 Other assets	1571102	-	39358	64374	96346	107447	332095	89848	111909	80653	37765	149964	461344
21 Total liabilities	73988391	-	1233828	2298932	3665186	4889681	16710387	6552566	6660086	3822836	2894096	4012908	21247885
22 Accounts payable	14787115	-	233724	272599	494222	695641	3783455	1587133	1680831	1000295	918405	891058	3229751
23 Mort, notes, and bonds under 1 yr	10134272	-	153320	297891	702623	775881	3014040	779826	764655	481010	217021	310026	2637980
24 Other current liabilities	10533609	-	135330	362666	348359	668201	2089571	1163345	1018923	570109	354574	805362	3017168
25 Loans from stockholders	2646784	-	288407	262592	346545	412379	959285	128360	163891	26705	22316	3846	32458
26 Mort, notes, bonds, 1 yr or more	13282925	-	236488	289379	305765	515996	1576815	469424	621748	662915	340440	936721	7327234
27 Other liabilities	2952778	-	2808	32841	96693	127890	462428	185597	283997	201170	225532	375658	958163
28 Net worth	19650909	-	183751	780964	1370980	1693692	4824793	2238882	2126040	880631	815808	690236	4045131
29 Capital stock	1534014	-	108336	88139	142728	158426	338290	140815	115130	59257	102688	52508	227699
30 Paid-in or capital surplus	3662559	-	120327	162290	169770	121050	577377	167430	214496	203203	111205	146906	1668505
31 Retained earnings, appropriated	37011	-	-	-	*3418	*46	*15373	*480	*3091	*17	293	-	14293
32 Retained earnings, unappropriate	9450130	-	-61222	518797	886484	1005884	2379089	883227	812727	235232	366093	437060	1986759
33 Retained earnings (S CORP)	5886732	-	17309	115566	367215	456190	1745559	1095181	1082078	460964	269471	123508	153691
34 Less: Cost of treasury stock	919538	-	*999	103829	198635	47904	230894	48250	101483	78041	33941	69746	5816
35 Total receipts	155015511	1392560	10778644	9836380	11011746	12268049	41257805	15003864	14095492	7633720	6021596	7665745	18049910
36 Business receipts	150923529	1339929	10742787	9755228	10800430	12119411	40722335	14763201	13840649	7398659	5863566	7436999	16140335
37 Interest	1305586	*627	3038	13666	18407	29646	96171	33332	33799	37624	17137	63592	958548
38 Interest on govt. obligations, State and local	50336	*133	-	*158	*1440	*207	3897	19534	12843	2514	4416	2096	3097
39 Rents	405396	-	*1181	*2673	18931	17177	71515	16244	67801	34441	47978	55421	72036
40 Royalties	*4962	-	-	-	-	-	*618	-	*4	-	-	291	4049
41 Net S-T cap gain less net LT loss	18284	*7	-	*442	*1208	*46	778	*860	*593	*231	389	408	13321
42 Net L-T cap gain less net ST loss	177537	*3609	-	*6698	*7878	4614	37842	8230	12161	26363	20010	2251	47879
43 Net gain, noncapital assets	177355	*28985	*6381	*3223	16351	4979	42378	9090	9377	10379	4758	13101	28354
44 Dividends, domestic corporations	25023	*124	-	*918	*1931	*5870	4752	4048	3102	952	1762	741	825
45 Dividends, foreign corporations	*27482	-	-	-	*649	-	*72	*3	*70	-	-	194	26493
46 Other receipts	1900022	*19145	25256	53375	144521	86099	277446	149322	115094	122558	61580	90652	754974
47 Total deductions	149432285	1284893	10124190	9410154	10468050	11769120	40046899	14443677	13687976	7373245	5846867	7436908	17540307
48 Cost of sales and operations	123669232	1161401	6727808	7396969	8607911	9780934	34982884	12804828	12099830	6609631	5316971	6715211	11464854
49 Compensation of officers	4011465	*4846	569876	530539	369167	422889	1173668	363867	287839	94998	51829	72500	69447
50 Repairs	317815	*541	36507	26370	31388	33580	75811	27763	21558	9948	7900	14069	32382
51 Bad debts	124297	-	*5521	*6296	8045	18752	36548	9429	10236	3043	7786	4383	14257
52 Rent paid on business property	848528	*7051	101216	94252	78670	79364	161940	39615	47073	20100	22131	28259	168857
53 Taxes paid	2031509	15125	221620	238700	190141	206010	467993	172503	155512	64774	46576	48029	204526
54 Interest paid	1897846	*3041	79375	55613	70748	79374	250411	74115	86364	76106	36926	89175	996599
55 Contributions or gifts	40203	*65	1012	1494	3048	2793	8555	3774	2868	2215	2119	1868	10391
56 Amortization	61939	*2	1531	1249	1800	2194	4017	2431	3838	1871	1961	3529	37516
57 Depreciation	1164062	*8697	119486	126962	117324	107502	259213	89317	96487	48300	43607	34944	112223
58 Depletion	6589	-	-	-	-	-	*313	*29	*718	*3322	828	7	1372
59 Advertising	397821	*2122	48955	31148	19541	31162	74804	23388	50647	18789	9484	13050	74730
60 Pension, prof sh, stock, annuity	438823	*89	*8622	21138	21006	49924	112616	69839	53244	18562	21193	17641	44948
61 Employee benefit programs	733350	*1323	50018	60907	54924	51423	149310	56393	41315	26439	26564	11620	203114
62 Net loss, noncapital assets	28409	-	-	*49	*1019	2274	2672	410	1685	4732	522	851	14196
63 Other deductions	13660398	80590	2152642	818470	893320	900946	2286143	705975	728761	370415	250471	381770	4090895
64 Total receipts less total deducts	5583227	107668	654454	426225	543697	498929	1210905	560187	407517	260474	174729	228837	509603
65 Const taxable inc frm rel frn corps	22058	-	-	-	-	-	-	-	-	306	1288	1714	18750
66 Net income, total	5554949	107535	654454	426067	542256	498723	1207009	540653	394673	258266	171601	228455	525256
67 Net income, Form 1120-A	29450	-	14063	*10754	*4633	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2807934	*49418	451287	210965	285480	270077	634443	351864	271959	142832	77366	55812	6433
70 Statutory special deductions, total	756169	*40760	130084	54011	96915	60952	119455	38002	10597	31459	20555	20442	132936
71 Net operating loss deduction	729482	*40674	130084	53369	95109	56842	116128	34937	8430	30814	19307	19924	123863
72 Dividends received deduction	26687	*87	-	*642	*1806	*4109	3327	3065	2167	645	1248	518	9073
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1996824	*17357	73083	161092	159922	170352	455264	151186	112646	84155	73681	152201	385886
75 Income tax before credits, total	582703	*2793	11867	27524	32793	37338	132038	51068	40462	30840	25684	53831	136464
76 Regular tax	560233	*2793	11867	27524	32793	35744	125694	49440	37653	28538	25043	51787	131358
77 Personal holding company tax	*76	-	-	-	-	-	*56	-	-	*20	-	-	-
78 Recapture of investment credit	*235	-	-	-	-	-	-	*4	-	*-0	98	133	-
79 Alternative minimum tax	17667	-	-	-	-	*1594	6097	*916	2350	1912	106	834	3858
80 Environmental tax	948	-	-	-	-	-	*1	*13	*7	37	70	166	654
81 Foreign tax credit	32782	-	-	*4	*97	-	*14	-	-	-	-	11291	21376
82 U.S. Possessions tax credit	879	-	-	-	-	-	-	879	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*273	-	-	-	-	-	-	-	*273	-	-	-	-
85 General business credit	7850	-	*14	-	*511	*215	*2178	*39	*148	*254	399	828	3265
86 Prior year minimum tax credit	22406	9	-	*565	*203	*170	12412	*276	*865	*349	703	3600	3254
87 Income tax after credits, total	518511	*2784	11852	26955	31981	36954	117435	49875	39176	30238	24582	38112	108569

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1510
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	87593	2846	44054	14338	10177	6515	8076	973	429	109	43	24	9
2 Total assets	59876361	-	1215662	2298932	3583393	4760257	16369701	6416758	6442415	3628036	2894096	4012908	8254203
3 Cash	7555758	-	275418	412330	596464	711088	2093874	1041313	828684	515324	377309	476856	227100
4 Notes and accounts receivable	15438508	-	142933	450252	751738	1032694	4493617	1783446	1877596	1297837	1130081	1193712	1284601
5 Less: Allowance for bad debts	42570	-	-	*819	*459	*1561	6553	8952	7843	2482	3665	5002	5234
6 Inventories	9834260	-	35741	378719	650229	1198270	3721192	1131314	1402268	416445	321599	396228	182255
7 Investments in govt. obligations, Total	292327	-	-	-	-	-	37353	*17366	*59682	3503	21583	57232	95608
8 Tax-exempt securities	105819	-	-	*59	*20642	*456	*15073	*25990	34179	*1028	1725	5605	1062
9 Other current assets	7888571	-	55244	176009	456541	539320	2201549	1056999	822731	381670	272198	294974	1631336
10 Loans to stockholders	983422	-	220149	241271	129623	82741	194118	52974	37716	7195	6140	11494	-
11 Mortgage and real estate loans	2510429	-	-	*22925	76511	122617	194937	78044	76530	*59841	4082	85419	1789524
12 Other investments	5175336	-	*35667	49525	150159	200907	829340	424988	426725	430645	233416	636991	1756973
13 Depreciable assets	14487395	-	1205806	1298799	1176610	1233975	3507568	1299108	1314593	613627	706279	891194	1239835
14 Less: Accumulated depreciation	8108837	-	839646	866928	732155	709373	1953687	729356	689624	327287	364315	294856	601610
15 Depletable assets	*126492	-	*320	-	-	-	*1509	-	*5438	*51334	7395	-	60498
16 Less: Accumulated depletion	*43587	-	-	-	-	-	-	-	*877	*33386	1489	-	7835
17 Land	2172003	-	30719	66758	209132	231526	693847	153151	133719	133311	109255	77940	332645
18 Intangible assets (Amortizable)	342237	-	19877	18475	3533	22473	36100	1000	17361	3633	38310	37543	143931
19 Less: Accumulated amortization	117019	-	5922	12818	1477	11517	21963	458	6647	1258	3572	2385	49001
20 Other assets	1275817	-	39358	64374	96303	106641	331827	89833	110183	77057	37765	149964	172512
21 Total liabilities	59876361	-	1215662	2298932	3583393	4760257	16369701	6416758	6442415	3628036	2894096	4012908	8254203
22 Accounts payable	12307534	-	233724	272599	474342	688646	3720598	1544663	1674879	961318	918405	891058	927301
23 Mort, notes, and bonds under 1 yr	8031727	-	153320	297891	698777	775045	2951887	776411	711129	481010	217021	310026	659210
24 Other current liabilities	8426308	-	135275	362666	343299	639875	2045707	1103475	1004794	527267	354574	805362	1104012
25 Loans from stockholders	2541768	-	275117	262592	299631	409859	952658	128360	128225	26705	22316	3846	32458
26 Mort, notes, bonds, 1 yr or more	8452022	-	234211	289379	297260	514813	1565281	468085	586445	599591	340440	936721	2619795
27 Other liabilities	2645847	-	2808	32841	96693	127890	438221	185071	283997	193860	225532	375658	683275
28 Net worth	17471155	-	181206	780964	1373391	1604129	4695348	2210692	2052945	838283	815808	690236	2228152
29 Capital stock	1461794	-	106391	88139	141775	156117	335857	140294	114400	53056	102688	52508	170570
30 Paid-in or capital surplus	2533263	-	120327	162290	169642	114165	564894	167430	199097	200949	111205	146906	576358
31 Retained earnings, appropriated	22718	-	-	-	*3418	*46	*15373	*480	*3091	*17	293	-	-
32 Retained earnings, unappropriate	8634404	-	-61222	518797	886194	920811	2324204	879173	812727	223034	366093	437060	1327533
33 Retained earnings (S CORP)	5714335	-	16709	115566	367215	456190	1676526	1071566	1024703	439189	269471	123508	153691
34 Less: Cost of treasury stock	895359	-	*999	103829	194853	43199	221507	48250	101073	77962	33941	69746	-
35 Total receipts	146519903	1392560	10502651	9836380	10888810	11860978	40478921	14751520	13903931	7269331	6021596	7665745	11947480
36 Business receipts	143509524	1339929	10466841	9755228	10678529	11729280	39947516	14511116	13650995	7061009	5863566	7436999	11068515
37 Interest	520748	*627	3038	13666	17802	27678	95770	33332	33799	28823	17137	63592	185485
38 Interest on govt. obligations, State and local	49339	*133	-	*158	*1440	*207	3897	19532	12843	2514	4416	2096	2102
39 Rents	389830	-	*1181	*2673	18590	17177	71515	16135	67801	34356	47978	55421	57005
40 Royalties	*1249	-	-	-	-	-	*618	-	*4	-	-	291	336
41 Net S-T cap gain less net LT loss	6611	*7	-	*442	*1208	*46	778	*860	*593	*231	389	408	1648
42 Net L-T cap gain less net ST loss	162137	*3609	-	*6698	*7878	4614	37842	8230	12161	24007	20010	2251	34836
43 Net gain, noncapital assets	165393	*28985	*6381	*3223	16298	4979	42371	9090	9330	10378	4758	13101	16499
44 Dividends, domestic corporations	24637	*124	-	*918	*1931	*5870	4752	4048	3102	952	1762	741	438
45 Dividends, foreign corporations	*27482	-	-	-	*649	-	*72	*3	*70	-	-	194	26493
46 Other receipts	1662953	*19145	25210	53375	144485	71126	273789	149175	113233	107061	61580	90652	554123
47 Total deductions	141289735	1284893	9870428	9410154	10350598	11366539	39283515	14192543	13523706	7019313	5846867	7436908	11704271
48 Cost of sales and operations	117951837	1161401	6544476	7396969	8519712	9493373	34364291	12574014	11961206	6316758	5316971	6715211	7587457
49 Compensation of officers	3900089	*4846	552406	530539	360339	409157	1152539	361497	283865	90832	51829	72500	29741
50 Repairs	305261	*541	35954	26370	31300	33364	74819	27533	21283	9469	7900	14069	22662
51 Bad debts	109441	-	*5521	*6296	7942	17571	34873	9429	10236	2410	7786	4383	2994
52 Rent paid on business property	795999	*7051	96592	94252	78561	73022	155180	39055	46323	17889	22131	28259	137686
53 Taxes paid	1903129	15125	215637	238700	188144	192108	454091	166610	151176	62702	46576	48029	124230
54 Interest paid	1086695	*3041	79334	55613	68654	78930	246420	73591	83417	65803	36926	89175	205792
55 Contributions or gifts	37343	*65	1012	1494	3048	2706	8405	3774	2868	2174	2119	1868	7810
56 Amortization	29407	*2	1531	1249	1800	2194	3950	2431	3797	1307	1961	3529	5657
57 Depreciation	1113507	*8697	118578	126962	116946	106410	249143	87843	95850	46858	43607	34944	77669
58 Depletion	6576	-	-	-	-	-	*313	*29	*718	*3322	828	7	1359
59 Advertising	333140	*2122	47543	31148	19193	22742	72432	23366	49404	14992	9484	13050	27663
60 Pension, prof sh, stock, annuity	422111	*89	*8622	21138	21006	42931	109270	69686	52957	18262	21193	17641	39315
61 Employee benefit programs	688549	*1323	48339	60907	54302	51187	144225	54382	41035	25819	26564	11620	168846
62 Net loss, noncapital assets	12594	-	-	*49	*995	2075	2672	400	1685	*1638	522	851	1707
63 Other deductions	12594058	80590	2114882	818470	878657	838771	2210893	698904	717885	339077	250471	381770	3263686
64 Total receipts less total deducts	5230168	107668	632222	426225	538212	494439	1195406	558977	380225	250018	174729	228837	243209
65 Const taxable inc frm rel frn corps	22058	-	-	-	-	-	-	-	-	306	1288	1714	18750
66 Net income, total	5202887	107535	632222	426067	536772	494232	1191509	539445	367382	247810	171601	228455	259857
67 Net income, Form 1120-A	29450	-	14063	*10754	*4633	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2744968	*49418	429056	210965	285480	270077	625958	350672	244667	139066	77366	55812	6433
70 Statutory special deductions, total	622564	*40760	130084	54011	91720	60415	119455	37985	10597	25143	20555	20442	11396
71 Net operating loss deduction	596148	*40674	130084	53369	89914	56306	116128	34921	8430	*24498	19307	19924	2593
72 Dividends received deduction	26416	*87	-	*642	*1806	*4109	3327	3065	2167	645	1248	518	8802
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1841334	*17357	73083	161092	159633	166399	448249	151186	112646	83780	73681	152201	242028
75 Income tax before credits, total	527552	*2793	11867	27524	32749	36745	130158	51068	40462	30331	25684	53831	84339
76 Regular tax	508677	*2793	11867	27524	32749	35151	123814	49440	37653	28410	25043	51787	82446
77 Personal holding company tax	*76	-	-	-	-	-	*56	-	-	*20	-	-	-
78 Recapture of investment credit	*235	-	-	-	-	-	-	*4	-	*-0	98	133	-
79 Alternative minimum tax	14554	-	-	-	-	*1594	6097	*916	2350	1678	106	834	979
80 Environmental tax	610	-	-	-	-	-	*1	*13	*7	33	70	166	320
81 Foreign tax credit	32782	-	-	*4	*97	-	*14	-	-	-	-	11291	21376
82 U.S. Possessions tax credit	879	-	-	-	-	-	-	879	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*273	-	-	-	-	-	-	-	*273	-	-	-	-
85 General business credit	4924	-	*14	-	*511	*21	*2176	*39	*148	*254	399	828	534
86 Prior year minimum tax credit	22174	9	-	*565	*203	*116	12233	*276	*865	*349	703	3600	3254
87 Income tax after credits, total	466519	*2784	11852	26955	31937	36608	115735	49875	39176	29728	24582	38112	59174

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	1909	-	*1337	-	*212	*178	*140	*17	*13	3	**	-	9
2	Total assets	14112031	-	*18166	-	*81793	*129424	*340686	*135809	*217671	194800	**	-	12993682
3	Cash	407875	-	*16207	-	*7589	*13291	*21052	*2614	*5890	18377	**	-	322855
4	Notes and accounts receivable	1883179	-	*389	-	*18217	*33549	*107571	*72221	*1523	76389	**	-	1573320
5	Less: Allowance for bad debts	*25715	-	-	-	-	-	*213	-	-	-	-	-	25501
6	Inventories	3044675	-	-	-	*2972	*33898	*103775	*1048	*166290	23601	**	-	2713092
7	Investments in govt. obligations, Total	*470405	-	-	-	*5159	-	-	-	-	-	-	-	465246
8	Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other current assets	1008528	-	*71	-	*5871	*12995	*47372	*52053	*2063	28528	**	-	859575
10	Loans to stockholders	*39422	-	-	-	-	*1583	*29597	*494	-	3312	-	-	4436
11	Mortgage and real estate loans	3497816	-	-	-	-	-	*1403	-	*10641	11204	**	-	3474568
12	Other investments	2944806	-	-	-	*1558	*30025	*6617	*3228	*52	12783	**	-	2890543
13	Depreciable assets	631937	-	*39910	-	*41030	*13992	*101713	*19564	*41053	23638	**	-	351038
14	Less: Accumulated depreciation	297131	-	*38411	-	*3264	*10766	*78531	*15426	*14789	12399	**	-	123545
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	166092	-	-	-	*2619	-	-	-	*3222	5672	**	-	154579
18	Intangible assets (Amortizable)	*46915	-	-	-	-	*50	*333	-	-	641	-	-	45891
19	Less: Accumulated amortization	*2059	-	-	-	-	-	*270	-	-	542	-	-	1247
20	Other assets	295285	-	-	-	*43	*806	*267	*15	*1725	3596	**	-	288832
21	Total liabilities	14112031	-	*18166	-	*81793	*129424	*340686	*135809	*217671	194800	**	-	12993682
22	Accounts payable	2479580	-	-	-	*19880	*6995	*62856	*42470	*5952	38977	**	-	2302450
23	Mort, notes, and bonds under 1 yr	2102545	-	-	-	*3846	*836	*62153	*3414	*53526	-	-	-	1978770
24	Other current liabilities	2107301	-	*55	-	*5061	*28326	*43864	*59869	*14129	42842	**	-	1913156
25	Loans from stockholders	105016	-	*13289	-	*46913	*2520	*6627	-	*35666	-	-	-	-
26	Mort, notes, bonds, 1 yr or more	4830904	-	*2277	-	*8505	*1183	*11534	*1339	*35303	63324	**	-	4707438
27	Other liabilities	306931	-	-	-	-	-	*24207	*527	-	7310	**	-	274889
28	Net worth	2179753	-	*2545	-	*-2412	*89563	*129445	*28190	*73095	42348	**	-	1816980
29	Capital stock	72220	-	*1945	-	*952	*2309	*2433	*521	*730	6200	**	-	57129
30	Paid-in or capital surplus	1129296	-	-	-	*128	*6885	*12483	-	*15399	2253	**	-	1092147
31	Retained earnings, appropriated	14293	-	-	-	-	-	-	-	-	-	-	-	14293
32	Retained earnings, unappropriate	815726	-	-	-	*290	*85073	*54885	*4054	-	12198	**	-	659226
33	Retained earnings (S CORP)	172396	-	*600	-	-	-	*69032	*23614	*57375	21775	**	-	-
34	Less: Cost of treasury stock	24179	-	-	-	*3782	*4704	*9388	-	*410	79	**	-	5816
35	Total receipts	8495609	-	*275993	-	*122937	*407071	*778884	*252344	*191561	364389	**	-	6102429
36	Business receipts	7414005	-	*275946	-	*121901	*390130	*774819	*252085	*189654	337650	**	-	5071819
37	Interest	784838	-	-	-	*605	*1968	*401	-	-	8801	**	-	773063
38	Interest on govt. obligations, State and local	*997	-	-	-	-	-	-	*2	-	-	-	-	995
39	Rents	*15565	-	-	-	*340	-	-	*109	-	84	**	-	15031
40	Royalties	3713	-	-	-	-	-	-	-	-	-	-	-	3713
41	Net S-T cap gain less net LT loss	11673	-	-	-	-	-	-	-	-	-	-	-	11673
42	Net L-T cap gain less net ST loss	15400	-	-	-	-	-	-	-	-	2357	-	-	13044
43	Net gain, noncapital assets	*11962	-	-	-	*53	-	*7	-	*47	1	**	-	11855
44	Dividends, domestic corporations	387	-	-	-	-	-	-	-	-	-	-	-	387
45	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Other receipts	237069	-	*47	-	*36	*14973	*3657	*148	*1861	15497	**	-	200850
47	Total deductions	8142550	-	*253761	-	*117452	*402581	*763384	*251134	*164270	353933	**	-	5836036
48	Cost of sales and operations	5717396	-	*183332	-	*88199	*287562	*618594	*230815	*138624	292873	**	-	3877398
49	Compensation of officers	111376	-	*17470	-	*8829	*13732	*21129	*2371	*3974	4166	**	-	39706
50	Repairs	12554	-	*553	-	*87	*217	*992	*230	*275	479	**	-	9720
51	Bad debts	14856	-	-	-	*103	*1181	*1675	-	-	633	**	-	11264
52	Rent paid on business property	52529	-	*4624	-	*110	*6342	*6760	*560	*749	2212	**	-	31171
53	Taxes paid	128380	-	*5983	-	*1997	*13902	*13902	*5893	*4336	2072	**	-	80295
54	Interest paid	811150	-	*41	-	*2095	*443	*3992	*524	*2947	10302	**	-	790807
55	Contributions or gifts	2860	-	-	-	-	*87	*150	-	-	42	**	-	2581
56	Amortization	32531	-	-	-	-	-	*67	-	*41	564	**	-	31860
57	Depreciation	50555	-	*907	-	*377	*1092	*10071	*1475	*637	1442	**	-	34553
58	Depletion	13	-	-	-	-	-	-	-	-	-	-	-	13
59	Advertising	64681	-	*1412	-	*348	*8420	*2372	*22	*1243	3797	**	-	47068
60	Pension, prof sh, stock, annuity	16712	-	-	-	-	*6993	*3346	*153	*287	300	**	-	5633
61	Employee benefit programs	44801	-	*1679	-	*622	*236	*5085	*2011	*280	621	**	-	34268
62	Net loss, noncapital assets	15815	-	-	-	*24	*199	-	*10	-	3093	**	-	12489
63	Other deductions	1066340	-	*37759	-	*14663	*62175	*75250	*7071	*10876	31338	**	-	827209
64	Total receipts less total deducts	353059	-	*22232	-	*5484	*4490	*15500	*1211	*27292	10457	**	-	266394
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Net income, total	352061	-	*22232	-	*5484	*4490	*15500	*1208	*27292	10457	**	-	265399
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	62966	-	*22232	-	-	-	*8485	*1192	*27292	3766	**	-	-
70	Statutory special deductions, total	133605	-	-	-	*5195	*537	-	*17	-	6316	**	-	121541
71	Net operating loss deduction	133334	-	-	-	*5195	*537	-	*17	-	6316	**	-	121270
72	Dividends received deduction	271	-	-	-	-	-	-	-	-	-	-	-	271
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	155491	-	-	-	*289	*3953	*7015	-	-	375	**	-	143858
75	Income tax before credits, total	55151	-	-	-	*43	*593	*1880	-	-	509	**	-	52125
76	Regular tax	51556	-	-	-	*43	*593	*1880	-	-	127	**	-	48912
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	3113	-	-	-	-	-	-	-	-	234	**	-	2879
80	Environmental tax	339	-	-	-	-	-	-	-	-	4	-	-	334
81	Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	*2927	-	-	-	-	*194	*3	-	-	-	-	-	2730
86	Prior year minimum tax credit	*232	-	-	-	-	*53	*179	-	-	-	-	-	-
87	Income tax after credits, total	51992	-	-	-	*43	*346	*1699	-	-	509	**	-	49395

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Heavy construction contractors

MAJOR GROUP 07
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10435	*72	*1870	2102	2127	1392	2059	449	244	***	43	***	10
2 Total assets	40810353	-	*122768	298463	795130	960471	4674613	3068016	3650969	***	2788358	***	20826203
3 Cash	4581035	-	*27055	84677	164810	254891	867424	533308	601952	***	361765	***	1277014
4 Notes and accounts receivable	8964085	-	*3165	*33849	147227	190568	1421348	931500	1064755	***	731245	***	3602004
5 Less: Allowance for bad debts	103369	-	-	*70	*886	*667	2411	4422	8063	***	4441	***	76060
6 Inventories	1398053	-	-	*9302	*33515	*23310	117241	102095	136024	***	164112	***	587984
7 Investments in govt. obligations, Total	599480	-	-	-	-	-	*57802	*19731	*24092	***	83220	***	391488
8 Tax-exempt securities	997496	-	-	*373	-	*7009	*11605	*69551	67494	***	53743	***	774043
9 Other current assets	2299373	-	*3732	*7624	13400	55223	344447	208189	318916	***	284984	***	746875
10 Loans to stockholders	1141382	-	*5561	*5818	17452	16572	39740	24163	14904	***	5394	***	1006227
11 Mortgage and real estate loans	74668	-	-	*9605	-	*911	*26823	*534	*24392	***	6035	***	329
12 Other investments	9252639	-	-	*4858	*18464	60512	218834	200358	365552	***	209379	***	7600453
13 Depreciable assets	23409047	-	*268591	472242	1365256	1282066	4289437	2540156	2819593	***	1742372	***	6529462
14 Less: Accumulated depreciation	14771102	-	*202992	334992	1016509	993041	2957748	1722555	1967521	***	1030104	***	3392138
15 Depletable assets	223152	-	-	-	*21220	*1397	*18323	*9965	*27164	***	29046	***	84799
16 Less: Accumulated depletion	84529	-	-	-	*75	*342	*2407	*3294	*20532	***	7955	***	38268
17 Land	826301	-	-	*738	*16562	49139	165031	74118	110234	***	72439	***	219961
18 Intangible assets (Amortizable)	264296	-	*42	*631	*5311	*5730	4968	*10969	23520	***	13870	***	124447
19 Less: Accumulated amortization	80777	-	*42	*300	*1841	*1831	*2314	*7016	8393	***	10913	***	39957
20 Other assets	1819124	-	*17656	*4106	11224	9026	56469	80666	56889	***	84167	***	1427541
21 Total liabilities	40810353	-	*122768	298463	795130	960471	4674613	3068016	3650969	***	2788358	***	20826203
22 Accounts payable	4886867	-	-	*15464	57106	92439	690491	501275	638566	***	381794	***	2109929
23 Mort, notes, and bonds under 1 yr	1975831	-	*28439	*27324	108218	76177	369462	213685	228719	***	123817	***	578152
24 Other current liabilities	3706813	-	*4468	*11385	20156	46090	399089	278524	337294	***	503837	***	1654590
25 Loans from stockholders	828069	-	-	*12004	35156	*11212	127877	50475	42557	***	50577	***	477639
26 Mort, notes, bonds, 1 yr or more	4523670	-	*38631	*60647	200685	157640	604595	320061	409659	***	342704	***	1976341
27 Other liabilities	4244797	-	*-0	*1619	*16731	*7461	104164	110856	115564	***	80963	***	3519945
28 Net worth	20644307	-	*51230	170021	357077	569451	2378936	1593140	1878610	***	1304665	***	10509608
29 Capital stock	1799666	-	*10054	30435	88877	88807	108550	80926	211743	***	143285	***	789695
30 Paid-in or capital surplus	7417230	-	-	*20672	*44298	59501	125407	106909	85377	***	101735	***	6681199
31 Retained earnings, appropriated	*11380	-	-	-	*1133	-	*7820	-	-	***	2035	***	393
32 Retained earnings, unappropriate	8687865	-	*24441	*75295	165822	346347	1161062	983778	996420	***	651296	***	3434508
33 Retained earnings (S CORP)	3541182	-	*17187	*44244	*109512	134709	1064077	499366	676355	***	435513	***	-
34 Less: Cost of treasury stock	813016	-	*452	*624	*52564	*59913	87980	77839	91285	***	29199	***	396187
35 Total receipts	62400890	*461236	*497938	1004636	2287677	2021890	10492370	6712568	7914250	***	5226515	***	19658185
36 Business receipts	59887195	*430209	*495979	956762	2229352	1971298	10299172	6534974	7716252	***	5111970	***	18207459
37 Interest	485645	*411	*245	*1512	2385	9306	24633	20208	26319	***	15122	***	357013
38 Interest on govt. obligations, State and local	39316	*141	-	-	*743	*507	2427	5227	6434	***	9172	***	9392
39 Rents	182972	-	-	-	*1544	*4986	41790	10183	16484	***	15325	***	60396
40 Royalties	30997	-	-	-	-	-	-	*77	*1084	***	134	***	18482
41 Net S-T cap gain less net LT loss	22297	-	-	-	-	*660	-	*2001	*210	***	2783	***	15627
42 Net L-T cap gain less net ST loss	155242	-	-	-	*1416	*886	1398	3839	3513	***	1539	***	139810
43 Net gain, noncapital assets	275392	*20693	-	*45762	*40134	21166	24491	69323	13329	***	11318	***	19667
44 Dividends, domestic corporations	48806	-	-	-	*13	*1330	*699	3473	4728	***	1701	***	32021
45 Dividends, foreign corporations	103005	-	-	-	-	-	-	*2	-	***	343	***	102655
46 Other receipts	1170023	*9782	*1714	*600	12092	11751	97760	63262	125897	***	57106	***	695663
47 Total deductions	59996950	*408735	*458917	928608	2157823	1928859	9965651	6432208	7586569	***	4975339	***	19298236
48 Cost of sales and operations	46553115	*341641	*300185	492931	1119638	1088023	7423127	5381750	6336549	***	4290947	***	14807592
49 Compensation of officers	1162523	*13159	*43131	59711	81364	107556	292845	149463	149605	***	69608	***	125126
50 Repairs	481492	*429	*7522	23778	69046	72660	128454	24756	44991	***	17488	***	65969
51 Bad debts	88164	*657	-	*1500	*4572	*1626	15792	18555	5495	***	4412	***	33075
52 Rent paid on business property	701243	*940	*715	25627	69474	26891	57821	23007	26235	***	21539	***	416422
53 Taxes paid	1102672	*6426	*25032	28947	76767	66820	306291	134091	155372	***	55132	***	161150
54 Interest paid	731997	*3718	*6893	20640	26424	18175	99055	52994	51770	***	36687	***	363706
55 Contributions or gifts	30703	*358	-	*161	760	7649	2137	2362	3627	***	1922	***	10755
56 Amortization	28279	*231	*130	*182	*1032	*156	600	*668	2254	***	2543	***	17778
57 Depreciation	1885419	*8977	*31988	61010	121977	95001	392676	207428	223931	***	151555	***	399643
58 Depletion	28290	*918	-	-	-	-	*4305	*1950	5085	***	6345	***	6083
59 Advertising	58153	*305	*1711	3033	4971	3943	8939	5037	4331	***	3039	***	17965
60 Pension, prof sh, stock, annuity	312942	*859	-	*1733	*2948	*7903	46829	26918	51473	***	23099	***	136023
61 Employee benefit programs	483948	*7390	*3000	*3744	21035	27457	95325	43978	60283	***	18627	***	170976
62 Net loss, noncapital assets	29635	-	-	*1185	-	-	1526	*281	*185	***	310	***	26122
63 Other deductions	6318377	*22725	*38609	204425	557814	404999	1089930	358973	465381	***	272087	***	2539850
64 Total receipts less total deducts	2403940	*52501	*39021	76028	129854	93031	526719	280360	327681	***	251176	***	359949
65 Const taxable inc frm rel frn corps	*119945	-	-	-	-	-	-	*309	-	***	94	***	119528
66 Net income, total	2484569	*52360	*39021	76028	129112	92525	524292	275441	321247	***	242098	***	470085
67 Net income, Form 1120-A	*6737	-	*6737	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	1020009	*46892	*26586	*42112	*62429	33016	282992	126444	158549	***	137686	***	-
70 Statutory special deductions, total	201550	-	*3000	*19989	*9606	*6157	41995	14398	13688	***	3541	***	58100
71 Net operating loss deduction	164239	-	*3000	*19989	*9597	*5226	41504	*11834	*10067	***	2358	***	33019
72 Dividends received deduction	37311	-	-	-	*9	*931	*491	2564	3622	***	1183	***	25081
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	1264709	*5468	*9435	*13927	57077	53436	199432	134612	149463	***	101141	***	411985
75 Income tax before credits, total	437946	*1791	*1415	*2089	11085	12517	66442	45695	52247	***	35781	***	162756
76 Regular tax	403543	*1791	*1415	*2089	11085	12517	60876	44901	50613	***	34381	***	140161
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	*40	-	-	-	-	-	-	-	-	***	-	***	17
79 Alternative minimum tax	29884	-	-	-	-	-	4953	*509	*935	***	923	***	20622
80 Environmental tax	1211	-	-	-	-	-	-	*8	*33	***	261	***	763
81 Foreign tax credit	52753	-	-	-	-	-	-	-	*828	***	3	***	51787
82 U.S. Possessions tax credit	1251	-	-	-	-	-	30	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	*124	-	-	-	-	-	-	-	*2	***	116	***	-
85 General business credit	11604	*300	-	*149	*2017	*175	*2520	*327	*1055	***	421	***	4418
86 Prior year minimum tax credit	14164	*109	-	-	*69	*156	5993	2736	*3113	***	1433	***	219
87 Income tax after credits, total	358051	*1383	*1415	*1940	8999	12186	57899	42632	47249	***	33809	***	106332

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors

MAJOR GROUP 08
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	124572	5106	65895	23447	12215	8887	7951	707	291	***	19	***	**
2 Total assets	45753935	-	2272311	3945713	4406693	6150190	15848681	4702017	4248660	***	1235527	***	**
3 Cash	6806940	-	477284	776771	887251	1157083	2254140	548879	497942	***	64249	***	**
4 Notes and accounts receivable	17772847	-	308931	1119032	1461596	2236090	6762798	2351600	1924498	***	451692	***	**
5 Less: Allowance for bad debts	140811	-	*712	*1759	*2607	22197	43077	20265	14279	***	6896	***	**
6 Inventories	3780357	-	161810	262237	302652	564528	1292125	354592	332932	***	188930	***	**
7 Investments in govt. obligations, Total	145415	-	*676	*1701	*4593	*5329	49013	-	*34709	***	3012	***	**
8 Tax-exempt securities	235737	-	-	-	-	*6387	*65881	*51096	*37559	***	23268	***	-
9 Other current assets	3646967	-	57957	127067	219578	433873	1456236	517299	447089	***	147581	***	**
10 Loans to stockholders	1088273	-	305020	205426	161628	121350	194224	35159	30963	***	9134	***	**
11 Mortgage and real estate loans	163344	-	-	*31333	-	*6033	105172	*8438	*12287	***	-	***	-
12 Other investments	1858162	-	*9935	71876	99094	217504	748262	155391	232645	***	71155	***	**
13 Depreciable assets	25654979	-	2985153	3677958	3105284	3611511	7663018	1486587	1439120	***	515967	***	**
14 Less: Accumulated depreciation	17085016	-	2159607	2483977	2079178	2384861	5119018	969568	915237	***	294657	***	**
15 Depletable assets	*44718	-	-	-	-	*1253	*14097	*3575	*25793	***	-	***	-
16 Less: Accumulated depletion	*33631	-	-	-	-	*377	*11860	*3151	*18242	***	-	***	-
17 Land	832260	-	70750	71831	114012	107790	249118	47806	100517	***	20516	***	**
18 Intangible assets (Amortizable)	436474	-	34833	33978	50457	42301	40396	15786	15125	***	17206	***	**
19 Less: Accumulated amortization	143774	-	19865	10073	17600	12670	23693	10802	6457	***	3195	***	**
20 Other assets	690694	-	40145	62312	99933	59265	151847	129596	71695	***	27565	***	**
21 Total liabilities	45753935	-	2272311	3945713	4406693	6150190	15848681	4702017	4248660	***	1235527	***	**
22 Accounts payable	8363009	-	251920	583436	716261	1111558	3142115	837039	944379	***	223998	***	**
23 Mort, notes, and bonds under 1 yr	3741516	-	256586	445209	309510	412815	1466959	326243	311482	***	70432	***	**
24 Other current liabilities	5972964	-	202396	302242	322921	645183	2129589	975067	808604	***	147315	***	**
25 Loans from stockholders	1672871	-	332864	274590	197804	202328	584681	35503	31333	***	728	***	-
26 Mort, notes, bonds, 1 yr or more	4480422	-	460314	570696	525818	598103	1173854	280328	301650	***	123461	***	**
27 Other liabilities	1404907	-	23413	52523	86406	55514	486899	247492	137509	***	147039	***	**
28 Net worth	20118246	-	744818	1717017	2247974	3124689	6864584	2000345	1713704	***	522555	***	**
29 Capital stock	1865437	-	283470	273060	272386	258743	448748	76350	185298	***	27376	***	**
30 Paid-in or capital surplus	1641051	-	78404	124831	142484	140597	410711	81281	175378	***	118867	***	**
31 Retained earnings, appropriated	*40299	-	-	-	*361	*5334	*17489	*11076	*4494	***	-	***	**
32 Retained earnings, unappropriate	10881625	-	292759	810011	1414119	2193806	3620667	953138	722244	***	288148	***	**
33 Retained earnings (S CORP)	6809462	-	145114	550846	482518	746000	2802928	955848	787028	***	119127	***	-
34 Less: Cost of treasury stock	1119628	-	*54929	41731	63894	219792	435958	77348	160737	***	30963	***	-
35 Total receipts	137262869	590527	16415174	16975467	14750632	18121402	41887189	11539495	9817425	***	2178657	***	**
36 Business receipts	135746906	521655	16311170	16848794	14671534	17967561	41345911	11423634	9676405	***	2130372	***	**
37 Interest	213270	*1409	6183	12723	21096	32749	65080	14140	20874	***	4090	***	**
38 Interest on govt. obligations, State and local	26555	-	-	-	*18	*625	10172	5461	2311	***	2679	***	-
39 Rents	124435	*96	*2293	*2741	*6546	26644	37231	2628	8361	***	289	***	**
40 Royalties	*4155	-	-	-	-	-	*1366	-	*554	***	2	***	-
41 Net S-T cap gain less net LT loss	9965	-	-	-	*925	*528	*5487	*177	*1892	***	114	***	**
42 Net L-T cap gain less net ST loss	128692	-	*12846	*62681	*995	3064	43353	*2450	2440	***	239	***	-
43 Net gain, noncapital assets	232877	*53690	49044	15037	13774	16346	64674	3919	12466	***	2775	***	**
44 Dividends, domestic corporations	24991	-	-	-	*496	3017	18205	*722	*2038	***	105	***	**
45 Dividends, foreign corporations	*1660	-	-	-	-	-	-	*22	*22	***	-	***	-
46 Other receipts	749362	*13677	33638	33492	35248	70868	295709	86342	90061	***	37992	***	**
47 Total deductions	131463439	494512	15333830	16229328	14053444	17446569	40409777	11104574	9483024	***	2098871	***	**
48 Cost of sales and operations	92872360	269720	8477768	10118922	9573591	12213877	30078236	8965650	7928470	***	1538009	***	**
49 Compensation of officers	6692699	19513	1259638	1111078	895009	992003	1824432	306634	192230	***	27911	***	**
50 Repairs	717788	3540	129600	113006	96419	94483	199622	35679	31394	***	2761	***	**
51 Bad debts	283688	*555	23483	25320	38373	56729	91189	17828	12169	***	4679	***	**
52 Rent paid on business property	1576073	*12580	305261	260040	249217	184129	384113	73769	58098	***	12711	***	**
53 Taxes paid	4061512	14624	534577	539349	476325	581960	1238522	287885	193258	***	81907	***	**
54 Interest paid	850146	12716	93929	104978	94745	115625	242204	53205	53903	***	16211	***	**
55 Contributions or gifts	34807	*4	1800	2516	5003	4735	11758	3639	2970	***	702	***	**
56 Amortization	45258	*323	3058	3592	4213	9433	6565	6243	931	***	2608	***	**
57 Depreciation	2448880	12644	315239	402604	303985	321300	687301	128262	126331	***	48693	***	**
58 Depletion	6453	-	-	-	-	*107	*3704	*510	*1217	***	420	***	-
59 Advertising	539162	10840	95397	84301	61968	74294	99638	24192	11123	***	54913	***	**
60 Pension, prof sh, stock, annuity	942554	*27	62890	52105	81332	137453	373681	126871	61455	***	8824	***	**
61 Employee benefit programs	1726178	*3126	184550	177369	176648	283315	555280	121257	107099	***	25311	***	**
62 Net loss, noncapital assets	27743	*11	*1000	*3054	*1709	3001	8816	2832	1144	***	786	***	**
63 Other deductions	18638137	134288	3845639	3231094	1994908	2374124	4604716	950118	701232	***	272426	***	**
64 Total receipts less total deducts	5799429	96015	1081344	746139	697188	674833	1477412	434921	334401	***	79786	***	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	-	***	-
66 Net income, total	5772874	96015	1081344	746139	697171	674208	1467240	429460	332090	***	77107	***	**
67 Net income, Form 1120-A	54650	*3817	49734	*1098	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	*395	*395	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	3281317	*69610	841353	433737	383309	337913	718289	234841	184096	***	27615	***	-
70 Statutory special deductions, total	493951	*19926	59941	110012	34251	67223	155839	19524	11268	***	831	***	**
71 Net operating loss deduction	473834	*19926	59941	110012	33904	65054	141849	*19036	*9969	***	758	***	**
72 Dividends received deduction	20117	-	-	-	*347	2169	13990	*488	*1299	***	74	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	2006699	*6480	180050	202390	279611	269879	599685	175095	137871	***	48660	***	**
75 Income tax before credits, total	511722	*1105	28140	31544	51848	56459	177715	62003	48448	***	16921	***	**
76 Regular tax	494784	*929	28140	31491	50685	55684	169745	58589	46645	***	16535	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	51	-	-	-	-	-	-	-	-	***	34	***	**
79 Alternative minimum tax	15021	*176	-	*53	*1163	*774	7684	*3250	*1367	***	187	***	**
80 Environmental tax	162	-	-	-	-	-	*6	*4	*24	***	42	***	**
81 Foreign tax credit	*2993	-	4	-	-	-	*1226	*2	*514	***	-	***	**
82 U.S. Possessions tax credit	467	-	-	-	66	-	401	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	7845	-	*986	*75	*416	*626	2680	*215	*642	***	30	***	**
86 Prior year minimum tax credit	18780	-	-	-	*1130	*821	12294	*3091	*619	***	289	***	-
87 Income tax after credits, total	481637	*1105	27150	31469	50237	55011	161114	58696	46673	***	16602	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1711 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24583	*21	11498	6074	3257	1684	1807	154	74	*12	**	-	**
2 Total assets	10538473	-	434630	1064788	1124825	1160826	3792046	1099652	1146011	*715694	**	-	**
3 Cash	1569277	-	89056	160838	276105	160900	593099	139604	124469	*25206	**	-	**
4 Notes and accounts receivable	4532678	-	64292	376277	323282	460098	1849888	581455	617201	*260184	**	-	**
5 Less: Allowance for bad debts	25245	-	-	*66	*544	*2237	9378	3611	4819	*4590	**	-	**
6 Inventories	1144869	-	54175	155588	84717	134472	341420	108722	124995	*140779	**	-	**
7 Investments in govt. obligations, Total	21833	-	-	*945	*4593	*1032	*11147	-	*4115	-	-	-	-
8 Tax-exempt securities	*34594	-	-	-	-	-	*32121	*2473	-	-	-	-	-
9 Other current assets	700962	-	*744	31406	43864	84133	294246	86827	115687	*44056	**	-	**
10 Loans to stockholders	179055	-	*25025	*36520	29128	25927	28357	*25175	*8255	*668	**	-	-
11 Mortgage and real estate loans	36189	-	-	*10686	-	-	*16560	*4687	*4173	*81	-	-	-
12 Other investments	316586	-	-	*28993	25808	42926	132727	29217	45201	*11715	**	-	**
13 Depreciable assets	4611509	-	686173	731555	715666	503103	1261359	222529	210965	*280160	**	-	**
14 Less: Accumulated depreciation	3015055	-	499831	502169	458586	306032	832908	148514	126393	*140622	**	-	**
15 Depletable assets	*201	-	-	-	-	*201	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	105581	-	*1438	*17266	17076	*13380	27227	*4750	6685	*17759	**	-	**
18 Intangible assets (Amortizable)	167733	-	*13990	*6802	*32498	*22474	9177	*1307	*4827	*76657	**	-	**
19 Less: Accumulated amortization	44077	-	*5522	*3489	*12528	*2581	3022	*7	*427	*16500	-	-	**
20 Other assets	201784	-	*5090	13636	43747	23030	40027	45038	11077	*20140	**	-	**
21 Total liabilities	10538473	-	434630	1064788	1124825	1160826	3792046	1099652	1146011	*715694	**	-	**
22 Accounts payable	2294047	-	52437	210862	146842	261298	929252	242831	340822	*109702	**	-	**
23 Mort, notes, and bonds under 1 yr	657543	-	35711	90322	34748	67802	278292	64076	53949	*32644	**	-	**
24 Other current liabilities	1605444	-	30415	89244	59263	161633	616476	241334	289844	*117235	**	-	**
25 Loans from stockholders	272603	-	90790	55038	13513	*29669	76889	804	*4826	*1074	-	-	-
26 Mort, notes, bonds, 1 yr or more	968623	-	111576	171590	129030	96744	226433	32433	71674	*129142	**	-	**
27 Other liabilities	444319	-	*1	*27766	*25397	*7535	93223	*122174	57438	*110786	**	-	**
28 Net worth	4295894	-	113701	419966	716032	536144	1571481	396000	327458	*215111	**	-	**
29 Capital stock	402429	-	45294	81132	60906	89718	74587	24934	16744	*9113	**	-	**
30 Paid-in or capital surplus	373816	-	*36145	*92	*37442	26448	110432	25036	29180	*109041	-	-	**
31 Retained earnings, appropriated	*361	-	-	-	*361	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	2344672	-	65685	203446	522750	381284	827609	*136054	110870	*96974	**	-	**
33 Retained earnings (S CORP)	1393705	-	-24751	154693	*113551	*55943	630660	225948	237660	-	-	-	-
34 Less: Cost of treasury stock	219089	-	*8673	*19397	*18979	*17249	71807	*15972	66996	*16	-	-	-
35 Total receipts	31873019	*38501	2502099	4169613	3726250	3442208	11023113	2446236	3266715	*1258285	**	-	**
36 Business receipts	31582361	*38280	2485373	4153596	3699482	3414040	10933801	2419380	3235134	*1203275	**	-	**
37 Interest	49019	*1	*404	3481	9252	4421	13258	*3975	2022	*12204	**	-	**
38 Interest on govt. obligations, State and local	3584	-	-	-	*18	-	*2907	*123	*516	*21	-	-	-
39 Rents	49671	-	*1855	*515	*3069	*3732	*12279	*66	*1053	*27101	-	-	**
40 Royalties	*70	-	-	-	-	-	-	-	-	*70	-	-	-
41 Net S-T cap gain less net LT loss	*402	-	-	-	-	*46	*236	-	*52	67	-	-	**
42 Net L-T cap gain less net ST loss	4185	-	*2365	*15	*234	*762	*398	*254	*145	*12	**	-	-
43 Net gain, noncapital assets	9311	-	*749	*133	1384	2412	3931	*367	*276	*61	**	-	-
44 Dividends, domestic corporations	1364	-	-	-	*494	*216	*517	-	*62	*74	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	173055	*220	11354	11873	12319	16577	55786	22072	27454	*15400	**	-	**
47 Total deductions	30698945	*38495	2364226	4019468	3571309	3315011	10660222	2349913	3161571	*1218730	**	-	**
48 Cost of sales and operations	22415950	*25650	1185581	2576157	2320441	2338603	8303269	1929153	2778871	*958226	**	-	**
49 Compensation of officers	1506575	*360	226927	317400	226472	162462	430604	57686	65019	*19645	**	-	**
50 Repairs	124695	*37	27054	17922	18805	9903	32592	8602	7415	*2364	**	-	**
51 Bad debts	65463	-	*4168	12558	10121	7275	19645	5283	3173	*3239	**	-	**
52 Rent paid on business property	341570	-	56733	71273	49637	37040	88631	12930	19130	*6197	**	-	**
53 Taxes paid	909466	*1757	85679	149054	143834	125840	291463	59800	36994	*15045	**	-	**
54 Interest paid	169299	*278	12824	27115	24149	13742	52214	8487	9490	*20999	**	-	**
55 Contributions or gifts	8393	-	*42	840	1970	1008	2814	*294	1116	*308	**	-	**
56 Amortization	10999	-	*774	*1304	*2363	*1920	1344	*52	*215	3026	-	-	**
57 Depreciation	427269	*796	53639	80790	69890	47548	108494	19382	20989	*25741	**	-	**
58 Depletion	*121	-	-	-	-	-	*121	-	-	-	-	-	-
59 Advertising	163659	*236	18285	43866	24921	17966	38230	10667	3751	*5736	**	-	**
60 Pension, prof sh, stock, annuity	195051	-	*12301	*4739	*20613	26918	86724	11290	17455	*15011	-	-	**
61 Employee benefit programs	350202	*1935	9744	56586	52494	59666	111777	21046	23179	*13776	**	-	**
62 Net loss, noncapital assets	4984	*11	*960	*854	*390	*448	651	*194	*223	*1253	-	-	**
63 Other deductions	4005250	*7436	669512	659010	605210	464670	1091649	205049	174551	*128163	**	-	**
64 Total receipts less total deducts	1174074	*6	137873	150145	154941	127197	362892	96323	105144	*39555	**	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	1170490	*6	137873	150145	154923	127197	359985	96200	104628	*39533	**	-	**
67 Net income, Form 1120-A	*4180	-	*4180	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	599597	-	96881	63082	*67363	*40671	198790	68817	63993	-	-	-	-
70 Statutory special deductions, total	97284	*6	*10929	*28870	*4675	12268	35473	-	*44	*5021	-	-	**
71 Net operating loss deduction	96355	*6	*10929	*28870	*4329	*12116	35136	-	-	*4968	-	-	**
72 Dividends received deduction	930	-	-	-	*346	*151	*336	-	*44	*53	-	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	473710	-	*30063	58193	82886	74259	125722	*27383	40692	*34513	**	-	**
75 Income tax before credits, total	117256	-	*4656	9288	14217	16747	35997	*10262	13923	*12165	**	-	**
76 Regular tax	113165	-	*4656	9288	14217	16679	33721	*9033	13837	*11734	**	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	17	-	-	-	-	-	-	-	-	17	-	-	**
79 Alternative minimum tax	*3440	-	-	-	-	*68	*2168	*1205	-	-	-	-	-
80 Environmental tax	*38	-	-	-	-	-	-	-	*7	*30	**	-	**
81 Foreign tax credit	1178	-	-	-	-	-	-	-	-	1178	-	-	**
82 U.S. Possessions tax credit	401	-	-	-	-	-	401	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*576	-	*239	-	-	*138	*6	-	-	193	-	-	**
86 Prior year minimum tax credit	3945	-	-	-	*1130	-	*2176	*6	*128	*505	-	-	-
87 Income tax after credits, total	111156	-	*4417	9288	13088	16609	33414	*10256	13794	*10290	**	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731
RETURNS WITH NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17513	*379	9533	2990	1626	1505	1209	197	57	***	***	**	-
2 Total assets	7507281	-	277078	528435	572977	996614	2406045	1190696	774072	***	***	**	-
3 Cash	1168818	-	64631	144389	162116	171335	346724	124629	90365	***	***	**	-
4 Notes and accounts receivable	3117239	-	*39362	198185	204696	336082	1006115	663285	393227	***	***	**	-
5 Less: Allowance for bad debts	20249	-	-	*772	*460	*6820	4820	2688	*2597	***	***	-	-
6 Inventories	673345	-	*14839	*37159	59601	107958	211636	102212	67453	***	***	**	-
7 Investments in govt. obligations, Total	*37324	-	-	-	-	*4296	*23254	-	*9774	***	***	-	-
8 Tax-exempt securities	*36620	-	-	-	-	-	-	*851	-	***	***	-	-
9 Other current assets	632111	-	*3208	5668	19951	62123	268682	142382	56202	***	***	**	-
10 Loans to stockholders	138872	-	*42183	*12281	*3282	41001	34560	*3017	*1186	***	***	-	-
11 Mortgage and real estate loans	*18330	-	-	-	-	-	*18093	*236	-	***	***	-	-
12 Other investments	325362	-	*5058	*6587	*18898	59991	142114	41135	29920	***	***	**	-
13 Depreciable assets	3400079	-	332388	323369	310925	504046	960440	252523	310843	***	***	**	-
14 Less: Accumulated depreciation	2256791	-	230406	228003	216021	311602	665998	162035	213665	***	***	**	-
15 Depletable assets	*25857	-	-	-	-	-	-	*3568	*22289	***	***	-	-
16 Less: Accumulated depletion	*19206	-	-	-	-	-	-	*3151	*16055	***	***	-	-
17 Land	102660	-	*4256	*2314	*6376	*21392	51664	*4233	*3247	***	***	**	-
18 Intangible assets (Amortizable)	63392	-	*1684	*18159	*176	*2988	*4091	*738	*7311	***	***	-	-
19 Less: Accumulated amortization	15456	-	*902	*2296	*175	*2293	*2064	*512	*5244	***	***	-	-
20 Other assets	78976	-	*777	11395	3611	*6116	11555	20272	19815	***	***	**	-
21 Total liabilities	7507281	-	277078	528435	572977	996614	2406045	1190696	774072	***	***	**	-
22 Accounts payable	1485580	-	7462	76096	122765	189410	561129	244941	154195	***	***	**	-
23 Mort, notes, and bonds under 1 yr	693156	-	21671	*51498	50758	75217	371043	25967	67569	***	***	**	-
24 Other current liabilities	997142	-	19522	54750	35259	82311	281090	319526	133724	***	***	**	-
25 Loans from stockholders	243444	-	*24735	*62551	*18672	*2929	113638	*9250	*5944	***	***	-	-
26 Mort, notes, bonds, 1 yr or more	735100	-	70057	*48809	39477	136911	210364	64777	51023	***	***	**	-
27 Other liabilities	196087	-	*927	*2	*1186	*8381	97401	*11771	*7503	***	***	**	-
28 Net worth	3156772	-	132703	234730	304860	501454	771380	514464	354114	***	***	**	-
29 Capital stock	313461	-	31277	39338	35881	37354	110666	25305	16801	***	***	**	-
30 Paid-in or capital surplus	410261	-	*6678	*33535	*40944	17716	89339	34736	70345	***	***	-	-
31 Retained earnings, appropriated	*3649	-	-	-	-	-	-	-	*3649	***	***	-	-
32 Retained earnings, unappropriate	1664254	-	51723	125892	204722	339647	350050	277883	157481	***	***	**	-
33 Retained earnings (S CORP)	967502	-	43466	*45303	*60219	*108230	334496	*204964	*110429	***	***	-	-
34 Less: Cost of treasury stock	202355	-	*440	*9339	*36906	*1493	113172	*28424	*4590	***	***	-	-
35 Total receipts	22276604	*18638	1693517	2322977	2331206	2582643	6505366	3498354	1917082	***	***	**	-
36 Business receipts	22023908	*18638	1671246	2314787	2309996	2566499	6404908	3468302	1885528	***	***	**	-
37 Interest	30446	-	*1213	*2027	2967	4945	10789	2807	3278	***	***	**	-
38 Interest on govt. obligations, State and local	2320	-	-	-	-	-	*266	*528	*106	***	***	-	-
39 Rents	11872	-	*438	*294	*1469	*2041	*6937	*104	*116	***	***	**	-
40 Royalties	*499	-	-	-	-	-	-	-	*499	***	***	-	-
41 Net S-T cap gain less net LT loss	*713	-	-	-	*633	-	-	-	*50	***	***	-	-
42 Net L-T cap gain less net ST loss	40621	-	*7628	-	*47	*89	*30354	*1391	*956	***	***	-	-
43 Net gain, noncapital assets	36843	-	*12007	*966	*2745	*1087	16747	330	*972	***	***	**	-
44 Dividends, domestic corporations	2930	-	-	-	*2	*855	*1199	*618	*233	***	***	**	-
45 Dividends, foreign corporations	*22	-	-	-	-	-	-	*22	-	***	***	-	-
46 Other receipts	126429	-	*986	*4904	13346	7126	34166	24252	25344	***	***	**	-
47 Total deductions	21440975	*16236	1581407	2222182	2213986	2500207	6324335	3369845	1858672	***	***	**	-
48 Cost of sales and operations	15875352	*15194	612486	1606687	1666470	1829296	4759315	2760857	1521568	***	***	**	-
49 Compensation of officers	981244	-	161367	130203	123657	154991	262734	95426	40915	***	***	**	-
50 Repairs	53070	-	11457	*902	6728	5728	18646	3422	3960	***	***	**	-
51 Bad debts	60947	-	*9861	*3501	*9722	14608	13656	4853	2053	***	***	**	-
52 Rent paid on business property	222913	-	44419	30469	32818	23212	43634	24094	15986	***	***	-	-
53 Taxes paid	650030	*379	61230	65892	66557	75465	206878	81444	51223	***	***	**	-
54 Interest paid	119732	*67	8774	12659	9545	21140	34878	10096	11186	***	***	**	-
55 Contributions or gifts	7722	-	*344	*627	722	605	2268	1834	*1026	***	***	**	-
56 Amortization	4661	-	*258	*1888	*6	*1139	*650	*172	*80	***	***	-	-
57 Depreciation	311606	-	39231	35627	26600	43534	80755	23701	27159	***	***	**	-
58 Depletion	*3869	-	-	-	-	-	*3341	*510	*18	***	***	-	-
59 Advertising	51633	-	11773	5467	6126	6931	11648	6066	2695	***	***	**	-
60 Pension, prof sh, stock, annuity	153855	-	*6258	*3671	*8002	*14825	59728	36351	8907	***	***	**	-
61 Employee benefit programs	314410	-	*24514	*18078	26626	54377	113835	25913	15221	***	***	**	-
62 Net loss, noncapital assets	8072	-	-	*479	*21	*803	3632	*2288	*815	***	***	-	-
63 Other deductions	2621859	*595	589436	306032	230388	253551	708737	292818	155860	***	***	**	-
64 Total receipts less total deducts	835629	*2402	112110	100795	117220	82436	181031	128509	58410	***	***	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	***	-	-
66 Net income, total	833309	*2402	112110	100795	117220	82436	180764	127981	58305	***	***	**	-
67 Net income, Form 1120-A	*3997	-	*3997	-	-	-	-	-	-	***	***	-	-
68 Net income, Form 1120F	*113	*113	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120S	407196	*2290	83840	*27671	*90289	*35368	74242	*50035	*22117	***	***	-	-
70 Statutory special deductions, total	78522	*16	*10943	*28801	*321	7891	18891	*5960	*4076	***	***	**	-
71 Net operating loss deduction	76489	*16	*10943	*28801	*320	*7292	18051	*5545	*3914	***	***	-	-
72 Dividends received deduction	2034	-	-	-	*2	*599	*839	*415	*163	***	***	**	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
74 Income subject to tax	348139	*96	*17328	44323	26610	39506	87770	71986	32147	***	***	**	-
75 Income tax before credits, total	93353	*14	*2598	6864	4021	7908	25592	25553	11063	***	***	**	-
76 Regular tax	90731	*14	*2598	6864	4021	7776	24844	24073	10895	***	***	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
78 Recapture of investment credit	34	-	-	-	-	-	-	-	-	***	***	-	-
79 Alternative minimum tax	2311	-	-	-	-	*132	*614	*1423	*101	***	***	-	-
80 Environmental tax	*33	-	-	-	-	-	*6	*4	*4	***	***	**	-
81 Foreign tax credit	*5	-	4	-	-	-	-	*2	-	***	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit	*3388	-	-	-	-	*62	*857	*142	*642	***	***	-	-
86 Prior year minimum tax credit	6023	-	-	-	-	-	*3515	*2230	*248	***	***	-	-
87 Income tax after credits, total	83936	*14	*2594	6864	4021	7845	21220	23180	10173	***	***	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 1798 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	82477	4705	44863	14384	7332	5698	4935	356	159	24	***	***	**
2 Total assets	27708181	-	1560602	2352490	2708891	3992749	9650589	2411668	2328577	797726	***	***	**
3 Cash	4068845	-	323597	471544	449029	824847	1314317	284646	283108	32825	***	***	**
4 Notes and accounts receivable	10122931	-	205277	544569	933618	1439911	3906795	1106859	914070	267657	***	***	**
5 Less: Allowance for bad debts	95317	-	*712	*920	*1603	13141	28879	13966	6864	*6361	***	***	**
6 Inventories	1962143	-	92796	69490	158333	322098	739069	143658	140484	*46067	***	***	**
7 Investments in govt. obligations, Total	86258	-	*676	*756	-	-	*14612	-	*20820	*45382	***	***	**
8 Tax-exempt securities	164524	-	-	-	-	*6387	*33760	*47772	*37559	*15778	***	***	-
9 Other current assets	2313894	-	54005	89993	155763	287617	893309	288090	275200	49746	***	***	**
10 Loans to stockholders	770346	-	237812	156624	129218	54421	131308	6967	21522	*19767	***	***	**
11 Mortgage and real estate loans	108825	-	-	*20647	-	*6033	*70519	*3514	*8114	-	***	***	-
12 Other investments	1216214	-	*4877	36296	54389	114587	473422	85039	157525	*170806	***	***	**
13 Depreciable assets	17643390	-	1966592	2623035	2078693	2604362	5441219	1011535	917312	291678	***	***	**
14 Less: Accumulated depreciation	11813170	-	1429369	1753805	1404571	1767227	3620112	659019	575179	195494	***	***	**
15 Depletable assets	*18661	-	-	-	-	*1053	*14097	*7	*3504	-	***	***	-
16 Less: Accumulated depletion	*14425	-	-	-	-	*377	*11860	-	*2187	-	***	***	-
17 Land	624020	-	*65056	52251	90560	73018	170226	38823	90585	16287	***	***	**
18 Intangible assets (Amortizable)	205350	-	19158	9017	17783	16838	27129	*13742	2988	*39892	***	***	**
19 Less: Accumulated amortization	84241	-	13441	4288	4897	7796	18607	*10283	*786	*8526	***	***	-
20 Other assets	409934	-	34278	37282	52575	30119	100265	64286	40804	12224	***	***	**
21 Total liabilities	27708181	-	1560602	2352490	2708891	3992749	9650589	2411668	2328577	797726	***	***	**
22 Accounts payable	4583381	-	192021	296478	446653	660850	1651733	349267	449362	87598	***	***	**
23 Mort, notes, and bonds under 1 yr	2390817	-	199204	303390	224004	269796	817625	236200	189964	*48975	***	***	**
24 Other current liabilities	3370378	-	152459	158249	228398	401238	1232023	414207	385035	77700	***	***	-
25 Loans from stockholders	1156824	-	217339	157002	165619	169729	394154	25449	*20562	*6944	***	***	-
26 Mort, notes, bonds, 1 yr or more	2776699	-	278681	350297	357311	364448	737057	183117	178953	*89883	***	***	-
27 Other liabilities	764501	-	22485	24755	59823	39598	296275	113547	72568	*22679	***	***	-
28 Net worth	12665580	-	498414	1062320	1227082	2087090	4521723	1089881	1032133	463948	***	***	**
29 Capital stock	1149547	-	206900	152590	175598	131671	263495	26110	151753	4806	***	***	**
30 Paid-in or capital surplus	856975	-	35581	91204	64097	96433	210940	21508	75854	70749	***	***	**
31 Retained earnings, appropriated	*36289	-	-	-	-	*5334	*17489	*11076	*845	-	***	***	**
32 Retained earnings, unappropriate	6872699	-	175351	480673	686647	1472876	2443008	539201	453893	*228702	***	***	**
33 Retained earnings (S CORP)	4448255	-	126399	350849	308748	581827	1837771	524936	438939	*182632	***	***	-
34 Less: Cost of treasury stock	698184	-	*45817	*12995	*8009	201050	250980	*32951	89151	*22943	***	***	-
35 Total receipts	83113245	533388	12219558	10482877	8693176	12096551	24358710	5594905	4633628	1437772	***	***	**
36 Business receipts	82140637	464736	12154552	10380412	8662056	11987022	24007202	5535952	4555743	1404093	***	***	**
37 Interest	133804	*1408	4566	7214	8877	23382	41033	7358	15574	*3967	***	***	**
38 Interest on govt. obligations, State and local	20652	-	-	-	-	*625	6999	*4810	*1690	*2988	***	***	-
39 Rents	62892	*96	-	*1933	*2008	20871	18015	*2458	7191	*7642	***	***	**
40 Royalties	*3587	-	-	-	-	-	*1366	-	*55	-	***	***	-
41 Net S-T cap gain less net LT loss	8850	-	-	-	*292	*482	*5251	*177	*1790	-	***	***	-
42 Net L-T cap gain less net ST loss	83887	-	*2854	*62666	*714	*2212	12601	*805	1339	*352	***	***	-
43 Net gain, noncapital assets	186723	*53690	36288	*13938	9646	12847	43996	3222	11218	*299	***	***	**
44 Dividends, domestic corporations	20698	-	-	-	-	*1945	16489	*104	*1743	*11	***	***	-
45 Dividends, foreign corporations	*1638	-	-	-	-	-	-	-	*22	*561	***	***	-
46 Other receipts	449878	*13457	21298	16715	9583	47165	205757	40019	37263	17858	***	***	**
47 Total deductions	79323519	439781	11388197	9987678	8268149	11631351	23425220	5384816	4462782	1369794	***	***	**
48 Cost of sales and operations	54581057	228876	6679700	5936078	5586680	8045978	17015653	4275640	3628032	1128194	***	***	**
49 Compensation of officers	4204880	*19153	871344	663475	544880	674550	1131094	153523	86296	24183	***	***	-
50 Repairs	540023	3503	91089	94182	70886	78852	148384	23654	20018	*3737	***	***	**
51 Bad debts	157278	*555	9454	9260	18530	34845	57889	7692	6943	*2215	***	***	**
52 Rent paid on business property	1011590	*12580	204110	158298	166762	123877	251848	36745	22982	*5550	***	***	**
53 Taxes paid	2502017	12487	387668	324403	265935	380654	740182	146641	105041	27907	***	***	**
54 Interest paid	561115	*12371	72331	65204	61051	80743	155112	34622	33227	*11991	***	***	**
55 Contributions or gifts	18691	*4	1414	1049	2311	3122	6676	1511	828	*906	***	***	-
56 Amortization	29598	*323	2027	399	1843	6374	4572	*6019	637	*2641	***	***	**
57 Depreciation	1710005	11847	222369	286187	207496	230218	498052	85180	78182	27475	***	***	**
58 Depletion	*2463	-	-	-	-	*107	*241	-	*1199	*496	***	***	-
59 Advertising	323871	*10605	65338	34969	30921	49396	49760	7459	4677	3718	***	***	**
60 Pension, prof sh, stock, annuity	593648	*27	*44331	43695	52717	95710	227229	79229	35092	*1570	***	***	**
61 Employee benefit programs	1061566	*1191	150293	102705	97529	169271	329668	74298	68699	*10392	***	***	**
62 Net loss, noncapital assets	14688	-	*40	*1721	*1298	1750	4532	*351	*106	*2390	***	***	-
63 Other deductions	12011028	126258	2586690	2266052	1159311	1655903	2804330	452252	370821	116428	***	***	**
64 Total receipts less total deducts	3789726	93607	831360	495200	425027	465200	933490	210089	170847	67977	***	***	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	3769075	93607	831360	495200	425027	464575	926491	205279	169157	64989	***	***	**
67 Net income, Form 1120-A	46472	*3817	41556	*1098	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	*282	*282	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	2274524	*67320	660632	342984	225658	261874	445257	115989	97985	*32160	***	***	-
70 Statutory special deductions, total	318144	*19904	38069	52342	29255	47064	101476	*13564	*7148	*2233	***	***	**
71 Net operating loss deduction	300991	*19904	38069	52342	29255	45646	88661	*13491	*6056	*1664	***	***	**
72 Dividends received deduction	17153	-	-	-	-	*1419	12814	*73	*1092	*569	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	1184850	*6383	132659	99874	170115	156115	386193	75726	65031	*31120	***	***	-
75 Income tax before credits, total	301113	*1091	20886	15392	33610	31804	116126	26188	23462	*10716	***	***	**
76 Regular tax	290888	*915	20886	15339	32447	31229	111180	25483	21913	*10549	***	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	9269	*176	-	*53	*1163	*575	4902	*622	*1265	*148	***	***	**
80 Environmental tax	91	-	-	-	-	-	-	-	*13	*18	***	***	**
81 Foreign tax credit	*1810	-	-	-	-	-	*1226	-	*514	-	***	***	-
82 U.S. Possessions tax credit	66	-	-	-	66	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	3881	-	*747	*75	*416	*425	1818	*73	-	*46	***	***	-
86 Prior year minimum tax credit	8811	-	-	-	-	*821	6603	*855	*243	-	***	***	-
87 Income tax after credits, total	286545	*1091	20138	15317	33128	30557	106480	25259	22705	*10670	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	169381	3981	51487	27314	22130	20327	29964	5827	4323	1678	911	684	756
2 Total assets	3031228706	-	1995253	4548505	8089292	14431452	66431780	41356192	67192418	58576943	65072183	112027584	2591507104
3 Cash	79283686	-	370851	707907	1159436	2053673	6504063	3656176	4892530	4442309	4579503	7762928	43154311
4 Notes and accounts receivable	659650782	-	410420	1261256	2370010	3915924	18328266	10934947	16477940	13710238	14024109	22997328	555220346
5 Less: Allowance for bad debts	12027864	-	-	*4313	14398	26806	257525	216969	351304	336734	436092	658631	9725092
6 Inventories	264335436	-	258292	697997	1515787	2853726	15553574	9872534	15831152	12617921	12777767	18766851	173589835
7 Investments in govt. obligations, Total	22849523	-	*3297	*7100	*65520	*23295	143267	303645	491517	500175	422435	799016	20090258
8 Tax-exempt securities	16938365	-	-	-	*4378	*11870	233102	106506	379968	393697	463051	433977	14911815
9 Other current assets	135863757	-	60764	113457	259165	447549	2230931	1675828	2904792	2852622	3165039	5055760	117097849
10 Loans to stockholders	13920006	-	148539	208202	128557	339488	589315	230392	284424	393346	284238	418384	10895122
11 Mortgage and real estate loans	23109387	-	*8580	*42444	*12288	67575	115654	36884	84207	37314	67396	122497	22514549
12 Other investments	787895898	-	*57966	129625	193964	544472	2506784	1957829	4027890	3989965	6236184	11999161	756252058
13 Depreciable assets	1324407788	-	2193485	3837827	7153907	10574256	46172185	26207494	40369224	32580159	34485225	57433937	1063400089
14 Less: Accumulated depreciation	688295591	-	1634949	2697041	5064389	7006761	28769178	15482122	22606016	17414300	17276003	28230426	542114405
15 Depletable assets	56499481	-	*6555	*36167	*12290	*38060	85466	56056	180892	215868	193055	742442	54932630
16 Less: Accumulated depletion	29000535	-	*1303	*7437	*9658	*27067	*8711	23186	56490	60814	35419	396191	28374257
17 Land	35658550	-	*31940	34754	102279	249015	1289696	887413	1296863	1121649	1165785	1763371	27715786
18 Intangible assets (Amortizable)	204391922	-	69966	117441	114014	263053	1111343	769475	2036440	2483525	3518427	9078843	184829396
19 Less: Accumulated amortization	49671112	-	50003	64093	62633	125414	562360	333358	674693	761182	813770	1701295	44522311
20 Other assets	185419225	-	60854	127213	148777	235543	1165909	716646	1623083	1811186	2251253	5639632	171639128
21 Total liabilities	3031228706	-	1995253	4548505	8089292	14431452	66431780	41356192	67192418	58576943	65072183	112027584	2591507104
22 Accounts payable	337229893	-	359597	743538	1124721	2081830	10238689	5608663	8504871	6810463	6411527	10559916	284786079
23 Mort, notes, and bonds under 1 yr	245849947	-	190127	401652	647023	1249786	7158603	4622423	6786205	4722112	5103331	6508362	208460322
24 Other current liabilities	228471412	-	159381	360319	622108	1033138	5668378	3812527	5871356	5063263	5385981	11122586	189372374
25 Loans from stockholders	48239180	-	537422	558505	688568	856293	2792918	1097944	1206938	452271	774321	898391	38375611
26 Mort, notes, bonds, 1 yr or more	561130417	-	301117	647540	1196171	2334280	9401010	5546220	10182679	9545795	11371860	22120930	488482817
27 Other liabilities	407940722	-	123509	146453	135305	173054	1285549	966986	1971385	1942141	2628471	7588467	390979402
28 Net worth	1202367134	-	324101	1690498	3675395	6703072	29886634	19701430	32668984	30040898	33396692	53228931	991050499
29 Capital stock	119931463	-	568163	434125	505458	1047372	3514376	2240689	3350453	3546497	3693975	6502397	94527959
30 Paid-in or capital surplus	505027582	-	357533	268585	610148	586280	3776282	2229259	5185662	6558554	9976024	16713257	458765999
31 Retained earnings, appropriated	3873301	-	-	*922	*7972	*6570	58686	*20460	58420	86336	73298	105738	3454898
32 Retained earnings, unappropriate	621290139	-	-118630	761774	1972020	3959114	11849157	8050033	12298661	12771155	15407960	27594595	526744301
33 Retained earnings (S CORP)	57286588	-	-323086	441716	892656	1718392	12713747	8055396	13344702	8312411	5632373	5274485	1223795
34 Less: Cost of treasury stock	105041939	-	159879	216624	312859	614657	2025614	894406	1568913	1234055	1386938	2961541	93666453
35 Total receipts	2820598479	7323201	11765099	16210180	24048746	36828003	161815437	86514878	132157073	100103354	97158327	148366996	1998307187
36 Business receipts	2629320605	6968724	11522270	16056003	23744921	36374182	159709486	85179169	130036703	98227184	94814879	143666588	1823020498
37 Interest	50782404	42815	8753	28825	35354	63496	186453	122259	227273	297513	414983	879295	48475384
38 Interest on govt. obligations, State and local	1437414	628	-	*779	*274	*1536	17147	18388	38989	50294	56876	121513	1130990
39 Rents	28152338	5052	*7010	*4456	8430	20862	153522	55211	182655	128715	123674	346483	27116269
40 Royalties	28178160	*8533	-	-	*2628	*12941	24484	10104	72152	121855	143603	433442	27348417
41 Net S-T cap gain less net LT loss	443039	*3008	*10842	*16091	*367	*17489	11675	5403	5729	8081	5838	28791	329725
42 Net L-T cap gain less net ST loss	8068765	40397	*11144	32596	8182	53403	88886	113216	207607	102762	234985	366554	6809032
43 Net gain, noncapital assets	6639423	140042	*58026	25487	62304	64880	216251	117364	157206	103253	95195	174628	5424786
44 Dividends, domestic corporations	2850743	5651	*1758	*643	*2692	6037	18936	10072	61543	39624	81479	110168	2512141
45 Dividends, foreign corporations	22187821	21343	-	-	-	*191	*6033	7753	66163	82734	138949	532141	21332515
46 Other receipts	42537767	87009	145296	45300	183594	212986	1382565	875938	1101052	941336	1047867	1707393	34807431
47 Total deductions	2651706894	6772477	11079807	15360209	22930331	35126497	153755356	81533985	124125064	93496027	90104845	137110766	1880311528
48 Cost of sales and operations	1751765604	4593199	5769446	8974104	14873674	23108606	109848304	58925726	92403319	68239538	64610786	94437906	1205980994
49 Compensation of officers	30432021	156354	966950	1302246	1660973	2420661	7204482	2592245	2957228	1705911	1197127	1496806	6771039
50 Repairs	22267757	24973	82856	162069	183141	237009	749512	299247	440004	357983	364886	742347	18623730
51 Bad debts	7037565	18153	18430	40937	47570	111164	440180	266216	263994	198859	257821	330753	5043489
52 Rent paid on business property	26140070	62531	463035	466979	429092	632000	1474330	554066	766042	540965	664954	1145893	18940182
53 Taxes paid	71312868	148000	298964	531109	731964	1071325	3828841	1904230	2596541	1948205	1932089	3174308	53147293
54 Interest paid	84709340	139774	71765	134386	241650	362292	1686191	923627	1450438	1249189	1488090	2727979	74233960
55 Contributions or gifts	2514750	3063	1297	2498	6470	13417	42871	29038	46169	46312	62348	117412	2143855
56 Amortization	8294344	39544	6094	11179	9072	30059	135702	85417	225016	229988	241378	468295	6812600
57 Depreciation	92363825	231601	191738	347996	546934	850116	3348498	1736584	2865982	2424131	2516120	4039519	73264606
58 Depletion	3539434	*1370	*-0	*1627	-	*2	25377	6683	9756	46225	14587	42976	3390830
59 Advertising	52291387	142615	90737	106160	121905	271664	909459	610207	1226350	1419397	1251782	2033855	44107256
60 Pension, prof sh, stock, annuity	14677685	41246	*3052	55987	96322	174314	738245	397985	638676	527622	475889	834826	10693522
61 Employee benefit programs	44235994	116507	102363	138333	283431	403838	1903714	1183784	1724760	1435088	1444296	2790476	32709403
62 Net loss, noncapital assets	1433354	2633	*1452	*411	8959	29178	29606	39797	34066	31422	48422	69726	1137683
63 Other deductions	438690895	1050914	3011629	3084188	3689174	5410851	21390044	11979133	16476723	13095192	13534270	22657688	323311087
64 Total receipts less total deducts	168891586	550723	685292	849971	1118414	1701506	8060081	4980892	8032009	6607326	7053482	11256229	117995659
65 Const taxable inc frm rel frn corps	17113779	*3969	-	-	-	-	*8355	-	28042	29113	70173	316409	16657717
66 Net income, total	184567951	554065	685292	849192	1118141	1699970	8051288	4962504	8021062	6586145	7066779	11451125	133522387
67 Net income, Form 1120-A	77294	-	49302	*4475	*23518	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	23529	23529	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	18902337	147294	356704	482371	552357	854026	4555021	2532942	3723152	2344714	1566843	1445780	341132
70 Statutory special deductions, total	14014090	124709	191027	126971	169059	158191	690684	450447	726472	593331	697780	1051713	9033707
71 Net operating loss deduction	7914397	112884	189797	126520	167175	154526	671807	438289	638395	517650	563464	831269	3502621
72 Dividends received deduction	6099692	11825	*1230	*450	*1884	3666	18877	12158	88077	75681	134315	220444	5531085
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	151715453	272801	138707	239850	398455	687960	2811926	1995898	3581686	3649088	4811033	8963865	124164184
75 Income tax before credits, total	53171537	95955	21709	45527	76617	153802	881112	695003	1249825	1271118	1688199	3131547	43861124
76 Regular tax	51304005	91349	21669	43848	75721	150548	862043	671208	1216220	1235319	1636879	3054120	42245080
77 Personal holding company tax	*230	-	-	-	*76	-	*154	-	*-0	-0	-	-	-
78 Recapture of investment credit	3947	-	-	-	-	-	*8	-	*2	216	45	9	3667
79 Alternative minimum tax	1648880	4372	*40	*1678	*820	3148	18591	22428	31142	32640	45836	67681	1420502
80 Environmental tax	198388	233	-	-	-	-	*23	225	1627	2868	4615	10115	178683
81 Foreign tax credit	15358288	*5308	-	-	-	-	584	*379	15260	28955	54117	269339	14984345
82 U.S. Possessions tax credit	3619287	9027	-	-	289	1107	13870	17374	96986	119655	319985	508746	2532249
83 Orphan drug credit	17826	-	-	-	-	-	-	-	-	-	-	-	17826
84 Nonconventional source fuel credit	134312	-	-	-	-	-	-	*1201	*19	*15	234	627	132216
85 General business credit	937140	1272	*403	*799	2123	2498	30484	13946	25127	29025	39111	66934	725417
86 Prior year minimum tax credit	444728	*1515	-	-	*75	*860	7614	7512	20885	14888	16658	39743	334976
87 Income tax after credits, total	32659957	78832	21306	44728	74130	149337	828559	654591	1091547	1078580	1258094	2246157	25134096

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 09
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9479	501	*1674	*994	970	1493	2291	585	528	199	96	70	75
2 Total assets	297019611	-	*63930	*132361	376181	1026855	4983394	4314029	8183226	6978149	6949347	10441292	253570848
3 Cash	6839103	-	*10738	*18117	*43180	149236	412915	290208	592545	445379	389650	770437	3716698
4 Notes and accounts receivable	81577698	-	*8905	*19557	82159	232895	1061699	921387	1786861	1481553	1129916	1630102	73222664
5 Less: Allowance for bad debts	611016	-	-	-	-	*1386	29200	7896	27494	23503	24128	26816	470592
6 Inventories	26668457	-	*8635	*7374	107389	167237	991753	891815	1770240	1350564	1352202	1834087	18187161
7 Investments in govt. obligations, Total	2304356	-	-	-	-	-	*31529	*17143	*51135	*40366	33018	34088	2097079
8 Tax-exempt securities	528210	-	-	-	-	*3097	*5232	*25815	*40428	10408	19791	42706	380732
9 Other current assets	9669009	-	*1249	*2232	*23705	36881	159286	181756	278158	218337	276483	449026	8041896
10 Loans to stockholders	1166934	-	*5824	*19646	*6632	*28386	87620	*6830	32201	130875	17955	42613	788351
11 Mortgage and real estate loans	46661	-	-	-	-	*4892	*8633	-	*7915	*2802	3622	260	18537
12 Other investments	68372055	-	*5047	-	*12088	*60799	275787	226064	384745	457281	565963	1012079	65372203
13 Depreciable assets	112250841	-	*41351	*205404	489122	932599	4545586	3357219	6084444	4860767	4753917	6074994	80905438
14 Less: Accumulated depreciation	51561640	-	*21438	*154996	398990	642875	2830214	1870415	3411265	2559852	2364889	2919721	34386984
15 Depletable assets	*79370	-	-	-	-	-	-	-	*69	*17	2276	20126	56882
16 Less: Accumulated depletion	*16607	-	-	-	-	-	-	-	*15	*14	70	12791	3717
17 Land	4325618	-	-	*7969	*6603	*24342	143594	135918	227082	199185	171126	260219	3149580
18 Intangible assets (Amortizable)	21659339	-	*116	*174	*1160	*29706	72202	77135	282226	293923	479008	921750	19501939
19 Less: Accumulated amortization	2319150	-	-	*149	*754	*14695	24883	24600	82969	94696	104025	167203	1805177
20 Other assets	16040374	-	*3504	*7034	*3889	15742	71853	85649	166920	164756	247533	475337	14798157
21 Total liabilities	297019611	-	*63930	*132361	376181	1026855	4983394	4314029	8183226	6978149	6949347	10441292	253570848
22 Accounts payable	68976300	-	*6198	*19487	49280	153098	778299	632380	1184310	801814	725961	987052	63638421
23 Mort, notes, and bonds under 1 yr	21865727	-	*13582	*3473	*11450	88268	500240	472211	839291	639467	564512	1122197	17611036
24 Other current liabilities	19366026	-	*2761	*13039	28257	47398	245562	325927	526187	553007	523854	651738	16448296
25 Loans from stockholders	2602094	-	*18926	*8073	*19548	112551	129663	182376	193168	100250	42595	5023	1789922
26 Mort, notes, bonds, 1 yr or more	54420300	-	*27572	*13782	*44215	75748	936341	733986	1340045	1187401	1493137	2432942	46135131
27 Other liabilities	21120535	-	*28252	*-0	-	*192	52836	76000	128267	185380	260268	478723	19910617
28 Net worth	108668628	-	*-33362	*74505	223431	549600	2340453	1891150	3971958	3510829	3339021	4763617	88037426
29 Capital stock	12340859	-	*88554	*10815	32723	113451	249336	187452	326595	311412	250631	527185	10242706
30 Paid-in or capital surplus	43465354	-	*108141	*6814	*30428	*12279	204323	274077	420790	672158	632410	959165	40144768
31 Retained earnings, appropriated	725372	-	-	-	*7048	-	-	*1238	-	*5675	1013	-	710398
32 Retained earnings, unappropriate	63203416	-	*9474	*46239	*115027	366766	1310328	720546	1585167	1233439	1731827	2759152	53325450
33 Retained earnings (S CORP)	6315247	-	*-239532	*10637	*44960	*81509	744425	753019	1836333	1450691	858933	657156	117116
34 Less: Cost of treasury stock	17381619	-	-	-	*6755	*24406	167959	45182	196927	162546	135793	139040	16503012
35 Total receipts	339818850	909833	*172326	*694335	1793211	3704502	14395989	12812077	25398846	17230341	14415175	17817162	230475052
36 Business receipts	325231541	*859309	*154999	*693584	1782727	3673825	14182150	12684227	25144460	16929741	14103659	17374044	217648816
37 Interest	2978063	*4938	*410	*528	*1988	5987	23730	10025	27631	36249	30319	94347	2741911
38 Interest on govt. obligations, State and local	54361	46	-	-	*92	*345	*930	*2622	4148	3931	3745	12697	25805
39 Rents	813685	*563	-	-	*1489	*2104	28209	7333	11023	14319	10945	14784	722917
40 Royalties	2736441	-	-	-	*3	-	-	*155	*9553	*1651	16243	35375	2673462
41 Net S-T cap gain less net LT loss	45624	-	-	-	-	*17299	*1482	40	*474	*1078	1415	1475	22363
42 Net L-T cap gain less net ST loss	612488	*5814	-	-	-	*117	*2214	*2688	26699	4672	12181	28041	530061
43 Net gain, noncapital assets	253983	*1403	*12953	*128	*359	*401	19767	17356	17757	8663	5958	6777	162460
44 Dividends, domestic corporations	572195	-	*66	-	*775	*1326	*2391	*418	1098	2237	44844	12534	506506
45 Dividends, foreign corporations	2301981	*7485	-	-	-	-	-	*1101	*688	*2411	1330	9034	2279933
46 Other receipts	4218488	*30275	*3899	*95	*5778	3099	135116	86115	155315	225389	184536	228054	3160818
47 Total deductions	321431335	866388	*143406	*673911	1722578	3582825	13764292	12268647	24335481	16406473	13754592	16708459	217204284
48 Cost of sales and operations	219852183	*558305	*73688	*420170	1218980	2591515	10159477	9609690	19786232	12436533	10323600	12041863	140632129
49 Compensation of officers	2372300	*8443	*14927	*34041	65860	137236	366556	213667	291715	198341	111097	146832	783586
50 Repairs	2601224	*7803	*152	*13108	*19282	35794	118198	52901	105909	88123	94044	88163	1977747
51 Bad debts	325132	*768	-	*557	*2069	*5537	35627	11236	24129	21364	16039	20181	187625
52 Rent paid on business property	2609558	*14018	*8687	*24435	*14346	54464	101759	47779	96190	59236	120770	116742	1951132
53 Taxes paid	7753677	18220	*5949	*34638	41003	71519	278541	205054	323758	265217	261624	522134	5726019
54 Interest paid	7609537	*17524	*3818	*3226	*5467	15618	130589	100090	169364	131764	181921	288121	6562035
55 Contributions or gifts	331304	*171	*327	*169	*1444	*1051	4399	4597	7657	6328	9587	11664	283908
56 Amortization	813805	*7351	-	*31	*756	*5521	7197	5385	18302	20827	37428	60771	650236
57 Depreciation	7722100	*25115	*4377	*14267	23850	74209	316762	223491	410241	360473	345774	406209	5517333
58 Depletion	11955	-	-	-	-	-	*1260	*200	*84	-	631	2153	7626
59 Advertising	14967012	*17403	*918	*13896	*5183	13781	101775	72255	377052	477552	260367	405059	13221771
60 Pension, prof sh, stock, annuity	1319716	*4752	-	-	*7438	*4194	35013	40101	68505	85117	47861	59500	967234
61 Employee benefit programs	4328718	*21522	*634	*13062	*10989	35173	115130	128507	210398	179733	202094	203306	3208170
62 Net loss, noncapital assets	78204	*793	-	-	*612	*60	2701	516	2864	1255	2007	6624	60773
63 Other deductions	48734910	164199	*29929	*102311	305299	537153	1989309	1553175	2443081	2074611	1739747	2329137	35466959
64 Total receipts less total deducts	18387515	43445	*28920	*20425	70633	121676	631697	543430	1063366	823868	660584	1108702	13270768
65 Const taxable inc frm rel frn corps	1724604	*2386	-	-	-	-	-	-	-	-	108	5195	1716915
66 Net income, total	20057758	45784	*28920	*20425	70541	121332	630768	540808	1059218	819937	656947	1101200	14961879
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1148	*1148	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2240409	*6687	*17540	*2787	*37848	*69275	334186	331216	554550	412691	191851	235241	46537
70 Statutory special deductions, total	1035227	*4195	*46	*7169	*5166	*4829	56052	42212	49978	38399	69185	41265	716731
71 Net operating loss deduction	359171	*4195	-	*7169	*4624	*3881	54378	41426	48470	34543	26456	31198	102831
72 Dividends received deduction	676056	-	*46	-	*542	*948	*1674	*786	1507	3856	42730	10067	613900
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	16800332	*34902	*11334	*10468	*27528	47228	240535	183761	454782	369443	400479	824878	14194994
75 Income tax before credits, total	5883089	12033	*1700	*1570	*6190	10060	74943	65881	158231	128774	141355	285264	4997089
76 Regular tax	5706073	*11782	*1700	*1570	*6190	9915	74000	62124	154622	125544	136190	281241	4841196
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	424	-	-	-	-	-	-	-	-	-	-	4	420
79 Alternative minimum tax	154122	*208	-	-	-	*145	*930	3047	3064	2817	4441	2905	136565
80 Environmental tax	20598	*43	-	-	-	-	*13	*37	173	318	401	929	18683
81 Foreign tax credit	1283299	*2386	-	-	-	-	*13	-	*92	*306	141	3416	1276945
82 U.S. Possessions tax credit	525965	-	-	-	-	-	728	1329	6332	4911	15568	34760	462337
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*11	-	-	-	-	-	-	-	*11	-	-	-	-
85 General business credit	52323	-	-	-	*454	*246	*3257	*2089	1212	794	1794	2444	40033
86 Prior year minimum tax credit	61194	-	-	-	-	-	*290	*1042	3860	*2731	1982	4353	46936
87 Income tax after credits, total	3960297	9647	*1700	*1570	*5735	9814	70655	61421	146724	120032	121870	240291	3170837

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2010 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1510	-	-	*409	*205	*330	372	*54	85	27	12	7	9
2 Total assets	14354247	-	-	*47051	*98052	*204724	796942	*384187	1326345	973558	800035	1078480	8644873
3 Cash	375824	-	-	*10318	*2471	*22620	47732	*17201	60124	73465	39815	37211	64868
4 Notes and accounts receivable	3015306	-	-	*5738	*22796	*31459	191447	*163236	420752	237886	130355	162945	1648693
5 Less: Allowance for bad debts	40468	-	-	-	-	-	*15969	*2397	3301	*2353	2245	1595	12608
6 Inventories	2470765	-	-	*2245	*25922	*43019	178103	*88524	262041	136482	143073	216482	1374873
7 Investments in govt. obligations, Total	*20436	-	-	-	-	-	-	-	-	*12960	6978	-	498
8 Tax-exempt securities	*199249	-	-	-	-	-	-	-	*11769	3375	-	-	184104
9 Other current assets	452920	-	-	*469	*2942	*3170	21537	*6157	14972	57262	34960	96313	215136
10 Loans to stockholders	142794	-	-	*5907	-	*14930	*22579	-	*3397	*94589	-	170	1223
11 Mortgage and real estate loans	*20878	-	-	-	-	-	*5045	-	*149	-	2794	260	12631
12 Other investments	1132050	-	-	-	*10871	*36064	56513	*8089	79992	29112	105262	18550	787597
13 Depreciable assets	9121026	-	-	*89619	*113639	*216596	698898	*180165	890598	532286	656689	922500	4820035
14 Less: Accumulated depreciation	4352303	-	-	*67296	*81405	*164800	447229	*104932	475098	244472	353413	436247	1977411
15 Depletable assets	*17	-	-	-	-	-	-	-	-	*17	-	-	-
16 Less: Accumulated depletion	*14	-	-	-	-	-	-	-	-	*14	-	-	-
17 Land	313438	-	-	-	*410	-	29034	*7891	20595	22990	17253	22638	192627
18 Intangible assets (Amortizable)	1373894	-	-	*51	*1160	-	*2463	*3510	26425	*14286	7725	1332	1316942
19 Less: Accumulated amortization	126921	-	-	*51	*754	-	*299	*1873	6544	*6057	2480	506	108357
20 Other assets	235356	-	-	*51	-	*1667	*7088	*18615	20472	*11745	13269	38427	124022
21 Total liabilities	14354247	-	-	*47051	*98052	*204724	796942	*384187	1326345	973558	800035	1078480	8644873
22 Accounts payable	1430620	-	-	*2382	*10063	*35158	122614	*87243	182746	117997	74449	157100	640867
23 Mort, notes, and bonds under 1 yr	779225	-	-	-	*5075	*1929	78710	*113536	126727	47405	63889	64505	277450
24 Other current liabilities	1178815	-	-	*4778	*6935	*28427	48622	*39726	82248	85452	88084	96890	697654
25 Loans from stockholders	212713	-	-	*98	*9777	*22673	*31944	*49173	*11461	*3887	-	-	83701
26 Mort, notes, bonds, 1 yr or more	3117028	-	-	*1839	*21622	*12807	187384	*64234	149698	*171408	103840	269785	2134412
27 Other liabilities	865513	-	-	-	-	*-0	*7845	*85	*14234	*28560	28478	41289	745022
28 Net worth	6770332	-	-	*37953	*44580	*103730	319823	*30190	759232	518850	441294	448912	4065767
29 Capital stock	485170	-	-	*9194	*4271	*29453	38063	*13840	46698	41316	11293	93089	197952
30 Paid-in or capital surplus	1602521	-	-	*281	*2817	*53	*25432	*1028	58906	229094	25873	25587	1233449
31 Retained earnings, appropriated	*1152	-	-	-	-	-	-	*1152	-	-	-	-	-
32 Retained earnings, unappropriate	3859240	-	-	*28478	*36931	*88344	204553	*70570	235884	*14900	221515	299529	2658536
33 Retained earnings (S CORP)	982399	-	-	-	*3175	-	*90766	*-56400	420783	*257729	226542	39804	-
34 Less: Cost of treasury stock	160151	-	-	-	*2614	*14121	*38991	-	*3039	*24189	43930	9096	24170
35 Total receipts	50496788	-	-	*323080	*464057	*811870	2973363	*2887292	7707196	3653078	3199037	3175079	25302735
36 Business receipts	49992552	-	-	*322457	*461752	*792357	2922325	*2880819	7673091	3606361	3141032	3154486	25037871
37 Interest	87643	-	-	*528	*707	*1675	*3250	*458	6204	*18935	637	4231	51018
38 Interest on govt. obligations, State and local	10702	-	-	-	*92	*184	-	-	*558	*1492	513	296	7567
39 Rents	21232	-	-	-	-	*237	*8891	*3383	*431	*1468	372	66	6385
40 Royalties	*82277	-	-	-	*3	-	-	-	*255	-	831	8322	72867
41 Net S-T cap gain less net LT loss	*18465	-	-	-	-	*17299	*1166	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*17620	-	-	-	-	-	*304	-	-	-	288	52	16975
43 Net gain, noncapital assets	17378	-	-	-	-	*9	*297	*739	786	*733	599	559	13656
44 Dividends, domestic corporations	1505	-	-	-	*51	*23	*261	-	*8	-	-	659	503
45 Dividends, foreign corporations	17707	-	-	-	-	-	-	*557	-	*2227	168	1151	13604
46 Other receipts	229707	-	-	*95	*1453	*86	36869	*1336	25865	21862	54597	5255	82289
47 Total deductions	49198940	-	-	*315436	*449941	*788813	2867820	*2861629	7527949	3521078	3131941	3104866	24629467
48 Cost of sales and operations	43283466	-	-	*205886	*341883	*600218	2240800	*2536648	6851156	3143077	2731949	2665981	21965869
49 Compensation of officers	296617	-	-	*24207	*15355	*26989	81930	*9263	43765	19699	13018	10577	51815
50 Repairs	147761	-	-	*7316	*2507	*7796	24370	*2304	16019	10895	14136	7637	54780
51 Bad debts	30456	-	-	-	*1209	*1713	1648	*691	3639	*2790	985	824	16956
52 Rent paid on business property	170384	-	-	*5679	*886	*17774	29480	*3426	7621	*2775	8538	5328	88876
53 Taxes paid	514173	-	-	*9231	*9129	*14067	38511	*19786	55591	32201	25646	38676	271335
54 Interest paid	314540	-	-	*721	*2081	*2814	22777	*14002	21189	16379	12645	24010	197924
55 Contributions or gifts	11054	-	-	*166	-	*908	*488	*511	425	*321	1134	1593	5508
56 Amortization	21064	-	-	-	*232	-	*319	*211	2171	*2986	869	2072	12204
57 Depreciation	487822	-	-	*6871	*6729	*9685	44332	*15297	53604	38055	45048	58888	209313
58 Depletion	20	-	-	-	-	-	-	-	-	-	8	-	12
59 Advertising	637424	-	-	*1756	*1666	*6010	18028	*1455	45811	21845	55083	19170	466600
60 Pension, prof sh, stock, annuity	61026	-	-	-	*1966	-	*8808	*1034	11399	*4262	4286	7543	21727
61 Employee benefit programs	394397	-	-	*7965	*6212	*9152	15605	*17865	38719	29135	25390	54137	190217
62 Net loss, noncapital assets	13348	-	-	-	-	-	*1826	-	*126	*24	234	761	10377
63 Other deductions	2815390	-	-	*45639	*60086	*91687	338898	*239137	376715	196634	192970	207668	1065956
64 Total receipts less total deducts	1297848	-	-	*7644	*14117	*23057	105543	*25663	179248	132000	67096	70213	673268
65 Const taxable inc frm rel frn corps	27399	-	-	-	-	-	-	-	-	-	-	-	27399
66 Net income, total	1314544	-	-	*7644	*14025	*22873	105543	*25663	178690	130508	66584	69916	693099
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	307334	-	-	-	*11034	-	*68378	*18173	104709	*66311	34149	4580	-
70 Statutory special deductions, total	69018	-	-	*101	*2991	*3897	*4168	*1462	*9539	*13585	633	12133	20510
71 Net operating loss deduction	51118	-	-	*101	*2956	*3881	*3985	*905	*9533	*11641	465	10981	6670
72 Dividends received deduction	17900	-	-	-	*35	*16	*183	*557	*6	*1944	168	1152	13839
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	938268	-	-	*7543	-	*18976	32997	*6028	64506	*50624	31801	53204	672590
75 Income tax before credits, total	318836	-	-	*1131	-	*4570	9597	*2083	22110	17486	11160	18997	231702
76 Regular tax	315192	-	-	*1131	-	*4570	9557	*2010	21914	*17212	10812	18198	229787
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	2506	-	-	-	-	-	*40	*73	*171	*226	313	713	968
80 Environmental tax	1138	-	-	-	-	-	-	-	*25	*47	35	85	947
81 Foreign tax credit	4984	-	-	-	-	-	-	-	-	-	-	-	4984
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	10030	-	-	-	-	*42	*13	-	*550	*141	1174	355	7754
86 Prior year minimum tax credit	*1692	-	-	-	-	-	*9	-	*86	-	574	980	43
87 Income tax after credits, total	302130	-	-	*1131	-	*4528	9575	*2083	21473	17345	9413	17661	218921

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2020 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1041	*463	-	-	-	*56	338	*72	71	***	7	7	***
2 Total assets	17119641	-	-	-	-	*55711	781150	*490546	1124834	***	601058	1166517	***
3 Cash	423400	-	-	-	-	*9553	91871	*27468	110047	***	54353	58619	***
4 Notes and accounts receivable	2236992	-	-	-	-	*19657	200687	*109551	343462	***	109426	254252	***
5 Less: Allowance for bad debts	45135	-	-	-	-	-	*2945	*1560	3569	***	4259	7808	***
6 Inventories	1632988	-	-	-	-	*5061	143299	*90176	185088	***	61342	130111	***
7 Investments in govt. obligations, Total	32111	-	-	-	-	-	-	-	-	***	10438	21673	***
8 Tax-exempt securities	*50608	-	-	-	-	-	*5232	-	2864	***	-	41912	***
9 Other current assets	694224	-	-	-	-	*3501	37351	*59823	36277	***	24431	39746	***
10 Loans to stockholders	25986	-	-	-	-	-	*17798	*465	*5738	***	-	-	***
11 Mortgage and real estate loans	*8783	-	-	-	-	-	*2090	-	*6159	***	-	-	***
12 Other investments	6687744	-	-	-	-	-	*36561	*9270	36948	***	30673	186706	***
13 Depreciable assets	7324978	-	-	-	-	*90297	665517	*460069	855897	***	387814	547836	***
14 Less: Accumulated depreciation	3701657	-	-	-	-	*72358	470950	*291949	522042	***	166760	235379	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
17 Land	274415	-	-	-	-	-	*33406	*8045	34910	***	10437	27968	***
18 Intangible assets (Amortizable)	1503874	-	-	-	-	-	*6915	*19551	*31983	***	73893	100881	***
19 Less: Accumulated amortization	151637	-	-	-	-	-	*687	*3784	*6817	***	6920	23092	***
20 Other assets	121966	-	-	-	-	-	*15003	*3421	7889	***	16190	23094	***
21 Total liabilities	17119641	-	-	-	-	*55711	781150	*490546	1124834	***	601058	1166517	***
22 Accounts payable	1571383	-	-	-	-	*4222	129530	*91367	260006	***	71191	148492	***
23 Mort, notes, and bonds under 1 yr	972726	-	-	-	-	*9884	*52610	*18091	83389	***	24028	147575	***
24 Other current liabilities	1438631	-	-	-	-	*84	36189	*44838	46161	***	46504	111405	***
25 Loans from stockholders	180070	-	-	-	-	*25897	*9552	*28	*5540	***	24604	-	***
26 Mort, notes, bonds, 1 yr or more	3798457	-	-	-	-	-	*94552	*86230	148455	***	126223	241500	***
27 Other liabilities	1071360	-	-	-	-	-	*2595	*6146	*20701	***	34315	41298	***
28 Net worth	8087014	-	-	-	-	*15624	456121	*243847	560582	***	274192	476247	***
29 Capital stock	367605	-	-	-	-	*2185	29884	*6680	16160	***	21868	32557	***
30 Paid-in or capital surplus	4730012	-	-	-	-	-	*16085	*20335	56001	***	75721	104152	***
31 Retained earnings, appropriated	128795	-	-	-	-	-	-	-	-	***	-	-	***
32 Retained earnings, unappropriate	2849125	-	-	-	-	*13439	320785	*190089	314818	***	112899	298875	***
33 Retained earnings (S CORP)	670478	-	-	-	-	-	*107313	*27159	198787	***	65076	41080	***
34 Less: Cost of treasury stock	659001	-	-	-	-	-	*17946	*415	*25184	***	1372	418	***
35 Total receipts	26296611	*47892	-	-	-	*273342	2512451	*1537934	4327862	***	1524138	2991827	***
36 Business receipts	25654384	*29408	-	-	-	*273292	2475505	*1505626	4306739	***	1494523	2916972	***
37 Interest	111112	-	-	-	-	*6	5392	*1770	4833	***	2679	5505	***
38 Interest on govt. obligations, State and local	7756	-	-	-	-	-	*673	*260	*2358	***	468	3417	***
39 Rents	18335	-	-	-	-	-	*3679	*1828	*209	***	4112	230	***
40 Royalties	163832	-	-	-	-	-	-	-	*109	***	14039	4556	***
41 Net S-T cap gain less net LT loss	*102	-	-	-	-	-	*60	-	*1	***	-	1	***
42 Net L-T cap gain less net ST loss	23491	-	-	-	-	-	*818	*2325	*5043	***	161	12479	***
43 Net gain, noncapital assets	34936	*1403	-	-	-	*44	*9981	*12234	618	***	124	602	***
44 Dividends, domestic corporations	1908	-	-	-	-	-	*986	*22	*215	***	1	143	***
45 Dividends, foreign corporations	31791	-	-	-	-	-	-	-	-	***	-	-	***
46 Other receipts	248963	*17082	-	-	-	-	15356	*13867	7737	***	8031	47922	***
47 Total deductions	25498946	*41945	-	-	-	*273122	2418916	*1465723	4197686	***	1464313	2851105	***
48 Cost of sales and operations	18542043	*25429	-	-	-	*181241	1909212	*1077587	3507663	***	1122656	2146206	***
49 Compensation of officers	207909	*470	-	-	-	*4448	55746	*15536	48626	***	6420	24743	***
50 Repairs	192432	-	-	-	-	*2347	25521	*10132	24336	***	17044	18437	***
51 Bad debts	28881	*88	-	-	-	*285	*825	*3517	5878	***	1896	3571	***
52 Rent paid on business property	189172	-	-	-	-	*2485	14058	*5265	18841	***	12996	24483	***
53 Taxes paid	395858	*1058	-	-	-	*7264	51540	*22086	50297	***	22907	31435	***
54 Interest paid	399689	*4255	-	-	-	*1064	13641	*11136	16476	***	15376	21503	***
55 Contributions or gifts	14593	-	-	-	-	-	*180	*625	1758	***	1613	2672	***
56 Amortization	38499	*1596	-	-	-	-	*509	*1350	*1378	***	1134	3304	***
57 Depreciation	541631	*793	-	-	-	*4356	45215	*35448	59499	***	31924	45662	***
58 Depletion	*51	-	-	-	-	-	*8	-	*1	***	-	-	***
59 Advertising	820588	-	-	-	-	*693	15266	*5478	24713	***	27951	107130	***
60 Pension, prof sh, stock, annuity	125494	-	-	-	-	-	*10342	*8675	12769	***	4785	5890	***
61 Employee benefit programs	318560	-	-	-	-	*7084	19050	*15920	44459	***	11657	15345	***
62 Net loss, noncapital assets	3828	-	-	-	-	-	*139	*70	*755	***	311	1666	***
63 Other deductions	3679719	*8256	-	-	-	*61856	257665	*252898	380239	***	185643	399058	***
64 Total receipts less total deducts	797665	*5948	-	-	-	*220	93534	*72211	130176	***	59824	140722	***
65 Const taxable inc frm rel frn corps	57126	-	-	-	-	-	-	-	-	***	-	-	***
66 Net income, total	847035	*5948	-	-	-	*220	92861	*71950	127818	***	59357	137305	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	249395	*5948	-	-	-	-	*42673	*20850	64776	***	18328	3833	***
70 Statutory special deductions, total	17906	-	-	-	-	-	*6798	*4121	*159	***	1	314	***
71 Net operating loss deduction	*16489	-	-	-	-	-	*6108	*4106	-	***	-	214	***
72 Dividends received deduction	1417	-	-	-	-	-	*690	*15	*159	***	1	100	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	579734	-	-	-	-	*220	43390	*46979	62883	***	41028	133158	***
75 Income tax before credits, total	202982	-	-	-	-	*33	13600	*15925	21636	***	14018	45523	***
76 Regular tax	196191	-	-	-	-	*33	13510	*15874	21380	***	13958	45357	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	*5933	-	-	-	-	-	*91	*50	-	***	15	-	***
80 Environmental tax	609	-	-	-	-	-	-	*1	*8	***	45	165	***
81 Foreign tax credit	*21206	-	-	-	-	-	*13	-	*3	***	-	5	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	*11	-	-	-	-	-	-	-	*11	***	-	-	***
85 General business credit	3034	-	-	-	-	-	*1579	*399	*92	***	36	795	***
86 Prior year minimum tax credit	*2683	-	-	-	-	-	-	*599	*985	***	501	241	***
87 Income tax after credits, total	176048	-	-	-	-	*33	12008	*14927	20545	***	13481	44482	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Preserved fruits and vegetables

MINOR INDUSTRY 2030 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	283	***	-	-	-	*24	*127	***	55	25	8	5	7
2 Total assets	21479173	***	-	-	-	*22220	*361461	***	827545	787483	537061	695764	18000963
3 Cash	244019	***	-	-	-	*7911	*21580	***	41903	39566	15707	51169	64971
4 Notes and accounts receivable	4368238	***	-	-	-	-	*74127	***	122952	175199	81391	82680	3797169
5 Less: Allowance for bad debts	40261	***	-	-	-	-	-	***	*1210	*1468	504	486	36592
6 Inventories	2911487	***	-	-	-	*1293	*78063	***	346489	241657	260231	193789	1685130
7 Investments in govt. obligations, Total	*6359	***	-	-	-	-	-	***	-	*16	-	-	5020
8 Tax-exempt securities	*93913	***	-	-	-	-	-	***	*2235	-	-	-	91678
9 Other current assets	1802617	***	-	-	-	*1045	*4221	***	22381	22295	17399	38852	1685263
10 Loans to stockholders	62836	***	-	-	-	-	*12139	***	*4087	*4991	710	40909	-
11 Mortgage and real estate loans	*2215	***	-	-	-	-	-	***	*96	*126	-	-	1993
12 Other investments	6030580	***	-	-	-	*615	*23325	***	16525	78226	8936	51960	5829364
13 Depreciable assets	7599512	***	-	-	-	*24636	*239566	***	500815	380311	367630	413910	5525480
14 Less: Accumulated depreciation	3558820	***	-	-	-	*19730	*128325	***	266799	201613	235521	229018	2386864
15 Depletable assets	*69	***	-	-	-	-	-	***	*69	-	-	-	-
16 Less: Accumulated depletion	*15	***	-	-	-	-	-	***	*15	-	-	-	-
17 Land	257836	***	-	-	-	*5999	*10449	***	24660	*32602	16172	44298	108893
18 Intangible assets (Amortizable)	1469072	***	-	-	-	*775	*10157	***	*1623	*8882	659	10773	1436082
19 Less: Accumulated amortization	178546	***	-	-	-	*591	*5980	***	*796	*982	-	4650	165507
20 Other assets	408062	***	-	-	-	*266	*22139	***	12529	*7674	4251	1577	358884
21 Total liabilities	21479173	***	-	-	-	*22220	*361461	***	827545	787483	537061	695764	18000963
22 Accounts payable	1256711	***	-	-	-	*884	*40775	***	86531	106550	53534	82195	854064
23 Mort, notes, and bonds under 1 yr	3530832	***	-	-	-	*357	*58967	***	148823	*129913	121017	14515	3022840
24 Other current liabilities	1276160	***	-	-	-	*363	*23322	***	66015	76872	23120	26684	1038065
25 Loans from stockholders	75308	***	-	-	-	-	*6521	***	*16010	*47472	-	3158	5
26 Mort, notes, bonds, 1 yr or more	3062634	***	-	-	-	*81	*96820	***	130604	108879	98201	147039	2425814
27 Other liabilities	2664941	***	-	-	-	-	*2865	***	13128	*11467	7448	28253	2601780
28 Net worth	9612587	***	-	-	-	*20535	*132190	***	366434	306331	233743	393920	8058394
29 Capital stock	484941	***	-	-	-	*18	*25889	***	52396	22576	4288	36958	335762
30 Paid-in or capital surplus	3463681	***	-	-	-	*3610	*432	***	*10881	*21547	3659	5264	3417310
31 Retained earnings, appropriated	*1561	***	-	-	-	-	-	***	-	-	738	-	736
32 Retained earnings, unappropriate	6764514	***	-	-	-	-	*118642	***	199239	*113437	170609	298726	5783309
33 Retained earnings (S CORP)	462828	***	-	-	-	*16907	-	***	*111590	*159754	76450	67110	-
34 Less: Cost of treasury stock	1564938	***	-	-	-	-	*12773	***	*7672	*10984	22002	14139	1478722
35 Total receipts	22057797	***	-	-	-	*352220	*882561	***	1462326	1499311	887251	1004924	15410853
36 Business receipts	21156564	***	-	-	-	*351388	*876582	***	1450882	1392518	867382	989159	14672551
37 Interest	270773	***	-	-	-	-	*2982	***	*2425	*2902	1417	6721	254167
38 Interest on govt. obligations, State and local	5136	***	-	-	-	-	-	***	*6	*85	109	704	3349
39 Rents	56502	***	-	-	-	-	*984	***	*326	*207	723	470	53593
40 Royalties	*225878	***	-	-	-	-	-	***	-	-	-	-	225723
41 Net S-T cap gain less net LT loss	1583	***	-	-	-	-	-	***	-	-	-	-	1583
42 Net L-T cap gain less net ST loss	7603	***	-	-	-	-	*146	***	*103	*2165	785	10	4279
43 Net gain, noncapital assets	7125	***	-	-	-	*208	*95	***	*405	*437	57	106	5817
44 Dividends, domestic corporations	974	***	-	-	-	-	-	***	*142	-	10	-	819
45 Dividends, foreign corporations	136929	***	-	-	-	-	-	***	-	-	-	-	136929
46 Other receipts	188730	***	-	-	-	*624	*1772	***	8038	100996	16768	7754	52044
47 Total deductions	20546547	***	-	-	-	*332341	*854513	***	1389768	1437671	857713	930321	14197287
48 Cost of sales and operations	13274358	***	-	-	-	*299674	*655575	***	1006279	1089348	624317	667002	8533080
49 Compensation of officers	259762	***	-	-	-	*8693	*25562	***	19629	41980	7836	13831	134582
50 Repairs	184139	***	-	-	-	-	*711	***	5778	*4821	7721	3154	158881
51 Bad debts	21811	***	-	-	-	-	*1111	***	2670	*2554	611	907	13846
52 Rent paid on business property	170544	***	-	-	-	*114	*7048	***	3930	*5780	8525	3768	141227
53 Taxes paid	394115	***	-	-	-	*3754	*17237	***	28189	21373	13011	13295	291985
54 Interest paid	573400	***	-	-	-	*164	*10335	***	20773	19303	14966	18678	482329
55 Contributions or gifts	18359	***	-	-	-	-	*373	***	*726	*718	333	956	15007
56 Amortization	73677	***	-	-	-	*158	*1832	***	*325	*170	84	841	70257
57 Depreciation	577658	***	-	-	-	*1297	*16679	***	30048	28928	25097	29357	433465
58 Depletion	6062	***	-	-	-	-	-	***	-	-	-	-	6062
59 Advertising	988317	***	-	-	-	-	*2758	***	13224	64814	10996	33346	842482
60 Pension, prof sh, stock, annuity	141438	***	-	-	-	-	*1335	***	*4923	4267	1117	4567	121892
61 Employee benefit programs	282727	***	-	-	-	*1445	*7802	***	12901	*6066	16452	1104	234054
62 Net loss, noncapital assets	*5417	***	-	-	-	-	*300	***	*13	*113	42	31	4905
63 Other deductions	3574765	***	-	-	-	*17042	*105853	***	240361	147437	126605	139484	2713232
64 Total receipts less total deducts	1511251	***	-	-	-	*19879	*28048	***	72558	61639	29538	74603	1213566
65 Const taxable inc frm rel frn corps	229010	***	-	-	-	-	-	***	-	-	-	18	228992
66 Net income, total	1735125	***	-	-	-	*19879	*28048	***	72552	61555	29429	73917	1439209
67 Net income, Form 1120-A	-	***	-	-	-	-	-	***	-	-	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	***	-	-	-	-	-
69 Net income, Form 1120S	112945	***	-	-	-	*19879	-	***	*14301	*25601	13115	38325	-
70 Statutory special deductions, total	30756	***	-	-	-	-	*1623	***	*141	*7907	8	-	15232
71 Net operating loss deduction	28112	***	-	-	-	-	*1623	***	-	*7907	-	-	12739
72 Dividends received deduction	2645	***	-	-	-	-	-	***	*141	-	8	-	2493
73 Public utility div paid deduction	-	***	-	-	-	-	-	***	-	-	-	-	-
74 Income subject to tax	1587807	***	-	-	-	-	*26425	***	58110	*28047	16306	35592	1420360
75 Income tax before credits, total	550558	***	-	-	-	-	*8588	***	19777	*10175	5695	12538	492732
76 Regular tax	541656	***	-	-	-	-	*8321	***	19758	*9520	5544	12101	485411
77 Personal holding company tax	-	***	-	-	-	-	-	***	-	-	-	-	-
78 Recapture of investment credit	15	***	-	-	-	-	-	***	-	-	-	-	15
79 Alternative minimum tax	*6837	***	-	-	-	-	*267	***	-	*628	134	391	5366
80 Environmental tax	1825	***	-	-	-	-	-	***	*20	*28	17	46	1715
81 Foreign tax credit	108925	***	-	-	-	-	-	***	-	-	-	-	108925
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	***	-	-	-	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	***	-	-	-	-	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	***	-	-	-	-	-
85 General business credit	7039	***	-	-	-	-	*49	***	*60	*5	181	81	6663
86 Prior year minimum tax credit	*3818	***	-	-	-	-	-	***	*220	-	16	-	3582
87 Income tax after credits, total	430776	***	-	-	-	-	*8539	***	19497	*10170	5498	12458	373561

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2040
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	689	***	-	-	*52	*169	337	*48	30	22	***	***	***
2	Total assets	47070811	-	-	-	*19715	*103553	610484	*320191	389034	713865	***	***	***
3	Cash	1296778	-	-	-	-	*4714	58508	*13588	*47136	41267	***	***	***
4	Notes and accounts receivable	4602020	-	-	-	*10845	*59546	160676	*96960	65551	153705	***	***	***
5	Less: Allowance for bad debts	137658	-	-	-	-	-	*5932	*355	*951	*3714	***	***	***
6	Inventories	6110256	-	-	-	*3197	*13404	95982	*72706	69722	162505	***	***	***
7	Investments in govt. obligations, Total	124256	-	-	-	-	-	-	-	-	-	***	***	***
8	Tax-exempt securities	112061	-	-	-	-	-	-	-	-	-	***	***	***
9	Other current assets	2971119	-	-	-	*51	*423	19750	*21528	*11017	8212	***	***	***
10	Loans to stockholders	187099	-	-	-	-	*2145	*2190	*639	*3449	*14652	***	***	***
11	Mortgage and real estate loans	*1436	-	-	-	-	-	-	-	*1331	-	***	***	***
12	Other investments	6133509	-	-	-	-	-	*27099	*6685	*15905	*12940	***	***	***
13	Depreciable assets	23707189	-	-	-	*25929	*55905	534029	*222768	347265	544879	***	***	***
14	Less: Accumulated depreciation	10716389	-	-	-	*20307	*34915	307844	*134609	195326	250951	***	***	***
15	Depletable assets	20126	-	-	-	-	-	-	-	-	-	***	***	***
16	Less: Accumulated depletion	12791	-	-	-	-	-	-	-	-	-	***	***	***
17	Land	893554	-	-	-	-	*2331	21658	*17169	*3818	14591	***	***	***
18	Intangible assets (Amortizable)	7895197	-	-	-	-	-	*2119	*844	*4220	*7248	***	***	***
19	Less: Accumulated amortization	617603	-	-	-	-	-	*172	*167	*1528	*4182	***	***	***
20	Other assets	4500652	-	-	-	-	-	*2423	*2437	*17424	*12715	***	***	***
21	Total liabilities	47070811	-	-	-	*19715	*103553	610484	*320191	389034	713865	***	***	***
22	Accounts payable	6057791	-	-	-	*347	*11655	133555	*42349	55514	90298	***	***	***
23	Mort, notes, and bonds under 1 yr	4355922	-	-	-	-	*23722	*51104	*53560	*8543	*115972	***	***	***
24	Other current liabilities	3697448	-	-	-	*1547	*2303	27537	*48894	29739	43780	***	***	***
25	Loans from stockholders	171819	-	-	-	-	*2824	*3481	*7817	*4985	*12572	***	***	***
26	Mort, notes, bonds, 1 yr or more	13588176	-	-	-	*207	*13700	*66561	*39886	*28629	*106893	***	***	***
27	Other liabilities	3342278	-	-	-	-	-	*18107	*6255	*8535	*14843	***	***	***
28	Net worth	15857377	-	-	-	*17615	*49350	310140	*121430	253089	329506	***	***	***
29	Capital stock	3127190	-	-	-	*5264	*9602	22240	*3618	5752	41764	***	***	***
30	Paid-in or capital surplus	6226848	-	-	-	-	*895	61996	-	*43348	*78243	***	***	***
31	Retained earnings, appropriated	157925	-	-	-	-	-	-	-	-	-	***	***	***
32	Retained earnings, unappropriate	11360127	-	-	-	*12351	*38853	*127880	*46083	*110354	*122215	***	***	***
33	Retained earnings (S CORP)	604079	-	-	-	-	-	*113217	*71728	*95894	*88214	***	***	***
34	Less: Cost of treasury stock	5618792	-	-	-	-	-	*15193	-	*2259	*929	***	***	***
35	Total receipts	81254256	***	-	-	*225859	*372967	2328863	*1352576	1150037	1885949	***	***	***
36	Business receipts	77955964	***	-	-	*224677	*371579	2312105	*1346309	1143253	1869561	***	***	***
37	Interest	1227954	***	-	-	*823	*40	*2644	*641	*1619	*2085	***	***	***
38	Interest on govt. obligations, State and local	6391	***	-	-	-	-	-	-	-	*15	***	***	***
39	Rents	292058	-	-	-	-	-	*936	-	*280	*777	***	***	***
40	Royalties	731766	-	-	-	-	-	-	-	-	-	***	***	***
41	Net S-T cap gain less net LT loss	*318	-	-	-	-	-	*190	-	*14	-	***	***	***
42	Net L-T cap gain less net ST loss	*96424	-	-	-	-	-	-	-	*29	*853	***	***	***
43	Net gain, noncapital assets	56541	-	-	-	*359	-	*129	*35	*2887	*1370	***	***	***
44	Dividends, domestic corporations	12625	-	-	-	-	-	-	-	*14	*23	***	***	***
45	Dividends, foreign corporations	393809	-	-	-	-	-	-	-	-	-	***	***	***
46	Other receipts	480406	***	-	-	-	*1348	12859	*5591	*1942	11265	***	***	***
47	Total deductions	77358620	***	-	-	*223802	*368861	2282591	*1333596	1056074	1819418	***	***	***
48	Cost of sales and operations	52673869	***	-	-	*186014	*321741	1830388	*1196910	855422	1537130	***	***	***
49	Compensation of officers	300141	-	-	-	*6237	*6773	33593	*23361	*21742	19265	***	***	***
50	Repairs	650019	***	-	-	*1250	*5596	30876	*9147	*2575	*5355	***	***	***
51	Bad debts	56616	***	-	-	*21	-	*4687	*845	*236	*1304	***	***	***
52	Rent paid on business property	630429	***	-	-	*568	*78	6749	*2103	*2919	*4606	***	***	***
53	Taxes paid	1019601	***	-	-	*1742	*4091	26658	*10101	12037	20677	***	***	***
54	Interest paid	2533990	***	-	-	*31	*2727	11934	*7292	*3026	15739	***	***	***
55	Contributions or gifts	107357	***	-	-	*8	-	*98	*154	*351	*558	***	***	***
56	Amortization	131784	-	-	-	-	-	*36	*4	*866	*350	***	***	***
57	Depreciation	1626317	-	-	-	*2184	*2838	42880	*15135	17653	39111	***	***	***
58	Depletion	2154	-	-	-	-	-	-	-	-	-	***	***	***
59	Advertising	5806123	***	-	-	*168	*542	3684	*1543	*15204	27333	***	***	***
60	Pension, prof sh, stock, annuity	308137	***	-	-	*2936	*819	*2166	*1251	*4761	*5576	***	***	***
61	Employee benefit programs	1160396	***	-	-	*1513	*5803	10955	*8011	*3958	*7704	***	***	***
62	Net loss, noncapital assets	16436	-	-	-	-	-	*37	*53	-	*145	***	***	***
63	Other deductions	10335253	***	-	-	*21129	*17854	277850	*57687	115325	134565	***	***	***
64	Total receipts less total deducts	3895636	***	-	-	*2057	*4107	46272	*18980	93963	66531	***	***	***
65	Const taxable inc frm rel frn corps	315171	-	-	-	-	-	-	-	-	-	***	***	***
66	Net income, total	4204416	***	-	-	*2057	*4107	46272	*18980	93963	66516	***	***	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69	Net income, Form 1120S	200305	-	-	-	-	-	*16625	*13883	*56189	*28437	***	***	***
70	Statutory special deductions, total	56853	-	-	-	-	-	*6809	-	*363	*23	***	***	***
71	Net operating loss deduction	*33295	-	-	-	-	-	*6809	-	*353	-	***	***	***
72	Dividends received deduction	23558	-	-	-	-	-	-	-	*10	*23	***	***	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74	Income subject to tax	3947369	***	-	-	*2057	*4107	*22843	*5097	*37411	*38161	***	***	***
75	Income tax before credits, total	1357131	***	-	-	*309	*616	*6610	*1656	*12881	*13352	***	***	***
76	Regular tax	1346311	***	-	-	*309	*616	*6610	*1656	*12704	*12975	***	***	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78	Recapture of investment credit	388	-	-	-	-	-	-	-	-	-	***	***	***
79	Alternative minimum tax	*5035	***	-	-	-	-	-	-	*158	*351	***	***	***
80	Environmental tax	5396	-	-	-	-	-	-	-	*19	*26	***	***	***
81	Foreign tax credit	257960	-	-	-	-	-	-	-	-	-	***	***	***
82	U.S. Possessions tax credit	1987	-	-	-	-	-	136	142	-	-	***	***	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85	General business credit	16109	-	-	-	-	-	-	-	-	*417	***	***	***
86	Prior year minimum tax credit	*31657	-	-	-	-	-	-	-	*71	*568	***	***	***
87	Income tax after credits, total	1049418	***	-	-	*309	*616	*6474	*1513	*12810	*12367	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bakery products

MINOR INDUSTRY 2050
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2098	*8	*893	*409	***	*137	240	113	52	19	***	**	***
2 Total assets	8694615	-	*36888	*58927	***	*114865	606969	840917	838452	724369	***	**	***
3 Cash	467564	-	*7884	*3434	***	*29457	65268	19755	94112	86783	***	**	***
4 Notes and accounts receivable	1398660	-	*3060	*13820	***	*16842	122098	184182	123281	160247	***	**	***
5 Less: Allowance for bad debts	23478	-	-	-	***	*306	*3410	*1074	*3109	*2711	***	**	***
6 Inventories	730423	-	*5800	*5129	***	*4744	69074	68402	111363	74311	***	**	***
7 Investments in govt. obligations, Total	*32325	-	-	-	***	-	-	-	*32325	-	***	-	***
8 Tax-exempt securities	*33670	-	-	-	***	-	-	*13341	*3121	4528	***	-	***
9 Other current assets	289155	-	*1177	*695	***	*7029	9796	32340	44789	21083	***	**	***
10 Loans to stockholders	28255	-	*2156	*13739	***	-	*3068	*564	*4651	*1867	***	**	***
11 Mortgage and real estate loans	829	-	-	-	***	-	-	-	-	-	***	-	***
12 Other investments	266579	-	*5047	-	***	-	*11603	19217	18599	23114	***	**	***
13 Depreciable assets	6280452	-	*18501	*71788	***	*138764	709162	890138	851650	741702	***	**	***
14 Less: Accumulated depreciation	3023379	-	*6852	*56686	***	*91488	404576	455586	505582	422163	***	**	***
15 Depletable assets	828	-	-	-	***	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	-	-	-	-	***	-	-	-	-	-	***	-	***
17 Land	150016	-	-	-	***	*1458	*15317	26413	19818	*23397	***	**	***
18 Intangible assets (Amortizable)	803205	-	*116	*123	***	*2661	*10251	*33180	*44363	*7150	***	**	***
19 Less: Accumulated amortization	78182	-	-	*98	***	*2661	*4755	*7657	*9138	*4734	***	**	***
20 Other assets	1337692	-	-	*6983	***	*8364	*4071	17703	8206	9796	***	**	***
21 Total liabilities	8694615	-	*36888	*58927	***	*114865	606969	840917	838452	724369	***	**	***
22 Accounts payable	1617669	-	*2287	*17105	***	*7376	99195	98616	114161	78751	***	**	***
23 Mort, notes, and bonds under 1 yr	431618	-	*13582	*3473	***	*1459	47400	78136	75973	*16281	***	**	***
24 Other current liabilities	675499	-	*2052	*7939	***	*5612	16798	47305	56064	77386	***	**	***
25 Loans from stockholders	209488	-	*14242	-	***	*14089	*16853	*68309	*8111	7524	***	**	***
26 Mort, notes, bonds, 1 yr or more	1583618	-	-	*7882	***	*5554	189163	158035	117543	102938	***	**	***
27 Other liabilities	443930	-	*28252	*-0	***	-	*4931	*18773	*18711	*32506	***	**	***
28 Net worth	3732793	-	*-23527	*22527	***	*80774	232628	371743	447890	408983	***	**	***
29 Capital stock	287223	-	*25650	*736	***	*3864	19418	54013	60704	16383	***	**	***
30 Paid-in or capital surplus	1482396	-	*93331	*4031	***	-	*15785	*51871	*11090	*12863	***	**	***
31 Retained earnings, appropriated	-	-	-	-	***	-	-	-	-	-	***	-	***
32 Retained earnings, unappropriate	1392692	-	*9474	*17761	***	*58320	*59362	*75453	202718	*188289	***	**	***
33 Retained earnings (S CORP)	662421	-	*-151982	-	***	*20652	*170863	*194735	*192589	*200301	***	-	***
34 Less: Cost of treasury stock	91938	-	-	-	***	*2061	*32800	*4328	*19211	*8854	***	**	***
35 Total receipts	16428996	*245999	*102279	*335123	***	*326675	1381765	1921807	2081322	2024767	***	**	***
36 Business receipts	16217160	238756	*84951	*334995	***	*322668	1376278	1916577	2063823	2010767	***	**	***
37 Interest	58497	488	*410	-	***	*972	*260	*537	*1978	*1647	***	**	***
38 Interest on govt. obligations, State and local	4272	-	-	-	***	-	-	-	*179	*507	***	-	***
39 Rents	17145	2	-	-	***	*1460	-	*15	*386	*726	***	**	***
40 Royalties	*3055	-	-	-	***	-	-	-	*1296	785	***	-	***
41 Net S-T cap gain less net LT loss	*640	-	-	-	***	-	-	-	*454	*104	***	-	***
42 Net L-T cap gain less net ST loss	14021	*5247	-	-	***	*117	-	-	*3654	*185	***	**	***
43 Net gain, noncapital assets	28420	-	*12953	*128	***	*113	*110	*224	1528	*496	***	**	***
44 Dividends, domestic corporations	2614	-	*66	-	***	*1084	-	*8	*214	*445	***	-	***
45 Dividends, foreign corporations	182	-	-	-	***	-	-	-	-	-	***	**	***
46 Other receipts	82990	1506	*3899	-	***	*260	*5118	4446	7809	9105	***	**	***
47 Total deductions	15671413	244912	*76584	*325129	***	*297407	1311669	1832263	1986753	1895747	***	**	***
48 Cost of sales and operations	8911863	113996	*42289	*206335	***	*122132	864809	1135682	1358871	1038413	***	**	***
49 Compensation of officers	267270	1415	*9567	*5952	***	*29154	37680	42972	40307	26119	***	**	***
50 Repairs	147227	2583	*82	*4617	***	*3615	7575	7574	15601	8695	***	**	***
51 Bad debts	26503	246	-	*557	***	*62	4332	3673	4129	2763	***	**	***
52 Rent paid on business property	239039	3195	*6011	*18756	***	*10086	*6378	*13463	26934	8624	***	**	***
53 Taxes paid	494982	9036	*4802	*24371	***	*12717	41807	58771	50115	64299	***	**	***
54 Interest paid	220852	3582	*844	*1023	***	*369	21350	19712	12820	9678	***	**	***
55 Contributions or gifts	16375	61	*327	*3	***	*73	*261	*889	*1164	*1455	***	**	***
56 Amortization	13458	628	-	*31	***	-	*1405	1162	*455	*696	***	**	***
57 Depreciation	464718	7534	*1300	*6355	***	*14318	46372	57191	52732	53560	***	**	***
58 Depletion	-	-	-	-	***	-	-	-	-	-	***	-	***
59 Advertising	622785	2303	*422	*12010	***	*1252	11706	28374	18138	31059	***	**	***
60 Pension, prof sh, stock, annuity	155346	3572	-	-	***	-	*1949	*10143	12739	34780	***	**	***
61 Employee benefit programs	445595	14134	*634	*4324	***	*1387	25008	47873	33391	61502	***	**	***
62 Net loss, noncapital assets	1918	379	-	-	***	-	*121	*112	*234	*31	***	**	***
63 Other deductions	3643483	82248	*10305	*40795	***	*102241	240916	404673	359123	554072	***	**	***
64 Total receipts less total deducts	757583	*1087	*25695	*9994	***	*29268	70097	89544	94569	129020	***	**	***
65 Const taxable inc frm rel frn corps	-	-	-	-	***	-	-	-	-	-	***	-	***
66 Net income, total	753311	*1087	*25695	*9994	***	*29268	70097	89544	94389	128512	***	**	***
67 Net income, Form 1120-A	-	-	-	-	***	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	*1053	*1053	-	-	***	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	286662	-	*14315	-	***	*21607	*55005	*59465	*49989	*78572	***	-	***
70 Statutory special deductions, total	25904	-	*46	*7069	***	*759	*6636	*5534	*2687	*311	***	**	***
71 Net operating loss deduction	23996	-	-	*7069	***	-	*6636	*5528	*2537	-	***	-	***
72 Dividends received deduction	1908	-	*46	-	***	*759	-	*5	*150	*311	***	**	***
73 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	***	-	***
74 Income subject to tax	440869	*1087	*11334	*2925	***	*6902	*8456	*24546	41724	*49741	***	**	***
75 Income tax before credits, total	153460	*305	*1700	*439	***	*1325	*2421	*9818	14548	*17820	***	**	***
76 Regular tax	144216	*304	*1700	*439	***	*1180	*2421	*8318	14148	*16888	***	**	***
77 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	***	-	***
78 Recapture of investment credit	-	-	-	-	***	-	-	-	-	-	***	-	***
79 Alternative minimum tax	8735	-	-	-	***	*145	-	*1497	*384	*812	***	-	***
80 Environmental tax	443	-0	-	-	***	-	-	*3	*16	*53	***	**	***
81 Foreign tax credit	*223	-	-	-	***	-	-	-	*89	-	***	**	***
82 U.S. Possessions tax credit	519	-	-	-	***	-	-	-	519	-	***	-	***
83 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	***	-	***
85 General business credit	3379	-	-	-	***	-	-	*485	*136	4	***	-	***
86 Prior year minimum tax credit	*4229	-	-	-	***	-	*175	*224	*283	-	***	-	***
87 Income tax after credits, total	145110	*305	*1700	*439	***	*1325	*2247	*9109	*13522	*17816	***	**	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	601	*9	-	-	*262	*115	*151	*19	*13	***	***	***	9
2 Total assets	13044995	-	-	-	*82646	*93356	*316077	*115291	*194047	***	***	***	10480678
3 Cash	442453	-	-	-	*13674	*30709	*16462	*1947	*27188	***	***	***	262318
4 Notes and accounts receivable	1375963	-	-	-	*18117	*5699	*49341	*28874	*42847	***	***	***	966948
5 Less: Allowance for bad debts	30593	-	-	-	-	-	*279	-	*1719	***	***	***	24341
6 Inventories	2235586	-	-	-	*22928	*12275	*97496	*30839	*42885	***	***	***	1683115
7 Investments in govt. obligations, Total	263033	-	-	-	-	-	-	-	-	***	***	***	263003
8 Tax-exempt securities	*3163	-	-	-	-	*3097	-	-	*66	***	***	***	-
9 Other current assets	930829	-	-	-	*11081	*4596	*18949	*5795	*11223	***	***	***	774668
10 Loans to stockholders	*216859	-	-	-	*6046	*6721	*14785	-	*276	***	***	***	189029
11 Mortgage and real estate loans	112	-	-	-	-	-	-	-	-	***	***	***	112
12 Other investments	2503470	-	-	-	-	*5542	*2749	*233	*268	***	***	***	2330025
13 Depreciable assets	6563971	-	-	-	*104797	*61465	*278604	*91564	*109985	***	***	***	4836997
14 Less: Accumulated depreciation	2821430	-	-	-	*97594	*39392	*172084	*44656	*61929	***	***	***	1914983
15 Depletable assets	57252	-	-	-	-	-	-	-	-	***	***	***	56882
16 Less: Accumulated depletion	3717	-	-	-	-	-	-	-	-	***	***	***	3717
17 Land	420192	-	-	-	*1707	*1503	*7796	*676	*13542	***	***	***	369720
18 Intangible assets (Amortizable)	270482	-	-	-	-	-	*1621	*152	*2203	***	***	***	206389
19 Less: Accumulated amortization	61129	-	-	-	-	-	*116	*148	*1459	***	***	***	49087
20 Other assets	678498	-	-	-	*1888	*1141	*753	*14	*8672	***	***	***	533598
21 Total liabilities	13044995	-	-	-	*82646	*93356	*316077	*115291	*194047	***	***	***	10480678
22 Accounts payable	1187274	-	-	-	*5254	*5136	*27577	*18784	*17345	***	***	***	1024475
23 Mort, notes, and bonds under 1 yr	1069047	-	-	-	*1219	*14668	*73327	*2645	*27788	***	***	***	775249
24 Other current liabilities	984787	-	-	-	*3521	*1092	*12846	*2812	*13901	***	***	***	844645
25 Loans from stockholders	250944	-	-	-	*4452	*6354	*13665	*27382	*307	***	***	***	194786
26 Mort, notes, bonds, 1 yr or more	1854480	-	-	-	*914	*16215	*51374	*7670	*4121	***	***	***	1524316
27 Other liabilities	782730	-	-	-	-	*-0	*1133	*1338	*1776	***	***	***	697950
28 Net worth	6915731	-	-	-	*67285	*49891	*136156	*54661	*128808	***	***	***	5419258
29 Capital stock	244778	-	-	-	*5326	*860	*12998	*46	*18876	***	***	***	160152
30 Paid-in or capital surplus	690980	-	-	-	-	*1154	*7049	*15291	*5940	***	***	***	404271
31 Retained earnings, appropriated	47869	-	-	-	-	-	-	-	-	***	***	***	47869
32 Retained earnings, unappropriate	5473724	-	-	-	*20174	-	*86601	*9272	*28682	***	***	***	4838243
33 Retained earnings (S CORP)	505986	-	-	-	*41785	*47877	*41872	*30211	*79094	***	***	***	-
34 Less: Cost of treasury stock	*47606	-	-	-	-	-	*12364	*159	*3785	***	***	***	31278
35 Total receipts	15716357	*105194	-	-	*335410	*146567	*890503	*530682	*517074	***	***	***	10835721
36 Business receipts	15232674	*95623	-	-	*334807	*146407	*882698	*529531	*505552	***	***	***	10426031
37 Interest	67180	*449	-	-	-	-	*865	*1	*123	***	***	***	60218
38 Interest on govt. obligations, State and local	10881	-	-	-	-	*161	-	-	*4	***	***	***	7046
39 Rents	19601	-	-	-	-	-	-	-	*1354	***	***	***	15744
40 Royalties	*39955	-	-	-	-	-	-	-	*563	***	***	***	38004
41 Net S-T cap gain less net LT loss	3230	-	-	-	-	-	-	-	-	***	***	***	3227
42 Net L-T cap gain less net ST loss	*12978	-	-	-	-	-	-	-	*7814	***	***	***	5101
43 Net gain, noncapital assets	4238	-	-	-	-	-	*63	*1102	*43	***	***	***	1528
44 Dividends, domestic corporations	23992	-	-	-	-	-	-	-	*9	***	***	***	22338
45 Dividends, foreign corporations	226638	-	-	-	-	-	-	-	-	***	***	***	224630
46 Other receipts	74989	*9122	-	-	*603	*-0	*6877	*48	*1611	***	***	***	31853
47 Total deductions	14484736	*100422	-	-	*308259	*130834	*835114	*516404	*467508	***	***	***	10024194
48 Cost of sales and operations	8816831	*77786	-	-	*227198	*86096	*487841	*442330	*321691	***	***	***	5802894
49 Compensation of officers	143158	*1664	-	-	*17840	*9280	*25565	*4629	*10467	***	***	***	46808
50 Repairs	136762	*1112	-	-	*6183	*2125	*7727	*930	*1395	***	***	***	107307
51 Bad debts	16709	*61	-	-	-	-	*977	*442	*443	***	***	***	11635
52 Rent paid on business property	103343	*3136	-	-	*3620	*4798	*3256	-	*2862	***	***	***	48428
53 Taxes paid	295606	*1211	-	-	*6220	*3412	*26126	*4303	*7290	***	***	***	201445
54 Interest paid	267180	*1062	-	-	*74	*1972	*12543	*2285	*1878	***	***	***	208945
55 Contributions or gifts	41195	*2	-	-	-	-	*880	*9	*14	***	***	***	38232
56 Amortization	21372	-	-	-	-	-	*678	*6	*354	***	***	***	13668
57 Depreciation	422603	*2220	-	-	*5421	*5444	*19000	*5945	*7044	***	***	***	312907
58 Depletion	*1587	-	-	-	-	-	-	-	*84	***	***	***	1495
59 Advertising	969509	*223	-	-	*2113	-	*6651	*872	*9710	***	***	***	906382
60 Pension, prof sh, stock, annuity	133518	-	-	-	*2536	-	*2607	*349	*1200	***	***	***	117958
61 Employee benefit programs	181899	*1065	-	-	-	*808	*5351	*1799	*2635	***	***	***	141164
62 Net loss, noncapital assets	*10969	*7	-	-	-	-	-	-	-	***	***	***	10840
63 Other deductions	2922496	*10872	-	-	*37053	*16899	*235911	*52506	*100441	***	***	***	2054086
64 Total receipts less total deducts	1231621	*4771	-	-	*27151	*15733	*55389	*14277	*49566	***	***	***	811527
65 Const taxable inc frm rel frn corps	126188	-	-	-	-	-	-	-	-	***	***	***	122896
66 Net income, total	1346928	*4771	-	-	*27151	*15572	*55389	*14277	*49561	***	***	***	927377
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	***	-
68 Net income, Form 1120F	*95	*95	-	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120S	227587	-	-	-	*26814	*15572	*45221	*13626	*26290	***	***	***	-
70 Statutory special deductions, total	38907	-	-	-	-	-	*172	-	*6	***	***	***	29477
71 Net operating loss deduction	*11581	-	-	-	-	-	*172	-	-	***	***	***	3298
72 Dividends received deduction	27327	-	-	-	-	-	-	-	*6	***	***	***	26179
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
74 Income subject to tax	1080434	*4771	-	-	*337	-	*9996	*651	*23265	***	***	***	897900
75 Income tax before credits, total	375816	*1608	-	-	*51	-	*2686	*341	*7919	***	***	***	312136
76 Regular tax	366621	*1604	-	-	*51	-	*2686	*247	*7910	***	***	***	305346
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	***	***	***	-0
79 Alternative minimum tax	*7798	-	-	-	-	-	-	*94	-	***	***	***	5553
80 Environmental tax	1396	*4	-	-	-	-	-	-	*9	***	***	***	1237
81 Foreign tax credit	106303	-	-	-	-	-	-	-	-	***	***	***	105234
82 U.S. Possessions tax credit	7176	-	-	-	-	-	-	-	-	***	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	-
85 General business credit	*590	-	-	-	-	-	*5	-	-	***	***	***	584
86 Prior year minimum tax credit	*2369	-	-	-	-	-	-	-	*995	***	***	***	1375
87 Income tax after credits, total	259378	*1608	-	-	*51	-	*2681	*341	*6925	***	***	***	204943

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2081
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	*32	-	-	-	-	-	*24	***	-	-	**	**	***
2	Total assets	*22113284	-	-	-	-	-	*35228	***	-	-	**	**	***
3	Cash	*120958	-	-	-	-	-	*5329	***	-	-	**	**	***
4	Notes and accounts receivable	*1939382	-	-	-	-	-	*6875	***	-	-	**	**	***
5	Less: Allowance for bad debts	4820	-	-	-	-	-	-	***	-	-	-	**	***
6	Inventories	*1210002	-	-	-	-	-	*9204	***	-	-	**	**	***
7	Investments in govt. obligations, Total	200	-	-	-	-	-	-	***	-	-	-	-	***
8	Tax-exempt securities	*12475	-	-	-	-	-	-	***	-	-	-	-	***
9	Other current assets	*221611	-	-	-	-	-	-	***	-	-	**	**	***
10	Loans to stockholders	-	-	-	-	-	-	-	***	-	-	-	-	***
11	Mortgage and real estate loans	-	-	-	-	-	-	-	***	-	-	-	-	***
12	Other investments	*5069825	-	-	-	-	-	-	***	-	-	**	**	***
13	Depreciable assets	*13640516	-	-	-	-	-	*55994	***	-	-	**	**	***
14	Less: Accumulated depreciation	*5429287	-	-	-	-	-	*44213	***	-	-	**	**	***
15	Depletable assets	-	-	-	-	-	-	-	***	-	-	-	-	***
16	Less: Accumulated depletion	-	-	-	-	-	-	-	***	-	-	-	-	***
17	Land	*311889	-	-	-	-	-	*1675	***	-	-	**	**	***
18	Intangible assets (Amortizable)	544179	-	-	-	-	-	-	***	-	-	-	**	***
19	Less: Accumulated amortization	32611	-	-	-	-	-	-	***	-	-	-	**	***
20	Other assets	*4508965	-	-	-	-	-	*365	***	-	-	**	**	***
21	Total liabilities	*22113284	-	-	-	-	-	*35228	***	-	-	**	**	***
22	Accounts payable	*1385487	-	-	-	-	-	*411	***	-	-	**	**	***
23	Mort, notes, and bonds under 1 yr	186143	-	-	-	-	-	-	***	-	-	-	**	***
24	Other current liabilities	*290396	-	-	-	-	-	*3135	***	-	-	**	**	***
25	Loans from stockholders	-	-	-	-	-	-	-	***	-	-	-	-	***
26	Mort, notes, bonds, 1 yr or more	4416318	-	-	-	-	-	-	***	-	-	-	**	***
27	Other liabilities	6159943	-	-	-	-	-	-	***	-	-	**	**	***
28	Net worth	*9674997	-	-	-	-	-	*31682	***	-	-	**	**	***
29	Capital stock	*426092	-	-	-	-	-	*2827	***	-	-	**	**	***
30	Paid-in or capital surplus	*4939627	-	-	-	-	-	-	***	-	-	**	**	***
31	Retained earnings, appropriated	1009	-	-	-	-	-	-	***	-	-	-	-	***
32	Retained earnings, unappropriate	6564588	-	-	-	-	-	-	***	-	-	**	**	***
33	Retained earnings (S CORP)	*53656	-	-	-	-	-	*28855	***	-	-	-	-	***
34	Less: Cost of treasury stock	*2309974	-	-	-	-	-	-	***	-	-	**	-	***
35	Total receipts	*17602056	-	-	-	-	-	*146506	***	-	-	**	**	***
36	Business receipts	*17237840	-	-	-	-	-	*146441	***	-	-	**	**	***
37	Interest	109800	-	-	-	-	-	-	***	-	-	**	**	***
38	Interest on govt. obligations, State and local	*1010	-	-	-	-	-	-	***	-	-	**	**	***
39	Rents	30799	-	-	-	-	-	-	***	-	-	-	-	***
40	Royalties	24879	-	-	-	-	-	-	***	-	-	-	-	***
41	Net S-T cap gain less net LT loss	40	-	-	-	-	-	-	***	-	-	**	-	***
42	Net L-T cap gain less net ST loss	12225	-	-	-	-	-	-	***	-	-	**	-	***
43	Net gain, noncapital assets	20306	-	-	-	-	-	-	***	-	-	-	-	***
44	Dividends, domestic corporations	289	-	-	-	-	-	-	***	-	-	**	-	***
45	Dividends, foreign corporations	1399	-	-	-	-	-	-	***	-	-	-	**	***
46	Other receipts	*163466	-	-	-	-	-	*65	***	-	-	**	**	***
47	Total deductions	*16229187	-	-	-	-	-	*132121	***	-	-	**	**	***
48	Cost of sales and operations	*8998870	-	-	-	-	-	*100900	***	-	-	**	**	***
49	Compensation of officers	*89400	-	-	-	-	-	-	***	-	-	**	**	***
50	Repairs	*255112	-	-	-	-	-	*983	***	-	-	**	**	***
51	Bad debts	4296	-	-	-	-	-	-	***	-	-	-	**	***
52	Rent paid on business property	*99882	-	-	-	-	-	*348	***	-	-	**	**	***
53	Taxes paid	*2278001	-	-	-	-	-	*2502	***	-	-	**	**	***
54	Interest paid	*304763	-	-	-	-	-	*18	***	-	-	**	**	***
55	Contributions or gifts	16623	-	-	-	-	-	-	***	-	-	**	**	***
56	Amortization	8428	-	-	-	-	-	-	***	-	-	-	**	***
57	Depreciation	*715206	-	-	-	-	-	*2495	***	-	-	**	**	***
58	Depletion	1	-	-	-	-	-	-	***	-	-	-	-	***
59	Advertising	*797021	-	-	-	-	-	*1970	***	-	-	**	**	***
60	Pension, prof sh, stock, annuity	*142078	-	-	-	-	-	*205	***	-	-	**	**	***
61	Employee benefit programs	*231039	-	-	-	-	-	*588	***	-	-	**	**	***
62	Net loss, noncapital assets	1110	-	-	-	-	-	-	***	-	-	-	**	***
63	Other deductions	*2287356	-	-	-	-	-	*22111	***	-	-	**	**	***
64	Total receipts less total deducts	*1372869	-	-	-	-	-	*14385	***	-	-	**	**	***
65	Const taxable inc frm rel frn corps	127	-	-	-	-	-	-	***	-	-	-	-	***
66	Net income, total	*1371985	-	-	-	-	-	*14385	***	-	-	**	**	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	-	-	-	***
68	Net income, Form 1120F	-	-	-	-	-	-	-	***	-	-	-	-	***
69	Net income, Form 1120S	*24598	-	-	-	-	-	*14385	***	-	-	-	-	***
70	Statutory special deductions, total	5524	-	-	-	-	-	-	***	-	-	**	**	***
71	Net operating loss deduction	5207	-	-	-	-	-	-	***	-	-	-	**	***
72	Dividends received deduction	316	-	-	-	-	-	-	***	-	-	**	**	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	-	***
74	Income subject to tax	1341864	-	-	-	-	-	-	***	-	-	**	**	***
75	Income tax before credits, total	464134	-	-	-	-	-	-	***	-	-	**	**	***
76	Regular tax	456234	-	-	-	-	-	-	***	-	-	**	**	***
77	Personal holding company tax	-	-	-	-	-	-	-	***	-	-	-	-	***
78	Recapture of investment credit	13	-	-	-	-	-	-	***	-	-	-	-	***
79	Alternative minimum tax	5826	-	-	-	-	-	-	***	-	-	-	-	***
80	Environmental tax	2061	-	-	-	-	-	-	***	-	-	**	**	***
81	Foreign tax credit	2227	-	-	-	-	-	-	***	-	-	-	-	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	***	-	-	-	-	***
83	Orphan drug credit	-	-	-	-	-	-	-	***	-	-	-	-	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	***	-	-	-	-	***
85	General business credit	2828	-	-	-	-	-	-	***	-	-	-	-	***
86	Prior year minimum tax credit	-	-	-	-	-	-	-	***	-	-	-	-	***
87	Income tax after credits, total	459079	-	-	-	-	-	-	***	-	-	**	**	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2088
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	257	-	-	-	***	-	*114	*37	*23	*6	***	***	***
2 Total assets	23347922	-	-	-	***	-	*209301	*251661	*361874	*189589	***	***	***
3 Cash	219381	-	-	-	***	-	*12547	*24066	*1650	*8030	***	***	***
4 Notes and accounts receivable	7735077	-	-	-	***	-	*35096	*8713	*89567	*10705	***	***	***
5 Less: Allowance for bad debts	9826	-	-	-	***	-	*18	-	*606	*278	***	***	***
6 Inventories	1972165	-	-	-	***	-	*99554	*116723	*155316	*60115	***	***	***
7 Investments in govt. obligations, Total	-	-	-	-	***	-	-	-	-	-	***	***	***
8 Tax-exempt securities	*5176	-	-	-	***	-	-	-	*5136	-	***	***	***
9 Other current assets	500159	-	-	-	***	-	*720	*2758	*6611	*1589	***	***	***
10 Loans to stockholders	*1550	-	-	-	***	-	*8	*703	-	-	***	***	***
11 Mortgage and real estate loans	*75	-	-	-	***	-	-	-	*75	-	***	***	***
12 Other investments	10634724	-	-	-	***	-	*871	*6307	*4653	*30487	***	***	***
13 Depreciable assets	2431641	-	-	-	***	-	*94355	*125382	*135205	*76374	***	***	***
14 Less: Accumulated depreciation	937475	-	-	-	***	-	*35701	*54536	*60036	*20919	***	***	***
15 Depletable assets	-	-	-	-	***	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	-	-	-	-	***	-	-	-	-	-	***	***	***
17 Land	132069	-	-	-	***	-	*390	*21505	*11483	*1810	***	***	***
18 Intangible assets (Amortizable)	600560	-	-	-	***	-	*1224	*28	*11383	*25857	***	***	***
19 Less: Accumulated amortization	44002	-	-	-	***	-	*439	*6	*2390	*9214	***	***	***
20 Other assets	106648	-	-	-	***	-	*693	*18	*3828	*5032	***	***	***
21 Total liabilities	23347922	-	-	-	***	-	*209301	*251661	*361874	*189589	***	***	***
22 Accounts payable	3826203	-	-	-	***	-	*29282	*13413	*50464	*4186	***	***	***
23 Mort, notes, and bonds under 1 yr	808704	-	-	-	***	-	*27279	*25329	*48159	*31813	***	***	***
24 Other current liabilities	754368	-	-	-	***	-	*1615	*20591	*16563	*1644	***	***	***
25 Loans from stockholders	*30244	-	-	-	***	-	*17685	-	*5696	-	***	***	***
26 Mort, notes, bonds, 1 yr or more	5739578	-	-	-	***	-	*23987	*91408	*47365	*30471	***	***	***
27 Other liabilities	380900	-	-	-	***	-	*363	*852	*189	*8784	***	***	***
28 Net worth	11807926	-	-	-	***	-	*109089	*100068	*193437	*112691	***	***	***
29 Capital stock	368234	-	-	-	***	-	*35247	*20042	*12644	*35053	***	***	***
30 Paid-in or capital surplus	5117398	-	-	-	***	-	*24756	*14025	*44460	*90354	***	***	***
31 Retained earnings, appropriated	-	-	-	-	***	-	-	-	-	-	***	***	***
32 Retained earnings, unappropriate	6206781	-	-	-	***	-	*28598	*-49255	*21075	*-12717	***	***	***
33 Retained earnings (S CORP)	483613	-	-	-	***	-	*26036	*119574	*115258	-	***	***	***
34 Less: Cost of treasury stock	*368100	-	-	-	***	-	*5549	*4316	-	-	***	***	***
35 Total receipts	8625400	-	-	-	***	-	*184185	*215833	*545080	*81078	***	***	***
36 Business receipts	7580235	-	-	-	***	-	*158848	*209833	*537037	*73201	***	***	***
37 Interest	67176	-	-	-	***	-	*215	*78	*374	*1699	***	***	***
38 Interest on govt. obligations, State and local	*537	-	-	-	***	-	-	-	*143	-	***	***	***
39 Rents	2499	-	-	-	***	-	*7	*1205	*578	*3	***	***	***
40 Royalties	2185	-	-	-	***	-	-	-	-	-	***	***	***
41 Net S-T cap gain less net LT loss	*1261	-	-	-	***	-	-	-	-	*933	***	***	***
42 Net L-T cap gain less net ST loss	*267561	-	-	-	***	-	-	-	-	*912	***	***	***
43 Net gain, noncapital assets	4307	-	-	-	***	-	*18	*139	*281	*679	***	***	***
44 Dividends, domestic corporations	438482	-	-	-	***	-	-	-	-	-	***	***	***
45 Dividends, foreign corporations	163248	-	-	-	***	-	-	-	-	-	***	***	***
46 Other receipts	97908	-	-	-	***	-	*25098	*4578	*6668	*3653	***	***	***
47 Total deductions	7360088	-	-	-	***	-	*153846	*167312	*487310	*61595	***	***	***
48 Cost of sales and operations	4386117	-	-	-	***	-	*73717	*85815	*366752	*36017	***	***	***
49 Compensation of officers	109175	-	-	-	***	-	*5855	*17052	*14531	*1860	***	***	***
50 Repairs	33169	-	-	-	***	-	*1035	*1763	*556	*351	***	***	***
51 Bad debts	3092	-	-	-	***	-	*279	*170	*371	*27	***	***	***
52 Rent paid on business property	68101	-	-	-	***	-	*12457	*2134	*269	-	***	***	***
53 Taxes paid	749593	-	-	-	***	-	*9856	*8289	*11741	*3840	***	***	***
54 Interest paid	289187	-	-	-	***	-	*3549	*4846	*9036	*3469	***	***	***
55 Contributions or gifts	8842	-	-	-	***	-	*102	*91	*6	10	***	***	***
56 Amortization	6134	-	-	-	***	-	*180	*49	*388	-	***	***	***
57 Depreciation	176734	-	-	-	***	-	*7246	*10016	*11370	*4271	***	***	***
58 Depletion	*1604	-	-	-	***	-	*1251	*200	-	-	***	***	***
59 Advertising	381257	-	-	-	***	-	*1205	*900	*22183	*2014	***	***	***
60 Pension, prof sh, stock, annuity	19467	-	-	-	***	-	*179	*3956	*1261	-	***	***	***
61 Employee benefit programs	115586	-	-	-	***	-	*2172	*933	*3966	*1094	***	***	***
62 Net loss, noncapital assets	1362	-	-	-	***	-	-	-	*1034	*66	***	***	***
63 Other deductions	1010668	-	-	-	***	-	*34762	*31097	*43847	*8577	***	***	***
64 Total receipts less total deducts	1265312	-	-	-	***	-	*30339	*48521	*57771	*19483	***	***	***
65 Const taxable inc frm rel frn corps	76137	-	-	-	***	-	-	-	-	-	***	***	***
66 Net income, total	1340911	-	-	-	***	-	*30339	*48521	*57628	*19483	***	***	***
67 Net income, Form 1120-A	-	-	-	-	***	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	***	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	141832	-	-	-	***	-	*3890	*46840	*43671	-	***	***	***
70 Statutory special deductions, total	403715	-	-	-	***	-	*856	*1681	*459	*8688	***	***	***
71 Net operating loss deduction	*13247	-	-	-	***	-	*856	*1681	*459	*8688	***	***	***
72 Dividends received deduction	390468	-	-	-	***	-	-	-	-	-	***	***	***
73 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	***	***	***
74 Income subject to tax	795642	-	-	-	***	-	*25593	*31	*13498	10795	***	***	***
75 Income tax before credits, total	273426	-	-	-	***	-	*8633	*684	*4598	*3866	***	***	***
76 Regular tax	271147	-	-	-	***	-	*8633	*11	*4589	3706	***	***	***
77 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	***	-	-	-	-	-	***	***	***
79 Alternative minimum tax	*173	-	-	-	***	-	-	-	-	*144	***	***	***
80 Environmental tax	926	-	-	-	***	-	-	-	*9	*16	***	***	***
81 Foreign tax credit	85605	-	-	-	***	-	-	-	-	-	***	***	***
82 U.S. Possessions tax credit	29920	-	-	-	***	-	-	-	-	3706	***	***	***
83 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	***	***	***
85 General business credit	834	-	-	-	***	-	-	-	-	-	***	***	***
86 Prior year minimum tax credit	9128	-	-	-	***	-	-	-	-	-	***	***	***
87 Income tax after credits, total	147939	-	-	-	***	-	*8633	*684	*4598	*160	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2089
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	495	*13	-	-	-	*56	215	*59	87	30	13	13	9
2 Total assets	90408870	-	-	-	-	*33168	471975	*415606	1346021	1058740	929872	1935050	84218438
3 Cash	2258540	-	-	-	-	*146	38384	*28940	132516	28146	40339	103241	1886828
4 Notes and accounts receivable	51116011	-	-	-	-	*7790	98327	*94323	243181	196976	206085	311318	49958012
5 Less: Allowance for bad debts	114747	-	-	-	-	-	*355	*781	*2854	5094	3752	4988	96923
6 Inventories	2152529	-	-	-	-	*6817	89893	*86752	185270	150608	78137	151400	1403653
7 Investments in govt. obligations, Total	*45419	-	-	-	-	-	-	-	*3300	27390	14729	-	-
8 Tax-exempt securities	*156	-	-	-	-	-	-	-	*156	-	-	-	-
9 Other current assets	812612	-	-	-	-	-	*13140	*12829	84554	24347	49013	31380	597349
10 Loans to stockholders	31505	-	-	-	-	-	*10114	*4460	*1349	*12791	2791	-	-
11 Mortgage and real estate loans	*5839	-	-	-	-	-	-	-	-	*2625	-	-	3214
12 Other investments	19554224	-	-	-	-	*7706	*45133	*17702	96944	141247	90719	114244	19040528
13 Depreciable assets	17877039	-	-	-	-	*29651	491108	*353449	1265802	829373	626352	995537	13285767
14 Less: Accumulated depreciation	9015858	-	-	-	-	*20746	355098	*208817	824031	543673	372912	538625	6151955
15 Depletable assets	1078	-	-	-	-	-	-	-	-	-	1078	-	-
16 Less: Accumulated depletion	70	-	-	-	-	-	-	-	-	-	70	-	-
17 Land	1178260	-	-	-	-	*108	*9248	*14576	30641	48839	31348	53278	990222
18 Intangible assets (Amortizable)	2783293	-	-	-	-	-	*28732	*896	130064	147591	186897	652062	1637052
19 Less: Accumulated amortization	666453	-	-	-	-	-	*4765	-	34839	*47210	48631	123072	407935
20 Other assets	2389494	-	-	-	-	*1696	*8114	*11277	33970	44785	27751	189275	2072627
21 Total liabilities	90408870	-	-	-	-	*33168	471975	*415606	1346021	1058740	929872	1935050	84218438
22 Accounts payable	47404992	-	-	-	-	-	72421	*39747	184244	109082	94833	200239	46704426
23 Mort, notes, and bonds under 1 yr	6854104	-	-	-	-	*13	*46336	*33179	93449	50664	65912	153141	6411411
24 Other current liabilities	5725614	-	-	-	-	*693	17255	*28246	95524	101251	68276	83774	5330595
25 Loans from stockholders	135240	-	-	-	-	-	*8510	*4487	*98882	*1747	9648	-	11966
26 Mort, notes, bonds, 1 yr or more	12174505	-	-	-	-	-	*72626	*47989	265721	279660	254807	858829	10394874
27 Other liabilities	515075	-	-	-	-	*-0	*3376	*2638	21147	*12898	25995	111575	337446
28 Net worth	17599341	-	-	-	-	*32462	251451	*259321	587053	503439	410401	527493	15027721
29 Capital stock	1289992	-	-	-	-	*1694	10329	*2884	45441	41785	13422	99008	1075428
30 Paid-in or capital surplus	9854005	-	-	-	-	*215	*6445	*78060	59486	*50727	41396	282306	9335370
31 Retained earnings, appropriated	*367391	-	-	-	-	-	-	-	-	*5675	-	-	361716
32 Retained earnings, unappropriate	11037118	-	-	-	-	*38776	*179127	*33250	187537	*95729	153491	171811	10177396
33 Retained earnings (S CORP)	1118128	-	-	-	-	-	*72661	*145127	368184	*320796	211360	-	-
34 Less: Cost of treasury stock	6067293	-	-	-	-	*8224	*17110	-	*73594	*11274	9268	25632	5922190
35 Total receipts	50107596	*318532	-	-	-	*89132	1205401	*998869	3867027	2431820	1817433	2903035	36476349
36 Business receipts	44707261	*304953	-	-	-	*88742	1198059	*994192	3814363	2412334	1717053	2809014	31368551
37 Interest	581160	*2530	-	-	-	*121	*1540	*1624	2525	*1887	3234	18325	549374
38 Interest on govt. obligations, State and local	1294	6	-	-	-	-	*36	-	*405	*88	1	192	565
39 Rents	257512	*560	-	-	-	-	-	*390	*2797	*455	714	5686	246910
40 Royalties	*1274625	-	-	-	-	-	-	-	*1980	*218	-	14964	1257462
41 Net S-T cap gain less net LT loss	591	-	-	-	-	-	-	-	-	-	-	194	398
42 Net L-T cap gain less net ST loss	48927	567	-	-	-	-	-	-	*539	*117	1232	4013	42460
43 Net gain, noncapital assets	39797	-0	-	-	-	-	*483	*1045	5718	1450	1209	1715	28176
44 Dividends, domestic corporations	56663	-	-	-	-	*17	*1000	-	*254	*7	41238	1387	12760
45 Dividends, foreign corporations	*1124047	*7485	-	-	-	-	-	-	-	-	-	-	1116563
46 Other receipts	2015720	*2430	-	-	-	*252	*4283	*1617	38446	15264	52752	47545	1853132
47 Total deductions	46330294	*289344	-	-	-	*87281	1157484	*937233	3704742	2319781	1679723	2803164	33351543
48 Cost of sales and operations	24299222	*181223	-	-	-	*74786	783794	*648587	2866711	1565424	1102713	1798557	15277427
49 Compensation of officers	230109	3173	-	-	-	*2783	44129	*27526	37938	22345	18079	23734	50401
50 Repairs	423645	*3146	-	-	-	-	9356	*14445	23822	18904	22218	19472	312282
51 Bad debts	82183	*349	-	-	-	*7	*6364	*470	2280	4412	4885	6436	56981
52 Rent paid on business property	546226	*6733	-	-	-	-	*13125	*5293	11890	*5451	18486	33746	451501
53 Taxes paid	941661	*6289	-	-	-	*1820	27511	*16835	50954	39807	39504	56664	702277
54 Interest paid	1818039	6133	-	-	-	*27	*10484	*6642	38713	24520	35182	104887	1591449
55 Contributions or gifts	46047	*97	-	-	-	*36	*994	*1098	1216	*376	804	1171	40255
56 Amortization	435448	*5126	-	-	-	-	*1928	*274	9417	*6834	12848	37123	361899
57 Depreciation	1391959	*12020	-	-	-	*1351	30994	*16951	88895	60389	47267	77837	1056257
58 Depletion	456	-	-	-	-	-	-	-	-	-	456	-0	-
59 Advertising	2854947	*7532	-	-	-	*960	*11026	*7467	151029	244755	44282	61557	2326338
60 Pension, prof sh, stock, annuity	98550	*253	-	-	-	*158	*5817	*5687	11388	4981	5086	7034	58145
61 Employee benefit programs	737857	*5334	-	-	-	-	*9850	*8518	32038	30368	44615	54821	552313
62 Net loss, noncapital assets	966	*393	-	-	-	*43	-	-	*173	1	84	208	63
63 Other deductions	12422979	*51542	-	-	-	*5309	202113	*177440	378277	291212	283215	519916	10513954
64 Total receipts less total deducts	3777302	*29188	-	-	-	*1850	47917	*61636	162286	112039	137710	99871	3124806
65 Const taxable inc frm rel frn corps	*673883	*2386	-	-	-	-	-	-	-	-	-	-	671497
66 Net income, total	4449892	*31567	-	-	-	*1850	47881	*61636	161880	111951	137709	99679	3795738
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	295283	-	-	-	-	-	*27038	*46452	98351	*58614	64827	-	-
70 Statutory special deductions, total	113817	*2770	-	-	-	*12	*1271	*1954	*12654	*482	43147	6409	45119
71 Net operating loss deduction	58682	*2770	-	-	-	-	*571	*1954	*12476	*477	2126	5444	32865
72 Dividends received deduction	55135	-	-	-	-	*12	*700	-	*178	*5	41021	965	12253
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4045502	*28797	-	-	-	*1839	*19572	*13231	50875	*53059	34241	93269	3750620
75 Income tax before credits, total	1473460	*9939	-	-	-	*276	*6176	*4593	18307	*18224	11918	32118	1371910
76 Regular tax	1374819	*9794	-	-	-	*276	*6176	*4593	17294	*18018	11642	31816	1275211
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	3	-	-	-	-	-	-	-	-	-	-	-	3
79 Alternative minimum tax	94428	*106	-	-	-	-	-	-	*999	*127	240	187	92769
80 Environmental tax	4183	*39	-	-	-	-	-	-	*14	*50	36	116	3927
81 Foreign tax credit	*573248	*2386	-	-	-	-	-	-	-	*33	-	-	570830
82 U.S. Possessions tax credit	462606	-	-	-	-	-	10	259	-	-	-	-	462337
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*1893	-	-	-	-	-	-	*406	*375	*83	-	949	80
86 Prior year minimum tax credit	3424	-	-	-	-	-	*4	*133	*1220	*2	177	1887	-
87 Income tax after credits, total	432289	*7553	-	-	-	*276	*6162	*3794	16713	*18106	11740	29282	338663

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2096 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2473	*4	*782	*177	*188	605	375	150	111	39	22	12	9
2 Total assets	39386053	-	*27042	*26383	*72159	399258	793807	1052086	1775074	1434248	1512104	1835895	30457997
3 Cash	990185	-	*2853	*4365	*9441	*44125	55235	137811	77870	107277	77424	244619	229163
4 Notes and accounts receivable	3790049	-	*5845	-	*13708	*91902	123026	183166	335269	256075	228649	267597	2284813
5 Less: Allowance for bad debts	164030	-	-	-	-	*1079	*293	*1554	10176	3941	3203	3978	139806
6 Inventories	5242257	-	*2836	-	*21802	80624	131086	195368	412066	368179	262340	355495	3412462
7 Investments in govt. obligations, Total	*1780217	-	-	-	-	-	*31529	*15820	*15509	-	-	10536	1706822
8 Tax-exempt securities	*17739	-	-	-	-	-	-	-	*15081	1904	-	754	-
9 Other current assets	993761	-	*72	*1067	*2027	*17116	33823	26788	46333	31363	45266	65346	724559
10 Loans to stockholders	470049	-	*3668	-	*585	*4590	*4938	-	*9254	-	11414	-	435600
11 Mortgage and real estate loans	*6495	-	-	-	-	*4892	*1498	-	*104	-	-	-	-
12 Other investments	10359350	-	-	-	*799	*10872	*71933	101871	114910	113866	79020	187320	9678761
13 Depreciable assets	17704517	-	*22850	*43997	*109363	315285	778353	755848	1127227	852741	1119524	991827	11587503
14 Less: Accumulated depreciation	8005043	-	*14586	*31015	*88946	199446	464194	408427	500423	411495	498590	468288	4919635
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	393950	-	-	*7969	*1898	*12943	*14620	23485	67615	26141	39091	34910	165279
18 Intangible assets (Amortizable)	4415583	-	-	-	-	*26269	*8720	7149	29962	66509	123055	47934	4105984
19 Less: Accumulated amortization	362067	-	-	-	-	*11442	*7671	*2711	19457	*12342	31993	2616	273834
20 Other assets	1753042	-	*3504	-	*1483	*2607	11205	17473	53931	37970	60105	104439	1460325
21 Total liabilities	39386053	-	*27042	*26383	*72159	399258	793807	1052086	1775074	1434248	1512104	1835895	30457997
22 Accounts payable	3238169	-	*3911	-	*17919	*88666	122939	177634	233299	127328	113559	142254	2210659
23 Mort, notes, and bonds under 1 yr	2877405	-	-	-	*5157	*36235	64507	89113	226439	153237	100151	294254	1908312
24 Other current liabilities	3344308	-	*709	*322	*10643	*8825	58243	61356	119972	80654	131823	115087	2756674
25 Loans from stockholders	1336269	-	*4685	*7975	*5318	*40715	*21451	*23038	42176	*20598	4769	1863	1163681
26 Mort, notes, bonds, 1 yr or more	5085506	-	*27572	*4061	-	*27392	153875	179885	447910	262006	284539	250138	3448128
27 Other liabilities	4893865	-	-	-	-	*192	*11620	*27314	29846	27176	51913	37845	4707959
28 Net worth	18610530	-	*-9835	*14024	*33122	197234	361172	493745	675432	763248	825349	994454	14262584
29 Capital stock	5259634	-	*62904	*885	*14349	*65774	52440	74723	67923	92267	102937	170067	4555365
30 Paid-in or capital surplus	5357887	-	*14810	*2502	-	*6352	*46342	46935	130678	82980	240800	109617	4676870
31 Retained earnings, appropriated	*19670	-	-	-	*7048	-	-	-	-	-	274	-	12348
32 Retained earnings, unappropriate	7695506	-	-	-	*11725	*129035	184782	212400	284861	431348	414722	719547	5307087
33 Retained earnings (S CORP)	771660	-	*-87550	*10637	-	*-3927	*92841	*165068	254153	*247452	92984	-	-
34 Less: Cost of treasury stock	493827	-	-	-	-	-	*15233	*5381	*62183	*90800	26369	4777	289085
35 Total receipts	51232994	*33670	*70048	*36133	*335494	1331729	1890392	2702699	3740921	2657418	2663268	2426752	33344471
36 Business receipts	49496906	*33666	*70048	*36133	*330444	1327393	1833310	2643126	3649720	2611419	2632545	2311697	32017407
37 Interest	396768	-	-	-	*452	*3173	6583	3323	7550	4334	9389	21123	340842
38 Interest on govt. obligations, State and local	6381	-	-	-	-	-	*221	*676	*494	*1039	474	3390	87
39 Rents	98002	-	-	-	*1489	*407	*13712	*310	*4664	*3661	1533	3222	69005
40 Royalties	187989	-	-	-	-	-	-	-	*5350	*550	341	6068	175680
41 Net S-T cap gain less net LT loss	*19394	-	-	-	-	-	*66	-	*5	-	1355	892	17075
42 Net L-T cap gain less net ST loss	111637	-	-	-	-	-	*946	*187	*9516	*87	2388	4510	94003
43 Net gain, noncapital assets	40935	-	-	-	-	*27	*8591	*1837	5492	2765	570	323	21331
44 Dividends, domestic corporations	33141	-	-	-	-	*201	*145	*254	*242	*1690	618	4343	25648
45 Dividends, foreign corporations	206231	-	-	-	-	-	-	-	*688	*183	980	2767	201613
46 Other receipts	635610	*4	-	-	*3109	*528	26820	52985	57200	31690	13075	68417	381781
47 Total deductions	48752565	*32931	*66822	*33346	*325598	1304167	1750218	2527219	3517691	2471268	2526235	2284150	31912919
48 Cost of sales and operations	36665545	*30640	*31398	*7949	*214598	905628	1212441	2029431	2651686	1773703	1874418	1566008	24367645
49 Compensation of officers	468760	*276	*5360	*3882	*10455	*49115	56497	63445	54711	34999	21084	25489	143448
50 Repairs	430960	*4	*70	*1175	*4902	*14314	10044	3527	15828	18598	6715	18080	337701
51 Bad debts	54586	-	-	-	*622	*3469	15405	1288	4483	3408	2156	4382	19375
52 Rent paid on business property	392438	*9	*2675	-	*177	*19130	8857	15835	20924	9401	13709	14127	287595
53 Taxes paid	670088	*51	*1147	*1037	*7227	24394	36792	44680	57544	42744	35137	49800	369535
54 Interest paid	887896	*134	*2975	*1482	*608	*6483	23957	27037	45453	26693	35353	29818	687903
55 Contributions or gifts	50860	-	-	-	-	*35	*1023	*892	1998	1683	1374	2444	41412
56 Amortization	63939	*-0	-	-	-	*5364	*311	1636	2949	7320	13350	11134	21876
57 Depreciation	1317452	*92	*3077	*1041	*3825	34920	61549	52555	89396	66921	87421	66712	849944
58 Depletion	20	-	-	-	-	-	-	-	-	-	6	-	14
59 Advertising	1089041	*301	*496	*130	-	*4325	29481	10310	77042	55892	79568	36281	795215
60 Pension, prof sh, stock, annuity	134664	-	-	-	-	*3217	*1605	5724	8064	13739	7849	11678	82789
61 Employee benefit programs	460663	*35	-	*772	-	*9493	18751	23089	38330	14217	34248	29136	292592
62 Net loss, noncapital assets	22850	-	-	-	*612	*17	*277	*281	*530	*225	281	996	19632
63 Other deductions	6042802	*1388	*19623	*15877	*82572	224265	273230	247489	448753	401724	313568	418067	3596244
64 Total receipts less total deducts	2480429	*739	*3226	*2787	*9896	27562	140173	175480	223230	186149	137032	142602	1431553
65 Const taxable inc frm rel frn corps	219563	-	-	-	-	-	-	-	-	-	-	1476	218087
66 Net income, total	2693611	*739	*3226	*2787	*9896	27562	139953	174803	222736	185110	136559	140687	1649553
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	394469	*739	*3226	*2787	-	*12217	*60971	*99990	96273	*89525	28741	-	-
70 Statutory special deductions, total	272827	-	-	-	*769	*161	*27719	*22634	23969	*1807	14312	8620	172835
71 Net operating loss deduction	117444	-	-	-	*769	-	*27618	*22634	*23112	*284	12906	5844	24277
72 Dividends received deduction	155382	-	-	-	-	*161	*101	-	*857	*1523	1407	2776	148558
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2042843	-	-	-	*9127	*15184	51263	68528	102511	93940	93505	132067	1476718
75 Income tax before credits, total	713286	-	-	-	*2062	*3240	16631	24389	36455	32084	33634	45638	519154
76 Regular tax	693686	-	-	-	*2062	*3240	16086	23076	34925	31899	31806	45143	505449
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	4	-
79 Alternative minimum tax	16851	-	-	-	-	-	*532	*1297	1352	*118	1727	347	11478
80 Environmental tax	2621	-	-	-	-	-	*13	*16	*53	*67	101	144	2227
81 Foreign tax credit	122618	-	-	-	-	-	-	-	-	-	65	1985	120567
82 U.S. Possessions tax credit	23757	-	-	-	-	-	583	927	5813	1205	6684	8546	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	6588	-	-	-	-	*204	*1610	*799	-	*144	46	108	3678
86 Prior year minimum tax credit	*2193	-	-	-	-	-	*102	*85	-	*1805	201	-	-
87 Income tax after credits, total	558130	-	-	-	*2062	*3036	14337	22578	30641	28930	26638	34999	394908

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 10 RETURNS WITH NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	71	***	-	-	-	***	-	-	*4	**	3	**	***
2 Total assets	200863605	***	-	-	-	***	-	-	*97632	**	339209	**	***
3 Cash	676902	***	-	-	-	***	-	-	92	**	17491	**	***
4 Notes and accounts receivable	54661659	***	-	-	-	***	-	-	*10056	**	77573	**	***
5 Less: Allowance for bad debts	*163610	***	-	-	-	***	-	-	*356	-	3503	**	***
6 Inventories	9155628	***	-	-	-	***	-	-	*23694	**	36762	**	***
7 Investments in govt. obligations, Total	117554	***	-	-	-	***	-	-	-	-	-	-	***
8 Tax-exempt securities	471262	***	-	-	-	***	-	-	-	-	-	-	***
9 Other current assets	2895817	***	-	-	-	***	-	-	*11662	-	38009	**	***
10 Loans to stockholders	75585	***	-	-	-	***	-	-	10536	**	9825	**	***
11 Mortgage and real estate loans	544113	***	-	-	-	***	-	-	-	-	-	-	***
12 Other investments	73657226	***	-	-	-	***	-	-	*4112	-	33180	**	***
13 Depreciable assets	20391334	***	-	-	-	***	-	-	*64597	**	125653	**	***
14 Less: Accumulated depreciation	7808536	***	-	-	-	***	-	-	*34314	**	44949	**	***
15 Depletable assets	-	***	-	-	-	***	-	-	-	-	-	-	***
16 Less: Accumulated depletion	-	***	-	-	-	***	-	-	-	-	-	-	***
17 Land	*579351	***	-	-	-	***	-	-	*1046	-	1238	**	***
18 Intangible assets (Amortizable)	40342262	***	-	-	-	***	-	-	*6307	**	11708	**	***
19 Less: Accumulated amortization	*4335070	***	-	-	-	***	-	-	*2208	**	-	-	***
20 Other assets	9602129	***	-	-	-	***	-	-	*2409	**	36220	**	***
21 Total liabilities	200863605	***	-	-	-	***	-	-	*97632	**	339209	**	***
22 Accounts payable	24878883	***	-	-	-	***	-	-	*9378	**	35225	**	***
23 Mort, notes, and bonds under 1 yr	*6084592	***	-	-	-	***	-	-	*4538	-	-	-	***
24 Other current liabilities	11089974	***	-	-	-	***	-	-	*6772	-	35064	**	***
25 Loans from stockholders	14247931	***	-	-	-	***	-	-	-	-	-	-	***
26 Mort, notes, bonds, 1 yr or more	55916888	***	-	-	-	***	-	-	*23254	**	77164	**	***
27 Other liabilities	*17407108	***	-	-	-	***	-	-	*6356	**	4456	**	***
28 Net worth	71238227	***	-	-	-	***	-	-	*47334	**	187300	**	***
29 Capital stock	3463833	***	-	-	-	***	-	-	*7	**	453	**	***
30 Paid-in or capital surplus	*54148457	***	-	-	-	***	-	-	*9070	-	32018	**	***
31 Retained earnings, appropriated	123381	***	-	-	-	***	-	-	-	-	-	-	***
32 Retained earnings, unappropriate	17394094	***	-	-	-	***	-	-	*38257	**	154829	**	***
33 Retained earnings (S CORP)	-	***	-	-	-	***	-	-	-	-	-	-	***
34 Less: Cost of treasury stock	3891537	***	-	-	-	***	-	-	-	-	-	-	***
35 Total receipts	77386235	***	-	-	-	***	-	-	*126600	**	451792	**	***
36 Business receipts	69602962	***	-	-	-	***	-	-	*123349	**	449301	**	***
37 Interest	4577015	***	-	-	-	***	-	-	*312	-	1749	**	***
38 Interest on govt. obligations, State and local	7414	***	-	-	-	***	-	-	-	-	40	-	***
39 Rents	876653	***	-	-	-	***	-	-	349	**	154	-	***
40 Royalties	553587	***	-	-	-	***	-	-	-	-	-	-	***
41 Net S-T cap gain less net LT loss	881	***	-	-	-	***	-	-	-	-	-	-	***
42 Net L-T cap gain less net ST loss	18950	***	-	-	-	***	-	-	-	-	-	-	***
43 Net gain, noncapital assets	26036	***	-	-	-	***	-	-	-	-	61	**	***
44 Dividends, domestic corporations	42506	***	-	-	-	***	-	-	-	-	-	-	***
45 Dividends, foreign corporations	876254	***	-	-	-	***	-	-	-	-	-	-	***
46 Other receipts	803979	***	-	-	-	***	-	-	*2590	**	487	**	***
47 Total deductions	70745529	***	-	-	-	***	-	-	*104875	**	367315	**	***
48 Cost of sales and operations	32923505	***	-	-	-	***	-	-	*67240	**	190299	**	***
49 Compensation of officers	360409	***	-	-	-	***	-	-	*1218	**	3084	**	***
50 Repairs	*161895	***	-	-	-	***	-	-	*40	-	727	**	***
51 Bad debts	77606	***	-	-	-	***	-	-	*234	-	510	**	***
52 Rent paid on business property	*429534	***	-	-	-	***	-	-	*313	-	94	**	***
53 Taxes paid	4397854	***	-	-	-	***	-	-	*11245	**	81691	**	***
54 Interest paid	8444977	***	-	-	-	***	-	-	*2345	**	11570	**	***
55 Contributions or gifts	*137444	***	-	-	-	***	-	-	*40	-	108	**	***
56 Amortization	346006	***	-	-	-	***	-	-	424	**	3183	**	***
57 Depreciation	2553749	***	-	-	-	***	-	-	*2409	**	6614	**	***
58 Depletion	26	***	-	-	-	***	-	-	-	-	-	-	***
59 Advertising	6004623	***	-	-	-	***	-	-	*1710	-	21406	**	***
60 Pension, prof sh, stock, annuity	364451	***	-	-	-	***	-	-	332	**	2246	**	***
61 Employee benefit programs	1172115	***	-	-	-	***	-	-	*3116	**	4320	**	***
62 Net loss, noncapital assets	*1115	***	-	-	-	***	-	-	*142	-	171	-	***
63 Other deductions	13370219	***	-	-	-	***	-	-	*14067	**	41292	**	***
64 Total receipts less total deducts	6640706	***	-	-	-	***	-	-	*21725	**	84477	**	***
65 Const taxable inc frm rel frn corps	635341	***	-	-	-	***	-	-	-	-	4701	**	***
66 Net income, total	7268632	***	-	-	-	***	-	-	*21725	**	89138	**	***
67 Net income, Form 1120-A	-	***	-	-	-	***	-	-	-	-	-	-	***
68 Net income, Form 1120F	-	***	-	-	-	***	-	-	-	-	-	-	***
69 Net income, Form 1120S	-	***	-	-	-	***	-	-	-	-	-	-	***
70 Statutory special deductions, total	362003	***	-	-	-	***	-	-	-	-	2177	**	***
71 Net operating loss deduction	85659	***	-	-	-	***	-	-	-	-	2177	**	***
72 Dividends received deduction	276343	***	-	-	-	***	-	-	-	-	-	-	***
73 Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	***
74 Income subject to tax	6906630	***	-	-	-	***	-	-	*21725	**	86962	**	***
75 Income tax before credits, total	2416596	***	-	-	-	***	-	-	*6779	**	29622	**	***
76 Regular tax	2347764	***	-	-	-	***	-	-	*7386	**	29567	**	***
77 Personal holding company tax	-	***	-	-	-	***	-	-	-	-	-	-	***
78 Recapture of investment credit	83	***	-	-	-	***	-	-	-	-	-	-	***
79 Alternative minimum tax	59390	***	-	-	-	***	-	-	-	-	39	**	***
80 Environmental tax	9976	***	-	-	-	***	-	-	*10	-	17	**	***
81 Foreign tax credit	377791	***	-	-	-	***	-	-	-	-	-	-	***
82 U.S. Possessions tax credit	29193	***	-	-	-	***	-	-	3913	**	24795	**	***
83 Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	***
84 Nonconventional source fuel credit	-	***	-	-	-	***	-	-	-	-	-	-	***
85 General business credit	*2979	***	-	-	-	***	-	-	*4	-	-	-	***
86 Prior year minimum tax credit	-	***	-	-	-	***	-	-	-	-	-	-	***
87 Income tax after credits, total	2006632	***	-	-	-	***	-	-	*2863	-	4828	**	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 11
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3803	*355	*856	*401	*544	*131	972	206	175	57	46	37	23
2 Total assets	39406169	-	*27482	*77008	*171065	*104613	2249737	1351974	3016636	2025883	3249420	6837621	20294731
3 Cash	1330036	-	*2748	*1568	*20407	*10968	223476	157516	160947	112520	174862	261441	203584
4 Notes and accounts receivable	7762466	-	*2245	*41181	*76145	*33479	557242	346240	658960	544717	731421	1503323	3267515
5 Less: Allowance for bad debts	193773	-	-	-	-	-	*4446	5060	10975	6275	18021	50800	98198
6 Inventories	7443361	-	*15398	*22179	*35869	*20045	525120	328478	931137	512274	813767	1558645	2680449
7 Investments in govt. obligations, Total	812074	-	-	-	-	-	*7211	*62393	*9557	*1995	-	-	730918
8 Tax-exempt securities	142128	-	-	-	*4378	-	-	*3716	*69589	*26804	12823	3563	21254
9 Other current assets	986396	-	*156	-	*2476	*690	77618	56373	175437	31605	142170	95725	404146
10 Loans to stockholders	172919	-	-	-	*4316	-	*13212	*3621	*7324	*2331	13827	1397	126890
11 Mortgage and real estate loans	*13957	-	-	-	-	-	-	-	*2290	-	-	7634	4032
12 Other investments	3884399	-	-	-	*1033	-	109539	*29649	78094	89296	168602	468429	2939756
13 Depreciable assets	24765069	-	*3548	*24942	*102698	*70974	1703692	935877	1965947	1369168	1938008	5247326	11402888
14 Less: Accumulated depreciation	13177645	-	*2053	*12861	*76747	*37174	1004603	580276	1122841	770403	930160	2610129	6030399
15 Depletable assets	*44220	-	*6555	-	-	-	-	-	-	-	13149	-	24516
16 Less: Accumulated depletion	*11088	-	*1303	-	-	-	-	-	-	-	8077	-	1707
17 Land	328555	-	-	-	-	*5593	22368	8018	32799	21321	25079	61894	151484
18 Intangible assets (Amortizable)	1463078	-	*244	-	-	-	*13111	*4614	25625	34022	125892	125436	1134135
19 Less: Accumulated amortization	299438	-	*73	-	-	-	*10037	*2526	9946	7586	37990	35056	196224
20 Other assets	3939455	-	*17	-	*490	*38	16234	3338	42693	64094	84068	198791	3529692
21 Total liabilities	39406169	-	*27482	*77008	*171065	*104613	2249737	1351974	3016636	2025883	3249420	6837621	20294731
22 Accounts payable	3725173	-	*10586	*22652	*35972	*20820	493183	174842	455030	235443	326706	651162	1298776
23 Mort, notes, and bonds under 1 yr	2557862	-	*1491	-	*22909	*17495	188456	135439	363165	195349	348764	258519	1026274
24 Other current liabilities	2389984	-	*891	*3413	*15139	*4499	103798	71975	178891	99919	212531	455634	1243295
25 Loans from stockholders	331147	-	*14417	*9049	*4254	*8044	72023	*8896	*30981	*24832	17567	27092	113992
26 Mort, notes, bonds, 1 yr or more	8437452	-	*6278	*14895	*8769	*22714	364416	87917	454185	409333	709904	1466747	4892294
27 Other liabilities	4042515	-	-	-	*-0	-	66698	*31735	71255	40764	116208	329052	3386803
28 Net worth	17922036	-	*-6183	*26999	*84022	*31042	961164	841170	1463129	1020243	1517739	3649415	8333297
29 Capital stock	1323031	-	*3821	*4214	*6010	*4529	109652	54521	213791	68808	108821	252517	496347
30 Paid-in or capital surplus	5174851	-	-	*2207	*1103	*28277	143186	54335	178000	117059	400141	498980	3751563
31 Retained earnings, appropriated	6748	-	-	-	-	-	-	-	-	-	3320	2971	457
32 Retained earnings, unappropriate	8825675	-	*857	*20578	*39430	*29336	313003	280862	552922	467434	565276	2385425	4170555
33 Retained earnings (S CORP)	3037099	-	*-10356	-	*44360	*-31100	439403	488904	554648	412944	499222	639074	-
34 Less: Cost of treasury stock	445368	-	*505	-	*6882	-	44079	*37452	36232	*46002	59040	129552	85624
35 Total receipts	55236158	*437570	*99064	*267230	*708211	*327642	5608122	3160639	6026267	3446793	5210919	10270259	19673442
36 Business receipts	54328778	*434014	*99003	*267230	*705680	*326895	5517698	3119375	5972566	3417923	5153510	10135340	19179543
37 Interest	194937	*1626	*12	-	*64	*691	5525	908	7516	3675	6825	19772	148323
38 Interest on govt. obligations, State and local	14906	-	-	-	*102	-	*113	*214	*701	*1734	1661	2698	7683
39 Rents	46980	-	-	-	-	-	*3020	*593	1114	*2119	534	6368	33233
40 Royalties	63375	699	-	-	-	-	-	*127	24	*154	93	1207	61071
41 Net S-T cap gain less net LT loss	6322	-	-	-	-	-	*470	-	*788	*1381	17	2378	1288
42 Net L-T cap gain less net ST loss	26472	-	*31	-	-	-	*5358	*5	*1769	*4520	4471	2427	7890
43 Net gain, noncapital assets	64844	*525	-	-	*257	-	1103	*516	2832	1019	11068	11455	36070
44 Dividends, domestic corporations	14280	-	-	-	-	-	*4404	*3	*119	*2595	2416	3058	1685
45 Dividends, foreign corporations	74752	91	-	-	-	-	*12	*864	*3108	*1669	3981	8648	56378
46 Other receipts	400512	*615	*17	-	*2108	*56	70419	38035	35730	10005	26342	76909	140278
47 Total deductions	51725911	*377982	*86318	*258901	*691875	*314383	5368940	2976925	5713656	3238765	4879878	9447382	18370906
48 Cost of sales and operations	40023123	*302493	*55692	*202561	*511630	*260713	4218108	2411450	4573327	2583036	3819955	7502780	13581377
49 Compensation of officers	792204	*2523	*2040	*9230	*43144	*9997	194036	70916	120548	79310	56831	69404	134225
50 Repairs	230919	*460	*373	-	*867	*7034	22567	13395	9470	9417	14487	39446	113402
51 Bad debts	116087	*58	-	-	*3216	*210	9697	3745	7004	5222	13339	20700	52896
52 Rent paid on business property	328146	*841	*8795	*8305	*11986	*5418	38463	13076	26204	11000	22631	61167	120260
53 Taxes paid	1174803	*9661	*950	*6180	*17762	*6214	114522	57986	98945	79432	91896	190629	500625
54 Interest paid	939308	*7451	*535	*4200	*7214	*4192	57897	24234	72757	54120	84880	173115	448714
55 Contributions or gifts	41582	162	-	-	*171	*153	1337	*1038	2918	818	6816	9746	18424
56 Amortization	100577	*2742	-	-	-	-	*475	614	5084	3320	8344	15542	64457
57 Depreciation	1721655	*24169	*397	*2801	*7479	*8557	126220	70326	142937	99041	151983	349232	738512
58 Depletion	2432	-	-	-	-	-	-	-	-	-	256	-	2176
59 Advertising	307164	*77	*4241	*89	*2840	*7	27818	3719	22111	11945	33573	55680	145065
60 Pension, prof sh, stock, annuity	262350	*2786	-	-	-	-	16112	12754	20364	23624	22615	48747	115349
61 Employee benefit programs	732626	*9054	*77	*3182	*9741	*1011	60235	29954	64235	48188	40596	114421	351932
62 Net loss, noncapital assets	9107	142	-	-	-	*19	*1221	*127	*510	*341	1312	1417	4018
63 Other deductions	4943827	*15365	*13217	*22352	*75824	*10858	480231	263592	547242	229952	510363	795357	1979473
64 Total receipts less total deducts	3510248	*59588	*12746	*8328	*16337	*13259	239182	183714	312612	208027	331041	822877	1302537
65 Const taxable inc frm rel frn corps	30421	-	-	-	-	-	-	-	-	-	161	4442	25818
66 Net income, total	3525762	*59588	*12746	*8328	*16234	*13259	239069	183500	311911	206293	329541	824621	1320671
67 Net income, Form 1120-A	*297	-	*297	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*10	*10	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	898813	*43045	*11362	-	*3647	*8884	150211	116777	134876	88144	127660	214207	-
70 Statutory special deductions, total	422723	*102	*74	*8328	*906	*2748	32913	*25833	48289	*12772	47449	59884	183426
71 Net operating loss deduction	392660	*10	*74	*8328	*906	*2748	*29825	*24967	45094	*9708	41775	53518	175708
72 Dividends received deduction	30063	91	-	-	-	-	*3089	*866	*3195	*3064	5674	6367	7717
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2204703	*16441	*1310	-	*12102	*1627	55946	*40890	128746	105377	154433	550583	1137246
75 Income tax before credits, total	778058	*6122	*197	-	*2025	*244	19519	14239	47950	37935	59571	192278	397978
76 Regular tax	746314	*5590	*197	-	*2025	*244	16462	*13571	43743	35878	52630	187593	388382
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	43	-	-	-	-	-	-	-	-	43	-	-0	-
79 Alternative minimum tax	28726	*521	-	-	-	-	*3057	*668	4124	*1921	6726	3912	7797
80 Environmental tax	2975	*11	-	-	-	-	-	-	84	94	215	772	1799
81 Foreign tax credit	31006	102	-	-	-	-	*5	-	*19	-	143	2580	28158
82 U.S. Possessions tax credit	1816	-	-	-	-	-	778	-	1038	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	17057	-	-	-	-	-	*1063	*39	*1416	*436	1109	5546	7449
86 Prior year minimum tax credit	17384	-	-	-	-	-	-	*39	*1098	*368	1568	8737	5574
87 Income tax after credits, total	710794	*6019	*197	-	*2025	*244	17673	14161	44380	37132	56752	175415	356797

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	445	*12	*101	-	-	-	*169	*63	43	*14	***	***	10
2	Total assets	12005210	-	*3553	-	-	-	*329359	*445884	768678	*550012	***	***	6516843
3	Cash	449071	-	*690	-	-	-	*59153	*47512	22265	*19936	***	***	61840
4	Notes and accounts receivable	2399260	-	*241	-	-	-	*109346	*97179	157373	*179027	***	***	1132706
5	Less: Allowance for bad debts	56690	-	-	-	-	-	*302	*1827	*3545	*3056	***	***	29418
6	Inventories	2323231	-	*981	-	-	-	*76637	*55126	273691	*150797	***	***	1023507
7	Investments in govt. obligations, Total	*757591	-	-	-	-	-	-	*60589	-	-	***	***	697002
8	Tax-exempt securities	*16265	-	-	-	-	-	-	*3716	-	*5939	***	***	-
9	Other current assets	243348	-	*130	-	-	-	*7180	*21494	38096	*10181	***	***	90476
10	Loans to stockholders	*111504	-	-	-	-	-	*1054	*689	*35	*1311	***	***	106133
11	Mortgage and real estate loans	*9876	-	-	-	-	-	-	-	*2290	-	***	***	-
12	Other investments	1110269	-	-	-	-	-	*9573	*1707	23517	*4967	***	***	834277
13	Depreciable assets	9050458	-	*3548	-	-	-	*134788	*269457	535553	*427055	***	***	5269451
14	Less: Accumulated depreciation	5260732	-	*2053	-	-	-	*76800	*112293	304500	*267463	***	***	3279932
15	Depletable assets	1639	-	-	-	-	-	-	-	-	-	***	***	1639
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17	Land	88129	-	-	-	-	-	*1119	*1626	7703	*2585	***	***	51148
18	Intangible assets (Amortizable)	274172	-	-	-	-	-	*3399	*2129	*2681	3316	***	***	134685
19	Less: Accumulated amortization	56381	-	-	-	-	-	*752	*1967	*1170	127	***	***	20690
20	Other assets	544201	-	*17	-	-	-	*4963	*748	14689	*15543	***	***	444018
21	Total liabilities	12005210	-	*3553	-	-	-	*329359	*445884	768678	*550012	***	***	6516843
22	Accounts payable	1028865	-	*249	-	-	-	*129967	*51771	128652	*47915	***	***	399116
23	Mort, notes, and bonds under 1 yr	604817	-	*357	-	-	-	*20453	*55953	110775	*62572	***	***	182773
24	Other current liabilities	752689	-	*752	-	-	-	*15268	*20206	46113	*36301	***	***	443594
25	Loans from stockholders	83597	-	*1330	-	-	-	*4171	*2100	*10898	*1663	***	***	49923
26	Mort, notes, bonds, 1 yr or more	2011126	-	*103	-	-	-	*32997	*22847	105391	*100788	***	***	1048923
27	Other liabilities	737357	-	-	-	-	-	*2019	*16453	*18053	*5265	***	***	501223
28	Net worth	6786760	-	*762	-	-	-	*124484	*276555	348795	*295508	***	***	3891291
29	Capital stock	508417	-	*707	-	-	-	*30019	*21016	72086	*15374	***	***	251989
30	Paid-in or capital surplus	1104717	-	-	-	-	-	*809	*19053	*29112	*12107	***	***	636165
31	Retained earnings, appropriated	3777	-	-	-	-	-	-	-	-	-	***	***	457
32	Retained earnings, unappropriate	4464970	-	*560	-	-	-	*35613	*87126	208038	*122324	***	***	3005657
33	Retained earnings (S CORP)	807888	-	-	-	-	-	*62229	*156733	*46864	*175645	***	***	-
34	Less: Cost of treasury stock	103010	-	*505	-	-	-	*4186	*7374	*7305	*29942	***	***	2978
35	Total receipts	17011637	*65541	*21466	-	-	-	*936738	*901059	1365924	*1034524	***	***	7670969
36	Business receipts	16719732	*65324	*21406	-	-	-	*930015	*898959	1346393	*1030752	***	***	7495558
37	Interest	88615	*186	*12	-	-	-	*215	*336	*2218	*1169	***	***	69111
38	Interest on govt. obligations, State and local	3825	-	-	-	-	-	*14	*180	-	*200	***	***	726
39	Rents	12454	-	-	-	-	-	-	-	*365	*308	***	***	10403
40	Royalties	14847	-	-	-	-	-	-	-	-	2	***	***	14636
41	Net S-T cap gain less net LT loss	2100	-	-	-	-	-	-	-	-	-	***	***	131
42	Net L-T cap gain less net ST loss	12164	-	*31	-	-	-	*481	-	*1129	*141	***	***	4417
43	Net gain, noncapital assets	43192	*18	-	-	-	-	*197	*199	*633	*76	***	***	23682
44	Dividends, domestic corporations	9510	-	-	-	-	-	*3999	*3	*12	*312	***	***	806
45	Dividends, foreign corporations	22151	-	-	-	-	-	-	-	*3108	-	***	***	15876
46	Other receipts	83047	*12	*17	-	-	-	*1816	*1381	12065	*1565	***	***	35623
47	Total deductions	15721948	*54273	*20379	-	-	-	*887476	*849768	1291960	*966390	***	***	7087448
48	Cost of sales and operations	12277339	*43161	*11080	-	-	-	*670098	*664286	1029329	*758751	***	***	5470677
49	Compensation of officers	249843	*1130	*2040	-	-	-	*42194	*33379	22202	*29281	***	***	67970
50	Repairs	80781	-	-	-	-	-	*1759	*3344	*1373	*4058	***	***	52418
51	Bad debts	24996	*3	-	-	-	-	*866	*543	*880	*878	***	***	14672
52	Rent paid on business property	77217	-	*1515	-	-	-	*5411	*5438	2837	*4550	***	***	38335
53	Taxes paid	380346	*1439	*466	-	-	-	*18693	*17197	21909	*26790	***	***	197317
54	Interest paid	248734	*33	*165	-	-	-	*6030	*5228	17416	*12932	***	***	109870
55	Contributions or gifts	21329	-	-	-	-	-	*103	*143	*1220	*345	***	***	13442
56	Amortization	27114	*1	-	-	-	-	*321	*421	*818	*2074	***	***	12494
57	Depreciation	554626	*4979	*91	-	-	-	*13974	*29814	40798	*35158	***	***	251693
58	Depletion	253	-	-	-	-	-	-	-	-	-	***	***	253
59	Advertising	67109	*1	*1730	-	-	-	*1445	*145	6807	*595	***	***	46421
60	Pension, prof sh, stock, annuity	118255	*502	-	-	-	-	*1930	*2362	*5200	*13145	***	***	56325
61	Employee benefit programs	251136	*1197	-	-	-	-	*22758	*14014	17154	*15197	***	***	127778
62	Net loss, noncapital assets	1524	-	-	-	-	-	*18	-	*305	279	***	***	-
63	Other deductions	1341347	*1827	*3291	-	-	-	*101876	*73452	123710	*62358	***	***	627783
64	Total receipts less total deducts	1289688	*11268	*1087	-	-	-	*49262	*51291	73964	*68134	***	***	583521
65	Const taxable inc frm rel frn corps	8772	-	-	-	-	-	-	-	-	-	***	***	6586
66	Net income, total	1294635	*11268	*1087	-	-	-	*49247	*51111	73964	*67934	***	***	589381
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69	Net income, Form 1120S	224238	-	-	-	-	-	*41829	*27843	*7541	*36140	***	***	-
70	Statutory special deductions, total	162960	-	*74	-	-	-	*2799	*3213	*29046	*695	***	***	68210
71	Net operating loss deduction	148759	-	*74	-	-	-	-	*3211	*25930	426	***	***	66209
72	Dividends received deduction	14201	-	-	-	-	-	*2799	*2	*3117	*270	***	***	2001
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74	Income subject to tax	907436	*11268	*1014	-	-	-	*4619	*20054	*37376	*31099	***	***	521172
75	Income tax before credits, total	319171	*3908	*152	-	-	-	*1418	*7280	14780	*10607	***	***	181053
76	Regular tax	308308	*3831	*152	-	-	-	*986	*6763	*12690	*10574	***	***	177592
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78	Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	***	***	-
79	Alternative minimum tax	9552	*77	-	-	-	-	*431	*518	*2050	-	***	***	2633
80	Environmental tax	1310	*-0	-	-	-	-	-	-	*40	*33	***	***	829
81	Foreign tax credit	*8020	-	-	-	-	-	-	-	*14	-	***	***	7709
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85	General business credit	6370	-	-	-	-	-	-	*39	*363	-	***	***	3344
86	Prior year minimum tax credit	9071	-	-	-	-	-	-	-	*893	-	***	***	2714
87	Income tax after credits, total	295709	*3908	*152	-	-	-	*1418	*7241	13509	*10607	***	***	167286

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets,
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	877	*319	-	*201	-	*21	222	*54	44	*10	***	***	**
2 Total assets	3774546	-	-	*47192	-	*18846	530033	*377703	682949	*331472	***	***	**
3 Cash	199213	-	-	*1214	-	*8989	39600	*61174	23034	*44042	***	***	**
4 Notes and accounts receivable	903373	-	-	*26078	-	*7441	121193	*111071	178980	*74120	***	***	**
5 Less: Allowance for bad debts	16770	-	-	-	-	-	*2368	*1064	*1526	*985	***	***	**
6 Inventories	934981	-	-	*19900	-	*1628	155517	*118695	195370	*49372	***	***	**
7 Investments in govt. obligations, Total	*1995	-	-	-	-	-	-	-	-	*1995	***	***	-
8 Tax-exempt securities	*20865	-	-	-	-	-	-	-	-	*20865	***	***	-
9 Other current assets	120311	-	-	-	-	*171	*23008	*3175	52694	*2114	***	***	**
10 Loans to stockholders	*6841	-	-	-	-	-	*5636	-	*1205	-	***	***	-
11 Mortgage and real estate loans	49	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments	215554	-	-	-	-	-	*38836	*26943	*10722	*53924	***	***	**
13 Depreciable assets	2565240	-	-	-	-	*4351	372366	*242688	449218	*135252	***	***	**
14 Less: Accumulated depreciation	1355317	-	-	-	-	*3735	231660	*189609	258987	*65224	***	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	30353	-	-	-	-	-	*2520	*3780	*5604	*4773	***	***	**
18 Intangible assets (Amortizable)	66272	-	-	-	-	-	*272	*143	*18889	*509	***	***	**
19 Less: Accumulated amortization	20685	-	-	-	-	-	*124	*71	*7887	*227	***	***	**
20 Other assets	102270	-	-	-	-	-	*5237	*779	15632	*10941	***	***	**
21 Total liabilities	3774546	-	-	*47192	-	*18846	530033	*377703	682949	*331472	***	***	**
22 Accounts payable	400283	-	-	*17109	-	*4824	113760	*45267	110083	*19168	***	***	**
23 Mort, notes, and bonds under 1 yr	244787	-	-	-	-	*2073	*71297	*1155	119131	*6809	***	***	**
24 Other current liabilities	268439	-	-	*1435	-	-	26071	*25356	35374	*17816	***	***	**
25 Loans from stockholders	54034	-	-	*9049	-	-	*36724	*145	*376	*7304	***	***	-
26 Mort, notes, bonds, 1 yr or more	615696	-	-	-	-	-	*57316	*3056	78350	*37357	***	***	**
27 Other liabilities	133088	-	-	-	-	-	*12424	*2303	*12300	*7035	***	***	**
28 Net worth	2058219	-	-	*19599	-	*11949	212440	*300422	327335	*235984	***	***	**
29 Capital stock	50609	-	-	*4013	-	*89	24492	*6565	3540	*3801	***	***	**
30 Paid-in or capital surplus	195356	-	-	-	-	*232	*8105	*78	47115	*5637	***	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***	-
32 Retained earnings, unappropriate	1390132	-	-	*15585	-	*11627	*63564	*137257	*131636	*156257	***	***	**
33 Retained earnings (S CORP)	523432	-	-	-	-	-	*139308	*156542	*155846	*71736	***	***	-
34 Less: Cost of treasury stock	101311	-	-	-	-	-	*23030	*21	*10802	*1447	***	***	**
35 Total receipts	6617060	*10547	-	*164814	-	*93451	1468189	*966885	1543061	*321502	***	***	**
36 Business receipts	6567157	*10041	-	*164814	-	*92759	1461544	*962279	1530028	*309159	***	***	**
37 Interest	5240	-	-	-	-	*691	*460	*246	*1192	*980	***	***	**
38 Interest on govt. obligations, State and local	*1698	-	-	-	-	-	*99	-	*36	*1535	***	***	**
39 Rents	*6506	-	-	-	-	-	*295	*22	*81	*1741	***	***	**
40 Royalties	172	-	-	-	-	-	-	-	-	127	***	***	**
41 Net S-T cap gain less net LT loss	*1381	-	-	-	-	-	-	-	-	*1381	***	***	-
42 Net L-T cap gain less net ST loss	*2350	-	-	-	-	-	-	-	*27	*2323	***	***	-
43 Net gain, noncapital assets	2727	*507	-	-	-	-	*170	*243	*1257	*10	***	***	**
44 Dividends, domestic corporations	*1665	-	-	-	-	-	-	-	*32	*1607	***	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	28165	-	-	-	-	-	*5621	*4095	10408	*2641	***	***	**
47 Total deductions	6204139	*2326	-	*159263	-	*92970	1400074	*914690	1477246	*279785	***	***	**
48 Cost of sales and operations	5016338	*139	-	*141740	-	*88802	1152854	*799981	1164051	*215134	***	***	**
49 Compensation of officers	128923	-	-	-	-	*871	52659	*16027	45220	*5199	***	***	**
50 Repairs	13957	-	-	-	-	-	*3194	*477	*5310	*852	***	***	**
51 Bad debts	12270	-	-	-	-	-	*4183	*1287	*1231	*2408	***	***	**
52 Rent paid on business property	33032	-	-	*539	-	-	11115	*768	8905	*2176	***	***	**
53 Taxes paid	120311	*551	-	*276	-	*222	26109	*17992	30576	*5323	***	***	**
54 Interest paid	83352	-	-	*1636	-	*59	*22371	*1883	16105	*3166	***	***	**
55 Contributions or gifts	4603	-	-	-	-	*26	*269	*833	*391	*150	***	***	**
56 Amortization	2559	-	-	-	-	-	*81	*117	*1589	-	***	***	**
57 Depreciation	154384	*358	-	-	-	*152	24500	*16008	35182	*11504	***	***	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	55797	-	-	-	-	-	*1088	*644	3333	*5931	***	***	**
60 Pension, prof sh, stock, annuity	13194	-	-	-	-	-	*985	*1264	*4630	*1124	***	***	**
61 Employee benefit programs	62535	-	-	*577	-	-	11312	*9364	18067	*2677	***	***	**
62 Net loss, noncapital assets	*1066	-	-	-	-	-	*600	-	*7	*39	***	***	**
63 Other deductions	501818	*1278	-	*14496	-	*2838	88753	*48044	142647	*24102	***	***	**
64 Total receipts less total deducts	412921	*8222	-	*5551	-	*481	68116	*52195	65816	*41717	***	***	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	411223	*8222	-	*5551	-	*481	68017	*52195	65780	*40183	***	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	126845	*8222	-	-	-	-	*47490	*34142	*28120	*8872	***	***	-
70 Statutory special deductions, total	*18845	-	-	*5551	-	-	*1322	*2456	*6629	*1125	***	***	-
71 Net operating loss deduction	*17694	-	-	*5551	-	-	*1322	*2456	*6603	-	***	***	-
72 Dividends received deduction	*1151	-	-	-	-	-	-	-	*26	*1125	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	265534	-	-	-	-	*481	*19205	*15597	*31032	*30186	***	***	**
75 Income tax before credits, total	90856	-	-	-	-	*72	*6346	*5160	*10822	*10288	***	***	**
76 Regular tax	90009	-	-	-	-	*72	*6346	*5133	*10547	*10263	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*589	-	-	-	-	-	-	*27	*259	-	***	***	-
80 Environmental tax	259	-	-	-	-	-	-	-	*15	*25	***	***	**
81 Foreign tax credit	13	-	-	-	-	-	-	-	-	-	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	*3987	-	-	-	-	-	-	-	*404	-	***	***	**
86 Prior year minimum tax credit	*747	-	-	-	-	-	-	*39	*92	*368	***	***	**
87 Income tax after credits, total	86109	-	-	-	-	*72	*6346	*5121	*10326	*9920	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2481	*24	*755	*201	*544	*111	581	88	87	33	22	22	13
2 Total assets	23626413	-	*23928	*29817	*171065	*85768	1390346	528387	1565009	1144399	1563491	3346316	13777888
3 Cash	681752	-	*2058	*354	*20407	*1979	124723	48830	115648	48542	65514	111952	141744
4 Notes and accounts receivable	4459833	-	*2004	*15103	*76145	*26038	326703	137990	322606	291570	346349	780517	2134808
5 Less: Allowance for bad debts	120313	-	-	-	-	-	*1776	*2169	5903	2233	10225	29227	68780
6 Inventories	4185149	-	*14417	*2279	*35869	*18417	292966	154658	462076	312104	456624	778797	1656942
7 Investments in govt. obligations, Total	*52488	-	-	-	-	-	*7211	*1805	*9557	-	-	-	33916
8 Tax-exempt securities	*104998	-	-	-	*4378	-	-	-	*69589	-	9777	-	21254
9 Other current assets	622738	-	*27	-	*2476	*519	47430	31704	84647	19310	62254	60702	313669
10 Loans to stockholders	54574	-	-	-	*4316	-	*6522	*2932	*6084	*1020	11545	1397	20757
11 Mortgage and real estate loans	4032	-	-	-	-	-	-	-	-	-	-	-	4032
12 Other investments	2558576	-	-	-	*1033	-	61129	*1000	43855	30404	21637	294038	2105479
13 Depreciable assets	13149370	-	-	*24942	*102698	*66623	1196538	423733	981176	806860	913100	2500262	6133438
14 Less: Accumulated depreciation	6561595	-	-	*12861	*76747	*33438	696142	278374	559354	437716	395707	1320787	2750467
15 Depletable assets	*42581	-	*6555	-	-	-	-	-	-	-	13149	-	22877
16 Less: Accumulated depletion	*11088	-	*1303	-	-	-	-	-	-	-	8077	-	1707
17 Land	210073	-	-	-	-	*5593	18729	*2613	19491	13963	10833	38515	100336
18 Intangible assets (Amortizable)	1122633	-	*244	-	-	-	*9439	*2343	*4055	30197	37121	39785	999449
19 Less: Accumulated amortization	222372	-	*73	-	-	-	*9162	*487	*890	*7232	9204	19789	175533
20 Other assets	3292984	-	-	-	*490	*38	6034	*1811	12372	37609	38802	110153	3085674
21 Total liabilities	23626413	-	*23928	*29817	*171065	*85768	1390346	528387	1565009	1144399	1563491	3346316	13777888
22 Accounts payable	2296025	-	*10338	*5543	*35972	*15996	249456	77804	216295	168360	197840	418760	899660
23 Mort, notes, and bonds under 1 yr	1708259	-	*1135	-	*22909	*15421	96706	*78331	133259	125968	214234	176794	843501
24 Other current liabilities	1368856	-	*139	*1979	*15139	*4499	62459	26413	97404	45803	98285	217036	799701
25 Loans from stockholders	193516	-	*13087	-	*4254	*8044	31128	*6651	*19706	*15865	5518	25194	64069
26 Mort, notes, bonds, 1 yr or more	5810630	-	*6175	*14895	*8769	*22714	274103	*62014	270444	271188	365421	671537	3843371
27 Other liabilities	3172070	-	-	-	*-0	-	52255	*12980	40902	*28463	51921	99969	2885579
28 Net worth	9077058	-	*-6945	*7400	*84022	*19093	624239	264194	786998	488751	630272	1737026	4442006
29 Capital stock	764004	-	*3114	*201	*6010	*4440	55140	26939	138165	49633	24381	211623	244357
30 Paid-in or capital surplus	3874779	-	-	*2207	*1103	*28045	134272	*35204	101772	*99316	203715	153747	3115398
31 Retained earnings, appropriated	2971	-	-	-	-	-	-	-	-	-	-	2971	-
32 Retained earnings, unappropriate	2970573	-	*297	*4992	*39430	*17708	213825	*56478	213247	*188854	147900	922943	1164898
33 Retained earnings (S CORP)	1705779	-	*-10356	-	*44360	*-31100	237866	*175629	351938	*165562	277329	494551	-
34 Less: Cost of treasury stock	241048	-	-	-	*6882	-	*16863	*30057	*18125	*14613	23053	48808	82646
35 Total receipts	31607462	*361482	*77597	*102415	*708211	*234192	3203195	1292695	3117282	2090766	2704731	5712422	12002473
36 Business receipts	31041889	*358649	*77597	*102415	*705680	*234136	3126139	1258136	3096145	2078012	2687254	5633739	11683985
37 Interest	101083	1440	-	-	*64	-	4850	*325	4106	*1526	1863	7696	79213
38 Interest on govt. obligations, State and local	9384	-	-	-	*102	-	-	*34	*665	-	325	1301	6957
39 Rents	28020	-	-	-	-	-	*2724	*571	*667	*70	22	1136	22830
40 Royalties	48356	699	-	-	-	-	-	*127	24	*25	6	1040	46435
41 Net S-T cap gain less net LT loss	*2842	-	-	-	-	-	*470	-	*788	-	-	427	1157
42 Net L-T cap gain less net ST loss	11958	-	-	-	-	-	*4877	*5	*614	*2057	36	897	3473
43 Net gain, noncapital assets	18925	-	-	-	*257	-	*736	*74	*942	*933	905	2691	12388
44 Dividends, domestic corporations	3105	-	-	-	-	-	*405	-	*74	*676	20	1051	879
45 Dividends, foreign corporations	52601	91	-	-	-	-	*12	*864	-	*1669	2601	6862	40502
46 Other receipts	289301	*602	-	-	*2108	*56	62982	*32559	13256	5799	11700	55583	104655
47 Total deductions	29799823	*321383	*65939	*99638	*691875	*221413	3081390	1212467	2944450	1992590	2595828	5289393	11283458
48 Cost of sales and operations	22729446	*259193	*44611	*60821	*511630	*171911	2395156	947183	2379947	1609151	2025370	4213772	8110700
49 Compensation of officers	413438	1393	-	*9230	*43144	*9126	99182	*21510	53125	44831	26040	39602	66255
50 Repairs	136181	*460	*373	-	*867	*7034	17614	*9573	2787	*4506	9557	22424	60984
51 Bad debts	78822	55	-	-	*3216	*210	4649	*1914	4893	1936	9728	13996	38225
52 Rent paid on business property	217898	*841	*7280	*7766	*11986	*5418	21937	*6871	14462	4274	15497	39641	81926
53 Taxes paid	674145	*7671	*484	*5904	*17762	*5992	69720	22796	46460	47319	40912	105817	303308
54 Interest paid	607222	7418	*370	*2564	*7214	*4132	29496	*17122	39236	38023	42540	80263	338844
55 Contributions or gifts	15650	162	-	-	*171	*127	965	*61	1306	*323	2003	5550	4982
56 Amortization	70904	2741	-	-	-	-	*73	*76	2676	1246	4179	7949	51963
57 Depreciation	1012645	*18832	*305	*2801	*7479	*8405	87746	24504	66956	52379	65528	190890	486819
58 Depletion	2179	-	-	-	-	-	-	-	-	-	256	-	1924
59 Advertising	184259	*76	*2511	*89	*2840	*7	25285	*2929	11971	5419	11598	22889	98644
60 Pension, prof sh, stock, annuity	130901	2283	-	-	-	-	*13197	*9128	10534	9355	7214	20166	59024
61 Employee benefit programs	418955	7857	*77	*2605	*9741	*1011	26165	*6576	29014	30314	21257	60184	224154
62 Net loss, noncapital assets	6517	142	-	-	-	*19	*603	*127	*197	*23	385	1003	4018
63 Other deductions	3100662	*12260	*9927	*7857	*75824	*8020	289602	142096	280884	143492	313764	465247	1351690
64 Total receipts less total deducts	1807639	*40099	*11658	*2777	*16337	*12778	121805	80229	172832	98176	108903	423029	719015
65 Const taxable inc frm rel frn corps	21649	-	-	-	-	-	-	-	-	-	-	2417	19232
66 Net income, total	1819904	*40099	*11658	*2777	*16234	*12778	121805	80195	172167	98176	108579	424146	731290
67 Net income, Form 1120-A	*297	-	*297	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*10	*10	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	547730	*34824	*11362	-	*3647	*8884	60892	*54792	99215	*43132	50875	180106	-
70 Statutory special deductions, total	240918	*102	-	*2777	*906	*2748	*28792	*20164	*12614	*10952	20617	26031	115216
71 Net operating loss deduction	226207	*10	-	*2777	*906	*2748	*28503	*19300	*12562	*9282	18002	22618	109500
72 Dividends received deduction	14710	91	-	-	-	-	*289	*864	*52	*1669	2615	3413	5716
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1031733	5173	*297	-	*12102	*1146	32122	*5239	60338	*44092	37087	218063	616074
75 Income tax before credits, total	368031	2213	*45	-	*2025	*172	11755	*1798	22349	17040	16046	77662	216926
76 Regular tax	347998	1759	*45	-	*2025	*172	9129	*1675	20506	*15041	12593	74263	210790
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	43	-	-	-	-	-	-	-	-	43	-	-	-
79 Alternative minimum tax	18585	444	-	-	-	-	*2626	*123	*1815	*1921	3398	3093	5165
80 Environmental tax	1406	11	-	-	-	-	-	-	*28	*36	55	306	970
81 Foreign tax credit	22972	102	-	-	-	-	*5	-	4	-	25	2387	20449
82 U.S. Possessions tax credit	1816	-	-	-	-	-	778	-	1038	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	6700	-	-	-	-	-	*1063	-	*649	*436	121	326	4105
86 Prior year minimum tax credit	*7566	-	-	-	-	-	-	-	*113	-	-	4593	2861
87 Income tax after credits, total	328976	2111	*45	-	*2025	*172	9909	*1798	20545	16605	15900	70356	189511

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 12
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	7915	*403	*1883	2007	882	704	1359	332	208	68	35	27	8
2 Total assets	34732738	-	*31092	348623	319980	466923	2903881	2343878	3279754	2233829	2390244	6220952	14193581
3 Cash	1669151	-	*10286	*60838	44278	59079	287467	224411	207299	91151	138297	369735	176310
4 Notes and accounts receivable	7354453	-	*204	*72905	107481	147035	906032	664070	937791	583423	659540	1729594	1546377
5 Less: Allowance for bad debts	192458	-	-	*1549	*742	*1465	24930	9877	14238	10681	28536	43035	57404
6 Inventories	9184952	-	*1531	*70616	69169	117495	1066368	925836	1268458	739853	793500	1885113	2247013
7 Investments in govt. obligations, Total	88004	-	-	-	-	-	-	*9388	*21615	*29487	27514	-	-
8 Tax-exempt securities	*20707	-	-	-	-	-	1002	*399	*11485	*1059	-	6761	-
9 Other current assets	1581713	-	*1904	*28706	*16741	45725	170593	115875	168865	132936	113633	274751	511985
10 Loans to stockholders	148330	-	-	*12420	*25	*13603	40310	*39439	34514	*5303	150	2566	-
11 Mortgage and real estate loans	14913	-	-	-	-	-	*49	-	*5644	-	2399	6822	**
12 Other investments	6851452	-	-	*1810	*5127	*1545	68402	91475	176880	71724	216989	550863	5666636
13 Depreciable assets	9860436	-	*78450	217165	261526	169905	842835	672001	1001086	797144	670361	1696811	3453152
14 Less: Accumulated depreciation	4928209	-	*61283	124908	195290	94537	529790	435255	599861	400295	314924	821052	1351015
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	229159	-	-	*1766	*4401	*4719	24402	12731	20040	25121	15814	35875	84291
18 Intangible assets (Amortizable)	1649323	-	-	*6435	*101	*385	32817	29236	17656	184500	27833	483451	866909
19 Less: Accumulated amortization	397933	-	-	*3669	*91	*360	12266	17183	7783	71166	1030	85257	199127
20 Other assets	1598747	-	*1	*6088	*7254	*3795	30591	21332	30304	54269	68703	127955	1248455
21 Total liabilities	34732738	-	*31092	348623	319980	466923	2903881	2343878	3279754	2233829	2390244	6220952	14193581
22 Accounts payable	4019834	-	*1092	66468	68049	88030	650127	431539	614963	296606	253242	896949	652771
23 Mort, notes, and bonds under 1 yr	3298601	-	*388	*47552	*65192	*34578	299848	317861	363474	240929	234211	340013	1354556
24 Other current liabilities	3155207	-	*2731	*11489	41302	50488	298026	159039	249219	164648	174857	573697	1429712
25 Loans from stockholders	771272	-	*25884	*26348	*55287	*53536	226588	151832	136051	*20146	66798	8800	-
26 Mort, notes, bonds, 1 yr or more	6704740	-	*7992	*28990	*31161	*32081	212911	130595	239271	484672	461701	1066128	4009237
27 Other liabilities	1467874	-	-	*6228	*4621	*6207	35312	31986	42557	57070	42737	287833	953323
28 Net worth	15315209	-	*-6996	161549	54368	202003	1181068	1121027	1634219	969758	1156699	3047533	5793983
29 Capital stock	1522788	-	*26068	31314	14114	21407	87902	66298	71365	106446	69752	221053	807069
30 Paid-in or capital surplus	4045607	-	*908	*23462	*6322	*8285	191960	36833	94257	255277	221434	474918	2731951
31 Retained earnings, appropriated	*1622	-	-	-	-	-	-	*1342	-	*116	164	-	-
32 Retained earnings, unappropriate	6913400	-	*-17459	*72882	*3864	147133	393507	407452	620079	328069	515912	2002325	2439635
33 Retained earnings (S CORP)	3699535	-	*-16514	*37557	*71039	*33269	528553	624413	981432	341104	403951	604688	90042
34 Less: Cost of treasury stock	867742	-	-	*3666	*40971	*8093	*20853	*15311	132915	*61254	54513	255452	274714
35 Total receipts	60222842	*517887	*450177	1417009	1200678	1777384	9612563	5944701	7875198	4680666	4358788	8897983	13489810
36 Business receipts	58648394	*509476	*433878	1413006	1196953	1774679	9536379	5754598	7782563	4634904	4269812	8707315	12634831
37 Interest	332310	*2868	-	*373	*253	*773	4533	6399	5429	4785	6969	18601	281326
38 Interest on govt. obligations, State and local	29171	-	-	-	3	-	*606	*28	*789	*1226	1323	23949	1246
39 Rents	48843	404	-	*3391	-	-	*2931	*987	*1880	*289	2846	7870	28245
40 Royalties	333691	1706	-	-	-	*11	*120	*245	*481	*1675	4921	46086	278445
41 Net S-T cap gain less net LT loss	*7654	-	-	-	-	-	*2750	-	*320	*143	57	2924	1460
42 Net L-T cap gain less net ST loss	22965	150	-	-	-	-	*7275	*3	*7263	*1024	1692	1994	3565
43 Net gain, noncapital assets	21709	*386	-	-	-	*125	*652	*2550	2432	471	1722	3826	9545
44 Dividends, domestic corporations	6457	*24	-	-	-	-	*13	*93	*3210	*263	146	2583	126
45 Dividends, foreign corporations	165848	-	-	-	-	-	-	-	*11768	*2357	-	2938	148785
46 Other receipts	605800	*2874	*16299	*239	*3469	*1795	57306	179798	59061	33529	69300	79896	102234
47 Total deductions	56218236	*491803	*427912	1393335	1178190	1693009	9267804	5611477	7503751	4389657	4022331	8086388	12152578
48 Cost of sales and operations	41277169	*349895	*244257	927202	814386	1287401	7078079	4229645	5860079	3452656	3010761	5850367	8172442
49 Compensation of officers	1563422	*5345	*44026	*69057	85779	78867	355250	234278	285560	95317	62183	117348	130411
50 Repairs	173753	*1051	*7688	*4213	*5912	*3800	15835	8872	13058	8837	4870	28625	70992
51 Bad debts	142499	*4048	-	*1633	*9158	6855	26367	18582	13315	6434	12831	9397	33880
52 Rent paid on business property	732194	*4405	*43163	*42218	20381	22303	119493	60800	66646	32938	41653	120486	157709
53 Taxes paid	1308396	*13740	*18191	73242	45012	47080	200024	96711	118624	105290	74794	197350	318338
54 Interest paid	1044538	*16214	*670	*10852	*14731	13227	86466	62179	71607	81425	71702	154853	460613
55 Contributions or gifts	38156	*158	-	*296	-	*668	1192	1644	2161	1959	2347	5539	22193
56 Amortization	75390	594	-	*418	*30	*19	2404	2572	1958	7433	4757	17130	38075
57 Depreciation	797894	*6103	*6174	30211	19003	13755	62394	47661	74984	60203	51847	129313	296245
58 Depletion	*2	-	-	-	-	*2	-	-	-	-	-	-0	**
59 Advertising	999656	*16137	*299	*5577	*1793	10898	47724	61478	51417	31483	77530	207880	487439
60 Pension, prof sh, stock, annuity	230370	*2085	-	*17900	*4849	-	12146	17169	30026	10586	14769	48046	72792
61 Employee benefit programs	557611	*8024	-	*11940	*6518	*4298	73254	50303	59442	59611	35903	141060	107259
62 Net loss, noncapital assets	6648	-	-	-	*223	*215	943	*459	*271	*2409	176	1300	652
63 Other deductions	7270538	*64003	*63444	198575	150413	203621	1186234	719125	854605	433076	556207	1057695	1783540
64 Total receipts less total deducts	4004607	*26084	*22265	23674	22488	84375	344760	333224	371446	291008	336457	811594	1337231
65 Const taxable inc frm rel frn corps	*155828	-	-	-	-	-	-	-	-	*265	-	10349	145214
66 Net income, total	4131264	*26084	*22265	23674	22485	84375	344153	333196	370657	290047	335134	797995	1481199
67 Net income, Form 1120-A	*11858	-	*8291	*3567	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1310696	*1371	*2667	*9674	*7712	*42434	220392	236947	226176	148017	165108	239771	10426
70 Statutory special deductions, total	131554	*8566	*19598	-	*5617	*2692	35967	-0	*19471	*10899	9339	15406	3998
71 Net operating loss deduction	115471	8549	*19598	-	*5617	*2692	35957	-	*6251	*10715	9238	12868	3985
72 Dividends received deduction	16083	*17	-	-	-	-	*10	-0	*13220	*184	101	2538	12
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2689558	*16148	-	*13999	*9156	39248	87794	96249	125397	131131	160844	542818	1466775
75 Income tax before credits, total	910204	*5700	-	*2101	*1464	10162	26010	32295	42919	44733	57772	185723	501326
76 Regular tax	905333	*5490	-	*2101	*1464	10162	25817	32291	42580	44638	57097	184656	499037
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-0	-0
79 Alternative minimum tax	2117	193	-	-	-	-	*193	1	*302	*18	508	478	425
80 Environmental tax	2750	*16	-	-	-	-	-	*3	*33	77	168	589	1863
81 Foreign tax credit	158179	-	-	-	-	-	35	-	*8	*389	234	7206	150308
82 U.S. Possessions tax credit	56203	1398	-	-	171	29	3148	2955	12255	13602	3095	19549	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	6061	7	-	-	-	-	-	*221	*284	*152	383	1718	3295
86 Prior year minimum tax credit	*2412	-	-	-	-	-	-	*240	*34	*1446	82	610	-
87 Income tax after credits, total	687349	*4295	-	*2101	*1293	10132	22827	28878	30339	29144	53979	156639	347723

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993---
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2315
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	398	-	-	-	*87	*48	127	56	37	16	***	***	8
2	Total assets	18656101	-	-	-	*24123	*27732	319870	397910	635808	468364	***	***	14193581
3	Cash	463548	-	-	-	*2519	*971	18833	57304	57894	*23352	***	***	176310
4	Notes and accounts receivable	2787797	-	-	-	*1617	*2307	122016	66919	179692	167281	***	***	1546377
5	Less: Allowance for bad debts	97745	-	-	-	-	-	*12585	*821	*1750	*2879	***	***	57404
6	Inventories	3883489	-	-	-	*366	*813	101926	154328	267692	146524	***	***	2247013
7	Investments in govt. obligations, Total	*1610	-	-	-	-	-	-	7	-	*921	***	***	-
8	Tax-exempt securities	*14456	-	-	-	-	-	-	-	*7695	-	***	***	-
9	Other current assets	684297	-	-	-	-	*419	2186	20620	30797	6537	***	***	511985
10	Loans to stockholders	27672	-	-	-	-	-	*14231	*10690	*163	*2213	***	***	-
11	Mortgage and real estate loans	*2198	-	-	-	-	-	-	-	*2198	-	***	***	-
12	Other investments	5876367	-	-	-	-	-	*13123	*9318	*10811	*11079	***	***	5666636
13	Depreciable assets	5099705	-	-	-	*27348	*41422	173561	162725	168015	202036	***	***	3453152
14	Less: Accumulated depreciation	2243816	-	-	-	*7747	*18199	119918	100128	99209	114763	***	***	1351015
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17	Land	118480	-	-	-	-	-	*5531	*3034	*5708	*6558	***	***	84291
18	Intangible assets (Amortizable)	928580	-	-	-	-	-	*534	*15496	*3240	*15562	***	***	866909
19	Less: Accumulated amortization	223545	-	-	-	-	-	*47	*7041	*2041	*5996	***	***	199127
20	Other assets	1333006	-	-	-	*20	-	480	*5459	*4904	*9939	***	***	1248455
21	Total liabilities	18656101	-	-	-	*24123	*27732	319870	397910	635808	468364	***	***	14193581
22	Accounts payable	1208200	-	-	-	*593	-	57098	76026	131470	70096	***	***	652771
23	Mort, notes, and bonds under 1 yr	1770858	-	-	-	*3726	*4390	*31282	*7818	66727	*27796	***	***	1354556
24	Other current liabilities	1819883	-	-	-	*117	-	37800	24583	50509	*32387	***	***	1429712
25	Loans from stockholders	54367	-	-	-	-	-	*8384	*30027	*3578	3578	***	***	-
26	Mort, notes, bonds, 1 yr or more	4400978	-	-	-	*15186	*5966	*58187	*22727	*16262	*53625	***	***	4009237
27	Other liabilities	1203859	-	-	-	-	-	-	*12775	*7876	*5218	***	***	953323
28	Net worth	8197956	-	-	-	*4501	*17376	127119	223953	359387	275665	***	***	5793983
29	Capital stock	965390	-	-	-	*435	*224	15211	4129	37883	44775	***	***	807069
30	Paid-in or capital surplus	2941403	-	-	-	-	-	*84860	*1033	*21188	*9479	***	***	2731951
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***	-
32	Retained earnings, unappropriate	3845953	-	-	-	-	*17730	*17138	*121155	*187640	*63806	***	***	2439635
33	Retained earnings (S CORP)	820340	-	-	-	*4065	-	*11645	*98154	*138005	*164253	***	***	90042
34	Less: Cost of treasury stock	375130	-	-	-	-	*579	*1735	*519	*25329	*6649	***	***	274714
35	Total receipts	21994436	-	-	-	*81499	*58549	716609	1198134	1531253	1052203	***	***	13489810
36	Business receipts	21023475	-	-	-	*81412	*58549	713920	1189528	1527150	1040401	***	***	12634831
37	Interest	296155	-	-	-	-	-	-	*1606	*1475	*264	***	***	281326
38	Interest on govt. obligations, State and local	*2472	-	-	-	-	-	-	-	*112	-	***	***	1246
39	Rents	34433	-	-	-	-	-	-	-	*382	*67	***	***	28245
40	Royalties	295724	-	-	-	-	-	-	-	*27	*1281	***	***	278445
41	Net S-T cap gain less net LT loss	1517	-	-	-	-	-	-	-	-	-	***	***	1460
42	Net L-T cap gain less net ST loss	*4564	-	-	-	-	-	-	-	*6	*583	***	***	3565
43	Net gain, noncapital assets	11231	-	-	-	-	-	-	*28	*53	*148	***	***	9545
44	Dividends, domestic corporations	*1978	-	-	-	-	-	-	-	*182	-	***	***	126
45	Dividends, foreign corporations	148896	-	-	-	-	-	-	-	-	-	***	***	148785
46	Other receipts	173991	-	-	-	*87	-	*2689	*6972	*1866	*9459	***	***	102234
47	Total deductions	20113799	-	-	-	*79329	*54153	679156	1145803	1451020	973012	***	***	12152578
48	Cost of sales and operations	14290854	-	-	-	*61169	*39098	523747	898022	1198414	765072	***	***	8172442
49	Compensation of officers	282393	-	-	-	*6667	*2508	*14338	*30651	41758	*22999	***	***	130411
50	Repairs	93252	-	-	-	-	*1000	*352	*1006	*1209	*3890	***	***	70992
51	Bad debts	56635	-	-	-	-	-	*4290	*5818	*1429	*2373	***	***	33880
52	Rent paid on business property	219840	-	-	-	-	*1389	*3436	*7549	7627	*9831	***	***	157709
53	Taxes paid	514760	-	-	-	*2426	*3658	11832	23473	22822	27600	***	***	318338
54	Interest paid	553560	-	-	-	*1541	*1001	9613	*10765	9095	*7632	***	***	460613
55	Contributions or gifts	25583	-	-	-	-	*17	*32	*598	*774	*118	***	***	22193
56	Amortization	41294	-	-	-	*10	-	*19	*331	*230	*1403	***	***	38075
57	Depreciation	413399	-	-	-	*5202	*2421	7466	11208	11886	16781	***	***	296245
58	Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
59	Advertising	594843	-	-	-	*22	*68	*6233	*3310	6741	*11538	***	***	487439
60	Pension, prof sh, stock, annuity	120306	-	-	-	-	-	*1331	*4326	*8114	*4190	***	***	72792
61	Employee benefit programs	214174	-	-	-	*55	-	*7653	*17327	7145	*17141	***	***	107259
62	Net loss, noncapital assets	2317	-	-	-	*179	-	-	-	*190	*631	***	***	652
63	Other deductions	2690589	-	-	-	*2059	*2993	88814	131419	133586	81813	***	***	1783540
64	Total receipts less total deducts	1880637	-	-	-	*2170	*4396	37453	52331	80233	79190	***	***	1337231
65	Const taxable inc frm rel frn corps	145216	-	-	-	-	-	-	-	-	-	***	***	145214
66	Net income, total	2023381	-	-	-	*2170	*4396	37453	52331	80121	79190	***	***	1481199
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69	Net income, Form 1120S	242043	-	-	-	*2170	-	*24116	*34730	*29569	*64964	***	***	10426
70	Statutory special deductions, total	18464	-	-	-	-	-	*1716	-	*127	1690	***	***	3998
71	Net operating loss deduction	16884	-	-	-	-	-	*1716	-	-	1690	***	***	3985
72	Dividends received deduction	*1579	-	-	-	-	-	-	-	*127	-	***	***	12
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74	Income subject to tax	1762875	-	-	-	-	*4396	*11621	*17601	*50425	*12536	***	***	1466775
75	Income tax before credits, total	604316	-	-	-	-	*928	*3869	*5895	*17167	*4259	***	***	501326
76	Regular tax	601464	-	-	-	-	*928	*3869	*5895	*17145	*4247	***	***	499037
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78	Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	***	***	-0
79	Alternative minimum tax	*787	-	-	-	-	-	-	-	-	*12	***	***	425
80	Environmental tax	2064	-	-	-	-	-	-	-	*22	*-0	***	***	1863
81	Foreign tax credit	150903	-	-	-	-	-	-	-	-	*59	***	***	150308
82	U.S. Possessions tax credit	29539	-	-	-	-	-	1207	880	2620	2888	***	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85	General business credit	4358	-	-	-	-	-	-	-	-	*62	***	***	3295
86	Prior year minimum tax credit	*850	-	-	-	-	-	-	*240	-	-	***	***	-
87	Income tax after credits, total	418665	-	-	-	-	*928	*2662	*4775	*14547	*1250	***	***	347723

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2345
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2894	3	*1062	*554	*180	*284	567	114	83	27	***	***	**
2 Total assets	8196848	-	*23560	*102038	*59302	*176269	1276669	871506	1256005	903722	***	***	**
3 Cash	621853	-	*7000	*26398	*7383	*22034	99941	50619	59076	34295	***	***	**
4 Notes and accounts receivable	2436556	-	*204	*11769	*8846	*51227	390772	308859	353741	219019	***	***	**
5 Less: Allowance for bad debts	45069	-	-	-	-	*25	7355	*4463	6144	5034	***	***	**
6 Inventories	2826083	-	-	*12478	*12855	*53327	566036	329200	510739	343426	***	***	**
7 Investments in govt. obligations, Total	*2047	-	-	-	-	-	-	-	-	*2047	***	***	-
8 Tax-exempt securities	*1458	-	-	-	-	-	-	*399	-	*1059	***	***	-
9 Other current assets	572069	-	*1904	*20834	*56	*18386	117664	64634	94759	96881	***	***	**
10 Loans to stockholders	65212	-	-	*12420	*2	*315	*10190	*23110	*16236	*2939	***	***	-
11 Mortgage and real estate loans	*8389	-	-	-	-	-	-	-	*1567	-	***	***	**
12 Other investments	610290	-	-	*1127	*359	*1545	*17403	*23898	111847	26732	***	***	**
13 Depreciable assets	1838333	-	*50676	*56515	*109504	*52536	186014	169256	276723	226420	***	***	**
14 Less: Accumulated depreciation	1086299	-	*36224	*39693	*84107	*30118	125531	107485	182110	122563	***	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	55267	-	-	-	*4401	*4719	*2069	*7338	*4321	11377	***	***	**
18 Intangible assets (Amortizable)	234095	-	-	*110	-	*76	*4453	*888	*3145	*118804	***	***	**
19 Less: Accumulated amortization	89453	-	-	*93	-	*51	*2539	*623	*1789	*64696	***	***	**
20 Other assets	146016	-	-	*174	3	*2298	17551	5875	13894	13016	***	***	**
21 Total liabilities	8196848	-	*23560	*102038	*59302	*176269	1276669	871506	1256005	903722	***	***	**
22 Accounts payable	1723085	-	*1092	*20149	*10359	*27034	322999	191771	307089	120770	***	***	**
23 Mort, notes, and bonds under 1 yr	769387	-	*388	-	*10083	*4315	136671	131360	138970	155944	***	***	**
24 Other current liabilities	701970	-	*1914	*3212	*21018	*19639	127656	57481	105353	76751	***	***	**
25 Loans from stockholders	350419	-	*1021	-	5	*20231	90484	*55436	100175	*16500	***	***	-
26 Mort, notes, bonds, 1 yr or more	912599	-	-	*2065	*14311	*13293	38957	*43034	54050	231964	***	***	**
27 Other liabilities	111406	-	-	*6227	*4536	*6207	*8914	*6635	*16335	*12374	***	***	**
28 Net worth	3627982	-	*19145	*70384	*-1010	*85548	550988	385789	534032	289419	***	***	**
29 Capital stock	283031	-	*25248	*9392	*6716	*8802	35147	14101	20206	52068	***	***	**
30 Paid-in or capital surplus	379522	-	*908	-	*668	*8147	52864	*21422	24808	*96370	***	***	**
31 Retained earnings, appropriated	*1342	-	-	-	-	-	-	*1342	-	-	***	***	-
32 Retained earnings, unappropriate	1721962	-	*-10558	*20053	*-8393	*74801	183693	115019	260142	*-3256	***	***	**
33 Retained earnings (S CORP)	1592204	-	*3547	*40939	-	*1311	286039	240041	313868	*182530	***	***	-
34 Less: Cost of treasury stock	350078	-	-	-	-	*7514	*6755	*6136	*84992	*38292	***	***	**
35 Total receipts	20872144	161194	*266285	*487775	*421706	*816165	5311496	2426366	3270767	2060777	***	***	**
36 Business receipts	20458774	159175	*249987	*487775	*421652	*815843	5281612	2300348	3203909	2036922	***	***	**
37 Interest	14144	1339	-	-	*51	*176	1448	*1612	2684	*1624	***	***	**
38 Interest on govt. obligations, State and local	25266	-	-	-	3	-	*588	*28	*395	*509	***	***	**
39 Rents	3451	314	-	-	-	-	*90	*987	*1304	-	***	***	**
40 Royalties	29862	52	-	-	-	*11	-	-	-0	*395	***	***	**
41 Net S-T cap gain less net LT loss	*3387	-	-	-	-	-	-	-	*320	*143	***	***	**
42 Net L-T cap gain less net ST loss	10227	26	-	-	-	-	*63	-	*7202	*440	***	***	**
43 Net gain, noncapital assets	5826	32	-	-	-	*125	*232	*101	*2155	*4	***	***	**
44 Dividends, domestic corporations	*4126	-0	-	-	-	-	*13	-0	*3029	*150	***	***	**
45 Dividends, foreign corporations	*16456	-	-	-	-	-	-	-	*11768	*2357	***	***	**
46 Other receipts	300624	256	*16299	-	-0	*10	27450	123289	38002	18234	***	***	**
47 Total deductions	19632014	155367	*251369	*481685	*412636	*783768	5157849	2292080	3143861	1950606	***	***	**
48 Cost of sales and operations	14803300	112493	*103832	*315650	*320308	*614628	4013198	1676752	2412597	1511364	***	***	**
49 Compensation of officers	744738	1607	*35859	*45117	*9209	*22667	192532	123127	171786	42084	***	***	**
50 Repairs	34546	370	*7579	*364	*1334	*244	6071	3245	2460	2479	***	***	**
51 Bad debts	32026	474	-	-	-	*3117	9599	4945	5235	2562	***	***	**
52 Rent paid on business property	298089	1222	*39468	*5103	*3968	*8760	73162	29565	32600	15541	***	***	**
53 Taxes paid	427222	4031	*14859	*25802	*20514	*19540	123536	33700	41986	50353	***	***	**
54 Interest paid	233933	4207	-	*868	*4339	*7323	44852	24977	34532	45877	***	***	**
55 Contributions or gifts	7260	149	-	*225	-	*40	526	*772	660	*727	***	***	**
56 Amortization	17080	439	-	*22	-	*9	*269	*76	*1262	*5103	***	***	**
57 Depreciation	143989	1137	*5013	*8853	*8854	*3426	15037	12291	19197	16627	***	***	**
58 Depletion	*2	-	-	-	-	*2	-	-	-	-	***	***	-
59 Advertising	227527	5671	*288	*10	*155	*6778	18202	16167	28301	13731	***	***	**
60 Pension, prof sh, stock, annuity	68149	1078	-	*17900	-	-	*5734	*6676	15378	*3723	***	***	**
61 Employee benefit programs	180149	253	-	*8380	*639	*250	29718	16487	26465	16918	***	***	**
62 Net loss, noncapital assets	3113	-	-	-	*45	*180	*448	-	*59	*1640	***	***	**
63 Other deductions	2410891	22235	*44472	*53391	*43272	*96805	624965	343298	351343	221877	***	***	**
64 Total receipts less total deducts	1240130	5827	*14916	*6090	*9070	*32397	153648	134286	126906	110171	***	***	**
65 Const taxable inc frm rel frn corps	*10076	-	-	-	-	-	-	-	-	*265	***	***	**
66 Net income, total	1224940	5827	*14916	*6090	*9066	*32397	153060	134258	126511	109927	***	***	**
67 Net income, Form 1120-A	*1352	-	*1352	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	578661	-	*2257	*2220	-	*10492	87567	93329	75493	*59002	***	***	-
70 Statutory special deductions, total	75127	-0	*12660	-	*4907	*2692	*24429	-0	*19343	*9130	***	***	**
71 Net operating loss deduction	61264	-	*12660	-	*4907	*2692	*24419	-	*6251	*9025	***	***	-
72 Dividends received deduction	*13862	-0	-	-	-	-	*10	-0	*13093	*105	***	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	571518	5827	-	*3870	*4159	*19213	41063	40929	32041	*41795	***	***	**
75 Income tax before credits, total	191476	1981	-	*582	*714	*5800	12472	13723	11172	*14327	***	***	**
76 Regular tax	190525	1981	-	*582	*714	*5800	12472	13723	10859	*14303	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*484	-	-	-	-	-	-	-	*302	*6	***	***	-
80 Environmental tax	467	-	-	-	-	-	-	-	*11	*18	***	***	**
81 Foreign tax credit	*6439	-	-	-	-	-	-	-	-	*330	***	***	**
82 U.S. Possessions tax credit	16117	1398	-	-	171	-	1456	1747	4267	6378	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	745	7	-	-	-	-	-	5	*96	*24	***	***	**
86 Prior year minimum tax credit	82	-	-	-	-	-	-	-	-	-	***	***	-
87 Income tax after credits, total	168092	577	-	*582	*543	*5800	11016	*11971	6808	*7595	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2388 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	1868	*5	*408	*730	*176	*198	216	86	30	*7	***	***	**
2 Total assets	3715301	-	*5005	*124622	*59837	*134493	526583	553925	498562	*236464	***	***	**
3 Cash	257436	-	*3277	*7414	*9412	*31655	72955	41056	29459	*8304	***	***	**
4 Notes and accounts receivable	953596	-	-	*25569	*13785	*30619	126487	137212	165276	*66842	***	***	**
5 Less: Allowance for bad debts	33525	-	-	*1549	*270	*1389	*1253	*2653	*2338	*1210	***	***	**
6 Inventories	1250573	-	-	*35094	*17831	*26128	209526	261961	185928	*60735	***	***	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	203789	-	-	*7168	*13320	*25359	33462	17218	12907	*1757	***	***	**
10 Loans to stockholders	*26707	-	-	-	*24	*5253	*10685	*5639	*5107	-	***	***	-
11 Mortgage and real estate loans	*159	-	-	-	-	-	*49	-	-	-	***	***	-
12 Other investments	118513	-	-	-	*1884	-	*6260	*46634	*17852	*1067	***	***	**
13 Depreciable assets	1005756	-	*21564	*93661	*6043	*37509	134972	95195	146069	*66007	***	***	**
14 Less: Accumulated depreciation	507464	-	*19836	*49653	*2868	*20650	88528	54735	69233	*25416	***	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	18578	-	-	-	-	-	*2718	*239	*3114	*578	***	***	**
18 Intangible assets (Amortizable)	440999	-	-	*6247	*101	-	*23874	*2920	*3466	*46391	***	***	**
19 Less: Accumulated amortization	70517	-	-	*3497	*91	-	*8010	*1632	*669	-	***	***	**
20 Other assets	50699	-	*1	*4168	*667	8	3386	4871	1624	*11409	***	***	**
21 Total liabilities	3715301	-	*5005	*124622	*59837	*134493	526583	553925	498562	*236464	***	***	**
22 Accounts payable	483814	-	-	*27532	*13430	*17728	129552	73965	79993	*21512	***	***	**
23 Mort, notes, and bonds under 1 yr	442115	-	-	*25431	*2997	*17671	66615	*142582	*102009	*6004	***	***	**
24 Other current liabilities	310100	-	*818	*5069	*3525	*12663	45603	44691	34991	*13256	***	***	**
25 Loans from stockholders	181454	-	*10680	*16670	-	*21991	*71255	*35272	*25286	*69	***	***	-
26 Mort, notes, bonds, 1 yr or more	813644	-	-	*8974	*400	*9060	*32618	*35189	*60558	*83787	***	***	**
27 Other liabilities	78261	-	-	-	-	-	*12281	*7672	*6716	*6524	***	***	**
28 Net worth	1405913	-	*-6492	*40946	*39484	*55380	168659	214555	189008	*105312	***	***	**
29 Capital stock	112544	-	*408	*13524	*453	*8488	10706	7282	745	*142	***	***	**
30 Paid-in or capital surplus	348291	-	-	*21651	*78	-	*7965	*7257	*26026	*10912	***	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***	-
32 Retained earnings, unappropriate	499986	-	*-6900	*20764	*31809	*14934	*49054	*21473	*57156	*96797	***	***	**
33 Retained earnings (S CORP)	495732	-	-	*-11326	*7144	*31958	*109723	186124	*114082	-	***	***	-
34 Less: Cost of treasury stock	50640	-	-	*3666	-	-	*8789	*7580	*9001	2539	***	***	**
35 Total receipts	8215308	*353300	*145327	*564297	*175837	*370484	1588611	1163502	1198619	*350578	***	***	**
36 Business receipts	8115013	*346908	*145327	*560723	*175704	*369484	1583434	1117550	1194582	*348169	***	***	**
37 Interest	13115	*1529	-	*51	*133	*125	*1839	*426	*375	*928	***	***	**
38 Interest on govt. obligations, State and local	310	-	-	-	-	-	-	-	-	-	***	***	**
39 Rents	5218	90	-	*3391	-	-	-	-	*193	*222	***	***	**
40 Royalties	*6955	1654	-	-	-	-	*120	-	*395	-	***	***	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	***	-
42 Net L-T cap gain less net ST loss	*868	124	-	-	-	-	-	-	*52	-	***	***	**
43 Net gain, noncapital assets	1283	*354	-	-	-	-	-	*-0	*183	*239	***	***	**
44 Dividends, domestic corporations	*137	*24	-	-	-	-	-	-	-	*92	***	***	**
45 Dividends, foreign corporations	497	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	71911	*2618	-	*131	-	*875	*3217	45525	2839	*928	***	***	**
47 Total deductions	7783144	*334414	*138388	*556186	*171403	*334282	1515722	1103597	1140756	*313652	***	***	**
48 Cost of sales and operations	5651536	*235433	*114326	*380730	*119676	*239066	1102487	829211	913404	*251544	***	***	**
49 Compensation of officers	211828	*3738	*8167	*11538	*7890	*19217	62134	47941	*12072	*6093	***	***	**
50 Repairs	15290	*681	-	*1233	*321	*1296	*3324	*1252	*2703	*300	***	***	**
51 Bad debts	26569	*3574	-	*1633	*551	*2552	*6767	*4310	*1706	*338	***	***	**
52 Rent paid on business property	116523	*3183	-	*25028	*3070	*4481	22451	14412	*10737	*1418	***	***	**
53 Taxes paid	165431	*9709	*840	*26096	*5052	*5912	23314	19106	18689	*5379	***	***	**
54 Interest paid	165716	*12006	*481	*6996	*615	*2822	18513	17395	14431	*8183	***	***	**
55 Contributions or gifts	2127	*9	-	-	-	*2	*179	*12	*471	*96	***	***	**
56 Amortization	13175	155	-	*397	*20	-	*1676	*931	*286	*667	***	***	**
57 Depreciation	107564	*4966	*1045	*16618	*963	*3898	17232	8091	13639	*5610	***	***	**
58 Depletion	-0	-	-	-	-	-	-	-	-	-	***	***	**
59 Advertising	116749	*10466	-	*5015	*1604	*3645	11536	25500	*5663	*2130	***	***	**
60 Pension, prof sh, stock, annuity	22478	*1007	-	-	*1957	-	*1610	*3327	*2255	*272	***	***	**
61 Employee benefit programs	69703	*7771	-	*3560	*284	*983	11890	*9535	8510	*4719	***	***	**
62 Net loss, noncapital assets	*417	-	-	-	-	*35	*9	*243	*11	*54	***	***	**
63 Other deductions	1098037	*41714	*13530	*77343	*29401	*50372	232600	122331	136170	*26848	***	***	**
64 Total receipts less total deducts	432164	*18886	*6938	*8111	*4434	*36202	72889	59905	57863	*36925	***	***	**
65 Const taxable inc frm rel frn corps	536	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	432390	*18886	*6938	*8111	*4434	*36202	72889	59905	57863	*36925	***	***	**
67 Net income, Form 1120-A	*6938	-	*6938	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	247525	-	-	*2496	*3317	*31943	*62972	55503	*43068	-	***	***	-
70 Statutory special deductions, total	29516	*8566	*6938	-	-	-	*4881	-	-	*64	***	***	-
71 Net operating loss deduction	*28938	8549	*6938	-	-	-	*4881	-	-	-	***	***	-
72 Dividends received deduction	*578	*17	-	-	-	-	-	-	-	*64	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	155350	*10320	-	*5615	*1117	*4260	*5035	*4403	*14795	*36861	***	***	**
75 Income tax before credits, total	50790	*3719	-	*842	*168	*869	*1153	*1434	*5031	*12538	***	***	**
76 Regular tax	50133	*3509	-	*842	*168	*869	*969	*1433	*5030	*12513	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*526	193	-	-	-	-	*184	1	-	-	***	***	-
80 Environmental tax	131	*16	-	-	-	-	-	-	*-0	*25	***	***	**
81 Foreign tax credit	*489	-	-	-	-	-	3	-	*8	-	***	***	**
82 U.S. Possessions tax credit	6330	-	-	-	-	29	102	158	1705	4335	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	*677	-	-	-	-	-	-	*120	*188	*11	***	***	**
86 Prior year minimum tax credit	*4	-	-	-	-	-	-	-	*4	-	***	***	-
87 Income tax after credits, total	43289	*3719	-	*842	*168	*839	*1048	*1155	*3125	*8192	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2390
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2755	*395	*412	*723	*439	*174	449	77	58	17	***	***	-
2 Total assets	4164488	-	*2527	*121964	*176718	*128430	780760	520537	889378	625279	***	***	-
3 Cash	326314	-	*9	*27026	*24963	*4419	95737	75431	60870	*25201	***	***	-
4 Notes and accounts receivable	1176503	-	-	*35567	*83233	*62882	266756	151081	239081	130282	***	***	-
5 Less: Allowance for bad debts	16119	-	-	-	*472	*52	*3737	*1941	4006	*1558	***	***	-
6 Inventories	1224807	-	*1531	*23044	*38118	*37226	188881	180347	304099	189168	***	***	-
7 Investments in govt. obligations, Total	*84347	-	-	-	-	-	-	*9381	*21615	*26519	***	***	-
8 Tax-exempt securities	*4792	-	-	-	-	-	1002	-	*3790	-	***	***	-
9 Other current assets	121558	-	-	*704	*3365	*1561	17281	13403	30401	27761	***	***	-
10 Loans to stockholders	28739	-	-	-	-	*8036	*5205	-	*13009	*150	***	***	-
11 Mortgage and real estate loans	*4167	-	-	-	-	-	-	-	*1879	-	***	***	-
12 Other investments	246281	-	-	*683	*2884	-	31616	*11625	36370	*32846	***	***	-
13 Depreciable assets	1916641	-	*6210	*66990	*118631	*38439	348288	244825	410279	302681	***	***	-
14 Less: Accumulated depreciation	1090630	-	*5223	*35562	*100568	*25570	195813	172907	249309	137553	***	***	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	36834	-	-	*1766	-	-	*14085	*2120	6896	*6608	***	***	-
18 Intangible assets (Amortizable)	45649	-	-	*79	-	*309	*3956	*9932	*7805	*3743	***	***	-
19 Less: Accumulated amortization	14419	-	-	*79	-	*309	*1670	*7887	*3284	*474	***	***	-
20 Other assets	69025	-	-	*1746	*6564	*1488	9173	*5126	9882	*19906	***	***	-
21 Total liabilities	4164488	-	*2527	*121964	*176718	*128430	780760	520537	889378	625279	***	***	-
22 Accounts payable	604736	-	-	*18787	*43666	*43268	140478	89777	96412	84228	***	***	-
23 Mort, notes, and bonds under 1 yr	316241	-	-	*22121	*48386	*8202	65280	*36101	55768	*51184	***	***	-
24 Other current liabilities	323254	-	-	*3207	*16642	*18187	86967	32283	58366	42254	***	***	-
25 Loans from stockholders	185032	-	*14184	*9678	*55282	*11314	56466	*31097	*7011	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	577519	-	*7992	*17951	*1264	*3761	83149	*29645	108400	*115296	***	***	-
27 Other liabilities	74348	-	-	*-0	*85	*-0	*14116	*4904	*11630	*32955	***	***	-
28 Net worth	2083357	-	*-19649	*50219	*11393	*43699	334303	296728	551792	299361	***	***	-
29 Capital stock	161822	-	*412	*8398	*6510	*3893	26837	40785	12531	9460	***	***	-
30 Paid-in or capital surplus	376392	-	-	*1811	*5576	*138	*46272	*7120	22235	*138516	***	***	-
31 Retained earnings, appropriated	*280	-	-	-	-	-	-	-	-	*116	***	***	-
32 Retained earnings, unappropriate	845498	-	-	*32065	*-19551	*39668	143622	*149805	*115142	*170722	***	***	-
33 Retained earnings (S CORP)	791259	-	*-20061	*7944	*59829	-	*121146	*100095	415477	*-5679	***	***	-
34 Less: Cost of treasury stock	91894	-	-	-	*40971	-	*3574	*1076	*13593	*13774	***	***	-
35 Total receipts	9140955	*3393	*38565	*364938	*521636	*532185	1995847	1156698	1874559	1217108	***	***	-
36 Business receipts	9051132	*3393	*38565	*364508	*518185	*530803	1957412	1147171	1856923	1209413	***	***	-
37 Interest	8895	-	-	*322	*70	*472	*1245	*2753	*896	*1969	***	***	-
38 Interest on govt. obligations, State and local	*1123	-	-	-	-	-	19	-	*283	*717	***	***	-
39 Rents	*5741	-	-	-	-	-	*2840	-	-	-	***	***	-
40 Royalties	*1149	-	-	-	-	-	-	*245	*59	-	***	***	-
41 Net S-T cap gain less net LT loss	*2750	-	-	-	-	-	*2750	-	-	-	***	***	-
42 Net L-T cap gain less net ST loss	*7306	-	-	-	-	-	*7212	*3	*4	-	***	***	-
43 Net gain, noncapital assets	3369	-	-	-	-	-	*419	*2421	*41	*80	***	***	-
44 Dividends, domestic corporations	*216	-	-	-	-	-	-	*92	-	*22	***	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	59274	-	-	*108	*3382	*910	23950	4012	16354	*4908	***	***	-
47 Total deductions	8689279	*2022	*38154	*355465	*514821	*520806	1915077	1069997	1768115	1152386	***	***	-
48 Cost of sales and operations	6531479	*1968	*26099	*230822	*313234	*394609	1438647	825660	1335665	924675	***	***	-
49 Compensation of officers	324463	-	-	*12403	*62014	*34476	86246	32559	59944	24141	***	***	-
50 Repairs	30664	-	*109	*2616	*4257	*1260	6088	3368	6685	*2169	***	***	-
51 Bad debts	27268	-	-	-	*8607	*1187	5711	3509	4944	*1160	***	***	-
52 Rent paid on business property	97742	-	*3695	*12086	*13343	*7673	20444	9274	15683	*6148	***	***	-
53 Taxes paid	200984	-	*2493	*21345	*17019	*17970	41341	20432	35127	21958	***	***	-
54 Interest paid	91329	-	*189	*2988	*8236	*2080	13487	9042	13549	19733	***	***	-
55 Contributions or gifts	3186	-	-	*71	-	*609	455	*261	*256	*1017	***	***	-
56 Amortization	3842	-	-	-	-	*9	*440	*1233	*180	*260	***	***	-
57 Depreciation	132942	-	*116	*4741	*3983	*4010	22658	16070	30262	21186	***	***	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	60536	-	*10	*553	*12	*407	11753	16501	10711	*4084	***	***	-
60 Pension, prof sh, stock, annuity	19437	-	-	-	*2892	-	*3472	*2840	4280	*2401	***	***	-
61 Employee benefit programs	93585	-	-	-	*5541	*3064	23992	6955	17313	*20832	***	***	-
62 Net loss, noncapital assets	801	-	-	-	-	-	*485	*216	*10	*85	***	***	-
63 Other deductions	1071022	*54	*5443	*67841	*75682	*53451	239856	122077	233506	102537	***	***	-
64 Total receipts less total deducts	451675	*1371	*410	*9473	*6815	*11379	80770	86701	106445	64722	***	***	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	450553	*1371	*410	*9473	*6815	*11379	80752	86701	106162	64005	***	***	-
67 Net income, Form 1120-A	*3567	-	-	*3567	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	242468	*1371	*410	*4958	*2226	-	*45737	*53386	78047	*24051	***	***	-
70 Statutory special deductions, total	*8448	-	-	-	*710	-	*4941	-	-	*15	***	***	-
71 Net operating loss deduction	*8384	-	-	-	*710	-	*4941	-	-	-	***	***	-
72 Dividends received deduction	*63	-	-	-	-	-	-	-	-	*15	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	199816	-	-	*4514	*3879	*11379	30074	*33316	*28136	*39938	***	***	-
75 Income tax before credits, total	63622	-	-	*677	*582	*2564	8517	*11243	*9550	*13609	***	***	-
76 Regular tax	63210	-	-	*677	*582	*2564	8508	*11240	*9546	*13576	***	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*321	-	-	-	-	-	*9	-	-	-	***	***	-
80 Environmental tax	87	-	-	-	-	-	-	*3	-	*33	***	***	-
81 Foreign tax credit	349	-	-	-	-	-	32	-	-	-	***	***	-
82 U.S. Possessions tax credit	4216	-	-	-	-	-	384	170	3662	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	*280	-	-	-	-	-	-	*96	-	*55	***	***	-
86 Prior year minimum tax credit	*1476	-	-	-	-	-	-	-	*29	*1446	***	***	-
87 Income tax after credits, total	57302	-	-	*677	*582	*2564	8101	*10977	*5858	*12107	***	***	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 13
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12792	*428	6147	*1040	1520	1118	2015	243	176	57	23	***	***
2 Total assets	60335374	-	184660	*187832	561103	760447	4530024	1702170	2903017	2015908	1662189	***	***
3 Cash	2023997	-	43900	*31350	57519	112074	273665	131156	241988	159342	109678	***	***
4 Notes and accounts receivable	5526280	-	*7938	*15826	96243	121226	957482	286576	438130	314849	283269	***	***
5 Less: Allowance for bad debts	110808	-	-	-	-	*764	14463	4254	13302	5589	5879	***	***
6 Inventories	6413537	-	*5470	*16871	79457	121203	1323521	497839	718107	519348	364451	***	***
7 Investments in govt. obligations, Total	337493	-	*3045	-	-	-	*9728	*32566	*18941	207	26039	***	***
8 Tax-exempt securities	850626	-	-	-	-	-	*1057	-	*15265	*2855	3465	***	***
9 Other current assets	2912267	-	*9827	*4590	28101	13625	134689	51481	170669	148562	78651	***	***
10 Loans to stockholders	132954	-	*21925	*5642	*13308	*26066	34553	*10667	7885	*11964	945	***	***
11 Mortgage and real estate loans	2425835	-	-	-	-	*25433	*208	*1596	*11422	*85	109	***	***
12 Other investments	10642661	-	*2548	*13020	-	*52553	207010	107748	140281	99997	93740	***	***
13 Depreciable assets	36426704	-	248358	*193859	711190	664752	3314136	1231168	1753238	1148573	794916	***	***
14 Less: Accumulated depreciation	20165741	-	165598	*134442	448825	453183	2068762	733121	985386	696151	416759	***	***
15 Depletable assets	4450153	-	-	*36167	*827	-	*37863	*10385	150637	*163485	127322	***	***
16 Less: Accumulated depletion	163418	-	-	*7437	-	-	*1966	*825	*37685	*44938	8925	***	***
17 Land	921583	-	*3105	*1124	*15196	50464	180948	70683	178444	77339	146939	***	***
18 Intangible assets (Amortizable)	358510	-	*818	*1035	-	*25894	45541	4520	31751	*14996	11098	***	***
19 Less: Accumulated amortization	105422	-	*574	*673	-	*4794	20991	2365	9062	*2478	1718	***	***
20 Other assets	7458165	-	*3899	*10901	*8087	5899	115808	6350	71696	103465	54847	***	***
21 Total liabilities	60335374	-	184660	*187832	561103	760447	4530024	1702170	2903017	2015908	1662189	***	***
22 Accounts payable	3928318	-	*31928	*1834	39068	54431	581326	127670	237484	202397	100022	***	***
23 Mort, notes, and bonds under 1 yr	3519806	-	*16920	*14618	97041	105743	696295	208004	320182	132190	166073	***	***
24 Other current liabilities	4145689	-	11356	*7540	47701	20250	302554	127730	229490	143580	180845	***	***
25 Loans from stockholders	532535	-	*17276	*35467	21342	*31442	282192	46710	44919	*28846	20249	***	***
26 Mort, notes, bonds, 1 yr or more	15303950	-	*25662	-	150380	123046	529533	270081	466606	401492	197316	***	***
27 Other liabilities	9748384	-	*392	*63570	*-0	*16043	30223	25185	65541	56812	49149	***	***
28 Net worth	23156693	-	81126	*64802	205572	409492	2107900	896791	1538795	1050591	948535	***	***
29 Capital stock	1511632	-	10518	*39712	42630	141298	154274	66356	83687	54204	84840	***	***
30 Paid-in or capital surplus	8550318	-	*-5763	*6872	*39989	*64337	117698	30561	188258	79892	319007	***	***
31 Retained earnings, appropriated	*91300	-	-	-	-	-	*20699	*13539	*599	*74	-	***	***
32 Retained earnings, unappropriate	10686729	-	57039	*5656	115467	148644	1037143	447108	550336	610923	415023	***	***
33 Retained earnings (S CORP)	2819801	-	*19332	*12563	*12154	74416	862868	382606	750019	*312506	197001	***	***
34 Less: Cost of treasury stock	503087	-	-	-	*4668	*19203	84782	*43380	34105	*7008	67336	***	***
35 Total receipts	69173446	*97995	1896930	*1173868	1861385	1563045	12339556	3535569	5479719	3850606	2560499	***	***
36 Business receipts	66515743	*96090	1865320	*1169086	1849638	1532813	12173608	3423747	5358997	3790276	2472222	***	***
37 Interest	1098772	-	*1469	*1797	*1637	4453	15411	4551	9669	15358	16065	***	***
38 Interest on govt. obligations, State and local	10103	-	-	-	-	-	*525	*570	*1599	*686	356	***	***
39 Rents	85645	-	*4522	-	-	*1184	10487	2546	6546	4836	2521	***	***
40 Royalties	55598	-	-	-	-	-	-	-	*114	212	7259	***	***
41 Net S-T cap gain less net LT loss	32499	-	-	-	-	-	*2017	*1416	-	33	-	***	***
42 Net L-T cap gain less net ST loss	372726	*1597	-	-	*864	*6115	5344	*37650	18439	*9342	32967	***	***
43 Net gain, noncapital assets	110689	*215	*832	-	*5098	*11416	31125	6499	15520	3327	4817	***	***
44 Dividends, domestic corporations	21553	-	-	-	-	*653	*942	*334	214	*1954	670	***	***
45 Dividends, foreign corporations	58458	-	-	-	-	*191	-	*7	*7129	*504	8696	***	***
46 Other receipts	811659	*93	*24788	*2985	*4147	6221	100098	58249	61493	24077	14925	***	***
47 Total deductions	66161598	*88390	1807705	*1116839	1801498	1481162	11847171	3291889	5110111	3601663	2406845	***	***
48 Cost of sales and operations	48541022	*65464	544043	*744641	1154176	915166	9330412	2664350	4198954	2970275	1905377	***	***
49 Compensation of officers	1081150	*3383	80086	*62585	72930	100956	409120	91265	89114	50532	18624	***	***
50 Repairs	1058774	*125	22300	*19663	47262	25541	83048	13864	18679	17073	5101	***	***
51 Bad debts	108002	*72	*184	-	*692	*3515	21186	7907	11007	5129	3309	***	***
52 Rent paid on business property	523190	*1602	89751	*2836	28434	20588	75492	5549	12281	8969	14000	***	***
53 Taxes paid	1471003	*1975	46132	*35361	38313	46380	242272	73289	101465	68960	49768	***	***
54 Interest paid	1771771	*979	8490	*5836	27895	18264	128372	37167	67731	48921	32556	***	***
55 Contributions or gifts	26008	*2	*40	*79	*478	*466	3525	1187	1826	1192	855	***	***
56 Amortization	58628	*99	*101	*207	*241	*2390	9928	708	3284	1525	1176	***	***
57 Depreciation	1953040	*2375	29780	*19770	79251	61290	253615	71331	115082	68154	47124	***	***
58 Depletion	458705	-	-	*1627	-	-	*16103	-	*1168	*26870	2897	***	***
59 Advertising	305867	*21	*1789	*777	4693	1448	23467	6292	27569	13760	17454	***	***
60 Pension, prof sh, stock, annuity	365643	*70	-	-	*3495	*161	34271	10599	15860	12147	8357	***	***
61 Employee benefit programs	663389	*972	*3565	*2236	*7834	16550	115723	30678	44684	49576	28767	***	***
62 Net loss, noncapital assets	15606	-	-	*13	-	*7	1449	*1189	*2642	*2068	226	***	***
63 Other deductions	7759801	*11250	981446	*221208	335804	268439	1099188	276515	398764	256512	271253	***	***
64 Total receipts less total deducts	3011848	*9605	89225	*57029	59887	81883	492386	243681	369608	248943	153654	***	***
65 Const taxable inc frm rel frn corps	12999	-	-	-	-	-	-	-	-	-	1146	***	***
66 Net income, total	3014745	*9605	89225	*57029	59887	81883	491861	243110	368009	248257	154444	***	***
67 Net income, Form 1120-A	*8115	-	*8115	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*1786	*1786	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	879522	*7657	*28044	*23333	*27424	50919	281658	107344	199778	*94692	25409	***	***
70 Statutory special deductions, total	272616	*358	*31337	*8802	*7502	*13613	41851	*5494	31318	36241	17389	***	***
71 Net operating loss deduction	205366	*358	*31337	*8802	*7502	*13156	41192	*5254	24071	*34375	9887	***	***
72 Dividends received deduction	67250	-	-	-	-	*457	*659	*240	7247	*1865	7502	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1865220	*1590	*29844	*24894	24961	*17379	170371	130291	137393	117324	111645	***	***
75 Income tax before credits, total	689598	*510	*4993	*4260	5790	*3449	51417	44651	47487	41250	38515	***	***
76 Regular tax	612097	*510	*4993	*4260	5405	*3449	50119	44064	46685	39862	38016	***	***
77 Personal holding company tax	*-0	-	-	-	-	-	-	-	*-0	-	-	***	***
78 Recapture of investment credit	*1	-	-	-	-	-	-	-	*1	-	-	***	***
79 Alternative minimum tax	74351	-	-	-	*386	-	1298	*570	*488	*1281	373	***	***
80 Environmental tax	2475	-	-	-	-	-	-	*17	67	107	127	***	***
81 Foreign tax credit	5566	-	-	-	-	-	-	-	-	*12	1146	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	*6306	-	-	-	-	-	-	*1201	-	-	-	***	***
85 General business credit	7652	-	*3	*388	*76	*61	*2239	*1328	*221	*1849	1111	***	***
86 Prior year minimum tax credit	15034	-	-	-	-	*27	*954	*899	*623	*649	101	***	***
87 Income tax after credits, total	655040	*510	*4990	*3872	5714	*3361	48223	41223	46644	38740	36157	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2415
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6823	*418	3412	*780	839	471	660	104	89	28	***	***	6
2 Total assets	30869695	-	106450	*142514	301829	332874	1510325	777366	1376363	985866	***	***	23986730
3 Cash	840918	-	*28965	*25913	*24093	66421	78782	39918	135874	38431	***	***	357405
4 Notes and accounts receivable	2702403	-	*2225	*1088	*27771	*17944	216067	94365	151428	119767	***	***	1940941
5 Less: Allowance for bad debts	12894	-	-	-	-	*78	*1916	*1275	1909	*2169	***	***	3290
6 Inventories	2286875	-	-	*5922	*33135	*28203	431713	219551	363166	239425	***	***	793960
7 Investments in govt. obligations, Total	195383	-	*3045	-	-	-	-	-	*14589	207	***	***	147639
8 Tax-exempt securities	*836789	-	-	-	-	-	*802	-	*1684	*2855	***	***	827984
9 Other current assets	2274556	-	*7009	*4218	*9565	*4564	35998	37166	57934	91446	***	***	1895583
10 Loans to stockholders	98343	-	*15618	*5220	*13166	*21788	25297	*5593	*5882	*4832	***	***	-
11 Mortgage and real estate loans	1120606	-	-	-	-	*25433	-	*1596	*11422	*85	***	***	1081961
12 Other investments	7887309	-	*2548	*13020	-	*22895	77386	62330	80626	70262	***	***	7483244
13 Depreciable assets	17341276	-	109947	*157857	566706	386692	1377207	686756	806124	550820	***	***	12166097
14 Less: Accumulated depreciation	10491705	-	67199	*110017	377765	281546	866519	425346	491480	376171	***	***	7184044
15 Depletable assets	2727255	-	-	*36167	*827	-	*28434	*5915	104361	*154101	***	***	2048779
16 Less: Accumulated depletion	120495	-	-	*7437	-	-	-	-	*12188	*44938	***	***	-
17 Land	551516	-	*1543	*188	*3313	*34946	90701	49600	105066	42717	***	***	67610
18 Intangible assets (Amortizable)	47407	-	*485	*1035	-	*7084	*6501	*1618	*6162	*4210	***	***	19097
19 Less: Accumulated amortization	11756	-	*348	*673	-	*4031	*910	*521	*3507	*1004	***	***	546
20 Other assets	2595911	-	*2614	*10013	*1018	*2559	10783	*101	41130	90989	***	***	2344310
21 Total liabilities	30869695	-	106450	*142514	301829	332874	1510325	777366	1376363	985866	***	***	23986730
22 Accounts payable	1014337	-	*27094	*796	*13471	*9228	122515	46969	124222	85721	***	***	537598
23 Mort, notes, and bonds under 1 yr	2477024	-	*6376	*10981	*53054	*50275	337391	107310	154350	106806	***	***	1515455
24 Other current liabilities	990911	-	*3662	*991	10111	*5913	94335	51201	59576	52479	***	***	640249
25 Loans from stockholders	179870	-	*3554	*28757	*6337	*17079	52288	*4935	*33491	*23645	***	***	-
26 Mort, notes, bonds, 1 yr or more	7413486	-	*8017	-	*122863	*56707	168552	148482	194023	212412	***	***	6228124
27 Other liabilities	6817291	-	*-0	*31292	*-0	*13527	11909	*21092	40019	6897	***	***	6651852
28 Net worth	11976777	-	57745	*69696	95991	180144	723335	397377	770682	497908	***	***	8413452
29 Capital stock	665409	-	*5110	*24703	38659	20920	67324	10594	39300	19196	***	***	400255
30 Paid-in or capital surplus	4450314	-	*448	*2072	*25500	*2982	38407	*10274	87202	*16268	***	***	3908362
31 Retained earnings, appropriated	*75307	-	-	-	-	-	*20520	-	*408	-	***	***	54380
32 Retained earnings, unappropriate	6012568	-	*33942	*30359	*41048	*101067	412100	296933	273420	295491	***	***	4252417
33 Retained earnings (S CORP)	1088050	-	*18245	*12563	*-4547	*58067	223164	*116709	379887	*169520	***	***	-
34 Less: Cost of treasury stock	314871	-	-	-	*4668	*2892	38180	*37133	*9536	*2567	***	***	201962
35 Total receipts	29202475	*43923	1193519	*1012520	983207	639954	3874186	1535758	2505196	1413223	***	***	14588550
36 Business receipts	27587138	*42232	1185422	*1010825	978430	629055	3808825	1486014	2441352	1382657	***	***	13293630
37 Interest	768171	-	*1041	*1679	*257	*2969	3397	2735	2739	1940	***	***	745049
38 Interest on govt. obligations, State and local	5241	-	-	-	-	-	*222	*3	*1243	*492	***	***	2893
39 Rents	45915	-	-	-	-	*1184	6684	*2226	*1233	*3529	***	***	28678
40 Royalties	3212	-	-	-	-	-	-	-	*114	212	***	***	1723
41 Net S-T cap gain less net LT loss	32361	-	-	-	-	-	*1966	*1416	-	33	***	***	27195
42 Net L-T cap gain less net ST loss	165559	*1597	-	-	*401	*5043	*3861	*17667	*3822	*9170	***	***	83201
43 Net gain, noncapital assets	58030	*1	*832	-	*4112	-	16744	*1407	8075	3017	***	***	22306
44 Dividends, domestic corporations	17616	-	-	-	-	-	*481	-	*148	*1911	***	***	9120
45 Dividends, foreign corporations	45461	-	-	-	-	-	-	*7	*6729	*6	***	***	36858
46 Other receipts	473770	*93	*6224	*17	*7	*1703	32006	24282	39742	10258	***	***	337897
47 Total deductions	27812636	*40075	1146964	*976792	953724	604053	3713199	1408531	2340228	1306703	***	***	14029295
48 Cost of sales and operations	19664206	*22875	*225317	*660657	472487	336007	2931571	1109186	2042264	1087164	***	***	9707327
49 Compensation of officers	461370	*3214	*44537	*57311	*34119	42739	136716	50046	39913	16259	***	***	26557
50 Repairs	660262	*122	*19948	*17846	*45170	*19805	31928	*11455	5868	10189	***	***	493509
51 Bad debts	49394	*72	-	-	-	*797	2605	*2359	3998	*1004	***	***	37565
52 Rent paid on business property	289766	*1557	*63537	*1823	*13073	*3413	8412	*1864	2062	3634	***	***	188143
53 Taxes paid	653166	*1634	28582	*29667	23157	22982	82342	36189	33579	23449	***	***	348651
54 Interest paid	650933	*251	*4366	*3899	22228	*9081	52358	16819	27743	24162	***	***	461773
55 Contributions or gifts	9541	*2	-	*79	*204	*375	1282	953	508	*450	***	***	4910
56 Amortization	32908	*94	*34	*207	*4	*760	*2808	*414	691	*222	***	***	26146
57 Depreciation	825595	*1726	17130	*16725	66261	39402	120295	41613	53849	32027	***	***	403721
58 Depletion	141220	-	-	*1627	-	-	*3520	-	*1168	*26870	***	***	97721
59 Advertising	60216	*20	*745	*649	*1627	*358	3484	2654	2755	1099	***	***	45665
60 Pension, prof sh, stock, annuity	107171	*70	-	-	*2113	-	*6406	*2976	5317	*3682	***	***	83780
61 Employee benefit programs	290448	*645	*1726	*2226	*1782	*5536	18061	12832	19729	16627	***	***	206838
62 Net loss, noncapital assets	11326	-	-	-	-	-	*276	*1160	*2595	*170	***	***	5535
63 Other deductions	3905113	*7793	741042	*184077	271500	122798	311134	118009	98188	59693	***	***	1891454
64 Total receipts less total deducts	1389839	*3848	46555	*35729	29482	35901	160987	127227	164968	106520	***	***	559255
65 Const taxable inc frm rel frn corps	3014	-	-	-	-	-	-	-	-	-	***	***	3014
66 Net income, total	1387612	*3848	46555	*35729	29482	35901	160765	127224	163725	106028	***	***	559375
67 Net income, Form 1120-A	*1607	-	*1607	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	*1428	*1428	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	313661	*2258	*23212	*23333	*8657	*10536	81024	*46703	76556	*31893	***	***	-
70 Statutory special deductions, total	121958	-	*5639	*11	*7502	*10259	*15830	*2756	11163	*16382	***	***	42615
71 Net operating loss deduction	64805	-	*5639	*11	*7502	*10259	*15494	*2749	*4366	*15044	***	***	-
72 Dividends received deduction	57153	-	-	-	-	-	*337	*7	6797	*1337	***	***	42615
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	952541	*1590	*17704	*12384	*13323	*15106	63912	77766	76485	*57754	***	***	516828
75 Income tax before credits, total	344044	*510	*3172	*2230	*2717	*3108	19228	26879	26321	19832	***	***	206007
76 Regular tax	311625	*510	*3172	*2230	*2331	*3108	18652	26292	26007	*19636	***	***	175767
77 Personal holding company tax	*-0	-	-	-	-	-	-	-	*-0	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	31158	-	-	-	*386	-	*576	*570	*268	*148	***	***	29210
80 Environmental tax	1260	-	-	-	-	-	-	*17	*45	*48	***	***	1030
81 Foreign tax credit	*2894	-	-	-	-	-	-	-	-	*12	***	***	2716
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	*1201	-	-	-	-	-	-	*1201	-	-	***	***	-
85 General business credit	2549	-	-	-	*76	-	*448	*691	*111	*5	***	***	27
86 Prior year minimum tax credit	7069	-	-	-	-	*27	*628	*895	*226	*83	***	***	5109
87 Income tax after credits, total	330332	*510	*3172	*2230	*2641	*3081	18151	24091	25983	19732	***	***	198154

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2430
RETURNS WITH NET INCOME

		Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	2549	-	*1032	-	*265	*423	713	*46	40	***	***	6	***
2	Total assets	20466065	-	*24542	-	*105154	*276523	1589664	*326872	748684	***	***	791630	***
3	Cash	508332	-	*1599	-	*13558	*24497	106433	*21067	55834	***	***	75070	***
4	Notes and accounts receivable	1560458	-	*2366	-	*36434	*75690	422648	*68851	132733	***	***	127148	***
5	Less: Allowance for bad debts	72516	-	-	-	-	*687	8632	*1551	7430	***	***	8344	***
6	Inventories	2655558	-	*2791	-	*19290	*56273	509281	*140794	171330	***	***	141406	***
7	Investments in govt. obligations, Total	*21609	-	-	-	-	-	*9728	*7528	*4352	***	***	-	***
8	Tax-exempt securities	*9621	-	-	-	-	-	-	-	*9621	***	***	-	***
9	Other current assets	450923	-	*2818	-	*1515	*5918	64224	*2046	77629	***	***	20525	***
10	Loans to stockholders	11999	-	-	-	-	*4278	*6612	-	*1109	***	***	-	***
11	Mortgage and real estate loans	*208	-	-	-	-	-	*208	-	-	***	***	-	***
12	Other investments	2340991	-	-	-	-	*4857	72666	*15991	14378	***	***	106861	***
13	Depreciable assets	14444364	-	*36667	-	*45534	*185774	964747	*139966	533091	***	***	474601	***
14	Less: Accumulated depreciation	7190058	-	*21807	-	*18575	*108621	644651	*72492	300244	***	***	240819	***
15	Depletable assets	*1663591	-	-	-	-	-	-	-	*41458	***	***	3479	***
16	Less: Accumulated depletion	*27006	-	-	-	-	-	-	-	*25497	***	***	1031	***
17	Land	181170	-	-	-	*4709	*9656	47380	*3767	34994	***	***	11328	***
18	Intangible assets (Amortizable)	167208	-	*333	-	-	*18810	*4880	*165	*661	***	***	75787	***
19	Less: Accumulated amortization	29309	-	*225	-	-	*762	*2757	*111	*150	***	***	7869	***
20	Other assets	3768922	-	-	-	*2689	*841	36899	*849	4813	***	***	13489	***
21	Total liabilities	20466065	-	*24542	-	*105154	*276523	1589664	*326872	748684	***	***	791630	***
22	Accounts payable	2258802	-	*2530	-	*9414	*32766	281817	*15389	46200	***	***	53835	***
23	Mort, notes, and bonds under 1 yr	569494	-	*5007	-	*27796	*48098	205381	*59701	84166	***	***	41033	***
24	Other current liabilities	2246496	-	*6468	-	*22407	*12372	70629	*27677	67572	***	***	42060	***
25	Loans from stockholders	158319	-	*7341	-	*3006	*10085	113888	*1038	*3202	***	***	3135	***
26	Mort, notes, bonds, 1 yr or more	4951095	-	*9698	-	*3615	*57121	160387	*33397	127223	***	***	210337	***
27	Other liabilities	1740017	-	-	-	-	*1596	*3380	*2065	*13949	***	***	33115	***
28	Net worth	8541841	-	*-6502	-	*38916	*114486	754182	*187605	406372	***	***	408115	***
29	Capital stock	402140	-	*612	-	*1789	*14961	52901	*12254	14515	***	***	74157	***
30	Paid-in or capital surplus	3590984	-	*-6211	-	*12283	*12539	44737	*8107	19195	***	***	54412	***
31	Retained earnings, appropriated	*2200	-	-	-	-	-	-	-	*192	***	***	2008	***
32	Retained earnings, unappropriate	3394221	-	*-1990	-	*23442	*37146	260563	*87005	*98530	***	***	81201	***
33	Retained earnings (S CORP)	1231168	-	*1087	-	*1402	*66151	410177	*82124	285903	***	***	196336	***
34	Less: Cost of treasury stock	78872	-	-	-	-	*16310	14197	*1885	*11962	***	***	-	***
35	Total receipts	25430346	-	*407590	-	*319140	*679135	4608093	*524292	1266697	***	***	1069194	***
36	Business receipts	24964370	-	*407590	-	*318803	*674723	4552642	*488784	1240255	***	***	1036297	***
37	Interest	34935	-	-	-	*237	*263	3770	*391	*1486	***	***	2152	***
38	Interest on govt. obligations, State and local	*3297	-	-	-	-	-	-	-	*165	***	***	131	***
39	Rents	23975	-	-	-	-	-	*1651	*100	*282	***	***	16314	***
40	Royalties	8852	-	-	-	-	-	-	-	-	***	***	38	***
41	Net S-T cap gain less net LT loss	87	-	-	-	-	-	-	-	-	***	***	-	***
42	Net L-T cap gain less net ST loss	197334	-	-	-	-	-	*1207	*19983	*6685	***	***	3403	***
43	Net gain, noncapital assets	26859	-	-	-	-	*1014	*11158	*2821	7116	***	***	1204	***
44	Dividends, domestic corporations	*2215	-	-	-	-	-	*1	*26	*14	***	***	285	***
45	Dividends, foreign corporations	*9199	-	-	-	-	-	-	-	*400	***	***	-	***
46	Other receipts	159225	-	-	-	*100	*3135	37662	*12187	10296	***	***	9371	***
47	Total deductions	24570458	-	*391239	-	*314238	*652314	4432693	*487571	1158146	***	***	1015743	***
48	Cost of sales and operations	18549063	-	*178725	-	*250546	*437801	3581914	*395935	882653	***	***	700184	***
49	Compensation of officers	321372	-	*25883	-	*11665	*44127	132407	*9653	23825	***	***	9261	***
50	Repairs	278847	-	*980	-	*908	*4358	17821	*509	5793	***	***	3824	***
51	Bad debts	37682	-	-	-	*621	*612	11850	*2285	4608	***	***	1139	***
52	Rent paid on business property	121475	-	*10367	-	*4561	*10392	33884	*526	3302	***	***	6079	***
53	Taxes paid	503542	-	*14841	-	*6913	*18293	71641	*11048	28204	***	***	25367	***
54	Interest paid	789313	-	*1605	-	*1147	*6861	38955	*6300	15102	***	***	14119	***
55	Contributions or gifts	11131	-	-	-	*95	*91	1194	*66	*704	***	***	203	***
56	Amortization	10591	-	*67	-	*237	*1073	*1734	*146	*407	***	***	331	***
57	Depreciation	830622	-	*4866	-	*4805	*15920	60407	*6920	33314	***	***	40303	***
58	Depletion	*287701	-	-	-	-	-	*23	-	-	***	***	2950	***
59	Advertising	167894	-	*579	-	*1378	*779	8441	*1143	14124	***	***	17900	***
60	Pension, prof sh, stock, annuity	179382	-	-	-	*952	*161	17371	*4081	7496	***	***	7193	***
61	Employee benefit programs	197705	-	*1839	-	*2594	*9001	65792	*11109	9957	***	***	10883	***
62	Net loss, noncapital assets	*2009	-	-	-	-	-	*656	-	-	***	***	297	***
63	Other deductions	2282129	-	*151487	-	*27815	*102844	388602	*37850	128657	***	***	175708	***
64	Total receipts less total deducts	859888	-	*16351	-	*4903	*26821	175400	*36722	108551	***	***	53451	***
65	Const taxable inc frm rel frn corps	1906	-	-	-	-	-	-	-	-	***	***	-	***
66	Net income, total	858496	-	*16351	-	*4903	*26821	175400	*36722	108386	***	***	53320	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	-	***
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	-	***
69	Net income, Form 1120S	328828	-	*4595	-	*2956	*22357	126179	*5991	71909	***	***	33265	***
70	Statutory special deductions, total	60644	-	*10909	-	-	*2190	*14971	*1234	*13087	***	***	5820	***
71	Net operating loss deduction	52332	-	*10909	-	-	*2190	*14971	*1216	*12678	***	***	5621	***
72	Dividends received deduction	8312	-	-	-	-	-	*-0	*18	*410	***	***	199	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	***
74	Income subject to tax	471015	-	*847	-	*1947	*2273	36240	*29497	*23390	***	***	14235	***
75	Income tax before credits, total	199203	-	*127	-	*292	*341	10163	*10029	*8323	***	***	5418	***
76	Regular tax	157230	-	*127	-	*292	*341	10152	*10029	*7953	***	***	4828	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	***
78	Recapture of investment credit	1	-	-	-	-	-	-	-	-	***	***	-	***
79	Alternative minimum tax	*40504	-	-	-	-	-	*11	-	*110	***	***	142	***
80	Environmental tax	794	-	-	-	-	-	-	-	*14	***	***	21	***
81	Foreign tax credit	1462	-	-	-	-	-	-	-	-	***	***	-	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	***
85	General business credit	1740	-	-	-	-	*61	*1209	*18	*28	***	***	30	***
86	Prior year minimum tax credit	*603	-	-	-	-	-	*29	-	*7	***	***	-	***
87	Income tax after credits, total	195398	-	*127	-	*292	*280	8926	*10011	*8287	***	***	5388	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2498
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3420	*10	*1703	*260	*416	*224	642	93	46	***	***	***	***
2 Total assets	8999614	-	*53668	*45318	*154120	*151050	1430035	597932	777970	***	***	***	***
3 Cash	674747	-	*13336	*5437	*19868	*21156	88451	70171	50280	***	***	***	***
4 Notes and accounts receivable	1263420	-	*3347	*14737	*32038	*27592	318767	123360	153969	***	***	***	***
5 Less: Allowance for bad debts	25397	-	-	-	-	-	3915	*1428	*3963	***	***	***	***
6 Inventories	1471105	-	*2679	*10949	*27032	*36727	382526	137495	183611	***	***	***	***
7 Investments in govt. obligations, Total	*120500	-	-	-	-	-	-	*25038	-	***	***	***	***
8 Tax-exempt securities	*4215	-	-	-	-	-	*255	-	*3960	***	***	***	***
9 Other current assets	186788	-	-	*372	*17022	*3143	34467	12269	35105	***	***	***	***
10 Loans to stockholders	22612	-	*6307	*422	*142	-	*2644	*5073	*893	***	***	***	***
11 Mortgage and real estate loans	1305021	-	-	-	-	-	-	-	-	***	***	***	***
12 Other investments	414361	-	-	-	-	*24801	56958	*29427	45276	***	***	***	***
13 Depreciable assets	4641064	-	*101744	*36002	*98950	*92287	972182	404445	414023	***	***	***	***
14 Less: Accumulated depreciation	2483978	-	*76592	*24425	*52485	*63016	557592	235283	193662	***	***	***	***
15 Depletable assets	*59306	-	-	-	-	-	*9428	*4471	*4819	***	***	***	***
16 Less: Accumulated depletion	*15917	-	-	-	-	-	*1966	*825	-	***	***	***	***
17 Land	188897	-	*1562	*936	*7174	*5862	42867	17316	38384	***	***	***	***
18 Intangible assets (Amortizable)	143895	-	-	-	-	-	34160	*2736	*24928	***	***	***	***
19 Less: Accumulated amortization	64358	-	-	-	-	-	17323	*1733	*5405	***	***	***	***
20 Other assets	1093332	-	*1285	*888	*4380	*2499	68126	*5400	25753	***	***	***	***
21 Total liabilities	8999614	-	*53668	*45318	*154120	*151050	1430035	597932	777970	***	***	***	***
22 Accounts payable	655179	-	*2304	*1038	*16182	*12437	176994	65312	67062	***	***	***	***
23 Mort, notes, and bonds under 1 yr	473288	-	*5537	*3637	*16190	*7370	153522	40993	81667	***	***	***	***
24 Other current liabilities	908282	-	*1226	*6549	*15183	*1965	137591	48852	102341	***	***	***	***
25 Loans from stockholders	194346	-	*6380	*6710	*11999	*4278	116016	*40737	*8226	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	2939369	-	*7947	-	*23902	*9218	200594	88202	145360	***	***	***	***
27 Other liabilities	1191076	-	*391	*32278	-	*921	14934	*2027	*11573	***	***	***	***
28 Net worth	2638075	-	*29883	*-4894	*70665	*114861	630384	311809	361741	***	***	***	***
29 Capital stock	444084	-	*4795	*15008	*2182	*105418	34049	43508	29873	***	***	***	***
30 Paid-in or capital surplus	509020	-	-	*4800	*2206	*48815	34553	*12180	81861	***	***	***	***
31 Retained earnings, appropriated	*13793	-	-	-	-	-	*179	*13539	-	***	***	***	***
32 Retained earnings, unappropriate	1279941	-	*25088	*-24703	*50977	*10431	364480	*63171	178386	***	***	***	***
33 Retained earnings (S CORP)	500583	-	-	-	*15299	*-49803	229528	*183773	*84228	***	***	***	***
34 Less: Cost of treasury stock	109345	-	-	-	-	-	*32405	*4361	*12607	***	***	***	***
35 Total receipts	14540624	*54072	*295822	*161348	*559038	*243955	3857278	1475520	1707826	***	***	***	***
36 Business receipts	13964235	*53857	*272309	*158262	*552406	*229036	3812140	1448948	1677390	***	***	***	***
37 Interest	295666	-	*428	*118	*1143	*1220	8243	*1425	5444	***	***	***	***
38 Interest on govt. obligations, State and local	1564	-	-	-	-	-	*303	*567	*191	***	***	***	***
39 Rents	15755	-	*4522	-	-	-	*2152	*220	*5031	***	***	***	***
40 Royalties	*43534	-	-	-	-	-	-	-	*-0	***	***	***	***
41 Net S-T cap gain less net LT loss	*52	-	-	-	-	-	*52	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	9834	-	-	-	*464	*1072	*275	-	*7933	***	***	***	***
43 Net gain, noncapital assets	25800	*214	-	-	*986	*10401	3223	*2270	329	***	***	***	***
44 Dividends, domestic corporations	1723	-	-	-	-	*653	*460	*308	*52	***	***	***	***
45 Dividends, foreign corporations	*3798	-	-	-	-	*191	-	-	-	***	***	***	***
46 Other receipts	178665	-	*18563	*2968	*4039	*1383	30429	21781	11455	***	***	***	***
47 Total deductions	13778503	*48314	*269503	*140048	*533536	*224794	3701279	1395787	1611737	***	***	***	***
48 Cost of sales and operations	10327752	*42589	*140001	*83984	*431143	*141358	2816927	1159228	1274036	***	***	***	***
49 Compensation of officers	298408	*169	*9665	*5274	*27145	*14090	139997	31566	25376	***	***	***	***
50 Repairs	119665	*3	*1372	*1817	*1185	*1378	33298	1900	7018	***	***	***	***
51 Bad debts	20926	-	*184	-	*71	*2106	6731	*3262	2401	***	***	***	***
52 Rent paid on business property	111948	*45	*15847	*1013	*10799	*6783	33196	*3160	6917	***	***	***	***
53 Taxes paid	314294	*342	*2709	*5694	*8243	*5104	88290	26052	39683	***	***	***	***
54 Interest paid	331525	*729	*2519	*1937	*4520	*2322	37060	14049	24886	***	***	***	***
55 Contributions or gifts	5336	-	*40	-	*178	-	1048	*168	614	***	***	***	***
56 Amortization	15129	*5	-	-	-	*557	5386	*148	*2186	***	***	***	***
57 Depreciation	296822	*649	*7785	*3045	*8186	*5969	72913	22799	27919	***	***	***	***
58 Depletion	*29784	-	-	-	-	-	*12560	-	-	***	***	***	***
59 Advertising	77757	*1	*465	*128	*1688	*311	11542	2494	10691	***	***	***	***
60 Pension, prof sh, stock, annuity	79090	-	-	-	*430	-	10493	*3541	*3047	***	***	***	***
61 Employee benefit programs	175236	*327	-	*10	*3458	*2014	31870	*6736	14998	***	***	***	***
62 Net loss, noncapital assets	2272	-	-	*13	-	*7	*516	*29	*47	***	***	***	***
63 Other deductions	1572558	*3456	*88916	*37131	*36489	*42796	399452	120656	171920	***	***	***	***
64 Total receipts less total deducts	762121	*5757	*26319	*21300	*25502	*19161	155998	79732	96089	***	***	***	***
65 Const taxable inc frm rel frn corps	8079	-	-	-	-	-	-	-	-	***	***	***	***
66 Net income, total	768636	*5757	*26319	*21300	*25502	*19161	155696	79165	95898	***	***	***	***
67 Net income, Form 1120-A	*6508	-	*6508	-	-	-	-	-	-	***	***	***	***
68 Net income, Form 1120F	*358	*358	-	-	-	-	-	-	-	***	***	***	***
69 Net income, Form 1120S	237033	*5399	*237	-	*15811	*18025	74455	*54650	*51313	***	***	***	***
70 Statutory special deductions, total	90013	*358	*14789	*8791	-	*1164	*11050	*1505	*7067	***	***	***	***
71 Net operating loss deduction	88229	*358	*14789	*8791	-	*707	*10728	*1289	*7027	***	***	***	***
72 Dividends received deduction	1785	-	-	-	-	*457	*322	*216	*41	***	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
74 Income subject to tax	441664	-	*11293	*12509	*9692	-	70220	*23029	37518	***	***	***	***
75 Income tax before credits, total	146351	-	*1694	*2030	*2781	-	22026	*7743	12844	***	***	***	***
76 Regular tax	143242	-	*1694	*2030	*2781	-	21315	*7743	12725	***	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
78 Recapture of investment credit	*1	-	-	-	-	-	-	-	*1	***	***	***	***
79 Alternative minimum tax	2689	-	-	-	-	-	*710	-	*109	***	***	***	***
80 Environmental tax	420	-	-	-	-	-	-	-	*8	***	***	***	***
81 Foreign tax credit	1210	-	-	-	-	-	-	-	-	***	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	***
84 Nonconventional source fuel credit	5104	-	-	-	-	-	-	-	-	***	***	***	***
85 General business credit	3363	-	*3	*388	-	-	*582	*618	*81	***	***	***	***
86 Prior year minimum tax credit	*7363	-	-	-	-	-	*298	*4	*389	***	***	***	***
87 Income tax after credits, total	129310	-	*1691	*1642	*2781	-	21146	*7121	12374	***	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 14
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5410	*3	*2240	*1011	*725	531	647	101	78	32	18	***	***
2 Total assets	17253929	-	*106175	*174708	*263061	395070	1533728	689817	1274635	1109139	1282063	***	***
3 Cash	815086	-	*15535	*20577	*28341	21842	130422	36747	69635	41905	84341	***	***
4 Notes and accounts receivable	4415997	-	*17150	*74131	*91197	160037	426604	206993	324997	341788	321813	***	***
5 Less: Allowance for bad debts	121518	-	-	-	*435	*1573	5504	*3065	6013	10008	10644	***	***
6 Inventories	3458638	-	*45728	*52192	*65526	155174	458346	200788	429291	260424	347049	***	***
7 Investments in govt. obligations, Total	*26546	-	*39	-	-	-	-	*5106	*10228	-	11133	***	***
8 Tax-exempt securities	*64428	-	-	-	-	-	*4135	-	*380	*2940	-	***	***
9 Other current assets	709425	-	*1610	*520	*11275	*2798	67910	59602	26406	65188	34445	***	***
10 Loans to stockholders	39680	-	*1055	*687	*9159	*3010	*13081	*171	*1901	*2101	437	***	***
11 Mortgage and real estate loans	*17749	-	-	-	-	-	*6609	-	-	*2486	5836	***	***
12 Other investments	1818237	-	-	*1513	*597	-	85166	*6953	38566	61188	29533	***	***
13 Depreciable assets	9312827	-	*32032	*111313	*157505	123756	810582	393424	677503	590757	767624	***	***
14 Less: Accumulated depreciation	5078575	-	*16190	*86539	*105732	72694	524868	237262	392150	295731	417990	***	***
15 Depletable assets	*1061	-	-	-	-	-	-	-	*283	-	-	***	***
16 Less: Accumulated depletion	623	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	239858	-	-	-	-	*1384	39849	*8651	22022	18599	17998	***	***
18 Intangible assets (Amortizable)	1174537	-	*492	*81	*139	-	13243	*9929	59652	*1862	63304	***	***
19 Less: Accumulated amortization	197177	-	*105	*33	*139	-	8432	*5762	7250	*1275	14664	***	***
20 Other assets	557753	-	*8830	*265	*5628	*1335	16587	7543	19185	26912	41849	***	***
21 Total liabilities	17253929	-	*106175	*174708	*263061	395070	1533728	689817	1274635	1109139	1282063	***	***
22 Accounts payable	2145464	-	*64000	*34960	*54784	101072	231194	115723	140840	152796	115959	***	***
23 Mort, notes, and bonds under 1 yr	877987	-	*24358	*12543	*35871	*20547	149832	109669	118367	49217	77786	***	***
24 Other current liabilities	1627329	-	*19414	*22015	*26074	32073	128928	90165	106739	94579	121231	***	***
25 Loans from stockholders	198197	-	*20221	*9212	*50917	*20335	45251	*21588	*26223	*564	302	***	***
26 Mort, notes, bonds, 1 yr or more	3299437	-	*3081	*7462	*27496	*29458	155850	103518	228355	187307	242478	***	***
27 Other liabilities	935653	-	*11027	*34703	*-0	*131	*12489	*5830	35998	16296	40647	***	***
28 Net worth	8169861	-	*-35926	*53813	*67919	191455	810184	243325	618113	608380	683661	***	***
29 Capital stock	867015	-	*66241	*37088	*40922	10612	97649	65068	65417	24495	58790	***	***
30 Paid-in or capital surplus	1780841	-	*40099	*8885	*4329	*36441	68069	*17417	35391	34794	120317	***	***
31 Retained earnings, appropriated	*707	-	-	-	-	-	-	-	*707	-	-	***	***
32 Retained earnings, unappropriate	4480576	-	*-148917	*78887	*54169	*73313	211558	*66680	361807	261873	354918	***	***
33 Retained earnings (S CORP)	1284585	-	*6828	*11091	*-26375	*71980	479424	*105107	*165895	*298708	171927	***	***
34 Less: Cost of treasury stock	243863	-	*178	*82138	*5127	*891	*46516	*10947	*11103	*11490	22291	***	***
35 Total receipts	30172996	*84199	*360720	*730121	*867268	1651419	3738857	1568699	2332378	2084829	2405958	***	***
36 Business receipts	29383481	*76345	*359093	*729465	*864624	1646231	3689978	1555396	2313722	2064810	2367456	***	***
37 Interest	99714	-	*496	*536	*652	*297	2656	*1178	2440	*3515	2629	***	***
38 Interest on govt. obligations, State and local	10541	-	-	-	-	-	*811	*91	*416	*1660	182	***	***
39 Rents	23279	-	-	-	-	*585	*311	-	*735	*276	613	***	***
40 Royalties	70728	-	-	-	-	-	-	-	*1	-	1823	***	***
41 Net S-T cap gain less net LT loss	*4534	-	-	-	-	-	*4197	-	*3	-	-	***	***
42 Net L-T cap gain less net ST loss	186751	-	-	-	-	-	*13298	-	*517	-	340	***	***
43 Net gain, noncapital assets	26196	*6306	-	-	-	*547	6449	*85	416	*153	448	***	***
44 Dividends, domestic corporations	5582	-	-	-	-	-	*17	*327	*258	*366	139	***	***
45 Dividends, foreign corporations	111035	-	-	-	-	-	-	-	-	*259	198	***	***
46 Other receipts	251155	*1547	*1131	*120	*1993	*3759	21140	11623	13869	13790	32130	***	***
47 Total deductions	28394200	*76380	*331722	*697513	*829897	1614801	3544132	1511741	2223854	1967802	2249742	***	***
48 Cost of sales and operations	20122083	*38412	*205652	*542920	*590124	1232418	2562638	1077152	1650803	1526680	1659748	***	***
49 Compensation of officers	523155	*1657	*17081	*32624	*46497	51094	120322	44315	40217	32091	26279	***	***
50 Repairs	93351	*409	*569	*3773	*3299	*2866	11878	*4570	3353	*1146	6934	***	***
51 Bad debts	91593	*110	*868	*1455	*941	*3984	9754	6054	5937	6333	5883	***	***
52 Rent paid on business property	340520	*2057	*8584	*17982	*19377	*28081	32928	*11945	13859	5975	18375	***	***
53 Taxes paid	756408	*799	*10554	*25247	*27227	38030	94585	43826	51850	37983	48705	***	***
54 Interest paid	433613	*1254	*734	*2775	*8402	6762	36275	18905	31151	19792	30596	***	***
55 Contributions or gifts	18525	-	*4	*23	*126	*334	*847	*373	1233	*917	1274	***	***
56 Amortization	41033	*103	*45	*10	*451	-	3328	*2174	3266	*457	6109	***	***
57 Depreciation	633329	*98	*7371	*7806	*13278	9556	46846	21744	38961	42925	46520	***	***
58 Depletion	*573	-	-	-	-	-	-	-	-	*3	-	***	***
59 Advertising	413530	*461	*3464	*1363	*4653	18903	45024	14574	31654	31708	24701	***	***
60 Pension, prof sh, stock, annuity	177335	-	-	-	-	*3226	18914	6320	13698	11661	8582	***	***
61 Employee benefit programs	508102	*1370	*3024	*4733	*7960	9539	42854	41024	48911	22645	47209	***	***
62 Net loss, noncapital assets	8084	-	-	-	*152	-	*22	*127	*275	*70	385	***	***
63 Other deductions	4232966	*29650	*73774	*56801	*107412	210009	517919	218638	288685	227416	318441	***	***
64 Total receipts less total deducts	1778796	*7818	*28998	*32608	*37371	36618	194725	56958	108524	117027	156216	***	***
65 Const taxable inc frm rel frn corps	64643	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1832898	*7818	*28998	*32608	*37371	36618	193914	56868	108107	115367	156034	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	411875	*7818	*10772	*13644	*19625	*19418	151525	*29942	*46811	*54392	57927	***	***
70 Statutory special deductions, total	108844	-	*7496	*9996	*4969	-	*9104	*9057	*2295	*4024	1811	***	***
71 Net operating loss deduction	101046	-	*7496	*9996	*4969	-	*9092	*8828	*2152	*3491	1547	***	***
72 Dividends received deduction	7798	-	-	-	-	-	*12	*229	*143	*534	264	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1312294	-	*10729	*8968	*12777	*17200	33285	*17984	59001	*56951	96296	***	***
75 Income tax before credits, total	445475	-	*1609	*1345	*2095	*3981	10165	*6382	20530	19474	33155	***	***
76 Regular tax	437570	-	*1609	*1345	*2095	*3981	10162	*5892	20024	*19363	32738	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	5926	-	-	-	-	-	*3	*491	*316	*62	319	***	***
80 Environmental tax	1516	-	-	-	-	-	-	-	*20	*48	98	***	***
81 Foreign tax credit	56727	-	-	-	-	-	-	-	-	-	27	***	***
82 U.S. Possessions tax credit	106	-	-	-	-	-	-	-	106	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	3958	-	-	-	-	-	-	*163	*168	*53	275	***	***
86 Prior year minimum tax credit	*4969	-	-	-	-	-	-	*226	*341	*390	64	***	***
87 Income tax after credits, total	379715	-	*1609	*1345	*2095	*3981	10165	*5994	19915	19031	32789	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 15
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1910	*6	-	*364	*3	431	681	129	176	49	24	15	33
2 Total assets	91214795	-	-	*61449	*959	328766	1708419	1005433	2751228	1619952	1739311	2500315	79498962
3 Cash	1121654	-	-	*4629	-	53501	155564	78967	135949	58887	39026	106296	488836
4 Notes and accounts receivable	9908741	-	-	*683	-	96435	518236	245581	715741	374835	322749	378534	7255947
5 Less: Allowance for bad debts	328318	-	-	-	-	*2076	5747	6713	16550	5923	9104	10258	271947
6 Inventories	8314378	-	-	*16203	-	71658	351957	273022	522924	311427	269296	357175	6140715
7 Investments in govt. obligations, Total	390924	-	-	-	-	-	*2869	*15443	*1408	*1630	-	-	369574
8 Tax-exempt securities	185655	-	-	-	-	-	-	-	*43259	*89593	745	29463	22596
9 Other current assets	6744134	-	-	-	-	*4377	69612	36615	61603	31510	48073	89495	6402849
10 Loans to stockholders	218292	-	-	*8662	-	*2039	*12929	*12123	*9417	*5926	5669	5546	155980
11 Mortgage and real estate loans	*2304417	-	-	-	-	-	*2823	-	*11552	*141	-	6761	2283139
12 Other investments	18903092	-	-	-	-	*8396	56138	44497	109602	107365	253662	143765	18179667
13 Depreciable assets	65242996	-	-	*11428	*959	246880	1194419	666614	2170192	1125660	1089178	2034029	56703636
14 Less: Accumulated depreciation	29916833	-	-	*3709	-	155656	702833	396093	1154175	545928	498036	967846	25492557
15 Depletable assets	1963300	-	-	-	-	-	-	-	-	-	1730	4364	1957207
16 Less: Accumulated depletion	468134	-	-	-	-	-	-	-	-	-	-	1704	466430
17 Land	918348	-	-	-	-	-	11945	8989	27099	17485	28364	45775	778691
18 Intangible assets (Amortizable)	1645139	-	-	*8526	-	*8002	*16004	*18636	51689	12416	134635	143911	1251321
19 Less: Accumulated amortization	499133	-	-	*8526	-	*5152	*5145	*6259	22623	*5213	5918	36994	403304
20 Other assets	4566143	-	-	*23554	-	*362	29647	14010	84141	40141	59243	172001	4143043
21 Total liabilities	91214795	-	-	*61449	*959	328766	1708419	1005433	2751228	1619952	1739311	2500315	79498962
22 Accounts payable	8864155	-	-	-	*922	*61097	368128	131188	357978	176149	169436	154798	7444459
23 Mort, notes, and bonds under 1 yr	5476153	-	-	*1102	-	*36580	140094	160356	319765	186052	151249	66132	4414823
24 Other current liabilities	11490848	-	-	*314	-	13818	103284	57274	177586	100830	108265	183731	10745744
25 Loans from stockholders	1283359	-	-	-	-	*61735	33966	*10806	27216	*7433	44303	116741	981160
26 Mort, notes, bonds, 1 yr or more	17442796	-	-	*18824	*1272	*23701	241179	131848	551193	274757	394214	500332	15305476
27 Other liabilities	8433534	-	-	-	-	*2005	20371	19615	90243	59000	124195	241809	7876295
28 Net worth	38223949	-	-	*41209	*-1235	129830	801397	494344	1227247	815731	747648	1236772	32731007
29 Capital stock	3972437	-	-	*22887	*5	35231	36529	57591	79774	79254	48337	88151	3524678
30 Paid-in or capital surplus	10116816	-	-	*493	*2637	*2141	59414	7758	135891	146175	187111	268515	9306681
31 Retained earnings, appropriated	*64039	-	-	*922	-	-	-	-	-	-	-	-	63117
32 Retained earnings, unappropriate	23637037	-	-	*-1162	*-3877	*48611	264861	118840	427725	303745	266919	518699	21692675
33 Retained earnings (S CORP)	2764720	-	-	*18068	-	*46983	470328	*316416	656188	333904	266901	383777	272155
34 Less: Cost of treasury stock	2331100	-	-	-	-	*3136	*29734	*6260	72331	47347	21621	22371	2128299
35 Total receipts	84787590	*90140	-	*127422	*81600	864073	4586971	2155115	5609358	2672819	2497799	3425447	62676846
36 Business receipts	81284881	*89097	-	*110967	*77939	851163	4520826	2147506	5555846	2620714	2458435	3342842	59509547
37 Interest	997497	-	-	*323	-	*1305	2454	*2131	4980	4487	7523	21262	953032
38 Interest on govt. obligations, State and local	23203	-	-	*361	-	-	*16	*319	3270	*5591	510	4176	8959
39 Rents	204295	16	-	-	-	*2850	*2407	*258	*2258	*2797	1665	5616	186428
40 Royalties	636179	-	-	-	-	-	*1414	-	*526	*195	-	6779	627264
41 Net S-T cap gain less net LT loss	*871	-	-	*1	-	-	-	-	*634	*-0	24	1	212
42 Net L-T cap gain less net ST loss	301128	-	-	*11377	-	*6971	-	-	*6893	*15847	4045	1095	254899
43 Net gain, noncapital assets	82564	507	-	-	*3052	*1071	*16473	*539	3868	932	3674	366	52081
44 Dividends, domestic corporations	62490	-	-	*326	-	-	*685	*57	*30	*960	125	164	60144
45 Dividends, foreign corporations	473586	-	-	-	-	-	-	-	*245	*4	-	388	472950
46 Other receipts	720896	520	-	*4067	*609	*713	42696	4305	30807	21292	21799	42758	551329
47 Total deductions	80233715	*82856	-	*108898	*80045	833153	4368836	2063914	5318186	2521993	2402194	3214083	59239556
48 Cost of sales and operations	52051967	*67152	-	*47177	*64085	542636	3301801	1558207	4015668	1895512	1823103	2273485	36463142
49 Compensation of officers	826995	*279	-	*6011	*559	62965	206081	69822	134260	38732	27022	33669	247596
50 Repairs	1383852	*327	-	*6158	*59	*4802	20714	*3446	28282	7300	6596	33678	1272489
51 Bad debts	152885	-	-	-	*659	*2899	5916	4225	11114	5334	5010	6253	111475
52 Rent paid on business property	697082	*96	-	*9306	*50	23759	47308	13804	35071	18807	19667	12794	516423
53 Taxes paid	1781016	*1159	-	*3895	*1623	20426	96249	39666	121297	45871	41142	76568	1333119
54 Interest paid	2066479	*1675	-	*112	*1391	*9328	33431	22461	64357	34903	51140	62418	1785263
55 Contributions or gifts	62882	5	-	*305	-	*46	2495	1012	1984	726	1274	1555	53479
56 Amortization	170744	*47	-	*329	*143	*1401	*3071	*3931	8727	5251	4868	7602	135375
57 Depreciation	4426455	*4263	-	*1994	*412	22229	79692	44419	156602	76690	72347	134505	3833300
58 Depletion	173525	-	-	-	-	-	-	-	-	-	-	128	173397
59 Advertising	699467	*18	-	*25	*8	*4691	6630	11599	14405	17827	16714	17993	609557
60 Pension, prof sh, stock, annuity	597110	351	-	-	*172	*813	25095	16068	28672	12364	11187	16947	485441
61 Employee benefit programs	1699629	*784	-	*4389	*1108	*5832	46287	32241	83049	64110	29618	63257	1368954
62 Net loss, noncapital assets	127451	-	-	-	-	*7888	*530	*240	294	*231	494	1044	116730
63 Other deductions	13316175	*6700	-	*29197	*9777	123438	493536	242772	614405	298336	292012	472186	10733816
64 Total receipts less total deducts	4553876	*7284	-	*18524	*1555	30919	218135	91201	291172	150826	95605	211363	3437291
65 Const taxable inc frm rel frn corps	586642	-	-	-	-	-	-	-	-	-	-	-	586642
66 Net income, total	5117314	*7284	-	*18162	*1555	30919	218119	90882	287901	145235	95095	207188	4014973
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	579445	*5207	-	*898	-	*8679	158030	*58200	158022	73533	44404	58970	13503
70 Statutory special deductions, total	269380	2023	-	*1136	*1555	*7836	*18018	*2694	11730	*17454	12295	2637	192001
71 Net operating loss deduction	141964	2023	-	*907	*1555	*7836	*18004	*2654	*11634	*16783	12196	2184	66187
72 Dividends received deduction	127416	-	-	*228	-	-	*15	*40	*97	*671	99	453	125814
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4284100	53	-	*16128	-	*14405	43369	*29988	118170	54248	38396	145673	3823669
75 Income tax before credits, total	1638695	50	-	*4233	-	*2881	13737	10666	43103	20110	15179	50061	1478674
76 Regular tax	1452349	8	-	*4233	-	*2881	13631	*10175	40130	18438	13081	49589	1300182
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	20	-	-	-	-	-	-	-	-	-	-	1	19
79 Alternative minimum tax	179021	41	-	-	-	-	*106	*221	2817	*1637	2046	269	171884
80 Environmental tax	6935	-0	-	-	-	-	-	*2	56	*35	52	201	6589
81 Foreign tax credit	400325	-	-	-	-	-	-	-	*17	*23	-	73	400211
82 U.S. Possessions tax credit	4700	-	-	-	-	76	-	51	1147	3426	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	27	-	-	-	-	-	-	-	-	-	-	-	27
85 General business credit	16216	-	-	-	-	*151	*333	-	*1271	*275	132	129	13925
86 Prior year minimum tax credit	5090	-	-	-	-	-	-	-	*869	*836	30	-	3353
87 Income tax after credits, total	1212337	50	-	*4233	-	*2654	13405	10615	39798	15549	15017	49859	1061158

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2625 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	110	***	-	-	-	-	*42	*8	*23	*5	6	4	***
2 Total assets	52937186	***	-	-	-	-	*170750	*57227	*343901	*164184	417080	684256	***
3 Cash	354559	***	-	-	-	-	*14060	*301	*14973	*3877	22333	37879	***
4 Notes and accounts receivable	4081491	***	-	-	-	-	*77145	*15910	*59944	*26636	56578	80518	***
5 Less: Allowance for bad debts	170768	***	-	-	-	-	*1088	*229	*547	*470	1779	2640	***
6 Inventories	3956670	***	-	-	-	-	*30814	*8822	*32961	*19060	42476	83763	***
7 Investments in govt. obligations, Total	255722	***	-	-	-	-	-	-	-	-	-	-	***
8 Tax-exempt securities	*29627	***	-	-	-	-	-	-	*29627	-	-	-	***
9 Other current assets	1391771	***	-	-	-	-	*2063	*11306	*4551	*1144	10791	10538	***
10 Loans to stockholders	*10093	***	-	-	-	-	-	-	*489	-	-	-	***
11 Mortgage and real estate loans	*14811	***	-	-	-	-	-	-	*5810	-	-	6761	***
12 Other investments	15751862	***	-	-	-	-	*26088	-	*11570	*2994	91300	11125	***
13 Depreciable assets	40514201	***	-	-	-	-	*56182	*31759	*358996	*201553	268633	780345	***
14 Less: Accumulated depreciation	17671974	***	-	-	-	-	*34535	*10719	*186517	*92514	132776	359539	***
15 Depletable assets	1495241	***	-	-	-	-	-	-	-	-	1730	4364	***
16 Less: Accumulated depletion	342947	***	-	-	-	-	-	-	-	-	-	1704	***
17 Land	316131	***	-	-	-	-	*21	*76	*6661	*749	1657	8627	***
18 Intangible assets (Amortizable)	764411	***	-	-	-	-	-	*677	*44	-	56526	5426	***
19 Less: Accumulated amortization	182035	***	-	-	-	-	-	*677	*41	-	3758	69	***
20 Other assets	2368320	***	-	-	-	-	-	-	*5380	1156	3370	18861	***
21 Total liabilities	52937186	***	-	-	-	-	*170750	*57227	*343901	*164184	417080	684256	***
22 Accounts payable	5077070	***	-	-	-	-	*58127	*10751	*36731	*25457	30033	23027	***
23 Mort, notes, and bonds under 1 yr	3723150	***	-	-	-	-	-	*13124	*19399	*5443	55231	10637	***
24 Other current liabilities	3521597	***	-	-	-	-	*3993	*745	*14542	*14698	22698	51325	***
25 Loans from stockholders	*907279	***	-	-	-	-	*-0	-	*13341	-	40459	7402	***
26 Mort, notes, bonds, 1 yr or more	12160242	***	-	-	-	-	*7896	*12547	*87269	*28725	61392	124293	***
27 Other liabilities	4509117	***	-	-	-	-	*4810	-	*15570	*2378	35063	155627	***
28 Net worth	23038731	***	-	-	-	-	*95924	*20061	*157049	*87484	172204	311947	***
29 Capital stock	2196325	***	-	-	-	-	*448	*8	*16956	*2494	5449	14972	***
30 Paid-in or capital surplus	7983068	***	-	-	-	-	*1339	-	*24141	*3866	47034	155878	***
31 Retained earnings, appropriated	56425	***	-	-	-	-	-	-	-	-	-	-	***
32 Retained earnings, unappropriate	13067318	***	-	-	-	-	*46659	-	*57454	*27866	115817	143227	***
33 Retained earnings (S CORP)	*210405	***	-	-	-	-	*47477	*20053	*65532	*61406	15937	-	***
34 Less: Cost of treasury stock	474811	***	-	-	-	-	-	-	*7035	*8148	12033	2130	***
35 Total receipts	41031783	***	-	-	-	-	*383716	*99413	*477715	*278239	526268	685892	***
36 Business receipts	39671042	***	-	-	-	-	*382477	*98815	*473964	*264463	521796	680269	***
37 Interest	337161	***	-	-	-	-	*791	-	*388	*-0	1959	1170	***
38 Interest on govt. obligations, State and local	*5918	***	-	-	-	-	-	-	*1870	-	56	377	***
39 Rents	92361	***	-	-	-	-	-	-	-	-	-	577	***
40 Royalties	199920	***	-	-	-	-	-	-	-	-	-	-	***
41 Net S-T cap gain less net LT loss	159	***	-	-	-	-	-	-	-	-	-	1	***
42 Net L-T cap gain less net ST loss	253728	***	-	-	-	-	-	-	*107	*13148	-	758	***
43 Net gain, noncapital assets	28928	***	-	-	-	-	*8	-	*63	*519	85	69	***
44 Dividends, domestic corporations	8731	***	-	-	-	-	-	-	-	*1	2	59	***
45 Dividends, foreign corporations	235773	***	-	-	-	-	-	-	-	-	-	-	***
46 Other receipts	198063	***	-	-	-	-	*439	*598	*1323	*108	2370	2612	***
47 Total deductions	39798533	***	-	-	-	-	*356062	*88427	*434877	*254401	504509	640935	***
48 Cost of sales and operations	25383590	***	-	-	-	-	*298891	*71258	*329576	*197395	369951	422723	***
49 Compensation of officers	181338	***	-	-	-	-	*23493	*763	*11099	*2936	7155	7273	***
50 Repairs	1093519	***	-	-	-	-	*195	-	*7798	*136	2865	19765	***
51 Bad debts	43253	***	-	-	-	-	*43	*661	*315	*32	238	619	***
52 Rent paid on business property	361165	***	-	-	-	-	*2145	-	*9	*76	9680	1742	***
53 Taxes paid	836426	***	-	-	-	-	*3446	*1690	*10338	*2917	8851	17898	***
54 Interest paid	1098730	***	-	-	-	-	*544	*1217	*7061	*2581	12441	5922	***
55 Contributions or gifts	29366	***	-	-	-	-	*79	-	*172	*105	317	596	***
56 Amortization	68959	***	-	-	-	-	-	*68	*717	53	1752	693	***
57 Depreciation	2579540	***	-	-	-	-	*2970	*3947	*23544	*15485	14906	43345	***
58 Depletion	128743	***	-	-	-	-	-	-	-	-	-	128	***
59 Advertising	317436	***	-	-	-	-	*103	*2	*1098	*258	2977	3542	***
60 Pension, prof sh, stock, annuity	293043	***	-	-	-	-	*625	-	*1406	*1362	3311	6832	***
61 Employee benefit programs	698846	***	-	-	-	-	*2511	*3225	*3627	*1009	7965	10667	***
62 Net loss, noncapital assets	*1130	***	-	-	-	-	-	-	*42	-	81	549	***
63 Other deductions	6683449	***	-	-	-	-	*21017	*5597	*38073	*30056	62019	98640	***
64 Total receipts less total deducts	1233250	***	-	-	-	-	*27653	*10986	*42838	*23838	21758	44956	***
65 Const taxable inc frm rel frn corps	159659	***	-	-	-	-	-	-	-	-	-	-	***
66 Net income, total	1386991	***	-	-	-	-	*27653	*10986	*40968	*23838	21702	44579	***
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	-	***
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120S	87548	***	-	-	-	-	*20471	*10986	*25785	*22789	2310	-	***
70 Statutory special deductions, total	48683	***	-	-	-	-	-	-	*2370	*1049	1	45	***
71 Net operating loss deduction	*3419	***	-	-	-	-	-	-	*2370	*1049	-	-	***
72 Dividends received deduction	45265	***	-	-	-	-	-	-	-	*-0	1	45	***
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
74 Income subject to tax	1251784	***	-	-	-	-	*7182	-	*12813	-	19391	44535	***
75 Income tax before credits, total	570556	***	-	-	-	-	*2442	-	*4646	*45	7120	15310	***
76 Regular tax	425580	***	-	-	-	-	*2442	-	*4330	-	6592	15137	***
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	-	***
78 Recapture of investment credit	16	***	-	-	-	-	-	-	-	-	-	1	***
79 Alternative minimum tax	142145	***	-	-	-	-	-	-	*314	*45	503	106	***
80 Environmental tax	2815	***	-	-	-	-	-	-	*1	-	25	66	***
81 Foreign tax credit	103051	***	-	-	-	-	-	-	-	-	-	-0	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	-	-	***
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit	27	***	-	-	-	-	-	-	-	-	-	-	***
85 General business credit	770	***	-	-	-	-	-	-	*317	-	102	32	***
86 Prior year minimum tax credit	*2016	***	-	-	-	-	-	-	*822	-	-	-	***
87 Income tax after credits, total	464692	***	-	-	-	-	*2442	-	*3507	*45	7017	15278	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2699
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	1800	***	-	*364	*3	431	639	121	152	44	18	11	***
2 Total assets	38277609	-	-	*61449	*959	328766	1537669	948205	2407327	1455768	1322231	1816059	***
3 Cash	767095	-	-	*4629	-	53501	141503	78666	120976	55010	16693	68417	***
4 Notes and accounts receivable	5827249	-	-	*683	-	96435	441091	229671	655797	348200	266171	298015	***
5 Less: Allowance for bad debts	157551	-	-	-	-	*2076	*4659	*6484	16003	5453	7325	7617	***
6 Inventories	4357708	-	-	*16203	-	71658	321143	264200	489963	292366	226820	273412	***
7 Investments in govt. obligations, Total	*135203	-	-	-	-	-	*2869	*15443	*1408	*1630	-	-	***
8 Tax-exempt securities	*156029	-	-	-	-	-	-	-	*13632	*89593	745	29463	***
9 Other current assets	5352363	-	-	-	-	*4377	67549	25309	57052	30366	37282	78957	***
10 Loans to stockholders	208199	-	-	*8662	-	*2039	*12929	*12123	*8929	*5926	5669	5546	***
11 Mortgage and real estate loans	*2289606	-	-	-	-	-	*2823	-	*5743	*141	-	-	***
12 Other investments	3151231	-	-	-	-	*8396	30051	44497	98032	104372	162362	132639	***
13 Depreciable assets	24728795	-	-	*11428	*959	246880	1138237	634855	1811196	924108	820546	1253684	***
14 Less: Accumulated depreciation	12244858	-	-	*3709	-	155656	668298	385375	967659	453414	365260	608307	***
15 Depletable assets	468060	-	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion	125188	-	-	-	-	-	-	-	-	-	-	-	***
17 Land	602216	-	-	-	-	-	11924	8912	20438	16736	26706	37148	***
18 Intangible assets (Amortizable)	880728	-	-	*8526	-	*8002	*16004	*17959	51644	12416	78109	138485	***
19 Less: Accumulated amortization	317098	-	-	*8526	-	*5152	*5145	*5582	22582	*5213	2161	36925	***
20 Other assets	2197823	-	-	*23554	-	*362	29647	14010	78761	38985	55874	153140	***
21 Total liabilities	38277609	-	-	*61449	*959	328766	1537669	948205	2407327	1455768	1322231	1816059	***
22 Accounts payable	3787085	-	-	-	*922	*61097	310002	120437	321248	150692	139402	131771	***
23 Mort, notes, and bonds under 1 yr	1753004	-	-	*1102	-	*36580	140094	147233	300365	180610	96018	55495	***
24 Other current liabilities	7969251	-	-	*314	-	13818	99291	56530	163045	86132	85568	132406	***
25 Loans from stockholders	376080	-	-	-	-	*61735	33966	*10806	*13875	*7433	3844	109339	***
26 Mort, notes, bonds, 1 yr or more	5282554	-	-	*18824	*1272	*23701	233283	119301	463924	246032	332822	376039	***
27 Other liabilities	3924417	-	-	-	-	*2005	*15561	19615	74672	56623	89132	86183	***
28 Net worth	15185219	-	-	*41209	*-1235	129830	705473	474283	1070199	728247	575444	924826	***
29 Capital stock	1776112	-	-	*22887	*5	35231	36081	57584	62818	76760	42888	73179	***
30 Paid-in or capital surplus	2133749	-	-	*493	*2637	*2141	58074	7758	111749	142309	140078	112638	***
31 Retained earnings, appropriated	*7613	-	-	*922	-	-	-	-	-	-	-	-	***
32 Retained earnings, unappropriate	10569719	-	-	*-1162	*-3877	*48611	218202	118840	370271	275880	151102	375472	***
33 Retained earnings (S CORP)	2554314	-	-	*18068	-	*46983	422851	*296362	590656	*272498	250965	383777	***
34 Less: Cost of treasury stock	1856288	-	-	-	-	*3136	*29734	*6260	65295	39199	9589	20241	***
35 Total receipts	43755808	***	-	*127422	*81600	864073	4203256	2055702	5131642	2394580	1971532	2739555	***
36 Business receipts	41613839	***	-	*110967	*77939	851163	4138348	2048691	5081882	2356252	1936639	2662572	***
37 Interest	660336	-	-	*323	-	*1305	1663	*2131	4593	4486	5564	20092	***
38 Interest on govt. obligations, State and local	17285	-	-	*361	-	-	*16	*319	*1400	*5591	454	3799	***
39 Rents	111934	***	-	-	-	*2850	*2407	*258	*2258	*2797	1665	5040	***
40 Royalties	436259	-	-	-	-	-	*1414	-	*526	*195	-	6779	***
41 Net S-T cap gain less net LT loss	*713	-	-	*1	-	-	-	-	*634	*-0	24	-	***
42 Net L-T cap gain less net ST loss	47400	-	-	*11377	-	*6971	-	-	*6787	*2699	4045	337	***
43 Net gain, noncapital assets	53636	***	-	-	*3052	*1071	*16465	*539	3805	413	3589	297	***
44 Dividends, domestic corporations	53759	-	-	*326	-	-	*685	*57	*30	*960	123	105	***
45 Dividends, foreign corporations	237813	-	-	-	-	-	-	-	*245	*4	-	388	***
46 Other receipts	522833	***	-	*4067	*609	*713	42256	3708	29485	21183	19430	40147	***
47 Total deductions	40435182	***	-	*108898	*80045	833153	4012774	1975487	4883309	2267592	1897685	2573148	***
48 Cost of sales and operations	26668377	***	-	*47177	*64085	542636	3002909	1486949	3686092	1698117	1453151	1850761	***
49 Compensation of officers	645657	-	-	*6011	*559	62965	182588	69059	123160	35796	19868	26397	***
50 Repairs	290333	***	-	*6158	*59	*4802	20520	*3446	20484	7164	3731	13913	***
51 Bad debts	109632	-	-	-	*659	*2899	5873	3564	10798	5302	4772	5634	***
52 Rent paid on business property	335918	***	-	*9306	*50	23759	45163	13804	35061	18731	9987	11052	***
53 Taxes paid	944590	***	-	*3895	*1623	20426	92803	37976	110959	42954	32290	58670	***
54 Interest paid	967749	***	-	*112	*1391	*9328	32887	21244	57296	32322	38700	56496	***
55 Contributions or gifts	33516	***	-	*305	-	*46	2417	1012	1812	621	958	959	***
56 Amortization	101785	-	-	*329	*143	*1401	*3071	*3864	8009	5198	3116	6909	***
57 Depreciation	1846915	***	-	*1994	*412	22229	76722	40472	133058	61205	57441	91161	***
58 Depletion	44782	-	-	-	-	-	-	-	-	-	-	-	***
59 Advertising	382031	***	-	*25	*8	*4691	6527	11597	13307	17569	13737	14451	***
60 Pension, prof sh, stock, annuity	304067	***	-	-	*172	*813	24470	16068	27266	11003	7876	10115	***
61 Employee benefit programs	1000783	***	-	*4389	*1108	*5832	43776	29016	79422	63100	21653	52590	***
62 Net loss, noncapital assets	126321	-	-	-	-	*7888	*530	*240	*252	*231	413	495	***
63 Other deductions	6632726	***	-	*29197	*9777	123438	472519	237175	576333	268279	229992	373546	***
64 Total receipts less total deducts	3320626	***	-	*18524	*1555	30919	190482	80215	248333	126988	73847	166407	***
65 Const taxable inc frm rel frn corps	426983	-	-	-	-	-	-	-	-	-	-	-	***
66 Net income, total	3730323	***	-	*18162	*1555	30919	190466	79896	246934	121397	73393	162608	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120S	491897	-	-	*898	-	*8679	137559	*47214	132237	*50744	42093	58970	***
70 Statutory special deductions, total	220697	***	-	*1136	*1555	*7836	*18018	*2694	9361	*16404	12294	2592	***
71 Net operating loss deduction	138545	***	-	*907	*1555	*7836	*18004	*2654	*9264	*15734	12196	2184	***
72 Dividends received deduction	82152	-	-	*228	-	-	*15	*40	*97	*670	98	408	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	***
74 Income subject to tax	3032316	***	-	*16128	-	*14405	36187	*29988	105357	54248	19005	101138	***
75 Income tax before credits, total	1068138	***	-	*4233	-	*2881	11295	10666	38457	20065	8060	34751	***
76 Regular tax	1026769	***	-	*4233	-	*2881	11189	*10175	35800	18438	6489	34453	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	***
78 Recapture of investment credit	4	-	-	-	-	-	-	-	-	-	-	-	***
79 Alternative minimum tax	36875	***	-	-	-	-	*106	*221	2502	*1592	1543	163	***
80 Environmental tax	4120	***	-	-	-	-	-	*2	*55	*35	28	135	***
81 Foreign tax credit	297274	-	-	-	-	-	-	-	*17	*23	-	73	***
82 U.S. Possessions tax credit	4700	-	-	-	-	76	-	51	1147	3426	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	***
85 General business credit	15446	-	-	-	-	*151	*333	-	*955	*275	30	97	***
86 Prior year minimum tax credit	3074	-	-	-	-	-	-	-	*48	*836	30	-	***
87 Income tax after credits, total	747644	***	-	*4233	-	*2654	10962	10615	36291	15503	7999	34581	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 16
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	30000	595	12642	5902	3202	2840	3415	737	389	115	43	52	67
2 Total assets	177973456	-	485299	1013657	1094298	2026321	7384814	5197383	6018456	3886703	2928518	8202525	139735483
3 Cash	5907694	-	64912	182482	179171	298838	882249	618948	626616	310398	155236	551448	2037399
4 Notes and accounts receivable	24730785	-	143659	265609	342794	495439	2188941	1447399	1472066	733896	595572	1629688	15415722
5 Less: Allowance for bad debts	1926732	-	-	*1297	*1047	3054	36669	55776	45731	30140	44115	91933	1616969
6 Inventories	8395401	-	44609	104286	80216	183926	755065	564359	669718	343357	236215	540332	4873319
7 Investments in govt. obligations, Total	739031	-	-	-	*33684	*22542	*2537	*19148	*129632	*92518	89994	131161	217816
8 Tax-exempt securities	556732	-	-	-	-	-	*67202	*17418	*56792	*31097	31064	68473	284686
9 Other current assets	7475228	-	*12484	15259	42313	65990	219752	263608	305885	174484	149366	562504	5663583
10 Loans to stockholders	993770	-	*48862	*50485	*10060	104403	90462	29021	25701	*59596	14104	27077	533998
11 Mortgage and real estate loans	90117	-	*8580	*3776	-	*7354	*23245	-	*5100	*5357	4513	5847	26345
12 Other investments	70937223	-	*23654	*37169	*51243	111238	372023	334541	431855	571381	221754	878633	67903733
13 Depreciable assets	63242192	-	636781	1002873	1103680	1619128	6211817	3908475	3877576	2331338	1857670	4387110	36305743
14 Less: Accumulated depreciation	33312274	-	512044	722944	789863	1027353	3839420	2270195	2178369	1248274	935554	2244318	17543941
15 Depletable assets	*137707	-	-	-	-	-	*-0	-	*16851	-	16702	104153	-
16 Less: Accumulated depletion	*98733	-	-	-	-	-	-	-	*14694	-	4677	79362	-
17 Land	1880242	-	-	*530	*4221	19827	125041	81825	126885	85070	58005	259524	1119315
18 Intangible assets (Amortizable)	20939330	-	*43269	41836	*6940	36052	179839	223258	437202	353046	458171	1130903	18028813
19 Less: Accumulated amortization	4557783	-	*38160	19319	*2373	20237	91201	92774	146395	94944	106922	326232	3619225
20 Other assets	11843525	-	8692	52914	33258	112229	233931	108129	221766	168524	131419	667517	10105146
21 Total liabilities	177973456	-	485299	1013657	1094298	2026321	7384814	5197383	6018456	3886703	2928518	8202525	139735483
22 Accounts payable	10522793	-	107152	229463	117885	318947	1080720	680147	576217	301244	235257	673742	6202018
23 Mort, notes, and bonds under 1 yr	7168248	-	*26716	69979	86310	154762	676784	499252	523697	286240	226942	285009	4332557
24 Other current liabilities	14739404	-	30180	124780	88785	216525	726084	589803	938976	419652	348155	990539	10265926
25 Loans from stockholders	2439283	-	157612	*224019	*35098	*38076	380131	133971	54880	*4377	16992	10546	1383580
26 Mort, notes, bonds, 1 yr or more	44801445	-	95740	85623	152606	562250	1366996	882399	1300085	961557	887352	2430366	36076471
27 Other liabilities	13939719	-	*5751	*12691	*51633	76198	318172	264610	365007	199909	218915	1068980	11357852
28 Net worth	84362564	-	62147	267103	561981	659563	2835926	2147202	2259593	1713724	994906	2743342	70117077
29 Capital stock	8823520	-	80014	76699	70061	91533	300229	153332	377901	195428	92788	197036	7188498
30 Paid-in or capital surplus	46043653	-	*51480	*73967	*153402	81179	303434	212815	409118	401776	457018	425022	43474442
31 Retained earnings, appropriated	*36623	-	-	-	-	-	*4038	*47	*21222	*1724	-	1004	8589
32 Retained earnings, unappropriate	30043250	-	10689	77833	176448	348457	1128422	1070127	583134	979955	380021	2142559	23145605
33 Retained earnings (S CORP)	4956099	-	-28725	64265	179862	249429	1394744	841711	1146738	328613	230723	482077	66661
34 Less: Cost of treasury stock	5540582	-	*51311	*25661	*17792	111035	294941	130830	278520	193772	165645	504356	3766718
35 Total receipts	153251290	354076	3702890	3873325	2774111	4615962	16620555	10509179	10519044	5310990	3977272	10625550	80368336
36 Business receipts	145409458	333912	3689581	3855322	2760095	4547957	16354745	10362617	10274710	5148869	3831496	10215938	74034215
37 Interest	2033201	*518	*1487	*3157	4147	11415	18610	19952	22570	22395	23227	75286	1830437
38 Interest on govt. obligations, State and local	48707	8	-	*31	*29	*352	3288	3058	5042	4569	2142	11482	18704
39 Rents	556293	161	-	-	*69	*2758	6072	2874	16591	6994	4809	30543	485423
40 Royalties	1642503	-	-	-	-	*49	*8144	*419	*12481	*775	679	42522	1577434
41 Net S-T cap gain less net LT loss	45742	*554	-	-	-	-	*11	*23	*729	*58	441	444	43482
42 Net L-T cap gain less net ST loss	406643	*12698	*5749	*7573	*120	*288	*2762	19816	23927	8626	30204	36861	258020
43 Net gain, noncapital assets	209185	*1653	-	*2275	*3012	*3089	44564	17067	35866	8889	18301	17586	56884
44 Dividends, domestic corporations	134172	*790	*1692	*66	*188	*176	*2228	*1858	3489	8123	292	10836	104434
45 Dividends, foreign corporations	324047	-	-	-	-	-	*1	-	*2075	*2016	2760	11366	305829
46 Other receipts	2441339	*3783	*4381	4902	6450	49878	180130	81494	121563	99676	62922	172686	1653474
47 Total deductions	142430069	300332	3558704	3689858	2635900	4418750	15770494	9900908	9847788	4861374	3628747	9763013	74054200
48 Cost of sales and operations	70829241	140790	2412397	1777749	1398249	2183569	9469574	6138908	5828459	2631625	1918014	5056552	31873356
49 Compensation of officers	4030812	*10220	274610	368181	275547	417496	1067633	345727	312731	109242	85659	163123	600643
50 Repairs	902388	*1765	19494	40381	27403	44828	77362	34011	40472	30653	18497	49631	517890
51 Bad debts	989513	*3155	*5182	10188	4699	22904	73684	88445	45839	25188	34648	77802	597778
52 Rent paid on business property	2558487	*3544	116828	138642	83222	112711	176571	92048	123776	48939	38776	134162	1489270
53 Taxes paid	4277509	*7565	51662	115400	111505	146870	477426	274322	298770	159576	103899	298485	2232030
54 Interest paid	4771566	*6638	18104	28407	22303	69132	212905	129930	147213	111588	107255	290185	3627905
55 Contributions or gifts	270686	*328	*379	*354	2055	2684	6661	6541	6589	8442	4404	19274	212976
56 Amortization	1760616	*283	*1718	*1842	*277	2086	19056	16591	49957	37641	27227	61403	1542535
57 Depreciation	5022674	*6381	48680	101806	81893	158221	483395	276355	269619	170964	151340	313037	2960984
58 Depletion	*13834	-	-	-	-	-	*4662	-	-	*5	933	8152	83
59 Advertising	3212972	*8966	26193	37815	11320	39198	80141	83840	184027	120624	63616	174900	2382333
60 Pension, prof sh, stock, annuity	1157368	*815	*892	*12201	*13364	24586	109229	64011	83759	40618	32330	71818	703744
61 Employee benefit programs	3004807	*6816	*14214	33782	40115	65319	260406	170774	165163	95509	72399	183402	1896908
62 Net loss, noncapital assets	116316	*51	*125	-	*35	*2515	4888	9796	3869	*2261	3392	2295	87091
63 Other deductions	39511280	103017	568229	1023109	563912	1126630	3246901	2169609	2287546	1268499	966358	2858793	23328675
64 Total receipts less total deducts	10821221	53744	144185	183467	138211	197212	850061	608271	671256	449617	348525	862537	6314135
65 Const taxable inc frm rel frn corps	229678	-	-	-	-	-	-	-	-	-	1728	9726	218224
66 Net income, total	11002192	53736	144185	183436	138182	196860	846772	605212	666213	445048	348111	860781	6513655
67 Net income, Form 1120-A	*8665	-	*6088	-	*2577	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2168	*2168	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1952987	*7188	93285	131087	60723	106297	537487	333386	277382	107817	118179	157808	22348
70 Statutory special deductions, total	847670	*14086	33980	*14544	*16231	20810	80730	29499	65479	36482	23265	102027	410538
71 Net operating loss deduction	740129	*13532	32796	*14498	*16099	*20687	79031	28198	62815	*28281	22806	90386	331001
72 Dividends received deduction	107541	*553	*1184	*46	*132	*123	*1699	*1300	2664	8202	460	11641	79537
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	8187866	*15336	*18067	*37805	61228	69752	228618	242328	324191	300749	206667	602109	6081014
75 Income tax before credits, total	2799148	*5084	*2887	*5959	11232	13546	69688	84806	112634	103465	72916	210687	2106244
76 Regular tax	2743682	*4855	*2887	*5959	11232	12794	66381	80713	110135	102234	70323	205284	2070887
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*22	-	-	-	-	-	-	-	*1	-	-	-	21
79 Alternative minimum tax	44788	208	-	-	-	*752	3264	4052	2375	*871	2087	4572	26607
80 Environmental tax	10225	21	-	-	-	-	-	*41	123	225	255	832	8729
81 Foreign tax credit	322993	-	-	-	-	-	*29	*8	*505	*5	1722	7929	312795
82 U.S. Possessions tax credit	5224	11	-	-	-	-	241	1262	624	3085	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*4	-	-	-	-	-	-	-	-	*4	-	-	-
85 General business credit	27748	369	*242	-	*27	*487	*3402	*517	*1041	*1243	698	4614	15109
86 Prior year minimum tax credit	27471	*425	-	-	-	*97	*978	2617	956	*1004	1551	1585	18258
87 Income tax after credits, total	2415708	*4278	*2644	*5959	11205	12962	65038	80402	109508	98124	68945	196559	1760083

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2710
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2391	*9	*690	*739	*103	*254	299	114	77	47	***	18	***
2 Total assets	79091085	-	*24317	*139046	*34966	*180832	515880	874005	1297744	1616451	***	2719659	***
3 Cash	1675443	-	*2097	*36712	*8582	*22853	76293	132754	142629	179848	***	137960	***
4 Notes and accounts receivable	5675630	-	-	*33436	*13395	*33995	94180	176158	127828	186009	***	314251	***
5 Less: Allowance for bad debts	489684	-	-	-	*206	*434	*2439	8512	5529	8298	***	15301	***
6 Inventories	2174289	-	-	*2219	*257	*684	10440	33527	26239	26304	***	52887	***
7 Investments in govt. obligations, Total	363977	-	-	-	-	-	-	-	*57474	*83031	***	48610	***
8 Tax-exempt securities	*275903	-	-	-	-	-	-	*47	*8811	*28559	***	-	***
9 Other current assets	1984665	-	-	*1137	*257	*3844	9170	38246	84927	71129	***	98662	***
10 Loans to stockholders	603301	-	-	-	*3200	*29907	*7559	*814	-	*3096	***	19491	***
11 Mortgage and real estate loans	*31906	-	-	-	-	-	-	-	*13	*3812	***	2353	***
12 Other investments	35037786	-	*18867	*9288	-	*22521	*35209	149253	207604	282562	***	219987	***
13 Depreciable assets	25705344	-	*6012	*127890	*35680	*83264	432648	606252	825591	1165260	***	2084787	***
14 Less: Accumulated depreciation	13058203	-	*2774	*112057	*28496	*57258	252234	364877	501864	705144	***	1094141	***
15 Depletable assets	115190	-	-	-	-	-	-	-	-	-	***	104153	***
16 Less: Accumulated depletion	79362	-	-	-	-	-	-	-	-	-	***	79362	***
17 Land	1174431	-	-	-	-	*1829	34495	26630	40681	60675	***	139592	***
18 Intangible assets (Amortizable)	12503081	-	*192	*16909	*4593	-	*65692	*96858	303606	198248	***	460246	***
19 Less: Accumulated amortization	2301214	-	*77	*1127	*2296	-	*21494	*27751	79947	62313	***	88018	***
20 Other assets	7698603	-	-	*24637	-	*39625	26360	14607	59680	103672	***	313502	***
21 Total liabilities	79091085	-	*24317	*139046	*34966	*180832	515880	874005	1297744	1616451	***	2719659	***
22 Accounts payable	2296419	-	*1657	*10383	*2035	*27102	21134	42087	46778	59902	***	109932	***
23 Mort, notes, and bonds under 1 yr	1395903	-	-	*5656	-	*2997	*23800	*69581	76412	52317	***	55082	***
24 Other current liabilities	5171030	-	*43	*2545	*12737	*6819	37447	87046	202633	163029	***	307602	***
25 Loans from stockholders	1053918	-	*6765	*5219	*2993	-	*26281	*21366	*7028	*2886	***	-	***
26 Mort, notes, bonds, 1 yr or more	28071982	-	-	*25057	-	*50853	*131150	*127208	409892	407397	***	1244121	***
27 Other liabilities	6353285	-	*1186	-	-	*210	*15992	*68580	91566	57108	***	292076	***
28 Net worth	34748550	-	*14665	*90186	*17201	*92852	260075	458137	463435	873813	***	710846	***
29 Capital stock	4771536	-	*5775	*13437	*1543	*27049	18497	45787	294979	78382	***	99346	***
30 Paid-in or capital surplus	16373159	-	*26418	*10229	-	*3116	*39205	98368	284981	155814	***	148828	***
31 Retained earnings, appropriated	*29583	-	-	-	-	-	-	-	*21222	-	***	-	***
32 Retained earnings, unappropriate	16386563	-	*9720	*26999	-	*60967	*115337	191244	-142107	649332	***	738207	***
33 Retained earnings (S CORP)	840309	-	-	*39521	*15658	*43454	*99762	*136848	*141662	*152440	***	73184	***
34 Less: Cost of treasury stock	3652600	-	*27247	-	-	*41735	*12726	*14110	*137301	162155	***	348718	***
35 Total receipts	45133332	*67498	*41368	*507272	*98202	*277922	878206	1284389	1719532	1641353	***	2818378	***
36 Business receipts	42237933	67287	*39397	*503986	*98202	*272573	870793	1262956	1620555	1528459	***	2706244	***
37 Interest	1238897	32	*278	*121	-	*519	*1520	*6355	9592	11036	***	12902	***
38 Interest on govt. obligations, State and local	9724	-	-	-	-	*205	-	*671	*614	3634	***	945	***
39 Rents	141300	2	-	-	-	-	*900	*511	708	4423	***	9269	***
40 Royalties	220789	-	-	-	-	-	-	-	*1	-	***	287	***
41 Net S-T cap gain less net LT loss	972	19	-	-	-	-	-	*1	*136	*16	***	56	***
42 Net L-T cap gain less net ST loss	163757	-	-	-	-	-	*98	*346	*1836	7502	***	5513	***
43 Net gain, noncapital assets	88219	-	-	-	-	-	*135	*816	*32182	7141	***	10755	***
44 Dividends, domestic corporations	59179	-	*1692	-	-	*176	*917	*767	*1974	6740	***	4757	***
45 Dividends, foreign corporations	23082	-	-	-	-	-	-	-	*3	-	***	-	***
46 Other receipts	949481	*158	-	*3165	-	*4448	3843	11966	51931	72403	***	67650	***
47 Total deductions	41399396	*47566	*40834	*485249	*81684	*267389	817692	1209130	1560833	1437360	***	2569055	***
48 Cost of sales and operations	15170652	17167	*20756	*167476	*5956	*90544	338088	598160	755862	507720	***	822315	***
49 Compensation of officers	638919	-	*565	*63268	*13986	*31400	46632	35504	28298	38787	***	37181	***
50 Repairs	370006	368	-	*5875	*447	*3018	7265	10793	15690	13379	***	22415	***
51 Bad debts	348427	803	-	*3033	-	*4002	5673	10291	9978	9828	***	24233	***
52 Rent paid on business property	764154	716	-	*9141	*5220	*7931	5590	12061	35087	7715	***	29232	***
53 Taxes paid	1496639	1730	*410	*20566	*3219	*6938	28754	52450	70914	67186	***	114879	***
54 Interest paid	2379512	3434	-	*3366	*439	*3694	16900	17887	39593	42987	***	122843	***
55 Contributions or gifts	105330	5	*39	-	-	*313	*1423	*979	3030	4766	***	11063	***
56 Amortization	712129	218	-	*1127	*76	*93	*5200	*4028	21665	19727	***	27628	***
57 Depreciation	1748713	403	*518	*9463	*1129	*6708	22869	42596	49098	66486	***	136624	***
58 Depletion	*8265	-	-	-	-	-	-	-	-	*5	***	8152	***
59 Advertising	863702	373	*194	*1548	*210	*412	1765	*17284	20041	13755	***	34339	***
60 Pension, prof sh, stock, annuity	459024	333	-	*514	*2642	*229	*8663	*5956	32786	18624	***	16834	***
61 Employee benefit programs	1156798	1810	*633	*1563	*2595	*4365	13130	29426	39130	35168	***	64359	***
62 Net loss, noncapital assets	31063	-	-	-	-	-	*15	*7640	*572	*55	***	850	***
63 Other deductions	15146063	*20207	*17718	*198310	*45765	*107742	315723	364073	439089	591173	***	1096110	***
64 Total receipts less total deducts	3733936	*19931	*534	*22023	*16518	*10532	60514	75259	158699	203993	***	249323	***
65 Const taxable inc frm rel frn corps	35246	-	-	-	-	-	-	-	-	-	***	-	***
66 Net income, total	3759458	*19931	*534	*22023	*16518	*10327	60514	74588	158085	200359	***	248378	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	*3	*3	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	256083	-	-	*18778	*16518	*6378	*33831	*43989	*42408	*28668	***	18192	***
70 Statutory special deductions, total	196387	-	*1681	*3245	-	*123	*2960	*8726	26113	22519	***	46128	***
71 Net operating loss deduction	147772	-	*496	*3245	-	-	*2227	*8189	*24520	*17303	***	42442	***
72 Dividends received deduction	48615	-	*1184	-	-	*123	*733	*537	*1592	5215	***	3687	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	3292417	*2805	-	-	-	*3826	*23724	*21873	89564	149173	***	185221	***
75 Income tax before credits, total	1137732	*956	-	-	-	*574	*7523	8245	31212	51114	***	66511	***
76 Regular tax	1117964	*953	-	-	-	*574	*7479	*7153	30414	50719	***	63049	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	21	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	15078	-	-	-	-	-	-	*1092	*772	*275	***	3178	***
80 Environmental tax	4374	3	-	-	-	-	-	-	*26	121	***	284	***
81 Foreign tax credit	45760	-	-	-	-	-	-	-	*1	-	***	12	***
82 U.S. Possessions tax credit	3453	-	-	-	-	-	-	368	-	3085	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	*4	-	-	-	-	-	-	-	-	*4	***	-	***
85 General business credit	5979	369	-	-	-	*28	*126	*74	-	*339	***	527	***
86 Prior year minimum tax credit	15725	8	-	-	-	-	*145	*408	*45	-	***	894	***
87 Income tax after credits, total	1066811	*578	-	-	-	*546	*7251	*7396	31166	47686	***	65078	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2720
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2688	*25	*656	*912	*208	*284	407	107	55	*8	5	***	***
2 Total assets	41705042	-	*49745	*150833	*61874	*185238	796124	754607	932715	*219623	343462	***	***
3 Cash	1268048	-	*11642	*48207	*11023	*40104	181986	162183	195969	*12695	13390	***	***
4 Notes and accounts receivable	5034677	-	*12049	*25924	*4345	*22495	262915	195957	231839	*43255	115399	***	***
5 Less: Allowance for bad debts	670796	-	-	*1092	-	*102	*6161	*3239	12898	*3074	5398	***	***
6 Inventories	854181	-	-	*9867	-	*9088	39575	*73188	55663	*13713	26436	***	***
7 Investments in govt. obligations, Total	127380	-	-	-	-	-	*801	*12554	*6511	*8310	-	***	***
8 Tax-exempt securities	132719	-	-	-	-	-	*3996	-	*35928	*2538	21850	***	***
9 Other current assets	1368208	-	*1107	*883	*21581	*262	56184	54126	65775	*8008	14094	***	***
10 Loans to stockholders	116620	-	*24946	*2798	-	*7516	*21746	*11966	*788	*39571	40	***	***
11 Mortgage and real estate loans	*6170	-	-	-	-	-	-	-	*3399	*249	-	***	***
12 Other investments	27142529	-	-	*1318	*187	*32309	87895	47010	52379	*13511	2750	***	***
13 Depreciable assets	4830120	-	-	*150394	*41765	*135249	331809	463791	422810	*68926	252850	***	***
14 Less: Accumulated depreciation	2674660	-	-	*89612	*17168	*82820	229559	309460	216978	*14510	114969	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	177867	-	-	-	-	*7876	*23069	*3241	*19847	*1343	3151	***	***
18 Intangible assets (Amortizable)	3763544	-	-	*3379	-	-	*8726	*81164	*64058	*21994	14333	***	***
19 Less: Accumulated amortization	812748	-	-	*1845	-	-	*2550	*51490	*47541	*5591	7074	***	***
20 Other assets	1041183	-	-	*612	*140	*13260	15691	*13616	55167	*8684	6611	***	***
21 Total liabilities	41705042	-	*49745	*150833	*61874	*185238	796124	754607	932715	*219623	343462	***	***
22 Accounts payable	1903485	-	*7175	*62116	*404	*53709	109666	120396	135512	*6437	32973	***	***
23 Mort, notes, and bonds under 1 yr	515026	-	-	*19297	*2354	*11587	*37160	*27897	*33331	*30657	41318	***	***
24 Other current liabilities	4199643	-	*128	*56260	*10317	*40590	195224	184913	280622	*30154	37716	***	***
25 Loans from stockholders	288077	-	*12785	*5219	-	-	*28419	*2256	*10504	-	97	***	***
26 Mort, notes, bonds, 1 yr or more	5162234	-	*5594	-	*13643	*68501	*12317	*75558	92408	*45232	49334	***	***
27 Other liabilities	3296360	-	-	*12690	-	*29949	134988	*31715	162702	*44678	64588	***	***
28 Net worth	26340217	-	*24063	*-4748	*35156	*-19099	278350	311871	217636	*62465	117437	***	***
29 Capital stock	1973534	-	*24766	*5010	*15830	*4399	8950	6458	24496	*10053	2726	***	***
30 Paid-in or capital surplus	23251847	-	-	*963	-	*58	*57989	*3943	*5319	*14140	25440	***	***
31 Retained earnings, appropriated	*47	-	-	-	-	-	-	*47	-	-	-	***	***
32 Retained earnings, unappropriate	1344951	-	*-703	*9891	*16007	*-28109	*159460	*213308	61403	*30343	56971	***	***
33 Retained earnings (S CORP)	451536	-	-	*-20613	*3319	*7972	61946	*93884	*140718	*12177	32300	***	***
34 Less: Cost of treasury stock	681698	-	-	-	-	*3418	*9994	*5769	*14300	*4248	-	***	***
35 Total receipts	28596216	*36688	*43094	*665287	*118066	*501731	2376288	1828145	2038883	*288463	774083	***	***
36 Business receipts	25761713	*24991	*43008	*664057	*117677	*475358	2337644	1775105	2011595	*284047	756143	***	***
37 Interest	374953	*169	*70	*1185	*389	*414	*4331	*2696	5174	*684	606	***	***
38 Interest on govt. obligations, State and local	14319	-	-	-	-	-	*59	*506	*2590	*12	1458	***	***
39 Rents	89054	-	-	-	-	-	*1211	*117	*7286	-	87	***	***
40 Royalties	1205288	-	-	-	-	-	*15	*23	*3071	*11	-	***	***
41 Net S-T cap gain less net LT loss	*10389	-	-	-	-	-	*11	-	*193	*4	-	***	***
42 Net L-T cap gain less net ST loss	110151	11052	-	-	-	-	*1825	*16414	*383	*16	762	***	***
43 Net gain, noncapital assets	27259	18	-	-	-	-	*7914	*11804	*39	-	4561	***	***
44 Dividends, domestic corporations	26737	-	-	-	-	-	*317	*463	*155	-	-	***	***
45 Dividends, foreign corporations	239886	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	736466	458	*16	*45	-	*25959	22962	21016	8396	*3690	10467	***	***
47 Total deductions	26825729	*25324	*40716	*644804	*108126	*458722	2217529	1688554	1925082	*253019	724550	***	***
48 Cost of sales and operations	12769235	*17507	*21731	*295714	*45612	*230890	1180559	980992	866359	*143175	404356	***	***
49 Compensation of officers	603743	185	*10547	*42386	*17551	*54512	186055	82480	61251	*6584	11850	***	***
50 Repairs	96457	*83	*90	*7054	*552	*1803	7057	4928	4711	*3509	2880	***	***
51 Bad debts	194467	-	-	*3182	-	*2743	17463	11668	13073	*1452	3400	***	***
52 Rent paid on business property	497524	*220	-	*31422	*500	*9925	36089	19936	35698	*6368	7524	***	***
53 Taxes paid	520562	*204	*1267	*20379	*14153	*13141	52128	35049	45542	*10147	17064	***	***
54 Interest paid	822944	146	*259	*2931	*283	*4624	6470	8969	11923	*7336	13036	***	***
55 Contributions or gifts	71221	-	*59	-	*53	*360	*610	*1625	*755	*222	307	***	***
56 Amortization	794013	-	*731	*152	-	-	*1505	*782	18166	*44	1598	***	***
57 Depreciation	514059	*70	-	*27281	*1095	*14220	27127	38865	31947	*5977	21812	***	***
58 Depletion	*4662	-	-	-	-	-	*4662	-	-	-	-	***	***
59 Advertising	1240810	5	*82	*3010	*154	*5344	18867	20576	49969	*1862	4934	***	***
60 Pension, prof sh, stock, annuity	164645	*131	*590	*4913	-	*4241	18341	12014	10541	*3886	8886	***	***
61 Employee benefit programs	339955	-	-	*10175	-	*4647	25369	21988	22023	*4260	10916	***	***
62 Net loss, noncapital assets	46621	-	*125	-	-	*1676	*142	*330	*2454	*864	130	***	***
63 Other deductions	8144811	*6773	*5234	*196204	*28174	*110596	635088	448352	750668	*57333	215858	***	***
64 Total receipts less total deducts	1770487	*11364	*2378	*20484	*9940	*43009	158759	139591	113801	*35444	49533	***	***
65 Const taxable inc frm rel frn corps	172670	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1928838	*11364	*2378	*20484	*9940	*43009	158699	139085	111210	*35433	48076	***	***
67 Net income, Form 1120-A	*230	-	*230	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	392764	-	-	*16140	*6490	*28542	109262	*83147	*39247	*16545	26991	***	***
70 Statutory special deductions, total	174842	*11364	*1146	*507	-	*10285	*15430	*6300	*20799	-	-	***	***
71 Net operating loss deduction	162080	*11364	*1146	*507	-	*10285	*15208	*5976	*20691	-	-	***	***
72 Dividends received deduction	12762	-	-	-	-	-	*222	*324	*109	-	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1361232	-	*1232	*3837	*3450	*4182	*34007	*49638	51164	*18887	21084	***	***
75 Income tax before credits, total	464689	218	*185	*576	*517	*549	*10453	*16972	17729	*6435	7194	***	***
76 Regular tax	461556	-	*185	*576	*517	*549	*10453	*16822	17415	*6422	7169	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	*1391	208	-	-	-	-	-	*145	*286	-	-	***	***
80 Environmental tax	1743	10	-	-	-	-	-	*5	*29	*13	26	***	***
81 Foreign tax credit	247771	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*3329	-	-	-	-	-	-	-	*155	-	-	***	***
86 Prior year minimum tax credit	2701	-	-	-	-	*97	*51	*419	*362	-	972	***	***
87 Income tax after credits, total	210888	218	*185	*576	*517	*451	*10402	*16554	17212	*6435	6222	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2735
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5519	*489	*2107	*1435	*492	*416	354	106	57	31	***	***	14
2 Total assets	26555858	-	*18942	*254802	*157583	*309494	864727	795524	878733	1048791	***	***	20172382
3 Cash	923718	-	*4747	*33629	*18777	*51994	119992	137407	74385	92734	***	***	297319
4 Notes and accounts receivable	6472558	-	*2699	*16413	*37515	*77591	263708	295361	258959	243112	***	***	4740494
5 Less: Allowance for bad debts	602093	-	-	-	*196	*1441	*3791	23841	5082	11155	***	***	500186
6 Inventories	2532976	-	*10048	*44533	*27484	*79797	181099	84279	193631	184550	***	***	1492424
7 Investments in govt. obligations, Total	*118649	-	-	-	-	-	*1737	*618	-	-	***	***	1046
8 Tax-exempt securities	*26991	-	-	-	-	-	*11973	-	*5763	-	***	***	-
9 Other current assets	2671512	-	-	*4117	*1850	*12840	17503	63754	61332	70938	***	***	2290283
10 Loans to stockholders	114715	-	*60	*46321	-	*12503	*26149	*4784	*815	*14918	***	***	-
11 Mortgage and real estate loans	*9414	-	-	-	-	*2248	*3946	-	*780	*1296	***	***	26
12 Other investments	6523588	-	-	-	*37686	*20587	*73391	*48461	53200	147153	***	***	5839241
13 Depreciable assets	8200483	-	*5819	*230857	*159355	*123831	269481	381322	434395	406483	***	***	5635104
14 Less: Accumulated depreciation	4219737	-	*4914	*133786	*139035	*82289	182399	212987	257119	209243	***	***	2723171
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	154057	-	-	-	*1776	-	*6220	*4509	*11904	15419	***	***	106680
18 Intangible assets (Amortizable)	2273271	-	*33	*7532	-	*13245	*54805	*2031	*21646	*76460	***	***	1832148
19 Less: Accumulated amortization	762993	-	*33	*7512	-	*11072	*33786	*709	*8898	*22824	***	***	583144
20 Other assets	2118750	-	*484	*12699	*12369	*9659	*54697	10535	33020	38950	***	***	1744120
21 Total liabilities	26555858	-	*18942	*254802	*157583	*309494	864727	795524	878733	1048791	***	***	20172382
22 Accounts payable	3219290	-	*3756	*20236	*27203	*44195	222346	98490	86537	126456	***	***	2397736
23 Mort, notes, and bonds under 1 yr	2157161	-	*5867	*4448	*5063	*37498	61381	48511	113633	89706	***	***	1675605
24 Other current liabilities	2827222	-	*292	*46823	*8192	*67507	120880	99682	178758	137085	***	***	1855061
25 Loans from stockholders	298753	-	*5338	*66200	*21950	*1780	*86722	*66109	*14225	*2	***	***	12611
26 Mort, notes, bonds, 1 yr or more	4534069	-	*1924	*6392	*67357	*39012	108507	*64422	98661	232510	***	***	3492812
27 Other liabilities	2680699	-	*4565	-	*-0	*2505	*83596	*97006	*26720	*58792	***	***	2212852
28 Net worth	10838664	-	*-2799	*110703	*27817	*116998	181294	321303	360199	404240	***	***	8525705
29 Capital stock	775844	-	*1960	*28972	*33507	*2920	66806	29534	10878	66134	***	***	515431
30 Paid-in or capital surplus	4331760	-	-	*19903	*133473	*50639	*114711	*81525	*21074	*111622	***	***	3505621
31 Retained earnings, appropriated	*4266	-	-	-	-	-	*4038	-	-	-	***	***	228
32 Retained earnings, unappropriate	5297388	-	*-6535	*61994	*-171618	*37472	-128240	*23093	207359	129748	***	***	4628333
33 Retained earnings (S CORP)	792625	-	*1776	*-165	*41446	*46459	*200701	*187152	*156033	*122400	***	***	-
34 Less: Cost of treasury stock	363220	-	-	-	*8991	*20492	*76721	-	*35146	*25665	***	***	123908
35 Total receipts	25386318	*57225	*60430	*866023	*224800	*710986	1932538	1986343	1310910	1728947	***	***	14117633
36 Business receipts	24142706	*52807	*60401	*865779	*224262	*701434	1854444	1969450	1275470	1701779	***	***	13184712
37 Interest	254218	*92	*29	*168	*9	*2541	*2803	*5431	*1536	5803	***	***	201104
38 Interest on govt. obligations, State and local	11491	8	-	*31	-	-	*571	*59	*831	*678	***	***	6422
39 Rents	158795	159	-	-	-	-	-	*1121	*1487	*382	***	***	152342
40 Royalties	203606	-	-	-	-	*49	*8128	*396	*9270	*740	***	***	166630
41 Net S-T cap gain less net LT loss	*29964	-	-	-	-	-	-	-	-	*38	***	***	29436
42 Net L-T cap gain less net ST loss	87578	1319	-	-	-	-	-	*-0	*4924	*1	***	***	49372
43 Net gain, noncapital assets	10125	430	-	*46	-	-	*220	*38	*1573	*1215	***	***	5378
44 Dividends, domestic corporations	39614	3	-	-	-	-	*332	*7	*381	*797	***	***	36160
45 Dividends, foreign corporations	58017	-	-	-	-	-	*1	-	*2072	1596	***	***	43214
46 Other receipts	390204	2407	*-0	*-0	*528	*6962	66039	9842	13365	15919	***	***	242862
47 Total deductions	23376413	*49039	*56960	*809103	*211358	*668207	1778248	1875396	1213706	1601995	***	***	12965551
48 Cost of sales and operations	9780163	*30187	*26655	*259556	*113818	*264940	966181	942234	702583	825672	***	***	4623189
49 Compensation of officers	604858	-	*2311	*100671	*18472	*79865	86497	62525	54245	38130	***	***	117369
50 Repairs	145865	616	-	*11880	*1599	*4039	7183	7475	3259	9196	***	***	88685
51 Bad debts	279959	30	*1546	*291	*814	*2047	12414	48912	7975	7115	***	***	157742
52 Rent paid on business property	541849	621	-	*29620	*5078	*20807	27764	26755	14610	18316	***	***	355542
53 Taxes paid	731959	1773	*957	*20555	*8117	*21638	40111	44486	37255	46319	***	***	451335
54 Interest paid	626085	441	*1405	*9431	*3170	*9323	12201	12279	19410	26676	***	***	472457
55 Contributions or gifts	65852	166	-	*65	*3	*110	*10	*2011	*789	*2846	***	***	57147
56 Amortization	185698	29	*484	*19	-	*65	*5320	*1200	*2200	14316	***	***	135781
57 Depreciation	806680	799	*2246	*27946	*5293	*10138	21760	28723	29085	36941	***	***	592264
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	777775	1889	*419	*26404	*1630	*15115	27826	25071	28110	99564	***	***	462107
60 Pension, prof sh, stock, annuity	193128	-	-	*6773	*55	*8533	*9348	*15143	9942	8065	***	***	119186
61 Employee benefit programs	433897	1671	-	*5602	-	*9539	15455	17334	22355	27272	***	***	289763
62 Net loss, noncapital assets	16960	-	-	-	-	*44	*25	*616	*194	*1277	***	***	14445
63 Other deductions	8185686	*10817	*20936	*310292	*53310	*222004	546152	640634	281694	440291	***	***	5028540
64 Total receipts less total deducts	2009905	*8186	*3470	*56920	*13442	*42779	154290	110947	97204	126952	***	***	1152082
65 Const taxable inc frm rel frn corps	21100	-	-	-	-	-	-	-	-	-	***	***	14867
66 Net income, total	2019514	*8179	*3470	*56889	*13442	*42779	153719	110888	96373	126274	***	***	1160528
67 Net income, Form 1120-A	*220	-	*220	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	*-0	*-0	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	374981	-	*2463	*43088	*11017	*27689	*107945	*64854	*46794	*49387	***	***	-
70 Statutory special deductions, total	281475	6	*69	-	*2425	*6206	*26436	*7725	*2968	*9418	***	***	172077
71 Net operating loss deduction	242108	4	*69	-	*2425	*6206	*26204	*7721	*2699	*7238	***	***	139479
72 Dividends received deduction	39368	2	-	-	-	-	*233	*5	*269	*2181	***	***	32598
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	1363058	*8172	*938	*13801	-	*8884	*19338	*38308	*46611	*67468	***	***	988451
75 Income tax before credits, total	468956	*2724	*141	*2326	-	*1883	*6238	*13044	15902	23248	***	***	343041
76 Regular tax	459297	*2717	*141	*2326	-	*1883	*5964	*12900	*15811	*22956	***	***	336370
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	7690	-	-	-	-	-	*274	*128	*78	*109	***	***	5166
80 Environmental tax	1834	8	-	-	-	-	-	*16	*13	*48	***	***	1505
81 Foreign tax credit	27642	-	-	-	-	-	*29	*8	*504	-	***	***	20330
82 U.S. Possessions tax credit	19	-	-	-	-	-	19	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	3606	-	-	-	-	-	*1554	*211	*544	*12	***	***	1283
86 Prior year minimum tax credit	*445	-	-	-	-	-	-	*126	*165	*118	***	***	-
87 Income tax after credits, total	437243	*2724	*141	*2326	-	*1883	*4636	*12699	14689	23119	***	***	321428

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2799
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19402	*72	9189	2815	2399	1886	2356	410	201	30	15	13	15
2 Total assets	30621470	-	392294	468975	839875	1350757	5208083	2773247	2909264	1001838	1040877	2154606	12481653
3 Cash	2040485	-	46425	63933	140789	183887	503977	186603	213634	25121	46281	189974	439860
4 Notes and accounts receivable	7547919	-	128911	189835	287540	361359	1568137	779924	853440	261520	233314	549640	2334299
5 Less: Allowance for bad debts	164158	-	-	*206	*646	*1078	24279	20185	22221	7614	6243	22489	59199
6 Inventories	2833956	-	34562	47667	52474	94356	523951	373365	394185	118791	114649	228289	851669
7 Investments in govt. obligations, Total	*129026	-	-	-	*33684	*22542	-	*5976	*65647	*1177	-	-	-
8 Tax-exempt securities	*121118	-	-	-	-	-	*51233	*17371	*6289	-	-	-	46226
9 Other current assets	1450842	-	*11377	*9121	18624	49044	136894	107483	93852	24410	37800	112090	850148
10 Loans to stockholders	159134	-	*23856	*1366	*6861	54476	35008	*11458	24097	*2011	-	-	-0
11 Mortgage and real estate loans	*42626	-	*8580	*3776	-	*5106	*19299	-	*908	-	4513	-	444
12 Other investments	2233320	-	*4788	*26563	*13370	*35821	175527	89817	118672	128154	77918	126097	1436593
13 Depreciable assets	24506246	-	624950	493731	866880	1276783	5177879	2457110	2194780	690669	737124	1498044	8488296
14 Less: Accumulated depreciation	13359674	-	504356	387489	605165	804987	3175227	1382871	1202410	319377	336627	742220	3898945
15 Depletable assets	*22517	-	-	-	-	-	*-0	-	*16851	-	5666	-	-
16 Less: Accumulated depletion	*19371	-	-	-	-	-	-	-	*14694	-	4677	-	-
17 Land	373887	-	-	*530	*2444	10122	61255	47444	54453	*7633	17326	36776	135904
18 Intangible assets (Amortizable)	2399434	-	*43043	*14016	*2347	22807	50616	43205	47892	*56344	95176	118764	1905226
19 Less: Accumulated amortization	680827	-	*38050	*8834	*77	9165	33371	12825	10008	*4215	9724	37557	517001
20 Other assets	984989	-	8208	*14965	20749	49685	137183	69372	73899	17216	28380	97199	468133
21 Total liabilities	30621470	-	392294	468975	839875	1350757	5208083	2773247	2909264	1001838	1040877	2154606	12481653
22 Accounts payable	3103599	-	94564	136727	88243	193941	727574	419174	307391	108449	95944	245290	686303
23 Mort, notes, and bonds under 1 yr	3100157	-	*20849	*40578	78893	102681	554442	353264	300322	113560	78581	94863	1362126
24 Other current liabilities	2541509	-	29717	19152	57539	101610	372532	218162	276962	89383	87768	211509	1077175
25 Loans from stockholders	798536	-	132724	*147381	*10155	*36296	238709	44239	*23124	*1490	3318	-	161100
26 Mort, notes, bonds, 1 yr or more	7033161	-	*88222	*54175	71605	403884	1115022	615211	699123	276419	404280	508241	2796980
27 Other liabilities	1609375	-	*-0	*1	*51633	*43534	83597	67309	84020	39331	41480	108648	1089822
28 Net worth	12435133	-	26218	70961	481807	468812	2116206	1055890	1218323	373206	329506	986056	5308149
29 Capital stock	1302606	-	47513	29280	19181	57165	205977	71553	47549	40859	61857	59363	662309
30 Paid-in or capital surplus	2086886	-	*25062	*42871	*19930	*27366	91528	28979	97744	120200	90037	123061	1420107
31 Retained earnings, appropriated	*2728	-	-	-	-	-	-	-	-	*1724	-	1004	-
32 Retained earnings, unappropriate	7014348	-	8208	*-21051	332060	278127	981865	642482	456479	170532	149133	607552	3408962
33 Retained earnings (S CORP)	2871629	-	-30501	*45522	*119438	151545	1032335	423827	708324	*41596	127305	252237	-
34 Less: Cost of treasury stock	843064	-	*24063	*25661	*8801	*45391	195500	110952	91774	*1704	98826	57162	183230
35 Total receipts	54135424	*192666	3557998	1834742	2333044	3125324	11433523	5410301	5449719	1652227	1582642	3652425	13910814
36 Business receipts	53267106	*188827	3546773	1821499	2319954	3098593	11291865	5355107	5367089	1634584	1569863	3568136	13504815
37 Interest	165133	*225	*1110	*1683	3749	7941	9957	5469	6267	4873	2706	28771	92380
38 Interest on govt. obligations, State and local	13172	-	-	-	*29	*147	*2659	*1822	*1007	*246	4	1402	5856
39 Rents	167144	-	-	-	*69	*2758	3961	*1125	*7110	*2189	932	2956	146045
40 Royalties	12820	-	-	-	-	-	-	-	*139	*24	53	527	12076
41 Net S-T cap gain less net LT loss	4417	*535	-	-	-	-	-	*22	*400	-	-	329	3132
42 Net L-T cap gain less net ST loss	45157	*326	*5749	*7573	*120	*288	*839	*3055	*16784	*1107	843	4702	3772
43 Net gain, noncapital assets	83582	*1205	-	*2229	*3012	*3089	36295	4409	2072	*534	1595	3420	25723
44 Dividends, domestic corporations	8641	*787	-	*66	*188	-	*662	*622	*979	*586	142	1041	3569
45 Dividends, foreign corporations	3063	-	-	-	-	-	-	-	*1	*420	1052	93	1496
46 Other receipts	365189	*760	*4366	1691	5922	12509	87287	38670	47871	7663	5453	41048	111949
47 Total deductions	50828531	*178403	3420194	1750702	2234732	3024432	10957026	5127829	5148167	1568999	1459066	3415480	12543501
48 Cost of sales and operations	33109193	*75928	2343255	1055002	1232863	1597195	6984746	3617522	3503655	1155058	974710	2301999	8267260
49 Compensation of officers	2183291	*10035	261187	161856	225539	251718	748448	165218	168937	25741	28349	46652	89611
50 Repairs	290060	*698	19404	15572	24806	35968	55857	10815	16812	4569	4577	14300	86682
51 Bad debts	166659	*2322	*3635	*3683	3885	14113	38134	17574	14813	6794	5070	16116	40520
52 Rent paid on business property	754961	*1986	116828	68459	72424	74048	107128	33296	38380	16540	9936	26767	189168
53 Taxes paid	1528348	*3858	49028	53901	86016	105154	356433	142338	145059	35923	43381	88824	418433
54 Interest paid	943025	*2617	16439	12680	18410	51491	177333	90795	76287	34589	40165	80153	342064
55 Contributions or gifts	28283	*157	*281	*289	2000	1900	4619	1926	2014	*609	364	2088	12036
56 Amortization	68776	*36	*502	*544	*202	1928	7031	10581	7925	*3553	3511	4601	28361
57 Depreciation	1953222	*5109	45916	37116	74376	127155	411639	166171	159488	61560	62033	109607	693054
58 Depletion	907	-	-	-	-	-	-	-	-	-	907	-	-
59 Advertising	330685	*6700	25497	6853	9326	18327	31683	20910	85906	5443	15845	29075	75121
60 Pension, prof sh, stock, annuity	340571	*350	*301	-	*10667	*11584	72877	30899	30490	10043	5746	25882	141732
61 Employee benefit programs	1074157	*3335	*13580	*16442	37520	46768	206453	102025	81655	28809	25422	68816	443332
62 Net loss, noncapital assets	21672	*51	-	-	*35	*795	4706	*1209	650	*65	2722	308	11132
63 Other deductions	8034720	*65221	524341	318304	436663	686288	1749938	716550	816095	179702	236329	600292	1704995
64 Total receipts less total deducts	3306893	*14263	137803	84040	98312	100892	476498	282473	301552	83227	123576	236945	1367313
65 Const taxable inc frm rel frn corps	661	-	-	-	-	-	-	-	-	-	517	144	-
66 Net income, total	3294382	*14263	137803	84040	98283	100744	473839	280651	300545	82982	124089	235686	1361457
67 Net income, Form 1120-A	*8215	-	*5638	-	*2577	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2164	*2164	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	929159	*7188	90823	*53080	*26699	43688	286450	141395	148934	*13216	66214	51473	-
70 Statutory special deductions, total	194967	*2715	31084	*10792	*13806	*4196	35904	*6748	15598	*4545	355	816	68407
71 Net operating loss deduction	188171	*2164	31084	*10746	*13674	*4196	35392	*6313	14905	*3740	-	88	65870
72 Dividends received deduction	6796	*551	-	*46	*132	-	*512	*435	*694	*806	355	729	2537
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2171159	*4359	*15897	*20168	57778	52860	151549	132508	136852	65220	57521	183397	1293050
75 Income tax before credits, total	727771	*1185	*2561	*3058	10714	10540	45474	46544	47792	22669	20003	62860	454371
76 Regular tax	704866	*1185	*2561	*3058	10714	9788	42484	43838	46496	22137	19613	62644	440349
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*1	-	-	-	-	-	-	-	*1	-	-	-	-
79 Alternative minimum tax	20629	-	-	-	-	*752	2990	*2685	*1239	*488	329	-	12145
80 Environmental tax	2275	-	-	-	-	-	-	*21	*56	*44	61	217	1877
81 Foreign tax credit	1820	-	-	-	-	-	-	-	-	*5	342	212	1261
82 U.S. Possessions tax credit	1752	11	-	-	-	-	222	894	624	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	14834	-	*242	-	*27	*459	*1722	*232	*343	*892	264	4066	6588
86 Prior year minimum tax credit	8600	*416	-	-	-	-	*781	*1664	*384	*886	25	528	3914
87 Income tax after credits, total	700765	*758	*2319	*3058	10688	10081	42749	43754	46440	20885	19372	58054	442608

MAJOR GROUP 17
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	7045	136	*1764	*1095	*323	1010	1774	317	226	125	70	66	138
2 Total assets	433244379	-	*48193	*226874	*115832	701454	3752642	2172626	3436674	4303386	5094317	10755799	402636583
3 Cash	13522171	-	*9826	*22984	*25848	108354	385644	231893	260765	344000	408856	1076329	10647673
4 Notes and accounts receivable	78214455	-	*17768	*68105	*40713	179576	1140966	594105	790045	966684	889876	2010169	71516447
5 Less: Allowance for bad debts	1444360	-	-	*654	-	*3284	22400	13056	11451	21102	34467	50600	1287347
6 Inventories	36453549	-	*14450	*41772	*17704	126811	894400	447469	715816	856300	903483	1456808	30978538
7 Investments in govt. obligations, Total	1169281	-	-	-	-	-	*6106	*3190	*1722	*20006	64163	91415	982679
8 Tax-exempt securities	2381554	-	-	-	-	-	-	*1198	*14659	*36000	109908	2532	2217257
9 Other current assets	14492355	-	*3658	*7625	*455	14781	114914	129124	167891	209545	274609	472269	13097483
10 Loans to stockholders	5490809	-	-	*11481	*531	*7693	28646	*21184	18970	*15095	52864	32849	5301496
11 Mortgage and real estate loans	354723	-	-	-	-	*8062	*15416	*2615	*156	*422	5492	426	322134
12 Other investments	128156705	-	-	*6328	*16493	72322	160226	124776	229967	277422	620928	1612932	125035310
13 Depreciable assets	183117415	-	*15827	*158985	*49779	429680	2170553	1291108	1933696	2323157	2372301	5301815	167070515
14 Less: Accumulated depreciation	87980360	-	*13901	*99214	*37484	262113	1338166	753237	948718	1095695	1072473	2251761	80107599
15 Depletable assets	6427434	-	-	-	-	-	-	*5346	-	-	7487	29046	6385555
16 Less: Accumulated depletion	3967788	-	-	-	-	-	-	*4524	-	-	5684	15544	3942036
17 Land	4326878	-	-	*2801	*634	*15195	70255	38934	86703	69482	89028	178859	3774988
18 Intangible assets (Amortizable)	25970098	-	*383	*2769	*90	*11125	72971	26789	140696	170082	298762	625396	24621035
19 Less: Accumulated amortization	5379418	-	*77	*1162	*66	*9439	35825	10504	47637	58326	93033	116766	5006583
20 Other assets	31938878	-	*260	*5054	*1134	2692	88936	36215	83393	190314	202219	299625	31029038
21 Total liabilities	433244379	-	*48193	*226874	*115832	701454	3752642	2172626	3436674	4303386	5094317	10755799	402636583
22 Accounts payable	45351984	-	*6758	*39884	*6279	96725	689984	267969	411542	456835	412713	804070	42159222
23 Mort, notes, and bonds under 1 yr	26557688	-	*1045	*21669	*1387	48731	426501	138206	299421	264167	382924	587339	24386298
24 Other current liabilities	36749257	-	*903	*12436	*7516	37546	275815	184915	258629	314431	336347	982571	34338148
25 Loans from stockholders	8582234	-	*29190	*15523	*3311	*23120	186356	*41193	45445	*33709	56863	103439	8044086
26 Mort, notes, bonds, 1 yr or more	76321418	-	*1426	*46940	-	58023	443899	264716	530352	665129	726952	1844928	71739053
27 Other liabilities	56775425	-	*-0	*14512	*55	*3495	121916	87580	146461	123163	188848	568750	55520643
28 Net worth	182906372	-	*8869	*75911	*97284	433814	1608171	1188046	1744823	2445951	2989670	5864702	166449131
29 Capital stock	19221365	-	*10772	*32155	*14426	41751	133088	167053	202462	164563	400035	563648	17491411
30 Paid-in or capital surplus	76735003	-	*94125	*427	*1611	*31079	464346	212142	554128	509280	774123	2101829	71991912
31 Retained earnings, appropriated	742154	-	-	-	-	-	*668	-	-0	*402	1041	2528	737515
32 Retained earnings, unappropriate	103042947	-	*-96429	*3045	*63405	283125	458990	506523	533455	1185517	1699427	3289798	95116091
33 Retained earnings (S CORP)	2968967	-	*813	*41703	*17841	*113515	623189	362150	579363	727386	328217	174789	-
34 Less: Cost of treasury stock	19804064	-	*412	*1419	-	35656	72109	59822	124586	141198	213173	267891	18887798
35 Total receipts	370415767	1430669	*131392	*649504	*257189	1682328	8891024	4190905	6475800	6835859	7112977	11502266	321255854
36 Business receipts	342893016	1387524	*115319	*649304	*255958	1668896	8788544	4072815	6299501	6709391	6923261	10926146	295096357
37 Interest	6059881	7968	*1906	-	*515	4251	8647	9445	17315	29682	38246	94230	5847674
38 Interest on govt. obligations, State and local	138952	1	-	-	-	-	16	*1599	*1704	4478	4609	6252	120293
39 Rents	854077	3344	-	-	*715	-	*2974	*8588	6786	3476	10309	5494	812390
40 Royalties	4849870	5574	-	-	-	6	*6935	*4899	*12200	7723	20502	37232	4754799
41 Net S-T cap gain less net LT loss	64735	*2320	*10842	-	-	-	-	-	*2	*46	781	11429	39315
42 Net L-T cap gain less net ST loss	3093921	14	-	-	-	*599	*885	*2426	*48839	5671	4762	99233	2931491
43 Net gain, noncapital assets	913896	*241	-	-	-	*108	10331	5593	1252	1417	7244	29910	857800
44 Dividends, domestic corporations	391656	22	-	-	-	*1355	*23	*136	*495	1252	4163	20439	363772
45 Dividends, foreign corporations	4664072	9268	-	-	-	-	-	*1400	*3508	23544	22432	97071	4506849
46 Other receipts	6491691	14393	*3325	*199	-	7112	72670	84004	84198	49178	76667	174829	5925115
47 Total deductions	337484833	1346632	*118056	*604549	*235171	1587650	8404464	3858617	5965836	6157214	6178013	9866037	293162594
48 Cost of sales and operations	194690257	824716	*71180	*340313	*132955	1021492	5653084	2355612	4234687	4020804	3931727	6154814	165948872
49 Compensation of officers	2677141	*18226	-	*28011	*33596	150977	438900	148516	153149	163556	79872	101888	1360450
50 Repairs	3666859	3002	*380	*8432	*612	10716	55121	45719	20160	24695	21135	40544	3436343
51 Bad debts	641215	*3988	-	*916	*661	7715	32823	14380	11437	14372	15141	27259	512524
52 Rent paid on business property	3530920	12305	*16292	*7995	*5143	21458	115910	37137	34329	31853	62307	69572	3116618
53 Taxes paid	6763177	21969	*3086	*14484	*6643	41214	175040	92689	107833	105268	133343	180890	5880718
54 Interest paid	9889656	37637	*3075	*6821	*100	10323	97838	38753	82135	79352	90971	212434	9230217
55 Contributions or gifts	564787	*772	-	*228	*2	1004	1924	1219	2451	5166	7193	15042	529786
56 Amortization	1297376	23199	-	*558	-	*1586	16409	4731	23722	15029	13290	43465	1155387
57 Depreciation	12155515	67132	*1560	*12043	*4015	35671	148096	90288	131507	163991	167235	352188	10981789
58 Depletion	303204	287	*-0	-	-	-	20	*3814	-	-0	487	6871	291724
59 Advertising	12596302	71121	*1945	*3582	*599	17851	65786	62045	66312	184822	177538	260310	11684389
60 Pension, prof sh, stock, annuity	2166139	*4776	-	*2925	*3378	*10288	42524	21082	39694	37786	34399	50593	1918695
61 Employee benefit programs	6629867	29553	*1196	*1128	-	12125	100758	38038	56149	66531	93826	146857	6083705
62 Net loss, noncapital assets	124283	*446	-	-	-	*404	*1396	15175	2179	777	865	3073	99968
63 Other deductions	79788135	227505	*19342	*177114	*47466	244826	1458834	889419	1000092	1243210	1348682	2200237	70931409
64 Total receipts less total deducts	32930934	84037	*13336	*44954	*22018	94677	486561	332287	509964	678645	934964	1636229	28093261
65 Const taxable inc frm rel frn corps	4219948	1583	-	-	-	-	*8355	-	*11115	*12399	24017	58237	4104240
66 Net income, total	37011929	85620	*13336	*44954	*22018	94677	494899	330688	519376	686567	954372	1688215	32077208
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	3642	3642	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1096922	-	*2508	*27315	*16756	*44495	284673	134381	190181	279200	86498	30916	-
70 Statutory special deductions, total	2438141	*13375	*10828	*14164	-	*2091	48256	54834	75267	30641	54828	70250	2063606
71 Net operating loss deduction	1458889	*10864	*10828	*14164	-	*1677	48235	*53373	72073	*23593	42341	49878	1131863
72 Dividends received deduction	979252	2512	-	-	-	*414	*21	*1461	*3194	7048	12487	20372	931743
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	33480757	72244	-	*3475	*5262	48091	161971	141474	253928	376769	813226	1590715	30013602
75 Income tax before credits, total	11720966	25487	*40	*521	*792	11747	50388	50301	88148	129854	278910	553281	10531497
76 Regular tax	11387001	24709	-	*521	*792	11733	49453	47886	86278	128113	274645	541304	10221567
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	160	-	-	-	-	-	-	-	-	-	-	-	160
79 Alternative minimum tax	290246	*707	*40	-	-	*15	*916	2411	*1502	*1336	4024	10466	268831
80 Environmental tax	42792	*72	-	-	-	-	-0	*3	143	296	384	1016	40879
81 Foreign tax credit	3378382	2065	-	-	-	-	*182	-	*367	11859	15283	53434	3295191
82 U.S. Possessions tax credit	2174742	1990	-	-	-	578	1361	884	17644	17998	169006	288776	1676506
83 Orphan drug credit	17581	-	-	-	-	-	-	-	-	-	-	-	17581
84 Nonconventional source fuel credit	*248	-	-	-	-	-	-	-	*8	*6	233	-	-
85 General business credit	256656	133	-	*225	-	-	*1165	*638	1428	3406	2291	3283	244088
86 Prior year minimum tax credit	34832	686	-	-	-	-	-	*77	*2140	*1491	589	790	29060
87 Income tax after credits, total	5858526	20613	*40	*297	*792	11170	47680	48703	66561	95094	91507	206999	5269071

MINOR INDUSTRY 2815
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2430	*5	*285	*722	*69	*294	685	137	84	51	21	31	46
2 Total assets	182883835	-	*14746	*142218	*33760	*206318	1448469	931829	1301693	1774372	1585478	4987249	170457705
3 Cash	3962854	-	*1405	*3108	*5078	*38614	175146	109372	107093	79898	94306	322368	3026465
4 Notes and accounts receivable	28186929	-	*2654	*43534	*1867	*62144	444253	258657	292811	432343	283619	808606	25556441
5 Less: Allowance for bad debts	433298	-	-	-	-	*1939	6661	*3537	2560	8275	6158	24955	379212
6 Inventories	13011703	-	*10588	*21767	*3244	*32678	310148	170623	231635	341806	263525	729439	10896250
7 Investments in govt. obligations, Total	165713	-	-	-	-	-	-	*3190	*1722	-	62781	56929	41091
8 Tax-exempt securities	*86892	-	-	-	-	-	-	-	*11290	*13421	9491	1790	50900
9 Other current assets	2604374	-	-	*4353	*437	*1818	40538	31617	38075	70946	52949	290018	2073622
10 Loans to stockholders	5225569	-	-	*8918	*531	*2720	*11315	*3918	*9127	*7299	21251	32849	5127642
11 Mortgage and real estate loans	*9375	-	-	-	-	-	*9375	-	-	-	-	-	-
12 Other investments	64316424	-	-	-	*16493	*7440	73116	44098	82660	116435	141550	517947	63316685
13 Depreciable assets	98123837	-	*3708	*130003	*17142	*148020	981875	665642	778862	1117441	1008530	3248914	90023701
14 Less: Accumulated depreciation	52459874	-	*3609	*75941	*11666	*86881	644701	400212	331406	531739	476605	1509712	48387403
15 Depletable assets	6269248	-	-	-	-	-	-	*5346	-	-	7487	24358	6232057
16 Less: Accumulated depletion	3891694	-	-	-	-	-	-	*4524	-	-	5684	13423	3868063
17 Land	1987037	-	-	*2801	*634	*634	17504	23040	33820	37104	25187	104461	1741853
18 Intangible assets (Amortizable)	6991152	-	-	*1402	-	*706	20866	*13372	46342	58811	54044	348122	6447486
19 Less: Accumulated amortization	2075638	-	-	*592	-	*306	15432	*3622	25851	34849	10570	74945	1909472
20 Other assets	10803233	-	-	*2865	-	*670	31126	14850	28073	73731	59774	124482	10467661
21 Total liabilities	182883835	-	*14746	*142218	*33760	*206318	1448469	931829	1301693	1774372	1585478	4987249	170457705
22 Accounts payable	11139782	-	*4150	*30312	*908	*29293	285313	139944	139093	195745	143975	441890	9729159
23 Mort, notes, and bonds under 1 yr	13518858	-	-	*2195	*152	*18787	152879	49179	132061	126165	151611	159251	12726578
24 Other current liabilities	12010441	-	-	*5365	*318	*15752	134898	64182	69512	124872	122616	337918	11135008
25 Loans from stockholders	6534457	-	*12347	*9921	-	*14063	65234	*28373	*26235	*6438	27336	71365	6273145
26 Mort, notes, bonds, 1 yr or more	36425333	-	*1426	*46940	-	*16313	146032	107208	178957	301858	276207	1079333	34271060
27 Other liabilities	29855222	-	-	*14512	*55	*1316	36348	72229	57740	82119	61578	390777	29138547
28 Net worth	73399742	-	*-3178	*32973	*32328	*110794	627764	470714	698095	937175	802154	2506714	67184208
29 Capital stock	6551539	-	-	*16200	*138	*2406	53513	30924	55812	65055	85056	207401	6035033
30 Paid-in or capital surplus	40565977	-	-	*427	*1611	*14774	136023	38162	89046	89067	188912	1026352	38981603
31 Retained earnings, appropriated	73457	-	-	-	-	-	-	-	-	-	-	602	72854
32 Retained earnings, unappropriate	30777645	-	*-3178	*3045	*22329	*56512	258255	199036	224271	382174	555861	1230669	27848670
33 Retained earnings (S CORP)	1559406	-	-	*13301	*8250	*41260	218016	*224972	355836	434231	88752	174789	-
34 Less: Cost of treasury stock	6128282	-	-	-	-	*4157	38043	*22381	26870	*33353	116427	133099	5753952
35 Total receipts	136279480	*760256	*28150	*354567	*53202	*537302	3573738	1796079	2085148	2856329	2020623	5514483	116699602
36 Business receipts	126015667	*755520	*28150	*354382	*52353	*535045	3528531	1761828	2067378	2811856	1952858	5257241	106910526
37 Interest	2570324	*798	-	-	*134	*558	2228	1698	2777	7824	9613	37871	2506823
38 Interest on govt. obligations, State and local	14111	-	-	-	-	-	-	*65	*1513	*1456	460	2935	7683
39 Rents	259761	87	-	-	*715	-	*36	*2179	*1200	*1562	6389	3356	244236
40 Royalties	1704132	142	-	-	-	-	*46	*1563	*680	*4246	10644	19769	1667043
41 Net S-T cap gain less net LT loss	17848	-	-	-	-	-	-	-	*2	*46	3	2038	15759
42 Net L-T cap gain less net ST loss	868837	-	-	-	-	-	*420	*2032	-	*3056	479	6369	856481
43 Net gain, noncapital assets	409151	*198	-	-	-	-	9355	*1558	526	365	508	29072	367569
44 Dividends, domestic corporations	192240	-	-	-	-	-	*17	-	*8	*891	3174	2491	185658
45 Dividends, foreign corporations	1998565	1849	-	-	-	-	-	*807	-	*4472	8905	84086	1898447
46 Other receipts	2228843	*1662	-	*185	-	*1700	33105	24349	11064	20555	27591	69255	2039377
47 Total deductions	129339292	*747840	*25912	*318902	*41902	*515239	3375562	1667419	1890420	2618159	1923942	5100323	111113671
48 Cost of sales and operations	82734801	*528258	*9473	*214037	*10883	*378453	2308943	1023706	1398527	1867823	1304181	3669383	70021133
49 Compensation of officers	868053	*6510	-	*8399	*5640	*58856	175927	61611	50448	71996	24787	53481	350397
50 Repairs	2453491	960	*136	*7991	*182	*1744	23265	39172	5117	11268	9788	23175	2330694
51 Bad debts	160652	1003	-	*85	-	-	9247	4091	3372	4763	3364	9602	125126
52 Rent paid on business property	1210854	*4027	*3844	*2268	*1236	*4512	50141	8367	5423	12529	30712	31474	1056319
53 Taxes paid	2937786	*13418	*490	*11481	*2063	*11757	77856	43076	39068	44422	57632	96460	2540062
54 Interest paid	4702412	*23555	*884	*5215	*37	*3125	34791	17102	26748	40142	30625	118015	4402174
55 Contributions or gifts	123731	487	-	*228	-	*278	724	*414	*217	996	1857	6911	111620
56 Amortization	553841	*9515	-	*265	-	*313	7358	*2964	4121	8568	2057	22994	495685
57 Depreciation	5918094	*55549	-	*10992	*1486	*10549	65906	43883	52356	83630	80446	222841	5290455
58 Depletion	278228	287	*-0	-	-	-	20	*3814	-	-	487	5110	268510
59 Advertising	1183616	*2377	*376	*979	*22	*189	6876	4527	3806	30490	7901	33368	1092705
60 Pension, prof sh, stock, annuity	631356	*1255	-	-	-	*5013	14209	7438	13945	18296	14707	31005	525489
61 Employee benefit programs	2861277	*15735	*1196	*796	-	*6293	43250	21800	21229	28985	40486	82066	2599441
62 Net loss, noncapital assets	31250	39	-	-	-	*350	*94	*91	*90	*173	584	1692	28138
63 Other deductions	22689850	*84867	*9512	*56167	*20353	*33807	556957	385365	265952	394076	314324	692747	19875724
64 Total receipts less total deducts	6940189	*12416	*2238	*35665	*11300	*22064	198176	128660	194728	238171	96682	414160	5585931
65 Const taxable inc frm rel frn corps	1115047	435	-	-	-	-	-	-	*2683	*810	16763	40338	1054018
66 Net income, total	8041125	*12851	*2238	*35665	*11300	*22064	198176	128595	195898	237525	112985	451563	6632266
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	481092	-	-	*18026	*10600	*12451	95633	*73569	101825	123067	15004	30916	-
70 Statutory special deductions, total	1000258	*5592	*2238	*14164	-	*1264	*19065	*6404	*5279	*19058	6812	24239	896143
71 Net operating loss deduction	359011	*4169	*2238	*14164	-	*1264	*19048	*5597	*5276	*14226	3034	17321	272674
72 Dividends received deduction	641246	1423	-	-	-	-	*17	*807	*3	*4832	3778	6918	623469
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	6560850	7259	-	*3475	*700	*8349	83478	48622	88794	95412	91348	397291	5736122
75 Income tax before credits, total	2353859	*3087	-	*521	*105	*1553	26565	16669	30953	33343	33101	141393	2066569
76 Regular tax	2227492	2522	-	*521	*105	*1553	26494	16450	30152	32431	31051	135197	1951015
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	33	-	-	-	-	-	-	-	-	-	-	-	33
79 Alternative minimum tax	115231	*553	-	-	-	-	*71	*218	*544	*843	1942	5156	105905
80 Environmental tax	10321	12	-	-	-	-	-	-	*31	69	108	545	9556
81 Foreign tax credit	996491	512	-	-	-	-	-	-	*363	*342	9567	44165	941544
82 U.S. Possessions tax credit	77731	-	-	-	-	-	1069	177	3567	6912	-	-	66006
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	233	-	-	-	-	-	-	-	-	-	233	-	-
85 General business credit	37152	-	-	*225	-	-	*812	*171	*164	*1155	981	1309	32336
86 Prior year minimum tax credit	22745	686	-	-	-	-	-	*28	*1304	*552	138	773	19264
87 Income tax after credits, total	1219507	*1889	-	*297	*105	*1553	24684	16293	25555	24383	22182	95146	1007420

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2830
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	941	*59	*428	-	-	*100	165	49	28	21	20	20	50
2 Total assets	157374684	-	*12124	-	-	*66011	324858	321600	427625	717500	1457793	3182483	150864690
3 Cash	6566398	-	*6008	-	-	*3241	11730	*47940	39917	104416	192328	495944	5664874
4 Notes and accounts receivable	35478138	-	*4262	-	-	*27020	73461	*101791	72601	134916	176480	576358	34311247
5 Less: Allowance for bad debts	618713	-	-	-	-	-	*3329	*1619	*1144	*858	11112	6179	594472
6 Inventories	12999571	-	*1854	-	-	*6658	68004	69096	64314	178189	238193	339860	12033403
7 Investments in govt. obligations, Total	824538	-	-	-	-	-	-	-	-	-	-	13548	810990
8 Tax-exempt securities	763878	-	-	-	-	-	-	-	-	*20735	97516	742	644885
9 Other current assets	8629343	-	-	-	-	*268	10463	*12224	20267	38481	151769	101895	8293975
10 Loans to stockholders	*40736	-	-	-	-	-	*704	*4349	-	-	-	-	35684
11 Mortgage and real estate loans	20591	-	-	-	-	-	-	-	-	-	-	-	20591
12 Other investments	39936184	-	-	-	-	*5	*7767	*20298	*67399	*40504	158244	715784	38926183
13 Depreciable assets	50039111	-	*5418	-	-	*39309	203729	*137962	211904	313529	381210	1080892	47665160
14 Less: Accumulated depreciation	19890796	-	*5418	-	-	*16489	97165	*78765	92908	151566	126270	308512	19013704
15 Depletable assets	1093	-	-	-	-	-	-	-	-	-	-	-	1093
16 Less: Accumulated depletion	197	-	-	-	-	-	-	-	-	-	-	-	197
17 Land	1251972	-	-	-	-	*4759	*6870	*7452	*5798	8318	11462	30536	1176778
18 Intangible assets (Amortizable)	8190601	-	-	-	-	*2478	*41622	*843	*31145	*14940	163774	75742	7860058
19 Less: Accumulated amortization	2119984	-	-	-	-	*1239	*17784	*681	*2094	*6886	67166	18836	2005299
20 Other assets	15262220	-	-	-	-	-	*18785	*711	*10426	22783	91363	84710	15033441
21 Total liabilities	157374684	-	*12124	-	-	*66011	324858	321600	427625	717500	1457793	3182483	150864690
22 Accounts payable	24388111	-	-	-	-	*8958	60181	*20604	35677	54153	101629	116289	23990620
23 Mort, notes, and bonds under 1 yr	8682885	-	-	-	-	*3128	*31523	*28131	*30216	49379	68357	166464	8305688
24 Other current liabilities	16089782	-	-	-	-	*3909	20019	31859	25254	78079	75292	443131	15412240
25 Loans from stockholders	1227295	-	*4949	-	-	*4166	*20185	*12821	*355	*2786	23945	-	1158090
26 Mort, notes, bonds, 1 yr or more	22370701	-	-	-	-	*18332	*64274	*32931	*26404	*53848	130658	374207	21670048
27 Other liabilities	13530565	-	-	-	-	-	*7719	*631	*4225	*20895	14058	93966	13389071
28 Net worth	71085344	-	*7176	-	-	*27519	120957	194624	305495	458361	1043854	1988425	66938934
29 Capital stock	6391263	-	*10310	-	-	*1670	16448	*52095	60826	18531	126733	104699	5999950
30 Paid-in or capital surplus	21621154	-	*90117	-	-	-	*101177	*118535	143780	117575	422613	433706	20193652
31 Retained earnings, appropriated	109124	-	-	-	-	-	-	-	-	-	-	1925	107199
32 Retained earnings, unappropriate	53720090	-	*-93252	-	-	*8536	6991	*13204	121571	292691	480064	1449836	51440449
33 Retained earnings (S CORP)	*105134	-	-	-	-	*22888	-	*17192	*-11852	*48498	28408	-	-
34 Less: Cost of treasury stock	10861420	-	-	-	-	*5575	*3659	*6402	*8831	*18934	13964	1741	10802315
35 Total receipts	120718080	*170009	*16223	-	-	*157225	560603	571853	628958	815181	1734656	2703370	113360002
36 Business receipts	109079420	*151254	*3475	-	-	*154501	547566	549611	564780	796152	1678410	2481779	102151891
37 Interest	2192527	*5499	*1906	-	-	66	*333	*1696	*5145	6065	12430	40655	2118730
38 Interest on govt. obligations, State and local	66763	-	-	-	-	-	16	-	-	*2395	3397	1201	59755
39 Rents	312244	791	-	-	-	-	*581	-	-	*325	203	734	309609
40 Royalties	2023258	4415	-	-	-	6	*4386	-	*115	*278	3600	6361	2004097
41 Net S-T cap gain less net LT loss	*22997	-	*10842	-	-	-	-	-	-	-	-	-	12155
42 Net L-T cap gain less net ST loss	1755609	-	-	-	-	-	*281	*114	46985	*2197	131	85217	1620685
43 Net gain, noncapital assets	114841	*41	-	-	-	*108	*219	*6	*21	*246	5224	316	108660
44 Dividends, domestic corporations	105530	-	-	-	-	-	-	*49	*172	*101	17	10892	94300
45 Dividends, foreign corporations	1827330	3715	-	-	-	-	-	*593	*2456	*1070	567	3831	1815099
46 Other receipts	3217562	*4294	-	-	-	*2544	*7221	*19785	*9285	6352	30677	72383	3065021
47 Total deductions	101962110	*125948	*7633	-	-	*146245	539453	521627	546184	712226	1182720	1737496	96442577
48 Cost of sales and operations	45110033	*53121	*1649	-	-	*52238	373199	255013	377202	399659	544334	793865	42259753
49 Compensation of officers	710644	*2250	-	-	-	*25348	*25842	*21897	*10771	*11530	16979	17219	578808
50 Repairs	417835	*368	*244	-	-	*1204	*1999	*1905	*2172	*1626	1163	5311	401843
51 Bad debts	244191	*81	-	-	-	*4418	*627	*1473	*556	*862	4033	1049	231092
52 Rent paid on business property	1118932	*1654	-	-	-	*921	*7798	*14104	*3087	*2634	6222	7269	1075244
53 Taxes paid	2343616	*3446	*163	-	-	*4869	12552	*14227	8488	14745	23802	22995	2238328
54 Interest paid	3081396	*368	*1918	-	-	*1929	*10636	*5552	*4206	10589	13949	39546	2992703
55 Contributions or gifts	301018	*11	-	-	-	*411	*130	*301	*307	*2075	1694	3366	292722
56 Amortization	365765	*286	-	-	-	*1239	*2063	*587	*806	*1982	3407	7967	347428
57 Depreciation	3562298	*2131	*648	-	-	*2999	13871	*10257	12912	19918	19999	38289	3441274
58 Depletion	5466	-	-	-	-	-	-	-	-	-	-	-	5466
59 Advertising	6126804	*8181	-	-	-	*3782	*5447	*18764	*1084	*26667	63623	26653	5972602
60 Pension, prof sh, stock, annuity	852765	*2148	-	-	-	-	*1308	*1154	*954	*9481	2922	5140	829657
61 Employee benefit programs	2153025	*3411	-	-	-	*1250	*6870	*3041	*5776	*5915	15652	13380	2097732
62 Net loss, noncapital assets	36772	-	-	-	-	-	*209	*9	*159	*341	57	169	35828
63 Other deductions	35531551	*48491	*3011	-	-	*45636	76901	173344	117704	204202	464885	755278	33642098
64 Total receipts less total deducts	18755969	*44061	*8590	-	-	*10979	21151	50226	82773	102955	551936	965873	16917425
65 Const taxable inc frm rel frn corps	2225992	-	-	-	-	-	-	-	-	-	636	4634	2220722
66 Net income, total	20915198	*44061	*8590	-	-	*10979	21135	50226	82773	100560	549175	969307	19078392
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*64155	-	-	-	-	*4929	-	*9574	*8820	*25283	15548	-	-
70 Statutory special deductions, total	930940	*210	*8590	-	-	-	*12640	*13821	*17307	*1131	19724	29776	827742
71 Net operating loss deduction	663577	*210	*8590	-	-	-	*12640	*13228	*15025	-	19712	21220	572951
72 Dividends received deduction	267364	-	-	-	-	-	-	*593	*2282	*1131	12	8556	254791
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	19920103	*43851	-	-	-	*6050	*8495	*26831	56646	74146	513903	939531	18250650
75 Income tax before credits, total	6919599	*14983	*40	-	-	*1481	*2291	*9379	19295	25252	173716	322254	6350906
76 Regular tax	6771213	*14911	-	-	-	*1481	*1846	*9047	19251	25210	172883	319784	6206801
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	12	-	-	-	-	-	-	-	-	-	-	-	12
79 Alternative minimum tax	125321	27	*40	-	-	-	*445	*333	-	-	751	2216	121508
80 Environmental tax	23053	44	-	-	-	-	-	-	*45	*43	82	254	22585
81 Foreign tax credit	1612647	449	-	-	-	-	-	-	-	*317	1277	2296	1608309
82 U.S. Possessions tax credit	2033404	65	-	-	-	309	2	707	8025	5965	150747	257084	1610501
83 Orphan drug credit	17563	-	-	-	-	-	-	-	-	-	-	-	17563
84 Nonconventional source fuel credit	*6	-	-	-	-	-	-	-	-	*6	-	-	-
85 General business credit	180538	64	-	-	-	-	*207	*29	*481	*1293	585	1395	176484
86 Prior year minimum tax credit	6560	-	-	-	-	-	-	*49	*285	*249	112	-	5866
87 Income tax after credits, total	3068880	*14405	*40	-	-	*1172	*2083	*8595	*10505	*17422	20995	61480	2932184

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2840
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1212	*6	*275	*187	*170	*211	248	*29	36	20	***	***	18
2 Total assets	58329066	-	*15904	*40850	*49740	*137496	572318	*194403	603803	721307	***	***	54772707
3 Cash	1390699	-	*1085	*3768	*18849	*25643	54918	*20336	16247	91293	***	***	1065076
4 Notes and accounts receivable	8985390	-	*7326	*13930	*23712	*38306	183255	*40451	128360	166598	***	***	8171294
5 Less: Allowance for bad debts	224733	-	-	*654	-	*289	*4472	*321	4403	8769	***	***	198059
6 Inventories	5853253	-	*2008	*16245	*3418	*35211	161136	*43845	162428	118849	***	***	5062304
7 Investments in govt. obligations, Total	*20010	-	-	-	-	-	-	-	-	*20006	***	***	-
8 Tax-exempt securities	*839500	-	-	-	-	-	-	*1198	-	*1843	***	***	836459
9 Other current assets	2107357	-	*3658	*2898	*18	*2282	14452	*3251	57945	44429	***	***	1930257
10 Loans to stockholders	148564	-	-	-	-	*4874	*335	*12512	-	-	***	***	130593
11 Mortgage and real estate loans	*3917	-	-	-	-	-	*2190	*1151	-	*422	***	***	153
12 Other investments	14451423	-	-	-	-	*13041	*46338	*10408	*25632	*38326	***	***	14115295
13 Depreciable assets	20521443	-	*6701	*5470	*16843	*58323	220430	*124671	317308	338661	***	***	18968727
14 Less: Accumulated depreciation	8489213	-	*4874	*3528	*14258	*39972	139283	*73875	140347	148580	***	***	7730203
15 Depletable assets	125301	-	-	-	-	-	-	-	-	-	***	***	125301
16 Less: Accumulated depletion	65982	-	-	-	-	-	-	-	-	-	***	***	65982
17 Land	574467	-	-	-	-	-	*14932	*2793	23908	*7044	***	***	498505
18 Intangible assets (Amortizable)	9135847	-	-	*1367	*90	*1961	*85	*7517	*9373	*40403	***	***	8978837
19 Less: Accumulated amortization	896637	-	-	*569	*66	*1914	*8	*2013	*2398	*4714	***	***	872639
20 Other assets	3848461	-	-	*1923	*1134	*31	18008	*2478	9749	*15494	***	***	3756790
21 Total liabilities	58329066	-	*15904	*40850	*49740	*137496	572318	*194403	603803	721307	***	***	54772707
22 Accounts payable	6983527	-	*516	*4669	*1348	*15246	80758	*19057	72805	86895	***	***	6601221
23 Mort, notes, and bonds under 1 yr	2467336	-	*1045	*19016	-	*3947	56413	*10609	68405	*17275	***	***	2167179
24 Other current liabilities	5353306	-	-	-	*299	*8434	44114	*8774	43614	56204	***	***	5095280
25 Loans from stockholders	663719	-	*9899	*5602	-	-	*63561	-	*101	*5657	***	***	572977
26 Mort, notes, bonds, 1 yr or more	12651674	-	-	-	-	*2932	*57458	*29430	126952	*142025	***	***	12191318
27 Other liabilities	5044592	-	-	-	-	*1624	*5248	*396	*49225	*8793	***	***	4948109
28 Net worth	25164911	-	*4443	*11564	*48092	*105313	264766	*126137	242700	404459	***	***	23196625
29 Capital stock	4602120	-	*14	*1867	*14204	*15351	19914	*13821	8962	26149	***	***	4381121
30 Paid-in or capital surplus	9989897	-	*4008	-	-	*6360	*17253	*8759	*134179	*61440	***	***	9491381
31 Retained earnings, appropriated	*284362	-	-	-	-	-	*457	-	-0	*341	***	***	283564
32 Retained earnings, unappropriate	11414659	-	-	-	*24297	*95151	*125397	*67948	*39883	*239419	***	***	10467087
33 Retained earnings (S CORP)	429198	-	*422	*9697	*9592	*5520	*101763	*41476	*96822	*121146	***	***	-
34 Less: Cost of treasury stock	1555326	-	-	-	-	*17069	*18	*5867	*37146	*44036	***	***	1426529
35 Total receipts	74182916	*454554	*71989	*189061	*77313	*363785	1382217	*383842	1073973	1191224	***	***	67211447
36 Business receipts	70522665	*438417	*68665	*189061	*76935	*361367	1370795	*367525	1021700	1171602	***	***	63717738
37 Interest	585285	*1616	-	-	*378	*1280	*732	*784	*3063	*5140	***	***	564207
38 Interest on govt. obligations, State and local	34235	1	-	-	-	-	-	*231	*37	*452	***	***	31092
39 Rents	202731	2466	-	-	-	-	*659	*6212	*4982	1391	***	***	184105
40 Royalties	957659	1017	-	-	-	-	*713	-	*11179	*936	***	***	937455
41 Net S-T cap gain less net LT loss	*11380	*2320	-	-	-	-	-	-	-	-	***	***	9061
42 Net L-T cap gain less net ST loss	143043	14	-	-	-	*371	*75	*119	*1759	*340	***	***	140359
43 Net gain, noncapital assets	368064	2	-	-	-	-	*473	*3807	*310	*760	***	***	362682
44 Dividends, domestic corporations	31851	22	-	-	-	*542	-	*87	*312	*194	***	***	30673
45 Dividends, foreign corporations	639859	3705	-	-	-	-	-	-	*1053	*494	***	***	630545
46 Other receipts	686144	*4975	*3324	-	-	*225	8770	*5077	29578	9915	***	***	603529
47 Total deductions	69752104	*434410	*69872	*188124	*66634	*332018	1319536	*349341	988559	1072428	***	***	63338069
48 Cost of sales and operations	45242539	*220534	*48139	*67956	*43847	*176598	832148	*243803	612546	562770	***	***	41699023
49 Compensation of officers	579673	*8971	-	*11204	*2482	*36046	88598	*13640	28530	40507	***	***	324654
50 Repairs	517225	*1469	-	-	*430	*433	*2659	*1346	5641	3237	***	***	496201
51 Bad debts	137628	*2904	-	*831	*661	*685	*4811	*501	1734	4978	***	***	115924
52 Rent paid on business property	747505	*6512	*12247	*5726	*2819	*7013	25534	*2715	11299	7421	***	***	651366
53 Taxes paid	749697	*3623	*2381	*32	*1702	*9307	27597	*5438	16684	15791	***	***	635253
54 Interest paid	1485507	*13302	*273	*1606	*51	*432	13804	*2723	13444	*6087	***	***	1415922
55 Contributions or gifts	113353	273	-	-	*2	*199	*338	*216	*1476	*1488	***	***	104884
56 Amortization	274036	*11891	-	*273	-	*9	*4636	*817	*753	*3190	***	***	249042
57 Depreciation	1617207	*7192	*836	*776	*1400	*5863	15937	*12138	22819	20414	***	***	1495035
58 Depletion	2	-	-	-	-	-	-	-	-	-	***	***	2
59 Advertising	4236270	*59924	*1568	*2348	*94	*6213	33531	*451	36463	55807	***	***	3814112
60 Pension, prof sh, stock, annuity	402479	1372	-	-	-	*1399	*9220	*1362	*3753	*2752	***	***	375332
61 Employee benefit programs	946441	*9417	-	-	-	*2285	14611	*1256	12031	18034	***	***	872006
62 Net loss, noncapital assets	31551	255	-	-	-	*22	*1015	-	*7	*59	***	***	29878
63 Other deductions	12670991	*86772	*4429	*97371	*13144	*85515	245097	*62935	221381	329893	***	***	11059433
64 Total receipts less total deducts	4430813	*20144	*2116	*937	*10679	*31767	62680	*34502	85414	118796	***	***	3873378
65 Const taxable inc frm rel frn corps	674760	1148	-	-	-	-	-	-	*8433	-	***	***	663721
66 Net income, total	5071338	*21292	*2116	*937	*10679	*31767	62680	*34271	93810	118344	***	***	4506007
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	3642	3642	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	221694	-	*2116	*937	*6156	*15294	*46347	*19885	*44088	*57635	***	***	-
70 Statutory special deductions, total	274746	*6859	-	-	-	*765	*1376	*61	*10556	*630	***	***	253368
71 Net operating loss deduction	*237356	*5770	-	-	-	*386	*1376	-	*9648	-	***	***	220175
72 Dividends received deduction	37389	1089	-	-	-	*379	-	*61	*907	*630	***	***	33192
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	4574927	14432	-	-	*4523	*15708	*14957	*14325	*39166	60109	***	***	4252639
75 Income tax before credits, total	1611041	*5102	-	-	*681	*4149	*4083	*4974	*13386	20478	***	***	1503957
76 Regular tax	1566267	4963	-	-	*681	*4134	*4010	*4813	*13317	20437	***	***	1459830
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	112	-	-	-	-	-	-	-	-	-	***	***	112
79 Alternative minimum tax	38304	*126	-	-	-	*15	*73	*161	*58	-	***	***	37872
80 Environmental tax	6356	13	-	-	-	-	-0	-	*11	*41	***	***	6143
81 Foreign tax credit	626216	1104	-	-	-	-	*182	-	-	*141	***	***	622338
82 U.S. Possessions tax credit	21743	1925	-	-	-	268	73	-	3177	4076	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	19334	69	-	-	-	-	-	-	*463	*135	***	***	18197
86 Prior year minimum tax credit	*3079	-	-	-	-	-	-	-	*380	-	***	***	2699
87 Income tax after credits, total	940669	*2004	-	-	*681	*3880	*3829	*4974	*9366	*16128	***	***	860723

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Paints and allied products

MINOR INDUSTRY 2850
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	560	-	-	-	*84	*97	272	*59	*25	*7	***	***	5
2 Total assets	5733621	-	-	-	*32332	*59811	537694	*413747	*389610	*236085	***	***	3066431
3 Cash	278760	-	-	-	*1921	*6719	58066	*44824	*27864	*16467	***	***	73304
4 Notes and accounts receivable	1360627	-	-	-	*15134	*17293	180579	*122751	*97713	*77005	***	***	575786
5 Less: Allowance for bad debts	31752	-	-	-	-	*1056	*2403	*3264	*1237	*961	***	***	11366
6 Inventories	1242499	-	-	-	*11042	*17890	132709	*100332	*103639	*78933	***	***	620193
7 Investments in govt. obligations, Total	80954	-	-	-	-	-	-	-	-	-	***	***	58638
8 Tax-exempt securities	98518	-	-	-	-	-	-	-	-	-	***	***	98518
9 Other current assets	359278	-	-	-	-	*107	13193	*16226	*18274	*5347	***	***	265529
10 Loans to stockholders	*9098	-	-	-	-	-	*7452	*66	*526	*1053	***	***	-
11 Mortgage and real estate loans	*1620	-	-	-	-	-	-	*1463	*156	-	***	***	-
12 Other investments	272744	-	-	-	-	*228	*11611	*12501	*11604	*9725	***	***	152111
13 Depreciable assets	2702141	-	-	-	*15794	*48217	301290	*208396	*246119	*88561	***	***	1259048
14 Less: Accumulated depreciation	1437906	-	-	-	*11560	*31095	180173	*106788	*149424	*47092	***	***	631507
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	145412	-	-	-	-	-	12679	*5644	*6378	*2713	***	***	88334
18 Intangible assets (Amortizable)	409344	-	-	-	-	-	*1233	*2509	*9444	*5196	***	***	345240
19 Less: Accumulated amortization	85975	-	-	-	-	-	*1087	*2180	*2258	863	***	***	73307
20 Other assets	328260	-	-	-	-	*1508	*2544	*11267	*20811	-	***	***	245910
21 Total liabilities	5733621	-	-	-	*32332	*59811	537694	*413747	*389610	*236085	***	***	3066431
22 Accounts payable	660589	-	-	-	*4023	*13032	104860	*57712	*53413	*47678	***	***	271193
23 Mort, notes, and bonds under 1 yr	175363	-	-	-	*1235	*4643	48499	*16592	*15602	*20919	***	***	36012
24 Other current liabilities	749424	-	-	-	*6899	*6512	35866	*38351	*25752	*24944	***	***	539004
25 Loans from stockholders	*9290	-	-	-	*3311	*2228	*3395	-	*39	-	***	***	314
26 Mort, notes, bonds, 1 yr or more	650781	-	-	-	-	*3373	65394	*63978	*80631	*41267	***	***	280638
27 Other liabilities	392283	-	-	-	-	-	*64	*14165	*6713	*1941	***	***	299499
28 Net worth	3095890	-	-	-	*16864	*30022	279618	*222950	*207460	*99335	***	***	1639770
29 Capital stock	379631	-	-	-	*84	*595	23512	*15444	*10411	*315	***	***	116957
30 Paid-in or capital surplus	537327	-	-	-	-	*965	*20572	*-4322	*30429	*9181	***	***	343770
31 Retained earnings, appropriated	*1313	-	-	-	-	-	*211	-	-	*61	***	***	-
32 Retained earnings, unappropriate	2263721	-	-	-	*16779	*29359	*163180	*167553	*119609	*86443	***	***	1355721
33 Retained earnings (S CORP)	274736	-	-	-	-	-	*88400	*59475	*53574	19039	***	***	-
34 Less: Cost of treasury stock	360839	-	-	-	-	*897	*16257	*15200	*6564	*15704	***	***	176678
35 Total receipts	10536468	-	-	-	*126674	*189927	1302886	*891542	*842344	*627129	***	***	4809076
36 Business receipts	10403559	-	-	-	*126670	*189375	1294763	*878638	*839744	*624703	***	***	4732143
37 Interest	27163	-	-	-	*4	*5	*1662	*1581	*1185	*808	***	***	16075
38 Interest on govt. obligations, State and local	*3788	-	-	-	-	-	-	-	*12	-	***	***	3490
39 Rents	22218	-	-	-	-	-	*52	*151	*104	-	***	***	20814
40 Royalties	21471	-	-	-	-	-	*1790	*3335	*131	-	***	***	13911
41 Net S-T cap gain less net LT loss	1913	-	-	-	-	-	-	-	-	-	***	***	1135
42 Net L-T cap gain less net ST loss	12073	-	-	-	-	*136	-	*40	*23	-	***	***	8651
43 Net gain, noncapital assets	2653	-	-	-	-	-	*236	*30	*65	-	***	***	1034
44 Dividends, domestic corporations	1173	-	-	-	-	-	*6	-	-	-	***	***	180
45 Dividends, foreign corporations	*10408	-	-	-	-	-	-	-	-	*410	***	***	3319
46 Other receipts	30049	-	-	-	-	*411	4377	*7766	*1081	*1208	***	***	8325
47 Total deductions	9785626	-	-	-	*126635	*185283	1236748	*813721	*801851	*583265	***	***	4421531
48 Cost of sales and operations	5990405	-	-	-	*78224	*114066	811181	*514548	*593937	*375613	***	***	2516848
49 Compensation of officers	194196	-	-	-	*25475	*12645	53059	*32546	*20152	*16401	***	***	15035
50 Repairs	57232	-	-	-	-	*1301	*6907	*2124	*1107	*1109	***	***	36647
51 Bad debts	49316	-	-	-	-	*1694	9997	*5371	*2486	*1066	***	***	16289
52 Rent paid on business property	158589	-	-	-	*1088	*3974	*8496	*7155	*6645	*2651	***	***	103489
53 Taxes paid	227633	-	-	-	*2878	*7021	26599	*18894	*15636	*5995	***	***	110748
54 Interest paid	75294	-	-	-	*12	*1289	10601	*8126	*7074	*4910	***	***	28202
55 Contributions or gifts	7735	-	-	-	-	*54	*378	*170	*303	*117	***	***	4571
56 Amortization	28373	-	-	-	-	-	*173	*290	*2937	*259	***	***	20984
57 Depreciation	182485	-	-	-	*1128	*5005	19542	*10818	*13141	*6991	***	***	93148
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	297646	-	-	-	*483	*3192	12358	*16240	*14552	*39700	***	***	157416
60 Pension, prof sh, stock, annuity	73946	-	-	-	*3378	*2017	*5217	*7463	*5053	*1433	***	***	38763
61 Employee benefit programs	232847	-	-	-	-	*1997	18097	*10451	*8973	1351	***	***	160503
62 Net loss, noncapital assets	1114	-	-	-	-	-	*65	*191	*61	-	***	***	573
63 Other deductions	2208815	-	-	-	*13969	*31028	254078	*179333	*109795	*125670	***	***	1118314
64 Total receipts less total deducts	750842	-	-	-	*39	*4643	66138	*77822	*40493	*43864	***	***	387545
65 Const taxable inc frm rel frn corps	8972	-	-	-	-	-	-	-	-	-	***	***	1466
66 Net income, total	756025	-	-	-	*39	*4643	66138	*77822	*40480	*43864	***	***	385522
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	100567	-	-	-	-	-	*36932	*24359	*17017	15390	***	***	-
70 Statutory special deductions, total	14695	-	-	-	-	*27	*762	*9624	-	*410	***	***	1044
71 Net operating loss deduction	*11446	-	-	-	-	*27	*758	*9624	-	-	***	***	189
72 Dividends received deduction	3250	-	-	-	-	-	*4	-	-	*410	***	***	855
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	640763	-	-	-	*39	*4616	*28444	*43839	*23463	*28064	***	***	384478
75 Income tax before credits, total	218189	-	-	-	*6	*943	*8806	*15604	*7982	*9672	***	***	131568
76 Regular tax	216689	-	-	-	*6	*943	*8786	*14905	*7978	*9542	***	***	131070
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	***	***	1
79 Alternative minimum tax	*698	-	-	-	-	-	-	*698	-	-	***	***	-
80 Environmental tax	673	-	-	-	-	-	-	*1	*5	*21	***	***	498
81 Foreign tax credit	8205	-	-	-	-	-	-	-	-	*37	***	***	3339
82 U.S. Possessions tax credit	2909	-	-	-	-	-	34	-	2874	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	3183	-	-	-	-	-	*146	*437	*205	*321	***	***	1638
86 Prior year minimum tax credit	*16	-	-	-	-	-	-	-	*16	-	***	***	-
87 Income tax after credits, total	203876	-	-	-	*6	*943	*8625	*15167	*4887	*9314	***	***	126591

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2898
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1902	*67	*776	*187	-	*307	404	*43	53	26	12	9	19
2 Total assets	28923173	-	*5419	*43806	-	*231819	869303	*311046	713944	854122	863184	1555478	23475050
3 Cash	1323460	-	*1328	*16108	-	*34136	85783	*9421	69643	51926	56233	180928	817954
4 Notes and accounts receivable	4203371	-	*3525	*10642	-	*34812	259418	*70455	198560	155821	188248	380211	2901678
5 Less: Allowance for bad debts	135864	-	-	-	-	-	*5535	*4314	2106	*2238	9836	7596	104238
6 Inventories	3346523	-	-	*3760	-	*34374	222401	*63573	153800	138524	184693	179012	2366388
7 Investments in govt. obligations, Total	*78066	-	-	-	-	-	*6106	-	-	-	-	-	71960
8 Tax-exempt securities	*592767	-	-	-	-	-	-	-	*3369	-	2902	-	586496
9 Other current assets	792004	-	-	*373	-	*10306	36267	*65806	33331	50342	22538	38940	534100
10 Loans to stockholders	66841	-	-	*2563	-	*99	*8839	*339	*9317	*6743	31363	-	7578
11 Mortgage and real estate loans	*319222	-	-	-	-	*8062	*3852	-	-	-	5492	426	301390
12 Other investments	9179930	-	-	*6328	-	*51609	*21393	*37472	42673	72432	106591	316396	8525035
13 Depreciable assets	11730883	-	-	*23511	-	*135812	463229	*154437	379504	464965	439447	516099	9153879
14 Less: Accumulated depreciation	5702571	-	-	*19745	-	*87676	276844	*93597	234633	216718	213236	215341	4344783
15 Depletable assets	31792	-	-	-	-	-	-	-	-	-	-	4687	27105
16 Less: Accumulated depletion	9915	-	-	-	-	-	-	-	-	-	-	2121	7794
17 Land	367991	-	-	-	-	*9803	18270	*6	16798	14302	21104	18191	269519
18 Intangible assets (Amortizable)	1243153	-	*383	-	-	*5980	*9165	*2549	44392	*50731	9969	130570	989414
19 Less: Accumulated amortization	201183	-	*77	-	-	*5980	*1514	*2008	*15036	*11014	1275	18412	145867
20 Other assets	1696705	-	*260	*266	-	*483	18472	*6909	14333	78305	18952	33488	1525236
21 Total liabilities	28923173	-	*5419	*43806	-	*231819	869303	*311046	713944	854122	863184	1555478	23475050
22 Accounts payable	2179974	-	*2092	*4903	-	*30196	158871	*30652	110554	72364	73937	129374	1567029
23 Mort, notes, and bonds under 1 yr	1713246	-	-	*459	-	*18226	137188	*33695	53136	*50429	128198	141072	1150842
24 Other current liabilities	2546304	-	*903	*7071	-	*2938	40918	*41749	94498	30332	53700	117577	2156617
25 Loans from stockholders	147472	-	*1996	-	-	*2664	*33981	-	*18716	*18828	5578	26151	39560
26 Mort, notes, bonds, 1 yr or more	4222928	-	-	-	-	*17073	110741	*31170	117408	*126132	162614	331799	3325990
27 Other liabilities	7952764	-	*-0	-	-	*555	72538	*159	28559	*9415	38899	57221	7745418
28 Net worth	10160485	-	*428	*31373	-	*160167	315066	*173621	291073	546621	400258	752284	7489594
29 Capital stock	1296812	-	*448	*14088	-	*21728	19702	*54768	66451	54513	47547	59215	958351
30 Paid-in or capital surplus	4020647	-	-	-	-	*8981	189321	*51008	156695	232018	74579	326541	2981505
31 Retained earnings, appropriated	273898	-	-	-	-	-	-	-	-	-	-	-	273898
32 Retained earnings, unappropriate	4866832	-	-	-	-	*93567	-94833	*58783	28120	184790	218906	373335	4004164
33 Retained earnings (S CORP)	600493	-	*391	*18705	-	*43848	215010	*19036	*84983	*104471	114050	-	-
34 Less: Cost of treasury stock	898197	-	*412	*1419	-	*7958	*14134	*9974	*45175	*29171	54824	6807	728325
35 Total receipts	28698823	*45851	*15030	*105876	-	*434089	2071581	*547588	1845378	1345996	1558770	1552937	19175728
36 Business receipts	26871706	*42333	*15029	*105861	-	*428609	2046888	*515213	1805899	1305078	1534886	1487850	17584059
37 Interest	684582	*55	-	-	-	*2342	*3692	*3686	5145	9845	6079	11899	641838
38 Interest on govt. obligations, State and local	20054	-	-	-	-	-	-	*1304	*143	*175	136	23	18274
39 Rents	57124	-	-	-	-	-	*1646	*46	*500	*198	282	828	53625
40 Royalties	143350	-	-	-	-	-	-	-	*96	*2263	483	8215	132293
41 Net S-T cap gain less net LT loss	10597	-	-	-	-	-	-	-	-	-	-	9391	1206
42 Net L-T cap gain less net ST loss	314359	-	-	-	-	*92	*109	*121	*72	*78	1060	7512	305315
43 Net gain, noncapital assets	19186	-	-	-	-	-	*49	*192	*330	*46	236	478	17854
44 Dividends, domestic corporations	60862	-	-	-	-	*813	-	-	*3	66	8	7011	52960
45 Dividends, foreign corporations	187909	-	-	-	-	-	-	-	-	*17098	8554	2818	159439
46 Other receipts	329094	*3462	*1	*14	-	*2233	19197	*27026	33190	11148	7046	16913	208863
47 Total deductions	26645702	*38434	*14639	*97523	-	*408865	1933165	*506510	1738821	1171136	1449821	1440042	17846745
48 Cost of sales and operations	15612479	*22804	*11919	*58321	-	*300137	1327613	*318542	1252475	814940	1141189	912424	9452115
49 Compensation of officers	324576	*495	-	*8408	-	*18082	95475	*18822	43248	23121	9865	15504	91556
50 Repairs	221076	*205	-	*440	-	*6034	20291	*1172	6123	7454	2300	6097	170959
51 Bad debts	49428	-	-	-	-	*918	8141	*2945	3290	2704	2094	5245	24093
52 Rent paid on business property	295040	*112	*201	-	-	*5039	23940	*4796	7875	6618	3910	12348	230200
53 Taxes paid	504445	*1481	*53	*2970	-	*8260	30436	*11053	27957	24315	17755	23839	356327
54 Interest paid	545047	*411	-	-	-	*3549	28005	*5250	30663	17625	25537	42790	391216
55 Contributions or gifts	18950	-	-	-	-	*62	*354	*118	*148	*490	559	1229	15989
56 Amortization	75361	*1507	-	*20	-	*26	*2180	*73	15105	*1030	3500	9672	42248
57 Depreciation	875432	*2260	*77	*275	-	*11255	32840	*13192	30278	33039	31026	59314	661876
58 Depletion	19508	-	-	-	-	-	-	-	-	-0	-	1761	17746
59 Advertising	751966	*640	-	*256	-	*4474	7575	*22063	10407	32158	13220	13619	647554
60 Pension, prof sh, stock, annuity	205593	*1	-	*2925	-	*1860	12570	*3665	15989	5824	7654	5653	149453
61 Employee benefit programs	436277	*991	-	*332	-	*299	17931	*1490	8140	12247	15327	25496	354023
62 Net loss, noncapital assets	23597	*152	-	-	-	*32	*13	*14884	*1862	*205	70	829	5550
63 Other deductions	6686928	*7374	*2390	*23576	-	*48839	325800	*88443	285260	189369	175816	304221	5235840
64 Total receipts less total deducts	2053121	*7416	*391	*8352	-	*25224	138416	*41078	106556	174860	108948	112896	1328982
65 Const taxable inc frm rel frn corps	195177	-	-	-	-	-	*8355	-	-	11589	1668	9253	164314
66 Net income, total	2228244	*7416	*391	*8352	-	*25224	146771	*39774	106414	186274	110480	122125	1475022
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	229413	-	*391	*8352	-	*11821	105760	*6994	*18430	*57824	19841	-	-
70 Statutory special deductions, total	217502	*714	-	-	-	*35	*14413	*24924	*42125	*9414	25211	15356	85310
71 Net operating loss deduction	187499	*714	-	-	-	-	*14413	*24924	*42123	*9367	19595	10488	65874
72 Dividends received deduction	30003	-	-	-	-	*35	-	-	*2	47	5616	4867	19436
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1784115	*6703	-	-	-	*13368	*26597	*7857	*45858	119038	65428	109553	1389712
75 Income tax before credits, total	618279	*2315	-	-	-	*3621	*8643	*3675	16532	41107	23513	40377	478496
76 Regular tax	605340	*2312	-	-	-	*3621	*8317	*2671	*15581	40493	22246	37248	472851
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
79 Alternative minimum tax	10692	-	-	-	-	-	*326	*1002	*900	*493	1331	3094	3547
80 Environmental tax	2388	*3	-	-	-	-	-	*2	*51	121	79	35	2097
81 Foreign tax credit	134823	-	-	-	-	-	-	-	*5	*11024	1621	2512	119662
82 U.S. Possessions tax credit	38956	-	-	-	-	-	184	-	-	1045	6035	31692	-
83 Orphan drug credit	17	-	-	-	-	-	-	-	-	-	-	-	17
84 Nonconventional source fuel credit	*8	-	-	-	-	-	-	-	*8	-	-	-	-
85 General business credit	16449	-	-	-	-	-	-	-	*116	*502	399	-	15433
86 Prior year minimum tax credit	*2432	-	-	-	-	-	-	-	*155	*690	339	17	1231
87 Income tax after credits, total	425594	*2315	-	-	-	*3621	*8459	*3675	16249	27847	15119	6156	342154

MAJOR GROUP 18
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	873	***	-	*252	*145	***	*136	*65	*26	*9	8	4	30
2 Total assets	519577151	***	-	*59289	*45483	***	*373951	*586017	*442130	*274754	797271	599638	516264413
3 Cash	1799146	***	-	*603	*14145	***	*21243	*55969	*63939	*28468	99587	15625	1442299
4 Notes and accounts receivable	60050308	***	-	*853	*12632	***	*92263	*137309	*110879	*109780	218503	96667	59253768
5 Less: Allowance for bad debts	704348	***	-	-	-	***	*1182	*2978	*1616	*324	10099	1307	686842
6 Inventories	16516759	***	-	*3800	-	***	*50965	*69181	*81928	*41215	109449	86609	16061537
7 Investments in govt. obligations, Total	305969	***	-	-	-	***	*11174	-	*5547	*17484	-	54292	217472
8 Tax-exempt securities	*269358	***	-	-	-	***	-	-	-	*4869	-	-	264489
9 Other current assets	20979613	***	-	*9957	*799	***	*50836	*26408	*14146	*3412	69271	9144	20791933
10 Loans to stockholders	894370	***	-	*11533	*46	***	*552	*1542	*129	*656	1942	-	875298
11 Mortgage and real estate loans	*51040	***	-	*5242	-	***	-	-	-	-	-	-	45798
12 Other investments	222126471	***	-	*18635	*12649	***	*7205	*59384	*27869	*19868	80915	41782	221852720
13 Depreciable assets	282312018	***	-	*22343	*16233	***	*308578	*354016	*260745	*91334	450669	542501	280158489
14 Less: Accumulated depreciation	149337468	***	-	*13678	*12441	***	*172790	*190899	*150732	*48665	271140	300613	148092456
15 Depletable assets	41609713	***	-	-	*7194	***	-	-	*302	*725	1660	72394	41504562
16 Less: Accumulated depletion	23700538	***	-	-	*5871	***	-	-	*268	*526	1088	32133	23645693
17 Land	6677911	***	-	-	-	***	*3463	*28035	*10569	*3315	25987	2619	6600967
18 Intangible assets (Amortizable)	40582715	***	-	-	*1303	***	*2467	*37559	*25310	*8625	10736	10039	40484424
19 Less: Accumulated amortization	21966702	***	-	-	*1303	***	*1585	*14130	*17716	*7133	3755	9355	21910770
20 Other assets	21110818	***	-	-	*96	***	*761	*24621	*11099	*1650	14632	11375	21046419
21 Total liabilities	519577151	***	-	*59289	*45483	***	*373951	*586017	*442130	*274754	797271	599638	516264413
22 Accounts payable	43991099	***	-	*4	*348	***	*60750	*60369	*85230	*94006	93294	42181	43551416
23 Mort, notes, and bonds under 1 yr	26436152	***	-	*45295	-	***	*37603	*44096	*25650	*14243	62697	9598	26192162
24 Other current liabilities	22556240	***	-	*7766	*868	***	*22296	*54013	*30137	*21927	93435	53405	22270269
25 Loans from stockholders	6738844	***	-	-	-	***	*10165	*4972	*18280	*2842	7237	15475	6675073
26 Mort, notes, bonds, 1 yr or more	76318793	***	-	-	*93	***	*56206	*137007	*32803	*56080	74894	111311	75833611
27 Other liabilities	87301732	***	-	-	-	***	*2711	*27738	*13702	*2164	27608	39633	87188176
28 Net worth	256234291	***	-	*6223	*44174	***	*184220	*257822	*236328	*83492	438105	328035	254553705
29 Capital stock	17015430	***	-	*13170	*459	***	*11894	*26519	*28793	*2141	12043	30294	16886193
30 Paid-in or capital surplus	125500979	***	-	*547	-	***	*25231	*33990	*47782	*12325	105525	68616	125182949
31 Retained earnings, appropriated	461168	***	-	-	-	***	-	-	-	-	165	-	461003
32 Retained earnings, unappropriate	138071022	***	-	*-7493	*16474	***	*107427	*134402	*159753	*56502	175309	237288	137134384
33 Retained earnings (S CORP)	748669	***	-	-	*27242	***	*50497	*111767	-	*16686	146822	**	375605
34 Less: Cost of treasury stock	25562977	***	-	-	-	***	*10828	*48857	-	*4162	1759	8162	25486429
35 Total receipts	429761134	***	-	*178754	*80952	***	*804905	*1240128	*1085064	*1414866	1492089	1059235	421976121
36 Business receipts	405219137	***	-	*174366	*78087	***	*778213	*1220004	*1073098	*1400826	1456143	1043517	397571192
37 Interest	7443822	***	-	*1730	*311	***	*1891	*1361	*3386	*2174	7731	6722	7413505
38 Interest on govt. obligations, State and local	34340	***	-	-	-	***	-	*171	-	*411	232	169	33357
39 Rents	2336732	***	-	-	-	***	*126	*8804	*1303	*533	3131	367	2322468
40 Royalties	1260956	***	-	-	-	***	-	*19	-	*5	192	2	1260739
41 Net S-T cap gain less net LT loss	19078	***	-	-	-	***	-	*2687	-	-	278	430	15683
42 Net L-T cap gain less net ST loss	386630	***	-	-	*1276	***	*1140	*111	*-0	*74	11522	2442	370066
43 Net gain, noncapital assets	1427919	***	-	-	*1269	***	*870	*4402	*949	*278	4266	1069	1414816
44 Dividends, domestic corporations	535857	***	-	-	-	***	-	*83	*39	*386	39	1793	533516
45 Dividends, foreign corporations	3256323	***	-	-	-	***	-	-	-	*13	-	-	3256310
46 Other receipts	7840340	***	-	*2657	*10	***	*22665	*2486	*6289	*10166	8555	2726	7784469
47 Total deductions	412581703	***	-	*164634	*68682	***	*751727	*1192411	*1060513	*1397104	1385271	1029285	405118197
48 Cost of sales and operations	312997515	***	-	*112807	*33596	***	*552576	*897230	*838544	*1297161	1174523	920597	306817948
49 Compensation of officers	451262	***	-	*11481	*5126	***	*26954	*23186	*14695	*4151	9523	3018	335117
50 Repairs	4442667	***	-	*4191	*261	***	*3898	*4163	*4793	*3376	2096	4463	4415182
51 Bad debts	435448	***	-	-	*805	***	*3291	*5487	*13550	*422	5125	98	406603
52 Rent paid on business property	3508508	***	-	*3573	*809	***	*1371	*10503	*4720	*3432	3926	7930	3470703
53 Taxes paid	18539586	***	-	*3585	*1552	***	*19463	*20886	*14140	*5813	17349	12909	18436260
54 Interest paid	12545036	***	-	*4683	*593	***	*9364	*16575	*6569	*7113	14191	9734	12473667
55 Contributions or gifts	277708	***	-	-	-	***	*248	*691	*232	*95	153	131	276125
56 Amortization	1099851	***	-	-	-	***	*902	*4965	*2668	*9	494	131	1090321
57 Depreciation	11471645	***	-	*3982	*775	***	*24156	*24020	*15814	*7397	24351	30469	11333791
58 Depletion	2168114	***	-	-	-	***	-	-	-	-	210	775	2167129
59 Advertising	887096	***	-	*216	*78	***	*3833	*6106	*2312	*392	7604	410	866030
60 Pension, prof sh, stock, annuity	1263422	***	-	-	*348	***	*7366	*2403	*2472	*1099	8255	1211	1238195
61 Employee benefit programs	2855911	***	-	-	*1156	***	*8133	*6427	*9127	*2827	4680	3833	2818794
62 Net loss, noncapital assets	180216	***	-	-	-	***	*52	*274	-	*159	130	436	179165
63 Other deductions	39457719	***	-	*20117	*23582	***	*90120	*169494	*130878	*63659	112661	33141	38793167
64 Total receipts less total deducts	17179430	***	-	*14119	*12270	***	*53177	*47718	*24550	*17761	106818	29950	16857924
65 Const taxable inc frm rel frn corps	3434834	***	-	-	-	***	-	-	-	*9	-	-	3434825
66 Net income, total	20579924	***	-	*14119	*12270	***	*53177	*47547	*24550	*17359	106585	29781	20259392
67 Net income, Form 1120-A	-	***	-	-	-	***	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	***	-	-	-	-	-	-	-
69 Net income, Form 1120S	149603	***	-	-	*11847	***	*29082	*21067	-	*6910	46867	**	27818
70 Statutory special deductions, total	642132	***	-	*116	*365	***	*512	*9641	*9110	*3970	4045	1340	609514
71 Net operating loss deduction	163312	***	-	*116	*365	***	*512	*9583	*9082	*3616	4018	-	132501
72 Dividends received deduction	478820	***	-	-	-	***	-	*58	*27	*354	27	1340	477013
73 Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
74 Income subject to tax	19789053	***	-	*14003	*59	***	*23583	*16839	*15441	*6478	55673	28441	19622924
75 Income tax before credits, total	6911310	***	-	*4761	*9	***	*7799	*6108	*5816	*2267	19166	9833	6854030
76 Regular tax	6727469	***	-	*4761	*9	***	*7622	*5641	*5221	*2203	19038	9670	6671782
77 Personal holding company tax	-	***	-	-	-	***	-	-	-	-	-	-	-
78 Recapture of investment credit	267	***	-	-	-	***	-	-	-	-	-	-	267
79 Alternative minimum tax	155052	***	-	-	-	***	*177	*531	*593	*64	66	129	153492
80 Environmental tax	28290	***	-	-	-	***	-	-	*2	*-0	62	34	28192
81 Foreign tax credit	4377392	***	-	-	-	***	-	-	*48	*17	-	-	4377326
82 U.S. Possessions tax credit	10000	***	-	-	-	***	-	170	-	-	-	1650	6967
83 Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	126969	***	-	-	-	***	-	-	-	*4	-	558	126407
85 General business credit	117746	***	-	-	-	***	*70	*994	*53	*12	2831	-	113787
86 Prior year minimum tax credit	31434	***	-	-	-	***	*119	*268	-	*136	803	-	30108
87 Income tax after credits, total	2247770	***	-	*4761	*9	***	*7610	*4676	*5715	*2098	15532	7625	2199435

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2910
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	288	***	-	-	*100	***	*20	*16	***	*6	***	4	30
2	Total assets	517649836	-	-	-	*28155	***	*44800	*145961	***	*172689	***	599638	516264413
3	Cash	1571658	-	-	-	*9063	***	*7701	*9334	***	*26794	***	15625	1442299
4	Notes and accounts receivable	59597300	-	-	-	*11758	***	*9427	*50676	***	*77852	***	96667	59253768
5	Less: Allowance for bad debts	691075	-	-	-	-	***	*713	*1268	***	-	***	1307	686842
6	Inventories	16248762	-	-	-	-	***	-	*8818	***	*25022	***	86609	16061537
7	Investments in govt. obligations, Total	271764	-	-	-	-	***	-	-	***	-	***	54292	217472
8	Tax-exempt securities	264489	-	-	-	-	***	-	-	***	-	***	-	264489
9	Other current assets	20823664	-	-	-	*799	***	*1557	*3691	***	*1868	***	9144	20791933
10	Loans to stockholders	*879247	-	-	-	-	***	*423	-	***	*656	***	-	875298
11	Mortgage and real estate loans	45798	-	-	-	-	***	-	-	***	-	***	-	45798
12	Other investments	221943565	-	-	-	*3308	***	-	*11456	***	*8950	***	41782	221852720
13	Depreciable assets	281102276	-	-	-	*5485	***	*40653	*71734	***	*54469	***	542501	280158489
14	Less: Accumulated depreciation	148597895	-	-	-	*3678	***	*15485	*21884	***	*27946	***	300613	148092456
15	Depletable assets	41609308	-	-	-	*7194	***	-	-	***	*622	***	72394	41504562
16	Less: Accumulated depletion	23700167	-	-	-	*5871	***	-	-	***	*423	***	32133	23645693
17	Land	6623172	-	-	-	-	***	*764	*3640	***	*2590	***	2619	6600967
18	Intangible assets (Amortizable)	40506723	-	-	-	*38	***	*588	-	***	*7421	***	10039	40484424
19	Less: Accumulated amortization	21928766	-	-	-	*38	***	*115	-	***	*5982	***	9355	21910770
20	Other assets	21080013	-	-	-	*96	***	-	*9765	***	*795	***	11375	21046419
21	Total liabilities	517649836	-	-	-	*28155	***	*44800	*145961	***	*172689	***	599638	516264413
22	Accounts payable	43810148	-	-	-	-	***	*11764	*36457	***	*70569	***	42181	43551416
23	Mort, notes, and bonds under 1 yr	26250547	-	-	-	-	***	*7665	*18756	***	*13224	***	9598	26192162
24	Other current liabilities	22364797	-	-	-	*813	***	*6124	*2771	***	*17904	***	53405	22270269
25	Loans from stockholders	6724675	-	-	-	-	***	-	*1118	***	*2842	***	15475	6675073
26	Mort, notes, bonds, 1 yr or more	76073813	-	-	-	-	***	*11014	*20358	***	*51265	***	111311	75833611
27	Other liabilities	87257136	-	-	-	-	***	*367	*15424	***	*1807	***	39633	87188176
28	Net worth	255168721	-	-	-	*27342	***	*7866	*51077	***	*15079	***	328035	254553705
29	Capital stock	16927049	-	-	-	*100	***	*2	*8021	***	*69	***	30294	16886193
30	Paid-in or capital surplus	125319597	-	-	-	-	***	*424	*15323	***	*9861	***	68616	125182949
31	Retained earnings, appropriated	461168	-	-	-	-	***	-	-	***	-	***	-	461003
32	Retained earnings, unappropriate	137533156	-	-	-	-	***	*7440	*27733	***	*5149	***	237288	137134384
33	Retained earnings (S CORP)	*422897	-	-	-	*27242	***	-	-	***	-	***	-	375605
34	Less: Cost of treasury stock	25495146	-	-	-	-	***	-	-	***	-	***	8162	25486429
35	Total receipts	426070946	***	-	-	*37779	***	*109233	*575423	***	*1135151	***	1059235	421976121
36	Business receipts	401601550	***	-	-	*37779	***	*108362	*569538	***	*1124424	***	1043517	397571192
37	Interest	7428997	***	-	-	-	***	*283	*395	***	*782	***	6722	7413505
38	Interest on govt. obligations, State and local	33754	-	-	-	-	***	-	-	***	-	***	169	33357
39	Rents	2326456	-	-	-	-	***	-	-	***	*8	***	367	2322468
40	Royalties	1260942	-	-	-	-	***	-	*19	***	-	***	2	1260739
41	Net S-T cap gain less net LT loss	19078	-	-	-	-	***	-	*2687	***	-	***	430	15683
42	Net L-T cap gain less net ST loss	384060	-	-	-	-	***	-	*107	***	-	***	2442	370066
43	Net gain, noncapital assets	1423164	-	-	-	-	***	*527	*2324	***	*214	***	1069	1414816
44	Dividends, domestic corporations	535387	-	-	-	-	***	-	-	***	-	***	1793	533516
45	Dividends, foreign corporations	3256310	-	-	-	-	***	-	-	***	-	***	-	3256310
46	Other receipts	7801249	-	-	-	-	***	*62	*354	***	*9723	***	2726	7784469
47	Total deductions	409119448	***	-	-	*25932	***	*107669	*560626	***	*1127513	***	1029285	405118197
48	Cost of sales and operations	310424621	***	-	-	*2154	***	*79131	*492261	***	*1085842	***	920597	306817948
49	Compensation of officers	359552	-	-	-	*3573	***	*4657	*5849	***	*2097	***	3018	335117
50	Repairs	4424394	-	-	-	*17	***	-	*50	***	*1756	***	4463	4415182
51	Bad debts	425515	-	-	-	-	***	*1338	*968	***	*87	***	98	406603
52	Rent paid on business property	3484507	-	-	-	*805	***	*282	*1297	***	*1000	***	7930	3470703
53	Taxes paid	18466448	***	-	-	*768	***	*2619	*2614	***	*3202	***	12909	18436260
54	Interest paid	12504634	-	-	-	*5	***	*1380	*4936	***	*6506	***	9734	12473667
55	Contributions or gifts	276634	-	-	-	-	***	*48	*230	***	*9	***	131	276125
56	Amortization	1092102	***	-	-	-	***	-	*1074	***	*9	***	131	1090321
57	Depreciation	11398649	***	-	-	*146	***	*6642	*9140	***	*4448	***	30469	11333791
58	Depletion	2167908	-	-	-	-	***	-	-	***	-	***	775	2167129
59	Advertising	868627	-	-	-	*14	***	*793	*695	***	*40	***	410	866030
60	Pension, prof sh, stock, annuity	1241613	-	-	-	-	***	*936	-	***	*462	***	1211	1238195
61	Employee benefit programs	2829103	***	-	-	*536	***	-	*1009	***	*2398	***	3833	2818794
62	Net loss, noncapital assets	179769	-	-	-	-	***	-	-	***	*159	***	436	179165
63	Other deductions	38975373	***	-	-	*17914	***	*9842	*40503	***	*19496	***	33141	38793167
64	Total receipts less total deducts	16951498	***	-	-	*11847	***	*1564	*14798	***	*7638	***	29950	16857924
65	Const taxable inc frm rel frn corps	3434825	-	-	-	-	***	-	-	***	-	***	-	3434825
66	Net income, total	20352569	***	-	-	*11847	***	*1564	*14798	***	*7638	***	29781	20259392
67	Net income, Form 1120-A	-	-	-	-	-	***	-	-	***	-	***	-	-
68	Net income, Form 1120F	-	-	-	-	-	***	-	-	***	-	***	-	-
69	Net income, Form 1120S	*45677	-	-	-	*11847	***	-	-	***	-	***	-	27818
70	Statutory special deductions, total	628695	-	-	-	-	***	-	*5471	***	*3616	***	1340	609514
71	Net operating loss deduction	150288	-	-	-	-	***	-	*5471	***	*3616	***	-	132501
72	Dividends received deduction	478408	-	-	-	-	***	-	-	***	-	***	1340	477013
73	Public utility div paid deduction	-	-	-	-	-	***	-	-	***	-	***	-	-
74	Income subject to tax	19679060	***	-	-	-	***	*1564	*9327	***	*4022	***	28441	19622924
75	Income tax before credits, total	6873396	***	-	-	-	***	*388	*3290	***	*1432	***	9833	6854030
76	Regular tax	6690623	***	-	-	-	***	*293	*3171	***	*1367	***	9670	6671782
77	Personal holding company tax	-	-	-	-	-	***	-	-	***	-	***	-	-
78	Recapture of investment credit	267	-	-	-	-	***	-	-	***	-	***	-	267
79	Alternative minimum tax	153972	-	-	-	-	***	*95	*119	***	*64	***	129	153492
80	Environmental tax	28236	-	-	-	-	***	-	-	***	*-0	***	34	28192
81	Foreign tax credit	4377326	-	-	-	-	***	-	-	***	-	***	-	4377326
82	U.S. Possessions tax credit	10000	***	-	-	-	***	-	170	***	-	***	1650	6967
83	Orphan drug credit	-	-	-	-	-	***	-	-	***	-	***	-	-
84	Nonconventional source fuel credit	126969	-	-	-	-	***	-	-	***	*4	***	558	126407
85	General business credit	114428	-	-	-	-	***	-	*629	***	*12	***	-	113787
86	Prior year minimum tax credit	*30527	-	-	-	-	***	-	-	***	*136	***	-	30108
87	Income tax after credits, total	2214146	***	-	-	-	***	*388	*2491	***	*1281	***	7625	2199435

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 2998
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	585	-	-	*252	*46	*94	*115	*49	***	*4	***	**	-
2 Total assets	1927315	-	-	*59289	*17328	*67950	*329151	*440055	***	*102065	***	**	-
3 Cash	227488	-	-	*603	*5082	*31260	*13541	*46635	***	*1674	***	**	-
4 Notes and accounts receivable	453008	-	-	*853	*875	*9267	*82837	*86633	***	*31928	***	**	-
5 Less: Allowance for bad debts	13273	-	-	-	-	-	*469	*1710	***	*324	***	-	-
6 Inventories	267997	-	-	*3800	-	*8664	*50965	*60363	***	*16193	***	**	-
7 Investments in govt. obligations, Total	*34205	-	-	-	-	-	*11174	-	***	*17484	***	-	-
8 Tax-exempt securities	*4869	-	-	-	-	-	-	-	***	*4869	***	-	-
9 Other current assets	155949	-	-	*9957	-	*3324	*49279	*22716	***	*1544	***	**	-
10 Loans to stockholders	*15123	-	-	*11533	*46	-	*129	*1542	***	-	***	-	-
11 Mortgage and real estate loans	*5242	-	-	*5242	-	-	-	-	***	-	***	-	-
12 Other investments	182906	-	-	*18635	*9341	*5443	*7205	*47929	***	*10918	***	**	-
13 Depreciable assets	1209741	-	-	*22343	*10748	*52892	*267925	*282282	***	*36865	***	**	-
14 Less: Accumulated depreciation	739573	-	-	*13678	*8763	*44254	*157305	*169015	***	*20719	***	**	-
15 Depletable assets	*405	-	-	-	-	-	-	-	***	*103	***	-	-
16 Less: Accumulated depletion	*371	-	-	-	-	-	-	-	***	*103	***	-	-
17 Land	54739	-	-	-	-	*1354	*2699	*24395	***	*724	***	**	-
18 Intangible assets (Amortizable)	75992	-	-	-	*1265	-	*1879	*37559	***	*1204	***	-	-
19 Less: Accumulated amortization	37936	-	-	-	*1265	-	*1470	*14130	***	*1150	***	-	-
20 Other assets	30805	-	-	-	-	-	*761	*14856	***	*855	***	**	-
21 Total liabilities	1927315	-	-	*59289	*17328	*67950	*329151	*440055	***	*102065	***	**	-
22 Accounts payable	180951	-	-	*4	*348	*2352	*48986	*23912	***	*23437	***	**	-
23 Mort, notes, and bonds under 1 yr	185606	-	-	*45295	-	-	*29938	*25340	***	*1020	***	**	-
24 Other current liabilities	191443	-	-	*7766	*54	*1810	*16172	*51242	***	*4024	***	**	-
25 Loans from stockholders	*14169	-	-	-	-	-	*10165	*3854	***	-	***	-	-
26 Mort, notes, bonds, 1 yr or more	244980	-	-	-	*93	-	*45192	*116649	***	*4815	***	**	-
27 Other liabilities	44596	-	-	-	-	-	*2344	*12314	***	*356	***	**	-
28 Net worth	1065570	-	-	*6223	*16833	*63788	*176354	*206745	***	*68413	***	**	-
29 Capital stock	88381	-	-	*13170	*359	*3710	*11892	*18498	***	*2072	***	**	-
30 Paid-in or capital surplus	181382	-	-	*547	-	*48	*24807	*18667	***	*2464	***	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	***	-	***	-	-
32 Retained earnings, unappropriate	537866	-	-	*-7493	*16474	*62809	*99986	*106670	***	*51353	***	**	-
33 Retained earnings (S CORP)	*325772	-	-	-	-	-	*50497	*111767	***	*16686	***	**	-
34 Less: Cost of treasury stock	67832	-	-	-	-	*2779	*10828	*48857	***	*4162	***	-	-
35 Total receipts	3690187	-	-	*178754	*43173	*159321	*695671	*664705	***	*279715	***	**	-
36 Business receipts	3617588	-	-	*174366	*40308	*157886	*669851	*650466	***	*276403	***	**	-
37 Interest	14825	-	-	*1730	*311	*1116	*1608	*966	***	*1392	***	**	-
38 Interest on govt. obligations, State and local	*586	-	-	-	-	-	-	*171	***	*411	***	-	-
39 Rents	10275	-	-	-	-	-	*126	*8804	***	*525	***	-	-
40 Royalties	*15	-	-	-	-	-	-	-	***	*5	***	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	***	-	***	-	-
42 Net L-T cap gain less net ST loss	*2570	-	-	-	*1276	-	*1140	*5	***	*74	***	**	-
43 Net gain, noncapital assets	4755	-	-	-	*1269	-	*343	*2078	***	*63	***	**	-
44 Dividends, domestic corporations	*469	-	-	-	-	-	-	*83	***	*386	***	-	-
45 Dividends, foreign corporations	*13	-	-	-	-	-	-	-	***	*13	***	-	-
46 Other receipts	39092	-	-	*2657	*10	*319	*22603	*2132	***	*443	***	**	-
47 Total deductions	3462255	-	-	*164634	*42750	*157288	*644058	*631785	***	*269592	***	**	-
48 Cost of sales and operations	2572894	-	-	*112807	*31442	*119070	*473445	*404969	***	*211319	***	**	-
49 Compensation of officers	91710	-	-	*11481	*1553	*16005	*22297	*17338	***	*2054	***	**	-
50 Repairs	18274	-	-	*4191	*244	*36	*3898	*4113	***	*1619	***	**	-
51 Bad debts	9933	-	-	-	*805	*67	*1953	*4519	***	*335	***	**	-
52 Rent paid on business property	24001	-	-	*3573	*4	*1443	*1088	*9206	***	*2432	***	**	-
53 Taxes paid	73138	-	-	*3585	*785	*5458	*16844	*18272	***	*2612	***	**	-
54 Interest paid	40402	-	-	*4683	*588	-	*7983	*11639	***	*607	***	**	-
55 Contributions or gifts	1073	-	-	-	-	*33	*200	*460	***	*85	***	**	-
56 Amortization	7750	-	-	-	-	-	*902	*3890	***	-	***	**	-
57 Depreciation	72996	-	-	*3982	*629	*3432	*17515	*14880	***	*2948	***	**	-
58 Depletion	206	-	-	-	-	-	-	-	***	-	***	**	-
59 Advertising	18469	-	-	*216	*64	*102	*3040	*5411	***	*351	***	**	-
60 Pension, prof sh, stock, annuity	21809	-	-	-	*348	*2073	*6430	*2403	***	*636	***	**	-
61 Employee benefit programs	26807	-	-	-	*620	*576	*8133	*5419	***	*429	***	**	-
62 Net loss, noncapital assets	*447	-	-	-	-	-	*52	*274	***	-	***	**	-
63 Other deductions	482346	-	-	*20117	*5668	*8996	*80278	*128991	***	*44163	***	**	-
64 Total receipts less total deducts	227932	-	-	*14119	*423	*2032	*51613	*32920	***	*10123	***	**	-
65 Const taxable inc frm rel frn corps	*9	-	-	-	-	-	-	-	***	*9	***	-	-
66 Net income, total	227355	-	-	*14119	*423	*2032	*51613	*32749	***	*9721	***	**	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	-	***	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	***	-	-
69 Net income, Form 1120S	*103926	-	-	-	-	-	*29082	*21067	***	*6910	***	**	-
70 Statutory special deductions, total	13437	-	-	*116	*365	-	*512	*4171	***	*354	***	-	-
71 Net operating loss deduction	13024	-	-	*116	*365	-	*512	*4112	***	-	***	-	-
72 Dividends received deduction	*412	-	-	-	-	-	-	*58	***	*354	***	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	***	-	-
74 Income subject to tax	109993	-	-	*14003	*59	*2032	*22019	*7512	***	*2457	***	**	-
75 Income tax before credits, total	37915	-	-	*4761	*9	*305	*7411	*2817	***	*835	***	**	-
76 Regular tax	36846	-	-	*4761	*9	*305	*7329	*2470	***	*835	***	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	***	-	-
79 Alternative minimum tax	*1080	-	-	-	-	-	*82	*412	***	-	***	-	-
80 Environmental tax	*53	-	-	-	-	-	-	-	***	-	***	**	-
81 Foreign tax credit	*66	-	-	-	-	-	-	-	***	*17	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	-	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	-	***	-	-
85 General business credit	*3318	-	-	-	-	-	*70	*364	***	-	***	-	-
86 Prior year minimum tax credit	*908	-	-	-	-	-	*119	*268	***	-	***	-	-
87 Income tax after credits, total	33623	-	-	*4761	*9	*305	*7222	*2185	***	*818	***	**	-

MAJOR GROUP 19
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7671	*184	*1965	*1053	1124	1045	1572	308	254	82	48	21	15
2 Total assets	36402362	-	*94491	*166505	432899	757928	3775418	2271731	4027468	2865303	3393944	3158697	15457980
3 Cash	1626862	-	*18664	*25694	64364	118484	281375	118207	234371	181302	160530	137396	286475
4 Notes and accounts receivable	7367329	-	*41040	*58440	146749	217457	1016488	606111	970882	656335	720470	608228	2325130
5 Less: Allowance for bad debts	209982	-	-	*435	*226	*1891	11055	12890	22490	11147	17213	15313	117322
6 Inventories	5837425	-	*8171	*27989	104631	137855	823546	471660	821385	534974	486385	524344	1896485
7 Investments in govt. obligations, Total	89608	-	-	-	-	-	*3374	7247	*27414	*50326	-	-	1247
8 Tax-exempt securities	*54653	-	-	-	-	-	*49991	*451	*4190	-	-	-	20
9 Other current assets	1287141	-	-	*3117	4686	20266	140092	81035	87680	162175	88668	176666	522756
10 Loans to stockholders	167511	-	-	*528	*18152	*40279	66374	*11938	10420	*1508	16805	874	633
11 Mortgage and real estate loans	*26929	-	-	-	-	-	*3756	*8769	*2859	-	21	11525	-
12 Other investments	4378429	-	-	*66	*14193	*7947	67832	37057	263080	169308	418750	389180	3011017
13 Depreciable assets	25574687	-	*82534	*169207	376063	614290	2986854	1653857	3011100	2027071	2247316	1561147	10845249
14 Less: Accumulated depreciation	13372040	-	*63039	*121281	300911	423652	1747151	821486	1632556	1069190	1039976	707294	5445503
15 Depletable assets	*49764	-	-	-	-	-	-	-	*23	-	-	-	49741
16 Less: Accumulated depletion	*14858	-	-	-	-	-	-	-	*7	-	-	-	14851
17 Land	446517	-	*1291	*379	*3385	*8356	52659	41225	51058	32573	48131	40231	167229
18 Intangible assets (Amortizable)	1627720	-	*3362	*1629	*1261	*13771	17035	43412	148267	93705	169165	220085	916027
19 Less: Accumulated amortization	458596	-	*350	*164	*436	*8494	10318	27453	33045	32315	30537	22778	292706
20 Other assets	1923261	-	*2819	*1337	*989	13260	34566	52590	82836	68678	125430	234406	1306350
21 Total liabilities	36402362	-	*94491	*166505	432899	757928	3775418	2271731	4027468	2865303	3393944	3158697	15457980
22 Accounts payable	3960177	-	*12592	*49421	85333	105697	561251	348012	513992	366189	384044	241714	1291932
23 Mort, notes, and bonds under 1 yr	2294862	-	*3352	*30361	*6064	57313	351080	290630	407150	261058	226089	197792	463973
24 Other current liabilities	3062832	-	*2708	*4496	14260	55052	304144	179652	302896	196559	244426	384728	1373911
25 Loans from stockholders	660572	-	*59290	*7284	*36550	*7849	140694	*37039	21745	26405	109501	51798	162417
26 Mort, notes, bonds, 1 yr or more	7431698	-	*18371	*17720	*57415	102088	611452	455403	752425	454962	704085	836376	3421402
27 Other liabilities	3752236	-	*-0	*-0	*30123	*1485	108781	23705	186140	105249	122779	236918	2937055
28 Net worth	15239984	-	*-1822	*57222	203153	428444	1698017	937290	1843120	1454880	1603019	1209372	5807289
29 Capital stock	1658800	-	*87335	*15725	17732	18851	173159	72518	237725	112327	224021	76289	623118
30 Paid-in or capital surplus	4113798	-	-	*45619	*20835	*48523	122237	93851	510837	137473	410316	428402	2295706
31 Retained earnings, appropriated	*25988	-	-	-	-	-	-	*287	*2935	*88	5790	1385	15504
32 Retained earnings, unappropriate	6272815	-	*-43143	*-31200	*93782	254614	795191	347030	224003	680846	761086	419298	2771307
33 Retained earnings (S CORP)	3647926	-	*-43693	*33418	*73004	*120807	743265	460723	904493	586797	258420	327419	183272
34 Less: Cost of treasury stock	479342	-	*2322	*6341	*2199	*14351	135836	37119	36873	62650	56613	43420	81618
35 Total receipts	59085888	*623072	*318603	*831939	1199201	1831974	8430298	4702678	6881784	4819214	4547776	3771365	21127983
36 Business receipts	57351632	*598386	*317607	*831875	1191751	1820667	8373753	4665685	6797767	4766820	4434918	3651519	19900885
37 Interest	274551	2557	*235	*65	*3062	2435	7453	4167	10690	7710	15007	20565	200605
38 Interest on govt. obligations, State and local	11530	-	-	-	-	-	*2293	*680	1810	*1736	2533	2310	168
39 Rents	60332	-	-	-	*2176	*187	*426	*2089	6433	*653	8011	1804	38555
40 Royalties	149486	-	-	-	*165	-	*155	*146	*1456	*4772	7370	10954	124468
41 Net S-T cap gain less net LT loss	*3687	-	-	-	-	-	*187	*462	*228	*2785	-	-	26
42 Net L-T cap gain less net ST loss	151636	*912	-	-	*639	*3	*483	*25	1083	*898	2152	1404	144037
43 Net gain, noncapital assets	153920	*8158	*91	-	*753	*244	3784	9206	4754	1676	1997	2401	120856
44 Dividends, domestic corporations	12530	2505	-	-	-	-	*1	*94	704	*390	1018	361	7458
45 Dividends, foreign corporations	297215	-	-	-	-	-	*3707	*263	*388	*2838	3894	13241	272883
46 Other receipts	619369	*10555	*670	-	655	8439	38057	19862	56471	28935	70877	66806	318042
47 Total deductions	55363500	*575495	*292534	*803533	1146992	1730236	8027645	4445362	6366206	4407692	4262974	3521676	19783155
48 Cost of sales and operations	37892181	*477078	*147610	*503252	810941	1096614	5645001	3365424	4644049	3246549	3086529	2338803	12530331
49 Compensation of officers	1283119	*4635	*41266	*71816	70816	173814	414430	121660	177383	67940	59846	34276	45237
50 Repairs	568155	*359	*6715	*17308	11709	8956	29126	12658	25046	19436	17338	17674	401831
51 Bad debts	129626	*849	*1215	*715	*3468	7089	22466	13013	13251	7204	7881	7854	44620
52 Rent paid on business property	579640	*886	*14811	*17829	16970	27259	80267	20356	40418	31728	26652	27391	275072
53 Taxes paid	1237201	*6877	*12701	*26401	36204	60824	231717	94218	148818	112381	92617	74408	340034
54 Interest paid	1043432	*8202	*3149	*4045	9981	13051	98701	62657	88264	62694	75601	120522	496565
55 Contributions or gifts	22021	111	*58	*12	*20	488	2240	930	2890	2229	2128	2343	8573
56 Amortization	127048	89	*65	*63	*16	*509	4810	5076	10056	12874	12406	10395	70689
57 Depreciation	1871241	*27898	*8149	*11989	15990	48039	233924	119916	237338	165782	183708	122989	695520
58 Depletion	*5063	-	-	-	-	-	-	*14	*8	-	2614	-	2428
59 Advertising	622063	*85	*651	*2842	8838	9442	56482	32213	40158	25159	38774	79454	327965
60 Pension, prof sh, stock, annuity	339947	98	-	-	*530	*2143	38756	13203	40577	30075	34114	9437	171016
61 Employee benefit programs	1170213	*1328	*3554	*16391	*14328	25992	109607	71331	98876	85201	67106	64710	611788
62 Net loss, noncapital assets	26816	-	-	-	-	*317	1362	*885	432	*1354	2499	9968	10000
63 Other deductions	8445734	*47000	*52589	*130871	147182	255700	1058755	511806	798643	537088	553163	601452	3751485
64 Total receipts less total deducts	3722388	*47578	*26069	*28406	52208	101738	402653	257316	515578	411522	284802	249690	1344828
65 Const taxable inc frm rel frn corps	219596	-	-	-	-	-	-	-	*122	*2235	197	4113	212929
66 Net income, total	3930454	*47578	*26069	*28406	52208	101738	400361	256636	513889	412021	282465	251494	1557588
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1223851	*8724	*12360	*25049	*26177	*46318	175541	162714	294777	198975	72304	108395	92515
70 Statutory special deductions, total	198898	*17041	*8314	*2447	*16954	*1499	34125	21074	39367	*5241	15709	15412	21715
71 Net operating loss deduction	165353	*14536	*8314	*2447	*16954	*1499	30417	*20745	38753	*4997	11639	13390	1663
72 Dividends received deduction	33545	2505	-	-	-	-	*3708	*329	614	*244	4070	2023	20052
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2508369	21813	*5395	*911	*9077	53922	190784	72875	179745	207805	194452	128233	1443358
75 Income tax before credits, total	861263	7446	*809	*137	*2047	12740	61955	25001	63064	71740	70948	46663	498714
76 Regular tax	838680	7416	*809	*137	*1833	12647	59312	24458	60669	70660	66127	43640	490972
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*17	-	-	-	-	-	*8	-	-	-	9	-	-
79 Alternative minimum tax	18344	-	-	-	*215	*93	2635	*544	2316	*897	4569	2850	4225
80 Environmental tax	2631	29	-	-	-	-	-	-	83	167	243	172	1936
81 Foreign tax credit	221362	-	-	-	-	-	*2	*73	*536	*3026	923	10044	206757
82 U.S. Possessions tax credit	13732	955	-	-	118	86	998	998	3930	6647	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	23	-	-	-	-	-	-	-	-	-	-	-	23
85 General business credit	7849	8	-	-	*7	*302	*1561	*674	*444	1430	1192	235	1995
86 Prior year minimum tax credit	22208	271	-	-	-	-	*496	*25	*597	*669	1318	506	18326
87 Income tax after credits, total	596089	6212	*809	*137	*1923	12352	58897	23231	57557	59967	67515	35877	271612

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3050
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1461	-	*623	*164	*80	*131	347	*40	44	15	7	***	***
2 Total assets	13879088	-	*25609	*27984	*23677	*93941	769159	*287723	726098	535080	545295	***	***
3 Cash	414620	-	*13094	*1991	*2424	*15632	65572	*8577	20229	27028	28314	***	***
4 Notes and accounts receivable	2272223	-	*5962	*13218	*12846	*21125	234564	*90835	190888	147075	122860	***	***
5 Less: Allowance for bad debts	75352	-	-	*435	-	-	4187	*2875	3900	*2857	2546	***	***
6 Inventories	1862549	-	*3992	*7630	*7613	*16145	192843	*85166	141479	119721	73122	***	***
7 Investments in govt. obligations, Total	*16650	-	-	-	-	-	189	-	*16461	-	-	***	***
8 Tax-exempt securities	5	-	-	-	-	-	-	-	-	-	-	***	***
9 Other current assets	541512	-	-	*1456	*311	*2004	24888	*3812	22954	15450	19306	***	***
10 Loans to stockholders	*3750	-	-	-	*76	-	*3034	-	*640	-	-	***	***
11 Mortgage and real estate loans	*10901	-	-	-	-	-	-	*8769	*2132	-	-	***	***
12 Other investments	1988603	-	-	*66	*80	-	*11024	*8748	88264	25501	87158	***	***
13 Depreciable assets	10482764	-	*19592	*16798	*26563	*60329	588006	*132569	495935	339800	211283	***	***
14 Less: Accumulated depreciation	5327343	-	*19592	*14110	*26236	*24327	373496	*60198	283683	169491	93062	***	***
15 Depletable assets	28085	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	2196	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	168028	-	-	*57	-	-	19786	*1075	7201	*3867	8409	***	***
18 Intangible assets (Amortizable)	252348	-	*192	*1313	-	*6003	*4060	*2794	*12310	*24233	59566	***	***
19 Less: Accumulation amortization	48783	-	*192	-	-	*4435	*2805	*255	*6309	*8235	15570	***	***
20 Other assets	1290724	-	*2561	-	-	*1464	5681	*8704	21497	*12989	46455	***	***
21 Total liabilities	13879088	-	*25609	*27984	*23677	*93941	769159	*287723	726098	535080	545295	***	***
22 Accounts payable	1181312	-	*1329	-	*3197	*3204	113367	*25951	101602	66217	59031	***	***
23 Mort, notes, and bonds under 1 yr	515255	-	-	-	-	*2592	82170	*44599	58857	*41065	36927	***	***
24 Other current liabilities	963279	-	-	*636	*2569	*5969	61478	*18537	45347	*49450	30242	***	***
25 Loans from stockholders	208974	-	*50779	-	-	*592	*25648	*1761	*3410	*4292	5075	***	***
26 Mort, notes, bonds, 1 yr or more	2765491	-	-	-	-	*37267	118170	*45637	68445	101382	57354	***	***
27 Other liabilities	2927357	-	-	-	-	-	*24720	-	101091	*60239	26685	***	***
28 Net worth	5317421	-	*-26499	*27348	*17911	*44315	343607	*151237	347346	212435	329981	***	***
29 Capital stock	573560	-	*18094	*4596	*80	*846	65136	*14952	30838	17744	44419	***	***
30 Paid-in or capital surplus	1650669	-	-	-	*16280	*2166	*32041	*2483	*250945	*32438	155929	***	***
31 Retained earnings, appropriated	6921	-	-	-	-	-	-	-	-	-	3284	***	***
32 Retained earnings, unappropriate	2801806	-	*-44593	-	*1551	*14072	149697	*58807	*-75170	*124562	128306	***	***
33 Retained earnings (S CORP)	496264	-	-	*22752	-	*36010	*153321	*81735	*155111	47333	-	***	***
34 Less: Cost of treasury stock	211799	-	-	-	-	*8780	*56588	*6740	*14378	*9642	1957	***	***
35 Total receipts	20867713	-	*81601	*74156	*85239	*153822	1944355	*525855	1049940	1098659	734952	***	***
36 Business receipts	19869727	-	*81366	*74156	*84443	*153549	1936899	*523531	1027374	1087272	713469	***	***
37 Interest	173624	-	*235	-	*81	*97	1414	*314	*4383	*2467	2739	***	***
38 Interest on govt. obligations, State and local	1080	-	-	-	-	-	-	-	*477	42	414	***	***
39 Rents	33100	-	-	-	-	-	*106	-	*3856	*515	668	***	***
40 Royalties	43671	-	-	-	-	-	-	-	*420	*734	1920	***	***
41 Net S-T cap gain less net LT loss	*2937	-	-	-	-	-	*46	-	*124	*2767	-	***	***
42 Net L-T cap gain less net ST loss	134421	-	-	-	*639	-	-	-	*115	*679	211	***	***
43 Net gain, noncapital assets	93844	-	-	-	-	-	*656	*203	*862	*106	129	***	***
44 Dividends, domestic corporations	6213	-	-	-	-	-	-	-	*305	*30	516	***	***
45 Dividends, foreign corporations	240365	-	-	-	-	-	*2996	-	*168	*170	1992	***	***
46 Other receipts	268730	-	-	-	*76	*176	2239	*1807	11855	*3877	12895	***	***
47 Total deductions	19413891	-	*79121	*70713	*85194	*134262	1867153	*485429	962000	1005539	690367	***	***
48 Cost of sales and operations	12646039	-	*42195	*41033	*70262	*90378	1269899	*340217	629111	737497	550076	***	***
49 Compensation of officers	244148	-	*15415	*12314	*1024	*17881	103227	*19119	24320	16532	5963	***	***
50 Repairs	390028	-	*3646	-	*3507	*384	7468	*650	4050	*2019	1735	***	***
51 Bad debts	38832	-	-	*715	*18	*312	8263	*1481	*1619	1022	1657	***	***
52 Rent paid on business property	243570	-	*4915	-	*264	*2660	10287	*2583	4916	5859	5248	***	***
53 Taxes paid	364938	-	*2904	*2891	*3158	*8418	46841	*12411	25206	33686	8622	***	***
54 Interest paid	430731	-	-	-	*536	*649	20950	*4582	10866	16965	8344	***	***
55 Contributions or gifts	8963	-	*58	-	-	-	606	*18	*417	*296	252	***	***
56 Amortization	20103	-	-	-	-	-	2161	*212	*1670	*6109	1906	***	***
57 Depreciation	660971	-	*110	*514	*164	*1764	33962	*14327	33619	28162	13383	***	***
58 Depletion	*385	-	-	-	-	-	-	-	*8	-	-	***	***
59 Advertising	289607	-	*327	*778	*334	*447	14544	*4950	6598	*10003	7608	***	***
60 Pension, prof sh, stock, annuity	168272	-	-	-	-	-	*8747	*1961	8033	*3351	5789	***	***
61 Employee benefit programs	582224	-	*2219	*2651	*1174	*4761	23228	*7997	16960	*23639	9661	***	***
62 Net loss, noncapital assets	6697	-	-	-	-	-	*324	-	*116	*1114	598	***	***
63 Other deductions	3318385	-	*7334	*9818	*4755	*6608	316647	*74920	194492	119285	69526	***	***
64 Total receipts less total deducts	1453821	-	*2480	*3442	*45	*19560	77202	*40425	87939	93119	44585	***	***
65 Const taxable inc frm rel frn corps	*176485	-	-	-	-	-	-	-	*90	*50	-	***	***
66 Net income, total	1629227	-	*2480	*3442	*45	*19560	77202	*40425	87553	93127	44171	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	157079	-	-	*3442	-	*16889	*32775	*31098	*46866	26007	-	***	***
70 Statutory special deductions, total	53358	-	*1733	-	-	*-0	*10335	*657	*14082	*1887	2455	***	***
71 Net operating loss deduction	31390	-	*1733	-	-	*-0	*7339	*657	*13900	*1884	66	***	***
72 Dividends received deduction	21969	-	-	-	-	-	*2996	-	*182	*3	2389	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1418805	-	*746	-	*45	*2670	34092	*8686	*26604	*65233	41716	***	***
75 Income tax before credits, total	488986	-	*112	-	*7	*451	11182	*2924	10116	*22309	14743	***	***
76 Regular tax	480027	-	*112	-	*7	*451	9882	*2924	*9027	*22179	14183	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	7052	-	-	-	-	-	*1300	-	*955	*67	509	***	***
80 Environmental tax	1790	-	-	-	-	-	-	-	*17	*63	51	***	***
81 Foreign tax credit	169033	-	-	-	-	-	-	-	*107	*207	290	***	***
82 U.S. Possessions tax credit	588	-	-	-	-	-	248	339	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	23	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	2646	-	-	-	*7	-	*247	*477	*32	*220	90	***	***
86 Prior year minimum tax credit	*18205	-	-	-	-	-	*244	-	*150	*145	466	***	***
87 Income tax after credits, total	298491	-	*112	-	-	*451	10444	*2108	9828	*21737	13897	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3070
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6210	*184	*1342	*889	1044	913	1225	269	210	67	41	***	***
2 Total assets	22523274	-	*68882	*138521	409222	663987	3006259	1984008	3301370	2330223	2848649	***	***
3 Cash	1212242	-	*5570	*23703	61940	102851	215803	109630	214143	154274	132216	***	***
4 Notes and accounts receivable	5095106	-	*35078	*45222	133902	196332	781924	515276	779995	509260	597610	***	***
5 Less: Allowance for bad debts	134630	-	-	-	*226	*1891	6868	10015	18590	8290	14667	***	***
6 Inventories	3974876	-	*4178	*20359	97017	121710	630703	386494	679906	415253	413263	***	***
7 Investments in govt. obligations, Total	72958	-	-	-	-	-	*3185	7247	*10952	*50326	-	***	***
8 Tax-exempt securities	*54648	-	-	-	-	-	*49991	*451	*4190	-	-	***	***
9 Other current assets	745628	-	-	*1661	*4376	18262	115204	77223	64725	146725	69361	***	***
10 Loans to stockholders	163762	-	-	*528	*18076	*40279	63340	*11938	9780	*1508	16805	***	***
11 Mortgage and real estate loans	*16028	-	-	-	-	-	*3756	-	*727	-	21	***	***
12 Other investments	2389826	-	-	-	*14113	*7947	56808	28309	174816	143807	331592	***	***
13 Depreciable assets	15091924	-	*62942	*152408	349500	553961	2398847	1521288	2515165	1687271	2036032	***	***
14 Less: Accumulated depreciation	8044697	-	*43447	*107171	274675	399325	1373656	761287	1348872	899699	946914	***	***
15 Depletable assets	*21679	-	-	-	-	-	-	-	*23	-	-	***	***
16 Less: Accumulated depletion	*12662	-	-	-	-	-	-	-	*7	-	-	***	***
17 Land	278490	-	*1291	*322	*3385	*8356	32874	40149	43857	28707	39722	***	***
18 Intangible assets (Amortizable)	1375372	-	*3170	*316	*1261	*7768	12975	40618	135957	69473	109599	***	***
19 Less: Accumulated amortization	409813	-	*158	*164	*436	*4059	7513	27199	26736	24079	14967	***	***
20 Other assets	632537	-	*258	*1337	*989	11795	28885	43886	61339	55690	78974	***	***
21 Total liabilities	22523274	-	*68882	*138521	409222	663987	3006259	1984008	3301370	2330223	2848649	***	***
22 Accounts payable	2778865	-	*11263	*49421	82136	102493	447884	322061	412390	299972	325012	***	***
23 Mort, notes, and bonds under 1 yr	1779608	-	*3352	*30361	*6064	54721	268910	246030	348293	219993	189162	***	***
24 Other current liabilities	2099553	-	*2708	*3860	11691	49082	242666	161115	257549	147110	214184	***	***
25 Loans from stockholders	451598	-	*8511	*7284	*36550	*7257	115046	*35278	18335	*22114	104427	***	***
26 Mort, notes, bonds, 1 yr or more	4666207	-	*18371	*17720	*57415	64821	493282	409766	683980	353580	646731	***	***
27 Other liabilities	824879	-	*-0	*-0	*30123	*1485	84062	23705	85049	45010	96094	***	***
28 Net worth	9922563	-	*24677	*29874	185243	384128	1354409	786053	1495774	1242445	1273039	***	***
29 Capital stock	1085240	-	*69241	*11129	17652	18005	108023	57566	206887	94583	179602	***	***
30 Paid-in or capital surplus	2463128	-	-	*45619	*4555	*46356	90196	91368	259892	105035	254387	***	***
31 Retained earnings, appropriated	*19067	-	-	-	-	-	-	*287	*2935	*88	2506	***	***
32 Retained earnings, unappropriate	3471009	-	*1451	*-31200	*92231	240541	645494	288223	299173	556284	632780	***	***
33 Retained earnings (S CORP)	3151662	-	*-43693	*10666	*73004	*84797	589944	378988	749382	539464	258420	***	***
34 Less: Cost of treasury stock	267543	-	*2322	*6341	*2199	*5572	79248	*30379	22495	53008	54656	***	***
35 Total receipts	38218175	*623072	*237002	*757784	1113961	1678152	6485942	4176823	5831844	3720555	3812824	***	***
36 Business receipts	37481904	*598386	*236241	*757719	1107308	1667118	6436854	4142154	5770393	3679548	3721449	***	***
37 Interest	100927	2557	-	*65	*2980	2337	6040	3854	6308	5244	12268	***	***
38 Interest on govt. obligations, State and local	10450	-	-	-	-	-	*2293	*680	*1333	*1694	2119	***	***
39 Rents	27231	-	-	-	*2176	*187	*320	*2089	2577	*138	7343	***	***
40 Royalties	105815	-	-	-	*165	-	*155	*146	*1035	*4038	5450	***	***
41 Net S-T cap gain less net LT loss	*750	-	-	-	-	-	*141	*462	*104	*18	-	***	***
42 Net L-T cap gain less net ST loss	17215	*912	-	-	-	*3	*483	*25	968	*219	1940	***	***
43 Net gain, noncapital assets	60077	*8158	*91	-	*753	*244	3128	9003	3892	1570	1868	***	***
44 Dividends, domestic corporations	6317	2505	-	-	-	-	*1	*94	*399	*359	502	***	***
45 Dividends, foreign corporations	56850	-	-	-	-	-	*711	*263	*221	2668	1902	***	***
46 Other receipts	350639	*10555	*670	-	*580	8263	35818	18054	44616	25058	57982	***	***
47 Total deductions	35949609	*575495	*213413	*732820	1061798	1595974	6160492	3959933	5404206	3402153	3572607	***	***
48 Cost of sales and operations	25246143	*477078	*105415	*462220	740680	1006235	4375102	3025207	4014938	2509052	2536453	***	***
49 Compensation of officers	1038971	*4635	*25851	*59502	69793	155933	311203	102541	153062	51408	53883	***	***
50 Repairs	178127	*359	*3070	*17308	8202	8572	21657	12008	20996	17417	15604	***	***
51 Bad debts	90794	*849	*1215	-	*3450	6777	14203	11533	11632	6182	6224	***	***
52 Rent paid on business property	336070	*886	*9896	*17829	16706	24599	69981	17772	35503	25869	21405	***	***
53 Taxes paid	872263	*6877	*9797	*23510	33046	52407	184876	81807	123613	78695	83994	***	***
54 Interest paid	612702	*8202	*3149	*4045	9445	12402	77751	58074	77398	45729	67257	***	***
55 Contributions or gifts	13058	111	-	*12	*20	488	1634	912	2473	1933	1876	***	***
56 Amortization	106946	89	*65	*63	*16	*509	2648	4864	8386	6766	10499	***	***
57 Depreciation	1210270	*27898	*8039	*11475	15826	46275	199962	105589	203719	137620	170325	***	***
58 Depletion	*4679	-	-	-	-	-	-	*14	-	-	2614	***	***
59 Advertising	332455	*85	*324	*2064	8504	8995	41938	27264	33559	15156	31165	***	***
60 Pension, prof sh, stock, annuity	171675	98	-	-	*530	*2143	30010	11242	32544	26724	28325	***	***
61 Employee benefit programs	587989	*1328	*1336	*13740	*13154	21231	86379	63334	81916	61562	57445	***	***
62 Net loss, noncapital assets	20120	-	-	-	-	*317	1038	*885	317	*239	1901	***	***
63 Other deductions	5127349	*47000	*45255	*121053	142427	249092	742108	436886	604150	417803	483637	***	***
64 Total receipts less total deducts	2268566	*47578	*23589	*24964	52163	82179	325451	216891	427638	318403	240217	***	***
65 Const taxable inc frm rel frn corps	*43111	-	-	-	-	-	-	-	*31	2186	197	***	***
66 Net income, total	2301227	*47578	*23589	*24964	52163	82179	323158	216211	426337	318894	238294	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1066772	*8724	*12360	*21606	*26177	*29428	142766	131616	247911	172968	72304	***	***
70 Statutory special deductions, total	145540	*17041	*6581	*2447	*16954	*1499	23789	20417	25285	*3354	13254	***	***
71 Net operating loss deduction	133964	*14536	*6581	*2447	*16954	*1499	23078	*20088	24852	*3113	11573	***	***
72 Dividends received deduction	11576	2505	-	-	-	-	*712	*329	*432	*241	1681	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1089564	21813	*4648	*911	*9032	51252	156692	64190	153141	142572	152736	***	***
75 Income tax before credits, total	372278	7446	*697	*137	*2041	12289	50772	22078	52948	49431	56205	***	***
76 Regular tax	358653	7416	*697	*137	*1826	12196	49430	21534	51642	48481	51943	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	*17	-	-	-	-	-	*8	-	-	-	9	***	***
79 Alternative minimum tax	11292	-	-	-	*215	*93	*1335	*544	1361	*830	4060	***	***
80 Environmental tax	842	29	-	-	-	-	-	-	66	104	192	***	***
81 Foreign tax credit	52328	-	-	-	-	-	*2	*73	*430	*2819	632	***	***
82 U.S. Possessions tax credit	13145	955	-	-	118	86	750	659	3930	6647	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	5202	8	-	-	-	*302	*1315	*197	*412	*1211	1102	***	***
86 Prior year minimum tax credit	4004	271	-	-	-	-	*252	*25	*446	*524	852	***	***
87 Income tax after credits, total	297598	6212	*697	*137	*1923	11901	48453	21123	47729	38230	53618	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 20
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1268	*31	*609	-	*194	*161	176	*37	*16	23	9	***	***
2 Total assets	16915904	-	*50270	-	*75888	*119156	402946	*270440	*220686	751130	590215	***	***
3 Cash	362705	-	*14525	-	*13803	*18141	21988	*9880	*16151	65696	35473	***	***
4 Notes and accounts receivable	4215656	-	*7459	-	*23194	*24632	127556	*79984	*65767	229182	175882	***	***
5 Less: Allowance for bad debts	51802	-	-	-	-	-	*678	*1022	*2535	*15952	4564	***	***
6 Inventories	2772984	-	*7678	-	*18932	*27996	195672	*102925	*67809	238389	195142	***	***
7 Investments in govt. obligations, Total	*35874	-	-	-	-	-	-	-	-	*6827	-	***	***
8 Tax-exempt securities	16262	-	-	-	-	-	-	-	-	-	-	***	***
9 Other current assets	653082	-	*24	-	-	*11316	*9748	*9667	*11884	51349	16787	***	***
10 Loans to stockholders	*9549	-	-	-	-	*122	*429	*386	-	-	14	***	***
11 Mortgage and real estate loans	592	-	-	-	-	-	-	-	-	-	-	***	***
12 Other investments	594903	-	*19750	-	-	*6912	*4176	*13630	*41924	*53122	26834	***	***
13 Depreciable assets	5389273	-	*7914	-	*20410	*28738	94958	*89990	*52149	210394	146432	***	***
14 Less: Accumulated depreciation	3041379	-	*7107	-	*4965	*14802	59248	*57636	*35937	120039	83505	***	***
15 Depletable assets	*1064	-	-	-	-	-	*474	-	-	-	-	***	***
16 Less: Accumulated depletion	*65	-	-	-	-	-	*65	-	-	-	-	***	***
17 Land	5221578	-	-	-	-	-	*817	*797	*2150	7842	4431	***	***
18 Intangible assets (Amortizable)	589885	-	*36	-	*1736	*16668	*18442	*15879	*113	*16141	64124	***	***
19 Less: Accumulated amortization	149344	-	*9	-	*492	*1242	*15376	*4152	*102	*5692	17241	***	***
20 Other assets	295090	-	-	-	*3271	*674	*4053	*10113	*1312	13870	30405	***	***
21 Total liabilities	16915904	-	*50270	-	*75888	*119156	402946	*270440	*220686	751130	590215	***	***
22 Accounts payable	1283082	-	*5983	-	*11174	*33651	132955	*38488	*19043	75549	59674	***	***
23 Mort, notes, and bonds under 1 yr	502419	-	-	-	*1486	*13087	*51829	*58893	*23176	*108553	22828	***	***
24 Other current liabilities	1628694	-	*31	-	*1426	*19850	13617	*17398	*15721	43994	35708	***	***
25 Loans from stockholders	134389	-	-	-	*15190	*28	*49363	*8709	*8164	*85	52850	***	***
26 Mort, notes, bonds, 1 yr or more	6651682	-	-	-	*30226	*23119	*6851	*8500	*10167	*69482	126603	***	***
27 Other liabilities	4896992	-	-	-	-	-	*4513	*9	*5150	*16811	24169	***	***
28 Net worth	1818646	-	*44255	-	*16386	*29420	143818	*138443	*139266	436657	268383	***	***
29 Capital stock	891374	-	*13248	-	*4884	*6670	31711	*25576	*5710	32930	27726	***	***
30 Paid-in or capital surplus	577975	-	-	-	*3370	-	*16813	*5700	*13033	*87018	34390	***	***
31 Retained earnings, appropriated	122	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	96473	-	*15466	-	*18325	*3140	*49078	*48067	*92980	*186535	200634	***	***
33 Retained earnings (S CORP)	500259	-	*18629	-	*3369	*30928	*52999	*63191	*75857	*150549	11646	***	***
34 Less: Cost of treasury stock	247556	-	*3087	-	*13561	*11319	*6784	*4091	*48314	*20375	6013	***	***
35 Total receipts	18421227	*78351	*217078	-	*271369	*395373	1207071	*620209	*415401	1498005	1028421	***	***
36 Business receipts	17739970	*78062	*199945	-	*271320	*395322	1206825	*614609	*413783	1486127	1011106	***	***
37 Interest	312053	*11	-	-	*-0	*51	3	*298	*590	*2277	675	***	***
38 Interest on govt. obligations, State and local	4615	-	-	-	-	-	-	373	*341	*824	398	***	***
39 Rents	26008	-	-	-	-	-	12	**	-	*632	-	***	***
40 Royalties	33648	-	-	-	-	-	-	-	-	*1779	5567	***	***
41 Net S-T cap gain less net LT loss	*173	-	-	-	-	-	-	-	*11	-	-	***	***
42 Net L-T cap gain less net ST loss	52786	-	-	-	-	-	-	218	*235	*215	-	***	***
43 Net gain, noncapital assets	792	-	-	-	-	-	3	**	*-0	*161	49	***	***
44 Dividends, domestic corporations	3704	-	-	-	-	-	-	-	*78	*561	54	***	***
45 Dividends, foreign corporations	17370	-	-	-	-	-	-	-	-	-	4826	***	***
46 Other receipts	230108	*278	*17133	-	*49	-	*227	*4711	*363	5427	5747	***	***
47 Total deductions	17775901	*74891	*178035	-	*254128	*388767	1172892	*588473	*381914	1402015	966988	***	***
48 Cost of sales and operations	12187031	*57558	*119685	-	*183978	*218246	947291	*390268	*320892	968071	663326	***	***
49 Compensation of officers	303253	*1654	-	-	*15251	*34396	36477	*14716	*7523	92926	22762	***	***
50 Repairs	53829	-	*287	-	-	*2476	*865	*2366	*518	2356	5786	***	***
51 Bad debts	35259	*34	*1912	-	-	*1235	*1743	*1331	*677	3008	2359	***	***
52 Rent paid on business property	300943	*308	-	-	*7603	*20437	*8020	*11887	*538	7112	13463	***	***
53 Taxes paid	498259	*2136	*3160	-	*7232	*11197	20354	*17372	*7871	21958	20168	***	***
54 Interest paid	673141	*425	-	-	*4580	*1559	*7016	*5396	*2779	12151	23941	***	***
55 Contributions or gifts	12308	-	-	-	-	*47	*33	*90	*539	*1937	231	***	***
56 Amortization	31700	-	*7	-	*347	*1237	*3663	*1160	*148	*597	5940	***	***
57 Depreciation	329829	*545	*3037	-	*5018	*2533	8332	*5282	*2894	13286	8809	***	***
58 Depletion	94376	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	319064	*309	*151	-	*182	*14709	*3705	*7579	*4216	41713	22646	***	***
60 Pension, prof sh, stock, annuity	55182	*1047	-	-	-	-	*6188	*867	*2436	*3385	3087	***	***
61 Employee benefit programs	189987	*314	-	-	*5449	*616	*4633	*9509	*2715	*25878	13401	***	***
62 Net loss, noncapital assets	8251	-	-	-	-	-	-	*189	-	*2	341	***	***
63 Other deductions	2683488	*10561	*49796	-	*24488	*80077	124573	*120462	*28170	207638	160726	***	***
64 Total receipts less total deducts	645326	*3460	*39043	-	*17241	*6607	34179	*31736	*33488	95989	61433	***	***
65 Const taxable inc frm rel frn corps	9225	-	-	-	-	-	-	-	-	-	120	***	***
66 Net income, total	649937	*3460	*39043	-	*17241	*6607	34179	*31363	*33147	95165	61155	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	164651	*2092	*27377	-	*2625	*6184	*23631	*13746	*11424	*51479	2480	***	***
70 Statutory special deductions, total	52879	-	-	-	*14616	-	-	-	*55	*536	5142	***	***
71 Net operating loss deduction	*38196	-	-	-	*14616	-	-	-	-	*144	2890	***	***
72 Dividends received deduction	14683	-	-	-	-	-	-	-	*55	*393	2252	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	432406	*1368	*11666	-	-	*423	*10548	*17617	*21669	*43151	53533	***	***
75 Income tax before credits, total	170160	*229	*1750	-	-	*63	*3224	*5898	*7368	*14685	18307	***	***
76 Regular tax	144040	*229	*1750	-	-	*63	*3224	*5894	*7368	*14671	18201	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	24193	-	-	-	-	-	-	-	-	-	61	***	***
80 Environmental tax	587	-	-	-	-	-	-	4	-	*14	44	***	***
81 Foreign tax credit	3973	-	-	-	-	-	-	-	-	*120	772	***	***
82 U.S. Possessions tax credit	15100	-	-	-	-	-	899	1315	4584	4960	3342	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	4500	-	-	-	-	-	-	*147	-	-	135	***	***
86 Prior year minimum tax credit	2812	-	-	-	-	-	-	-	-	-	200	***	***
87 Income tax after credits, total	143776	*229	*1750	-	-	*63	*2324	*4437	*2784	*9606	13857	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3140
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	398	-	*204	-	*97	*54	3	**	*10	***	6	***	***
2	Total assets	14959547	-	*19750	-	*31528	*52554	17734	**	*118985	***	376205	***	***
3	Cash	234132	-	-	-	*6214	*11344	1012	**	*15547	***	31351	***	***
4	Notes and accounts receivable	3717476	-	-	-	*12893	-	6450	**	*30576	***	124862	***	***
5	Less: Allowance for bad debts	43512	-	-	-	-	-	16	**	*1809	***	3926	***	***
6	Inventories	2192206	-	-	-	*9223	*9613	4852	**	*44292	***	141059	***	***
7	Investments in govt. obligations, Total	*6827	-	-	-	-	-	-	-	-	***	-	***	***
8	Tax-exempt securities	23	-	-	-	-	-	-	-	-	***	-	***	***
9	Other current assets	592813	-	-	-	-	*10947	4183	**	*9868	***	13624	***	***
10	Loans to stockholders	7651	-	-	-	-	-	-	-	-	***	14	***	***
11	Mortgage and real estate loans	592	-	-	-	-	-	-	-	-	***	-	***	***
12	Other investments	428450	-	*19750	-	-	*6912	-	-	8016	***	23797	***	***
13	Depreciable assets	4778447	-	-	-	*3741	*5133	3645	**	*23618	***	77714	***	***
14	Less: Accumulated depreciation	2718851	-	-	-	*1539	*2389	2578	**	*12799	***	43678	***	***
15	Depletable assets	590	-	-	-	-	-	-	-	-	***	-	***	***
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	***	***
17	Land	5203359	-	-	-	-	-	49	**	*362	***	2955	***	***
18	Intangible assets (Amortizable)	444354	-	-	-	-	*11372	-	-	*113	***	8634	***	***
19	Less: Accumulated amortization	*105781	-	-	-	-	*377	-	-	*102	***	2627	***	***
20	Other assets	220771	-	-	-	*996	-	136	-	*1302	***	2426	***	***
21	Total liabilities	14959547	-	*19750	-	*31528	*52554	17734	**	*118985	***	376205	***	***
22	Accounts payable	982647	-	-	-	*4835	*860	411	**	*15080	***	30891	***	***
23	Mort, notes, and bonds under 1 yr	222902	-	-	-	*1486	*1800	-	-	*4631	***	18620	***	***
24	Other current liabilities	1456961	-	-	-	*369	*17694	704	**	*8333	***	20328	***	***
25	Loans from stockholders	*68040	-	-	-	*15190	-	-	-	-	***	52850	***	***
26	Mort, notes, bonds, 1 yr or more	6357062	-	-	-	-	*20926	-	-	*9619	***	27723	***	***
27	Other liabilities	4805298	-	-	-	-	-	-	-	*3354	***	6002	***	***
28	Net worth	1066638	-	*19750	-	*9648	*11274	16619	**	*77968	***	219791	***	***
29	Capital stock	764636	-	*715	-	*4884	*1401	249	**	*5227	***	2680	***	***
30	Paid-in or capital surplus	488540	-	-	-	-	-	6341	**	*12358	***	31428	***	***
31	Retained earnings, appropriated	122	-	-	-	-	-	-	-	-	***	-	***	***
32	Retained earnings, unappropriate	-266747	-	-	-	*18325	-	10029	**	*85095	***	179985	***	***
33	Retained earnings (S CORP)	*310796	-	*19035	-	-	*21191	-	-	*23602	***	11646	***	***
34	Less: Cost of treasury stock	-230709	-	-	-	*13561	*11319	-	-	*48314	***	5948	***	***
35	Total receipts	14110785	-	*17133	-	*118470	*79343	36258	**	*244996	***	645370	***	***
36	Business receipts	13496554	-	-	-	*118421	*79343	36228	**	*243933	***	634428	***	***
37	Interest	305790	-	-	-	*-0	-	3	**	*564	***	414	***	***
38	Interest on govt. obligations, State and local	*2289	-	-	-	-	-	-	-	-	***	398	***	***
39	Rents	*23260	-	-	-	-	-	12	**	-	***	-	***	***
40	Royalties	32546	-	-	-	-	-	-	-	-	***	5567	***	***
41	Net S-T cap gain less net LT loss	*11	-	-	-	-	-	-	-	*11	***	-	***	***
42	Net L-T cap gain less net ST loss	*52222	-	-	-	-	-	-	-	*235	***	-	***	***
43	Net gain, noncapital assets	677	-	-	-	-	-	3	**	*-0	***	49	***	***
44	Dividends, domestic corporations	*2595	-	-	-	-	-	-	-	*78	***	3	***	***
45	Dividends, foreign corporations	12505	-	-	-	-	-	-	-	-	***	2617	***	***
46	Other receipts	182334	-	*17133	-	*49	-	12	**	*174	***	1894	***	***
47	Total deductions	13665876	-	-	-	*103854	*78980	33609	**	*216934	***	600896	***	***
48	Cost of sales and operations	9224522	-	-	-	*79610	*50797	30421	**	*178178	***	403494	***	***
49	Compensation of officers	120426	-	-	-	*2529	*11905	187	**	*4440	***	19511	***	***
50	Repairs	41279	-	-	-	-	*1000	14	**	*518	***	1169	***	***
51	Bad debts	26339	-	-	-	-	-	-	-	*542	***	2105	***	***
52	Rent paid on business property	250045	-	-	-	*3401	*1617	187	**	*489	***	12089	***	***
53	Taxes paid	412657	-	-	-	*3285	*3188	929	**	*4224	***	13684	***	***
54	Interest paid	625641	-	-	-	*1938	*40	5	-	*1299	***	10771	***	***
55	Contributions or gifts	11155	-	-	-	-	-	1	**	*80	***	86	***	***
56	Amortization	19378	-	-	-	-	*377	1	**	*145	***	776	***	***
57	Depreciation	281754	-	-	-	*657	*618	223	**	*2096	***	5253	***	***
58	Depletion	94376	-	-	-	-	-	-	-	-	***	-	***	***
59	Advertising	277389	-	-	-	-	*1900	-	-	*4128	***	19525	***	***
60	Pension, prof sh, stock, annuity	38935	-	-	-	-	-	-	-	*1669	***	272	***	***
61	Employee benefit programs	152104	-	-	-	*1404	-	519	**	885	***	9070	***	***
62	Net loss, noncapital assets	*8029	-	-	-	-	-	-	-	-	***	310	***	***
63	Other deductions	2081847	-	-	-	*11030	*7537	1122	**	*18242	***	102781	***	***
64	Total receipts less total deducts	444908	-	*17133	-	*14616	*363	2649	**	*28062	***	44473	***	***
65	Const taxable inc frm rel frn corps	9225	-	-	-	-	-	-	-	-	***	120	***	***
66	Net income, total	451844	-	*17133	-	*14616	*363	2649	**	*28062	***	44195	***	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	***
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	***
69	Net income, Form 1120S	*102597	-	*17133	-	-	*363	-	-	*10466	***	2480	***	***
70	Statutory special deductions, total	44444	-	-	-	*14616	-	-	-	*55	***	2	***	***
71	Net operating loss deduction	*35162	-	-	-	*14616	-	-	-	-	***	-	***	***
72	Dividends received deduction	9281	-	-	-	-	-	-	-	*55	***	2	***	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	***
74	Income subject to tax	304803	-	-	-	-	-	2649	**	*17541	***	41713	***	***
75	Income tax before credits, total	128726	-	-	-	-	-	901	**	*5965	***	14212	***	***
76	Regular tax	103646	-	-	-	-	-	901	**	*5965	***	14182	***	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	***
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	***
79	Alternative minimum tax	23251	-	-	-	-	-	-	-	-	***	-	***	***
80	Environmental tax	489	-	-	-	-	-	-	-	-	***	30	***	***
81	Foreign tax credit	3824	-	-	-	-	-	-	-	-	***	772	***	***
82	U.S. Possessions tax credit	8826	-	-	-	-	-	899	**	4584	***	3342	***	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	***
85	General business credit	3937	-	-	-	-	-	-	-	-	***	89	***	***
86	Prior year minimum tax credit	2612	-	-	-	-	-	-	-	-	***	-	***	***
87	Income tax after credits, total	109528	-	-	-	-	-	1	**	*1381	***	10008	***	***

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

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

MINOR INDUSTRY 3198
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	870	*31	*405	-	*96	*107	*173	*37	*7	***	3	***	-
2 Total assets	1956357	-	*30520	-	*44361	*66602	*385212	*270440	*101702	***	214009	***	-
3 Cash	128573	-	*14525	-	*7590	*6797	*20976	*9880	*604	***	4121	***	-
4 Notes and accounts receivable	498180	-	*7459	-	*10301	*24632	*121105	*79984	*35192	***	51020	***	-
5 Less: Allowance for bad debts	8290	-	-	-	-	-	*662	*1022	*726	***	638	***	-
6 Inventories	580778	-	*7678	-	*9710	*18384	*190820	*102925	*23517	***	54083	***	-
7 Investments in govt. obligations, Total	29047	-	-	-	-	-	-	-	-	***	-	***	-
8 Tax-exempt securities	16239	-	-	-	-	-	-	-	-	***	-	***	-
9 Other current assets	60268	-	*24	-	-	*370	*5565	*9667	*2016	***	3163	***	-
10 Loans to stockholders	*1898	-	-	-	-	*122	*429	*386	-	***	-	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	-	***	-
12 Other investments	166453	-	-	-	-	-	*4176	*13630	*33908	***	3038	***	-
13 Depreciable assets	610826	-	*7914	-	*16669	*23605	*91313	*89990	*28531	***	68718	***	-
14 Less: Accumulated depreciation	322528	-	*7107	-	*3427	*12413	*56670	*57636	*23137	***	39827	***	-
15 Depletable assets	*474	-	-	-	-	-	*474	-	-	***	-	***	-
16 Less: Accumulated depletion	*65	-	-	-	-	-	*65	-	-	***	-	***	-
17 Land	18219	-	-	-	-	-	*768	*797	*1788	***	1477	***	-
18 Intangible assets (Amortizable)	145531	-	*36	-	*1736	*5295	*18442	*15879	-	***	55490	***	-
19 Less: Accumulated amortization	43564	-	*9	-	*492	*865	*15376	*4152	-	***	14614	***	-
20 Other assets	74319	-	-	-	*2275	*674	*3917	*10113	*10	***	27978	***	-
21 Total liabilities	1956357	-	*30520	-	*44361	*66602	*385212	*270440	*101702	***	214009	***	-
22 Accounts payable	300435	-	*5983	-	*6339	*32791	*132545	*38488	*3963	***	28783	***	-
23 Mort, notes, and bonds under 1 yr	279518	-	-	-	-	*11287	*51829	*58893	*18545	***	4207	***	-
24 Other current liabilities	171733	-	*31	-	*1057	*2156	*12913	*17398	*7389	***	15380	***	-
25 Loans from stockholders	66349	-	-	-	-	*28	*49363	*8709	*8164	***	-	***	-
26 Mort, notes, bonds, 1 yr or more	294620	-	-	-	*30226	*2193	*6851	*8500	*548	***	98880	***	-
27 Other liabilities	91694	-	-	-	-	-	*4513	*9	*1796	***	18167	***	-
28 Net worth	752008	-	*24505	-	*6739	*18146	*127198	*138443	*61298	***	48592	***	-
29 Capital stock	126738	-	*12533	-	-	*5269	*31462	*25576	*483	***	25046	***	-
30 Paid-in or capital surplus	89435	-	-	-	*3370	-	*10472	*5700	*675	***	2962	***	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings, unappropriate	363220	-	*15466	-	-	*3140	*39049	*48067	*7885	***	20649	***	-
33 Retained earnings (S CORP)	189462	-	*-406	-	*3369	*9737	*52999	*63191	*52255	***	-	***	-
34 Less: Cost of treasury stock	*16847	-	*3087	-	-	-	*6784	*4091	-	***	64	***	-
35 Total receipts	4310442	*78351	*199945	-	*152899	*316030	*1170813	*620209	*170406	***	383052	***	-
36 Business receipts	4243416	*78062	*199945	-	*152899	*315979	*1170597	*614609	*169850	***	376678	***	-
37 Interest	6262	*11	-	-	-	*51	-	*298	*26	***	261	***	-
38 Interest on govt. obligations, State and local	*2325	-	-	-	-	-	-	373	*341	***	-	***	-
39 Rents	*2748	-	-	-	-	-	-	-	-	***	-	***	-
40 Royalties	*1102	-	-	-	-	-	-	-	-	***	-	***	-
41 Net S-T cap gain less net LT loss	162	-	-	-	-	-	-	-	-	***	-	***	-
42 Net L-T cap gain less net ST loss	*565	-	-	-	-	-	-	218	-	***	-	***	-
43 Net gain, noncapital assets	*114	-	-	-	-	-	-	-	-	***	-	***	-
44 Dividends, domestic corporations	1110	-	-	-	-	-	-	-	-	***	50	***	-
45 Dividends, foreign corporations	4865	-	-	-	-	-	-	-	-	***	2209	***	-
46 Other receipts	47774	*278	-	-	-	-	*216	*4711	*189	***	3854	***	-
47 Total deductions	4110025	*74891	*178035	-	*150274	*309787	*1139283	*588473	*164980	***	366091	***	-
48 Cost of sales and operations	2962509	*57558	*119685	-	*104369	*167449	*916871	*390268	*142714	***	259832	***	-
49 Compensation of officers	182827	*1654	-	-	*12722	*22491	*36290	*14716	*3082	***	3251	***	-
50 Repairs	12550	-	*287	-	-	*1476	*851	*2366	-	***	4618	***	-
51 Bad debts	8920	*34	*1912	-	-	*1235	*1743	*1331	*136	***	254	***	-
52 Rent paid on business property	50899	*308	-	-	*4202	*18820	*7832	*11887	*49	***	1373	***	-
53 Taxes paid	85602	*2136	*3160	-	*3947	*8009	*19425	*17372	*3647	***	6485	***	-
54 Interest paid	47500	*425	-	-	*2642	*1519	*7011	*5396	*1480	***	13170	***	-
55 Contributions or gifts	1153	-	-	-	-	*47	*32	*90	*459	***	145	***	-
56 Amortization	12322	-	*7	-	*347	*860	*3663	*1160	*3	***	5164	***	-
57 Depreciation	48075	*545	*3037	-	*4361	*1915	*8109	*5282	*798	***	3556	***	-
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
59 Advertising	41674	*309	*151	-	*182	*12810	*3705	*7579	*88	***	3121	***	-
60 Pension, prof sh, stock, annuity	16247	*1047	-	-	-	-	*6188	*867	*767	***	2815	***	-
61 Employee benefit programs	37884	*314	-	-	*4045	*616	*4113	*9509	*1830	***	4331	***	-
62 Net loss, noncapital assets	*222	-	-	-	-	-	-	*189	-	***	31	***	-
63 Other deductions	601641	*10561	*49796	-	*13458	*72540	*123451	*120462	*9928	***	57945	***	-
64 Total receipts less total deducts	200418	*3460	*21910	-	*2625	*6243	*31530	*31736	*5426	***	16960	***	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	-	***	-
66 Net income, total	198092	*3460	*21910	-	*2625	*6243	*31530	*31363	*5085	***	16960	***	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	62054	*2092	*10244	-	*2625	*5821	*23631	*13746	*957	***	-	***	-
70 Statutory special deductions, total	*8435	-	-	-	-	-	-	-	-	***	5140	***	-
71 Net operating loss deduction	*3034	-	-	-	-	-	-	-	-	***	2890	***	-
72 Dividends received deduction	5401	-	-	-	-	-	-	-	-	***	2249	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	127603	*1368	*11666	-	-	*423	*7899	*17617	*4128	***	11821	***	-
75 Income tax before credits, total	41434	*229	*1750	-	-	*63	*2323	*5898	*1404	***	4094	***	-
76 Regular tax	40394	*229	*1750	-	-	*63	*2323	*5894	*1404	***	4019	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	942	-	-	-	-	-	-	-	-	***	61	***	-
80 Environmental tax	98	-	-	-	-	-	-	4	-	***	14	***	-
81 Foreign tax credit	*149	-	-	-	-	-	-	-	-	***	-	***	-
82 U.S. Possessions tax credit	6275	-	-	-	-	-	-	1315	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	*562	-	-	-	-	-	-	*147	-	***	45	***	-
86 Prior year minimum tax credit	200	-	-	-	-	-	-	-	-	***	200	***	-
87 Income tax after credits, total	34248	*229	*1750	-	-	*63	*2323	*4437	*1404	***	3849	***	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 21
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5590	***	*1167	*847	967	853	1314	195	131	***	21	16	16
2 Total assets	32537910	***	*58230	*118217	335837	540694	3131194	1381388	1914268	***	1625752	2543180	18705466
3 Cash	1391111	***	*23390	*20433	*48087	56007	400555	129222	165526	***	89806	98667	225294
4 Notes and accounts receivable	5633763	***	*10018	*32723	96614	149444	808573	268387	437263	***	276350	377943	2777468
5 Less: Allowance for bad debts	210917	***	-	-	*267	-	7075	4288	11409	***	6690	20034	146657
6 Inventories	3497546	***	*10309	*21110	*52919	118996	463701	191977	359482	***	210209	379271	1288304
7 Investments in govt. obligations, Total	110318	***	-	-	-	-	*24873	*33919	*8950	***	7614	894	-
8 Tax-exempt securities	47856	***	-	-	-	-	*3764	*2554	*747	***	36779	-	3235
9 Other current assets	1164788	***	-	*1201	*5002	8908	121600	67091	37083	***	65242	80629	672410
10 Loans to stockholders	95133	***	*879	*10931	*4114	*6235	18533	*5191	*14054	***	2947	285	21573
11 Mortgage and real estate loans	14123	***	-	-	-	*7206	*4252	-	*1898	***	88	333	-
12 Other investments	6753212	***	*5171	*958	*4427	*9545	80692	138327	137191	***	265998	155766	5786668
13 Depreciable assets	24382540	***	*21594	*70363	474164	612978	2700171	1193761	1426441	***	1212603	2002297	12820235
14 Less: Accumulated depreciation	14188855	***	*16257	*54205	366306	450126	1762028	815276	823416	***	656440	939538	7175359
15 Depletable assets	596801	***	-	-	-	-	*46118	*40005	*11221	***	15024	43953	391541
16 Less: Accumulated depletion	87264	***	-	-	-	-	*5776	*17616	*2943	***	3766	7353	35340
17 Land	1117863	***	-	*6741	*6418	*17240	145012	68134	74227	***	51804	49802	589815
18 Intangible assets (Amortizable)	1055266	***	-	*28626	*7157	*26006	24797	*24275	51276	***	23277	169930	654313
19 Less: Accumulated amortization	296527	***	-	*20993	*4643	*23590	13705	*3010	21009	***	11259	42236	136192
20 Other assets	1461151	***	*3126	*328	*8151	*1846	77138	58735	47685	***	46167	192571	968160
21 Total liabilities	32537910	***	*58230	*118217	335837	540694	3131194	1381388	1914268	***	1625752	2543180	18705466
22 Accounts payable	2344196	***	*2363	*10740	*37875	74164	402654	146980	170850	***	115045	182108	1049431
23 Mort, notes, and bonds under 1 yr	1834883	***	-	-	*38347	57416	493292	123405	180698	***	88667	110807	583261
24 Other current liabilities	2076773	***	*799	*501	*24106	15281	229656	85539	100557	***	93322	128425	1214955
25 Loans from stockholders	354055	***	*7217	*13098	*7120	*26484	85388	*21405	*57664	***	15018	50200	69842
26 Mort, notes, bonds, 1 yr or more	7074034	***	-	*27790	*87239	119869	410084	150250	294044	***	244647	847423	4516795
27 Other liabilities	3234147	***	*370	*-0	*8441	*8691	31106	70986	56270	***	93895	168440	2731892
28 Net worth	15619822	***	*47480	*66087	132709	238788	1479014	782823	1054184	***	975159	1055777	8539290
29 Capital stock	1525216	***	*27287	*14636	*10857	18008	244660	48788	101672	***	100635	77571	785572
30 Paid-in or capital surplus	5749480	***	*1732	-	*37576	*15067	123969	35581	167137	***	185758	659890	4340774
31 Retained earnings, appropriated	*103025	***	-	-	-	-	-	-	*16909	***	-	-	86001
32 Retained earnings, unappropriate	8468872	***	*19260	*52628	*59242	163484	557953	554762	407570	***	559054	313955	5158646
33 Retained earnings (S CORP)	1892285	***	*-799	*-1177	*29078	*77675	635451	*169147	390174	***	131747	41559	-
34 Less: Cost of treasury stock	2119055	***	-	-	*4044	*35446	83017	*25455	*29279	***	2035	37197	1831702
35 Total receipts	36706620	***	*274417	*345189	888814	1416404	6412522	2008094	2918743	***	1906280	2761089	14335351
36 Business receipts	35293301	***	*249000	*330191	867870	1387273	6278660	1959554	2860293	***	1842457	2687906	13496905
37 Interest	193760	***	*307	*512	*1039	*1824	16615	6505	6759	***	14003	20337	97072
38 Interest on govt. obligations, State and local	5193	***	-	-	-	-	*492	*1058	*556	***	2377	399	184
39 Rents	93119	***	*44	*741	*240	-	*11541	*562	*19209	***	1380	3107	53278
40 Royalties	274515	***	-	-	-	-	*22	*98	*242	***	451	3235	270202
41 Net S-T cap gain less net LT loss	*797	***	-	-	-	-	*183	*17	-	***	65	-	531
42 Net L-T cap gain less net ST loss	60839	***	*2867	*6552	-	*467	*11051	*2074	*826	***	4352	14727	8166
43 Net gain, noncapital assets	112829	***	*18804	*6447	*2937	*910	20332	*594	4762	***	3753	11304	22477
44 Dividends, domestic corporations	64327	***	-	-	-	-	*82	*1362	*1622	***	2040	169	52913
45 Dividends, foreign corporations	135981	***	-	-	-	-	*5	-	-	***	2434	773	130443
46 Other receipts	471959	***	*3394	*748	*16726	25928	73540	36269	24474	***	32967	19132	203181
47 Total deductions	34267882	***	*250011	*335399	822570	1346683	5993671	1875965	2750212	***	1732325	2631745	13357667
48 Cost of sales and operations	21951111	***	*73392	*172979	486429	969969	4103063	1333064	2029857	***	1275492	1725524	7470294
49 Compensation of officers	665458	***	*7396	*32324	*55105	38357	241449	47384	54176	***	26404	26242	93193
50 Repairs	662822	***	*2470	*3214	*22587	15262	79623	7482	17372	***	12972	29205	463231
51 Bad debts	146305	***	*721	*8587	*2198	6530	24628	12515	9184	***	2668	5102	66722
52 Rent paid on business property	353834	***	*19103	*6147	*2473	27318	49774	11612	12941	***	6045	24655	176063
53 Taxes paid	952296	***	*10810	*12817	31187	43669	170756	55487	55013	***	49486	74062	367635
54 Interest paid	794935	***	*3505	*2941	*16203	16825	80093	21337	43078	***	35932	85236	411628
55 Contributions or gifts	24054	***	*43	*11	*50	*339	1989	1446	1478	***	1763	2287	12940
56 Amortization	93024	***	-	*5930	*1289	*4782	6375	*2009	6488	***	2938	14493	41015
57 Depreciation	1357948	***	*5412	*6061	*27194	44014	187881	63700	108089	***	93890	134452	544752
58 Depletion	82067	***	-	-	-	-	*3325	*2557	7664	***	5652	12405	32916
59 Advertising	220476	***	*3989	*3522	*2755	4715	32221	6980	14204	***	8828	30509	98295
60 Pension, prof sh, stock, annuity	235538	***	-	-	*2159	*3243	45820	10780	9585	***	10244	20921	114696
61 Employee benefit programs	742747	***	*2644	*2919	*12106	15518	70822	24608	27269	***	30322	80311	414090
62 Net loss, noncapital assets	11209	***	-	-	-	*119	*747	*439	2028	***	527	1878	4887
63 Other deductions	5974059	***	*120527	*77948	160836	156023	895105	274564	351788	***	169163	364464	3045311
64 Total receipts less total deducts	2438738	***	*24406	*9790	66244	69721	418851	132129	168530	***	173956	129344	977684
65 Const taxable inc frm rel frn corps	*116463	***	-	-	-	-	-	-	-	***	546	-	115857
66 Net income, total	2550007	***	*24406	*9790	66244	69721	418359	131070	167975	***	172125	128945	1093358
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	-	-	-
68 Net income, Form 1120F	11830	***	-	-	-	-	-	-	-	***	-	-	-
69 Net income, Form 1120S	549476	***	*1469	*2580	*22384	*49751	241995	*25216	66452	***	31593	26620	-
70 Statutory special deductions, total	288534	***	*14505	*4267	*16307	*8648	29783	*14140	*24845	***	14401	33018	80735
71 Net operating loss deduction	219669	***	*14505	*4267	*16307	*8648	29720	*13187	*23552	***	11459	32150	25136
72 Dividends received deduction	68865	***	-	-	-	-	*62	*954	*1292	***	2942	867	55599
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	-
74 Income subject to tax	1714870	***	*8431	*2944	*27552	*11322	146582	91714	78799	***	126821	69307	1012623
75 Income tax before credits, total	596908	***	*1364	*441	*7542	*2119	45896	31162	28214	***	43980	27005	357953
76 Regular tax	572529	***	*1364	*441	*7542	*1752	45567	30889	26796	***	43149	23564	344292
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	-	-	-
78 Recapture of investment credit	6	***	-	-	-	-	-	-	-	***	-	3	3
79 Alternative minimum tax	22703	***	-	-	-	*367	*327	*254	*1401	***	672	3318	12113
80 Environmental tax	2027	***	-	-	-	-	1	*19	*17	***	159	119	1546
81 Foreign tax credit	93983	***	-	-	-	-	*1	-	-	***	633	175	93084
82 U.S. Possessions tax credit	8227	***	-	-	-	-	1042	844	1277	***	5063	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	***	-	-	-
84 Nonconventional source fuel credit	9	***	-	-	-	-	-	-	-	***	-0	-	9
85 General business credit	11926	***	-	-	*175	*68	*1320	-	*128	***	1248	931	5159
86 Prior year minimum tax credit	4406	***	-	-	-	*128	*453	-	*701	***	548	1212	520
87 Income tax after credits, total	478357	***	*1364	*441	*7368	*1923	43080	30318	26108	***	36487	24687	259182

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3225
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	662	***	-	*218	***	*106	*165	*17	*29	*5	***	3	6
2 Total assets	15243275	-	-	*46515	***	*60726	*327002	*142844	*488349	*240863	***	390720	13216755
3 Cash	235428	-	-	*8283	***	*11579	*22328	*16168	*18078	*2086	***	20159	88675
4 Notes and accounts receivable	2607098	-	-	*10123	***	*28004	*78422	*34259	*121744	*57980	***	48105	2185846
5 Less: Allowance for bad debts	119107	-	-	-	***	-	*557	-	*2775	*2768	***	970	111233
6 Inventories	1246671	-	-	*9310	***	*15239	*84353	*18762	*92956	*40589	***	58927	888134
7 Investments in govt. obligations, Total	-	-	-	-	***	-	-	-	-	-	***	-	-
8 Tax-exempt securities	*144	-	-	-	***	-	-	-	*144	-	***	-	-
9 Other current assets	514237	-	-	*1201	***	*539	*8745	*3563	*7541	*17453	***	13676	449631
10 Loans to stockholders	*20925	-	-	*4856	***	*561	*984	-	-	-	***	-	14523
11 Mortgage and real estate loans	*1610	-	-	-	***	-	*1610	-	-	-	***	-	-
12 Other investments	4711668	-	-	-	***	*1417	*15117	*14303	*65051	*11548	***	10678	4577368
13 Depreciable assets	10900704	-	-	*14431	***	*12359	*193959	*63658	*299222	*166021	***	325572	9446796
14 Less: Accumulated depreciation	6166332	-	-	*9650	***	*9534	*89544	*20835	*140004	*63186	***	131119	5490079
15 Depletable assets	11951	-	-	-	***	-	-	-	-	-	***	-	11951
16 Less: Accumulated depletion	8309	-	-	-	***	-	-	-	-	-	***	-	8309
17 Land	179337	-	-	-	***	-	*7606	*9836	*15074	*1035	***	3961	140211
18 Intangible assets (Amortizable)	477089	-	-	*28626	***	-	*3443	-	*13805	*20664	***	12649	397901
19 Less: Accumulated amortization	167433	-	-	*20993	***	-	*1576	-	*7635	*10752	***	3490	122988
20 Other assets	797594	-	-	*328	***	*563	*2110	*3130	*5148	*196	***	32572	748328
21 Total liabilities	15243275	-	-	*46515	***	*60726	*327002	*142844	*488349	*240863	***	390720	13216755
22 Accounts payable	989364	-	-	*6280	***	*9177	*32618	*18757	*60475	*19447	***	33923	782280
23 Mort, notes, and bonds under 1 yr	534250	-	-	-	***	*5937	*32657	*903	*48049	*25494	***	1004	413527
24 Other current liabilities	1035034	-	-	*501	***	*4551	*24307	*4544	*29310	*30418	***	22502	904898
25 Loans from stockholders	103955	-	-	*13098	***	*4667	*21720	*5515	*42927	*142	***	-	9776
26 Mort, notes, bonds, 1 yr or more	3470013	-	-	*27790	***	*3388	*50926	*10417	*87216	*56266	***	111350	3074042
27 Other liabilities	2204032	-	-	-	***	-	*918	*3884	*24399	*3950	***	14381	2144317
28 Net worth	6906627	-	-	*-1155	***	*33006	*163854	*98823	*195973	*105146	***	207561	5887916
29 Capital stock	524880	-	-	*22	***	*1064	*15592	*1142	*26652	*2653	***	13210	415849
30 Paid-in or capital surplus	2867931	-	-	-	***	-	*1430	*13016	*75786	21549	***	115558	2613669
31 Retained earnings, appropriated	82101	-	-	-	***	-	-	-	-	-	***	-	82101
32 Retained earnings, unappropriate	4884883	-	-	-	***	*15729	*57957	*90279	*24416	2776	***	50021	4560344
33 Retained earnings (S CORP)	352679	-	-	*-1177	***	*16213	*92272	-	*69119	*78169	***	41559	-
34 Less: Cost of treasury stock	*1805846	-	-	-	***	-	*3398	*5614	-	-	***	12788	1784046
35 Total receipts	14567686	***	-	*193373	***	*158969	*704763	*204935	*990808	*452014	***	634185	10845548
36 Business receipts	13792187	***	-	*192953	***	*158045	*701407	*196712	*985791	*451325	***	613440	10112387
37 Interest	65000	***	-	-	***	*304	*460	*1148	*854	84	***	933	60244
38 Interest on govt. obligations, State and local	*458	-	-	-	***	-	*233	*3	*32	-	***	148	41
39 Rents	49845	-	-	-	***	-	*44	*40	*579	-	***	505	48677
40 Royalties	*266864	-	-	-	***	-	-	-	*202	-	***	2126	264537
41 Net S-T cap gain less net LT loss	-	-	-	-	***	-	-	-	-	-	***	-	-
42 Net L-T cap gain less net ST loss	*6946	-	-	-	***	-	-	*31	*310	24	***	-	6581
43 Net gain, noncapital assets	28292	-	-	*420	***	-	*31	*228	*28	*17	***	9813	17675
44 Dividends, domestic corporations	*52547	***	-	-	***	-	*71	-	-	-	***	-	52415
45 Dividends, foreign corporations	*131204	-	-	-	***	-	*5	-	-	66	***	78	129640
46 Other receipts	174342	***	-	-	***	*620	*2513	*6773	*3012	*499	***	7143	153352
47 Total deductions	13396574	***	-	*190793	***	*154010	*654354	*170144	*947900	*430701	***	588831	9943022
48 Cost of sales and operations	7698437	***	-	*85508	***	*101519	*458396	*99966	*806801	*311402	***	430698	5175300
49 Compensation of officers	180874	***	-	*22325	***	*9253	*37837	*7077	*7493	*4746	***	6803	76751
50 Repairs	418471	***	-	*1478	***	*1496	*937	*35	*984	*1743	***	1114	408532
51 Bad debts	64719	-	-	-	***	*3510	*1014	*4166	*1625	*731	***	104	53473
52 Rent paid on business property	177092	-	-	*4743	***	*7872	*4964	*2372	*1547	*5174	***	2924	147024
53 Taxes paid	357371	***	-	*5088	***	*4485	*17443	*5620	*12671	*11795	***	14518	273632
54 Interest paid	349436	***	-	*2941	***	*839	*7937	*1773	*12441	*8067	***	10895	301352
55 Contributions or gifts	13490	***	-	-	***	-	*17	*557	*160	43	***	252	12385
56 Amortization	51324	-	-	*5930	***	*28	*497	*802	*2447	*2993	***	1731	36831
57 Depreciation	501687	***	-	*1140	***	*992	*16983	*4291	*27228	*22007	***	36173	369934
58 Depletion	3015	-	-	-	***	-	-	-	-	-	***	-	3015
59 Advertising	112967	-	-	*3101	***	*868	*5250	*662	*2539	*3471	***	1549	90885
60 Pension, prof sh, stock, annuity	115560	***	-	-	***	-	*6391	*1697	*1337	*3433	***	4907	96047
61 Employee benefit programs	354641	***	-	*16	***	-	*8462	*2240	*7640	*6996	***	9922	307663
62 Net loss, noncapital assets	3387	-	-	-	***	-	*247	*77	*1448	-	***	155	991
63 Other deductions	2994104	***	-	*58524	***	*23149	*87979	*38809	*61539	*48099	***	67088	2589208
64 Total receipts less total deducts	1171111	***	-	*2580	***	*4959	*50409	*34791	*42908	*21313	***	45354	902526
65 Const taxable inc frm rel frn corps	114301	-	-	-	***	-	-	-	-	-	***	-	114301
66 Net income, total	1284954	***	-	*2580	***	*4959	*50176	*34788	*42876	*21313	***	45207	1016786
67 Net income, Form 1120-A	-	-	-	-	***	-	-	-	-	-	***	-	-
68 Net income, Form 1120F	-	-	-	-	***	-	-	-	-	-	***	-	-
69 Net income, Form 1120S	117946	-	-	*2580	***	*3493	*42512	-	*5876	*11668	***	26620	-
70 Statutory special deductions, total	102674	***	-	-	***	-	*53	*9645	*22115	46	***	10612	57034
71 Net operating loss deduction	46617	***	-	-	***	-	-	*9645	*22115	-	***	10535	2574
72 Dividends received deduction	56058	***	-	-	***	-	*53	-	-	46	***	78	54461
73 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	***	-	-
74 Income subject to tax	1064334	***	-	-	***	*1465	*7612	*25143	*14886	9599	***	7974	959752
75 Income tax before credits, total	364906	***	-	-	***	*220	*2449	*8743	*6406	*3317	***	3092	327725
76 Regular tax	361480	***	-	-	***	*220	*2449	*8549	*5061	3264	***	2711	326316
77 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	***	-	-
78 Recapture of investment credit	3	-	-	-	***	-	-	-	-	-	***	-	3
79 Alternative minimum tax	*1925	-	-	-	***	-	-	*191	*1341	-	***	371	22
80 Environmental tax	1457	***	-	-	***	-	-	*3	*3	11	***	10	1384
81 Foreign tax credit	*93198	-	-	-	***	-	*1	-	-	7	***	112	93080
82 U.S. Possessions tax credit	2121	-	-	-	***	-	-	844	1277	-	***	-	-
83 Orphan drug credit	-	-	-	-	***	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	***	-	-
85 General business credit	6120	-	-	-	***	-	-	-	-	-	***	549	4339
86 Prior year minimum tax credit	*1023	-	-	-	***	-	-	-	*272	-	***	-	520
87 Income tax after credits, total	262444	***	-	-	***	*220	*2448	*7898	*4856	*3310	***	2431	229786

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3240 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	139	-	-	-	***	-	*20	-	**	***	**	5	3
2 Total assets	2879782	-	-	-	***	-	*104045	-	**	***	**	811349	1705444
3 Cash	76988	-	-	-	***	-	*31287	-	**	***	**	27655	9095
4 Notes and accounts receivable	277222	-	-	-	***	-	*26558	-	**	***	**	79435	130536
5 Less: Allowance for bad debts	9907	-	-	-	***	-	-	-	-	***	**	2707	6660
6 Inventories	247148	-	-	-	***	-	*790	-	**	***	**	86367	149150
7 Investments in govt. obligations, Total	-	-	-	-	***	-	-	-	-	***	-	-	-
8 Tax-exempt securities	-	-	-	-	***	-	-	-	-	***	-	-	-
9 Other current assets	63902	-	-	-	***	-	*4275	-	**	***	**	17055	35394
10 Loans to stockholders	285	-	-	-	***	-	-	-	-	***	-	285	-
11 Mortgage and real estate loans	*1222	-	-	-	***	-	*1222	-	-	***	-	-	-
12 Other investments	*415274	-	-	-	***	-	*11635	-	-	***	**	17904	306520
13 Depreciable assets	2877851	-	-	-	***	-	*155038	-	**	***	**	894580	1623064
14 Less: Accumulated depreciation	1408907	-	-	-	***	-	*128480	-	**	***	**	432034	724744
15 Depletable assets	20010	-	-	-	***	-	-	-	-	***	**	16360	2976
16 Less: Accumulated depletion	4492	-	-	-	***	-	-	-	-	***	**	4355	-
17 Land	*95257	-	-	-	***	-	*1270	-	**	***	**	13432	76480
18 Intangible assets (Amortizable)	*50224	-	-	-	***	-	-	-	-	***	-	1	49998
19 Less: Accumulated amortization	*117	-	-	-	***	-	-	-	-	***	-	-	-
20 Other assets	177823	-	-	-	***	-	*450	-	**	***	**	97370	53635
21 Total liabilities	2879782	-	-	-	***	-	*104045	-	**	***	**	811349	1705444
22 Accounts payable	136472	-	-	-	***	-	*14937	-	**	***	**	45860	65702
23 Mort, notes, and bonds under 1 yr	113214	-	-	-	***	-	*1351	-	-	***	**	27475	65366
24 Other current liabilities	125294	-	-	-	***	-	*5889	-	**	***	**	37736	70715
25 Loans from stockholders	30120	-	-	-	***	-	-	-	-	***	-	30120	-
26 Mort, notes, bonds, 1 yr or more	807400	-	-	-	***	-	*14862	-	-	***	**	252975	448012
27 Other liabilities	300383	-	-	-	***	-	-	-	-	***	**	82056	215358
28 Net worth	1366899	-	-	-	***	-	*67005	-	**	***	**	335126	840291
29 Capital stock	273734	-	-	-	***	-	*218	-	**	***	**	297	242908
30 Paid-in or capital surplus	718547	-	-	-	***	-	-	-	-	***	**	368811	294755
31 Retained earnings, appropriated	-	-	-	-	***	-	-	-	-	***	-	-	-
32 Retained earnings, unappropriate	308788	-	-	-	***	-	-	-	-	***	**	-33238	302628
33 Retained earnings (S CORP)	*66947	-	-	-	***	-	*66947	-	**	***	-	-	-
34 Less: Cost of treasury stock	*1117	-	-	-	***	-	*160	-	**	***	**	745	-
35 Total receipts	2061032	-	-	-	***	-	*226427	-	**	***	**	656375	962261
36 Business receipts	1977520	-	-	-	***	-	*224810	-	**	***	**	630648	932615
37 Interest	21071	-	-	-	***	-	-	-	-	***	**	4590	6868
38 Interest on govt. obligations, State and local	14	-	-	-	***	-	-	-	-	***	**	-	10
39 Rents	*3622	-	-	-	***	-	-	-	-	***	**	263	2645
40 Royalties	832	-	-	-	***	-	-	-	-	***	**	111	653
41 Net S-T cap gain less net LT loss	-	-	-	-	***	-	-	-	-	***	-	-	-
42 Net L-T cap gain less net ST loss	15648	-	-	-	***	-	-	-	-	***	**	14576	957
43 Net gain, noncapital assets	*3597	-	-	-	***	-	*1484	-	-	***	-	450	1396
44 Dividends, domestic corporations	523	-	-	-	***	-	-	-	-	***	**	-	498
45 Dividends, foreign corporations	-	-	-	-	***	-	-	-	-	***	-	-	-
46 Other receipts	38205	-	-	-	***	-	*133	-	**	***	**	5738	16619
47 Total deductions	1954681	-	-	-	***	-	*200577	-	**	***	**	623932	928480
48 Cost of sales and operations	1227004	-	-	-	***	-	*173086	-	**	***	**	435774	536781
49 Compensation of officers	32295	-	-	-	***	-	*6623	-	**	***	**	7101	6698
50 Repairs	64602	-	-	-	***	-	*1	-	**	***	**	20614	34410
51 Bad debts	*3597	-	-	-	***	-	*951	-	-	***	**	903	1653
52 Rent paid on business property	16869	-	-	-	***	-	*2080	-	-	***	**	2238	11158
53 Taxes paid	71149	-	-	-	***	-	*4968	-	**	***	**	24462	33471
54 Interest paid	77697	-	-	-	***	-	*1743	-	**	***	**	24117	34552
55 Contributions or gifts	674	-	-	-	***	-	-	-	-	***	**	532	120
56 Amortization	*4736	-	-	-	***	-	-	-	-	***	**	2729	1766
57 Depreciation	115194	-	-	-	***	-	*2240	-	**	***	**	38373	62988
58 Depletion	18176	-	-	-	***	-	-	-	-	***	**	8193	8771
59 Advertising	2460	-	-	-	***	-	*44	-	**	***	**	840	1284
60 Pension, prof sh, stock, annuity	10297	-	-	-	***	-	*2008	-	**	***	**	1830	3905
61 Employee benefit programs	62988	-	-	-	***	-	*564	-	**	***	**	13968	42643
62 Net loss, noncapital assets	*2094	-	-	-	***	-	-	-	-	***	**	1114	636
63 Other deductions	244848	-	-	-	***	-	*6270	-	**	***	**	41144	147643
64 Total receipts less total deducts	106351	-	-	-	***	-	*25851	-	**	***	**	32442	33782
65 Const taxable inc frm rel frn corps	-	-	-	-	***	-	-	-	-	***	-	-	-
66 Net income, total	106337	-	-	-	***	-	*25851	-	**	***	**	32442	33772
67 Net income, Form 1120-A	-	-	-	-	***	-	-	-	-	***	-	-	-
68 Net income, Form 1120F	-	-	-	-	***	-	-	-	-	***	-	-	-
69 Net income, Form 1120S	*25851	-	-	-	***	-	*25851	-	**	***	-	-	-
70 Statutory special deductions, total	*19580	-	-	-	***	-	-	-	-	***	**	10625	988
71 Net operating loss deduction	*19182	-	-	-	***	-	-	-	-	***	**	10625	609
72 Dividends received deduction	398	-	-	-	***	-	-	-	-	***	**	-	379
73 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	***	-	-	-
74 Income subject to tax	*60906	-	-	-	***	-	-	-	-	***	**	21817	32784
75 Income tax before credits, total	23537	-	-	-	***	-	-	-	-	***	**	7611	13915
76 Regular tax	*20319	-	-	-	***	-	-	-	-	***	**	7418	11147
77 Personal holding company tax	-	-	-	-	***	-	-	-	-	***	-	-	-
78 Recapture of investment credit	-	-	-	-	***	-	-	-	-	***	-	-	-
79 Alternative minimum tax	*3109	-	-	-	***	-	-	-	-	***	**	155	2708
80 Environmental tax	109	-	-	-	***	-	-	-	-	***	**	38	60
81 Foreign tax credit	14	-	-	-	***	-	-	-	-	***	-	14	-
82 U.S. Possessions tax credit	-	-	-	-	***	-	-	-	-	***	-	-	-
83 Orphan drug credit	-	-	-	-	***	-	-	-	-	***	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	***	-	-	-
85 General business credit	214	-	-	-	***	-	-	-	-	***	**	207	-
86 Prior year minimum tax credit	615	-	-	-	***	-	-	-	-	***	-	615	-
87 Income tax after credits, total	22694	-	-	-	***	-	-	-	-	***	**	6775	13915

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3270
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2847	***	*402	*629	*427	*426	763	104	56	***	***	**	4
2 Total assets	7854434	***	*31977	*71702	*135990	*270692	1864082	792565	716480	***	***	**	2246832
3 Cash	596689	***	*5339	*12150	*27546	*22412	237267	91125	73251	***	***	**	15211
4 Notes and accounts receivable	1416640	***	*9509	*22600	*29259	*51694	475208	139008	174389	***	***	**	197966
5 Less: Allowance for bad debts	26936	***	-	-	*267	-	5735	*3789	*3858	***	***	**	6425
6 Inventories	925389	***	*9612	*11800	*24408	*66909	212622	78072	72714	***	***	**	195663
7 Investments in govt. obligations, Total	*99128	***	-	-	-	-	*24873	*33919	*7155	***	***	-	-
8 Tax-exempt securities	*13774	***	-	-	-	-	*3764	*943	*603	***	***	-	-
9 Other current assets	352310	***	-	-	*4166	*4507	96608	46057	16599	***	***	**	114798
10 Loans to stockholders	46645	***	*879	*6075	-	*1932	*9704	*4211	*12573	***	***	-	7050
11 Mortgage and real estate loans	*9538	***	-	-	-	*7206	-	-	*1898	***	***	-	-
12 Other investments	544272	***	*5171	*958	*2012	-	42843	96171	56099	***	***	**	172794
13 Depreciable assets	6717179	***	*8388	*55932	*259811	*401961	1771277	791424	679489	***	***	**	1350255
14 Less: Accumulated depreciation	4304272	***	*6922	*44554	*218744	*305929	1175909	573879	431066	***	***	**	704816
15 Depletable assets	441735	***	-	-	-	-	*7240	*35464	*7155	***	***	-	353840
16 Less: Accumulated depletion	59688	***	-	-	-	-	*2934	*15402	*1668	***	***	-	26748
17 Land	681872	***	-	*6741	*4347	*16478	103443	41463	31802	***	***	**	359494
18 Intangible assets (Amortizable)	289450	***	-	-	-	*25658	*13427	*23721	*7413	***	***	**	199845
19 Less: Accumulated amortization	50647	***	-	-	-	*23397	*6384	*2465	*2540	***	***	**	10698
20 Other assets	161357	***	*-0	-	*3451	*1260	56769	*6524	14471	***	***	**	28605
21 Total liabilities	7854434	***	*31977	*71702	*135990	*270692	1864082	792565	716480	***	***	**	2246832
22 Accounts payable	576562	***	*667	*4459	*7169	*27817	216020	65643	57786	***	***	**	84772
23 Mort, notes, and bonds under 1 yr	707422	***	-	-	*19340	*38011	356193	*59318	61686	***	***	**	45927
24 Other current liabilities	534254	***	-	-	*13799	*6294	142397	67238	35850	***	***	**	165245
25 Loans from stockholders	136211	***	-	-	*6302	*9722	60157	*11256	*1814	***	***	-	43281
26 Mort, notes, bonds, 1 yr or more	1645808	***	-	-	*6788	*64480	247265	*81490	98655	***	***	**	857038
27 Other liabilities	342316	***	*370	*-0	*8441	*3273	21265	*14483	22931	***	***	**	174104
28 Net worth	3911862	***	*30940	*67242	*74150	*121096	820785	493137	437759	***	***	**	876465
29 Capital stock	445095	***	*10449	*14615	*4454	*7317	199860	38003	49517	***	***	**	81018
30 Paid-in or capital surplus	1010044	***	-	-	*21622	*5182	65757	*15415	*36610	***	***	**	770768
31 Retained earnings, appropriated	*16913	***	-	-	-	-	-	-	*16909	***	***	-	4
32 Retained earnings, unappropriate	1833298	***	*20491	*52628	*48074	*101504	292626	*289290	295634	***	***	**	69423
33 Retained earnings (S CORP)	780343	***	-	-	-	*31784	308930	*152469	*62646	***	***	**	-
34 Less: Cost of treasury stock	173831	***	-	-	-	*24691	*46388	*2040	*23557	***	***	-	44747
35 Total receipts	11183579	***	*132723	*151816	*433166	*625444	3528739	1199521	922101	***	***	**	1845285
36 Business receipts	10857176	***	*110687	*137238	*414058	*620795	3430401	1177884	882606	***	***	**	1803286
37 Interest	48696	***	*307	*512	*845	*1104	14426	*2329	5016	***	***	**	10488
38 Interest on govt. obligations, State and local	2067	***	-	-	-	-	*259	*359	*138	***	***	**	-
39 Rents	35691	***	*44	*741	*240	-	*11349	*451	*18578	***	***	-	1573
40 Royalties	*5237	***	-	-	-	-	*22	*98	-	***	***	-	4902
41 Net S-T cap gain less net LT loss	*184	***	-	-	-	-	*183	-	-	***	***	-	-
42 Net L-T cap gain less net ST loss	22962	***	-	*6552	-	*467	*11051	*1570	*516	***	***	-	628
43 Net gain, noncapital assets	44182	***	*18804	*6026	*2670	*633	2239	*104	*4317	***	***	**	3351
44 Dividends, domestic corporations	9904	***	-	-	-	-	*12	*1362	*1622	***	***	-	-0
45 Dividends, foreign corporations	*3050	***	-	-	-	-	-	-	-	***	***	-	803
46 Other receipts	154430	***	*2882	*748	*15353	*2444	58797	*15365	9311	***	***	**	20253
47 Total deductions	10581647	***	*113477	*144606	*404207	*597078	3302142	1123863	880789	***	***	**	1822315
48 Cost of sales and operations	7265180	***	*39730	*87471	*235899	*427726	2183947	814012	594163	***	***	**	1271253
49 Compensation of officers	251719	***	*573	*9999	*21185	*11912	111034	30817	24504	***	***	**	5095
50 Repairs	113407	***	*1971	*1735	*13241	*9071	56621	5858	11643	***	***	**	1350
51 Bad debts	47762	***	-	*8587	*779	*935	17793	*3823	3706	***	***	**	7970
52 Rent paid on business property	69722	***	*4619	*1405	*528	*7808	22053	*5516	7363	***	***	**	12317
53 Taxes paid	310724	***	*5041	*7729	*15506	*22208	101248	31796	22880	***	***	**	46849
54 Interest paid	198958	***	*3413	-	*8287	*8115	51439	9838	11055	***	***	**	60505
55 Contributions or gifts	6278	***	*43	*11	*50	*209	1541	*718	1111	***	***	**	366
56 Amortization	14716	***	-	-	-	*4652	*3359	*1205	*513	***	***	**	2246
57 Depreciation	467414	***	*1478	*4921	*10017	*28796	124665	43388	50217	***	***	**	94343
58 Depletion	37231	***	-	-	-	-	*2143	*1790	*4224	***	***	**	20037
59 Advertising	37861	***	*2107	*421	*574	*2635	13119	4956	4181	***	***	**	2889
60 Pension, prof sh, stock, annuity	47071	***	-	-	*128	*851	22853	*6765	6078	***	***	**	4494
61 Employee benefit programs	166414	***	*2644	*2903	*6678	*5402	35230	*12559	10394	***	***	**	49789
62 Net loss, noncapital assets	4138	***	-	-	-	*89	*239	*362	*106	***	***	-	3240
63 Other deductions	1543053	***	*51859	*19424	*91335	*66669	554856	150461	128651	***	***	**	239573
64 Total receipts less total deducts	601933	***	*19246	*7210	*28959	*28366	226597	75658	41312	***	***	**	22970
65 Const taxable inc frm rel frn corps	1559	***	-	-	-	-	-	-	-	***	***	-	1556
66 Net income, total	601425	***	*19246	*7210	*28959	*28366	226339	75300	41174	***	***	**	24526
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	***	-	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120S	157835	***	-	-	-	*14187	95703	*22689	*1081	***	***	**	-
70 Statutory special deductions, total	99254	***	*10815	*4267	*16307	*6884	19981	*3829	*2636	***	***	**	19236
71 Net operating loss deduction	88623	***	*10815	*4267	*16307	*6884	19972	*2875	*1343	***	***	**	18477
72 Dividends received deduction	10631	***	-	-	-	-	*9	*954	*1292	***	***	-	759
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	***	-	-
74 Income subject to tax	346447	***	*8431	*2944	*12652	*7295	110654	*48782	38880	***	***	**	5290
75 Income tax before credits, total	120448	***	*1364	*441	*2866	*1315	34910	*16488	13291	***	***	**	11064
76 Regular tax	109752	***	*1364	*441	*2866	*1094	34583	*16472	13223	***	***	**	1799
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	***	-	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	***	***	-	-
79 Alternative minimum tax	10482	***	-	-	-	*221	*327	-	*60	***	***	**	9193
80 Environmental tax	213	***	-	-	-	-	-	*16	*8	***	***	**	72
81 Foreign tax credit	4	***	-	-	-	-	1	-	-	***	***	-	-
82 U.S. Possessions tax credit	5063	***	-	-	-	-	-	-	-	***	***	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit	9	***	-	-	-	-	-	-	-	***	***	-	9
85 General business credit	*2384	***	-	-	*175	-	*195	-	*64	***	***	-	128
86 Prior year minimum tax credit	1417	***	-	-	-	*128	*453	-	*429	***	***	-	-
87 Income tax after credits, total	111570	***	*1364	*441	*2691	*1187	34262	*16488	12798	***	***	**	10927

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3298
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1943	3	*765	-	*326	*321	366	*75	47	21	8	8	3
2 Total assets	6560418	-	*26253	-	*109717	*209276	836065	*445978	709439	823806	522338	1341111	1536434
3 Cash	482005	-	*18051	-	*9560	*22016	109672	*21929	74198	44562	18852	50852	112314
4 Notes and accounts receivable	1332804	-	*509	-	*29334	*69746	228386	*95119	141130	161288	93768	250404	263120
5 Less: Allowance for bad debts	54966	-	-	-	-	-	*783	*499	4776	6818	3393	16358	22340
6 Inventories	1078337	-	*697	-	*26112	*36847	165936	*95143	193813	171291	99164	233978	55357
7 Investments in govt. obligations, Total	*11190	-	-	-	-	-	-	-	*1796	*8371	130	894	-
8 Tax-exempt securities	*33938	-	-	-	-	-	-	*1611	-	*778	28314	-	3235
9 Other current assets	234339	-	-	-	*573	*3862	11972	*17471	12943	51907	13126	49898	72587
10 Loans to stockholders	27278	-	-	-	*4114	*3741	*7845	*981	*1481	9117	-	-	-
11 Mortgage and real estate loans	*1754	-	-	-	-	-	*1421	-	-	-	-	333	-
12 Other investments	1081998	-	-	-	*148	*8128	*11097	*27853	16040	*23697	137866	127184	729986
13 Depreciable assets	3886807	-	*13205	-	*108101	*198658	579897	*338679	447730	752467	265803	782145	400120
14 Less: Accumulated depreciation	2309344	-	*9335	-	*74532	*134663	368096	*220562	252346	462976	154729	376384	255720
15 Depletable assets	123105	-	-	-	-	-	*38878	*4541	*4066	*23084	2171	27593	22773
16 Less: Accumulated depletion	14775	-	-	-	-	-	*2842	*2214	*1275	*4638	524	2999	283
17 Land	161397	-	-	-	*2070	*763	32693	*16836	27351	24647	10999	32409	13630
18 Intangible assets (Amortizable)	238502	-	-	-	*7027	*348	*7926	*554	*30058	*14942	13798	157280	6569
19 Less: Accumulated amortization	78330	-	-	-	*4622	*193	*5745	*544	*10835	*7863	7276	38746	2506
20 Other assets	324377	-	*3126	-	*1832	*23	17809	*49082	28066	*19949	4271	62629	137591
21 Total liabilities	6560418	-	*26253	-	*109717	*209276	836065	*445978	709439	823806	522338	1341111	1536434
22 Accounts payable	641798	-	*1696	-	*23971	*37170	139079	*62580	52590	57884	47827	102325	116677
23 Mort, notes, and bonds under 1 yr	479996	-	-	-	*17956	*13468	103090	*63183	70964	*31864	38702	82328	58441
24 Other current liabilities	382191	-	*799	-	*4248	*4436	57063	*13756	35396	94294	29914	68186	74098
25 Loans from stockholders	83770	-	*7217	-	*818	*12096	*3511	*4634	*12923	*135	5572	20080	16784
26 Mort, notes, bonds, 1 yr or more	1150814	-	-	-	*54586	*52002	97030	*58342	108174	*116979	42899	483099	137703
27 Other liabilities	387415	-	*-0	-	-	*5418	*8922	*52619	*8940	*27741	13659	72003	198112
28 Net worth	3434435	-	*16540	-	*8138	*84686	427370	*190864	420453	494909	343766	513091	934618
29 Capital stock	281506	-	*16839	-	*5015	*9627	28989	*9643	25504	33908	42121	64063	45797
30 Paid-in or capital surplus	1152957	-	*1732	-	*2588	*9885	56781	*7149	54741	*77705	105273	175521	661582
31 Retained earnings, appropriated	*4011	-	-	-	-	-	-	-	-	*115	-	-	3896
32 Retained earnings, unappropriate	1441904	-	*-1231	-	*9499	*46251	207370	*175193	*87521	*247173	146706	297171	226251
33 Retained earnings (S CORP)	692317	-	*-799	-	*-4919	*29678	167301	*16679	*258410	*174266	51701	-	-
34 Less: Cost of treasury stock	138261	-	-	-	*4044	*10755	*33071	*17801	*5722	*38259	2035	23665	2909
35 Total receipts	8894323	288761	*141694	-	*296279	*631991	1952593	*603638	1005833	1193800	626949	1470529	682257
36 Business receipts	8666417	276576	*138314	-	*294711	*608433	1922042	*584958	991896	1149719	607334	1443818	648617
37 Interest	58992	11776	-	-	*195	*416	1729	*3028	*889	*4992	1682	14814	19472
38 Interest on govt. obligations, State and local	2654	-	-	-	-	-	-	*697	*386	*112	1073	252	134
39 Rents	3961	22	-	-	-	-	*148	*71	*52	*446	500	2340	382
40 Royalties	*1583	-	-	-	-	-	-	-	*40	7	426	999	110
41 Net S-T cap gain less net LT loss	*613	-	-	-	-	-	-	*17	-	-	65	-	531
42 Net L-T cap gain less net ST loss	15284	6	*2867	-	-	-	-	*473	*-0	*7745	4041	150	-
43 Net gain, noncapital assets	36757	-	-	-	-	*277	*16577	*262	*417	*17965	163	1041	55
44 Dividends, domestic corporations	1353	-0	-	-	-	-	-	-	-	*416	768	169	-
45 Dividends, foreign corporations	1727	-	-	-	-	-	-	-	-	29	1003	696	-
46 Other receipts	104981	381	*513	-	*1373	*22864	12097	*14131	12152	12369	9893	6251	12956
47 Total deductions	8334980	274550	*136534	-	*273744	*595594	1836599	*581958	921523	1052734	578912	1418982	663850
48 Cost of sales and operations	5760490	189055	*33662	-	*196460	*440724	1287634	*419086	628892	765940	453026	859052	486960
49 Compensation of officers	200570	2899	*6823	-	*17117	*17192	85954	*9491	22178	15654	6276	12338	4648
50 Repairs	66342	16	*499	-	*28	*4694	22064	*1589	4744	4417	1874	7477	18938
51 Bad debts	30226	1072	*721	-	*1419	*2085	4870	*4527	3853	3233	727	4095	3626
52 Rent paid on business property	90151	785	*14484	-	*947	*11639	20677	*3724	*4030	*6468	2340	19493	5564
53 Taxes paid	213052	7512	*5769	-	*8056	*16975	47097	*18071	19461	27611	13736	35081	13683
54 Interest paid	168844	13823	*93	-	*5931	*7872	18974	*9726	19582	21414	5986	50224	15220
55 Contributions or gifts	3613	147	-	-	-	*130	*431	*171	*207	*406	547	1504	70
56 Amortization	22247	776	-	-	*1267	*102	*2519	*2	*3528	2951	896	10033	172
57 Depreciation	273654	14839	*3935	-	*9888	*14226	43993	*16021	30644	45810	16907	59905	17486
58 Depletion	23645	1041	-	-	-	-	*1182	*767	*3441	*11219	690	4212	1093
59 Advertising	67188	2128	*1881	-	*1573	*1211	13809	*1363	7484	3921	2459	28120	3238
60 Pension, prof sh, stock, annuity	62609	1753	-	-	-	*2392	14569	*2318	*2170	10641	4331	14184	10250
61 Employee benefit programs	158704	2968	-	-	*726	*10116	26566	*9809	9235	17769	11098	56421	13995
62 Net loss, noncapital assets	1590	6	-	-	-	*30	*260	-	*474	*190	-	609	20
63 Other deductions	1192054	35728	*68668	-	*30332	*66206	245999	*85294	161597	115091	58020	256232	68887
64 Total receipts less total deducts	559343	14212	*5160	-	*22535	*36396	115994	*21680	84310	141065	48036	51547	18407
65 Const taxable inc frm rel frn corps	*602	-	-	-	-	-	-	-	-	*59	543	-	-
66 Net income, total	557291	14212	*5160	-	*22535	*36396	115994	*20983	83924	141012	47506	51296	18273
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	11830	11830	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	247844	-	*1469	-	*9683	*32071	77929	*2528	*59495	*49424	15245	-	-
70 Statutory special deductions, total	67025	12700	*3690	-	-	*1764	*9749	*666	*95	*20054	3050	11780	3477
71 Net operating loss deduction	65247	12700	*3690	-	-	*1764	*9749	*666	*95	*19740	2377	10990	3477
72 Dividends received deduction	1778	-0	-	-	-	-	-	-	-	*314	674	790	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	243182	1512	-	-	*12852	*2561	*28316	*17789	*25033	*71596	29211	39516	14796
75 Income tax before credits, total	88017	2089	-	-	*4370	*584	*8537	*5932	*8517	*26208	10230	16302	5249
76 Regular tax	80978	514	-	-	*4370	*438	*8535	*5869	*8511	*24343	9932	13435	5031
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	3	-	-	-	-	-	-	-	-	-	-	3	-
79 Alternative minimum tax	7187	1556	-	-	-	*146	-	*63	-	*2174	267	2792	189
80 Environmental tax	248	19	-	-	-	-	1	-	*6	*89	31	72	30
81 Foreign tax credit	*767	-	-	-	-	-	-	-	-	*83	630	49	4
82 U.S. Possessions tax credit	1042	-	-	-	-	-	1042	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-
85 General business credit	3208	212	-	-	-	*68	*1125	-	*64	*856	16	176	691
86 Prior year minimum tax credit	*1350	-	-	-	-	-	-	-	-	*436	318	596	-
87 Income tax after credits, total	81649	1877	-	-	*4370	*516	*6369	*5932	*8453	*24833	9265	15481	4553

MAJOR GROUP 22
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2230	*58	*313	*186	*286	*247	722	126	149	54	24	35	31
2 Total assets	49043665	-	*24929	*19709	*127700	*168025	1667458	893059	2382712	2000739	1667675	5272229	34819430
3 Cash	1991780	-	*110	*15511	*27672	*24362	145510	74536	138039	132561	65022	237249	1131209
4 Notes and accounts receivable	10610830	-	-	*1068	*14846	*65034	499629	252355	601860	494036	459007	1008575	7214420
5 Less: Allowance for bad debts	186429	-	-	-	-	*169	2771	*2197	10752	14071	8488	22705	125276
6 Inventories	7031636	-	*125	*222	*28741	*20458	294837	226150	482388	465496	339979	998399	4174840
7 Investments in govt. obligations, Total	75346	-	-	-	-	-	*8160	*9891	*7696	*6185	-	-	43414
8 Tax-exempt securities	*10146	-	-	-	-	-	-	-	*5909	*440	-	3798	-
9 Other current assets	1485025	-	-	*2435	*4211	*875	53998	12900	89955	105457	48085	158137	1008972
10 Loans to stockholders	71618	-	-	-	-	-	21203	*4243	*16990	*9692	13898	-	5592
11 Mortgage and real estate loans	*14575	-	-	-	-	-	*5889	*8686	-	-	-	-	-
12 Other investments	5402933	-	-	-	*4435	*3076	50249	26537	210080	108179	80599	435161	4484616
13 Depreciable assets	29870932	-	*33604	*8149	*124034	*154885	1569694	746797	1780524	1267314	1189332	4045278	18951320
14 Less: Accumulated depreciation	14896089	-	*15175	*7675	*81926	*108592	1054971	487527	1042279	728393	604702	2093480	8671367
15 Depletable assets	616061	-	-	-	-	-	-	-	*651	-	-	184179	431231
16 Less: Accumulated depletion	*251924	-	-	-	-	-	-	-	*518	-	-	157793	93613
17 Land	586163	-	*6265	-	*2380	*1618	35665	16180	43846	28007	22307	79791	350105
18 Intangible assets (Amortizable)	3974441	-	-	-	-	*36	30788	*1265	34841	105197	47826	293327	3461161
19 Less: Accumulated amortization	356475	-	-	-	-	*36	*14578	*653	11790	47845	4143	35599	241832
20 Other assets	2993096	-	-	-	*3307	*6478	24154	*3896	35273	68485	18953	137913	2694637
21 Total liabilities	49043665	-	*24929	*19709	*127700	*168025	1667458	893059	2382712	2000739	1667675	5272229	34819430
22 Accounts payable	5843378	-	-	*497	*29729	*32363	255912	154722	293844	265550	193902	588176	4028684
23 Mort, notes, and bonds under 1 yr	2182402	-	-	-	*14880	*29401	167200	53812	193217	102312	181902	345946	1093732
24 Other current liabilities	4830044	-	-	-	*11609	*7651	127716	37603	158804	147946	113707	370774	3854235
25 Loans from stockholders	872606	-	-	-	*21702	*3257	46682	*11540	*79829	*17620	28340	60368	603269
26 Mort, notes, bonds, 1 yr or more	10133551	-	*23564	-	*38119	*6851	270318	165825	363877	328545	303703	1023613	7609136
27 Other liabilities	5464280	-	*795	-	-	-	28350	39699	58949	134703	87439	1047209	4067136
28 Net worth	19717404	-	*570	*19212	*11660	*88502	771281	429858	1234193	1004064	758683	1836142	13563239
29 Capital stock	2886638	-	*11295	*928	*1042	*5017	115839	97965	149931	89002	110975	652824	1651820
30 Paid-in or capital surplus	7652008	-	-	-	*43050	*601	100221	*38156	85945	138835	173775	840118	6231307
31 Retained earnings, appropriated	*65742	-	-	-	-	-	*10418	-	*64	*36985	-	15188	3087
32 Retained earnings, unappropriate	8312604	-	*-10725	*18284	*-61637	*40977	361981	152030	507313	453907	337874	321753	6190846
33 Retained earnings (S CORP)	1631342	-	-	-	*29206	*41950	282080	*157872	537187	340092	187522	55434	-
34 Less: Cost of treasury stock	830930	-	-	-	-	*42	99257	*16164	46247	54758	51463	49175	513822
35 Total receipts	59296358	*317252	*4545	*52275	*655488	*497232	4445487	2235459	4389571	3867916	3050701	7876340	31904091
36 Business receipts	57565058	*312191	*2095	*51815	*587706	*495466	4386573	2212864	4334479	3829561	3000065	7739641	30612602
37 Interest	368829	4430	*7	*459	-	*380	4558	*3177	7003	12218	15912	31216	289468
38 Interest on govt. obligations, State and local	5996	-	-	-	-	-	-	*43	*853	*426	235	1257	3181
39 Rents	47516	116	*2443	-	*473	-	*1995	*1374	*502	*796	2497	12145	25174
40 Royalties	204343	-	-	-	-	-	-	-	*86	-0	547	8004	195706
41 Net S-T cap gain less net LT loss	2591	-	-	-	-	-	-	*745	*-0	-	4	596	1245
42 Net L-T cap gain less net ST loss	95208	73	-	-	-	-	*6201	*4399	*1218	*2485	18913	25434	36485
43 Net gain, noncapital assets	248501	*43	-	-	*31666	*41	*398	*4938	1781	3189	1283	19663	185499
44 Dividends, domestic corporations	14725	-	-	-	-	-	*2054	*463	*1460	*314	245	939	9251
45 Dividends, foreign corporations	235427	-	-	-	-	-	-	-	*1620	96	816	5448	227446
46 Other receipts	508164	*399	-	-	*35644	*1345	43708	7454	40569	18830	10184	31997	318034
47 Total deductions	56796901	*309603	*2923	*50698	*638637	*481670	4285190	2160911	4143171	3686989	2887390	7522193	30627526
48 Cost of sales and operations	44115100	*225527	*494	*15883	*526722	*340693	3385790	1793039	3322521	3038113	2445389	6013641	23007290
49 Compensation of officers	650267	*7783	-	*14869	*23946	*46201	137566	51951	106777	43020	21244	52972	143939
50 Repairs	564707	*969	*228	*411	*642	*1895	31607	*4396	13718	22838	14190	76680	397134
51 Bad debts	73278	469	-	-	*6	*742	12216	2989	4221	3648	3439	10430	35118
52 Rent paid on business property	358861	*3258	-	*4609	*3546	*5647	25796	*8596	8438	17280	8573	28829	244290
53 Taxes paid	1169259	*4090	*108	*2069	*12657	*12637	94134	29472	82915	59808	56044	138603	676721
54 Interest paid	1119509	*6505	*1853	-	*12749	*2569	42586	19140	44434	35120	33586	105158	815809
55 Contributions or gifts	22649	*16	-	-	-	*106	712	*317	1110	909	2105	3492	13881
56 Amortization	112591	34	-	-	-	-	3768	*1608	5312	3531	1023	14717	82599
57 Depreciation	1886664	*7837	-	*395	*19999	*9404	88228	36151	122376	78668	88143	208647	1226816
58 Depletion	166403	-	-	-	-	-	-	-	*44	-	-	1289	165070
59 Advertising	91600	*495	-	*136	*379	*217	6830	3707	9475	5461	2667	15006	47227
60 Pension, prof sh, stock, annuity	465054	*5965	-	-	-	*8807	18969	11480	21888	22281	8751	59449	307463
61 Employee benefit programs	1153504	*3233	-	*1810	*3826	*6502	77533	24030	79316	56725	41786	137467	721276
62 Net loss, noncapital assets	19489	-	-	-	*1008	*109	*152	*2914	*851	*1556	1282	4292	7325
63 Other deductions	4827965	*43421	*240	*10517	*33157	*46140	359302	171123	319776	298031	159170	651521	2735569
64 Total receipts less total deducts	2499457	*7650	*1622	*1576	*16851	*15562	160297	74548	246400	180927	163311	354147	1276566
65 Const taxable inc frm rel frn corps	177390	-	-	-	-	-	-	-	-	-	287	2781	174322
66 Net income, total	2670851	*7650	*1622	*1576	*16851	*15562	160297	74505	245547	180501	163363	355671	1447706
67 Net income, Form 1120-A	*1622	-	*1622	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	433227	*3887	-	-	*9235	*7144	82903	*38244	149197	83551	58904	162	-
70 Statutory special deductions, total	367708	563	*1622	-	*7617	-	32520	*20399	15658	*1884	48924	75767	162755
71 Net operating loss deduction	326714	563	*1622	-	*7617	-	31082	*20083	*13078	*1568	48490	74152	128460
72 Dividends received deduction	40993	-	-	-	-	-	*1438	*316	*2580	*316	434	1615	34294
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1872128	*3200	-	*1576	*1310	*8418	45219	*15862	81086	95230	55535	279742	1284951
75 Income tax before credits, total	701719	*963	-	*236	*445	*1400	13138	*8745	28908	32939	23612	101373	489960
76 Regular tax	632423	*961	-	*236	*445	*1400	12901	*5118	27508	32321	18865	95192	437476
77 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-0	-	-	-
78 Recapture of investment credit	174	-	-	-	-	-	-	-	-	174	-	-	-
79 Alternative minimum tax	66265	-	-	-	-	-	*236	*3627	*1388	*794	4433	5718	50068
80 Environmental tax	2917	2	-	-	-	-	-	-	*12	74	114	442	2273
81 Foreign tax credit	137689	179	-	-	-	-	-	-	-	-	313	3350	133848
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	69	-	-	-	-	-	-	-	-	-	-	69	-
85 General business credit	4612	82	-	-	-	-	*186	*248	*477	*88	48	1996	1488
86 Prior year minimum tax credit	16780	-	-	-	-	-	*28	*37	*3068	*11	416	4732	8488
87 Income tax after credits, total	542569	*703	-	*236	*445	*1400	12924	*8460	25363	32839	22836	91226	346135

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3370
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1121	*58	-	*186	*286	*108	287	*37	78	28	13	23	17
2 Total assets	25374472	-	-	*19709	*127700	*72961	749011	*255070	1273051	1060031	878368	3442600	17495970
3 Cash	1090219	-	-	*15511	*27672	*6650	70645	*29134	48817	83193	52418	169974	586206
4 Notes and accounts receivable	5416860	-	-	*1068	*14846	*37025	241741	*46652	292777	240533	229076	627268	3685873
5 Less: Allowance for bad debts	93270	-	-	-	-	-	*1088	*1155	4914	8266	2956	17762	57129
6 Inventories	4074061	-	-	*222	*28741	*12188	122928	*45418	268000	216986	156735	683969	2538875
7 Investments in govt. obligations, Total	*47648	-	-	-	-	-	-	*8405	*329	-	-	-	38914
8 Tax-exempt securities	*4469	-	-	-	-	-	-	-	*4320	*149	-	-	-
9 Other current assets	764334	-	-	*2435	*4211	*218	26748	*4114	52428	64304	23880	110092	475904
10 Loans to stockholders	43459	-	-	-	-	-	*12749	-	*16800	775	13134	-	-
11 Mortgage and real estate loans	*9223	-	-	-	-	-	*537	*8686	-	-	-	-	-
12 Other investments	2377339	-	-	-	*4435	*808	*33313	*2596	71930	63936	51904	150578	1997838
13 Depreciable assets	14566606	-	-	*8149	*124034	*36971	646923	*253203	1029551	741382	709430	3039829	7977132
14 Less: Accumulated depreciation	7109058	-	-	*7675	*81926	*20899	433673	*146215	569395	416473	398348	1639398	3395057
15 Depletable assets	*205046	-	-	-	-	-	-	-	*613	-	-	184179	20255
16 Less: Accumulated depletion	*166015	-	-	-	-	-	-	-	*518	-	-	157793	7704
17 Land	336209	-	-	-	*2380	-	*6279	*3749	28105	23194	9945	47280	215277
18 Intangible assets (Amortizable)	2980940	-	-	-	-	*36	*23340	*1075	*17021	67916	21631	167445	2682477
19 Less: Accumulated amortization	80209	-	-	-	-	*36	*11549	*619	*7099	*35327	-	16891	8688
20 Other assets	906612	-	-	-	*3307	-	*10119	*27	24287	17727	11519	93830	745796
21 Total liabilities	25374472	-	-	*19709	*127700	*72961	749011	*255070	1273051	1060031	878368	3442600	17495970
22 Accounts payable	3803104	-	-	*497	*29729	*23264	105359	*20671	133897	103361	88731	382677	2914917
23 Mort, notes, and bonds under 1 yr	1186850	-	-	-	*14880	*12960	88713	*6470	135427	37811	83319	176156	631113
24 Other current liabilities	2290302	-	-	-	*11609	*2806	57774	*12110	84742	79705	61615	265137	1714804
25 Loans from stockholders	186091	-	-	-	*21702	*54	*20635	*3474	*38780	*6129	28340	53451	13526
26 Mort, notes, bonds, 1 yr or more	5985456	-	-	-	*38119	*3437	119582	*101797	216177	156826	111435	686386	4551696
27 Other liabilities	2444244	-	-	-	-	-	*6480	*10000	26097	64285	45763	820395	1471224
28 Net worth	9478426	-	-	*19212	*11660	*30440	350468	*100548	637931	611914	459164	1058398	6198690
29 Capital stock	1267778	-	-	*928	*1042	*339	40960	*77478	77521	65129	107094	411207	486081
30 Paid-in or capital surplus	3965709	-	-	-	*43050	*343	*12683	*7933	28782	114061	145976	533425	3079456
31 Retained earnings, appropriated	*15856	-	-	-	-	-	-	-	*64	604	-	15188	-
32 Retained earnings, unappropriate	3941395	-	-	*18284	*-61637	*15684	159418	*-3912	234575	316916	170698	126628	2964739
33 Retained earnings (S CORP)	749025	-	-	-	*29206	*14115	*153147	*19049	323422	*148830	61257	-	-
34 Less: Cost of treasury stock	461336	-	-	-	-	*42	*15740	-	*26432	*33625	25861	28050	331586
35 Total receipts	30316349	*317252	-	*52275	*655488	*235429	1933681	*291898	2110997	1856681	1265302	4692781	16904565
36 Business receipts	29545829	*312191	-	*51815	*587706	*235350	1889398	*281682	2097708	1837425	1242007	4634667	16375879
37 Interest	186340	4430	-	*459	-	-	*1043	*658	1374	8808	11646	15089	142834
38 Interest on govt. obligations, State and local	3011	-	-	-	-	-	-	-	*225	*276	169	945	1395
39 Rents	29438	116	-	-	*473	-	*388	*1374	*397	*32	788	10567	15303
40 Royalties	57548	-	-	-	-	-	-	-	*8	-0	537	7131	49871
41 Net S-T cap gain less net LT loss	*265	-	-	-	-	-	-	-	*-0	-	-	1	264
42 Net L-T cap gain less net ST loss	27688	73	-	-	-	-	*2730	*3831	*1157	*1316	835	547	17199
43 Net gain, noncapital assets	64938	*43	-	-	*31666	-	*189	*935	*853	*628	1140	3645	25839
44 Dividends, domestic corporations	4961	-	-	-	-	-	*1299	-	*38	*137	61	477	2950
45 Dividends, foreign corporations	66466	-	-	-	-	-	-	-	-	96	553	5062	60756
46 Other receipts	329864	*399	-	-	*35644	*79	38633	*3417	9239	7962	7566	14651	212275
47 Total deductions	28922947	*309603	-	*50698	*638637	*227428	1863586	*268751	1974354	1737312	1188575	4487802	16176201
48 Cost of sales and operations	22197315	*225527	-	*15883	*526722	*172128	1466524	*181894	1544568	1414033	963861	3540772	12145403
49 Compensation of officers	315092	*7783	-	*14869	*23946	*13014	71782	*8880	47510	19155	13614	32219	62320
50 Repairs	351728	*969	-	*411	*642	*142	*6758	*726	2732	*11257	3548	73473	251069
51 Bad debts	45391	469	-	-	*6	*742	8363	*915	1926	2394	1043	8617	20916
52 Rent paid on business property	202603	*3258	-	*4609	*3546	*821	14272	*823	4596	7922	3919	22667	136170
53 Taxes paid	648721	*4090	-	*2069	*12657	*3099	40051	*6766	49379	33435	32377	90288	374509
54 Interest paid	637975	*6505	-	-	*12749	*905	17953	*11025	23046	15236	14406	69441	466708
55 Contributions or gifts	13077	*16	-	-	-	*85	*203	*110	*669	703	1180	2497	7614
56 Amortization	45093	34	-	-	-	-	*2459	*1347	5115	*1542	158	7872	26565
57 Depreciation	935250	*7837	-	*395	*19999	*1986	31705	*15895	73737	48469	45443	139991	549792
58 Depletion	*8608	-	-	-	-	-	-	-	*44	-	-	1289	7275
59 Advertising	43603	*495	-	*136	*379	*14	3484	*585	3393	3111	1426	6851	23730
60 Pension, prof sh, stock, annuity	329425	*5965	-	-	-	*6697	*6735	*2145	14107	17040	6294	30369	240074
61 Employee benefit programs	804165	*3233	-	*1810	*3826	*1641	43839	*6349	45543	25561	28362	95135	548866
62 Net loss, noncapital assets	9810	-	-	-	*1008	-	*123	-	*389	*921	581	3774	3013
63 Other deductions	2335090	*43421	-	*10517	*33157	*26154	149334	*31289	157601	136533	72361	362547	1312176
64 Total receipts less total deducts	1393401	*7650	-	*1576	*16851	*8001	70095	*23146	136643	119368	76727	204980	728364
65 Const taxable inc frm rel frn corps	33568	-	-	-	-	-	-	-	-	-	287	2781	30500
66 Net income, total	1423958	*7650	-	*1576	*16851	*8001	70095	*23146	136418	119092	76844	206816	757469
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	215105	*3887	-	-	*9235	*4263	*34646	*9897	97487	*44829	10860	-	-
70 Statutory special deductions, total	232914	563	-	-	*7617	-	*20920	*12211	*1055	*1744	20892	56730	111184
71 Net operating loss deduction	212432	563	-	-	*7617	-	*20010	*12211	*1029	*1553	20849	55769	92833
72 Dividends received deduction	20482	-	-	-	-	-	*909	-	*27	*192	43	961	18351
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	977575	*3200	-	*1576	*1310	*3738	*14768	*1038	37943	72538	45092	150086	646285
75 Income tax before credits, total	359096	*963	-	*236	*445	*668	*4247	*2878	13312	24340	18074	56509	237425
76 Regular tax	330811	*961	-	*236	*445	*668	*4011	*248	12898	24663	15323	51109	220250
77 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-0	-	-	-
78 Recapture of investment credit	174	-	-	-	-	-	-	-	-	174	-	-	-
79 Alternative minimum tax	27028	-	-	-	-	-	*236	*2630	*405	-	2496	5138	16124
80 Environmental tax	1453	2	-	-	-	-	-	-	*9	62	67	262	1051
81 Foreign tax credit	33037	179	-	-	-	-	-	-	-	-	313	3277	29268
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	69	-	-	-	-	-	-	-	-	-	-	69	-
85 General business credit	1912	82	-	-	-	-	*186	-	*324	*79	48	185	1009
86 Prior year minimum tax credit	9735	-	-	-	-	-	*28	*37	*168	*11	416	2415	6661
87 Income tax after credits, total	314343	*703	-	*236	*445	*668	*4034	*2840	12820	24249	17298	50563	200486

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Nonferrous metal industries

MINOR INDUSTRY 3380
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1109	-	*313	-	-	*139	435	89	70	26	11	12	14
2 Total assets	23669192	-	*24929	-	-	*95064	918447	637989	1109661	940708	789308	1829628	17323460
3 Cash	901561	-	*110	-	-	*17711	74865	45402	89222	49368	12605	67275	545004
4 Notes and accounts receivable	5193971	-	-	-	-	*28009	257888	205703	309082	253503	229931	381306	3528547
5 Less: Allowance for bad debts	93159	-	-	-	-	*169	*1683	*1042	5838	*5805	5532	4942	68148
6 Inventories	2957574	-	*125	-	-	*8271	171909	180732	214389	248510	183244	314430	1635965
7 Investments in govt. obligations, Total	*27698	-	-	-	-	-	*8160	*1486	*7367	*6185	-	-	4500
8 Tax-exempt securities	*5677	-	-	-	-	-	-	-	*1589	*290	-	3798	-
9 Other current assets	720691	-	-	-	-	*657	27250	8786	37527	41152	24205	48045	533068
10 Loans to stockholders	28159	-	-	-	-	-	*8454	*4243	*190	*8917	764	-	5592
11 Mortgage and real estate loans	*5352	-	-	-	-	-	*5352	-	-	-	-	-	-
12 Other investments	3025594	-	-	-	-	*2268	16936	*23941	138150	44243	28695	284583	2486778
13 Depreciable assets	15304327	-	*33604	-	-	*117914	922772	493594	750974	525931	479902	1005449	10974187
14 Less: Accumulated depreciation	7787031	-	*15175	-	-	*87693	621298	341313	472884	311920	206355	454082	5276310
15 Depletable assets	*411014	-	-	-	-	-	-	-	*38	-	-	-	410976
16 Less: Accumulated depletion	85909	-	-	-	-	-	-	-	-	-	-	-	85909
17 Land	249954	-	*6265	-	-	*1618	29387	*12431	15741	4813	12361	32511	134828
18 Intangible assets (Amortizable)	993501	-	-	-	-	-	*7449	*191	*17820	*37280	26196	125881	778684
19 Less: Accumulated amortization	276266	-	-	-	-	-	*3029	*33	*4691	*12518	4143	18708	233144
20 Other assets	2086484	-	-	-	-	*6478	14035	*3869	10986	50758	7434	44083	1948841
21 Total liabilities	23669192	-	*24929	-	-	*95064	918447	637989	1109661	940708	789308	1829628	17323460
22 Accounts payable	2040274	-	-	-	-	*9098	150552	134050	159947	162189	105171	205499	1113767
23 Mort, notes, and bonds under 1 yr	995552	-	-	-	-	*16441	78487	*47342	57789	64500	98584	169790	462619
24 Other current liabilities	2539742	-	-	-	-	*4845	69942	25493	74062	68241	52092	105637	2139431
25 Loans from stockholders	686515	-	-	-	-	*3203	*26047	*8066	*41048	*11491	-	6917	589743
26 Mort, notes, bonds, 1 yr or more	4148096	-	*23564	-	-	*3414	150736	*64028	147700	171718	192268	337227	3057440
27 Other liabilities	3020036	-	*795	-	-	-	*21870	*29699	32852	70418	41675	226814	2595912
28 Net worth	10238978	-	*570	-	-	*58063	420813	329310	596262	392150	299518	777744	7364548
29 Capital stock	1618860	-	*11295	-	-	*4678	74879	20487	72410	23874	3880	241617	1165740
30 Paid-in or capital surplus	3686299	-	-	-	-	*258	*87538	*30223	57163	*24775	27799	306693	3151851
31 Retained earnings, appropriated	*49886	-	-	-	-	-	*10418	-	-	*36381	-	-	3087
32 Retained earnings, unappropriate	4371209	-	*-10725	-	-	*25293	202563	*155941	272739	*136991	167175	195125	3226107
33 Retained earnings (S CORP)	882317	-	-	-	-	*27835	*128933	*138823	*213766	*191262	126265	55434	-
34 Less: Cost of treasury stock	369593	-	-	-	-	-	83518	*16164	*19815	*21133	25602	21125	182237
35 Total receipts	28980009	-	*4545	-	-	*261803	2511807	1943561	2278574	2011236	1785399	3183559	14999526
36 Business receipts	28019229	-	*2095	-	-	*260116	2497174	1931182	2236770	1992136	1758058	3104974	14236723
37 Interest	182489	-	*7	-	-	*380	3515	*2519	5629	*3410	4267	16127	146634
38 Interest on govt. obligations, State and local	2985	-	-	-	-	-	-	*43	*628	*150	65	312	1786
39 Rents	18078	-	*2443	-	-	-	*1607	-	*105	*765	1709	1577	9871
40 Royalties	146796	-	-	-	-	-	-	-	*78	-	10	873	145835
41 Net S-T cap gain less net LT loss	*2325	-	-	-	-	-	-	*745	-	-	4	596	981
42 Net L-T cap gain less net ST loss	67520	-	-	-	-	-	*3471	*568	*62	*1169	18078	24887	19286
43 Net gain, noncapital assets	183563	-	-	-	-	*41	*209	*4003	928	*2562	143	16018	159660
44 Dividends, domestic corporations	9764	-	-	-	-	-	*755	*463	*1422	*178	184	461	6301
45 Dividends, foreign corporations	168960	-	-	-	-	-	-	-	*1620	-	263	387	166690
46 Other receipts	178300	-	-	-	-	*1266	5076	*4037	31331	10867	2618	17347	105758
47 Total deductions	27873953	-	*2923	-	-	*254242	2421604	1892159	2168817	1949676	1698815	3034392	14451325
48 Cost of sales and operations	21917785	-	*494	-	-	*168565	1919267	1611144	1777952	1624080	1481528	2472868	10861887
49 Compensation of officers	335175	-	-	-	-	*33186	65785	43071	59267	23864	7630	20753	81619
50 Repairs	212978	-	*228	-	-	*1753	24849	*3669	10986	*11580	10642	3206	146064
51 Bad debts	27887	-	-	-	-	-	3853	2074	2295	*1254	2396	1814	14201
52 Rent paid on business property	156258	-	-	-	-	*4826	11523	*7773	3842	9358	4653	6161	108121
53 Taxes paid	520538	-	*108	-	-	*9538	54084	22706	33536	26373	23666	48316	302211
54 Interest paid	481534	-	*1853	-	-	*1663	24633	8115	21388	19884	19179	35717	349101
55 Contributions or gifts	9572	-	-	-	-	*21	*509	*207	442	*207	925	995	6267
56 Amortization	67498	-	-	-	-	-	*1309	*261	*197	*1989	864	6845	56033
57 Depreciation	951414	-	-	-	-	*7418	56523	20255	48639	30198	42700	68656	677024
58 Depletion	157795	-	-	-	-	-	-	-	-	-	-	-	157795
59 Advertising	47997	-	-	-	-	*203	3346	3122	6082	2350	1240	8156	23497
60 Pension, prof sh, stock, annuity	135629	-	-	-	-	*2111	12234	9335	7781	*5242	2457	29080	67390
61 Employee benefit programs	349339	-	-	-	-	*4861	33694	17681	33773	*31164	13424	42332	172410
62 Net loss, noncapital assets	9679	-	-	-	-	*109	*29	*2914	*462	*635	701	518	4312
63 Other deductions	2492875	-	*240	-	-	*19985	209968	139833	162175	161498	86809	288974	1423392
64 Total receipts less total deducts	1106056	-	*1622	-	-	*7561	90202	51402	109757	61559	86584	149167	548202
65 Const taxable inc frm rel frn corps	143822	-	-	-	-	-	-	-	-	-	-	-	143822
66 Net income, total	1246893	-	*1622	-	-	*7561	90202	51359	109129	61409	86519	148855	690237
67 Net income, Form 1120-A	*1622	-	*1622	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	218122	-	-	-	-	*2882	*48256	*28347	*51710	*38722	48044	162	-
70 Statutory special deductions, total	134793	-	*1622	-	-	-	11600	*8188	*14603	*139	28033	19037	51571
71 Net operating loss deduction	114282	-	*1622	-	-	-	*11072	*7872	*12049	*15	27641	18383	35627
72 Dividends received deduction	20512	-	-	-	-	-	*528	*316	*2553	*124	392	654	15944
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	894553	-	-	-	-	*4679	30451	*14824	43143	*22692	10442	129656	638666
75 Income tax before credits, total	342623	-	-	-	-	*732	8891	*5868	15596	*8600	5538	44864	252535
76 Regular tax	301611	-	-	-	-	*732	8891	*4870	14610	*7658	3542	44083	217227
77 Personal holding company tax	--	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	39237	-	-	-	-	-	-	*998	*984	*794	1937	581	33944
80 Environmental tax	1464	-	-	-	-	-	-	-	*3	*12	48	180	1222
81 Foreign tax credit	104652	-	-	-	-	-	-	-	-	-	-	72	104580
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	2700	-	-	-	-	-	-	*248	*153	*9	-	1811	479
86 Prior year minimum tax credit	*7045	-	-	-	-	-	-	-	*2900	-	-	2318	1827
87 Income tax after credits, total	228226	-	-	-	-	*732	8891	*5619	12543	*8591	5538	40663	145649

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 23
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	26036	365	4383	5934	4901	4125	4727	720	519	165	110	53	34
2 Total assets	93117498	-	232961	897102	1852246	2948947	9991883	5039552	7875428	5671050	7758589	7856600	42993140
3 Cash	4792292	-	51042	168682	297401	428587	1009773	435270	532476	381477	392787	361052	733746
4 Notes and accounts receivable	19990914	-	28033	285090	610417	842963	2752651	1412708	1963114	1327046	1661315	1927382	7180193
5 Less: Allowance for bad debts	419516	-	-	-	*4822	5273	25306	20324	35206	28237	37436	43929	218983
6 Inventories	15046121	-	*37799	104933	306552	565204	2256914	1133763	1770720	1278123	1568056	1419619	4604437
7 Investments in govt. obligations, Total	313347	-	-	*7100	-	*753	*20095	*9463	*38521	*34287	13217	172631	17280
8 Tax-exempt securities	231120	-	-	-	-	*8443	*33253	*37414	31219	*32015	68563	10723	9490
9 Other current assets	3354342	-	*10341	19925	37148	65579	289040	176259	329862	258697	302248	362329	1502915
10 Loans to stockholders	320394	-	*8821	*39446	*25777	50024	71296	37591	29619	7606	22443	22576	5195
11 Mortgage and real estate loans	103609	-	-	*33426	*348	*11346	*11937	*3764	22359	*1105	16672	-	2650
12 Other investments	14718349	-	*1795	*5795	28974	80594	462696	276565	459005	375750	697283	689941	11639950
13 Depreciable assets	50440952	-	335760	795197	1699914	2502073	7718412	3392226	5687156	3818606	4859348	3945519	15686742
14 Less: Accumulated depreciation	28701652	-	254706	580544	1200047	1669383	5033868	2031413	3375052	2118919	2525956	1975245	7936520
15 Depletable assets	114860	-	-	-	*481	*15184	*314	*319	*854	*30	62	820	96794
16 Less: Accumulated depletion	*79134	-	-	-	-	*12108	*308	*221	*359	-	-	-	66139
17 Land	1192019	-	*2720	*8291	*17134	37301	155283	75413	138696	111745	140049	125667	379718
18 Intangible assets (Amortizable)	5250188	-	*14684	*6111	31860	23827	175874	44997	171312	109464	393804	317478	3960776
19 Less: Accumulated amortization	675039	-	*5837	*4605	16095	11508	69415	14331	66003	33678	84527	76080	292960
20 Other assets	7124334	-	*2507	8254	17204	15340	163243	70086	177133	115933	270662	596116	5687855
21 Total liabilities	93117498	-	232961	897102	1852246	2948947	9991883	5039552	7875428	5671050	7758589	7856600	42993140
22 Accounts payable	9074394	-	18758	117436	282624	387841	1420900	711159	914748	616664	790149	720700	3093415
23 Mort, notes, and bonds under 1 yr	6347964	-	*69207	*54514	142574	242665	994534	584303	884882	531409	605890	582687	1655299
24 Other current liabilities	7533578	-	10893	75848	143641	176401	1028349	402383	635498	424789	582733	753659	3299383
25 Loans from stockholders	1386278	-	48244	74153	251024	115143	444527	122960	62946	47785	70435	22246	126814
26 Mort, notes, bonds, 1 yr or more	15752265	-	*37345	223296	259006	521806	1562983	694978	1140556	1040281	1757358	1685369	6829287
27 Other liabilities	8015026	-	*1	11662	*4251	30507	158420	79635	193184	171000	409802	462258	6494305
28 Net worth	45007994	-	48512	340193	769126	1474584	4382169	2444133	4043615	2839121	3542223	3629680	21494637
29 Capital stock	4172803	-	38728	54732	131196	127581	454919	209135	421498	268684	491193	351189	1623949
30 Paid-in or capital surplus	14085857	-	*20104	*21507	47994	89412	572769	132998	328625	442013	775770	816183	10838483
31 Retained earnings, appropriated	38196	-	-	-	-	*6570	*13606	-	*9429	*915	1948	2350	3379
32 Retained earnings, unappropriate	22285077	-	82220	296970	580450	936165	1613718	1004275	1745075	1509247	1794326	2137814	10584817
33 Retained earnings (S CORP)	7546791	-	*-27329	12147	86149	485989	2095225	1207809	1695485	695641	593151	702525	-
34 Less: Cost of treasury stock	3120731	-	*65210	45163	*76662	171132	368067	110085	156497	77378	114166	380381	1555991
35 Total receipts	127188190	560610	770855	2891191	5096831	7104618	21749189	9797432	14059382	9154143	10923623	10876180	34204136
36 Business receipts	123592756	480783	757877	2843505	5034092	7004382	21511324	9685820	13869163	9038478	10656243	10536074	32175016
37 Interest	631046	*3391	*932	16021	7144	8652	23736	12326	22504	20959	46006	47294	422081
38 Interest on govt. obligations, State and local	32827	*313	-	*386	*47	-	2103	2973	3961	2491	5688	4626	10238
39 Rents	316185	*73	-	*325	*1404	*1674	16793	*2858	15805	5010	30309	74998	166935
40 Royalties	366265	84	-	-	-	*8135	*105	*161	2683	4940	18097	11572	320488
41 Net S-T cap gain less net LT loss	5481	*134	-	-	*367	-	-	*9	*262	*200	906	23	3581
42 Net L-T cap gain less net ST loss	324884	*13847	-	*7087	*1182	*13925	4326	10779	17905	2153	38065	8328	207286
43 Net gain, noncapital assets	233778	*57933	*11861	*12740	*8108	16259	15214	25459	16173	8986	8089	3642	49313
44 Dividends, domestic corporations	68679	*2163	-	*251	*195	*984	2445	*602	13373	7218	7254	2396	31797
45 Dividends, foreign corporations	355218	-	-	-	-	-	*694	-	*5534	*4940	24059	34363	285627
46 Other receipts	1261069	*1888	*185	10876	44292	50606	172449	56444	92019	58769	88906	152862	531773
47 Total deductions	119320336	504545	717180	2724566	4890392	6732639	20605440	9228801	13165987	8583572	10261976	10284751	31620489
48 Cost of sales and operations	84657628	340806	307012	1665801	3208314	4563089	14734402	6851235	9885877	6563978	7620577	7549109	21367429
49 Compensation of officers	3797448	39320	132581	326141	423620	501807	1126461	336861	363931	165630	124998	94668	161431
50 Repairs	577236	2069	6463	29481	22610	37379	84708	41505	55141	27376	40939	65148	164418
51 Bad debts	317456	*1090	*1265	*7942	5231	18170	48571	27285	18818	17204	39263	24726	107890
52 Rent paid on business property	1032157	5142	23126	82271	84896	112409	182727	56417	60922	35875	54881	71791	261700
53 Taxes paid	3082633	16108	30955	80079	151869	227661	595610	243075	342577	210026	213590	245238	725844
54 Interest paid	2260001	7070	10371	27469	59112	78502	248642	116336	173341	117916	218035	188041	1015164
55 Contributions or gifts	58973	*205	*256	*571	1257	3094	4752	3449	4930	3999	7659	4490	24312
56 Amortization	202289	*1104	*2853	*1076	3267	2426	22176	8306	23307	10508	28372	17652	81241
57 Depreciation	3260315	15699	26524	68106	125215	183465	492259	216060	352008	248855	319267	271875	940981
58 Depletion	4579	*43	-	-	-	-	-	*98	*32	*36	174	99	4097
59 Advertising	1177471	1935	4183	8330	19696	23492	93427	44585	75719	45700	70262	78367	711776
60 Pension, prof sh, stock, annuity	760752	8160	*1820	*6946	32551	52922	105239	72190	89487	61734	69958	50083	209663
61 Employee benefit programs	2472003	9803	*6573	17572	85025	92478	353913	172654	263296	129827	201281	243805	895775
62 Net loss, noncapital assets	59125	*1084	-	*368	*1722	*263	2662	1477	6892	1637	2996	2721	37304
63 Other deductions	15600271	54907	163197	402413	666006	835483	2509890	1037268	1449707	943273	1249724	1376938	4911464
64 Total receipts less total deducts	7867854	56066	53675	166625	206439	371980	1143750	568631	893395	570571	661647	591429	2583647
65 Const taxable inc frm rel frn corps	291322	-	-	-	-	-	-	-	*1297	*1778	10924	15728	261594
66 Net income, total	8126349	55752	53675	166239	206392	371980	1141646	565658	890731	569859	666883	602531	2835003
67 Net income, Form 1120-A	*6226	-	*5611	*615	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2278210	*11743	*20539	101570	107885	204159	654276	284164	487142	185925	135065	85742	-
70 Statutory special deductions, total	633932	*29348	*22432	*21760	25959	41564	68479	31506	84228	37908	50858	49015	170875
71 Net operating loss deduction	497493	*27737	*22432	*21584	25823	40920	66132	31084	68824	29991	40966	36182	85819
72 Dividends received deduction	136439	*1611	-	*176	*137	*644	2347	*422	15404	7917	9893	12834	85056
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	5224069	*15173	*10704	42909	72547	126437	419914	249988	325105	346026	481535	469604	2664128
75 Income tax before credits, total	1756382	5464	*1605	8204	12501	26972	129297	86461	114532	121658	168626	165198	915864
76 Regular tax	1722242	*4829	*1605	6526	12320	26211	127158	84378	110431	118013	163636	159956	907179
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	-	-	5
79 Alternative minimum tax	28782	*628	-	*1678	*181	*656	1934	*1857	3909	3656	4455	4598	5230
80 Environmental tax	5162	*7	-	-	-	-	-	*17	112	273	523	609	3621
81 Foreign tax credit	290572	-	-	-	-	-	-	*9	*649	*2880	12470	15685	258879
82 U.S. Possessions tax credit	5384	-	-	-	-	126	57	1117	2118	1965	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	357	-	-	-	-	-	-	-	-	-	-	-	357
85 General business credit	26502	-	*92	-	*256	*464	2156	*518	2772	2120	2742	3410	11971
86 Prior year minimum tax credit	15910	87	-	-	-	*246	2267	829	1410	*770	2356	1808	6137
87 Income tax after credits, total	1417658	5377	*1513	8204	12244	26136	124818	83987	107583	113923	151058	144294	638520

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal cans and shipping containers

MINOR INDUSTRY 3410 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	58	***	-	-	-	-	*36	*4	*4	*5	***	**	***
2 Total assets	2778775	-	-	-	-	-	*41414	*41897	*50341	*159841	***	**	***
3 Cash	65960	-	-	-	-	-	*568	*2959	683	*19833	***	**	***
4 Notes and accounts receivable	599710	-	-	-	-	-	*5924	*14213	*11187	*49147	***	**	***
5 Less: Allowance for bad debts	13526	-	-	-	-	-	-	*402	*141	*592	***	**	***
6 Inventories	602041	-	-	-	-	-	*2041	*5913	*7756	*33848	***	**	***
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	***	-	***
8 Tax-exempt securities	131	-	-	-	-	-	-	-	-	-	***	**	***
9 Other current assets	68210	-	-	-	-	-	*607	*606	*1247	*1478	***	**	***
10 Loans to stockholders	*76	-	-	-	-	-	-	-	*76	-	***	-	***
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	***	-	***
12 Other investments	200297	-	-	-	-	-	*728	*2676	4514	*988	***	**	***
13 Depreciable assets	2050119	-	-	-	-	-	*41085	*39409	*60528	*109615	***	**	***
14 Less: Accumulated depreciation	988878	-	-	-	-	-	*10837	*24907	*37833	*71102	***	**	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	37768	-	-	-	-	-	-	-	*1886	*2090	***	**	***
18 Intangible assets (Amortizable)	*69330	-	-	-	-	-	*96	-	279	*15697	***	**	***
19 Less: Accumulated amortization	*12381	-	-	-	-	-	*11	-	274	*2590	***	**	***
20 Other assets	99918	-	-	-	-	-	*1214	*1430	*433	*1429	***	**	***
21 Total liabilities	2778775	-	-	-	-	-	*41414	*41897	*50341	*159841	***	**	***
22 Accounts payable	269482	-	-	-	-	-	*1988	*13445	*5189	*13478	***	**	***
23 Mort, notes, and bonds under 1 yr	218746	-	-	-	-	-	-	*9442	*3580	*19509	***	**	***
24 Other current liabilities	228821	-	-	-	-	-	*1589	*11770	*2533	*11450	***	**	***
25 Loans from stockholders	*18550	-	-	-	-	-	*3265	-	*3285	-	***	-	***
26 Mort, notes, bonds, 1 yr or more	915810	-	-	-	-	-	*5624	-	*2368	*50482	***	**	***
27 Other liabilities	192912	-	-	-	-	-	-	*312	*1130	*7573	***	**	***
28 Net worth	934453	-	-	-	-	-	*28948	*6927	*32255	*57349	***	**	***
29 Capital stock	64583	-	-	-	-	-	*127	*44	*1749	*6760	***	**	***
30 Paid-in or capital surplus	159748	-	-	-	-	-	-	*4327	*2564	*11724	***	**	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	-	***
32 Retained earnings, unappropriate	703308	-	-	-	-	-	*29830	*-8230	14692	*36847	***	**	***
33 Retained earnings (S CORP)	*26072	-	-	-	-	-	-	*10787	*13249	*2036	***	-	***
34 Less: Cost of treasury stock	*19258	-	-	-	-	-	*1009	-	-	*18	***	-	***
35 Total receipts	4370131	***	-	-	-	-	*76245	*166116	*119359	*321167	***	**	***
36 Business receipts	4325795	***	-	-	-	-	*76235	*160057	*119058	*320037	***	**	***
37 Interest	4582	***	-	-	-	-	*9	*224	102	*633	***	**	***
38 Interest on govt. obligations, State and local	366	***	-	-	-	-	-	-	-	-	***	**	***
39 Rents	1514	***	-	-	-	-	-	-	-	-	***	**	***
40 Royalties	5403	***	-	-	-	-	-	-	-	-	***	**	***
41 Net S-T cap gain less net LT loss	15	-	-	-	-	-	-	-	-	-	***	-	***
42 Net L-T cap gain less net ST loss	*2817	-	-	-	-	-	-	*2624	-	-	***	-	***
43 Net gain, noncapital assets	*3113	***	-	-	-	-	-	*1843	*1	*12	***	**	***
44 Dividends, domestic corporations	1076	-	-	-	-	-	-	-	-	-	***	**	***
45 Dividends, foreign corporations	4011	-	-	-	-	-	-	-	-	-	***	**	***
46 Other receipts	21439	-	-	-	-	-	*1	*1368	*198	*485	***	**	***
47 Total deductions	4151742	***	-	-	-	-	*71378	*153635	*115023	*304445	***	**	***
48 Cost of sales and operations	3239418	***	-	-	-	-	*51145	*116753	*80526	*267330	***	**	***
49 Compensation of officers	27914	***	-	-	-	-	*6787	*1546	*816	*1629	***	**	***
50 Repairs	27822	***	-	-	-	-	*167	*131	*2486	*216	***	**	***
51 Bad debts	4395	***	-	-	-	-	-	*28	*14	*8	***	**	***
52 Rent paid on business property	36634	***	-	-	-	-	*3	*584	*490	*692	***	**	***
53 Taxes paid	88723	***	-	-	-	-	*2479	*2120	*2014	*3646	***	**	***
54 Interest paid	96675	***	-	-	-	-	*534	*2215	*624	*6721	***	**	***
55 Contributions or gifts	1938	***	-	-	-	-	*34	*2	3	*3	***	**	***
56 Amortization	6166	***	-	-	-	-	*5	*1	*25	-	***	**	***
57 Depreciation	145623	***	-	-	-	-	*2164	*2532	*3379	*6583	***	**	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
59 Advertising	7443	***	-	-	-	-	*20	*1526	14	*96	***	**	***
60 Pension, prof sh, stock, annuity	20798	***	-	-	-	-	-	*1309	*305	*4013	***	**	***
61 Employee benefit programs	78363	***	-	-	-	-	*1022	*935	*1679	*1165	***	**	***
62 Net loss, noncapital assets	*1908	-	-	-	-	-	*119	-	-	-	***	**	***
63 Other deductions	367921	***	-	-	-	-	*6898	*23951	*22647	*12344	***	**	***
64 Total receipts less total deducts	218390	***	-	-	-	-	*4867	*12482	*4336	*16721	***	**	***
65 Const taxable inc frm rel frn corps	1196	-	-	-	-	-	-	-	-	-	***	**	***
66 Net income, total	219220	***	-	-	-	-	*4867	*12482	*4336	*16721	***	**	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	*13713	-	-	-	-	-	-	*8761	*690	*4262	***	-	***
70 Statutory special deductions, total	*14878	-	-	-	-	-	-	*3720	-	-	***	**	***
71 Net operating loss deduction	*12053	-	-	-	-	-	-	*3720	-	-	***	-	***
72 Dividends received deduction	2825	-	-	-	-	-	-	-	-	-	***	**	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	190629	***	-	-	-	-	*4867	-	3646	*12459	***	**	***
75 Income tax before credits, total	65643	***	-	-	-	-	*1401	*64	1240	*4240	***	**	***
76 Regular tax	64559	***	-	-	-	-	*1401	-	1240	*4236	***	**	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78 Recapture of investment credit	3	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	*810	-	-	-	-	-	-	*64	-	-	***	**	***
80 Environmental tax	*266	-	-	-	-	-	-	-	-	*4	***	**	***
81 Foreign tax credit	1498	-	-	-	-	-	-	-	-	-	***	**	***
82 U.S. Possessions tax credit	3203	-	-	-	-	-	-	-	1238	1965	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	*117	-	-	-	-	-	-	-	-	*34	***	**	***
86 Prior year minimum tax credit	264	***	-	-	-	-	-	-	-	-	***	-	***
87 Income tax after credits, total	60561	***	-	-	-	-	*1401	*64	2	*2240	***	**	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3428
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2604	*80	*509	*348	*695	400	431	64	43	*10	***	***	8
2 Total assets	18355624	-	*31385	*55893	*271220	298188	1075027	459454	700824	*394607	***	***	13818121
3 Cash	487924	-	*12739	*5306	*26627	*42878	98304	*26010	79561	*5668	***	***	103805
4 Notes and accounts receivable	2773544	-	*2071	*19088	*89631	57524	285094	110845	145000	*86994	***	***	1739171
5 Less: Allowance for bad debts	102450	-	-	-	*431	*84	*1600	*1150	*2132	*2519	***	***	88178
6 Inventories	2231004	-	-	*15282	*69141	93865	243080	157482	146760	*115616	***	***	1104048
7 Investments in govt. obligations, Total	*16698	-	-	-	-	-	*2177	*2309	*6437	-	***	***	80
8 Tax-exempt securities	*16109	-	-	-	-	-	-	*99	*1296	-	***	***	-
9 Other current assets	358244	-	*383	*759	*5982	*3143	17309	*11073	16874	*13062	***	***	220535
10 Loans to stockholders	43997	-	*5630	*2398	*24	*19622	*4606	*2278	*593	-	***	***	930
11 Mortgage and real estate loans	*20404	-	-	-	-	-	*4347	-	*2932	-	***	***	2583
12 Other investments	4985470	-	-	-	*1265	*10020	37923	*11333	36969	*52390	***	***	4724476
13 Depreciable assets	7153854	-	*82635	*77027	*205651	263148	1038651	295988	614624	*221423	***	***	3585280
14 Less: Accumulated depreciation	4074144	-	*73348	*64101	*130485	195606	700870	166875	379713	*122136	***	***	1834255
15 Depletable assets	9025	-	-	-	-	-	-	-	-	-	***	***	9025
16 Less: Accumulated depletion	3968	-	-	-	-	-	-	-	-	-	***	***	3968
17 Land	153299	-	-	-	*2578	*2390	14884	*1810	7231	*8868	***	***	99853
18 Intangible assets (Amortizable)	1514426	-	*326	*2657	*2035	*1344	*31746	*5347	*12632	*6291	***	***	1399382
19 Less: Accumulated amortization	156608	-	*326	*2524	*1377	*953	*9204	*487	*6934	*928	***	***	115173
20 Other assets	2928796	-	*1276	-	*580	*896	8580	*3392	18694	*9879	***	***	2870527
21 Total liabilities	18355624	-	*31385	*55893	*271220	298188	1075027	459454	700824	*394607	***	***	13818121
22 Accounts payable	859269	-	*9762	*9765	*44336	26317	148148	48990	58312	*35506	***	***	411704
23 Mort, notes, and bonds under 1 yr	679890	-	*12592	-	*19097	*11393	96423	*90908	*54751	*21876	***	***	343307
24 Other current liabilities	1455992	-	*687	*6026	*47588	*17695	88636	42068	47444	*34946	***	***	1087151
25 Loans from stockholders	231948	-	*936	*1251	*160953	*3821	35070	*24725	-	*2184	***	***	1000
26 Mort, notes, bonds, 1 yr or more	3139941	-	*5871	-	*54403	*57025	216342	*19161	*114983	*57439	***	***	2362015
27 Other liabilities	1082140	-	-	*1797	*-0	-	*17015	*10147	20390	*14744	***	***	961984
28 Net worth	10906445	-	*1537	*37054	*-55157	181936	473393	223456	404944	*227912	***	***	8650959
29 Capital stock	1056710	-	*361	*5940	*5951	19315	36565	48005	37580	*13642	***	***	795456
30 Paid-in or capital surplus	5583039	-	*6178	-	*5828	-	19403	*33491	14103	*64628	***	***	5297422
31 Retained earnings, appropriated	*4121	-	-	-	-	*3193	-	-	*928	-	***	***	-
32 Retained earnings, unappropriate	4763030	-	*10717	*16913	*31848	*131859	196850	*-12329	240202	*113212	***	***	3688028
33 Retained earnings (S CORP)	742538	-	*-14867	*14201	*-94449	*48181	246843	*157313	*146068	*36603	***	***	-
34 Less: Cost of treasury stock	1242993	-	*852	-	*4336	*20612	*26267	*3024	*33938	*172	***	***	1129947
35 Total receipts	17565991	*67482	*61897	*206836	*657716	585981	2308834	808565	1155916	*608641	***	***	9496212
36 Business receipts	16612847	*42635	*61355	*205287	*655926	580199	2290455	800027	1147625	*606545	***	***	8638095
37 Interest	232592	*101	*542	*48	*235	*740	5585	*248	*2690	*631	***	***	213668
38 Interest on govt. obligations, State and local	1198	-	-	-	-	-	*42	*97	*169	*183	***	***	6
39 Rents	76343	-	-	-	*19	-	*944	*293	*68	*115	***	***	73304
40 Royalties	*130324	-	-	-	-	-	-	-	-	*9	***	***	128574
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	***	-
42 Net L-T cap gain less net ST loss	37092	-	-	-	-	-	*1157	*5529	*14	-	***	***	30132
43 Net gain, noncapital assets	29957	*24431	-	*48	*69	*258	1209	*357	*460	*30	***	***	2518
44 Dividends, domestic corporations	1763	-	-	-	-	-	*1	-	*153	*-0	***	***	1340
45 Dividends, foreign corporations	102806	-	-	-	-	-	-	-	-	-	***	***	100621
46 Other receipts	341070	*316	-	*1453	*1466	*4784	9440	*2014	4737	*1128	***	***	307953
47 Total deductions	16126043	*50517	*60942	*202689	*641468	551872	2177015	742587	1068243	*575578	***	***	8588680
48 Cost of sales and operations	10328065	*34910	*22241	*106951	*491310	350178	1518277	540434	734539	*418008	***	***	5110987
49 Compensation of officers	394776	*151	*7508	*10132	*30491	*49458	155344	23092	37108	*11489	***	***	48709
50 Repairs	98647	*23	*1804	*9716	*2618	*4278	4758	*3187	5910	*3964	***	***	58111
51 Bad debts	56589	*27	-	-	-	*1084	4721	*2172	983	*754	***	***	41262
52 Rent paid on business property	129919	*51	*5693	*4779	*6579	*16245	9083	*4686	4301	*2854	***	***	71031
53 Taxes paid	413744	*1378	*3045	*4303	*16081	19600	79812	17018	31914	*17410	***	***	184955
54 Interest paid	436296	*2031	*2676	*181	*19444	*7937	32821	*10554	18103	*6090	***	***	313224
55 Contributions or gifts	11924	*84	-	-	*18	*1072	192	*262	*546	*206	***	***	8361
56 Amortization	59620	*2	*33	*192	*407	*155	7649	*1422	*1758	*117	***	***	43696
57 Depreciation	449338	*1409	*6530	*5193	*21828	17928	57320	19682	39492	*15744	***	***	206214
58 Depletion	533	-	-	-	-	-	-	-	-	-	***	***	533
59 Advertising	486754	*21	*97	*1442	*724	*3301	11213	6153	14699	*8122	***	***	423920
60 Pension, prof sh, stock, annuity	86743	-	*1149	-	*1757	*2437	19501	*2726	14016	*3520	***	***	32057
61 Employee benefit programs	427811	*580	-	*1612	*5522	*4360	59173	*11444	26463	*9469	***	***	265292
62 Net loss, noncapital assets	4237	*10	-	-	-	-	*47	*16	*77	*19	***	***	3512
63 Other deductions	2741048	*9840	*10166	*58187	*44690	73837	217103	99738	138332	*77812	***	***	1776816
64 Total receipts less total deducts	1439948	*16965	*955	*4147	*16248	34109	131819	65978	87673	*33063	***	***	907531
65 Const taxable inc frm rel frn corps	128755	-	-	-	-	-	-	-	-	-	***	***	127696
66 Net income, total	1567505	*16965	*955	*4147	*16248	34109	131777	65881	87504	*32880	***	***	1035221
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	237535	-	*878	*1152	*8404	*5619	78669	*50586	*47140	*5318	***	***	-
70 Statutory special deductions, total	77394	*16213	-	-	-	*142	*8533	*1369	*4789	*-0	***	***	30522
71 Net operating loss deduction	46707	*16213	-	-	-	*142	*8532	*1369	*4705	-	***	***	308
72 Dividends received deduction	30687	-	-	-	-	-	*1	-	*84	*-0	***	***	30213
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	1252599	*751	*77	*2995	*7844	*28348	44598	*13926	*35574	*27562	***	***	1004699
75 Income tax before credits, total	423096	*120	*12	*449	*1359	*6643	14355	*4738	12842	*9422	***	***	343398
76 Regular tax	419213	*113	*12	*449	*1178	*6643	13716	*4735	*12083	*9371	***	***	341598
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	2367	*8	-	-	*181	-	*640	-	*671	*28	***	***	505
80 Environmental tax	1441	-	-	-	-	-	-	*3	*14	*23	***	***	1295
81 Foreign tax credit	157163	-	-	-	-	-	-	-	-	-	***	***	155372
82 U.S. Possessions tax credit	880	-	-	-	-	-	-	-	880	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	4004	-	-	-	*126	*24	*205	-	*153	*7	***	***	3358
86 Prior year minimum tax credit	*2800	-	-	-	-	-	-	*125	*208	*4	***	***	1940
87 Income tax after credits, total	258249	*120	*12	*449	*1233	*6619	14150	*4612	11600	*9411	***	***	182727

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

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

MINOR INDUSTRY 3430
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	284	-	-	-	-	*50	166	*28	***	*8	3	***	***
2 Total assets	9158418	-	-	-	-	*38891	418645	*191601	***	*243914	213963	***	***
3 Cash	105075	-	-	-	-	*403	*60236	*12186	***	*4745	1622	***	***
4 Notes and accounts receivable	1265676	-	-	-	-	*19398	102785	*47265	***	*63041	60047	***	***
5 Less: Allowance for bad debts	30514	-	-	-	-	-	*3769	*726	***	*1997	1274	***	***
6 Inventories	1400069	-	-	-	-	*5083	*149953	*48773	***	*61096	39249	***	***
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	***	-	-	***	***
8 Tax-exempt securities	*5184	-	-	-	-	-	-	-	***	*13	-	***	***
9 Other current assets	187974	-	-	-	-	*375	6470	*1577	***	*22884	9478	***	***
10 Loans to stockholders	*20154	-	-	-	-	*890	*4829	*12342	***	-	-	***	***
11 Mortgage and real estate loans	*660	-	-	-	-	-	-	-	***	-	-	***	***
12 Other investments	2547142	-	-	-	-	*1183	*373	*1237	***	*34163	13236	***	***
13 Depreciable assets	3094731	-	-	-	-	*13539	*258575	*114564	***	*130510	125045	***	***
14 Less: Accumulated depreciation	1505236	-	-	-	-	*8647	*171281	*59532	***	*83655	69312	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	***	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	***	-	-	***	***
17 Land	118391	-	-	-	-	-	*3763	*2081	***	*3038	4083	***	***
18 Intangible assets (Amortizable)	1461224	-	-	-	-	*6534	*3148	*3912	***	*4109	8559	***	***
19 Less: Accumulated amortization	121959	-	-	-	-	-	*1717	*767	***	*796	4310	***	***
20 Other assets	609847	-	-	-	-	*134	*5278	*8688	***	*6764	27539	***	***
21 Total liabilities	9158418	-	-	-	-	*38891	418645	*191601	***	*243914	213963	***	***
22 Accounts payable	516457	-	-	-	-	*11130	81370	*34209	***	*16383	16426	***	***
23 Mort, notes, and bonds under 1 yr	301901	-	-	-	-	*3525	*65910	*28028	***	*1115	7320	***	***
24 Other current liabilities	686143	-	-	-	-	-	346518	*9340	***	*15141	23036	***	***
25 Loans from stockholders	*99640	-	-	-	-	-	*74135	-	***	*5404	12665	***	***
26 Mort, notes, bonds, 1 yr or more	569267	-	-	-	-	*8045	*34712	*53241	***	*28504	41830	***	***
27 Other liabilities	2265642	-	-	-	-	*1544	*1960	*111	***	*12639	24252	***	***
28 Net worth	4719367	-	-	-	-	*14647	-185961	*66673	***	*164728	88434	***	***
29 Capital stock	516232	-	-	-	-	*2485	122427	*3412	***	*4207	12180	***	***
30 Paid-in or capital surplus	1971175	-	-	-	-	-	*273455	*12459	***	*9259	18886	***	***
31 Retained earnings, appropriated	919	-	-	-	-	-	-	-	***	-	-	***	***
32 Retained earnings, unappropriate	2168499	-	-	-	-	*18797	*-625102	*3772	***	*146933	71447	***	***
33 Retained earnings (S CORP)	242787	-	-	-	-	-	*55817	*56533	***	*26708	-	***	***
34 Less: Cost of treasury stock	180245	-	-	-	-	*6634	*12558	*9502	***	*22380	14078	***	***
35 Total receipts	8673194	-	-	-	-	*152989	754238	*287348	***	*439029	336107	***	***
36 Business receipts	8423503	-	-	-	-	*144148	*732941	*285018	***	*432578	327211	***	***
37 Interest	86143	-	-	-	-	*28	*593	*973	***	*1551	2246	***	***
38 Interest on govt. obligations, State and local	*1285	-	-	-	-	-	-	-	***	*141	275	***	***
39 Rents	5235	-	-	-	-	-	*1929	-	***	*3	844	***	***
40 Royalties	13221	-	-	-	-	*8135	*72	*66	***	*304	2604	***	***
41 Net S-T cap gain less net LT loss	*215	-	-	-	-	-	-	-	***	*200	-	***	***
42 Net L-T cap gain less net ST loss	*1374	-	-	-	-	-	*288	-	***	*100	-	***	***
43 Net gain, noncapital assets	4674	-	-	-	-	*678	*1341	-	***	*10	1	***	***
44 Dividends, domestic corporations	*13598	-	-	-	-	-	-	-	***	*1589	-	***	***
45 Dividends, foreign corporations	*75849	-	-	-	-	-	-	-	***	*1053	670	***	***
46 Other receipts	48097	-	-	-	-	*-0	*17074	*1291	***	*1499	2257	***	***
47 Total deductions	8141600	-	-	-	-	*147888	736722	*266273	***	*404865	306902	***	***
48 Cost of sales and operations	5531952	-	-	-	-	*108873	*499819	*181936	***	*264948	210799	***	***
49 Compensation of officers	87028	-	-	-	-	*4514	*26239	*8457	***	*9512	1863	***	***
50 Repairs	46901	-	-	-	-	*592	*1079	*1234	***	*667	495	***	***
51 Bad debts	28193	-	-	-	-	*1251	*3982	*414	***	*1286	632	***	***
52 Rent paid on business property	60028	-	-	-	-	*1357	*7794	*1037	***	*1054	1644	***	***
53 Taxes paid	207110	-	-	-	-	*4648	*23250	*6860	***	*9103	6015	***	***
54 Interest paid	248725	-	-	-	-	*853	*11448	*7469	***	*3045	6302	***	***
55 Contributions or gifts	7534	-	-	-	-	*51	*47	*17	***	*538	1105	***	***
56 Amortization	14708	-	-	-	-	-	*921	*640	***	*361	650	***	***
57 Depreciation	190596	-	-	-	-	*1930	*16334	*5055	***	*7152	5027	***	***
58 Depletion	34	-	-	-	-	-	-	-	***	-	-	***	***
59 Advertising	237812	-	-	-	-	*253	*7888	*1532	***	*5362	6551	***	***
60 Pension, prof sh, stock, annuity	32177	-	-	-	-	*1449	*754	*478	***	*4251	772	***	***
61 Employee benefit programs	174190	-	-	-	-	*1830	*8121	*2692	***	*10457	4596	***	***
62 Net loss, noncapital assets	*1348	-	-	-	-	-	*221	-	***	*10	1	***	***
63 Other deductions	1273263	-	-	-	-	*20286	*128827	*48452	***	*87120	60450	***	***
64 Total receipts less total deducts	531594	-	-	-	-	*5101	17515	*21076	***	*34165	29206	***	***
65 Const taxable inc frm rel frn corps	64429	-	-	-	-	-	-	-	***	124	462	***	***
66 Net income, total	594737	-	-	-	-	*5101	17515	*21076	***	*34148	29393	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	-	***	***
69 Net income, Form 1120S	46498	-	-	-	-	-	*3323	*5666	***	*3079	-	***	***
70 Statutory special deductions, total	53119	-	-	-	-	-	*5051	*8526	***	*2486	-	***	***
71 Net operating loss deduction	*40526	-	-	-	-	-	*5051	*8526	***	-	-	***	***
72 Dividends received deduction	*12593	-	-	-	-	-	-	-	***	*2486	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	***	***
74 Income subject to tax	495172	-	-	-	-	*5101	*9141	*6884	***	*28582	29393	***	***
75 Income tax before credits, total	168819	-	-	-	-	*1157	*2678	*2455	***	*9742	10024	***	***
76 Regular tax	167411	-	-	-	-	*1157	*2656	*2341	***	*9718	9994	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	-	***	***
79 Alternative minimum tax	*791	-	-	-	-	-	*22	*115	***	-	-	***	***
80 Environmental tax	618	-	-	-	-	-	-	-	***	*25	31	***	***
81 Foreign tax credit	*43371	-	-	-	-	-	-	-	***	*77	390	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	-	-	***	***
85 General business credit	*894	-	-	-	-	-	-	-	***	*112	-	***	***
86 Prior year minimum tax credit	*3030	-	-	-	-	-	-	-	***	-	-	***	***
87 Income tax after credits, total	121525	-	-	-	-	*1157	*2678	*2455	***	*9553	9634	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3440
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	4163	***	*249	*655	898	872	894	181	98	***	20	15	6
2	Total assets	19848542	***	*11729	*114102	316476	599067	1923212	1237669	1624013	***	1390634	2203467	9552386
3	Cash	946343	***	*2396	*31010	51868	121419	159411	108515	102942	***	100590	79188	132379
4	Notes and accounts receivable	4855108	***	*2032	*38426	85995	185662	527210	414325	426062	***	310530	529103	2127563
5	Less: Allowance for bad debts	104337	***	-	-	*156	*1498	4645	7541	7485	***	7224	10529	56369
6	Inventories	2528388	***	-	*14522	64774	90617	506957	235975	317737	***	309302	380220	423275
7	Investments in govt. obligations, Total	*83837	***	-	-	-	-	-	*2334	*11110	***	3348	63144	-
8	Tax-exempt securities	*46227	***	-	-	-	-	*5929	-	*641	***	39657	-	-
9	Other current assets	1028435	***	*3667	*724	*4514	21162	88868	58227	138054	***	53856	217666	399573
10	Loans to stockholders	56597	***	-	-	*13805	*7629	11374	*9723	9821	***	1012	-	-
11	Mortgage and real estate loans	*25755	***	-	-	-	*3737	*1846	-	*16652	***	3519	-	-
12	Other investments	3592320	***	-	-	*2237	*8444	91307	87845	101648	***	67471	128574	3017930
13	Depreciable assets	10309801	***	*33138	*42827	302751	434214	1258215	735571	981761	***	715076	993364	4202033
14	Less: Accumulated depreciation	5807535	***	*29504	*14571	214061	288511	802056	452608	556684	***	399437	526292	2169917
15	Depletable assets	*103889	***	-	-	*481	*15184	-	*319	43	***	62	-	87769
16	Less: Accumulated depletion	*74500	***	-	-	-	*12108	-	*221	-	***	-	-	62171
17	Land	269375	***	-	-	*1689	*8579	40399	31032	45086	***	26792	45123	49443
18	Intangible assets (Amortizable)	446987	***	-	*1939	*2419	*3922	42560	*13659	29797	***	110813	86022	149073
19	Less: Accumulated amortization	128351	***	-	*1163	*2416	*2192	18290	*6046	*17712	***	18214	18597	39156
20	Other assets	1670204	***	-	*390	*2575	*2806	14128	6561	24540	***	73483	236479	1290961
21	Total liabilities	19848542	***	*11729	*114102	316476	599067	1923212	1237669	1624013	***	1390634	2203467	9552386
22	Accounts payable	2703869	***	*2955	*11957	56304	79332	284663	213839	188803	***	183970	245801	1352290
23	Mort, notes, and bonds under 1 yr	1535476	***	-	*23893	*17243	23536	152341	163633	211372	***	93573	300357	495004
24	Other current liabilities	1568962	***	*1012	*5826	15435	27319	136901	112420	150982	***	109291	197176	745714
25	Loans from stockholders	226826	***	-	*30212	*1465	*19955	77122	*16548	*11672	***	-	59	51194
26	Mort, notes, bonds, 1 yr or more	2953903	***	*2805	*26154	*77747	85027	253879	179789	217271	***	326214	315102	1327642
27	Other liabilities	2588259	***	-	-	*506	*709	47162	9800	46099	***	99883	170753	2183107
28	Net worth	8271246	***	*4957	*16061	147776	363189	971144	541641	797814	***	577702	974219	3397435
29	Capital stock	564781	***	*4976	*1297	33434	29024	73413	30392	54280	***	50632	90406	178221
30	Paid-in or capital surplus	2932179	***	-	*8962	*3120	*27208	75089	16232	24795	***	89434	290953	2334276
31	Retained earnings, appropriated	*6352	***	-	-	-	-	-	-	*6052	***	-	-	-
32	Retained earnings, unappropriate	3602502	***	*-19	*21823	147554	245706	577343	263803	336505	***	382403	325753	963469
33	Retained earnings (S CORP)	1474849	***	-	*-5961	*-1682	*91423	310664	252441	390584	***	83024	285104	-
34	Less: Cost of treasury stock	309416	***	-	*10060	*34648	*30172	65365	*21227	*14402	***	27789	17997	78531
35	Total receipts	26360658	***	*52734	*540697	913731	1467958	4780388	2672333	3025680	***	2165743	3344870	5852107
36	Business receipts	25632224	***	*52730	*530529	903399	1439559	4744593	2624038	2991292	***	2084133	3200538	5583231
37	Interest	78418	***	-	*4168	1935	3202	4286	3026	5136	***	9611	14251	27008
38	Interest on govt. obligations, State and local	5982	***	-	-	-	-	*159	*245	*841	***	2297	2104	18
39	Rents	112261	***	-	-	-	*340	*1150	*446	*7730	***	14637	39347	47526
40	Royalties	69692	***	-	-	-	-	-	-	*258	***	7729	2702	58102
41	Net S-T cap gain less net LT loss	*152	***	-	-	-	-	-	-	-	***	17	-	-
42	Net L-T cap gain less net ST loss	58774	***	-	*1131	-	*12586	*765	*2349	*2029	***	1598	4174	20414
43	Net gain, noncapital assets	90196	***	-	*4112	*6892	*5740	*2703	20981	2552	***	1549	993	16191
44	Dividends, domestic corporations	10293	***	-	-	-	*380	*635	*76	*223	***	237	1686	299
45	Dividends, foreign corporations	36264	***	-	-	-	-	-	-	*190	***	11619	1909	22546
46	Other receipts	266403	***	*4	*757	*1505	6151	26097	21173	15430	***	32317	77167	76771
47	Total deductions	25142994	***	*51058	*527086	893890	1396042	4567903	2553336	2836258	***	2044489	3230378	5590166
48	Cost of sales and operations	18871168	***	*7266	*365311	651114	949767	3436377	1992411	2184932	***	1563220	2467420	4160391
49	Compensation of officers	762642	***	*20329	*82939	46845	97472	246116	66041	68121	***	23280	26006	31991
50	Repairs	111003	***	*393	*1398	7502	11629	13892	11856	8823	***	5007	20875	24480
51	Bad debts	79778	***	-	-	*1051	7057	8544	11024	5320	***	15226	9467	15464
52	Rent paid on business property	196995	***	*4276	*8898	*11268	21367	29141	21985	13742	***	10783	25290	42705
53	Taxes paid	539054	***	*2601	*8731	22772	47594	108182	56718	75409	***	35387	57398	86175
54	Interest paid	405738	***	*710	*3837	10998	9700	40848	29817	40525	***	36980	41836	174440
55	Contributions or gifts	8815	***	-	-	*250	*812	1917	451	963	***	588	404	2602
56	Amortization	32763	***	-	*453	*303	*1611	3559	2208	4466	***	5981	6003	7903
57	Depreciation	591006	***	*856	*7242	18464	33438	73962	43399	63226	***	39435	61732	215757
58	Depletion	*2482	***	-	-	-	-	-	*98	3	***	174	-	2172
59	Advertising	107814	***	*111	*1926	*3384	2061	17138	4336	11498	***	11996	16831	31848
60	Pension, prof sh, stock, annuity	162907	***	-	-	*637	*18594	15654	17919	15401	***	19540	10265	49253
61	Employee benefit programs	410998	***	*3927	*158	*20018	16642	50043	43910	53907	***	40319	70325	95260
62	Net loss, noncapital assets	5490	***	-	-	*171	*52	*1244	*343	*1285	***	742	835	606
63	Other deductions	2854341	***	*10587	*46193	99113	178246	521287	250821	288635	***	235832	415692	649119
64	Total receipts less total deducts	1217665	***	*1676	*13611	19841	71916	212485	118997	189422	***	121253	114492	261941
65	Const taxable inc frm rel frn corps	35713	***	-	-	-	-	-	-	-	***	6083	2156	27474
66	Net income, total	1247396	***	*1676	*13611	19841	71916	212326	118752	188581	***	125040	114544	289397
67	Net income, Form 1120-A	*1676	***	*1676	-	-	-	-	-	-	***	-	-	-
68	Net income, Form 1120F	-	***	-	-	-	-	-	-	-	***	-	-	-
69	Net income, Form 1120S	374497	***	-	*9183	*299	*43872	98727	59177	116415	***	15961	19427	-
70	Statutory special deductions, total	85907	***	*1676	*333	*10284	*4324	12025	*9411	*4521	***	15407	4862	6890
71	Net operating loss deduction	69526	***	*1676	*333	*10284	*4058	*11640	*9358	*4167	***	14012	1765	1081
72	Dividends received deduction	16382	***	-	-	-	*266	*385	*53	*353	***	1395	3098	5809
73	Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	-
74	Income subject to tax	788498	***	-	*4095	*9259	23898	101796	50164	68086	***	93825	90254	282507
75	Income tax before credits, total	266353	***	-	*2292	*1433	4234	32210	16898	23685	***	33385	30836	99221
76	Regular tax	258754	***	-	*614	*1433	4234	31974	16708	23066	***	31896	30676	96169
77	Personal holding company tax	-	***	-	-	-	-	-	-	-	***	-	-	-
78	Recapture of investment credit	-0	***	-	-	-	-	-	-	-	***	-	-	-0
79	Alternative minimum tax	6309	***	-	*1678	-	-	*236	-	*310	***	1387	25	2542
80	Environmental tax	710	***	-	-	-	-	-	*1	*15	***	102	102	447
81	Foreign tax credit	25171	***	-	-	-	-	-	-	*64	***	7033	787	17271
82	U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	-	-	-
83	Orphan drug credit	-	***	-	-	-	-	-	-	-	***	-	-	-
84	Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	-	-	-
85	General business credit	4226	***	-	-	*55	-	*119	*57	*629	***	1417	1297	578
86	Prior year minimum tax credit	2363	***	-	-	-	*155	*210	*317	*208	***	-	274	1199
87	Income tax after credits, total	234593	***	-	*2292	*1378	4080	31880	16524	22783	***	24935	28478	80174

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

MINOR INDUSTRY 3460
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2750	*22	*594	*726	*354	*171	630	89	105	36	17	6	-
2 Total assets	7089804	-	*31186	*121631	*156204	*127726	1331272	632734	1496991	1215301	1184299	792460	-
3 Cash	592341	-	*1618	*42957	*29108	*35301	114832	86379	114161	84336	60166	23483	-
4 Notes and accounts receivable	1832620	-	*4740	*35030	*42935	*30089	384735	186814	400672	257489	247655	242462	-
5 Less: Allowance for bad debts	19019	-	-	-	*429	-	*2871	*1042	3511	2612	3571	4983	-
6 Inventories	1308947	-	*5861	*3790	*32111	*16324	308215	130302	334612	193111	180240	104383	-
7 Investments in govt. obligations, Total	*64452	-	-	*5553	-	-	-	-	*7649	*10312	755	40183	-
8 Tax-exempt securities	*15705	-	-	-	-	-	*255	-	-	*15451	-	-	-
9 Other current assets	242425	-	-	*9325	*892	*642	38496	11874	43239	80147	36900	20910	-
10 Loans to stockholders	50806	-	-	*13913	-	*318	*11692	*1958	*4795	*3057	12332	2741	-
11 Mortgage and real estate loans	*4485	-	-	-	-	-	*3896	-	*590	-	-	-	-
12 Other investments	348104	-	-	*3954	*264	*11537	7731	30266	51365	66841	102838	73308	-
13 Depreciable assets	5986998	-	*16085	*41862	*240825	*121469	1180303	511845	1327737	1014949	991254	540669	-
14 Less: Accumulated depreciation	3635980	-	*6300	*36024	*194939	*90486	779071	336674	820029	575727	515211	281517	-
15 Depletable assets	*314	-	-	-	-	-	*314	-	-	-	-	-	-
16 Less: Accumulated depletion	*308	-	-	-	-	-	*308	-	-	-	-	-	-
17 Land	109531	-	-	-	*3681	*2058	20691	*4104	13431	31762	22958	10846	-
18 Intangible assets (Amortizable)	119454	-	*13791	-	*3414	-	41187	*1369	5517	*25556	25942	2678	-
19 Less: Accumulated amortization	30007	-	*5057	-	*1729	-	8923	*687	1987	*2449	8940	235	-
20 Other assets	98934	-	*448	*1271	*71	*474	10100	6227	18751	13076	30984	17533	-
21 Total liabilities	7089804	-	*31186	*121631	*156204	*127726	1331272	632734	1496991	1215301	1184299	792460	-
22 Accounts payable	946536	-	-	*30755	*17214	*7886	232890	100292	217062	148455	111134	80848	-
23 Mort, notes, and bonds under 1 yr	696811	-	*23262	-	*1736	*11942	156290	67200	190589	124664	101637	19493	-
24 Other current liabilities	574596	-	*2197	*6781	*24835	*9365	97726	33250	114799	86101	85001	114541	-
25 Loans from stockholders	62801	-	*299	*2856	*5616	*1258	30335	*14726	*6629	-	1081	-	-
26 Mort, notes, bonds, 1 yr or more	1259314	-	-	*4183	*34724	*11704	202719	105149	217345	215671	280941	186880	-
27 Other liabilities	172104	-	-	*-0	-	-	*12594	*7426	22351	33357	55314	41061	-
28 Net worth	3377642	-	*5429	*77055	*72079	*85572	598718	304691	728216	607053	549192	349638	-
29 Capital stock	290709	-	*2488	*8959	*7586	*1689	57785	24149	45531	83698	46531	12293	-
30 Paid-in or capital surplus	285626	-	-	-	*1485	*4897	11965	*2759	54909	143650	35906	30055	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1939406	-	*10347	*68330	*94762	*32166	277471	*186147	299048	281284	321369	368480	-
33 Retained earnings (S CORP)	1058534	-	*-7406	-	-	*53969	284332	*113912	343162	*109131	161435	-	-
34 Less: Cost of treasury stock	196633	-	-	*234	*31754	*7149	32836	*22276	*14433	*10711	16050	61190	-
35 Total receipts	12982210	*136974	*103354	*350685	*370247	*253460	2925006	1273442	2883049	1795717	1856761	1033516	-
36 Business receipts	12832883	*136749	*103354	*348493	*368233	*252827	2898502	1263359	2850530	1777748	1828626	1004461	-
37 Interest	24898	*105	-	*1434	*1783	*282	3006	*2421	3285	3182	5209	4192	-
38 Interest on govt. obligations, State and local	2824	-	-	*386	-	-	*37	*51	*341	*1541	468	-	-
39 Rents	14343	-	-	-	*214	-	*802	*247	*2311	*1039	5187	4543	-
40 Royalties	*3906	-	-	-	-	-	*2	-	*668	*173	3064	-	-
41 Net S-T cap gain less net LT loss	*8	-	-	-	-	-	-	*8	-	-	-	-	-
42 Net L-T cap gain less net ST loss	4877	*120	-	-	-	-	*15	*11	*638	*604	404	3086	-
43 Net gain, noncapital assets	5582	-	-	-	-	-	1212	*1157	2450	*410	320	34	-
44 Dividends, domestic corporations	3580	-	-	*251	-	-	*35	*314	*197	*338	2442	2	-
45 Dividends, foreign corporations	3075	-	-	-	-	-	-	-	-	-	746	2329	-
46 Other receipts	86234	-	-	*121	*16	*351	21396	5874	22629	10682	10295	14870	-
47 Total deductions	12306109	*132288	*99376	*343419	*366315	*250194	2779770	1201864	2727119	1671675	1743397	990692	-
48 Cost of sales and operations	9172603	*95222	*60964	*192464	*205161	*148710	2025605	898033	2167983	1300910	1353919	723632	-
49 Compensation of officers	525211	*8075	*12441	*41411	*42955	*44358	158644	69615	78714	30953	29632	8413	-
50 Repairs	54899	*136	*862	*749	*445	*2310	9508	9165	11245	9800	9866	812	-
51 Bad debts	18000	*112	-	*6470	*427	*124	3488	*918	2558	1049	1199	1655	-
52 Rent paid on business property	73413	*216	-	*12105	*7024	*3103	16243	*6554	12380	3344	9755	2689	-
53 Taxes paid	343537	*5916	*2860	*11598	*16367	*8471	83425	31251	62072	53256	40001	28320	-
54 Interest paid	161595	*2356	*2367	*2017	*3423	*2040	31626	13776	29705	22729	33001	18556	-
55 Contributions or gifts	5607	-	*80	*11	*47	*56	411	*451	451	938	1938	1223	-
56 Amortization	17398	*43	*2758	-	*526	-	*1975	*387	5357	617	4486	1249	-
57 Depreciation	387583	*5966	*1407	*2048	*11629	*4191	74064	29176	82458	67300	67637	41706	-
58 Depletion	*142	*43	-	-	-	-	-	-	-	-	-0	99	-
59 Advertising	35438	*11	*202	*723	*2046	*763	9579	2498	5554	3494	5262	5306	-
60 Pension, prof sh, stock, annuity	114925	*2582	-	-	*10830	*7782	19418	18561	20685	17128	13012	4927	-
61 Employee benefit programs	244878	*4480	-	*353	*5279	*3318	54268	24222	48161	36822	36300	31676	-
62 Net loss, noncapital assets	5812	*1041	-	-	*1552	-	*172	*220	1402	*763	546	117	-
63 Other deductions	1145067	*6091	*15434	*73469	*58603	*24969	291344	97036	198393	122573	136843	120311	-
64 Total receipts less total deducts	676101	*4686	*3979	*7266	*3931	*3266	145236	71578	155930	124042	113364	42823	-
65 Const taxable inc frm rel frn corps	44	-	-	-	-	-	-	-	-	-	44	-	-
66 Net income, total	673321	*4686	*3979	*6879	*3931	*3266	145199	71527	155590	122502	112940	42823	-
67 Net income, Form 1120-A	*3229	-	*3131	*98	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	321695	*2816	*847	-	-	*1010	81873	*37132	90434	*53600	53983	-	-
70 Statutory special deductions, total	50783	*805	*346	*176	*1122	*655	*5111	*1083	23241	*10866	5055	2323	-
71 Net operating loss deduction	45591	*805	*346	-	*1122	*655	*5087	*863	*23103	*10695	2914	-	-
72 Dividends received deduction	5192	-	-	*176	-	-	*24	*220	*138	*171	2141	2323	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	302647	*1065	*2785	*6703	*2810	*1601	58215	*33312	41914	58036	53908	42299	-
75 Income tax before credits, total	103060	*431	*418	*1096	*421	*240	18372	*11331	16328	20435	18420	15569	-
76 Regular tax	98198	*175	*418	*1096	*421	*240	17954	*11326	14222	19732	18242	14371	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	4991	*255	-	-	-	-	*418	-	*2118	*941	114	1145	-
80 Environmental tax	185	-	-	-	-	-	-	*5	*19	44	64	53	-
81 Foreign tax credit	658	-	-	-	-	-	-	-	-	-	150	508	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	1505	-	-	-	*36	-	*345	-	*401	*375	284	64	-
86 Prior year minimum tax credit	1158	-	-	-	-	-	*382	*174	-	*185	-	418	-
87 Income tax after credits, total	99738	*431	*418	*1096	*386	*240	17644	*11157	15927	19874	17986	14578	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3470 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	923	-	-	-	*173	358	318	*41	26	***	***	**	-
2 Total assets	1973953	-	-	-	*63965	242184	513024	*279176	389656	***	***	**	-
3 Cash	161429	-	-	-	*16432	47611	33329	*28155	9613	***	***	**	-
4 Notes and accounts receivable	461021	-	-	-	*19786	73100	127270	*72669	78233	***	***	**	-
5 Less: Allowance for bad debts	8578	-	-	-	-	-	*1079	*825	*1168	***	***	**	-
6 Inventories	246800	-	-	-	*97	*20116	66808	*14133	*29230	***	***	**	-
7 Investments in govt. obligations, Total	*9992	-	-	-	-	-	-	-	-	***	***	-	-
8 Tax-exempt securities	*3832	-	-	-	-	-	-	-	*1116	***	***	-	-
9 Other current assets	77118	-	-	-	*1583	*2003	13993	*6029	25535	***	***	**	-
10 Loans to stockholders	9550	-	-	-	-	*6792	*1760	-	*998	***	***	-	-
11 Mortgage and real estate loans	*414	-	-	-	-	-	-	*414	-	***	***	-	-
12 Other investments	178453	-	-	-	-	*7842	*53410	*39409	*34036	***	***	**	-
13 Depreciable assets	1751494	-	-	-	*35461	*251070	466912	*308896	406284	***	***	**	-
14 Less: Accumulated depreciation	1009389	-	-	-	*9828	*173438	266721	*200190	222989	***	***	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land	46191	-	-	-	-	*6173	13698	*6526	*16577	***	***	**	-
18 Intangible assets (Amortizable)	31139	-	-	-	-	*247	*2768	*2347	*1612	***	***	-	-
19 Less: Accumulated amortization	4820	-	-	-	-	*212	*1378	*1831	*356	***	***	-	-
20 Other assets	19308	-	-	-	*435	*881	*2255	*3444	*10934	***	***	**	-
21 Total liabilities	1973953	-	-	-	*63965	242184	513024	*279176	389656	***	***	**	-
22 Accounts payable	176227	-	-	-	*18806	*22401	53007	*20895	37517	***	***	**	-
23 Mort, notes, and bonds under 1 yr	221661	-	-	-	*17070	*5048	61015	*18313	*41100	***	***	**	-
24 Other current liabilities	152274	-	-	-	*5806	*20574	33987	*21166	37717	***	***	**	-
25 Loans from stockholders	77316	-	-	-	*6573	*12371	*17452	*29028	*8054	***	***	-	-
26 Mort, notes, bonds, 1 yr or more	362937	-	-	-	-	*44859	156977	*42195	*64805	***	***	**	-
27 Other liabilities	48572	-	-	-	-	*253	*7181	*5641	*16471	***	***	**	-
28 Net worth	934966	-	-	-	*15711	136678	183404	*141937	183992	***	***	**	-
29 Capital stock	59047	-	-	-	*101	*10252	9682	*5231	25673	***	***	**	-
30 Paid-in or capital surplus	100978	-	-	-	-	*14930	*13619	*-11276	*30326	***	***	**	-
31 Retained earnings, appropriated	*3377	-	-	-	-	*3377	-	-	-	***	***	-	-
32 Retained earnings, unappropriate	496763	-	-	-	*17571	*102829	67117	*101659	*93699	***	***	**	-
33 Retained earnings (S CORP)	364420	-	-	-	*-1962	*13701	*107144	*54081	*77917	***	***	-	-
34 Less: Cost of treasury stock	89619	-	-	-	-	*8412	*14158	*7758	*43623	***	***	**	-
35 Total receipts	3626456	-	-	-	*206280	554718	1039950	*474307	616883	***	***	**	-
36 Business receipts	3576741	-	-	-	*206032	543504	1023921	*469560	611691	***	***	**	-
37 Interest	7076	-	-	-	-	*736	*577	*1817	*558	***	***	**	-
38 Interest on govt. obligations, State and local	*725	-	-	-	-	-	-	*14	*73	***	***	**	-
39 Rents	*7174	-	-	-	-	-	*4428	-	*507	***	***	**	-
40 Royalties	*593	-	-	-	-	-	-	-	*593	***	***	-	-
41 Net S-T cap gain less net LT loss	*23	-	-	-	-	-	-	*1	-	***	***	-	-
42 Net L-T cap gain less net ST loss	*248	-	-	-	-	-	-	-	*71	***	***	-	-
43 Net gain, noncapital assets	7966	-	-	-	-	*7521	*35	*274	*131	***	***	**	-
44 Dividends, domestic corporations	*399	-	-	-	-	*64	*94	*187	*52	***	***	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	***	-	-
46 Other receipts	25511	-	-	-	*248	*2892	10896	*2453	*3206	***	***	**	-
47 Total deductions	3425340	-	-	-	*201070	512866	997343	*453490	563448	***	***	**	-
48 Cost of sales and operations	2383040	-	-	-	*139708	307289	652846	*304372	406147	***	***	**	-
49 Compensation of officers	131198	-	-	-	*5169	35070	50537	*14813	18472	***	***	**	-
50 Repairs	29999	-	-	-	*373	*3392	12924	*6075	*3952	***	***	**	-
51 Bad debts	11360	-	-	-	*173	*2111	*2768	*1771	*1551	***	***	**	-
52 Rent paid on business property	47359	-	-	-	*4678	*14981	20551	*1291	*1039	***	***	**	-
53 Taxes paid	112408	-	-	-	*4353	24851	35088	*20393	17428	***	***	**	-
54 Interest paid	48151	-	-	-	-	*6972	19676	*8780	7235	***	***	**	-
55 Contributions or gifts	561	-	-	-	-	*186	*111	*64	*134	***	***	**	-
56 Amortization	1336	-	-	-	-	*13	*532	*140	*76	***	***	**	-
57 Depreciation	109902	-	-	-	*2212	15576	30687	*18329	26768	***	***	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
59 Advertising	11462	-	-	-	*3419	*719	3159	*1069	*1144	***	***	**	-
60 Pension, prof sh, stock, annuity	16359	-	-	-	*238	*2324	*2736	*1437	*4833	***	***	**	-
61 Employee benefit programs	67703	-	-	-	*5032	*8637	17188	*17706	12861	***	***	**	-
62 Net loss, noncapital assets	*725	-	-	-	-	*101	*29	-	*594	***	***	-	-
63 Other deductions	453780	-	-	-	*35715	90644	148512	*57250	61213	***	***	**	-
64 Total receipts less total deducts	201115	-	-	-	*5210	41852	42607	*20817	53436	***	***	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	***	-	-
66 Net income, total	200391	-	-	-	*5210	41852	42607	*20802	53363	***	***	**	-
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120S	84253	-	-	-	*4569	*19610	*11012	*8674	*30543	***	***	-	-
70 Statutory special deductions, total	21193	-	-	-	-	*4189	*14078	*536	*1799	***	***	-	-
71 Net operating loss deduction	20958	-	-	-	-	*4189	*14013	*405	*1763	***	***	-	-
72 Dividends received deduction	*234	-	-	-	-	-	*66	*131	*37	***	***	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
74 Income subject to tax	94945	-	-	-	*641	*18052	17517	*11593	*21021	***	***	**	-
75 Income tax before credits, total	29345	-	-	-	*96	*4413	4492	*4179	*7222	***	***	**	-
76 Regular tax	28860	-	-	-	*96	*4320	4492	*3901	*7147	***	***	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Alternative minimum tax	*428	-	-	-	-	*93	*-0	*257	*70	***	***	-	-
80 Environmental tax	*36	-	-	-	-	-	-	-	*6	***	***	**	-
81 Foreign tax credit	*41	-	-	-	-	-	-	-	*41	***	***	-	-
82 U.S. Possessions tax credit	45	-	-	-	-	-	45	-	-	***	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit	*779	-	-	-	-	*127	*433	*110	-	***	***	**	-
86 Prior year minimum tax credit	*927	-	-	-	-	-	*448	*102	*82	***	***	**	-
87 Income tax after credits, total	27552	-	-	-	*96	*4286	3566	*3967	*7099	***	***	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3480
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	230	-	-	*155	-	*43	*18	-	***	-	-	***	-
2	Total assets	723342	-	-	*28413	-	*30994	*27584	-	***	-	-	***	-
3	Cash	*20625	-	-	*3138	-	*95	*2074	-	***	-	-	***	-
4	Notes and accounts receivable	155616	-	-	*7270	-	*18526	*8879	-	***	-	-	***	-
5	Less: Allowance for bad debts	*3632	-	-	-	-	-	-	-	***	-	-	***	-
6	Inventories	176927	-	-	*10798	-	*3197	*7698	-	***	-	-	***	-
7	Investments in govt. obligations, Total	30184	-	-	-	-	-	-	-	***	-	-	***	-
8	Tax-exempt securities	1564	-	-	-	-	-	-	-	***	-	-	***	-
9	Other current assets	*24914	-	-	-	-	*2861	*9	-	***	-	-	***	-
10	Loans to stockholders	*5245	-	-	-	-	-	*378	-	***	-	-	***	-
11	Mortgage and real estate loans	-	-	-	-	-	-	-	-	***	-	-	***	-
12	Other investments	*12237	-	-	-	-	-	*680	-	***	-	-	***	-
13	Depreciable assets	294051	-	-	*13530	-	*22282	*20271	-	***	-	-	***	-
14	Less: Accumulated depreciation	*132415	-	-	*8215	-	*16174	*12492	-	***	-	-	***	-
15	Depletable assets	-	-	-	-	-	-	-	-	***	-	-	***	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	***	-	-	***	-
17	Land	*9777	-	-	-	-	-	-	-	***	-	-	***	-
18	Intangible assets (Amortizable)	*91981	-	-	*293	-	-	-	-	***	-	-	***	-
19	Less: Accumulated amortization	*1070	-	-	*264	-	-	-	-	***	-	-	***	-
20	Other assets	*37339	-	-	*1862	-	*207	*87	-	***	-	-	***	-
21	Total liabilities	723342	-	-	*28413	-	*30994	*27584	-	***	-	-	***	-
22	Accounts payable	*38168	-	-	-	-	*5998	*5231	-	***	-	-	***	-
23	Mort, notes, and bonds under 1 yr	*51926	-	-	-	-	-	*2062	-	***	-	-	***	-
24	Other current liabilities	67151	-	-	*115	-	*2595	*2273	-	***	-	-	***	-
25	Loans from stockholders	-	-	-	-	-	-	-	-	***	-	-	***	-
26	Mort, notes, bonds, 1 yr or more	*213638	-	-	*29880	-	-	*7166	-	***	-	-	***	-
27	Other liabilities	*21685	-	-	-	-	-	-	-	***	-	-	***	-
28	Net worth	330773	-	-	*-1582	-	*22402	*10852	-	***	-	-	***	-
29	Capital stock	55345	-	-	*355	-	*43	*93	-	***	-	-	***	-
30	Paid-in or capital surplus	*13628	-	-	-	-	-	-	-	***	-	-	***	-
31	Retained earnings, appropriated	2350	-	-	-	-	-	-	-	***	-	-	***	-
32	Retained earnings, unappropriate	*203067	-	-	*-1937	-	-	*10760	-	***	-	-	***	-
33	Retained earnings (S CORP)	*58203	-	-	-	-	*22358	-	-	***	-	-	***	-
34	Less: Cost of treasury stock	1821	-	-	-	-	-	-	-	***	-	-	***	-
35	Total receipts	1006703	-	-	*91981	-	*91695	*90303	-	***	-	-	***	-
36	Business receipts	977289	-	-	*91981	-	*91695	*89979	-	***	-	-	***	-
37	Interest	*1849	-	-	-	-	-	*57	-	***	-	-	***	-
38	Interest on govt. obligations, State and local	*147	-	-	-	-	-	-	-	***	-	-	***	-
39	Rents	*21291	-	-	-	-	-	*99	-	***	-	-	***	-
40	Royalties	*239	-	-	-	-	-	-	-	***	-	-	***	-
41	Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	***	-	-	***	-
42	Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	***	-	-	***	-
43	Net gain, noncapital assets	*989	-	-	-	-	-	-	-	***	-	-	***	-
44	Dividends, domestic corporations	129	-	-	-	-	-	-	-	***	-	-	***	-
45	Dividends, foreign corporations	2272	-	-	-	-	-	-	-	***	-	-	***	-
46	Other receipts	*2498	-	-	-	-	-	*168	-	***	-	-	***	-
47	Total deductions	900751	-	-	*83537	-	*81632	*83521	-	***	-	-	***	-
48	Cost of sales and operations	638021	-	-	*48364	-	*42787	*58780	-	***	-	-	***	-
49	Compensation of officers	44452	-	-	*6189	-	*21362	*4848	-	***	-	-	***	-
50	Repairs	563	-	-	*130	-	*68	*42	-	***	-	-	***	-
51	Bad debts	*1838	-	-	-	-	-	*467	-	***	-	-	***	-
52	Rent paid on business property	*4074	-	-	*1137	-	*2420	*125	-	***	-	-	***	-
53	Taxes paid	45731	-	-	*2608	-	*3313	*1786	-	***	-	-	***	-
54	Interest paid	20954	-	-	*3453	-	*695	*792	-	***	-	-	***	-
55	Contributions or gifts	*456	-	-	-	-	-	*33	-	***	-	-	***	-
56	Amortization	*1061	-	-	*59	-	-	-	-	***	-	-	***	-
57	Depreciation	21935	-	-	*1933	-	*1495	*2157	-	***	-	-	***	-
58	Depletion	-	-	-	-	-	-	-	-	***	-	-	***	-
59	Advertising	*8632	-	-	*15	-	-	*2964	-	***	-	-	***	-
60	Pension, prof sh, stock, annuity	*8049	-	-	-	-	*3662	-	-	***	-	-	***	-
61	Employee benefit programs	*21399	-	-	-	-	-	*2020	-	***	-	-	***	-
62	Net loss, noncapital assets	*182	-	-	-	-	-	*178	-	***	-	-	***	-
63	Other deductions	83403	-	-	*19651	-	*5830	*9329	-	***	-	-	***	-
64	Total receipts less total deducts	105951	-	-	*8443	-	*10063	*6782	-	***	-	-	***	-
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	-	-	***	-
66	Net income, total	105804	-	-	*8443	-	*10063	*6782	-	***	-	-	***	-
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	-	-	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	-	***	-
69	Net income, Form 1120S	*10380	-	-	-	-	*10063	-	-	***	-	-	***	-
70	Statutory special deductions, total	*10730	-	-	*8443	-	-	*15	-	***	-	-	***	-
71	Net operating loss deduction	*8458	-	-	*8443	-	-	*15	-	***	-	-	***	-
72	Dividends received deduction	2272	-	-	-	-	-	-	-	***	-	-	***	-
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	***	-
74	Income subject to tax	*84695	-	-	-	-	-	*6767	-	***	-	-	***	-
75	Income tax before credits, total	*28947	-	-	-	-	-	*2301	-	***	-	-	***	-
76	Regular tax	*28796	-	-	-	-	-	*2301	-	***	-	-	***	-
77	Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	***	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	-	***	-
79	Alternative minimum tax	*65	-	-	-	-	-	-	-	***	-	-	***	-
80	Environmental tax	*86	-	-	-	-	-	-	-	***	-	-	***	-
81	Foreign tax credit	29	-	-	-	-	-	-	-	***	-	-	***	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	-	-	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	-	-	***	-
85	General business credit	996	-	-	-	-	-	-	-	***	-	-	***	-
86	Prior year minimum tax credit	-	-	-	-	-	-	-	-	***	-	-	***	-
87	Income tax after credits, total	*27922	-	-	-	-	-	*2301	-	***	-	-	***	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3490 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	15024	*11	3031	4050	2781	2231	2235	313	209	76	49	23	14
2 Total assets	33189040	-	158661	577063	1044380	1611898	4661705	2197020	3070814	2570948	3338530	3685604	10272418
3 Cash	2412594	-	34289	86271	173366	180881	541020	171066	205337	208238	134768	204736	472621
4 Notes and accounts receivable	8047618	-	*19190	185276	372070	458664	1310753	566578	753929	619248	706849	918005	2137058
5 Less: Allowance for bad debts	137460	-	-	-	*3806	3690	11342	8639	17816	8726	15661	22094	45686
6 Inventories	6551944	-	*31938	60540	140431	336002	972164	541185	761990	610256	697135	700715	1699589
7 Investments in govt. obligations, Total	108184	-	-	*1547	-	*753	*17917	*4821	*13325	*10081	3420	39120	17200
8 Tax-exempt securities	142368	-	-	-	-	*8443	*27070	*37315	*28165	*16551	15333	-	9490
9 Other current assets	1367023	-	*6292	9117	24177	35392	123287	86873	83007	80978	115364	55383	747153
10 Loans to stockholders	133970	-	*3191	*23135	*11947	14773	36657	11292	6376	*1316	1183	19836	4265
11 Mortgage and real estate loans	51892	-	-	*33426	*348	*7609	*1849	*3350	*1525	*1105	2611	-	67
12 Other investments	2854327	-	*1795	*1841	*25208	41567	270544	103800	222010	125155	369917	375088	1317402
13 Depreciable assets	19799903	-	203902	619951	915226	1396350	3454401	1385953	2030277	1612811	2027609	1871651	4281772
14 Less: Accumulated depreciation	11548075	-	145553	457633	650734	896520	2290541	790626	1217592	842781	1042122	896524	2317449
15 Depletable assets	*1631	-	-	-	-	-	-	-	*811	-	-	820	-0
16 Less: Accumulated depletion	*359	-	-	-	-	-	-	-	*359	-	-	-	-
17 Land	447688	-	*2720	*8291	*9187	18100	61848	29860	41662	42944	68347	53644	111085
18 Intangible assets (Amortizable)	1515647	-	*567	*1222	*23992	11781	54369	18363	113457	49949	169650	97919	974378
19 Less: Accumulated amortization	219843	-	*454	*653	*10574	8151	29892	4514	34126	22350	38388	37837	32904
20 Other assets	1659988	-	*784	4731	13542	9943	121601	40343	78835	66173	122516	305144	896377
21 Total liabilities	33189040	-	158661	577063	1044380	1611898	4661705	2197020	3070814	2570948	3338530	3685604	10272418
22 Accounts payable	3564386	-	*6041	64958	145964	234778	613604	279490	350231	315060	362420	338758	853082
23 Mort, notes, and bonds under 1 yr	2641552	-	*33353	*30621	87428	187221	460492	206779	293348	252839	303283	255834	530354
24 Other current liabilities	2799638	-	6997	57101	49977	98854	320718	172369	246613	194259	234359	344655	1073737
25 Loans from stockholders	669197	-	*47010	39834	76417	77738	207148	37934	25870	*17759	54680	22187	62620
26 Mort, notes, bonds, 1 yr or more	6337454	-	*28669	163079	92133	315146	685564	295442	443415	538462	798025	851664	2125855
27 Other liabilities	1643711	-	*1	*9865	*3744	28001	72509	46198	78090	72228	158585	207203	967288
28 Net worth	15533102	-	36589	211606	588717	670160	2301671	1158808	1633248	1180341	1427178	1665303	4659481
29 Capital stock	1565396	-	30902	38181	84124	64772	154828	97902	222523	141580	287250	161422	281911
30 Paid-in or capital surplus	3039483	-	*13926	*12544	*37561	42377	179238	75008	197632	136654	441439	461575	1441530
31 Retained earnings, appropriated	*21078	-	-	-	-	-	*13606	-	*2449	*614	1948	-	2461
32 Retained earnings, unappropriate	8408503	-	*61175	191841	288715	404808	1079449	469453	675692	594074	482362	914777	3246158
33 Retained earnings (S CORP)	3579387	-	*-5056	3908	184242	256356	1090424	562742	584930	338372	234722	328747	-
34 Less: Cost of treasury stock	1080746	-	*64358	*34869	*5924	98153	215874	46297	49978	30953	20542	201218	312579
35 Total receipts	52602846	*145059	552869	1700992	2948857	3997817	9774226	4115320	5292805	4148829	4300073	5187906	10438093
36 Business receipts	51211474	*138373	540437	1667215	2900502	3952450	9654698	4083761	5188526	4082227	4186074	5059112	9758098
37 Interest	195488	*61	*390	10371	3191	3664	9622	3617	10047	12154	18907	22008	101457
38 Interest on govt. obligations, State and local	20300	*274	-	-	*47	-	*1865	*2565	2350	*345	1210	1717	9928
39 Rents	78023	*3	-	*325	*1170	*1334	7441	*1872	4670	2768	5561	9872	43008
40 Royalties	142886	-	-	-	-	-	*31	*95	*1164	3553	2492	8494	127058
41 Net S-T cap gain less net LT loss	*5069	-	-	-	*367	-	-	-	*262	-	867	8	3566
42 Net L-T cap gain less net ST loss	219703	-	-	*5956	*1182	*1339	2102	*266	15145	*1448	35624	1011	155629
43 Net gain, noncapital assets	91302	*5555	*11861	*8580	*1146	*2063	8714	847	10501	7977	4438	1574	28044
44 Dividends, domestic corporations	37842	*86	-	-	*195	*539	*1681	*26	12747	*609	4300	172	17486
45 Dividends, foreign corporations	130941	-	-	-	-	-	*694	-	*5344	*3887	7279	27343	86394
46 Other receipts	469817	*708	*181	8545	41056	36427	87378	22272	42049	33862	33321	56594	107424
47 Total deductions	49125757	*126291	505804	1567834	2787649	3792144	9191788	3857616	4949187	3874214	4050565	4908001	9514664
48 Cost of sales and operations	34493361	*86008	216541	952711	1721021	2655484	6491555	2817295	3640284	2915451	2939933	3607496	6449582
49 Compensation of officers	1824227	*4985	*92303	185470	298161	249573	477946	153296	136849	82441	40212	48121	54871
50 Repairs	207403	*172	3404	17487	11671	15110	42337	9855	22017	5773	20088	36914	22574
51 Bad debts	117304	*146	*1265	*1472	3580	6543	24601	10958	7064	6637	13475	10941	30621
52 Rent paid on business property	483736	*578	*13157	55352	55347	52936	99787	20279	25788	21926	23493	41176	73917
53 Taxes paid	1332326	*3978	22449	52839	92296	119184	261588	108716	128081	87362	86054	115819	253961
54 Interest paid	841867	*1772	*4618	17981	25247	50305	110897	43725	62229	61599	105611	107317	250563
55 Contributions or gifts	22138	*42	*176	*560	942	917	2008	2202	2548	1539	2502	2232	6468
56 Amortization	69236	*1032	*62	*371	*2030	646	7535	3508	9804	8909	13296	7002	15039
57 Depreciation	1364332	*5056	17731	51689	71082	108907	235570	97886	119799	113756	132988	131936	277930
58 Depletion	*1388	-	-	-	-	-	-	-	*30	-	-	-	1358
59 Advertising	282116	*1301	*3772	4224	10122	16394	41466	27470	30384	21646	31417	37450	56468
60 Pension, prof sh, stock, annuity	318795	*920	*671	*6946	19089	16673	47175	29761	28392	20500	21887	29416	97367
61 Employee benefit programs	1046660	*3638	*2646	15450	49174	57692	162078	71744	100322	50510	81451	105352	346605
62 Net loss, noncapital assets	39421	*23	-	*368	-	*109	653	899	3531	642	1170	1483	30544
63 Other deductions	6681447	*16640	127010	204914	427886	441670	1186591	460021	632065	475522	536989	625345	1546794
64 Total receipts less total deducts	3477089	*18768	47065	133159	161208	205673	582438	257704	343618	274615	249508	279904	923429
65 Const taxable inc frm rel frn corps	61185	-	-	-	-	-	-	-	*1297	*1654	2498	13573	42163
66 Net income, total	3517975	*18495	47065	133159	161161	205673	580573	255139	342565	275924	250796	291760	955663
67 Net income, Form 1120-A	*1320	-	*803	*517	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1189639	*8927	*18814	91235	94613	123985	380672	114168	167173	98385	53722	37946	-
70 Statutory special deductions, total	319929	*1284	*20409	*12807	*14554	32252	23665	*6861	49519	18932	25263	27595	86785
71 Net operating loss deduction	253674	*1224	*20409	*12807	*14417	31875	21794	*6843	34728	17145	19743	23184	49506
72 Dividends received deduction	66254	*61	-	-	*137	*377	*1871	*18	14791	*1788	5521	4412	37280
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2014885	*8284	*7842	29116	51994	49436	177014	134110	131125	158607	172228	226251	868878
75 Income tax before credits, total	671120	*3156	*1176	4367	9191	10285	53489	46796	45063	56991	61511	80723	298372
76 Regular tax	656450	*2816	*1176	4367	9191	9617	52665	45367	44636	54275	58540	77238	296562
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
79 Alternative minimum tax	13023	333	-	-	-	*563	*618	*1421	637	*2581	2781	3174	916
80 Environmental tax	1819	*7	-	-	-	-	-	*7	48	135	179	311	1132
81 Foreign tax credit	62640	-	-	-	-	-	-	*9	*544	*2787	2384	14347	42570
82 U.S. Possessions tax credit	1255	-	-	-	-	126	11	1117	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	357	-	-	-	-	-	-	-	-	-	-	-	357
85 General business credit	13982	-	*92	-	*40	*313	*1054	*352	*1262	*1516	719	839	7796
86 Prior year minimum tax credit	5367	-	-	-	-	*92	*1226	*111	*879	*581	1362	1116	-
87 Income tax after credits, total	587519	*3156	*1084	4367	9150	9754	51197	45207	42379	52107	57047	64422	247649

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 24
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16329	*579	4574	2590	2324	2046	2872	669	337	152	81	59	46
2 Total assets	164499900	-	201325	435731	880093	1486185	6308558	4806746	5091932	5265094	5987188	11923247	122113800
3 Cash	6179327	-	32824	30686	74880	179276	703130	405679	308824	423407	426905	563785	3029930
4 Notes and accounts receivable	43968009	-	*36285	153699	216143	475309	1728760	1331120	1414408	1300507	1326345	2658515	33326917
5 Less: Allowance for bad debts	1067957	-	-	*92	*667	*1299	16114	16134	23083	30299	28280	54535	897453
6 Inventories	23114325	-	*14750	78177	212907	354630	1588066	1440387	1463636	1405879	1304627	2076538	13174727
7 Investments in govt. obligations, Total	960910	-	-	-	*17944	-	*13077	*30082	*25234	*111654	18814	35174	708930
8 Tax-exempt securities	784109	-	-	-	-	-	*6902	-	*2359	*41056	54275	25173	654344
9 Other current assets	10787775	-	*7337	2753	21855	35290	202326	187348	244998	270762	428455	534776	8851876
10 Loans to stockholders	2291474	-	*26963	*369	*7448	38092	31392	16197	13864	19487	46791	113638	1977232
11 Mortgage and real estate loans	93997	-	-	-	-	*693	*7513	*3152	*1821	*17894	7318	232	55375
12 Other investments	20742370	-	-	*28080	30316	24692	198538	162354	215922	423433	662971	1522870	17473195
13 Depreciable assets	85810164	-	263244	454660	781249	960706	4292982	2612449	2579587	2090410	2652991	5073076	64048811
14 Less: Accumulated depreciation	50603471	-	212565	318334	529840	646834	2717069	1591693	1478706	1137603	1414696	2727896	37828236
15 Depletable assets	*53609	-	-	-	-	-	-	-	-	*55	3679	-	49876
16 Less: Accumulated depletion	6186	-	-	-	-	-	-	-	-	-	540	-	5646
17 Land	1731508	-	*16192	*2569	*21016	*26001	99936	118251	61966	76803	110087	161704	1036982
18 Intangible assets (Amortizable)	8316542	-	*1255	*2009	*686	*15855	200664	79607	157642	208292	179411	1367980	6103140
19 Less: Accumulated amortization	1941886	-	*690	*695	*231	*8126	148771	45516	48265	55867	37254	140942	1455530
20 Other assets	13285280	-	*15730	*1848	26388	31899	117227	73463	151724	99224	245288	713159	11809331
21 Total liabilities	164499900	-	201325	435731	880093	1486185	6308558	4806746	5091932	5265094	5987188	11923247	122113800
22 Accounts payable	17336453	-	*21036	54418	131496	229220	802542	565569	807956	780990	720898	1339492	11882836
23 Mort, notes, and bonds under 1 yr	18735643	-	*16172	*32144	53519	157298	630497	534860	589528	372539	397798	464550	15486738
24 Other current liabilities	13819492	-	19843	29117	50283	113937	563402	645434	564384	640449	616299	1711754	8864591
25 Loans from stockholders	1600985	-	*79446	*51572	74260	152915	194891	73371	86111	42485	77271	190062	578600
26 Mort, notes, bonds, 1 yr or more	30783227	-	*4737	*59217	84402	221059	853251	488842	704829	586282	766310	1853076	25161221
27 Other liabilities	19605966	-	*76918	*2518	*8307	*5536	87048	52326	103723	188690	219173	909808	17951919
28 Net worth	62618134	-	-16826	206745	477825	606219	3176927	2446344	2235401	2653660	3189439	5454505	42187895
29 Capital stock	14701916	-	13909	38982	15305	110309	195158	237301	199857	404350	282593	608371	12595780
30 Paid-in or capital surplus	18059642	-	*13239	*48821	23489	33431	218015	314773	247150	558938	1175739	2673964	12752084
31 Retained earnings, appropriated	86160	-	-	-	-	-	*21	-	*1638	*12555	30124	23273	18548
32 Retained earnings, unappropriate	30697847	-	*-12668	126106	446471	416030	1777239	1036930	1184456	1091308	1624802	2361622	20645551
33 Retained earnings (S CORP)	4095335	-	*-11603	*25165	*61871	*93322	1158256	949674	678849	694740	253691	72427	118943
34 Less: Cost of treasury stock	5022766	-	*19703	*32328	69310	*46874	171763	92334	76550	108231	177511	285152	3943011
35 Total receipts	184489371	*299750	1090012	995794	2125194	3289185	12843807	7957375	8752153	7031341	7204052	13279680	119621026
36 Business receipts	155109242	*259481	1031633	994241	2103911	3241090	12586364	7883199	8576381	6832120	6975159	12623695	92001968
37 Interest	2450220	*600	*828	*1178	7769	7090	21678	13594	18603	27857	48878	78676	2223469
38 Interest on govt. obligations, State and local	183796	*4	-	-	-	*57	*2415	*2251	1138	5128	10408	7857	154538
39 Rents	7295088	-	-	-	*1190	*4203	54452	6586	8584	24844	14077	60469	7120685
40 Royalties	11292926	-	-	-	*635	*4739	*2614	*1013	1490	16274	18836	69026	11178299
41 Net S-T cap gain less net LT loss	9684	-	-	-	-	*191	-	*5	*296	18	663	529	7981
42 Net L-T cap gain less net ST loss	511048	-	-	-	-	*22388	20949	*2893	3603	1670	5797	33626	420122
43 Net gain, noncapital assets	218734	*37532	-	*214	*5199	*408	16474	8337	9617	14789	7085	15846	103234
44 Dividends, domestic corporations	83843	-	-	-	-	*333	*633	*2328	30356	1392	6360	7817	34625
45 Dividends, foreign corporations	3905036	*477	-	-	-	-	*786	*213	8527	10023	21568	163097	3700345
46 Other receipts	3429753	*1657	*57551	*161	6490	8687	137442	36958	93559	97226	95220	219042	2675760
47 Total deductions	173106657	*265307	1004407	943893	2032772	3105122	12111292	7428709	8218644	6550435	6683037	12468521	112294519
48 Cost of sales and operations	104789255	*169065	483095	476592	1325593	2011790	8194766	5141894	5863433	4860336	4750469	8318048	63194173
49 Compensation of officers	2471510	*17981	*71470	123350	142112	222552	672915	273834	194986	119614	93465	169173	370057
50 Repairs	973647	*1620	*7448	3206	6305	13881	45803	15968	26865	20905	28337	93334	709974
51 Bad debts	451975	*280	*1785	*720	*5145	14968	52349	14260	23318	13560	22266	25915	277409
52 Rent paid on business property	2195024	*4399	*22437	30843	48342	53270	119243	51164	51257	37601	44153	124107	1608208
53 Taxes paid	3832033	*10683	24914	37274	66650	104658	358642	210524	199211	138664	139308	259561	2281942
54 Interest paid	4484913	*4265	1861	11667	18318	36807	146163	83031	119378	80149	94647	214762	3673866
55 Contributions or gifts	179342	*313	-	*269	230	1263	3481	1465	2776	2636	3525	11434	151949
56 Amortization	482539	-	*200	*370	*120	*1879	10073	11310	13830	25964	18059	55356	345379
57 Depreciation	6120066	*7838	17951	29190	63397	74053	317237	174854	189056	148807	163944	364449	4569290
58 Depletion	11396	-	-	-	-	-	*7	-	-	*55	86	72	11177
59 Advertising	1829895	*3008	*27985	3401	13908	29659	107677	58090	65752	57505	58555	91880	1312476
60 Pension, prof sh, stock, annuity	1198738	*1084	-	*15177	*5928	16720	88141	39268	51429	46008	40105	88405	806473
61 Employee benefit programs	4119151	*2672	*51059	*10254	30555	53232	195274	127161	155329	119117	98650	411762	2864088
62 Net loss, noncapital assets	187506	-	*870	*30	*4609	*11551	1422	2929	1882	923	12581	8219	142490
63 Other deductions	39779667	*42098	293331	201551	301559	458838	1798100	1222958	1260142	878591	1114887	2232044	29975569
64 Total receipts less total deducts	11382714	*34444	85604	51901	92423	184063	732516	528667	533510	480906	521015	811160	7326507
65 Const taxable inc frm rel frn corps	2082426	-	-	-	-	-	-	-	*6109	*831	7169	109331	1958985
66 Net income, total	13281344	*34439	85604	51901	92423	184006	730101	526416	538481	476608	517776	912634	9130954
67 Net income, Form 1120-A	*11439	-	*11147	*292	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1343279	*25018	*58943	*20946	*25259	*58013	335230	256186	196332	145768	69641	23960	127985
70 Statutory special deductions, total	801926	*859	*14738	*4108	*19185	29907	59336	29495	65257	45033	81056	150956	301995
71 Net operating loss deduction	512411	*383	*14738	*4108	*19185	29675	58131	28580	37718	36773	68706	107742	106672
72 Dividends received deduction	289514	*477	-	-	-	*231	*1204	*915	27539	8261	12349	43215	195323
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	11144601	*15915	*11924	*26847	47979	96087	335561	240811	277064	285887	367283	738271	8700974
75 Income tax before credits, total	3885874	*5015	*1788	*4922	7864	23478	105751	82382	95138	99862	129424	256581	3073670
76 Regular tax	3753207	*5015	*1788	*4922	7750	22357	103518	80765	93957	97127	124883	251402	2959724
77 Personal holding company tax	*230	-	-	-	*76	-	*154	-	-	-	-	-	-
78 Recapture of investment credit	203	-	-	-	-	-	-	-	-	-	36	1	166
79 Alternative minimum tax	120398	-	-	-	*39	*1121	2076	1539	1691	1871	4015	6244	101804
80 Environmental tax	13443	-	-	-	-	-	*4	*23	82	191	407	995	11743
81 Foreign tax credit	2097925	-	-	-	-	-	*217	*289	4312	*402	9920	89446	1993338
82 U.S. Possessions tax credit	20301	-	-	-	-	-	1390	-	1044	7811	10056	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	78560	-	-	*187	*370	*438	2812	*2486	1837	2820	2812	6361	58437
86 Prior year minimum tax credit	16354	-	-	-	*75	*198	*890	*81	*1219	*265	1496	1869	10261
87 Income tax after credits, total	1672734	*5015	*1788	*4736	7419	22842	100441	79526	86726	88564	105139	158904	1011634

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3520 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1452	*50	*426	-	*361	*245	265	*68	*16	*13	5	**	3
2 Total assets	12197660	-	*3281	-	*152217	*188701	695070	*444819	*227883	*469679	418827	**	9597183
3 Cash	301111	-	*172	-	*11153	*33758	33851	*49660	*19065	*34731	30400	**	88320
4 Notes and accounts receivable	7787607	-	*2621	-	*10586	*33166	144607	*75250	*61603	*147344	87448	**	7224982
5 Less: Allowance for bad debts	134262	-	-	-	-	*142	*2349	*916	*818	*7427	7946	**	114664
6 Inventories	1447684	-	*487	-	*120801	*72060	318199	*170545	*87193	*162704	122909	**	392785
7 Investments in govt. obligations, Total	5313	-	-	-	-	-	-	-	5120	-	193	**	-
8 Tax-exempt securities	34569	-	-	-	-	-	-	-	-	-	34569	**	-
9 Other current assets	244481	-	-	-	*1175	*618	14362	*6030	*4194	*8110	27120	**	182872
10 Loans to stockholders	60416	-	-	-	-	*4140	*1536	*5433	*1	*2002	45180	**	2124
11 Mortgage and real estate loans	*899	-	-	-	-	-	*899	-	-	-	-	-	-
12 Other investments	265648	-	-	-	-	*4767	*5740	*5052	*6965	*17345	22505	**	203274
13 Depreciable assets	4434548	-	*5342	-	*35078	*65417	265946	*227354	*97566	*220263	102838	**	3414745
14 Less: Accumulated depreciation	2847655	-	*5342	-	*27506	*44444	145761	*120844	*62502	*134381	57308	**	2249569
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	78948	-	-	-	*930	*11289	*16289	*17148	*2128	*6495	1939	**	22730
18 Intangible assets (Amortizable)	291215	-	-	-	-	*13115	*5666	*2388	*178	*1948	1710	**	266210
19 Less: Accumulated amortization	13247	-	-	-	-	*6665	*2907	*1082	*12	*888	247	**	1446
20 Other assets	240385	-	-	-	*-0	*1622	38991	*8800	*7203	*11434	7515	**	164820
21 Total liabilities	12197660	-	*3281	-	*152217	*188701	695070	*444819	*227883	*469679	418827	**	9597183
22 Accounts payable	2053565	-	-	-	*45935	*12900	112316	*39247	*15169	*52787	54081	**	1721129
23 Mort, notes, and bonds under 1 yr	717995	-	*1131	-	*9370	*4185	113316	*84241	*55410	*61794	28294	**	360253
24 Other current liabilities	418693	-	*300	-	*4135	*17126	43735	*23776	*29852	*55703	46344	**	197723
25 Loans from stockholders	76089	-	-	-	-	*1722	*18617	*37048	*11348	*6382	971	-	-
26 Mort, notes, bonds, 1 yr or more	4925241	-	-	-	*15737	*43278	105140	*36297	*37189	*56238	15802	**	4615561
27 Other liabilities	697569	-	-	-	*125	-	*17090	*1621	*1147	*4298	28557	**	644732
28 Net worth	3308508	-	*1850	-	*76916	*109490	284856	*222589	*77769	*232477	244778	**	2057785
29 Capital stock	978744	-	*851	-	*4300	*14268	12276	*4120	*4726	*19459	5939	**	912806
30 Paid-in or capital surplus	245650	-	*1565	-	-	*2648	*19890	*4043	*13401	*5434	39394	**	159274
31 Retained earnings, appropriated	397	-	-	-	-	-	-	-	-	-	397	**	-
32 Retained earnings, unappropriate	1803717	-	*-567	-	*89641	*86511	*120838	*103025	*64621	*132798	200189	**	1006660
33 Retained earnings (S CORP)	348245	-	-	-	-	*6064	*145716	*115702	*-176	*80940	-	-	-
34 Less: Cost of treasury stock	68245	-	-	-	*17025	-	*13865	*4301	*4802	*6155	1141	-	20955
35 Total receipts	13055570	*74103	*16293	-	*403550	*407823	1425617	*713002	*357374	*794035	617875	**	8245899
36 Business receipts	12026552	*73736	*16293	-	*402266	*404931	1415612	*695159	*318604	*781544	596770	**	7321640
37 Interest	511319	*40	-	-	*663	*1774	*1152	*1633	*2018	*1746	5175	**	497118
38 Interest on govt. obligations, State and local	*6514	-	-	-	-	*57	-	-	-	-	2326	**	4131
39 Rents	64921	-	-	-	*615	*8	*420	*4695	*1890	*127	5740	**	51427
40 Royalties	*3692	-	-	-	-	-	*62	-	*170	*131	-	-	3329
41 Net S-T cap gain less net LT loss	8	-	-	-	-	-	-	-	-	-	-	-	8
42 Net L-T cap gain less net ST loss	*793	-	-	-	-	*120	*12	*38	*301	*153	-	-	169
43 Net gain, noncapital assets	22305	-	-	-	-	-	*585	*4025	*63	*306	131	**	17194
44 Dividends, domestic corporations	*30795	-	-	-	-	-	*1	-	*29308	*29	8	**	1449
45 Dividends, foreign corporations	*15089	-	-	-	-	-	*786	-	-	*4028	1560	-	8714
46 Other receipts	373583	*327	-	-	*6	*935	6985	*7453	*5020	*5972	6165	**	340720
47 Total deductions	12699375	*71289	*16272	-	*392345	*380628	1367865	*661650	*311128	*742649	575197	**	8180351
48 Cost of sales and operations	8043733	*44601	*11585	-	*321026	*226523	1022212	*470092	*212074	*553472	445511	**	4736637
49 Compensation of officers	140682	-	-	-	*5345	*16466	50375	*38617	*8883	*11845	5144	**	4007
50 Repairs	284994	*280	*961	-	*36	*3978	3494	*3800	*933	*1369	829	**	269315
51 Bad debts	76354	*14	-	-	*592	*485	3634	*4811	*454	*967	916	**	64480
52 Rent paid on business property	135843	*484	-	-	*490	*5627	4517	*2431	*1460	*1496	3069	**	116269
53 Taxes paid	237810	*1323	*344	-	*1353	*9213	23843	*13596	*9432	*15229	8319	**	155156
54 Interest paid	485769	*1420	*9	-	*1583	*7790	24761	*11346	*8318	*9625	4044	**	416873
55 Contributions or gifts	6392	*313	-	-	*13	*703	*324	*122	*272	*447	774	**	3425
56 Amortization	5920	-	-	-	-	*1412	*1411	*109	*153	*1091	367	**	1377
57 Depreciation	304954	*1127	-	-	*1019	*4024	26661	*21466	*6754	*16499	9553	**	217852
58 Depletion	*1	-	-	-	-	-	*1	-	-	-	-	-	-
59 Advertising	187269	*2376	-	-	*5807	*9469	15711	*9901	*4262	*13345	5058	**	121340
60 Pension, prof sh, stock, annuity	184443	-	-	-	-	*1008	*3020	*4903	*4540	*6390	4501	**	160081
61 Employee benefit programs	509667	*1663	-	-	*925	*2434	14446	*6222	*4877	*12130	8468	**	458502
62 Net loss, noncapital assets	*4279	-	-	-	-	-	*25	*16	*1	*104	4065	**	68
63 Other deductions	2091267	*17689	*3373	-	*54157	*91496	173430	*74220	*48714	*98639	74581	**	1454970
64 Total receipts less total deducts	356195	*2814	*21	-	*11204	*27195	57752	*51352	*46246	*51386	42679	**	65547
65 Const taxable inc frm rel frn corps	8675	-	-	-	-	-	-	-	-	-	-	-	8675
66 Net income, total	358356	*2814	*21	-	*11204	*27138	57752	*51352	*46246	*51386	40352	**	70092
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	86896	-	-	-	-	*5626	*36123	*24516	*4889	*15741	-	-	-
70 Statutory special deductions, total	51080	-	*21	-	-	-	*6084	-	*30491	*7763	4901	**	1820
71 Net operating loss deduction	*19417	-	*21	-	-	-	*5296	-	*7050	*3714	3336	**	-
72 Dividends received deduction	31662	-	-	-	-	-	*787	-	*23441	*4049	1565	**	1820
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	220416	*2814	-	-	*11204	*21512	*15545	*26836	*10866	*27917	35451	**	68272
75 Income tax before credits, total	70663	*562	-	-	*1864	*5293	*4959	*9196	*3754	*9570	12091	**	23375
76 Regular tax	69669	*562	-	-	*1864	*5293	*4564	*8959	*3670	*9491	12053	**	23212
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	85	-	-	-	-	-	-	-	-	-	-	-	85
79 Alternative minimum tax	*750	-	-	-	-	-	*394	*227	*75	*53	-	-	-
80 Environmental tax	160	-	-	-	-	-	-	*9	9	*27	38	**	78
81 Foreign tax credit	*2311	-	-	-	-	-	-	*142	-	*7	129	-	2032
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	1041	-	-	-	-	*58	*83	*11	*218	*356	175	**	140
86 Prior year minimum tax credit	25	-	-	-	-	-	-	-	-	-	25	-	-
87 Income tax after credits, total	67287	*562	-	-	*1864	*5235	*4876	*9042	*3536	*9207	11762	**	21203

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Construction and related machinery

MINOR INDUSTRY 3530
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	1974	*18	*639	*524	*186	*204	268	*64	46	*7	8	4	6
2	Total assets	13096528	-	*31332	*80485	*75245	*162250	652547	*414748	674975	*233878	681556	750873	9338638
3	Cash	390131	-	*8506	*2808	*2590	*9871	66841	*23564	46297	*3351	46193	84659	95451
4	Notes and accounts receivable	3297890	-	*3244	*50307	*48536	*54287	164597	*110221	149891	*61125	119759	226986	2308937
5	Less: Allowance for bad debts	35745	-	-	-	*627	*397	*2969	*710	*1754	*2260	2181	4631	20217
6	Inventories	1582683	-	-	*15162	*17590	*65325	201068	*178188	250809	*70760	167976	116176	499629
7	Investments in govt. obligations, Total	11318	-	-	-	-	-	-	-	-	-	-	-	11318
8	Tax-exempt securities	16616	-	-	-	-	-	-	-	-	-	16616	-	-
9	Other current assets	552306	-	-	*1709	*551	*1476	10795	*5540	36445	*5051	39491	33015	418232
10	Loans to stockholders	25404	-	*14887	*369	-	*1049	*405	*571	*2333	-	1141	-	4648
11	Mortgage and real estate loans	*11523	-	-	-	-	-	-	-	-	*330	-	-	11192
12	Other investments	3539404	-	-	*6073	-	*1023	*32117	*4676	*16303	*5389	43527	38831	3391466
13	Depreciable assets	3863849	-	*26363	*27904	*22989	*36778	439479	*287380	327520	*110587	403710	231957	1949181
14	Less: Accumulated depreciation	2217571	-	*21667	*23849	*17631	*30246	283002	*214243	185113	*59642	233384	148755	1000039
15	Depletable assets	47064	-	-	-	-	-	-	-	-	-	-	-	47064
16	Less: Accumulated depletion	5554	-	-	-	-	-	-	-	-	-	-	-	5554
17	Land	117057	-	-	-	-	-	*9914	*15603	10129	*5858	9939	8942	56672
18	Intangible assets (Amortizable)	773444	-	-	-	*77	*1867	*1037	*17328	*24369	*29439	10390	169380	519557
19	Less: Accumulated amortization	56449	-	-	-	*77	*746	*450	*14305	*9377	*4913	2885	16377	7320
20	Other assets	1183157	-	-	*1	*1246	*21961	*12714	*935	7122	*8801	61266	10688	1058422
21	Total liabilities	13096528	-	*31332	*80485	*75245	*162250	652547	*414748	674975	*233878	681556	750873	9338638
22	Accounts payable	2094553	-	*839	*11429	*19587	*17549	99410	*76392	136370	*29055	50650	103015	1550257
23	Mort, notes, and bonds under 1 yr	483434	-	-	*10178	-	*11584	*73217	*16357	62313	*15628	14533	55766	223857
24	Other current liabilities	1242704	-	*442	*1638	*8292	*2916	48570	*51432	104975	*28029	49963	147713	798734
25	Loans from stockholders	66580	-	-	-	*12515	*24775	*13133	*50	*15880	-	-	-	226
26	Mort, notes, bonds, 1 yr or more	3223064	-	*1034	*4245	*24541	*22109	*91621	*55037	59007	*26128	131877	29428	2778037
27	Other liabilities	805373	-	-	-	-	-	*1649	*3263	*8012	*15063	41783	73035	662567
28	Net worth	5180819	-	*29017	*52994	*10310	*83317	324946	*212217	288418	*119974	392751	341916	3324959
29	Capital stock	452712	-	*467	*8899	*96	*24767	9984	*17933	22574	*43319	28198	21547	274928
30	Paid-in or capital surplus	3304221	-	*10343	*31060	*5017	*19900	*84229	*25659	*55481	*28448	77219	232374	2734492
31	Retained earnings, appropriated	163	-	-	-	-	-	-	-	-	163	-	-	-
32	Retained earnings, unappropriate	1677712	-	*21594	*13588	*11705	*21059	111350	*124679	143602	*48045	288027	87995	806069
33	Retained earnings (S CORP)	344146	-	*-3387	-	-	*52149	*149972	*68998	*76414	-	-	-	-
34	Less: Cost of treasury stock	598134	-	-	*554	*6507	*34559	*30588	*25051	*9653	-	693	-	490530
35	Total receipts	12427040	*8329	*67344	*159783	*296842	*367950	1089411	*643346	1061094	*342159	826420	1205015	6359347
36	Business receipts	11810476	*8308	*67344	*159669	*295708	*366591	1070630	*639768	1039506	*294982	788565	1146150	5933254
37	Interest	167147	*-0	-	*114	*1110	*109	767	*582	*1700	*646	7858	7353	146908
38	Interest on govt. obligations, State and local	800	-	-	-	-	-	-	-	-	-	796	4	-
39	Rents	18993	-	-	-	-	-	*2195	*66	*3070	*1402	2832	1682	7746
40	Royalties	77466	-	-	-	-	-	*541	-	*100	*10302	3518	606	62399
41	Net S-T cap gain less net LT loss	*38	-	-	-	-	-	-	-	*32	-	5	-	2
42	Net L-T cap gain less net ST loss	8423	-	-	-	-	-	*137	*37	*2571	882	185	1287	3324
43	Net gain, noncapital assets	28328	-	-	-	-	-	*2446	*183	*395	*10895	3825	3931	6654
44	Dividends, domestic corporations	*3952	-	-	-	-	-	-	*1	*108	-	2698	500	645
45	Dividends, foreign corporations	87745	-	-	-	-	-	-	-	-	*569	10849	115	76211
46	Other receipts	223670	*21	-	-	*23	*1251	12694	*2709	13612	*22481	5289	43386	122204
47	Total deductions	11936719	*7719	*61284	*156313	*282289	*342548	1006684	*612998	1010228	*325611	778601	1144587	6207855
48	Cost of sales and operations	8367505	*6438	*31908	*93159	*192622	*251965	684351	*418061	734648	*179310	550708	889676	4334659
49	Compensation of officers	205920	*114	-	*24040	*14581	*6867	58557	*15537	26550	*4945	9620	16227	28883
50	Repairs	48594	*13	*47	*86	*202	*773	3968	*1131	3273	*3676	2655	3075	29697
51	Bad debts	25276	-	-	-	*2557	*4204	4076	*1315	2457	*686	2286	2968	4728
52	Rent paid on business property	132413	-	-	*2958	*6725	*6400	8819	*5729	4906	*3523	3679	9829	79844
53	Taxes paid	256871	*408	*519	*4321	*4455	*6455	27903	*17975	26935	*6656	16277	13034	131933
54	Interest paid	323491	*161	*200	*713	*6978	*3546	12825	*7158	13533	*3656	15151	17249	242322
55	Contributions or gifts	8296	-	-	*15	-	*146	*144	*52	297	*101	426	639	6475
56	Amortization	47322	-	-	-	-	-	*86	*2919	*787	*1682	1901	5944	34003
57	Depreciation	256128	*246	*2758	*668	*1506	*2669	29939	*14439	24246	*13336	19807	14307	132205
58	Depletion	11124	-	-	-	-	-	-	-	-	-	1	-	11123
59	Advertising	77903	*6	*1631	*229	*1351	*1536	18592	*3182	5418	*1451	5030	5184	34292
60	Pension, prof sh, stock, annuity	84587	-	-	-	-	*301	*4336	*744	10067	*741	7033	6436	54929
61	Employee benefit programs	270745	*68	-	-	*1729	*1493	13028	*5765	20520	*6225	12237	20996	188684
62	Net loss, noncapital assets	2712	-	-	-	-	*62	*225	*31	*932	-	279	928	255
63	Other deductions	1817832	*265	*24222	*30125	*49584	*56132	139835	*118961	135660	*99621	131512	138094	893822
64	Total receipts less total deducts	490321	*610	*6060	*3470	*14553	*25403	82726	*30348	50865	*16548	47819	60428	151491
65	Const taxable inc frm rel frn corps	88927	-	-	-	-	-	-	-	-	-	3954	135	84838
66	Net income, total	578449	*610	*6060	*3470	*14553	*25403	82726	*30348	50865	*16548	50978	60559	236329
67	Net income, Form 1120-A	*3396	-	*3103	*292	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	95434	-	*2956	-	-	*22174	*35799	*10075	*24430	-	-	-	-
70	Statutory special deductions, total	104713	-	-	*247	*14553	*1911	*12552	*4747	*1472	*2025	13328	43674	10202
71	Net operating loss deduction	93083	-	-	*247	*14553	*1911	*12552	*4746	*1397	*1457	9595	43239	3386
72	Dividends received deduction	11630	-	-	-	-	-	-	*1	*75	*569	3733	436	6816
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	378655	*610	*3103	*3222	-	*1317	*34375	*15526	25113	*14523	37853	16884	226127
75	Income tax before credits, total	129008	*238	*465	*483	-	*279	*10959	*5239	8168	*5156	13284	6619	78117
76	Regular tax	126330	*238	*465	*483	-	*279	*10748	*5203	8463	*4938	12870	5741	76903
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	2	-	-
79	Alternative minimum tax	2832	-	-	-	-	-	*211	*36	*301	*205	367	816	895
80	Environmental tax	440	-	-	-	-	-	-	-	*1	*13	45	62	318
81	Foreign tax credit	*65980	-	-	-	-	-	-	-	*37	*19	3752	2	62169
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	3401	-	-	-	-	-	*21	*389	*78	-	397	463	2054
86	Prior year minimum tax credit	*3219	-	-	-	-	-	*22	-	*153	-	1142	-	1901
87	Income tax after credits, total	56408	*238	*465	*483	-	*279	*10915	*4850	7900	*5137	7992	6155	11993

MINOR INDUSTRY 3540
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4378	*376	*1009	*438	941	762	663	100	48	21	11	10	**
2 Total assets	8282770	-	*53525	*69502	352911	539898	1559136	779142	786407	699596	889177	2553476	**
3 Cash	497421	-	*14868	*7255	18697	81128	181521	36845	20673	27463	63256	45714	**
4 Notes and accounts receivable	2385568	-	*12195	*20188	111384	195469	411043	245018	231054	231138	221493	706586	**
5 Less: Allowance for bad debts	18034	-	-	*92	*40	*416	*1217	*1480	*2921	*1301	1689	8877	**
6 Inventories	1749328	-	*10082	*4673	*48369	42838	330671	202997	221262	210707	194270	483459	**
7 Investments in govt. obligations, Total	*23645	-	-	-	-	-	-	-	*5263	*5746	10642	1993	-
8 Tax-exempt securities	*21187	-	-	-	-	-	*6902	-	-	-	-	14285	-
9 Other current assets	292471	-	*185	*587	*4152	20516	48323	26675	23682	*7176	42525	118649	**
10 Loans to stockholders	32202	-	*8962	-	-	*4525	*4018	*1385	*2758	*5258	-	5296	**
11 Mortgage and real estate loans	*13419	-	-	-	-	*693	*4462	-	*1037	-	7147	81	-
12 Other investments	506444	-	-	-	*25317	*17285	42688	15316	14661	*8411	83523	299243	**
13 Depreciable assets	5415027	-	*32283	*115820	357086	527062	1295539	610792	550226	343178	337388	1245652	**
14 Less: Accumulated depreciation	3246753	-	*25051	*79289	239225	366851	824772	394906	314699	163982	162683	675294	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	125772	-	-	-	*7106	*12183	24631	*15322	11256	*8572	17341	29361	**
18 Intangible assets (Amortizable)	230693	-	-	*161	*11	*20	133597	*1901	*7037	*958	35857	51153	**
19 Less: Accumulated amortization	122847	-	-	*161	-	*12	111762	*1235	*2808	*683	946	5241	-
20 Other assets	377226	-	-	*360	*20054	*5458	13492	*20512	17926	*16955	41053	241416	**
21 Total liabilities	8282770	-	*53525	*69502	352911	539898	1559136	779142	786407	699596	889177	2553476	**
22 Accounts payable	1023844	-	*5164	*3855	46767	67036	127824	89811	154354	117824	139872	271336	**
23 Mort, notes, and bonds under 1 yr	695287	-	*1684	*4907	*36938	69920	145543	107285	82261	*78389	109445	58914	**
24 Other current liabilities	1041619	-	*1548	*9971	*15914	31560	117412	103835	79098	114350	85847	482084	**
25 Loans from stockholders	244434	-	*34215	*885	*24357	*50468	51268	*15586	*3707	-	1839	62108	**
26 Mort, notes, bonds, 1 yr or more	998918	-	*1401	*11149	*28720	57114	184566	73065	115111	*75097	111063	341633	**
27 Other liabilities	294931	-	*72540	-	*8145	*772	16339	*14763	*6613	*21215	30077	124467	**
28 Net worth	3983736	-	*-63027	*38734	192071	263027	916184	374796	345261	292722	411033	1212935	**
29 Capital stock	270363	-	*1361	*8648	6975	26001	46456	29539	20517	15935	25400	89530	**
30 Paid-in or capital surplus	838796	-	*1331	-	*24	*7822	31236	*23591	*13845	*17773	180326	562848	**
31 Retained earnings, appropriated	*16525	-	-	-	-	-	*9	-	-	-	6252	10263	-
32 Retained earnings, unappropriate	2264725	-	*-59831	*10542	*159567	241267	648213	*206578	150452	*123064	171222	613651	**
33 Retained earnings (S CORP)	850622	-	-	*19544	*53550	-	*264012	*155492	*163795	*154359	39869	-	-
34 Less: Cost of treasury stock	257295	-	*5888	-	*28045	*12063	73741	*40405	*3348	*18410	12038	63358	**
35 Total receipts	12414182	*137011	*187223	*148290	918471	984730	2856320	1214103	1460949	957294	826793	2723001	**
36 Business receipts	12142436	*134995	*187223	*148066	909299	973322	2819208	1209135	1438089	950804	790989	2581306	**
37 Interest	41614	*428	-	*159	*3856	2908	4785	*2015	*690	*2022	7514	17236	**
38 Interest on govt. obligations, State and local	1294	-	-	-	-	-	*656	*1	*19	*36	25	558	-
39 Rents	11349	-	-	-	-	*4162	*4608	*518	*798	*336	241	687	**
40 Royalties	7524	-	-	-	-	-	-	-	*79	-	335	7109	**
41 Net S-T cap gain less net LT loss	*196	-	-	-	-	*191	-	-	-	-	5	-	-
42 Net L-T cap gain less net ST loss	11658	-	-	-	-	-	*6677	-	-	-	4288	692	**
43 Net gain, noncapital assets	21174	*28	-	*65	*545	*345	8976	*569	3032	*706	106	6802	**
44 Dividends, domestic corporations	2301	-	-	-	-	*333	*90	*6	*29	*35	1532	277	**
45 Dividends, foreign corporations	37570	*477	-	-	-	-	-	-	-	*329	911	35854	**
46 Other receipts	137066	*1083	-	-	*4771	*3469	11320	1859	18213	*3026	20846	72480	**
47 Total deductions	11779401	*124466	*180653	*134331	874580	930847	2678980	1162422	1408606	880554	786643	2617319	**
48 Cost of sales and operations	8042302	*95100	*84038	*60415	593107	573956	1759730	830382	1038269	656052	578719	1772534	**
49 Compensation of officers	519194	*3523	*20023	*34426	70796	95939	175313	36530	25515	23664	12600	20867	**
50 Repairs	71000	*351	*1603	*109	*4418	*4177	9021	*2347	8426	*3646	838	36063	**
51 Bad debts	22099	*106	-	*236	*29	*6280	4971	*2479	3491	*122	1402	2983	**
52 Rent paid on business property	137447	-	*7345	*3244	*27001	*18414	33315	*7782	9485	*3243	3771	23848	**
53 Taxes paid	375234	*3098	*4585	*7145	40030	46231	103019	39178	37607	27911	10065	56365	**
54 Interest paid	143856	*1616	*350	*2131	7017	10764	28495	12959	19318	11976	15426	33803	**
55 Contributions or gifts	5200	*1	-	*32	*146	*213	1581	*144	*920	*683	152	1327	**
56 Amortization	9141	-	-	-	-	-	2343	*325	*1020	*397	621	4435	**
57 Depreciation	371821	*2763	*1701	*8539	31760	32952	90170	34603	38310	27947	15808	87266	**
58 Depletion	72	-	-	-	-	-	-	-	-	-	-	72	-
59 Advertising	68270	*396	*6275	*167	*3795	823	15371	6505	5012	4382	6342	19203	**
60 Pension, prof sh, stock, annuity	90828	*1039	-	*2186	*5657	*8137	30512	*10073	4277	7962	2218	18767	**
61 Employee benefit programs	312135	*750	*9934	*139	*21169	29426	63350	23839	31230	*16953	15106	100240	**
62 Net loss, noncapital assets	3103	-	*870	*30	*84	-	*218	*291	*152	*45	953	460	-
63 Other deductions	1607700	*15722	*43929	*15534	69573	103535	361570	154984	185575	95571	122621	439087	**
64 Total receipts less total deducts	634781	*12544	*6570	*13959	43891	53883	177339	51680	52342	76740	40150	105682	**
65 Const taxable inc frm rel frn corps	16413	-	-	-	-	-	-	-	-	-	280	16134	**
66 Net income, total	649900	*12544	*6570	*13959	43891	53883	176684	51680	52323	76704	40404	121258	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	216989	*8452	-	*10492	*23077	-	*74309	*26103	*25030	*45019	4506	-	-
70 Statutory special deductions, total	74036	*477	*6570	-	*65	*17674	*11106	*4	*7748	*332	6506	23553	**
71 Net operating loss deduction	66030	-	*6570	-	*65	*17443	*11043	-	*7748	-	4725	18435	**
72 Dividends received deduction	8006	*477	-	-	-	*231	*63	*4	-	*332	1781	5118	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	358952	*3615	-	*3467	*20749	36209	91294	*25624	*19545	*31352	29392	97705	**
75 Income tax before credits, total	117246	*1229	-	*962	*3318	8716	29977	*8822	7210	*10675	11117	35220	**
76 Regular tax	111250	*1229	-	*962	*3279	7688	29003	*8413	*6627	*10660	9990	33399	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	5765	-	-	-	*39	*1027	*970	*409	*583	-	1050	1686	**
80 Environmental tax	188	-	-	-	-	-	*4	-	-	*15	34	135	**
81 Foreign tax credit	*15860	-	-	-	-	-	-	-	*60	-	188	15612	**
82 U.S. Possessions tax credit	650	-	-	-	-	-	650	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*507	-	-	-	-	-	*14	*8	*87	-	42	355	-
86 Prior year minimum tax credit	*1070	-	-	-	*75	*144	*54	*19	*453	-	324	-	-
87 Income tax after credits, total	99160	*1229	-	*962	*3242	8572	29258	*8795	6610	*10675	10563	19253	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2559	*56	*698	*368	*184	*257	629	190	102	47	16	13	**
2 Total assets	10520174	-	*36616	*65821	*58931	*199471	1209632	1373333	1503005	1672340	1152328	3248698	**
3 Cash	826750	-	*1098	*1940	*1980	*30173	138156	105599	124449	162919	72545	187892	**
4 Notes and accounts receivable	2623474	-	*9248	*28737	*13671	*54895	375958	363466	404373	398888	276502	697736	**
5 Less: Allowance for bad debts	41441	-	-	-	-	-	*3362	3972	6289	4625	6975	16219	**
6 Inventories	2244794	-	*2881	*22730	-	*41545	299067	368406	369714	386068	282152	472231	**
7 Investments in govt. obligations, Total	*119693	-	-	-	-	-	*6105	*19675	*14851	*79063	-	-	-
8 Tax-exempt securities	*29552	-	-	-	-	-	-	-	*1108	*25329	3090	25	-
9 Other current assets	428368	-	*5832	*87	-	*2293	33803	72399	68566	90467	97660	57262	**
10 Loans to stockholders	44849	-	-	-	-	*9154	*11430	*6563	*5999	*11703	-	-	-
11 Mortgage and real estate loans	*22403	-	-	-	-	-	*2152	*3152	*579	*16520	-	-	-
12 Other investments	1089351	-	-	-	-	*1618	24754	84154	95067	143854	129515	610388	**
13 Depreciable assets	4413183	-	*18073	*54638	*48851	*118954	710889	670761	594085	638669	455712	1102551	**
14 Less: Accumulated depreciation	2373275	-	*8075	*44058	*16154	*61143	419813	369778	315759	374009	223928	540558	**
15 Depletable assets	*55	-	-	-	-	-	-	-	-	*55	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	133316	-	-	-	*6953	*1421	11864	29244	12068	23275	21164	27327	**
18 Intangible assets (Amortizable)	750506	-	*721	*1757	*598	-	10387	31695	64951	64039	14660	561697	**
19 Less: Accumulated amortization	104478	-	*612	*498	*155	-	3838	15106	14463	13524	4896	51387	**
20 Other assets	313075	-	*7448	*487	*3188	*561	12082	7076	83706	23649	35125	139753	**
21 Total liabilities	10520174	-	*36616	*65821	*58931	*199471	1209632	1373333	1503005	1672340	1152328	3248698	**
22 Accounts payable	1295181	-	*9670	*5154	*2780	*18318	199820	131152	218713	184593	191030	333951	**
23 Mort, notes, and bonds under 1 yr	769026	-	*984	*7892	*1480	*25721	110635	162838	166934	115681	117815	59044	**
24 Other current liabilities	1344238	-	*12804	*5634	*14480	*22754	129926	202663	167151	252025	138171	398629	**
25 Loans from stockholders	252538	-	*18842	*21047	*10013	*19262	38067	*6336	*34148	*24883	5912	74029	-
26 Mort, notes, bonds, 1 yr or more	1585331	-	*2302	*6051	*4606	*35346	163558	123646	287135	163821	168127	630739	**
27 Other liabilities	397213	-	*4377	-	-	*2455	31001	*16476	49494	39810	49607	203992	**
28 Net worth	4876648	-	*-12364	*20042	*25572	*75615	536624	730223	579429	891528	481665	1548313	**
29 Capital stock	529408	-	*1839	*4944	*978	*25058	27554	78164	66033	44289	42726	237822	**
30 Paid-in or capital surplus	1499524	-	-	*5230	*13950	*2978	27346	132519	89613	239483	217090	771315	**
31 Retained earnings, appropriated	*20864	-	-	-	-	-	*12	-	*1638	-	8577	10637	**
32 Retained earnings, unappropriate	1856925	-	-	*8051	*2323	*22953	264732	239470	324908	366030	169583	458874	**
33 Retained earnings (S CORP)	1075721	-	*-14203	*1817	*8321	*24626	226278	286710	*124162	*300171	45412	72427	-
34 Less: Cost of treasury stock	105794	-	-	-	-	-	*9298	*6639	*26925	*58445	1724	2763	-
35 Total receipts	14827616	*58904	*328604	*136061	*57796	*491019	2659357	2399728	2351877	1840004	1366356	3137910	**
36 Business receipts	14412805	*21039	*328604	*136061	*57001	*466628	2632555	2370322	2311558	1788551	1314365	2986121	**
37 Interest	54883	*132	-	-	-	*1124	3012	3738	8282	14268	11406	12921	**
38 Interest on govt. obligations, State and local	8219	*4	-	-	-	-	*135	*546	*520	*3190	1004	2820	-
39 Rents	26894	-	-	-	-	*33	*9906	*860	*1667	*6426	3251	4751	**
40 Royalties	49339	-	-	-	-	*120	*2010	*611	*755	*4038	2844	38961	**
41 Net S-T cap gain less net LT loss	*288	-	-	-	-	-	-	*5	*265	18	-	-	-
42 Net L-T cap gain less net ST loss	26634	-	-	-	-	*22268	*928	*1830	*500	*585	-	523	-
43 Net gain, noncapital assets	43849	*37503	-	-	*335	-	*874	1940	744	1547	496	409	**
44 Dividends, domestic corporations	7741	-	-	-	-	-	*36	*1421	*634	*625	27	4998	**
45 Dividends, foreign corporations	66336	-	-	-	-	-	-	-	*1437	*2116	1944	60839	**
46 Other receipts	130627	*226	-	-	*460	*845	9901	18454	25516	18640	31019	25566	**
47 Total deductions	13875325	*40977	*315320	*124878	*51915	*462431	2506371	2219554	2219773	1695134	1291045	2947928	**
48 Cost of sales and operations	9456523	*14350	*214491	*82364	*17202	*267919	1668595	1552727	1592305	1214047	910060	1922465	**
49 Compensation of officers	411356	*10664	-	-	-	*59383	133474	65261	55957	31554	18422	36640	**
50 Repairs	64504	*795	*3531	*971	*731	*1903	7872	4684	3703	4987	10285	25042	**
51 Bad debts	43853	*161	-	-	-	*2399	20009	2554	7162	2427	2459	6683	**
52 Rent paid on business property	121930	*3291	*5592	*4590	*219	*8166	23211	18309	9215	17884	8000	23454	**
53 Taxes paid	327004	*4965	*7680	*5588	*2005	*14580	69047	64911	43918	46013	29911	38387	**
54 Interest paid	201745	*10	*388	*2364	*456	*5797	29573	24112	42212	18739	21196	56898	**
55 Contributions or gifts	3981	-	-	-	-	*31	318	382	254	837	650	1509	**
56 Amortization	44704	-	*144	*351	*120	*2	2701	4304	5793	11252	9260	10776	**
57 Depreciation	312022	*3089	*2266	*4148	*7225	*14736	56928	44443	43772	40583	25580	69250	**
58 Depletion	*55	-	-	-	-	-	-	-	-	*55	-	-	-
59 Advertising	94742	*62	*31	*1248	-	*6980	19449	15493	16556	10863	8091	15970	**
60 Pension, prof sh, stock, annuity	103116	*45	-	-	-	*7275	13073	11577	12847	17522	10262	30516	**
61 Employee benefit programs	325612	*187	*40531	*195	*46	*1610	36584	46763	37748	47690	17157	97100	**
62 Net loss, noncapital assets	21328	-	-	-	*4525	*11489	*655	*1080	318	*146	2932	184	**
63 Other deductions	2342851	*3358	*40668	*23058	*19387	*60159	424884	362953	348013	230537	216781	613054	**
64 Total receipts less total deducts	952291	*17927	*13284	*11183	*5881	*28589	152986	180175	132104	144870	75311	189982	**
65 Const taxable inc frm rel frn corps	49154	-	-	-	-	-	-	-	*647	*660	938	46910	**
66 Net income, total	993226	*17923	*13284	*11183	*5881	*28589	152851	179628	132231	142339	75245	234071	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	362127	*16566	*13284	*9248	*2182	*5465	88140	109942	*30693	*51474	11173	23960	-
70 Statutory special deductions, total	86101	-	-	*1588	*327	*5639	*11783	*6213	12042	11431	7167	29912	**
71 Net operating loss deduction	67920	-	-	*1588	*327	*5639	*11782	*6125	*10151	*9037	6352	16919	-
72 Dividends received deduction	18181	-	-	-	-	-	*-0	*88	*1890	*2394	815	12993	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	552938	*8710	-	*347	*3373	*17484	52929	63474	89496	79468	56905	180752	**
75 Income tax before credits, total	185918	*2961	-	*52	*506	*4522	15168	22000	30440	27236	19644	63389	**
76 Regular tax	182810	*2961	-	*52	*506	*4509	15168	21489	30308	26995	19360	61462	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	34	-	-	-	-	-	-	-	-	-	34	-	-
79 Alternative minimum tax	2504	-	-	-	-	*12	-	*456	*105	*104	155	1672	**
80 Environmental tax	371	-	-	-	-	-	-	-	*23	47	56	245	**
81 Foreign tax credit	43579	-	-	-	-	-	*217	*147	*1087	*134	2609	39385	**
82 U.S. Possessions tax credit	70	-	-	-	-	-	70	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	3467	-	-	-	-	-	*442	*1076	*707	*396	143	704	-
86 Prior year minimum tax credit	*2127	-	-	-	-	-	*719	*62	*513	*75	-	758	-
87 Income tax after credits, total	136675	*2961	-	*52	*506	*4522	13719	20715	28133	26631	16892	22543	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3560
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1944	-	*388	*369	*236	*201	543	88	56	28	12	15	9
2 Total assets	22780866	-	*21998	*69430	*92130	*142508	1148514	679554	907452	903928	862568	2666006	15286777
3 Cash	447245	-	*1334	*4598	*18617	*11586	103010	34178	40712	63018	36515	101032	32645
4 Notes and accounts receivable	4842459	-	*118	*15581	*14797	*34366	334272	226884	258778	158350	194616	398161	3206536
5 Less: Allowance for bad debts	98451	-	-	-	-	-	*1342	*880	4088	3457	2566	9472	76646
6 Inventories	4165080	-	*302	*6513	*6511	*51260	264137	221921	253226	245125	161656	498229	2456199
7 Investments in govt. obligations, Total	*60026	-	-	-	-	-	-	-	-	*26845	-	33181	-
8 Tax-exempt securities	*26591	-	-	-	-	-	-	-	-	*15727	-	10863	-
9 Other current assets	754518	-	-	*37	*1161	*7060	58361	28590	73397	67672	81274	169077	267889
10 Loans to stockholders	25408	-	-	-	*7044	-	*10203	-	*189	-	437	7535	-
11 Mortgage and real estate loans	*1302	-	-	-	-	-	-	-	*205	-	171	151	775
12 Other investments	3060575	-	-	-	*214	-	55305	*21357	51511	126354	126566	295952	2383314
13 Depreciable assets	11587035	-	*12286	*106501	*120637	*110519	778511	279709	537117	364877	477312	1495807	7303758
14 Less: Accumulated depreciation	6055777	-	*12286	*65489	*83708	*73544	485850	166339	334889	195958	265832	829625	3542257
15 Depletable assets	1340	-	-	-	-	-	-	-	-	-	1340	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	219572	-	*16192	*923	*5334	*1109	9931	*10849	9948	7938	16312	65202	75834
18 Intangible assets (Amortizable)	3635152	-	*28	-	-	*281	*16670	*11452	*14422	*29147	13643	390385	3159125
19 Less: Accumulated amortization	544898	-	*28	-	-	*168	*7071	*5719	*11680	*9048	3921	38896	468367
20 Other assets	653688	-	*4052	*766	*1523	*40	12375	*17553	18603	7335	25046	78424	487972
21 Total liabilities	22780866	-	*21998	*69430	*92130	*142508	1148514	679554	907452	903928	862568	2666006	15286777
22 Accounts payable	2022396	-	-	*2997	*4637	*22007	119175	104091	115239	135331	83779	217080	1218060
23 Mort, notes, and bonds under 1 yr	2092041	-	-	-	*2901	*12717	95329	*57338	91006	51870	39842	132697	1608340
24 Other current liabilities	2551419	-	-	*882	*2063	*3788	113251	132539	88316	76949	82071	295375	1756185
25 Loans from stockholders	190784	-	*7878	-	*2051	*32694	*37676	*4282	*14905	*3656	26517	590	60535
26 Mort, notes, bonds, 1 yr or more	3182701	-	-	*30944	*2960	*46493	178736	*127277	81575	101302	98972	493831	2020611
27 Other liabilities	2199498	-	-	-	-	*2309	*13030	*10498	11920	63840	21019	263855	1813027
28 Net worth	10542027	-	*14120	*34607	*77518	*22500	591317	243531	504491	470979	510367	1262577	6810020
29 Capital stock	1697161	-	*761	*2806	*1208	*10156	29714	28794	55443	64555	22232	128766	1352728
30 Paid-in or capital surplus	2617946	-	-	-	*25	*58	35953	*6615	*13398	38712	204870	397503	1920813
31 Retained earnings, appropriated	*14901	-	-	-	-	-	-	-	-	*12392	-	2372	136
32 Retained earnings, unappropriate	6009868	-	*13359	*31802	*89133	*28132	289679	*137124	307682	278676	310816	893885	3629581
33 Retained earnings (S CORP)	572890	-	-	-	-	*-15594	262903	*71085	*159372	*95124	-	-	-
34 Less: Cost of treasury stock	370739	-	-	-	*12849	*252	*26931	*87	*31404	*18480	27550	159949	93237
35 Total receipts	24533751	-	*34280	*126060	*187963	*315161	2482477	1059556	1661927	1138307	937716	2889078	13701225
36 Business receipts	23642460	-	*25020	*125980	*182962	*314629	2398662	1054199	1630389	1108011	922781	2744897	13134930
37 Interest	139475	-	*828	*73	*422	*71	5917	*861	2231	5087	5595	19328	99062
38 Interest on govt. obligations, State and local	6310	-	-	-	-	-	*1625	*682	*431	*1575	669	1268	60
39 Rents	51431	-	-	-	-	-	*1700	*447	*430	*9704	334	27878	10938
40 Royalties	66325	-	-	-	-	-	-	-	*181	*1692	2036	8204	54211
41 Net S-T cap gain less net LT loss	1033	-	-	-	-	-	-	-	-	-	203	504	325
42 Net L-T cap gain less net ST loss	66149	-	-	-	-	-	*13194	*72	*153	*36	314	4415	47965
43 Net gain, noncapital assets	64443	-	-	-	*4319	-	*1092	*103	*4324	*1228	1599	2603	49174
44 Dividends, domestic corporations	10413	-	-	-	-	-	*33	*465	*201	*218	134	1669	7693
45 Dividends, foreign corporations	220162	-	-	-	-	-	-	*192	*6624	*1575	1997	43000	166773
46 Other receipts	265551	-	*8432	*7	*259	*462	60255	*2535	16963	9179	2053	35312	130094
47 Total deductions	23039352	-	*18134	*121675	*178164	*308517	2336930	1001498	1525784	1056391	859461	2624116	13008680
48 Cost of sales and operations	15569083	-	*9454	*19428	*66297	*235049	1555566	684733	1073900	809899	617520	1652125	8845112
49 Compensation of officers	412449	-	-	*12995	*31639	*10960	151750	40112	26734	17371	9437	62075	49377
50 Repairs	262816	-	*92	*1300	*16	*1510	5366	*1078	5812	3676	3699	16710	223556
51 Bad debts	60834	-	-	*115	*617	-	12903	*867	4848	2501	1040	6892	31051
52 Rent paid on business property	218808	-	*308	*4773	*4364	*4573	24181	*6631	12821	5211	3843	17045	135059
53 Taxes paid	624082	-	*179	*6306	*9684	*8141	69959	28978	35113	16265	22007	81704	345745
54 Interest paid	453022	-	*93	*2856	*912	*3122	29000	13275	14741	15267	7618	50337	315800
55 Contributions or gifts	20222	-	-	*172	*37	*2	353	*393	666	*414	587	6590	11007
56 Amortization	41358	-	*6	-	-	*409	*3317	*1073	1843	*2150	1198	8058	23305
57 Depreciation	724402	-	*223	*6796	*8744	*8098	56694	18090	44464	21322	28396	107533	424042
58 Depletion	-0	-	-	-	-	-	-	-	-	-	-	-	-0
59 Advertising	172796	-	-	*92	*96	*338	21671	9494	14798	5061	8245	19844	93156
60 Pension, prof sh, stock, annuity	198539	-	-	-	*271	-	16664	*3686	13958	9512	4299	19974	130175
61 Employee benefit programs	616773	-	-	*3255	*6081	*6817	30778	*21037	25957	11844	15525	113810	381669
62 Net loss, noncapital assets	4790	-	-	-	-	-	*295	*404	*276	*50	976	1463	1326
63 Other deductions	3659377	-	*7780	*63587	*49405	*29498	358432	171644	249854	135848	135072	459955	1998301
64 Total receipts less total deducts	1494400	-	*16146	*4385	*9798	*6644	145548	58058	136143	81916	78254	264962	692545
65 Const taxable inc frm rel frn corps	202267	-	-	-	-	-	-	-	*5392	*130	1240	38861	156644
66 Net income, total	1690356	-	*16146	*4385	*9798	*6644	143923	57377	141104	80471	78825	302555	849129
67 Net income, Form 1120-A	*8043	-	*8043	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	158776	-	-	-	-	*3081	72873	*21579	*43260	*17983	-	-	-
70 Statutory special deductions, total	177062	-	*8101	*1590	-	*521	*6210	*3638	*5886	*5411	9505	24936	111262
71 Net operating loss deduction	131733	-	*8101	*1590	-	*521	*6187	*3120	*4246	*5105	9138	10868	82857
72 Dividends received deduction	45329	-	-	-	-	-	*23	*518	*1641	*307	368	14068	28404
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1354518	-	*8044	*2795	*9798	*3041	64840	*32159	91958	57077	69320	277619	737868
75 Income tax before credits, total	463731	-	*1206	*419	*1675	*456	20127	*10767	31374	21016	24374	93356	258959
76 Regular tax	453753	-	*1206	*419	*1675	*456	19696	*10663	31266	19416	23569	94409	250978
77 Personal holding company tax	*154	-	-	-	-	-	*154	-	-	-	-	-	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	1	-0
79 Alternative minimum tax	10039	-	-	-	-	-	*277	*102	*66	*988	757	674	7174
80 Environmental tax	1565	-	-	-	-	-	-	*2	*42	*30	48	342	1101
81 Foreign tax credit	142844	-	-	-	-	-	-	-	*3114	*201	1596	24247	113687
82 U.S. Possessions tax credit	16279	-	-	-	-	-	670	-	1044	4509	10056	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	10462	-	-	*187	-	-	*109	*82	*686	*717	636	1435	6609
86 Prior year minimum tax credit	*2333	-	-	-	-	*54	-	-	*32	*142	-	277	1828
87 Income tax after credits, total	291813	-	*1206	*233	*1675	*402	19347	*10685	26498	15448	12086	67397	136834

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3570
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	572	-	*337	-	-	-	*110	*50	*19	*17	11	8	21
2 Total assets	82259583	-	*22751	-	-	-	*245730	*372602	*278892	*665992	781969	1226804	78664843
3 Cash	3107143	-	*4961	-	-	-	*48040	*85621	*3972	*112535	109301	80241	2662473
4 Notes and accounts receivable	20105642	-	*8858	-	-	-	*74674	*111326	*104615	*189978	139570	263438	19213184
5 Less: Allowance for bad debts	671626	-	-	-	-	-	*1147	*3790	*2700	*6859	3037	9989	644104
6 Inventories	9337889	-	*998	-	-	-	*46059	*96569	*94979	*193395	103139	230167	8572582
7 Investments in govt. obligations, Total	*702206	-	-	-	-	-	*3144	-	-	-	1450	-	697612
8 Tax-exempt securities	504779	-	-	-	-	-	-	-	-	-	-	-	504779
9 Other current assets	7577215	-	*1149	-	-	-	*5299	*11338	*15919	*33257	92059	97663	7320531
10 Loans to stockholders	*2023033	-	*3114	-	-	-	*708	-	*1682	-	-	47070	1970460
11 Mortgage and real estate loans	43407	-	-	-	-	-	-	-	-	-	-	-	43407
12 Other investments	10981039	-	-	-	-	-	*21896	*10134	*5437	*15181	108770	181213	10638408
13 Depreciable assets	48731831	-	*16832	-	-	-	*199160	*130720	*70482	*139466	275115	407919	47492137
14 Less: Accumulated depreciation	29754583	-	*13616	-	-	-	*173466	*82625	*31920	*68346	143920	260983	28979707
15 Depletable assets	2812	-	-	-	-	-	-	-	-	-	-	-	2812
16 Less: Accumulated depletion	92	-	-	-	-	-	-	-	-	-	-	-	92
17 Land	847520	-	-	-	-	-	*6434	*5983	*2813	*9009	19033	10947	793301
18 Intangible assets (Amortizable)	1638259	-	*506	-	-	-	*8036	*9201	*2903	*38189	43994	74531	1460898
19 Less: Accumulated amortization	718896	-	*51	-	-	-	*335	*5328	*852	*6534	10818	16876	678103
20 Other assets	7802004	-	-	-	-	-	*7228	*3451	*11563	*16722	47314	121462	7594264
21 Total liabilities	82259583	-	*22751	-	-	-	*245730	*372602	*278892	*665992	781969	1226804	78664843
22 Accounts payable	6557695	-	*5362	-	-	-	*55249	*60542	*77583	*214893	34760	142564	5966742
23 Mort, notes, and bonds under 1 yr	13347869	-	-	-	-	-	*16193	*26761	*42307	*13619	21577	38911	13188501
24 Other current liabilities	5405234	-	*4003	-	-	-	*34875	*61130	*36309	*54982	102593	160299	4951041
25 Loans from stockholders	599172	-	-	-	-	-	*2050	*7567	-	*414	31220	40083	517838
26 Mort, notes, bonds, 1 yr or more	12614922	-	-	-	-	-	*28917	*13362	*37367	*26451	44508	153147	12311170
27 Other liabilities	13607213	-	-	-	-	-	*2211	*350	*1413	*2762	5250	118011	13477215
28 Net worth	30127477	-	*13386	-	-	-	*106234	*202890	*83913	*352872	542059	573788	28252336
29 Capital stock	10023637	-	*337	-	-	-	*3156	*33070	*1940	*115595	78744	17296	9773500
30 Paid-in or capital surplus	7079243	-	-	-	-	-	*1383	*51444	*18886	*155950	240285	498665	6112631
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	16070451	-	-	-	-	-	*102718	*53080	*20883	*81327	218951	116829	15476664
33 Retained earnings (S CORP)	293738	-	*13049	-	-	-	-	*70066	*42622	-	49059	-	118943
34 Less: Cost of treasury stock	3339592	-	-	-	-	-	*1022	*4770	*418	-	44978	59002	3229402
35 Total receipts	86934578	-	*383823	-	-	-	*670737	*625757	*640031	*1305465	974734	1437567	80896463
36 Business receipts	61621636	-	*334848	-	-	-	*613860	*622211	*637891	*1299435	948782	1378045	55786564
37 Interest	1398075	-	-	-	-	-	*3820	*2328	*713	*3333	4663	14486	1368733
38 Interest on govt. obligations, State and local	155487	-	-	-	-	-	-	*220	*20	*327	5006	2133	147781
39 Rents	7085103	-	-	-	-	-	*35420	-	*145	-	148	4438	7044951
40 Royalties	10970661	-	-	-	-	-	-	*231	*76	*102	9686	6307	10954259
41 Net S-T cap gain less net LT loss	7672	-	-	-	-	-	-	-	-	-	-	25	7647
42 Net L-T cap gain less net ST loss	315146	-	-	-	-	-	-	-	-	*-0	63	9	315074
43 Net gain, noncapital assets	26218	-	-	-	-	-	*66	*9	*45	*39	60	5	25992
44 Dividends, domestic corporations	26178	-	-	-	-	-	*473	-	*1	-	1616	295	23793
45 Dividends, foreign corporations	3273131	-	-	-	-	-	-	*21	-	*452	2787	9153	3260718
46 Other receipts	2055272	-	*48975	-	-	-	*17098	*737	*1140	*1777	1923	22671	1960951
47 Total deductions	80568665	-	*349805	-	-	-	*646297	*575364	*591014	*1234273	853677	1373360	74944874
48 Cost of sales and operations	42233497	-	*110975	-	-	-	*454514	*363000	*397516	*1018481	500511	862274	38526227
49 Compensation of officers	423569	-	*41449	-	-	-	*36895	*24814	*16478	*17651	19054	12855	254373
50 Repairs	169701	-	*1137	-	-	-	*1282	*1147	*502	*1224	3926	2357	158127
51 Bad debts	190838	-	*1785	-	-	-	*5955	*653	*2711	*2428	9610	4023	163672
52 Rent paid on business property	1278175	-	*3061	-	-	-	*11198	*2571	*6103	*3768	12449	21215	1217811
53 Taxes paid	1537915	-	*9859	-	-	-	*10767	*15453	*12034	*12328	21777	30005	1425692
54 Interest paid	2218871	-	-	-	-	-	*5571	*3589	*5695	*4635	7135	25370	2166876
55 Contributions or gifts	121391	-	-	-	-	-	*508	*21	*87	*94	492	443	119747
56 Amortization	203168	-	*51	-	-	-	*56	*26	*1042	*3198	235	3285	195275
57 Depreciation	3688504	-	*2634	-	-	-	*16402	*13653	*7206	*11718	23622	35328	3577942
58 Depletion	3	-	-	-	-	-	-	-	-	-	-	-	3
59 Advertising	1012621	-	*20049	-	-	-	*7105	*7139	*10239	*17013	15807	20747	914522
60 Pension, prof sh, stock, annuity	434944	-	-	-	-	-	*6216	*3446	*1908	*592	2804	2478	417500
61 Employee benefit programs	1532915	-	-	-	-	-	*2645	*10904	*4900	*8664	7712	32994	1465096
62 Net loss, noncapital assets	145602	-	-	-	-	-	*3	*457	*37	*395	1969	2233	140508
63 Other deductions	25376947	-	*158805	-	-	-	*87178	*128493	*124556	*132083	226576	317752	24201503
64 Total receipts less total deducts	6365913	-	*34018	-	-	-	*24440	*50393	*49016	*71192	121057	64208	5951590
65 Const taxable inc frm rel frn corps	1614312	-	-	-	-	-	-	-	-	-	321	-	1613991
66 Net income, total	7824738	-	*34018	-	-	-	*24440	*50172	*48996	*70865	116373	62074	7417800
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	230355	-	*34018	-	-	-	-	*10317	*37093	-	20943	-	127985
70 Statutory special deductions, total	209751	-	-	-	-	-	*3106	*7524	*-0	*16079	8414	18521	156107
71 Net operating loss deduction	60254	-	-	-	-	-	*2775	*7524	-	*15626	4615	10058	19656
72 Dividends received deduction	149497	-	-	-	-	-	*331	-	*-0	*452	3799	8463	136452
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7384632	-	-	-	-	-	*21334	*32331	*11903	*54787	87016	43553	7133708
75 Income tax before credits, total	2614892	-	-	-	-	-	*7066	*11075	*4050	*18935	29856	15348	2528562
76 Regular tax	2511085	-	-	-	-	-	*6949	*10992	*4047	*18568	29596	14818	2426114
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	77	-	-	-	-	-	-	-	-	-	-	-	77
79 Alternative minimum tax	93525	-	-	-	-	-	*117	*79	-	*318	165	477	92370
80 Environmental tax	9722	-	-	-	-	-	-	*4	*3	*50	95	53	9517
81 Foreign tax credit	1741011	-	-	-	-	-	-	-	-	-	1253	1616	1738141
82 U.S. Possessions tax credit	3302	-	-	-	-	-	-	-	-	3302	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	56157	-	-	-	-	-	*1276	*887	*43	*1191	564	2859	49338
86 Prior year minimum tax credit	*3568	-	-	-	-	-	*88	-	*67	-	-	553	2861
87 Income tax after credits, total	810854	-	-	-	-	-	*5702	*10188	*3940	*14443	28039	10320	738221

MINOR INDUSTRY 3598
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3449	*78	*1078	*890	*416	*377	395	110	50	19	18	9	7
2 Total assets	15362321	-	*31822	*150493	*148659	*253356	797929	742548	713318	619681	1200764	1477390	9226360
3 Cash	609527	-	*1886	*14085	*21843	*12759	131711	70212	53657	*19390	68694	64247	151043
4 Notes and accounts receivable	2925369	-	-	*38886	*17170	*103126	223610	198956	204094	113684	286956	365609	1373279
5 Less: Allowance for bad debts	68398	-	-	-	-	*345	*3728	4387	*4513	*4370	3885	5346	41823
6 Inventories	2586867	-	-	*29100	*19636	*81602	128865	201761	186454	137119	272525	276275	1253531
7 Investments in govt. obligations, Total	*38710	-	-	-	*17944	-	*3829	*10408	-	-	6529	-	-
8 Tax-exempt securities	*150816	-	-	-	-	-	-	-	*1251	-	-	-	149565
9 Other current assets	938414	-	*170	*332	*14815	*3326	31383	36776	22796	59029	48326	59108	662352
10 Loans to stockholders	80161	-	-	-	*404	*19223	*3092	*2245	*903	*525	32	53737	-
11 Mortgage and real estate loans	*1044	-	-	-	-	-	-	-	-	*1044	-	-	-
12 Other investments	1299909	-	-	*22007	*4785	-	*16037	*21665	25976	*106898	148565	97243	856733
13 Depreciable assets	7364692	-	*152066	*149796	*196608	*101976	603457	405732	402591	273370	600916	589190	3888989
14 Less: Accumulated depreciation	4107857	-	*126529	*105648	*145615	*70606	384406	242958	233824	141286	327640	272681	2056664
15 Depletable assets	2339	-	-	-	-	-	-	-	-	-	2339	-	-
16 Less: Accumulated depletion	540	-	-	-	-	-	-	-	-	-	540	-	-
17 Land	209322	-	-	*1646	*693	-	20873	*24102	13623	*15655	24360	19924	88446
18 Intangible assets (Amortizable)	997273	-	-	*91	-	*573	*25271	*5642	*43782	*44572	59158	120833	697350
19 Less: Accumulated amortization	381072	-	-	*36	-	*535	*22409	*2740	*9073	*20278	13541	12166	300294
20 Other assets	2715746	-	*4230	*234	*377	*2256	20345	15135	5600	*14329	27970	121417	2503853
21 Total liabilities	15362321	-	*31822	*150493	*148659	*253356	797929	742548	713318	619681	1200764	1477390	9226360
22 Accounts payable	2289218	-	-	*30983	*11791	*91410	88747	64334	90527	46507	166726	271545	1426648
23 Mort, notes, and bonds under 1 yr	629991	-	*12372	*9166	*2830	*33170	76265	80039	89296	*35557	66291	119218	105787
24 Other current liabilities	1815586	-	*745	*10991	*5400	*35793	75633	70060	58683	58411	111309	227653	1160908
25 Loans from stockholders	171389	-	*18512	*29639	*25324	*23994	*34080	*2503	*6122	*7151	10811	13252	-
26 Mort, notes, bonds, 1 yr or more	4253050	-	-	*6828	*7839	*16719	100712	60159	87446	*137245	195961	204299	3435843
27 Other liabilities	1604169	-	-	*2518	*37	*-0	*5727	*5354	25124	*41703	42880	126447	1354378
28 Net worth	4598919	-	*193	*60368	*95438	*52271	416765	460099	356120	293109	606785	514975	1742795
29 Capital stock	749891	-	*8294	*13685	*1747	*10059	66019	45682	28625	101198	79354	113409	281819
30 Paid-in or capital surplus	2474264	-	-	*12530	*4473	*26	*17979	*70903	42527	73138	216555	211259	1824874
31 Retained earnings, appropriated	33310	-	-	-	-	-	-	-	-	-	14898	-	18412
32 Retained earnings, unappropriate	1014450	-	*12776	*62124	*94102	*16109	239710	172974	172308	*61368	266013	190388	-273423
33 Retained earnings (S CORP)	609972	-	*-7062	*3804	-	*26077	*109375	*181621	*112660	*64146	119351	-	-
34 Less: Cost of treasury stock	282968	-	*13815	*31774	*4884	-	*16318	*11080	-	*6742	89386	80	108887
35 Total receipts	20296633	*21405	*72446	*425600	*260573	*722501	1659889	1301883	1218902	654077	1654158	1887109	10418092
36 Business receipts	19452877	*21405	*72301	*424465	*256675	*714990	1635837	1292404	1200343	608794	1612907	1787175	9825582
37 Interest	137707	-	-	*832	*1717	*1104	*2225	*2438	*2970	*755	6666	7352	111648
38 Interest on govt. obligations, State and local	5171	-	-	-	-	-	-	*802	*147	-	583	1073	2566
39 Rents	36397	-	-	-	*575	-	*203	-	*584	*6848	1531	21032	5624
40 Royalties	117919	-	-	-	*635	*4619	-	*171	*129	*9	418	7838	104100
41 Net S-T cap gain less net LT loss	450	-	-	-	-	-	-	-	-	-	450	-	-
42 Net L-T cap gain less net ST loss	82246	-	-	-	-	-	-	*915	*79	*14	946	26701	53591
43 Net gain, noncapital assets	12417	-	-	*149	-	*63	*2434	*1507	*1013	*68	868	2095	4220
44 Dividends, domestic corporations	2463	-	-	-	-	-	-	*435	*76	*484	344	79	1044
45 Dividends, foreign corporations	205003	-	-	-	-	-	-	-	*466	*954	1520	14136	187928
46 Other receipts	243983	-	*144	*154	*971	*1725	19189	3211	13096	*36151	27925	19627	121790
47 Total deductions	19207821	*20856	*62939	*406696	*253477	*680151	1568164	1195222	1152109	615823	1538413	1761211	9952759
48 Cost of sales and operations	13076612	*8576	*20646	*221226	*135340	*456378	1049798	822899	814721	429075	1147441	1218974	6751538
49 Compensation of officers	358340	*3680	*9998	*51890	*19752	*32937	66551	52963	34868	12585	19189	20510	33417
50 Repairs	72037	*182	*75	*740	*902	*1540	14799	*1781	4216	*2327	6106	10088	29280
51 Bad debts	32721	-	-	*368	*1351	*1600	*802	1581	2195	*4428	4553	2365	13477
52 Rent paid on business property	170407	*624	*6132	*15280	*9543	*10091	14002	7711	7266	*2475	9342	28717	59225
53 Taxes paid	473118	*889	*1749	*13914	*9123	*20039	54103	30433	34172	14261	30953	40065	223415
54 Interest paid	658159	*1056	*823	*3603	*1372	*5787	15937	10592	15560	*16251	24078	31104	531996
55 Contributions or gifts	13859	-	-	*49	*35	*167	*254	*350	279	*58	445	927	11294
56 Amortization	130926	-	-	*18	-	*57	*158	*2554	*3191	*6194	4478	22857	91420
57 Depreciation	462236	*613	*8367	*9038	*13142	*11575	40443	28161	24304	17401	41178	50764	217250
58 Depletion	*141	-	-	-	-	-	*6	-	-	-	85	-	50
59 Advertising	216293	*168	-	*1665	*2859	*10512	9777	6375	9468	*5389	9982	10931	149166
60 Pension, prof sh, stock, annuity	102281	-	-	*12991	-	-	*14320	4838	3833	*3288	8987	10234	43789
61 Employee benefit programs	551304	*3	*594	*6666	*605	*11451	34442	12630	30098	*15611	22446	46621	370136
62 Net loss, noncapital assets	5692	-	-	-	-	-	-	*650	*166	*184	1407	2951	333
63 Other deductions	2883693	*5064	*14554	*69247	*59453	*118019	252771	211704	167770	86293	207744	264101	1426973
64 Total receipts less total deducts	1088813	*548	*9507	*18904	*7095	*42350	91725	106661	66792	38254	115745	125898	465333
65 Const taxable inc frm rel frn corps	102677	-	-	-	-	-	-	-	*71	*41	437	7292	94836
66 Net income, total	1186319	*548	*9507	*18904	*7095	*42350	91725	105859	66716	38295	115599	132117	557603
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	192702	-	*8685	*1206	-	*21665	*27986	*53654	*30938	*15550	33019	-	-
70 Statutory special deductions, total	99183	*383	*46	*683	*4240	*4161	*8495	*7369	*7617	*1992	31234	10359	22604
71 Net operating loss deduction	73974	*383	*46	*683	*4240	*4161	*8495	*7065	*7126	*1834	30946	8223	773
72 Dividends received deduction	25209	-	-	-	-	-	-	*304	*490	*158	288	2136	21831
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	894491	*166	*776	*17015	*2856	*16523	55244	44861	*28183	*20764	51346	121758	534999
75 Income tax before credits, total	304416	*25	*116	*3006	*501	*4213	17495	15283	10141	*7272	19058	42649	184658
76 Regular tax	298310	*25	*116	*3006	*425	*4132	17389	15046	*9576	*7060	17446	41573	182515
77 Personal holding company tax	*76	-	-	-	*76	-	-	-	-	-	-	-	-
78 Recapture of investment credit	3	-	-	-	-	-	-	-	-	-	-	-	3
79 Alternative minimum tax	4983	-	-	-	-	*81	*106	*229	*560	*204	1521	918	1365
80 Environmental tax	997	-	-	-	-	-	-	*8	*4	*9	90	158	729
81 Foreign tax credit	86341	-	-	-	-	-	-	-	*14	*41	393	8585	77308
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	3525	-	-	-	*370	*380	*867	*33	*18	*160	855	546	296
86 Prior year minimum tax credit	*4012	-	-	-	-	-	*6	-	-	*49	5	282	3671
87 Income tax after credits, total	210538	*25	*116	*3006	*131	*3833	16623	15249	10109	*7022	17805	33236	103383

MAJOR GROUP 25
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	11288	107	4195	*922	1092	1286	2290	504	405	201	110	97	77
2 Total assets	358047913	-	125963	*153991	395878	900782	4968796	3530867	6214395	6970278	7908907	14625445	312252612
3 Cash	12560459	-	31066	*4588	67046	150725	391857	343183	688151	933629	1085868	1644323	7220022
4 Notes and accounts receivable	117283383	-	*25909	*47797	126897	292768	1552879	1002407	1719090	1906519	1965985	3105899	105537233
5 Less: Allowance for bad debts	2530070	-	-	*170	*5029	*1700	27117	19643	47104	48165	76042	97798	2207301
6 Inventories	28959118	-	*10531	*50173	108868	218429	1505947	1060579	1485117	1416179	1515654	2515999	19071642
7 Investments in govt. obligations, Total	11120401	-	*213	-	-	-	-	*28867	*68318	*41096	70355	61877	10849676
8 Tax-exempt securities	8254176	-	-	-	-	330	*3083	*13576	*52408	*39134	52317	47253	8046075
9 Other current assets	32304356	-	*427	*6823	*2447	29860	176937	117835	263100	357467	508418	828393	30012648
10 Loans to stockholders	499223	-	*6860	*6483	*770	*10968	30374	*26000	8374	87432	14764	139002	168196
11 Mortgage and real estate loans	2667805	-	-	-	-	*448	*22419	*2612	*7384	-	8071	2607	2624264
12 Other investments	51534593	-	-	-	*21	*54317	112771	174855	585815	393473	681203	1673739	47858399
13 Depreciable assets	131494367	-	126076	*97231	227919	316158	2497090	1686113	2376356	3192796	3157610	6734318	111082699
14 Less: Accumulated depreciation	71370240	-	78366	*60152	157854	193977	1504618	1041071	1353401	1763129	1696007	3691637	59830029
15 Depletable assets	*68290	-	-	-	-	-	-	-	-	*88	2010	-	66192
16 Less: Accumulated depletion	*19265	-	-	-	-	-	-	-	-	*88	1538	-	17639
17 Land	1856982	-	-	-	*3516	*7750	101179	65490	81848	93823	65957	177374	1260044
18 Intangible assets (Amortizable)	12034325	-	*894	*1487	*35958	*11867	75636	65153	146712	243709	422150	1279711	9751047
19 Less: Accumulated amortization	2772969	-	*359	*1389	*17565	*7992	32748	27471	51404	88828	141318	245782	2158112
20 Other assets	24102978	-	*2712	*1121	*2883	10831	63106	32382	183631	165143	273448	450166	22917556
21 Total liabilities	358047913	-	125963	*153991	395878	900782	4968796	3530867	6214395	6970278	7908907	14625445	312252612
22 Accounts payable	33353907	-	*32845	*23104	16752	131498	775839	458339	760130	752990	764416	1269216	28368777
23 Mort, notes, and bonds under 1 yr	67551403	-	*1438	*31946	*17496	53674	558413	538909	480059	351671	634098	940799	63942899
24 Other current liabilities	24062740	-	*25563	*31118	17167	76382	573593	372642	676112	806761	733184	1603836	19146382
25 Loans from stockholders	1476612	-	*31000	*26783	*60656	52669	218587	106693	248408	*13444	50979	44059	623335
26 Mort, notes, bonds, 1 yr or more	44897668	-	*25808	*7637	*35343	144164	671072	393570	622293	784402	925395	2078419	39209565
27 Other liabilities	89503535	-	*-0	*-0	*2090	17206	69716	51423	149599	261652	290587	518209	88143052
28 Net worth	97202047	-	9308	*33402	246374	425188	2101576	1609292	3277794	3999357	4510248	8170906	72818602
29 Capital stock	9651048	-	22983	*16017	66960	158763	442334	477377	392955	930973	730083	1709918	4702683
30 Paid-in or capital surplus	30743900	-	-	*4566	*155540	11665	450953	393682	919158	1330672	1967045	2909222	22601398
31 Retained earnings, appropriated	17681	-	-	-	-	-	*2120	*2652	*549	*2554	7666	4289	-2149
32 Retained earnings, unappropriate	60126238	-	*-24413	*-8770	-27962	244183	591024	373283	1184705	1244120	1468900	3547144	51534023
33 Retained earnings (S CORP)	3624685	-	*10738	*21589	*57411	*19422	846214	487941	934521	584868	428590	233390	-
34 Less: Cost of treasury stock	6961505	-	-	-	*5575	*8845	231070	125643	154095	93830	92036	233058	6017354
35 Total receipts	260959966	512189	869817	*581046	1136707	2357459	10527489	6707595	9892753	10328323	10925059	17901379	189220150
36 Business receipts	230479009	*491362	857302	*560486	1127271	2334328	10438452	6645659	9645862	10055208	10645952	17389654	160287474
37 Interest	10421159	*815	*287	*1371	*1486	5559	9142	13073	28908	40530	62783	117890	10139314
38 Interest on govt. obligations, State and local	583566	238	-	-	-	*211	*463	*947	5782	5457	9342	24846	536278
39 Rents	8048925	5	-	-	*37	*140	2919	*3275	23533	7991	16301	21193	7973532
40 Royalties	1962642	*29	-	-	-	-	*143	*2300	12523	57043	32674	59992	1797939
41 Net S-T cap gain less net LT loss	108952	-	-	*16091	-	-	*229	-	*425	*15	184	4705	87303
42 Net L-T cap gain less net ST loss	812622	*1291	-	*8	-	*26	*529	*1224	43053	20524	31472	15134	699361
43 Net gain, noncapital assets	1418992	1045	*42	*353	*382	*6	18215	1171	12662	13361	7564	22145	1342046
44 Dividends, domestic corporations	317327	92	-	-	*851	*1200	*354	*1541	1373	3239	4371	17744	286561
45 Dividends, foreign corporations	1470403	*4020	-	-	-	-	*2	*872	7165	9927	14008	91040	1343370
46 Other receipts	5336370	*13291	*12186	*2738	*6681	15988	57040	37534	111469	115028	100408	137037	4726971
47 Total deductions	245076532	*473021	834243	*528476	1062326	2255008	9904732	6285183	9001006	9532130	10062256	16462555	178675594
48 Cost of sales and operations	149356814	*263317	*408719	*236250	715269	1445144	6653609	4376524	6120781	6519875	6739592	10422152	105455583
49 Compensation of officers	2824151	*25416	*101814	*39095	71169	157932	591397	253545	254840	166464	170027	213395	779058
50 Repairs	1599120	*3472	*1711	*1150	2696	8294	26907	12546	21181	32681	28801	74263	1385419
51 Bad debts	1691168	*423	*1424	*5577	*1383	3339	27827	16164	21056	28860	34008	42357	1508750
52 Rent paid on business property	3045822	*6015	*19021	*27526	18889	32457	107665	57773	86972	90701	96890	150488	2351426
53 Taxes paid	5435258	*14566	24892	*25215	47752	58216	295286	173102	202697	196976	197565	324388	3874604
54 Interest paid	12362975	*3523	*5918	*3138	7865	27303	123634	71678	93291	106402	142905	252823	11524493
55 Contributions or gifts	156991	*482	-	-	*145	*480	2114	1176	2376	2379	3410	8907	135521
56 Amortization	695525	*1515	*867	*2	-	*1671	8401	7068	14679	24775	32322	61277	542947
57 Depreciation	14449743	*10432	*14487	*19318	14009	31516	209810	118172	191870	265229	269891	537060	12767951
58 Depletion	*4077	-	-	-	-	-	-	-	-	*2749	184	-	1144
59 Advertising	2879118	*15180	*4892	*8411	5688	32797	66033	55293	90269	121104	189486	290546	1999419
60 Pension, prof sh, stock, annuity	1597358	*6310	-	-	*3046	*22567	51248	27325	50569	41710	41515	101907	1251162
61 Employee benefit programs	4676951	*10776	*8525	*3481	*13595	29823	106808	94051	155571	175677	202373	381480	3494791
62 Net loss, noncapital assets	143141	94	*457	-	*194	*4355	7776	2164	4822	10518	8092	12150	92518
63 Other deductions	44158321	*111500	241516	*159315	160627	399113	1626220	1018602	1690034	1746030	1905196	3589361	31510807
64 Total receipts less total deducts	15883435	39168	35574	*52570	74381	102451	622757	422412	891747	796193	862803	1438824	10544556
65 Const taxable inc frm rel frn corps	1329875	-	-	-	-	-	-	-	*1190	*8034	7898	34861	1277892
66 Net income, total	16629744	38930	35574	*52570	74381	102240	622293	421465	887155	798770	861359	1448838	11286170
67 Net income, Form 1120-A	*7822	-	*821	-	*7001	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2945	*2945	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1237790	*568	*22581	*22625	*49796	*39641	329731	138686	263513	165732	151485	53431	-
70 Statutory special deductions, total	1781287	*8086	*10438	*21101	*2651	*12970	64444	107412	69468	154529	126736	153751	1049702
71 Net operating loss deduction	1075482	*4066	*10438	*21101	*2055	*12130	64195	106365	63183	146735	114389	101064	429761
72 Dividends received deduction	705805	*4020	-	-	*596	*840	*249	*1046	6285	7794	12347	52687	619941
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	13625169	*30275	*2556	*8844	*21934	49629	229100	175490	554174	478508	584168	1241657	10248835
75 Income tax before credits, total	4815304	*10534	*383	*2834	*3566	10011	72235	60967	190687	169500	203198	432861	3658528
76 Regular tax	4619351	*10300	*383	*2834	*3566	10011	71456	59094	188294	162617	198567	423726	3488502
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	2459	-	-	-	-	-	-	-	-	-	-	-	2459
79 Alternative minimum tax	166546	*229	-	-	-	-	*776	1847	1271	6487	4024	7284	144627
80 Environmental tax	18802	5	-	-	-	-	*3	*25	305	395	607	1329	16132
81 Foreign tax credit	891443	576	-	-	-	-	4	-	2561	5556	3210	28013	851522
82 U.S. Possessions tax credit	330853	557	-	-	-	119	1625	3821	20076	29623	21753	72664	180617
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	159	-	-	-	-	-	-	-	-	-	-	-	159
85 General business credit	187465	*363	-	-	*500	*38	4875	1723	9591	5506	12218	17764	134887
86 Prior year minimum tax credit	44215	-	-	-	-	-	*990	*364	1561	*1012	1256	4994	34038
87 Income tax after credits, total	3361168	*9039	*383	*2834	*3066	9854	64741	55058	156898	127802	164761	309427	2457305

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3630 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	86	-	-	-	-	-	***	**	*14	***	***	***	***
2 Total assets	15087744	-	-	-	-	-	***	**	*203428	***	***	***	***
3 Cash	181108	-	-	-	-	-	***	**	*28855	***	***	***	***
4 Notes and accounts receivable	3122502	-	-	-	-	-	***	**	*59155	***	***	***	***
5 Less: Allowance for bad debts	109897	-	-	-	-	-	***	-	*1387	***	***	***	***
6 Inventories	2044451	-	-	-	-	-	***	**	*60393	***	***	***	***
7 Investments in govt. obligations, Total	*13859	-	-	-	-	-	***	-	-	***	***	***	***
8 Tax-exempt securities	6681	-	-	-	-	-	***	-	-	***	***	***	***
9 Other current assets	628128	-	-	-	-	-	***	**	*3748	***	***	***	***
10 Loans to stockholders	*68	-	-	-	-	-	***	-	-	***	***	***	***
11 Mortgage and real estate loans	202	-	-	-	-	-	***	-	-	***	***	***	***
12 Other investments	4024499	-	-	-	-	-	***	**	*886	***	***	***	***
13 Depreciable assets	5605814	-	-	-	-	-	***	**	*76395	***	***	***	***
14 Less: Accumulated depreciation	2631598	-	-	-	-	-	***	**	*31189	***	***	***	***
15 Depletable assets	2018	-	-	-	-	-	***	-	-	***	***	***	***
16 Less: Accumulated depletion	1538	-	-	-	-	-	***	-	-	***	***	***	***
17 Land	95098	-	-	-	-	-	***	**	*1813	***	***	***	***
18 Intangible assets (Amortizable)	1092468	-	-	-	-	-	***	**	*1286	***	***	***	***
19 Less: Accumulated amortization	168285	-	-	-	-	-	***	**	*493	***	***	***	***
20 Other assets	1182168	-	-	-	-	-	***	**	*3965	***	***	***	***
21 Total liabilities	15087744	-	-	-	-	-	***	**	*203428	***	***	***	***
22 Accounts payable	1135992	-	-	-	-	-	***	**	*16109	***	***	***	***
23 Mort, notes, and bonds under 1 yr	1489911	-	-	-	-	-	***	-	*39470	***	***	***	***
24 Other current liabilities	1140802	-	-	-	-	-	***	**	*27917	***	***	***	***
25 Loans from stockholders	*13728	-	-	-	-	-	***	-	*10088	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	3157490	-	-	-	-	-	***	-	*12374	***	***	***	***
27 Other liabilities	2261480	-	-	-	-	-	***	-	*2777	***	***	***	***
28 Net worth	5888341	-	-	-	-	-	***	**	*94693	***	***	***	***
29 Capital stock	342208	-	-	-	-	-	***	**	*2716	***	***	***	***
30 Paid-in or capital surplus	2069567	-	-	-	-	-	***	**	*278	***	***	***	***
31 Retained earnings, appropriated	1909	-	-	-	-	-	***	-	-	***	***	***	***
32 Retained earnings, unappropriate	3799537	-	-	-	-	-	***	-	*80700	***	***	***	***
33 Retained earnings (S CORP)	*104254	-	-	-	-	-	***	**	*11565	***	***	***	***
34 Less: Cost of treasury stock	*429134	-	-	-	-	-	***	**	*566	***	***	***	***
35 Total receipts	15973490	-	-	-	-	-	***	**	*432584	***	***	***	***
36 Business receipts	15580411	-	-	-	-	-	***	**	*429433	***	***	***	***
37 Interest	109651	-	-	-	-	-	***	-	*563	***	***	***	***
38 Interest on govt. obligations, State and local	*1879	-	-	-	-	-	***	**	*518	***	***	***	***
39 Rents	*4627	-	-	-	-	-	***	-	*229	***	***	***	***
40 Royalties	44265	-	-	-	-	-	***	-	-	***	***	***	***
41 Net S-T cap gain less net LT loss	57	-	-	-	-	-	***	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	*379	-	-	-	-	-	***	-	-	***	***	***	***
43 Net gain, noncapital assets	36231	-	-	-	-	-	***	**	*23	***	***	***	***
44 Dividends, domestic corporations	*1166	-	-	-	-	-	***	-	*44	***	***	***	***
45 Dividends, foreign corporations	*29390	-	-	-	-	-	***	-	-	***	***	***	***
46 Other receipts	165433	-	-	-	-	-	***	**	*1776	***	***	***	***
47 Total deductions	15239382	-	-	-	-	-	***	**	*395327	***	***	***	***
48 Cost of sales and operations	10297451	-	-	-	-	-	***	**	*300690	***	***	***	***
49 Compensation of officers	62583	-	-	-	-	-	***	**	*7236	***	***	***	***
50 Repairs	68066	-	-	-	-	-	***	**	*346	***	***	***	***
51 Bad debts	84621	-	-	-	-	-	***	**	*907	***	***	***	***
52 Rent paid on business property	121946	-	-	-	-	-	***	**	*48	***	***	***	***
53 Taxes paid	256973	-	-	-	-	-	***	**	*6728	***	***	***	***
54 Interest paid	536922	-	-	-	-	-	***	**	*4252	***	***	***	***
55 Contributions or gifts	11316	-	-	-	-	-	***	-	*117	***	***	***	***
56 Amortization	38652	-	-	-	-	-	***	**	*760	***	***	***	***
57 Depreciation	472063	-	-	-	-	-	***	**	*4859	***	***	***	***
58 Depletion	125	-	-	-	-	-	***	-	-	***	***	***	***
59 Advertising	528845	-	-	-	-	-	***	**	*4395	***	***	***	***
60 Pension, prof sh, stock, annuity	63378	-	-	-	-	-	***	-	*3229	***	***	***	***
61 Employee benefit programs	427432	-	-	-	-	-	***	-	*4198	***	***	***	***
62 Net loss, noncapital assets	10211	-	-	-	-	-	***	-	*210	***	***	***	***
63 Other deductions	2258797	-	-	-	-	-	***	**	*57352	***	***	***	***
64 Total receipts less total deducts	734109	-	-	-	-	-	***	**	*37257	***	***	***	***
65 Const taxable inc frm rel frn corps	*33572	-	-	-	-	-	***	-	-	***	***	***	***
66 Net income, total	765802	-	-	-	-	-	***	**	*36739	***	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	***	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	***	-	-	***	***	***	***
69 Net income, Form 1120S	*40118	-	-	-	-	-	***	**	*5237	***	***	***	***
70 Statutory special deductions, total	108469	-	-	-	-	-	***	-	*388	***	***	***	***
71 Net operating loss deduction	*102770	-	-	-	-	-	***	-	*357	***	***	***	***
72 Dividends received deduction	*5699	-	-	-	-	-	***	-	*31	***	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	***	***	***	***
74 Income subject to tax	617216	-	-	-	-	-	***	-	*31114	***	***	***	***
75 Income tax before credits, total	211473	-	-	-	-	-	***	-	*10597	***	***	***	***
76 Regular tax	209588	-	-	-	-	-	***	-	*10579	***	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	***	-	-	***	***	***	***
78 Recapture of investment credit	8	-	-	-	-	-	***	-	-	***	***	***	***
79 Alternative minimum tax	953	-	-	-	-	-	***	-	-	***	***	***	***
80 Environmental tax	925	-	-	-	-	-	***	-	*18	***	***	***	***
81 Foreign tax credit	*23019	-	-	-	-	-	***	-	-	***	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	***	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	***	-	-	***	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	***	***	***	***
85 General business credit	2531	-	-	-	-	-	***	-	*33	***	***	***	***
86 Prior year minimum tax credit	*3556	-	-	-	-	-	***	-	*12	***	***	***	***
87 Income tax after credits, total	182366	-	-	-	-	-	***	-	*10552	***	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3665
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	992	-	*412	-	*21	*166	***	*66	46	***	***	***	***
2 Total assets	30082835	-	*20175	-	*6931	*108098	***	*497730	749840	***	***	***	***
3 Cash	1265514	-	*5912	-	*3608	*14357	***	*86669	102755	***	***	***	***
4 Notes and accounts receivable	9076948	-	-	-	*5783	*27363	***	*108193	203532	***	***	***	***
5 Less: Allowance for bad debts	230077	-	-	-	*5029	-	***	*2792	4208	***	***	***	***
6 Inventories	3523039	-	-	-	*2029	*35260	***	*179894	175011	***	***	***	***
7 Investments in govt. obligations, Total	*31116	-	-	-	-	-	***	-	-	***	***	***	***
8 Tax-exempt securities	*121288	-	-	-	-	-	***	-	*6378	***	***	***	***
9 Other current assets	1690589	-	-	-	*97	*1185	***	*9166	40701	***	***	***	***
10 Loans to stockholders	229514	-	-	-	-	*2754	***	-	-	***	***	***	***
11 Mortgage and real estate loans	*716	-	-	-	-	*448	***	-	-	***	***	***	***
12 Other investments	4735748	-	-	-	*21	-	***	*3532	*47133	***	***	***	***
13 Depreciable assets	12622143	-	*28048	-	*175	*50488	***	*164842	276711	***	***	***	***
14 Less: Accumulated depreciation	6290723	-	*13786	-	*80	*28099	***	*71406	152264	***	***	***	***
15 Depletable assets	-	-	-	-	-	-	***	-	-	***	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	***	***	***	***
17 Land	232416	-	-	-	-	*3182	***	*10078	*8212	***	***	***	***
18 Intangible assets (Amortizable)	1919883	-	-	-	-	-	***	*5121	*28276	***	***	***	***
19 Less: Accumulated amortization	365015	-	-	-	-	-	***	*2702	*1996	***	***	***	***
20 Other assets	1519736	-	-	-	*328	*1159	***	*7136	19598	***	***	***	***
21 Total liabilities	30082835	-	*20175	-	*6931	*108098	***	*497730	749840	***	***	***	***
22 Accounts payable	4168120	-	-	-	*2208	*34039	***	*44526	72739	***	***	***	***
23 Mort, notes, and bonds under 1 yr	2288187	-	*1235	-	-	*8158	***	*91369	54997	***	***	***	***
24 Other current liabilities	3696286	-	-	-	*3138	*5741	***	*59094	86184	***	***	***	***
25 Loans from stockholders	509453	-	*496	-	-	*3778	***	-	*44816	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	4141114	-	*11105	-	-	*13655	***	*54794	87362	***	***	***	***
27 Other liabilities	2022183	-	-	-	*2090	*249	***	*7194	*8128	***	***	***	***
28 Net worth	13257492	-	*7338	-	*-504	*42478	***	*240753	395616	***	***	***	***
29 Capital stock	1704326	-	*412	-	*10617	*12011	***	*102777	19113	***	***	***	***
30 Paid-in or capital surplus	6721476	-	-	-	*116425	*1773	***	*8136	175111	***	***	***	***
31 Retained earnings, appropriated	*3835	-	-	-	-	-	***	-	-	***	***	***	***
32 Retained earnings, unappropriate	4747721	-	*6927	-	*-126458	*17313	***	*-25087	147196	***	***	***	***
33 Retained earnings (S CORP)	362530	-	-	-	-	*11381	***	*155308	*99468	***	***	***	***
34 Less: Cost of treasury stock	282395	-	-	-	*1088	-	***	*381	*45272	***	***	***	***
35 Total receipts	33927803	-	*13271	-	*11843	*474165	***	*890338	1274553	***	***	***	***
36 Business receipts	32118938	-	*11315	-	*7055	*468240	***	*887650	1225317	***	***	***	***
37 Interest	246001	-	-	-	*315	*58	***	*487	3489	***	***	***	***
38 Interest on govt. obligations, State and local	15539	-	-	-	-	-	***	*450	*474	***	***	***	***
39 Rents	601759	-	-	-	*37	-	***	-	*169	***	***	***	***
40 Royalties	474940	-	-	-	-	-	***	-	*46	***	***	***	***
41 Net S-T cap gain less net LT loss	1579	-	-	-	-	-	***	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	27129	-	-	-	-	-	***	*14	*7307	***	***	***	***
43 Net gain, noncapital assets	25516	-	*42	-	-	-	***	*178	*3790	***	***	***	***
44 Dividends, domestic corporations	6801	-	-	-	-	-	***	-	*494	***	***	***	***
45 Dividends, foreign corporations	183988	-	-	-	-	-	***	-	*146	***	***	***	***
46 Other receipts	225613	-	*1914	-	*4437	*5867	***	*1559	33322	***	***	***	***
47 Total deductions	32186695	-	*11538	-	*11834	*450385	***	*825392	1111828	***	***	***	***
48 Cost of sales and operations	19978210	-	*1914	-	*4924	*350451	***	*519911	738877	***	***	***	***
49 Compensation of officers	381919	-	-	-	*747	*8235	***	*50404	31595	***	***	***	***
50 Repairs	99084	-	*15	-	*61	*4366	***	*3258	1480	***	***	***	***
51 Bad debts	73937	-	-	-	*2	*826	***	*911	1155	***	***	***	***
52 Rent paid on business property	403161	-	-	-	*90	*6433	***	*12935	8011	***	***	***	***
53 Taxes paid	607988	-	*381	-	*201	*9745	***	*17351	25099	***	***	***	***
54 Interest paid	527758	-	*250	-	*1600	*3279	***	*8961	11543	***	***	***	***
55 Contributions or gifts	17736	-	-	-	-	*32	***	*28	*59	***	***	***	***
56 Amortization	114217	-	-	-	-	-	***	*478	*952	***	***	***	***
57 Depreciation	1639154	-	*3024	-	*581	*4683	***	*15785	23615	***	***	***	***
58 Depletion	-	-	-	-	-	-	***	-	-	***	***	***	***
59 Advertising	376567	-	*147	-	*12	*2972	***	*7141	7965	***	***	***	***
60 Pension, prof sh, stock, annuity	205233	-	-	-	-	*826	***	*2418	*8252	***	***	***	***
61 Employee benefit programs	715439	-	-	-	-	*471	***	*13327	14001	***	***	***	***
62 Net loss, noncapital assets	39270	-	-	-	*194	*3526	***	*211	-	***	***	***	***
63 Other deductions	7007020	-	*5807	-	*3420	*54541	***	*172271	239223	***	***	***	***
64 Total receipts less total deducts	1741108	-	*1733	-	*9	*23780	***	*64946	162725	***	***	***	***
65 Const taxable inc frm rel frn corps	358263	-	-	-	-	-	***	-	-	***	***	***	***
66 Net income, total	2083833	-	*1733	-	*9	*23780	***	*64496	162252	***	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	***	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	***	-	-	***	***	***	***
69 Net income, Form 1120S	149171	-	-	-	-	*12076	***	*46893	*39987	***	***	***	***
70 Statutory special deductions, total	268099	-	-	-	*9	*662	***	*11678	*10953	***	***	***	***
71 Net operating loss deduction	143042	-	-	-	*9	*662	***	*11678	*10548	***	***	***	***
72 Dividends received deduction	125057	-	-	-	-	-	***	-	*406	***	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	***	***	***	***
74 Income subject to tax	1666562	-	*1733	-	-	*11042	***	*5924	111311	***	***	***	***
75 Income tax before credits, total	573318	-	*260	-	-	*2635	***	*2157	37869	***	***	***	***
76 Regular tax	565642	-	*260	-	-	*2635	***	*1981	37848	***	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	***	-	-	***	***	***	***
78 Recapture of investment credit	33	-	-	-	-	-	***	-	-	***	***	***	***
79 Alternative minimum tax	5626	-	-	-	-	-	***	*176	*5	***	***	***	***
80 Environmental tax	1981	-	-	-	-	-	***	-	*70	***	***	***	***
81 Foreign tax credit	143819	-	-	-	-	-	***	-	-	***	***	***	***
82 U.S. Possessions tax credit	67343	-	-	-	-	-	***	-	7712	***	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	***	-	-	***	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	***	***	***	***
85 General business credit	27687	-	-	-	-	-	***	*73	*1431	***	***	***	***
86 Prior year minimum tax credit	*4684	-	-	-	-	-	***	-	*498	***	***	***	***
87 Income tax after credits, total	329785	-	*260	-	-	*2635	***	*2083	28229	***	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3670
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5655	*98	*1779	*566	*714	802	1076	211	182	93	52	42	40
2 Total assets	78358030	-	*61525	*97935	*268373	555108	2335799	1440048	2780746	3197843	3716065	6236278	57668309
3 Cash	7104744	-	*10230	*3159	*37018	112245	220452	146389	238369	478646	609833	798053	4450350
4 Notes and accounts receivable	17136990	-	*11272	*34750	*94512	179273	729782	459750	832140	879265	982957	1134217	11799071
5 Less: Allowance for bad debts	471945	-	-	*170	-	*545	10411	8105	29880	21278	45528	49050	306979
6 Inventories	12571727	-	*9915	*28256	*63380	123909	637462	408048	662608	677083	623851	975973	8361242
7 Investments in govt. obligations, Total	273601	-	*213	-	-	-	-	-	*21400	*15550	2138	8166	226134
8 Tax-exempt securities	832426	-	-	-	-	-	*1551	-	*31266	-	41760	33620	724229
9 Other current assets	5141925	-	*427	*895	*2350	16872	97998	54531	128107	132346	293331	444899	3970169
10 Loans to stockholders	62080	-	*5031	*6483	*770	*8092	*18490	*4517	*445	*3083	11941	2627	600
11 Mortgage and real estate loans	*13254	-	-	-	-	-	*2832	*2152	*2451	-	3333	2486	-
12 Other investments	11848696	-	-	-	-	*50314	50966	47938	260571	143417	309127	902713	10083649
13 Depreciable assets	36282607	-	*71842	*60840	*164853	158727	1314072	778725	1118724	1625638	1392110	3036893	26560182
14 Less: Accumulated depreciation	19765307	-	*47833	*36402	*118157	106788	828414	504660	655766	898383	762908	1729215	14076782
15 Depletable assets	19896	-	-	-	-	-	-	-	-	-	-	-	19896
16 Less: Accumulated depletion	8988	-	-	-	-	-	-	-	-	-	-	-	8988
17 Land	969489	-	-	-	*3516	*4568	66699	26084	42649	38252	28969	82878	675875
18 Intangible assets (Amortizable)	2987480	-	-	*1487	*35932	*3793	24341	27369	64830	65647	214544	493687	2055851
19 Less: Accumulated amortization	759048	-	-	*1389	*17545	*2333	19656	13702	25076	23788	81515	88113	485931
20 Other assets	4118403	-	*427	*27	*1744	*6981	29634	11011	87910	82363	92121	186445	3619740
21 Total liabilities	78358030	-	*61525	*97935	*268373	555108	2335799	1440048	2780746	3197843	3716065	6236278	57668309
22 Accounts payable	8261860	-	*16398	*22030	*10389	53904	313823	187619	348352	329304	389264	562606	6028171
23 Mort, notes, and bonds under 1 yr	4432760	-	-	*5455	*6538	*21682	269260	168107	231932	150582	272510	464957	2841737
24 Other current liabilities	9398030	-	*3005	*29286	*12074	50588	256604	162244	309059	388054	314775	617664	7254677
25 Loans from stockholders	534288	-	*24491	*20565	*36556	*39900	129523	76796	*19791	*1919	15189	35105	134453
26 Mort, notes, bonds, 1 yr or more	9938487	-	*14703	*7637	*24482	*96953	278389	138422	303523	402330	394767	732647	7544634
27 Other liabilities	5385769	-	*-0	-	-	*16050	17114	5275	42608	123914	160184	195280	4825344
28 Net worth	40406835	-	*2927	*12960	*178335	276032	1071087	701586	1525482	1801740	2169375	3628019	29039292
29 Capital stock	5022790	-	*17900	*14980	*51785	135806	190249	248415	223237	458722	470341	1369017	1842336
30 Paid-in or capital surplus	15991230	-	-	*2872	*38307	*9154	256727	296342	333550	487733	984218	1024632	12557695
31 Retained earnings, appropriated	*9711	-	-	-	-	-	-	*971	*505	-	5613	2556	66
32 Retained earnings, unappropriate	18915223	-	*-19794	*-26481	*62742	131201	244870	64111	708645	761917	636534	1196907	15154572
33 Retained earnings (S CORP)	1430122	-	*4821	*21589	*29989	*3967	505143	*166982	313704	*149201	123372	111354	-
34 Less: Cost of treasury stock	962241	-	-	-	*4487	*4096	125902	75236	54160	55832	50703	76447	515378
35 Total receipts	102849034	*371892	*236592	*524475	*818757	1184123	5053734	2998802	4419766	4571470	5144863	6988714	70535846
36 Business receipts	98080702	*358231	*233450	*504498	*816426	1172508	5005163	2972544	4334170	4470947	4993469	6715556	66503739
37 Interest	830342	*575	-	*801	*598	*4854	5082	5797	15520	21870	35082	49945	690219
38 Interest on govt. obligations, State and local	49328	-	-	-	-	*206	*414	*142	*1515	2781	4285	15658	24328
39 Rents	150102	-	-	-	-	-	*1563	*85	*3694	*3899	7928	4703	128230
40 Royalties	973567	*29	-	-	-	-	-	*2300	*4255	*20336	19870	32750	894028
41 Net S-T cap gain less net LT loss	33984	-	-	*16091	-	-	*227	-	*25	-	127	4308	13205
42 Net L-T cap gain less net ST loss	429120	*1291	-	-	-	*26	*509	*530	*1706	*1454	25892	7471	390241
43 Net gain, noncapital assets	84394	-	-	*353	*382	-	12901	*-0	3713	6218	1179	14359	45289
44 Dividends, domestic corporations	76337	-	-	-	*4	*1178	*-0	*203	*434	1585	997	4747	67189
45 Dividends, foreign corporations	778510	*1894	-	-	-	-	-	-	*2359	*3676	9317	50989	710275
46 Other receipts	1362647	*9872	*3142	*2733	*1346	5352	27873	17202	52375	38705	46717	88228	1069102
47 Total deductions	95983969	*338978	*223227	*474803	*770890	1132427	4757686	2819406	4050393	4214211	4692514	6430131	66079304
48 Cost of sales and operations	65515457	*189902	*102150	*229725	*534757	619612	3180723	2042304	2765888	2877511	3107048	4179677	45686160
49 Compensation of officers	1296396	*24395	*25169	*36682	*55593	95582	328933	95591	118973	71735	99445	89130	255168
50 Repairs	509499	*1405	*886	*1008	*2486	1852	11937	4380	10969	16384	13292	24467	420433
51 Bad debts	150315	*328	-	*3929	-	1746	11156	8625	9249	6469	11564	9745	87502
52 Rent paid on business property	1032241	*4142	*11187	*19309	*10081	21406	49653	22729	54699	38838	51830	44090	704277
53 Taxes paid	2343606	*10519	*7356	*23171	*38102	29037	163724	76862	95320	102593	90176	131895	1574851
54 Interest paid	1358564	*3523	*4777	*3138	*4624	16615	55726	28999	48465	52997	67241	96129	976329
55 Contributions or gifts	61297	*58	-	-	*135	*280	1387	240	1502	1023	1207	2735	52730
56 Amortization	193957	*1515	*689	*2	-	*443	3959	3800	7883	7871	16957	23930	126909
57 Depreciation	3176186	*6977	*8411	*14402	*10251	15909	111831	56821	93857	139838	119993	251062	2346833
58 Depletion	*3025	-	-	-	-	-	-	-	-	*2749	-	-	277
59 Advertising	1001114	*9017	*3948	*7947	*940	24255	28759	24820	43750	40782	79589	70790	666518
60 Pension, prof sh, stock, annuity	725175	*3743	-	-	*3046	*17463	26021	10225	16263	18304	19373	24251	586486
61 Employee benefit programs	2024536	*8493	*228	*3481	*10206	19331	55462	32601	68604	82838	99174	158187	1485931
62 Net loss, noncapital assets	72862	59	*457	-	-	*829	*255	1080	4291	2900	3219	5520	54251
63 Other deductions	16519738	*74903	*57968	*132010	*100668	268066	728160	410328	710679	751378	912406	1318520	11054651
64 Total receipts less total deducts	6865065	*32914	*13365	*49672	*47867	51696	296048	179396	369373	357260	452349	558583	4456541
65 Const taxable inc frm rel frn corps	528864	-	-	-	-	-	-	-	-	*894	3579	7668	516723
66 Net income, total	7344601	*32914	*13365	*49672	*47867	51491	295634	179254	367858	355373	451644	550593	4948936
67 Net income, Form 1120-A	*7822	-	*821	-	*7001	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2508	*2508	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	533101	*568	*4287	*22625	*30263	*15415	157231	*37958	103872	*55878	90281	14724	-
70 Statutory special deductions, total	895923	*5402	*8257	*19118	*3	*11629	*21360	66668	28413	56767	63358	63112	551837
71 Net operating loss deduction	564504	*3508	*8257	*19118	-	*10804	*21360	66526	25787	52961	56389	35291	264504
72 Dividends received deduction	331419	*1894	-	-	*3	*825	*-0	*142	*2626	3806	6968	27822	287333
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	5928019	*26944	*821	*7930	*17601	24447	117044	74683	235574	242728	298024	472757	4409466
75 Income tax before credits, total	2049801	*9186	*123	*2696	*2916	4789	36723	26445	80557	85734	103257	163598	1533778
76 Regular tax	2008254	*9168	*123	*2696	*2916	4789	36375	25049	79975	82491	101352	161200	1502120
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	2248	-	-	-	-	-	-	-	-	-	-	-	2248
79 Alternative minimum tax	30499	*14	-	-	-	-	*348	1379	*457	3054	1625	1342	22279
80 Environmental tax	7326	3	-	-	-	-	*1	*17	124	189	279	589	6123
81 Foreign tax credit	437245	-	-	-	-	-	4	-	*921	*1607	470	8540	425704
82 U.S. Possessions tax credit	61033	-	-	-	-	-	1046	3821	2896	13382	19873	-	20015
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	159	-	-	-	-	-	-	-	-	-	-	-	159
85 General business credit	125796	*363	-	-	*500	*38	3901	*602	6532	3030	7857	9149	93824
86 Prior year minimum tax credit	33354	-	-	-	-	-	*889	*256	*714	*671	241	3126	27457
87 Income tax after credits, total	1392214	*8823	*123	*2696	*2416	4751	30884	21766	69495	67044	74816	142783	966619

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3698
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	4556	*9	*2005	*357	*357	*317	962	227	164	68	38	34	17
2	Total assets	234519305	-	*44264	*56056	*120573	*237576	2084426	1593088	2480380	2347136	2805009	5345078	217405719
3	Cash	4009093	-	*14923	*1429	*26420	*24123	129545	110125	318173	237524	287439	470135	2389256
4	Notes and accounts receivable	87946943	-	*14637	*13047	*26602	*86132	661608	434465	624262	621372	637272	1212224	83615322
5	Less: Allowance for bad debts	1718150	-	-	-	-	*1155	10528	8747	11629	13590	14013	28060	1630429
6	Inventories	10819900	-	*616	*21917	*43459	*59261	656634	472637	587104	471356	591255	1064579	6851083
7	Investments in govt. obligations, Total	10801826	-	-	-	-	-	-	*28867	*46918	*2157	61404	53711	10608768
8	Tax-exempt securities	7293780	-	-	-	-	330	*1532	*13576	*14764	*38313	2606	12941	7209720
9	Other current assets	24843714	-	-	*5928	-	*11803	70274	54138	90545	168627	158502	239405	24044493
10	Loans to stockholders	207562	-	*1828	-	-	*122	11755	*21483	*7929	*61626	2767	-	100052
11	Mortgage and real estate loans	2653633	-	-	-	-	-	*19587	*460	*4933	-	4536	121	2623996
12	Other investments	30925650	-	-	-	-	*4003	23678	123385	277225	148319	197625	560159	29591256
13	Depreciable assets	76983803	-	*26186	*36392	*62891	*106942	1003884	742545	904525	992022	1353070	2488374	69266971
14	Less: Accumulated depreciation	42682611	-	*16748	*23750	*39617	*59090	571807	465005	514183	546233	729575	1314102	38402502
15	Depletable assets	*46376	-	-	-	-	-	-	-	-	*88	-	-	46288
16	Less: Accumulated depletion	*8739	-	-	-	-	-	-	-	-	*88	-	-	8651
17	Land	559979	-	-	-	-	-	33294	29329	29174	34246	28187	67511	338238
18	Intangible assets (Amortizable)	6034495	-	*894	-	*26	*8074	41436	32663	52320	126269	138274	419396	5215142
19	Less: Accumulated amortization	1480621	-	*359	-	*20	*5659	9897	11067	23841	43796	39805	79767	1266412
20	Other assets	17282672	-	*2285	*1093	*811	*2692	23431	14234	72159	48924	125465	178451	16813127
21	Total liabilities	234519305	-	*44264	*56056	*120573	*237576	2084426	1593088	2480380	2347136	2805009	5345078	217405719
22	Accounts payable	19787936	-	*16447	*1074	*4155	*43555	366251	226194	322931	261836	267419	493392	17784680
23	Mort, notes, and bonds under 1 yr	59340545	-	*203	*26492	*10958	*23834	214420	279434	153660	120659	242968	329413	57938505
24	Other current liabilities	9827622	-	*22558	*1831	*1955	*20052	227996	151305	252952	254957	259879	561183	8072953
25	Loans from stockholders	419142	-	*6014	*6218	*24100	*8991	52063	*29896	*173713	*11494	35721	5930	65003
26	Mort, notes, bonds, 1 yr or more	27660578	-	-	-	*10861	*33556	356440	200354	219035	221356	337580	894541	25386854
27	Other liabilities	79834103	-	-	*-0	-	*908	44688	38954	96086	87555	91523	194132	79280258
28	Net worth	37649379	-	*-957	*20441	*68543	*106679	822568	666953	1262003	1389278	1569918	2866488	28877467
29	Capital stock	2581725	-	*4671	*1037	*4558	*10947	155170	126184	147889	302552	188710	304279	1335727
30	Paid-in or capital surplus	5961628	-	-	*1694	*808	*738	110534	89204	410219	554608	568040	930527	3295256
31	Retained earnings, appropriated	*2226	-	-	-	-	-	-	*1681	*44	*2554	-	162	-2215
32	Retained earnings, unappropriate	32663758	-	*-11546	*17710	*35755	*95670	373243	334258	248165	201119	569310	1635822	29164252
33	Retained earnings (S CORP)	1727779	-	*5917	-	*27422	*4074	278198	*165651	509784	*352263	262434	122036	-
34	Less: Cost of treasury stock	5287736	-	-	-	-	*4750	94577	50026	54097	23817	18577	126338	4915554
35	Total receipts	108209639	*140297	*619954	*56571	*306107	*699170	4294154	2818456	3765849	3476581	3778596	7144408	81109496
36	Business receipts	84698957	*133130	*612537	*55988	*303790	*693580	4260668	2785465	3656942	3357719	3678630	6979440	58181068
37	Interest	9235164	240	*287	*571	*573	*648	3290	6789	9336	11208	18977	46234	9137011
38	Interest on govt. obligations, State and local	516820	238	-	-	-	5	*16	*355	*3275	*2360	1510	7600	501461
39	Rents	7292437	5	-	-	-	*140	*1356	*3190	*19441	*2536	8330	5778	7251661
40	Royalties	469870	-	-	-	-	-	*143	-	*8222	*14807	10423	15325	420951
41	Net S-T cap gain less net LT loss	73332	-	-	-	-	-	*2	-	*400	*15	-	200	72716
42	Net L-T cap gain less net ST loss	355994	-	-	*8	-	-	*20	*680	*34040	*19067	5517	7602	289061
43	Net gain, noncapital assets	1272850	1045	-	-	-	*6	*3218	*993	5137	2082	6290	7433	1246645
44	Dividends, domestic corporations	233023	92	-	-	*847	*22	*340	*1338	*402	*526	2884	12512	214060
45	Dividends, foreign corporations	478515	2126	-	-	-	-	-	*872	*4660	*5675	4674	26100	434407
46	Other receipts	3582676	3419	*7130	*5	*898	*4769	25102	18774	23996	60586	41362	36184	3360454
47	Total deductions	101666487	*134043	*599478	*53673	*279603	*672196	4068882	2640386	3443458	3197868	3494493	6592477	76489930
48	Cost of sales and operations	53565696	*73415	*304655	*6524	*175588	*475081	2778671	1814309	2315325	2214158	2332261	4206202	36869505
49	Compensation of officers	1083254	1021	*76645	*2413	*14829	*54115	199294	107550	97036	65456	43568	83803	337523
50	Repairs	922470	2067	*810	*142	*148	*2077	11264	4907	8386	11746	10848	35172	834903
51	Bad debts	1382296	95	*1424	*1647	*1381	*768	10649	6629	9745	10314	18786	19824	1301034
52	Rent paid on business property	1488473	*1873	*7834	*8217	*8718	*4618	46307	22110	24213	25653	22841	72536	1243555
53	Taxes paid	2226690	*4046	*17154	*2045	*9448	*19433	104124	78888	75550	66540	76220	137806	1635435
54	Interest paid	9939731	-	*890	-	*1641	*7409	57480	33719	29031	32074	44002	107032	9626452
55	Contributions or gifts	66641	425	-	-	*10	*168	590	908	698	289	966	4759	57830
56	Amortization	348698	-	*179	-	-	*1229	3724	2790	5084	10442	10402	16831	298018
57	Depreciation	9162340	*3455	*3052	*4915	*3176	*10924	81331	45566	69539	79253	109355	180873	8570900
58	Depletion	927	-	-	-	-	-	-	-	-	-	59	-	868
59	Advertising	972591	6163	*797	*464	*4736	*5569	25673	23331	34158	46722	56556	67546	700874
60	Pension, prof sh, stock, annuity	603572	*2568	-	-	-	*4277	22249	14681	22825	16149	14476	52535	453812
61	Employee benefit programs	1509545	2283	*8297	-	*3389	*10021	44342	48123	68767	69455	80129	160259	1014479
62	Net loss, noncapital assets	20797	35	-	-	-	-	*7500	*873	322	*405	3809	3531	4324
63	Other deductions	18372766	*36597	*177741	*27305	*56539	*76506	675684	436002	682780	549212	670214	1443768	13540418
64	Total receipts less total deducts	6543153	*6254	*20476	*2898	*26504	*26974	225272	178070	322391	278713	284103	551931	4619567
65	Const taxable inc frm rel frn corps	409176	-	-	-	-	-	-	-	*1190	*1123	958	18968	386938
66	Net income, total	6435508	*6015	*20476	*2898	*26504	*26969	225256	177715	320306	277476	283551	563299	4505043
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	*437	*437	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	515399	-	*18294	-	*19533	*12150	106873	*53834	114417	*92937	58654	38708	-
70	Statutory special deductions, total	508796	*2684	*2181	*1983	*2638	*679	28562	29065	29714	50744	33075	58994	268477
71	Net operating loss deduction	265166	*558	*2181	*1983	*2046	*664	28324	*28161	26491	47812	28039	40746	58162
72	Dividends received deduction	243630	2126	-	-	*593	*16	*238	*904	3223	*2932	5036	18249	210315
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	5413373	3331	*1	*914	*4333	*14140	90803	94883	176175	133795	192834	465597	4236566
75	Income tax before credits, total	1980712	1349	*-0	*138	*650	*2587	28895	32365	61663	48034	67152	164137	1573741
76	Regular tax	1835868	1133	*-0	*138	*650	*2587	28597	32065	59892	45502	65392	159133	1440780
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	171	-	-	-	-	-	-	-	-	-	-	-	171
79	Alternative minimum tax	129468	215	-	-	-	-	*298	*292	*808	2426	1552	4570	119308
80	Environmental tax	8571	1	-	-	-	-	-0	*8	92	106	209	432	7722
81	Foreign tax credit	287359	576	-	-	-	-	-	-	*1641	*1776	1574	13671	268122
82	U.S. Possessions tax credit	202477	557	-	-	-	119	579	-	9468	10024	1880	53293	126558
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	31452	-	-	-	-	-	*573	*1047	1595	*1559	2721	5138	18819
86	Prior year minimum tax credit	2620	-	-	-	-	-	*101	*108	*337	*341	393	1340	-
87	Income tax after credits, total	1456803	216	*-0	*138	*650	*2469	27642	31209	48622	34334	60585	90696	1160242

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 26
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	991	*5	*97	*88	*109	*102	295	*57	108	46	30	27	26
2 Total assets	166031382	-	*5126	*17235	*32621	*69249	644741	*343320	1546805	1649925	1998041	4127793	155596527
3 Cash	1632953	-	*2161	*10506	*541	*15515	87652	*24440	79327	104408	160242	208130	940031
4 Notes and accounts receivable	62786592	-	-	*743	*11142	*32388	141062	*103428	428192	313799	463811	821521	60470507
5 Less: Allowance for bad debts	160140	-	-	-	*55	-	*2748	*1677	6744	4817	4482	11171	128446
6 Inventories	8267829	-	-	*857	*8692	*16518	149321	*93677	495621	393112	369303	784546	5956180
7 Investments in govt. obligations, Total	*3298817	-	-	-	-	-	-	-	*3467	-	-	37714	3257635
8 Tax-exempt securities	*721306	-	-	-	-	-	*53413	687	-	-	24987	5162	637057
9 Other current assets	5561722	-	*2697	*1817	*2079	*225	16452	*9796	51501	69546	65669	208785	5133155
10 Loans to stockholders	123546	-	-	-	-	-	*7641	*1117	*10599	*2237	604	3524	97825
11 Mortgage and real estate loans	13829668	-	-	-	-	-	-	-	-	-	7369	116	13822183
12 Other investments	35393067	-	-	-	-	-	*9772	*13195	59796	126099	188432	259929	34735843
13 Depreciable assets	54983061	-	-	*2217	*17706	*8610	328726	*209086	767967	796020	1035549	2110283	49706895
14 Less: Accumulated depreciation	32551467	-	-	*1061	*12180	*4293	154655	*120911	399476	365381	427896	900814	30164800
15 Depletable assets	632	-	-	-	-	-	-	-	-	-	-	-	632
16 Less: Accumulated depletion	455	-	-	-	-	-	-	-	-	-	-	-	455
17 Land	547871	-	-	-	*3135	-	*7100	*2854	19363	35831	30838	46392	402358
18 Intangible assets (Amortizable)	3113659	-	-	-	-	*105	*13	*6859	27705	117603	38052	423763	2499560
19 Less: Accumulated amortization	337171	-	-	-	-	*26	*11	*598	13087	4945	8764	37911	271829
20 Other assets	8819892	-	*268	*2155	*1560	*207	*1003	*1370	22571	66412	54327	167823	8502195
21 Total liabilities	166031382	-	*5126	*17235	*32621	*69249	644741	*343320	1546805	1649925	1998041	4127793	155596527
22 Accounts payable	21154881	-	-	*512	*4539	*15755	76267	*99272	262890	259219	331800	470431	19634197
23 Mort, notes, and bonds under 1 yr	30276619	-	-	-	*819	*816	*71355	*21997	153496	175420	140923	330479	29381314
24 Other current liabilities	5950996	-	*729	*925	*1661	*23748	31945	*22958	149872	142063	151657	375684	5049754
25 Loans from stockholders	1245922	-	-	-	*4003	*11260	*36441	*7105	*22139	*32265	27946	53867	1050896
26 Mort, notes, bonds, 1 yr or more	37494554	-	-	-	*3971	*2325	*70612	*23916	262089	335052	258999	835342	35702249
27 Other liabilities	27192293	-	-	*-0	*2742	-	*5661	*31499	31223	39998	71109	280986	26729075
28 Net worth	42716117	-	*4397	*15798	*14886	*15345	352461	*136572	665095	665910	1015608	1781003	38049043
29 Capital stock	4012879	-	*97	*264	*845	*6700	11968	*2233	63424	203650	237764	399398	3086535
30 Paid-in or capital surplus	21272347	-	-	-	*7967	-	*24449	*2688	131352	136877	250867	572719	20145428
31 Retained earnings, appropriated	732	-	-	-	-	-	-	-	-	-	-	-	732
32 Retained earnings, unappropriate	17295565	-	*4300	-	*-9197	*11025	171836	*61560	141912	140293	430896	639453	15703485
33 Retained earnings (S CORP)	1148098	-	-	*15534	*15271	*-1496	*151993	*79346	340602	*189162	117124	240563	-
34 Less: Cost of treasury stock	1013503	-	-	-	-	*884	*7785	*9255	*12195	*4072	21043	71130	887139
35 Total receipts	118460879	*266804	*133954	*78655	*145118	*245996	1650584	*805504	3494834	2828407	3428974	6969360	98412689
36 Business receipts	106101638	*255579	*133932	*78655	*124559	*245386	1629406	*785656	3470659	2766875	3370222	6848839	86391869
37 Interest	6561611	152	-	-	-	*135	*961	*366	3948	7661	16605	29588	6502194
38 Interest on govt. obligations, State and local	79264	-	-	-	-	-	*2589	*65	*46	*2152	1069	1637	71704
39 Rents	3952568	-	-	-	-	-	*30	-	*1724	*24621	1340	4823	3920030
40 Royalties	99856	441	-	-	-	-	*3371	-	-	*676	1381	18218	75769
41 Net S-T cap gain less net LT loss	20542	-	-	-	-	-	-	-	-	30	-	14	20499
42 Net L-T cap gain less net ST loss	121347	*3777	-	-	-	-	*842	*1751	*873	*2014	79	1228	110783
43 Net gain, noncapital assets	547966	*2670	-	-	-	-	*3317	*230	4855	2142	407	973	533371
44 Dividends, domestic corporations	66173	-	-	-	-	-	-	-	*244	*216	2971	2873	59869
45 Dividends, foreign corporations	292667	-	-	-	-	-	-	-	-	*1548	683	17383	273054
46 Other receipts	617248	*4185	*22	*-0	*20559	*475	10067	*17435	12484	20473	34218	43783	453548
47 Total deductions	115382245	*255298	*124066	*66839	*133110	*240332	1575477	*743720	3259577	2725156	3200623	6635094	96422955
48 Cost of sales and operations	80540316	*222208	*102327	*50733	*81219	*199188	1259824	*570552	2550566	2150248	2662150	5269164	65422137
49 Compensation of officers	448600	1433	-	*5211	*6771	*12706	66852	*32498	77924	41933	25934	42420	134917
50 Repairs	1275195	*194	*887	-	*15	-	7010	*3857	4843	4103	15002	39625	1199659
51 Bad debts	524197	*463	-	*274	*382	*682	*1025	*293	6196	5716	2648	4753	501766
52 Rent paid on business property	750421	*861	*3204	*1497	*5854	*526	8349	*6245	15871	9866	11978	30456	655715
53 Taxes paid	1814261	*2959	*3999	*1704	*10446	*6173	30743	*20691	67575	54877	65582	127341	1422171
54 Interest paid	6286992	726	-	*12	*1207	*1588	17403	*8589	34364	50303	44381	135577	5992843
55 Contributions or gifts	26886	98	*27	-	-	-	*457	*69	*316	590	1311	1497	22520
56 Amortization	140700	*150	-	-	-	*21	*1	*462	6233	3457	2917	15969	111491
57 Depreciation	8028919	*1919	-	*1061	*1912	*2204	32905	*19710	76176	84234	92364	179138	7537298
58 Depletion	2810	-	-	-	-	-	-	-	-	-	-	-	2810
59 Advertising	910351	*1310	*598	*364	*350	*1021	8432	*2146	21877	14758	9593	26367	823534
60 Pension, prof sh, stock, annuity	235457	222	-	-	-	*1628	*3168	*1455	11949	10648	15337	22954	168095
61 Employee benefit programs	2992257	*2794	-	-	*5796	*2470	*8856	*11312	36928	45349	55736	161393	2661622
62 Net loss, noncapital assets	75999	19	-	-	*320	-	-	*308	1433	*2213	1187	1360	69160
63 Other deductions	11328883	*19940	*13023	*5984	*18836	*12124	130453	*65533	347326	246862	194504	577079	9697218
64 Total receipts less total deducts	3078634	*11506	*9889	*11817	*12008	*5665	75108	*61784	235257	103251	228351	334266	1989733
65 Const taxable inc frm rel frn corps	697511	-	-	-	-	-	-	-	-	-	-	12239	685273
66 Net income, total	3696882	*11506	*9889	*11817	*12008	*5665	72518	*61718	235211	101100	227282	344867	2603301
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	362801	-	-	*11817	*609	*2130	*51510	*46301	128618	*24451	32930	64435	-
70 Statutory special deductions, total	328182	*5608	*4318	-	*11399	-	*3839	*439	39029	30908	38069	18913	175660
71 Net operating loss deduction	277845	*5608	*4318	-	*11399	-	*3839	*439	38859	29209	34888	15407	133879
72 Dividends received deduction	50337	-	-	-	-	-	-	-	*171	*1699	3181	3505	41780
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3006348	5899	*5570	-	-	*3535	*17169	*15020	67563	45741	156283	261926	2427642
75 Income tax before credits, total	1161224	*2082	*907	-	-	*683	*4649	*5107	23958	17738	54239	91861	960000
76 Regular tax	1019848	1996	*907	-	-	*683	*4649	*5107	22938	15567	53151	89182	825669
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
79 Alternative minimum tax	135949	*81	-	-	-	-	-	-	*967	*2125	917	2335	129524
80 Environmental tax	5422	5	-	-	-	-	-	-	*53	46	167	344	4807
81 Foreign tax credit	266536	-	-	-	-	-	-	-	-	*24	43	12357	254113
82 U.S. Possessions tax credit	11668	-	-	-	-	-	-	-	-	-	11668	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	12324	98	-	-	-	-	*20	-	*149	*431	606	1883	9135
86 Prior year minimum tax credit	40151	7	-	-	-	-	-	-	*746	*356	846	3622	34575
87 Income tax after credits, total	830545	*1976	*907	-	-	*683	*4629	*5107	23063	16927	41076	73999	662178

MAJOR GROUP 27
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets									
1	Number of returns	2700	-	*1322	-	*485	*290	349	89	95	*18	12	15	26
2	Total assets	98026821	-	*36181	-	*189905	*205052	814357	591738	1443640	*554550	928465	3026293	90236640
3	Cash	6491485	-	*7863	-	*19590	*9766	54898	64379	45553	*24673	39992	361240	5863531
4	Notes and accounts receivable	19878040	-	*7199	-	*54215	*31981	211781	186172	300156	*106523	205963	531480	18242569
5	Less: Allowance for bad debts	468970	-	-	-	*16	*204	*1158	*1000	9036	*3510	5013	10882	438151
6	Inventories	18797381	-	*3323	-	*68495	*57058	306550	*164953	375556	*163700	212556	300009	17145181
7	Investments in govt. obligations, Total	221685	-	-	-	-	-	-	-	-	-	-	-	221685
8	Tax-exempt securities	357448	-	-	-	-	-	-	-	-	-	3332	-	354116
9	Other current assets	3341333	-	-	-	*2561	*12732	9773	17377	143022	*41423	35553	157185	2921709
10	Loans to stockholders	569630	-	-	-	*244	*983	*3409	*1545	*10551	*2979	9812	2693	537414
11	Mortgage and real estate loans	*223593	-	-	-	*11940	-	*2653	*5690	-	-	-	292	203017
12	Other investments	13866277	-	-	-	-	-	*18085	*19025	63203	*26480	188538	155413	13395534
13	Depreciable assets	51041503	-	*89432	-	*70319	*257419	357494	*332597	731700	*242320	373706	1521685	47064831
14	Less: Accumulated depreciation	26268689	-	*73043	-	*45652	*177207	195279	*232294	337657	*137700	192623	624229	24253004
15	Depletable assets	*136724	-	-	-	-	-	*623	-	-	-	475	-	135626
16	Less: Accumulated depletion	*28480	-	-	-	-	-	*588	-	-	-	326	-	27566
17	Land	1038494	-	*893	-	*1609	*9911	34630	*27184	15685	*20299	17950	32843	877489
18	Intangible assets (Amortizable)	3098580	-	*233	-	*2195	*416	*1994	*1076	61160	*62009	21865	43386	2904246
19	Less: Accumulated amortization	262860	-	*233	-	*2085	*212	*663	*275	18105	*15905	6090	13922	205369
20	Other assets	5993647	-	*514	-	*6490	*2409	10155	*5308	61853	*21259	22775	569100	5293784
21	Total liabilities	98026821	-	*36181	-	*189905	*205052	814357	591738	1443640	*554550	928465	3026293	90236640
22	Accounts payable	10186288	-	*8676	-	*70962	*47459	131872	76801	170611	*80776	87530	405747	9105854
23	Mort, notes, and bonds under 1 yr	3479136	-	*3474	-	*4077	*7272	116476	*59799	168110	*29301	85273	152388	2852966
24	Other current liabilities	20975391	-	*3250	-	*21042	*21619	50557	41049	167244	*42127	146162	504148	19978195
25	Loans from stockholders	574095	-	*1257	-	*5505	*34316	*25187	*10464	*10414	*799	27957	-	458196
26	Mort, notes, bonds, 1 yr or more	16631756	-	-	-	*4409	*70679	114936	*47743	248690	*156076	131910	554050	15303265
27	Other liabilities	15721162	-	*1	-	*497	*4758	*5494	*73	45745	*36943	27244	255079	15345328
28	Net worth	30458994	-	*19523	-	*83412	*18950	369836	355809	632827	*208528	422390	1154881	27192837
29	Capital stock	3891942	-	*37256	-	*8866	*13657	90589	12022	37825	*19261	93438	215528	3363502
30	Paid-in or capital surplus	5679033	-	*6891	-	-	*12237	*8020	*74954	151356	*62193	54202	537544	4771635
31	Retained earnings, appropriated	*251148	-	-	-	*924	-	*3701	-	*455	-	-	-	246067
32	Retained earnings, unappropriate	22831630	-	*-28828	-	*52785	*36268	143233	*196969	332401	*127075	178218	349312	21444196
33	Retained earnings (S CORP)	702050	-	*4205	-	*20837	*-28743	*126502	*72392	*141016	-	129527	236316	-
34	Less: Cost of treasury stock	2896809	-	-	-	-	*14469	*2209	*528	30227	-	32995	183818	2632563
35	Total receipts	128460262	-	*191205	-	*732018	*707013	1897007	1180684	2291207	*858532	1508838	3734284	115359474
36	Business receipts	119600513	-	*191001	-	*730210	*693329	1855613	1151642	2248824	*828001	1466099	3617863	106817932
37	Interest	2321381	-	-	-	*1809	*122	*866	*3047	3796	*4661	4570	21233	2281276
38	Interest on govt. obligations, State and local	21273	-	-	-	-	-	-	-	*526	281	612	1940	17914
39	Rents	1134769	-	-	-	-	-	*3990	*4932	*3900	*10318	537	46746	1064346
40	Royalties	136966	-	-	-	-	-	*205	*397	*1428	*1483	27	395	133031
41	Net S-T cap gain less net LT loss	25006	-	-	-	-	-	-	-	*223	*1411	-	1394	21978
42	Net L-T cap gain less net ST loss	129374	-	-	-	-	-	*414	*7843	*118	*7207	591	22	113178
43	Net gain, noncapital assets	275340	-	-	-	-	-	*175	*1645	*1012	*387	357	7564	264200
44	Dividends, domestic corporations	75518	-	-	-	-	-	-	*17	*920	33	173	929	73447
45	Dividends, foreign corporations	1427611	-	-	-	-	-	-	-	-	-	-	-	1427611
46	Other receipts	3312511	-	*204	-	-	*13562	35745	*11162	30459	*4750	35871	36199	3144560
47	Total deductions	121828984	-	*185989	-	*711444	*692313	1783876	1104287	2146622	*808539	1424718	3431783	109539412
48	Cost of sales and operations	92935472	-	*62271	-	*550146	*550235	1341002	841257	1624425	*607740	1077496	2602537	83678362
49	Compensation of officers	707584	-	*40163	-	*20545	*18847	50173	40129	61944	*16816	22520	22604	413843
50	Repairs	654225	-	*1081	-	*1753	*2720	7464	*1042	7278	*1696	7402	19521	604268
51	Bad debts	194800	-	-	-	*844	*770	*1388	*476	5833	*1137	5504	1168	177679
52	Rent paid on business property	851665	-	*12529	-	*4757	*10000	19818	*11033	12827	*4391	10188	27911	738213
53	Taxes paid	2064682	-	*8546	-	*15811	*18872	42488	28397	59741	*15100	35043	89818	1750867
54	Interest paid	2526212	-	*52	-	*3672	*8898	20292	*13980	33876	*20618	19816	69690	2335317
55	Contributions or gifts	81782	-	-	-	*202	*30	*1422	*510	241	*180	866	1999	76332
56	Amortization	138911	-	*35	-	*685	-	*215	*1063	2496	*2357	1095	21685	109280
57	Depreciation	2303736	-	*3009	-	*6941	*20076	26640	*17764	58395	*25425	27281	111074	2007131
58	Depletion	25379	-	-	-	-	-	-	-	-	-	54	-	25325
59	Advertising	249751	-	*213	-	*8586	*3596	10885	*3800	15024	*7321	7433	5896	186997
60	Pension, prof sh, stock, annuity	704843	-	-	-	*2556	*789	*2272	*2798	14654	*1767	6884	32262	640859
61	Employee benefit programs	2113451	-	*816	-	*5211	*5644	15072	*34717	35525	*9073	17512	131761	1858119
62	Net loss, noncapital assets	127468	-	-	-	-	*1356	*95	*34	*241	*401	52	715	124575
63	Other deductions	16149021	-	*57274	-	*89735	*50479	244649	107289	214123	*94514	185572	293141	14812244
64	Total receipts less total deducts	6631278	-	*5216	-	*20574	*14701	113131	76396	144584	*49993	84120	302501	5820062
65	Const taxable inc frm rel frn corps	171252	-	-	-	-	-	-	-	-	-	-	-	171252
66	Net income, total	6781257	-	*5216	-	*20574	*14701	113131	76396	144058	*49712	83508	300561	5973399
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	243805	-	*4425	-	*10557	*10606	*60605	*22004	*49112	-	32295	54201	-
70	Statutory special deductions, total	1666919	-	*352	-	-	*2261	*6569	*3075	*6666	*783	14593	124713	1507907
71	Net operating loss deduction	361396	-	*352	-	-	*2261	*6569	*3075	*6119	*783	14472	124044	203722
72	Dividends received deduction	1305522	-	-	-	-	-	-	-	*547	-	121	669	1304185
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	4870709	-	*440	-	*10017	*1834	45956	*51317	88280	*48928	36797	121648	4465493
75	Income tax before credits, total	1684847	-	*66	-	*1503	*275	14884	*17415	30579	*11248	12899	49909	1546070
76	Regular tax	1649437	-	*66	-	*1503	*275	14860	*17415	29997	*11061	12511	41425	1520324
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	46	-	-	-	-	-	-	-	-	-	-	-	46
79	Alternative minimum tax	25316	-	-	-	-	-	-	-	*370	*169	297	8196	16285
80	Environmental tax	7570	-	-	-	-	-	-	-	*178	*17	53	289	7033
81	Foreign tax credit	87167	-	-	-	-	-	*20	-	-	221	-	1420	85507
82	U.S. Possessions tax credit	601	-	-	-	-	-	72	-	529	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	130	-	-	-	-	-	-	-	-	-	-	-	130
85	General business credit	12202	-	*66	-	-	-	*402	*299	*489	*560	95	2150	8140
86	Prior year minimum tax credit	22598	-	-	-	-	-	*106	-	*953	*164	176	1773	19426
87	Income tax after credits, total	1562149	-	-	-	*1503	*275	14284	*17116	28607	*10302	12628	44566	1432867

MINOR INDUSTRY 3725
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	423	-	-	-	*171	-	*129	*48	39	*10	4	3	19
2	Total assets	88275749	-	-	-	*62339	-	*376926	*311943	586455	*301337	311915	616813	85708020
3	Cash	5821205	-	-	-	*8537	-	*29900	*22489	19784	*16516	2206	71062	5650711
4	Notes and accounts receivable	17646056	-	-	-	*22256	-	*84688	*90875	121767	*57157	51769	138478	17079066
5	Less: Allowance for bad debts	435772	-	-	-	*16	-	-	*194	*4757	*2081	151	-	428574
6	Inventories	17378085	-	-	-	*18695	-	*147151	*120754	184844	*124475	64322	55176	16662669
7	Investments in govt. obligations, Total	149160	-	-	-	-	-	-	-	-	-	-	-	149160
8	Tax-exempt securities	354116	-	-	-	-	-	-	-	-	-	-	-	354116
9	Other current assets	2863573	-	-	-	*788	-	*1207	*8796	89244	*12078	5162	23763	2722535
10	Loans to stockholders	*364269	-	-	-	*244	-	*2901	*951	*7327	-	-	-	352845
11	Mortgage and real estate loans	*211653	-	-	-	-	-	*2653	*5690	-	-	-	292	203017
12	Other investments	13076423	-	-	-	-	-	*16815	*9050	*3662	*8463	115928	42413	12880093
13	Depreciable assets	46006718	-	-	-	*32588	-	*166502	*192021	232516	*110220	84147	368744	44819980
14	Less: Accumulated depreciation	23937841	-	-	-	*20833	-	*94779	*143502	123502	*50313	42437	200059	23262416
15	Depletable assets	*134921	-	-	-	-	-	*623	-	-	-	-	-	134298
16	Less: Accumulated depletion	*28121	-	-	-	-	-	*588	-	-	-	-	-	27533
17	Land	859059	-	-	-	-	-	*16932	-	*5649	*2554	5032	9999	818893
18	Intangible assets (Amortizable)	2853796	-	-	-	*6	-	*1194	-	*11650	*28186	6864	40579	2765317
19	Less: Accumulated amortization	202489	-	-	-	*6	-	*458	-	*7850	*8500	1747	12094	171834
20	Other assets	5160939	-	-	-	*81	-	*2185	*5013	46122	*2583	20820	78461	5005675
21	Total liabilities	88275749	-	-	-	*62339	-	*376926	*311943	586455	*301337	311915	616813	85708020
22	Accounts payable	8705995	-	-	-	*21055	-	*32084	*39664	80064	*31296	25091	17074	8459667
23	Mort, notes, and bonds under 1 yr	2968928	-	-	-	*4077	-	*68992	*24539	66330	*15363	46870	12489	2730269
24	Other current liabilities	19794546	-	-	-	*5098	-	*24047	*13374	73438	*25314	54746	103932	19494595
25	Loans from stockholders	329088	-	-	-	*1365	-	*6321	*6336	*4202	-	149	-	310717
26	Mort, notes, bonds, 1 yr or more	14671362	-	-	-	*4409	-	*68508	*9423	87526	*74707	36453	77149	14313187
27	Other liabilities	15078150	-	-	-	*497	-	*1092	*73	27973	*30945	18177	51276	14948116
28	Net worth	26727681	-	-	-	*25839	-	*175882	*218535	246922	*123712	130429	354892	25451470
29	Capital stock	3351629	-	-	-	*3455	-	*9392	*2481	17885	*6379	56619	10160	3245257
30	Paid-in or capital surplus	4394758	-	-	-	-	-	*-14105	*59746	60030	*56532	31937	160876	4039741
31	Retained earnings, appropriated	*246991	-	-	-	*924	-	-	-	-	-	-	-	246067
32	Retained earnings, unappropriate	21296746	-	-	-	*21460	-	*113719	*100728	160575	*60801	42433	263296	20533736
33	Retained earnings (S CORP)	*248118	-	-	-	-	-	*66926	*55579	*21976	-	-	103637	-
34	Less: Cost of treasury stock	2810562	-	-	-	-	-	*50	-	*13543	-	561	183077	2613331
35	Total receipts	112543625	-	-	-	*162551	-	*834523	*595613	900669	*361458	286315	620816	108781680
36	Business receipts	104204897	-	-	-	*162421	-	*802846	*592696	889537	*354251	265453	606878	100530815
37	Interest	2193158	-	-	-	*131	-	*442	*1349	*1095	*1141	1997	2772	2184232
38	Interest on govt. obligations, State and local	15787	-	-	-	-	-	-	-	-	-	-	508	15279
39	Rents	1045301	-	-	-	-	-	*5	-	*220	-	-	8399	1036678
40	Royalties	124232	-	-	-	-	-	*205	*397	*194	*1483	27	34	121893
41	Net S-T cap gain less net LT loss	*22651	-	-	-	-	-	-	-	-	*1411	-	37	21203
42	Net L-T cap gain less net ST loss	112262	-	-	-	-	-	*414	-	*9	*2394	-	-0	109445
43	Net gain, noncapital assets	262663	-	-	-	-	-	*135	-	*495	*170	146	293	261424
44	Dividends, domestic corporations	72849	-	-	-	-	-	-	*17	*235	33	3	473	72088
45	Dividends, foreign corporations	1410507	-	-	-	-	-	-	-	-	-	-	-	1410507
46	Other receipts	3079318	-	-	-	-	-	*30476	*1155	8883	*575	18689	1423	3018117
47	Total deductions	106728469	-	-	-	*157282	-	*779533	*574713	824209	*334484	275545	521995	103260707
48	Cost of sales and operations	81579011	-	-	-	*82101	-	*544158	*422137	625634	*246550	184857	347435	79126139
49	Compensation of officers	476264	-	-	-	*4168	-	*20394	*19862	22802	*8234	2670	8367	389767
50	Repairs	567258	-	-	-	*1103	-	*3953	-	*2198	*667	4669	10385	544282
51	Bad debts	176180	-	-	-	*826	-	*910	*198	*1419	*1018	1569	90	170149
52	Rent paid on business property	719736	-	-	-	*3532	-	*9869	*8083	2579	*1462	2782	6879	684551
53	Taxes paid	1703090	-	-	-	*5202	-	*18650	*18662	25241	*6334	9937	18809	1600255
54	Interest paid	2225218	-	-	-	*806	-	*10428	*1822	11855	*10649	9524	5191	2174942
55	Contributions or gifts	76960	-	-	-	*202	-	*1369	*393	*35	*132	700	5	74124
56	Amortization	122175	-	-	-	*114	-	*83	-	*815	*2055	290	15776	103042
57	Depreciation	1936740	-	-	-	*4643	-	*14285	*8476	19987	*10351	5881	25410	1847707
58	Depletion	25292	-	-	-	-	-	-	-	-	-	-	-	25292
59	Advertising	150065	-	-	-	*3291	-	*4157	*137	1624	*1201	157	496	139001
60	Pension, prof sh, stock, annuity	630197	-	-	-	*2409	-	*1249	*1943	*5142	*750	715	4430	613559
61	Employee benefit programs	1827834	-	-	-	*5211	-	*7907	*24809	14254	*2623	1058	18073	1753899
62	Net loss, noncapital assets	124137	-	-	-	-	-	*66	*34	*100	*78	31	55	123773
63	Other deductions	14388313	-	-	-	*43674	-	*142056	*68157	90524	*42379	50704	60595	13890223
64	Total receipts less total deducts	5815156	-	-	-	*5269	-	*54990	*20900	76460	*26973	10770	98821	5520973
65	Const taxable inc frm rel frn corps	162596	-	-	-	-	-	-	-	-	-	-	-	162596
66	Net income, total	5961966	-	-	-	*5269	-	*54990	*20900	76460	*26973	10770	98313	5668291
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	*104241	-	-	-	-	-	*24071	*3061	*30710	-	-	46399	-
70	Statutory special deductions, total	1498623	-	-	-	-	-	-	*2517	*95	*426	5939	3139	1486507
71	Net operating loss deduction	194972	-	-	-	-	-	-	*2517	*95	*426	5937	2808	183189
72	Dividends received deduction	1303652	-	-	-	-	-	-	-	-	-	2	331	1303318
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	4359101	-	-	-	*5269	-	*30919	*15321	*45654	*26548	4831	48775	4181783
75	Income tax before credits, total	1502108	-	-	-	*790	-	*10253	*5176	*15528	*3625	1770	16705	1448260
76	Regular tax	1476715	-	-	-	*790	-	*10253	*5176	*15505	*3452	1642	16584	1423312
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	46	-	-	-	-	-	-	-	-	-	-	-	46
79	Alternative minimum tax	*16272	-	-	-	-	-	-	-	-	*169	117	82	15904
80	Environmental tax	6694	-	-	-	-	-	-	-	*23	*4	9	39	6618
81	Foreign tax credit	78638	-	-	-	-	-	*20	-	-	124	-	1416	77078
82	U.S. Possessions tax credit	529	-	-	-	-	-	-	-	529	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	130	-	-	-	-	-	-	-	-	-	-	-	130
85	General business credit	7441	-	-	-	-	-	-	*178	*290	*284	67	8	6613
86	Prior year minimum tax credit	*17392	-	-	-	-	-	*106	-	*790	-	81	-	16415
87	Income tax after credits, total	1397977	-	-	-	*790	-	*10127	*4998	*13919	*3217	1622	15280	1348023

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3730
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1827	-	*1322	-	*107	*232	*95	*31	*28	*3	***	***	**
2 Total assets	2561170	-	*36181	-	*45969	*167852	*112045	*229665	*388273	*116286	***	***	**
3 Cash	191198	-	*7863	-	*6729	*8010	*2496	*36229	*11896	*5370	***	***	**
4 Notes and accounts receivable	474534	-	*7199	-	*10016	*31928	*30595	*85774	*54118	*32603	***	***	**
5 Less: Allowance for bad debts	10853	-	-	-	-	*204	40	*806	*2763	*464	***	***	-
6 Inventories	229054	-	*3323	-	*8631	*39313	*25708	*34083	*60967	*9393	***	***	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities	3332	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	173942	-	-	-	*1546	*12486	*4845	*1615	*12463	*25151	***	***	**
10 Loans to stockholders	*15517	-	-	-	-	-	*333	*594	*1798	*2979	***	***	-
11 Mortgage and real estate loans	*11940	-	-	-	*11940	-	-	-	-	-	***	***	-
12 Other investments	107522	-	-	-	-	-	-	*7130	*33570	*292	***	***	-
13 Depreciable assets	1683148	-	*89432	-	*14043	*236804	*79831	*102804	*253089	*86565	***	***	**
14 Less: Accumulated depreciation	811868	-	*73043	-	*13345	*173009	*42836	*65967	*81816	*62765	***	***	**
15 Depletable assets	475	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	326	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	88520	-	*893	-	-	*9911	*10526	*27184	*5329	*15635	***	***	**
18 Intangible assets (Amortizable)	50999	-	*233	-	*1641	*416	*11	*1074	*44067	-	***	***	-
19 Less: Accumulated amortization	10544	-	*233	-	*1641	*212	*2	*273	*7776	-	***	***	-
20 Other assets	364580	-	*514	-	*6409	*2409	*577	*223	*3330	*1528	***	***	**
21 Total liabilities	2561170	-	*36181	-	*45969	*167852	*112045	*229665	*388273	*116286	***	***	**
22 Accounts payable	267879	-	*8676	-	*1460	*35312	*27414	*33135	*32002	*25017	***	***	**
23 Mort, notes, and bonds under 1 yr	224602	-	*3474	-	-	*7272	*4371	*35260	*39003	*2359	***	***	**
24 Other current liabilities	335484	-	*3250	-	*8911	*20616	*5206	*25164	*54536	*3200	***	***	**
25 Loans from stockholders	78174	-	*1257	-	-	*34316	*11070	*4128	-	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	452472	-	-	-	-	*53889	*10440	*17896	*102485	*8651	***	***	**
27 Other liabilities	194044	-	*1	-	-	*4758	*784	-	*9554	*2365	***	***	**
28 Net worth	1008515	-	*19523	-	*35598	*11690	*52759	*114081	*150692	*74695	***	***	**
29 Capital stock	257227	-	*37256	-	*4272	*13599	*354	*9400	*14786	*11594	***	***	**
30 Paid-in or capital surplus	333504	-	*6891	-	-	-	*21330	*15207	*50441	*3361	***	***	**
31 Retained earnings, appropriated	*3701	-	-	-	-	-	*3701	-	-	-	***	***	-
32 Retained earnings, unappropriate	303796	-	*-28828	-	*31325	*33306	*11739	*82738	*31696	*59741	***	***	**
33 Retained earnings (S CORP)	130751	-	*4205	-	-	*-28743	*15635	*7264	*63257	-	***	***	-
34 Less: Cost of treasury stock	*20464	-	-	-	-	*6472	-	*528	*9488	-	***	***	-
35 Total receipts	4084687	-	*191205	-	*85030	*531839	*218372	*448101	*505199	*205678	***	***	**
36 Business receipts	3984315	-	*191001	-	*83352	*518154	*216476	*425475	*485954	*194932	***	***	**
37 Interest	15142	-	-	-	*1678	*122	*19	*1684	*499	*606	***	***	**
38 Interest on govt. obligations, State and local	*1311	-	-	-	-	-	-	-	*418	281	***	***	-
39 Rents	*7389	-	-	-	-	-	*51	*1746	*3600	*1986	***	***	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	***	***	-
41 Net S-T cap gain less net LT loss	*599	-	-	-	-	-	-	-	*218	-	***	***	-
42 Net L-T cap gain less net ST loss	*12863	-	-	-	-	-	-	*7843	*12	4813	***	***	-
43 Net gain, noncapital assets	1929	-	-	-	-	-	-	*1643	*43	*217	***	***	-
44 Dividends, domestic corporations	517	-	-	-	-	-	-	-	-	-	***	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	60623	-	*204	-	-	*13562	*1826	*9710	*14454	*2842	***	***	-
47 Total deductions	3831015	-	*185989	-	*80282	*518972	*216085	*414442	*476843	*191999	***	***	**
48 Cost of sales and operations	2861975	-	*62271	-	*70556	*388949	*168428	*330908	*358063	*154720	***	***	**
49 Compensation of officers	113827	-	*40163	-	-	*18847	*12376	*9041	*11488	*5994	***	***	-
50 Repairs	10823	-	*1081	-	-	*1094	*1459	*936	*1417	*362	***	***	-
51 Bad debts	7369	-	-	-	*17	*770	3	*278	*2827	111	***	***	-
52 Rent paid on business property	48050	-	*12529	-	-	*9657	*4106	*2896	*3406	*211	***	***	-
53 Taxes paid	117880	-	*8546	-	*2875	*16438	*6256	*7861	*15034	*1879	***	***	**
54 Interest paid	70949	-	*52	-	*2063	*7035	*1960	*9541	*13353	*1356	***	***	**
55 Contributions or gifts	866	-	-	-	-	-	*13	*106	*12	*13	***	***	-
56 Amortization	4023	-	*35	-	*461	-	*2	*1056	*983	1	***	***	**
57 Depreciation	86525	-	*3009	-	-	*18273	*4479	*6156	*15530	*3948	***	***	**
58 Depletion	54	-	-	-	-	-	-	-	-	-	***	***	-
59 Advertising	20143	-	*213	-	*2279	*3445	*405	*1882	*6345	*476	***	***	-
60 Pension, prof sh, stock, annuity	28548	-	-	-	-	*789	51	*840	*2162	*421	***	***	**
61 Employee benefit programs	120683	-	*816	-	-	*5644	*140	*9691	*12301	*3390	***	***	**
62 Net loss, noncapital assets	*1551	-	-	-	-	*1356	-	-	*63	-	***	***	**
63 Other deductions	337750	-	*57274	-	*2030	*46675	*16408	*33250	*33859	*19116	***	***	-
64 Total receipts less total deducts	253672	-	*5216	-	*4748	*12866	*2287	*33659	*28355	*13679	***	***	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	-
66 Net income, total	252361	-	*5216	-	*4748	*12866	*2287	*33659	*27937	*13398	***	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	43796	-	*4425	-	-	*10606	*993	*2228	*12212	-	***	***	-
70 Statutory special deductions, total	104081	-	*352	-	-	*2261	*112	*558	*4240	-	***	***	**
71 Net operating loss deduction	103707	-	*352	-	-	*2261	*112	*558	*4240	-	***	***	**
72 Dividends received deduction	374	-	-	-	-	-	-	-	-	-	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	104639	-	*440	-	*4748	-	*1182	*30873	*11485	*13398	***	***	-
75 Income tax before credits, total	36652	-	*66	-	*712	-	*217	*10497	*4245	*4565	***	***	**
76 Regular tax	34407	-	*66	-	*712	-	*217	*10497	*3905	*4555	***	***	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*1896	-	-	-	-	-	-	-	*197	-	***	***	**
80 Environmental tax	*312	-	-	-	-	-	-	-	*144	*9	***	***	**
81 Foreign tax credit	100	-	-	-	-	-	-	-	-	97	***	***	-
82 U.S. Possessions tax credit	72	-	-	-	-	-	72	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	*2302	-	*66	-	-	-	-	*121	-	-	***	***	-
86 Prior year minimum tax credit	1868	-	-	-	-	-	-	-	-	-	***	***	-
87 Income tax after credits, total	32311	-	-	-	*712	-	*146	*10376	*4245	*4467	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3798
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	450	-	-	-	*207	*57	*126	*9	*28	*5	***	***	7
2 Total assets	7189903	-	-	-	*81597	*37200	*325386	*50130	*468913	*136926	***	***	4528619
3 Cash	479083	-	-	-	*4324	*1756	*22503	*5661	*13873	*2787	***	***	212820
4 Notes and accounts receivable	1757451	-	-	-	*21943	*54	*96497	*9522	*124272	*16764	***	***	1163502
5 Less: Allowance for bad debts	22345	-	-	-	-	-	*1118	-	*1517	*965	***	***	9577
6 Inventories	1190241	-	-	-	*41170	*17745	*133692	*10117	*129745	*29832	***	***	482511
7 Investments in govt. obligations, Total	72525	-	-	-	-	-	-	-	-	-	***	***	72525
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	303818	-	-	-	*227	*245	*3721	*6967	*41315	*4193	***	***	199173
10 Loans to stockholders	*189844	-	-	-	-	*983	*174	-	*1426	-	***	***	184568
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments	682332	-	-	-	-	-	*1271	*2845	*25971	*17725	***	***	515441
13 Depreciable assets	3351637	-	-	-	*23688	*20615	*111160	*37771	*246096	*45535	***	***	2244851
14 Less: Accumulated depreciation	1518980	-	-	-	*11474	*4198	*57665	*22825	*132340	*24622	***	***	990588
15 Depletable assets	1328	-	-	-	-	-	-	-	-	-	***	***	1328
16 Less: Accumulated depletion	33	-	-	-	-	-	-	-	-	-	***	***	33
17 Land	90916	-	-	-	*1609	-	*7172	-	*4708	*2110	***	***	58596
18 Intangible assets (Amortizable)	193785	-	-	-	*548	-	*790	*2	*5443	*33823	***	***	138929
19 Less: Accumulated amortization	49827	-	-	-	*439	-	*203	*2	*2480	*7405	***	***	33535
20 Other assets	468127	-	-	-	-	-	*7393	*72	*12401	*17148	***	***	288109
21 Total liabilities	7189903	-	-	-	*81597	*37200	*325386	*50130	*468913	*136926	***	***	4528619
22 Accounts payable	1212414	-	-	-	*48447	*12147	*72374	*4002	*58545	*24463	***	***	646187
23 Mort, notes, and bonds under 1 yr	285606	-	-	-	-	-	*43113	-	*62777	*11579	***	***	122697
24 Other current liabilities	845362	-	-	-	*7033	*1003	*21304	*2511	*39269	*13613	***	***	483600
25 Loans from stockholders	*166833	-	-	-	*4141	-	*7796	-	*6212	*799	***	***	147479
26 Mort, notes, bonds, 1 yr or more	1507923	-	-	-	-	*16790	*35987	*20424	*58679	*72718	***	***	990077
27 Other liabilities	448967	-	-	-	-	-	*3617	-	*8218	*3633	***	***	397212
28 Net worth	2722798	-	-	-	*21976	*7260	*141194	*23193	*235213	*10120	***	***	1741367
29 Capital stock	283087	-	-	-	*1139	*57	*80843	*141	*5154	*1288	***	***	118245
30 Paid-in or capital surplus	950770	-	-	-	-	*12237	*795	-	*40886	*2299	***	***	731894
31 Retained earnings, appropriated	*455	-	-	-	-	-	-	-	*455	-	***	***	-
32 Retained earnings, unappropriate	1231088	-	-	-	-	*2962	*17775	*13503	*140130	*6533	***	***	910460
33 Retained earnings (S CORP)	323181	-	-	-	*20837	-	*43940	*9548	*55783	-	***	***	-
34 Less: Cost of treasury stock	65783	-	-	-	-	*7997	*2159	-	*7196	-	***	***	19232
35 Total receipts	11831950	-	-	-	*484437	*175175	*844112	*136970	*885339	*291396	***	***	6577793
36 Business receipts	11411301	-	-	-	*484437	*175175	*836291	*133471	*873333	*278817	***	***	6287118
37 Interest	113081	-	-	-	-	-	*404	*15	*2202	*2914	***	***	97044
38 Interest on govt. obligations, State and local	*4176	-	-	-	-	-	-	-	*108	-	***	***	2635
39 Rents	82079	-	-	-	-	-	*3934	*3185	*80	*8332	***	***	27669
40 Royalties	*12734	-	-	-	-	-	-	-	*1235	-	***	***	11139
41 Net S-T cap gain less net LT loss	*1756	-	-	-	-	-	-	-	*4	-	***	***	775
42 Net L-T cap gain less net ST loss	*4249	-	-	-	-	-	-	-	*97	-	***	***	3733
43 Net gain, noncapital assets	10748	-	-	-	-	-	*40	*3	*474	-	***	***	2776
44 Dividends, domestic corporations	2152	-	-	-	-	-	-	-	*684	-	***	***	1359
45 Dividends, foreign corporations	17104	-	-	-	-	-	-	-	-	-	***	***	17104
46 Other receipts	172570	-	-	-	-	-	*3443	*297	*7121	*1332	***	***	126442
47 Total deductions	11269500	-	-	-	*473880	*173341	*788258	*115132	*845570	*282056	***	***	6278705
48 Cost of sales and operations	8494487	-	-	-	*397489	*161287	*628416	*88212	*640728	*206471	***	***	4552223
49 Compensation of officers	117494	-	-	-	*16376	-	*17403	*11226	*27653	*2588	***	***	24076
50 Repairs	76144	-	-	-	*650	*1626	*2051	*106	*3663	*667	***	***	59986
51 Bad debts	11251	-	-	-	-	-	*475	-	*1587	*9	***	***	7530
52 Rent paid on business property	83879	-	-	-	*1226	*343	*5843	*54	*6842	*2717	***	***	53661
53 Taxes paid	243712	-	-	-	*7735	*2433	*17582	*1874	*19465	*6887	***	***	150612
54 Interest paid	230045	-	-	-	*803	*1863	*7904	*2617	*8668	*8613	***	***	160375
55 Contributions or gifts	3956	-	-	-	-	*30	*40	*11	*194	*36	***	***	2207
56 Amortization	12713	-	-	-	*110	-	*130	*6	*698	*301	***	***	6238
57 Depreciation	280470	-	-	-	*2298	*1803	*7875	*3132	*22878	*11125	***	***	159425
58 Depletion	33	-	-	-	-	-	-	-	-	-	***	***	33
59 Advertising	79543	-	-	-	*3016	*151	*6324	*1781	*7055	*5643	***	***	47996
60 Pension, prof sh, stock, annuity	46098	-	-	-	*148	-	*973	*15	*7350	*596	***	***	27300
61 Employee benefit programs	164935	-	-	-	-	-	*7025	*218	*8970	*3060	***	***	104219
62 Net loss, noncapital assets	1781	-	-	-	-	-	*29	-	*78	*322	***	***	802
63 Other deductions	1422958	-	-	-	*44031	*3804	*86186	*5882	*89740	*33019	***	***	922021
64 Total receipts less total deducts	562450	-	-	-	*10557	*1834	*55854	*21837	*39769	*9340	***	***	299089
65 Const taxable inc frm rel frn corps	8655	-	-	-	-	-	-	-	-	-	***	***	8655
66 Net income, total	566930	-	-	-	*10557	*1834	*55854	*21837	*39661	*9340	***	***	305109
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	95768	-	-	-	*10557	-	*35541	*16715	*6189	-	***	***	-
70 Statutory special deductions, total	64214	-	-	-	-	-	*6457	-	*2331	*358	***	***	21399
71 Net operating loss deduction	62717	-	-	-	-	-	*6457	-	*1784	*358	***	***	20533
72 Dividends received deduction	*1497	-	-	-	-	-	-	-	*547	-	***	***	866
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	406969	-	-	-	-	*1834	*13855	*5123	*31140	*8982	***	***	283709
75 Income tax before credits, total	146087	-	-	-	-	*275	*4414	*1742	*10805	*3058	***	***	97810
76 Regular tax	138315	-	-	-	-	*275	*4390	*1742	*10588	*3054	***	***	97012
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	*7148	-	-	-	-	-	-	-	*173	-	***	***	381
80 Environmental tax	564	-	-	-	-	-	-	-	*11	*4	***	***	415
81 Foreign tax credit	8429	-	-	-	-	-	-	-	-	-	***	***	8429
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	2459	-	-	-	-	-	*402	-	*199	*276	***	***	1527
86 Prior year minimum tax credit	*3338	-	-	-	-	-	-	-	*164	*164	***	***	3010
87 Income tax after credits, total	131861	-	-	-	-	*275	*4012	*1742	*10443	*2617	***	***	84845

MAJOR GROUP 28
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	4056	***	*1139	*475	*438	610	885	131	160	***	48	36	45
2 Total assets	88871745	***	*37962	*71839	*147746	451501	2119124	934935	2535659	***	3335246	6003731	69995082
3 Cash	4022686	***	*8000	*34346	*28763	94387	274104	128812	194723	***	250252	465500	2252229
4 Notes and accounts receivable	21185891	***	*4216	-	*54574	114930	644254	237777	609265	***	738737	1339310	16615214
5 Less: Allowance for bad debts	376804	***	-	-	-	*927	9613	10608	14554	***	20768	33067	259016
6 Inventories	12026590	***	*6748	*3892	*23457	125407	641499	213944	633509	***	588988	781270	8327460
7 Investments in govt. obligations, Total	161045	***	-	-	-	-	*1537	*7586	*9791	***	16287	51357	66373
8 Tax-exempt securities	330442	***	-	-	-	-	*1838	*3278	*19580	***	10194	137886	83015
9 Other current assets	4771228	***	*5792	-	*6135	*16926	34227	24159	155818	***	222522	289189	3805495
10 Loans to stockholders	142298	***	*8218	*2449	*24499	*731	*6474	*544	*1425	***	6160	22783	68316
11 Mortgage and real estate loans	90279	***	-	-	-	*2140	*45	-	-	***	737	76486	4900
12 Other investments	14108088	***	-	*16251	-	*2715	56913	*32614	287501	***	475762	1126502	11868958
13 Depreciable assets	40233331	***	*24851	*52239	*63270	192418	987868	443027	992615	***	1211802	1796002	33384891
14 Less: Accumulated depreciation	20471346	***	*22177	*37634	*53842	123427	586598	229556	530977	***	561339	815320	17016175
15 Depletable assets	*155	***	-	-	-	-	*75	-	-	***	80	-	-
16 Less: Accumulated depletion	*8	***	-	-	-	-	*8	-	-	***	-	-	-
17 Land	971091	***	-	-	-	*5929	*6545	36333	38382	***	43449	56852	739444
18 Intangible assets (Amortizable)	6124472	***	-	*187	-	*21748	57088	31769	109490	***	280848	575118	4898578
19 Less: Accumulated amortization	1559791	***	-	*75	-	*2955	23402	14906	37784	***	50618	108967	1266069
20 Other assets	7112098	***	*2316	*184	*889	*1478	26279	30162	66875	***	122153	242831	6421469
21 Total liabilities	88871745	***	*37962	*71839	*147746	451501	2119124	934935	2535659	***	3335246	6003731	69995082
22 Accounts payable	10089688	***	*5334	-	*13272	23257	302958	96518	234169	***	203441	497812	8383763
23 Mort, notes, and bonds under 1 yr	5221267	***	-	-	*13416	*58006	230799	45467	223053	***	185275	159161	4054890
24 Other current liabilities	9403712	***	*1773	*1433	*13053	38906	263819	151002	233185	***	254521	547695	7615787
25 Loans from stockholders	931504	***	*2026	*772	-	*49696	43240	*22998	*10482	***	27468	135540	630572
26 Mort, notes, bonds, 1 yr or more	16226000	***	-	*7538	*3849	*47983	215520	143502	284710	***	359093	505467	14378218
27 Other liabilities	6557096	***	-	*-0	*5567	*379	47654	26469	116400	***	130590	269559	5879930
28 Net worth	40442479	***	*28829	*62095	*98588	233273	1015134	448978	1433659	***	2174858	3888496	29051922
29 Capital stock	3885579	***	*2413	*1170	*2633	74027	383319	47344	170313	***	164495	148722	2604800
30 Paid-in or capital surplus	13675821	***	-	-	*4784	*37838	223404	159714	398761	***	1014386	1105335	10037261
31 Retained earnings, appropriated	978156	***	-	-	-	-	*3416	*1355	-	***	2892	50742	919194
32 Retained earnings, unappropriate	24899240	***	*34318	*9684	*15718	*121720	167818	135025	459075	***	857414	2574827	19462547
33 Retained earnings (S CORP)	1381960	***	*1388	*51241	*76509	*50788	296915	*118767	451997	***	184435	133865	-
34 Less: Cost of treasury stock	4378277	***	*9290	-	*1058	*51100	59738	*13227	46487	***	48764	124994	3971881
35 Total receipts	94308723	***	*144317	*106876	*485780	823791	4780638	1573040	3742318	***	3726348	6264870	68495059
36 Business receipts	87672492	***	*143966	*94461	*461371	817908	4739641	1514917	3599524	***	3613678	5940642	62707762
37 Interest	855337	***	*351	-	*342	*869	5874	4768	16072	***	25454	110558	666883
38 Interest on govt. obligations, State and local	53332	***	-	-	-	*11	*29	*775	4540	***	2986	8262	30794
39 Rents	1065488	***	-	-	-	*3864	*1483	*259	*53021	***	2514	10960	979705
40 Royalties	1071368	***	-	-	*1825	-	*419	-	*5251	***	3870	47945	998499
41 Net S-T cap gain less net LT loss	32422	***	-	-	-	-	*117	-	*1245	***	316	299	29687
42 Net L-T cap gain less net ST loss	241817	***	-	-	*2086	*235	*1893	*14724	*2286	***	28505	15404	173173
43 Net gain, noncapital assets	183080	***	-	-	-	*157	3995	*2040	17906	***	5246	7872	133715
44 Dividends, domestic corporations	37482	***	-	-	-	*11	*2654	*90	2119	***	2802	3576	24354
45 Dividends, foreign corporations	1482866	***	-	-	-	-	*826	*389	*12560	***	18497	60179	1380155
46 Other receipts	1613039	***	-	*12415	*20156	*737	23708	35076	27794	***	22481	59173	1370330
47 Total deductions	86610849	***	*142154	*87180	*418455	767590	4461844	1409893	3411899	***	3340998	5450499	63341659
48 Cost of sales and operations	51259934	***	*45682	*44400	*160885	396161	2581903	800845	2049279	***	1908380	3203574	37922599
49 Compensation of officers	1147450	***	*26413	*4193	*43704	*99448	290788	54461	91289	***	73578	75074	289549
50 Repairs	317490	***	*1535	*287	*2605	5258	13135	2988	17136	***	9885	14509	235099
51 Bad debts	174077	***	-	-	*271	*1039	10522	3512	5406	***	10045	22932	110789
52 Rent paid on business property	745845	***	*17616	*1544	*22027	25231	69167	7236	37354	***	25371	45236	456651
53 Taxes paid	1777868	***	*4200	*3676	*14346	22757	131230	36434	91168	***	77684	112958	1170764
54 Interest paid	2295139	***	*1	*187	*195	8440	38729	22919	45916	***	57032	118189	1962609
55 Contributions or gifts	117531	***	*109	-	*64	*648	2185	245	1067	***	3452	6900	100119
56 Amortization	334995	***	-	*37	-	*2825	3050	2953	15140	***	14781	30997	242141
57 Depreciation	2856234	***	*1495	*1853	*3979	10469	98826	30892	86571	***	88325	145492	2282296
58 Depletion	7	***	-	-	-	-	-	-	-	***	-	-	7
59 Advertising	2104584	***	*430	*226	*7661	19414	63718	33319	48674	***	59038	51397	1740293
60 Pension, prof sh, stock, annuity	921453	***	-	*839	*5567	*10177	32813	7569	22363	***	20734	44423	735147
61 Employee benefit programs	1493321	***	-	*2563	*8841	*7537	63881	30608	54586	***	59531	126884	1059114
62 Net loss, noncapital assets	83344	***	-	-	-	-	*969	*206	1767	***	2758	4920	71527
63 Other deductions	20981578	***	*44673	*27374	*148310	158189	1060928	375706	844183	***	930403	1447015	14962955
64 Total receipts less total deducts	7697874	***	*2163	*19696	*67325	56201	318793	163146	330419	***	385351	814371	5153399
65 Const taxable inc frm rel frn corps	732582	***	-	-	-	-	-	-	*6887	***	10161	46391	666951
66 Net income, total	8377123	***	*2163	*19696	*67325	56190	318764	162371	332766	***	392526	852500	5789557
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	***	-	-	-
69 Net income, Form 1120S	509576	***	*1182	*19639	*57987	*16219	129598	*46121	152636	***	36211	35042	-
70 Statutory special deductions, total	793842	***	-	-	-	*7	*27218	*33842	43516	***	35611	36277	584982
71 Net operating loss deduction	375008	***	-	-	-	-	*24534	*33453	41623	***	26524	11279	215829
72 Dividends received deduction	418834	***	-	-	-	*7	*2684	*389	1893	***	9088	24998	369153
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	-
74 Income subject to tax	7066836	***	*981	*57	*9337	*39964	162442	82408	136614	***	321999	781181	5195918
75 Income tax before credits, total	2407677	***	*147	*9	*1985	*12274	53249	28393	47634	***	110517	268190	1768849
76 Regular tax	2379417	***	*147	*9	*1985	*12274	53020	27795	46375	***	109611	266782	1747093
77 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	-	-	-
78 Recapture of investment credit	16	***	-	-	-	-	-	-	-	***	-	-	16
79 Alternative minimum tax	20075	***	-	-	-	-	*229	*565	*1203	***	632	775	14785
80 Environmental tax	8113	***	-	-	-	-	-	*33	55	***	219	633	6954
81 Foreign tax credit	704461	***	-	-	-	-	-	-	*5123	***	4604	27241	665565
82 U.S. Possessions tax credit	378149	***	-	-	-	93	187	1702	7969	***	44440	91347	205822
83 Orphan drug credit	245	***	-	-	-	-	-	-	-	***	-	-	245
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	-	-	-
85 General business credit	64421	***	-	-	-	*95	4304	*679	1863	***	5222	10529	37889
86 Prior year minimum tax credit	54521	***	-	-	-	-	*44	*106	*470	***	91	1945	50450
87 Income tax after credits, total	1205880	***	*147	*9	*1985	*12086	48714	25906	32208	***	56162	137128	808877

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3815
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	1659	***	*446	-	*241	*265	463	83	79	37	17	10	***
2	Total assets	32546287	-	*1994	-	*64551	*195840	1173871	573391	1316019	1403527	1093841	1685012	***
3	Cash	1740700	-	*99	-	*6191	*47146	116022	75432	97705	53852	105966	211926	***
4	Notes and accounts receivable	9238414	-	-	-	*18632	*56305	351475	160095	324952	421324	244187	271116	***
5	Less: Allowance for bad debts	94482	-	-	-	-	-	4478	*5754	4020	7472	5517	9814	***
6	Inventories	5441478	-	-	-	*11193	*55668	431178	137659	361172	356143	212336	231576	***
7	Investments in govt. obligations, Total	*80047	-	-	-	-	-	-	*7586	*9791	*3723	16287	-	***
8	Tax-exempt securities	*44937	-	-	-	-	-	-	-	*16604	*25080	3252	-	***
9	Other current assets	965626	-	-	-	-	*12340	16867	18240	31376	45180	48063	107096	***
10	Loans to stockholders	79920	-	-	-	*24499	*731	*4768	*544	*1407	*637	547	-	***
11	Mortgage and real estate loans	*9252	-	-	-	-	-	*45	-	-	*5970	737	-	***
12	Other investments	5166324	-	-	-	-	-	*5061	*26743	182555	108024	174135	297551	***
13	Depreciable assets	12631880	-	*2054	-	*25439	*62819	508457	248685	516033	487495	380305	512831	***
14	Less: Accumulated depreciation	6782909	-	*159	-	*21404	*43987	297272	135948	305849	257763	219381	259796	***
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	***
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	***
17	Land	468746	-	-	-	-	-	*5161	*11066	25356	*11318	19174	16510	***
18	Intangible assets (Amortizable)	2289213	-	-	-	-	*7606	37651	*13773	24928	69158	53574	294405	***
19	Less: Accumulated amortization	565871	-	-	-	-	*2950	*16249	*5681	*10546	*35631	4933	50973	***
20	Other assets	1833012	-	-	-	*-0	*160	15186	*20949	44553	116489	65107	62583	***
21	Total liabilities	32546287	-	*1994	-	*64551	*195840	1173871	573391	1316019	1403527	1093841	1685012	***
22	Accounts payable	4794246	-	*159	-	*5434	*12029	155134	49585	107826	176236	77850	125592	***
23	Mort, notes, and bonds under 1 yr	2079362	-	-	-	-	*12358	159612	*29234	99391	138146	93232	76993	***
24	Other current liabilities	3632211	-	-	-	*9590	*14140	104491	128880	126919	137875	94053	199841	***
25	Loans from stockholders	564870	-	-	-	-	*906	*21092	*21312	*2009	*7626	11899	135540	***
26	Mort, notes, bonds, 1 yr or more	3842022	-	-	-	*3849	*13294	126372	*84472	126703	164012	70762	113889	***
27	Other liabilities	843607	-	-	-	*5567	-	*35417	*20525	46529	28286	28859	82470	***
28	Net worth	16789970	-	*1834	-	*40111	*143113	571754	239384	806642	751345	717187	950687	***
29	Capital stock	1490014	-	*446	-	*360	*49200	354817	31516	75863	31312	13678	14082	***
30	Paid-in or capital surplus	5871668	-	-	-	*4784	*11744	193875	*48007	124071	245529	250270	425146	***
31	Retained earnings, appropriated	*15888	-	-	-	-	-	*3416	*1355	-	-	-	1567	***
32	Retained earnings, unappropriate	8998322	-	-	-	*15718	*64927	-92388	*71502	316061	489216	373996	536677	***
33	Retained earnings (S CORP)	746878	-	*1388	-	*20306	*50902	*127913	*96621	*311136	25839	112774	-	***
34	Less: Cost of treasury stock	332800	-	-	-	*1058	*33660	*15880	*9618	*20489	*40551	33530	26785	***
35	Total receipts	39564147	***	*14279	-	*180728	*389332	2539192	1027749	1746961	2034230	1257048	1621328	***
36	Business receipts	36914730	***	*14279	-	*167664	*384118	2512390	993739	1699780	1978315	1213581	1532296	***
37	Interest	404756	***	-	-	*342	*612	1956	*1754	6315	4579	9241	27821	***
38	Interest on govt. obligations, State and local	16936	***	-	-	-	-	-	*630	3859	*1820	1147	1276	***
39	Rents	411824	***	-	-	*3864	*1483	*259	*1697	*8911	1799	3214		***
40	Royalties	596202	-	-	-	*1825	-	*416	-	*1461	*3939	856	4816	***
41	Net S-T cap gain less net LT loss	*25341	-	-	-	-	-	-	-	-	*44	31	287	***
42	Net L-T cap gain less net ST loss	74843	***	-	-	*2086	-	*1848	-	*2286	*3214	138	105	***
43	Net gain, noncapital assets	45088	***	-	-	-	*120	*3906	*3	10330	*11091	3228	3244	***
44	Dividends, domestic corporations	11176	***	-	-	-	-	*2	*72	*1639	*902	400	2483	***
45	Dividends, foreign corporations	364090	-	-	-	-	-	-	-	*4144	*3031	14074	23507	***
46	Other receipts	699162	-	-	-	*8811	*619	17192	*31293	15450	18386	12554	22281	***
47	Total deductions	37083325	***	*13098	-	*149861	*360532	2379147	936001	1614170	1921968	1147198	1484918	***
48	Cost of sales and operations	23051685	***	*12340	-	*72682	*197289	1490790	526302	924311	1134391	653909	878754	***
49	Compensation of officers	474476	***	-	-	*37299	*34522	131233	41914	46324	36484	29969	14360	***
50	Repairs	172547	***	-	-	*173	*1780	7751	*1896	4684	6816	3968	2815	***
51	Bad debts	65635	***	-	-	-	*118	5493	*2503	1772	2589	2732	2624	***
52	Rent paid on business property	287345	***	-	-	*3492	*8245	33237	*5433	20153	23922	13001	14675	***
53	Taxes paid	953203	***	*25	-	*4037	*9746	80671	24595	40949	49534	33853	33379	***
54	Interest paid	559691	***	-	-	*20	*1972	24973	15324	17886	25220	18416	37521	***
55	Contributions or gifts	48987	***	-	-	*64	*209	1117	*159	349	1350	2096	927	***
56	Amortization	135174	***	-	-	-	*2768	1770	*2161	3693	6925	4980	9670	***
57	Depreciation	1267066	***	*54	-	*1282	*5275	44692	16644	36006	46930	27089	37689	***
58	Depletion	7	-	-	-	-	-	-	-	-	-	-	-	***
59	Advertising	574542	***	-	-	*3947	*12262	35180	12270	32615	53269	16288	13170	***
60	Pension, prof sh, stock, annuity	484055	***	-	-	*5567	*3833	18311	*6115	14280	30026	11025	9596	***
61	Employee benefit programs	651138	***	-	-	*2922	*4287	29700	*21272	25933	39753	23903	39746	***
62	Net loss, noncapital assets	40546	-	-	-	-	-	*236	*200	*412	*254	236	1059	***
63	Other deductions	8317229	***	*680	-	*18378	*78226	473992	259212	444804	464502	305733	388933	***
64	Total receipts less total deducts	2480822	***	*1182	-	*30867	*28800	160045	91748	132791	112262	109850	136410	***
65	Const taxable inc frm rel frn corps	232127	-	-	-	-	-	-	-	*1441	*1119	7003	12919	***
66	Net income, total	2696013	***	*1182	-	*30867	*28800	160045	91118	130372	111561	115706	148053	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	***
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	***
69	Net income, Form 1120S	198947	-	*1182	-	*21530	*8317	*33099	*35519	*73416	2126	23759	-	***
70	Statutory special deductions, total	330579	***	-	-	-	-	*24535	*31383	*7507	*12706	9232	17106	***
71	Net operating loss deduction	109696	-	-	-	-	-	*24534	*31383	*6413	*9204	3897	10860	***
72	Dividends received deduction	220883	***	-	-	-	-	*1	-	*1095	*3501	5334	6246	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	***
74	Income subject to tax	2159125	***	-	-	*9337	*20483	102411	*24217	49449	96729	84011	130947	***
75	Income tax before credits, total	723487	***	-	-	*1985	*6294	33860	*8645	17050	33698	28768	44834	***
76	Regular tax	709328	***	-	-	*1985	*6294	33631	*8128	16793	32909	28616	44610	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	***
78	Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	***
79	Alternative minimum tax	12059	-	-	-	-	-	*229	*515	*251	*733	85	108	***
80	Environmental tax	2099	-	-	-	-	-	-	*3	*7	*57	68	117	***
81	Foreign tax credit	208622	-	-	-	-	-	-	-	*265	*751	3983	7805	***
82	U.S. Possessions tax credit	145652	-	-	-	-	93	187	-	521	4783	5779	17359	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	***
85	General business credit	18842	-	-	-	-	*95	*2954	*481	*855	*522	1929	988	***
86	Prior year minimum tax credit	3507	***	-	-	-	-	-	-	*239	*701	83	948	***
87	Income tax after credits, total	346864	***	-	-	*1985	*6106	30719	*8165	15170	26941	16994	17734	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 3845
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2062	***	*693	*266	*198	*291	376	39	75	***	31	26	25
2 Total assets	31201987	-	*35969	*36964	*83195	*205627	865718	310041	1131764	***	2241405	4318719	20467100
3 Cash	2072434	-	*7900	*1174	*22572	*46508	152778	52722	78128	***	144285	253574	1082006
4 Notes and accounts receivable	6894555	-	*4216	-	*35942	*41683	277198	68406	263686	***	494550	1068194	4298581
5 Less: Allowance for bad debts	185868	-	-	-	-	-	*5135	*4854	9511	***	15251	23253	112068
6 Inventories	4500768	-	*6748	*2848	*12264	*48687	168290	58467	249992	***	376651	549694	2763386
7 Investments in govt. obligations, Total	*80898	-	-	-	-	-	*1537	-	-	***	-	51357	23614
8 Tax-exempt securities	285505	-	-	-	-	-	*1838	*3278	2976	***	6942	137886	83015
9 Other current assets	2354264	-	*5792	-	*6135	*2539	16837	4099	123757	***	174459	182092	1696491
10 Loans to stockholders	52324	-	*8218	*2449	-	-	*1706	-	*18	***	5613	22783	11476
11 Mortgage and real estate loans	*81027	-	-	-	-	*2140	-	-	-	***	-	76486	2400
12 Other investments	5382024	-	-	*16251	-	*2715	51852	*5871	90565	***	301627	828951	3976051
13 Depreciable assets	10130547	-	*22797	*43619	*37831	*100384	455727	176879	446897	***	831497	1283171	6257062
14 Less: Accumulated depreciation	4551150	-	*22018	*29673	*32439	*59586	280602	89927	207043	***	341958	555524	2726099
15 Depletable assets	*155	-	-	-	-	-	*75	-	-	***	80	-	-
16 Less: Accumulated depletion	*8	-	-	-	-	-	*8	-	-	***	-	-	-
17 Land	322529	-	-	-	-	*5929	*423	*17148	13026	***	24275	40342	193930
18 Intangible assets (Amortizable)	3658836	-	-	*187	-	*14142	18810	*17996	82189	***	227274	280713	2964938
19 Less: Accumulated amortization	951920	-	-	*75	-	*5	6552	*9226	*25236	***	45684	57995	790988
20 Other assets	1075067	-	*2316	*184	*889	*490	10943	9182	22322	***	57045	180248	743306
21 Total liabilities	31201987	-	*35969	*36964	*83195	*205627	865718	310041	1131764	***	2241405	4318719	20467100
22 Accounts payable	2118161	-	*5175	-	*7838	*4078	118882	30445	123831	***	125591	372220	1219483
23 Mort, notes, and bonds under 1 yr	1933662	-	-	-	*13416	*41031	61163	*15810	122641	***	92043	82168	1466628
24 Other current liabilities	4373833	-	*1773	*1433	*3463	*21468	145906	21536	86968	***	160469	347854	3468683
25 Loans from stockholders	101926	-	*2026	*772	-	*48789	17290	*1289	*8473	***	15569	-	6633
26 Mort, notes, bonds, 1 yr or more	4415332	-	-	*7538	-	*29182	*77880	*53830	149947	***	288331	391578	3339587
27 Other liabilities	1829613	-	-	*-0	-	*379	*9860	*5944	69871	***	101731	187089	1431610
28 Net worth	16429460	-	*26995	*27221	*58477	*60699	434737	181186	570033	***	1457671	2937809	9534476
29 Capital stock	1157318	-	*1967	-	*2273	*24480	28038	15819	92864	***	150817	134639	483869
30 Paid-in or capital surplus	6897068	-	-	-	-	*21446	29529	*111554	274689	***	764116	680190	4681846
31 Retained earnings, appropriated	*52671	-	-	-	-	-	-	-	-	***	2892	49176	48
32 Retained earnings, unappropriate	8629951	-	*34318	*9684	-	*32327	250744	35277	143014	***	483418	2038149	4998805
33 Retained earnings (S CORP)	547149	-	-	*17537	*56204	*-113	170285	*22146	*85350	***	71662	133865	-
34 Less: Cost of treasury stock	854699	-	*9290	-	-	*17440	*43858	*3609	*25884	***	15234	98209	630091
35 Total receipts	32441369	***	*130038	*59899	*305051	*294032	2049808	430035	1816262	***	2469300	4643542	18470186
36 Business receipts	30733700	***	*129687	*47484	*293706	*293418	2036509	407254	1720743	***	2400097	4408346	17288350
37 Interest	351578	***	*351	-	-	*258	3611	2811	9757	***	16213	82737	217221
38 Interest on govt. obligations, State and local	36132	-	-	-	-	*11	*29	*146	*681	***	1839	6985	22602
39 Rents	99677	-	-	-	-	-	-	-	*51324	***	715	7747	35431
40 Royalties	252905	-	-	-	-	-	*3	-	*3790	***	3014	43129	194779
41 Net S-T cap gain less net LT loss	7081	-	-	-	-	-	*117	-	*1245	***	285	11	4708
42 Net L-T cap gain less net ST loss	68608	-	-	-	-	*219	*45	*14724	-	***	28366	15299	9876
43 Net gain, noncapital assets	17693	-	-	-	-	-	*88	*2037	*7576	***	2018	4628	974
44 Dividends, domestic corporations	21719	-	-	-	-	*11	*2652	*18	*481	***	2403	1094	14146
45 Dividends, foreign corporations	232688	-	-	-	-	-	*826	*389	*8416	***	4424	36672	175632
46 Other receipts	619588	-	-	*12415	*11345	*115	5928	*2656	12250	***	9926	36893	506469
47 Total deductions	29081732	***	*129057	*47854	*268594	*270357	1897153	359313	1644762	***	2193800	3965581	16787860
48 Cost of sales and operations	16326993	***	*33342	*21276	*88203	*113751	995791	175312	1014013	***	1254470	2324820	9509828
49 Compensation of officers	599234	-	*26413	-	*6405	*57782	145882	*9047	39518	***	43609	60714	153736
50 Repairs	109043	***	*1535	*104	*2432	*1619	5106	*689	11996	***	5917	11694	60647
51 Bad debts	76429	-	-	-	*271	*921	4993	*1009	3173	***	7313	20308	32170
52 Rent paid on business property	365380	***	*17616	-	*18536	*13735	32758	*1803	15929	***	12371	30561	211073
53 Taxes paid	703279	***	*4175	*1667	*10309	*8766	45803	10954	48063	***	43831	79579	395149
54 Interest paid	619752	-	*1	*187	*175	*5514	12566	*6934	27705	***	38616	80668	437625
55 Contributions or gifts	41085	***	*109	-	-	*25	*1060	*86	718	***	1356	5973	30575
56 Amortization	156653	-	-	*37	-	*3	*1280	*792	11151	***	9801	21327	99176
57 Depreciation	874722	***	*1441	*1109	*2698	*2583	52051	13858	47184	***	61236	107803	540221
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	-	-
59 Advertising	443798	-	*430	-	*3714	*2339	26486	*19852	15255	***	42751	38227	270403
60 Pension, prof sh, stock, annuity	179368	***	-	-	-	*5526	14503	*1454	8083	***	9709	34826	94264
61 Employee benefit programs	648644	-	-	*2563	*5919	*3249	32110	*8607	25747	***	35628	87138	411380
62 Net loss, noncapital assets	41829	-	-	-	-	-	*714	*6	*466	***	2522	3861	33329
63 Other deductions	7895523	***	*43993	*20910	*129933	*54542	526051	108910	375762	***	624670	1058082	4508283
64 Total receipts less total deducts	3359637	***	*981	*12045	*36457	*23674	152655	70722	171500	***	275501	677961	1682327
65 Const taxable inc frm rel frn corps	179945	-	-	-	-	-	-	-	5446	***	3158	33472	136796
66 Net income, total	3503450	***	*981	*12045	*36457	*23663	152626	70576	176265	***	276820	704447	1796521
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	-
69 Net income, Form 1120S	275499	-	-	*11988	*36457	*7902	95149	*10602	*53091	***	12452	35042	-
70 Statutory special deductions, total	326839	-	-	-	-	*7	*2683	*2459	36008	***	26380	19171	227793
71 Net operating loss deduction	248862	-	-	-	-	-	-	*2070	*35210	***	22626	419	182382
72 Dividends received deduction	77978	-	-	-	-	*7	*2683	*389	*798	***	3753	18752	45411
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	-
74 Income subject to tax	2901604	***	*981	*57	-	*15754	55287	57514	87166	***	237988	650234	1568728
75 Income tax before credits, total	997906	***	*147	*9	-	*5321	17932	19624	30584	***	81749	223356	541356
76 Regular tax	987998	***	*147	*9	-	*5321	17932	19543	29583	***	80995	222173	534725
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	-	-
79 Alternative minimum tax	6841	-	-	-	-	-	-	*50	*953	***	547	667	4512
80 Environmental tax	3011	-	-	-	-	-	-	*31	*49	***	151	516	2119
81 Foreign tax credit	113111	-	-	-	-	-	-	-	*4858	***	620	19436	87057
82 U.S. Possessions tax credit	232497	***	-	-	-	-	-	1702	7448	***	38661	73987	88891
83 Orphan drug credit	245	-	-	-	-	-	-	-	-	***	-	-	245
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	-
85 General business credit	39409	-	-	-	-	-	*1349	*199	*1009	***	3293	9541	20924
86 Prior year minimum tax credit	2880	-	-	-	-	-	*44	*106	*231	***	7	997	821
87 Income tax after credits, total	609763	-	*147	*9	-	*5321	16538	*17617	17038	***	39167	119394	343418

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Photographic equipment and supplies

MINOR INDUSTRY 3860
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	335	-	-	*210	-	*55	*46	*9	*5	***	**	-	***
2 Total assets	25123471	-	-	*34875	-	*50034	*79536	*51504	*87876	***	**	-	***
3 Cash	209552	-	-	*33172	-	*732	*5304	*657	*18889	***	**	-	***
4 Notes and accounts receivable	5052922	-	-	-	-	*16943	*15581	*9276	*20628	***	**	-	***
5 Less: Allowance for bad debts	96454	-	-	-	-	*927	-	-	*1022	***	**	-	***
6 Inventories	2084345	-	-	*1044	-	*21051	*42031	*17818	*22345	***	**	-	***
7 Investments in govt. obligations, Total	100	-	-	-	-	-	-	-	-	***	-	-	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	-	-	***
9 Other current assets	1451337	-	-	-	-	*2047	*524	*1820	*686	***	**	-	***
10 Loans to stockholders	10055	-	-	-	-	-	-	-	-	***	-	-	***
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	-	-	***
12 Other investments	*3559740	-	-	-	-	-	-	-	*14380	***	**	-	***
13 Depreciable assets	17470903	-	-	*8619	-	*29214	*23684	*17464	*29684	***	**	-	***
14 Less: Accumulated depreciation	9137287	-	-	*7961	-	*19855	*8724	*3682	*18085	***	**	-	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
17 Land	*179817	-	-	-	-	-	*961	*8119	-	***	**	-	***
18 Intangible assets (Amortizable)	*176423	-	-	-	-	-	*626	-	*2373	***	**	-	***
19 Less: Accumulated amortization	*42000	-	-	-	-	-	*600	-	*2001	***	-	-	***
20 Other assets	4204018	-	-	-	-	*828	*150	*32	-	***	**	-	***
21 Total liabilities	25123471	-	-	*34875	-	*50034	*79536	*51504	*87876	***	**	-	***
22 Accounts payable	3177281	-	-	-	-	*7150	*28943	*16489	*2512	***	**	-	***
23 Mort, notes, and bonds under 1 yr	1208242	-	-	-	-	*4617	*10024	*424	*1022	***	**	-	***
24 Other current liabilities	1397668	-	-	-	-	*3299	*13423	*586	*19299	***	**	-	***
25 Loans from stockholders	*264708	-	-	-	-	-	*4858	*398	-	***	-	-	***
26 Mort, notes, bonds, 1 yr or more	7968646	-	-	-	-	*5507	*11268	*5200	*8060	***	**	-	***
27 Other liabilities	*3883875	-	-	-	-	-	*2378	-	-	***	**	-	***
28 Net worth	7223050	-	-	*34875	-	*29461	*8643	*28408	*56984	***	**	-	***
29 Capital stock	1238247	-	-	*1170	-	*347	*464	*9	*1586	***	**	-	***
30 Paid-in or capital surplus	907085	-	-	-	-	*4648	-	*154	-	***	**	-	***
31 Retained earnings, appropriated	909596	-	-	-	-	-	-	-	-	***	-	-	***
32 Retained earnings, unappropriate	7270967	-	-	-	-	*24467	*9462	*28245	-	***	**	-	***
33 Retained earnings (S CORP)	*87933	-	-	*33704	-	-	*-1283	-	*55512	***	-	-	***
34 Less: Cost of treasury stock	*3190778	-	-	-	-	-	-	-	*114	***	**	-	***
35 Total receipts	22303207	-	-	*46977	-	*140428	*191638	*115256	*179095	***	**	-	***
36 Business receipts	20024063	-	-	*46977	-	*140372	*190742	*113925	*179001	***	**	-	***
37 Interest	99003	-	-	-	-	-	*307	*204	-	***	**	-	***
38 Interest on govt. obligations, State and local	264	-	-	-	-	-	-	-	-	***	-	-	***
39 Rents	553987	-	-	-	-	-	-	-	-	***	**	-	***
40 Royalties	*222261	-	-	-	-	-	-	-	-	***	-	-	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	-	-	***
42 Net L-T cap gain less net ST loss	*98365	-	-	-	-	*16	-	-	-	***	-	-	***
43 Net gain, noncapital assets	*120299	-	-	-	-	*37	-	-	-	***	-	-	***
44 Dividends, domestic corporations	4587	-	-	-	-	-	-	-	-	***	-	-	***
45 Dividends, foreign corporations	886089	-	-	-	-	-	-	-	-	***	-	-	***
46 Other receipts	294289	-	-	-	-	*3	*588	*1128	*94	***	**	-	***
47 Total deductions	20445792	-	-	*39326	-	*136702	*185544	*114579	*152966	***	**	-	***
48 Cost of sales and operations	11881256	-	-	*23124	-	*85121	*95322	*99231	*110955	***	**	-	***
49 Compensation of officers	73740	-	-	*4193	-	*7144	*13673	*3500	*5447	***	**	-	***
50 Repairs	35901	-	-	*183	-	*1858	*277	*403	*457	***	**	-	***
51 Bad debts	*32013	-	-	-	-	-	*36	-	*462	***	**	-	***
52 Rent paid on business property	93119	-	-	*1544	-	*3250	*3172	-	*1273	***	**	-	***
53 Taxes paid	121386	-	-	*2010	-	*4245	*4756	*884	*2156	***	**	-	***
54 Interest paid	1115696	-	-	-	-	*954	*1190	*661	*325	***	**	-	***
55 Contributions or gifts	*27459	-	-	-	-	*414	*8	-	-	***	**	-	***
56 Amortization	43167	-	-	-	-	*54	-	-	*296	***	**	-	***
57 Depreciation	714446	-	-	*744	-	*2611	*2083	*390	*3381	***	**	-	***
58 Depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
59 Advertising	1086244	-	-	*226	-	*4813	*2052	*1196	*804	***	**	-	***
60 Pension, prof sh, stock, annuity	*258030	-	-	*839	-	*818	-	-	-	***	**	-	***
61 Employee benefit programs	193539	-	-	-	-	-	*2071	*730	*2906	***	**	-	***
62 Net loss, noncapital assets	*968	-	-	-	-	-	*18	-	*888	***	**	-	***
63 Other deductions	4768826	-	-	*6463	-	*25421	*60886	*7584	*23617	***	**	-	***
64 Total receipts less total deducts	1857415	-	-	*7651	-	*3726	*6094	*677	*26129	***	**	-	***
65 Const taxable inc frm rel frn corps	320510	-	-	-	-	-	-	-	-	***	-	-	***
66 Net income, total	2177660	-	-	*7651	-	*3726	*6094	*677	*26129	***	**	-	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	*35129	-	-	*7651	-	-	*1349	-	*26129	***	-	-	***
70 Statutory special deductions, total	*136424	-	-	-	-	-	-	-	-	***	**	-	***
71 Net operating loss deduction	*16451	-	-	-	-	-	-	-	-	***	**	-	***
72 Dividends received deduction	119973	-	-	-	-	-	-	-	-	***	-	-	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	*2006107	-	-	-	-	*3726	*4744	*677	-	***	-	-	***
75 Income tax before credits, total	686284	-	-	-	-	*659	*1457	*124	-	***	**	-	***
76 Regular tax	*682091	-	-	-	-	*659	*1457	*124	-	***	-	-	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	16	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	*1175	-	-	-	-	-	-	-	-	***	**	-	***
80 Environmental tax	*3003	-	-	-	-	-	-	-	-	***	**	-	***
81 Foreign tax credit	*382727	-	-	-	-	-	-	-	-	***	-	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit	6170	-	-	-	-	-	-	-	-	***	-	-	***
86 Prior year minimum tax credit	48133	-	-	-	-	-	-	-	-	***	-	-	***
87 Income tax after credits, total	249254	-	-	-	-	*659	*1457	*124	-	***	**	-	***

MAJOR GROUP 29
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11924	*214	4516	2154	1896	1052	1470	276	161	85	48	24	27
2 Total assets	56112398	-	180986	386376	670517	798614	3186714	1929090	2536035	2978568	3446270	3444105	36555123
3 Cash	2527085	-	23262	54313	104397	87265	360577	96755	129615	177410	255602	308559	929330
4 Notes and accounts receivable	12527534	-	*52392	122846	165854	185241	995169	604838	722418	698170	800011	736032	7444563
5 Less: Allowance for bad debts	548333	-	-	*115	*1092	*1741	9348	18510	20665	24244	38620	41327	392672
6 Inventories	6979821	-	*23037	75352	126262	207622	910027	573731	744616	705619	760696	544943	2307915
7 Investments in govt. obligations, Total	170943	-	-	-	*13892	-	*996	*12213	*52341	*3925	44287	-	43289
8 Tax-exempt securities	660189	-	-	-	-	-	*2228	-	*11700	-	34807	34246	577207
9 Other current assets	2707009	-	*3259	*6498	47177	49967	111527	51519	109168	203581	158683	100965	1864665
10 Loans to stockholders	295988	-	*19132	*27439	*3475	*4181	10826	*1040	*19948	*17468	32282	-	160194
11 Mortgage and real estate loans	*180691	-	-	-	-	-	*207	-	*3807	*705	5147	-	170825
12 Other investments	15054155	-	-	-	*12366	*36730	103564	38583	82402	149257	264548	386219	13980485
13 Depreciable assets	18265146	-	152132	240254	406165	560519	1535739	1037688	1174605	1365048	1578239	1387465	8827293
14 Less: Accumulated depreciation	9563084	-	100005	162866	245493	364151	942248	586506	618747	688749	805991	662384	4385944
15 Depletable assets	*148562	-	-	-	*3787	-	-	-	-	*2529	1398	46963	93885
16 Less: Accumulated depletion	*85966	-	-	-	*3787	-	-	-	-	*779	729	40372	40299
17 Land	520960	-	*1475	*2584	*12632	*10429	29005	41767	36951	44984	51205	62420	227509
18 Intangible assets (Amortizable)	3422515	-	*4179	*16536	*23427	*19339	60817	23508	49806	258676	256759	586774	2122692
19 Less: Accumulated amortization	803227	-	*3536	*2643	*16358	*5599	23009	18889	20511	58386	52966	155183	446147
20 Other assets	3652412	-	*5659	*6178	17811	8811	40636	71354	58582	123353	100912	148784	3070331
21 Total liabilities	56112398	-	180986	386376	670517	798614	3186714	1929090	2536035	2978568	3446270	3444105	36555123
22 Accounts payable	6199446	-	*24295	72656	68377	97321	441828	290976	283664	414097	292817	272113	3941303
23 Mort, notes, and bonds under 1 yr	3580531	-	*11982	*36456	34186	61326	377477	225252	305286	371806	319427	271267	1566065
24 Other current liabilities	7817201	-	25555	14089	68218	57587	275232	196027	164456	239836	279678	400923	6095599
25 Loans from stockholders	1275266	-	*25414	*57151	*22799	49037	141582	73317	21872	*39056	13651	-	831387
26 Mort, notes, bonds, 1 yr or more	9086762	-	*23540	87825	176200	130527	306600	231624	332851	506972	528644	898045	5863934
27 Other liabilities	2825512	-	*1	*568	*16979	*221	78077	20882	59614	101934	78654	144015	2324568
28 Net worth	25327680	-	70199	117631	283758	402596	1565918	891011	1368292	1304867	1933399	1457742	15932266
29 Capital stock	2591358	-	27623	23618	23788	43545	190169	166240	119749	96696	104564	201472	1593895
30 Paid-in or capital surplus	7855844	-	*26577	*24399	*25722	49474	337772	97235	159622	559466	684670	570298	5320610
31 Retained earnings, appropriated	53238	-	-	-	-	-	-	-	*3913	*24578	19175	-	5572
32 Retained earnings, unappropriate	13705632	-	*30329	*1607	223634	196875	394847	387563	606533	226955	935294	852199	9849797
33 Retained earnings (S CORP)	2521135	-	*-6468	*87916	68868	*167698	731417	302439	523907	412535	232822	-	-
34 Less: Cost of treasury stock	1399527	-	*7863	*19908	*58255	*54996	88287	*62465	45432	*15362	43127	166226	837608
35 Total receipts	62994687	*280084	936796	1215647	1687619	1501250	11272802	3809795	4390653	4956791	4424987	4329643	24188620
36 Business receipts	60297604	*259092	920717	1208443	1673159	1449967	11160736	3719281	4321158	4893277	4313685	4177509	22200578
37 Interest	577248	*28	*27	*776	3133	2792	12112	4989	7152	10640	23807	47115	464679
38 Interest on govt. obligations, State and local	84325	-	-	-	-	*560	*458	*550	*1766	*1466	6427	4859	68237
39 Rents	265859	-	-	-	*638	*1314	*3343	*1292	*1359	1768	9182	8709	238253
40 Royalties	383217	-	-	-	-	-	*837	*126	*11612	8678	3069	28146	330748
41 Net S-T cap gain less net LT loss	5761	-	-	-	-	-	*33	-	*89	*123	686	88	4743
42 Net L-T cap gain less net ST loss	138530	-	*2497	-	*2014	*2269	*3922	*4587	*2059	*2776	2877	1337	114194
43 Net gain, noncapital assets	108472	*20725	*13444	*3330	*213	*30099	3011	9137	2791	1454	1806	1139	21323
44 Dividends, domestic corporations	319686	-	-	-	*683	-	*9	*266	342	*164	1358	15030	301833
45 Dividends, foreign corporations	261670	-	-	-	-	-	-	*2644	*1848	*8003	8765	9980	230430
46 Other receipts	552315	*239	*112	*3097	7780	14248	88341	66924	40476	28442	53325	35728	213602
47 Total deductions	58769978	*250276	874441	1111185	1575669	1403197	10745437	3586152	4095773	4655199	4006634	4037427	22428588
48 Cost of sales and operations	38772696	*179443	412251	692673	905997	925441	8675904	2519383	2937647	3247135	2624280	2366237	13286305
49 Compensation of officers	1454330	*4294	113076	64028	158898	87003	391122	123512	123249	81665	76173	60520	170791
50 Repairs	305649	*305	*3076	7093	7261	5264	14644	13498	6689	12556	9744	11508	214011
51 Bad debts	219444	*1274	*3875	*2374	*5741	2915	19100	14315	12466	12786	15905	13392	115302
52 Rent paid on business property	667718	*1332	*39089	39422	29988	27121	94210	19106	25117	30610	24562	53780	283382
53 Taxes paid	1225689	*3561	38153	29840	47168	48448	159759	91027	91026	81328	80793	101420	453166
54 Interest paid	1345612	*5206	*9628	18016	19671	17314	69796	48270	56489	90137	65433	120465	825188
55 Contributions or gifts	43132	15	*54	*181	*226	*484	856	1041	1356	1584	1886	6465	28984
56 Amortization	170995	*503	*202	*306	*1449	*1490	10400	2733	9938	24466	14650	13718	91141
57 Depreciation	1441072	*3448	13334	15342	33324	35912	111282	64450	83054	113615	115361	112594	739357
58 Depletion	*10906	-	-	-	-	-	-	-	*756	-	409	16	9725
59 Advertising	1493327	*2323	*8799	*15588	22696	23864	57852	40586	62413	119459	83998	98515	957234
60 Pension, prof sh, stock, annuity	259458	*511	*341	-	*10941	*9978	44959	20544	20358	17258	34558	39158	60852
61 Employee benefit programs	959636	*1158	*6481	*8893	13279	13602	74537	55857	71076	63236	97187	103263	451069
62 Net loss, noncapital assets	23975	-	-	-	*81	-	*1220	*347	673	1472	6950	3489	9742
63 Other deductions	10376337	*46905	226082	217430	318948	204360	1019796	571483	593466	757894	754747	932887	4732340
64 Total receipts less total deducts	4224709	*29808	62356	104462	111951	98053	527364	223643	294879	301592	418354	292216	1760032
65 Const taxable inc frm rel frn corps	191200	-	-	-	-	-	-	-	*1321	1311	1009	2826	184732
66 Net income, total	4331585	*29808	62356	104462	111951	97492	526906	223094	294434	301438	412936	290182	1876527
67 Net income, Form 1120-A	*21250	-	*7311	-	*13940	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1035399	*16286	*41650	*69407	54260	*57447	322758	130301	136175	127081	80032	-	-
70 Statutory special deductions, total	569695	*7410	*10949	*9033	*12060	*3198	40968	9801	25447	58439	24898	59147	308346
71 Net operating loss deduction	301161	*7410	*10949	*9033	*11582	*3198	*40962	*6995	*25043	52891	16603	45029	71466
72 Dividends received deduction	268535	-	-	-	*478	-	*6	*2805	*403	*5548	8295	14119	236880
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2729434	*6111	*9756	*26022	45630	36847	163180	82992	132813	115958	308006	232769	1569349
75 Income tax before credits, total	937039	*2084	*1464	*3993	9568	7024	53168	28144	46144	41675	106288	81509	555978
76 Regular tax	907177	*2084	*1464	*3993	9568	7024	52732	27938	45080	39385	104855	79263	533793
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
79 Alternative minimum tax	26570	-	-	-	-	-	*434	*206	*1045	2054	1134	1912	19787
80 Environmental tax	3185	-	-	-	-	-	*2	-0	*20	130	300	334	2398
81 Foreign tax credit	171518	-	-	-	-	-	*76	-	*1022	*2095	2533	6508	159283
82 U.S. Possessions tax credit	27322	1456	-	-	-	-	1343	925	12399	-	11199	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	18382	-	-	-	*257	*147	*1317	*1183	*278	*1326	2172	1130	10570
86 Prior year minimum tax credit	4952	-	-	-	-	*164	-	*663	*240	*369	1185	772	1559
87 Income tax after credits, total	714864	*628	*1464	*3993	*9311	6713	50432	25373	32204	37885	89199	73098	384566

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 50
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	97677	6350	48196	14048	11049	7937	7336	1128	795	284	161	114	278
2 Total assets	1353203464	-	1615803	2174774	3961069	5650789	15520591	7780131	11951538	9914401	11729703	17814221	1265090445
3 Cash	20392891	-	357111	350226	718265	873404	1925962	782857	1082751	638573	649238	609453	12405050
4 Notes and accounts receivable	143085559	-	197015	277314	976717	1326314	3986440	1645829	2185091	1841025	1910459	2372849	126366507
5 Less: Allowance for bad debts	3953975	-	*3	*334	*7448	14346	52079	30500	52955	38726	45101	67361	3645122
6 Inventories	24352428	-	20265	*31033	107664	132315	417464	168451	212839	148093	284884	286571	22542850
7 Investments in govt. obligations, Total	3331873	-	*3155	*2147	*1031	*25848	*88407	*92939	191497	93530	99829	75593	2657897
8 Tax-exempt securities	1400252	-	*2	*5890	-	*20532	54739	*33516	*40533	*22283	46718	210818	965222
9 Other current assets	47975991	-	83052	78850	200045	349632	870362	471689	613502	441488	611145	1122677	43133549
10 Loans to stockholders	2553926	-	134626	168853	184957	205919	232389	57678	115737	36915	49632	97678	1269542
11 Mortgage and real estate loans	2482245	-	*2184	*13323	*9139	*35482	*48149	*22919	*56603	*16140	9802	18942	2249563
12 Other investments	208348437	-	*38397	82815	96315	187971	871976	659609	845044	1027830	815695	1697329	202025455
13 Depreciable assets	1206518491	-	2054926	2569521	5151293	5974357	15309378	7091208	11117225	8390641	10483830	15051333	1123324779
14 Less: Accumulated depreciation	450991587	-	1451210	1704023	3795637	4014725	9482532	3937056	5600639	3860297	4484416	6454441	406206612
15 Depletable assets	10341479	-	*36828	*2364	*8598	*6933	*817	*23239	*10203	*48285	12730	391331	9800151
16 Less: Accumulated depletion	4497105	-	*19358	*103	*508	*3455	-	*9936	*2650	*3829	5358	103386	4348522
17 Land	10776871	-	*13710	64263	133545	225787	423522	245125	252730	227653	389844	394307	8406385
18 Intangible assets (Amortizable)	52835881	-	38180	65339	114650	131145	402273	214364	697350	601407	694419	1660044	48216710
19 Less: Accumulated amortization	6801399	-	24929	28255	63971	58816	203398	52996	251743	185062	201090	423535	5307604
20 Other assets	85051206	-	131854	195551	126415	246489	626723	301195	438420	468453	407440	874021	81234644
21 Total liabilities	1353203464	-	1615803	2174774	3961069	5650789	15520591	7780131	11951538	9914401	11729703	17814221	1265090445
22 Accounts payable	80605679	-	206526	190441	556347	700688	2502672	909090	1200905	1074017	1156380	1354952	70753662
23 Mort, notes, and bonds under 1 yr	71048520	-	162004	268221	406471	2564610	1554707	736716	1238760	905277	800847	1418421	60992486
24 Other current liabilities	98607274	-	120199	146100	528948	454070	1298299	755520	1039868	721293	1073188	1422452	91047335
25 Loans from stockholders	4022634	-	130237	214364	397942	305270	761784	98800	89535	148375	130658	101168	1644501
26 Mort, notes, bonds, 1 yr or more	386665983	-	450824	508361	924511	1341620	3205367	1821468	3427470	2723531	3845044	5267035	363150752
27 Other liabilities	207933790	-	34105	*11062	42465	213889	497163	531805	759828	888778	1043279	2390533	201520884
28 Net worth	504319584	-	511908	836225	1104385	70642	5700598	2926732	4195171	3453131	3680308	5859659	475980824
29 Capital stock	141890399	-	311464	279902	206910	276549	647009	376782	479634	503892	576998	1227694	137003566
30 Paid-in or capital surplus	200952754	-	354015	217372	211615	304058	931105	270458	635169	1062637	1299136	1779687	193887503
31 Retained earnings, appropriated	3276954	-	-	*19485	-	*25842	*72407	*1360	221067	*56190	22592	3238	2854773
32 Retained earnings, unappropriate	170510079	-	-80099	462004	790197	-654902	2865895	1214194	1930019	1520934	1515365	3244037	157702436
33 Retained earnings ($ CORP)	5400794	-	-6755	466	-2396	407570	1426050	1187431	1184678	448261	470334	63237	221918
34 Less: Cost of treasury stock	17711396	-	66718	*143004	101941	288474	241867	123493	255395	138782	204116	458234	15689372
35 Total receipts	780935274	1566885	15286761	8817567	12295219	14699981	36172977	14542520	18141596	14089307	11485313	16423434	617413714
36 Business receipts	736223748	1253496	14989126	8724074	12029438	14200988	35187472	13976593	17558272	13175200	10811229	15490282	578827577
37 Interest	13180552	10799	6288	10189	23915	36007	83935	44878	65695	56170	155149	189610	12497918
38 Interest on govt. obligations, State and local	253255	15	-	*519	-	*1020	5968	4405	5437	3655	7397	13456	211383
39 Rents	8821876	*22771	*11343	*9103	21102	89037	52769	20485	108799	52276	85060	90251	8258879
40 Royalties	633872	-	-	-	*678	-	*1569	*326	*234	5471	1174	3230	621191
41 Net S-T cap gain less net LT loss	147554	*1839	-	*244	*51	*509	*1001	*146	*622	*14246	6680	5159	117058
42 Net L-T cap gain less net ST loss	1991379	*42923	*561	*4620	18211	29405	59428	79854	51171	24092	122967	202929	1355218
43 Net gain, noncapital assets	2864154	153249	56452	17802	79167	99985	270145	87714	58227	97436	82836	75946	1785196
44 Dividends, domestic corporations	1348492	-	-	*1129	*549	*4428	5730	3211	6265	11642	4384	39802	1271353
45 Dividends, foreign corporations	457057	-	-	-	-	-	-	-	*883	*346	111	9728	445990
46 Other receipts	15013335	81795	222990	49886	122110	238602	504961	324909	285991	648773	208326	303040	12021952
47 Total deductions	723342387	1296271	14633672	8382953	11745337	13949573	34334413	13581891	17197727	13242523	10639176	14886083	569452767
48 Cost of sales and operations	294295987	535784	6847384	2967314	4922185	5842797	16635988	6398962	8771294	6505706	4592936	6958613	223317024
49 Compensation of officers	6458165	37761	534713	551070	542622	704996	1210330	352266	265074	167478	144082	168168	1779605
50 Repairs	25359140	25017	239000	243220	270871	299737	575018	281396	260967	175617	208363	334744	22445190
51 Bad debts	6219076	17984	8041	8576	40431	30057	117646	42543	72908	30987	41393	78880	5729630
52 Rent paid on business property	16152216	36824	464342	326368	318411	423306	896523	310858	462450	561438	436468	414274	11500954
53 Taxes paid	36579579	58679	273543	296044	486918	498536	1221281	537736	567302	494012	458144	657735	31029648
54 Interest paid	42861798	25049	83038	72669	150298	182020	458677	212475	344037	310016	470894	653970	39898655
55 Contributions or gifts	587731	*1452	2784	3480	4338	5794	8874	5821	5802	5426	6842	9538	527580
56 Amortization	3974005	*1321	5247	10347	28065	8767	45544	35841	81002	56878	69186	175968	3455840
57 Depreciation	70842131	40144	257631	299824	459174	565217	1372395	627484	832073	684330	720335	956089	64027436
58 Depletion	719807	-	-	-	*203	*1442	*313	567	*3102	*2951	1721	12597	696910
59 Advertising	4573321	1682	45529	56747	70926	60983	130825	52892	74665	89065	80255	128937	3780816
60 Pension, prof sh, stock, annuity	5374349	*1079	*5526	*7669	23724	30923	151238	53755	66845	69187	44799	72002	4847601
61 Employee benefit programs	16915420	22166	54162	81090	182956	136971	448100	250838	302535	228168	187019	317607	14703809
62 Net loss, noncapital assets	1794866	*54	*258	*8619	*1493	4055	21093	3796	5671	3709	2861	11776	1731480
63 Other deductions	190634796	491276	5812476	3449914	4242723	5153973	11040569	4414660	5081999	3857554	3173878	3935186	139980588
64 Total receipts less total deducts	57592887	270614	653089	434614	549882	750408	1838563	960629	943869	846784	846137	1537351	47960948
65 Const taxable inc frm rel frn corps	856187	-	-	-	-	-	-	-	-	*895	1852	8802	844639
66 Net income, total	58195820	270599	653089	434095	549882	749388	1832596	956224	938432	844023	840592	1532698	48594203
67 Net income, Form 1120-A	43211	-	41192	*279	*1739	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*8585	*8585	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	3365635	139360	438006	212659	283430	378821	825577	386114	307488	169468	93279	58985	72447
70 Statutory special deductions, total	4736864	75021	95101	72903	76615	86175	240000	144793	106762	193131	224197	278364	3143802
71 Net operating loss deduction	3627004	75021	95101	72110	76231	82804	235460	142545	102267	184936	220168	250527	2089834
72 Dividends received deduction	1065345	-	-	*793	*384	*3371	4540	2248	4459	8195	3273	27833	1010249
73 Public utility div paid deduction	43402	-	-	-	-	-	-	-	*36	-	23	4	43339
74 Income subject to tax	50113035	61139	119981	148533	189837	289514	767018	425509	526582	482883	523276	1195365	45383397
75 Income tax before credits, total	17842719	17486	18468	25820	36967	69051	259718	149832	186650	178653	194718	423971	16281383
76 Regular tax	16876879	16758	18330	25678	36471	67683	237364	143754	178237	164077	178078	406551	15403896
77 Personal holding company tax	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
78 Recapture of investment credit	16272	-	-	-	-	-	-	5	-	-	-0	2	16265
79 Alternative minimum tax	872984	*717	*138	*142	*497	*1633	22276	5993	8215	14086	15674	15636	787978
80 Environmental tax	86966	*11	-	-	-	-	*78	80	198	493	805	1788	83513
81 Foreign tax credit	478522	-	-	-	-	-	*5555	-	*2	*801	4333	3227	464604
82 U.S. Possessions tax credit	58729	-	-	439	-	60	-	-	633	-	-	-	57597
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	58112	-	-	-	-	-	*-0	-	*1	-	552	-	57558
85 General business credit	348791	*12	*673	*1830	*1341	4712	5827	2970	2019	*1459	7406	10554	309986
86 Prior year minimum tax credit	366463	-	-	-	-	*738	8349	3430	3006	3827	4234	10040	332839
87 Income tax after credits, total	16532103	17474	17794	23550	35626	63541	239988	143433	180988	172565	178193	400150	15058799

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 30
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	79876	4513	41149	12205	9216	6030	5278	697	442	166	81	49	51
2 Total assets	150190230	-	1404382	1880245	3307782	4317358	10651568	4714584	6550608	5718957	5847958	8089500	97707289
3 Cash	7738721	-	324235	323006	583744	649700	1272565	483606	576836	364244	299161	227912	2633712
4 Notes and accounts receivable	21633624	-	158510	256016	852850	997275	2993698	1269268	1556500	1304964	1182914	1436495	9625134
5 Less: Allowance for bad debts	396812	-	*3	*334	*6801	11430	33602	17676	33775	25714	19234	32625	215618
6 Inventories	2315312	-	*17641	*25615	70465	82382	318378	125373	133692	90230	210325	139699	1101511
7 Investments in govt. obligations, Total	640876	-	*3155	*2147	*1031	*25848	*26896	*12651	*20808	*24225	42190	8146	473779
8 Tax-exempt securities	430606	-	*2	*5890	-	*20532	*12112	*728	*18424	*5452	*8714	88884	269867
9 Other current assets	5884415	-	73446	71216	174140	263553	596794	349808	453897	267826	298888	621501	2713345
10 Loans to stockholders	1008175	-	125572	139002	142948	185216	195265	31929	72995	17155	23611	54181	20302
11 Mortgage and real estate loans	571139	-	*2184	*10401	*9139	*34337	*38733	*22699	*54367	*613	3502	790	394373
12 Other investments	16239172	-	*19784	58801	76400	139611	469736	332856	407945	573709	385977	895331	12879021
13 Depreciable assets	150291973	-	1770051	2268698	4310509	4690884	11003983	4383723	6287861	5076435	5363362	7206409	97930058
14 Less: Accumulated depreciation	68769494	-	1251576	1522971	3162270	3145181	6986948	2603480	3489371	2472879	2398009	3197506	38539301
15 Depletable assets	418366	-	*36040	*515	*8598	*6933	*817	*22758	*10203	*21469	47	9	310977
16 Less: Accumulated depletion	169068	-	*19345	*103	*508	*3455	-	*9858	*2650	*1815	27	-	131307
17 Land	3399866	-	*12148	63125	101170	181929	302357	102881	203047	184705	244391	246867	1757248
18 Intangible assets (Amortizable)	3844729	-	37700	35880	75493	104166	127345	100385	125753	137242	89947	268172	2742644
19 Less: Accumulated amortization	699339	-	24614	22356	42979	43644	40759	19299	38383	37494	25631	69393	334785
20 Other assets	5807968	-	119452	165696	113853	138702	354196	126233	192458	188591	137831	194629	4076327
21 Total liabilities	150190230	-	1404382	1880245	3307782	4317358	10651568	4714584	6550608	5718957	5847958	8089500	97707289
22 Accounts payable	15249429	-	192888	154502	475351	577405	1977135	685067	828553	705293	754882	832426	8065928
23 Mort, notes, and bonds under 1 yr	10467823	-	149505	228387	357363	2482636	1205623	538046	823202	702379	510738	588981	2880962
24 Other current liabilities	14290230	-	105897	138333	449783	350909	913180	611364	769032	479854	648994	761097	9061787
25 Loans from stockholders	2051902	-	122156	214073	291846	200427	547695	21496	51780	*90650	107780	56932	347068
26 Mort, notes, bonds, 1 yr or more	36517655	-	388313	452239	797689	1085387	2130269	948892	1542705	1558396	1474270	2178512	23960983
27 Other liabilities	22032165	-	24599	*11062	9864	200629	189440	219449	300861	458466	459356	908745	19249694
28 Net worth	49581025	-	421022	681649	925886	-580036	3688227	1690270	2234476	1723919	1891937	2762807	34140868
29 Capital stock	5006107	-	249393	215636	174521	170198	435203	134994	230697	192334	254924	535468	2412741
30 Paid-in or capital surplus	15103766	-	98837	196774	133646	224385	504136	115065	256573	312463	370023	929749	11962115
31 Retained earnings, appropriated	272053	-	-	*19485	-	*7234	*2842	*612	*51233	*1560	4488	2209	182390
32 Retained earnings, unappropriate	29009480	-	155566	428147	643553	-981776	1797210	697853	869644	940942	1033072	1512568	21912701
33 Retained earnings (S CORP)	4071382	-	-16056	-35403	71276	255570	1133811	802445	910538	381504	303405	199750	64542
34 Less: Cost of treasury stock	3881761	-	66718	*142990	97110	255645	184975	60699	84208	104884	73975	416936	2393621
35 Total receipts	216432698	1222568	12786709	7934927	10783484	11867435	28830593	11920511	14327970	10344596	7161983	10057665	89194257
36 Business receipts	207811719	1070532	12532179	7853901	10535389	11452884	28140183	11638079	13934522	9811537	6915862	9637240	84289411
37 Interest	1866600	1316	5940	8252	21368	28920	43667	20555	32846	27512	36990	108958	1530277
38 Interest on govt. obligations, State and local	30308	15	-	*378	-	*1020	2586	*1854	3227	1423	2827	5204	11774
39 Rents	1782714	*22771	*11343	*9103	*20604	81697	40914	14070	98520	42114	57903	52142	1331533
40 Royalties	91930	-	-	-	*678	-	*338	*5	-	*2807	59	232	87812
41 Net S-T cap gain less net LT loss	21125	*1839	-	*244	*51	*509	*1001	*142	*13	*13918	587	1186	1635
42 Net L-T cap gain less net ST loss	398832	*11728	*561	*272	*16627	15612	18159	7354	36507	9835	38216	48694	195267
43 Net gain, noncapital assets	1000582	78434	48017	17802	74983	71319	163162	41905	50155	72746	47128	43262	291667
44 Dividends, domestic corporations	112092	-	-	*1129	*10	*4428	2061	*978	2491	7873	2068	4875	86179
45 Dividends, foreign corporations	93634	-	-	-	-	-	-	-	*883	*346	111	8800	83495
46 Other receipts	3223163	35934	188669	43846	113773	211046	418523	195569	168806	354486	60232	147072	1285209
47 Total deductions	206245800	1079620	12284196	7602191	10360569	11327720	27603930	11433635	13745098	9916773	6802787	9243354	84845927
48 Cost of sales and operations	83926461	444320	6624867	2623454	4407757	4480127	13576081	5597979	7417005	4899258	3011239	4246017	26598358
49 Compensation of officers	3839076	27827	447792	458474	445035	565451	845863	248479	175273	99502	87306	99878	338197
50 Repairs	5178127	21593	228263	237316	237836	255722	446567	225655	164244	117932	152886	236479	2853635
51 Bad debts	672996	*14140	7959	*7124	34462	17255	77103	26227	45230	18231	13851	24026	387386
52 Rent paid on business property	7892011	35232	415324	308669	289979	377687	785983	284344	410682	524952	379067	332719	3747372
53 Taxes paid	8483237	45861	252625	272200	429121	413987	990724	401955	444307	397271	304947	430115	4100125
54 Interest paid	4831066	20745	77219	62514	126377	148134	327716	135559	192060	185645	159360	279715	3116023
55 Contributions or gifts	94045	*43	2451	3452	4064	5294	6712	2958	2137	2188	3076	4482	57188
56 Amortization	219355	*855	5199	*6481	22447	7380	9044	8403	25889	16323	6295	21479	89559
57 Depreciation	10406587	33772	227784	273985	396182	450874	1040527	412260	497042	436359	410535	520430	5706836
58 Depletion	84387	-	-	-	*203	*1442	*313	-	*3067	*1294	416	57	77595
59 Advertising	824720	*1637	42678	52920	48241	33316	93730	35503	37321	29249	19311	74163	356650
60 Pension, prof sh, stock, annuity	1707933	*1079	*5526	*1718	21930	22542	107809	41408	51361	46042	25156	45322	1338040
61 Employee benefit programs	5657639	21850	47467	67881	178913	113904	358183	223613	263330	199098	135346	249601	3798454
62 Net loss, noncapital assets	193590	-	*258	*8619	*1493	4049	9740	*1176	2023	2406	524	4365	158937
63 Other deductions	72234570	410666	3898783	3217383	3716528	4430558	8927835	3788116	4014127	2941023	2093474	2674505	32121571
64 Total receipts less total deducts	10186898	142948	502513	332736	422914	539715	1226663	486876	582872	427823	359196	814311	4348331
65 Const taxable inc frm rel frn corps	73671	-	-	-	-	-	-	-	-	*895	1852	8097	62827
66 Net income, total	10230261	142933	502513	332358	422914	538695	1224077	485022	579644	427294	358221	817204	4399384
67 Net income, Form 1120-A	30811	-	30811	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*5832	*5832	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2116507	79258	324530	134422	192590	219262	531638	208462	209985	71845	52312	53832	38371
70 Statutory special deductions, total	1174641	40971	78497	56073	73475	83857	155747	51549	75868	78995	60188	49445	369979
71 Net operating loss deduction	1064266	40971	78497	55280	73467	80486	154375	50864	73989	73445	57902	46062	278929
72 Dividends received deduction	109642	-	-	*793	*7	*3371	1372	*685	1879	5550	1553	3383	91050
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	6947660	22705	99487	141863	156849	237208	536692	225070	296192	277913	245721	713944	3994016
75 Income tax before credits, total	2443395	8297	15394	24567	30954	57319	175220	80015	105342	102123	92137	246496	1505533
76 Regular tax	2254927	7570	15256	24425	30457	55957	165614	75884	100211	94432	83512	242856	1358754
77 Personal holding company tax	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
79 Alternative minimum tax	179437	*717	*138	*142	*497	*1626	9603	4099	4990	7421	8168	2755	139282
80 Environmental tax	8991	*11	-	-	-	-	*2	*31	141	270	331	886	7318
81 Foreign tax credit	41534	-	-	-	-	-	*5555	-	-	*792	2686	2695	29807
82 U.S. Possessions tax credit	60	-	-	-	-	60	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*655	-	-	-	-	-	*-0	-	-	-	-	-	655
85 General business credit	57166	*12	*631	*1830	*864	3132	4301	*2159	1671	*1045	6717	4383	30422
86 Prior year minimum tax credit	78526	-	-	-	-	*738	7082	2665	2188	*3205	3251	7758	51641
87 Income tax after credits, total	2265454	8285	14763	22736	30090	53389	158282	75191	101484	97082	79483	231661	1393008

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Railroad transportation

MINOR INDUSTRY 4000
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	450	-	-	*202	*102	-	*93	*18	*6	*7	10	**	12
2	Total assets	49101943	-	-	*43801	*33602	-	*224639	*122462	*112496	*220675	802158	**	47542111
3	Cash	1082449	-	-	*21616	*2189	-	*59560	*38887	*4043	*6562	49640	**	899951
4	Notes and accounts receivable	3474870	-	-	*1851	*21	-	*22920	*18250	*12014	*25597	102155	**	3292061
5	Less: Allowance for bad debts	48004	-	-	-	-	-	*53	-	-	*33	2491	**	45427
6	Inventories	601474	-	-	-	-	-	*720	*920	-	*4970	10200	**	584664
7	Investments in govt. obligations, Total	*96192	-	-	-	-	-	-	-	-	*666	11414	-	84112
8	Tax-exempt securities	101754	-	-	-	-	-	-	-	-	-	-	-	101754
9	Other current assets	844308	-	-	-	-	-	*3743	*899	*11157	*2883	18681	**	806945
10	Loans to stockholders	*21356	-	-	-	*3518	-	*573	-	-	-	-	-	17265
11	Mortgage and real estate loans	391	-	-	-	-	-	-	-	-	-	391	-	-
12	Other investments	4602621	-	-	-	*2793	-	-	*25567	*3302	*284	7063	**	4563612
13	Depreciable assets	53332720	-	-	*39469	*69263	-	*255662	*93211	*116276	*281127	702445	**	51775267
14	Less: Accumulated depreciation	17628174	-	-	*39469	*46591	-	*135398	*55378	*38087	*135728	187132	**	16990391
15	Depletable assets	*108121	-	-	-	-	-	*817	-	-	-	12	-	107292
16	Less: Accumulated depletion	66678	-	-	-	-	-	-	-	-	-	12	-	66666
17	Land	539859	-	-	*20334	*2110	-	*9270	*4	*275	-	50393	**	457473
18	Intangible assets (Amortizable)	1388041	-	-	-	-	-	*262	-	-	*1464	1812	**	1384503
19	Less: Accumulated amortization	80840	-	-	-	-	-	*23	-	-	*435	141	**	80240
20	Other assets	731484	-	-	-	*298	-	*6585	*101	*3517	*33318	37727	**	649936
21	Total liabilities	49101943	-	-	*43801	*33602	-	*224639	*122462	*112496	*220675	802158	**	47542111
22	Accounts payable	2323706	-	-	*403	-	-	*111965	*10901	*7716	*10576	118362	**	2063783
23	Mort, notes, and bonds under 1 yr	780191	-	-	-	*6780	-	*2062	*281	*3165	*16465	50553	**	700885
24	Other current liabilities	4901218	-	-	*13	*369	-	*30028	*204	*5732	*28433	71541	**	4764897
25	Loans from stockholders	*202607	-	-	-	-	-	-	-	-	*24727	81565	**	96316
26	Mort, notes, bonds, 1 yr or more	12315521	-	-	-	*18335	-	*48425	*41307	*38735	*18945	132112	**	12017663
27	Other liabilities	12369011	-	-	-	-	-	*470	*1750	*19664	*35228	119032	**	12192867
28	Net worth	16209689	-	-	*43385	*8117	-	*31688	*68020	*37485	*86301	228992	**	15705701
29	Capital stock	1533390	-	-	*30	*51	-	*54190	*2022	*2032	*3789	65051	**	1406224
30	Paid-in or capital surplus	5895360	-	-	*30230	-	-	*5472	*3222	*13424	*-5	52718	**	5790298
31	Retained earnings, appropriated	22506	-	-	-	-	-	-	-	-	-	4377	**	18128
32	Retained earnings, unappropriate	10495439	-	-	*13124	*8067	-	*-39024	*52639	*-1402	*97930	107033	**	10257072
33	Retained earnings (S CORP)	*110504	-	-	-	-	-	*11049	*11482	*23431	-	-	-	64542
34	Less: Cost of treasury stock	1847509	-	-	-	-	-	-	*1345	-	*15413	188	**	1830563
35	Total receipts	27553157	-	-	*4424	*85667	-	*108557	*118904	*62129	*182332	432413	**	26558731
36	Business receipts	25246837	-	-	*4424	*84026	-	*72422	*116129	*61390	*176562	386816	**	24345069
37	Interest	947123	-	-	-	*33	-	*1346	*1466	*194	*301	3053	**	940730
38	Interest on govt. obligations, State and local	4671	-	-	-	-	-	-	-	-	-	71	-	4600
39	Rents	490242	-	-	-	*1608	-	*675	*172	*477	*3193	11830	**	472287
40	Royalties	*44792	-	-	-	-	-	*19	-	-	-	58	-	44716
41	Net S-T cap gain less net LT loss	336	-	-	-	-	-	-	-	-	-	-	-	336
42	Net L-T cap gain less net ST loss	106261	-	-	-	-	-	-	*1	*57	*285	11160	**	94758
43	Net gain, noncapital assets	80846	-	-	-	-	-	*2875	-	*3	*293	6204	**	71472
44	Dividends, domestic corporations	78186	-	-	-	-	-	-	*644	-	-	-	-	77542
45	Dividends, foreign corporations	10157	-	-	-	-	-	-	-	-	-	-	-	10157
46	Other receipts	543705	-	-	-	-	-	*31221	*493	*8	*1699	13222	**	497063
47	Total deductions	25718611	-	-	*1945	*83351	-	*96675	*84022	*49855	*170645	388386	**	24843733
48	Cost of sales and operations	9005073	-	-	*1728	-	-	*996	*6110	*28750	*60062	91375	**	8816052
49	Compensation of officers	145305	-	-	-	*4124	-	*380	-	*1122	*2288	5569	**	131822
50	Repairs	1053970	-	-	-	*3913	-	*10783	-	-	*4279	9286	**	1025708
51	Bad debts	148399	-	-	-	-	-	*115	-	*26	*117	85	**	148056
52	Rent paid on business property	1250459	-	-	-	-	-	*3508	*11	*258	*8049	22690	**	1215942
53	Taxes paid	1688892	-	-	*217	*4424	-	*6563	*3890	*4779	*9440	39597	**	1619983
54	Interest paid	1694669	-	-	-	*2285	-	*3625	*4223	*3067	*3774	22859	**	1654835
55	Contributions or gifts	18244	-	-	-	*14	-	*2	-	*1	-	511	-	17717
56	Amortization	42764	-	-	-	*36	-	*84	-	*69	*205	532	**	41839
57	Depreciation	2101844	-	-	-	*9422	-	*10556	*7247	*6766	*14467	38374	**	2015013
58	Depletion	53050	-	-	-	-	-	-	-	-	-	1	-	53049
59	Advertising	21191	-	-	-	*96	-	*3622	*25	*132	*781	65	**	16470
60	Pension, prof sh, stock, annuity	132338	-	-	-	-	-	*34	-	*148	*1149	2105	**	128901
61	Employee benefit programs	817548	-	-	-	-	-	*504	*936	*656	*13662	12853	**	788936
62	Net loss, noncapital assets	*6790	-	-	-	-	-	-	-	-	*607	83	-	6100
63	Other deductions	7538074	-	-	-	*59037	-	*55903	*61582	*4081	*51763	142400	**	7163309
64	Total receipts less total deducts	1834545	-	-	*2479	*2316	-	*11882	*34882	*12274	*11687	44027	**	1714998
65	Const taxable inc frm rel frn corps	3547	-	-	-	-	-	-	-	-	-	-	-	3547
66	Net income, total	1833422	-	-	*2479	*2316	-	*11882	*34882	*12274	*11687	43956	**	1713945
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	*77887	-	-	-	-	-	*7940	*20300	*11276	-	-	-	38371
70	Statutory special deductions, total	131882	-	-	-	-	-	*539	*451	-	*208	20905	**	109779
71	Net operating loss deduction	69703	-	-	-	-	-	*539	-	-	*208	20905	**	48051
72	Dividends received deduction	62178	-	-	-	-	-	-	*451	-	-	-	-	61728
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	1623653	-	-	*2479	*2316	-	*3403	*14131	*998	*11479	23051	-	1565795
75	Income tax before credits, total	586438	-	-	*372	*347	-	*779	*4805	*339	*4168	11066	**	564562
76	Regular tax	550933	-	-	*372	*347	-	*779	*4805	*339	*3900	7837	-	532554
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
79	Alternative minimum tax	32459	-	-	-	-	-	-	-	-	*259	3183	**	29017
80	Environmental tax	3046	-	-	-	-	-	-	-	-	*10	46	**	2990
81	Foreign tax credit	39	-	-	-	-	-	-	-	-	-	-	-	39
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	655	-	-	-	-	-	-	-	-	-	-	-	655
85	General business credit	14395	-	-	*372	-	-	*39	-	*46	*125	200	-	13612
86	Prior year minimum tax credit	24024	-	-	-	-	-	-	-	-	-	-	-	24024
87	Income tax after credits, total	547325	-	-	-	*347	-	*740	*4805	*293	*4043	10866	**	526231

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4100
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7655	-	4606	*1593	*542	*425	399	*57	*28	*7	-	-	-
2 Total assets	2799846	-	167749	*251778	*198515	*312505	917999	*373454	*366807	*211039	-	-	-
3 Cash	274657	-	9543	*21321	*34427	*27809	94961	*37980	*28271	*20344	-	-	-
4 Notes and accounts receivable	396801	-	*24075	*10875	*30667	*28218	133522	*40748	*83575	*45121	-	-	-
5 Less: Allowance for bad debts	16810	-	-	-	-	*1141	*7710	*1323	*6546	*91	-	-	-
6 Inventories	44491	-	*3724	-	*1219	*1991	22269	*4020	*6355	*4913	-	-	-
7 Investments in govt. obligations, Total	*9124	-	-	-	-	-	-	-	*31	*9094	-	-	-
8 Tax-exempt securities	*1958	-	-	-	-	-	*1637	-	-	*322	-	-	-
9 Other current assets	287251	-	*24082	*33333	*13778	*38108	90189	*40086	*42191	*5484	-	-	-
10 Loans to stockholders	21847	-	*1570	*2043	*223	*2965	*13227	*433	*1385	-	-	-	-
11 Mortgage and real estate loans	*54	-	-	-	-	-	-	-	-	*54	-	-	-
12 Other investments	160263	-	*4337	-	-	*1263	25652	*52607	*40030	*36374	-	-	-
13 Depreciable assets	3319966	-	*109981	*223613	*172807	*494528	1343195	*501448	*323554	*150841	-	-	-
14 Less: Accumulated depreciation	2063252	-	*62520	*153740	*102420	*301436	843833	*325819	*188065	*85419	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	56042	-	-	-	-	*5845	*25213	*9585	*14172	*1227	-	-	-
18 Intangible assets (Amortizable)	81199	-	*174	*2147	*28476	*2838	*18735	*16955	*8111	*3763	-	-	-
19 Less: Accumulated amortization	20602	-	*171	-	*7536	-	*5678	*3569	*2926	*723	-	-	-
20 Other assets	246857	-	*52954	*112185	*26874	*11517	6620	*303	*16668	*19735	-	-	-
21 Total liabilities	2799846	-	167749	*251778	*198515	*312505	917999	*373454	*366807	*211039	-	-	-
22 Accounts payable	167824	-	*2666	*1516	*2361	*24992	60522	*29831	*33020	*12915	-	-	-
23 Mort, notes, and bonds under 1 yr	273668	-	-	*18161	*27759	*42473	84050	*54847	*35530	*10848	-	-	-
24 Other current liabilities	299916	-	*12900	*9595	*987	*14077	109465	*62092	*61361	*29438	-	-	-
25 Loans from stockholders	86685	-	*13647	*48197	*7427	-	*17331	-	*83	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	721856	-	*33027	*81290	*96582	*155578	184449	*90164	*37363	*43403	-	-	-
27 Other liabilities	171797	-	*12079	-	*75	*36032	31920	*31536	*38507	*21648	-	-	-
28 Net worth	1078100	-	93429	*93020	*63324	*39353	430261	*104984	*160942	*92786	-	-	-
29 Capital stock	174553	-	39119	*46515	*9508	*9535	36906	*22203	*9781	*985	-	-	-
30 Paid-in or capital surplus	127502	-	-	*4320	-	*2092	*80866	*38659	*933	*633	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	618469	-	*19224	*48984	*53816	*80272	288300	*-30041	*109132	*48782	-	-	-
33 Retained earnings (S CORP)	301458	-	*35086	*7323	-	*4450	*94463	*76581	*41148	*42407	-	-	-
34 Less: Cost of treasury stock	143883	-	-	*14122	-	*56997	*70274	*2418	*52	*21	-	-	-
35 Total receipts	6602756	-	900232	*289677	*280084	*824647	2238488	*886106	*776934	*406589	-	-	-
36 Business receipts	6483360	-	887075	*276170	*277728	*816347	2183063	*867910	*770310	*404758	-	-	-
37 Interest	10954	-	*8	*619	*1118	*1620	3402	*2601	*1030	*557	-	-	-
38 Interest on govt. obligations, State and local	*1749	-	-	-	-	-	*128	*6	*1294	*321	-	-	-
39 Rents	11713	-	-	*5632	-	-	*5351	-	*684	*46	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*378	-	-	-	-	-	*378	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*854	-	-	-	-	*733	*108	-	*13	-	-	-	-
43 Net gain, noncapital assets	18038	-	-	*4420	-	*5453	*4075	*2972	*1042	*76	-	-	-
44 Dividends, domestic corporations	*66	-	-	-	-	-	*4	-	42	*20	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	75645	-	*13149	*2835	*1238	*496	41980	*12616	*2519	*812	-	-	-
47 Total deductions	6287773	-	871487	*258280	*274828	*791651	2111748	*836743	*751009	*392028	-	-	-
48 Cost of sales and operations	2269913	-	*583791	*3622	*156090	*75823	553756	*482950	*205423	*208458	-	-	-
49 Compensation of officers	248199	-	*9298	*37433	*21196	*40621	101655	*16101	*13879	*8016	-	-	-
50 Repairs	175189	-	*24151	*10135	*2312	*34837	60723	*8623	*24945	*9461	-	-	-
51 Bad debts	32887	-	-	-	-	*1600	13216	*1298	*16740	*33	-	-	-
52 Rent paid on business property	146444	-	*16358	*9027	*2973	*17831	66947	*11654	*19884	*1771	-	-	-
53 Taxes paid	299208	-	11955	*16063	*11981	*37642	119785	*46784	*37578	*17420	-	-	-
54 Interest paid	102902	-	*5786	*12106	*12162	*20681	26452	*16401	*5183	*4130	-	-	-
55 Contributions or gifts	2596	-	*15	*202	*32	*668	*1145	-	*398	*135	-	-	-
56 Amortization	5936	-	*1601	-	*2284	-	*1000	*832	*124	*94	-	-	-
57 Depreciation	377491	-	*20889	*31247	*19974	*67296	141633	*51642	*26832	*17978	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	30476	-	*1835	*1759	*786	*2054	12016	*4707	*7223	*95	-	-	-
60 Pension, prof sh, stock, annuity	45862	-	-	-	-	*2003	*18524	*4657	*13427	*7252	-	-	-
61 Employee benefit programs	190019	-	*816	*3070	*8468	*10996	75721	*27563	*49969	*13415	-	-	-
62 Net loss, noncapital assets	2214	-	-	*1002	-	*23	*776	-	*195	*218	-	-	-
63 Other deductions	2358436	-	194991	*132613	*36568	*479574	918398	*163530	*329209	*103552	-	-	-
64 Total receipts less total deducts	314983	-	28745	*31397	*5256	*32997	126740	*49363	*25924	*14561	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	313235	-	28745	*31397	*5256	*32997	126612	*49357	*24630	*14240	-	-	-
67 Net income, Form 1120-A	*3517	-	*3517	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	87577	-	*16050	*5733	-	*1294	*34142	*23540	*4663	*2155	-	-	-
70 Statutory special deductions, total	56728	-	*3575	*9006	*1216	*11130	*14367	*15940	*1479	*16	-	-	-
71 Net operating loss deduction	56680	-	*3575	*9006	*1216	*11130	*14364	*15940	*1450	-	-	-	-
72 Dividends received deduction	*48	-	-	-	-	-	*3	-	30	*16	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	168958	-	*9120	*16658	*4041	*20573	78104	*9877	*18488	*12097	-	-	-
75 Income tax before credits, total	53007	-	*1368	*2639	*606	*6534	27750	*3587	*6403	*4119	-	-	-
76 Regular tax	48576	-	*1368	*2499	*606	*5326	25082	*3358	*6223	*4113	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	4687	-	-	*141	-	*1473	*2668	*229	*177	-	-	-	-
80 Environmental tax	*9	-	-	-	-	-	-	-	*3	*6	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*438	-	-	-	-	*137	*58	*243	-	-	-	-	-
86 Prior year minimum tax credit	*1211	-	-	-	-	*46	*411	-	*754	-	-	-	-
87 Income tax after credits, total	51358	-	*1368	*2639	*606	*6351	27282	*3344	*5649	*4119	-	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4200 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	43867	3069	21112	7095	5256	3692	2885	400	204	86	26	27	15
2 Total assets	47800088	-	638393	1138082	1926962	2645663	5693699	2715951	3055579	2854622	1805862	4121293	21203983
3 Cash	2731318	-	128926	180870	275902	400095	610463	225866	211219	125574	54516	109292	408595
4 Notes and accounts receivable	9546742	-	*23095	159760	511230	617248	1520853	712651	742713	610392	379854	759039	3509909
5 Less: Allowance for bad debts	158309	-	-	-	*5999	*6812	14303	11116	12604	12137	9516	20453	65369
6 Inventories	586088	-	*298	*23350	*11696	44514	94449	79046	46441	51783	62689	72859	98963
7 Investments in govt. obligations, Total	467694	-	-	-	*929	*25848	*26300	*12651	*6724	*12213	2855	2529	377645
8 Tax-exempt securities	237940	-	-	-	-	*15505	*3628	*728	*4425	*4144	*1817	39612	168081
9 Other current assets	2671793	-	29662	26718	117471	143434	309749	203905	189560	136791	92007	264110	1158386
10 Loans to stockholders	631353	-	79300	83933	123860	125728	102104	23550	42136	*3293	1921	43211	2318
11 Mortgage and real estate loans	159463	-	-	*10401	*9139	*26272	*37584	*20463	*53927	-	108	790	777
12 Other investments	5335812	-	*648	*49657	*40455	57384	316705	143516	220293	181597	79821	495657	3750079
13 Depreciable assets	47672304	-	1237749	1626805	3195370	3311909	6604962	2917071	3020089	2637112	1809823	3569756	17741659
14 Less: Accumulated depreciation	26574018	-	889290	1091565	2461887	2312668	4292933	1822895	1642245	1195466	843739	1652408	8368922
15 Depletable assets	*78451	-	*20880	*515	*7359	*6933	-	*22758	-	*20007	-	-	-
16 Less: Accumulated depletion	*34402	-	*19345	*103	*453	*3455	-	*9858	-	*1189	-	-	-
17 Land	2086667	-	*5312	*28794	60248	111876	208304	70611	114184	127314	101657	197898	1060468
18 Intangible assets (Amortizable)	1680309	-	*28633	*25899	44222	50170	57387	71270	26405	102758	52251	182580	1038734
19 Less: Accumulated amortization	346727	-	*18530	*18944	33202	16250	14689	12065	12801	21878	14804	30138	153426
20 Other assets	1027608	-	11054	31990	30623	47932	123135	67800	45113	72314	34603	86959	476085
21 Total liabilities	47800088	-	638393	1138082	1926962	2645663	5693699	2715951	3055579	2854622	1805862	4121293	21203983
22 Accounts payable	7100519	-	104632	81070	248916	274444	714323	319507	295865	271244	157704	284856	4347959
23 Mort, notes, and bonds under 1 yr	3502129	-	110461	160129	227706	270908	742006	389428	479186	403369	189077	270086	259774
24 Other current liabilities	4061596	-	33865	91012	318622	139893	386306	271072	288945	220446	178187	425934	1707316
25 Loans from stockholders	1012164	-	39412	111254	191693	154650	156974	*13065	20620	*33822	*6535	36524	247616
26 Mort, notes, bonds, 1 yr or more	10093642	-	289423	299228	455590	618441	1444882	582652	627994	837000	539313	970331	3428788
27 Other liabilities	3964402	-	*754	*11062	*6193	103913	113718	97635	70565	139230	117448	312912	2990971
28 Net worth	18065636	-	59847	384327	478243	1083413	2135491	1042592	1272404	949512	617597	1820650	8221559
29 Capital stock	1314383	-	87916	110052	103764	117276	174858	78648	89216	50803	67279	98593	335978
30 Paid-in or capital surplus	3845121	-	29958	45178	84487	162994	131733	26754	74373	157572	172546	544257	2415269
31 Retained earnings, appropriated	*219233	-	-	-	-	*7234	*2547	*612	*43043	*1553	-	2209	162036
32 Retained earnings, unappropriate	10932603	-	50714	219808	345882	726273	1147955	464845	468791	472334	241161	1064034	5730806
33 Retained earnings (S CORP)	2760285	-	-85879	76502	28208	209103	723093	522798	642695	301005	143772	198988	-
34 Less: Cost of treasury stock	1005989	-	*22862	*67214	*84098	139466	44694	51065	45713	33756	7160	87431	422529
35 Total receipts	104997099	831675	4883705	5395884	6489255	6855440	15642006	6997079	6167576	5002485	3372768	6396218	36963008
36 Business receipts	102164110	738986	4852947	5349727	6313862	6696146	15372440	6794434	6014704	4695084	3318918	6209022	35807840
37 Interest	407896	*1205	*1920	5994	11324	16589	23938	7643	12353	12345	7099	48937	258548
38 Interest on govt. obligations, State and local	16100	3	-	*378	-	*1020	1725	*1848	*1363	*367	*420	2385	6591
39 Rents	748376	*22542	*3830	*3329	*16065	44030	29648	11116	39577	15852	*18674	29404	514308
40 Royalties	28608	-	-	-	-	-	-	-	-	*2682	-	222	25704
41 Net S-T cap gain less net LT loss	5623	*1839	-	*244	*51	*295	*623	*4	-	*1324	9	1009	225
42 Net L-T cap gain less net ST loss	138371	241	-	*272	*9758	*13331	16924	*7245	22690	6201	436	16784	44489
43 Net gain, noncapital assets	476609	*59684	*16795	*9228	67307	30418	92123	37470	20039	52942	18163	19989	52451
44 Dividends, domestic corporations	11323	-	-	*703	*10	*2712	1388	*17	*466	*1889	-	1023	3114
45 Dividends, foreign corporations	31603	-	-	-	-	-	-	-	-	-	-	5668	25935
46 Other receipts	968480	*7174	8212	26008	70879	50898	103196	137302	56385	213798	9049	61775	223803
47 Total deductions	100274858	758466	4617041	5186836	6198396	6536995	15002620	6738133	5948434	4830756	3250688	6066969	35139523
48 Cost of sales and operations	31438824	*314993	1340683	1540853	2041250	2330867	6290309	2968478	2476473	1535995	1214897	2647017	6737009
49 Compensation of officers	2066500	*24059	188666	287128	270805	322594	509928	127796	94728	53239	25016	63681	98860
50 Repairs	2124449	*12400	190922	191141	201262	171027	247319	157869	69757	57054	67109	69650	688940
51 Bad debts	248302	*2228	*4591	*6085	28200	10522	40884	17930	13836	8725	7994	16439	90868
52 Rent paid on business property	3871306	*16253	299254	143044	193797	272254	557642	196356	238024	416265	249166	268863	1020389
53 Taxes paid	4717233	32541	158020	209932	326343	275513	645089	263721	283648	272231	165795	312400	1771999
54 Interest paid	1472534	17051	54648	41307	75643	93066	213315	90851	90175	97199	56128	126779	516373
55 Contributions or gifts	30887	*10	*263	660	1805	1914	2995	1498	663	397	930	1991	17759
56 Amortization	81783	*457	*2915	*4438	*7429	2701	4638	6912	4226	11478	3260	9189	24139
57 Depreciation	4490534	29127	155161	189810	295608	297610	654709	279060	289141	273898	194525	379587	1452297
58 Depletion	4005	-	-	-	*203	*1442	-	-	*1284	*356	415	57	248
59 Advertising	287001	*1177	4082	13290	16401	14421	45336	11868	9308	9741	4735	11323	145318
60 Pension, prof sh, stock, annuity	1042482	*1076	*145	*500	*16443	14427	56564	19323	22857	28968	8635	32912	840632
61 Employee benefit programs	3383974	*15542	18984	45182	141113	83505	199866	168155	158506	129958	77499	181050	2164613
62 Net loss, noncapital assets	167427	-	*258	*5262	*846	*2819	4509	*14	538	*349	*118	399	152316
63 Other deductions	44847618	291553	2198448	2508204	2581248	2642311	5529515	2428303	2195270	1934905	1174465	1945633	19417762
64 Total receipts less total deducts	4722241	73208	266663	209048	290859	318445	639386	258946	219143	171729	122080	329249	1823485
65 Const taxable inc frm rel frn corps	28033	-	-	-	-	-	-	-	-	-	85	53	27895
66 Net income, total	4734174	73206	266663	208669	290859	317425	637661	257098	217780	171362	121745	326917	1844789
67 Net income, Form 1120-A	17499	-	17499	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*694	*694	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1217368	*37912	194703	80337	132212	119124	294322	112610	104758	61655	33433	46302	-
70 Statutory special deductions, total	488076	*32073	14887	38672	65067	41554	81370	*20684	17864	39009	10767	22769	103359
71 Net operating loss deduction	480018	*32073	14887	38180	65060	39384	80481	*20672	*17627	37687	10767	22054	101146
72 Dividends received deduction	8058	-	-	*492	*7	*2170	889	*12	*237	*1322	-	716	2213
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3029621	*3221	57073	89660	93580	156861	261969	123863	95595	70962	77545	257862	1741430
75 Income tax before credits, total	984503	*1366	8560	14176	20672	36494	82900	43526	33136	29774	27046	88783	598071
76 Regular tax	963818	*1016	8560	14175	20294	36341	78926	41876	32375	24101	26365	87670	592120
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	17679	*351	-	1	*378	*154	3972	*1621	*736	5616	*599	774	3479
80 Environmental tax	3003	-0	-	-	-	-	*2	*29	*25	57	82	340	2468
81 Foreign tax credit	21938	-	-	-	-	-	*4	-	-	*2	124	530	21278
82 U.S. Possessions tax credit	60	-	-	-	-	60	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
85 General business credit	26343	*12	*590	*1310	*736	2839	1951	*1912	*664	*706	1668	2585	11373
86 Prior year minimum tax credit	20632	-	-	-	-	*439	5221	*2614	*1409	*1313	2029	4946	2661
87 Income tax after credits, total	915530	*1354	7970	12866	19936	33157	75725	39000	31062	27753	23225	80723	562759

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4400
RETURNS WITH NET INCOME

		Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	3085	*40	*1617	-	*478	451	359	*37	48	18	***	7	***
2	Total assets	14691042	-	*55856	-	*164323	350970	785196	*256763	713635	683090	***	918830	***
3	Cash	727514	-	*12362	-	*29480	47925	127548	*2298	59696	48017	***	42930	***
4	Notes and accounts receivable	1843538	-	*6091	-	*27820	*36250	141477	*45404	86313	172787	***	117737	***
5	Less: Allowance for bad debts	47254	-	*3	-	-	*197	*497	-	*810	*8352	***	3292	***
6	Inventories	290190	-	*9215	-	*16281	*35341	*43277	*5198	*8252	*3047	***	47605	***
7	Investments in govt. obligations, Total	*38433	-	-	-	-	-	-	-	-	*228	***	1151	***
8	Tax-exempt securities	*7986	-	*2	-	-	*100	-	-	-	987	***	-	***
9	Other current assets	714871	-	*5002	-	*2668	*44180	61156	*59761	40700	*12351	***	15749	***
10	Loans to stockholders	67662	-	*3	-	*641	*12350	*7154	*1081	*26359	*11068	***	-	***
11	Mortgage and real estate loans	*10446	-	*2	-	-	*103	*1149	*2134	*440	-	***	-	***
12	Other investments	3178119	-	*13914	-	*2129	*16712	*71627	*1	*27264	*37303	***	136381	***
13	Depreciable assets	12819040	-	*21274	-	*259721	*326171	567713	*194369	982086	784136	***	771590	***
14	Less: Accumulated depreciation	6383131	-	*18901	-	*185923	*223706	298658	*67073	602404	402866	***	267313	***
15	Depletable assets	95554	-	-	-	-	-	-	-	-	-	***	-	***
16	Less: Accumulated depletion	23555	-	-	-	-	-	-	-	-	-	***	-	***
17	Land	284757	-	*6836	-	-	*45907	*31689	*7184	*11890	*12028	***	2972	***
18	Intangible assets (Amortizable)	167570	-	*21	-	-	*1542	*2534	*7143	*7187	*7874	***	69277	***
19	Less: Accumulated amortization	94098	-	*4	-	-	*283	*2154	*738	*2339	*2870	***	36865	***
20	Other assets	993398	-	*42	-	*11505	*8572	*31181	*1	69000	7352	***	20908	***
21	Total liabilities	14691042	-	*55856	-	*164323	350970	785196	*256763	713635	683090	***	918830	***
22	Accounts payable	1096587	-	*7259	-	*12868	*56231	196497	*40828	90653	82021	***	43352	***
23	Mort, notes, and bonds under 1 yr	793816	-	*90	-	*8679	*51694	115540	*30474	52934	60320	***	72117	***
24	Other current liabilities	1445173	-	*1814	-	*43923	*22468	92157	*17187	37978	58833	***	71124	***
25	Loans from stockholders	65785	-	*9	-	*12910	*4430	*33973	-	*425	-	***	184	***
26	Mort, notes, bonds, 1 yr or more	3930758	-	*1869	-	*56828	*89029	105627	*123142	293099	202641	***	321223	***
27	Other liabilities	1667105	-	*60	-	-	*6629	*11744	*9326	*13429	*34333	***	63634	***
28	Net worth	5691818	-	*44755	-	*29114	120488	229658	*35806	225117	244943	***	347196	***
29	Capital stock	417387	-	*1595	-	*12364	9360	53831	*1115	26872	29539	***	18813	***
30	Paid-in or capital surplus	1461620	-	*51	-	-	*13223	*29803	*5528	*25922	*24943	***	219086	***
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	-	***
32	Retained earnings, unappropriate	3773625	-	*21376	-	*6606	*127440	107022	*24116	105014	181060	***	110592	***
33	Retained earnings (S CORP)	239996	-	*21741	-	*10144	*18924	*45830	*5359	*77214	*11935	***	-	***
34	Less: Cost of treasury stock	200809	-	*8	-	-	*48459	*6829	*312	*9904	*2534	***	1294	***
35	Total receipts	15607099	*46371	*190254	-	*457793	782860	1317239	*450048	751528	966829	***	900621	***
36	Business receipts	14438054	*28750	*175913	-	*429546	*758671	1274549	*436870	688112	941929	***	833945	***
37	Interest	173588	*7	*61	-	*313	*1763	4079	*2092	*6569	3892	***	11182	***
38	Interest on govt. obligations, State and local	*658	-	-	-	-	-	-	-	-	*379	***	-	***
39	Rents	277033	-	-	-	-	*436	*1748	*193	*19530	*3121	***	10858	***
40	Royalties	*4152	-	-	-	-	-	*319	-	-	*2	***	10	***
41	Net S-T cap gain less net LT loss	*788	-	-	-	-	-	-	*139	-	-	***	-	***
42	Net L-T cap gain less net ST loss	61256	-	-	-	-	-	*31	*87	*12300	*3204	***	7632	***
43	Net gain, noncapital assets	142775	*17211	*533	-	*457	*21582	*26711	*52	*3608	*10606	***	9082	***
44	Dividends, domestic corporations	6852	-	-	-	-	-	*217	-	-	*398	***	699	***
45	Dividends, foreign corporations	17309	-	-	-	-	-	-	-	-	-	***	857	***
46	Other receipts	484633	*403	*13747	-	*27477	*408	*9585	*10617	21409	3299	***	26357	***
47	Total deductions	14766870	*27510	*173175	-	*450283	*720895	1223104	*433809	689838	915533	***	868892	***
48	Cost of sales and operations	7869790	*16940	*63529	-	*292035	*126734	582599	*87359	235835	549647	***	490452	***
49	Compensation of officers	234883	-	*25108	-	*25487	*13509	44277	*4693	10788	*11495	***	6467	***
50	Repairs	313406	*156	*123	-	*7126	*21736	27841	*22578	15543	*25415	***	29872	***
51	Bad debts	36095	-	*2530	-	*367	-	*1575	*926	*1579	*1979	***	1410	***
52	Rent paid on business property	469275	-	*15228	-	*21940	*37864	25291	*961	13813	*6421	***	17542	***
53	Taxes paid	313841	*1374	*6201	-	*11959	*15952	34708	*26094	17990	23524	***	24998	***
54	Interest paid	408909	*11	*1511	-	*6185	*13428	22052	*9489	27823	21458	***	41686	***
55	Contributions or gifts	18649	-	*351	-	-	*36	*225	*252	*54	*1309	***	337	***
56	Amortization	26366	-	-	-	-	*18	*54	*149	*319	*2317	***	9364	***
57	Depreciation	679036	*203	*2195	-	*15737	*26546	26720	*18093	52753	56229	***	42262	***
58	Depletion	*4201	-	-	-	-	-	*48	-	-	*-0	***	-	***
59	Advertising	40082	-	*199	-	*885	*3266	9447	*411	5671	*2192	***	319	***
60	Pension, prof sh, stock, annuity	72227	-	-	-	-	-	*1135	*630	*1166	*4554	***	4236	***
61	Employee benefit programs	354700	*1696	*880	-	*2845	*3358	22545	*3007	8906	*13725	***	36276	***
62	Net loss, noncapital assets	2159	-	-	-	-	-	*1806	*4	*314	-	***	-	***
63	Other deductions	3923252	*7130	*55320	-	*65717	*458447	422782	*259165	297281	195267	***	163671	***
64	Total receipts less total deducts	840229	*18861	*17079	-	*7510	61966	94135	*16240	61690	51296	***	31729	***
65	Const taxable inc frm rel frn corps	34846	-	-	-	-	-	-	-	-	*895	***	5675	***
66	Net income, total	874417	*18861	*17079	-	*7510	61966	94135	*16240	61690	51811	***	37404	***
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68	Net income, Form 1120F	*-0	*-0	-	-	-	-	-	-	-	-	***	-	***
69	Net income, Form 1120S	163699	*18650	*13047	-	*3510	*50658	*31707	*10821	*27329	*963	***	-	***
70	Statutory special deductions, total	130742	*-0	*19	-	*2656	*503	*12615	*4914	*21667	*1949	***	7974	***
71	Net operating loss deduction	110857	*-0	*19	-	*2656	*503	*12451	*4914	*21667	1633	***	7414	***
72	Dividends received deduction	19152	-	-	-	-	-	*165	-	-	*316	***	559	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74	Income subject to tax	582999	*211	*4013	-	*1344	*10805	49812	*505	*12694	*48940	***	29431	***
75	Income tax before credits, total	215159	*82	*602	-	*202	*2351	17009	*1236	7175	17041	***	11516	***
76	Regular tax	195381	*82	*602	-	*202	*2351	16569	*90	*4250	*16640	***	10013	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79	Alternative minimum tax	18807	-	-	-	-	-	*440	*1146	*2921	*356	***	1468	***
80	Environmental tax	796	-	-	-	-	-	-	-	*3	*45	***	35	***
81	Foreign tax credit	10456	-	-	-	-	-	*71	-	-	-	***	902	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85	General business credit	9040	-	-	-	-	*156	*2076	-	*640	*192	***	1015	***
86	Prior year minimum tax credit	*21476	-	-	-	-	-	*6	-	-	1139	***	198	***
87	Income tax after credits, total	174187	*82	*602	-	*202	*2195	14857	*1236	6535	15710	***	9402	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation by air

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MINOR INDUSTRY 4500 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	3665	3	*2328	*445	*439	*126	228	*46	*26	*6	***	**	***
2 Total assets	14138277	-	*70206	*66559	*140225	*70515	472529	*303294	*337142	*236668	***	**	***
3 Cash	1113028	-	*14126	*1210	*5858	*24430	16764	*53982	*24487	*12059	***	**	***
4 Notes and accounts receivable	2187322	-	*21353	-	*37419	*24345	*173876	*82132	*67117	*59536	***	**	***
5 Less: Allowance for bad debts	72247	-	-	-	*381	-	*59	*168	*3140	*2363	***	**	***
6 Inventories	523952	-	*1066	-	*14915	*426	*66615	*28204	*39466	-	***	**	***
7 Investments in govt. obligations, Total	*2147	-	-	*2147	-	-	-	-	-	-	***	-	***
8 Tax-exempt securities	*5890	-	-	*5890	-	-	-	-	-	-	***	-	***
9 Other current assets	243736	-	*1357	-	*5491	*3710	*5384	*10226	*17183	*1882	***	**	***
10 Loans to stockholders	14482	-	*7762	-	*2472	-	*2742	*535	*7	-	***	**	***
11 Mortgage and real estate loans	*558	-	-	-	-	-	-	*103	-	-	***	-	***
12 Other investments	551510	-	-	-	-	-	*3313	*52853	*1920	*101275	***	**	***
13 Depreciable assets	13608801	-	*13283	*180746	*130346	*28276	338197	*142199	*291263	*76189	***	**	***
14 Less: Accumulated depreciation	5891244	-	*4941	*124239	*73252	*17749	145553	*77925	*148980	*25354	***	**	***
15 Depletable assets	*123291	-	*15160	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	41086	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	88105	-	-	-	-	*3698	-	*291	*10636	*7498	***	**	***
18 Intangible assets (Amortizable)	309867	-	*262	*2173	*1972	*4784	*8916	*182	*31067	2410	***	-	***
19 Less: Accumulated amortization	72028	-	*82	*1369	*1926	*2007	*1414	*76	*8885	1090	***	-	***
20 Other assets	1442194	-	*859	-	*17311	*603	*3749	*10755	*15001	*4627	***	**	***
21 Total liabilities	14138277	-	*70206	*66559	*140225	*70515	472529	*303294	*337142	*236668	***	**	***
22 Accounts payable	1459782	-	-	*476	*10549	*22249	*134502	*50098	*54497	*45022	***	**	***
23 Mort, notes, and bonds under 1 yr	400332	-	*6822	*38154	*21405	-	*45806	*14080	*57772	*26543	***	**	***
24 Other current liabilities	1635973	-	*981	*322	*9938	*12745	*10331	*51300	*56067	*6596	***	**	***
25 Loans from stockholders	176216	-	*782	*27414	*22418	*34016	*73579	*3324	*10508	-	***	**	***
26 Mort, notes, bonds, 1 yr or more	3967237	-	*7815	*8963	*24416	*14852	*76234	*1237	*119587	*73581	***	**	***
27 Other liabilities	1873511	-	*-0	-	-	*4582	*-0	*6640	*47021	*69568	***	**	***
28 Net worth	4625226	-	*53807	*-8770	*51499	*-17928	132077	*176614	*-8311	*15358	***	**	***
29 Capital stock	555135	-	*23086	*27415	*5696	*2414	19875	*512	*2665	*42945	***	**	***
30 Paid-in or capital surplus	1852316	-	*1095	*84998	*46693	-	*67465	*5069	*43454	*33591	***	**	***
31 Retained earnings, appropriated	111	-	-	-	-	-	-	-	-	-	***	-	***
32 Retained earnings, unappropriate	2190768	-	*21879	-	*26792	*4878	*35388	*31442	*-60494	*-61178	***	**	***
33 Retained earnings (S CORP)	64604	-	*7747	*-121183	*-27682	*-25221	*22264	*139591	*12633	-	***	-	***
34 Less: Cost of treasury stock	*37707	-	-	-	-	-	*12915	-	*6570	-	***	**	***
35 Total receipts	18383592	22781	*161407	*69114	*399989	*188422	1091370	*660189	*774061	*205880	***	**	***
36 Business receipts	17741387	15290	*125485	*62117	*381421	*175534	*1072223	*648799	*757634	*163726	***	**	***
37 Interest	66514	37	*2430	-	*3139	*833	*160	*367	*538	*676	***	**	***
38 Interest on govt. obligations, State and local	577	-	-	-	-	-	-	-	-	-	***	-	***
39 Rents	116427	228	-	-	-	-	-	1621	*84	-	***	-	***
40 Royalties	13442	-	-	-	-	-	-	-	-	-	***	-	***
41 Net S-T cap gain less net LT loss	997	-	-	-	-	-	-	-	-	-	***	-	***
42 Net L-T cap gain less net ST loss	53073	5650	*561	-	*6869	-	*767	-	*1144	-	***	-	***
43 Net gain, noncapital assets	185313	5	*30619	*3670	*6653	*12037	*17213	*225	*6461	5629	***	**	***
44 Dividends, domestic corporations	1245	-	-	-	-	-	-	-	-	-	***	**	***
45 Dividends, foreign corporations	23861	-	-	-	-	-	-	-	-	-	***	-	***
46 Other receipts	180757	1570	*2312	*3327	*1907	*19	*1007	*9178	*8200	*35848	***	**	***
47 Total deductions	17737112	15847	*126463	*53827	*372737	*171065	1050157	*626076	*747979	*178885	***	**	***
48 Cost of sales and operations	7398467	48	*9488	*9259	*221370	*35956	*658595	*254980	*409357	41840	***	**	***
49 Compensation of officers	149859	59	*9190	-	*25192	*4595	*25840	*22355	*8875	*4140	***	**	***
50 Repairs	816493	46	*1053	*4595	*7914	*2525	*12016	*28031	*22937	425	***	-	***
51 Bad debts	114569	310	*227	-	*811	*9	*5815	*2020	*2001	*1402	***	**	***
52 Rent paid on business property	1177620	2836	*1123	-	*12678	*3535	*17185	*21064	*48902	*9748	***	**	***
53 Taxes paid	634977	2128	*6069	*2115	*9571	*9553	23152	*13642	*10793	*7094	***	**	***
54 Interest paid	365636	605	*374	*2806	*5546	*1376	*9487	*1801	*16722	*14190	***	**	***
55 Contributions or gifts	5301	-	-	-	*43	*11	*2	*284	*12	*49	***	**	***
56 Amortization	10508	-	*588	*420	*265	*177	*750	*451	*1825	147	***	**	***
57 Depreciation	1233360	1059	*2421	*27992	*16906	*5241	30029	*13109	*26421	*11116	***	**	***
58 Depletion	20116	-	-	-	-	-	-	-	-	-	***	-	***
59 Advertising	190207	-	*32	-	*3455	*91	*1308	*4780	*2598	*466	***	**	***
60 Pension, prof sh, stock, annuity	310636	3	-	-	*1469	-	*1303	*2409	*1072	-	***	**	***
61 Employee benefit programs	616920	11	*2113	-	*1095	*2517	*10076	*6762	*7039	*3711	***	**	***
62 Net loss, noncapital assets	*886	-	-	-	-	-	-	-	*37	*69	***	-	***
63 Other deductions	4691557	8741	*93785	*6640	*66423	*105480	254599	*254387	*189389	*84487	***	**	***
64 Total receipts less total deducts	646480	6934	*34944	*15287	*27251	*17358	41213	*34113	*26082	*26995	***	**	***
65 Const taxable inc frm rel frn corps	4448	-	-	-	-	-	-	-	-	-	***	-	***
66 Net income, total	650351	6934	*34944	*15287	*27251	*17358	41213	*34113	*26082	*26995	***	**	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
68 Net income, Form 1120F	5108	5108	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120S	113678	-	*19057	*15287	*15027	*13951	*22768	*12014	*12167	-	***	-	***
70 Statutory special deductions, total	157224	1841	*14215	-	-	*2717	*13276	-	*13204	18192	***	**	***
71 Net operating loss deduction	147299	1841	*14215	-	-	*2717	*13276	-	*13204	18192	***	-	***
72 Dividends received deduction	9926	-	-	-	-	-	-	-	-	-	***	**	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
74 Income subject to tax	381411	5092	*1672	-	*12224	*689	*5170	*22099	*2674	*8803	***	**	***
75 Income tax before credits, total	192323	2082	*585	-	*1947	*103	*1368	*7512	*1337	*3337	***	**	***
76 Regular tax	127368	1731	*585	-	*1834	*103	*1368	*7512	*866	*2993	***	**	***
77 Personal holding company tax	*-0	-	-	-	-	-	-	-	-	*-0	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Alternative minimum tax	63951	347	-	-	*113	-	-	-	*471	322	***	-	***
80 Environmental tax	1004	4	-	-	-	-	-	-	-	*22	***	**	***
81 Foreign tax credit	*1145	-	-	-	-	-	-	-	-	*425	***	**	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit	*2149	-	*42	-	*128	-	-	-	*16	-	***	**	***
86 Prior year minimum tax credit	*5754	-	-	-	-	-	-	*14	-	-	***	-	***
87 Income tax after credits, total	183275	2082	*544	-	*1819	*103	*1368	*7498	*1321	*2912	***	**	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4600 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	95	*5	-	-	-	-	*42	*12	*18	*9	4	4	**
2 Total assets	2648100	-	-	-	-	-	*101407	*88236	*345512	*386774	279010	1447160	**
3 Cash	58680	-	-	-	-	-	*1103	*13958	*24498	*16594	2020	507	**
4 Notes and accounts receivable	190574	-	-	-	-	-	*9030	*3510	*35912	*52230	14181	75712	**
5 Less: Allowance for bad debts	*136	-	-	-	-	-	-	-	*45	-	91	-	-
6 Inventories	27998	-	-	-	-	-	*4767	*915	*3308	*5948	9689	3372	-
7 Investments in govt. obligations, Total	*5329	-	-	-	-	-	-	-	*862	-	-	4466	**
8 Tax-exempt securities	49273	-	-	-	-	-	-	-	-	-	-	49273	**
9 Other current assets	242706	-	-	-	-	-	*849	*1716	*7722	*14025	35903	182490	**
10 Loans to stockholders	11325	-	-	-	-	-	-	-	-	-	11325	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*144478	-	-	-	-	-	-	*1653	*21751	*98148	-	22925	**
13 Depreciable assets	3955022	-	-	-	-	-	*286029	*123841	*689274	*494163	304854	2056861	**
14 Less: Accumulated depreciation	2139129	-	-	-	-	-	*201205	*57971	*464239	*321272	102065	992377	**
15 Depletable assets	1507	-	-	-	-	-	-	-	-	1462	35	9	-
16 Less: Accumulated depletion	642	-	-	-	-	-	-	-	-	627	15	-	-
17 Land	29165	-	-	-	-	-	*188	-	*16060	*2272	2666	7979	**
18 Intangible assets (Amortizable)	*15584	-	-	-	-	-	*581	-	*4720	*10273	10	-	-
19 Less: Accumulated amortization	*6371	-	-	-	-	-	-	-	*143	*6228	-	-	-
20 Other assets	62738	-	-	-	-	-	*65	*615	*5832	*19786	497	35943	**
21 Total liabilities	2648100	-	-	-	-	-	*101407	*88236	*345512	*386774	279010	1447160	**
22 Accounts payable	162451	-	-	-	-	-	*15387	*4267	*21507	*28155	60958	32176	**
23 Mort, notes, and bonds under 1 yr	254231	-	-	-	-	-	-	*2185	*17825	*15614	29949	188658	**
24 Other current liabilities	145760	-	-	-	-	-	*5751	*14384	*19813	*12865	36158	56788	**
25 Loans from stockholders	2023	-	-	-	-	-	-	-	-	-	2023	-	-
26 Mort, notes, bonds, 1 yr or more	885109	-	-	-	-	-	-	-	*84044	*134092	56042	610931	**
27 Other liabilities	736876	-	-	-	-	-	*718	*32467	*46083	*106953	76646	474007	**
28 Net worth	461650	-	-	-	-	-	*79551	*34932	*156239	*89094	17233	84601	**
29 Capital stock	146677	-	-	-	-	-	*10618	*3026	*31490	*30499	2221	68823	**
30 Paid-in or capital surplus	130691	-	-	-	-	-	*64610	-	*25412	2644	20399	17626	**
31 Retained earnings, appropriated	*4438	-	-	-	-	-	-	-	*4438	-	-	-	-
32 Retained earnings, unappropriate	201602	-	-	-	-	-	*4323	*31906	*102026	*70581	-5385	-1849	**
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*21758	-	-	-	-	-	-	-	*7127	14630	2	-	-
35 Total receipts	2003743	*70611	-	-	-	-	*98080	*49885	*320177	*511812	120065	833114	**
36 Business receipts	1839125	*63168	-	-	-	-	*93318	*28361	*302055	*489691	104730	757801	**
37 Interest	28377	*67	-	-	-	-	*112	*558	*826	*1853	9500	15462	**
38 Interest on govt. obligations, State and local	2689	-	-	-	-	-	-	-	-	335	-	2353	**
39 Rents	21972	-	-	-	-	-	-	*164	*13050	*205	-	8553	**
40 Royalties	123	-	-	-	-	-	-	-	-	123	-	-	-
41 Net S-T cap gain less net LT loss	8	-	-	-	-	-	-	-	3	-	5	-	-
42 Net L-T cap gain less net ST loss	*11802	*5836	-	-	-	-	-	-	-	-	5777	188	**
43 Net gain, noncapital assets	2132	*1534	-	-	-	-	*18	*56	*160	*213	-	151	**
44 Dividends, domestic corporations	59	-	-	-	-	-	-	-	-	-	-	59	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	97456	*6	-	-	-	-	*4633	*20746	*4083	*19390	53	48545	**
47 Total deductions	1374986	*56743	-	-	-	-	*66316	*21462	*226475	*420453	100298	483240	**
48 Cost of sales and operations	678167	*44660	-	-	-	-	*18675	-	*56794	*333886	54319	169833	**
49 Compensation of officers	*7414	-	-	-	-	-	-	-	*3266	569	1164	2415	**
50 Repairs	101846	*243	-	-	-	-	*10407	*2631	*10779	*12010	904	64872	**
51 Bad debts	*70	-	-	-	-	-	-	-	*68	-	2	-	-
52 Rent paid on business property	9485	*206	-	-	-	-	*1045	*353	*2987	*1000	521	3373	**
53 Taxes paid	105069	*2931	-	-	-	-	*8261	*2462	*20155	*11747	7404	52111	**
54 Interest paid	93953	*2223	-	-	-	-	*363	-	*6910	*14997	6226	63233	**
55 Contributions or gifts	429	*1	-	-	-	-	*21	*11	*48	*37	1	310	**
56 Amortization	1012	*62	-	-	-	-	-	*2	*178	*16	81	673	**
57 Depreciation	81472	*1504	-	-	-	-	*2152	*707	*12813	*9929	10187	44180	**
58 Depletion	*1204	-	-	-	-	-	*266	-	-	938	-	-	-
59 Advertising	*25	-	-	-	-	-	*25	-	-	-	-	-	-
60 Pension, prof sh, stock, annuity	3952	-	-	-	-	-	-	-	*1232	402	43	2275	**
61 Employee benefit programs	13461	-	-	-	-	-	-	-	*3980	1463	12	8006	**
62 Net loss, noncapital assets	*66	-	-	-	-	-	*17	-	*9	-	8	32	**
63 Other deductions	277360	*4914	-	-	-	-	*25084	*15297	*107256	*33457	19425	71927	**
64 Total receipts less total deducts	628757	*13868	-	-	-	-	*31765	*28423	*93702	*91359	19767	349874	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	626068	*13868	-	-	-	-	*31765	*28423	*93702	*91024	19767	347521	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	*16043	-	-	-	-	-	-	-	*158	*4323	11474	88	**
71 Net operating loss deduction	*16001	-	-	-	-	-	-	-	*158	*4323	11474	47	**
72 Dividends received deduction	41	-	-	-	-	-	-	-	-	-	-	41	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	610026	*13868	-	-	-	-	*31765	*28423	*93544	*86701	8293	347433	**
75 Income tax before credits, total	208669	*4719	-	-	-	-	*11099	*9666	*31886	*29575	3180	118543	**
76 Regular tax	207358	*4694	-	-	-	-	*10771	*9664	*31805	*29478	2820	118127	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*681	*19	-	-	-	-	*328	-	-	-	334	-	-
80 Environmental tax	631	*7	-	-	-	-	-	*3	*81	*97	27	416	**
81 Foreign tax credit	*5599	-	-	-	-	-	*5480	-	-	-	-	119	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	*420	-	-	-	-	-	*23	-	-	*397	-	-	-
87 Income tax after credits, total	202650	*4719	-	-	-	-	*5595	*9666	*31886	*29178	3180	118424	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4700
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21058	*1396	11485	2871	2400	1336	1272	126	111	33	12	11	4
2 Total assets	19010933	-	472177	380025	844155	937704	2456099	854424	1619438	1126088	813077	1602216	7905530
3 Cash	1751076	-	159278	97988	235887	149441	362166	110634	224623	135094	46168	75183	154614
4 Notes and accounts receivable	3993776	-	83896	83531	245694	291213	992021	366571	528856	339301	256990	484007	321695
5 Less: Allowance for bad debts	54052	-	-	*334	*421	*3280	10981	*5069	10630	*2737	1249	8880	10472
6 Inventories	241119	-	*3339	*2264	*26354	*110	86280	*7071	29871	*19570	5029	15863	45369
7 Investments in govt. obligations, Total	*21957	-	*3155	-	*102	-	*596	-	*13191	*2024	-	-	2889
8 Tax-exempt securities	*25804	-	-	-	-	*4926	*6847	-	*13999	-	-	-	32
9 Other current assets	879752	-	13343	*11166	34732	34121	125723	33216	145383	94410	83423	159152	145082
10 Loans to stockholders	240150	-	*36936	*53025	*12234	44173	69466	*6330	*3108	*2794	395	10970	720
11 Mortgage and real estate loans	*400227	-	*2182	-	-	*7962	-	-	-	*558	-	-	389524
12 Other investments	2266370	-	*885	*9144	*31023	64252	52439	56660	93386	118727	72022	240368	1527464
13 Depreciable assets	15584120	-	387764	198064	483003	529999	1608226	411584	865319	652866	453761	808202	9185331
14 Less: Accumulated depreciation	8090546	-	275925	113958	292197	289622	1069368	196419	405351	306775	162455	285408	4693068
15 Depletable assets	*11442	-	-	-	*1239	-	-	-	*10203	-	-	-	-
16 Less: Accumulated depletion	*2706	-	-	-	*56	-	-	-	*2650	-	-	-	-
17 Land	315270	-	-	*13996	*38812	*14602	*27693	*15205	35830	*34366	25448	38018	71299
18 Intangible assets (Amortizable)	202158	-	*8610	*5661	*823	*44833	38928	*4835	48264	*8701	14533	16314	10656
19 Less: Accumulated amortization	78673	-	*5828	*2043	*315	*25104	16800	*2852	*11291	*4270	1747	2390	6032
20 Other assets	1303689	-	54541	*21521	27242	70079	182861	*46657	37326	31459	20758	50819	760427
21 Total liabilities	19010933	-	472177	380025	844155	937704	2456099	854424	1619438	1126088	813077	1602216	7905530
22 Accounts payable	2938560	-	78332	71037	200657	199488	743937	229634	325293	255361	174691	472043	188087
23 Mort, notes, and bonds under 1 yr	4463455	-	*32132	*11943	*65034	2117561	216159	46751	176790	169220	90562	58120	1479182
24 Other current liabilities	1800595	-	56338	37391	75944	161726	279142	195125	299136	123242	152425	207251	212875
25 Loans from stockholders	506421	-	68306	*27207	57398	*7331	265838	*5107	*20144	*32101	4	20224	2761
26 Mort, notes, bonds, 1 yr or more	4603533	-	*56179	*62759	145938	207486	270652	*110392	341883	248734	175969	276027	2707515
27 Other liabilities	1249463	-	*11705	*-0	*3597	*49473	30870	*40094	65592	51505	27184	58191	911253
28 Net worth	3448906	-	169185	169688	295589	-1805362	649501	227322	390599	245925	192241	510360	2403858
29 Capital stock	864583	-	97676	31624	43138	31613	84924	27468	68639	33774	33378	349239	63109
30 Paid-in or capital surplus	1791155	-	67734	*32047	*2466	*46076	124186	*35833	73055	93085	47202	148780	1120692
31 Retained earnings, appropriated	*25765	-	-	*19485	-	-	*296	-	*3752	*7	-	-	2226
32 Retained earnings, unappropriate	796975	-	42373	146231	202390	-1920640	253247	122946	146578	131433	67454	339791	1265171
33 Retained earnings (S CORP)	594534	-	5250	*1955	*60606	*48313	237112	*46633	*113417	*26157	54330	761	-
34 Less: Cost of treasury stock	624106	-	*43848	*61655	*13012	*10723	50263	*5559	*14842	*38530	10123	328211	47340
35 Total receipts	41285252	*251131	6651113	2175828	3070697	3216064	8334853	2758300	5475566	3068670	921774	1927711	3433546
36 Business receipts	39898845	*224338	6490759	2161462	3048807	3006186	8072169	2745575	5340318	2939788	893111	1836471	3139861
37 Interest	232147	-	*1521	*1638	5441	8115	10630	5828	11337	7887	669	33377	145704
38 Interest on govt. obligations, State and local	3865	12	-	-	-	-	*733	-	*570	21	2005	465	59
39 Rents	116953	-	*7513	*142	*2931	*37231	*3492	*804	*25118	*19698	13291	3327	3405
40 Royalties	*812	-	-	-	*678	-	-	*5	-	-	-	-	129
41 Net S-T cap gain less net LT loss	*12995	-	-	-	-	*214	-	-	*10	*12593	-	178	-
42 Net L-T cap gain less net ST loss	27215	-	-	-	-	*1548	*328	*22	*303	*145	99	24090	680
43 Net gain, noncapital assets	94868	-	*70	*484	*567	*1830	20147	*1130	18842	*2987	6370	14040	28400
44 Dividends, domestic corporations	14360	-	-	*426	-	*1715	*452	*317	*1982	*5565	174	3094	634
45 Dividends, foreign corporations	*10705	-	-	-	-	-	-	-	*883	*346	-	2274	7202
46 Other receipts	872486	*26781	*151249	*11676	12272	159225	226902	4617	76202	79639	6055	10395	107472
47 Total deductions	40085589	*221055	6496031	2101303	2980975	3107114	8053310	2693390	5331509	3008473	895763	1824252	3372415
48 Cost of sales and operations	25266227	67679	4627376	*1067993	1697011	1910747	5471150	1798102	4004373	2169369	585550	938716	928160
49 Compensation of officers	986916	*3708	215530	133913	98231	184132	163781	77534	42614	19754	15999	27315	4404
50 Repairs	592775	*8749	12013	31445	15309	25597	77478	5923	20282	9287	5765	72085	308843
51 Bad debts	92674	*11602	*611	*1040	*5085	*5124	15498	4054	10980	*5975	1958	6177	24570
52 Rent paid on business property	967422	*15938	83361	156599	58591	46203	114364	53946	86814	81698	14303	42942	212664
53 Taxes paid	724017	*6887	70380	43873	64843	75326	153165	45362	69365	55816	21809	40606	76583
54 Interest paid	692462	*854	14900	6295	24557	19582	52421	12795	42179	29897	12054	48017	428912
55 Contributions or gifts	17939	*33	*1822	*2589	*2170	2666	2323	*912	961	*260	63	1843	2299
56 Amortization	50987	336	*96	*1623	*12433	*4483	2519	*56	19148	2065	887	2253	5088
57 Depreciation	1442851	*1879	47117	24936	38536	54180	174730	42402	82317	52743	48723	54400	820886
58 Depletion	*1811	-	-	-	-	-	-	-	*1782	-	-	-	28
59 Advertising	255738	*460	36530	37870	26618	13484	21975	13713	12390	15973	5748	62522	8455
60 Pension, prof sh, stock, annuity	100435	-	*5381	*1218	*4018	*6111	30250	*14389	11459	*3717	2078	5900	15914
61 Employee benefit programs	281017	*4601	*24673	*19628	*25391	13527	49470	*17192	34274	23164	8105	24269	36723
62 Net loss, noncapital assets	14047	-	-	*2355	*647	*1207	2633	*1158	*931	*1163	19	3934	-
63 Other deductions	8598272	*98329	1356239	569926	907534	744746	1721553	605852	891641	537591	172702	493275	498886
64 Total receipts less total deducts	1199663	*30076	155082	74525	89722	108950	281543	64910	144057	60196	26011	103459	61131
65 Const taxable inc frm rel frn corps	2797	-	-	-	-	-	-	-	-	-	-	2369	428
66 Net income, total	1198594	*30064	155082	74525	89722	108950	280810	64910	143486	60175	24006	105363	61499
67 Net income, Form 1120-A	*9796	-	*9796	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*29	*29	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	456299	*22696	81673	*33065	*41841	*34236	140759	*29176	*49792	*7072	8458	7530	-
70 Statutory special deductions, total	193947	*7056	45800	*8394	*4536	27953	*33581	*9560	21495	*15298	363	18614	1296
71 Net operating loss deduction	183708	*7056	45800	*8094	*4536	*26752	*33264	*9338	*19883	*11402	241	16547	793
72 Dividends received deduction	10238	-	-	*300	-	*1201	*316	*222	*1612	*3896	122	2067	502
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	550991	*312	*27609	*33066	43345	48279	106470	26173	72199	38930	15185	79219	60204
75 Income tax before credits, total	203295	*47	*4279	*7380	7180	11836	34315	9683	25066	14109	5494	27653	56253
76 Regular tax	161493	*47	*4141	*7380	7175	11836	32119	8579	24353	13207	5130	27046	20481
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	41173	-	*138	-	*6	-	*2196	*1104	*685	*868	223	513	35441
80 Environmental tax	503	-	-	-	-	-	-	-	*28	*34	16	94	331
81 Foreign tax credit	*2356	-	-	-	-	-	-	-	-	*365	-	1144	847
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	4801	-	-	*149	-	-	*178	*4	*304	*22	-	784	3361
86 Prior year minimum tax credit	5010	-	-	-	-	*253	*1421	*36	*24	*357	304	2614	-
87 Income tax after credits, total	191128	*47	*4279	*7231	7180	11583	32716	9642	24738	13366	5190	23112	52045

MAJOR GROUP 31
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10375	*1233	4432	*996	*806	978	1124	336	269	80	44	28	50
2 Total assets	518633989	-	133990	*146407	*300091	703718	2676303	2391504	4159702	2910125	3125171	4047886	498039092
3 Cash	6941323	-	21985	*8594	*51536	120779	376118	260862	418827	162981	202563	201432	5115647
4 Notes and accounts receivable	81298189	-	*16350	*12505	*65262	205563	466600	262316	407811	307312	417756	469433	78667282
5 Less: Allowance for bad debts	2573251	-	-	-	*647	*2802	15667	11510	16888	10829	18800	19509	2476600
6 Inventories	5157477	-	*2623	*3719	*31268	*27497	81496	38817	69787	26116	27495	32074	4816585
7 Investments in govt. obligations, Total	1172739	-	-	-	-	-	*61511	*46154	170689	*44354	42139	19707	788184
8 Tax-exempt securities	553566	-	-	-	-	-	*38986	*32787	*22109	*16831	36401	109879	296574
9 Other current assets	16563983	-	*8459	*470	*4050	57447	168069	84083	119055	124740	177836	223793	15595981
10 Loans to stockholders	366176	-	*6748	*8608	*18201	*3738	*7563	*21700	33382	*19381	24969	38743	183141
11 Mortgage and real estate loans	54763	-	-	-	-	*1145	*9150	*220	*445	*15527	832	5035	22408
12 Other investments	125779628	-	*18613	*21534	*6766	*20568	229095	289985	383644	368756	311173	468920	123660573
13 Depreciable assets	369489696	-	191403	*95710	*282701	602450	2169153	2119985	3632223	2361410	2419390	2621904	352993366
14 Less: Accumulated depreciation	149230410	-	135944	*34991	*194773	460107	1110363	994142	1622948	1048585	1112495	1167656	141348405
15 Depletable assets	*7372	-	*788	-	-	-	-	-	-	-	-	5909	676
16 Less: Accumulated depletion	*2273	-	*13	-	-	-	-	-	-	-	-	1895	365
17 Land	3168685	-	*1562	*879	*15588	*20623	28244	37277	29179	25643	38363	55870	2915459
18 Intangible assets (Amortizable)	40872771	-	*237	*7949	*32371	*24309	128549	91096	512623	452583	526958	1058355	38037740
19 Less: Accumulated amortization	4066193	-	*103	*3692	*14772	*14815	50532	23855	187623	142614	138086	278534	3211566
20 Other assets	23079748	-	*1283	*25121	*2540	97325	88331	135729	187386	186521	168676	204426	21982410
21 Total liabilities	518633989	-	133990	*146407	*300091	703718	2676303	2391504	4159702	2910125	3125171	4047886	498039092
22 Accounts payable	33943047	-	*5317	*30812	*50784	55395	217257	186173	184693	159221	192980	167623	32692791
23 Mort, notes, and bonds under 1 yr	31536737	-	*12499	*20458	*32998	30092	185859	95938	322743	97250	142214	389851	30206835
24 Other current liabilities	42381345	-	*12277	*6085	*43056	56520	190805	98919	197576	164484	234740	311553	41065330
25 Loans from stockholders	1540298	-	*3358	-	*88542	*84403	108715	*55190	*21854	*57526	22115	44094	1054501
26 Mort, notes, bonds, 1 yr or more	126188276	-	*31241	*48384	*75148	*132183	686841	721390	1579925	1012781	1415554	1277865	119206966
27 Other liabilities	71867634	-	-	*-0	*10438	*8050	102224	205674	239697	204025	247003	577974	70272548
28 Net worth	211176653	-	69299	*40668	*-876	337076	1184602	1028219	1613214	1214838	870565	1278926	203540120
29 Capital stock	41299732	-	47602	*34577	*14607	84874	120601	222218	197141	285437	117456	322939	39852281
30 Paid-in or capital surplus	117885365	-	*247708	*20598	*40816	*11251	149136	126134	320750	368125	321032	257322	116022492
31 Retained earnings, appropriated	627538	-	-	-	-	*18609	*67720	-	*162545	*32	13942	-	364690
32 Retained earnings, unappropriate	62188569	-	*-246861	*-18745	*67553	*147706	803329	486002	822379	594737	382954	842103	58307411
33 Retained earnings (S CORP)	694628	-	*20850	*4251	*-123852	89219	63930	249675	232706	*-9587	146572	-136512	157377
34 Less: Cost of treasury stock	11519179	-	-	*14	-	*14583	20114	55808	122308	*23907	111391	6925	11164130
35 Total receipts	258700673	*116055	587785	*340386	*692987	1581142	3012321	1885628	2449491	1715787	2484313	2670319	241164458
36 Business receipts	237752700	*35651	575536	*329997	*684946	1521871	2815782	1697401	2301217	1560782	2123247	2354910	221751360
37 Interest	5954655	*8668	*184	*-0	*1876	*2578	26251	13697	28284	18360	103539	59703	5691514
38 Interest on govt. obligations, State and local	103628	-	-	-	-	-	3309	*2474	1925	1983	3892	6196	83851
39 Rents	4913706	-	-	-	*498	*986	*1878	6415	5449	6607	10193	20725	4860954
40 Royalties	401595	-	-	-	-	-	-	*320	-	*2401	1092	2970	394812
41 Net S-T cap gain less net LT loss	41044	-	-	-	-	-	-	*3	*574	*328	5519	3973	30647
42 Net L-T cap gain less net ST loss	949044	*13964	-	*4347	*449	*5772	27232	62099	13208	*13765	84661	104070	619477
43 Net gain, noncapital assets	742940	*33972	*5269	-	*246	*26284	91637	35034	4888	23438	35044	31250	455879
44 Dividends, domestic corporations	288170	-	-	-	-	-	3242	*2216	3760	3698	1947	9767	263540
45 Dividends, foreign corporations	276083	-	-	-	-	-	-	-	-	-	-	109	275974
46 Other receipts	7277107	*23801	*6796	*6041	*4972	23651	42990	65969	90188	84425	115179	76645	6736450
47 Total deductions	235230138	*57586	499140	*280591	*634033	1450042	2655658	1535021	2160979	1492031	2117224	2301210	220046623
48 Cost of sales and operations	68994734	*184	*182277	*82267	*255200	763003	1004343	559632	545778	327307	587916	650696	64036131
49 Compensation of officers	1110786	*7932	*84058	*32956	*55116	74721	174097	55584	56931	30767	36679	42221	459724
50 Repairs	9048418	*135	*4367	*375	*7394	10178	50459	48190	72176	39105	34648	16292	8765099
51 Bad debts	4330473	*707	*82	*1395	*1824	8781	31995	13869	22843	9711	21164	37830	4180273
52 Rent paid on business property	4974385	*893	*38281	*12070	*14599	24981	44344	17805	35208	24273	31484	57354	4673093
53 Taxes paid	9779262	*3129	15881	*13231	*20673	46891	91478	83242	82417	62451	79522	72027	9208320
54 Interest paid	14570341	*658	*3233	*7080	*12501	17477	71408	58598	120491	75811	221067	174516	13807502
55 Contributions or gifts	249998	*1397	*205	*20	*123	*478	1405	2647	2835	2795	2927	2729	232436
56 Amortization	2863662	*255	*48	*2504	*4511	*1333	23503	23856	47582	38414	56674	91703	2573278
57 Depreciation	29796020	*2400	19023	*8974	*26338	48247	155641	160454	255329	178913	180535	197369	28562798
58 Depletion	14063	-	-	-	-	-	-	-	-	-	46	-	14017
59 Advertising	3271874	*-0	*2566	*2540	*15792	24565	25863	16779	34148	57996	58517	50647	2982460
60 Pension, prof sh, stock, annuity	1902696	-	-	-	-	*3801	18448	5956	11985	10306	13569	12160	1826472
61 Employee benefit programs	7486289	*211	*6695	*5159	*355	11487	15883	17831	20397	18095	26767	25487	7337920
62 Net loss, noncapital assets	916498	-	-	-	-	*6	*10885	1977	3603	727	836	5311	893153
63 Other deductions	75920638	*39686	142424	*112021	*219606	414092	935906	468603	849253	615359	764872	864869	70493948
64 Total receipts less total deducts	23470535	*58469	88645	*59795	*58955	131100	356663	350607	288513	223756	367090	369108	21117835
65 Const taxable inc frm rel frn corps	618363	-	-	-	-	-	-	-	-	-	-	-	618363
66 Net income, total	23985270	*58469	88645	*59795	*58955	131100	353355	348133	286588	221773	363197	362913	21652348
67 Net income, Form 1120-A	*279	-	-	*279	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	95	95	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	725543	*44860	*66381	*41458	*35695	105967	149074	101897	79212	*21500	40269	5153	34076
70 Statutory special deductions, total	1756792	-	*6223	*16830	*2764	*2303	64275	79938	30694	51372	154362	166679	1181351
71 Net operating loss deduction	1542982	-	*6223	*16830	*2764	*2303	61405	78388	28124	48784	152898	159841	985422
72 Dividends received deduction	213473	-	-	-	-	-	2869	*1551	2570	2589	1461	6839	195594
73 Public utility div paid deduction	338	-	-	-	-	-	-	-	-	-	3	-	334
74 Income subject to tax	21511966	*18530	*16041	*1507	*20495	*26320	140006	166429	176682	148900	169055	191080	20436921
75 Income tax before credits, total	7455080	*5518	*2406	*472	*3743	*5330	54294	57819	62630	56497	62887	73184	7070300
76 Regular tax	7281352	*5518	*2406	*472	*3743	*5330	43070	56345	59864	50582	57693	64955	6931374
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	10881	-	-	-	-	-	-	-	-	-	-0	1	10880
79 Alternative minimum tax	123852	-	-	-	-	-	*11160	*1450	2710	*5772	4842	7780	90138
80 Environmental tax	38249	-	-	-	-	-	*65	*24	56	143	351	448	37163
81 Foreign tax credit	362923	-	-	-	-	-	-	-	*2	*9	6	17	362887
82 U.S. Possessions tax credit	58669	-	-	439	-	-	-	-	633	-	-	-	57597
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	42	-	-	-	-	-	-	-	-	-	42	-	-
85 General business credit	112554	-	*42	-	*478	*1095	*694	*760	*348	*415	82	2023	106618
86 Prior year minimum tax credit	108748	-	-	-	-	-	*654	*647	*483	*227	707	733	105297
87 Income tax after credits, total	6812143	*5518	*2364	*32	*3265	*4236	52946	56411	61163	55846	62049	70411	6437902

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4825
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7131	*732	3532	*615	*416	*322	950	241	203	53	23	17	26
2 Total assets	455443230	-	101113	*82784	*139743	*230394	2216371	1696376	3158975	1941343	1560650	2314617	442000864
3 Cash	4313281	-	19516	*8203	*41074	*47252	302974	183628	348710	124794	89231	82810	3065089
4 Notes and accounts receivable	76472454	-	*10389	*10333	*33683	*105420	344949	149021	295512	206334	194989	291022	74830803
5 Less: Allowance for bad debts	2350143	-	-	-	*647	*1723	13057	*6860	11180	7519	8277	13298	2287582
6 Inventories	4806983	-	*2623	*3719	*27923	*20560	81496	33748	60176	25383	20916	19986	4510452
7 Investments in govt. obligations, Total	494114	-	-	-	-	-	*61511	*46154	109337	*43235	32046	19707	182124
8 Tax-exempt securities	383524	-	-	-	-	-	*38986	*32787	*13693	*936	2480	-	294642
9 Other current assets	12530269	-	*8459	*470	*3567	*4177	143043	68183	91776	66047	90947	116903	11936695
10 Loans to stockholders	247184	-	*4081	*8608	*9	*1421	*553	*708	*16713	*19381	40	38743	156926
11 Mortgage and real estate loans	*23466	-	-	-	-	-	-	*220	*444	-	394	-	22408
12 Other investments	117416789	-	*18613	*21534	*6766	*3870	182971	184481	282941	257251	183263	334219	115940879
13 Depreciable assets	347193918	-	*136326	*40620	*81782	*95030	1822417	1588199	3050168	1622593	1438068	1638721	335679995
14 Less: Accumulated depreciation	139166784	-	*101085	*15361	*63744	*70570	860528	658623	1253013	591886	576415	660572	134314986
15 Depletable assets	*788	-	*788	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*13	-	*13	-	-	-	-	-	-	-	-	-	-
17 Land	2192996	-	-	-	*7976	*17209	13113	15188	21026	9015	11248	11021	2087202
18 Intangible assets (Amortizable)	14070635	-	*237	*5617	*4539	*161	70556	8300	59091	55004	59872	360668	13446588
19 Less: Accumulated amortization	1978470	-	*103	*1360	*3535	*64	27781	*1971	21223	9541	17088	52088	1843716
20 Other assets	18792241	-	*1283	*400	*350	*7652	55166	53213	94804	120316	38936	126776	18293344
21 Total liabilities	455443230	-	101113	*82784	*139743	*230394	2216371	1696376	3158975	1941343	1560650	2314617	442000864
22 Accounts payable	32279413	-	*5317	*28866	*24766	*41494	178020	120325	146171	124372	135033	141184	31333865
23 Mort, notes, and bonds under 1 yr	29958964	-	*2275	*6621	*1547	*15653	72385	44186	179635	64463	52209	104974	29415016
24 Other current liabilities	36799021	-	*11333	*5561	*10162	*36234	147037	48035	130074	105514	57263	198730	36049078
25 Loans from stockholders	1230324	-	*1026	-	*4495	*3731	98139	*2434	*16902	*13770	3580	31746	1054501
26 Mort, notes, bonds, 1 yr or more	96536556	-	*25778	*20491	*11198	*28260	537375	436767	1173947	704522	488803	710021	92399394
27 Other liabilities	65926026	-	-	*-0	-	*-0	87757	99113	155492	132753	133618	275618	65041676
28 Net worth	192712927	-	55385	*21245	*87576	*105022	1095658	945515	1356755	795950	690143	852345	186707332
29 Capital stock	37702889	-	21381	*26581	*11056	*8236	81988	112148	123878	122158	93558	293317	36808589
30 Paid-in or capital surplus	105925141	-	-	*20598	*37541	*9970	83426	71160	211564	139850	139808	280164	104931058
31 Retained earnings, appropriated	603242	-	-	-	-	-	*63145	-	*162545	*32	12830	-	364690
32 Retained earnings, unappropriate	55788408	-	*14108	*-25119	*41740	*85304	774619	567380	809430	541694	476261	283436	52219554
33 Retained earnings (S CORP)	417697	-	*19895	*-815	*-2761	*2832	102617	*197129	98163	*638	-	-	-
34 Less: Cost of treasury stock	7724450	-	-	-	-	*1320	*10137	*2302	48825	*8421	32314	4572	7616559
35 Total receipts	223967058	*25581	522577	*316137	*357664	*910517	2331684	1061294	1641744	1062450	1100864	1633900	213002645
36 Business receipts	207038949	*22420	514935	*305748	*352814	*877811	2205270	966098	1559951	946477	1016404	1449136	196821884
37 Interest	4737703	225	*184	*-0	*1420	*1508	24369	11792	23255	14334	8717	23134	4628765
38 Interest on govt. obligations, State and local	92186	-	-	-	-	-	*2238	*1996	*1204	*925	1980	439	83404
39 Rents	4787782	-	-	-	*498	-	*1797	6409	3793	5704	8649	14450	4746481
40 Royalties	379415	-	-	-	-	-	-	*320	-	*2256	-0	64	376775
41 Net S-T cap gain less net LT loss	21829	-	-	-	-	-	-	*3	*574	*8	440	2125	18678
42 Net L-T cap gain less net ST loss	526411	-	-	*4347	*105	*5772	*26853	*29439	6095	*9219	4941	61662	377978
43 Net gain, noncapital assets	308901	-	*5269	-	-	*17190	*38225	*13696	*298	*2624	4671	27522	199406
44 Dividends, domestic corporations	104557	-	-	-	-	-	3198	*1366	3304	*2132	1268	486	92802
45 Dividends, foreign corporations	267117	-	-	-	-	-	-	-	-	-	-	7	267110
46 Other receipts	5702209	*2936	*2189	*6041	*2828	*8236	29734	30173	43271	78772	53794	54875	5389362
47 Total deductions	204105126	*22631	437656	*259472	*324335	*879262	2076712	847659	1450688	921205	969112	1388333	194528061
48 Cost of sales and operations	58540578	-	*181700	*81566	*138801	*679997	934726	332131	412197	260575	387190	484641	54647055
49 Compensation of officers	625367	-	*75480	*32597	*31644	*36056	91268	26713	32670	18754	15283	17063	247838
50 Repairs	8839186	-	*1684	*204	*6475	*1858	44584	44613	65284	31412	26295	8368	8608407
51 Bad debts	4144796	-	-	*919	*1298	*3967	23179	10531	16924	5265	10457	31575	4040680
52 Rent paid on business property	4574325	-	*35380	*12070	*8539	*8123	31326	5968	25588	17974	11423	41387	4376546
53 Taxes paid	8952637	*1080	13338	*12401	*10270	*20074	66790	39381	51298	33155	42954	41320	8620576
54 Interest paid	11448317	95	*1929	*4562	*1938	*4485	44738	33839	74519	43954	34907	81851	11121502
55 Contributions or gifts	224026	-	*205	*20	*94	*400	1066	2181	1828	1787	802	719	214923
56 Amortization	1357230	-	*48	*2504	*620	*53	7807	7857	8449	4556	8903	8523	1307909
57 Depreciation	28247730	-	*15933	*5489	*10458	*6769	135462	113422	209612	130075	107267	140437	27372806
58 Depletion	14012	-	-	-	-	-	-	-	-	-	-0	-	14012
59 Advertising	2600425	-	*1199	*2459	*3944	*2085	11398	3574	12199	48265	5125	17311	2492866
60 Pension, prof sh, stock, annuity	1763036	-	-	-	-	*3801	16777	4888	7411	6192	6781	8491	1708694
61 Employee benefit programs	7044293	-	*3922	*4640	-	*4032	8624	9119	12870	12455	13129	14648	6960853
62 Net loss, noncapital assets	880447	-	-	-	-	*6	*10132	*1794	2051	*686	302	5299	860178
63 Other deductions	64848721	*21456	106838	*100041	*110254	*107556	648834	211648	517788	306098	298296	486699	61933213
64 Total receipts less total deducts	19861932	*2950	84921	*56665	*33329	*31255	254973	213635	191056	141245	131753	245567	18474584
65 Const taxable inc frm rel frn corps	617931	-	-	-	-	-	-	-	-	-	-	-	617931
66 Net income, total	20387677	*2950	84921	*56665	*33329	*31255	252734	211638	189852	140320	129773	245128	19009111
67 Net income, Form 1120-A	*279	-	-	*279	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	95	95	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	321223	*1917	*64001	*38543	*13597	*22004	69566	*56555	50359	*4682	-	-	-
70 Statutory special deductions, total	453445	-	*4880	*16830	-	*216	53514	*24967	9396	12940	17523	128809	184369
71 Net operating loss deduction	371550	-	*4880	*16830	-	*216	*50676	*24011	7145	*11448	16534	128468	111342
72 Dividends received deduction	81557	-	-	-	-	-	2839	*956	2251	*1492	986	341	72693
73 Public utility div paid deduction	338	-	-	-	-	-	-	-	-	-	3	-	334
74 Income subject to tax	19613041	*1033	*16041	1292	*19732	*9035	129654	130148	130098	122698	112250	116319	18824742
75 Income tax before credits, total	6758894	*161	*2406	439	*3628	*1493	50302	45031	46390	44472	40324	42805	6481442
76 Regular tax	6638974	*161	*2406	439	*3628	*1493	39960	44064	44025	41673	38350	39548	6383226
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	10796	-	-	-	-	-	-	-	-	-	-	1	10795
79 Alternative minimum tax	74123	-	-	-	-	-	*10278	*958	2345	*2697	1822	2949	53075
80 Environmental tax	34256	-	-	-	-	-	*65	*9	*20	102	153	307	33600
81 Foreign tax credit	344663	-	-	-	-	-	-	-	-	*9	6	1	344646
82 U.S. Possessions tax credit	58669	-	-	439	-	-	-	-	633	-	-	-	57597
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	-	1	-	-
85 General business credit	107582	-	*42	-	*478	*95	*694	*760	*348	*415	-	556	104195
86 Prior year minimum tax credit	106638	-	-	-	-	-	*196	*647	*482	*90	-	-	105223
87 Income tax after credits, total	6141341	*161	*2364	-	*3150	*1398	49412	43624	44926	43958	40317	42248	5869782

MINOR INDUSTRY 4830
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3244	*500	*900	*381	*390	656	174	95	66	27	21	11	24
2 Total assets	63190760	-	*32877	*63623	*160348	473324	459933	695128	1000727	968782	1564521	1733269	56038228
3 Cash	2628042	-	*2468	*390	*10461	73527	73144	77234	70118	38187	113332	118622	2050558
4 Notes and accounts receivable	4825735	-	*5960	*2172	*31579	*100143	121651	113295	112299	100978	222768	178410	3836479
5 Less: Allowance for bad debts	223108	-	-	-	-	*1079	*2610	*4650	5708	3310	10523	6210	189017
6 Inventories	350494	-	-	-	*3344	*6937	-	*5069	*9611	*733	6579	12088	306133
7 Investments in govt. obligations, Total	*678625	-	-	-	-	-	-	-	*61352	*1119	10093	-	606061
8 Tax-exempt securities	*170042	-	-	-	-	-	-	-	*8416	*15894	33921	109879	1932
9 Other current assets	4033714	-	-	-	*483	53270	25026	15900	27279	58692	86889	106889	3659286
10 Loans to stockholders	118992	-	*2668	-	*18192	*2317	*7010	*20992	*16669	-	24929	-	26215
11 Mortgage and real estate loans	31298	-	-	-	-	*1145	*9150	-	*2	*15527	438	5035	-
12 Other investments	8362840	-	-	-	-	*16698	*46125	105504	100703	111505	127909	134702	7719694
13 Depreciable assets	22295778	-	*55078	*55091	*200919	507421	346736	531786	582055	738817	981322	983183	17313371
14 Less: Accumulated depreciation	10063625	-	*34859	*19631	*131029	389537	249835	335519	369934	456699	536080	507085	7033418
15 Depletable assets	6585	-	-	-	-	-	-	-	-	-	-	5909	676
16 Less: Accumulated depletion	2260	-	-	-	-	-	-	-	-	-	-	1895	365
17 Land	975689	-	*1562	*879	*7612	*3414	*15130	22089	8153	16628	27115	44849	828257
18 Intangible assets (Amortizable)	26802136	-	-	*2332	*27832	*24147	*57992	82796	453532	*397579	467086	697687	24591152
19 Less: Accumulated amortization	2087724	-	-	*2332	*11237	*14750	*22752	*21884	166400	*133074	120998	226446	1367850
20 Other assets	4287507	-	-	*24721	*2190	*89672	*33165	82516	92582	66205	129740	77650	3689065
21 Total liabilities	63190760	-	*32877	*63623	*160348	473324	459933	695128	1000727	968782	1564521	1733269	56038228
22 Accounts payable	1663634	-	-	*1947	*26018	*13901	39237	65848	38522	34849	57947	26440	1358925
23 Mort, notes, and bonds under 1 yr	1577773	-	*10224	*13836	*31451	*14439	*113474	*51752	143108	32787	90005	284877	791819
24 Other current liabilities	5582324	-	*943	*525	*32895	20285	43768	50884	67502	58970	177476	112823	5016252
25 Loans from stockholders	309974	-	*2332	-	*84047	*80672	*10576	*52755	*4952	*43756	18534	12348	-
26 Mort, notes, bonds, 1 yr or more	29651720	-	*5463	*27892	*63950	*103923	*149466	284622	405978	308259	926751	567844	26807571
27 Other liabilities	5941608	-	-	-	*10438	*8049	*14467	*106561	84205	71273	113386	302356	5230873
28 Net worth	18463726	-	*13914	*19423	*-88452	232054	88944	82705	256460	418887	180422	426581	16832788
29 Capital stock	3596843	-	*26221	*7996	*3551	76638	38613	110069	73263	163279	23898	29622	3043692
30 Paid-in or capital surplus	11960223	-	*247708	-	*3275	*1281	65709	54974	109186	228275	181223	-22843	11091434
31 Retained earnings, appropriated	*24296	-	-	-	-	*18609	*4575	-	-	-	1112	-	-
32 Retained earnings, unappropriate	6400161	-	*-260969	*6374	*25813	*62402	*28710	-81378	12949	*53043	-93307	558667	6087857
33 Retained earnings (S CORP)	276931	-	*955	*5067	*-121091	*86388	*-38687	*52545	*134543	*-10224	146572	-136512	157377
34 Less: Cost of treasury stock	3794729	-	-	*14	-	*13263	*9977	*53506	*73482	*15485	79077	2353	3547571
35 Total receipts	34733615	*90474	*65208	*24249	*335323	670625	680637	824334	807747	653337	1383449	1036418	28161813
36 Business receipts	30713751	*13230	*60601	*24249	*332132	644060	610512	731304	741265	614305	1106843	905774	24929477
37 Interest	1216952	*8443	-	-	*456	*1071	*1882	*1905	5029	*4026	94822	36569	1062749
38 Interest on govt. obligations, State and local	11443	-	-	-	-	-	*1071	*478	*721	*1058	1912	5757	447
39 Rents	125924	-	-	-	-	*986	*81	6	*1656	*903	1545	6274	114473
40 Royalties	22180	-	-	-	-	-	-	-	-	*145	1092	2906	18037
41 Net S-T cap gain less net LT loss	*19216	-	-	-	-	-	-	-	-	*320	5079	1848	11969
42 Net L-T cap gain less net ST loss	422633	*13964	-	-	*345	-	*379	*32659	*7113	*4546	79721	42408	241499
43 Net gain, noncapital assets	434039	*33972	-	-	*246	*9094	*53411	*21338	4590	*20814	30372	3729	256473
44 Dividends, domestic corporations	183614	-	-	-	-	-	*44	*849	*456	*1566	679	9281	170738
45 Dividends, foreign corporations	8966	-	-	-	-	-	-	-	-	-	-	102	8864
46 Other receipts	1574898	*20866	*4607	-	*2144	*15415	13257	35795	46917	5653	61385	21771	1347088
47 Total deductions	31125012	*34955	*61484	*21119	*309697	570780	578946	687362	710290	570826	1148112	912877	25518562
48 Cost of sales and operations	10454156	*184	*577	*701	*116399	*83006	*69617	*227501	133581	*66732	200726	166055	9389076
49 Compensation of officers	485419	*7932	*8578	*358	*23472	*38666	*82829	28872	24262	*12013	21395	25158	211885
50 Repairs	209232	*135	*2684	*171	*919	8320	5875	*3576	6892	7693	8354	7923	156692
51 Bad debts	185677	*707	*82	*475	*526	*4814	*8816	3338	5920	4446	10707	6254	139593
52 Rent paid on business property	400060	*893	*2901	-	*6060	16858	13017	11837	9620	6299	20060	15967	296547
53 Taxes paid	826625	*2049	*2543	*830	*10404	26817	24688	43860	31120	29296	36568	30707	587744
54 Interest paid	3122023	*563	*1304	*2518	*10563	*12993	26671	24759	45972	31857	186160	92665	2685999
55 Contributions or gifts	25973	*1397	-	-	*29	*78	*339	*466	*1008	*1008	2126	2010	17512
56 Amortization	1506433	*255	-	-	*3891	*1280	*15696	15999	39134	33858	47771	83180	1265369
57 Depreciation	1548291	*2400	*3090	*3485	*15880	41478	20178	47032	45717	48838	73269	56931	1189993
58 Depletion	50	-	-	-	-	-	-	-	-	-	46	-	4
59 Advertising	671449	*-0	*1367	*81	*11848	22481	*14465	13205	21949	9730	53393	33336	489594
60 Pension, prof sh, stock, annuity	139660	-	-	-	-	-	*1671	*1067	4574	*4114	6788	3669	117777
61 Employee benefit programs	441996	*211	*2773	*519	*355	*7455	*7259	*8712	7527	5641	13638	10839	377066
62 Net loss, noncapital assets	36051	-	-	-	-	-	*753	*183	*1552	*41	534	13	32975
63 Other deductions	11071917	*18229	*35586	*11980	*109352	306536	287072	256955	331465	309260	466577	378170	8560734
64 Total receipts less total deducts	3608603	*55520	*3724	*3130	*25626	99844	101691	136972	97457	82510	235337	123541	2643251
65 Const taxable inc frm rel frn corps	433	-	-	-	-	-	-	-	-	-	-	-	433
66 Net income, total	3597593	*55520	*3724	*3130	*25626	99844	100620	136495	96736	81453	233424	117785	2643237
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	404321	*42944	*2380	*2915	*22099	*83963	*79507	*45343	*28853	*16818	40269	5153	34076
70 Statutory special deductions, total	1303347	-	*1343	-	*2764	*2087	*10760	*54972	*21298	*38433	136839	37871	996982
71 Net operating loss deduction	1171432	-	*1343	-	*2764	*2087	*10730	*54377	*20978	*37336	136364	31373	874081
72 Dividends received deduction	131915	-	-	-	-	-	*31	*595	*320	*1096	475	6498	122901
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1898925	*17497	-	*215	*764	*17284	*10352	*36281	*46585	*26202	56805	74761	1612179
75 Income tax before credits, total	696186	*5357	-	*32	*115	*3837	*3992	*12788	16240	*12025	22562	30379	588859
76 Regular tax	642378	*5357	-	*32	*115	*3837	*3110	*12281	*15839	*8909	19344	25407	548148
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	85	-	-	-	-	-	-	-	-	-	-0	-	85
79 Alternative minimum tax	49729	-	-	-	-	-	*882	*492	*365	*3076	3020	4831	37063
80 Environmental tax	3993	-	-	-	-	-	-	15	*37	*41	198	141	3562
81 Foreign tax credit	*18260	-	-	-	-	-	-	-	*2	-	-	16	18241
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	41	-	-	-	-	-	-	-	-	-	41	-	-
85 General business credit	4972	-	-	-	-	*1000	-	-	-	-	82	1467	2423
86 Prior year minimum tax credit	*2110	-	-	-	-	-	*458	-	*1	*137	707	733	75
87 Income tax after credits, total	670802	*5357	-	*32	*115	*2838	*3534	*12788	16237	*11888	21731	28163	568120

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 32
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7425	*605	2615	*847	1027	929	934	95	85	38	36	37	177
2 Total assets	684379244	-	77431	*148123	353196	629713	2192720	674043	1241227	1285319	2756573	5676835	669344064
3 Cash	5712847	-	*10891	*18627	82986	102925	277279	38389	87088	111348	147514	180110	4655690
4 Notes and accounts receivable	40153746	-	*22155	*8792	*58604	123476	526142	114246	220779	228749	309790	466921	38074091
5 Less: Allowance for bad debts	983912	-	-	-	-	*114	*2810	*1314	*2292	*2183	7067	15228	952904
6 Inventories	16879639	-	-	*1699	*5931	*22437	17589	*4261	9360	31747	47064	114798	16624753
7 Investments in govt. obligations, Total	1518258	-	-	-	-	-	-	*34134	-	*24951	15500	47740	1395934
8 Tax-exempt securities	416080	-	-	-	-	-	*3642	-	-	-	1604	12054	398781
9 Other current assets	25527592	-	*1147	*7163	*21855	28632	105498	37798	40550	48922	134421	277383	24824223
10 Loans to stockholders	1179575	-	*2306	*21244	*23808	*16965	29561	*4048	*9359	*379	1053	4754	1066098
11 Mortgage and real estate loans	1856343	-	-	*2922	-	-	*265	-	*1790	-	5468	13116	1832782
12 Other investments	66329636	-	-	*2479	*13148	*27792	173144	*36769	53455	85365	118545	333078	65485861
13 Depreciable assets	686736821	-	*93472	*205113	558083	681023	2136242	587500	1197141	952797	2701077	5223019	672401355
14 Less: Accumulated depreciation	232991684	-	*63690	*146061	438594	409436	1385221	339434	488321	338832	973912	2089279	226318906
15 Depletable assets	9915741	-	-	*1849	-	-	-	*482	-	*26816	12683	385412	9488497
16 Less: Accumulated depletion	4325764	-	-	-	-	-	-	*78	-	*2014	5331	101491	4216850
17 Land	4208320	-	-	*259	*16786	*23235	92921	*104968	20504	17305	107091	91570	3733679
18 Intangible assets (Amortizable)	8118382	-	*242	*21509	*6786	*2671	146379	*22883	58974	*11582	77514	333518	7436325
19 Less: Accumulated amortization	2035866	-	*212	*2207	*6219	*357	112107	*9842	25737	*4953	37373	75608	1761253
20 Other assets	56163490	-	*11120	*4734	*10022	*10462	184195	39233	58577	93341	100933	474966	55175907
21 Total liabilities	684379244	-	77431	*148123	353196	629713	2192720	674043	1241227	1285319	2756573	5676835	669344064
22 Accounts payable	31413203	-	*8321	*5126	*30211	67888	308281	37850	187659	209503	208518	354902	29994943
23 Mort, notes, and bonds under 1 yr	29043960	-	-	*19376	*16109	51881	163225	*102731	92816	105648	147895	439589	27904689
24 Other current liabilities	41935698	-	*2025	*1682	*36109	46642	194315	45236	73260	76954	189454	349802	40920218
25 Loans from stockholders	430434	-	*4723	*291	*17554	*20440	105373	*22115	*15901	*199	763	142	242932
26 Mort, notes, bonds, 1 yr or more	223960053	-	*31270	*7738	*51675	124050	388257	*151186	304841	152354	955219	1810659	219982803
27 Other liabilities	114033991	-	*9506	-	*22163	*5209	205499	*106682	219270	226286	336919	903814	111998642
28 Net worth	243561905	-	21587	*113909	179375	313602	827769	208243	347480	514374	917806	1817925	238299836
29 Capital stock	95584559	-	14469	*29688	17782	21477	91206	19571	51796	26121	204618	369287	94738544
30 Paid-in or capital surplus	67963624	-	*7470	-	*37153	*68422	277833	*29259	57846	382048	608081	592617	65902896
31 Retained earnings, appropriated	2377363	-	-	-	-	-	*1845	*748	*7289	*54598	4161	1029	2307692
32 Retained earnings, unappropriate	79312030	-	*11197	*52602	*79090	179168	265355	*30339	237995	-14746	99339	889366	77482324
33 Retained earnings (S CORP)	634784	-	*-11548	*31618	*50180	*62781	228308	*135311	*41434	*76344	20356	-	-
34 Less: Cost of treasury stock	2310456	-	-	-	*4831	*18246	*36779	*6986	*48879	*9992	18750	34374	2131621
35 Total receipts	305801903	*228262	1912266	*542254	818749	1251404	4330062	736380	1364134	2028924	1839017	3695451	287054999
36 Business receipts	290659329	*147314	*1881412	*540176	809103	1226233	4231507	641113	1322533	1802880	1772120	3498132	272786806
37 Interest	5359297	*815	*164	*1938	*670	4508	14017	*10626	4565	10299	14620	20949	5276128
38 Interest on govt. obligations, State and local	119319	-	-	*141	-	-	*74	*77	*285	*249	677	2057	115759
39 Rents	2125456	-	-	-	-	*6354	*9977	-	4831	*3556	16964	17384	2066392
40 Royalties	140347	-	-	-	-	-	*1231	-	*234	*263	24	28	138567
41 Net S-T cap gain less net LT loss	85385	-	-	-	-	-	-	-	*34	-	574	-	84776
42 Net L-T cap gain less net ST loss	643503	*17231	-	-	*1134	*8021	*14038	*10401	*1456	*492	90	50166	540475
43 Net gain, noncapital assets	1120632	*40843	*3165	-	*3937	*2382	15347	*10775	*3184	*1252	664	1434	1037650
44 Dividends, domestic corporations	948230	-	-	-	*539	-	*426	*17	*14	*72	369	25160	921633
45 Dividends, foreign corporations	87340	-	-	-	-	-	-	-	-	-	-	819	86521
46 Other receipts	4513065	*22060	*27525	*-0	*3365	3906	43447	63371	26998	209862	32916	79322	4000293
47 Total deductions	281866450	*159065	1850336	*500172	750736	1171811	4074825	613234	1291650	1833719	1719166	3341518	264560217
48 Cost of sales and operations	141374792	*91280	*40240	*261593	*259228	599667	2055564	*241351	808511	1279142	993781	2061899	132682535
49 Compensation of officers	1508303	*2002	*2863	*59641	*42471	64824	190370	48202	32870	37209	20097	26069	981684
50 Repairs	11132594	*3289	*6370	*5529	*25641	33837	77992	7552	24547	18579	20829	81973	10826456
51 Bad debts	1215607	*3137	-	*57	*4144	*4021	8547	*2447	4834	3045	6378	17024	1161971
52 Rent paid on business property	3285820	*699	*10738	*5629	*13833	20638	66196	8709	16560	12213	25918	24200	3080489
53 Taxes paid	18317081	*9690	*5036	*10612	37123	37659	139079	52540	40578	34290	73676	155594	17721203
54 Interest paid	23460391	*3646	*2586	*3075	*11419	16408	59553	18318	31487	48561	90468	199739	22975131
55 Contributions or gifts	243687	*12	*127	*9	*151	*22	758	*216	829	*443	839	2327	237956
56 Amortization	890988	*212	-	*1362	*1107	*54	12996	*3581	7530	2141	6216	62786	793002
57 Depreciation	30639524	*3972	*10823	*16865	36654	66095	176228	54770	79701	69058	129265	238291	29757802
58 Depletion	621357	-	-	-	-	-	-	567	*35	*1657	1259	12540	605298
59 Advertising	476728	*45	*285	*1287	*6893	3102	11232	610	3196	1820	2427	4126	441706
60 Pension, prof sh, stock, annuity	1763720	-	-	*5952	*1794	*4581	24982	*6392	3499	12839	6074	14520	1683089
61 Employee benefit programs	3771492	*105	-	*8050	*3688	*11580	74034	*9393	18808	10975	24905	42519	3567435
62 Net loss, noncapital assets	684778	*54	-	-	-	-	*467	*643	*46	*576	1502	2100	679390
63 Other deductions	42479587	*40924	1771269	*120510	306589	309322	1176828	157942	218619	301172	315532	395812	37365069
64 Total receipts less total deducts	23935454	*69197	61930	*42082	68013	79593	255237	123147	72485	195205	119851	353932	22494782
65 Const taxable inc frm rel frn corps	164153	-	-	-	-	-	-	-	-	-	-	705	163448
66 Net income, total	23980288	*69197	61930	*41942	68013	79593	255164	123070	72199	194956	119174	352581	22542470
67 Net income, Form 1120-A	*12120	-	*10381	-	*1739	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2658	*2658	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	523585	*15242	*47095	*36778	*55144	*53591	144866	*75755	*18292	*76123	699	-	-
70 Statutory special deductions, total	1805430	*34050	*10381	-	*377	*15	19978	*13305	*200	*62764	9648	62240	1592472
71 Net operating loss deduction	1019756	*34050	*10381	-	-	*15	*19680	*13293	*154	*62707	9368	44624	825483
72 Dividends received deduction	742230	-	-	-	*377	-	*298	*12	*10	*56	259	17612	723605
73 Public utility div paid deduction	43064	-	-	-	-	-	-	-	*36	-	20	4	43005
74 Income subject to tax	21653409	*19904	*4453	*5163	*12492	25987	90320	*34009	53708	56069	108501	290342	20952460
75 Income tax before credits, total	7944244	*3671	*668	*782	*2271	6402	30204	*11999	18678	20033	39695	104291	7705550
76 Regular tax	7340599	*3671	*668	*782	*2271	6395	28680	*11525	18162	19064	36873	98740	7113769
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	5390	-	-	-	-	-	-	5	-	-	-	1	5384
79 Alternative minimum tax	569695	-	-	-	-	*7	*1513	444	*515	*893	2663	5101	558559
80 Environmental tax	39726	-	-	-	-	-	*11	*25	*1	79	123	455	39032
81 Foreign tax credit	74065	-	-	-	-	-	-	-	-	-	1641	514	71910
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	57415	-	-	-	-	-	-	-	*1	-	510	-	56904
85 General business credit	179070	-	-	-	-	*485	*832	51	-	-	607	4148	172946
86 Prior year minimum tax credit	179188	-	-	-	-	-	*613	118	*336	*395	276	1550	175901
87 Income tax after credits, total	7454506	*3671	*668	*782	*2271	5917	28760	*11830	18341	19638	36662	98078	7227889

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4910
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	267	*7	-	-	*91	*52	*22	***	*3	-	***	13	63
2 Total assets	357406990	-	-	-	*36759	*30836	*34094	***	*64034	-	***	1908974	354847724
3 Cash	2152077	-	-	-	*5074	-	*7198	***	-	-	***	52098	2066478
4 Notes and accounts receivable	14530880	-	-	-	-	-	*10789	***	*4241	-	***	151371	14345919
5 Less: Allowance for bad debts	365860	-	-	-	-	-	-	***	*26	-	***	6101	359608
6 Inventories	7800400	-	-	-	-	-	*4138	***	*929	-	***	25685	7764772
7 Investments in govt. obligations, Total	1136498	-	-	-	-	-	-	***	-	-	***	12723	1118471
8 Tax-exempt securities	18195	-	-	-	-	-	-	***	-	-	***	-	18195
9 Other current assets	13117673	-	-	-	*18082	-	*1246	***	*4337	-	***	156632	12872923
10 Loans to stockholders	*518226	-	-	-	*10060	-	-	***	-	-	***	3695	504470
11 Mortgage and real estate loans	4728	-	-	-	-	-	-	***	-	-	***	1761	2967
12 Other investments	32802670	-	-	-	-	-	-	***	*1595	-	***	60973	32708398
13 Depreciable assets	373216561	-	-	-	*16842	*49899	*11941	***	*75550	-	***	2036774	370655898
14 Less: Accumulated depreciation	121088718	-	-	-	*13300	*20555	*1218	***	*26453	-	***	1037270	119851434
15 Depletable assets	1516493	-	-	-	-	-	-	***	-	-	***	55301	1461192
16 Less: Accumulated depletion	519874	-	-	-	-	-	-	***	-	-	***	4033	515841
17 Land	1216516	-	-	-	-	*258	-	***	*1418	-	***	4206	1131403
18 Intangible assets (Amortizable)	2977811	-	-	-	-	*1234	-	***	*178	-	***	172225	2772985
19 Less: Accumulated amortization	823663	-	-	-	-	-	-	***	*30	-	***	47400	767140
20 Other assets	29196377	-	-	-	-	-	-	***	*2295	-	***	270334	28917676
21 Total liabilities	357406990	-	-	-	*36759	*30836	*34094	***	*64034	-	***	1908974	354847724
22 Accounts payable	11120263	-	-	-	-	-	*60	***	*4044	-	***	94643	11005159
23 Mort, notes, and bonds under 1 yr	11533060	-	-	-	-	-	*8716	***	*6750	-	***	249352	11260468
24 Other current liabilities	21375495	-	-	-	*27811	*129	*9885	***	*3295	-	***	48200	21243815
25 Loans from stockholders	*118050	-	-	-	*1048	*404	-	***	-	-	***	-	116598
26 Mort, notes, bonds, 1 yr or more	122370507	-	-	-	*17829	*24645	-	***	*15915	-	***	855930	121196961
27 Other liabilities	57919726	-	-	-	-	-	-	***	*9018	-	***	248334	57639034
28 Net worth	132969890	-	-	-	*-9929	*5658	*15434	***	*25011	-	***	412514	132385690
29 Capital stock	57149996	-	-	-	*182	*52	*12193	***	*14655	-	***	91064	56969946
30 Paid-in or capital surplus	32556506	-	-	-	*15547	*4524	-	***	-	-	***	151377	32347395
31 Retained earnings, appropriated	1305264	-	-	-	-	-	-	***	-	-	***	-	1303402
32 Retained earnings, unappropriate	43112529	-	-	-	-	-	*3240	***	*10356	-	***	177793	42889199
33 Retained earnings (S CORP)	*-22434	-	-	-	*-25659	*1083	-	***	-	-	***	-	-
34 Less: Cost of treasury stock	1131972	-	-	-	-	-	-	***	-	-	***	7720	1124252
35 Total receipts	123997039	*2076	-	-	*47841	*12441	*64457	***	*51438	-	***	1364966	122164716
36 Business receipts	118167439	-	-	-	*46855	*12441	*62764	***	*50524	-	***	1323101	116448683
37 Interest	1757181	-	-	-	-	-	*348	***	*75	-	***	7529	1747122
38 Interest on govt. obligations, State and local	52119	-	-	-	-	-	-	***	-	-	***	248	51637
39 Rents	1142696	-	-	-	-	-	-	***	*285	-	***	2559	1139456
40 Royalties	51764	-	-	-	-	-	*1231	***	*234	-	***	-0	50299
41 Net S-T cap gain less net LT loss	62492	-	-	-	-	-	-	***	*34	-	***	-	62458
42 Net L-T cap gain less net ST loss	130705	-	-	-	-	-	-	***	-	-	***	19962	100479
43 Net gain, noncapital assets	270222	-	-	-	-	-	-	***	-	-	***	44	270167
44 Dividends, domestic corporations	796649	-	-	-	-	-	-	***	*11	-	***	430	796045
45 Dividends, foreign corporations	1188	-	-	-	-	-	-	***	-	-	***	819	368
46 Other receipts	1564584	*2076	-	-	*987	-	*114	***	*274	-	***	10274	1498002
47 Total deductions	112689347	*999	-	-	*46714	*12066	*60605	***	*48098	-	***	1273228	111018397
48 Cost of sales and operations	50208268	-	-	-	*25231	-	-	***	*33452	-	***	890821	49180287
49 Compensation of officers	309065	-	-	-	-	-	*6900	***	*1244	-	***	7258	289901
50 Repairs	6351147	-	-	-	-	*1740	*195	***	*1559	-	***	54251	6288984
51 Bad debts	464828	-	-	-	-	-	-	***	*30	-	***	10758	453197
52 Rent paid on business property	1783970	-	-	-	-	-	*1681	***	*95	-	***	11864	1759152
53 Taxes paid	8281524	*6	-	-	*1151	*642	*2569	***	*1929	-	***	44454	8217010
54 Interest paid	11220810	*19	-	-	*2591	*2426	*521	***	*1782	-	***	77556	11117905
55 Contributions or gifts	134861	-	-	-	-	-	-	***	*155	-	***	235	134426
56 Amortization	364910	*210	-	-	-	-	-	***	*24	-	***	5950	357003
57 Depreciation	16499239	-	-	-	*2087	*3591	*1303	***	*3933	-	***	90733	16378018
58 Depletion	149812	-	-	-	-	-	-	***	*35	-	***	469	148741
59 Advertising	143037	-	-	-	-	-	-	***	*14	-	***	360	142603
60 Pension, prof sh, stock, annuity	884895	-	-	-	-	-	*9	***	*4	-	***	4447	878854
61 Employee benefit programs	1387133	-	-	-	-	-	*3909	***	*1161	-	***	12589	1367676
62 Net loss, noncapital assets	483981	-	-	-	-	-	-	***	*46	-	***	463	483202
63 Other deductions	14021868	*764	-	-	*15655	*3666	*43518	***	*2635	-	***	61020	13821437
64 Total receipts less total deducts	11307692	*1077	-	-	*1127	*374	*3852	***	*3340	-	***	91738	11146319
65 Const taxable inc frm rel frn corps	694	-	-	-	-	-	-	***	-	-	***	694	-
66 Net income, total	11256267	*1077	-	-	*1127	*374	*3852	***	*3340	-	***	92183	11094682
67 Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	-	***	-	-
68 Net income, Form 1120F	*1077	*1077	-	-	-	-	-	***	-	-	***	-	-
69 Net income, Form 1120S	*25876	-	-	-	*1127	*374	-	***	-	-	***	-	-
70 Statutory special deductions, total	1083952	*1077	-	-	-	-	-	***	*8	-	***	20053	1051350
71 Net operating loss deduction	436825	*1077	-	-	-	-	-	***	-	-	***	19748	404649
72 Dividends received deduction	625580	-	-	-	-	-	-	***	*8	-	***	301	625157
73 Public utility div paid deduction	21547	-	-	-	-	-	-	***	-	-	***	4	21543
74 Income subject to tax	10146514	-	-	-	-	-	*3852	***	*3332	-	***	72130	10043332
75 Income tax before credits, total	3778015	-	-	-	-	-	*1310	***	*1133	-	***	26187	3740698
76 Regular tax	3438805	-	-	-	-	-	*1310	***	*1133	-	***	24524	3403723
77 Personal holding company tax	-	-	-	-	-	-	-	***	-	-	***	-	-
78 Recapture of investment credit	4617	-	-	-	-	-	-	***	-	-	***	-	4612
79 Alternative minimum tax	323616	-	-	-	-	-	-	***	-	-	***	1543	321544
80 Environmental tax	19697	-	-	-	-	-	-	***	-	-	***	120	19538
81 Foreign tax credit	535	-	-	-	-	-	-	***	-	-	***	514	21
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	***	-	-	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	***	-	-	***	-	-
84 Nonconventional source fuel credit	11415	-	-	-	-	-	-	***	-	-	***	-	11415
85 General business credit	72992	-	-	-	-	-	-	***	-	-	***	1660	71070
86 Prior year minimum tax credit	82103	-	-	-	-	-	-	***	-	-	***	700	81286
87 Income tax after credits, total	3610970	-	-	-	-	-	*1310	***	*1133	-	***	23313	3576907

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4920
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	788	*7	-	*186	*93	*310	*87	*13	*6	***	14	***	48
2 Total assets	114616769	-	-	*41729	*38335	*203904	*245230	*94662	*103483	***	1047692	***	110817636
3 Cash	1146874	-	-	*2374	*4236	*71797	*47884	*8253	*25122	***	51562	***	847191
4 Notes and accounts receivable	14653439	-	-	*2710	*7242	*22982	*122305	*11738	*76868	***	143013	***	13974336
5 Less: Allowance for bad debts	279029	-	-	-	-	*114	*16	-	-	***	3754	***	269424
6 Inventories	4720528	-	-	*1699	*4052	*12027	*856	*3211	-	***	30783	***	4587657
7 Investments in govt. obligations, Total	126658	-	-	-	-	-	-	*30164	-	***	3810	***	37322
8 Tax-exempt securities	13657	-	-	-	-	-	-	-	-	***	1604	***	-
9 Other current assets	5599408	-	-	*5488	*1055	*18162	*7855	*1161	*1001	***	32019	***	5468115
10 Loans to stockholders	57196	-	-	*18224	*1490	*11894	*281	25	*29	***	507	***	23542
11 Mortgage and real estate loans	1803320	-	-	-	-	-	-	-	-	***	-	***	1803320
12 Other investments	18843612	-	-	-	*1314	*23738	*9087	*17336	-	***	18776	***	18595303
13 Depreciable assets	92816102	-	-	*58436	*48322	*149851	*82957	*49207	*423	***	1196230	***	89734793
14 Less: Accumulated depreciation	39335457	-	-	*49310	*33718	*106854	*30355	*32592	*323	***	482311	***	37969332
15 Depletable assets	3653132	-	-	*1849	-	-	-	*364	-	***	6535	***	3299937
16 Less: Accumulated depletion	1456395	-	-	-	-	-	-	*52	-	***	3551	***	1363636
17 Land	407696	-	-	*259	*4342	*274	*239	*1259	-	***	10976	***	349661
18 Intangible assets (Amortizable)	1859593	-	-	-	-	*55	*263	*141	*19	***	17062	***	1795600
19 Less: Accumulated amortization	354085	-	-	-	-	*7	*34	*73	*6	***	9323	***	324283
20 Other assets	10340520	-	-	-	-	*100	*3908	*4520	*352	***	33756	***	10227534
21 Total liabilities	114616769	-	-	*41729	*38335	*203904	*245230	*94662	*103483	***	1047692	***	110817636
22 Accounts payable	11293630	-	-	*4547	*6203	*34165	*142895	*8373	*92916	***	125346	***	10568914
23 Mort, notes, and bonds under 1 yr	8750552	-	-	-	*2120	*16008	*4751	-	-	***	73541	***	8556724
24 Other current liabilities	9447405	-	-	-	*5369	*4983	*9878	*6389	*2607	***	59467	***	9237119
25 Loans from stockholders	*29092	-	-	-	-	*2661	*4	-	-	***	763	***	25664
26 Mort, notes, bonds, 1 yr or more	33495268	-	-	-	*4066	-	*20537	*71	-	***	287481	***	32763448
27 Other liabilities	16968448	-	-	-	-	*2436	*4976	3365	*3175	***	113555	***	16532552
28 Net worth	34632375	-	-	*37181	*20576	*143650	*62188	*76464	*4784	***	387538	***	33133215
29 Capital stock	7985173	-	-	*7620	*1398	*9171	*1724	*520	*14	***	83684	***	7772362
30 Paid-in or capital surplus	16241990	-	-	-	-	*23975	*11722	*21149	*1855	***	160210	***	15664932
31 Retained earnings, appropriated	*31234	-	-	-	-	-	*950	-	-	***	216	***	29040
32 Retained earnings, unappropriate	10722070	-	-	*29561	*19178	*76558	*41197	-15089	*1386	***	125691	***	10139538
33 Retained earnings (S CORP)	145643	-	-	-	-	*34127	*6595	*70518	*1530	***	20356	***	-
34 Less: Cost of treasury stock	493735	-	-	-	-	*180	-	633	-	***	2620	***	472656
35 Total receipts	85768489	*6896	-	*102180	*100898	*352741	*708034	*147124	*345893	***	865134	***	80325312
36 Business receipts	80711900	*6540	-	*100400	*98703	*350903	*700186	*133085	*344949	***	849982	***	75636610
37 Interest	2176638	*30	-	*1779	*129	*461	*762	93	*335	***	2909	***	2156281
38 Interest on govt. obligations, State and local	9437	-	-	-	-	-	*67	*26	-	***	163	***	7884
39 Rents	234604	-	-	-	-	*5	-	-	-	***	27	***	219151
40 Royalties	32526	-	-	-	-	-	-	-	-	***	23	***	32213
41 Net S-T cap gain less net LT loss	8424	-	-	-	-	-	-	-	-	***	496	***	7928
42 Net L-T cap gain less net ST loss	291066	-	-	-	*7	-	-	-	-	***	13	***	260692
43 Net gain, noncapital assets	676328	-	-	-	*3	*105	*30	*8665	-	***	23	***	666570
44 Dividends, domestic corporations	59888	-	-	-	-	-	*132	-	-	***	158	***	34858
45 Dividends, foreign corporations	61113	-	-	-	-	-	-	-	-	***	-	***	61113
46 Other receipts	1506565	*326	-	-	*2055	*1267	*6855	*5255	*609	***	11340	***	1242011
47 Total deductions	81378912	*5314	-	*102170	*93043	*325902	*687962	*129507	*343194	***	816153	***	76303236
48 Cost of sales and operations	57552534	-	-	*68886	*43624	*229516	*634378	*90479	*331256	***	642231	***	53661728
49 Compensation of officers	496701	-	-	*9824	*13884	*9352	*3027	*4519	*3492	***	5552	***	426762
50 Repairs	971521	-	-	*1746	*1507	*683	*723	*1213	*18	***	2520	***	945969
51 Bad debts	295564	-	-	-	*46	*789	*3527	*239	-	***	2577	***	283841
52 Rent paid on business property	692845	-	-	*168	*2521	*3178	*2506	*1114	*224	***	1344	***	669896
53 Taxes paid	2749493	*897	-	*2594	*3591	*6515	*2594	*2367	*798	***	26743	***	2639838
54 Interest paid	5090635	*179	-	-	*827	*510	*1698	*1905	*108	***	32723	***	4965815
55 Contributions or gifts	50016	-	-	*1	-	*10	*27	-	*2	***	514	***	48039
56 Amortization	136991	-	-	-	-	*7	*26	*669	*4	***	917	***	126714
57 Depreciation	3809247	*1617	-	*6015	*5280	*11671	*5740	*6247	*67	***	48478	***	3628541
58 Depletion	210599	-	-	-	-	-	-	-	-	***	1223	***	199624
59 Advertising	230416	-	-	*387	*2079	*1197	*377	*199	*4	***	961	***	222446
60 Pension, prof sh, stock, annuity	310807	-	-	-	-	*49	*2065	*1074	-	***	1981	***	290354
61 Employee benefit programs	1036825	-	-	-	*684	*2108	*1120	*892	*157	***	6045	***	1014624
62 Net loss, noncapital assets	43206	-	-	-	-	-	-	-	-	***	692	***	41183
63 Other deductions	7701511	*2623	-	*12550	*19000	*60316	*30153	*18592	*7061	***	41651	***	7137860
64 Total receipts less total deducts	4389577	*1582	-	*10	*7855	*26839	*20072	*17617	*2699	***	48981	***	4022076
65 Const taxable inc frm rel frn corps	140294	-	-	-	-	-	-	-	-	***	-	***	140294
66 Net income, total	4520434	*1582	-	*10	*7855	*26839	*20005	*17591	*2699	***	48818	***	4154486
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	*1582	*1582	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	62082	-	-	-	-	*20784	*14339	*14910	*1436	***	699	***	-
70 Statutory special deductions, total	349232	-	-	-	-	-	*232	2682	-	***	7515	***	258856
71 Net operating loss deduction	302016	-	-	-	-	-	*140	2682	-	***	7392	***	229172
72 Dividends received deduction	46553	-	-	-	-	-	*93	-	-	***	111	***	29032
73 Public utility div paid deduction	283	-	-	-	-	-	-	-	-	***	12	***	271
74 Income subject to tax	4109218	*1582	-	*10	*7855	*6055	*5433	-	*1263	***	40604	***	3895728
75 Income tax before credits, total	1492530	*499	-	*1	*1575	*1310	*1561	81	*429	***	15006	***	1417950
76 Regular tax	1395883	*499	-	*1	*1575	*1310	*1561	-	*429	***	13805	***	1325432
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	199	-	-	-	-	-	-	-	-	***	-	***	198
79 Alternative minimum tax	90782	-	-	-	-	-	-	79	-	***	1156	***	86940
80 Environmental tax	6661	-	-	-	-	-	-	2	-	***	44	***	6373
81 Foreign tax credit	51036	-	-	-	-	-	-	-	-	***	-	***	51036
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	29628	-	-	-	-	-	-	-	-	***	26	***	29602
85 General business credit	30368	-	-	-	-	-	-	-	-	***	1	***	27923
86 Prior year minimum tax credit	67872	-	-	-	-	-	-	-	-	***	123	***	67105
87 Income tax after credits, total	1313625	*499	-	*1	*1575	*1310	*1561	81	*429	***	14856	***	1242284

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4930
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	174	-	***	-	*91	-	*22	-	*6	-	***	***	46
2	Total assets	183345420	-	***	-	*34491	-	*27685	-	*102586	-	***	***	182235247
3	Cash	1309822	-	***	-	*702	-	*74	-	*472	-	***	***	1288745
4	Notes and accounts receivable	8242109	-	-	-	*206	-	*17401	-	*3116	-	***	***	8167620
5	Less: Allowance for bad debts	289048	-	-	-	-	-	*57	-	*19	-	***	***	288247
6	Inventories	4205038	-	-	-	-	-	*7125	-	*1464	-	***	***	4176427
7	Investments in govt. obligations, Total	233263	-	-	-	-	-	-	-	-	-	***	***	229020
8	Tax-exempt securities	380416	-	-	-	-	-	-	-	-	-	***	***	380416
9	Other current assets	6006015	-	***	-	*46	-	*281	-	*1448	-	***	***	5977205
10	Loans to stockholders	*3858	-	***	-	*3520	-	-	-	-	-	***	***	322
11	Mortgage and real estate loans	24277	-	-	-	-	-	-	-	-	-	***	***	24277
12	Other investments	11307789	-	-	-	-	-	-	-	*318	-	***	***	11307471
13	Depreciable assets	196694317	-	-	-	*29830	-	*3191	-	*137567	-	***	***	195549499
14	Less: Accumulated depreciation	63656579	-	-	-	*4124	-	*911	-	*42008	-	***	***	63339940
15	Depletable assets	4492974	-	-	-	-	-	-	-	-	-	***	***	4474345
16	Less: Accumulated depletion	2331239	-	-	-	-	-	-	-	-	-	***	***	2319143
17	Land	716065	-	-	-	*4260	-	-	-	-	-	***	***	709599
18	Intangible assets (Amortizable)	785969	-	-	-	-	-	-	-	-	-	***	***	735466
19	Less: Accumulated amortization	214531	-	-	-	-	-	-	-	-	-	***	***	202838
20	Other assets	15434903	-	-	-	*51	-	*580	-	*229	-	***	***	15365003
21	Total liabilities	183345420	-	***	-	*34491	-	*27685	-	*102586	-	***	***	182235247
22	Accounts payable	7743498	-	-	-	*10894	-	*13394	-	*2392	-	***	***	7683272
23	Mort, notes, and bonds under 1 yr	5897968	-	-	-	*10104	-	*6622	-	*22072	-	***	***	5753027
24	Other current liabilities	8707906	-	-	-	*1060	-	*1723	-	*2714	-	***	***	8603423
25	Loans from stockholders	*85587	-	-	-	*1821	-	-	-	-	-	***	***	83624
26	Mort, notes, bonds, 1 yr or more	60902324	-	-	-	*12180	-	*2909	-	*12216	-	***	***	60417881
27	Other liabilities	34618338	-	***	-	-	-	*578	-	*3006	-	***	***	34447220
28	Net worth	65389798	-	***	-	*-1567	-	*2459	-	*60185	-	***	***	65246800
29	Capital stock	28866119	-	***	-	*9	-	-	-	*15495	-	***	***	28812820
30	Paid-in or capital surplus	16117195	-	***	-	*36	-	-	-	*28396	-	***	***	16036739
31	Retained earnings, appropriated	952919	-	-	-	-	-	-	-	-	-	***	***	952919
32	Retained earnings, unappropriate	19759023	-	-	-	-	-	*2459	-	*16294	-	***	***	19729798
33	Retained earnings (S CORP)	*-5309	-	***	-	*-1612	-	-	-	-	-	***	***	-
34	Less: Cost of treasury stock	300149	-	-	-	-	-	-	-	-	-	***	***	285476
35	Total receipts	73406583	-	***	-	*12203	-	*126590	-	*47816	-	***	***	72711835
36	Business receipts	70563312	-	-	-	*12114	-	*126590	-	*47709	-	***	***	69901733
37	Interest	780858	-	-	-	-	-	-	-	*36	-	***	***	778245
38	Interest on govt. obligations, State and local	51563	-	-	-	-	-	-	-	-	-	***	***	51531
39	Rents	696901	-	-	-	-	-	-	-	*15	-	***	***	695871
40	Royalties	55428	-	-	-	-	-	-	-	-	-	***	***	55428
41	Net S-T cap gain less net LT loss	13507	-	-	-	-	-	-	-	-	-	***	***	13507
42	Net L-T cap gain less net ST loss	166731	-	-	-	-	-	-	-	-	-	***	***	166731
43	Net gain, noncapital assets	84530	-	-	-	-	-	-	-	*3	-	***	***	84463
44	Dividends, domestic corporations	58682	-	-	-	-	-	-	-	-	-	***	***	58682
45	Dividends, foreign corporations	3583	-	-	-	-	-	-	-	-	-	***	***	3583
46	Other receipts	931488	-	***	-	*89	-	-	-	*52	-	***	***	902060
47	Total deductions	66884053	-	***	-	*11663	-	*126117	-	*44671	-	***	***	66243903
48	Cost of sales and operations	27600803	-	-	-	-	-	*101426	-	*28983	-	***	***	27284324
49	Compensation of officers	170830	-	-	-	-	-	-	-	*976	-	***	***	166828
50	Repairs	3324083	-	-	-	*2044	-	*317	-	*114	-	***	***	3311202
51	Bad debts	379391	-	-	-	-	-	*142	-	-	-	***	***	377689
52	Rent paid on business property	533309	-	-	-	-	-	*3058	-	-	-	***	***	518862
53	Taxes paid	6257260	-	***	-	*642	-	*2624	-	*3822	-	***	***	6236195
54	Interest paid	5936399	-	-	-	*1966	-	*2282	-	*1524	-	***	***	5889927
55	Contributions or gifts	44438	-	-	-	-	-	-	-	*4	-	***	***	44279
56	Amortization	233304	-	-	-	-	-	-	-	-	-	***	***	187241
57	Depreciation	8615989	-	-	-	*856	-	*702	-	*4197	-	***	***	8573432
58	Depletion	251942	-	-	-	-	-	-	-	-	-	***	***	251942
59	Advertising	64207	-	-	-	-	-	*1767	-	*35	-	***	***	61913
60	Pension, prof sh, stock, annuity	459993	-	-	-	-	-	*1054	-	-	-	***	***	458417
61	Employee benefit programs	967094	-	-	-	-	-	*3563	-	*1561	-	***	***	956605
62	Net loss, noncapital assets	153438	-	-	-	-	-	-	-	-	-	***	***	153099
63	Other deductions	11891574	-	***	-	*6156	-	*9183	-	*3456	-	***	***	11771948
64	Total receipts less total deducts	6522531	-	***	-	*540	-	*473	-	*3145	-	***	***	6467932
65	Const taxable inc frm rel frn corps	15459	-	-	-	-	-	-	-	-	-	***	***	15459
66	Net income, total	6486426	-	***	-	*540	-	*473	-	*3145	-	***	***	6431860
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69	Net income, Form 1120S	*18018	-	***	-	*540	-	-	-	-	-	***	***	-
70	Statutory special deductions, total	260000	-	-	-	-	-	-	-	-	-	***	***	246804
71	Net operating loss deduction	196819	-	-	-	-	-	-	-	-	-	***	***	183623
72	Dividends received deduction	42218	-	-	-	-	-	-	-	-	-	***	***	42218
73	Public utility div paid deduction	20963	-	-	-	-	-	-	-	-	-	***	***	20963
74	Income subject to tax	6210390	-	-	-	-	-	*473	-	*3145	-	***	***	6187037
75	Income tax before credits, total	2267448	-	-	-	-	-	*71	-	*1069	-	***	***	2258862
76	Regular tax	2111496	-	-	-	-	-	*71	-	*1069	-	***	***	2103651
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78	Recapture of investment credit	552	-	-	-	-	-	-	-	-	-	***	***	552
79	Alternative minimum tax	145081	-	-	-	-	-	-	-	-	-	***	***	144416
80	Environmental tax	11765	-	-	-	-	-	-	-	-	-	***	***	11723
81	Foreign tax credit	11184	-	-	-	-	-	-	-	-	-	***	***	11184
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84	Nonconventional source fuel credit	5489	-	-	-	-	-	-	-	-	-	***	***	5489
85	General business credit	72565	-	-	-	-	-	-	-	-	-	***	***	72565
86	Prior year minimum tax credit	27223	-	-	-	-	-	-	-	-	-	***	***	27223
87	Income tax after credits, total	2150986	-	-	-	-	-	*71	-	*1069	-	***	***	2142400

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 4990
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6196	***	*2614	*662	*752	568	803	***	69	***	14	11	20
2 Total assets	29010065	***	*77341	*106394	*243611	394973	1885711	***	971125	***	1078954	1639079	21443457
3 Cash	1104074	***	*10881	*16253	*72973	31129	222123	***	61494	***	68198	94091	453276
4 Notes and accounts receivable	2727319	***	*22155	*6082	*51156	100494	375646	***	136555	***	132483	172870	1586217
5 Less: Allowance for bad debts	49975	***	-	-	-	-	*2738	***	*2248	***	3188	4195	35625
6 Inventories	153673	***	-	-	*1879	*10410	*5471	***	6967	***	6724	20230	95897
7 Investments in govt. obligations, Total	*21840	***	-	-	-	-	-	***	-	***	6385	-	11121
8 Tax-exempt securities	*3813	***	-	-	-	-	*3642	***	-	***	-	-	171
9 Other current assets	804497	***	*1083	*1675	*2672	10470	96117	***	33764	***	35126	56284	505979
10 Loans to stockholders	600295	***	*2291	*3019	*8738	*5070	29280	***	*9331	***	546	-	537764
11 Mortgage and real estate loans	*24017	***	-	*2922	-	-	*265	***	*1790	***	5468	11355	2217
12 Other investments	3375565	***	-	*2479	*11834	*4054	164057	***	51542	***	75667	104611	2874688
13 Depreciable assets	24009841	***	*93472	*146677	*463089	481273	2038152	***	983601	***	904858	1289706	16461165
14 Less: Accumulated depreciation	8910930	***	*63690	*96750	*387452	282026	1352736	***	419536	***	310352	333299	5158200
15 Depletable assets	*253141	***	-	-	-	-	-	***	-	***	-	-	253023
16 Less: Accumulated depletion	*18257	***	-	-	-	-	-	***	-	***	-	-	18231
17 Land	1868042	***	-	-	*8184	*22703	92683	***	19086	***	93655	46727	1543016
18 Intangible assets (Amortizable)	2495008	***	*242	*21509	*6786	*1382	146116	***	58777	***	18229	80202	2132275
19 Less: Accumulated amortization	643587	***	*212	*2207	*6219	*349	112073	***	25700	***	11552	4404	466991
20 Other assets	1191689	***	*11120	*4734	*9971	*10362	179707	***	55701	***	56707	104900	665694
21 Total liabilities	29010065	***	*77341	*106394	*243611	394973	1885711	***	971125	***	1078954	1639079	21443457
22 Accounts payable	1255811	***	*8321	*579	*13115	*33723	151931	***	88307	***	63317	119564	737598
23 Mort, notes, and bonds under 1 yr	2862381	***	-	*19376	*3885	*35873	143137	***	63993	***	63760	35294	2334470
24 Other current liabilities	2404892	***	*2025	*1682	*1869	41529	172829	***	64644	***	73859	132413	1835862
25 Loans from stockholders	197705	***	*4723	*291	*14685	*17376	105369	***	*15901	***	-	-	17047
26 Mort, notes, bonds, 1 yr or more	7191954	***	*31270	*7738	*17600	99405	364812	***	276710	***	335897	292468	5604514
27 Other liabilities	4527479	***	*5737	-	*22163	*2773	199945	***	204072	***	175143	263507	3379835
28 Net worth	10569843	***	*25266	*76728	*170295	164293	747688	***	257499	***	366979	795832	7534131
29 Capital stock	1583271	***	*14467	*22068	*16192	12255	77289	***	21632	***	58312	147149	1183417
30 Paid-in or capital surplus	3047933	***	*7454	-	*21570	*39923	266111	***	27594	***	392023	323296	1853830
31 Retained earnings, appropriated	*87946	***	-	-	-	-	*896	***	*7289	***	2083	-	22332
32 Retained earnings, unappropriate	5718409	***	*11197	*23041	*59912	102610	218459	***	209959	***	-69309	327100	4723790
33 Retained earnings (S CORP)	516884	***	*-7852	*31618	*77451	*27571	221713	***	*39904	***	-	-	-
34 Less: Cost of treasury stock	384600	***	-	-	*4831	*18065	*36779	***	*48879	***	16130	1713	249237
35 Total receipts	22629793	***	*1894296	*440075	*657806	886223	3430982	***	918988	***	589218	728183	11853136
36 Business receipts	21216677	***	*1881412	*439776	*651431	862890	3341967	***	879351	***	549511	699689	10799779
37 Interest	644620	***	*164	*158	*541	*4047	12907	***	4118	***	8857	6245	594479
38 Interest on govt. obligations, State and local	6200	***	-	*141	-	-	*6	***	*285	***	277	561	4708
39 Rents	51256	***	-	-	-	*6349	*9977	***	*4530	***	16537	1797	11914
40 Royalties	628	***	-	-	-	-	-	***	-	***	2	-	627
41 Net S-T cap gain less net LT loss	962	***	-	-	-	-	-	***	-	***	79	-	883
42 Net L-T cap gain less net ST loss	55002	***	-	-	*1127	*8021	*14038	***	*1456	***	76	243	12574
43 Net gain, noncapital assets	89553	***	*3165	-	*3934	*2277	15316	***	*3181	***	630	456	16449
44 Dividends, domestic corporations	33011	***	-	-	*539	-	*294	***	*3	***	49	-0	32048
45 Dividends, foreign corporations	21456	***	-	-	-	-	-	***	-	***	-	-	21456
46 Other receipts	510428	***	*9555	*-0	*235	*2638	36478	***	26063	***	13200	19192	358219
47 Total deductions	20914139	***	*1849844	*398002	*599314	833843	3200141	***	855687	***	546915	631393	10994681
48 Cost of sales and operations	6013188	***	*40240	*192707	*190374	370151	1319760	***	414821	***	193886	300492	2556195
49 Compensation of officers	531707	***	*2863	*49817	*28587	55472	180443	***	27159	***	11220	9960	98192
50 Repairs	485843	***	*6370	*3783	*22090	31413	76756	***	22856	***	14999	11021	280302
51 Bad debts	75823	***	-	*57	*4098	*3232	4879	***	4804	***	3160	2768	47244
52 Rent paid on business property	275697	***	*10738	*5461	*11312	*17460	58951	***	16240	***	7800	5465	132579
53 Taxes paid	1028805	***	*5036	*8019	*31740	30502	131292	***	34029	***	31238	56645	628160
54 Interest paid	1212547	***	*2586	*3075	*6035	13472	55052	***	28072	***	33385	36923	1001484
55 Contributions or gifts	14372	***	*127	*8	*151	*12	730	***	667	***	274	759	11212
56 Amortization	155783	***	-	*1362	*1107	*47	12970	***	7502	***	2530	4518	122044
57 Depreciation	1715049	***	*10823	*10850	*28432	50833	168483	***	71505	***	51623	58986	1177810
58 Depletion	9004	***	-	-	-	-	-	***	-	***	36	3977	4991
59 Advertising	39068	***	*285	*900	*4815	*1905	9087	***	3143	***	1186	1172	14744
60 Pension, prof sh, stock, annuity	108025	***	-	*5952	*1794	*4532	21854	***	3495	***	2536	3277	55464
61 Employee benefit programs	380441	***	-	*8050	*3003	*9472	65442	***	15928	***	16972	16866	228530
62 Net loss, noncapital assets	4152	***	-	-	-	-	*467	***	-	***	455	250	1907
63 Other deductions	8864634	***	*1770777	*107961	*265778	245341	1093975	***	205466	***	175615	118314	4633824
64 Total receipts less total deducts	1715654	***	*44452	*42072	*58492	52380	230841	***	63301	***	42303	96790	858455
65 Const taxable inc frm rel frn corps	7707	***	-	-	-	-	-	***	-	***	-	12	7696
66 Net income, total	1717162	***	*44452	*41931	*58492	52380	230835	***	63016	***	42025	96240	861443
67 Net income, Form 1120-A	*12120	***	*10381	-	*1739	-	-	***	-	***	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	***	-	***	-	-	-
69 Net income, Form 1120S	417609	***	*29618	*36778	*53477	*32432	130527	***	*16856	***	-	-	-
70 Statutory special deductions, total	112246	***	*10381	-	*377	*15	*19746	***	*192	***	1281	11681	35462
71 Net operating loss deduction	84097	***	*10381	-	-	*15	*19540	***	*154	***	1237	11680	8038
72 Dividends received deduction	27879	***	-	-	*377	-	*206	***	*2	***	35	-0	27197
73 Public utility div paid deduction	*271	***	-	-	-	-	-	***	*36	***	8	-	227
74 Income subject to tax	1187287	***	*4453	*5153	*4637	*19932	80562	***	45968	***	40343	84559	826364
75 Income tax before credits, total	406251	***	*668	*780	*696	*5092	27262	***	16047	***	14858	30098	288041
76 Regular tax	394415	***	*668	*780	*696	*5085	25738	***	15531	***	13704	28738	280963
77 Personal holding company tax	-	***	-	-	-	-	-	***	-	***	-	-	-
78 Recapture of investment credit	21	***	-	-	-	-	-	***	-	***	-	-	21
79 Alternative minimum tax	10217	***	-	-	-	*7	*1513	***	*515	***	1111	1244	5659
80 Environmental tax	1604	***	-	-	-	-	*11	***	*1	***	43	121	1397
81 Foreign tax credit	11309	***	-	-	-	-	-	***	-	***	1641	-	9669
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	***	-	***	-	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	***	-	***	-	-	-
84 Nonconventional source fuel credit	*10883	***	-	-	-	-	-	***	*1	***	484	-	10398
85 General business credit	3144	***	-	-	-	*485	*832	***	-	***	395	43	1389
86 Prior year minimum tax credit	1989	***	-	-	-	-	*613	***	*336	***	153	207	286
87 Income tax after credits, total	378924	***	*668	*780	*696	*4607	25818	***	15710	***	12186	29848	266299

DIVISION 60
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	567784	17576	214052	122815	76047	57097	64291	8785	4609	1264	570	382	295
2 Total assets	1072694536	-	8966988	19863176	27254332	40319787	136541460	60907687	70709088	44771946	39544874	63013415	560801784
3 Cash	60406639	-	1847229	3189245	3826965	5134266	12462260	4832993	4651702	2893319	2501927	3236225	15830509
4 Notes and accounts receivable	226335236	-	969333	3415494	5145703	9126009	33624381	15156922	18172858	11225345	9232979	13384124	106882087
5 Less: Allowance for bad debts	3983148	-	*1706	11186	19942	84931	356105	291345	387108	266212	286311	450844	1827457
6 Inventories	321315377	-	2705708	6264655	9343158	13844810	55713051	23732968	24406201	14407930	12373373	17145163	141378362
7 Investments in govt. obligations, Total	36408425	-	*1050	*6688	108279	*29678	250744	171489	304579	115738	104772	294634	35020775
8 Tax-exempt securities	1863238	-	*1456	*11773	*282	54450	114053	110372	102969	221372	145538	174631	926339
9 Other current assets	56826501	-	249255	561937	727713	1058005	3518223	1951299	2953772	2046195	2016042	3322685	38421376
10 Loans to stockholders	7315466	-	410153	815357	757202	694155	1371888	548948	526566	176488	90632	168588	1755489
11 Mortgage and real estate loans	2798066	-	*39404	96680	146591	124742	361968	81272	349616	138123	59847	39396	1360427
12 Other investments	82559121	-	94605	488733	786562	1734851	4068850	2605251	3501485	2481670	2323425	4243075	60230614
13 Depreciable assets	365390866	-	6663742	10164526	13198197	17360181	47297165	20361614	24425183	15860919	13940997	24620928	171497414
14 Less: Accumulated depreciation	171517446	-	4731434	6666179	8579083	10831730	28029543	11152995	12456677	7726723	6261687	10370986	64710408
15 Depletable assets	659879	-	*4697	*12779	*4430	*23937	36960	*10907	*25517	*28563	183907	172641	155541
16 Less: Accumulated depletion	245758	-	*3772	*8983	*4364	*2410	14962	*4	*8426	*12516	99330	56565	34426
17 Land	29695932	-	62073	297016	523745	903737	3107500	1492056	2141867	1193569	1022801	2244334	16707234
18 Intangible assets (Amortizable)	28828929	-	375512	904868	709945	745959	1889647	877247	1210991	1142449	1408384	3060066	16503863
19 Less: Accumulated amortization	7250475	-	181423	490477	319195	337760	839843	395227	487679	373370	392211	688397	2744893
20 Other assets	35287689	-	461105	810249	898143	741840	1965223	813922	1275674	1219086	1179789	2473719	23448938
21 Total liabilities	1072694536	-	8966988	19863176	27254332	40319787	136541460	60907687	70709088	44771946	39544874	63013415	560801784
22 Accounts payable	172472841	-	1120430	3590895	4926242	7990880	27610707	11498386	13543787	8520671	7789625	10998501	74882714
23 Mort, notes, and bonds under 1 yr	201090906	-	557734	1257270	2105427	3614311	26364863	15342849	15771546	7251074	5385846	6936753	116503234
24 Other current liabilities	120843804	-	658709	1277875	1579030	2532926	8801285	3921832	5310480	3430989	3244022	5845935	84240722
25 Loans from stockholders	24395755	-	2805735	2683819	2587691	2742653	6191050	2167957	1573331	600503	548949	535797	1958270
26 Mort, notes, bonds, 1 yr or more	174624719	-	1343860	3113524	3795312	5287446	15672453	6704050	9191698	6699083	6840246	12138678	103838371
27 Other liabilities	40939575	-	197404	194389	320337	474397	1614698	749756	2159603	1254853	1130597	2324868	30518675
28 Net worth	338326936	-	2283116	7745403	11940293	17677173	50286404	20522858	23158644	17014773	14605589	24232885	148859798
29 Capital stock	47125448	-	1677568	2339183	1903338	2551130	5952560	2186682	2625570	2014893	1793065	3568457	20513001
30 Paid-in or capital surplus	71297259	-	881052	1419137	1187661	1755384	4639916	2123350	3570043	3138173	4103366	7170725	41308453
31 Retained earnings, appropriated	774528	-	*28	*7375	119174	79119	234747	54137	9982	*29990	66573	5799	167604
32 Retained earnings, unappropriate	177571630	-	-303060	3068500	6838670	10606961	24873381	8118554	7776789	7135759	5709231	11072956	92673891
33 Retained earnings ($ CORP)	59156903	-	466147	1624667	2769683	3941715	17896549	8996863	10200546	5365389	3285374	3000885	1609085
34 Less: Cost of treasury stock	17598832	-	438617	713458	878233	1257136	3310748	956728	1024286	669431	352020	585937	7412238
35 Total receipts	2597597801	30679469	56488774	90933080	99990469	140812185	476955493	210835224	219420584	121730969	102442898	152529024	894779633
36 Business receipts	2539538089	29767660	55962105	89922239	98747650	138801232	470884338	207635907	214542238	119376265	100386835	148942759	864568861
37 Interest	15436234	60682	25507	113031	163386	268377	716443	288737	424710	290210	357065	671441	12056646
38 Interest on govt. obligations, State and local	273797	*1304	-	*1141	3085	9777	22861	14246	16461	15746	24165	22223	142789
39 Rents	5523378	40350	16841	21888	55916	164136	476317	232991	335670	258783	170869	710878	3038739
40 Royalties	2005802	*3357	*21368	40	*8877	*4079	25099	24676	55173	69996	180074	155851	1457213
41 Net S-T cap gain less net LT loss	138493	*430	*596	*7621	1071	3615	9945	*4618	9405	6211	8436	7220	79324
42 Net L-T cap gain less net ST loss	2573433	65984	*34825	61108	113565	91331	59154	67421	1383435	85896	67330	147822	395562
43 Net gain, noncapital assets	2562363	223902	50607	124854	129788	138889	290616	95704	301365	121620	93750	77763	913505
44 Dividends, domestic corporations	459516	2704	*620	6577	5141	10447	41476	18581	30571	19122	16402	32143	275731
45 Dividends, foreign corporations	1484184	161	-	-	*377	-	20579	*4448	42173	40482	28091	27983	1319890
46 Other receipts	27602512	512936	376306	674580	761613	1320301	4408664	2447896	2279383	1446637	1109882	1732941	10531373
47 Total deductions	2527257181	29644065	53749698	87969297	96858231	137054432	466766568	206341159	212534871	118234361	99514463	148327731	870262305
48 Cost of sales and operations	1949736922	22956761	32700858	60710415	67320427	99359250	369827792	169278008	172205657	94550170	79087416	115938185	665801982
49 Compensation of officers	39623157	365882	3386847	4140155	4709969	5201857	10886071	3611428	2807274	1238604	750895	782822	1741353
50 Repairs	9434172	139464	381811	454458	514020	622493	1675192	641604	658523	417095	366068	623205	2940240
51 Bad debts	5179885	28255	46772	107611	186700	313584	927966	339526	441822	230636	236004	339262	1981747
52 Rent paid on business property	44506434	629921	2736830	2950868	2664209	2861987	6448656	2210756	2356666	1359037	1356946	2308766	16621793
53 Taxes paid	38291285	580753	1491069	1932278	2051055	2725511	6696845	2577750	2944954	1683260	1443466	2180018	11984327
54 Interest paid	29134998	192842	269741	510130	723467	959551	3373483	1406647	1733869	1022167	968438	1634337	16340326
55 Contributions or gifts	740120	4079	5774	15841	18532	29187	81156	23975	46473	35802	29464	57299	392538
56 Amortization	2056357	15385	36429	90838	72910	76326	227711	107431	163096	106484	126104	207347	826296
57 Depreciation	31321756	267585	549605	874966	1017651	1333852	3678284	1597488	1995086	1335782	1143932	1959851	15567674
58 Depletion	58235	-	-	*27	*198	*391	*1077	*68	1845	3149	22014	13459	16007
59 Advertising	28751127	374461	713828	845439	1081071	1673362	4049716	1801713	2081964	1292409	1289533	2215095	11332537
60 Pension, prof sh, stock, annuity	5958796	33770	107707	172767	227393	354149	1023968	371505	397546	255296	190589	298108	2525999
61 Employee benefit programs	15483005	134671	196741	287690	387422	667333	2134599	951153	1155015	695141	643002	1142426	7087812
62 Net loss, noncapital assets	576095	17954	*6563	11113	33763	15725	54908	23601	29573	20949	22577	60013	279354
63 Other deductions	326404837	3902283	11119125	14864702	15849446	20859874	55679143	21398506	23515507	13988379	11838014	18567538	114822320
64 Total receipts less total deducts	70340620	1035405	2739076	2963783	3132238	3757753	10188925	4494065	6885713	3496608	2928435	4201293	24517327
65 Const taxable inc frm rel frn corps	2250593	238	-	-	-	-	*527	*555	5587	22706	19112	63420	2138449
66 Net income, total	72317416	1034339	2739076	2962641	3129153	3747976	10166591	4480374	6874839	3503568	2923382	4242490	26512986
67 Net income, Form 1120-A	209425	*2093	144313	48253	*14765	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	104740	104740	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	21351675	408936	1888105	1571208	1649597	1757157	5470312	2632280	2827453	1377300	836027	745546	187754
70 Statutory special deductions, total	6501911	247279	414787	383993	299929	384534	716644	287705	1759719	256958	281928	388172	1080264
71 Net operating loss deduction	6024548	245692	414498	379262	296317	377386	682644	270441	1732597	228671	270954	349891	776194
72 Dividends received deduction	474650	*1587	*289	4732	3612	7148	33999	14550	27121	28287	10974	38281	304070
73 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	-	-	-	-	-
74 Income subject to tax	44518346	378320	436567	1020193	1186342	1607317	3982612	1561332	2292485	1874780	1807521	3110148	25260730
75 Income tax before credits, total	14640757	128456	68768	172135	213384	340631	1132854	528925	824304	653102	632294	1094281	8851623
76 Regular tax	14243082	119274	68687	171890	213124	337806	1117770	514372	777203	636982	614439	1059210	8612324
77 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-0	-	-
78 Recapture of investment credit	2326	-	-	-	-	-	-	-	462	*334	30	1366	134
79 Alternative minimum tax	343244	6597	-	*272	*257	*2612	14655	11919	44278	17932	16549	28560	199614
80 Environmental tax	47172	383	-	-	*2	-	*33	91	2265	1443	1976	4046	36934
81 Foreign tax credit	1242771	*23	-	-	*100	*2	*381	*1223	4476	25684	18157	24980	1167745
82 U.S. Possessions tax credit	29971	-	-	4	-	75	614	1678	340	1629	-	2743	22888
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	1489	-	-	-	-	*428	-	*25	*56	*19	4	51	906
85 General business credit	241757	2385	*2048	3025	1704	7334	8689	7077	8182	12603	12058	17676	158976
86 Prior year minimum tax credit	127322	2189	-	-	*238	*566	9163	7135	9913	10901	5720	12250	69247
87 Income tax after credits, total	12997448	123859	66721	169106	211342	332226	1114006	511787	801338	602267	596354	1036580	7431862

DIVISION 61
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	187043	5316	59821	31764	24466	24068	32502	4863	2719	831	346	212	136
2 Total assets	567067232	-	2199891	5357942	8908745	17172023	69957621	33854946	41318318	28863971	24192922	34818874	300421980
3 Cash	28623660	-	612433	965586	1313928	2062257	6742907	2627702	2591241	1784282	1461425	1451707	7010192
4 Notes and accounts receivable	164181795	-	406469	1556432	2631268	5614112	23728071	11208383	13580043	8919057	7018864	9908267	79610829
5 Less: Allowance for bad debts	2515336	-	*1457	*6460	12465	49140	250332	204720	290927	212169	201344	273788	1012533
6 Inventories	157474749	-	384860	1252428	2582177	5344011	23963370	11178612	13335339	9672406	7481293	9222963	73057290
7 Investments in govt. obligations, Total	35104506	-	*165	*2761	*68030	*13981	155340	109187	215347	78948	44459	115171	34301117
8 Tax-exempt securities	908100	-	*5	*1	*185	*2237	39682	102132	85975	168029	56214	108163	345477
9 Other current assets	41569551	-	90177	227566	244417	477653	1941511	1114866	1839608	1398271	1454102	2078958	30702421
10 Loans to stockholders	2983008	-	172489	224524	246519	265292	670419	304951	233164	85576	62214	71252	646608
11 Mortgage and real estate loans	1805054	-	*19	*7558	*32757	40107	164804	49052	55286	76390	48912	16638	1313530
12 Other investments	47028873	-	*4921	114288	262623	608848	2141533	1623420	2159286	1590993	1536312	2824971	34161678
13 Depreciable assets	126498585	-	1377641	2154325	3401491	6126304	21728666	10390802	11659757	7849547	6552028	10457094	44800929
14 Less: Accumulated depreciation	64585865	-	933340	1382128	2274680	3958473	13596121	5908083	6130718	4035346	3020373	4580487	18766118
15 Depletable assets	456412	-	-	*12779	*1099	*4989	*22135	*516	*8451	*5961	182293	151634	66556
16 Less: Accumulated depletion	208997	-	-	*8983	*1099	*1898	*12186	-	*3342	*5324	99330	56214	20619
17 Land	7679600	-	*79	77182	98366	254839	1293291	617582	926161	453510	427762	783915	2746912
18 Intangible assets (Amortizable)	12603645	-	34126	127041	160156	202643	609379	468325	656910	630570	829176	1678711	7206608
19 Less: Accumulated amortization	3013274	-	19998	70989	74032	88147	276166	220882	267403	191790	218310	373031	1212526
20 Other assets	10473167	-	71303	104031	228005	252407	891317	393100	664139	595060	577225	1232950	5463630
21 Total liabilities	567067232	-	2199891	5357942	8908745	17172023	69957621	33854946	41318318	28863971	24192922	34818874	300421980
22 Accounts payable	101521469	-	361327	1360050	2197530	4343285	18314040	8371546	9959934	6335530	5404224	6920137	37953866
23 Mort, notes, and bonds under 1 yr	138006261	-	169125	320550	709784	1571934	8478446	5318880	7416026	4692533	3833004	5173643	100322336
24 Other current liabilities	74351988	-	137107	427133	438958	996761	4386525	2401617	3068823	2142724	1862721	2805186	55684433
25 Loans from stockholders	11013880	-	573616	780013	638205	1302859	3424558	1158844	944119	458074	409886	322548	1001160
26 Mort, notes, bonds, 1 yr or more	68219198	-	378284	682240	981820	1709974	6422210	3144317	4196236	3343819	3717980	5842377	37799941
27 Other liabilities	17197039	-	21328	31689	73891	246863	809448	420998	1626105	723521	613523	1418758	11210915
28 Net worth	156757397	-	559103	1756267	3868558	7000347	28122394	13038744	14107076	11167772	8351583	12336225	56449329
29 Capital stock	22916293	-	275740	473542	576195	941547	2858415	1224618	1664325	1455870	1318354	2527882	9599805
30 Paid-in or capital surplus	30771408	-	103687	454463	363551	688556	2205129	1126946	1889441	2054327	2261354	3248791	16375164
31 Retained earnings, appropriated	298196	-	-	*112	*22166	*26395	133808	52741	*5883	*27441	9355	2134	18162
32 Retained earnings, unappropriate	77903938	-	65402	711678	2378286	4274766	14641479	5590513	4714062	4294876	3218605	4945879	33068393
33 Retained earnings (S CORP)	33339641	-	144120	378899	930582	1632024	10140928	5565253	6473878	3755587	1793276	1814368	710725
34 Less: Cost of treasury stock	8472081	-	29846	262427	402222	562940	1857364	521327	640514	420330	249363	202829	3322919
35 Total receipts	1245834743	20154271	14226310	29624272	35663983	66002300	238053617	108497837	121779132	77942028	64175095	86999034	382716864
36 Business receipts	1218993459	19719534	14091799	29251633	35171211	65079439	235505420	107173803	120427953	76637163	63172253	85141253	367621996
37 Interest	9652537	51934	10907	23084	43191	73806	274926	143761	139347	136922	164841	342897	8246920
38 Interest on govt. obligations, State and local	139487	*718	-	-	*357	5269	14947	10493	12827	13239	11687	10073	59878
39 Rents	2356789	28003	*4183	*8954	15657	39737	150887	116719	75583	106337	110328	356531	1343871
40 Royalties	450896	*2729	*20826	40	*314	*4010	6224	*5879	14290	24180	117480	42679	212243
41 Net S-T cap gain less net LT loss	90263	*395	-	*7621	*806	*94	729	*2102	7001	5540	5317	4483	56176
42 Net L-T cap gain less net ST loss	603572	42826	*676	*20480	49764	25942	21114	45102	38786	54762	27857	132798	143464
43 Net gain, noncapital assets	1149514	25303	*7258	20592	41520	42279	166415	27585	64841	48689	32615	63543	608874
44 Dividends, domestic corporations	243678	2357	-	*2878	1917	4061	26784	16480	17648	13699	9429	19659	128767
45 Dividends, foreign corporations	1225663	35	-	-	*377	-	*19467	*3880	41727	39597	15055	26311	1079214
46 Other receipts	10928886	280437	90660	288989	338868	727664	1866704	952033	939129	861899	508233	858808	3215461
47 Total deductions	1216503709	19604357	13462492	28787825	34644040	64329409	232633874	105930063	118414140	75553620	62524336	85073160	375546394
48 Cost of sales and operations	1005440992	17595722	8028399	21502193	26033050	49509484	186364564	87353652	98234901	62865181	52938898	71922616	323092330
49 Compensation of officers	20499232	116888	1489305	1627766	2031601	2549821	6480768	2048273	1757374	884342	451276	392468	669350
50 Repairs	3037247	31523	57040	93071	128013	214261	713054	313949	299928	182651	163133	233137	607489
51 Bad debts	2412976	16728	16144	33327	79979	166254	590902	241364	270157	162998	122578	184219	528326
52 Rent paid on business property	9631391	123941	393637	515131	555162	834673	2282884	883890	819519	511195	393029	556775	1761555
53 Taxes paid	14382416	125119	262959	449795	566021	1030154	3261833	1402250	1712111	959518	789467	982010	2841180
54 Interest paid	13603508	111147	70214	116366	210319	370639	1462684	727391	927680	609802	549232	874821	7573213
55 Contributions or gifts	290309	2727	1036	5628	6548	10339	43414	14929	24643	21495	16650	18281	124620
56 Amortization	834823	5988	5038	6585	19719	22406	78841	50073	90646	63940	65949	121445	304195
57 Depreciation	12305390	83090	154682	213325	297607	519095	1720048	805929	926486	663821	545437	844166	5531704
58 Depletion	52828	-	-	-	*198	*283	*238	*60	*1575	*357	21802	12321	15994
59 Advertising	8310875	63827	66249	137546	186437	391483	921612	480821	672102	512919	465209	973417	3439252
60 Pension, prof sh, stock, annuity	2835710	19370	79985	97134	110882	180944	677258	244822	272708	164784	108389	133955	745477
61 Employee benefit programs	5616401	90302	86962	82874	130145	286466	982672	474358	589063	388657	327926	509097	1667879
62 Net loss, noncapital assets	178326	1015	*2409	*4871	*1755	9014	24549	11042	16853	6317	8722	23543	68237
63 Other deductions	117071286	1216971	2748435	3902213	4286603	8234094	27028552	10877261	11798394	7555643	5556639	7290889	26575593
64 Total receipts less total deducts	29331033	549914	763818	836447	1019943	1672891	5419742	2567774	3364992	2388409	1650759	1925874	7170470
65 Const taxable inc frm rel frn corps	2038967	238	-	-	-	-	*527	*212	5587	22706	13018	60091	1936588
66 Net income, total	31230513	549434	763818	836447	1019585	1667622	5405323	2557493	3357752	2397876	1652090	1975892	9047181
67 Net income, Form 1120-A	55877	-	50098	*4971	*809	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	104626	104626	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	9922795	203544	495264	392331	486184	721962	2808169	1306695	1699847	962418	404899	365767	75714
70 Statutory special deductions, total	2436393	131452	94533	105961	129338	185004	295058	167399	243464	158725	197440	259664	468356
71 Net operating loss deduction	2130270	130108	94533	103947	127983	182207	272672	154905	226308	135015	191393	231167	280034
72 Dividends received deduction	306123	*1344	-	*2014	1355	2797	22385	12494	17156	23710	6047	28497	188322
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	18904126	214552	174405	338155	410414	761628	2303522	1084170	1416475	1277797	1050792	1351119	8521099
75 Income tax before credits, total	6262597	74187	26253	57657	73212	169240	662006	365364	489383	442591	367624	482932	3052148
76 Regular tax	6041772	67975	26253	57683	73212	167563	651690	358211	479412	434189	357177	460050	2908356
77 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-0	-	-
78 Recapture of investment credit	*1862	-	-	-	-	-	-	-	-	*334	30	1366	131
79 Alternative minimum tax	196212	*3729	-	-	-	*1708	9670	4893	9262	7628	10471	19061	129789
80 Environmental tax	16966	253	-	-	-	-	*29	85	417	1025	1133	1762	12262
81 Foreign tax credit	950735	*23	-	-	*100	-	*379	*1223	4389	25305	9831	21415	888070
82 U.S. Possessions tax credit	4940	-	-	4	-	67	420	1517	-	189	-	2743	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	1433	-	-	-	-	*428	-	*14	*16	*17	4	51	904
85 General business credit	48040	*264	*756	-	*244	*817	4620	2977	3293	5811	7772	4133	17353
86 Prior year minimum tax credit	53452	*780	-	-	-	*6	4350	2634	4853	5381	3526	5786	26135
87 Income tax after credits, total	5203997	73120	25497	57653	72868	167923	652237	357000	476832	405888	346491	448804	2119684

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 33
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16342	685	5606	3027	2164	1919	2200	381	235	57	29	21	16
2 Total assets	43088066	-	187913	545454	778291	1310314	5004687	2653005	3499600	1944661	2087319	3508359	21568462
3 Cash	2149808	-	41201	111208	164206	152215	414809	235956	201792	180422	77007	164058	406933
4 Notes and accounts receivable	11327399	-	*29565	154500	263231	443330	2078975	972574	1181195	624070	509263	952487	4118209
5 Less: Allowance for bad debts	246713	-	-	*3527	*158	*1554	12848	13700	38819	13147	9076	15802	138082
6 Inventories	9560870	-	*19566	85434	87537	280380	1124069	668739	986000	509862	718110	964599	4116574
7 Investments in govt. obligations, Total	30660	-	-	-	-	-	*4600	-	*212	*4291	2603	1060	17893
8 Tax-exempt securities	27594	-	-	-	-	-	*4222	*2548	*4799	*6285	-	-	9740
9 Other current assets	1216988	-	*2178	11943	24925	47848	214911	78564	141976	64250	55018	125355	450018
10 Loans to stockholders	250054	-	*22235	*42799	*4428	*22517	56533	16917	31102	*3043	-	8872	41608
11 Mortgage and real estate loans	205820	-	-	-	*1854	*2366	*12425	-	*1865	*7052	4155	893	175211
12 Other investments	5946061	-	-	*11518	*26194	66539	255539	64055	140944	74321	123019	288064	4895868
13 Depreciable assets	16304931	-	191226	381265	340715	577064	1931761	1194439	1386643	795065	943410	1235991	7327353
14 Less: Accumulated depreciation	8412612	-	127766	291385	227340	353263	1249330	669214	718195	427344	455588	553876	3339310
15 Depletable assets	9637	-	-	-	-	-	-	-	-	-	-	-	9637
16 Less: Accumulated depletion	398	-	-	-	-	-	-	-	-	-	-	-	398
17 Land	793479	-	-	*16426	*1759	*12854	76381	53023	91129	32009	39158	58783	411959
18 Intangible assets (Amortizable)	2618498	-	*6834	*32429	*29888	34160	90130	*27852	67286	27971	58542	181834	2061573
19 Less: Accumulated amortization	390060	-	*4155	*25371	*7880	*11886	34991	*8064	32971	9390	21234	31402	202715
20 Other assets	1696051	-	*7029	18216	*68931	37746	37499	29315	54644	65902	42932	127443	1206392
21 Total liabilities	43088066	-	187913	545454	778291	1310314	5004687	2653005	3499600	1944661	2087319	3508359	21568462
22 Accounts payable	9412420	-	*7640	165477	196783	328420	1423865	725701	877345	426942	466861	751275	4042112
23 Mort, notes, and bonds under 1 yr	3005239	-	*5450	*47020	*17065	132316	663829	364268	623288	195345	361004	288298	307356
24 Other current liabilities	3927597	-	23871	47077	45528	65998	258002	172132	259703	204360	143817	321543	2385566
25 Loans from stockholders	868943	-	*62729	*58128	75001	105837	242635	61183	86369	*37923	50337	68350	20451
26 Mort, notes, bonds, 1 yr or more	8003844	-	*98006	*75705	69662	110897	567968	190139	371054	278504	374445	715562	5151901
27 Other liabilities	1435292	-	-	*552	*5571	*24503	56092	46092	90237	41780	65091	145817	959557
28 Net worth	16434732	-	-9783	151495	368682	542344	1792295	1093491	1191604	759808	625766	1217513	8701517
29 Capital stock	1330093	-	38336	52359	25147	61712	172925	51920	123644	65790	111078	45511	581670
30 Paid-in or capital surplus	4715786	-	*39057	*50414	*12095	93912	144855	77543	197536	89228	128109	276616	3606422
31 Retained earnings, appropriated	*38576	-	-	-	*20580	-	*9182	*7393	*1422	-	-	-	-
32 Retained earnings, unappropriate	8845522	-	*-109723	36444	278791	251187	972787	605423	488291	310665	367635	706894	4937130
33 Retained earnings (S CORP)	2438573	-	*22548	*106565	*86548	152925	665921	421018	445941	303511	42364	191231	-
34 Less: Cost of treasury stock	933819	-	-	*94287	*54479	*17392	173375	69806	65229	*9386	23420	2739	423705
35 Total receipts	180780098	4692091	1592686	5294846	5166797	6745550	28114025	13416521	15552167	8782650	10228098	15165691	66028977
36 Business receipts	177806507	4518089	1555828	5291402	5102490	6670277	27970652	13291839	15404089	8598731	10041965	14888325	64472821
37 Interest	382728	*29938	*722	*2758	4445	2357	16749	12596	11163	10315	9775	34652	247257
38 Interest on govt. obligations, State and local	15917	122	-	-	-	*447	*489	*41	*922	*920	135	1725	11117
39 Rents	250692	15368	*1535	-	*2577	*4218	7898	2494	3989	2351	8535	16478	185249
40 Royalties	*32592	-	*20513	-	-	-	*2	-	-	*3776	-	177	8124
41 Net S-T cap gain less net LT loss	4622	*13	-	-	*774	-	*10	-	*16	*514	1	216	3078
42 Net L-T cap gain less net ST loss	26372	*6950	-	-	*1008	*323	5182	*1726	*1533	*1436	86	93	8035
43 Net gain, noncapital assets	37231	*293	*138	*173	*323	*569	3361	1685	3137	3628	1715	7223	14986
44 Dividends, domestic corporations	26730	*229	-	-	*21	*292	1185	*111	*843	*209	850	13244	9746
45 Dividends, foreign corporations	*4864	-	-	-	-	-	*381	-	*27	-	9	3206	1241
46 Other receipts	2191844	121089	*13951	*512	*55159	67068	108117	106029	126449	160770	165026	200352	1067324
47 Total deductions	178003371	4627669	1513276	5163142	5075617	6621025	27777276	13226234	15274961	8636764	10134912	14959927	64992567
48 Cost of sales and operations	152544933	3927958	983511	4119277	4195409	5320228	23469818	11494207	13089516	7399587	8996628	13232772	56316023
49 Compensation of officers	1963200	*14605	*146126	251983	207684	237744	502380	196248	173819	83268	35750	47001	66591
50 Repairs	570106	*14856	*5301	26941	18509	25944	88405	33683	50877	18990	32899	49121	204580
51 Bad debts	256406	*6441	*1041	*2850	17804	9719	60112	21604	21755	14636	8718	14030	77697
52 Rent paid on business property	1256621	*39309	40478	91319	47042	86179	219765	62583	77914	38218	56204	108615	388994
53 Taxes paid	1601879	31858	24568	62340	51016	61966	252911	102615	177318	64757	69012	169129	534391
54 Interest paid	1020620	44179	15209	14881	8516	23873	118361	54712	82960	39604	54273	84389	479664
55 Contributions or gifts	55223	*1228	*120	*1390	*1395	799	2939	1416	1918	2532	1249	5217	35020
56 Amortization	120643	*1247	*1347	*2734	*1825	*1915	10166	4987	6762	3959	9764	12082	63854
57 Depreciation	1329121	34782	22630	34535	28318	51335	155304	84609	113560	57309	68258	86780	591701
58 Depletion	*424	-	-	-	-	-	*-0	-	-	-	-	-0	423
59 Advertising	720129	*19084	*1355	7387	5399	13005	54226	41712	126650	99078	39110	27182	285941
60 Pension, prof sh, stock, annuity	373281	*11595	*2025	*10310	*15160	15085	55914	21525	30015	20820	11101	14131	165601
61 Employee benefit programs	1028376	*59694	*13929	*7897	26328	18146	110165	41860	83264	47811	45146	68507	505630
62 Net loss, noncapital assets	12373	*222	*180	*4610	*330	*176	*1430	*956	2089	*89	1716	287	289
63 Other deductions	15150034	420610	255457	524689	450883	754910	2675382	1063519	1236543	746105	705085	1040683	5276169
64 Total receipts less total deducts	2776728	64422	79410	131704	91180	124526	336749	190286	277206	145886	93186	205764	1036409
65 Const taxable inc frm rel frn corps	*1911	-	-	-	-	-	-	-	*20	*921	-	-	971
66 Net income, total	2762722	64300	79410	131704	91180	124079	336261	190245	276304	145886	93051	204039	1026263
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*390	*390	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	768757	*16098	*63547	*88796	*50056	57263	160546	87791	134868	64759	15683	29350	-
70 Statutory special deductions, total	160713	*11582	*7861	*20382	*4328	*23227	28236	*3885	26662	*700	3691	20394	9765
71 Net operating loss deduction	136307	*11542	*7861	*20382	*4313	*23023	27133	*3804	26300	534	3024	6236	2154
72 Dividends received deduction	24406	*40	-	-	*15	*204	1103	*81	*362	*166	666	14157	7612
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1834674	*36620	*8385	*22526	36797	43589	147863	98568	114775	80427	73678	154949	1016498
75 Income tax before credits, total	604480	*12036	*1331	*3379	5950	8173	42795	32716	40693	27723	25858	53682	350144
76 Regular tax	597736	*11986	*1331	*3379	5950	8111	42669	32385	38863	27284	25039	52835	347904
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	5429	*8	-	-	-	*62	*125	*323	1769	*400	753	660	1328
80 Environmental tax	1729	42	-	-	-	-	-	*9	*32	*39	66	187	1355
81 Foreign tax credit	*2215	-	-	-	-	-	-	-	*1494	-	-	18	703
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	628	-	-	-	-	-	-	-	-	-	-	-	628
85 General business credit	4741	98	-	-	-	*234	*107	*426	*90	*725	199	264	2597
86 Prior year minimum tax credit	4859	-	-	-	-	-	-	*688	*198	*354	913	197	2509
87 Income tax after credits, total	592037	*11937	*1331	*3379	5950	7939	42688	31601	38912	26645	24747	53203	343706

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 34
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	31995	783	9906	5988	3797	4840	5594	577	305	120	45	31	10
2 Total assets	46540324	-	357784	1062320	1490492	3451564	11593965	4007492	4461380	4153464	2958034	4722218	8281611
3 Cash	3352059	-	115187	165592	190190	423286	1142568	227267	320638	226362	170799	185065	185106
4 Notes and accounts receivable	13546531	-	73498	360305	373420	1224204	3473502	1235646	1199123	1053169	785299	1217340	2551025
5 Less: Allowance for bad debts	266752	-	*1428	*949	*2254	27372	31638	14796	31440	28637	23717	46708	57814
6 Inventories	15512931	-	64962	239664	509437	1196930	4739138	1603330	1613196	1386959	1066331	1641029	1451955
7 Investments in govt. obligations, Total	134916	-	-	-	*35094	*13026	*19600	*34622	*1272	-	-	23327	7974
8 Tax-exempt securities	*154281	-	-	-	-	-	*3127	*14729	*3363	-	8051	-	125012
9 Other current assets	1694044	-	*3412	63504	56666	74288	271620	82170	194787	288141	96124	98548	464785
10 Loans to stockholders	485621	-	*32724	*56355	*37885	36610	84077	17272	15422	*21807	2070	3199	178199
11 Mortgage and real estate loans	95752	-	-	-	*16999	*8959	*51090	*10828	*586	*1004	5510	687	90
12 Other investments	3417602	-	*95	*31354	67458	61117	257527	142669	219843	207663	202011	582316	1645548
13 Depreciable assets	13310035	-	204333	278387	567710	1078264	3127648	1242375	1411415	1525372	927086	1329744	1617701
14 Less: Accumulated depreciation	7267515	-	137244	168641	395548	714804	1883742	702222	678333	747886	445890	631240	761964
15 Depletable assets	*10294	-	-	-	-	*4890	*1875	-	-	-	17	1473	2039
16 Less: Accumulated depletion	*5973	-	-	-	-	*1800	*1362	-	-	-	-	1369	1442
17 Land	718513	-	-	*15676	*11107	21544	178062	38526	93697	64316	57791	90240	147554
18 Intangible assets (Amortizable)	731281	-	*1233	8160	*2704	23562	87251	31665	64855	93953	35790	65625	316482
19 Less: Accumulated amortization	198432	-	*743	2056	*1329	10863	40876	11665	18393	20913	14877	12957	63760
20 Other assets	1115135	-	1754	14969	20952	39721	114500	55076	51349	82152	85641	175899	473122
21 Total liabilities	46540324	-	357784	1062320	1490492	3451564	11593965	4007492	4461380	4153464	2958034	4722218	8281611
22 Accounts payable	9986774	-	50066	265173	290282	920459	2896110	1027073	1031960	689875	523923	927174	1364679
23 Mort, notes, and bonds under 1 yr	7535618	-	29118	50594	221867	296509	1557760	702951	744080	867458	580871	873531	1610877
24 Other current liabilities	3115749	-	12555	76372	88812	209659	761134	272706	357411	300498	228402	324881	483320
25 Loans from stockholders	1149373	-	107692	124958	*42847	192718	365255	55740	122835	78978	11028	10917	36405
26 Mort, notes, bonds, 1 yr or more	5717952	-	*46141	87469	135830	346580	1036274	553987	535601	576994	493125	713508	1192442
27 Other liabilities	1591958	-	*543	*19046	*3195	62107	104802	32023	79942	126909	59755	291186	812450
28 Net worth	17442899	-	111669	438707	707659	1423531	4872630	1363011	1589552	1512752	1060930	1581021	2781438
29 Capital stock	2351693	-	38079	161516	47684	145804	408768	92221	140280	215875	107360	415030	579075
30 Paid-in or capital surplus	2507815	-	*18928	*42446	39800	117475	369026	208183	234262	380963	114994	347292	634446
31 Retained earnings, appropriated	48708	-	-	-	-	-	*40363	*4597	*1505	*112	-	2132	-
32 Retained earnings, unappropriate	9878112	-	50561	184975	508739	1089696	3019434	676581	731518	705226	642197	695399	1573785
33 Retained earnings (S CORP)	3633651	-	17769	121158	152957	226665	1331494	437714	574663	335586	231787	203856	-
34 Less: Cost of treasury stock	977080	-	*13668	*71389	*41522	156109	296456	56284	92676	125010	35408	82689	5869
35 Total receipts	101152147	1311322	1741665	4142888	4520501	10332014	29307203	8800640	8064086	7228005	4849152	6362356	14492314
36 Business receipts	98578007	1283203	1697757	3946978	4449178	10234996	28808424	8635637	7829996	7007338	4705230	6011727	13967541
37 Interest	395115	7625	1808	3664	11958	17405	56515	19714	13839	26445	26598	49925	159619
38 Interest on govt. obligations, State and local	19437	-	-	-	-	-	1061	*644	*2474	*2078	3217	2793	7171
39 Rents	581222	*381	*2184	*243	*8958	*5050	24539	59838	19495	43064	40478	148094	228899
40 Royalties	13523	-	*314	-	*280	*1305	*19	-	*2049	*25	2	566	8964
41 Net S-T cap gain less net LT loss	2090	-	-	-	-	*22	*3	*7	*148	*1523	56	27	305
42 Net L-T cap gain less net ST loss	76715	*12585	*676	*2186	*19030	*7756	2711	*254	16743	*6023	5039	1903	1808
43 Net gain, noncapital assets	201736	*58	*837	*9733	*4748	6469	49137	8097	33499	27659	21411	19806	20283
44 Dividends, domestic corporations	10794	*169	-	-	*603	*25	3514	*51	3387	*274	148	548	2074
45 Dividends, foreign corporations	37476	-	-	-	-	-	*7	*2	*206	*1854	345	5665	29398
46 Other receipts	1236031	7301	*38089	180084	25746	58986	361273	76396	142251	111721	46629	121304	66251
47 Total deductions	97868685	1261296	1605951	3923963	4367712	10086013	28448233	8584154	7747261	6943609	4680502	6129189	14090803
48 Cost of sales and operations	74323744	1045826	1066814	2806277	3094627	7182238	21502290	6592098	5792157	5222706	3484026	4680908	11853776
49 Compensation of officers	2889649	*4203	101755	212303	321219	541551	1085315	229756	168417	86127	49099	42762	47143
50 Repairs	306352	*1209	5111	11949	16962	35232	85437	22385	26072	32116	27109	24872	17899
51 Bad debts	272713	*317	*7693	*4634	7506	44410	83028	18025	28965	12689	18394	19144	27908
52 Rent paid on business property	1002381	5196	40210	66602	75651	133495	281740	79372	65637	61631	45539	55274	92034
53 Taxes paid	1355628	10539	38458	68699	70702	178076	390621	112445	109518	105196	67539	66736	137099
54 Interest paid	1012578	6727	8344	22235	37252	62278	204126	87163	92457	100536	64139	104837	222485
55 Contributions or gifts	27809	*255	*104	*287	1513	2168	9697	2040	2273	2360	1396	1740	3976
56 Amortization	68494	*267	*350	*374	1030	1878	6753	5947	7685	7157	2351	4339	30364
57 Depreciation	1479070	4600	26102	24613	43716	96040	272984	120238	145707	172992	123032	188231	260815
58 Depletion	528	-	-	-	-	*283	*134	-	-	*64	2	45	-
59 Advertising	509106	*1612	7935	37498	25992	56436	124619	37043	41913	40291	26472	59021	50273
60 Pension, prof sh, stock, annuity	352690	*856	*3142	*25709	13199	48653	121655	20339	23786	22254	13019	12425	47652
61 Employee benefit programs	719347	9487	*7323	12599	24256	75626	176141	58949	69496	64102	70425	67549	83394
62 Net loss, noncapital assets	34604	*22	*113	*73	*1125	2186	4024	2330	780	1014	685	8151	14102
63 Other deductions	13513994	170180	292498	630109	632962	1625463	4099672	1196026	1172397	1012374	687274	793155	1201883
64 Total receipts less total deducts	3283461	50026	135714	218924	152789	246001	858970	216486	316825	284397	168650	233167	401511
65 Const taxable inc frm rel frn corps	*18927	-	-	-	-	-	-	-	*50	*36	26	4215	14599
66 Net income, total	3282951	50026	135714	218924	152789	246001	857909	215842	314402	282355	165459	234590	408939
67 Net income, Form 1120-A	*14354	-	*13546	-	*809	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*10226	*10226	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1057348	*5340	86666	118281	67612	52115	380352	89728	104090	91163	34920	27080	-
70 Statutory special deductions, total	285246	*15133	*19463	*13073	*28662	33132	43956	23745	31288	20127	3478	10931	42258
71 Net operating loss deduction	274226	*15014	*19463	*13073	*28240	33114	41420	23709	28778	18081	3048	9419	40866
72 Dividends received deduction	11020	*118	-	-	*422	*18	2536	*36	2511	*2046	430	1511	1392
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1941434	29553	29584	87571	56515	160755	433693	102406	179171	171065	127862	196579	366681
75 Income tax before credits, total	591386	*8893	4437	15311	8805	34350	120590	33908	62130	58698	44516	69105	130642
76 Regular tax	578734	*8878	4437	15311	8805	34258	120128	33090	60713	58123	43415	66906	124671
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	10	-	-	-	-	-	-	-	-	-	-	10	-
79 Alternative minimum tax	10370	-	-	-	-	*91	*459	*767	1143	*457	485	1525	5443
80 Environmental tax	1039	*16	-	-	-	-	*3	*8	54	112	108	211	527
81 Foreign tax credit	17708	-	-	-	*43	-	*2	*3	*535	*19	142	2753	14211
82 U.S. Possessions tax credit	124	-	-	-	-	67	58	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*482	-	-	-	-	*428	-	-	-	*4	-	51	-
85 General business credit	4305	*8	-	-	-	*111	*487	*41	*970	*1236	234	18	1200
86 Prior year minimum tax credit	5261	-	-	-	-	*6	*1350	*313	*728	*579	165	2120	-
87 Income tax after credits, total	563505	*8885	4437	15311	8761	33739	118693	33552	59897	56860	43975	64163	115231

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade

MAJOR GROUP 35 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	138706	3848	44309	22749	18505	17309	24708	3905	2179	654	272	160	110
2 Total assets	477438842	-	1654193	3750169	6639962	12410144	53358968	27194449	33357337	22765847	19147568	26588297	270571908
3 Cash	23121793	-	456045	688786	959532	1486756	5185530	2164479	2068810	1377498	1213619	1102584	6418154
4 Notes and accounts receivable	139307866	-	303406	1041627	1994617	3946578	18175594	9000163	11199726	7241817	5724302	7738440	72941595
5 Less: Allowance for bad debts	2001871	-	*29	*1984	10053	20214	205846	176224	220668	170385	168551	211279	816637
6 Inventories	132400947	-	300332	927330	1985202	3866700	18100163	8906543	10736143	7775585	5696853	6617335	67488762
7 Investments in govt. obligations, Total	34938929	-	*165	*2761	*32936	*955	131140	74564	213864	74656	41856	90784	34275250
8 Tax-exempt securities	726225	-	*5	*1	*185	*2237	32333	*84855	77813	161744	48164	108163	210725
9 Other current assets	38658519	-	84587	152119	162825	355518	1454980	954132	1502845	1045880	1302960	1855055	29787618
10 Loans to stockholders	2247333	-	117530	125370	204205	206166	529809	270763	186640	60726	60144	59181	426800
11 Mortgage and real estate loans	1503481	-	*19	*7558	*13904	*28782	101289	38224	52836	68335	39247	15058	1138230
12 Other investments	37665210	-	*4825	71415	168971	481192	1628466	1416696	1798499	1309010	1211282	1954592	27620261
13 Depreciable assets	96883618	-	982082	1494673	2493065	4470976	16669258	7953988	8861699	5529110	4681533	7891359	35855875
14 Less: Accumulated depreciation	48905738	-	668330	922101	1651792	2890406	10463049	4536647	4734190	2860115	2118894	3395371	14664844
15 Depletable assets	436480	-	-	*12779	*1099	*99	*20260	*516	*8451	*5961	182276	150161	54880
16 Less: Accumulated depletion	202626	-	-	*8983	*1099	*99	*10824	-	*3342	*5324	99330	54845	18780
17 Land	6167608	-	*79	45081	85500	220441	1038848	526033	741335	357185	330813	634892	2187400
18 Intangible assets (Amortizable)	9253866	-	26058	86452	127564	144921	431998	408808	524770	508646	734844	1431252	4828553
19 Less: Accumulated amortization	2424781	-	15100	43562	64823	65398	200298	201152	216039	161487	182199	328672	946051
20 Other assets	7661981	-	62520	70846	138122	174939	739318	308708	558146	447006	448652	929607	3784116
21 Total liabilities	477438842	-	1654193	3750169	6639962	12410144	53358968	27194449	33357337	22765847	19147568	26588297	270571908
22 Accounts payable	82122275	-	303622	929400	1710465	3094405	13994064	6618772	8050630	5218713	4413440	5241688	32547075
23 Mort, notes, and bonds under 1 yr	127465404	-	134556	222936	470853	1143109	6256856	4251661	6048657	3629730	2891129	4011814	98404102
24 Other current liabilities	67308642	-	100682	303684	304618	721105	3367389	1956780	2451709	1637865	1490503	2158762	52815547
25 Loans from stockholders	8995564	-	403195	596928	520357	1004303	2816667	1041920	734914	341173	348521	243281	944303
26 Mort, notes, bonds, 1 yr or more	54497402	-	234137	519066	776327	1252497	4817968	2400191	3289580	2488321	2850410	4413307	31455598
27 Other liabilities	14169789	-	20785	12091	65124	160253	648554	342883	1455926	554832	488677	981755	9438908
28 Net worth	122879766	-	457217	1166065	2792217	5034472	21457469	10582242	11325920	8895212	6664887	9537690	44966375
29 Capital stock	19234507	-	199325	259666	503364	734030	2276721	1080477	1400402	1174205	1099916	2067341	8439059
30 Paid-in or capital surplus	23547807	-	45702	361603	311655	477169	1691248	841220	1457644	1584136	2018251	2624884	12134295
31 Retained earnings, appropriated	210912	-	-	*112	*1586	*26395	84263	*40751	*2956	*27329	9355	2	18162
32 Retained earnings, unappropriate	59180304	-	124564	490259	1590756	2933883	10649258	4308509	3494253	3278986	2208773	3543585	26557478
33 Retained earnings (S CORP)	27267418	-	103803	151176	691076	1252434	8143512	4706521	5453274	3116490	1519126	1419280	710725
34 Less: Cost of treasury stock	6561183	-	16178	96751	306221	389439	1387533	395237	482609	285934	190534	117402	2893345
35 Total receipts	963902498	14150858	10891959	20186538	25976685	48924735	180632388	86280677	98162879	61931373	49097845	65470987	302195573
36 Business receipts	942608945	13918242	10838214	20013254	25619543	48174166	178726344	85246327	97193868	61031094	48425058	64241201	289181634
37 Interest	8874695	14371	8377	16662	26788	54044	201662	111451	114345	100161	128468	258320	7840045
38 Interest on govt. obligations, State and local	104132	*596	-	-	*357	4822	13397	9808	9432	10241	8335	5555	41589
39 Rents	1524874	12253	*463	*8711	*4122	30469	118450	54387	52100	60923	61315	191960	929722
40 Royalties	404781	*2729	-	40	*34	*2705	6203	*5879	12242	20379	117478	41937	195154
41 Net S-T cap gain less net LT loss	83551	*382	-	*7621	*32	*72	*716	*2095	6837	3503	5259	4241	52794
42 Net L-T cap gain less net ST loss	500485	*23291	-	*18294	29726	17863	13221	43122	20510	47303	22732	130802	133621
43 Net gain, noncapital assets	910547	24952	*6283	*10686	36449	35241	113917	17803	28205	17402	9490	36513	573605
44 Dividends, domestic corporations	206154	*1959	-	*2878	*1293	3744	22084	16318	13419	13216	8431	5866	116947
45 Dividends, foreign corporations	1183323	35	-	-	*377	-	*19079	*3879	41494	37743	14701	17440	1048575
46 Other receipts	7501010	152048	38621	108393	257963	601611	1397314	769608	670430	589408	296577	537152	2081886
47 Total deductions	940631653	13715392	10343265	19700719	25200711	47622371	176408365	84119675	95391918	59973247	47708922	63984044	296463023
48 Cost of sales and operations	778572314	12621938	5978075	14576639	18743015	37007018	141392457	69267347	79353229	50242888	40458244	54008935	254922530
49 Compensation of officers	15646382	98079	1241425	1163480	1502698	1770526	4893073	1622269	1415138	714946	366427	302705	555616
50 Repairs	2160789	15458	46628	54181	92542	153085	539212	257881	222979	131545	103125	159144	385010
51 Bad debts	1883857	9971	*7410	25843	54670	112124	447763	201735	219437	135673	95466	151045	422721
52 Rent paid on business property	7372389	79435	312949	357209	432469	614999	1781380	741935	675969	411345	291286	392886	1280527
53 Taxes paid	11424908	82721	199933	318756	444304	790112	2618302	1187190	1425275	789564	652916	746146	2169690
54 Interest paid	11570311	60241	46661	79251	164551	284488	1140198	585517	752264	469662	430819	685595	6871064
55 Contributions or gifts	207277	1244	812	3951	3640	7372	30778	11473	20451	16604	14005	11323	85625
56 Amortization	645686	4474	3341	3477	16864	18613	61922	39139	76199	52824	53833	105024	209976
57 Depreciation	9497199	43708	105951	154177	225573	371720	1291759	601082	667219	433520	354147	569154	4679189
58 Depletion	51876	-	-	-	*198	-	*104	*60	*1575	*293	21800	12276	15571
59 Advertising	7081640	43131	56958	92661	155046	322043	742767	402067	503538	373550	399627	887214	3103039
60 Pension, prof sh, stock, annuity	2109739	6919	74818	61114	82524	117205	499689	202958	218907	121711	84269	107399	532224
61 Employee benefit programs	3868679	21121	65710	62377	79561	192693	696367	373549	436303	276745	212355	373041	1078856
62 Net loss, noncapital assets	131349	*770	*2116	*188	*300	6652	19096	7757	13984	5213	6321	15106	53846
63 Other deductions	88407259	626180	2200480	2747415	3202758	5853721	20253499	8617716	9389454	5797164	4164281	5457051	20097540
64 Total receipts less total deducts	23270844	435466	548694	485819	775974	1302364	4224023	2161002	2770961	1958127	1388923	1486943	5732550
65 Const taxable inc frm rel frn corps	2018129	238	-	-	-	-	*527	*212	*5517	21749	12991	55875	1921019
66 Net income, total	25184841	435108	548694	485819	775616	1297542	4211153	2151406	2767046	1969635	1393579	1537263	7611979
67 Net income, Form 1120-A	41523	-	36552	*4971	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	94010	94010	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	8096689	182106	345050	185254	368517	612584	2267271	1129176	1460888	806495	354296	309337	75714
70 Statutory special deductions, total	1990433	104737	67209	72506	96348	128645	222865	139769	185513	137898	190271	228340	416332
71 Net operating loss deduction	1719737	103551	67209	70492	95429	126070	204119	127392	171229	116400	185321	215511	237014
72 Dividends received deduction	270697	*1186	-	*2014	*918	2575	18746	12377	14284	21498	4951	12828	179319
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	15128018	148379	136435	228058	317102	557284	1721965	883196	1122529	1026305	849252	999591	7137921
75 Income tax before credits, total	5066731	53258	20485	38967	58458	126717	498621	298740	386559	356169	297250	360145	2571362
76 Regular tax	4865302	47112	20485	38993	58458	125194	488892	292737	379836	348782	288723	340309	2435781
77 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-0	-	-
78 Recapture of investment credit	*1852	-	-	-	-	-	-	-	-	*334	30	1357	131
79 Alternative minimum tax	180414	*3721	-	-	-	*1555	9086	3803	6350	6770	9234	16876	123018
80 Environmental tax	14197	196	-	-	-	-	*26	68	332	873	958	1364	10380
81 Foreign tax credit	930812	*23	-	-	*57	-	*377	*1220	2361	25286	9689	18644	873156
82 U.S. Possessions tax credit	4816	-	-	4	-	-0	362	1517	-	189	-	2743	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*324	-	-	-	-	-	-	*14	*16	*13	4	-	277
85 General business credit	38994	*157	*756	-	*244	*472	4026	2510	2233	3850	7339	3851	13556
86 Prior year minimum tax credit	43331	*780	-	-	-	-	3000	1633	3927	4448	2449	3469	23626
87 Income tax after credits, total	4048455	52298	19729	38963	58158	126245	490856	291847	378022	322384	277769	331438	1660747

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5010
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12458	*22	3473	3080	1938	1631	1901	211	128	36	16	14	9
2 Total assets	45308450	-	141622	536557	731006	1085808	3968780	1460150	1872887	1160473	1074075	2234666	31042425
3 Cash	1891144	-	48302	81160	72173	63646	310743	117308	85517	78981	84334	93520	855459
4 Notes and accounts receivable	16826909	-	*16568	157499	132177	289790	1108666	450352	545702	299451	245509	672605	12908588
5 Less: Allowance for bad debts	233707	-	-	-	*1147	*414	10645	5082	10935	7516	7918	11840	178211
6 Inventories	8654000	-	*44830	215254	388017	493996	1777805	590973	789757	458548	392124	583885	2918811
7 Investments in govt. obligations, Total	*60961	-	-	-	-	-	-	-	*21529	-	14734	-	24697
8 Tax-exempt securities	7502	-	-	-	-	-	-	-	-	451	-	402	6649
9 Other current assets	2956120	-	*521	17489	10273	32100	73876	25423	77281	43130	41638	89374	2545013
10 Loans to stockholders	123612	-	*2403	*1288	*15134	*21962	17680	*24544	*11470	*15764	7224	869	5274
11 Mortgage and real estate loans	24937	-	-	-	*13125	*2944	*6267	*971	*1440	*191	-	-	-
12 Other investments	2030863	-	*4224	*3196	*767	*59602	137054	68433	20728	39591	83905	164690	1448671
13 Depreciable assets	17563417	-	*78991	150965	281886	281764	1090549	339479	461863	347345	268962	809162	13452450
14 Less: Accumulated depreciation	6248062	-	*54380	106748	201633	200886	695038	192236	205024	170838	130982	298165	3992132
15 Depletable assets	21998	-	-	-	-	-	-	-	-	-	21998	-	-
16 Less: Accumulated depletion	14971	-	-	-	-	-	-	-	-	-	14971	-	-
17 Land	579865	-	-	-	*9735	*19556	48790	21678	32645	16879	25444	75203	329935
18 Intangible assets (Amortizable)	394293	-	*159	*4526	*1206	*6110	27625	*7447	27086	*16913	30721	6451	266049
19 Less: Accumulated amortization	164237	-	*16	*2315	*1157	*2655	11444	*4096	12061	*9910	5283	1913	113388
20 Other assets	833810	-	*18	14241	10449	18291	86853	14957	25891	31495	16635	50421	564558
21 Total liabilities	45308450	-	141622	536557	731006	1085808	3968780	1460150	1872887	1160473	1074075	2234666	31042425
22 Accounts payable	7591218	-	*15507	122154	152136	257815	1035325	318919	451165	215830	240678	533284	4248404
23 Mort, notes, and bonds under 1 yr	11325840	-	*5707	*55137	57295	125884	474249	180257	434769	240773	109305	255618	9386848
24 Other current liabilities	3660848	-	*6500	14748	21473	55515	215893	70389	135024	102901	87006	205652	2745747
25 Loans from stockholders	646235	-	*74672	*79330	58836	84783	197828	48408	*31743	*25082	7718	30579	7255
26 Mort, notes, bonds, 1 yr or more	5471229	-	*43932	*71997	*152558	120315	359964	133662	284323	150322	156133	176852	3821172
27 Other liabilities	2339741	-	*206	*1	*6532	4550	48557	10465	30674	*5120	52183	33155	2148298
28 Net worth	14273340	-	-4901	193190	282176	436946	1636966	698050	505190	420444	421052	999526	8684702
29 Capital stock	1820989	-	21825	41228	66061	69029	147323	47256	78587	86654	118288	315743	828995
30 Paid-in or capital surplus	1428093	-	*18690	*6535	*45240	63258	132553	75929	36387	31313	71377	130517	816294
31 Retained earnings, appropriated	*10146	-	-	-	-	-	*7487	-	-	-	-	-	2660
32 Retained earnings, unappropriate	9918613	-	*-55374	131890	241199	246048	1082759	258433	171006	228751	188271	279249	7146380
33 Retained earnings (S CORP)	1607690	-	*14597	*35495	*17197	123018	411868	347219	236826	*80925	65574	274971	-
34 Less: Cost of treasury stock	512191	-	*4638	*21958	*87522	64408	145024	*30787	*17616	*7199	22458	954	109627
35 Total receipts	88414848	*1132499	730675	3422393	2423781	3717761	11387527	3494034	4451615	2709412	2370287	7363256	45211607
36 Business receipts	85653105	*1096363	730122	3412219	2364151	3675147	11267337	3424084	4407218	2651245	2316036	7263220	43045963
37 Interest	638983	*1185	*480	*1783	2682	3957	15050	5732	6104	8964	9783	11877	571385
38 Interest on govt. obligations, State and local	14746	-	-	-	-	*2934	*575	*166	-	41	14	50	10966
39 Rents	366119	*8714	-	*1877	*1719	*766	9897	*791	*1723	*2022	10311	6896	321403
40 Royalties	1414	18	-	-	-	-	*507	-	*46	19	-	264	560
41 Net S-T cap gain less net LT loss	*1529	-	-	-	-	-	*-0	*583	-	-	95	567	284
42 Net L-T cap gain less net ST loss	24914	104	-	-	*183	*128	*573	*110	*159	*8660	8211	1743	5042
43 Net gain, noncapital assets	526583	4	-	-	*100	*670	3015	*492	6930	3513	3518	619	507722
44 Dividends, domestic corporations	8743	-	-	-	*1	*348	*1068	-	-	*202	316	158	6649
45 Dividends, foreign corporations	482219	35	-	-	-	-	-	*397	-	1245	7	164	480372
46 Other receipts	696494	*26075	*74	*6514	54945	33811	89504	61680	29436	33502	21997	77696	261262
47 Total deductions	86053314	*1063602	693347	3376742	2341877	3655043	11127090	3361442	4334029	2613928	2296163	7210602	43979450
48 Cost of sales and operations	68578719	*958840	461828	2709017	1577045	2877216	8393058	2638883	3450545	2127335	1860409	6330431	35194111
49 Compensation of officers	977771	*4144	*45024	80103	141028	110189	302433	84660	73830	34008	23512	21742	57099
50 Repairs	152656	*1107	*3582	5457	9047	9395	31416	9689	13781	5702	7335	6588	49556
51 Bad debts	162138	848	*2859	*4954	8247	4795	19911	6539	9837	5019	5938	4428	88764
52 Rent paid on business property	726901	*3204	*19008	61189	60959	49661	180778	42121	42409	33817	18511	36428	178817
53 Taxes paid	815234	*8126	12907	32778	50162	50804	173357	52128	47493	32873	27802	34189	292613
54 Interest paid	1535757	*2166	*2893	9277	22970	29509	81356	35044	45053	32344	22274	22193	1230676
55 Contributions or gifts	26367	*43	-	*157	*304	*345	1825	405	440	231	409	1954	20256
56 Amortization	66416	414	*16	*611	*225	*1646	3568	1536	3704	*1038	4278	1423	47957
57 Depreciation	3168966	*6511	*11666	16695	20141	25156	85536	27338	49068	27865	20424	63841	2814726
58 Depletion	632	-	-	-	-	-	-	-	-	-	632	-	-
59 Advertising	2016692	*16472	*5263	10076	29854	12954	72426	14311	28018	7483	56916	273793	1489124
60 Pension, prof sh, stock, annuity	141753	*1134	-	*1557	*2983	*4151	24041	9034	8906	7537	4989	7339	70081
61 Employee benefit programs	373533	*1932	*4788	*10601	12664	16030	55016	16499	29759	19319	13993	18877	174054
62 Net loss, noncapital assets	9830	12	-	-	-	*6	4007	*1078	*492	*247	133	1170	2685
63 Other deductions	7299952	*58648	123513	434267	406249	463185	1698361	422176	530695	279109	228608	386207	2268932
64 Total receipts less total deducts	2361534	*68896	37328	45652	81904	62719	260437	132592	117586	95484	74124	152654	1232157
65 Const taxable inc frm rel frn corps	317860	238	-	-	-	-	-	-	-	846	1323	-	315453
66 Net income, total	2664647	*69134	37328	45652	81904	59785	259862	132426	117586	96289	75433	152604	1536644
67 Net income, Form 1120-A	*308	-	*308	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	449760	15884	*30449	*14761	*40453	24086	119821	60194	68226	*17443	15253	43191	-
70 Statutory special deductions, total	199267	*12873	*4906	*11015	*15389	*3189	7728	*10934	6904	*9096	11045	6931	99258
71 Net operating loss deduction	192414	*12873	*4906	*11015	*15388	*2945	*6980	*10537	6904	*8798	10805	6731	94534
72 Dividends received deduction	6853	-	-	-	*1	*244	*748	*397	-	*299	240	200	4724
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2038505	*40492	*1974	19875	32269	32510	132313	61299	42456	69750	49135	102481	1453950
75 Income tax before credits, total	784935	*13591	*296	3260	7004	5809	36699	20579	14460	25574	15158	35321	607183
76 Regular tax	670583	*13098	*296	3260	7004	5809	36591	20575	14347	23715	16694	34851	494343
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	112	-	-	-	-	-	-	-	-	-	-	-	112
79 Alternative minimum tax	112897	435	-	-	-	-	*81	-	*113	*1807	251	125	110086
80 Environmental tax	2947	58	-	-	-	-	*13	*4	-	*52	49	130	2642
81 Foreign tax credit	262647	-	-	-	-	-	-	-	*9	*702	336	10	261589
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	2159	39	-	-	*83	-	*360	*93	*374	*490	-	315	403
86 Prior year minimum tax credit	9170	-	-	-	-	-	*96	*276	*629	*69	66	842	7192
87 Income tax after credits, total	510959	*13553	*296	3260	6921	5809	36243	20209	13447	24312	14756	34154	337999

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5020
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4487	*119	*1843	*368	*744	716	567	85	27	***	***	-	**
2 Total assets	4184649	-	*52909	*43500	*265796	518214	1238248	618429	362039	***	***	-	**
3 Cash	283724	-	*6655	*16646	*28457	40265	117762	19058	*8990	***	***	-	**
4 Notes and accounts receivable	1250510	-	*8375	-	*63964	165962	429289	253009	117400	***	***	-	**
5 Less: Allowance for bad debts	22946	-	-	-	-	*987	6925	*4054	*2216	***	***	-	**
6 Inventories	1512914	-	*13729	*20089	*131409	205256	534393	209617	*119065	***	***	-	**
7 Investments in govt. obligations, Total	*20729	-	-	-	-	-	-	-	*20729	***	***	-	-
8 Tax-exempt securities	*1380	-	-	-	-	-	-	*744	-	***	***	-	**
9 Other current assets	300094	-	*6833	*460	*593	12826	44422	23089	7214	***	***	-	**
10 Loans to stockholders	28418	-	*1033	-	-	*10721	*5177	*10835	*179	***	***	-	-
11 Mortgage and real estate loans	*18140	-	-	-	-	-	*62	*16949	*885	***	***	-	-
12 Other investments	152456	-	-	-	*1598	*16767	*3874	*14117	*20819	***	***	-	**
13 Depreciable assets	1072541	-	*21366	*23771	*82539	148833	247160	145676	80460	***	***	-	**
14 Less: Accumulated depreciation	576703	-	*8072	*21394	*47557	97145	161494	84892	25020	***	***	-	**
15 Depletable assets	*12896	-	-	*12779	-	-	-	-	-	***	***	-	**
16 Less: Accumulated depletion	*9100	-	-	*8983	-	-	-	-	-	***	***	-	**
17 Land	62752	-	-	-	-	*1446	*7154	*10112	*6077	***	***	-	**
18 Intangible assets (Amortizable)	32453	-	*127	-	*189	*13996	*7942	-	*3593	***	***	-	**
19 Less: Accumulated amortization	17062	-	*127	-	*31	*6265	*3979	-	*1682	***	***	-	**
20 Other assets	61453	-	*2990	*133	*4636	*6539	13411	*4169	5546	***	***	-	**
21 Total liabilities	4184649	-	*52909	*43500	*265796	518214	1238248	618429	362039	***	***	-	**
22 Accounts payable	952956	-	*10606	*6981	*95929	127298	349527	127475	78433	***	***	-	**
23 Mort, notes, and bonds under 1 yr	516664	-	*3059	-	*16218	50707	160138	*145881	*60136	***	***	-	**
24 Other current liabilities	334175	-	*2631	*1272	*4001	23792	103804	69973	38082	***	***	-	**
25 Loans from stockholders	259193	-	*25915	*11145	*20835	*46824	118884	*25538	*7608	***	***	-	-
26 Mort, notes, bonds, 1 yr or more	265453	-	*8796	-	*23259	*42637	50642	*18136	*34346	***	***	-	-
27 Other liabilities	28343	-	-	*474	*713	-	*9060	*2488	*3429	***	***	-	-
28 Net worth	1827864	-	*1902	*23627	*104840	226956	446194	228939	140006	***	***	-	**
29 Capital stock	222216	-	*42929	*5260	*31036	21471	49295	7786	4825	***	***	-	**
30 Paid-in or capital surplus	150519	-	*1713	*156	*9583	*462	27107	*31780	*33181	***	***	-	-
31 Retained earnings, appropriated	*320	-	-	-	-	-	-	-	-	***	***	-	-
32 Retained earnings, unappropriate	1071243	-	*-40544	*18211	*20106	*164531	141199	*131709	*74807	***	***	-	**
33 Retained earnings (S CORP)	473255	-	*-2000	-	*44115	*76321	233872	*71965	*38529	***	***	-	-
34 Less: Cost of treasury stock	89689	-	*196	-	-	*35829	*5280	*14302	*11336	***	***	-	**
35 Total receipts	11320797	*192905	*130310	*164439	*846506	1716283	3764736	1566939	899070	***	***	-	**
36 Business receipts	11035384	*191940	*128049	*164413	*840392	1626728	3703047	1538511	866289	***	***	-	**
37 Interest	15676	*674	*40	*26	*260	*849	*534	*1998	*1938	***	***	-	**
38 Interest on govt. obligations, State and local	*1643	-	-	-	-	-	*1361	*83	*20	***	***	-	**
39 Rents	23035	-	-	-	-	-	*4866	*1817	-	***	***	-	**
40 Royalties	*584	-	-	-	-	-	-	-	*427	***	***	-	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	***	-	-
42 Net L-T cap gain less net ST loss	*285	*36	-	-	-	-	-	*14	*44	***	***	-	**
43 Net gain, noncapital assets	2562	*61	-	-	-	*312	*994	*24	*681	***	***	-	**
44 Dividends, domestic corporations	*266	-	-	-	-	-	*25	*224	*10	***	***	-	-
45 Dividends, foreign corporations	*295	-	-	-	-	-	-	-	*295	***	***	-	-
46 Other receipts	241065	*194	*2222	-	*5854	88394	53908	*24268	*29366	***	***	-	**
47 Total deductions	10926705	*188905	*119187	*156810	*822754	1656606	3692307	1538827	850237	***	***	-	**
48 Cost of sales and operations	7870127	*105035	*47146	*109401	*529571	1129216	2675743	1201093	646474	***	***	-	**
49 Compensation of officers	423476	*5139	*28226	*7810	*37248	102174	152764	42022	*29805	***	***	-	**
50 Repairs	33196	*544	*1110	*818	*2809	6481	11020	*2829	*2189	***	***	-	**
51 Bad debts	39415	*1457	-	-	*1086	*4302	14328	6518	*4685	***	***	-	**
52 Rent paid on business property	270581	*9880	*6239	*4861	*55040	51229	91936	17240	13722	***	***	-	**
53 Taxes paid	193713	*3486	*3356	*11033	*14595	36451	55310	26168	10829	***	***	-	**
54 Interest paid	84779	*3275	*790	*6	*4971	11054	25587	16755	*5158	***	***	-	**
55 Contributions or gifts	4705	*125	-	*23	*43	*122	817	*122	*85	***	***	-	**
56 Amortization	5702	-	*19	-	*5	*1441	*1515	*283	*366	***	***	-	**
57 Depreciation	80646	*2548	*1723	*2483	*6245	12636	22202	5651	5288	***	***	-	**
58 Depletion	13	-	-	-	-	-	-	-	-	***	***	-	**
59 Advertising	95848	*1209	*93	*2499	*8499	13540	30358	8065	*10886	***	***	-	**
60 Pension, prof sh, stock, annuity	14245	*187	-	-	-	*1911	6043	*1438	*2054	***	***	-	**
61 Employee benefit programs	48491	*89	*64	*37	*2072	*6135	14676	*3445	*3835	***	***	-	**
62 Net loss, noncapital assets	1071	-	-	-	*144	*238	*261	*52	*121	***	***	-	-
63 Other deductions	1760697	*55930	*30420	*17838	*160427	279675	589748	207145	114741	***	***	-	**
64 Total receipts less total deducts	394092	*4000	*11124	*7629	*23752	59677	72430	28112	48833	***	***	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	***	-	-
66 Net income, total	392448	*4000	*11124	*7629	*23752	59677	71069	28029	48813	***	***	-	**
67 Net income, Form 1120-A	*89	-	*89	-	-	-	-	-	-	***	***	-	-
68 Net income, Form 1120F	*138	*138	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120S	149674	*1909	*8131	-	*6097	*39754	47758	*15848	*26362	***	***	-	-
70 Statutory special deductions, total	11755	*138	*2751	*46	*1678	*683	*1835	*575	*477	***	***	-	-
71 Net operating loss deduction	11271	*138	*2751	*46	*1678	*683	*1814	*418	*174	***	***	-	-
72 Dividends received deduction	*484	-	-	-	-	-	*20	*157	*302	***	***	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
74 Income subject to tax	231019	*1954	*242	*7583	*15976	*19240	21476	*11606	*21974	***	***	-	**
75 Income tax before credits, total	70096	*440	*36	*1138	*3175	*3482	5831	*3719	*7438	***	***	-	**
76 Regular tax	69481	*419	*36	*1138	*3175	*3482	5546	*3719	*7437	***	***	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Alternative minimum tax	*307	-	-	-	-	-	*145	-	-	***	***	-	-
80 Environmental tax	*146	-	-	-	-	-	-	-	*2	***	***	-	**
81 Foreign tax credit	*89	-	-	-	-	-	-	-	*85	***	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit	*263	-	-	-	-	-	-	*81	*183	***	***	-	-
86 Prior year minimum tax credit	*27	-	-	-	-	-	-	-	*1	***	***	-	-
87 Income tax after credits, total	69717	*440	*36	*1138	*3175	*3482	5831	*3638	*7170	***	***	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5030
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6487	*325	*678	*577	1071	1295	1999	346	158	20	***	***	**
2 Total assets	14278433	-	*42524	*91012	342973	963326	4632867	2261452	2381125	733113	***	***	**
3 Cash	807380	-	*9407	*8851	33608	100092	332292	124183	79119	34310	***	***	**
4 Notes and accounts receivable	4945528	-	*18412	*14062	*89233	326637	1715855	813889	928838	240879	***	***	**
5 Less: Allowance for bad debts	92279	-	-	-	-	*970	22111	17604	28095	10437	***	***	**
6 Inventories	4280562	-	*2301	*33592	*84429	273890	1641799	774321	795900	205113	***	***	**
7 Investments in govt. obligations, Total	*42257	-	-	-	*22750	-	*18824	*3	*579	-	***	***	-
8 Tax-exempt securities	*149	-	-	-	*149	-	-	-	-	-	***	***	-
9 Other current assets	405021	-	*248	-	*7559	58159	75682	61484	80851	12729	***	***	**
10 Loans to stockholders	64440	-	*141	-	*232	*4829	26984	21204	*9089	*417	***	***	-
11 Mortgage and real estate loans	51165	-	-	-	-	*2568	*14090	*14438	*11000	-	***	***	**
12 Other investments	571392	-	-	*815	*22922	*33191	128642	104878	104332	*45795	***	***	**
13 Depreciable assets	5074099	-	*27914	*51449	*188111	328918	1423407	605166	664181	*318424	***	***	**
14 Less: Accumulated depreciation	2687920	-	*15899	*21779	*125678	199051	894205	345549	363710	*169243	***	***	**
15 Depletable assets	*3729	-	-	-	*1051	-	*399	*254	-	*36	***	***	-
16 Less: Accumulated depletion	*1860	-	-	-	*1051	-	*344	-	-	-	***	***	-
17 Land	517660	-	-	*2886	*15154	*19527	98062	81731	65137	*21304	***	***	**
18 Intangible assets (Amortizable)	126542	-	-	-	*74	*1073	24799	*9568	6490	*20801	***	***	**
19 Less: Accumulated amortization	52224	-	-	-	*68	*743	14632	*4266	2427	*810	***	***	**
20 Other assets	222793	-	-	*1136	*4498	15205	63326	17754	29840	*13796	***	***	**
21 Total liabilities	14278433	-	*42524	*91012	342973	963326	4632867	2261452	2381125	733113	***	***	**
22 Accounts payable	2620788	-	*18393	*17887	62031	202207	948952	402384	456027	90324	***	***	**
23 Mort, notes, and bonds under 1 yr	2224161	-	*4883	*7458	*25489	83369	787530	530860	503939	*25809	***	***	**
24 Other current liabilities	858383	-	-	-	*5470	26917	232705	160952	157314	43425	***	***	**
25 Loans from stockholders	575764	-	-	*5531	*20563	114192	242504	50345	70839	*7434	***	***	**
26 Mort, notes, bonds, 1 yr or more	2314800	-	-	*4617	*37372	70475	412686	161473	270932	*174510	***	***	**
27 Other liabilities	258324	-	-	-	-	*36279	25192	27125	40369	*29398	***	***	**
28 Net worth	5426214	-	*19248	*55519	192048	429888	1983298	928312	881704	362212	***	***	**
29 Capital stock	701310	-	*412	*10313	11406	51626	149912	70967	73354	122641	***	***	**
30 Paid-in or capital surplus	677147	-	*2951	*10725	*20293	66149	173761	91518	51801	*32696	***	***	**
31 Retained earnings, appropriated	*267	-	-	-	-	-	*267	-	-	-	***	***	-
32 Retained earnings, unappropriate	2012273	-	*5963	-	*124259	223609	879108	348555	297617	*67728	***	***	**
33 Retained earnings (S CORP)	2184784	-	*9923	*34481	*38241	*110787	853949	421670	497442	*142714	***	***	-
34 Less: Cost of treasury stock	149566	-	-	-	*2151	*22283	73700	*4398	38511	*3567	***	***	-
35 Total receipts	46462070	*42434	*273664	*399788	1150567	3081830	16615675	8124943	8417574	2430932	***	***	**
36 Business receipts	45849627	*42344	*272806	*399788	1139795	3042470	16479286	8040130	8364242	2414406	***	***	**
37 Interest	100587	*65	*833	-	*1973	5695	23152	6353	4963	*2791	***	***	**
38 Interest on govt. obligations, State and local	1218	-	-	-	-	*248	*669	*11	*143	*89	***	***	-
39 Rents	142533	-	-	-	*102	*7029	3763	*1162	5629	*1877	***	***	**
40 Royalties	*134	-	-	-	*34	-	-	-	-	*56	***	***	**
41 Net S-T cap gain less net LT loss	*228	-	-	-	-	-	-	*179	-	*1	***	***	**
42 Net L-T cap gain less net ST loss	66234	-	-	-	*3447	*3181	*275	*543	*74	*126	***	***	**
43 Net gain, noncapital assets	22670	*2	-	-	*188	*3394	3705	1514	2875	*5108	***	***	**
44 Dividends, domestic corporations	3356	-	-	-	*1051	*11	-	*1818	*6	*99	***	***	**
45 Dividends, foreign corporations	*2183	-	-	-	*377	-	*1802	-	-	-	***	***	-
46 Other receipts	273298	*22	*26	-	*3600	19800	103022	73233	39642	*6380	***	***	**
47 Total deductions	45363448	*39803	*263571	*379317	1096723	2955233	16252716	7939332	8227219	2377633	***	***	**
48 Cost of sales and operations	38311369	*26099	*195217	*346156	881958	2445099	13714405	6788048	7076660	2046696	***	***	**
49 Compensation of officers	877175	*322	*25530	*2729	*40760	106308	382654	149424	117886	*22766	***	***	**
50 Repairs	142005	*113	*2268	*1594	*6043	13057	43002	22292	28191	7455	***	***	**
51 Bad debts	155057	*4	*45	*200	*1435	16670	52658	30271	28334	8666	***	***	**
52 Rent paid on business property	327142	*105	*2970	*4046	*8658	28118	131284	52037	52902	*14184	***	***	**
53 Taxes paid	454175	*1442	*3868	*1049	25685	32317	160758	67761	73114	24436	***	***	**
54 Interest paid	421124	*697	*1121	*1524	7427	26262	114140	56906	57045	15495	***	***	**
55 Contributions or gifts	5476	*1	*77	-	*196	*169	1853	748	1008	*598	***	***	**
56 Amortization	20532	*159	-	-	*107	*89	4381	1064	1183	*3059	***	***	**
57 Depreciation	374937	*971	*3538	*5400	*17942	30380	108459	43023	51868	*20080	***	***	**
58 Depletion	*20864	-	-	-	-	-	-	-	-	*11	***	***	-
59 Advertising	93133	*153	*1889	*856	*4939	5241	29466	14134	15576	5459	***	***	**
60 Pension, prof sh, stock, annuity	116559	-	-	-	*4000	*11449	49290	15497	20754	*3454	***	***	**
61 Employee benefit programs	209326	*1372	*7355	*3717	*10822	10502	59978	31917	27984	10392	***	***	**
62 Net loss, noncapital assets	3733	-	-	-	-	*183	655	*534	*102	*94	***	***	**
63 Other deductions	3830841	*8367	*19693	*12047	86752	229390	1399733	665677	674611	194789	***	***	**
64 Total receipts less total deducts	1098621	*2630	*10093	*20470	53844	126597	362959	185611	190355	53299	***	***	**
65 Const taxable inc frm rel frn corps	40	-	-	-	-	-	-	-	-	-	***	***	**
66 Net income, total	1097443	*2630	*10093	*20470	53844	126349	362289	185599	190211	53210	***	***	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	625809	-	*6312	*20470	*19583	79292	227496	107587	112093	*35623	***	***	-
70 Statutory special deductions, total	95441	*351	-	-	*12399	*5624	18249	*4952	*10602	*6693	***	***	**
71 Net operating loss deduction	91277	*351	-	-	*11663	*5617	*16447	*3680	*10598	*6624	***	***	**
72 Dividends received deduction	4164	-	-	-	*736	*7	*1802	*1272	*4	*69	***	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	376877	*2279	*3781	-	*21862	41432	116699	73521	67584	*10895	***	***	-
75 Income tax before credits, total	117733	*776	*567	-	*3633	9918	33391	24520	23299	*4093	***	***	**
76 Regular tax	111617	*775	*567	-	*3633	9918	32568	24315	22901	*3684	***	***	-
77 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	5992	-	-	-	-	-	*823	*205	*389	*408	***	***	**
80 Environmental tax	120	*1	-	-	-	-	-	-	*9	*1	***	***	**
81 Foreign tax credit	*57	-	-	-	*57	-	-	-	-	-	***	***	-
82 U.S. Possessions tax credit	1658	-	-	-	-	-	161	1498	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	4	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit	*766	-	-	-	-	-	*621	*128	*9	-	***	***	-
86 Prior year minimum tax credit	*1858	-	-	-	-	-	-	-	*180	*991	***	***	-
87 Income tax after credits, total	113390	*776	*567	-	*3576	9918	32610	22894	23109	*3102	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5040
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5112	*11	*2244	*652	*864	402	694	114	86	*17	22	**	5
2 Total assets	11369618	-	*21717	*106402	*315169	291597	1590445	807095	1297492	*664772	1534284	**	4740644
3 Cash	507467	-	*13379	*22094	*52251	8306	128595	15089	39148	*29931	96605	**	102068
4 Notes and accounts receivable	3524685	-	*166	*10152	*129227	*65534	539088	354809	446344	*270597	450750	**	1258020
5 Less: Allowance for bad debts	109992	-	-	-	-	*410	*7517	*10923	9308	*14409	27620	-	39805
6 Inventories	3654541	-	*6491	*19472	*74027	*99913	661050	347806	510588	*193065	428309	**	1313818
7 Investments in govt. obligations, Total	7572	-	-	-	-	-	-	-	-	-	7572	-	-
8 Tax-exempt securities	*8298	-	-	-	-	-	*1298	-	-	-	-	-	7000
9 Other current assets	685231	-	-	*299	*4407	*24997	53362	35928	66313	*54964	106882	**	338079
10 Loans to stockholders	47728	-	*595	-	-	*5609	*5502	*595	*5799	*1238	28387	-	4
11 Mortgage and real estate loans	*1844	-	-	-	-	-	*1844	-	-	-	-	-	-
12 Other investments	1093651	-	-	-	*3922	*56930	33729	*9813	16518	*35277	134806	**	802655
13 Depreciable assets	2303831	-	*8388	*82133	*51887	*46697	324090	81223	256427	*130758	313257	**	1008973
14 Less: Accumulated depreciation	1014663	-	*7314	*33953	*23877	*23813	194259	41002	101323	*60218	161979	**	366925
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	189090	-	-	*3022	-	-	*15835	*6020	*18276	*2816	20693	**	122428
18 Intangible assets (Amortizable)	267740	-	*2244	*573	*31273	*7165	*14977	*5220	*8399	*20383	134474	-	43032
19 Less: Accumulated amortization	86361	-	*2244	*111	*14460	*2277	*8714	*4221	*383	*4770	41542	-	7639
20 Other assets	288957	-	*12	*2721	*6511	*2947	21564	6740	40693	*5141	43691	**	158936
21 Total liabilities	11369618	-	*21717	*106402	*315169	291597	1590445	807095	1297492	*664772	1534284	**	4740644
22 Accounts payable	2248149	-	*292	*25770	*51799	*110128	364550	212950	356682	*106246	267125	**	752607
23 Mort, notes, and bonds under 1 yr	3196969	-	-	*14539	*20777	*46550	225068	*156991	281416	*125330	247351	**	2078947
24 Other current liabilities	907662	-	-	*4364	*7321	*22748	115944	110241	105509	*49083	132548	**	359904
25 Loans from stockholders	423495	-	*8246	*32833	*58756	*23213	69670	*53152	*98191	*63637	15645	-	152
26 Mort, notes, bonds, 1 yr or more	950121	-	-	-	*54434	*9990	82497	94552	90523	*73153	234549	**	310424
27 Other liabilities	373758	-	*-0	*617	*36	*5488	*11439	*25067	39491	*136061	15713	-	139845
28 Net worth	3269465	-	*13178	*28279	*122046	73481	721279	154142	325681	*111262	621354	**	1098765
29 Capital stock	810240	-	*8192	*7220	*33269	18525	66099	21152	51843	*54200	188887	**	360854
30 Paid-in or capital surplus	957105	-	*494	*7446	*54	*2384	199274	*53219	46257	*100600	225905	**	321471
31 Retained earnings, appropriated	*8579	-	-	-	-	*4167	-	*3783	-	*629	-	-	-
32 Retained earnings, unappropriate	873268	-	*-2360	*13613	*64412	*64829	249520	66155	77278	*-105508	28890	**	416440
33 Retained earnings (S CORP)	666810	-	*6852	-	*24311	*-9451	220534	*20042	155684	*69038	179800	**	-
34 Less: Cost of treasury stock	46537	-	-	-	-	*6972	*14149	*10208	*5381	*7698	2129	-	-
35 Total receipts	25654170	*58185	*723553	*550382	*1375182	883473	4249039	2102617	3443467	*1241539	2520177	**	8506555
36 Business receipts	25345328	*54494	*722568	*537384	*1353526	*855443	4184268	2087585	3423881	*1229875	2466921	**	8429384
37 Interest	52058	*211	-	*353	*34	*730	5080	*1767	2165	*1961	5887	**	33871
38 Interest on govt. obligations, State and local	*428	-	-	-	-	-	*116	-	-	-	43	-	268
39 Rents	13724	*6	-	*4284	-	*720	*1626	*133	*368	*657	1010	-	4921
40 Royalties	26931	2355	-	-	-	-	-	-	-	*3314	17393	**	3869
41 Net S-T cap gain less net LT loss	*32	-	-	-	*32	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	3105	-	-	*1444	*30	-	*198	*526	-	*1	307	**	600
43 Net gain, noncapital assets	13096	*8	-	*6906	*5500	-	*192	*291	*77	*9	110	**	3
44 Dividends, domestic corporations	*1157	-	-	-	-	-	-	*230	*1	-	704	-	222
45 Dividends, foreign corporations	*3537	-	-	-	-	-	-	-	-	*402	422	-	2712
46 Other receipts	194775	*1111	*985	*12	*16059	*26581	57559	12086	16975	*5321	27380	**	30706
47 Total deductions	24836509	*55539	*698181	*530100	*1325000	832458	4072644	2044020	3311507	*1166592	2418247	**	8382219
48 Cost of sales and operations	18351247	*34399	*66730	*311668	*1005729	*613063	3059128	1629420	2690113	*786195	1783419	**	6371383
49 Compensation of officers	630541	*842	*265309	*12967	*42508	*17335	117401	26531	67823	*25894	40652	**	13278
50 Repairs	39497	*77	*131	*3769	*897	*2926	10960	2077	3075	*1429	5334	**	8823
51 Bad debts	104394	*595	-	*474	*7674	*446	19464	8861	8758	*12941	8471	**	36711
52 Rent paid on business property	235859	*698	*7882	*11910	*17095	*29499	51455	9317	18542	*7469	28134	**	53857
53 Taxes paid	336646	*871	*26884	*5116	*13948	13997	55249	22960	45613	*8418	31908	**	111682
54 Interest paid	270753	*346	*2408	*1044	*10502	9117	36926	25324	39461	*23699	35394	**	86533
55 Contributions or gifts	6804	*20	-	*35	*104	*177	1186	*361	*101	*192	1199	**	3430
56 Amortization	28199	906	*149	*3	*2850	*830	*1463	2229	3053	*3169	7335	**	6215
57 Depreciation	264431	*564	*562	*7999	*6510	*5624	24723	7812	22149	*14102	21568	**	152818
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	624873	*2692	*1624	*11137	*15085	*8982	57615	34243	64699	*80366	72826	**	275604
60 Pension, prof sh, stock, annuity	76121	*106	*30017	-	*2124	*400	15193	*4008	4676	*2475	3041	-	14082
61 Employee benefit programs	123590	*825	*6524	-	*3843	*2102	18759	13045	10830	*7752	11353	**	48556
62 Net loss, noncapital assets	8967	46	-	-	-	*10	*209	*6	*298	*62	616	**	7719
63 Other deductions	3734588	*12554	*289960	*163980	*196132	127950	602912	257825	332318	*192431	366997	**	1191530
64 Total receipts less total deducts	817661	*2646	*25372	*20282	*50181	51015	176395	58597	131960	*74947	101930	**	124336
65 Const taxable inc frm rel frn corps	2234	-	-	-	-	-	-	-	-	-	-	-	2234
66 Net income, total	819467	*2646	*25372	*20282	*50181	51015	176279	58597	131960	*74947	101887	**	126301
67 Net income, Form 1120-A	*598	-	*598	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*648	*648	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	392855	-	*24002	-	*19396	*24186	132667	*18418	94556	*42181	37448	**	-
70 Statutory special deductions, total	76490	*648	*772	-	*3514	*11489	*4662	*10744	*13908	*6543	15618	-	8592
71 Net operating loss deduction	74937	*648	*772	-	*3514	*11489	*4662	*10584	*13907	*6294	14632	-	8437
72 Dividends received deduction	1553	-	-	-	-	-	-	*161	*1	*250	986	-	156
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	350255	*1999	*598	*20282	*27362	*15340	38950	*29434	23496	*26222	48864	**	117709
75 Income tax before credits, total	116156	*680	*90	*4679	*4730	*3064	15846	*9983	8146	*9045	16725	**	43168
76 Regular tax	107780	*680	*90	*4679	*4730	*3064	11071	*9908	7916	*8940	16609	**	40093
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	8093	-	-	-	-	-	*4775	*75	*221	*83	62	-	2877
80 Environmental tax	283	-0	-	-	-	-	-	-	*9	*22	54	**	198
81 Foreign tax credit	*3145	-	-	-	-	-	-	-	-	*122	1293	-	1731
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*285	-	-	-	*145	-	-	*4	-	-	86	-	51
86 Prior year minimum tax credit	*166	-	-	-	-	-	*20	*14	*14	-	118	-	-
87 Income tax after credits, total	112560	*680	*90	*4679	*4585	*3064	15826	*9966	8132	*8923	15229	**	41386

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5050
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4853	*313	*1763	*977	*84	*352	1042	136	113	39	14	15	5
2 Total assets	16845844	-	*80847	*186380	*28056	*262731	2343427	994833	1710028	1343351	900338	2409180	6586672
3 Cash	826486	-	*33744	*24417	*1291	*45414	149305	96655	74411	64040	53756	111843	171611
4 Notes and accounts receivable	5817003	-	*8809	*54523	*3482	*94662	959295	376096	630238	356382	309769	699598	2324149
5 Less: Allowance for bad debts	76158	-	-	-	-	*257	5061	*3295	13538	8034	4260	19355	22359
6 Inventories	3808470	-	*11029	*20170	*2202	*29671	786343	252681	605310	561631	266381	613255	659796
7 Investments in govt. obligations, Total	*995	-	-	-	-	-	-	-	*295	-	201	500	-
8 Tax-exempt securities	*44106	-	-	-	-	*1048	-	-	*2926	*1530	38602	-	-
9 Other current assets	1716735	-	*625	*2578	-	*3278	44546	66590	76337	45237	35544	66450	1375549
10 Loans to stockholders	157913	-	*3666	*38126	*6564	*29801	33179	*23736	*3104	*4086	-	15652	-
11 Mortgage and real estate loans	*28700	-	-	-	-	-	*21624	*883	*6192	-	-	-	-
12 Other investments	2411586	-	-	-	*540	*33118	68302	*59467	128082	121054	20084	151883	1829055
13 Depreciable assets	3651962	-	*47478	*81824	*20832	*57191	800017	211166	400380	338970	252001	1013198	428905
14 Less: Accumulated depreciation	2007536	-	*26349	*43527	*12614	*32180	559155	105449	242194	207253	111609	450993	216213
15 Depletable assets	*33984	-	-	-	-	-	-	-	-	*1065	12396	20523	-
16 Less: Accumulated depletion	*2382	-	-	-	-	-	-	-	-	*862	1521	-	-
17 Land	200299	-	-	*6581	*5133	-	16360	*10287	13279	34155	13059	77821	23626
18 Intangible assets (Amortizable)	111135	-	*4561	*159	-	-	*6654	-	*7970	*25930	9610	54908	1343
19 Less: Accumulated amortization	17035	-	*2893	*147	-	-	*822	-	*2729	*4610	7	4931	896
20 Other assets	139582	-	*178	*1677	*627	*984	22839	6015	19966	10031	6331	58827	12107
21 Total liabilities	16845844	-	*80847	*186380	*28056	*262731	2343427	994833	1710028	1343351	900338	2409180	6586672
22 Accounts payable	3859609	-	*19156	*50685	*4245	*109772	613673	322577	427453	204965	175368	361225	1570489
23 Mort, notes, and bonds under 1 yr	3515821	-	*1902	*11172	*886	*3224	268791	115204	456510	171870	224129	434288	1827846
24 Other current liabilities	753011	-	*737	*9196	-	*7124	138570	42093	52527	50731	37098	251710	163224
25 Loans from stockholders	550157	-	*14939	*41359	-	*39764	125329	*100110	*14089	*50978	135143	28446	-
26 Mort, notes, bonds, 1 yr or more	2723557	-	*20198	*37312	*15559	*70087	184737	78277	191204	142485	89620	466665	1427414
27 Other liabilities	267642	-	*1	*1	-	*429	30804	*5317	15303	53627	19641	62841	79678
28 Net worth	5176047	-	*23914	*36656	*7366	*32331	981523	331255	552942	668693	219339	804006	1518021
29 Capital stock	1229203	-	*6696	*3185	*1266	*3881	108001	89353	92656	56696	30167	72680	764622
30 Paid-in or capital surplus	1248665	-	*43	*1414	-	*55261	67922	*119336	96417	88631	67252	167352	585037
31 Retained earnings, appropriated	*4890	-	-	-	-	-	-	*4144	-	-	746	-	-
32 Retained earnings, unappropriate	1964173	-	*17175	*13362	*6101	*28189	542390	-78423	148599	409614	136125	547885	193157
33 Retained earnings (S CORP)	908971	-	-	*18695	-	*-50672	297659	*215603	251245	*158488	-	17953	-
34 Less: Cost of treasury stock	179854	-	-	-	-	*4328	34449	*18757	35975	*44736	14951	1864	24795
35 Total receipts	47554166	*238597	*246418	*809789	*51166	*919919	7066865	2570156	4471083	3036885	1986231	4281947	21875112
36 Business receipts	46713538	*204287	*244483	*775377	*50774	*856798	7029822	2543344	4389673	2978352	1963981	4078655	21597993
37 Interest	266440	-	*1440	*58	*297	*898	6418	10822	8926	8091	5944	27957	195589
38 Interest on govt. obligations, State and local	7504	-	-	-	-	*198	-	*1061	*2611	*244	2181	179	1030
39 Rents	38532	-	-	-	-	-	*399	*4984	*5740	*1869	2986	8334	14221
40 Royalties	*295	-	-	-	-	-	-	*2	-	*1	51	241	-
41 Net S-T cap gain less net LT loss	*2612	-	-	-	-	-	-	*196	*183	*2007	8	-	216
42 Net L-T cap gain less net ST loss	9299	-	-	-	-	-	*216	*695	*1477	*678	987	3479	1768
43 Net gain, noncapital assets	54454	*23617	-	*164	-	*18774	4596	*571	3996	*827	508	1186	215
44 Dividends, domestic corporations	5813	-	-	-	-	-	-	*368	*1787	*708	268	75	2608
45 Dividends, foreign corporations	46002	-	-	-	-	-	-	-	*33185	*3737	2342	2803	3935
46 Other receipts	409679	*10694	*494	*34189	*96	*43252	25414	8112	23503	40371	6977	159039	57537
47 Total deductions	46801753	*199016	*232371	*788478	*50056	*858317	6915972	2485827	4384292	2950944	1948967	4205254	21782258
48 Cost of sales and operations	42459721	*163175	*86811	*572154	*34629	*726887	5776229	2184319	3892898	2541025	1753451	3550919	21177223
49 Compensation of officers	567613	*12695	*56073	*54105	*6987	*29832	198841	39240	68529	43932	16521	20604	20254
50 Repairs	83973	*280	*635	*3180	*1077	*2355	22812	8845	5275	8785	3321	25989	1418
51 Bad debts	57456	*113	-	*259	-	*963	14259	*2410	10413	7442	6365	9331	5903
52 Rent paid on business property	188331	*1606	*2994	*14894	-	*11317	70198	9702	22441	11259	7465	14320	22136
53 Taxes paid	291670	*3348	*7757	*16628	*935	*9123	66873	22265	34013	32314	16997	55878	25539
54 Interest paid	396792	*384	*315	*3819	*1289	*3723	44290	15555	45310	26655	16513	55468	183470
55 Contributions or gifts	7103	-	*48	*164	-	*178	1171	*151	466	1621	206	1539	1558
56 Amortization	6401	*11	-	*12	-	-	517	*135	*1121	*1540	916	1350	799
57 Depreciation	250060	*508	*4546	*6997	*1518	*3085	57266	14782	24062	22275	18885	57085	39049
58 Depletion	*4906	-	-	-	-	-	-	*1	-	*277	-	4628	-
59 Advertising	36367	*211	*1333	*2731	*104	*1454	13482	2534	5714	2641	550	3092	2521
60 Pension, prof sh, stock, annuity	64917	-	-	*1347	-	*529	14093	*4585	11114	10366	2956	13321	6607
61 Employee benefit programs	180652	*133	*8084	*7012	-	*4740	30094	12567	15577	20862	7239	61469	12875
62 Net loss, noncapital assets	2858	-	-	-	-	-	*783	*282	*1208	*236	138	142	69
63 Other deductions	2202931	*16553	*63773	*105175	*3517	*64131	605065	168454	246150	219715	97444	330119	282836
64 Total receipts less total deducts	752413	*39581	*14047	*21311	*1109	*61601	150893	84329	86790	85941	37264	76693	92854
65 Const taxable inc frm rel frn corps	*3239	-	-	-	-	-	-	-	-	*341	1791	13	1094
66 Net income, total	748148	*39581	*14047	*21311	*1109	*61403	150893	83268	84179	86039	36874	76527	92917
67 Net income, Form 1120-A	*4045	-	*4045	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	10041	10041	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	226015	*29540	-	*9394	-	*42684	62608	*27453	27856	*25245	-	1235	-
70 Statutory special deductions, total	100349	2704	*2146	*1846	-	*13675	*5575	*19223	*34468	*5399	2997	9845	2470
71 Net operating loss deduction	91263	2704	*2146	*1846	-	*13675	*5575	*18965	*33049	*3282	2851	7026	142
72 Dividends received deduction	9087	-	-	-	-	-	-	*258	*1420	*2116	146	2819	2328
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	422005	7336	*11900	*10071	*1109	*5044	82710	36607	22061	55396	33877	65446	90447
75 Income tax before credits, total	138643	3032	*1785	*1511	*166	*828	24777	12802	8104	18909	12147	23600	30982
76 Regular tax	134641	2494	*1785	*1511	*166	*828	24765	12282	7368	18833	11508	22242	30858
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	3191	-	-	-	-	-	*13	*516	*702	*53	610	1297	-
80 Environmental tax	284	10	-	-	-	-	-	*3	*34	*23	29	61	124
81 Foreign tax credit	3970	-	-	-	-	-	-	*72	*2	*2	953	25	2916
82 U.S. Possessions tax credit	7	-	-	-	-	-	-	7	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*13	-	-	-	-	-	-	-	-	*13	-	-	-
85 General business credit	*419	-	-	-	-	-	*50	-	*369	-	-	-	-
86 Prior year minimum tax credit	*838	463	-	-	-	-	*12	-	*133	*230	-	-	-
87 Income tax after credits, total	133396	2569	*1785	*1511	*166	*828	24715	12722	7600	18664	11194	23575	28066

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 5060
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12124	156	4086	1576	1370	1906	2315	370	194	73	34	23	20
2 Total assets	33400217	-	211196	253061	502166	1429186	4931946	2532447	3008733	2586021	2390578	3950293	11604590
3 Cash	2860719	-	39230	*32080	88055	213498	516376	157207	219854	151506	270019	217584	955310
4 Notes and accounts receivable	11555814	-	*54595	*89400	190680	467018	2016956	1016873	1241441	919813	887801	1469862	3201373
5 Less: Allowance for bad debts	282973	-	-	-	*331	*1606	23201	22728	21518	21333	23941	46109	122205
6 Inventories	10496204	-	*45849	*43165	154570	502404	1724453	905935	1026539	897926	686640	1311234	3197488
7 Investments in govt. obligations, Total	*41260	-	-	-	-	-	*6516	-	*26469	*8275	-	-	-
8 Tax-exempt securities	233564	-	-	*1	-	-	*5126	-	*50765	*67958	-	11006	98709
9 Other current assets	1772181	-	*1671	*5022	8416	30684	100454	102862	93686	90385	121857	275308	941836
10 Loans to stockholders	83429	-	*10892	*5011	*3204	*15150	15276	*9624	11710	*4018	769	4037	3738
11 Mortgage and real estate loans	9044	-	-	-	*645	-	*1626	*133	*3937	*2285	418	-	-
12 Other investments	1353709	-	-	*27613	*19930	29705	121149	121872	78399	121770	96755	113504	623011
13 Depreciable assets	6609047	-	138251	*95740	105642	357377	947605	466480	490347	414840	363508	688599	2540657
14 Less: Accumulated depreciation	3526810	-	82005	*56653	75212	223294	624955	271325	273532	205667	158813	373358	1181995
15 Depletable assets	*14016	-	-	-	*48	-	*3334	-	-	-	234	1	10400
16 Less: Accumulated depletion	*9732	-	-	-	*48	-	*3334	-	-	-	-	1	6350
17 Land	351493	-	-	*9720	-	*9112	57791	19814	26820	22900	25361	50754	129221
18 Intangible assets (Amortizable)	1197145	-	*1365	*1001	*6979	*11875	12635	24332	17105	58050	103773	120513	839516
19 Less: Accumulated amortization	259128	-	*398	*899	*2899	*8634	7837	16265	3262	6221	20874	28951	162887
20 Other assets	901236	-	*1745	*1861	2488	25897	61978	17633	19972	59514	37071	136311	536768
21 Total liabilities	33400217	-	211196	253061	502166	1429186	4931946	2532447	3008733	2586021	2390578	3950293	11604590
22 Accounts payable	8321328	-	41492	*52360	154099	440015	1704356	819121	943860	683130	738553	701361	2042982
23 Mort, notes, and bonds under 1 yr	5024618	-	*20277	*16618	*21392	125403	443005	339200	589842	425994	285195	713584	2044109
24 Other current liabilities	3142817	-	*11082	*16476	24969	100136	327139	178753	248603	225536	208857	364434	1436833
25 Loans from stockholders	827084	-	*35574	*51607	*22610	68239	183240	69259	128987	*9615	38509	39442	180000
26 Mort, notes, bonds, 1 yr or more	3110975	-	*52993	*27822	*49674	116969	249554	183175	184883	261278	328642	363389	1292594
27 Other liabilities	963294	-	*19932	-	*-0	*12816	48242	30700	47604	28327	48692	227339	499642
28 Net worth	12010101	-	29846	88178	229422	565608	1976411	912239	864954	952139	742130	1540743	4108430
29 Capital stock	2830716	-	24394	8238	18462	55604	173137	127407	168376	154857	206572	489650	1404018
30 Paid-in or capital surplus	3124534	-	*1815	*161257	*60844	39894	119011	35829	134884	409576	294976	415681	1450767
31 Retained earnings, appropriated	*6873	-	-	-	-	-	*4167	-	-	-	2706	-	-
32 Retained earnings, unappropriate	4468733	-	*2597	*14527	123626	431420	1033017	439576	141638	225761	167976	596591	1292004
33 Retained earnings (S CORP)	1907353	-	*1040	*-59506	*43947	*76736	775863	312394	448726	*172805	79832	55515	-
34 Less: Cost of treasury stock	328108	-	-	*36339	*17456	*38047	128785	*2967	*28670	*10860	9932	16695	38358
35 Total receipts	91503474	1054630	1213786	1700471	3497679	4867126	16041550	7160639	9325633	5972540	6317175	9560866	24791380
36 Business receipts	90446808	1042746	1212909	1689082	3417091	4844507	15859179	7106500	9251679	5856982	6226603	9475936	24463594
37 Interest	178874	*4736	*246	*751	*465	5614	11497	9656	5042	12004	18933	17465	92466
38 Interest on govt. obligations, State and local	17273	*436	-	-	*288	*41	*809	*46	*611	*3593	629	711	10111
39 Rents	62178	-	-	-	-	*1992	*892	*1950	*484	*23946	382	9159	23373
40 Royalties	49790	-	-	-	-	-	-	-	*389	*597	7443	11337	30025
41 Net S-T cap gain less net LT loss	*9136	-	-	*7237	-	-	-	*766	-	*610	23	369	131
42 Net L-T cap gain less net ST loss	30302	-	-	-	-	*4	*135	*9633	*1121	*5167	1639	9024	3577
43 Net gain, noncapital assets	12822	-	*187	*696	*343	*96	2011	*151	2696	*260	582	2039	3762
44 Dividends, domestic corporations	5043	*383	-	*782	*20	*41	*393	*1470	-	*926	174	42	813
45 Dividends, foreign corporations	27099	-	-	-	-	-	-	-	*422	*5619	2002	3	19054
46 Other receipts	664147	*6329	*444	*1923	79472	14831	166634	30467	63189	62837	58766	34781	144475
47 Total deductions	88875433	991964	1167024	1664232	3422632	4691795	15631292	6963671	9068325	5792703	6134507	9249600	24097688
48 Cost of sales and operations	71658777	830604	663368	1375002	2465093	3558086	12144869	5733358	7643342	4763027	5260848	7529294	19691885
49 Compensation of officers	1945279	*17363	*112933	*60758	534469	175895	592874	139206	111142	71208	38400	43375	47657
50 Repairs	171907	*836	*8538	*3954	2164	10071	28444	10226	13876	11153	5513	17251	59882
51 Bad debts	196354	*1600	*1627	*398	*7883	11118	40829	16520	21350	18729	9675	24453	42172
52 Rent paid on business property	771725	9113	27110	*20008	36453	65055	184462	59578	69824	42915	33815	57424	165967
53 Taxes paid	915252	11709	18544	*18315	29863	72433	180055	71936	89184	61402	48911	117638	195261
54 Interest paid	661774	4818	*10413	*3353	18882	28307	68629	45001	55332	44183	47476	83248	252132
55 Contributions or gifts	17277	*4	*128	*126	*324	972	2819	1239	1741	451	580	745	8150
56 Amortization	75952	*557	*164	*77	*1622	*2348	2697	1730	3905	3712	5824	17881	35436
57 Depreciation	675258	6728	13578	*10821	13003	32303	86705	40089	38436	54876	39259	61292	278168
58 Depletion	*112	-	-	-	-	-	-	*57	-	*5	-	1	48
59 Advertising	811277	*2950	*12352	*3128	10806	21044	80925	49974	41670	19444	43079	166169	359737
60 Pension, prof sh, stock, annuity	217521	*1320	-	-	*26826	11543	48502	23156	26159	8664	14291	14812	42249
61 Employee benefit programs	485004	*4516	*12842	*5344	*14730	30727	73180	37153	43262	35433	27876	56680	143262
62 Net loss, noncapital assets	23270	*460	-	-	-	*989	1961	1222	4472	1210	2740	2000	8217
63 Other deductions	10248694	99386	285426	162948	260515	670904	2094344	733227	904629	656291	556221	1057337	2767465
64 Total receipts less total deducts	2628041	62666	46762	36238	75047	175331	410258	196968	257307	179837	182668	311266	693693
65 Const taxable inc frm rel frn corps	*62385	-	-	-	-	-	-	*212	-	-	2492	47233	12448
66 Net income, total	2673153	62230	46762	36238	74758	175290	409449	197135	256697	176245	184530	357788	696030
67 Net income, Form 1120-A	*13911	-	*10545	*3366	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*14003	*14003	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	700367	*43329	*18157	*17743	*36986	*13679	209782	84164	120000	*38511	28392	89625	-
70 Statutory special deductions, total	306439	*5763	*5327	*3528	*14014	25945	19907	*13570	19459	34858	42241	56477	65350
71 Net operating loss deduction	295910	*5756	*5327	*2980	*14000	25912	19632	*12490	19459	*28645	42002	56448	63258
72 Dividends received deduction	10530	*7	-	*548	*14	*33	*275	*1080	-	*6212	239	29	2092
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1666722	*13138	*23278	*14968	*23759	135666	179761	99401	117286	103203	113897	211686	630680
75 Income tax before credits, total	549791	*5195	*3492	*2245	*3883	37423	51778	34253	40111	36862	40122	73505	220922
76 Regular tax	537211	*4162	*3492	*2272	*3883	37423	51474	33219	39784	35048	38725	71993	215737
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	9546	*71	-	-	-	-	*304	*1027	*298	*1056	1256	1224	4310
80 Environmental tax	1430	*12	-	-	-	-	-	*6	30	77	140	289	875
81 Foreign tax credit	20795	-	-	-	-	-	*123	-	-	*585	2018	70	18000
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*50	-	-	-	-	-	-	*14	-	-	-	-	36
85 General business credit	4269	*60	-	-	-	*275	*1473	*193	-	*758	8	254	1250
86 Prior year minimum tax credit	3136	-	-	-	-	-	*90	*162	*137	*895	289	62	1500
87 Income tax after credits, total	521540	*5134	*3492	*2245	*3883	37149	50093	33884	39974	34624	37807	73120	200136

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5070
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8149	*121	*1324	*1251	1624	1421	1853	350	143	44	***	***	***
2 Total assets	16221221	-	*35687	*213504	629766	1050304	4069431	2451793	2203841	1505979	***	***	***
3 Cash	1085504	-	*10942	*71953	59527	125924	404162	169387	113831	42291	***	***	***
4 Notes and accounts receivable	5400964	-	*9007	*47893	184335	309676	1358501	761799	694940	614693	***	***	***
5 Less: Allowance for bad debts	121314	-	-	*253	*3469	*2207	19025	20966	21972	20522	***	***	***
6 Inventories	6240070	-	-	*27336	240761	438949	1702876	907088	905530	566562	***	***	***
7 Investments in govt. obligations, Total	*73238	-	-	-	-	-	*9690	*27949	*6307	*29293	***	***	***
8 Tax-exempt securities	*31469	-	-	-	-	-	-	*31469	-	-	***	***	***
9 Other current assets	348173	-	-	*1259	32504	23359	57363	51883	66310	36187	***	***	***
10 Loans to stockholders	54356	-	*14102	*623	*1882	*9877	9315	*9268	*5536	*1154	***	***	***
11 Mortgage and real estate loans	*8897	-	-	*238	-	*4526	*616	-	*970	*2548	***	***	***
12 Other investments	697311	-	-	*9277	*22480	*21358	92895	203359	160412	35518	***	***	***
13 Depreciable assets	4125579	-	*7276	*171605	180786	309271	910955	603545	504540	278995	***	***	***
14 Less: Accumulated depreciation	2336681	-	*6356	*121293	105898	217413	573964	341504	297819	136678	***	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	228132	-	-	-	*8305	*15184	58025	22054	23461	20601	***	***	***
18 Intangible assets (Amortizable)	271493	-	*542	*6892	*4780	*1436	30665	*9876	14789	*21170	***	***	***
19 Less: Accumulated amortization	68248	-	*333	*2814	*2412	*234	4294	*4442	6547	*1800	***	***	***
20 Other assets	182277	-	*507	*789	6186	10598	31651	21028	33551	15967	***	***	***
21 Total liabilities	16221221	-	*35687	*213504	629766	1050304	4069431	2451793	2203841	1505979	***	***	***
22 Accounts payable	3589443	-	*15955	*22468	165434	226794	890884	375690	344209	387196	***	***	***
23 Mort, notes, and bonds under 1 yr	2071208	-	*13559	*6594	*43812	103900	475504	420731	456851	256738	***	***	***
24 Other current liabilities	950902	-	*1531	*24600	28386	58419	241019	119637	134807	64095	***	***	***
25 Loans from stockholders	872925	-	*8552	*33576	*43770	52019	198784	88599	*18589	*12081	***	***	***
26 Mort, notes, bonds, 1 yr or more	1777266	-	-	*35510	116232	69332	344505	135223	218958	167351	***	***	***
27 Other liabilities	183220	-	-	*9943	*1969	*37709	26286	16837	29506	*16237	***	***	***
28 Net worth	6776257	-	*-3910	*80813	230164	502132	1892450	1295076	1000921	602281	***	***	***
29 Capital stock	1053655	-	*7010	*20722	33663	73936	197089	77945	112600	44895	***	***	***
30 Paid-in or capital surplus	409007	-	-	*350	*29215	*10868	98538	60930	29524	57687	***	***	***
31 Retained earnings, appropriated	*6519	-	-	-	-	*1443	*4167	-	-	-	***	***	***
32 Retained earnings, unappropriate	3564061	-	*-11023	*39323	103403	382233	1144285	627948	631445	252298	***	***	***
33 Retained earnings (S CORP)	2063035	-	*103	*49715	*88039	*83236	581026	548186	272765	*259892	***	***	***
34 Less: Cost of treasury stock	320020	-	-	*29298	*24157	*49584	132655	19933	45414	*12492	***	***	***
35 Total receipts	42207073	*120557	*197602	*1388059	1686051	3327221	10806870	5676242	5917184	3550481	***	***	***
36 Business receipts	41556039	*65421	*197602	*1375967	1676461	3304728	10566040	5593966	5844873	3515679	***	***	***
37 Interest	79610	-0	-	*2756	*1491	5705	22767	8806	8699	3512	***	***	***
38 Interest on govt. obligations, State and local	3430	-	-	-	-	-	*282	*2477	*374	*210	***	***	***
39 Rents	31731	-	-	-	-	*2195	16733	*178	4425	*68	***	***	***
40 Royalties	*7978	-	-	-	-	-	*21	*11	-	-	***	***	***
41 Net S-T cap gain less net LT loss	*111	-	-	-	-	-	-	*111	-	-	***	***	***
42 Net L-T cap gain less net ST loss	32941	*21203	-	*355	-	*3657	*126	*1842	*3596	*217	***	***	***
43 Net gain, noncapital assets	10702	-	-	*1623	*30	*1921	1318	4059	488	175	***	***	***
44 Dividends, domestic corporations	11320	-	-	-	-	-	*526	*9867	*693	*-0	***	***	***
45 Dividends, foreign corporations	*1370	-	-	-	-	-	-	*93	*2	-	***	***	***
46 Other receipts	471842	*33933	-	*7358	8070	9016	199058	54831	54035	30620	***	***	***
47 Total deductions	41097563	*86557	*175129	*1366635	1633236	3261306	10505816	5481473	5732041	3444182	***	***	***
48 Cost of sales and operations	31480364	*47362	*128542	*819306	1093612	2357394	7688708	4071361	4561255	2837708	***	***	***
49 Compensation of officers	1286198	*2928	*7695	*205635	90890	203828	468589	153797	83603	37068	***	***	***
50 Repairs	105687	*12	*106	*313	4585	7277	24966	20679	16244	10102	***	***	***
51 Bad debts	125903	-	-	*2266	5837	13367	34397	18305	21357	9137	***	***	***
52 Rent paid on business property	538490	*1972	*4582	*26655	30460	51732	148167	69944	72467	34756	***	***	***
53 Taxes paid	606187	*2019	*1114	*22972	33466	57272	180195	84180	89424	42536	***	***	***
54 Interest paid	345584	*426	*836	*8255	19554	26709	81614	44909	56291	29258	***	***	***
55 Contributions or gifts	9386	-0	-	*102	*250	812	2482	1268	1988	437	***	***	***
56 Amortization	23849	*72	*104	*1323	*958	*1254	2300	1814	11652	1029	***	***	***
57 Depreciation	310161	*655	*3104	*17115	14127	23528	68135	53768	40464	20782	***	***	***
58 Depletion	*2	-	-	-	-	-	-	*2	-	-	***	***	***
59 Advertising	233497	*318	*7235	*7029	8891	13811	57301	26272	28680	12897	***	***	***
60 Pension, prof sh, stock, annuity	186201	*560	-	*21895	*5761	*12167	61671	25492	19126	9637	***	***	***
61 Employee benefit programs	254808	*1264	-	*3109	*6827	12532	59522	47693	36349	15914	***	***	***
62 Net loss, noncapital assets	2541	-	-	-	-	*465	*1037	*82	*138	*112	***	***	***
63 Other deductions	5588706	*28968	*21812	*230658	318018	479156	1626733	861910	693003	382811	***	***	***
64 Total receipts less total deducts	1109510	*34000	*22473	*21424	52815	65915	301054	194769	185143	106298	***	***	***
65 Const taxable inc frm rel frn corps	1223	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	1107303	*34000	*22473	*21424	52815	65915	300772	192291	184769	106089	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	466771	*5015	*18630	*13267	*35340	*17005	127841	87777	70025	*55788	***	***	***
70 Statutory special deductions, total	68145	*17752	*3450	*4057	*5910	*10499	7764	*8758	8674	*1011	***	***	***
71 Net operating loss deduction	59666	*17752	*3450	*4057	*5910	*10499	*7348	*1336	*8183	*1011	***	***	***
72 Dividends received deduction	8479	-	-	-	-	-	*417	*7422	*491	*-0	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	572620	11234	*394	*4099	*11565	38412	165167	95799	106260	49289	***	***	***
75 Income tax before credits, total	181996	3833	*59	*615	*1735	6680	48204	32924	36255	16811	***	***	***
76 Regular tax	176360	3819	*59	*615	*1735	6680	47808	32104	36081	16743	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	4545	-	-	-	-	-	*309	*51	*138	-	***	***	***
80 Environmental tax	206	13	-	-	-	-	-	*17	*36	*23	***	***	***
81 Foreign tax credit	*1955	-	-	-	-	-	-	-	*75	-	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	*501	-	-	-	*15	*50	*271	-	-	-	***	***	***
86 Prior year minimum tax credit	*1077	-	-	-	-	-	*159	-	*727	-	***	***	***
87 Income tax after credits, total	178462	3833	*59	*615	*1720	6630	47774	32924	35452	16811	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5098
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	27467	905	10828	4476	3509	2468	4130	614	333	120	46	23	15
2 Total assets	48535984	-	396937	668397	1222367	1761052	8397023	4233909	5153775	4204294	3170562	3847450	15480218
3 Cash	4081205	-	139063	133445	157112	253774	839203	317974	307818	235573	223754	173803	1299685
4 Notes and accounts receivable	14234175	-	60604	166758	399037	589452	2853256	1438361	1800315	1295715	863709	1184995	3581974
5 Less: Allowance for bad debts	227952	-	-	*184	*1821	*1390	22107	31901	31333	29671	24734	28314	56497
6 Inventories	12805495	-	58608	170084	377981	553939	2924238	1718278	1862385	1460436	1014991	933755	1730798
7 Investments in govt. obligations, Total	434199	-	*165	*2761	-	*955	-	*30339	*52736	*16842	16365	4567	309472
8 Tax-exempt securities	*95827	-	-	-	-	-	*3108	*5445	-	*17146	503	59080	10546
9 Other current assets	3084422	-	8115	54351	29346	37842	173024	119149	185765	132190	258081	343783	1742777
10 Loans to stockholders	330515	-	40345	*35204	*45287	*30022	93380	28208	19642	*3107	2843	32476	-
11 Mortgage and real estate loans	28860	-	-	-	-	-	*8845	*770	*1498	*1868	1799	1664	12415
12 Other investments	6619954	-	*132	*30018	*39141	*49198	364171	136983	246773	332291	235976	271178	4914094
13 Depreciable assets	9766471	-	211874	210883	413481	505388	2080553	854345	1097427	1026514	685800	787152	1893054
14 Less: Accumulated depreciation	5367884	-	148394	141768	269212	321096	1241130	484430	595480	549400	304162	344270	968543
15 Depletable assets	*45865	-	-	-	-	*99	-	-	-	-	42012	3754	-
16 Less: Accumulated depletion	*30220	-	-	-	-	*99	-	-	-	-	26579	3542	-
17 Land	511381	-	-	-	*876	*44870	138643	35791	63204	57356	54384	41173	75085
18 Intangible assets (Amortizable)	898576	-	*9657	*2969	29470	15031	75490	23268	49427	93238	92779	302938	204309
19 Less: Accumulated amortization	249640	-	*6886	*1188	*16099	8315	31311	13885	13344	23925	26709	71686	36293
20 Other assets	1474737	-	23654	5063	17767	11381	137661	55215	106943	135013	59751	154944	767344
21 Total liabilities	48535984	-	396937	668397	1222367	1761052	8397023	4233909	5153775	4204294	3170562	3847450	15480218
22 Accounts payable	9854153	-	72129	171051	413550	514486	2313562	1310188	1459468	748488	647707	715717	1487807
23 Mort, notes, and bonds under 1 yr	11268005	-	*40498	*32124	108164	99277	934418	586717	959905	772976	588056	898652	6247217
24 Other current liabilities	2758857	-	22295	79605	49100	116623	521203	240775	312992	270240	214483	266015	665525
25 Loans from stockholders	1316900	-	62403	65129	76548	170677	538589	238471	75887	43795	19307	11044	15050
26 Mort, notes, bonds, 1 yr or more	4975137	-	*52179	104595	152043	156675	742444	347980	436200	527539	398178	544194	1513111
27 Other liabilities	2418821	-	*1	*1	44310	5128	177111	56216	92449	146984	80989	108101	1707530
28 Net worth	15944112	-	147431	215891	378651	698184	3169696	1453562	1816875	1694272	1221843	1303727	3843978
29 Capital stock	2860272	-	39905	41655	45847	77725	293643	190456	184759	156096	214280	264251	1351656
30 Paid-in or capital surplus	2949992	-	*43831	*1776	*88198	103900	391693	99924	270083	349459	373127	456861	771140
31 Retained earnings, appropriated	*22512	-	-	-	*595	-	*6689	-	*1509	*363	-	2	13354
32 Retained earnings, unappropriate	6627284	-	36424	105415	258446	247851	1365191	606419	646008	670901	393057	552073	1745498
33 Retained earnings (S CORP)	3951425	-	30256	*67045	*67492	311022	1278537	577564	765586	552388	263403	38131	-
34 Less: Cost of treasury stock	467372	-	*2985	-	*81928	42313	166056	20802	51070	34936	22023	7590	37669
35 Total receipts	122392040	715534	2335100	2639182	4266751	6345883	23538411	10071125	12013774	10095135	5822664	7771245	36777236
36 Business receipts	120486352	709499	2331057	2603141	4244338	6284382	23283357	9985596	11898146	9954674	5728228	7621195	35842739
37 Interest	829828	*529	*1230	2194	3808	6591	29473	9070	18037	28599	26467	37069	666761
38 Interest on govt. obligations, State and local	9780	-	-	-	-	*538	*1407	*1020	*353	1744	1394	2534	789
39 Rents	139666	*131	-	*552	*444	*9905	14377	*3216	5873	3885	1695	14890	84698
40 Royalties	29456	-	-	-	-	*2705	-	*5458	*1110	*8705	5315	5489	673
41 Net S-T cap gain less net LT loss	7013	-	-	*384	-	-	*20	*38	*216	*450	2848	3051	6
42 Net L-T cap gain less net ST loss	44575	-	-	*16302	-	*165	*2503	*1083	*1	*13534	869	231	9885
43 Net gain, noncapital assets	49267	-	*259	-	*198	*221	28030	2680	967	600	234	15893	186
44 Dividends, domestic corporations	36540	*20	-	*2095	-	*851	*11061	*20	*412	*460	513	1294	19814
45 Dividends, foreign corporations	39658	-	-	-	-	-	*16598	-	*1665	*8841	6061	4517	1975
46 Other receipts	719906	*5356	*2555	14514	*17961	40525	151584	62944	86993	73643	49041	65080	149711
47 Total deductions	119145040	681959	2190595	2539516	4173390	6110062	22901595	9813006	11640434	9733258	5613868	7589024	36158332
48 Cost of sales and operations	98232233	566397	1398930	1472438	3147180	4508198	18071659	7609038	9521039	7939163	4482719	6176722	33338750
49 Compensation of officers	2454708	16616	151065	334240	206876	320050	739023	236783	180603	113111	60654	44819	50867
50 Repairs	271825	*4033	13094	3198	26240	17483	69848	35734	23174	22471	13888	15539	27123
51 Bad debts	249213	*457	*923	*2061	6573	4976	60284	33820	29344	24527	14074	37528	34646
52 Rent paid on business property	1072498	9037	89028	67506	75106	84643	247160	134009	97749	78352	46707	53483	89716
53 Taxes paid	1137064	6340	48650	38387	46136	90042	265280	122721	115572	108622	81092	75655	138567
54 Interest paid	1138209	7232	11443	13082	27370	28831	159058	83836	98887	93255	67360	104048	443808
55 Contributions or gifts	26793	*7	*100	*1252	747	484	4183	1327	3517	5959	3139	1085	4992
56 Amortization	76502	*473	*1092	*603	*5325	2603	9972	1448	5262	8193	5884	21420	14228
57 Depreciation	827865	5067	25445	19201	35541	46003	175877	78269	84613	74090	49894	68388	165477
58 Depletion	251	-	-	-	-	-	-	-	-	-	-	152	98
59 Advertising	760927	*9791	9807	12841	22676	58263	108644	87244	79870	95792	85678	114737	75584
60 Pension, prof sh, stock, annuity	279513	*1176	*3963	*21588	*8319	29770	78766	27666	23021	25087	11420	16725	32011
61 Employee benefit programs	464699	*899	*8808	14225	7698	26034	94591	40973	60704	44866	31541	52056	82303
62 Net loss, noncapital assets	32958	-	-	*180	*54	*3262	3223	*560	2298	1438	702	2868	18373
63 Other deductions	12119780	54433	428248	538714	557547	889420	2814027	1319577	1314780	1098331	659114	803799	1641790
64 Total receipts less total deducts	3247000	33575	144505	99666	93360	235822	636816	258119	373340	361877	208796	182220	618904
65 Const taxable inc frm rel frn corps	17658	-	-	-	-	-	*527	-	*4558	*9678	-	2895	-
66 Net income, total	3254879	33575	144505	99666	93360	235283	635936	257099	377545	369811	207402	182581	618115
67 Net income, Form 1120-A	*14404	-	*12800	*1605	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*780	*780	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1178468	*25533	94399	*36843	36276	149077	347236	142758	153670	147068	43592	2017	-
70 Statutory special deductions, total	289794	*2783	*30599	*21020	*14481	17212	47962	*6620	19958	22938	35447	38829	31945
71 Net operating loss deduction	263030	*2783	*30599	*19553	*14481	*16616	39354	*6610	19443	21226	33482	33997	24885
72 Dividends received deduction	26764	-	-	*1467	-	*596	*8608	*9	*515	*1712	1965	4832	7060
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1787664	*5260	19507	41804	42604	69525	240966	107853	204057	199820	128363	141735	586170
75 Income tax before credits, total	574728	*1366	2926	7138	6755	17638	67388	35887	70080	68650	45137	50886	200876
76 Regular tax	565622	*1022	2926	7138	6755	17614	66985	34987	68906	67922	43642	48190	199535
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	50	-	-	-	-	-	-	-	-	-	30	-	20
79 Alternative minimum tax	6488	-	-	-	-	*24	*400	*243	989	*581	1321	2484	445
80 Environmental tax	1290	-	-	-	-	-	*2	*9	60	147	143	189	740
81 Foreign tax credit	14038	*23	-	-	-	-	*254	-	*1514	*10013	487	1139	607
82 U.S. Possessions tax credit	155	-	-	-	-	-0	155	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	5106	-	-	-	-	*113	*408	*190	*486	*1242	540	1892	235
86 Prior year minimum tax credit	8704	-	-	-	-	-	*143	*591	*228	*149	196	446	6953
87 Income tax after credits, total	546725	*1343	2926	7138	6755	17525	66428	35107	67853	57246	43914	47409	193081

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 5110 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5658	*10	*2164	*861	927	705	764	118	75	*18	5	***	***
2 Total assets	7870696	-	*47423	*139206	334304	509238	1625488	781589	1127382	*628803	314253	***	***
3 Cash	543240	-	*30338	*30580	55574	43119	106220	32435	61041	*55392	30672	***	***
4 Notes and accounts receivable	3060021	-	*2015	*53738	122219	189038	702335	334781	480481	*327168	120781	***	***
5 Less: Allowance for bad debts	60795	-	-	*386	-	*1072	9070	5394	8350	*9469	2779	***	***
6 Inventories	1534781	-	*329	*9419	*85635	115803	410434	177772	238826	*119273	58759	***	***
7 Investments in govt. obligations, Total	*23772	-	-	-	-	-	*4875	-	*18463	*434	-	***	***
8 Tax-exempt securities	*10188	-	-	-	-	-	*2821	-	-	*7368	-	***	***
9 Other current assets	386989	-	*15	*1014	*4765	16089	41732	27496	22336	*53192	51552	***	***
10 Loans to stockholders	61438	-	*128	*678	*14216	*5691	*25599	*13532	*1459	*112	23	***	***
11 Mortgage and real estate loans	*10760	-	-	-	-	*5898	*2886	-	*1738	-	-	***	***
12 Other investments	675603	-	-	-	*2973	*30831	57733	*24323	153273	*29303	21390	***	***
13 Depreciable assets	2292042	-	*27892	*105461	110915	340103	482189	279404	304418	*86236	49366	***	***
14 Less: Accumulated depreciation	1225912	-	*13665	*69670	78298	246940	260036	142104	171909	*54332	26751	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	74792	-	-	*8149	-	*1639	23674	*8025	6684	*4045	3810	***	***
18 Intangible assets (Amortizable)	408074	-	*214	*277	*9037	*1117	27370	*25713	*9633	*4527	11723	***	***
19 Less: Accumulated amortization	83821	-	*214	*55	*6308	*561	12441	*12653	*5373	*1048	4955	***	***
20 Other assets	159524	-	*371	-	*13575	8482	19168	*18258	14663	*6604	662	***	***
21 Total liabilities	7870696	-	*47423	*139206	334304	509238	1625488	781589	1127382	*628803	314253	***	***
22 Accounts payable	2011637	-	*7103	*47620	82950	109808	416642	199031	221489	*202932	84838	***	***
23 Mort, notes, and bonds under 1 yr	935853	-	*924	*2482	*23314	68205	173794	105410	148731	*124743	70416	***	***
24 Other current liabilities	517092	-	*2219	*10816	26657	20026	116905	100366	99206	*24267	8356	***	***
25 Loans from stockholders	208783	-	*17411	*37003	*43815	*19734	35348	*16625	*31593	-	-	***	***
26 Mort, notes, bonds, 1 yr or more	967411	-	*2397	*25344	*32879	66634	212884	118443	96171	*41674	18468	***	***
27 Other liabilities	139964	-	*1	-	*9784	*58	19616	*16597	23587	*7770	2289	***	***
28 Net worth	3089958	-	*17368	*15941	114905	224773	650298	225117	506605	*227417	129886	***	***
29 Capital stock	513885	-	*5846	*32947	16640	18410	57250	30263	24769	*37436	1384	***	***
30 Paid-in or capital surplus	381593	-	-	*1540	*4601	*28739	17310	*26639	30274	*12100	13715	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	1328503	-	*-2241	*-11676	*43860	113209	443164	163542	247348	*163188	17689	***	***
33 Retained earnings (S CORP)	1045025	-	*14366	*-6871	*55079	*83196	178386	*41966	227139	*45065	98353	***	***
34 Less: Cost of treasury stock	179048	-	*604	-	*5274	*18780	45811	*37293	*22926	*30373	1255	***	***
35 Total receipts	26555022	*80708	*938170	*746044	1455491	1970385	5965965	3128656	3403882	*2658987	884764	***	***
36 Business receipts	26344435	*80489	*936694	*730346	1453222	1962656	5930795	3105200	3358702	*2631088	873833	***	***
37 Interest	38567	*53	*1456	*219	*1809	*1756	5703	*4740	4483	*1375	3016	***	***
38 Interest on govt. obligations, State and local	2731	-	-	-	*69	-	*349	*96	*948	*1013	13	***	***
39 Rents	5357	-	-	*873	-	*44	*47	*694	*861	*1406	470	***	***
40 Royalties	*1003	-	-	-	-	-	*359	-	*637	-	-	***	***
41 Net S-T cap gain less net LT loss	*72	-	-	-	-	*72	-	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	*452	-	-	-	-	*253	*13	*140	*25	*5	13	***	***
43 Net gain, noncapital assets	4640	-	-	*144	*41	*224	*522	*235	*2931	*13	12	***	***
44 Dividends, domestic corporations	5867	-	-	-	-	*1757	*1051	*10	*40	*2987	-	***	***
45 Dividends, foreign corporations	1655	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	150244	*166	*19	*14462	*349	3624	27126	17540	35255	*21099	7408	***	***
47 Total deductions	26010789	*80395	*900762	*712142	1412921	1932162	5856537	3065260	3314338	*2623743	865620	***	***
48 Cost of sales and operations	20971380	*65909	*676518	*535413	1078483	1415565	4496810	2583572	2692363	*2324630	720538	***	***
49 Compensation of officers	580972	*20	*23255	*34689	81689	71250	211017	54991	44600	*31907	7482	***	***
50 Repairs	65276	*32	*3949	*993	*4148	12505	14084	5132	6464	*6418	3104	***	***
51 Bad debts	77080	-	-	*4195	*4456	*2373	22026	4675	6853	*7333	1345	***	***
52 Rent paid on business property	273819	*1990	*20823	*8600	*28413	39172	72754	18435	26218	*9369	12096	***	***
53 Taxes paid	295938	*662	*13255	*8546	20700	36222	83178	31393	38606	*17267	6602	***	***
54 Interest paid	205382	*818	*1811	*2863	*9552	12130	37117	18500	20313	*10086	6529	***	***
55 Contributions or gifts	5527	-	*3	*78	*201	*417	1448	*509	1013	*840	53	***	***
56 Amortization	17196	*2	-	*121	*718	*40	4660	*3326	1060	*197	2034	***	***
57 Depreciation	168637	*238	*4546	*8020	7610	24796	34783	21466	23515	*7336	4871	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	69822	*7	*76	*2026	*2141	5829	11953	4574	7497	*2106	399	***	***
60 Pension, prof sh, stock, annuity	72534	*82	*10610	*3137	*3892	*3833	18404	*7957	6906	*5250	1258	***	***
61 Employee benefit programs	122826	*549	*1176	-	*4757	*10493	22215	18081	20482	*5843	3985	***	***
62 Net loss, noncapital assets	6229	-	-	-	-	*5	*2012	*1644	*1373	*3	3	***	***
63 Other deductions	3078172	*10084	*144741	*103462	166161	297533	824077	291003	417074	*195158	95322	***	***
64 Total receipts less total deducts	544234	*313	*37408	*33903	42571	38222	109428	63396	89544	*35244	19144	***	***
65 Const taxable inc frm rel frn corps	1376	-	-	-	-	-	-	-	-	-	886	***	***
66 Net income, total	542879	*313	*37408	*33903	42502	38222	109079	63300	88596	*34231	20018	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*254	*254	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	231937	*59	*31337	*6079	*26042	*25722	45456	*11949	45892	*4136	18742	***	***
70 Statutory special deductions, total	35831	*254	*6049	*10764	*2083	*3253	*736	*4096	*1911	*2366	-	***	***
71 Net operating loss deduction	30600	*254	*6049	*10764	*2083	*2029	-	*4088	*1897	-	-	***	***
72 Dividends received deduction	5231	-	-	-	-	*1224	*736	*7	*15	*2366	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	275111	-	*23	*17059	*14377	*9248	62887	*47256	40793	*27729	1276	***	***
75 Income tax before credits, total	84546	-	*4	*2559	*2157	*1423	18246	15893	14172	*9558	433	***	***
76 Regular tax	82567	-	*4	*2559	*2157	*1423	18246	*15870	13835	*9428	433	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-0	***	***
79 Alternative minimum tax	*1896	-	-	-	-	-	-	*23	*327	*118	-	***	***
80 Environmental tax	84	-	-	-	-	-	-	-	*10	*12	-	***	***
81 Foreign tax credit	*892	-	-	-	-	-	-	-	-	*3	-	***	***
82 U.S. Possessions tax credit	33	-	-	-	-	-	33	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*92	-	-	-	-	-	*6	*66	*19	-	1	***	***
86 Prior year minimum tax credit	703	-	-	-	-	-	-	-	-	-	36	***	***
87 Income tax after credits, total	82826	-	*4	*2559	*2157	*1423	18207	15828	14153	*9555	396	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5129
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
	Size of Total Assets												
1 Number of returns	2834	*9	*706	*738	*601	*266	328	*54	65	30	16	10	12
2 Total assets	17619514	-	*42450	*97089	*205071	*181293	776319	*387438	974584	1030437	1201322	1571751	11151760
3 Cash	1117909	-	*4514	*39443	*30582	*30955	66653	*63907	38912	59149	62030	61968	659798
4 Notes and accounts receivable	4926298	-	*18722	*15116	*84434	*49370	267270	*89488	345007	397794	454196	460801	2744101
5 Less: Allowance for bad debts	177200	-	-	-	*805	*240	*734	*2200	5422	6350	8245	10989	142215
6 Inventories	5788833	-	*16583	*23666	*44173	*40806	290646	*156916	376727	380283	415037	428188	3615806
7 Investments in govt. obligations, Total	*44057	-	-	-	-	-	*15216	-	*10605	*4210	1252	12773	-
8 Tax-exempt securities	*1942	-	-	-	*36	-	-	-	*1475	*431	-	-	-
9 Other current assets	755158	-	-	*8025	*3303	*3357	54562	*6149	44409	35980	30414	37914	531047
10 Loans to stockholders	335854	-	-	*2696	*6927	*10326	*1445	*801	-	*579	2412	-	310669
11 Mortgage and real estate loans	*43469	-	-	-	*134	-	-	*2011	-	*35586	-	-	5738
12 Other investments	1030804	-	-	-	*5105	*10427	*9527	*13958	4345	35329	57049	79265	815799
13 Depreciable assets	2935012	-	*19909	*18479	*53643	*52506	136431	*94222	190294	150098	247085	368211	1604135
14 Less: Accumulated depreciation	1327029	-	*17520	*11302	*32636	*23994	81974	*49093	73688	84388	115895	145528	691010
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	132657	-	-	-	*1447	*1171	*4973	*1364	*8132	*6076	9341	11243	88909
18 Intangible assets (Amortizable)	1609396	-	-	-	*1425	*12048	*7568	*11739	*23255	*14469	33080	204212	1301599
19 Less: Accumulated amortization	282000	-	-	-	*255	*6715	*5504	*2449	*6735	*5730	5609	29234	219769
20 Other assets	684353	-	*243	*966	*7558	*1276	10242	*626	17267	6920	19174	92927	527154
21 Total liabilities	17619514	-	*42450	*97089	*205071	*181293	776319	*387438	974584	1030437	1201322	1571751	11151760
22 Accounts payable	5670547	-	*16987	*17891	*71160	*24923	209315	*95255	280235	364164	431726	422428	3736463
23 Mort, notes, and bonds under 1 yr	1120533	-	*9510	*985	*19592	*47430	89819	*65388	168645	137895	91785	93571	395910
24 Other current liabilities	1428543	-	*82	*32993	*9577	*21597	35292	*18383	81507	65604	98085	74664	990759
25 Loans from stockholders	419748	-	-	*11708	*3615	*22833	84649	*24627	*358	*7051	13669	1139	250100
26 Mort, notes, bonds, 1 yr or more	2499965	-	-	*9078	*13819	*9624	49157	*15774	76882	68594	149568	368019	1739450
27 Other liabilities	513768	-	*-0	-	*1014	*1650	-	*4908	*12916	*1862	8984	30503	451929
28 Net worth	5966410	-	*15871	*24434	*86294	*53235	308087	*163101	354041	385266	407505	581427	3587149
29 Capital stock	802844	-	*1810	*1325	*18004	*16052	26829	*2253	20010	16311	24677	159910	515661
30 Paid-in or capital surplus	2569505	-	*3512	*2156	*3831	*4909	*29717	*12205	132434	124086	200489	241090	1815077
31 Retained earnings, appropriated	*4501	-	-	-	-	-	-	*4501	-	-	-	-	-
32 Retained earnings, unappropriate	2493344	-	*9747	*17540	*37106	*27767	116333	*117695	58199	105199	172697	112315	1718746
33 Retained earnings (S CORP)	688011	-	*2025	*3413	*27803	*5965	*139172	*26754	159838	*159597	22484	68505	72456
34 Less: Cost of treasury stock	591795	-	*1223	-	*450	*1458	*3963	*307	*16441	*19926	12842	394	534792
35 Total receipts	58934831	*2904347	*123983	*408283	*709252	*687734	2423698	*1162203	2950930	4097193	4437237	4956806	34073164
36 Business receipts	58288698	*2874740	*123983	*407315	*708546	*686176	2399803	*1156764	2927393	4072430	4333791	4882770	33714989
37 Interest	100265	*2025	-	*75	-	*693	*3607	*2888	3391	3550	4049	6529	73458
38 Interest on govt. obligations, State and local	12171	-	-	-	-	-	*11	-	*20	*145	143	146	11707
39 Rents	76814	667	-	-	-	-	*1793	-	*400	*159	251	2372	71172
40 Royalties	*104168	273	-	-	-	-	-	-	*123	3508	81549	1337	17378
41 Net S-T cap gain less net LT loss	4	-	-	-	-	-	-	-	-	-	-	-	4
42 Net L-T cap gain less net ST loss	*32481	1285	-	-	-	-	*50	-	*6	-	315	29058	1767
43 Net gain, noncapital assets	16537	881	-	-	-	*402	*107	*16	*201	*13	64	5362	9491
44 Dividends, domestic corporations	20151	-	-	-	-	-	*53	-	-	179	-	276	19644
45 Dividends, foreign corporations	*6002	-	-	-	-	-	-	-	*2913	1032	-	-	2057
46 Other receipts	277539	24477	-	*892	*706	*464	18274	*2536	16484	16178	17074	28957	151497
47 Total deductions	57707050	*2881516	*123141	*404548	*674053	*677560	2346497	*1117951	2804676	3942252	4328203	4819955	33586697
48 Cost of sales and operations	51121147	*2687588	*62430	*287981	*452177	*344752	1755031	*906334	2278837	3556090	3933646	4302195	30554087
49 Compensation of officers	399369	5006	*12472	*25678	*46471	*55767	71870	*19749	34082	28357	19719	15638	64560
50 Repairs	77535	*3225	-	*85	*1928	*1132	5339	*1947	4723	4992	6795	6425	40943
51 Bad debts	76959	3569	*1825	-	*4277	*1302	8088	*4721	7061	5398	3942	4059	32718
52 Rent paid on business property	269119	*10438	*4261	*7210	*14260	*11016	38462	*7138	16238	11976	13980	17736	116404
53 Taxes paid	373584	*18053	*1562	*7017	*9716	*8958	30205	*9985	35945	27521	22510	34745	167367
54 Interest paid	332270	11043	*1146	*359	*4665	*5671	15290	*6805	18593	14798	23107	46057	184737
55 Contributions or gifts	9036	*192	-	*134	*32	*161	*267	*493	*419	*1023	428	557	5330
56 Amortization	34367	1134	-	-	*642	*1038	*1215	*362	1571	*1485	1778	5822	19318
57 Depreciation	263297	*6818	*2844	*1519	*4996	*5882	11926	*7132	15858	12677	19178	25718	148749
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
59 Advertising	296952	4430	-	*1095	*7674	*127670	13871	*3118	15248	18208	7197	11292	87148
60 Pension, prof sh, stock, annuity	93123	*1176	-	*11065	-	*2954	*5379	*1733	6981	6610	5272	3236	48718
61 Employee benefit programs	194644	7786	-	-	*1569	*2879	*8291	*6930	8463	14303	19289	11651	113483
62 Net loss, noncapital assets	3148	*194	-	-	-	-	*399	*6	*304	*167	168	34	1876
63 Other deductions	4162498	*120864	*36603	*62405	*125646	*108378	380863	*141497	360352	238647	251194	334792	2001257
64 Total receipts less total deducts	1227781	*22830	*842	*3735	*35199	*10174	77200	*44252	146255	154941	109035	136851	486467
65 Const taxable inc frm rel frn corps	3119	-	-	-	-	-	-	-	-	828	-	62	2228
66 Net income, total	1218729	*22830	*842	*3735	*35199	*10174	77189	*44252	146235	155624	108891	136767	476988
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1850	*1850	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	297457	-	*539	*2136	*30023	*774	*54097	*16013	87893	*41615	18012	29667	16689
70 Statutory special deductions, total	111256	*21799	-	*218	-	-	*797	*1189	*6422	*12246	10239	43650	14696
71 Net operating loss deduction	94343	*21799	-	*218	-	-	*760	*1189	*3509	*12117	10239	43561	951
72 Dividends received deduction	16913	-	-	-	-	-	*37	-	*2913	128	-	89	13745
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	810556	*1032	*304	*1381	*5176	*9400	*22295	*27050	51919	101764	80641	63451	446143
75 Income tax before credits, total	277347	*2959	*46	*208	*776	*1721	*6400	*9429	17871	34887	27667	21857	153525
76 Regular tax	272347	*285	*46	*208	*776	*1721	*6400	*9006	17620	34600	27418	21640	152629
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	4012	2652	-	-	-	-	-	*423	*226	*183	158	107	264
80 Environmental tax	987	22	-	-	-	-	-	-	*25	*104	92	110	633
81 Foreign tax credit	3603	-	-	-	-	-	-	-	-	137	1695	305	1466
82 U.S. Possessions tax credit	2743	-	-	-	-	-	-	-	-	-	-	2743	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	6950	-	-	-	-	-	*124	-	*81	*309	6119	95	221
86 Prior year minimum tax credit	3264	-	-	-	-	-	-	-	-	402	293	279	2290
87 Income tax after credits, total	260787	*2959	*46	*208	*776	*1721	*6276	*9429	17790	34039	19560	18435	149549

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5130
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12209	*434	5705	2624	*499	1082	1342	266	184	48	15	***	***
2 Total assets	19415907	-	170742	443192	*174397	769291	2902208	1835941	2863946	1601395	1054748	***	***
3 Cash	1132976	-	42646	68841	*30931	98399	267564	114932	157201	112926	92721	***	***
4 Notes and accounts receivable	5897433	-	*25195	142053	*49131	234672	993312	558775	909319	391574	263624	***	***
5 Less: Allowance for bad debts	152891	-	-	-	*349	*7843	10083	15436	19703	6929	8137	***	***
6 Inventories	6548420	-	*19754	103582	*37518	315138	1192829	714819	1270203	728093	384788	***	***
7 Investments in govt. obligations, Total	*17716	-	-	-	-	-	*17716	-	-	-	-	***	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	***	***
9 Other current assets	2035983	-	*23922	*39683	*1816	14600	137316	149683	224575	194520	46181	***	***
10 Loans to stockholders	141391	-	*28695	*5283	*28374	*18573	12819	*9362	33266	*2326	2693	***	***
11 Mortgage and real estate loans	*4942	-	-	-	-	-	*1334	-	*3513	-	96	***	***
12 Other investments	1519979	-	-	-	-	*10037	29383	129648	93376	51583	52633	***	***
13 Depreciable assets	2610625	-	*58140	88829	*28486	137063	362497	261970	272677	158804	214088	***	***
14 Less: Accumulated depreciation	1160545	-	*42548	44447	*15095	66219	165393	119331	142080	75050	92537	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	143722	-	-	-	-	*3318	*24901	*9000	15846	*4815	12437	***	***
18 Intangible assets (Amortizable)	483926	-	*5592	*30200	*143	3795	7602	*14108	5693	*25348	70878	***	***
19 Less: Accumulated amortization	131766	-	*1130	*2138	*14	*1578	4872	*6230	*1764	*5468	6083	***	***
20 Other assets	323995	-	*10475	*11307	*13455	9338	35284	14642	41820	18854	21368	***	***
21 Total liabilities	19415907	-	170742	443192	*174397	769291	2902208	1835941	2863946	1601395	1054748	***	***
22 Accounts payable	3502438	-	*27507	*78328	*56247	127091	997254	404905	605051	306250	142990	***	***
23 Mort, notes, and bonds under 1 yr	4313065	-	*8408	*12813	*1360	84314	425580	271456	597604	325092	139236	***	***
24 Other current liabilities	1527143	-	20530	31434	*5026	67504	196600	178899	338901	183255	101056	***	***
25 Loans from stockholders	650493	-	*20330	*141045	*907	102108	193550	63103	86400	*33539	2008	***	***
26 Mort, notes, bonds, 1 yr or more	1773592	-	*9974	*72731	*2325	117133	203432	156839	159124	66660	270692	***	***
27 Other liabilities	267192	-	-	*1	-	*6812	7881	*2604	25670	*13194	21594	***	***
28 Net worth	7381985	-	83993	106840	*108532	264329	877911	758135	1051196	673406	377173	***	***
29 Capital stock	823063	-	13852	9968	*16793	76312	125507	56949	98477	103206	51204	***	***
30 Paid-in or capital surplus	1155990	-	*-8235	*78691	*4980	*18252	95500	42986	125355	46232	51660	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	3861776	-	68761	-10731	*45550	78389	323822	280938	321163	*132405	21059	***	***
33 Retained earnings (S CORP)	2279445	-	*9615	*28912	*41209	109024	396647	394887	524545	401352	261308	***	***
34 Less: Cost of treasury stock	738289	-	-	-	-	*17649	*63565	*17626	18344	*9790	8058	***	***
35 Total receipts	50902887	*150586	1188548	2118349	*437727	2280723	9344926	5104461	7458464	3833463	1726980	***	***
36 Business receipts	49897604	*148060	1184320	2111031	*437375	2264647	9270166	4965389	7375550	3744688	1714128	***	***
37 Interest	206392	490	*744	*4747	*352	*1548	5555	*3625	7534	*3312	3304	***	***
38 Interest on govt. obligations, State and local	5306	-	-	-	-	-	*2395	*97	*3	*482	1631	***	***
39 Rents	18930	26	-	-	-	-	*2659	*2447	*1566	*60	41	***	***
40 Royalties	117653	-	-	-	-	-	*1890	*100	*7636	-	1333	***	***
41 Net S-T cap gain less net LT loss	27	-	-	-	-	-	-	-	-	-	27	***	***
42 Net L-T cap gain less net ST loss	54331	-	-	-	-	*5256	*75	*3090	*263	*3089	312	***	***
43 Net gain, noncapital assets	1828	-	-	*40	-	*219	*431	*373	*41	*115	192	***	***
44 Dividends, domestic corporations	*2676	-	-	-	-	-	*114	-	*77	-	-	***	***
45 Dividends, foreign corporations	*137659	-	-	-	-	-	-	-	*1741	*6413	-	***	***
46 Other receipts	460482	*2011	*3484	*2532	-	9055	61640	129339	64051	75302	6012	***	***
47 Total deductions	48941957	*141050	1131848	2056622	*427894	2199830	9132001	4956076	7161095	3637364	1600658	***	***
48 Cost of sales and operations	38929581	*119584	449501	1530159	*270087	1620364	7046860	3902986	5721297	2937798	1200575	***	***
49 Compensation of officers	1384414	1168	*251483	103074	*26177	90515	314790	187315	209739	105003	21615	***	***
50 Repairs	63108	*60	*950	*5986	*1203	*1310	14124	5136	6248	4323	4235	***	***
51 Bad debts	124267	*218	*132	*8029	-	*11900	30077	14248	16845	7360	5471	***	***
52 Rent paid on business property	546269	*1431	74562	51685	*19192	36896	94475	49168	59983	34892	16918	***	***
53 Taxes paid	720771	*1278	20788	34264	*11240	42174	111241	99384	151048	87276	38031	***	***
54 Interest paid	587958	*2154	*2358	10911	*1517	26092	91674	53960	104204	40866	36720	***	***
55 Contributions or gifts	19402	*24	*5	*565	*29	*174	3345	463	1885	*509	945	***	***
56 Amortization	27805	*26	*638	*175	*468	*1115	1577	2640	1482	*3666	2551	***	***
57 Depreciation	217483	*391	*7338	10351	*2017	16516	30035	14954	19413	15231	14837	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	578253	*472	*4819	8659	*2650	4131	53974	31060	41728	29558	20168	***	***
60 Pension, prof sh, stock, annuity	113281	-	*16318	-	*2279	*4622	21686	14066	18382	5138	4060	***	***
61 Employee benefit programs	142370	*116	*6243	*5090	*274	11922	22235	19820	20014	12559	12381	***	***
62 Net loss, noncapital assets	6106	-	-	-	-	-	*218	*10	*230	*100	18	***	***
63 Other deductions	5480888	*14129	296713	287674	*90759	332100	1295690	560866	788596	353085	222132	***	***
64 Total receipts less total deducts	1960931	*9536	56700	61727	*9833	80893	212924	148385	297369	196099	126323	***	***
65 Const taxable inc frm rel frn corps	*182494	-	-	-	-	-	-	-	*379	*3213	-	***	***
66 Net income, total	2138118	*9536	56700	61727	*9833	80893	210529	148288	297745	198830	124692	***	***
67 Net income, Form 1120-A	*7288	-	*7288	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*897	*897	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	763633	*2127	*22652	*35250	*2421	54787	102967	110113	201817	148010	65989	***	***
70 Statutory special deductions, total	101008	*744	*7550	*8849	-	*10122	29391	*3197	*16149	-	11856	***	***
71 Net operating loss deduction	99150	*744	*7550	*8849	-	*10122	*29311	*3197	*16098	-	11856	***	***
72 Dividends received deduction	*1859	-	-	-	-	-	*80	-	*50	-	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1273740	*6666	*26499	*17628	*7412	*15984	78236	34977	79779	*50820	47046	***	***
75 Income tax before credits, total	421214	*2312	*3975	*2644	*1132	*3131	22888	11355	27351	*17388	16447	***	***
76 Regular tax	418300	*2237	*3975	*2644	*1132	*3131	22708	11355	27041	*17283	16022	***	***
77 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-	-0	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	*1462	-	-	-	-	-	*181	-	*283	*70	232	***	***
80 Environmental tax	1248	7	-	-	-	-	-	-	*27	*35	56	***	***
81 Foreign tax credit	*103680	-	-	-	-	-	-	-	*141	*5054	17	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*607	-	-	-	-	*21	*57	-	*68	-	16	***	***
86 Prior year minimum tax credit	*629	-	-	-	-	-	*18	-	*370	-	241	***	***
87 Income tax after credits, total	316298	*2312	*3975	*2644	*1132	*3110	22813	11355	26772	*12335	16173	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5150
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4814	*421	*1051	*482	878	690	997	148	91	31	10	***	***
2 Total assets	33657754	-	*47426	*77141	335267	482252	2070127	1109522	1464796	1157706	743861	***	***
3 Cash	2262527	-	*8846	*4004	*41067	71878	267968	85443	118773	55378	21265	***	***
4 Notes and accounts receivable	12456835	-	*7245	*25607	*95588	157789	637418	360189	461324	247422	130026	***	***
5 Less: Allowance for bad debts	106589	-	*29	-	*1758	*566	*8268	*2881	9448	3575	1093	***	***
6 Inventories	5837376	-	*1425	*2567	*30402	57410	512482	355636	323855	413588	224292	***	***
7 Investments in govt. obligations, Total	48046	-	-	-	-	-	*8283	*2561	*5334	*1274	953	***	***
8 Tax-exempt securities	*42112	-	*5	-	-	*1189	*219	*40698	-	-	-	***	***
9 Other current assets	1369551	-	*28627	*2741	*12317	18168	101969	36990	70148	115833	120081	***	***
10 Loans to stockholders	113790	-	*31	*8046	*36757	*7283	32204	*12998	12053	*2934	1485	***	***
11 Mortgage and real estate loans	*30471	-	*19	-	-	-	*17086	-	-	-	-	***	***
12 Other investments	6262622	-	*470	*496	*12481	*19279	75144	35941	87401	91908	33419	***	***
13 Depreciable assets	11253779	-	*2365	*58866	264872	348572	1071869	305985	658216	503628	213758	***	***
14 Less: Accumulated depreciation	6859414	-	*2365	*32239	189677	235777	742029	179419	361259	315577	87001	***	***
15 Depletable assets	*46748	-	-	-	-	-	-	-	-	*4860	-	***	***
16 Less: Accumulated depletion	*15018	-	-	-	-	-	-	-	-	*4463	-	***	***
17 Land	431594	-	*79	*2893	*12700	13030	76523	37829	79427	20260	6665	***	***
18 Intangible assets (Amortizable)	169029	-	*239	*4462	*125	*153	*6006	*136	9842	*6474	66903	***	***
19 Less: Accumulated amortization	26381	-	*53	*353	*116	*137	*1348	*70	4053	*1132	4144	***	***
20 Other assets	340677	-	*522	*51	*20510	*23981	14602	*17488	13183	18893	17254	***	***
21 Total liabilities	33657754	-	*47426	*77141	335267	482252	2070127	1109522	1464796	1157706	743861	***	***
22 Accounts payable	10498788	-	*4272	*21442	*85896	104450	489084	287891	359301	203122	119422	***	***
23 Mort, notes, and bonds under 1 yr	6471586	-	-	*12389	*52793	18781	258932	224715	220663	348821	247272	***	***
24 Other current liabilities	1099496	-	*1317	*5022	30504	27549	218181	115332	124884	56746	45972	***	***
25 Loans from stockholders	418131	-	*75595	-	*4625	*26882	151356	*71943	34882	*41735	8032	***	***
26 Mort, notes, bonds, 1 yr or more	4038258	-	-	*27301	*9402	67337	211625	82708	147973	94260	171187	***	***
27 Other liabilities	777320	-	*209	*1	-	*15888	75086	*16888	50529	*14313	31023	***	***
28 Net worth	10354174	-	*-33967	*10987	152047	221364	665863	310047	526564	398708	120954	***	***
29 Capital stock	969896	-	*1261	*22334	53555	38246	147030	27467	35418	111111	28545	***	***
30 Paid-in or capital surplus	2212538	-	*461	*13150	*2696	*16661	44888	26533	69469	127561	116619	***	***
31 Retained earnings, appropriated	*31411	-	-	-	-	*20785	*5161	*2193	*1123	-	-	***	***
32 Retained earnings, unappropriate	6188608	-	*1608	*-24497	*60514	132536	302366	203539	188540	43800	-35070	***	***
33 Retained earnings (S CORP)	1072271	-	*-37206	-	*35282	*27599	207400	*95298	*235964	*124386	13160	***	***
34 Less: Cost of treasury stock	120550	-	*93	-	-	*14463	40982	*44984	*3950	*8150	2300	***	***
35 Total receipts	86355523	*651325	*418614	*736243	2184203	4981570	9326995	5690036	5718456	3486330	3048042	***	***
36 Business receipts	84581762	*650227	*406116	*724518	*2132401	4860863	9219020	5641306	5675818	3429730	3020709	***	***
37 Interest	465541	*665	-	-	*1748	5664	15655	8053	7606	4609	11373	***	***
38 Interest on govt. obligations, State and local	*2544	-	-	-	-	*31	*31	*2440	*8	*8	-	***	***
39 Rents	137269	-	-	-	-	*2701	1689	*1297	*1659	*1559	882	***	***
40 Royalties	5133	-	-	-	-	-	*550	-	*561	*185	509	***	***
41 Net S-T cap gain less net LT loss	48661	-	-	-	-	-	-	-	*366	*21	261	***	***
42 Net L-T cap gain less net ST loss	30139	-	-	-	*8920	*1278	*6229	*767	*1519	*507	1526	***	***
43 Net gain, noncapital assets	64591	-	-	*525	*8039	*4667	11433	*1174	1629	*3938	904	***	***
44 Dividends, domestic corporations	37812	57	-	-	-	*223	*254	*18	*45	*7272	-	***	***
45 Dividends, foreign corporations	*118892	-	-	-	-	-	*678	-	-	-	-	***	***
46 Other receipts	863179	*376	*12498	*11199	*33095	106143	71456	34981	29245	38502	11878	***	***
47 Total deductions	85359536	*640135	*391600	*726106	2135565	4935592	9194365	5645404	5638722	3439411	3028610	***	***
48 Cost of sales and operations	78506392	*615662	*354323	*567179	*1888616	4619462	8048773	5291299	5116248	3184158	2849723	***	***
49 Compensation of officers	486668	*6021	*13568	*35878	*31524	47519	152445	38741	38155	11728	11922	***	***
50 Repairs	193737	11	*107	*5890	*11673	12275	47715	11729	10718	4660	4181	***	***
51 Bad debts	51079	37	-	*202	*2370	*6840	7654	4469	6813	1178	1601	***	***
52 Rent paid on business property	243826	*550	*703	*24809	*6579	9915	31190	11863	16213	8667	8373	***	***
53 Taxes paid	446448	*714	*919	*8442	17116	19944	72758	15920	30116	12832	7184	***	***
54 Interest paid	767964	*3693	-	*5003	*5138	10422	50514	20438	33648	27758	23780	***	***
55 Contributions or gifts	10197	-0	-	*130	*451	*664	1019	141	762	*231	75	***	***
56 Amortization	11203	*27	*13	*35	-	*49	*414	*72	1880	*666	2418	***	***
57 Depreciation	744204	*91	-	*6703	18033	19573	66079	15999	43948	21152	14720	***	***
58 Depletion	*14631	-	-	-	-	-	*83	-	*13	-	-	***	***
59 Advertising	91806	2	*7180	*2745	*10132	4907	8622	1624	12765	1182	3466	***	***
60 Pension, prof sh, stock, annuity	140982	89	-	-	*5609	*1490	19613	*4982	6619	2466	1435	***	***
61 Employee benefit programs	165036	*308	-	*2904	*1645	*4374	29512	*5582	19097	*5245	3550	***	***
62 Net loss, noncapital assets	1218	19	-	-	-	-	*76	*410	*164	*145	104	***	***
63 Other deductions	3484146	*12910	*14786	*66185	136680	178156	657898	222135	301562	157343	96077	***	***
64 Total receipts less total deducts	995987	*11190	*27014	*10137	48638	45978	132630	44631	79734	46919	19431	***	***
65 Const taxable inc frm rel frn corps	404046	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1397489	*11190	*27014	*10137	48638	45946	132599	42192	79726	46911	19431	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*1512	*1512	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	250982	*7997	*25596	-	*30710	*11668	57330	*12093	*39842	*19176	2557	***	***
70 Statutory special deductions, total	187197	*2789	-	*249	*10962	*2283	9430	*4254	*4600	*7113	7977	***	***
71 Net operating loss deduction	63125	*2789	-	*249	*10962	*2127	*8714	*4240	*4568	*1295	7977	***	***
72 Dividends received deduction	124072	-	-	-	-	*156	*716	*14	*31	*5818	-	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	961149	403	*1418	*9888	*6965	32436	65999	25844	35370	21315	8897	***	***
75 Income tax before credits, total	321277	253	*213	*1483	*1050	7721	17146	8230	12692	7721	3444	***	***
76 Regular tax	317757	139	*213	*1483	*1050	7721	17147	8206	11823	7217	3025	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	1748	34	-	-	-	-	-	*19	*632	372	412	***	***
80 Environmental tax	1456	-	-	-	-	-	-	*6	*2	*132	7	***	***
81 Foreign tax credit	*115228	-	-	-	-	-	-	-	*366	-	-	***	***
82 U.S. Possessions tax credit	189	-	-	-	-	-	-	-	-	189	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	8070	-	-	-	-	-	*155	*27	*60	*622	449	***	***
86 Prior year minimum tax credit	2686	-	-	-	-	-	*279	*32	*267	-	-	***	***
87 Income tax after credits, total	195105	253	*213	*1483	*1050	7721	16713	8172	11999	6911	2995	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5160
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3604	*109	*710	*560	*465	640	899	111	74	***	***	***	**
2 Total assets	7379574	-	*21830	*116449	*184021	442110	1844819	745706	1098595	***	***	***	**
3 Cash	601706	-	*981	*18413	*55732	62738	215153	78103	57155	***	***	***	**
4 Notes and accounts receivable	2629564	-	*14728	*49666	*60690	187180	841305	232955	377271	***	***	***	**
5 Less: Allowance for bad debts	39109	-	-	-	*92	*188	*7982	*4619	4411	***	***	***	**
6 Inventories	1644200	-	*5637	*32943	*15557	88051	416957	193336	248185	***	***	***	**
7 Investments in govt. obligations, Total	*14094	-	-	-	-	-	-	-	*14094	***	***	***	-
8 Tax-exempt securities	*11651	-	-	-	-	-	-	-	*536	***	***	***	-
9 Other current assets	359898	-	*427	*6695	*2995	*10885	68496	22403	44435	***	***	***	**
10 Loans to stockholders	80385	-	-	-	*9904	*2290	*46236	*17381	*2933	***	***	***	-
11 Mortgage and real estate loans	*17432	-	-	-	-	*10941	*6319	-	-	***	***	***	-
12 Other investments	294163	-	-	-	*3759	*17248	46937	62303	69123	***	***	***	**
13 Depreciable assets	2636416	-	*36575	*26102	*70412	208287	534165	273529	421771	***	***	***	**
14 Less: Accumulated depreciation	1423967	-	*36518	*17370	*36508	151243	379819	160384	202982	***	***	***	**
15 Depletable assets	41853	-	-	-	-	-	-	-	-	***	***	***	-
16 Less: Accumulated depletion	1764	-	-	-	-	-	-	-	-	***	***	***	-
17 Land	104745	-	-	-	*429	*2543	27235	*17351	21028	***	***	***	**
18 Intangible assets (Amortizable)	357225	-	-	*26451	*2545	*25	9871	*5244	40485	***	***	***	**
19 Less: Accumulated amortization	119785	-	-	*26451	*1724	*10	6292	*1651	*5767	***	***	***	**
20 Other assets	170868	-	-	-	*322	*3363	26239	9754	14739	***	***	***	**
21 Total liabilities	7379574	-	*21830	*116449	*184021	442110	1844819	745706	1098595	***	***	***	**
22 Accounts payable	2088686	-	*11711	*41876	*59681	139901	717081	215269	264944	***	***	***	**
23 Mort, notes, and bonds under 1 yr	847243	-	-	*1752	*4893	*27921	172548	150077	140708	***	***	***	**
24 Other current liabilities	503431	-	*2644	*4483	*12413	26670	79296	48941	72598	***	***	***	**
25 Loans from stockholders	186087	-	*1295	*14362	*2763	*21126	49416	*3134	*6948	***	***	***	-
26 Mort, notes, bonds, 1 yr or more	857658	-	-	*15380	*5942	*29917	145345	*58729	108615	***	***	***	**
27 Other liabilities	174728	-	-	-	*56	*3687	*20942	*11839	*16624	***	***	***	**
28 Net worth	2721740	-	*6180	*38595	*98273	192888	660191	257717	488157	***	***	***	**
29 Capital stock	418111	-	*923	*1875	*32713	22755	39355	131119	57602	***	***	***	**
30 Paid-in or capital surplus	304951	-	-	*2980	*252	*21708	44893	*14647	25580	***	***	***	**
31 Retained earnings, appropriated	*24824	-	-	-	-	-	*19793	-	*324	***	***	***	-
32 Retained earnings, unappropriate	1572271	-	*-995	*23572	*29170	117488	504182	97407	214185	***	***	***	**
33 Retained earnings (S CORP)	627646	-	*6253	*10167	*47125	*30938	*142134	*29460	223415	***	***	***	-
34 Less: Cost of treasury stock	226062	-	-	-	*10988	-	90168	*14915	*32949	***	***	***	**
35 Total receipts	20482442	*123328	*132276	*463934	*528386	1470914	6083412	2329211	2724131	***	***	***	**
36 Business receipts	20190658	*114889	*132276	*462767	*514228	1462590	6010296	2270492	2697910	***	***	***	**
37 Interest	55064	*301	-	*974	*1041	*2080	9347	4428	2239	***	***	***	**
38 Interest on govt. obligations, State and local	2995	-	-	-	-	*260	-	*1022	*789	***	***	***	**
39 Rents	10864	-	-	-	*445	*1832	*2910	*813	*521	***	***	***	**
40 Royalties	*3088	-	-	-	-	-	-	-	*1315	***	***	***	-
41 Net S-T cap gain less net LT loss	6	-	-	-	-	-	-	-	-	***	***	***	-
42 Net L-T cap gain less net ST loss	810	-	-	*193	-	-	*105	*225	*60	***	***	***	**
43 Net gain, noncapital assets	8152	-	-	-	-	*355	*5239	*845	*333	***	***	***	**
44 Dividends, domestic corporations	9495	-	-	-	-	-	-	*980	*3797	***	***	***	-
45 Dividends, foreign corporations	*4339	-	-	-	-	-	-	*939	*356	***	***	***	**
46 Other receipts	196971	*8139	-	-	*12673	*3796	55516	49467	16811	***	***	***	**
47 Total deductions	19986039	*112720	*131046	*455309	*500513	1436588	5956914	2297671	2661510	***	***	***	**
48 Cost of sales and operations	16096221	*82009	*56442	*366192	*302553	1047757	4966918	1878574	2160658	***	***	***	**
49 Compensation of officers	502986	*6965	*28759	*20258	*18626	103508	178037	34224	56152	***	***	***	**
50 Repairs	63798	*30	-	*854	*4913	4484	12349	7082	15279	***	***	***	**
51 Bad debts	42422	*37	-	-	*954	*2225	17442	5462	4525	***	***	***	**
52 Rent paid on business property	153618	*2434	*4234	*4672	*10493	19601	28889	24141	15310	***	***	***	**
53 Taxes paid	256661	*1921	*4278	*5191	*21020	19319	78759	26873	32731	***	***	***	**
54 Interest paid	148336	*93	-	*3095	*1095	7034	28412	14315	18760	***	***	***	**
55 Contributions or gifts	3394	*3	-	*92	*29	*423	849	390	282	***	***	***	**
56 Amortization	30508	*2	-	-	*472	*17	2701	*564	4008	***	***	***	**
57 Depreciation	209148	*1470	-	*4320	*11040	10977	37814	16414	31833	***	***	***	**
58 Depletion	*2229	-	-	-	-	-	-	-	*425	***	***	***	**
59 Advertising	164076	*67	-	*182	*1873	5956	8690	4259	2561	***	***	***	**
60 Pension, prof sh, stock, annuity	76509	-	-	-	*13714	*7201	17189	*13045	9951	***	***	***	**
61 Employee benefit programs	103490	*200	-	*2493	*3991	7833	25684	*11044	14408	***	***	***	**
62 Net loss, noncapital assets	2384	-	-	-	*95	*392	*893	*18	*60	***	***	***	**
63 Other deductions	2130259	*17489	*37332	*47960	*109646	199861	552287	261266	294567	***	***	***	**
64 Total receipts less total deducts	496403	*10608	*1230	*8625	*27873	34326	126499	31540	62620	***	***	***	**
65 Const taxable inc frm rel frn corps	901	-	-	-	-	-	-	-	-	***	***	***	**
66 Net income, total	494308	*10608	*1230	*8625	*27873	34065	126499	30518	61831	***	***	***	**
67 Net income, Form 1120-A	*338	-	*338	-	-	-	-	-	-	***	***	***	-
68 Net income, Form 1120F	*1	*1	-	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120S	131009	-	*892	*5739	*23530	*14410	*20543	*467	32751	***	***	***	-
70 Statutory special deductions, total	34494	*1	*338	-	-	-	*2457	*9841	*6474	***	***	***	**
71 Net operating loss deduction	29748	*1	*338	-	-	-	*2457	*9169	*2422	***	***	***	**
72 Dividends received deduction	4746	-	-	-	-	-	-	*672	*4052	***	***	***	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
74 Income subject to tax	329469	*10607	-	*2886	*4343	19656	103567	20210	23200	***	***	***	**
75 Income tax before credits, total	105789	*2657	-	*433	*685	3631	31208	6444	8076	***	***	***	**
76 Regular tax	102141	*2657	-	*433	*685	3631	31199	6383	7890	***	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Alternative minimum tax	3074	-	-	-	-	-	*9	*61	*177	***	***	***	**
80 Environmental tax	189	-	-	-	-	-	-	-	-	***	***	***	**
81 Foreign tax credit	*3109	-	-	-	-	-	-	*223	*131	***	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	-
85 General business credit	*1328	-	-	-	-	-	*84	*200	-	***	***	***	**
86 Prior year minimum tax credit	*1168	-	-	-	-	-	-	-	*91	***	***	***	-
87 Income tax after credits, total	100184	*2657	-	*433	*685	3631	31124	6021	7854	***	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5170
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6565	*34	*1248	*861	1158	785	1923	343	140	33	21	11	8
2 Total assets	152361390	-	*22051	*155441	407177	570965	3903587	2282748	2185054	1148559	1445043	1635184	138605580
3 Cash	1736733	-	*12123	*38350	87094	75230	559626	280655	177690	74558	63553	35975	331879
4 Notes and accounts receivable	33352752	-	*5312	*22599	146515	173340	1135367	609599	631650	355774	630862	422609	29219125
5 Less: Allowance for bad debts	51682	-	-	-	*282	-	12540	6697	5039	4491	7694	6811	8129
6 Inventories	46628966	-	*653	*24690	*42063	65138	494051	274618	190754	205818	273289	223618	44834274
7 Investments in govt. obligations, Total	*33881702	-	-	-	-	-	*209	-	*15260	*3862	512	-	33861860
8 Tax-exempt securities	*29778	-	-	-	-	-	*6784	*1847	*6446	-	-	14700	-
9 Other current assets	20580700	-	*86	*957	*32258	12598	85020	53789	77713	64085	83781	57270	20113142
10 Loans to stockholders	161594	-	*1642	-	*690	*5731	32763	*15425	26517	*12849	6092	2367	57517
11 Mortgage and real estate loans	743275	-	-	*7320	-	*1678	*12071	*914	13864	*17004	27874	1459	661090
12 Other investments	8721268	-	-	-	*6377	*19632	131701	130284	170629	46003	54106	282821	7879715
13 Depreciable assets	10451832	-	*17158	*122628	309574	497271	2974119	1658805	1366697	515763	390897	666849	1932071
14 Less: Accumulated depreciation	5607522	-	*15129	*71170	232375	335493	1844838	944469	749494	236941	167639	294632	715342
15 Depletable assets	146841	-	-	-	-	-	*8834	-	*7137	-	11148	117204	2518
16 Less: Accumulated depletion	*60315	-	-	-	-	-	*858	-	*3342	-	7507	46798	1810
17 Land	840627	-	-	*9807	*12708	*20054	243697	178948	214748	49716	35539	42042	33367
18 Intangible assets (Amortizable)	596888	-	-	363	*1484	*43094	29721	24996	25594	31772	49878	9848	380138
19 Less: Accumulated amortization	267424	-	-	202	*611	*15564	13178	11872	8661	17994	21095	3121	175127
20 Other assets	475378	-	*206	*99	*1680	8256	61038	15908	26892	30779	21447	109783	199291
21 Total liabilities	152361390	-	*22051	*155441	407177	570965	3903587	2282748	2185054	1148559	1445043	1635184	138605580
22 Accounts payable	8426069	-	*105	*29376	94728	104287	855089	535553	560202	366604	565206	313128	5001793
23 Mort, notes, and bonds under 1 yr	69360338	-	*2785	*6954	*19133	50119	271130	219414	161110	102385	220183	390394	67916730
24 Other current liabilities	44302536	-	*293	*3817	*13321	41576	248340	169016	131116	93354	143881	101401	43356420
25 Loans from stockholders	234436	-	*1383	-	*27767	*20431	109712	31619	*15821	59	1128	-	26516
26 Mort, notes, bonds, 1 yr or more	15054157	-	*1502	*34284	*28232	100650	567682	333403	337766	153633	142653	209490	13144860
27 Other liabilities	4365053	-	*-0	*-0	*710	*9761	36342	36545	902959	*26270	24707	93114	3234645
28 Net worth	10618800	-	*15982	*81009	223285	244141	1815292	957197	76081	406255	347285	527656	5924616
29 Capital stock	2140126	-	*13889	*7466	33481	33416	192125	66618	96206	20436	30216	9537	1636736
30 Paid-in or capital surplus	2383611	-	*10	*58479	*19333	*18428	67258	60481	105463	19837	102992	64314	1867017
31 Retained earnings, appropriated	*21376	-	-	-	-	-	-	*853	-	*20523	-	-	-
32 Retained earnings, unappropriate	5729908	-	*1365	*32014	150420	191277	868586	564307	-500196	206373	182872	253307	3779582
33 Retained earnings (S CORP)	2083231	-	*718	*-14056	*68968	*40302	819930	282345	420617	*140348	32480	218326	73253
34 Less: Cost of treasury stock	1739451	-	-	*2893	*48917	*39281	132607	*17406	46010	*1261	1275	17828	1431972
35 Total receipts	106777534	*5806205	*244057	*1363154	2202857	3559608	21973800	11516783	8098190	5000365	9185138	4876759	32950618
36 Business receipts	100113049	*5797270	*243528	*1353740	2173935	3539308	21723879	11409932	8000447	4953379	9151332	4795256	26971043
37 Interest	5450839	*3134	*529	*920	*4953	4521	19672	13341	10663	*4843	7516	19345	5361402
38 Interest on govt. obligations, State and local	5514	-	-	-	-	*424	*1968	*390	*1440	*147	372	773	-
39 Rents	147301	*2328	-	*977	*1412	*1772	39089	33296	18032	*5697	3881	20730	20086
40 Royalties	2592	*82	-	-	-	-	*263	*308	-	-	753	813	372
41 Net S-T cap gain less net LT loss	9714	-	-	-	-	-	*625	-	*5741	*88	1467	169	1625
42 Net L-T cap gain less net ST loss	48176	*16	-	-	*1450	*1357	*2030	*12789	*1303	*14998	4049	904	9279
43 Net gain, noncapital assets	91327	*109	-	*549	*19117	*2294	46340	2368	2605	*1228	1653	472	14592
44 Dividends, domestic corporations	42837	-	-	-	*85	-	*6874	*894	*2270	*41	1265	-	31410
45 Dividends, foreign corporations	*260699	-	-	-	-	-	-	-	*12	-	-	-	260687
46 Other receipts	605485	*3266	-	*6968	*1904	*9931	133059	43466	55678	19944	12851	38297	280121
47 Total deductions	105494570	*5740296	*228042	*1350342	2146443	3514974	21656523	11399237	7972915	4914786	9137120	4837197	32596696
48 Cost of sales and operations	90126110	*5626801	*186157	*1118119	1850727	2979814	18882894	10063731	7122333	4480475	8781549	4411430	24622080
49 Compensation of officers	645685	*4636	*18931	*22192	45822	56160	256336	81864	59982	27616	23267	13185	35694
50 Repairs	293866	*3471	*1512	*3740	7050	13517	91635	66078	28559	12128	10186	17628	38363
51 Bad debts	151460	*595	-	*977	*1538	9577	34895	19755	6199	6943	5320	3835	61828
52 Rent paid on business property	492783	*8292	*1033	*6688	*7782	22556	114309	75138	34581	24212	16838	17917	163436
53 Taxes paid	1180672	*6797	*2521	*43103	55075	142541	526049	167489	85261	28571	21882	35465	65919
54 Interest paid	3518312	*19418	*759	*2837	*6487	16879	86918	51358	39190	21100	23467	39120	3210780
55 Contributions or gifts	10979	*452	*90	*42	*406	*412	1580	2210	593	*324	529	531	3809
56 Amortization	51774	*374	-	119	*19	*3133	6468	4395	3897	6004	4394	2300	20670
57 Depreciation	815575	*7405	*1786	*8313	27145	38259	224871	134024	86400	40090	25220	44836	177226
58 Depletion	6495	-	-	-	*198	-	*22	-	-	-	168	5430	677
59 Advertising	89381	*675	*471	*7448	1737	5564	27722	16228	9908	3348	3051	6458	6770
60 Pension, prof sh, stock, annuity	181031	*445	*122	*525	*3244	*3148	21876	12942	7100	4294	3766	7568	116001
61 Employee benefit programs	300000	*66	-	*2037	*3001	*7205	29739	12792	18801	16743	7796	8671	193150
62 Net loss, noncapital assets	2897	-	-	-	-	-	1382	*479	*397	*241	134	150	115
63 Other deductions	7627551	*60870	*14662	*134200	136212	216210	1349827	690753	469716	242695	209553	222673	3880180
64 Total receipts less total deducts	1282964	*65910	*16015	*12813	56414	44633	317277	117547	125276	85578	48018	39563	353922
65 Const taxable inc frm rel frn corps	*983056	-	-	-	-	-	-	-	*54	-	-	-	983002
66 Net income, total	2260507	*65910	*16015	*12813	56414	44209	315309	117157	123890	85431	47646	38790	1336924
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*61561	*61561	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	404207	-	*14918	*12162	*7663	*23245	177976	38397	68803	*32925	6088	21497	533
70 Statutory special deductions, total	134197	*34960	*285	-	*5833	*4347	23076	2106	6363	*16763	8346	5555	26563
71 Net operating loss deduction	100574	*34960	*285	-	*5773	*4347	*18243	*1472	*4581	*16734	7458	5555	1164
72 Dividends received deduction	33622	-	-	-	*59	-	*4832	*634	*1782	*29	888	-	25399
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1722722	*30950	*812	*651	*42945	16617	114350	76664	49213	*35743	33211	11738	1309827
75 Income tax before credits, total	578172	*11314	*122	*98	*10312	3410	31782	26374	17338	12491	12307	4910	447715
76 Regular tax	569756	*10539	*122	*98	*10312	3302	30561	25279	16581	*12137	11284	3991	445551
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	6445	*515	-	-	-	*109	1221	*1091	*704	*318	997	900	591
80 Environmental tax	1735	69	-	-	-	-	-	*4	*7	*36	26	20	1573
81 Foreign tax credit	*344766	-	-	-	-	-	-	-	*2	-	-	-	344764
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*16	-	-	-	-	-	-	-	*16	-	-	-	-
85 General business credit	1247	-	-	-	-	-	*74	*366	*203	-	1	-	603
86 Prior year minimum tax credit	3133	*318	-	-	-	-	*922	*431	*535	*624	303	-	-
87 Income tax after credits, total	229009	*10996	*122	*98	*10312	3410	30785	25577	16582	11866	12003	4910	102347

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5180
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3045	*416	-	*232	*192	751	992	243	146	48	10	***	***
2 Total assets	16307173	-	-	*30839	*71718	514384	2608168	1856120	2293213	1752715	719765	***	***
3 Cash	1139512	-	-	*1695	*2765	69996	313268	234367	234193	80657	46857	***	***
4 Notes and accounts receivable	3658003	-	-	*129	*33572	53787	525966	344306	496194	459291	223511	***	***
5 Less: Allowance for bad debts	-44858	-	-	-	-	*19	*1975	3353	5745	5475	5946	***	***
6 Inventories	4162721	-	-	*8804	*19791	169581	821507	434717	563916	600518	254986	***	***
7 Investments in govt. obligations, Total	78639	-	-	-	-	-	-	*13713	*13690	*1	167	***	***
8 Tax-exempt securities	*62345	-	-	-	-	-	*5929	*4611	*14178	*12275	19	***	***
9 Other current assets	492371	-	-	*1337	*454	33576	72540	76984	128377	56775	14334	***	***
10 Loans to stockholders	222763	-	-	*11178	-	*14035	86672	63725	34997	*8892	1042	***	***
11 Mortgage and real estate loans	354586	-	-	-	-	*227	-	*1112	*7134	*6102	8513	***	***
12 Other investments	1566354	-	-	-	-	*31081	107415	179295	160198	129845	56797	***	***
13 Depreciable assets	5426595	-	-	*13757	*2781	325669	1345075	813680	965383	496337	129455	***	***
14 Less: Accumulated depreciation	3065230	-	-	*6351	*2520	216907	848188	519500	532653	250732	69980	***	***
15 Depletable assets	*56552	-	-	-	-	-	-	*263	*1314	-	54901	***	***
16 Less: Accumulated depletion	47405	-	-	-	-	-	-	-	-	-	47340	***	***
17 Land	347803	-	-	-	-	*12991	59430	35964	78559	45326	11473	***	***
18 Intangible assets (Amortizable)	1766902	-	-	-	-	*12141	102292	230254	197232	113329	13638	***	***
19 Less: Accumulated amortization	409317	-	-	-	-	*7712	53889	113829	107665	58308	4620	***	***
20 Other assets	538837	-	-	*290	*14875	*15938	72127	59812	43911	57883	31960	***	***
21 Total liabilities	16307173	-	-	*30839	*71718	514384	2608168	1856120	2293213	1752715	719765	***	***
22 Accounts payable	2471783	-	-	*1042	*33503	80361	415932	251610	372501	437908	166075	***	***
23 Mort, notes, and bonds under 1 yr	1649116	-	-	*4860	-	55239	248506	233858	293566	216184	120122	***	***
24 Other current liabilities	1950933	-	-	*10343	*54	21354	171145	90807	147887	135164	47716	***	***
25 Loans from stockholders	365573	-	-	-	*13784	*30089	140253	*65310	59094	*9850	33419	***	***
26 Mort, notes, bonds, 1 yr or more	3169286	-	-	*382	*6051	68277	369531	280016	328452	267377	29826	***	***
27 Other liabilities	314446	-	-	-	-	*-0	64263	*45004	27554	31752	4116	***	***
28 Net worth	6386037	-	-	*14213	*18326	259064	1198538	889516	1064159	654480	318492	***	***
29 Capital stock	719134	-	-	*4613	*5367	57760	192193	26529	75131	44306	16006	***	***
30 Paid-in or capital surplus	715365	-	-	-	-	*4785	22447	45840	48576	36218	104359	***	***
31 Retained earnings, appropriated	*6363	-	-	*112	-	-	*6251	-	-	-	-	***	***
32 Retained earnings, unappropriate	2389381	-	-	*9487	*10307	157285	442558	*170272	332320	324675	49241	***	***
33 Retained earnings (S CORP)	3025768	-	-	-	*2653	*65001	759071	710262	650831	326951	165640	***	***
34 Less: Cost of treasury stock	469973	-	-	-	-	*25766	223981	*63388	42698	*77670	16753	***	***
35 Total receipts	47403649	*174799	-	*71103	*297141	2319136	10434739	7567841	8979596	5503644	1733457	***	***
36 Business receipts	46689852	*173537	-	*70945	*297141	2303012	10379015	7494459	8919719	5406571	1725133	***	***
37 Interest	164248	*96	-	*158	-	*1585	4206	*4418	6180	4776	2075	***	***
38 Interest on govt. obligations, State and local	7455	*160	-	-	-	-	*760	*755	1900	*656	45	***	***
39 Rents	126707	*87	-	-	-	*304	*2934	*416	*1530	*4742	1414	***	***
40 Royalties	14460	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*988	*172	-	-	-	-	-	-	*322	-	494	***	***
42 Net L-T cap gain less net ST loss	49484	*50	-	-	-	*211	*122	*1438	*3991	*276	355	***	***
43 Net gain, noncapital assets	9743	31	-	-	-	*252	4324	866	919	1053	219	***	***
44 Dividends, domestic corporations	7018	*80	-	-	-	*451	*131	*87	*1508	*110	19	***	***
45 Dividends, foreign corporations	7167	-	-	-	-	-	-	-	-	-	82	***	***
46 Other receipts	326527	*586	-	-	-	13320	43247	65402	43526	85460	3621	***	***
47 Total deductions	45973613	*171960	-	*66796	*293305	2270102	10133987	7372171	8670093	5363275	1668033	***	***
48 Cost of sales and operations	35212741	*143238	-	*890	*224020	1750862	7921989	5852923	6755054	4175489	1280716	***	***
49 Compensation of officers	704515	*530	-	*6251	*4689	54252	201575	164610	128013	61864	14717	***	***
50 Repairs	170764	*245	-	-	-	12408	51441	27145	29058	15014	3560	***	***
51 Bad debts	48066	*2	-	-	-	*871	4173	6426	8290	7068	2742	***	***
52 Rent paid on business property	421075	*5037	-	*3495	*9214	18504	90988	75961	53237	33126	6677	***	***
53 Taxes paid	2164367	*7321	-	*4078	*3768	66480	294332	260766	445218	223593	118115	***	***
54 Interest paid	419450	*1258	-	*237	*553	14768	60010	38150	46877	34223	7425	***	***
55 Contributions or gifts	13897	*4	-	*203	-	*694	1959	*383	2789	2843	281	***	***
56 Amortization	100965	182	-	-	-	*2499	12021	14512	19386	11660	1277	***	***
57 Depreciation	377156	*1355	-	*734	*181	27691	99182	51325	63177	36649	9221	***	***
58 Depletion	46	-	-	-	-	-	-	-	-	-	46	***	***
59 Advertising	496397	*1806	-	*1268	*5424	12540	56341	40610	78164	38099	22390	***	***
60 Pension, prof sh, stock, annuity	138377	62	-	-	-	*5106	39830	17810	21447	18768	5948	***	***
61 Employee benefit programs	338502	*165	-	*2948	-	14694	67913	59925	65960	34178	10740	***	***
62 Net loss, noncapital assets	11705	-	-	*8	-	*518	*132	*902	742	*53	25	***	***
63 Other deductions	5355588	*10753	-	*46684	*45455	288215	1232099	760722	952681	670650	184154	***	***
64 Total receipts less total deducts	1430036	*2839	-	*4307	*3835	49034	300752	195671	309503	140369	65424	***	***
65 Const taxable inc frm rel frn corps	3239	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1425820	*2679	-	*4307	*3835	49034	299992	194915	307604	139713	65378	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	796896	*96	-	-	*2352	*19934	223239	173895	226132	67087	31447	***	***
70 Statutory special deductions, total	63513	*56	-	*2484	*1121	*5050	*3480	*5015	*8991	*6649	12045	***	***
71 Net operating loss deduction	58379	-	-	*2484	*1121	*4734	*3389	*4954	*7935	*6572	11950	***	***
72 Dividends received deduction	5134	*56	-	-	-	*316	*91	*61	*1056	*77	95	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	566038	*2527	-	*1823	*362	24050	73447	16030	72481	65978	21887	***	***
75 Income tax before credits, total	192655	*849	-	*273	*54	4509	23597	5206	24396	20442	7715	***	***
76 Regular tax	186338	*833	-	*273	*54	4509	22867	5181	24643	22437	7442	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	1357	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	*4692	*14	-	-	-	-	*355	*25	*105	*134	241	***	***
80 Environmental tax	523	1	-	-	-	-	-	-	*21	*41	32	***	***
81 Foreign tax credit	2739	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	*444	-	-	-	-	*13	*109	-	*228	*94	-	***	***
86 Prior year minimum tax credit	*4158	-	-	-	-	-	*434	-	*171	*201	371	***	***
87 Income tax after credits, total	185315	*849	-	*273	*54	*4496	23054	5206	23997	20148	7344	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5190
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	18841	*444	6485	3434	2581	2198	2962	395	223	***	29	13	***
2 Total assets	32682418	-	318832	591998	890709	1578394	6456083	2835276	3359847	***	1911944	1911185	***
3 Cash	2243562	-	55875	96813	163314	183522	590641	257777	295156	***	69212	125958	***
4 Notes and accounts receivable	9771374	-	*53653	192432	210331	592670	2091716	1004882	1093262	***	502800	459451	***
5 Less: Allowance for bad debts	201425	-	-	*1161	-	*2045	38603	19091	23634	***	24842	16100	***
6 Inventories	8803396	-	*73113	172497	256668	416755	2208299	892029	908601	***	639419	531785	***
7 Investments in govt. obligations, Total	149691	-	-	-	*10185	-	*49811	-	*7774	***	-	48507	***
8 Tax-exempt securities	145914	-	-	-	-	-	*7048	*42	*1488	***	8403	11860	***
9 Other current assets	1409891	-	*13498	10209	11819	22998	270616	94231	237093	***	98067	156018	***
10 Loans to stockholders	239708	-	*13856	*17236	*35035	*14265	85577	9526	*8886	***	2987	-	***
11 Mortgage and real estate loans	126961	-	-	-	-	-	*6620	*43	*665	***	304	911	***
12 Other investments	2663496	-	-	-	*26976	42790	220811	122023	284091	***	147071	246924	***
13 Depreciable assets	9110369	-	278506	192183	327219	526065	1938577	959314	726618	***	585901	440378	***
14 Less: Accumulated depreciation	4469860	-	191817	122436	203001	298952	1196570	555961	396024	***	252975	241921	***
15 Depletable assets	*11998	-	-	-	-	-	*7693	-	-	***	-	4305	***
16 Less: Accumulated depletion	*9856	-	-	-	-	-	*6287	-	-	***	-	3569	***
17 Land	1450995	-	-	*2024	*19013	*56000	137755	30066	68012	***	33927	15792	***
18 Intangible assets (Amortizable)	563048	-	*1357	*8579	*38833	15862	40783	16907	78176	***	59918	54978	***
19 Less: Accumulated amortization	190351	-	*807	*6889	*18668	*3999	19740	5223	33587	***	22384	11462	***
20 Other assets	863504	-	*21598	*30512	12986	12463	61336	28710	103268	***	64134	87369	***
21 Total liabilities	32682418	-	318832	591998	890709	1578394	6456083	2835276	3359847	***	1911944	1911185	***
22 Accounts payable	8414685	-	*42407	222469	127077	415067	1672840	739953	869612	***	434379	552895	***
23 Mort, notes, and bonds under 1 yr	3624384	-	*23045	*37059	55736	152786	847844	505503	574263	***	247092	134270	***
24 Other current liabilities	2612811	-	28819	54513	66347	83554	405352	242223	270752	***	158732	162545	***
25 Loans from stockholders	1040563	-	56879	*72299	*121162	161391	377555	91678	53886	***	3899	48477	***
26 Mort, notes, bonds, 1 yr or more	4548538	-	*42166	*52713	76546	136446	631285	201801	323228	***	345185	208025	***
27 Other liabilities	784176	-	*436	*1052	*-0	19997	47733	34282	97260	***	68971	131404	***
28 Net worth	11657262	-	125082	151893	443840	609152	2473473	1019837	1170845	***	653686	673569	***
29 Capital stock	1318848	-	10379	41317	85800	99282	311933	106957	225789	***	60128	58231	***
30 Paid-in or capital surplus	2879195	-	*-19582	*14946	*22534	21512	159374	43424	221959	***	211108	246171	***
31 Retained earnings, appropriated	*62331	-	-	-	*991	-	*30281	*25278	-	***	-	-	***
32 Retained earnings, unappropriate	5116866	-	93462	118208	272278	327222	1210778	310436	444293	***	211835	296094	***
33 Retained earnings (S CORP)	2682698	-	47262	*-16314	*89616	169414	847464	610906	344121	***	176730	74682	***
34 Less: Cost of treasury stock	402675	-	*6439	*6264	*27379	*8278	86357	77165	65318	***	6114	1608	***
35 Total receipts	90981970	*704221	1995203	3204926	2863946	6795170	21608180	9014791	9889831	***	3757589	3379500	***
36 Business receipts	89416706	*671938	1971701	3195221	2816168	6604712	21421032	8883069	9792328	***	3701697	3285250	***
37 Interest	231723	*208	*1381	*1648	5876	6160	23945	15754	16375	***	7068	27231	***
38 Interest on govt. obligations, State and local	9395	-	-	-	-	*147	2663	*143	*212	***	1554	480	***
39 Rents	184113	*295	*463	*147	-	*1210	14778	*1191	3290	***	16397	3815	***
40 Royalties	40100	-	-	40	-	-	*2612	-	-	***	667	943	***
41 Net S-T cap gain less net LT loss	3420	*210	-	-	-	-	*71	*222	*7	***	31	21	***
42 Net L-T cap gain less net ST loss	72956	*596	-	-	*15695	*2372	*571	*10228	*6869	***	114	28694	***
43 Net gain, noncapital assets	21573	*239	*5837	*40	*2893	*1440	1661	2143	836	***	605	1403	***
44 Dividends, domestic corporations	8058	*1420	-	-	*136	*62	*535	*334	*2772	***	34	2218	***
45 Dividends, foreign corporations	44549	-	-	-	-	-	*-0	*2450	*904	***	3560	1089	***
46 Other receipts	949378	*29314	*15820	*7830	23178	179067	140312	99257	66239	***	25861	28355	***
47 Total deductions	88058334	*639976	1897421	3127026	2744348	6634742	21032108	8638307	9620486	***	3618395	3249549	***
48 Cost of sales and operations	70666184	*549235	1144131	2455562	1941534	5013281	16749384	6932409	8024112	***	2682686	2588142	***
49 Compensation of officers	1779014	*13683	201102	157113	146934	225945	552424	169112	111193	***	38096	22393	***
50 Repairs	231958	*1382	10646	14349	8765	26410	60055	21258	16124	***	12849	19799	***
51 Bad debts	222594	*439	-	*1828	*2340	20400	67278	18736	28774	***	15946	18085	***
52 Rent paid on business property	840353	*13648	47519	38980	52765	86083	204871	86144	64133	***	36557	30567	***
53 Taxes paid	1236526	*8634	33529	61836	90880	92034	284704	105259	101106	***	159475	35174	***
54 Interest paid	735867	*2420	10368	13584	22579	27980	158663	58661	68142	***	50294	55513	***
55 Contributions or gifts	30934	*369	*362	*850	*525	1167	3977	1263	3363	***	1384	1095	***
56 Amortization	68315	*133	*1145	*397	*3453	*511	6455	3028	12671	***	7280	4953	***
57 Depreciation	749375	*2388	25275	27505	39524	49313	158166	69035	67127	***	46997	33560	***
58 Depletion	*1696	-	-	-	-	-	-	-	*1136	***	-	347	***
59 Advertising	622338	*1877	4815	18944	22560	20157	111376	63816	60553	***	31750	40421	***
60 Pension, prof sh, stock, annuity	197073	*582	*13788	-	*3773	16930	58112	19548	25711	***	12014	6582	***
61 Employee benefit programs	361707	*902	*9826	*2860	5667	24491	84962	36085	40776	***	20296	22848	***
62 Net loss, noncapital assets	12433	*40	*2116	-	*7	*584	1848	*471	1586	***	805	390	***
63 Other deductions	10301966	*44244	392797	333218	403041	1029456	2529834	1053484	993978	***	501966	369681	***
64 Total receipts less total deducts	2923636	*64245	97782	77900	119598	160428	576072	376484	269345	***	139194	129951	***
65 Const taxable inc frm rel frn corps	35260	-	-	-	-	-	-	-	*526	***	6462	403	***
66 Net income, total	2949502	*64245	97782	77900	119598	160281	573409	376341	269659	***	144103	129874	***
67 Net income, Form 1120-A	*542	-	*542	-	-	-	-	-	-	***	-	-	***
68 Net income, Form 1120F	*2327	*2327	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120S	1030849	*50619	49038	*11411	*51644	72282	310454	222050	84969	***	60802	20646	***
70 Statutory special deductions, total	175257	*1122	*3037	*8429	*8963	*15275	39816	34695	20153	***	5376	17052	***
71 Net operating loss deduction	164049	-	*3037	*8429	*8855	*15275	39433	*34462	18501	***	5351	14380	***
72 Dividends received deduction	11207	*1122	-	-	*108	-	*383	*234	*1652	***	25	2672	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
74 Income subject to tax	1743567	*12504	*45707	58059	59015	72724	223143	119644	164600	***	77925	92176	***
75 Income tax before credits, total	551653	*4002	*6876	10683	11208	16328	63440	41142	56771	***	27205	32494	***
76 Regular tax	542801	*3952	*6876	10683	11208	14939	62957	40348	55664	***	26502	31464	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
78 Recapture of investment credit	*334	-	-	-	-	-	-	-	-	***	-	-	***
79 Alternative minimum tax	6026	-	-	-	-	*1423	*472	*44	*1046	***	624	916	***
80 Environmental tax	1269	*1	-	-	-	-	*11	*19	*61	***	79	115	***
81 Foreign tax credit	50099	-	-	-	-	-	-	*924	*37	***	2848	9989	***
82 U.S. Possessions tax credit	30	-	-	4	-	-	14	12	-	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit	241	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit	6488	*58	*756	-	-	-	*234	*1162	*152	***	79	168	***
86 Prior year minimum tax credit	2615	-	-	-	-	-	*828	*126	*444	***	35	251	***
87 Income tax after credits, total	492180	*3944	*6120	10679	11208	16328	62364	38917	56138	***	24243	22087	***

DIVISION 62
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	378900	12253	153414	90874	51069	32982	31533	3906	***	***	224	171	159
2 Total assets	504152958	-	6736445	14479125	18173209	23103581	66103910	26942272	***	***	15351952	28194541	260379804
3 Cash	31510498	-	1220998	2208178	2497164	3064500	5679844	2198346	***	***	1040503	1784518	8820316
4 Notes and accounts receivable	61738836	-	556453	1859063	2440278	3505102	9752008	3895402	***	***	2214115	3475857	27271258
5 Less: Allowance for bad debts	1462195	-	*249	4726	7389	35792	104377	86276	***	***	84967	177056	814923
6 Inventories	163478240	-	2316365	5012227	6721243	8473577	31546041	12543710	***	***	4892080	7922200	68321072
7 Investments in govt. obligations, Total	1303920	-	*886	*3927	*40249	*15697	95405	*62302	***	***	60312	179463	719657
8 Tax-exempt securities	955138	-	*1451	*11773	*97	*52213	74371	*8240	***	***	89324	66468	580863
9 Other current assets	15224807	-	159078	330253	475702	579523	1573352	830056	***	***	561940	1243727	7718955
10 Loans to stockholders	4326068	-	237665	589069	510683	428863	696924	243916	***	***	28418	97336	1108881
11 Mortgage and real estate loans	985977	-	*39386	89122	113834	84634	197164	25184	***	***	10936	22758	46897
12 Other investments	35490363	-	89685	374445	517499	1126003	1919824	981117	***	***	787112	1418104	26068937
13 Depreciable assets	238416886	-	5277107	8002344	9702397	11229715	25422106	9914434	***	***	7388969	14163834	126696485
14 Less: Accumulated depreciation	106671480	-	3794559	5280296	6229788	6870924	14356241	5214168	***	***	3241315	5790500	45944290
15 Depletable assets	203467	-	*4697	-	*3331	*18948	*14825	*10391	***	***	1614	21007	88985
16 Less: Accumulated depletion	36762	-	*3772	-	*3265	*512	*2776	*4	***	***	-	351	13807
17 Land	22005179	-	61994	219834	423276	648898	1811043	874242	***	***	595039	1460419	13960322
18 Intangible assets (Amortizable)	16205934	-	337761	777173	538955	543316	1276525	408921	***	***	579208	1381355	9297254
19 Less: Accumulated amortization	4228336	-	157806	419418	240960	249613	563199	174345	***	***	173900	315366	1532367
20 Other assets	24706417	-	389306	706157	669901	489433	1071069	420805	***	***	602564	1240769	17985308
21 Total liabilities	504152958	-	6736445	14479125	18173209	23103581	66103910	26942272	***	***	15351952	28194541	260379804
22 Accounts payable	70673049	-	754204	2216193	2694792	3638871	9152047	3117598	***	***	2385401	4078363	36928849
23 Mort, notes, and bonds under 1 yr	62967473	-	373608	936721	1394201	2042376	17852313	9996649	***	***	1552843	1763110	16180898
24 Other current liabilities	46370832	-	521438	850450	1132603	1533155	4356367	1517750	***	***	1381300	3040749	28556290
25 Loans from stockholders	13341203	-	2232119	1903806	1946831	1439794	2743286	997087	***	***	139063	213249	957110
26 Mort, notes, bonds, 1 yr or more	106123361	-	965331	2429520	2799797	3577471	9203407	3559445	***	***	3122266	6296301	66038430
27 Other liabilities	23680616	-	173767	162700	233090	227534	769591	319346	***	***	517073	906109	19307760
28 Net worth	180996425	-	1715978	5979735	7971895	10644379	22026898	7434397	***	***	6254006	11896660	92410468
29 Capital stock	24040660	-	1257452	1865641	1317800	1609579	3080472	961053	***	***	474711	1040575	10913197
30 Paid-in or capital surplus	40406996	-	770767	964498	823137	1055416	2420903	996387	***	***	1842011	3921934	24933290
31 Retained earnings, appropriated	476331	-	*28	*7263	*97008	52724	100940	*1397	***	***	57217	3665	149442
32 Retained earnings, unappropriate	99469122	-	-225524	2356822	4384769	6332196	10136008	2509964	***	***	2490626	6127077	59605498
33 Retained earnings (S CORP)	25683852	-	322027	1236543	1825191	2288660	7719271	3400998	***	***	1492098	1186517	898361
34 Less: Cost of treasury stock	9080537	-	408771	451031	476010	694195	1430695	435402	***	***	102657	383107	4089319
35 Total receipts	1347943913	10525062	42177481	61164738	63304699	74607673	237390650	102157595	***	***	38267803	65529990	512062769
36 Business receipts	1316851855	10047989	41785628	60526535	62560314	73519852	233907215	100289420	***	***	37214582	63801506	496946864
37 Interest	5754620	8748	14582	89947	119464	194571	439598	142093	***	***	192224	328544	3809726
38 Interest on govt. obligations, State and local	133885	*586	-	*1141	*2683	4508	7914	3753	***	***	12477	12150	82912
39 Rents	3155680	*12348	*12659	12935	40259	124399	314654	116272	***	***	60541	354347	1694868
40 Royalties	1554709	627	*541	-	*8563	*69	18875	*18796	***	***	62594	113171	1244970
41 Net S-T cap gain less net LT loss	48230	35	*596	-	*265	3521	9217	*2516	***	***	3119	2737	23147
42 Net L-T cap gain less net ST loss	1969178	*23158	*34149	40628	63117	65390	38040	22318	***	***	39473	15024	252098
43 Net gain, noncapital assets	1410626	198599	43263	104262	88268	96483	124201	68119	***	***	61135	14221	304631
44 Dividends, domestic corporations	214937	347	*620	3699	2874	6387	14692	2026	***	***	6973	12484	146964
45 Dividends, foreign corporations	258521	126	-	-	-	-	*1112	*568	***	***	13036	1673	240676
46 Other receipts	16591671	232499	285443	385590	418892	592494	2515132	1491712	***	***	601649	874133	7315911
47 Total deductions	1307095653	10039587	40214645	59043681	61209548	72539478	232657608	100237496	***	***	36990127	63254571	494715912
48 Cost of sales and operations	941589571	5360974	24621893	39107962	40489476	49702176	182345717	81798853	***	***	26148518	44015569	342709652
49 Compensation of officers	18958814	248995	1897542	2504443	2623238	2651456	4341206	1559783	***	***	299618	390355	1072003
50 Repairs	6384621	107941	324557	361361	384376	407923	955955	326837	***	***	202935	390068	2332751
51 Bad debts	2758554	11526	29635	74284	103384	147007	335701	97551	***	***	113426	155044	1453420
52 Rent paid on business property	34821272	505980	2340246	2428471	2100194	2023151	4142588	1325719	***	***	963917	1751991	14860238
53 Taxes paid	23850851	455634	1226688	1480075	1468632	1694179	3413246	1172200	***	***	653999	1198007	9143147
54 Interest paid	15493340	81694	198755	393428	510882	588891	1899728	675839	***	***	419206	759516	8767114
55 Contributions or gifts	448261	1352	4739	10213	11983	18848	37423	9046	***	***	12814	39019	267917
56 Amortization	1219972	9398	31382	84233	52024	53920	148505	57359	***	***	60156	85902	522102
57 Depreciation	18965711	184495	393368	661079	716098	814431	1945011	785587	***	***	598496	1115685	10035970
58 Depletion	5407	-	-	*27	-	*108	*839	*8	***	***	212	1138	12
59 Advertising	20405848	310634	647527	707893	891369	1278001	3112093	1319905	***	***	824324	1241678	7893285
60 Pension, prof sh, stock, annuity	3100275	14399	27722	75634	113283	173205	341226	126683	***	***	82201	164153	1780522
61 Employee benefit programs	9852354	44369	109779	204816	252713	380499	1144869	476382	***	***	315076	633329	5419933
62 Net loss, noncapital assets	396460	16939	*4155	*6242	31864	6712	30235	11517	***	***	13855	36470	211118
63 Other deductions	208844343	2685257	8356659	10943520	11460032	12598972	28463266	10494229	***	***	6281374	11276648	88246727
64 Total receipts less total deducts	40848259	485475	1962836	2121057	2095151	2068195	4733042	1920098	***	***	1277675	2275419	17346857
65 Const taxable inc frm rel frn corps	211627	-	-	-	-	-	-	*343	***	***	6094	3330	201860
66 Net income, total	40926001	484888	1962836	2119916	2092468	2063687	4725127	1916689	***	***	1271292	2266599	17465806
67 Net income, Form 1120-A	153547	*2093	94215	43282	*13957	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	*98	*98	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	11373240	205391	1385776	1172598	1157045	1018529	2654267	1322771	***	***	431128	379779	112040
70 Statutory special deductions, total	4051398	115828	314898	278032	165749	199530	418871	120253	***	***	84488	128508	611908
71 Net operating loss deduction	3880787	115585	314609	275315	163737	195179	407257	115536	***	***	79561	118724	496160
72 Dividends received deduction	167898	243	*289	2717	2012	4351	11614	2004	***	***	4927	9784	115748
73 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	***	***	-	-	-
74 Income subject to tax	25523080	163753	262163	682039	770038	845689	1653540	473836	***	***	756729	1759029	16739631
75 Income tax before credits, total	8349430	54266	42515	114478	139288	171392	463374	162430	***	***	264670	611349	5799475
76 Regular tax	8172658	51296	42434	114207	139029	170243	458608	155030	***	***	257263	599160	5703968
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	464	-	-	-	-	-	-	-	***	***	-	-0	2
79 Alternative minimum tax	147031	*2868	-	*272	*257	*904	4985	7026	***	***	6078	9498	69824
80 Environmental tax	30128	130	-	-	*2	-	*3	*6	***	***	844	2285	24672
81 Foreign tax credit	291973	-	-	-	-0	*2	*2	-	***	***	8326	3565	279675
82 U.S. Possessions tax credit	25031	-	-	-	-	8	194	161	***	***	-	-	22888
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	*56	-	-	-	-	-	-	*11	***	***	-0	1	2
85 General business credit	193626	*2121	*1291	3025	1460	6517	4069	4094	***	***	4286	13543	141622
86 Prior year minimum tax credit	73341	*1409	-	-	*238	*560	4813	3972	***	***	2194	6464	43112
87 Income tax after credits, total	7765403	50736	41224	111454	137590	164304	454296	154192	***	***	249864	587776	5312177

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 36
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23733	*560	7010	3775	4077	4050	3846	222	134	36	***	***	***
2 Total assets	29514854	-	312992	599706	1521308	2887356	7411487	1565057	3189868	1448489	***	***	***
3 Cash	1734262	-	41915	63600	110955	284456	595618	82978	138981	66092	***	***	***
4 Notes and accounts receivable	4903685	-	46765	127840	288943	677048	1818193	265017	711831	272066	***	***	***
5 Less: Allowance for bad debts	89779	-	-	*109	-	*3208	30851	3697	10959	9203	***	***	***
6 Inventories	10176526	-	129982	257018	764635	1218134	2806827	620000	710150	484757	***	***	***
7 Investments in govt. obligations, Total	*40622	-	*331	-	-	-	*5361	*26423	-	-	***	***	***
8 Tax-exempt securities	*15528	-	-	*6199	-	*1437	*1596	-	-	-	***	***	***
9 Other current assets	1353715	-	*1886	*2719	11969	42721	210881	37885	349512	29620	***	***	***
10 Loans to stockholders	207171	-	*6117	*10123	21369	34472	107941	*9751	*7271	*3313	***	***	***
11 Mortgage and real estate loans	357890	-	-	*317	*5528	*12486	84327	*1926	*250770	*1772	***	***	***
12 Other investments	1618361	-	*12456	*13636	72679	163568	283675	144975	222784	164288	***	***	***
13 Depreciable assets	11500414	-	171367	266207	563423	1026601	2786815	572462	1072616	703981	***	***	***
14 Less: Accumulated depreciation	5595154	-	129706	169406	385790	682000	1694206	347839	524796	359757	***	***	***
15 Depletable assets	*53321	-	*4697	-	-	-	*405	*10386	-	*15802	***	***	***
16 Less: Accumulated depletion	*11619	-	*3772	-	-	-	*26	-	-	*3551	***	***	***
17 Land	1737680	-	*2297	*14506	43309	72880	299632	95745	155475	47754	***	***	***
18 Intangible assets (Amortizable)	230442	-	*49	*1369	*3689	34183	29881	*2402	16446	*6718	***	***	***
19 Less: Accumulated amortization	86276	-	*43	*444	*904	20230	14057	*84	8542	*756	***	***	***
20 Other assets	1368062	-	*28650	*6132	21505	24807	119476	46727	98328	25593	***	***	***
21 Total liabilities	29514854	-	312992	599706	1521308	2887356	7411487	1565057	3189868	1448489	***	***	***
22 Accounts payable	4133987	-	71525	134917	144187	421999	1140756	198080	399311	146135	***	***	***
23 Mort, notes, and bonds under 1 yr	2198164	-	*16075	*15445	157209	285363	854971	269174	264756	153089	***	***	***
24 Other current liabilities	2077336	-	18771	22757	49581	157301	415790	74976	191953	104679	***	***	***
25 Loans from stockholders	1114696	-	97868	134688	169476	155814	352144	74255	22734	*4666	***	***	***
26 Mort, notes, bonds, 1 yr or more	6060404	-	41869	42714	169376	422472	985343	209806	737405	246559	***	***	***
27 Other liabilities	761135	-	*2129	*16333	*6395	9723	145402	12454	122951	129823	***	***	***
28 Net worth	13169131	-	64755	232853	825084	1434683	3517080	726312	1450757	663539	***	***	***
29 Capital stock	1237324	-	67088	77731	131314	202782	338822	87850	64323	86992	***	***	***
30 Paid-in or capital surplus	2532416	-	*10132	*30685	110820	114095	221632	79306	258087	45376	***	***	***
31 Retained earnings, appropriated	*6526	-	-	-	-	*2155	*3635	*736	-	-	***	***	***
32 Retained earnings, unappropriate	7115739	-	3320	89017	463831	919230	1903993	305218	753235	393476	***	***	***
33 Retained earnings (S CORP)	2807164	-	-3069	82246	164481	269484	1236110	296389	388967	*160434	***	***	***
34 Less: Cost of treasury stock	530039	-	*12717	*46826	*45362	73063	187112	*43186	13855	*22738	***	***	***
35 Total receipts	70045929	*272225	1719708	2640507	3860672	8113249	19118874	3531341	5348674	3038390	***	***	***
36 Business receipts	68585386	*202890	1711921	2611842	3813736	7991938	18759699	3472280	5089171	2983662	***	***	***
37 Interest	426802	*1528	*2134	*970	7350	25080	51737	5868	102672	12415	***	***	***
38 Interest on govt. obligations, State and local	14546	260	-	*369	-	*143	*510	*218	*877	*163	***	***	***
39 Rents	171124	14	*2126	-	*4583	4814	67346	*7743	57839	13733	***	***	***
40 Royalties	113445	-	-	-	-	-	*6	*851	*4102	*104	***	***	***
41 Net S-T cap gain less net LT loss	9380	35	-	-	-	*201	*2860	*2516	*497	39	***	***	***
42 Net L-T cap gain less net ST loss	42853	8	*152	-	*310	7469	20358	*1074	*3421	*2262	***	***	***
43 Net gain, noncapital assets	81221	*17650	*1817	*14976	*5189	4699	22281	760	1086	2489	***	***	***
44 Dividends, domestic corporations	15701	274	-	*405	*320	*1855	2538	*467	*5075	*1193	***	***	***
45 Dividends, foreign corporations	*1044	126	-	-	-	-	-	*531	*387	-	***	***	***
46 Other receipts	584427	*49439	*1559	11945	29184	77051	191540	39034	83548	22331	***	***	***
47 Total deductions	67620880	*235530	1646782	2499427	3720988	7901925	18601132	3449311	5103601	2947911	***	***	***
48 Cost of sales and operations	49432865	*145463	988406	1615008	2604061	5764953	13814675	2564728	3650810	2192790	***	***	***
49 Compensation of officers	1551146	*27057	120413	118762	176770	304610	573712	81638	84354	25194	***	***	***
50 Repairs	352760	*1152	16089	11766	17810	39678	103018	18448	26706	28340	***	***	***
51 Bad debts	190763	*2636	*5356	6296	9001	29218	69884	8371	18824	4636	***	***	***
52 Rent paid on business property	988740	*2243	61627	69868	89165	127667	269504	45503	54031	39052	***	***	***
53 Taxes paid	1303329	*4444	72407	80933	96217	184162	364250	51893	92899	54913	***	***	***
54 Interest paid	983213	*1321	13833	14032	38253	75639	179785	35870	105930	41470	***	***	***
55 Contributions or gifts	18028	52	*114	*491	1227	2394	6066	924	2138	1198	***	***	***
56 Amortization	31421	6	*10	*36	*662	620	3678	*565	4457	1548	***	***	***
57 Depreciation	811761	*2560	13760	24806	44457	79270	192493	32539	63320	43807	***	***	***
58 Depletion	*4771	-	-	-	-	-	*839	*3	*12	*2780	***	***	***
59 Advertising	846246	*2585	54634	31153	39234	66742	197219	37151	95069	38250	***	***	***
60 Pension, prof sh, stock, annuity	192857	568	-	*10299	*4240	17200	62011	7652	20240	12177	***	***	***
61 Employee benefit programs	409271	*5484	*8839	9322	23211	48794	123895	29917	36408	24027	***	***	***
62 Net loss, noncapital assets	10146	-	-	-	*145	*346	909	*337	1134	*144	***	***	***
63 Other deductions	10493562	*39961	291294	506653	576537	1160632	2639196	533772	847267	437584	***	***	***
64 Total receipts less total deducts	2425049	*36695	72927	141080	139684	211324	517742	82031	245074	90479	***	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	2410503	*36435	72927	140711	139684	211181	517232	81813	244197	90315	***	***	***
67 Net income, Form 1120-A	*3088	-	*1038	*2050	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	770661	*17393	45438	101688	64867	99168	276959	30999	69240	*26439	***	***	***
70 Statutory special deductions, total	164618	192	*23183	*21078	*12026	16268	29164	*6693	12453	*10569	***	***	***
71 Net operating loss deduction	149629	-	*23183	*20795	*11802	15122	27387	*3105	*8155	*9629	***	***	***
72 Dividends received deduction	12276	192	-	*284	*224	*1146	1777	*875	*4298	*940	***	***	***
73 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	-	-	***	***	***
74 Income subject to tax	1475267	*18849	*4306	17945	62791	95745	211121	44120	162534	53308	***	***	***
75 Income tax before credits, total	464169	*5637	*650	2692	12687	18082	56878	14562	55965	20446	***	***	***
76 Regular tax	458258	*5620	*650	2692	12687	18082	56233	14515	55534	18125	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	4557	-	-	-	-	-	*645	*46	*225	*2282	***	***	***
80 Environmental tax	1259	17	-	-	-	-	-	-	*111	39	***	***	***
81 Foreign tax credit	*59	-	-	-	-	-	*-0	-	*59	-	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	6333	-	*164	-	*119	*49	*369	*47	*243	*37	***	***	***
86 Prior year minimum tax credit	2364	-	-	-	-	-	*11	*91	*543	*215	***	***	***
87 Income tax after credits, total	455413	*5637	*486	2692	12568	18032	56498	14424	55120	20193	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5220
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	12525	-	3469	2485	1729	2137	2378	173	103	27	***	***	***
2 Total assets	21873892	-	161309	391577	655943	1568932	4787381	1240582	1589500	900077	***	***	***
3 Cash	1233109	-	23003	34261	34184	175062	423445	72988	77299	43201	***	***	***
4 Notes and accounts receivable	3788343	-	*32254	103138	178857	451482	1448271	227509	401757	249091	***	***	***
5 Less: Allowance for bad debts	83139	-	-	*109	-	*2346	27974	*3085	10208	7664	***	***	***
6 Inventories	7098334	-	*64339	133672	289213	597806	1682032	425640	470011	250597	***	***	***
7 Investments in govt. obligations, Total	*40622	-	*331	-	-	-	*5361	*26423	-	-	***	***	***
8 Tax-exempt securities	*12495	-	-	*6199	-	-	-	-	-	-	***	***	***
9 Other current assets	905415	-	*766	*2166	5496	19009	128149	35239	25416	22651	***	***	***
10 Loans to stockholders	124268	-	*874	*9800	*5573	14296	70301	*9751	*3544	*3313	***	***	***
11 Mortgage and real estate loans	55390	-	-	*317	-	*4233	39066	*1901	*7337	*1772	***	***	***
12 Other investments	1182496	-	*9963	*5622	*31337	67870	138375	129727	142385	116915	***	***	***
13 Depreciable assets	8859208	-	87944	204862	212524	536968	1854877	473772	702924	448393	***	***	***
14 Less: Accumulated depreciation	4133639	-	72232	125642	143516	344342	1208809	296112	354138	287195	***	***	***
15 Depletable assets	*48228	-	-	-	-	-	*10	*10386	-	*15802	***	***	***
16 Less: Accumulated depletion	*7821	-	-	-	-	-	-	-	-	*3551	***	***	***
17 Land	1456296	-	*1381	*14506	*35377	22760	169286	91719	78768	36417	***	***	***
18 Intangible assets (Amortizable)	194063	-	-	-	*3534	32089	9249	*2402	10647	*436	***	***	***
19 Less: Accumulated amortization	71477	-	-	-	*818	19192	4606	*84	*5381	*181	***	***	***
20 Other assets	1171701	-	*12684	*2784	4181	13236	60350	32405	39138	10080	***	***	***
21 Total liabilities	21873892	-	161309	391577	655943	1568932	4787381	1240582	1589500	900077	***	***	***
22 Accounts payable	3186785	-	*53625	99959	73209	286714	784926	154228	179986	77063	***	***	***
23 Mort, notes, and bonds under 1 yr	1242293	-	*11649	*8455	48026	78196	443713	168102	171284	130787	***	***	***
24 Other current liabilities	1594124	-	*9827	15989	24171	66041	225885	53691	91671	65321	***	***	***
25 Loans from stockholders	676533	-	*56623	*71459	*36974	109340	208970	*67501	*20456	*2158	***	***	***
26 Mort, notes, bonds, 1 yr or more	4706973	-	*13655	*37516	*56594	212461	564989	111660	311554	193682	***	***	***
27 Other liabilities	446284	-	*2128	*16332	*5781	*4148	44693	*7422	17775	32080	***	***	***
28 Net worth	10020900	-	13802	141867	411189	812032	2514206	677978	796774	398985	***	***	***
29 Capital stock	855950	-	34682	58643	82171	108977	250543	78273	44888	17350	***	***	***
30 Paid-in or capital surplus	2050125	-	*9869	*18798	*36471	67189	115169	48269	75364	*16713	***	***	***
31 Retained earnings, appropriated	*2891	-	-	-	-	*2155	-	*736	-	-	***	***	***
32 Retained earnings, unappropriate	5524947	-	*-18728	50656	268433	524438	1305944	322302	413950	373533	***	***	***
33 Retained earnings (S CORP)	2005005	-	*-8745	*51244	*55814	146131	1002783	264209	273181	*8265	***	***	***
34 Less: Cost of treasury stock	418017	-	*3277	*37473	*31701	*36858	160233	*35812	*10608	*16876	***	***	***
35 Total receipts	53103253	-	1128481	1873946	1725171	4402957	13051407	2772766	3796844	1949393	***	***	***
36 Business receipts	52239412	-	1123991	1850463	1711400	4340278	12888057	2731836	3743843	1901298	***	***	***
37 Interest	285534	-	*229	*681	*4149	12343	27443	4971	7635	11036	***	***	***
38 Interest on govt. obligations, State and local	13642	-	-	*369	-	-	*426	*218	*566	*57	***	***	***
39 Rents	74327	-	*2126	-	*766	*1647	19952	*7661	15646	13604	***	***	***
40 Royalties	108591	-	-	-	-	-	*6	*21	*78	*104	***	***	***
41 Net S-T cap gain less net LT loss	6911	-	-	-	-	*67	*597	*2516	*497	-	***	***	***
42 Net L-T cap gain less net ST loss	31730	-	*152	-	-	*513	16574	*1074	*3355	*2262	***	***	***
43 Net gain, noncapital assets	38997	-	*1817	*14976	*6	*3732	4311	723	855	2303	***	***	***
44 Dividends, domestic corporations	11342	-	-	-	-	*1600	842	*345	*3789	*1193	***	***	***
45 Dividends, foreign corporations	*8	-	-	-	-	-	-	-	*8	-	***	***	***
46 Other receipts	292757	-	*166	*7457	8850	42778	93198	23401	20573	17537	***	***	***
47 Total deductions	51245396	-	1073007	1758063	1655142	4268236	12712035	2703004	3665342	1896293	***	***	***
48 Cost of sales and operations	38188385	-	678501	1150725	1211931	3104687	9683872	2041797	2791515	1433387	***	***	***
49 Compensation of officers	1015957	-	*71896	81311	77461	186145	414268	63197	65403	17641	***	***	***
50 Repairs	255381	-	*2015	9305	9349	23587	70092	11958	17558	21764	***	***	***
51 Bad debts	156851	-	*5204	*4940	*6303	22356	58654	7091	12307	3456	***	***	***
52 Rent paid on business property	627832	-	*42036	35114	29114	66004	144412	31432	32990	16649	***	***	***
53 Taxes paid	926782	-	44845	59876	35912	102857	242785	41220	62238	35836	***	***	***
54 Interest paid	723046	-	*9991	10994	10566	31368	99053	23631	39201	21163	***	***	***
55 Contributions or gifts	13813	-	-	*491	779	1415	4382	562	1903	856	***	***	***
56 Amortization	26545	-	-	*8	*33	523	2021	*303	3203	*614	***	***	***
57 Depreciation	631226	-	6034	20132	17096	46737	129474	25672	42927	28406	***	***	***
58 Depletion	*4771	-	-	-	-	-	*839	*3	*12	*2780	***	***	***
59 Advertising	536401	-	47118	18603	7640	27721	72304	26575	35386	16842	***	***	***
60 Pension, prof sh, stock, annuity	161871	-	-	*10299	*2487	12552	50865	4466	14478	8256	***	***	***
61 Employee benefit programs	291315	-	*2707	*7849	9177	27232	79777	25976	23243	15980	***	***	***
62 Net loss, noncapital assets	9879	-	-	-	*21	*312	*832	*337	1131	*114	***	***	***
63 Other deductions	7675340	-	162660	348416	237273	614740	1658407	398782	521846	272549	***	***	***
64 Total receipts less total deducts	1857857	-	55474	115883	70029	134721	339372	69762	131501	53100	***	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	1844215	-	55474	115514	70029	134721	338946	69544	130935	53043	***	***	***
67 Net income, Form 1120-A	*8	-	-	*8	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	534579	-	*34828	*80268	*28736	65604	196757	28129	61734	*54	***	***	***
70 Statutory special deductions, total	121241	-	*20624	*18033	*3674	*8635	14019	*2539	11553	*9172	***	***	***
71 Net operating loss deduction	112548	-	*20624	*18033	*3674	*7667	13430	*2281	*8155	*8233	***	***	***
72 Dividends received deduction	8693	-	-	-	-	*968	589	*258	*3398	*940	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	1188425	-	*22	*17213	37618	60482	128170	38877	57679	43817	***	***	***
75 Income tax before credits, total	383949	-	*8	*2582	8776	12316	33769	12898	19881	17147	***	***	***
76 Regular tax	378367	-	*8	*2582	8776	12316	33255	12851	19560	14898	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	4363	-	-	-	-	-	*514	*46	*225	*2220	***	***	***
80 Environmental tax	1123	-	-	-	-	-	-	-	*1	*30	***	***	***
81 Foreign tax credit	*1	-	-	-	-	-	*-0	-	*1	-	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	5937	-	-	-	*119	-	*242	-	*235	*37	***	***	***
86 Prior year minimum tax credit	*2286	-	-	-	-	-	-	*91	*517	*175	***	***	***
87 Income tax after credits, total	375725	-	*8	*2582	8657	12316	33527	12807	19129	16936	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5251
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5438	*467	*1297	*511	1491	866	741	*38	*17	*9	-	**	-
2 Total assets	3819009	-	*62464	*84956	553606	625432	1461510	*253463	*229166	*548412	-	**	-
3 Cash	240892	-	*3022	*2129	44893	57090	90956	*6138	*13774	*22891	-	**	-
4 Notes and accounts receivable	505729	-	*3724	*5845	83076	107105	235556	*25021	*22428	*22975	-	**	-
5 Less: Allowance for bad debts	4915	-	-	-	-	*862	*1815	*491	*209	1538	-	**	-
6 Inventories	1777088	-	*50543	*60491	293829	289949	587800	*145301	*115017	*234160	-	**	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*1543	-	-	-	-	*1437	*106	-	-	-	-	-	-
9 Other current assets	90640	-	*923	*497	*3866	7665	64662	*1968	*4090	*6969	-	**	-
10 Loans to stockholders	55720	-	*158	-	*12741	*11044	28189	-	*3588	-	-	-	-
11 Mortgage and real estate loans	*24067	-	-	-	*5528	-	*18181	-	*357	-	-	-	-
12 Other investments	292043	-	*1776	*8014	39521	60798	114426	*15076	*5059	*47373	-	-	-
13 Depreciable assets	1324100	-	*14549	*23882	141111	248447	482766	*90575	*67181	*255588	-	**	-
14 Less: Accumulated depreciation	694395	-	*12817	*20043	90149	172156	244406	*47225	*35038	*72562	-	**	-
15 Depletable assets	*396	-	-	-	-	-	*396	-	-	-	-	-	-
16 Less: Accumulated depletion	*26	-	-	-	-	-	*26	-	-	-	-	-	-
17 Land	103268	-	-	-	*6663	*8014	59152	*3446	*14656	*11337	-	-	-
18 Intangible assets (Amortizable)	28480	-	-	*1228	*155	*141	15390	-	*5283	6282	-	**	-
19 Less: Accumulated amortization	11366	-	-	*351	*86	*24	*7169	-	*3161	576	-	**	-
20 Other assets	85746	-	*586	*3265	*12457	*6784	17346	*13654	*16140	*15513	-	**	-
21 Total liabilities	3819009	-	*62464	*84956	553606	625432	1461510	*253463	*229166	*548412	-	**	-
22 Accounts payable	524337	-	*13580	*10576	49192	66897	239999	*40085	*34936	*69072	-	**	-
23 Mort, notes, and bonds under 1 yr	263089	-	*3270	-	23895	*20072	89021	*64334	*40195	*22302	-	**	-
24 Other current liabilities	196519	-	*2135	*1773	13536	20576	91915	*13950	*13276	*39358	-	**	-
25 Loans from stockholders	245648	-	*27242	*29619	*84249	*19780	73900	*6164	*2186	*2508	-	-	-
26 Mort, notes, bonds, 1 yr or more	601393	-	*15253	-	*96451	72195	222658	*97393	*44568	*52877	-	**	-
27 Other liabilities	158546	-	*1	-	*614	*272	54884	*5032	-	97743	-	**	-
28 Net worth	1829477	-	*982	*42989	285669	425640	689133	*26505	*94005	*264553	-	**	-
29 Capital stock	278700	-	*9549	*12388	29518	73206	73690	*5101	*5606	*69642	-	**	-
30 Paid-in or capital surplus	182219	-	*252	*572	*25297	*15191	76686	*31036	*4522	*28663	-	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	887170	-	*6232	*46169	137662	302314	381440	*-33524	*26935	*19942	-	**	-
33 Retained earnings ($ CORP)	568048	-	*-13745	*-6788	*106853	*70125	175200	*24044	*60190	*152169	-	-	-
34 Less: Cost of treasury stock	86661	-	*1306	*9353	*13662	*35196	*17884	*151	*3247	*5862	-	-	-
35 Total receipts	8494336	*58835	*194926	*158881	1234208	1463537	3224642	*520818	*549494	*1088997	-	**	-
36 Business receipts	8263718	*9629	*193430	*156674	1209393	1435644	3120013	*514104	*542467	*1082364	-	**	-
37 Interest	25123	-	*290	*289	1825	6928	12387	*746	*1278	*1379	-	**	-
38 Interest on govt. obligations, State and local	*255	-	-	-	-	*143	*5	-	-	*107	-	**	-
39 Rents	12922	-	-	-	*867	*483	*11244	*82	*117	129	-	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*2434	-	-	-	-	*134	*2262	-	-	39	-	**	-
42 Net L-T cap gain less net ST loss	7222	-	-	-	*310	*4567	*2345	-	-	-	-	-	-
43 Net gain, noncapital assets	23888	*987	-	-	*5035	*189	17260	*27	*203	*186	-	**	-
44 Dividends, domestic corporations	*2559	-	-	*400	*320	*255	*1463	*122	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	156216	*48219	*1206	*1517	16459	15195	57661	*5737	*5428	*4794	-	**	-
47 Total deductions	8248529	*54937	*190673	*156588	1184952	1430834	3126244	*513356	*539327	*1051618	-	**	-
48 Cost of sales and operations	5500391	*40635	*110873	*98778	792282	957212	2063717	*320584	*356907	*759403	-	**	-
49 Compensation of officers	265286	*872	*11568	*5234	66294	49008	99241	*16126	*9389	*7552	-	**	-
50 Repairs	41047	*494	*789	*60	3526	4485	15709	*5864	*3543	*6576	-	**	-
51 Bad debts	16599	-	*151	*38	*1402	5235	6343	*1149	*1101	*1180	-	**	-
52 Rent paid on business property	238164	*59	*7492	*8515	40818	37177	94191	*12375	*15133	*22403	-	**	-
53 Taxes paid	206118	*1614	*12412	*4086	31187	43104	74794	*9491	*10353	*19077	-	**	-
54 Interest paid	99087	*81	*2319	*91	16000	10091	33545	*8813	*7839	*20308	-	**	-
55 Contributions or gifts	3114	-	*45	-	*364	874	1258	*163	*68	*342	-	**	-
56 Amortization	3718	-	-	-	*629	*24	986	*261	*884	934	-	**	-
57 Depreciation	88062	*813	*453	*1483	11838	13811	32623	*6276	*5363	*15401	-	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	153640	*292	*1238	*6076	16115	22130	52181	*8305	*25896	*21408	-	**	-
60 Pension, prof sh, stock, annuity	20875	-	-	-	*1154	*2442	7945	*2958	*2454	*3921	-	**	-
61 Employee benefit programs	63961	*2672	-	*1056	11638	10525	21957	*3252	*4814	*8047	-	**	-
62 Net loss, noncapital assets	*265	-	-	-	*123	*33	*77	-	*1	*31	-	-	-
63 Other deductions	1548201	*7405	*43332	*31171	191581	274681	621677	*117737	*95582	*165035	-	**	-
64 Total receipts less total deducts	245807	*3897	*4253	*2292	49256	32703	98398	*7462	*10167	*37378	-	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	245552	*3897	*4253	*2292	49256	32561	98392	*7462	*10167	*37272	-	**	-
67 Net income, Form 1120-A	*1449	-	-	*1449	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	109428	-	*1230	*755	*27005	*9218	39363	*1482	*3991	*26384	-	-	-
70 Statutory special deductions, total	23524	-	*1929	*1398	*6546	*1137	7494	*3623	-	1396	-	**	-
71 Net operating loss deduction	19019	-	*1929	*1118	*6322	*959	*6470	*824	-	1396	-	**	-
72 Dividends received deduction	*1792	-	-	*280	*224	*179	*1024	*85	-	-	-	-	-
73 Public utility div paid deduction	*2713	-	-	-	-	-	-	*2713	-	-	-	-	-
74 Income subject to tax	112601	*3897	*1095	*138	*15705	22205	51535	*2358	*6176	*9491	-	**	-
75 Income tax before credits, total	27614	*584	*164	*21	*2390	3713	14661	*683	*2100	*3298	-	**	-
76 Regular tax	27492	*584	*164	*21	*2390	3713	14610	*683	*2100	*3227	-	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*113	-	-	-	-	-	*51	-	-	63	-	**	-
80 Environmental tax	*9	-	-	-	-	-	-	-	-	*9	-	**	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*291	-	*164	-	-	-	*127	-	-	-	-	-	-
86 Prior year minimum tax credit	41	-	-	-	-	-	-	-	-	41	-	**	-
87 Income tax after credits, total	27282	*584	-	*21	*2390	3713	14534	*683	*2100	*3258	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5265
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	5771	*94	*2244	*779	857	1047	727	*11	*14	-	-	-	**
2 Total assets	3821953	-	*89220	*123174	311759	692992	1162595	*71012	*1371202	-	-	-	**
3 Cash	260261	-	*15891	*27210	31878	52304	81217	*3853	*47908	-	-	-	**
4 Notes and accounts receivable	609613	-	*10787	*18857	*27010	118461	134366	*12487	*287646	-	-	-	**
5 Less: Allowance for bad debts	*1725	-	-	-	-	-	*1062	*121	*542	-	-	-	-
6 Inventories	1301105	-	*15100	*62855	181593	330379	536995	*49059	*125122	-	-	-	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*1490	-	-	-	-	-	*1490	-	-	-	-	-	-
9 Other current assets	357660	-	*196	*56	*2607	16047	18071	*677	*320006	-	-	-	**
10 Loans to stockholders	27184	-	*5084	*323	*3054	*9133	*9452	-	*138	-	-	-	-
11 Mortgage and real estate loans	278434	-	-	-	-	*8253	*27081	*25	*243076	-	-	-	**
12 Other investments	143822	-	*716	-	*1820	*34900	30874	*172	*75340	-	-	-	**
13 Depreciable assets	1317106	-	*68873	*37463	209787	241185	449171	*8115	*302511	-	-	-	**
14 Less: Accumulated depreciation	767120	-	*44656	*23721	152126	165502	240991	*4502	*135621	-	-	-	**
15 Depletable assets	*4697	-	*4697	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*3772	-	*3772	-	-	-	-	-	-	-	-	-	-
17 Land	178117	-	*916	-	*1269	*42107	71194	*580	*62051	-	-	-	**
18 Intangible assets (Amortizable)	7899	-	*49	*140	-	*1953	*5241	-	*515	-	-	-	-
19 Less: Accumulated amortization	3433	-	*43	*94	-	*1014	*2283	-	-	-	-	-	-
20 Other assets	110615	-	*15380	*84	*4867	4786	41780	*667	*43051	-	-	-	**
21 Total liabilities	3821953	-	*89220	*123174	311759	692992	1162595	*71012	*1371202	-	-	-	**
22 Accounts payable	422865	-	*4320	*24382	*21786	68389	115831	*3767	*184389	-	-	-	**
23 Mort, notes, and bonds under 1 yr	692782	-	*1157	*6990	*85288	187096	322236	*36738	*53277	-	-	-	**
24 Other current liabilities	286693	-	*6808	*4996	*11875	70683	97990	*7335	*87007	-	-	-	**
25 Loans from stockholders	192515	-	*14003	*33609	*48253	*26694	69274	*590	*92	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	752038	-	*12961	*5198	*16331	137816	197696	*752	*381284	-	-	-	**
27 Other liabilities	156305	-	-	*-0	-	*5303	*45826	-	*105176	-	-	-	**
28 Net worth	1318754	-	*49971	*47998	128226	197011	313742	*21829	*559977	-	-	-	**
29 Capital stock	102674	-	*22857	*6700	19625	20598	14590	*4476	*13829	-	-	-	**
30 Paid-in or capital surplus	300072	-	*12	*11315	*49052	*31714	29777	-	*178202	-	-	-	**
31 Retained earnings, appropriated	*3635	-	-	-	-	-	*3635	-	-	-	-	-	-
32 Retained earnings, unappropriate	703622	-	*15816	*-7807	*57736	92479	216609	*16441	*312350	-	-	-	**
33 Retained earnings (S CORP)	234111	-	*19420	*37791	*1813	*53228	*58126	*8136	*55597	-	-	-	-
34 Less: Cost of treasury stock	25360	-	*8134	-	-	*1008	*8995	*7223	-	-	-	-	-
35 Total receipts	8448340	*213391	*396301	*607681	901293	2246755	2842825	*237758	*1002337	-	-	-	**
36 Business receipts	8082256	*193261	*394499	*604705	892943	2216016	2751630	*226340	*802862	-	-	-	**
37 Interest	116145	*1528	*1615	-	*1377	5809	11906	*151	*93758	-	-	-	**
38 Interest on govt. obligations, State and local	*649	260	-	-	-	-	*78	-	*311	-	-	-	**
39 Rents	83875	14	-	-	*2951	*2684	36150	-	*42076	-	-	-	**
40 Royalties	*4853	-	-	-	-	-	-	*830	4024	-	-	-	**
41 Net S-T cap gain less net LT loss	35	35	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	3901	8	-	-	-	*2389	*1438	-	66	-	-	-	**
43 Net gain, noncapital assets	18336	*16663	-	-	*147	*779	*710	*10	*28	-	-	-	**
44 Dividends, domestic corporations	*1799	274	-	*5	-	-	*233	-	*1286	-	-	-	**
45 Dividends, foreign corporations	*1036	126	-	-	-	-	-	*531	379	-	-	-	**
46 Other receipts	135454	*1220	*187	*2971	*3875	19079	40680	*9896	*57547	-	-	-	**
47 Total deductions	8126956	*180593	*383102	*584776	880893	2202855	2762853	*232952	*898931	-	-	-	**
48 Cost of sales and operations	5744089	*104827	*199032	*365505	599849	1703054	2067087	*202347	*502388	-	-	-	**
49 Compensation of officers	269903	26184	*36949	*32217	*33015	69458	60203	*2316	*9562	-	-	-	**
50 Repairs	56332	*658	*13286	*2401	*4934	11606	17217	*625	*5605	-	-	-	**
51 Bad debts	17313	*2636	-	*1319	*1297	1627	4887	*131	*5416	-	-	-	**
52 Rent paid on business property	122744	*2184	*12098	*26239	*19232	24485	30901	*1696	*5908	-	-	-	**
53 Taxes paid	170429	*2830	*15150	*16971	29117	38201	46671	*1181	*20307	-	-	-	**
54 Interest paid	161081	*1240	*1523	*2947	*11686	34180	47188	*3425	*58891	-	-	-	**
55 Contributions or gifts	1101	52	*69	-	*84	*105	426	*199	*167	-	-	-	**
56 Amortization	1159	6	*10	*28	-	*73	*671	-	371	-	-	-	**
57 Depreciation	92473	1748	*7273	*3191	15523	18722	30396	*591	*15030	-	-	-	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	156204	*2293	*6277	*6475	15479	16890	72734	*2270	*33787	-	-	-	**
60 Pension, prof sh, stock, annuity	10111	568	-	-	*599	*2206	*3201	*228	*3309	-	-	-	**
61 Employee benefit programs	53995	*2811	*6132	*417	*2397	11037	22161	*689	*8351	-	-	-	**
62 Net loss, noncapital assets	2	-	-	-	-	-	-	-	2	-	-	-	**
63 Other deductions	1270021	*32556	*85303	*127066	147683	271211	359111	*17253	*229839	-	-	-	**
64 Total receipts less total deducts	321385	*32797	*13200	*22905	20400	43900	79972	*4806	*103406	-	-	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	320736	*32537	*13200	*22905	20400	43900	79894	*4806	*103095	-	-	-	**
67 Net income, Form 1120-A	*1631	-	*1038	*593	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	126654	*17393	*9380	*20664	*9126	*24345	*40840	*1389	*3515	-	-	-	-
70 Statutory special deductions, total	19853	192	*630	*1647	*1806	*6496	7650	*531	*900	-	-	-	**
71 Net operating loss deduction	18062	-	*630	*1643	*1806	*6496	*7487	-	-	-	-	-	-
72 Dividends received deduction	*1791	192	-	*4	-	-	*163	*531	*900	-	-	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	174241	*14952	*3189	*593	*9467	13058	31417	*2886	*98680	-	-	-	**
75 Income tax before credits, total	52606	*5052	*478	*89	*1522	2053	8447	*981	*33984	-	-	-	**
76 Regular tax	52400	*5036	*478	*89	*1522	2053	8367	*981	*33874	-	-	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*80	-	-	-	-	-	*80	-	-	-	-	-	-
80 Environmental tax	*127	17	-	-	-	-	-	-	*110	-	-	-	**
81 Foreign tax credit	58	-	-	-	-	-	-	-	58	-	-	-	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*105	-	-	-	-	*49	-	*47	9	-	-	-	**
86 Prior year minimum tax credit	*37	-	-	-	-	-	*11	-	26	-	-	-	**
87 Income tax after credits, total	52406	*5052	*478	*89	*1522	2004	8436	*934	*33891	-	-	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4954	-	*690	*875	1648	836	702	*61	54	20	16	18	33
2 Total assets	112816057	-	*58994	*131736	586758	588721	1439876	*422092	828694	685168	1153369	2758660	104161990
3 Cash	2845067	-	*6027	*25186	37428	78006	245289	*39055	34129	38412	45208	52592	2243736
4 Notes and accounts receivable	14434821	-	-	*5459	49009	48888	220117	*48461	131013	163001	192713	432129	13144029
5 Less: Allowance for bad debts	306656	-	-	-	-	*55	*842	*495	*2830	*2969	4484	9634	285348
6 Inventories	37486341	-	*26391	*74243	288257	286559	646143	*152278	330246	239682	479537	1008618	33954387
7 Investments in govt. obligations, Total	*449176	-	-	-	-	-	*28740	-	-	-	-	2272	418163
8 Tax-exempt securities	*163108	-	-	-	-	-	*132	-	-	-	-	1113	161863
9 Other current assets	2740333	-	-	*203	65524	6271	20499	*13541	18340	12911	26436	137364	2439245
10 Loans to stockholders	48178	-	*16924	*14303	*3078	-	*5630	-	*5229	-	1688	502	824
11 Mortgage and real estate loans	*30841	-	-	-	-	*16469	*8941	*291	-	-	76	-	5064
12 Other investments	7201709	-	-	-	*21931	*12604	57046	*80385	32124	*115203	57140	118176	6707100
13 Depreciable assets	51819269	-	*18023	*45005	281230	200947	451645	*123746	494630	170080	558254	1240744	48234964
14 Less: Accumulated depreciation	16950476	-	*11357	*39993	191699	117575	270463	*59706	270015	69424	276001	490121	15154122
15 Depletable assets	25977	-	-	-	-	-	-	-	-	-	-	20147	5831
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	5036623	-	-	*3518	*26072	*18415	17491	*11732	*27683	*10981	33765	60723	4826244
18 Intangible assets (Amortizable)	2439244	-	*199	*352	*12800	*19618	*2099	*2222	*18542	*5919	50461	157781	2169250
19 Less: Accumulated amortization	371605	-	*159	-	*10620	*5519	*1541	*635	*11510	*3283	18556	58419	261363
20 Other assets	5724105	-	*2945	*3459	*3748	*24093	8950	*11216	21112	*4653	7133	84672	5552123
21 Total liabilities	112816057	-	*58994	*131736	586758	588721	1439876	*422092	828694	685168	1153369	2758660	104161990
22 Accounts payable	16098607	-	*2605	*46424	82469	137982	258348	*48966	122226	136255	222122	382142	14659069
23 Mort, notes, and bonds under 1 yr	9515336	-	-	*9331	*44724	*7373	52200	*38843	71467	*19488	51667	136785	9083459
24 Other current liabilities	12052628	-	*5774	*7370	26963	27785	67411	*21145	61492	37548	86010	343658	11367471
25 Loans from stockholders	217925	-	*23456	*5791	*25533	*32793	*24024	*10269	*474	*8219	8879	-	78486
26 Mort, notes, bonds, 1 yr or more	28155308	-	-	*39560	*45503	105552	75895	*55580	161251	*165306	255711	681319	26569631
27 Other liabilities	6030662	-	-	*-0	*724	*4601	31394	*1353	*28635	*25597	20957	68705	5848695
28 Net worth	40745590	-	*27158	*23260	360842	272635	930603	*245936	383149	292753	508023	1146051	36555180
29 Capital stock	4010870	-	*517	*9933	45005	18953	85530	*20941	159057	17544	26911	191067	3435412
30 Paid-in or capital surplus	8121035	-	*8731	*1611	*6871	*60233	42870	*38303	481871	*49964	67908	327816	7034857
31 Retained earnings, appropriated	*20240	-	-	-	-	-	*6582	-	*386	-	-	-	13272
32 Retained earnings, unappropriate	27880586	-	*17910	*11428	266845	*173423	510764	*49000	-372389	*147676	249277	592315	26234336
33 Retained earnings (S CORP)	945190	-	-	*831	*47242	*37056	290516	*137692	*128862	*78886	180330	43772	-
34 Less: Cost of treasury stock	232330	-	-	*543	*5122	*17030	*5660	-	*14637	*1317	16404	8919	162697
35 Total receipts	216197006	-	*754126	*520011	1976796	1996820	3932204	*897066	3704988	1369955	2790757	5498082	192756201
36 Business receipts	209647829	-	*754043	*519328	1963828	1969002	3879536	*881435	2235346	1332272	2724325	5343214	188045500
37 Interest	1855134	-	-	*648	*2724	*8457	17855	*5793	12586	*15185	21754	81225	1688908
38 Interest on govt. obligations, State and local	14364	-	-	-	-	-	*68	*302	-	-	41	135	13818
39 Rents	707036	-	-	-	-	*1217	*847	*684	*6611	-	1539	11461	684678
40 Royalties	58233	-	-	-	-	-	*2	-	-	-	-	757	57474
41 Net S-T cap gain less net LT loss	6013	-	-	-	*112	*5	-	-	-	-	113	-0	5782
42 Net L-T cap gain less net ST loss	1450469	-	-	-	*114	*351	-	-	*1326310	-	6598	53	117044
43 Net gain, noncapital assets	196600	-	-	-	*1199	*77	*499	-	*104820	*21	484	71	89429
44 Dividends, domestic corporations	68502	-	-	-	*755	*187	*58	*73	*530	*441	1344	641	64471
45 Dividends, foreign corporations	37073	-	-	-	-	-	-	-	-	-	39	-	37034
46 Other receipts	2155752	-	*83	*35	8064	17524	33339	*8779	18784	*22035	34519	60525	1952064
47 Total deductions	206658417	-	*744839	*508972	1936047	1916704	3760530	*862253	2277694	1317749	2716068	5320005	185297556
48 Cost of sales and operations	145830035	-	*610173	*365487	1337037	1355572	2689105	*539735	1495409	928075	1867974	3612238	131029230
49 Compensation of officers	626311	-	*2413	*17214	115354	91738	114183	*23817	19358	*8071	15702	32462	185998
50 Repairs	839864	-	*2933	*2775	10426	4992	13842	*4453	14626	5637	13721	22698	743762
51 Bad debts	754050	-	*1486	-	*515	*1812	5512	*985	*27785	*5150	6200	16196	688409
52 Rent paid on business property	6006663	-	*40138	*9437	50701	77413	93342	*28060	108777	*27159	74040	137319	5360277
53 Taxes paid	3903386	-	*2707	*14842	45566	38618	76582	*20822	40789	34140	51394	100817	3477110
54 Interest paid	3638892	-	*22	*1571	10169	18042	13833	*8581	40527	*15840	36116	130410	3363782
55 Contributions or gifts	159672	-	*136	*11	*209	*356	1864	*242	*7322	*712	1544	6334	140942
56 Amortization	137749	-	*40	-	*1489	*768	*657	*174	1956	*308	1733	6212	124412
57 Depreciation	4019992	-	*3120	*3817	23367	16138	25077	*8732	32527	12413	42347	82791	3769663
58 Depletion	*1	-	-	-	-	-	-	-	*-0	-	-	-0	-
59 Advertising	3562629	-	*454	*6286	13151	40728	69753	*43489	30859	25186	61320	126718	3144685
60 Pension, prof sh, stock, annuity	655064	-	-	-	*3099	*5915	16822	*1520	*2274	*3371	8272	16049	597742
61 Employee benefit programs	1714587	-	-	*1173	*5817	*7543	22639	*6636	11188	*8851	25397	38833	1586512
62 Net loss, noncapital assets	31208	-	-	-	*1599	*136	*25	*18	*745	*146	666	3860	24014
63 Other deductions	34778316	-	*81218	*86360	317549	256932	617294	*174989	443552	242692	509644	987067	31061018
64 Total receipts less total deducts	9538589	-	*9288	*11039	40749	80115	171674	*34814	1427294	52206	74689	178077	7458645
65 Const taxable inc frm rel frn corps	69447	-	-	-	-	-	-	-	-	-	7	-	69441
66 Net income, total	9593673	-	*9288	*11039	40749	80115	171607	*34512	1427294	52206	74655	177942	7514267
67 Net income, Form 1120-A	*102	-	-	-	*102	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	275210	-	-	*6293	*14901	*53639	97303	*25547	*21722	*23964	28781	3059	-
70 Statutory special deductions, total	1692637	-	-	*3344	*2344	*273	*1507	*1461	*1370114	*1795	4706	19086	288007
71 Net operating loss deduction	1639064	-	-	*3344	*1815	142	*1466	*1410	*1369716	*1461	3765	18614	237331
72 Dividends received deduction	53574	-	-	-	*529	*131	*41	*51	*398	*334	941	473	50675
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7625748	-	*9288	*1402	23504	*26204	72796	*7507	*35459	*26446	41167	155797	7226180
75 Income tax before credits, total	2641782	-	*1393	*210	3566	*5035	21676	*2556	41067	*9009	14158	53583	2489528
76 Regular tax	2585301	-	*1393	*210	3566	*5035	21676	*2547	*12099	*8992	13988	53036	2462758
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	462	-	-	-	-	-	-	-	462	-	-	-	1
79 Alternative minimum tax	43278	-	-	-	-	-	-	*9	*26936	*11	122	351	15849
80 Environmental tax	12741	-	-	-	-	-	-	-	*1571	*7	47	196	10921
81 Foreign tax credit	52305	-	-	-	-	-	-	-	-	-	8	62	52234
82 U.S. Possessions tax credit	15156	-	-	-	-	8	-	-	-	-	-	-	15148
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-
85 General business credit	61215	-	-	-	-	-	-	*22	*55	*-0	272	739	60127
86 Prior year minimum tax credit	17643	-	-	-	-	*70	-	*137	*366	-	601	803	15665
87 Income tax after credits, total	2495462	-	*1393	*210	3566	*4956	21676	*2398	40646	*9009	13275	51978	2346355

MAJOR GROUP 38
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	32237	*975	13591	9429	3284	2327	2105	197	148	81	29	33	39
2 Total assets	79118773	-	601974	1441537	1181923	1636619	4284199	1426903	2323521	2960440	1987278	5666962	55607417
3 Cash	6111469	-	106524	235095	199557	279463	541106	136789	219230	310621	168814	369143	3545127
4 Notes and accounts receivable	5621091	-	*4352	35213	80023	142953	305816	88654	225369	202738	156817	369735	4009421
5 Less: Allowance for bad debts	69356	-	-	*93	-	*517	*973	*111	3498	1753	5579	14296	42536
6 Inventories	18296323	-	222008	433688	384827	522237	1270735	378191	530468	620627	416695	1117213	12399633
7 Investments in govt. obligations, Total	264472	-	-	-	-	-	*640	*7483	*27068	*15066	2965	23374	187877
8 Tax-exempt securities	459443	-	-	-	-	*14534	*702	-	*1723	*24374	**	30154	387956
9 Other current assets	2210077	-	6331	41643	22416	40539	143597	89859	79063	126672	94707	197849	1367402
10 Loans to stockholders	301226	-	*29994	42603	*34151	*30465	43603	*6998	47887	*3732	1960	55432	4403
11 Mortgage and real estate loans	104469	-	*4330	*27257	*16157	*17992	*16104	*5182	*2799	*5039	1501	1391	6719
12 Other investments	5261393	-	*171	*10909	43169	83975	249914	86417	137734	144486	140847	227416	4136357
13 Depreciable assets	53063325	-	581272	1092488	844968	1255258	3114775	1032655	1753673	2408931	1490099	4038231	35450976
14 Less: Accumulated depreciation	24189753	-	424069	645539	599682	839597	1717945	522744	915299	1222943	711011	1813618	14777305
15 Depletable assets	*71115	-	-	-	*107	-	*3643	-	*8196	-	-	-	59168
16 Less: Accumulated depletion	*12629	-	-	-	*41	-	*2749	-	*1626	-	-	-	8214
17 Land	4750353	-	*5454	*40807	40052	38685	142242	67452	127117	168302	106922	364015	3649305
18 Intangible assets (Amortizable)	1778913	-	*20923	72022	29431	*25809	76977	32333	48680	61668	40572	249292	1121205
19 Less: Accumulated amortization	428188	-	*17333	28959	13990	*10725	46340	16295	20913	21539	21814	57609	172671
20 Other assets	5525030	-	62017	84404	100778	35547	142352	34042	55849	114418	103786	509243	4282594
21 Total liabilities	79118773	-	601974	1441537	1181923	1636619	4284199	1426903	2323521	2960440	1987278	5666962	55607417
22 Accounts payable	14267394	-	66173	159369	160920	292457	846951	280666	519986	512826	326223	873614	10228210
23 Mort, notes, and bonds under 1 yr	4025352	-	*33480	78085	44620	93877	234403	176879	144967	126372	109617	181259	2801792
24 Other current liabilities	9350720	-	43172	56972	62350	165794	225372	112724	181600	234395	199735	579901	7488704
25 Loans from stockholders	1217262	-	170632	127193	247701	95710	231567	*65953	40418	*11121	13444	100359	113164
26 Mort, notes, bonds, 1 yr or more	25350153	-	114842	353758	211638	239534	1007901	373475	442009	802906	367787	1721263	19715039
27 Other liabilities	3714166	-	3013	*17734	25853	*2508	16738	23668	37567	142502	122021	208434	3114128
28 Net worth	21193725	-	170662	648425	428841	746738	1721267	393536	956974	1130318	848451	2002133	12146380
29 Capital stock	2522329	-	138002	183056	91865	80990	211886	36063	49568	122990	70124	163901	1373885
30 Paid-in or capital surplus	6495558	-	*93375	60860	43591	32228	103854	97979	103913	81737	119772	669309	5088938
31 Retained earnings, appropriated	*26064	-	-	-	-	*21329	*811	-	-	*561	-	3363	-
32 Retained earnings, unappropriate	10312030	-	-11589	221880	203221	477518	819839	174838	460439	571741	371563	1180945	5841634
33 Retained earnings (S CORP)	3043406	-	-34713	219574	163419	204937	704846	133538	401429	416338	296203	42112	495723
34 Less: Cost of treasury stock	1205662	-	*14413	*36945	*73256	70264	119969	*48882	58375	63048	9211	57498	653801
35 Total receipts	282190025	*771026	4090061	8059329	6865144	11085590	22835659	7252881	11294547	12579777	9176451	20382473	167797087
36 Business receipts	277217862	*729229	4054038	7944542	6787771	11014036	22540187	7125565	11150801	12408461	8987303	19998430	164477498
37 Interest	481881	*483	*405	*4271	2035	9167	17270	3988	8117	18168	9315	39382	369281
38 Interest on govt. obligations, State and local	43843	15	-	-	-	*69	*125	*37	*1011	*1081	1360	314	39831
39 Rents	748063	176	-	*5603	*6020	*2982	21143	*5267	12184	24301	6475	63799	600113
40 Royalties	54298	-	-	-	-	-	*7792	*17503	-	*47	8672	20070	214
41 Net S-T cap gain less net LT loss	7589	-	-	-	-	-	*182	-	-	*274	84	313	6736
42 Net L-T cap gain less net ST loss	91378	-	-	*12504	*8363	*6164	2610	*3059	*294	4672	1466	1729	50518
43 Net gain, noncapital assets	227850	*24779	*672	-	*4198	*2155	9334	*6474	10895	14997	36152	3028	115168
44 Dividends, domestic corporations	10808	73	*620	*382	-	*273	2209	*74	*215	*806	1813	1477	2866
45 Dividends, foreign corporations	*9878	-	-	-	-	-	*1087	-	-	*556	-	-	8235
46 Other receipts	3296575	*16271	34326	92027	56757	50743	233720	90915	111031	106413	123811	253932	2126629
47 Total deductions	276955637	*732290	3977969	7866160	6698369	10940974	22421298	7131358	11111501	12374769	8971814	20007169	164721966
48 Cost of sales and operations	210821156	*571626	2748317	5848597	5178774	8507698	17894823	5540460	8778509	9595203	7129066	15016231	124011853
49 Compensation of officers	1434219	*4211	187769	238677	163901	172502	211741	52298	79477	49442	32827	74246	167129
50 Repairs	1599715	*4812	33123	50893	36975	53952	133035	47352	56238	82070	49300	148975	902988
51 Bad debts	217074	*416	*1705	9083	6840	6402	15000	4751	8983	8115	3525	14352	137903
52 Rent paid on business property	4907066	*12841	195336	188329	127467	198567	328347	135062	182540	198181	123884	384969	2831542
53 Taxes paid	4211173	*9708	84188	176510	122676	177877	297674	95132	140822	193995	126179	296776	2489636
54 Interest paid	2780155	*2758	15361	42005	31411	40230	111865	45848	51114	70948	41843	169685	2157086
55 Contributions or gifts	73182	*237	*271	609	579	1530	2682	1203	1874	2585	2485	6703	52425
56 Amortization	176635	*51	*638	17614	5397	3970	8661	7858	9213	7054	6391	13202	96586
57 Depreciation	3949837	*5711	45169	73299	56127	83883	216697	82751	112001	164940	112865	298232	2698161
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	1	-
59 Advertising	2377652	*6991	20364	45551	49582	116163	226834	78184	61766	119015	76818	180610	1395775
60 Pension, prof sh, stock, annuity	887453	*1279	*26	*8033	*2669	15800	33641	22119	18227	32660	28616	48329	676054
61 Employee benefit programs	3251724	*4868	*7760	29428	29490	50320	110193	30325	89546	108730	66527	287055	2437482
62 Net loss, noncapital assets	83533	75	-	-	*1247	*559	4061	*674	913	2154	1132	7000	65716
63 Other deductions	40185062	*106706	637942	1137532	885234	1511520	2826044	987341	1520276	1739677	1170357	3060804	24601630
64 Total receipts less total deducts	5234388	*38735	112092	193169	166775	144616	414361	121523	183046	205008	204637	375304	3075121
65 Const taxable inc frm rel frn corps	1213	-	-	-	-	-	-	-	-	-	-	-	1213
66 Net income, total	5191758	*38720	112092	193169	166775	144546	414236	121487	182035	203927	203277	374990	3036503
67 Net income, Form 1120-A	*14948	-	*13376	*1573	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1099505	*27484	68648	148350	111899	63667	231903	63169	98850	73292	89766	30098	92379
70 Statutory special deductions, total	181688	*383	30488	14398	*8733	10762	47556	*7483	*4915	16201	3931	15935	20904
71 Net operating loss deduction	172123	*332	30199	14130	*8733	10570	44639	*7431	*4765	*15095	2662	14784	18783
72 Dividends received deduction	9564	51	*289	*267	-	*191	2917	*52	*150	*1107	1269	1151	2121
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3914919	*10854	12956	30421	46144	70118	134778	50834	78328	117367	110114	328957	2924048
75 Income tax before credits, total	1344499	*3694	1943	4563	7740	15195	38817	17214	27854	42349	38582	116746	1029801
76 Regular tax	1301032	*3690	1943	4563	7740	14081	38204	17114	26650	39858	37440	112293	997455
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	37116	-	-	-	-	*868	*612	*100	*1104	2415	977	3991	27050
80 Environmental tax	5029	3	-	-	-	-	*2	-	*17	76	127	458	4346
81 Foreign tax credit	10957	-	-	-	-	-	-	-	-	168	**	1212	9577
82 U.S. Possessions tax credit	7740	-	-	-	-	-	-	-	-	-	-	-	7740
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	33279	-	-	*80	-	*212	*308	*1038	*660	*2449	637	3710	24185
86 Prior year minimum tax credit	17021	*1108	-	-	-	*108	*856	*275	*647	*1857	358	1396	10415
87 Income tax after credits, total	1275502	*2585	1943	4483	7740	14875	37653	15901	26547	37875	37587	110428	977884

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5410
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19506	*595	5787	6540	2467	2042	1624	161	119	***	29	***	39
2 Total assets	74711834	-	261212	1010771	864753	1444927	3284844	1158631	1868334	***	1987278	***	55607417
3 Cash	5614234	-	34655	137941	141951	258919	435056	128552	178402	***	168814	***	3545127
4 Notes and accounts receivable	5187805	-	*2376	32190	61445	88458	167800	61079	156926	***	156817	***	4009421
5 Less: Allowance for bad debts	60655	-	-	*93	-	-	*399	*50	2087	***	5579	***	42536
6 Inventories	17455639	-	138664	383191	317640	468590	996692	327088	464766	***	416695	***	12399633
7 Investments in govt. obligations, Total	241079	-	-	-	-	-	*355	*7483	*3960	***	2965	***	187877
8 Tax-exempt securities	*439988	-	-	-	-	*14534	-	-	-	***	-	***	387956
9 Other current assets	2059781	-	*2818	24352	20630	35175	92697	57749	67625	***	94707	***	1367402
10 Loans to stockholders	158740	-	*22872	*31110	*10570	*22356	40596	*6201	*13777	***	1960	***	4403
11 Mortgage and real estate loans	81839	-	*4330	*9929	*16157	*17992	*16104	*3995	*34	***	1501	***	6719
12 Other investments	5089017	-	-	*8040	28467	80461	197025	80628	113364	***	140847	***	4136357
13 Depreciable assets	49895337	-	163109	656670	549576	1128962	2475131	815535	1418557	***	1490099	***	35450976
14 Less: Accumulated depreciation	22398584	-	134367	370330	382627	759626	1402738	418544	723267	***	711011	***	14777305
15 Depletable assets	*59342	-	-	-	*107	-	*67	-	-	***	-	***	59168
16 Less: Accumulated depletion	*8321	-	-	-	*41	-	*67	-	-	***	-	***	8214
17 Land	4563784	-	*5454	*30910	*32865	38685	118853	54932	101604	***	106922	***	3649305
18 Intangible assets (Amortizable)	1678868	-	*13487	*34982	*28067	*25578	41614	26199	39637	***	40572	***	1121205
19 Less: Accumulated amortization	361430	-	*13258	*6289	*12626	*10674	16592	*14490	15954	***	21814	***	172671
20 Other assets	5015372	-	21072	38168	52572	35518	122652	22274	50990	***	103786	***	4282594
21 Total liabilities	74711834	-	261212	1010771	864753	1444927	3284844	1158631	1868334	***	1987278	***	55607417
22 Accounts payable	13600209	-	33909	108876	109162	252688	604158	243126	421701	***	326223	***	10228210
23 Mort, notes, and bonds under 1 yr	3786680	-	*10357	54021	32386	92343	162748	138831	119218	***	109617	***	2801792
24 Other current liabilities	9018751	-	23451	44619	45446	150328	175196	86102	143947	***	199735	***	7488704
25 Loans from stockholders	906483	-	109550	83252	171460	78542	151735	*64949	*17770	***	13444	***	113164
26 Mort, notes, bonds, 1 yr or more	24182498	-	*23357	262187	168929	229787	788809	286446	343038	***	367787	***	19715039
27 Other liabilities	3659625	-	*1888	*5095	*25097	*2476	11570	11065	30275	***	122021	***	3114128
28 Net worth	19557588	-	58700	452722	312272	638762	1390629	328112	792385	***	848451	***	12146380
29 Capital stock	2222897	-	51393	136442	67824	74516	188367	34377	42022	***	70124	***	1373885
30 Paid-in or capital surplus	6007492	-	*42370	*25231	28286	30297	64263	74512	80988	***	119772	***	5088938
31 Retained earnings, appropriated	*20253	-	-	-	-	*15518	*811	-	-	***	-	***	-
32 Retained earnings, unappropriate	9756379	-	-42127	171131	131502	401526	743832	168559	360236	***	371563	***	5841634
33 Retained earnings (S CORP)	2660316	-	*7064	145351	113385	185816	512272	87964	358088	***	296203	***	495723
34 Less: Cost of treasury stock	1109749	-	-	*25433	*28726	68910	118915	*37300	48948	***	9211	***	653801
35 Total receipts	266541726	*742033	2068064	6020281	5242989	9712873	18337014	6643408	9918667	***	9176451	***	167797087
36 Business receipts	261832029	*700237	2047413	5940921	5172948	9644274	18114537	6541457	9814936	***	8987303	***	164477498
37 Interest	453932	*483	*170	*1981	*919	8721	15501	2319	5177	***	9315	***	369281
38 Interest on govt. obligations, State and local	43355	15	-	-	-	*69	-	*37	*959	***	1360	***	39831
39 Rents	727677	176	-	*5603	*6020	*2982	19347	*5267	8297	***	6475	***	600113
40 Royalties	*9038	-	-	-	-	-	-	-	-	***	8672	***	214
41 Net S-T cap gain less net LT loss	7589	-	-	-	-	-	*182	-	-	***	84	***	6736
42 Net L-T cap gain less net ST loss	81417	-	-	*4027	*8363	*6015	2610	*3059	*9	***	1466	***	50518
43 Net gain, noncapital assets	214388	*24779	*672	-	*3125	*1785	9234	*6404	1175	***	36152	***	115168
44 Dividends, domestic corporations	9050	73	-	*382	-	*273	2209	*74	*215	***	1813	***	2866
45 Dividends, foreign corporations	*9878	-	-	-	-	-	*1087	-	-	***	-	***	8235
46 Other receipts	3153374	*16271	*19809	67368	51614	48752	172305	84791	87899	***	123811	***	2126629
47 Total deductions	261722216	*705889	2032893	5881834	5111974	9575442	18025947	6553183	9778275	***	8971814	***	164721966
48 Cost of sales and operations	200422371	*552061	1524498	4596694	4028060	7484215	14533393	5283301	7845026	***	7129066	***	124011853
49 Compensation of officers	1054754	*3721	73654	151062	101929	145813	162427	42734	59828	***	32827	***	167129
50 Repairs	1491618	*4812	17676	38629	23580	47334	105598	42987	49366	***	49300	***	902988
51 Bad debts	199626	*416	*1661	5998	5538	5820	11261	4616	5728	***	3525	***	137903
52 Rent paid on business property	4363132	*11745	72232	110861	96205	154692	220546	98646	150435	***	123884	***	2831542
53 Taxes paid	3904052	*8923	35408	122174	90019	155787	235753	79180	113778	***	126179	***	2489636
54 Interest paid	2629349	*2758	*5235	27874	23978	34826	87666	31918	37939	***	41843	***	2157086
55 Contributions or gifts	70017	*237	*170	*528	*432	1505	1758	*982	1340	***	2485	***	52425
56 Amortization	153799	*51	*43	4601	5286	*3931	5496	7087	7790	***	6391	***	96586
57 Depreciation	3724959	*5711	9232	52023	37088	73288	165046	64809	92303	***	112865	***	2698161
58 Depletion	1	-	-	-	-	-	-	-	-	***	-	***	-
59 Advertising	2200768	*6991	4106	27150	41074	108147	179290	48831	53281	***	76818	***	1395775
60 Pension, prof sh, stock, annuity	873861	*1279	-	*6551	*2669	14600	31699	21326	15206	***	28616	***	676054
61 Employee benefit programs	3153127	*4868	*3694	*6342	12919	46704	95049	29455	82890	***	66527	***	2437482
62 Net loss, noncapital assets	76459	75	-	-	-	*40	*1320	*18	*434	***	1132	***	65716
63 Other deductions	37404324	*102241	285284	731348	643199	1298739	2189646	797292	1262929	***	1170357	***	24601630
64 Total receipts less total deducts	4819510	*36145	35171	138447	131015	137430	311067	90224	140392	***	204637	***	3075121
65 Const taxable inc frm rel frn corps	1213	-	-	-	-	-	-	-	-	***	-	***	1213
66 Net income, total	4777368	*36129	35171	138447	131015	137361	311067	90188	139434	***	203277	***	3036503
67 Net income, Form 1120-A	*5402	-	*4465	*937	-	-	-	-	-	***	-	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120S	865691	*24893	*10986	105211	86830	62778	164113	42041	83305	***	89766	***	92379
70 Statutory special deductions, total	154796	*383	*18278	11021	*8544	10760	40886	*5344	*3558	***	3931	***	20904
71 Net operating loss deduction	146431	*332	*18278	*10754	*8544	*10569	37969	*5291	*3408	***	2662	***	18783
72 Dividends received deduction	8365	51	-	*267	-	*191	2917	*52	*150	***	1269	***	2121
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74 Income subject to tax	3761235	*10854	*5907	22215	35641	63823	106068	42803	52629	***	110114	***	2924048
75 Income tax before credits, total	1299224	*3694	*886	3332	6077	14190	30416	14436	18959	***	38582	***	1029801
76 Regular tax	1256288	*3690	*886	3332	6077	13076	29943	14436	17947	***	37440	***	997455
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Alternative minimum tax	36670	-	-	-	-	*868	*474	-	*924	***	977	***	27050
80 Environmental tax	4949	3	-	-	-	-	-	-	*4	***	127	***	4346
81 Foreign tax credit	10774	-	-	-	-	-	-	-	-	***	-	***	9577
82 U.S. Possessions tax credit	7740	-	-	-	-	-	-	-	-	***	-	***	7740
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit	30865	-	-	*80	-	*212	*261	*1038	*206	***	637	***	24185
86 Prior year minimum tax credit	14640	*1108	-	-	-	*108	*114	*275	*218	***	358	***	10415
87 Income tax after credits, total	1235206	*2585	*886	3252	6077	13870	30041	13123	18534	***	37587	***	977884

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5490
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
		Size of Total Assets												
1	Number of returns	12731	*380	7804	2889	817	*284	481	*36	29	***	**	***	**
2	Total assets	4406938	-	340762	430765	317170	*191692	999355	*268272	455187	***	**	***	**
3	Cash	497235	-	71869	97154	*57606	*20544	106050	*8236	40828	***	**	***	**
4	Notes and accounts receivable	433286	-	*1976	*3023	*18578	*54495	138016	*27575	68443	***	**	***	**
5	Less: Allowance for bad debts	8701	-	-	-	-	*517	*574	*61	*1412	***	**	***	**
6	Inventories	840684	-	83344	50497	67188	*53647	274043	*51103	*65702	***	**	***	**
7	Investments in govt. obligations, Total	*23393	-	-	-	-	-	*285	-	*23108	***	-	***	-
8	Tax-exempt securities	*19456	-	-	-	-	-	*702	-	*1723	***	**	***	-
9	Other current assets	150296	-	*3512	17291	*1787	*5364	50901	*32110	*11438	***	**	***	**
10	Loans to stockholders	142487	-	*7121	*11493	*23581	*8109	*3007	*797	*34110	***	-	***	-
11	Mortgage and real estate loans	*22630	-	-	*17328	-	-	-	*1187	*2765	***	-	***	-
12	Other investments	172376	-	*171	*2869	*14702	*3515	*52889	*5788	*24371	***	-	***	**
13	Depreciable assets	3167988	-	418163	435817	295392	*126296	639644	*217120	335116	***	**	***	**
14	Less: Accumulated depreciation	1791169	-	289702	275209	217055	*79972	315207	*104199	192032	***	**	***	**
15	Depletable assets	*11773	-	-	-	-	-	*3577	-	*8196	***	-	***	-
16	Less: Accumulated depletion	*4308	-	-	-	-	-	*2683	-	*1626	***	-	***	-
17	Land	186569	-	-	*9897	*7187	-	*23390	*12519	*25512	***	**	***	**
18	Intangible assets (Amortizable)	100044	-	*7436	*37040	*1364	*231	*35364	*6134	*9043	***	**	***	-
19	Less: Accumulated amortization	66758	-	*4074	*22670	*1364	*51	*29749	*1805	*4958	***	**	***	-
20	Other assets	509658	-	40946	*46236	*48206	*30	19700	*11767	4859	***	**	***	**
21	Total liabilities	4406938	-	340762	430765	317170	*191692	999355	*268272	455187	***	**	***	**
22	Accounts payable	667185	-	32264	50493	*51757	*39769	242793	*37540	98285	***	**	***	**
23	Mort, notes, and bonds under 1 yr	238672	-	*23123	*24064	*12234	*1534	71656	*38048	*25748	***	-	***	**
24	Other current liabilities	331969	-	19720	12353	*16904	*15466	50176	*26622	37654	***	**	***	**
25	Loans from stockholders	310779	-	61082	*43941	*76241	*17169	79832	*1004	*22648	***	-	***	-
26	Mort, notes, bonds, 1 yr or more	1167655	-	91486	91571	*42709	*9747	219093	*87029	98971	***	-	***	**
27	Other liabilities	54541	-	*1124	*12639	*756	*32	*5168	*12604	*7292	***	-	***	-
28	Net worth	1636138	-	111962	195703	116569	*107976	330638	*65425	164589	***	**	***	**
29	Capital stock	299432	-	86609	46614	24041	*6474	23520	*1686	7546	***	**	***	**
30	Paid-in or capital surplus	488066	-	*51005	*35629	*15305	*1931	39591	*23467	*22926	***	-	***	**
31	Retained earnings, appropriated	*5811	-	-	-	-	*5811	-	-	-	***	-	***	-
32	Retained earnings, unappropriate	555651	-	30538	*50749	*71719	*75992	76007	*6280	*100203	***	**	***	**
33	Retained earnings (S CORP)	383090	-	-41777	74223	*50034	*19121	192574	*45574	*43341	***	-	***	-
34	Less: Cost of treasury stock	95912	-	*14413	*11512	*44530	*1354	*1054	*11582	*9427	***	-	***	-
35	Total receipts	15648299	*28993	2021997	2039048	1622155	*1372718	4498646	*609474	1375880	***	**	***	**
36	Business receipts	15385832	*28993	2006625	2003622	1614823	*1369763	4425650	*584108	1335865	***	**	***	**
37	Interest	27949	-	*235	*2290	*1117	*445	1769	*1669	*2940	***	**	***	**
38	Interest on govt. obligations, State and local	*489	-	-	-	-	-	*125	-	*52	***	**	***	-
39	Rents	20386	-	-	-	-	-	*1796	-	*3887	***	-	***	-
40	Royalties	*45260	-	-	-	-	-	*7792	*17503	-	***	-	***	**
41	Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	-	***	-
42	Net L-T cap gain less net ST loss	*9962	-	-	*8478	-	*148	-	-	*284	***	-	***	-
43	Net gain, noncapital assets	13462	-	-	-	*1073	*370	*100	*70	*9719	***	-	***	**
44	Dividends, domestic corporations	*1758	-	*620	-	-	-	-	-	*-0	***	-	***	-
45	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	-	***	-
46	Other receipts	143201	-	*14518	24658	*5143	*1991	61414	*6124	*23132	***	**	***	**
47	Total deductions	15233421	*26402	1945077	1984326	1586394	*1365532	4395351	*578175	1333227	***	**	***	**
48	Cost of sales and operations	10398785	*19565	1223819	1251904	1150713	*1023483	3361430	*257159	933483	***	**	***	**
49	Compensation of officers	379465	*491	114115	87615	*61973	*26689	49314	*9563	*19649	***	**	***	**
50	Repairs	108096	-	15447	12264	*13396	*6619	27436	*4366	*6873	***	**	***	**
51	Bad debts	17448	-	*44	*3085	*1302	*582	3739	*135	*3254	***	**	***	**
52	Rent paid on business property	543934	*1096	123104	77468	*31261	*43875	107802	*36416	32106	***	**	***	**
53	Taxes paid	307121	*786	48781	54336	32658	*22089	61921	*15952	27043	***	**	***	**
54	Interest paid	150806	-	10127	*14131	*7433	*5404	24200	*13930	13176	***	**	***	**
55	Contributions or gifts	3165	-	*101	*81	*147	*25	*923	*221	*534	***	**	***	**
56	Amortization	22837	-	*594	*13013	*112	*39	*3166	*771	*1424	***	**	***	**
57	Depreciation	224878	-	35937	21276	19040	*10595	51652	*17942	19698	***	**	***	**
58	Depletion	-	-	-	-	-	-	-	-	-	***	-	***	-
59	Advertising	176884	-	16257	18401	*8508	*8016	47543	*29353	8485	***	**	***	**
60	Pension, prof sh, stock, annuity	13592	-	*26	*1482	-	*1200	*1942	*793	*3021	***	-	***	-
61	Employee benefit programs	98597	-	*4067	23087	*16570	*3616	15144	*870	*6656	***	**	***	**
62	Net loss, noncapital assets	7074	-	-	-	*1247	*519	*2741	*656	*479	***	**	***	-
63	Other deductions	2780738	*4464	352657	406183	242035	*212781	636398	*190049	257347	***	**	***	**
64	Total receipts less total deducts	414878	*2591	76921	54722	35760	*7186	103294	*31299	42653	***	**	***	**
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	-	***	-
66	Net income, total	414389	*2591	76921	54722	35760	*7186	103169	*31299	42601	***	**	***	**
67	Net income, Form 1120-A	*9546	-	*8910	*636	-	-	-	-	-	***	-	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	-	***	-
69	Net income, Form 1120S	233814	*2591	57662	43139	*25069	*889	67790	*21129	*15545	***	-	***	-
70	Statutory special deductions, total	26892	-	*12210	*3376	*189	*2	*6670	*2140	*1357	***	-	***	-
71	Net operating loss deduction	25692	-	*11921	*3376	*189	*2	*6670	*2140	*1357	***	-	***	-
72	Dividends received deduction	*1199	-	*289	-	-	-	-	-	*-0	***	-	***	-
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
74	Income subject to tax	153683	-	*7049	*8207	*10503	*6295	28710	*8031	*25699	***	**	***	**
75	Income tax before credits, total	45275	-	*1057	*1231	*1663	*1006	8401	*2778	*8895	***	**	***	**
76	Regular tax	44744	-	*1057	*1231	*1663	*1006	8261	*2678	*8703	***	**	***	**
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	-	***	-
79	Alternative minimum tax	*446	-	-	-	-	-	*138	*100	*180	***	-	***	-
80	Environmental tax	*81	-	-	-	-	-	*2	-	*13	***	**	***	**
81	Foreign tax credit	183	-	-	-	-	-	-	-	-	***	**	***	**
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85	General business credit	*2415	-	-	-	-	-	*48	-	*453	***	-	***	**
86	Prior year minimum tax credit	*2381	-	-	-	-	-	*742	-	*429	***	**	***	**
87	Income tax after credits, total	40296	-	*1057	*1231	*1663	*1006	7611	*2778	*8013	***	**	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 39
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	62714	586	17897	15076	7419	6297	11968	2322	963	126	38	23	**
2 Total assets	80653907	-	897959	2503187	2605193	4578300	28514779	16115980	13877488	4257198	2533982	4769843	**
3 Cash	6023565	-	187127	443039	268443	519242	1834688	1220444	890351	250293	128606	281334	**
4 Notes and accounts receivable	10562605	-	83839	469018	507160	641506	3274942	2091394	2012952	657733	372144	451917	**
5 Less: Allowance for bad debts	171317	-	-	*2353	*1785	21954	26946	49962	29502	15558	11072	12187	**
6 Inventories	43332631	-	347296	894203	1252244	2308312	18448566	9354235	6740843	1513174	961031	1512727	**
7 Investments in govt. obligations, Total	96296	-	-	*30	*2964	*798	*106	*17485	*44613	*2067	-	28232	-
8 Tax-exempt securities	16357	-	-	-	-	-	*5676	*590	*756	*6560	2273	502	-
9 Other current assets	1924178	-	*12101	78129	37390	81954	537069	434345	356014	159806	41649	185720	**
10 Loans to stockholders	905328	-	35077	97750	64007	85125	212002	177090	168568	33787	17857	14067	**
11 Mortgage and real estate loans	105973	-	-	*22595	*5758	*17248	*8738	*12031	27196	*6556	2400	3451	**
12 Other investments	2121343	-	*36018	*5711	54120	123458	432311	364298	519323	217302	121979	246823	**
13 Depreciable assets	23671260	-	390280	1194278	904992	1527626	6449665	4011812	4422700	1630955	1080509	2058443	**
14 Less: Accumulated depreciation	12477518	-	266677	873255	605723	971060	3690544	2153825	2113403	643524	462376	697131	**
15 Depletable assets	*33848	-	-	-	-	*18948	*10776	*-0	*4121	*3	-	-	-
16 Less: Accumulated depletion	*723	-	-	-	-	*512	-	-	*208	*3	-	-	-
17 Land	2595974	-	*6437	39693	53854	156777	557890	351139	526549	257668	135086	510882	**
18 Intangible assets (Amortizable)	789291	-	32434	54564	23475	40078	228273	152231	129205	54493	25081	49457	**
19 Less: Accumulated amortization	363112	-	*10306	31888	8956	20349	108154	84918	57364	24579	9200	7398	**
20 Other assets	1487932	-	44334	111672	47249	71104	339720	217591	234776	150465	128015	143005	**
21 Total liabilities	80653907	-	897959	2503187	2605193	4578300	28514779	16115980	13877488	4257198	2533982	4769843	**
22 Accounts payable	6956878	-	83314	372587	367523	666031	2216252	928424	905803	373399	329706	713839	**
23 Mort, notes, and bonds under 1 yr	34724873	-	58553	238910	352163	955266	14361330	8824964	6756080	1591109	757276	829223	**
24 Other current liabilities	4658732	-	36626	91756	111554	222913	1667103	762981	842330	283573	182766	457128	**
25 Loans from stockholders	3562569	-	479282	371371	277636	239522	1031758	600020	446366	71214	26303	19097	-
26 Mort, notes, bonds, 1 yr or more	9920642	-	98759	452416	320637	624563	2648721	1603138	1976177	755728	530645	909859	**
27 Other liabilities	1022611	-	*19653	31770	36688	33279	232173	177987	157406	103482	97766	132406	**
28 Net worth	19807603	-	121772	944377	1138990	1836726	6357441	3218467	2793326	1078693	609520	1708291	**
29 Capital stock	3651127	-	172609	313056	176880	336950	1462104	587010	327583	114410	27658	132867	**
30 Paid-in or capital surplus	3014959	-	83968	111176	99836	191019	887193	475483	460196	221058	85969	399060	**
31 Retained earnings, appropriated	68617	-	-	*2074	*23358	*7567	28950	*661	*3708	*1988	310	-	-
32 Retained earnings, unappropriate	8688484	-	-44903	448705	628411	1148041	2784865	930741	938563	508101	343729	1002231	**
33 Retained earnings (S CORP)	5751760	-	63872	166614	276243	288026	1677786	1409726	1241500	281344	165913	180738	-
34 Less: Cost of treasury stock	1367345	-	*153774	*97247	*65738	134877	483457	185154	178225	48209	14060	6606	**
35 Total receipts	335373181	1790512	8320130	14647927	12040934	15761462	126432415	70871774	54371988	13644928	7089787	10401324	**
36 Business receipts	329992213	1712890	8275692	14585423	11950198	15564167	124686806	69623939	53270862	13251254	6881502	10189480	**
37 Interest	651602	*2162	*3612	10836	31510	41714	207141	99442	118361	57267	37177	42381	**
38 Interest on govt. obligations, State and local	4760	*11	-	*475	*613	*172	*537	*834	*189	*464	253	1211	**
39 Rents	451351	*703	-	*2142	*5492	23619	115517	61762	121953	76887	12879	30398	**
40 Royalties	*1490	-	-	-	-	*69	*1047	-	*23	*342	-	10	**
41 Net S-T cap gain less net LT loss	1249	-	-	-	*51	*74	*274	-	*632	*14	182	24	-
42 Net L-T cap gain less net ST loss	48866	-	*172	*1597	13842	*2099	5024	3602	10321	5734	3957	2518	**
43 Net gain, noncapital assets	274486	*208	*2498	*5221	*1997	9453	54742	46380	80752	49946	19850	3439	**
44 Dividends, domestic corporations	16760	-	-	*301	-	*161	4197	765	1652	*443	1354	7887	**
45 Dividends, foreign corporations	*760	-	-	-	-	-	-	-	*60	*328	-	372	**
46 Other receipts	3929644	74539	38156	41933	37233	119934	1357131	1035049	767184	202250	132632	123604	**
47 Total deductions	330614422	1703612	8127439	14278851	11805988	15474183	124984414	70031671	53701789	13455926	6946133	10104415	**
48 Cost of sales and operations	281919033	1431833	6473261	11147547	9558243	12311886	108631592	61083791	46472680	11332852	5524265	7951083	**
49 Compensation of officers	4068495	14678	242787	413905	302490	390851	1392299	687160	434880	90470	51522	47453	**
50 Repairs	851637	5621	38886	53637	47119	54742	287000	141229	117348	33017	24106	48934	**
51 Bad debts	319719	*604	*3982	15270	39017	24474	94126	50470	53008	10504	18028	10236	**
52 Rent paid on business property	3506759	15143	267404	351921	207302	235157	1100458	565514	412288	106439	101477	143657	**
53 Taxes paid	3507986	21687	145525	256418	178745	280495	1191275	605770	468191	133691	83139	143050	**
54 Interest paid	2281226	13460	25278	71328	89954	130868	862349	398433	380647	123704	80190	105016	**
55 Contributions or gifts	27686	*320	*773	1793	706	1794	9725	3449	3629	1990	745	2762	**
56 Amortization	133166	*637	6168	5465	5291	5825	49603	21416	21616	8544	3927	4675	**
57 Depreciation	2190041	7806	40525	92900	72504	123045	534275	374043	454161	207035	126776	156971	**
58 Depletion	*90	-	-	-	-	-	-	*5	*1	-	84	-0	-
59 Advertising	3029765	13529	42596	86005	67576	139554	1093672	710214	559304	145527	92834	78954	**
60 Pension, prof sh, stock, annuity	250052	*665	*70	*998	*10677	24934	78365	46082	38379	9065	12685	28133	**
61 Employee benefit programs	1336385	4848	11491	21667	36615	51921	509122	288007	235676	58381	46975	71681	**
62 Net loss, noncapital assets	31908	*12746	-	*2641	*310	*578	5725	1923	1232	*4490	207	2055	**
63 Other deductions	27160474	160037	828694	1757358	1189441	1698059	9144828	5054166	4048748	1190215	779175	1309754	**
64 Total receipts less total deducts	4758760	86900	192690	369076	234946	287278	1448001	840103	670199	189003	143654	296909	**
65 Const taxable inc frm rel frn corps	*343	-	-	-	-	-	-	*343	-	-	-	-	-
66 Net income, total	4754343	86890	192690	368602	234333	287106	1447464	839612	670010	188539	143401	295697	**
67 Net income, Form 1120-A	25037	-	*20784	*4253	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2459878	*18980	101229	201622	101337	123262	789861	612761	368536	54464	50020	37806	-
70 Statutory special deductions, total	619301	*52204	70026	47586	34348	38430	191275	54259	82001	15764	17974	15434	**
71 Net operating loss deduction	606183	*52204	70026	47375	34348	38317	187990	53712	80713	15441	16898	9158	**
72 Dividends received deduction	13117	-	-	*211	-	*113	3285	547	1287	*323	1076	6276	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1679356	*15789	21435	119395	98648	125415	467051	172735	220572	119780	75488	243047	**
75 Income tax before credits, total	478465	*5111	2831	19091	17965	22083	125441	58030	77854	38808	27469	83783	**
76 Regular tax	468659	*4742	2831	19091	17811	22083	124152	54644	74283	40665	25644	82713	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	11797	*397	-	-	*152	-	1903	3018	3060	1127	1594	547	**
80 Environmental tax	435	*2	-	-	*2	-	-	-	*19	37	79	296	**
81 Foreign tax credit	*156	-	-	-	-	-	-	-	*19	-	-	137	**
82 U.S. Possessions tax credit	1187	-	-	-	-	-	150	-	-	1037	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*51	-	-	-	-	-	-	*11	*40	-	-	-	-
85 General business credit	8744	*488	-	-	-	*21	1655	1797	1867	*1041	92	1783	**
86 Prior year minimum tax credit	11298	*55	-	-	-	-	2813	2430	2366	2222	382	1031	-
87 Income tax after credits, total	457029	*4569	2831	19091	17965	22061	120824	53792	73562	34507	26995	80832	**

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

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

MINOR INDUSTRY 5515
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24322	*92	4817	2362	2386	2333	9253	2112	846	93	***	***	**
2 Total assets	59607664	-	262959	414670	880629	1756848	23454171	14641632	12101123	3152662	***	***	**
3 Cash	4116772	-	75945	63202	60040	228598	1361306	1106150	796731	185642	***	***	**
4 Notes and accounts receivable	7694329	-	*12977	123626	223229	187544	2595306	1901689	1757875	483273	***	***	**
5 Less: Allowance for bad debts	109577	-	-	-	*313	*313	19559	47099	22371	12260	***	***	**
6 Inventories	35300100	-	125273	155197	523034	1062431	16131302	8824087	6199138	1300646	***	***	**
7 Investments in govt. obligations, Total	*39587	-	-	-	*2964	-	*106	*17485	*16964	*2067	***	***	-
8 Tax-exempt securities	*12258	-	-	-	-	-	*4606	*590	-	*6560	***	***	-
9 Other current assets	1400815	-	*9591	*11888	9796	45384	457230	359847	321988	133626	***	***	**
10 Loans to stockholders	649399	-	*11463	*2407	*28759	*32395	180141	172331	165041	32211	***	***	**
11 Mortgage and real estate loans	57157	-	-	-	*1699	*10845	*4240	*11645	*18908	*5419	***	***	**
12 Other investments	1453736	-	*3948	*370	*8	*30770	285956	276818	461902	141581	***	***	**
13 Depreciable assets	13115675	-	46450	105467	73021	312452	4233815	3153619	3306102	999286	***	***	**
14 Less: Accumulated depreciation	6801423	-	27613	67851	44847	212945	2458323	1695829	1557022	419995	***	***	**
15 Depletable assets	*11441	-	-	-	-	-	*10776	*-0	*662	*3	***	***	-
16 Less: Accumulated depletion	*211	-	-	-	-	-	-	-	*208	*3	***	***	-
17 Land	1365743	-	-	*5983	*897	50346	278047	286199	355743	158142	***	***	**
18 Intangible assets (Amortizable)	482335	-	*6249	*1997	*221	*2294	163992	144260	97359	44614	***	***	**
19 Less: Accumulated amortization	217608	-	*3918	*1137	*185	*837	65672	80056	40490	19863	***	***	**
20 Other assets	1037136	-	*2596	*13520	2307	7884	290902	209896	222801	111715	***	***	**
21 Total liabilities	59607664	-	262959	414670	880629	1756848	23454171	14641632	12101123	3152662	***	***	**
22 Accounts payable	3181055	-	*9881	43018	62197	111745	1343901	680036	542513	191656	***	***	**
23 Mort, notes, and bonds under 1 yr	31906419	-	*27362	130367	192793	635331	13297285	8459765	6569894	1408738	***	***	**
24 Other current liabilities	3232516	-	*9419	4812	45701	55990	1337350	646803	705574	222139	***	***	**
25 Loans from stockholders	2497263	-	*264607	*111978	119030	113063	814823	572298	417429	56239	***	***	-
26 Mort, notes, bonds, 1 yr or more	6336937	-	*23851	*94096	84924	132797	1910538	1334295	1575440	518632	***	***	**
27 Other liabilities	648420	-	*13128	*3158	18036	12050	201637	118956	105734	74303	***	***	**
28 Net worth	11805054	-	-85290	27240	357948	695871	4548638	2829479	2184539	680954	***	***	**
29 Capital stock	2559733	-	54329	55835	53549	174314	1288012	527631	286100	89782	***	***	**
30 Paid-in or capital surplus	1935169	-	*56457	*22925	58200	57011	736561	423178	370635	102898	***	***	**
31 Retained earnings, appropriated	39008	-	-	*2074	-	*7567	*23190	*479	*3708	*1988	***	***	-
32 Retained earnings, unappropriate	4349504	-	*-53652	*-403	200428	411228	1592039	776578	753236	332682	***	***	**
33 Retained earnings (S CORP)	3803336	-	*3891	*-37484	*57419	73349	1253356	1274884	872463	199113	***	***	-
34 Less: Cost of treasury stock	881697	-	*146315	*15708	*11649	*27599	344520	173271	101604	45509	***	***	**
35 Total receipts	259702799	*1345177	1592191	2137118	5182564	6562180	109687157	65796533	48008850	10738604	***	***	**
36 Business receipts	255154299	*1281737	1560441	2110289	5140569	6461941	108159451	64650920	47019484	10414057	***	***	**
37 Interest	558682	*1730	*944	*1268	21349	28609	190239	93220	114982	53643	***	***	**
38 Interest on govt. obligations, State and local	1815	-	-	*422	-	-	*59	*715	*139	*272	***	***	-
39 Rents	378056	*703	-	*1517	*215	10052	100298	47515	111540	70604	***	***	**
40 Royalties	*1072	-	-	-	-	-	*1047	-	*15	-	***	***	**
41 Net S-T cap gain less net LT loss	1119	-	-	-	-	-	*274	-	*632	*14	***	***	-
42 Net L-T cap gain less net ST loss	22164	-	-	-	*1529	-	4350	1421	7199	4279	***	***	-
43 Net gain, noncapital assets	188392	*60	*2370	*352	-	*6434	42054	29384	56000	37413	***	***	-
44 Dividends, domestic corporations	12035	-	-	-	-	-	*651	*438	1538	*335	***	***	**
45 Dividends, foreign corporations	*583	-	-	-	-	-	-	-	*22	*328	***	***	**
46 Other receipts	3384583	*60948	*28435	23270	18901	55145	1188735	972919	697299	157659	***	***	**
47 Total deductions	256614327	*1287100	1492561	2039362	5083419	6453665	108588117	65035012	47471896	10612021	***	***	**
48 Cost of sales and operations	224709354	*1106561	1211643	1680846	4516226	5530825	95649603	57170707	41366831	9100637	***	***	**
49 Compensation of officers	2492378	*5241	*15934	*33406	85628	115568	1110953	619551	386986	67509	***	***	**
50 Repairs	493250	*4069	20972	3653	14957	15739	198607	120314	83529	20332	***	***	**
51 Bad debts	220839	*375	*2548	*3905	26381	6424	68472	44214	45592	5736	***	***	**
52 Rent paid on business property	2011545	*9623	40200	26054	45341	69500	851481	480361	350226	68468	***	***	**
53 Taxes paid	2121092	*15895	23830	30800	39632	61775	870658	536000	385851	91124	***	***	**
54 Interest paid	1714514	*12955	11183	12122	33334	53512	712934	343459	337286	101564	***	***	**
55 Contributions or gifts	17581	*189	*81	*68	*27	599	7230	3142	3161	1667	***	***	**
56 Amortization	84134	*637	*2522	*215	*550	*49	39710	19038	13955	4613	***	***	**
57 Depreciation	1289021	*5122	4614	6071	9209	17855	353180	290030	366567	139391	***	***	**
58 Depletion	*1	-	-	-	-	-	-	-	*-0	-	***	***	-
59 Advertising	2498092	*11228	7510	14272	25787	49881	978315	666516	522383	126813	***	***	**
60 Pension, prof sh, stock, annuity	144978	*267	-	*153	*1896	*6620	56621	39436	29935	4495	***	***	**
61 Employee benefit programs	1048426	*2961	*2217	*2343	*5158	32604	453987	267508	202845	41617	***	***	**
62 Net loss, noncapital assets	20605	*9461	-	-	*2	-	2482	1874	1223	*4223	***	***	**
63 Other deductions	17748518	*102517	149307	225452	279291	492714	7233884	4432862	3375526	833834	***	***	**
64 Total receipts less total deducts	3088473	*58078	99631	97756	99145	108514	1099039	761520	536955	126583	***	***	**
65 Const taxable inc frm rel frn corps	*343	-	-	-	-	-	-	*343	-	-	***	***	-
66 Net income, total	3087001	*58078	99631	97334	99145	108514	1098980	761149	536816	126311	***	***	**
67 Net income, Form 1120-A	*13405	-	*13405	-	-	-	-	-	-	-	***	***	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120S	1762431	*627	*45770	*80012	*38767	45992	654852	559442	279540	39103	***	***	-
70 Statutory special deductions, total	443920	*52170	*46871	*11598	*8697	20764	149059	46491	76713	7339	***	***	**
71 Net operating loss deduction	434448	*52170	*46871	*11598	*8697	20764	148550	46172	75543	7098	***	***	**
72 Dividends received deduction	9472	-	-	-	-	-	*509	*318	1169	*242	***	***	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74 Income subject to tax	884034	*5281	*6990	*5724	51682	41758	295743	155360	181656	81338	***	***	**
75 Income tax before credits, total	261429	*2024	*1048	*859	10007	6999	77792	52339	64228	25311	***	***	**
76 Regular tax	255197	*1655	*1048	*859	10007	6999	76854	49150	61108	27615	***	***	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Alternative minimum tax	9004	*397	-	-	-	-	1552	2844	2644	*698	***	***	**
80 Environmental tax	83	*2	-	-	-	-	-	-	*11	*19	***	***	**
81 Foreign tax credit	116	-	-	-	-	-	-	-	-	-	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit	*51	-	-	-	-	-	-	*11	*40	-	***	***	-
85 General business credit	5781	*488	-	-	-	*21	1049	*1124	1787	*704	***	***	**
86 Prior year minimum tax credit	9557	*55	-	-	-	-	2271	2292	2152	2024	***	***	-
87 Income tax after credits, total	245924	*1481	*1048	*859	10007	6977	74473	48913	60249	22583	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5541 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14816	-	5931	5103	1607	1212	796	82	61	*15	6	3	-
2 Total assets	6784646	-	311551	869066	558916	857827	1380535	577207	899250	*488616	408445	433232	-
3 Cash	859863	-	77369	171134	74778	140952	188513	72500	43292	*46928	19578	24818	-
4 Notes and accounts receivable	897249	-	*19997	148878	102928	160528	157832	56843	122870	*60971	37402	29000	-
5 Less: Allowance for bad debts	13143	-	-	*2353	-	*4063	*2260	*482	*1227	*1244	989	525	-
6 Inventories	1115119	-	71915	178590	107561	119426	220234	*116906	158104	*31899	49776	60709	-
7 Investments in govt. obligations, Total	*27640	-	-	-	-	-	-	-	*27640	-	-	-	-
8 Tax-exempt securities	*984	-	-	-	-	-	*984	-	-	-	-	-	-
9 Other current assets	151265	-	*1596	44957	20941	13631	22644	*2499	14671	*14583	3863	11882	-
10 Loans to stockholders	105944	-	*8059	*52765	*8855	28234	*5888	*1843	-	*187	111	-	-
11 Mortgage and real estate loans	26787	-	-	*20907	*1776	-	*1066	*387	*2532	*71	-	49	-
12 Other investments	326792	-	*14962	*869	*30799	*28786	77795	*33610	39697	*30324	31018	38932	-
13 Depreciable assets	5090544	-	199452	599516	371871	600067	1131476	*470204	724977	*360171	378353	254457	-
14 Less: Accumulated depreciation	2821904	-	140084	450838	239296	339408	628709	*228551	390466	*145744	168840	89970	-
15 Depletable assets	*3569	-	-	-	-	*110	-	-	*3458	-	-	-	-
16 Less: Accumulated depletion	*99	-	-	-	-	*99	-	-	-	-	-	-	-
17 Land	715260	-	*2643	*20466	*37867	66296	175123	*47978	139350	*81082	50683	93773	-
18 Intangible assets (Amortizable)	126411	-	*22399	40389	*9609	*17081	18548	*1835	11810	*2182	2423	133	-
19 Less: Accumulated amortization	56302	-	*5243	*24248	*1737	*10475	10330	*89	*3858	*267	-	54	-
20 Other assets	228666	-	38486	68033	32964	36761	21730	*1724	6400	*7473	5065	10029	-
21 Total liabilities	6784646	-	311551	869066	558916	857827	1380535	577207	899250	*488616	408445	433232	-
22 Accounts payable	982679	-	36800	125644	48509	93953	234404	122618	162273	*47300	58756	52422	-
23 Mort, notes, and bonds under 1 yr	448590	-	*1716	48567	*35776	71148	81476	*33751	55359	*61301	50776	8721	-
24 Other current liabilities	457642	-	15196	31845	27713	49063	104282	*49497	83331	*32386	30980	33350	-
25 Loans from stockholders	428529	-	158908	66279	80455	*42501	64988	*3634	*4019	*7746	-	-	-
26 Mort, notes, bonds, 1 yr or more	1469941	-	*10445	172131	133213	206088	260103	112804	205082	*118445	127822	123809	-
27 Other liabilities	147227	-	*433	*3881	*15433	*-0	16752	*47494	34128	*3639	10873	14595	-
28 Net worth	2850038	-	88053	420720	217819	395075	618529	207410	355059	*217800	129239	200334	-
29 Capital stock	382978	-	34074	121732	46889	66983	65510	2883	21592	*20218	2771	327	-
30 Paid-in or capital surplus	310227	-	*2718	*38265	*3602	*63656	53906	*15588	62682	*62987	1270	5553	-
31 Retained earnings, appropriated	*10617	-	-	-	*10617	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	1375955	-	*24640	136548	101643	182905	454906	*76808	*69010	*63592	112275	153629	-
33 Retained earnings (S CORP)	939600	-	34030	135146	*68062	93996	91386	*114742	276908	*71081	13424	40825	-
34 Less: Cost of treasury stock	169340	-	*7409	*10970	*12995	*12464	*47178	*2611	*75134	*77	502	-	-
35 Total receipts	39063084	-	4934992	8080135	3708692	3694662	7173608	2844247	4563306	*1560594	1278740	1224108	-
36 Business receipts	38788034	-	4926498	8057908	3685286	3661785	7112468	2822449	4507291	*1526358	1270415	1217576	-
37 Interest	27242	-	*604	3759	*5694	4701	4677	*1160	*737	*2016	1256	2637	-
38 Interest on govt. obligations, State and local	*833	-	-	-	*613	-	*64	-	-	*157	-	-	-
39 Rents	38645	-	-	*624	*2291	*7192	10857	*997	*9184	*5495	1514	490	-
40 Royalties	*72	-	-	-	-	*64	-	-	*8	-	-	-	-
41 Net S-T cap gain less net LT loss	*130	-	-	-	*51	*74	-	-	-	-	6	-	-
42 Net L-T cap gain less net ST loss	9899	-	-	*1141	*4076	*684	*276	*35	*2912	*360	402	12	-
43 Net gain, noncapital assets	16653	-	-	*2321	*536	*1410	*4389	*1261	4786	*151	539	1261	-
44 Dividends, domestic corporations	1052	-	-	*301	-	-	*423	-	*60	*108	12	148	-
45 Dividends, foreign corporations	139	-	-	-	-	-	-	-	-	-	-	139	-
46 Other receipts	180385	-	*7890	*14080	*10145	18751	40453	*18345	38329	*25949	4596	1846	-
47 Total deductions	38517414	-	4887178	7952423	3653560	3645491	7086997	2798926	4485804	*1544024	1265750	1197261	-
48 Cost of sales and operations	32260429	-	4159355	6655764	3042932	2946203	5880710	2302687	3909541	*1317394	1042119	1003724	-
49 Compensation of officers	535236	-	107845	151232	65938	66280	66766	*27561	32823	*8009	3129	5652	-
50 Repairs	194097	-	9368	32049	16726	16809	53286	13825	27477	*7045	9572	7940	-
51 Bad debts	34917	-	*3	5661	2173	11815	5091	*1561	3769	*1910	868	2066	-
52 Rent paid on business property	648446	-	165204	170912	78476	44250	86691	*48522	26647	*10727	12387	4629	-
53 Taxes paid	660681	-	81672	112743	53187	114875	168693	30624	52448	*16659	16711	13070	-
54 Interest paid	183798	-	*4329	25150	23892	25500	34013	13880	23918	*11158	12809	9148	-
55 Contributions or gifts	3058	-	*11	*304	*165	*190	1339	*137	*357	*152	103	300	-
56 Amortization	21547	-	*2095	*3760	*1737	*3768	1963	*430	5766	*396	1073	559	-
57 Depreciation	392482	-	15344	38552	30664	53230	85282	*37414	52426	*24479	30071	25020	-
58 Depletion	*1	-	-	-	-	-	-	-	*1	-	-	-	-
59 Advertising	81134	-	11253	13813	7901	8875	8825	*14388	5267	*2883	3612	4316	-
60 Pension, prof sh, stock, annuity	25173	-	*70	-	-	*7291	4708	*4653	2977	*3084	495	1895	-
61 Employee benefit programs	56726	-	*4331	*4077	*6798	*2956	9518	*5878	13775	*5916	2319	1159	-
62 Net loss, noncapital assets	2926	-	-	-	*308	-	*2023	*48	*9	*229	171	138	-
63 Other deductions	3416762	-	326299	738405	322665	343449	678090	297317	328603	*133981	130310	117644	-
64 Total receipts less total deducts	545670	-	47814	127712	55131	49171	86611	45321	77503	*16570	12990	26848	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	544837	-	47814	127712	54518	49171	86547	45321	77503	*16414	12990	26848	-
67 Net income, Form 1120-A	*1640	-	*1640	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	295428	-	30316	62718	*24393	32851	25683	*36664	56840	*8757	3202	14003	-
70 Statutory special deductions, total	71563	-	*12688	23659	*13658	*6051	*4227	*4547	*4423	*2198	9	103	-
71 Net operating loss deduction	70821	-	*12688	23448	*13658	*6051	*3931	*4547	*4382	*2117	-	-	-
72 Dividends received deduction	742	-	-	*211	-	-	*296	-	*42	*81	9	103	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	178302	-	*4810	41335	*16468	10268	56638	*4109	*16240	*5459	9779	13197	-
75 Income tax before credits, total	46161	-	*721	6395	*3229	1581	15939	*1409	*5808	*2209	4138	4732	-
76 Regular tax	44038	-	*721	6395	*3229	1581	15742	*1213	*5510	*1836	3325	4487	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	1838	-	-	-	-	-	*198	*174	*295	*370	801	-	-
80 Environmental tax	36	-	-	-	-	-	-	-	*2	*3	12	19	-
81 Foreign tax credit	*40	-	-	-	-	-	-	-	*19	-	-	21	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*933	-	-	-	-	-	*413	*297	*79	-	72	71	-
86 Prior year minimum tax credit	*1153	-	-	-	-	-	*542	*138	*214	-	-	259	-
87 Income tax after credits, total	44035	-	*721	6395	*3229	1581	14984	*974	*5495	*2209	4066	4381	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5598
RETURNS WITH NET INCOME

		Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	23576	*494	7149	7610	3425	2753	1919	127	57	19	***	***	**
2	Total assets	14261597	-	323449	1219451	1165647	1963625	3680072	897141	877115	615920	***	***	**
3	Cash	1046930	-	33813	208702	133625	149692	284869	41794	50329	*17723	***	***	**
4	Notes and accounts receivable	1971027	-	50865	196513	181004	293434	521804	132862	132207	113489	***	***	**
5	Less: Allowance for bad debts	48597	-	-	-	*1472	*17578	5126	*2381	*5904	*2054	***	***	**
6	Inventories	6917412	-	150108	560417	621649	1126454	2097029	413242	383601	180630	***	***	**
7	Investments in govt. obligations, Total	*29069	-	-	*30	-	*798	-	-	*9	-	***	***	-
8	Tax-exempt securities	*3114	-	-	-	-	-	*85	-	*756	-	***	***	-
9	Other current assets	372097	-	*915	21285	6653	22939	57196	71999	19354	11597	***	***	**
10	Loans to stockholders	149985	-	*15555	42578	26392	24496	25973	*2916	*3526	*1388	***	***	**
11	Mortgage and real estate loans	22029	-	-	*1688	*2283	*6403	*3432	-	*5756	*1067	***	***	-
12	Other investments	340815	-	*17107	*4473	*23313	63903	68560	53870	17724	*45396	***	***	**
13	Depreciable assets	5465041	-	144378	489295	460100	615107	1084374	387989	391620	271498	***	***	**
14	Less: Accumulated depreciation	2854191	-	98979	354566	321580	418708	603512	229445	165915	77785	***	***	**
15	Depletable assets	*18838	-	-	-	-	*18838	-	-	-	-	***	***	-
16	Less: Accumulated depletion	*412	-	-	-	-	*412	-	-	-	-	***	***	-
17	Land	514970	-	*3794	*13244	*15091	40135	104719	*16962	31456	*18444	***	***	**
18	Intangible assets (Amortizable)	180544	-	*3785	12178	*13645	20703	45733	*6136	*20035	*7696	***	***	-
19	Less: Accumulated amortization	89202	-	*1144	6503	*7034	9037	32152	*4773	*13015	*4449	***	***	-
20	Other assets	222130	-	*3253	30119	11978	26459	27088	*5970	5575	31277	***	***	**
21	Total liabilities	14261597	-	323449	1219451	1165647	1963625	3680072	897141	877115	615920	***	***	**
22	Accounts payable	2793144	-	36633	203925	256818	460333	637946	125770	201017	134442	***	***	**
23	Mort, notes, and bonds under 1 yr	2369864	-	*29474	59976	123595	248787	982569	331448	130827	121071	***	***	**
24	Other current liabilities	968574	-	12011	55100	38141	117860	225471	66680	53426	29048	***	***	**
25	Loans from stockholders	636776	-	55767	193114	78151	83957	151947	*24089	*24918	*7229	***	***	-
26	Mort, notes, bonds, 1 yr or more	2113764	-	*64463	186188	102500	285679	478081	156039	195655	*118651	***	***	**
27	Other liabilities	226963	-	*6092	*24731	*3219	21228	13784	*11537	17544	*25541	***	***	**
28	Net worth	5152511	-	119009	496418	563223	745781	1190274	181578	253728	179938	***	***	**
29	Capital stock	708415	-	84206	135489	76442	95653	108582	56496	19890	4411	***	***	**
30	Paid-in or capital surplus	769563	-	*24793	49985	38033	70353	96726	*36717	26879	*55173	***	***	**
31	Retained earnings, appropriated	*18992	-	-	-	*12741	-	*5760	*182	-	-	***	***	-
32	Retained earnings, unappropriate	2963024	-	-15891	312560	326340	553908	737921	77355	116317	*111827	***	***	**
33	Retained earnings (S CORP)	1008824	-	*25950	68952	150762	120680	333044	*20099	92129	*11151	***	***	-
34	Less: Cost of treasury stock	316308	-	50	*70569	*41095	94814	91758	*9271	*1487	*2623	***	***	-
35	Total receipts	36607298	*445335	1792946	4430674	3149678	5504620	9571651	2230995	1799831	1345730	***	***	**
36	Business receipts	36049880	*431153	1788753	4417226	3124343	5440441	9414886	2150570	1744087	1310839	***	***	**
37	Interest	65679	*432	*2064	5808	4468	8405	12225	*5062	*2642	*1608	***	***	**
38	Interest on govt. obligations, State and local	2112	*11	-	*53	-	*172	*415	*120	*51	*35	***	***	**
39	Rents	34650	-	-	-	*2986	*6375	4362	*13250	*1229	*788	***	***	**
40	Royalties	*346	-	-	-	-	*5	-	-	-	*342	***	***	-
41	Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	***	-
42	Net L-T cap gain less net ST loss	16803	-	*172	*456	*8237	*1415	*398	*2146	*210	*1095	***	***	**
43	Net gain, noncapital assets	69441	*148	*128	*2549	*1461	1609	8299	*15735	19966	*12383	***	***	**
44	Dividends, domestic corporations	3673	-	-	-	-	*161	*3123	*327	*54	-	***	***	**
45	Dividends, foreign corporations	*38	-	-	-	-	-	-	-	*38	-	***	***	-
46	Other receipts	364677	*13592	*1830	4584	8186	46038	127944	43785	31555	*18641	***	***	**
47	Total deductions	35482681	*416513	1747700	4287066	3069008	5375027	9309300	2197733	1744090	1299881	***	***	**
48	Cost of sales and operations	24949249	*325272	1102263	2810936	1999084	3834858	7101279	1610398	1196308	914822	***	***	**
49	Compensation of officers	1040881	*9437	119008	229267	150924	209004	214580	40048	15071	14951	***	***	**
50	Repairs	164290	*1552	8545	17934	15436	22194	35107	7090	6342	*5640	***	***	**
51	Bad debts	63962	*228	*1431	5704	10463	6234	20564	4694	3647	2859	***	***	**
52	Rent paid on business property	846769	*5519	62001	154955	83484	121407	162286	36632	35415	27244	***	***	**
53	Taxes paid	726213	*5792	40022	112875	85926	103844	151925	39146	29892	25908	***	***	**
54	Interest paid	382914	*505	9766	34055	32727	51856	115402	41094	19443	*10982	***	***	**
55	Contributions or gifts	7047	*130	*682	1421	514	1005	1156	*170	*111	*172	***	***	**
56	Amortization	27485	-	*1551	1490	*3004	2007	7930	*1948	*1895	*3535	***	***	**
57	Depreciation	508538	*2684	20567	48277	32631	51960	95813	46599	35168	43165	***	***	**
58	Depletion	*89	-	-	-	-	-	-	*5	-	-	***	***	-
59	Advertising	450539	*2301	23833	57919	33889	80798	106532	29310	31654	15831	***	***	**
60	Pension, prof sh, stock, annuity	79901	*398	-	*844	*8780	*11023	17035	*1993	*5468	*1486	***	***	**
61	Employee benefit programs	231233	*1888	*4943	15247	24659	16362	45617	14621	19057	*10848	***	***	**
62	Net loss, noncapital assets	8376	*3286	-	*2641	-	*578	*1220	-	-	*38	***	***	-
63	Other deductions	5995194	*57520	353088	793501	587485	861897	1232854	323986	344619	222400	***	***	**
64	Total receipts less total deducts	1124617	*28823	45246	143608	80670	129594	262351	33262	55741	45849	***	***	**
65	Const taxable inc frm rel frn corps	*-0	-	-	-	-	-	-	*-0	-	-	***	***	-
66	Net income, total	1122506	*28812	45246	143555	80670	129422	261936	33142	55691	45814	***	***	**
67	Net income, Form 1120-A	*9993	-	*5739	*4253	-	-	-	-	-	-	***	***	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	-
69	Net income, Form 1120S	402018	*18353	*25143	58891	38178	44418	109327	*16655	32156	*6604	***	***	-
70	Statutory special deductions, total	103818	*34	*10467	*12329	*11994	11615	37989	*3222	*865	*6227	***	***	**
71	Net operating loss deduction	100914	*34	*10467	*12329	*11994	*11502	35509	*2993	*789	*6227	***	***	-
72	Dividends received deduction	2903	-	-	-	-	*113	*2480	*229	*76	-	***	***	**
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
74	Income subject to tax	617021	*10508	*9635	72336	30499	73389	114670	*13266	22676	*32983	***	***	**
75	Income tax before credits, total	170875	*3088	*1062	11837	4729	13503	31710	*4281	7819	*11288	***	***	**
76	Regular tax	169423	*3088	*1062	11837	4575	13503	31556	*4281	7665	*11214	***	***	**
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	-
79	Alternative minimum tax	*956	-	-	-	*152	-	*153	-	*120	*59	***	***	-
80	Environmental tax	316	-	-	-	*2	-	-	-	*5	*15	***	***	**
81	Foreign tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
82	U.S. Possessions tax credit	1187	-	-	-	-	-	150	-	-	1037	***	***	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
85	General business credit	2030	-	-	-	-	-	*193	*376	-	*337	***	***	**
86	Prior year minimum tax credit	*588	-	-	-	-	-	-	-	-	*198	***	***	-
87	Income tax after credits, total	167070	*3088	*1062	11837	4729	13503	31367	*3905	7819	*9716	***	***	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 40 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21349	*771	8696	6395	2739	1609	893	81	84	18	23	21	19
2 Total assets	40565561	-	488401	971058	984566	1092086	1669082	556365	1283627	706270	1569493	3053109	28191504
3 Cash	1844791	-	56713	121789	129589	176581	260629	70373	131459	59446	128520	173305	536388
4 Notes and accounts receivable	4685549	-	51968	166752	112048	94152	140469	80389	126742	39891	195689	534337	3143113
5 Less: Allowance for bad debts	157983	-	-	*174	-	*192	*999	*1248	*3961	*1085	4415	41764	104146
6 Inventories	12702192	-	304957	474759	512700	499109	849789	284285	583970	285118	590013	964920	7352572
7 Investments in govt. obligations, Total	*65497	-	-	-	-	-	*4526	-	-	*4437	1107	11487	43940
8 Tax-exempt securities	*12809	-	-	-	-	-	-	-	*4958	-	4566	3286	-
9 Other current assets	2348658	-	10021	34196	48569	82160	43321	30409	43549	83534	57168	164091	1751639
10 Loans to stockholders	704945	-	*2998	*26675	*31007	*11235	15330	*740	*9042	-	169	150	607599
11 Mortgage and real estate loans	27511	-	-	*4799	-	*13593	-	-	*3292	-	2286	3532	9
12 Other investments	5706363	-	*1644	*25366	*27030	*69823	40094	*7601	63585	*9546	70100	198743	5192833
13 Depreciable assets	16923146	-	121079	238375	237317	265405	586404	154017	574768	365757	701257	1375865	12302902
14 Less: Accumulated depreciation	7253769	-	80793	153470	139904	178373	340688	76675	304506	157769	295867	575505	4950220
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	304208	-	*273	-	*335	*13395	*13406	*1510	*11978	*1366	26163	58585	177198
18 Intangible assets (Amortizable)	1955580	-	*3528	*19619	22662	*5922	15656	*4164	22242	*7645	56184	173304	1624653
19 Less: Accumulated amortization	386208	-	*2049	*3643	20110	*2458	*9861	*1665	*9938	*5642	14450	51328	265066
20 Other assets	1082272	-	18061	16015	23324	41735	51006	*2464	26447	14027	51002	60101	778091
21 Total liabilities	40565561	-	488401	971058	984566	1092086	1669082	556365	1283627	706270	1569493	3053109	28191504
22 Accounts payable	5813873	-	75723	159401	194122	211876	396375	124602	253656	109774	223825	378594	3685924
23 Mort, notes, and bonds under 1 yr	2398073	-	*22388	23122	*51857	46664	145950	*71724	149867	*81649	42302	91891	1670660
24 Other current liabilities	4055321	-	37956	88894	78970	52542	79973	46022	115528	55763	157438	308461	3033774
25 Loans from stockholders	894673	-	95709	113338	157103	58465	49731	*7085	*17024	-	6261	37022	352935
26 Mort, notes, bonds, 1 yr or more	4808414	-	*53346	92075	48856	99775	170598	*39301	145833	*88100	280127	471619	3318784
27 Other liabilities	2254600	-	*39904	*1699	*2731	*15838	68983	*9873	21383	*13431	55094	53456	1972206
28 Net worth	20340608	-	163374	492529	450927	606927	757472	257756	580336	357553	804447	1712066	14157221
29 Capital stock	3149995	-	88786	134354	84353	81392	80746	5527	80325	29027	95576	128259	2341650
30 Paid-in or capital surplus	4962812	-	*52002	52404	59702	181703	59304	*4395	14543	*54110	233627	582404	3668619
31 Retained earnings, appropriated	*145870	-	*9	-	-	*12161	*4114	-	-	-	-	-	129586
32 Retained earnings, unappropriate	11568674	-	-20057	228334	177020	342688	386613	*112522	252148	*222614	379623	868585	8618583
33 Retained earnings (S CORP)	1265178	-	42788	86622	132474	11171	256247	*139045	260550	*63068	107874	165337	-
34 Less: Cost of treasury stock	751921	-	*154	*9186	*2623	*22189	*29552	*3733	*27230	11265	12254	32520	601216
35 Total receipts	81289208	*253172	1861331	3125809	2739447	2806332	4236471	1254959	3559418	1725831	3548235	6560892	49617312
36 Business receipts	78824392	*235254	1832500	3117685	2724222	2768655	4183618	1246372	3487478	1695849	3453447	6434773	47644540
37 Interest	684263	*354	*1854	4944	3368	4595	11171	*2276	10544	*3091	9858	46236	585971
38 Interest on govt. obligations, State and local	13169	-	-	-	*6	-	*216	-	*140	138	1202	5478	5989
39 Rents	134314	-	*5	-	-	*264	*2514	*313	*4411	*13	10662	1593	114540
40 Royalties	456255	570	-	-	-	-	*49	-	*24	-	104	29167	426341
41 Net S-T cap gain less net LT loss	*1164	-	-	-	-	-	*19	-	*56	-	521	271	297
42 Net L-T cap gain less net ST loss	14819	*3345	*6369	-	*15	*668	*791	-	*819	-	556	122	2132
43 Net gain, noncapital assets	4671	*483	-	-	*126	*2361	*574	*72	*368	-	47	508	131
44 Dividends, domestic corporations	66562	-	*-0	*856	-	*4	*1214	-	*212	*80	1	805	63389
45 Dividends, foreign corporations	86252	-	-	-	-	-	-	-	-	-	177	599	85476
46 Other receipts	1003347	*13166	*20602	*2323	11709	29784	36305	5925	55366	26661	71660	41340	688505
47 Total deductions	77697355	*239408	1767010	2940250	2623269	2692318	4095373	1185325	3427357	1664468	3392583	6182358	47487635
48 Cost of sales and operations	47933455	*128912	1126620	1943447	1637647	1694926	2677392	776464	2076370	980651	2104927	3808423	28977679
49 Compensation of officers	923002	*1646	44308	88571	147065	124751	137289	33030	68661	15085	42898	53580	166118
50 Repairs	317872	*1444	5970	7459	7596	8464	14574	*3758	16602	10458	16863	29240	195445
51 Bad debts	300567	*179	*406	*608	*2995	3149	9189	*2012	9707	2646	10763	33635	225280
52 Rent paid on business property	5232617	*11831	168691	252124	140820	142520	249490	69560	206925	132264	197294	361959	3299138
53 Taxes paid	1810314	*5726	30495	67942	49860	102657	86357	32758	68648	40326	72873	176893	1075780
54 Interest paid	973015	*966	7019	11751	23199	18947	40754	10643	22631	9185	32981	78310	716630
55 Contributions or gifts	47191	*93	*74	645	546	2193	1167	*622	2069	*1161	1907	8793	27921
56 Amortization	120812	*198	*676	*1219	*1670	*1178	4406	*587	2170	*2791	4424	17287	84205
57 Depreciation	1517731	*909	10016	20075	14059	17446	34629	11456	41006	30255	55194	101297	1181388
58 Depletion	*28	-	-	*27	-	-	-	-	-	-	1	-	-
59 Advertising	1645630	*2473	44878	65042	50180	56961	91099	28532	122640	33920	165041	123337	861527
60 Pension, prof sh, stock, annuity	210686	9	*456	*6212	*6050	*8886	11028	*3202	7894	*2265	4810	15870	144002
61 Employee benefit programs	647898	*367	*2277	10436	3659	17456	16497	*8256	19116	10817	30756	39266	488996
62 Net loss, noncapital assets	79656	-	-	-	*660	-	*2728	*113	3479	*3864	5678	6615	56520
63 Other deductions	15936880	*84655	325126	464693	537264	492785	718775	204333	759438	388780	646174	1327854	9987005
64 Total receipts less total deducts	3591853	*13764	94321	185559	116178	114014	141098	69634	132061	61363	155651	378534	2129677
65 Const taxable inc frm rel frn corps	28444	-	-	-	-	-	-	-	-	-	94	750	27600
66 Net income, total	3607128	*13764	94321	185559	116172	114014	140882	69634	131921	61225	154544	373806	2151287
67 Net income, Form 1120-A	*2748	-	*2419	*236	*93	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	474017	*1492	39141	39051	53230	41795	61670	*50825	64518	*19354	25883	77058	-
70 Statutory special deductions, total	181338	*6701	*17017	*4548	*2902	*11632	10021	-	*11194	*3945	15030	23187	75162
71 Net operating loss deduction	127509	*6701	*17016	*3863	*2902	*11629	*9663	-	*11045	*3889	15029	22623	23147
72 Dividends received deduction	53829	-	*-0	*685	-	*3	*357	-	*148	*56	1	563	52015
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2951773	*5571	38163	141959	60040	60586	69191	*18809	56209	*37927	113631	273562	2076125
75 Income tax before credits, total	965742	*1765	5747	25688	13871	15928	19667	*6352	19434	*13091	39502	94619	710077
76 Regular tax	959136	*1762	5747	25688	13871	15928	19415	*6352	19049	*12850	38652	93071	706750
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	3296	-	-	-	-	-	*253	-	*698	*205	700	1207	234
80 Environmental tax	3609	3	-	-	-	-	-	-	*12	*36	150	341	3068
81 Foreign tax credit	42369	-	-	-	-	-	-	-	-	-	99	131	42139
82 U.S. Possessions tax credit	20	-	-	-	-	-	20	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	16468	-	-	-	-	-	*82	-	*9	*1482	540	465	13890
86 Prior year minimum tax credit	4146	-	-	-	-	-	*11	-	*275	149	-	869	2842
87 Income tax after credits, total	902738	*1765	5747	25688	13871	15928	19555	*6352	19149	*11460	38863	93155	651206

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

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

MAJOR GROUP 41
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21516	*936	6482	5175	3549	2904	2211	132	72	21	20	8	6
2 Total assets	20311645	-	281368	866142	1348891	2099225	4330775	863965	1118812	710153	1369807	1251468	6071038
3 Cash	1639728	-	26773	126643	215578	255166	419527	88571	68091	26078	88246	53009	272045
4 Notes and accounts receivable	4539226	-	77163	159281	186395	554954	1033027	225440	373271	280416	314600	517612	817069
5 Less: Allowance for bad debts	127949	-	-	*80	*1124	*3258	15017	*5918	7933	*7981	16731	28676	41230
6 Inventories	7907230	-	118285	361099	604827	873905	1823486	313660	329404	232443	491819	298320	2459982
7 Investments in govt. obligations, Total	*53638	-	-	-	-	*10031	*33539	-	*3945	-	6085	38	-
8 Tax-exempt securities	*77770	-	-	-	*36	-	*17908	-	*9558	-	50269	-	-
9 Other current assets	542244	-	*2117	14928	36351	38931	133878	20502	25899	24681	42613	24834	177511
10 Loans to stockholders	147606	-	*93	*20178	52706	17319	46071	*5455	*3037	*825	1262	660	-
11 Mortgage and real estate loans	35808	-	-	-	-	*1029	*10325	*249	*1302	*19124	3779	-	-
12 Other investments	1239459	-	*644	*4114	*49394	52756	197198	27858	64690	*9476	47624	113561	672145
13 Depreciable assets	6917459	-	172866	496946	373063	588243	1199726	277764	383075	180507	492760	351694	2400817
14 Less: Accumulated depreciation	3419937	-	119085	327405	210714	332601	664761	141029	177320	81736	217010	161466	986809
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	319585	-	*1570	*2723	*20747	28199	54611	*33654	24339	*8902	27233	46897	70710
18 Intangible assets (Amortizable)	178042	-	*1039	*8717	*5213	*11591	17714	*5019	*8278	*12576	12532	17348	78015
19 Less: Accumulated amortization	51366	-	*786	*8577	*2072	*4513	2248	*3728	*4162	*8300	6347	4915	5717
20 Other assets	313102	-	*690	7578	18491	7473	25792	*16468	13338	*13143	31075	22552	156501
21 Total liabilities	20311645	-	281368	866142	1348891	2099225	4330775	863965	1118812	710153	1369807	1251468	6071038
22 Accounts payable	3399952	-	46823	263312	275333	363308	788475	269416	156849	187794	219894	99681	729067
23 Mort, notes, and bonds under 1 yr	1593550	-	*21254	*29650	79894	66088	324771	*14294	122876	*113146	152013	108982	560581
24 Other current liabilities	2011523	-	10444	59523	97646	123491	463251	75688	188341	90013	146719	137253	619154
25 Loans from stockholders	537209	-	44628	95733	83017	116946	137218	*39264	*1282	*14174	4946	-	-
26 Mort, notes, bonds, 1 yr or more	3196942	-	*69119	140447	130807	233607	610892	118924	135806	*90298	222363	327033	1117646
27 Other liabilities	631137	-	*808	*1	*23529	32487	32552	*8647	*16752	*16684	64119	41170	394388
28 Net worth	8941332	-	88291	277477	658665	1163296	1973616	337732	496906	198043	559754	537349	2650202
29 Capital stock	1351211	-	37405	79092	128813	136395	152128	4784	15745	2935	61441	87685	644788
30 Paid-in or capital surplus	991461	-	*12500	*51421	45031	111779	94315	38074	32279	*86510	45079	108899	365574
31 Retained earnings, appropriated	*58967	-	-	*5189	*42831	-	*5890	-	-	-	3028	-	2029
32 Retained earnings, unappropriate	5315711	-	*30050	105463	367138	749393	1128043	*148498	*186806	*41946	208110	299440	2050824
33 Retained earnings (S CORP)	2233146	-	22230	46856	107079	204910	728959	*160376	263692	*80404	254106	50544	313990
34 Less: Cost of treasury stock	1009164	-	*13893	*10543	*32227	39180	135718	*14001	*1617	*13753	12011	9218	727003
35 Total receipts	43451654	*140545	1565080	3420712	4147560	4525902	10838281	1974166	2600756	1758599	2766102	1590966	8122985
36 Business receipts	42433737	*124213	1562147	3402712	4101875	4456010	10665215	1890859	2488716	1701825	2652991	1480645	7906529
37 Interest	296261	*402	*72	*1174	9060	24473	48060	*4093	*10290	*4558	23452	57469	113158
38 Interest on govt. obligations, State and local	8277	-	-	-	-	*945	*3085	-	*384	-	3455	326	81
39 Rents	77584	-	*1389	*1286	*596	*5844	22354	*963	*28912	*1581	1873	1690	11093
40 Royalties	*11883	-	-	-	-	-	-	*442	*2	-	-	11439	-
41 Net S-T cap gain less net LT loss	*2112	-	-	-	-	*162	-	-	*255	-	1689	-	6
42 Net L-T cap gain less net ST loss	50055	-	-	-	*17314	*601	*3345	*3686	-	-	24696	216	197
43 Net gain, noncapital assets	24235	*15003	*101	*96	*1379	*643	3539	*2258	*81	*122	135	270	610
44 Dividends, domestic corporations	3718	-	-	*113	*812	*230	*752	-	*189	*-0	1619	-0	1
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	543792	*927	*1370	15330	16524	36995	91930	71864	71928	50512	56192	38911	91310
47 Total deductions	41794937	*114464	1487068	3284756	4030963	4385290	10516367	1886577	2468134	1709668	2631405	1509549	7770697
48 Cost of sales and operations	26995387	*41302	1024481	2113618	2650623	2744316	6873218	1216907	1575031	1189304	1771497	923346	4871743
49 Compensation of officers	1203637	*10005	*99239	117388	175539	202582	384870	41487	61810	*20082	24310	19859	46466
50 Repairs	200769	*592	9975	22548	15921	17063	44877	9705	10765	*9554	14849	7506	37412
51 Bad debts	228109	*45	*2793	17510	*1068	39103	46111	4098	12019	11829	8728	25228	59578
52 Rent paid on business property	1430780	*5430	45729	151138	149910	146780	378079	70940	59756	50406	70826	28362	273426
53 Taxes paid	871708	*5852	31885	65599	85510	113644	211408	34448	48937	33995	52970	31939	155521
54 Interest paid	461164	*2307	9066	28132	25061	39783	102377	12468	20649	15069	33373	31820	141060
55 Contributions or gifts	17662	-	*82	*1476	1314	1656	3134	*361	*413	*40	1651	1302	6232
56 Amortization	22259	*165	*209	*56	*827	4350	1494	*1664	733	*2101	2450	770	7440
57 Depreciation	529113	*4930	17400	78691	29951	48071	97526	12476	55767	13205	25948	27140	118005
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	1746327	*3031	15901	99397	119300	193287	385286	81352	125739	73272	110232	75187	464342
60 Pension, prof sh, stock, annuity	88983	-	-	*122	*4809	11413	31618	*4290	4664	*1413	6074	5697	18885
61 Employee benefit programs	224210	*1593	*8586	*4990	24767	22662	57804	7175	16815	*6671	14827	10125	48193
62 Net loss, noncapital assets	17671	-	-	*2187	*1204	*1098	*403	*1097	*403	*300	33	1298	9649
63 Other deductions	7757159	*39211	221721	581904	745158	799481	1898163	388110	474634	282428	493638	319968	1512744
64 Total receipts less total deducts	1656716	*26080	78012	135955	116597	140612	321914	87589	132623	48931	134697	81418	352289
65 Const taxable inc frm rel frn corps	81	-	-	-	-	-	-	-	-	-	-	-	81
66 Net income, total	1648521	*26080	78012	135955	116597	139667	318828	87589	132239	48931	131242	81091	352289
67 Net income, Form 1120-A	*5106	-	-	*5106	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	691878	*23802	55495	76195	46580	63491	159015	*41258	105825	*39562	55375	12489	12791
70 Statutory special deductions, total	107591	*1797	*10401	*21863	*24410	13899	18099	*12337	*133	*3516	1134	-0	1
71 Net operating loss deduction	104988	*1797	*10401	*21784	*23842	*13738	17572	*12337	*1	*3516	-	-	-
72 Dividends received deduction	2603	-	-	*79	*569	*162	*527	-	*132	*-0	1134	-0	1
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	849059	*481	*12116	37898	45607	62277	141714	*34002	*26280	*5853	74733	68602	339497
75 Income tax before credits, total	254919	*174	*1817	5684	7008	11665	40171	12057	*8905	*2029	25653	23456	116301
76 Regular tax	253300	*174	*1817	5684	7008	11665	39985	*11453	*8888	*1978	25411	23380	115858
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*1010	-	-	-	-	-	*186	*604	*13	*50	157	-	-
80 Environmental tax	603	-	-	-	-	-	-	-	*4	-	80	76	443
81 Foreign tax credit	1109	-	-	-	-	-	-	-	-	-	-	139	970
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*2150	-	-	-	-	*78	*173	-	-	-	48	-	1850
86 Prior year minimum tax credit	*2828	-	-	-	-	*254	-	*573	*4	-	-	864	1132
87 Income tax after credits, total	248832	*174	*1817	5684	7008	11332	39997	11484	*8900	*2029	25606	22453	112348

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 42
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	88041	3702	50340	16065	9145	5160	3092	288	145	39	28	20	17
2 Total assets	57071415	-	1859793	2505404	3232123	3516816	5364101	1969787	2236545	1364037	1994472	3110093	29918245
3 Cash	4115234	-	370299	444505	507823	468453	549507	175619	206376	72874	213282	252924	853569
4 Notes and accounts receivable	3285473	-	32227	137254	224779	177454	221026	91094	103874	110807	86132	243636	1857190
5 Less: Allowance for bad debts	99811	-	*88	-	*77	-	*359	*83	*2188	*4395	1729	9885	81006
6 Inventories	1786107	-	213568	140924	147692	168526	204183	60376	74261	38214	46722	156562	535079
7 Investments in govt. obligations, Total	62459	-	*555	-	*508	*33	*8516	*2244	*10090	*12142	-	28371	-
8 Tax-exempt securities	*52180	-	*22	-	*19	*7275	*813	*4212	-	*12088	23082	4669	-
9 Other current assets	1466712	-	69769	48636	140662	117173	158701	63051	99613	36955	63866	155653	512632
10 Loans to stockholders	1195977	-	88309	256153	133844	132243	149048	*11546	41457	*38813	4799	2496	337270
11 Mortgage and real estate loans	162631	-	*18352	*23511	*1115	*5050	*50182	*5504	*852	*26472	305	1288	30000
12 Other investments	7069166	-	*16713	75900	119166	303631	276004	125072	121865	42219	114631	108578	5765386
13 Depreciable assets	43278108	-	2750140	2575626	3690984	3738086	5469328	2160680	2258014	1160600	1515240	2440158	15519252
14 Less: Accumulated depreciation	20380814	-	1980746	1644008	2228412	2062228	2807125	1066643	1109723	501257	560694	949174	5470804
15 Depletable assets	*16299	-	-	-	*3224	-	-	-	*4749	*6545	1614	-	166
16 Less: Accumulated depletion	*10076	-	-	-	*3224	-	-	-	*3250	*3602	-	-	-
17 Land	5410954	-	26213	60997	132531	217767	463408	198756	269801	118927	192570	251778	3478206
18 Intangible assets (Amortizable)	4642767	-	144044	356016	250962	227610	636471	131679	139599	199491	186777	293333	2076783
19 Less: Accumulated amortization	1343670	-	51580	170097	107122	115865	220931	39195	53077	51562	36863	46116	451262
20 Other assets	6361721	-	161995	199986	217647	131608	205328	45875	74232	48706	144737	175823	4955784
21 Total liabilities	57071415	-	1859793	2505404	3232123	3516816	5364101	1969787	2236545	1364037	1994472	3110093	29918245
22 Accounts payable	3596746	-	178033	182881	328448	318333	492231	172923	185055	137955	162488	242550	1195850
23 Mort, notes, and bonds under 1 yr	2330529	-	89962	136416	270049	194395	376945	146790	169568	83618	69061	101585	692140
24 Other current liabilities	4977559	-	178458	205524	325000	302728	465685	150616	201081	93401	167759	325181	2562126
25 Loans from stockholders	1857199	-	577362	251485	291767	323002	317124	*64029	25644	-	6655	131	-
26 Mort, notes, bonds, 1 yr or more	15833569	-	364375	638971	828875	1099575	2069954	687779	819983	536522	644213	668865	7474456
27 Other liabilities	6568126	-	58891	24888	52292	65171	112702	19680	26869	46839	54156	158190	5948447
28 Net worth	21907687	-	412712	1065238	1135692	1213612	1529461	727970	808345	465701	890140	1613592	12045225
29 Capital stock	4294675	-	411726	428625	225519	343414	199501	64790	136349	44962	70625	83159	2286004
30 Paid-in or capital surplus	5692668	-	166184	259529	256251	198790	355155	152663	109307	206820	452811	676118	2859039
31 Retained earnings, appropriated	15227	-	*19	-	-	*499	*7476	-	*5	-	5673	302	1253
32 Retained earnings, unappropriate	11723103	-	-33403	249747	534820	328642	297743	223548	257198	171098	358132	907221	8428358
33 Retained earnings (S CORP)	2534374	-	52914	214085	171376	469462	799009	327638	337275	*52788	21179	-	88647
34 Less: Cost of treasury stock	2352359	-	184728	*86748	52275	127196	129423	*40668	*31789	*9968	18280	53209	1618075
35 Total receipts	106968685	4695185	13113685	9824600	10585682	9965604	13388594	4744549	4776138	2110572	2926536	4357798	26479741
36 Business receipts	102396424	4518938	12988480	9642337	10470515	9805001	13193294	4644751	4678543	1980462	2809704	4037078	23627321
37 Interest	709684	*2633	3591	17693	8969	9605	15884	3703	11800	10837	19372	29570	576028
38 Interest on govt. obligations, State and local	12911	-	-	-	*1572	*1882	*169	*348	*61	*99	3057	1999	3725
39 Rents	327201	3443	*6778	*3389	*6337	13143	18545	*9268	9249	20172	20164	75903	140810
40 Royalties	558446	-	*541	-	*560	-	*9660	-	*20234	*44095	30943	45138	407274
41 Net S-T cap gain less net LT loss	9607	-	*596	-	*23	*728	*1940	-	*965	*13	531	606	4205
42 Net L-T cap gain less net ST loss	128256	*7218	*1565	*13653	*2695	*14631	*1225	*10289	*2705	*10625	493	2365	60793
43 Net gain, noncapital assets	387528	*109907	*15965	*63465	*11375	*49390	21659	*3650	18487	*1331	810	4351	87139
44 Dividends, domestic corporations	11616	-	-	*422	*711	*481	*1961	*1	*581	*1126	225	1627	4481
45 Dividends, foreign corporations	108041	-	-	-	-	-	-	-	-	-	-	495	107546
46 Other receipts	2318971	53045	96170	83641	82925	70744	124257	72540	33513	41812	41237	158667	1460420
47 Total deductions	101407539	4559009	12342177	9369156	10099638	9542053	12845142	4538928	4576296	2023410	2783335	4067962	24660434
48 Cost of sales and operations	39686125	1449781	5329903	3995962	3971712	4192957	5152201	1802891	1930920	952497	1226947	1823975	7856379
49 Compensation of officers	3225183	*98117	621250	476067	446931	388996	358529	376623	108936	29516	42961	51561	225696
50 Repairs	1373930	79929	168714	130903	156901	149984	202109	65955	68213	32619	41597	53273	223733
51 Bad debts	75779	*456	5881	2727	3336	3981	10396	808	2796	9144	2412	9006	24836
52 Rent paid on business property	6303006	374267	1016571	693460	652370	502444	782753	207792	202290	77531	113093	204404	1476029
53 Taxes paid	4439024	355388	611080	403667	461939	404935	538166	163544	168815	89001	117067	158559	966861
54 Interest paid	2315310	40831	70404	95531	121622	138407	253711	80140	83802	52249	63625	69811	1245178
55 Contributions or gifts	32793	*293	1616	823	1642	1527	1697	*882	459	749	2092	4075	16937
56 Amortization	302938	*6155	8752	27222	21711	21142	42895	11986	15155	13869	18216	14971	100865
57 Depreciation	3113898	132314	162632	182667	240275	239719	377963	129494	142590	66913	89542	185482	1164306
58 Depletion	*269	-	-	-	-	-	-	-	*256	-	-	-0	12
59 Advertising	2988751	223326	255027	188807	292409	301633	508875	182196	162089	53044	70849	129219	621277
60 Pension, prof sh, stock, annuity	252415	*7782	*3935	*7598	*17316	16135	16283	17784	8198	*3171	5678	5961	142574
61 Employee benefit programs	1033973	*13022	44448	41169	58445	81224	98877	46323	78481	37880	42506	59854	431745
62 Net loss, noncapital assets	29896	*1106	*215	-	*2818	*602	5826	*2346	2275	*1100	3362	8633	1612
63 Other deductions	36234249	1776242	4041748	3122551	3650211	3098368	4494860	1450164	1601020	604125	943389	1289180	10162392
64 Total receipts less total deducts	5561146	136176	771508	455444	486044	423552	543452	205622	199841	87162	143201	289835	1819308
65 Const taxable inc frm rel frn corps	80494	-	-	-	-	-	-	-	-	-	-	234	80260
66 Net income, total	5628728	136176	771508	455444	484472	421670	543284	205274	199780	87064	140144	288070	1895843
67 Net income, Form 1120-A	46477	*774	31853	*13850	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2314434	67273	642137	300549	327430	288695	386446	154130	118722	*14445	7736	-	6870
70 Statutory special deductions, total	558220	*29692	56943	75401	31225	44107	47380	*24764	10587	32152	8211	37327	160431
71 Net operating loss deduction	550204	*29692	56943	75064	30727	43738	45996	*24764	*10164	*31355	8064	36183	157514
72 Dividends received deduction	8016	-	-	*337	*498	*368	*1384	*1	*422	*797	148	1144	2917
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2769350	*39211	72428	92248	125817	88868	109858	26379	70594	40466	124197	250743	1728541
75 Income tax before credits, total	920279	*14921	14079	16851	21289	20910	32437	10921	26112	16474	43623	88291	614370
76 Regular tax	878985	*12419	13998	16851	21184	20875	31591	8638	23906	13747	42220	85405	588151
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
79 Alternative minimum tax	38092	*2459	-	-	*105	*35	*873	*2279	2178	*2692	1274	2516	23682
80 Environmental tax	3115	42	-	-	-	-	-	*5	*28	*35	129	371	2504
81 Foreign tax credit	171488	-	-	-	-	-	-	-	-	*2	2828	952	167706
82 U.S. Possessions tax credit	928	-	-	-	-	-	24	161	340	403	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	-	-	1	-
85 General business credit	42580	*1508	*939	*642	*481	*4490	*920	*1190	*1261	*1439	1955	5542	22211
86 Prior year minimum tax credit	2254	*66	-	-	-	*127	*148	*232	*203	*305	486	389	299
87 Income tax after credits, total	703028	*13347	13140	16209	20808	16292	31345	9338	24308	14325	38354	81408	424154

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	124355	4723	48708	34085	19208	9799	6718	604	***	***	***	***	***
2 Total assets	84100746	-	2234964	5460355	6712448	6704458	13089612	4022123	***	***	***	***	***
3 Cash	7196383	-	425619	748319	1027791	1003134	1233481	384517	***	***	***	***	***
4 Notes and accounts receivable	13706386	-	260139	758247	991921	1168146	2738418	1004954	***	***	***	***	***
5 Less: Allowance for bad debts	439343	-	*161	*1916	4403	6608	28390	24763	***	***	***	***	***
6 Inventories	31790890	-	953878	2376294	2766061	2596795	5496311	1380684	***	***	***	***	***
7 Investments in govt. obligations, Total	271760	-	-	*3897	*36777	*4836	*13977	*8667	***	***	***	***	***
8 Tax-exempt securities	157942	-	*1429	*5574	*41	*28967	*47544	*3439	***	***	***	***	***
9 Other current assets	2638891	-	56853	109800	112821	169774	325406	140464	***	***	***	***	***
10 Loans to stockholders	815637	-	58153	121283	170522	118004	117299	32336	***	***	***	***	***
11 Mortgage and real estate loans	160853	-	*16704	*10644	*85276	*766	18546	-	***	***	***	***	***
12 Other investments	5272569	-	*22038	238809	130012	316188	383582	144512	***	***	***	***	***
13 Depreciable assets	31243906	-	1072080	2093419	2806421	2627549	5363749	1581299	***	***	***	***	***
14 Less: Accumulated depreciation	16404059	-	782125	1427219	1867863	1687490	3170509	845707	***	***	***	***	***
15 Depletable assets	*2907	-	-	-	-	-	-	*5	***	***	***	***	***
16 Less: Accumulated depletion	*1715	-	-	-	-	-	-	*4	***	***	***	***	***
17 Land	1849801	-	*19749	57590	106376	102780	262364	114255	***	***	***	***	***
18 Intangible assets (Amortizable)	4191656	-	135544	264514	190723	178505	269453	78869	***	***	***	***	***
19 Less: Accumulated amortization	1197910	-	75551	175810	77187	69953	160067	27826	***	***	***	***	***
20 Other assets	2844194	-	70614	276911	237160	153066	178445	46422	***	***	***	***	***
21 Total liabilities	84100746	-	2234964	5460355	6712448	6704458	13089612	4022123	***	***	***	***	***
22 Accounts payable	16405611	-	230007	897303	1141791	1226884	3012660	1094520	***	***	***	***	***
23 Mort, notes, and bonds under 1 yr	6181595	-	131896	405761	393684	393350	1501743	453982	***	***	***	***	***
24 Other current liabilities	7187013	-	190237	317653	380538	480601	971783	273598	***	***	***	***	***
25 Loans from stockholders	3939671	-	743182	804208	694598	417543	599721	136212	***	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	12797929	-	223021	669579	1044106	752393	1634102	471443	***	***	***	***	***
27 Other liabilities	2698178	-	49368	70275	84877	63926	129645	65683	***	***	***	***	***
28 Net worth	34890748	-	667254	2295576	2972854	3369761	5239957	1526686	***	***	***	***	***
29 Capital stock	3823128	-	341319	639794	434049	408704	549754	154087	***	***	***	***	***
30 Paid-in or capital surplus	8596086	-	343874	396812	201036	165568	656580	110184	***	***	***	***	***
31 Retained earnings, appropriated	134822	-	-	-	*30819	*9012	*43482	-	***	***	***	***	***
32 Retained earnings, unappropriate	16864795	-	-166850	1002247	1743480	2193260	2304148	565598	***	***	***	***	***
33 Retained earnings (S CORP)	7103634	-	178005	419715	762877	803614	2025799	796594	***	***	***	***	***
34 Less: Cost of treasury stock	1631718	-	*29094	162992	199408	210397	339805	99778	***	***	***	***	***
35 Total receipts	212428225	2602397	10753359	18925843	21088463	20352715	36608151	11630857	***	***	***	***	***
36 Business receipts	207754012	2524575	10606807	18702666	20748169	19951042	35998860	11404217	***	***	***	***	***
37 Interest	648994	1186	2913	49410	54447	71481	70481	16931	***	***	***	***	***
38 Interest on govt. obligations, State and local	22015	*300	-	*298	*492	*1298	3204	*2013	***	***	***	***	***
39 Rents	539007	*8011	*2360	*515	17230	72518	66389	*30272	***	***	***	***	***
40 Royalties	300661	57	-	-	*8003	-	*319	*-0	***	***	***	***	***
41 Net S-T cap gain less net LT loss	11116	-	-	-	*79	*2351	*3941	-	***	***	***	***	***
42 Net L-T cap gain less net ST loss	142482	*12587	*25891	*12874	20466	33407	4686	*609	***	***	***	***	***
43 Net gain, noncapital assets	214033	30569	22211	20504	62806	27705	11574	8526	***	***	***	***	***
44 Dividends, domestic corporations	21271	-	-	*1221	*276	3195	1761	*646	***	***	***	***	***
45 Dividends, foreign corporations	15474	-	-	-	-	-	*26	*37	***	***	***	***	***
46 Other receipts	2759162	25112	93177	138355	176495	189718	446910	167606	***	***	***	***	***
47 Total deductions	204346467	2455273	10121361	18296109	20294285	19686030	35433351	11152074	***	***	***	***	***
48 Cost of sales and operations	138971515	1592058	6320731	12078296	13551381	13129868	24612711	8273878	***	***	***	***	***
49 Compensation of officers	5926820	93282	579362	1033860	1095187	975426	1168581	263730	***	***	***	***	***
50 Repairs	848075	14390	48868	81381	91627	79049	157500	35937	***	***	***	***	***
51 Bad debts	672492	7191	8027	22790	40613	38867	85483	26056	***	***	***	***	***
52 Rent paid on business property	6445643	84225	544750	712194	682461	592602	940615	203288	***	***	***	***	***
53 Taxes paid	3803931	52829	248402	414162	428118	391791	647535	167833	***	***	***	***	***
54 Interest paid	2060365	20052	57771	129079	171214	126975	335054	83857	***	***	***	***	***
55 Contributions or gifts	72047	357	1672	4365	5760	7399	11089	1364	***	***	***	***	***
56 Amortization	294991	2185	14890	32620	14977	16066	37112	13109	***	***	***	***	***
57 Depreciation	2833338	30264	100745	184824	235357	206859	466350	134095	***	***	***	***	***
58 Depletion	*248	-	-	-	-	*108	-	-	***	***	***	***	***
59 Advertising	4208848	58699	213674	185652	259936	362934	539355	158788	***	***	***	***	***
60 Pension, prof sh, stock, annuity	562765	*4096	23235	42372	64423	72923	91459	24034	***	***	***	***	***
61 Employee benefit programs	1234307	14187	26379	86630	70709	100579	205840	59743	***	***	***	***	***
62 Net loss, noncapital assets	112441	*3011	*3940	*1414	*23882	3391	10560	5008	***	***	***	***	***
63 Other deductions	36298640	478446	1928916	3286470	3558639	3581193	6124107	1701354	***	***	***	***	***
64 Total receipts less total deducts	8081759	147124	631998	629734	794178	666685	1174800	478783	***	***	***	***	***
65 Const taxable inc frm rel frn corps	31604	-	-	-	-	-	-	-	***	***	***	***	***
66 Net income, total	8091348	146824	631998	629436	793685	665387	1171595	476770	***	***	***	***	***
67 Net income, Form 1120-A	56040	*1319	24746	16214	*13761	-	-	-	***	***	***	***	***
68 Net income, Form 1120F	*98	*98	-	-	-	-	-	-	***	***	***	***	***
69 Net income, Form 1120S	3287659	48967	433688	298851	436801	284811	651109	344081	***	***	***	***	***
70 Statutory special deductions, total	546005	24859	106840	89814	49761	64159	73870	13256	***	***	***	***	***
71 Net operating loss deduction	531087	24859	106840	88959	49568	61923	72544	*12778	***	***	***	***	***
72 Dividends received deduction	14918	-	-	*855	*193	2236	1326	*478	***	***	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	***	***	***
74 Income subject to tax	4257607	72998	91470	240772	307486	316478	447030	119450	***	***	***	***	***
75 Income tax before credits, total	1279576	22964	14055	39699	55163	62495	128287	40738	***	***	***	***	***
76 Regular tax	1267988	22888	14055	39427	55163	62495	127353	39767	***	***	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	***	***	***
78 Recapture of investment credit	2	-	-	-	-	-	-	-	***	***	***	***	***
79 Alternative minimum tax	7885	*11	-	*272	-	-	*514	*971	***	***	***	***	***
80 Environmental tax	3337	63	-	-	-	-	*2	*1	***	***	***	***	***
81 Foreign tax credit	13530	-	-	-	-0	*2	*2	-	***	***	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	***	***	***
84 Nonconventional source fuel credit	*4	-	-	-	-	-	-	-	***	***	***	***	***
85 General business credit	22858	125	*188	*2303	*860	*1666	*562	-	***	***	***	***	***
86 Prior year minimum tax credit	15786	*180	-	-	*238	-	*974	*234	***	***	***	***	***
87 Income tax after credits, total	1227399	22659	13867	37396	54065	60826	126750	40504	***	***	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5912
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16208	*536	2416	7207	3870	1584	521	*27	*21	*6	***	***	***
2 Total assets	13152420	-	162800	1193369	1363836	1042353	937755	*195448	*337496	*226782	***	***	***
3 Cash	1313092	-	*32134	118990	203372	220437	91008	*54748	*10089	*3315	***	***	***
4 Notes and accounts receivable	1768169	-	*33941	211272	232206	190700	226721	*14347	*43479	*15172	***	***	***
5 Less: Allowance for bad debts	24191	-	-	*66	*407	*258	*3746	-	*4397	*323	***	***	***
6 Inventories	6056829	-	*60738	573304	626949	422072	378930	*70932	*171762	*91443	***	***	***
7 Investments in govt. obligations, Total	*4120	-	-	-	*275	-	-	3846	-	-	***	***	***
8 Tax-exempt securities	*6201	-	*3	*5363	-	*226	*609	-	-	-	***	***	***
9 Other current assets	292115	-	*6140	5709	17861	27058	37816	*7661	*7058	*16535	***	***	***
10 Loans to stockholders	82764	-	*1450	*28553	30125	*11853	*5147	*4966	*632	-	***	***	***
11 Mortgage and real estate loans	*18384	-	-	-	-	*766	-	-	*5006	-	***	***	***
12 Other investments	556979	-	*3447	*88527	66042	43546	34432	*17875	*11526	*35921	***	***	***
13 Depreciable assets	5415555	-	*56692	382774	433047	331484	308019	*61970	*150536	*101816	***	***	***
14 Less: Accumulated depreciation	3201194	-	*44997	273616	322224	245941	185546	*46409	*69848	*57305	***	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	213590	-	*10262	*3002	*3786	*4976	*6550	*4208	*4689	*2113	***	***	***
18 Intangible assets (Amortizable)	513290	-	*3190	*26927	59634	*29176	23825	*607	*6544	*1148	***	***	***
19 Less: Accumulated amortization	165500	-	*3190	*14449	32977	*13914	11316	*607	*2550	*790	***	***	***
20 Other assets	302216	-	*2990	37080	46148	20173	25307	*1306	*2968	*17738	***	***	***
21 Total liabilities	13152420	-	162800	1193369	1363836	1042353	937755	*195448	*337496	*226782	***	***	***
22 Accounts payable	2683972	-	*21775	292892	211181	216447	220990	*59131	*76908	*35845	***	***	***
23 Mort, notes, and bonds under 1 yr	605885	-	*6780	48528	43425	36736	73236	*2651	*38562	*26387	***	***	***
24 Other current liabilities	1095550	-	*20222	70048	74286	79662	66759	*1889	*36339	*28501	***	***	***
25 Loans from stockholders	287235	-	*16745	138973	69451	28536	*20798	*12698	*35	-	***	***	***
26 Mort, notes, bonds, 1 yr or more	2001116	-	*3950	102061	246231	92408	96066	*18969	*78079	*40713	***	***	***
27 Other liabilities	608971	-	*22870	17801	*11214	*6312	*14624	*75	*4158	*2378	***	***	***
28 Net worth	5869690	-	70458	523067	708048	582252	445281	*100035	*103416	*92959	***	***	***
29 Capital stock	667665	-	*83357	130752	91174	48537	39162	*19979	*23335	*8277	***	***	***
30 Paid-in or capital surplus	757251	-	*18729	100875	*41377	*21345	17655	*16440	*18140	*10671	***	***	***
31 Retained earnings, appropriated	*10463	-	-	-	-	-	*9790	-	-	-	***	***	***
32 Retained earnings, unappropriate	3905956	-	*-17059	164421	576223	376007	210408	*76318	*62048	*40009	***	***	***
33 Retained earnings (S CORP)	907366	-	*-6495	172286	107951	213045	211690	*33225	*8590	*53172	***	***	***
34 Less: Cost of treasury stock	379009	-	*8074	*45268	*108676	*76681	*43424	*45928	*8696	*19171	***	***	***
35 Total receipts	42038488	*200187	768928	5621782	5162341	4061976	3193345	*871300	*1200647	*710068	***	***	***
36 Business receipts	41195937	*191390	*719857	5578555	5097581	4036184	3151847	*764255	*1179890	*697483	***	***	***
37 Interest	130821	*159	-	3307	7330	3255	1249	*1088	*623	*263	***	***	***
38 Interest on govt. obligations, State and local	4941	-	-	*298	*451	*18	*82	*554	*3	-	***	***	***
39 Rents	52834	*6500	-	-	*1951	*1037	*7138	-	*2254	*366	***	***	***
40 Royalties	79677	-	-	-	-	-	-	-	-	-	***	***	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	32369	*1069	*22187	*817	*1372	*2025	*185	-	-	*1673	***	***	***
43 Net gain, noncapital assets	20665	-	*515	*7137	*5950	*84	*10	*4849	*8	*45	***	***	***
44 Dividends, domestic corporations	2340	-	-	-	*148	*139	*49	*3	-	*290	***	***	***
45 Dividends, foreign corporations	*26	-	-	-	-	-	*26	-	-	-	***	***	***
46 Other receipts	518880	*1069	*26369	31668	47558	19234	32759	*100551	*17871	*9947	***	***	***
47 Total deductions	40573987	*194276	687944	5467724	5019400	3931407	3089950	*765131	*1172705	*694402	***	***	***
48 Cost of sales and operations	29553877	*138299	*521200	4114299	3701445	2854464	2148807	*612765	*833469	*485404	***	***	***
49 Compensation of officers	978890	*6197	*44357	276123	264773	204105	105589	*32451	*6855	*5888	***	***	***
50 Repairs	134529	*1563	*1416	19366	14880	12410	10796	*1675	*5237	*1249	***	***	***
51 Bad debts	70438	*964	*789	6572	7947	7889	14255	*158	*3158	*726	***	***	***
52 Rent paid on business property	1087762	*4038	*21019	144090	110173	77628	63899	*12752	*33952	*25171	***	***	***
53 Taxes paid	634021	*3292	13359	90966	83406	62143	55786	*17453	*22049	*13243	***	***	***
54 Interest paid	307958	*1999	*3141	28682	31566	16682	18843	*1253	*8453	*2494	***	***	***
55 Contributions or gifts	14724	*131	*188	1265	1294	1478	2843	*33	*186	*405	***	***	***
56 Amortization	40764	-	*92	*2420	5608	*4241	2137	-	*614	*933	***	***	***
57 Depreciation	441307	*2002	*3571	25372	26894	20297	26737	*3128	*13047	*5068	***	***	***
58 Depletion	-0	-	-	-	-	-	-	-	-	-	***	***	***
59 Advertising	421655	*1620	*3119	37697	40203	28393	30277	*4669	*9326	*11689	***	***	***
60 Pension, prof sh, stock, annuity	125406	*352	*3594	*12674	19893	17836	11244	*304	*1602	*1281	***	***	***
61 Employee benefit programs	267045	*193	*139	23621	17097	11452	19254	*1608	*6871	*9660	***	***	***
62 Net loss, noncapital assets	3126	-	-	*46	*28	-	*307	*579	*21	-	***	***	***
63 Other deductions	6492486	*33624	*71961	684532	694192	612389	579177	*76303	*227865	*131192	***	***	***
64 Total receipts less total deducts	1464501	*5911	80984	154058	142941	130569	103395	*106168	*27942	*15666	***	***	***
65 Const taxable inc frm rel frn corps	1167	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	1460728	*5911	80984	153760	142490	130551	103313	*105614	*27940	*15666	***	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	436188	-	*35410	81018	49898	76317	53373	*93918	*8066	*7535	***	***	***
70 Statutory special deductions, total	73113	*1071	*30930	25861	*6036	*627	*710	*2	*234	*797	***	***	***
71 Net operating loss deduction	71386	*1071	*30930	25861	*5932	*530	*676	-	*234	*508	***	***	***
72 Dividends received deduction	1727	-	-	-	*104	*97	*34	*2	-	*289	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	951553	*4840	*14643	46881	86557	53607	49230	*11695	*19639	*7333	***	***	***
75 Income tax before credits, total	289415	*785	*2196	7500	14947	10954	14771	*3976	*6761	*2496	***	***	***
76 Regular tax	287711	*785	*2196	7229	14947	10954	14706	*3976	*6652	*2493	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-0	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	*565	-	-	*272	-	-	*65	-	*107	-	***	***	***
80 Environmental tax	964	-	-	-	-	-	-	-	*3	*3	***	***	***
81 Foreign tax credit	*75	-	-	-	-	*2	*2	-	-	-	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	6347	-	-	*1112	-	*10	*136	-	*78	*32	***	***	***
86 Prior year minimum tax credit	*573	*106	-	-	-	-	*42	-	*401	*24	***	***	***
87 Income tax after credits, total	282420	*679	*2196	6389	14947	10942	14591	*3976	*6283	*2440	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5921
RETURNS WITH NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9013	*240	*2728	3507	1604	685	219	*17	***	***	-	**	-
2 Total assets	2568384	-	*131133	636668	486545	449584	365831	*90433	***	***	-	**	-
3 Cash	316600	-	*25543	79940	68289	82166	39556	*5530	***	***	-	**	-
4 Notes and accounts receivable	58479	-	-	*2961	*6843	*8734	*17876	*3366	***	***	-	**	-
5 Less: Allowance for bad debts	*9	-	-	-	-	-	-	-	***	***	-	-	-
6 Inventories	1061959	-	*75906	289274	185676	176035	224614	*33560	***	***	-	**	-
7 Investments in govt. obligations, Total	*1841	-	-	-	*300	*1541	-	-	***	***	-	-	-
8 Tax-exempt securities	*622	-	-	-	-	-	-	*622	***	***	-	-	-
9 Other current assets	70240	-	*362	*16930	8437	*14964	*13695	*1421	***	***	-	**	-
10 Loans to stockholders	77393	-	*1387	*14059	*33335	*23050	*5558	-	***	***	-	**	-
11 Mortgage and real estate loans	*2752	-	-	-	-	-	-	-	***	***	-	-	-
12 Other investments	101598	-	-	*5213	*1570	*12434	*14420	*34550	***	***	-	**	-
13 Depreciable assets	982719	-	*26235	257773	163358	207176	67269	*49229	***	***	-	**	-
14 Less: Accumulated depreciation	620003	-	*14343	200297	109904	130244	39120	*39993	***	***	-	**	-
15 Depletable assets	*251	-	-	-	-	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion	*36	-	-	-	-	-	-	-	***	***	-	-	-
17 Land	93337	-	*586	*21173	*10752	*14928	*2374	*907	***	***	-	**	-
18 Intangible assets (Amortizable)	132566	-	-	*34511	*56808	*21730	*3942	-	***	***	-	-	-
19 Less: Accumulated amortization	35840	-	-	*19022	*5555	*5291	*3256	-	***	***	-	-	-
20 Other assets	323913	-	*15457	134152	66635	22362	*18904	*1240	***	***	-	**	-
21 Total liabilities	2568384	-	*131133	636668	486545	449584	365831	*90433	***	***	-	**	-
22 Accounts payable	440771	-	*3574	98394	98698	99893	103033	*12249	***	***	-	**	-
23 Mort, notes, and bonds under 1 yr	135487	-	*505	*26986	*23336	*18242	*56565	*1740	***	***	-	**	-
24 Other current liabilities	110017	-	*7076	25435	14673	19497	*19173	*7652	***	***	-	**	-
25 Loans from stockholders	271588	-	*53187	93770	63284	*26865	*27721	-	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more	347976	-	*17224	*78424	91361	*62793	*31562	*173	***	***	-	**	-
27 Other liabilities	20341	-	*-0	*12522	*344	*146	*1490	*63	***	***	-	-	-
28 Net worth	1242203	-	*49567	301136	194848	222149	126287	*68556	***	***	-	**	-
29 Capital stock	165234	-	*16380	82132	37812	16879	9565	*394	***	***	-	**	-
30 Paid-in or capital surplus	152063	-	*3202	*120222	*7604	*13283	*5754	-	***	***	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	***	***	-	-	-
32 Retained earnings, unappropriate	657992	-	*19932	87841	*103011	139000	*55964	*43601	***	***	-	**	-
33 Retained earnings (S CORP)	313656	-	*10052	*43651	46421	*65385	*56638	*24561	***	***	-	-	-
34 Less: Cost of treasury stock	*46743	-	-	*32710	-	*12398	*1635	-	***	***	-	-	-
35 Total receipts	9802098	*210690	*594931	2679183	1686287	1672398	1986268	*311886	***	***	-	**	-
36 Business receipts	9654904	*209593	*589655	2648555	1662797	1615332	1980416	*306368	***	***	-	**	-
37 Interest	5487	-	*100	*781	*595	*1573	*47	*196	***	***	-	**	-
38 Interest on govt. obligations, State and local	*1370	-	-	-	-	*118	-	*895	***	***	-	-	-
39 Rents	*12149	-	-	-	-	*7983	-	*344	***	***	-	**	-
40 Royalties	*24	-	-	-	-	-	-	*-0	***	***	-	-	-
41 Net S-T cap gain less net LT loss	*618	-	-	-	-	*286	-	-	***	***	-	-	-
42 Net L-T cap gain less net ST loss	*6392	-	-	-	-	-	-	*328	***	***	-	-	-
43 Net gain, noncapital assets	*1117	-	-	-	*58	*201	-	*115	***	***	-	-	-
44 Dividends, domestic corporations	*816	-	-	-	-	*123	-	*562	***	***	-	-	-
45 Dividends, foreign corporations	*37	-	-	-	-	-	-	*37	***	***	-	-	-
46 Other receipts	119185	*1097	*5175	29847	22837	46783	*5804	*3042	***	***	-	**	-
47 Total deductions	9575291	*206849	*577464	2636686	1648781	1625758	1943054	*305145	***	***	-	**	-
48 Cost of sales and operations	7581840	*171221	*404245	2001624	1282991	1296119	1680769	*237048	***	***	-	**	-
49 Compensation of officers	280684	*3359	*27786	99435	65490	48935	*27009	*5114	***	***	-	**	-
50 Repairs	39504	*1537	*4933	11620	6865	5268	3972	*1717	***	***	-	**	-
51 Bad debts	5742	*99	*174	*2432	*248	*508	*1589	*380	***	***	-	**	-
52 Rent paid on business property	253469	*6583	*27375	68149	42200	38381	*48888	*10739	***	***	-	**	-
53 Taxes paid	173047	*2810	*21218	52701	41109	21104	18489	*5072	***	***	-	**	-
54 Interest paid	58520	*1721	*3529	16283	11650	7967	12845	*774	***	***	-	**	-
55 Contributions or gifts	1277	-	*15	*58	*172	*293	*19	*47	***	***	-	**	-
56 Amortization	9498	*1535	-	*1681	*4184	*867	*234	-	***	***	-	-	-
57 Depreciation	51955	*885	*2532	18689	7729	8486	4072	*1548	***	***	-	**	-
58 Depletion	*10	-	-	-	-	-	-	-	***	***	-	-	-
59 Advertising	66112	*740	*1492	7319	8078	20094	21907	*3115	***	***	-	**	-
60 Pension, prof sh, stock, annuity	*8420	-	-	*1668	*570	*5446	-	-	***	***	-	-	-
61 Employee benefit programs	20222	*600	*622	*2611	*2114	*5351	*3455	*493	***	***	-	**	-
62 Net loss, noncapital assets	*727	*439	-	-	-	*150	-	*1	***	***	-	**	-
63 Other deductions	1024267	*15320	*83543	352414	175380	166785	119807	*39097	***	***	-	**	-
64 Total receipts less total deducts	226807	*3841	*17466	42497	37506	46640	43214	*6741	***	***	-	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	***	-	-	-
66 Net income, total	225437	*3841	*17466	42497	37506	46523	43214	*5846	***	***	-	**	-
67 Net income, Form 1120-A	*3775	-	*3775	-	-	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	95040	*145	*1123	*23200	23697	*13377	*25257	*1444	***	***	-	-	-
70 Statutory special deductions, total	14872	-	*1359	*9518	*3013	*471	-	*419	***	***	-	-	-
71 Net operating loss deduction	14275	-	*1359	*9518	*3013	*385	-	-	***	***	-	-	-
72 Dividends received deduction	*597	-	-	-	-	*86	-	*419	***	***	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-	-
74 Income subject to tax	115525	*3695	*14984	9779	*10796	32675	*17957	*3983	***	***	-	**	-
75 Income tax before credits, total	28077	*695	*2646	1467	*1619	7683	*5209	*1354	***	***	-	**	-
76 Regular tax	28008	*695	*2646	1467	*1619	7683	*5176	*1354	***	***	-	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	***	-	-	-
79 Alternative minimum tax	*33	-	-	-	-	-	*33	-	***	***	-	-	-
80 Environmental tax	*17	-	-	-	-	-	-	-	***	***	-	**	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	*2	-	-	-	-	-	-	-	***	***	-	-	-
85 General business credit	*104	-	-	-	-	*85	-	-	***	***	-	-	-
86 Prior year minimum tax credit	*623	-	-	-	-	-	-	-	***	***	-	-	-
87 Income tax after credits, total	27348	*695	*2646	1467	*1619	7598	*5209	*1354	***	***	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 5995
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	99135	3948	43564	23371	13733	7529	5979	560	257	76	52	36	29
2 Total assets	68379943	-	1941032	3630318	4862067	5212521	11786026	3736242	4037995	2687348	3586314	5809208	21090871
3 Cash	5566691	-	367942	549390	756130	700531	1102916	324240	330315	124402	231053	421097	658674
4 Notes and accounts receivable	11879738	-	226199	544013	752872	968712	2493822	987241	833663	446583	668019	683141	3275473
5 Less: Allowance for bad debts	415143	-	*161	*1850	*3996	6350	24644	24763	30913	6983	34346	51022	230115
6 Inventories	24672101	-	817233	1513716	1953435	1998689	4892767	1276192	1565289	1110979	1476929	2106515	5960356
7 Investments in govt. obligations, Total	265798	-	-	*3897	*36202	*3295	*13977	*4821	3515	*3079	41647	85689	69677
8 Tax-exempt securities	151119	-	*1426	*210	*41	*28741	*46936	*2817	-	*10322	2838	26745	31043
9 Other current assets	2276536	-	50352	87161	86522	127752	273895	131382	134157	133871	190938	349279	711227
10 Loans to stockholders	655480	-	55317	78671	107062	83101	106595	27370	10280	*10439	644	17215	158785
11 Mortgage and real estate loans	139716	-	*16704	*10644	*85276	-	18546	-	*3078	54	20	367	5028
12 Other investments	4613992	-	*18591	145068	62400	260208	334730	92087	167420	94737	156515	338593	2943642
13 Depreciable assets	24845632	-	989152	1452873	2210016	2088889	4988462	1470100	1588461	986714	1155903	1968320	5946742
14 Less: Accumulated depreciation	12582862	-	722785	953307	1435735	1311304	2945844	759305	823373	461302	516828	794959	1858122
15 Depletable assets	*2655	-	-	-	-	-	-	*5	-	-	-	-	2650
16 Less: Accumulated depletion	*1678	-	-	-	-	-	-	*4	-	-	-	-	1674
17 Land	1542874	-	*8901	*33415	91838	82876	253440	109140	61370	82480	26771	108496	684147
18 Intangible assets (Amortizable)	3545800	-	132355	203077	74281	127598	241687	78263	163467	147229	133662	364705	1879477
19 Less: Accumulated amortization	996571	-	72361	142338	38655	50748	145494	27219	51787	62352	42655	53320	309640
20 Other assets	2218066	-	52167	105679	124377	110531	134235	43876	83052	67097	95205	238347	1163501
21 Total liabilities	68379943	-	1941032	3630318	4862067	5212521	11786026	3736242	4037995	2687348	3586314	5809208	21090871
22 Accounts payable	13280868	-	204658	506018	831912	910544	2688637	1023141	916211	505812	731369	1035008	3927559
23 Mort, notes, and bonds under 1 yr	5440223	-	124611	330247	326924	338372	1371943	449590	620850	332790	277693	173992	1093212
24 Other current liabilities	5981446	-	162940	222170	291578	381441	885851	264058	415490	302191	359371	723644	1972713
25 Loans from stockholders	3380848	-	673250	571465	561863	362143	551202	123514	71608	27116	71547	56640	310500
26 Mort, notes, bonds, 1 yr or more	10448838	-	201847	489095	706514	597192	1506474	452300	450441	391839	567208	1092338	3993590
27 Other liabilities	2068866	-	26498	39952	73319	57469	113531	65545	117777	43634	77736	211010	1242395
28 Net worth	27778855	-	547228	1471373	2069957	2565361	4668389	1358095	1445617	1083966	1501389	2516578	8550902
29 Capital stock	2990229	-	241582	426910	305063	343288	501027	133714	104925	129763	111952	209574	482432
30 Paid-in or capital surplus	7686772	-	321943	175715	152055	130940	633170	93744	201887	240187	702002	950840	4084290
31 Retained earnings, appropriated	124359	-	-	-	*30819	*9012	*33692	-	-	-	48206	-	2629
32 Retained earnings, unappropriate	12300848	-	-169724	749985	1064247	1678253	2037775	445679	524679	383658	326641	1056046	4203609
33 Retained earnings (S CORP)	5882613	-	174448	203777	608506	525185	1757471	738808	663474	366464	330322	514158	-
34 Less: Cost of treasury stock	1205966	-	*21020	85014	90732	121318	294746	53850	49349	36106	17733	214039	222058
35 Total receipts	160587639	2191520	9389501	10624879	14239836	14618341	31428538	10447671	10471711	5828010	6964113	11930979	32452540
36 Business receipts	156903171	2123591	9297295	10475556	13987791	14299526	30866597	10333594	10264574	5713113	6783293	11562418	31195822
37 Interest	512686	1027	2813	45322	46523	66653	69185	15647	10370	5782	56866	24747	167751
38 Interest on govt. obligations, State and local	15704	*300	-	-	*41	*1162	3122	*564	*605	*188	1727	1587	6406
39 Rents	474024	*1511	*2360	*515	15279	63498	59251	*29928	16675	*11436	1962	159961	111648
40 Royalties	220960	57	-	-	*8003	-	*319	-	*16498	*1007	22876	6331	165870
41 Net S-T cap gain less net LT loss	10498	-	-	-	*79	*2065	*3941	-	-	-	-	1524	2888
42 Net L-T cap gain less net ST loss	103721	*11518	*3704	*12056	*19094	*31382	4501	*281	780	*104	146	6110	14043
43 Net gain, noncapital assets	192252	30569	*21695	13366	56797	27420	11563	3563	20025	1225	2817	1216	1995
44 Dividends, domestic corporations	18114	-	-	*1221	*127	2933	1712	*82	*4469	*437	263	47	6822
45 Dividends, foreign corporations	15412	-	-	-	-	-	-	-	-	-	12820	207	2385
46 Other receipts	2121098	22946	61633	76841	106100	123701	408347	64013	137714	94718	81344	166831	776910
47 Total deductions	154197189	2054148	8855952	10191699	13626105	14128865	30400348	10081797	9974759	5559308	6652970	11382006	31289230
48 Cost of sales and operations	101835797	1282538	5395286	5962373	8566945	8979285	20783135	7424064	6915350	3395634	4297901	7368439	21464847
49 Compensation of officers	4667247	83727	507219	658302	764925	722386	1035984	226165	181766	76775	72483	97541	239976
50 Repairs	674042	11290	42519	50395	69881	61370	142732	32545	41713	25933	30778	52789	112095
51 Bad debts	596313	6127	7064	13786	32418	30471	69639	25518	34793	13442	57537	38899	266619
52 Rent paid on business property	5104412	73603	496355	499954	530088	476593	827828	179797	276046	174816	233457	372416	963458
53 Taxes paid	2996864	46728	213825	270495	303603	308544	573260	145308	178757	111291	106993	199096	538963
54 Interest paid	1693888	16332	51101	84114	127998	102326	303366	81830	89769	60055	96892	124703	555402
55 Contributions or gifts	56046	226	1470	3042	4294	5627	8228	1283	3740	3564	1823	7642	15106
56 Amortization	244729	*650	14798	28519	5185	10958	34741	13109	16510	4423	16574	21416	77846
57 Depreciation	2340076	27377	94642	140763	200734	178075	435541	129419	152602	96821	117795	204439	561868
58 Depletion	*238	-	-	-	-	*108	-	-	-	*3	127	-	-
59 Advertising	3721082	56338	209063	140636	211654	314446	487172	151003	242777	266301	222008	473948	945735
60 Pension, prof sh, stock, annuity	428939	*3743	*19641	28030	43959	49640	80214	23731	23358	10273	12742	32594	101015
61 Employee benefit programs	947040	13394	25618	60398	51499	83776	183132	57642	70099	36397	63313	92586	209188
62 Net loss, noncapital assets	108588	*2573	*3940	*1368	*23854	3241	10252	4429	2519	2297	2667	6698	44751
63 Other deductions	28781888	429503	1773412	2249524	2689068	2802018	5425123	1585954	1744961	1281283	1319878	2288799	5192363
64 Total receipts less total deducts	6390451	137372	533548	433179	613731	489476	1028191	365874	496952	268702	311143	548972	1163310
65 Const taxable inc frm rel frn corps	30437	-	-	-	-	-	-	-	-	-	5993	2345	22098
66 Net income, total	6405183	137072	533548	433179	613690	488313	1025068	365310	496347	268514	315409	549731	1179002
67 Net income, Form 1120-A	52265	*1319	*20972	16214	*13761	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*98	*98	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	2756430	48822	397156	194633	363207	195117	572480	248719	266803	145781	137771	185942	-
70 Statutory special deductions, total	458020	*23787	74550	54434	40713	63061	73160	12835	24625	*12246	17270	16637	44703
71 Net operating loss deduction	445426	*23787	74550	53579	40624	61008	71868	*12778	21496	*11940	17192	16460	40144
72 Dividends received deduction	12594	-	-	*855	*89	2053	1292	*57	*3129	*306	77	177	4559
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3190529	64463	61843	184112	210133	230196	379843	103772	206395	110489	160805	347152	1131325
75 Income tax before credits, total	962084	21484	9212	30732	38596	43857	108307	35408	70969	39167	56028	119551	388773
76 Regular tax	952269	21408	9212	30732	38596	43857	107471	34437	70731	37554	54672	118262	385338
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	2	-	-	-	-	-	-	-	-	-	-	-	2
79 Alternative minimum tax	7287	*11	-	-	-	-	*416	*971	*696	*1522	908	857	1906
80 Environmental tax	2356	63	-	-	-	-	*2	*1	83	90	158	432	1528
81 Foreign tax credit	13455	-	-	-	-0	-	-	-	*8	*146	5377	875	7049
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	2	-	-	-	-	-	-	-	-	-	-	-	2
85 General business credit	16406	125	*188	*1191	*860	*1571	*425	-	*717	*209	652	430	10039
86 Prior year minimum tax credit	14590	*74	-	-	*238	-	*933	*234	*254	*124	367	1112	11255
87 Income tax after credits, total	917631	21286	9024	29541	37498	42286	106949	35174	69990	38688	49633	117133	360430

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1841	*7	*817	*176	*512	*47	257	*16	***	***	-	-	**
2 Total assets	1474346	-	*30653	*26109	*172378	*44183	479929	*110469	***	***	-	-	**
3 Cash	272481	-	*13799	*15481	*15874	*7509	39508	*6945	***	***	-	-	**
4 Notes and accounts receivable	414604	-	*6411	-	*74157	*6795	144301	*53138	***	***	-	-	**
5 Less: Allowance for bad debts	*5617	-	-	-	*88	-	*1396	*349	***	***	-	-	**
6 Inventories	362389	-	*4483	-	*39738	*27222	203640	*10646	***	***	-	-	**
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	***	***	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	***	***	-	-	-
9 Other current assets	32143	-	-	*4118	*7594	*828	3360	*6377	***	***	-	-	**
10 Loans to stockholders	*6389	-	-	*1764	-	-	*4544	*81	***	***	-	-	-
11 Mortgage and real estate loans	*7036	-	-	-	-	-	-	*7036	***	***	-	-	-
12 Other investments	*39885	-	-	-	*6440	-	*7493	*714	***	***	-	-	**
13 Depreciable assets	475395	-	*8994	*7857	*94309	*4162	146393	*56377	***	***	-	-	**
14 Less: Accumulated depreciation	260101	-	*3536	*3756	*74616	*2333	77181	*30744	***	***	-	-	**
15 Depletable assets	-	-	-	-	-	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	***	***	-	-	-
17 Land	*11154	-	-	-	*2103	-	*3165	*231	***	***	-	-	**
18 Intangible assets (Amortizable)	*19351	-	*3625	*654	*10834	-	*3742	-	***	***	-	-	-
19 Less: Accumulated amortization	*8865	-	*3619	*70	*4204	-	*478	-	***	***	-	-	-
20 Other assets	108104	-	*497	*62	*236	-	*2837	*17	***	***	-	-	**
21 Total liabilities	1474346	-	*30653	*26109	*172378	*44183	479929	*110469	***	***	-	-	**
22 Accounts payable	278323	-	*4899	*14652	*33920	*8725	144620	*9242	***	***	-	-	**
23 Mort, notes, and bonds under 1 yr	117173	-	*15001	-	*1442	-	*34103	*27320	***	***	-	-	-
24 Other current liabilities	120984	-	*164	*293	*7469	*3011	58392	*2465	***	***	-	-	**
25 Loans from stockholders	40672	-	-	-	*2655	-	*23206	*12026	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more	282160	-	*245	*1764	*13695	-	*46836	*288	***	***	-	-	**
27 Other liabilities	61920	-	*2308	*-0	*13356	-	*35659	*9412	***	***	-	-	**
28 Net worth	573114	-	*8036	*9401	*99841	*32447	137112	*49716	***	***	-	-	**
29 Capital stock	168495	-	*144376	-	*9344	*5	13674	*1010	***	***	-	-	**
30 Paid-in or capital surplus	118855	-	*6598	*176	*973	*11412	*13885	*17	***	***	-	-	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	***	***	-	-	-
32 Retained earnings, unappropriate	198570	-	*-142938	-	*75615	-	95893	*18077	***	***	-	-	**
33 Retained earnings (S CORP)	133409	-	-	*9224	*13909	*21031	*36350	*30612	***	***	-	-	-
34 Less: Cost of treasury stock	*46215	-	-	-	-	-	*22689	-	***	***	-	-	**
35 Total receipts	3819145	*136	*84984	*144070	*1021787	*202212	1511226	*179792	***	***	-	-	**
36 Business receipts	3692776	*136	*84678	*144070	*1016125	*201941	1471703	*172684	***	***	-	-	**
37 Interest	29077	-	*17	-	*731	-	*1919	*2882	***	***	-	-	**
38 Interest on govt. obligations, State and local	*426	-	-	-	*44	-	-	-	***	***	-	-	**
39 Rents	*10909	-	-	-	-	-	*10775	-	***	***	-	-	**
40 Royalties	197	-	-	-	-	-	-	-	***	***	-	-	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	***	***	-	-	-
42 Net L-T cap gain less net ST loss	*683	-	-	-	*683	-	-	-	***	***	-	-	-
43 Net gain, noncapital assets	*2223	-	*85	-	-	*127	*-0	-	***	***	-	-	**
44 Dividends, domestic corporations	*900	-	-	-	*350	-	-	*75	***	***	-	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	***	***	-	-	-
46 Other receipts	81955	-	*203	*-0	*3853	*143	*26829	*4151	***	***	-	-	**
47 Total deductions	3657818	*120	*72562	*137792	*1004643	*185545	1475085	*173599	***	***	-	-	**
48 Cost of sales and operations	2706359	*65	*50566	*100260	*797901	*147590	1117511	*125502	***	***	-	-	**
49 Compensation of officers	165111	-	-	*7945	*55130	*580	64097	*3372	***	***	-	-	**
50 Repairs	12304	-	*214	*26	*1631	*309	6183	*818	***	***	-	-	**
51 Bad debts	8355	-	*993	-	*3337	*323	*1363	*611	***	***	-	-	**
52 Rent paid on business property	53771	-	*2948	*7267	*8852	*4163	23183	*1147	***	***	-	-	**
53 Taxes paid	58019	-	*1422	*2408	*16402	*1179	21765	*3300	***	***	-	-	**
54 Interest paid	38150	-	*772	*335	*2266	*21	11071	*3417	***	***	-	-	**
55 Contributions or gifts	*1550	-	-	-	*1	-	*320	-	***	***	-	-	**
56 Amortization	*1562	-	*9	*20	*1167	-	*365	-	***	***	-	-	-
57 Depreciation	50656	-	*1555	*562	*3946	*326	13226	*5973	***	***	-	-	**
58 Depletion	-	-	-	-	-	-	-	-	***	***	-	-	-
59 Advertising	34404	-	*51	-	*3265	*3878	16011	*986	***	***	-	-	**
60 Pension, prof sh, stock, annuity	22811	-	-	-	*3228	-	*5483	-	***	***	-	-	**
61 Employee benefit programs	14249	-	-	-	*4564	*368	*7057	*413	***	***	-	-	-
62 Net loss, noncapital assets	*1309	-	-	-	*144	-	*123	*1042	***	***	-	-	-
63 Other deductions	489208	*56	*14032	*18969	*102811	*26809	187325	*27017	***	***	-	-	**
64 Total receipts less total deducts	161327	*16	*12422	*6279	*17144	*16667	36141	*6193	***	***	-	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	***	-	-	-
66 Net income, total	160902	*16	*12422	*6279	*17100	*16667	36141	*6193	***	***	-	-	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	*16	*16	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	55640	-	*7065	*6279	*6368	*16667	*7875	*2814	***	***	-	-	-
70 Statutory special deductions, total	*14121	-	*5357	-	*4842	-	*2715	*52	***	***	-	-	**
71 Net operating loss deduction	*13491	-	*5357	-	*4597	-	*2715	-	***	***	-	-	**
72 Dividends received deduction	*630	-	-	-	*245	-	-	*52	***	***	-	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-	-
74 Income subject to tax	91141	*16	-	-	*5890	-	*25551	*3326	***	***	-	-	**
75 Income tax before credits, total	28729	*2	-	-	*883	-	*7473	*1131	***	***	-	-	**
76 Regular tax	28651	*2	-	-	*883	-	*7473	*1131	***	***	-	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	***	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	***	***	-	-	-
80 Environmental tax	78	-	-	-	-	-	-	-	***	***	-	-	**
81 Foreign tax credit	63	-	-	-	-	-	-	-	***	***	-	-	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	***	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	***	-	-	-
85 General business credit	*90	-	-	-	-	-	-	*6	***	***	-	-	**
86 Prior year minimum tax credit	*529	-	-	-	-	-	-	*529	***	***	-	-	-
87 Income tax after credits, total	28047	*2	-	-	*883	-	*7473	*595	***	***	-	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 70
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	295066	17261	134777	47342	30853	19897	22681	3675	4302	3985	3702	3340	3252
2 Total assets	9885645986	-	4637366	7816166	10764306	14119831	46401778	25780973	71363911	143846381	263892717	521591873	8775430686
3 Cash	431134138	-	1755907	2305384	2895501	2677037	5859956	2573103	5400229	8625152	13612739	21877574	363551556
4 Notes and accounts receivable	2293323856	-	294255	667683	1138908	1812989	6513309	3668197	19682724	47130018	84126490	135859913	1992429369
5 Less: Allowance for bad debts	65551394	-	*7116	*27113	23516	*7849	140971	39997	430892	965953	1876739	3768222	58263026
6 Inventories	16616535	-	*3796	280997	245699	613748	2320934	671692	883028	484182	666510	1670014	8775936
7 Investments in govt. obligations, Total	1064613374	-	*19755	*28581	76933	123812	1491293	1669393	10030694	25637142	47007824	78500133	900027813
8 Tax-exempt securities	409882494	-	*3193	*19717	*13397	90540	440542	652228	2282983	6509311	13593512	28189736	358087336
9 Other current assets	721362081	-	253748	377415	893684	1050749	3331846	2229869	4502873	6348559	10301582	22046209	670025546
10 Loans to stockholders	19583247	-	464341	516918	312826	374094	793561	160380	270040	288004	426948	935024	15041111
11 Mortgage and real estate loans	1325513779	-	126997	401143	505285	497522	1796436	840080	4428613	11937064	30721649	70868934	1203390055
12 Other investments	2913895153	-	321520	794170	1125048	1727606	8856460	6154055	14750684	28322207	52408202	143907291	2655527911
13 Depreciable assets	249362899	-	3123030	3285827	4347825	5759642	15894735	6930277	9335552	8920855	10674841	16400364	164689951
14 Less: Accumulated depreciation	94728255	-	2208691	1833755	2434433	2758674	7002947	2619333	3289265	3245786	3849264	5796751	59689357
15 Depletable assets	1007981	-	*12087	*56532	*10750	*18155	59820	*752	103971	54876	115403	48113	527521
16 Less: Accumulated depletion	371615	-	*5871	*12108	*1464	*4847	20536	*139	46292	*16468	46648	11449	205794
17 Land	30965587	-	332074	629203	1195533	1425079	4496467	1736338	1883626	1580346	1851904	2434556	13400460
18 Intangible assets (Amortizable)	36362644	-	147218	177718	145303	321484	742180	382910	493356	585937	1222590	1874633	30269315
19 Less: Accumulated amortization	8655514	-	105578	96687	62780	120942	362599	145520	200037	187597	342816	567376	6463581
20 Other assets	541328995	-	106700	244539	379807	519684	1331292	916688	1282025	1838531	3277990	7123175	524308564
21 Total liabilities	9885645986	-	4637366	7816166	10764306	14119831	46401778	25780973	71363911	143846381	263892717	521591873	8775430686
22 Accounts payable	593256926	-	270408	1966039	781039	1137974	3297848	2455256	11891309	27824527	52774601	77600808	413257117
23 Mort, notes, and bonds under 1 yr	614479966	-	359010	335681	580732	1160724	4390352	1988421	4648938	4001887	8538764	16235058	572240399
24 Other current liabilities	3889679700	-	408750	521147	653575	837017	4564554	3256154	20387518	59290053	111481995	210938864	3477340075
25 Loans from stockholders	38978702	-	850245	909397	878371	1350654	2862342	830804	1222641	580556	1195631	1867967	26430096
26 Mort, notes, bonds, 1 yr or more	596972386	-	905253	1274056	1797780	2643490	10390760	4679305	7142192	6130224	7073220	13662443	541273663
27 Other liabilities	1540160763	-	793846	368595	422418	973180	4169989	1520739	2931840	4991681	8774336	17224565	1497989574
28 Net worth	2612117544	-	1049855	2441252	5650390	6016791	16725934	11050293	23139473	41027453	74054171	184062167	2246899763
29 Capital stock	1141340399	-	1147513	692512	1101130	1294386	4936054	2457008	4396040	7511238	13343038	34758117	1069703364
30 Paid-in or capital surplus	1909233740	-	708785	814029	860136	1166712	7893263	5311239	12262311	24701399	46608287	122513118	1686394462
31 Retained earnings, appropriated	45567750	-	82705	157940	297931	226018	460061	145738	276957	430228	1242444	2564391	39683338
32 Retained earnings, unappropriate	450921714	-	-547425	1138871	3168544	3071041	4027406	2468227	5321677	8003989	14581346	28700851	380987187
33 Retained earnings (S CORP)	7401165	-	-233562	134630	570469	581371	793704	1049307	1243866	855248	899866	878336	627930
34 Less: Cost of treasury stock	942347224	-	108160	496729	347819	322737	1384554	381225	361379	474648	2620810	5352646	930496517
35 Total receipts	1585737073	41909325	20893822	9539261	9629517	10354473	26414423	12130097	20080030	23030139	33957055	68112651	1309686281
36 Business receipts	800521059	5531692	19882613	8389935	8151101	8587054	21936343	9368778	13699598	11693510	13797897	30057016	649425523
37 Interest	584110526	31911293	143236	151041	198056	283785	1019195	597771	3286971	8036888	15263110	29235819	493983360
38 Interest on govt. obligations, State and local	22554752	134063	*310	*2705	4806	10674	47239	52097	177179	411369	816692	1742465	19155155
39 Rents	27781284	172657	139333	288270	392329	435739	902572	437258	659195	464196	444663	987733	22457339
40 Royalties	653556	14163	*56031	*5696	*6100	*13423	64865	22486	59949	2903	66353	15467	326122
41 Net S-T cap gain less net LT loss	11495060	84699	*445	*5887	19196	19073	74934	35563	97962	190582	328360	959976	9678384
42 Net L-T cap gain less net ST loss	19196241	530935	112293	75773	115751	174523	495548	276930	289995	242984	411699	654774	15815037
43 Net gain, noncapital assets	7682835	281642	47890	21757	38786	30118	84662	35581	80349	145924	256441	515134	6144551
44 Dividends, domestic corporations	5689620	59765	*2011	12279	42131	35155	181246	69489	130633	115288	139158	214150	4688315
45 Dividends, foreign corporations	1471015	13507	-	*806	*9157	*165	21146	14311	5226	8773	44171	85492	1268261
46 Other receipts	104581126	3174909	509661	585114	652105	764765	1586674	1219833	1592974	1717721	2388510	3644625	86744234
47 Total deductions	1379288805	36981822	18742980	8365869	8193604	9102250	22385508	10422720	17235314	18955562	26868462	54239565	1147795149
48 Cost of sales and operations	446852490	836842	3865418	1372530	1698180	2127439	6671097	3666527	5327428	5052409	5758754	17124055	393351811
49 Compensation of officers	29364993	284074	2723950	958833	942063	916576	1994751	635723	1196380	1129208	1383337	1789432	15410664
50 Repairs	4902255	72600	185388	178318	131410	195163	302683	92084	127321	116432	159122	243674	3098062
51 Bad debts	38371813	2050916	26006	15065	27836	48200	118155	51236	147734	221272	441012	932602	34291779
52 Rent paid on business property	18271930	408290	686274	278861	211904	315561	534820	193449	446605	307479	325233	555081	14008372
53 Taxes paid	27364593	680041	514158	392386	393717	377713	997889	459935	601118	567319	810541	1359964	20209811
54 Interest paid	277889042	24468376	190538	187407	202131	340914	1160752	557461	1847353	3913088	7109833	12713241	225197949
55 Contributions or gifts	1084228	17471	4236	6526	8612	7026	14616	11070	17177	28637	36679	54515	877663
56 Amortization	4233812	53024	10962	16988	17567	42320	89566	29870	78157	74777	147864	213332	3459385
57 Depreciation	26923211	329909	243262	172433	201207	241962	628585	265458	413297	448304	546294	1032898	22399602
58 Depletion	155911	3485	*3992	*2430	*4771	*636	14022	*1150	11798	4197	11574	28422	69434
59 Advertising	8076355	47248	394221	145971	95112	121187	166497	67599	157281	118403	198858	591044	5972933
60 Pension, prof sh, stock, annuity	5910618	39894	121609	37635	72803	66233	141384	54696	79176	91028	173081	302144	4730935
61 Employee benefit programs	12650223	151741	98737	93397	84302	110754	243313	88076	192670	234825	384098	652522	10315788
62 Net loss, noncapital assets	2484054	448893	12261	*690	7189	4045	18129	6262	30210	42482	74235	149857	1689800
63 Other deductions	474753277	7089016	9661968	4506398	4094801	4186519	9289248	4242126	6561609	6605700	9307947	16496782	392711162
64 Total receipts less total deducts	206448269	4927503	2150842	1173393	1435913	1252223	4028915	1707376	2844716	4074577	7088593	13873085	161891132
65 Const taxable inc frm rel frn corps	4822196	3904	-	-	*16314	*2	*15446	*6349	*1323	*25075	65393	73999	4614392
66 Net income, total	188715713	4797344	2150532	1170688	1447421	1241551	3997122	1661628	2668861	3688284	6337294	12204619	147350369
67 Net income, Form 1120-A	187687	*6428	56494	57157	67608	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	3017511	3017511	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	7355411	296742	1423392	557885	739766	522234	1985585	498147	513697	268579	200578	173331	175476
70 Statutory special deductions, total	81690420	1536883	322686	137848	191443	189228	697808	410750	773779	1317755	2267514	6042538	67802187
71 Net operating loss deduction	13464308	994856	319906	127503	157088	154589	425691	217838	258235	399071	508597	631663	9269272
72 Dividends received deduction	3032277	41670	*1408	8772	29489	24676	135417	50523	92168	73726	108310	161702	2304416
73 Public utility div paid deduction	*56	-	-	-	-	-	-	-	-	*-0	-	56	-
74 Income subject to tax	100903959	2966574	404844	476342	518280	530900	1319178	756353	1387405	2116843	3886409	6057678	80483151
75 Income tax before credits, total	35132998	1088625	81834	91642	105268	128275	396686	263399	470778	732028	1344444	2127816	28302203
76 Regular tax	33868629	995446	80941	91238	103869	125310	376723	250398	452905	713041	1313071	2049817	27315869
77 Personal holding company tax	16193	-	*651	*292	*683	*1846	3003	1815	*2819	*600	1592	2843	49
78 Recapture of investment credit	1624	-	-	-	-	-	*243	-	-	-	130	3	1248
79 Alternative minimum tax	1043190	20725	*138	*98	682	1081	15809	10479	15277	21364	28226	68297	861013
80 Environmental tax	130743	3975	*104	*14	*33	*22	114	222	429	745	1859	4433	118794
81 Foreign tax credit	3123969	5646	*5	-	*6851	*11	5471	5886	598	12767	31824	24106	3030807
82 U.S. Possessions tax credit	22486	47	-	-	-	-	127	-	680	2480	353	2788	16012
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	18700	-	-	*153	-	*286	*170	*100	*548	*-0	204	59	17180
85 General business credit	203908	1573	*520	*242	*338	1942	2521	*1446	2402	2361	4941	9146	176475
86 Prior year minimum tax credit	1030654	15936	-	*82	80	*26	3497	2859	4993	9452	20413	40181	933135
87 Income tax after credits, total	30733281	1065423	81310	91165	97999	126011	384899	253108	461557	704968	1286710	2051537	24128595

MAJOR GROUP 45
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8879	312	*10	-	-	*64	161	282	1539	2150	2023	1493	845
2 Total assets	3816035345	-	*207	-	-	*37375	420332	2253750	27413723	77976015	143583075	226107280	3338243588
3 Cash	286485880	-	*207	-	-	*25126	103921	254297	2076937	5081455	8150914	12230370	258562652
4 Notes and accounts receivable	1631103523	-	-	-	-	*1022	*68288	1048387	13686143	40296415	72134646	108951843	1394916779
5 Less: Allowance for bad debts	46090658	-	-	-	-	-	*1515	15492	231727	620228	1120504	1971459	42129733
6 Inventories	514560	-	-	-	-	-	-	-	-	*33267	13718	50889	416686
7 Investments in govt. obligations, Total	542553394	-	-	-	-	-	*61892	699064	7307756	20042140	35741906	51073178	427627457
8 Tax-exempt securities	64096929	-	-	-	-	-	*2988	28109	967265	3040040	5778869	8342337	45937322
9 Other current assets	183084157	-	-	-	-	*775	*11935	81054	744916	1861940	3313158	5121368	171949010
10 Loans to stockholders	919929	-	-	-	-	-	-	*355	*1765	4625	61321	271558	580304
11 Mortgage and real estate loans	368809766	-	-	-	-	*9458	*35298	*15437	705363	2382278	6606913	18531573	340523447
12 Other investments	355428273	-	-	-	-	*813	*115087	96970	1521697	4105928	9264658	16884467	323438654
13 Depreciable assets	89170365	-	-	-	-	*316	*29022	61050	696440	2003912	3727196	6083025	76569404
14 Less: Accumulated depreciation	38213091	-	-	-	-	*140	*14821	32990	332089	913074	1704896	2713520	32501560
15 Depletable assets	11486	-	-	-	-	-	-	-	*49	*1059	1047	626	8705
16 Less: Accumulated depletion	3303	-	-	-	-	-	-	-	*45	*429	314	-	2515
17 Land	7183181	-	-	-	-	-	*918	667	49003	173542	347057	621640	5990353
18 Intangible assets (Amortizable)	14891349	-	79	-	-	-	*2264	11824	62073	142556	316782	469201	13886569
19 Less: Accumulated amortization	3219541	-	79	-	-	-	*1497	7382	17887	44638	78610	126656	2942791
20 Other assets	359309148	-	-	-	-	*4	*6554	12401	176062	385226	1029215	2286841	355412844
21 Total liabilities	3816035345	-	*207	-	-	*37375	420332	2253750	27413723	77976015	143583075	226107280	3338243588
22 Accounts payable	325724948	-	-	-	-	*528	*68731	984826	9409388	24193332	46541225	62197966	182328952
23 Mort, notes, and bonds under 1 yr	200969211	-	*26	-	-	*143	*32618	*30528	344272	627894	1540350	2415267	195978113
24 Other current liabilities	2566508860	-	*8	-	-	*125	*62576	971013	14309590	44025151	78616427	136161772	2292362197
25 Loans from stockholders	9142658	-	5	-	-	*1300	*11744	*1765	18211	29547	39513	184576	8855995
26 Mort, notes, bonds, 1 yr or more	167525023	-	-	-	-	-	*5587	18319	216964	679096	970682	1549857	164084519
27 Other liabilities	177466895	-	*4772	-	-	*166	*167067	14065	279031	761353	1780444	3026253	171433743
28 Net worth	368697752	-	*-4604	-	-	*35112	72009	233235	2836268	7659642	14094434	20571588	323200067
29 Capital stock	58515632	-	*1060	-	-	*40024	51765	28632	481911	1301905	2086667	2588430	51935238
30 Paid-in or capital surplus	148540450	-	*12513	-	-	*3980	*90683	86224	975190	2664326	4433427	5653796	134620312
31 Retained earnings, appropriated	2049431	-	-	-	-	-	-	*8047	35555	92024	141576	281891	1490340
32 Retained earnings, unappropriate	162953676	-	*-18155	-	-	*-7153	-68640	115730	1404635	3770383	7730373	12345614	137680888
33 Retained earnings (S CORP)	*13803	-	-	-	-	-	*2685	-	*9061	*2057	-	-	-
34 Less: Cost of treasury stock	3375239	-	22	-	-	*1739	*4484	*5399	70083	171052	297609	298142	2526709
35 Total receipts	459647808	37163907	*12925	-	-	*44131	157160	272185	2450539	6594073	12228920	19134534	381589433
36 Business receipts	124407317	3376758	*603	-	-	*19633	71366	75679	259160	632564	1188386	1911105	116872064
37 Interest	283333643	31048500	*6448	-	-	*16475	*59099	174045	2004998	5496189	10078565	15703663	218745661
38 Interest on govt. obligations, State and local	6081160	73186	*98	-	-	*200	*223	1590	62733	202582	435520	649321	4655709
39 Rents	9416053	77203	*96	-	-	*92	*1546	609	7110	25845	65466	120366	9117720
40 Royalties	39907	*220	-	-	-	-	-	*11	*155	177	552	594	38197
41 Net S-T cap gain less net LT loss	187992	17106	-	-	-	-	-	*12	2181	5207	4683	8012	150791
42 Net L-T cap gain less net ST loss	1772076	38902	-	-	-	*2725	*811	*12310	1568	9407	15009	47036	1644309
43 Net gain, noncapital assets	4893306	244412	*49	-	-	*3465	*3830	3245	27483	68015	151574	267235	4123999
44 Dividends, domestic corporations	801004	8114	-	-	-	-	*4536	-	13980	3263	10305	30517	730290
45 Dividends, foreign corporations	298547	-	-	-	-	-	-	-	*138	*932	1436	2003	294039
46 Other receipts	28416804	2279507	*5632	-	-	*1541	*15750	4684	71034	149894	277425	394682	25216655
47 Total deductions	413382515	33923815	*10919	-	-	*38101	119284	231971	2029666	5388456	9858903	15524071	346257330
48 Cost of sales and operations	68313921	168	-	-	-	-	-	-	*728	*154	11151	17835	68283885
49 Compensation of officers	11784997	200954	*459	-	-	*3209	*11226	30232	248443	516677	821002	977825	8974969
50 Repairs	2454575	50999	*104	-	-	*437	*654	2219	20144	51037	94362	146834	2087785
51 Bad debts	26900675	2019067	*174	-	-	-	*1141	4576	45856	136961	298916	586487	23807495
52 Rent paid on business property	6242500	369405	*16	-	-	*1778	*5214	6364	13206	47653	92080	166272	5540512
53 Taxes paid	7804452	545303	*118	-	-	*1418	3818	8682	58762	155022	290437	472959	6267931
54 Interest paid	164725229	24131905	*3252	-	-	*6654	*26822	81672	961454	2643057	4847063	7512182	124511168
55 Contributions or gifts	577045	12070	*6	-	-	*37	*94	479	4651	11108	20836	32803	494962
56 Amortization	1788235	34359	1	-	-	*3	*538	1488	5889	20693	31819	43356	1650090
57 Depreciation	13721623	238149	*143	-	-	*505	*4152	5488	50260	140851	254031	441469	12586575
58 Depletion	12453	3471	-	-	-	-	-	*2	*16	34	211	170	8550
59 Advertising	2515344	34692	*29	-	-	*550	*1548	1505	15360	42604	79679	122279	2217099
60 Pension, prof sh, stock, annuity	1786648	33733	*43	-	-	*37	114	*298	13120	38462	77228	130004	1493608
61 Employee benefit programs	5855316	135461	*95	-	-	*215	*1017	4232	43393	108212	193654	303573	5065464
62 Net loss, noncapital assets	1128175	444006	*3609	-	-	*209	-	*94	12213	17331	26133	45503	579077
63 Other deductions	97771329	5670072	*2872	-	-	*23050	62946	84639	536171	1458601	2720300	4524518	82688160
64 Total receipts less total deducts	46265292	3240092	*2007	-	-	*6030	37876	40214	420873	1205617	2370018	3610463	35332103
65 Const taxable inc frm rel frn corps	2465906	-	-	-	-	-	-	-	-	-	130	18	2465758
66 Net income, total	42650038	3166906	*1909	-	-	*5830	37653	38624	358140	1003036	1934628	2961160	33142151
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	2845049	2845049	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*7837	-	-	-	-	-	*4841	-	*2112	*885	-	-	-
70 Statutory special deductions, total	4494338	682315	*1207	-	-	*3239	*7105	*2040	72468	130090	136014	158595	3301265
71 Net operating loss deduction	4049313	676825	*1207	-	-	*3239	*3482	*2040	58550	126966	126919	135555	2914530
72 Dividends received deduction	436788	5490	-	-	-	-	*3623	-	13918	3123	9096	22795	378744
73 Public utility div paid deduction	*56	-	-	-	-	-	-	-	-	*-0	-	56	-
74 Income subject to tax	38152617	2484589	*701	-	-	*2590	*25707	36585	286499	872061	1798902	2802688	29842293
75 Income tax before credits, total	13404504	928704	*205	-	-	*868	*8089	10274	90659	297114	618360	960096	10490135
76 Regular tax	12953974	847238	*205	-	-	*868	*8083	10236	88590	292993	610818	952052	10142892
77 Personal holding company tax	*66	-	-	-	-	-	-	5	*5	-	8	-	49
78 Recapture of investment credit	597	-	-	-	-	-	-	-	-	-	5	3	589
79 Alternative minimum tax	335605	12459	-	-	-	-	-	*24	2048	4109	7371	6960	302635
80 Environmental tax	48777	3587	-	-	-	-	7	9	*18	*6	138	1080	43932
81 Foreign tax credit	1752584	1795	-	-	-	-	-	-	-	*1	22	494	1750272
82 U.S. Possessions tax credit	7191	-	-	-	-	-	-	-	-	-	-	-	7191
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	2620	-	-	-	-	-	-	-	-	-	-	-	2620
85 General business credit	94365	1346	-	-	-	*62	*59	-	745	991	2612	5140	83409
86 Prior year minimum tax credit	642920	9901	-	-	-	-	-	-	1148	5230	13566	21512	591562
87 Income tax after credits, total	10904825	915662	*205	-	-	*806	*8030	10274	88765	290891	602159	932950	8055082

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6030
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	220	***	-	-	-	-	-	-	-	***	27	94	68
2 Total assets	89487127	***	-	-	-	-	-	-	-	***	2153952	16204368	70462057
3 Cash	2338416	***	-	-	-	-	-	-	-	***	76283	583119	1643943
4 Notes and accounts receivable	7352988	***	-	-	-	-	-	-	-	***	176866	1553306	5545362
5 Less: Allowance for bad debts	993153	***	-	-	-	-	-	-	-	***	19725	368961	594103
6 Inventories	5161	***	-	-	-	-	-	-	-	***	-	2715	2446
7 Investments in govt. obligations, Total	9891392	***	-	-	-	-	-	-	-	***	249055	2142597	7457989
8 Tax-exempt securities	232212	***	-	-	-	-	-	-	-	***	11246	59650	156633
9 Other current assets	1577772	***	-	-	-	-	-	-	-	***	21061	432175	1096839
10 Loans to stockholders	*121266	***	-	-	-	-	-	-	-	***	-	114229	6120
11 Mortgage and real estate loans	55970551	***	-	-	-	-	-	-	-	***	1273114	8788880	45475721
12 Other investments	11061651	***	-	-	-	-	-	-	-	***	306626	2494719	8215199
13 Depreciable assets	1178681	***	-	-	-	-	-	-	-	***	46389	285955	836673
14 Less: Accumulated depreciation	428508	***	-	-	-	-	-	-	-	***	14122	92076	318252
15 Depletable assets	-	***	-	-	-	-	-	-	-	***	-	-	-
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	***	-	-	-
17 Land	94462	***	-	-	-	-	-	-	-	***	2527	26233	64326
18 Intangible assets (Amortizable)	29744	***	-	-	-	-	-	-	-	***	369	1304	28049
19 Less: Accumulated amortization	*9806	***	-	-	-	-	-	-	-	***	-0	176	9608
20 Other assets	1064299	***	-	-	-	-	-	-	-	***	24265	180700	854720
21 Total liabilities	89487127	***	-	-	-	-	-	-	-	***	2153952	16204368	70462057
22 Accounts payable	10140268	***	-	-	-	-	-	-	-	***	241345	1622779	8214671
23 Mort, notes, and bonds under 1 yr	466379	***	-	-	-	-	-	-	-	***	5144	22090	438782
24 Other current liabilities	67427114	***	-	-	-	-	-	-	-	***	1542469	12782411	52583552
25 Loans from stockholders	86867	***	-	-	-	-	-	-	-	***	-	630	86236
26 Mort, notes, bonds, 1 yr or more	1490548	***	-	-	-	-	-	-	-	***	8333	42348	1437281
27 Other liabilities	2402761	***	-	-	-	-	-	-	-	***	183143	402813	1788841
28 Net worth	7473192	***	-	-	-	-	-	-	-	***	173518	1331298	5912694
29 Capital stock	101421	***	-	-	-	-	-	-	-	***	1265	4042	95620
30 Paid-in or capital surplus	1252754	***	-	-	-	-	-	-	-	***	24281	110146	1106832
31 Retained earnings, appropriated	370851	***	-	-	-	-	-	-	-	***	19066	137432	212133
32 Retained earnings, unappropriate	5779525	***	-	-	-	-	-	-	-	***	129052	1080036	4528964
33 Retained earnings (S CORP)	-	***	-	-	-	-	-	-	-	***	-	-	-
34 Less: Cost of treasury stock	31359	***	-	-	-	-	-	-	-	***	146	359	30854
35 Total receipts	7853526	***	-	-	-	-	-	-	-	***	182715	1338661	6187128
36 Business receipts	666845	***	-	-	-	-	-	-	-	***	7798	53360	599967
37 Interest	6806525	***	-	-	-	-	-	-	-	***	166534	1222604	5297501
38 Interest on govt. obligations, State and local	23122	***	-	-	-	-	-	-	-	***	697	5053	16942
39 Rents	26042	***	-	-	-	-	-	-	-	***	559	3190	22098
40 Royalties	2	***	-	-	-	-	-	-	-	***	-	2	-
41 Net S-T cap gain less net LT loss	6354	***	-	-	-	-	-	-	-	***	52	2598	3705
42 Net L-T cap gain less net ST loss	29107	***	-	-	-	-	-	-	-	***	769	7661	15961
43 Net gain, noncapital assets	83705	***	-	-	-	-	-	-	-	***	2106	13911	67332
44 Dividends, domestic corporations	57463	***	-	-	-	-	-	-	-	***	1161	15792	36783
45 Dividends, foreign corporations	147	***	-	-	-	-	-	-	-	***	-	123	25
46 Other receipts	154212	***	-	-	-	-	-	-	-	***	3040	14366	126815
47 Total deductions	6404299	***	-	-	-	-	-	-	-	***	158662	1125436	5002585
48 Cost of sales and operations	66437	***	-	-	-	-	-	-	-	***	-	216	66221
49 Compensation of officers	185263	***	-	-	-	-	-	-	-	***	7013	47474	125524
50 Repairs	28215	***	-	-	-	-	-	-	-	***	1209	6892	19063
51 Bad debts	322115	***	-	-	-	-	-	-	-	***	7725	57107	253912
52 Rent paid on business property	69711	***	-	-	-	-	-	-	-	***	1007	4046	64396
53 Taxes paid	239891	***	-	-	-	-	-	-	-	***	4746	35719	195567
54 Interest paid	3618695	***	-	-	-	-	-	-	-	***	90908	658730	2801788
55 Contributions or gifts	7769	***	-	-	-	-	-	-	-	***	240	2306	4847
56 Amortization	9547	***	-	-	-	-	-	-	-	***	39	904	8600
57 Depreciation	97577	***	-	-	-	-	-	-	-	***	2931	20148	72415
58 Depletion	-	***	-	-	-	-	-	-	-	***	-	-	-
59 Advertising	53127	***	-	-	-	-	-	-	-	***	1332	7380	43700
60 Pension, prof sh, stock, annuity	37698	***	-	-	-	-	-	-	-	***	864	7547	28296
61 Employee benefit programs	101765	***	-	-	-	-	-	-	-	***	2685	19344	77609
62 Net loss, noncapital assets	2972	***	-	-	-	-	-	-	-	***	-	718	2180
63 Other deductions	1563516	***	-	-	-	-	-	-	-	***	37963	256906	1238469
64 Total receipts less total deducts	1449227	***	-	-	-	-	-	-	-	***	24053	213225	1184543
65 Const taxable inc frm rel frn corps	-	***	-	-	-	-	-	-	-	***	-	-	-
66 Net income, total	1426105	***	-	-	-	-	-	-	-	***	23356	208172	1167602
67 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	-	***	-	-	-
69 Net income, Form 1120S	-	***	-	-	-	-	-	-	-	***	-	-	-
70 Statutory special deductions, total	74820	***	-	-	-	-	-	-	-	***	794	13385	51381
71 Net operating loss deduction	29952	***	-	-	-	-	-	-	-	***	-	2445	20658
72 Dividends received deduction	37832	***	-	-	-	-	-	-	-	***	794	10750	23877
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	-
74 Income subject to tax	1351329	***	-	-	-	-	-	-	-	***	22562	194789	1116262
75 Income tax before credits, total	463036	***	-	-	-	-	-	-	-	***	7661	66428	382999
76 Regular tax	459145	***	-	-	-	-	-	-	-	***	7629	66165	379461
77 Personal holding company tax	49	***	-	-	-	-	-	-	-	***	-	-	49
78 Recapture of investment credit	-	***	-	-	-	-	-	-	-	***	-	-	-
79 Alternative minimum tax	2491	***	-	-	-	-	-	-	-	***	31	196	2206
80 Environmental tax	1351	***	-	-	-	-	-	-	-	***	-0	66	1283
81 Foreign tax credit	28	***	-	-	-	-	-	-	-	***	-	12	16
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	-	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	-	***	-	-	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	-	-	-
85 General business credit	2383	***	-	-	-	-	-	-	-	***	189	505	1689
86 Prior year minimum tax credit	949	***	-	-	-	-	-	-	-	***	5	79	865
87 Income tax after credits, total	459676	***	-	-	-	-	-	-	-	***	7466	65833	380428

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6060
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	5126	***	*4	-	-	***	*65	108	753	1198	1261	984	637
2	Total assets	3452941967	***	*73	-	-	***	*165976	891463	13441009	43655712	89745832	148869959	3156164585
3	Cash	261354109	***	*73	-	-	***	*40544	79406	1002635	2707262	5159539	8112987	244246811
4	Notes and accounts receivable	1490333455	***	-	-	-	***	*26196	444822	6773195	22739722	45524560	76907957	1337915981
5	Less: Allowance for bad debts	42707476	***	-	-	-	***	*938	7138	110711	341846	672012	1155909	40418920
6	Inventories	508154	***	-	-	-	***	-	-	-	*33253	13187	47474	414240
7	Investments in govt. obligations, Total	470251158	***	-	-	-	***	*14562	291331	3494168	11186633	22650445	33971418	398642600
8	Tax-exempt securities	55455858	***	-	-	-	***	*1043	*5844	419893	1743023	3559864	5766860	43959330
9	Other current assets	171791599	***	-	-	-	***	*709	19454	398716	1126839	2027744	3589502	164627963
10	Loans to stockholders	331743	***	-	-	-	***	-	-	*1765	*2590	19004	8224	300160
11	Mortgage and real estate loans	299045633	***	-	-	-	***	-	*15437	246945	910618	2853191	6496566	288522877
12	Other investments	329173170	***	-	-	-	***	*81712	27163	920027	2575748	6364809	10553019	308649880
13	Depreciable assets	81454719	***	-	-	-	***	*816	25289	325271	1088661	2365986	4200357	73448339
14	Less: Accumulated depreciation	34715256	***	-	-	-	***	-	14871	157183	500886	1096886	1917470	31027959
15	Depletable assets	9975	***	-	-	-	***	-	-	*49	*187	981	53	8705
16	Less: Accumulated depletion	*2874	***	-	-	-	***	-	-	*45	-	314	-	2515
17	Land	6481105	***	-	-	-	***	*738	*391	18468	79378	216945	430868	5734318
18	Intangible assets (Amortizable)	14573741	***	79	-	-	***	-	*1048	54005	125830	227531	402221	13763027
19	Less: Accumulated amortization	3136767	***	79	-	-	***	-	*548	14083	36177	64566	109886	2911428
20	Other assets	352739919	***	-	-	-	***	*593	3834	67893	214878	595824	1565719	350291177
21	Total liabilities	3452941967	***	*73	-	-	***	*165976	891463	13441009	43655712	89745832	148869959	3156164585
22	Accounts payable	252916221	***	-	-	-	***	*67164	538779	4832689	13199957	31266720	45996306	157014427
23	Mort, notes, and bonds under 1 yr	196752511	***	-	-	-	***	-	*5528	106217	477854	796719	1940275	193425775
24	Other current liabilities	2327824924	***	-	-	-	***	311	255878	6871392	24970755	47227660	84396994	2164101810
25	Loans from stockholders	8725586	***	5	-	-	***	-	*1765	14225	29087	38028	23444	8619032
26	Mort, notes, bonds, 1 yr or more	162388211	***	-	-	-	***	*2734	*15973	202248	485114	835156	1280452	159566534
27	Other liabilities	167548228	***	-	-	-	***	*213	*12280	58896	280368	847598	1785448	164563259
28	Net worth	336786287	***	*68	-	-	***	*95555	61261	1355343	4212577	8733950	13447041	308873748
29	Capital stock	53014961	***	*24	-	-	***	*3620	10062	194144	553453	1038900	1661908	49541171
30	Paid-in or capital surplus	139540597	***	*2137	-	-	***	*23010	30947	483313	1544725	2900696	3945684	130606105
31	Retained earnings, appropriated	1409843	***	-	-	-	***	-	31	16301	33406	45907	65994	1248204
32	Retained earnings, unappropriate	146071306	***	*-2072	-	-	***	*71671	21562	726372	2248858	5002513	8050784	129958792
33	Retained earnings (S CORP)	-	***	-	-	-	***	-	-	-	-	-	-	-
34	Less: Cost of treasury stock	3250421	***	22	-	-	***	*2746	*1341	64787	167866	254067	277329	2480524
35	Total receipts	392565557	***	*5648	-	-	***	*58649	102762	1144026	3659967	7512753	12568194	365308442
36	Business receipts	117741613	***	*480	-	-	***	*12445	10843	87449	339661	666900	1238720	115042439
37	Interest	229087011	***	*4931	-	-	***	*37530	76705	980479	3064205	6282755	10302321	206732032
38	Interest on govt. obligations, State and local	5398798	***	*98	-	-	***	*45	583	28058	121992	272683	447343	4473136
39	Rents	9020753	***	*40	-	-	***	-	*389	3861	17543	52313	100233	8809522
40	Royalties	39275	***	-	-	-	***	-	*11	*21	*105	346	501	38107
41	Net S-T cap gain less net LT loss	135584	***	-	-	-	***	-	-	*129	2418	2225	4209	125412
42	Net L-T cap gain less net ST loss	1678745	***	-	-	-	***	*131	*11561	814	4757	11431	27444	1613431
43	Net gain, noncapital assets	4265876	***	*49	-	-	***	3057	*1575	11986	40996	89749	168348	3904230
44	Dividends, domestic corporations	724170	***	-	-	-	***	*4536	-	13598	1509	7431	8542	686305
45	Dividends, foreign corporations	298142	***	-	-	-	***	-	-	*138	*922	1411	1747	293924
46	Other receipts	24175591	***	*50	-	-	***	*905	1093	17493	65858	125508	268786	23589906
47	Total deductions	355630330	***	*4851	-	-	***	*33359	82824	955139	2991144	6061142	10222201	333415762
48	Cost of sales and operations	68198480	***	-	-	-	***	-	-	-	*58	3065	10792	68184397
49	Compensation of officers	10130119	***	*459	-	-	***	474	11157	115992	293801	492654	676091	8502544
50	Repairs	2231242	***	*87	-	-	***	*130	851	9675	28690	60893	100753	2003164
51	Bad debts	23795854	***	*174	-	-	***	*671	2564	21177	66765	166525	368300	23098868
52	Rent paid on business property	5475779	***	*14	-	-	***	398	*547	3536	21054	43456	106238	5260875
53	Taxes paid	6471049	***	*98	-	-	***	*923	2195	26501	85562	177217	307033	5825711
54	Interest paid	129096561	***	*2264	-	-	***	*21569	36598	477000	1499249	3058491	4916969	118331539
55	Contributions or gifts	526263	***	*6	-	-	***	*77	151	2120	6753	13574	22248	476956
56	Amortization	1683676	***	1	-	-	***	112	*910	3391	10924	18546	31390	1609704
57	Depreciation	12761463	***	*143	-	-	***	*655	2405	23622	77440	159536	309175	12125811
58	Depletion	8918	***	-	-	-	***	-	*2	*2	*9	194	131	8547
59	Advertising	2297336	***	*26	-	-	***	*242	631	7779	24245	50275	83308	2117933
60	Pension, prof sh, stock, annuity	1579929	***	*43	-	-	***	114	*164	5198	22411	49601	87163	1405133
61	Employee benefit programs	5284550	***	*95	-	-	***	459	1587	20619	59931	118708	199652	4839164
62	Net loss, noncapital assets	578508	***	49	-	-	***	-	*82	2715	9383	17904	32214	514389
63	Other deductions	85510603	***	*1394	-	-	***	*7534	22980	235814	784870	1630501	2970746	79111026
64	Total receipts less total deducts	36935227	***	*797	-	-	***	*25289	19937	188887	668822	1451612	2345993	31892681
65	Const taxable inc frm rel frn corps	2462275	***	-	-	-	***	-	-	-	-	1	-0	2462274
66	Net income, total	33998704	***	*700	-	-	***	*25244	19354	160829	546830	1178929	1898650	29881819
67	Net income, Form 1120-A	-	***	-	-	-	***	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	***	-	-	-	***	-	-	-	-	-	-	-
69	Net income, Form 1120S	-	***	-	-	-	***	-	-	-	-	-	-	-
70	Statutory special deductions, total	2770546	***	-	-	-	***	*3623	*1009	36525	51441	77257	107060	2479775
71	Net operating loss deduction	2383998	***	-	-	-	***	-	*1009	22909	49526	70169	99327	2128786
72	Dividends received deduction	385346	***	-	-	-	***	*3623	-	13616	1914	7088	7678	349843
73	Public utility div paid deduction	*56	***	-	-	-	***	-	-	-	*-0	-	56	-
74	Income subject to tax	31232863	***	*700	-	-	***	*21621	18345	127242	495389	1101954	1791711	27403410
75	Income tax before credits, total	10952298	***	*204	-	-	***	*7081	5471	39818	168340	378527	614527	9644525
76	Regular tax	10607759	***	*204	-	-	***	*7075	5461	39117	166509	374189	609065	9313574
77	Personal holding company tax	*13	***	-	-	-	***	-	-	*5	-	8	-	-
78	Recapture of investment credit	596	***	-	-	-	***	-	-	-	-	5	2	589
79	Alternative minimum tax	301942	***	-	-	-	***	-	-0	695	1821	4270	4780	289433
80	Environmental tax	41927	***	-	-	-	***	7	9	*1	*4	40	680	40889
81	Foreign tax credit	1750193	***	-	-	-	***	-	-	-	*1	7	481	1749705
82	U.S. Possessions tax credit	-	***	-	-	-	***	-	-	-	-	-	-	-
83	Orphan drug credit	-	***	-	-	-	***	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	2620	***	-	-	-	***	-	-	-	-	-	-	2620
85	General business credit	85717	***	-	-	-	***	-	-	375	430	1751	3339	79195
86	Prior year minimum tax credit	616792	***	-	-	-	***	-	-	614	3471	8961	15321	582067
87	Income tax after credits, total	8496976	***	*204	-	-	***	*7081	5471	38830	164438	367808	595386	7230939

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6090
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3532	194	*6	-	-	***	*96	174	786	***	735	415	140
2 Total assets	273606251	-	*134	-	-	***	*254356	1362287	13972715	***	51683290	61032953	111616945
3 Cash	22793356	-	*134	-	-	***	*63377	174891	1074303	***	2915093	3534264	12671898
4 Notes and accounts receivable	133417079	-	-	-	-	***	*42091	603564	6912948	***	26433220	30490580	51455435
5 Less: Allowance for bad debts	2390030	-	-	-	-	***	*578	8353	121015	***	428767	446589	1116710
6 Inventories	*1245	-	-	-	-	***	-	-	-	***	531	701	-
7 Investments in govt. obligations, Total	62410844	-	-	-	-	***	*47330	407732	3813588	***	12842406	14959164	21526868
8 Tax-exempt securities	8408860	-	-	-	-	***	*1945	22265	547372	***	2207759	2515827	1821359
9 Other current assets	9714786	-	-	-	-	***	*11226	61600	346200	***	1264352	1099691	6224208
10 Loans to stockholders	466919	-	-	-	-	***	-	*355	-	***	42317	149105	274024
11 Mortgage and real estate loans	13793582	-	-	-	-	***	*35298	-	458417	***	2480609	3246128	6524850
12 Other investments	15193451	-	-	-	-	***	*33374	69807	601670	***	2593223	3836729	6573575
13 Depreciable assets	6536965	-	-	-	-	***	*28206	35761	371169	***	1314820	1596713	2284392
14 Less: Accumulated depreciation	3069327	-	-	-	-	***	*14821	18119	174905	***	593888	703974	1155349
15 Depletable assets	*1511	-	-	-	-	***	-	-	-	***	66	573	-
16 Less: Accumulated depletion	*429	-	-	-	-	***	-	-	-	***	-	-	-
17 Land	607614	-	-	-	-	***	*180	*276	30536	***	127585	164539	191710
18 Intangible assets (Amortizable)	287864	-	-	-	-	***	*2264	*10776	8068	***	88882	65676	95493
19 Less: Accumulated amortization	72969	-	-	-	-	***	*1497	*6834	3805	***	14043	16595	21755
20 Other assets	5504929	-	-	-	-	***	*5961	8567	108169	***	409126	540421	4266947
21 Total liabilities	273606251	-	*134	-	-	***	*254356	1362287	13972715	***	51683290	61032953	111616945
22 Accounts payable	62668459	-	-	-	-	***	*1567	446047	4576699	***	15033159	14578881	17099854
23 Mort, notes, and bonds under 1 yr	3750321	-	*26	-	-	***	*32618	*25000	238055	***	738487	452902	2113557
24 Other current liabilities	171256822	-	*8	-	-	***	*62266	715135	7438198	***	29846298	38982368	75676835
25 Loans from stockholders	330206	-	-	-	-	***	*11744	-	*3986	***	1485	160502	150727
26 Mort, notes, bonds, 1 yr or more	3646264	-	-	-	-	***	*2853	*2346	14717	***	127192	227057	3080704
27 Other liabilities	7515906	-	*4772	-	-	***	*166854	*1785	220135	***	749702	837993	5081643
28 Net worth	24438274	-	*-4672	-	-	***	*-23545	171974	1480925	***	5186966	5793249	8413626
29 Capital stock	5399250	-	*1036	-	-	***	*48145	18570	287767	***	1046502	922480	2298447
30 Paid-in or capital surplus	7747099	-	*10376	-	-	***	*67674	55277	491876	***	1508450	1597966	2907375
31 Retained earnings, appropriated	268737	-	-	-	-	***	-	*8016	19253	***	76603	78464	30003
32 Retained earnings, unappropriate	11102845	-	*-16084	-	-	***	*-140311	94169	678263	***	2598808	3214794	3193132
33 Retained earnings (S CORP)	*13803	-	-	-	-	***	*2685	-	*9061	***	-	-	-
34 Less: Cost of treasury stock	93459	-	-	-	-	***	*1738	*4057	5296	***	43396	20454	15331
35 Total receipts	59228725	34901052	*7277	-	-	***	*98511	169424	1306513	***	4533452	5227679	10093862
36 Business receipts	5998860	3033013	*122	-	-	***	*58921	64836	171710	***	513688	619025	1229659
37 Interest	47440107	29388464	*1517	-	-	***	*21568	97339	1024518	***	3629276	4178738	6716128
38 Interest on govt. obligations, State and local	659241	18510	-	-	-	***	*178	1006	34674	***	162140	196924	165632
39 Rents	369257	40375	*56	-	-	***	*1546	*220	3250	***	12593	16943	286100
40 Royalties	630	*38	-	-	-	***	-	-	*134	***	206	90	90
41 Net S-T cap gain less net LT loss	46054	15915	-	-	-	***	-	*12	*2052	***	2407	1206	21674
42 Net L-T cap gain less net ST loss	64224	28371	-	-	-	***	*681	*749	754	***	2809	11931	14917
43 Net gain, noncapital assets	543726	201771	-	-	-	***	*773	1670	15497	***	59718	84975	152436
44 Dividends, domestic corporations	19371	2300	-	-	-	***	-	-	382	***	1713	6184	7202
45 Dividends, foreign corporations	*258	-	-	-	-	***	-	-	-	***	25	133	90
46 Other receipts	4087000	2172296	*5582	-	-	***	*14845	3591	53540	***	148878	111531	1499935
47 Total deductions	51347886	32008660	*6068	-	-	***	*85925	149147	1074527	***	3639099	4176434	7838984
48 Cost of sales and operations	49003	-	-	-	-	***	-	-	*728	***	8086	6827	33267
49 Compensation of officers	1469615	163107	-	-	-	***	*10752	19075	132451	***	321335	254260	346901
50 Repairs	195118	23563	*16	-	-	***	*524	1368	10469	***	32260	39189	65558
51 Bad debts	2782706	1946519	-	-	-	***	*470	2012	24679	***	124666	161081	454716
52 Rent paid on business property	697010	329950	*2	-	-	***	*4816	5816	9670	***	47618	55988	215241
53 Taxes paid	1093512	497562	*21	-	-	***	*2895	6488	32262	***	108474	130207	246653
54 Interest paid	32009972	23347307	*988	-	-	***	*5254	45073	484454	***	1697664	1936484	3377842
55 Contributions or gifts	43013	7415	-	-	-	***	*17	328	2532	***	7022	8249	13159
56 Amortization	95012	25663	-	-	-	***	*425	*578	2498	***	13233	11062	31786
57 Depreciation	862582	174474	-	-	-	***	*3497	3083	26638	***	91564	112147	388349
58 Depletion	3536	3438	-	-	-	***	-	-	*14	***	17	39	2
59 Advertising	164881	21386	*2	-	-	***	*1306	874	7581	***	28073	31592	55466
60 Pension, prof sh, stock, annuity	169021	23074	-	-	-	***	-	*134	7922	***	26762	35293	60180
61 Employee benefit programs	469001	90104	-	-	-	***	*558	2645	22774	***	72261	84578	148690
62 Net loss, noncapital assets	546694	442372	*3560	-	-	***	-	*11	9498	***	8228	12572	62508
63 Other deductions	10697210	4912727	*1478	-	-	***	*55412	61659	300357	***	1051836	1296867	2338666
64 Total receipts less total deducts	7880839	2892392	*1209	-	-	***	*12586	20277	231986	***	894353	1051245	2254879
65 Const taxable inc frm rel frn corps	3630	-	-	-	-	***	-	-	-	***	129	18	3484
66 Net income, total	7225229	2873882	*1209	-	-	***	*12409	19270	197311	***	732343	854338	2092731
67 Net income, Form 1120-A	-	-	-	-	-	***	-	-	-	***	-	-	-
68 Net income, Form 1120F	2845049	2845049	-	-	-	***	-	-	-	***	-	-	-
69 Net income, Form 1120S	*7837	-	-	-	-	***	*4841	-	*2112	***	-	-	-
70 Statutory special deductions, total	1648973	669015	*1207	-	-	***	*3482	*1031	35942	***	57964	38150	770109
71 Net operating loss deduction	1635363	667406	*1207	-	-	***	*3482	*1031	35641	***	56750	33783	765086
72 Dividends received deduction	13610	1610	-	-	-	***	-	-	302	***	1214	4366	5023
73 Public utility div paid deduction	-0	-	-	-	-	***	-	-	-	***	-	-0	-
74 Income subject to tax	5568425	2204866	*2	-	-	***	*4086	18240	159257	***	674386	816188	1322622
75 Income tax before credits, total	1989170	832492	*1	-	-	***	*1008	4804	50841	***	232172	279141	462612
76 Regular tax	1887070	752282	*1	-	-	***	*1008	4775	49472	***	228999	276822	449857
77 Personal holding company tax	5	-	-	-	-	***	-	5	-	***	-	-	-
78 Recapture of investment credit	1	-	-	-	-	***	-	-	-	***	-	1	-
79 Alternative minimum tax	31172	11503	-	-	-	***	-	*24	1353	***	3070	1983	10995
80 Environmental tax	5499	3286	-	-	-	***	-	-	*18	***	98	334	1760
81 Foreign tax credit	2362	1795	-	-	-	***	-	-	-	***	16	1	551
82 U.S. Possessions tax credit	7191	-	-	-	-	***	-	-	-	***	-	-	7191
83 Orphan drug credit	-	-	-	-	-	***	-	-	-	***	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	***	-	-	-	***	-	-	-
85 General business credit	6265	*780	-	-	-	***	*59	-	371	***	673	1296	2525
86 Prior year minimum tax credit	25179	3543	-	-	-	***	-	-	535	***	4599	6112	8630
87 Income tax after credits, total	1948173	826374	*1	-	-	***	*949	4804	49936	***	226885	271731	443715

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 46
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16374	376	6436	2039	1754	1229	1572	265	482	483	570	***	***
2 Total assets	1445556297	-	210855	317586	608751	903165	3544051	1808454	8106904	17833817	40758148	***	***
3 Cash	60111518	-	86525	97717	196457	146620	421195	100037	610315	1513668	2739282	***	***
4 Notes and accounts receivable	277761690	-	6	*71341	159235	456894	1906398	1009967	2918729	3592089	7343159	***	***
5 Less: Allowance for bad debts	16004737	-	-	-	*8385	*4638	21188	10022	112405	290114	723215	***	***
6 Inventories	4165678	-	-	-	-	-	-	*7311	*392	*67911	43178	***	***
7 Investments in govt. obligations, Total	58884286	-	-	-	-	*8022	*22633	*887	216566	867201	2313572	***	***
8 Tax-exempt securities	19898866	-	-	-	-	-	*2552	-	*40968	22893	68659	***	***
9 Other current assets	64064541	-	*21315	*17350	73967	45237	261038	202971	829205	942349	1253784	***	***
10 Loans to stockholders	5935554	-	*24092	-	*44503	*28609	25019	*3963	22375	28035	49772	***	***
11 Mortgage and real estate loans	726823840	-	*2114	*60322	*64085	*57274	406452	290742	2806460	8676205	23022320	***	***
12 Other investments	182404696	-	*14100	*33831	*36672	*106654	234655	126216	467169	1501505	3140754	***	***
13 Depreciable assets	26196361	-	190635	*52467	72627	67678	269794	53703	265964	558734	771372	***	***
14 Less: Accumulated depreciation	11634507	-	131124	*16127	40901	33526	127592	28829	133621	210738	354690	***	***
15 Depletable assets	7183	-	-	-	-	-	-	-	*917	63	1812	***	***
16 Less: Accumulated depletion	*929	-	-	-	-	-	-	-	*418	-	310	***	***
17 Land	2871171	-	-	-	*4262	*17869	78531	*3910	23870	77233	84212	***	***
18 Intangible assets (Amortizable)	8434651	-	*817	*102	*1954	*117	35983	24026	35865	71793	228894	***	***
19 Less: Accumulated amortization	1638653	-	*562	*83	*1779	*51	20821	*10754	11465	22293	85051	***	***
20 Other assets	37275087	-	*2937	*667	*6054	6406	49403	34325	126018	437284	860642	***	***
21 Total liabilities	1445556297	-	210855	317586	608751	903165	3544051	1808454	8106904	17833817	40758148	***	***
22 Accounts payable	81406598	-	*6740	*4778	16868	*34176	187831	87031	551216	1558918	3479827	***	***
23 Mort, notes, and bonds under 1 yr	259963682	-	*26314	*34196	*105158	169378	1006647	615892	2358283	1868696	5152615	***	***
24 Other current liabilities	583364036	-	9827	*17297	66541	37315	1493615	140132	2746520	10309194	25492275	***	***
25 Loans from stockholders	10198291	-	*27503	*66408	*34171	*64651	248359	70517	205552	152593	591524	***	***
26 Mort, notes, bonds, 1 yr or more	273101964	-	*11875	*77592	*54290	115497	516090	472055	827611	1254109	1250082	***	***
27 Other liabilities	123500598	-	*596	*-0	*13751	*58555	165506	112850	307952	962174	1528398	***	***
28 Net worth	114021127	-	127999	117315	317973	423593	-73998	309976	1109770	1728132	3263426	***	***
29 Capital stock	11712793	-	366285	17312	91202	80740	215860	44847	163995	336776	616426	***	***
30 Paid-in or capital surplus	48280398	-	*32267	*40346	*39708	48695	272959	114246	283396	426795	539531	***	***
31 Retained earnings, appropriated	2513344	-	-	-	-	-	*4406	-	16417	79993	205391	***	***
32 Retained earnings, unappropriate	53848739	-	74317	*26236	140399	234979	-758217	96775	339911	758555	1794927	***	***
33 Retained earnings (S CORP)	787887	-	*-333800	*33422	*63421	*62816	200136	*73013	312643	126862	113050	***	***
34 Less: Cost of treasury stock	3122033	-	*11069	-	*16758	*3637	9144	*18905	*6592	850	5900	***	***
35 Total receipts	166025583	489075	1919184	342546	491142	341450	1623870	589384	1639313	4086204	4245242	***	***
36 Business receipts	47171283	138719	1842140	338995	443543	256095	1301836	490114	979992	2412342	679361	***	***
37 Interest	100611385	304454	62093	*2870	18681	61424	153856	49886	415246	1264673	3016670	***	***
38 Interest on govt. obligations, State and local	873439	769	212	-	-	-	*214	-	1992	2558	5672	***	***
39 Rents	1697521	1417	*538	-	*1962	*2219	19501	*2943	4010	35914	16033	***	***
40 Royalties	63833	-0	-	-	-	-	-	-	-	*67	4155	***	***
41 Net S-T cap gain less net LT loss	70718	27	-	-	*89	*1236	*32	-	*307	*3455	3378	***	***
42 Net L-T cap gain less net ST loss	1252350	*1656	154	-	*14790	*30	*1252	*2486	4333	10211	10489	***	***
43 Net gain, noncapital assets	1810944	8149	-	-	*4045	*133	*4671	*799	11117	72942	80708	***	***
44 Dividends, domestic corporations	480489	218	-	-	*407	*7	*1236	*4474	500	864	4909	***	***
45 Dividends, foreign corporations	57113	-0	-	-	*2280	-	*3	-	*2	-	117	***	***
46 Other receipts	11936507	33666	*14046	*681	5344	20305	141268	38683	221815	283178	423750	***	***
47 Total deductions	144193928	405349	1780988	264589	377225	269157	1357927	458480	1308962	3630793	3451396	***	***
48 Cost of sales and operations	5376549	*61257	*130825	*38393	*182	-	*66799	*7777	54152	*1751412	40954	***	***
49 Compensation of officers	3123993	15018	338825	*39060	*59694	*27598	125259	55890	148391	136602	154247	***	***
50 Repairs	632788	2545	9624	*1299	3284	2923	5845	1328	6097	8945	15311	***	***
51 Bad debts	8396174	10478	*1076	*8780	*5076	27601	46570	11254	35999	45224	109675	***	***
52 Rent paid on business property	2032516	8968	63224	*12707	13972	12669	42118	15835	28586	36692	31078	***	***
53 Taxes paid	2446243	9486	41742	13416	19427	11131	44621	17130	45890	58229	93531	***	***
54 Interest paid	70549321	169765	46456	*5126	13515	35012	168305	89259	330577	767492	1746847	***	***
55 Contributions or gifts	134789	678	*750	*178	*1484	*325	793	628	862	1914	3642	***	***
56 Amortization	789115	3455	*320	*168	*472	*23	4603	4435	5540	14121	42997	***	***
57 Depreciation	2462010	6202	24405	*7229	7802	4254	41516	5680	28921	47342	48983	***	***
58 Depletion	852	-	-	-	-	-	-	-	-	*12	91	***	***
59 Advertising	1996549	2397	37750	*7496	2119	2350	11237	4153	22986	21947	21732	***	***
60 Pension, prof sh, stock, annuity	554579	1643	525	*4091	*5169	*3155	*3212	*3143	5733	10077	19587	***	***
61 Employee benefit programs	1491110	4859	*5652	*1938	*2763	*4302	15636	5675	15746	25236	67443	***	***
62 Net loss, noncapital assets	827191	*126	*570	-	-	-	3113	*113	7327	18606	38428	***	***
63 Other deductions	43380149	108472	1079244	124708	242265	137812	778301	236181	572157	686943	1016853	***	***
64 Total receipts less total deducts	21831655	83726	138196	77957	113917	72293	265943	130904	330351	455411	793846	***	***
65 Const taxable inc frm rel frn corps	*302585	-	-	-	-	-	-	-	*977	-	-	***	***
66 Net income, total	21260801	82957	137983	77957	113917	72293	265729	130904	329336	452853	788174	***	***
67 Net income, Form 1120-A	*6688	-	*158	*6530	-	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	516	516	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	742125	*26130	*82744	*60848	*70141	*23528	140937	58028	111786	53950	50131	***	***
70 Statutory special deductions, total	3906599	7359	*18777	-	*1685	*3531	43221	*38812	40651	94217	109479	***	***
71 Net operating loss deduction	3555769	7208	*18777	-	*1399	*3525	42271	*35680	40302	93635	106034	***	***
72 Dividends received deduction	343705	151	-	-	*285	*5	*950	*3132	348	581	3444	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	16610417	49468	36462	*17110	42091	45235	81571	34064	177672	304685	628576	***	***
75 Income tax before credits, total	5649742	16834	7789	*3577	10759	11810	24980	11468	57639	98988	205820	***	***
76 Regular tax	5602949	16718	7777	*3577	10759	11810	24058	11022	57774	101598	208526	***	***
77 Personal holding company tax	*173	-	-	-	-	-	*173	-	-	-	-	***	***
78 Recapture of investment credit	142	-	-	-	-	-	-	-	-	-	121	***	***
79 Alternative minimum tax	64764	95	-	-	-	-	*743	429	592	1111	1021	***	***
80 Environmental tax	21653	21	12	-	-	-	*6	*30	80	66	171	***	***
81 Foreign tax credit	130673	-	-	-	*536	-	*-0	*22	*1	380	138	***	***
82 U.S. Possessions tax credit	14546	-	-	-	-	-	122	-	-	2463	353	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	3	-	-	-	-	-	-	-	-	-	3	***	***
85 General business credit	50139	45	-	-	-	-	*101	*9	*146	158	591	***	***
86 Prior year minimum tax credit	60265	*154	-	*77	-	-	*115	-	*66	*309	924	***	***
87 Income tax after credits, total	5394116	16635	7789	*3499	10222	11810	24641	11438	57428	95678	203811	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6120
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2032	61	***	-	-	-	*61	*14	172	344	***	479	441
2 Total assets	687926318	-	***	-	-	-	*205714	*107836	3208265	12968859	***	74278115	564196139
3 Cash	28081282	-	***	-	-	-	*58543	*2581	410075	1299970	***	4906624	18879587
4 Notes and accounts receivable	36581227	-	-	-	-	-	*24719	*5656	243253	1111001	***	5897323	27002622
5 Less: Allowance for bad debts	10426989	-	-	-	-	-	*533	372	72896	232039	***	1396562	8109408
6 Inventories	176429	-	-	-	-	-	-	-	-	*210	***	3007	172918
7 Investments in govt. obligations, Total	29922753	-	-	-	-	-	*12	-	197138	860836	***	4785989	21787892
8 Tax-exempt securities	947838	-	-	-	-	-	-	-	*8687	21874	***	114879	736951
9 Other current assets	17717582	-	-	-	-	-	*1077	*1334	164320	336039	***	1892139	14502164
10 Loans to stockholders	164191	-	-	-	-	-	-	-	*995	9340	***	25258	113364
11 Mortgage and real estate loans	468841359	-	-	-	-	-	*111864	*7850	1957843	7972484	***	48068257	388814565
12 Other investments	89583277	-	***	-	-	-	*2456	*90121	204618	1190367	***	7433921	78124483
13 Depreciable assets	12685435	-	-	-	-	-	*3126	3	57534	252091	***	1445416	10299214
14 Less: Accumulated depreciation	5093544	-	-	-	-	-	*2627	2	30002	115337	***	650226	4019212
15 Depletable assets	5973	-	-	-	-	-	-	-	*917	63	***	1088	3303
16 Less: Accumulated depletion	*929	-	-	-	-	-	-	-	*418	-	***	-	202
17 Land	2254569	-	-	-	-	-	-	-	5945	36206	***	177124	1964298
18 Intangible assets (Amortizable)	2097946	-	-	-	-	-	*521	440	*15328	6330	***	90217	1967740
19 Less: Accumulated amortization	360785	-	-	-	-	-	-	-	*5338	1435	***	37168	309932
20 Other assets	14748703	-	-	-	-	-	*6555	*224	50265	220858	***	1520829	12265794
21 Total liabilities	687926318	-	***	-	-	-	*205714	*107836	3208265	12968859	***	74278115	564196139
22 Accounts payable	35683121	-	-	-	-	-	*9	*76	414847	1167248	***	7527273	23469151
23 Mort, notes, and bonds under 1 yr	59362961	-	-	-	-	-	-	-	*9396	158932	***	1290923	57400410
24 Other current liabilities	484170345	-	-	-	-	-	*1234358	*38532	2330495	9732272	***	56414074	389287081
25 Loans from stockholders	3686432	-	-	-	-	-	-	253	*45813	*126423	***	1050855	1958132
26 Mort, notes, bonds, 1 yr or more	35532100	-	-	-	-	-	*6240	-	*74432	144842	***	1073965	33798580
27 Other liabilities	28291663	-	-	-	-	-	*7143	*32559	177819	857945	***	2134757	23845765
28 Net worth	41199695	-	***	-	-	-	*-1042036	*36416	155463	781197	***	4786268	34437022
29 Capital stock	2958379	-	-	-	-	-	*2531	*260	17150	156981	***	756573	1697818
30 Paid-in or capital surplus	16922514	-	-	-	-	-	*10834	*75479	21855	87946	***	846938	15556903
31 Retained earnings, appropriated	1940465	-	-	-	-	-	*4406	-	15249	77361	***	263557	1409114
32 Retained earnings, unappropriate	19731901	-	***	-	-	-	*-1059807	*-39323	101209	459331	***	2931805	16111405
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	***	-	-
34 Less: Cost of treasury stock	353564	-	-	-	-	-	-	-	-	*421	***	12604	338218
35 Total receipts	66583963	337097	***	-	-	-	*64778	*46137	354015	1290132	***	6766440	54561113
36 Business receipts	5454064	23121	***	-	-	-	*228	46	13351	61588	***	414717	4782112
37 Interest	51927310	293151	***	-	-	-	*28738	*5041	256260	1037205	***	5796123	41897963
38 Interest on govt. obligations, State and local	86334	769	***	-	-	-	-	-	838	2505	***	11329	65459
39 Rents	552870	1368	***	-	-	-	*29	-	651	4809	***	30650	505620
40 Royalties	143	-0	-	-	-	-	-	-	-	1	***	22	117
41 Net S-T cap gain less net LT loss	14328	27	-	-	-	-	-	-	*148	*239	***	2879	9291
42 Net L-T cap gain less net ST loss	223307	*26	***	-	-	-	-	*2301	3035	2672	***	18048	190177
43 Net gain, noncapital assets	1285024	7984	-	-	-	-	-	303	3141	26360	***	188689	991112
44 Dividends, domestic corporations	64158	42	-	-	-	-	-	*4452	210	792	***	5137	51968
45 Dividends, foreign corporations	522	-0	-	-	-	-	-	-	-	-	***	279	126
46 Other receipts	6975903	10608	***	-	-	-	*35782	*33994	76382	153960	***	298565	6067169
47 Total deductions	54559733	289199	***	-	-	-	*36214	*5790	243388	994413	***	5589991	44870430
48 Cost of sales and operations	675118	1811	***	-	-	-	-	-	*515	*1294	***	11350	650499
49 Compensation of officers	962534	10639	***	-	-	-	*2662	-	16753	52111	***	186442	592163
50 Repairs	395610	2087	***	-	-	-	*63	*65	1139	5402	***	31263	342577
51 Bad debts	3555557	9376	***	-	-	-	-	-	4605	18810	***	197150	3245999
52 Rent paid on business property	644219	7718	***	-	-	-	*74	*107	1330	5247	***	37433	579547
53 Taxes paid	1195245	6865	***	-	-	-	*191	*185	6649	23678	***	136727	957778
54 Interest paid	31558134	158461	***	-	-	-	*7745	*2298	137907	571911	***	3295072	25937051
55 Contributions or gifts	41146	668	***	-	-	-	-	-	252	1327	***	6830	28614
56 Amortization	226378	2835	***	-	-	-	*9	28	*193	717	***	14698	204421
57 Depreciation	836552	4424	***	-	-	-	*244	50	3679	14418	***	82242	695280
58 Depletion	739	-	-	-	-	-	-	-	-	1	***	111	627
59 Advertising	411657	1968	***	-	-	-	*21	27	1572	6403	***	38595	346648
60 Pension, prof sh, stock, annuity	237136	1611	***	-	-	-	-	-	1122	5393	***	37001	176495
61 Employee benefit programs	635401	4272	***	-	-	-	*444	43	3164	12011	***	67929	498427
62 Net loss, noncapital assets	611365	104	***	-	-	-	*369	-	6553	17417	***	67480	481768
63 Other deductions	12572944	76357	***	-	-	-	*24390	*2987	57954	258274	***	1379666	10132535
64 Total receipts less total deducts	12024230	47898	***	-	-	-	*28564	*40347	110627	295719	***	1176449	9690683
65 Const taxable inc frm rel frn corps	179	-	-	-	-	-	-	-	-	-	***	-	179
66 Net income, total	11938075	47129	***	-	-	-	*28564	*40347	109790	293214	***	1165120	9625404
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	***	-	-
70 Statutory special deductions, total	3272163	5046	-	-	-	-	*28086	*36839	32273	78681	***	99319	2899354
71 Net operating loss deduction	3223954	*5017	-	-	-	-	*28086	*33723	32127	78151	***	95731	2859760
72 Dividends received deduction	43982	29	-	-	-	-	-	*3116	146	531	***	3588	35367
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	-
74 Income subject to tax	8663239	42083	***	-	-	-	*478	*3507	77517	214528	***	1065801	6723380
75 Income tax before credits, total	2943573	14259	***	-	-	-	*215	*1652	23763	67572	***	351332	2310759
76 Regular tax	2919926	14214	***	-	-	-	*72	*1192	24172	71053	***	360026	2272089
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	-
78 Recapture of investment credit	121	-	-	-	-	-	-	-	-	-	***	-	-
79 Alternative minimum tax	52262	26	-	-	-	-	*137	429	*347	281	***	2668	47700
80 Environmental tax	11206	18	***	-	-	-	*6	*30	*50	25	***	441	10497
81 Foreign tax credit	*300	-	-	-	-	-	-	*22	-	-	***	-	279
82 U.S. Possessions tax credit	11282	-	-	-	-	-	-	-	-	297	***	2164	8821
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	-
85 General business credit	13440	45	-	-	-	-	-	-	*131	*95	***	1787	10845
86 Prior year minimum tax credit	7877	*154	-	-	-	-	-	-	-	*279	***	946	5802
87 Income tax after credits, total	2910674	14060	***	-	-	-	*215	*1630	23632	66902	***	346434	2285012

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6140
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2724	-	*486	*400	*511	747	409	*78	55	***	***	***	***
2 Total assets	93484807	-	*37987	*58945	*177082	569893	896063	*490667	779354	***	***	***	***
3 Cash	1115322	-	*7116	*3898	*49206	65553	63471	*21600	31639	***	***	***	***
4 Notes and accounts receivable	49342999	-	-	*37458	*74076	366691	718254	*447467	641497	***	***	***	***
5 Less: Allowance for bad debts	1236982	-	-	-	*7745	*1963	*12882	*4636	*13795	***	***	***	***
6 Inventories	*3772772	-	-	-	-	-	-	-	*181	***	***	***	***
7 Investments in govt. obligations, Total	*851538	-	-	-	-	*8022	-	-	*89	***	***	***	***
8 Tax-exempt securities	1410397	-	-	-	-	-	-	-	-	***	***	***	***
9 Other current assets	1693804	-	*13063	*16973	*40764	*4602	22537	*5299	59102	***	***	***	***
10 Loans to stockholders	72476	-	-	-	*1611	*10218	*15865	-	*1451	***	***	***	***
11 Mortgage and real estate loans	8153886	-	-	-	-	-	*9310	*222	*8588	***	***	***	***
12 Other investments	22227984	-	*5136	-	*1143	*94850	*15102	*8099	23581	***	***	***	***
13 Depreciable assets	2779314	-	*59979	*5680	*33974	34367	29659	*13578	29113	***	***	***	***
14 Less: Accumulated depreciation	1695695	-	*48348	*5430	*20936	13313	15010	*7899	16018	***	***	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	***	***
17 Land	149601	-	-	-	*3279	*802	*42418	*3026	*5561	***	***	***	***
18 Intangible assets (Amortizable)	1696615	-	-	*102	-	-	*988	*684	*940	***	***	***	***
19 Less: Accumulated amortization	310708	-	-	*83	-	-	*525	*460	*400	***	***	***	***
20 Other assets	3461483	-	*1041	*347	*1712	*64	6876	*3687	7827	***	***	***	***
21 Total liabilities	93484807	-	*37987	*58945	*177082	569893	896063	*490667	779354	***	***	***	***
22 Accounts payable	6988169	-	*3632	*1199	*2361	*2017	15057	*5391	11023	***	***	***	***
23 Mort, notes, and bonds under 1 yr	13184290	-	-	*2401	*32819	141447	272907	*228391	316947	***	***	***	***
24 Other current liabilities	12046799	-	*1667	*423	*5805	27995	39407	*36873	34361	***	***	***	***
25 Loans from stockholders	5478524	-	-	*5787	*6949	*27769	104138	*12251	*3894	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	27282074	-	-	-	*31018	*71497	165501	*87119	139792	***	***	***	***
27 Other liabilities	8739670	-	*573	-	*7578	*41949	51652	*39511	74243	***	***	***	***
28 Net worth	19765280	-	*32115	*49136	*90551	257219	247402	*81130	199095	***	***	***	***
29 Capital stock	1541733	-	*243	*493	*5761	43184	28307	*17171	7774	***	***	***	***
30 Paid-in or capital surplus	10381343	-	*4821	*35375	*555	*13974	*31778	*12878	80373	***	***	***	***
31 Retained earnings, appropriated	92935	-	-	-	-	-	-	-	-	***	***	***	***
32 Retained earnings, unappropriate	8756421	-	*37322	*13268	*79914	167990	141640	*58425	63368	***	***	***	***
33 Retained earnings (S CORP)	213916	-	-	-	*4321	*32279	*47732	*10003	*48103	***	***	***	***
34 Less: Cost of treasury stock	1221068	-	*10272	-	-	*209	*2055	*17348	*523	***	***	***	***
35 Total receipts	16770624	-	*168430	*81487	*139708	186285	230265	*117034	230117	***	***	***	***
36 Business receipts	8202185	-	*167975	*81467	*122507	146935	134395	*108082	155796	***	***	***	***
37 Interest	6516330	-	*103	*20	*3227	*23307	67711	*7874	41920	***	***	***	***
38 Interest on govt. obligations, State and local	*32968	-	-	-	-	-	-	-	*8	***	***	***	***
39 Rents	216209	-	*352	-	*571	*1706	*821	-	*179	***	***	***	***
40 Royalties	57121	-	-	-	-	-	-	-	-	***	***	***	***
41 Net S-T cap gain less net LT loss	*17869	-	-	-	-	-	*32	-	*11	***	***	***	***
42 Net L-T cap gain less net ST loss	301539	-	-	-	-	*30	*435	-	*43	***	***	***	***
43 Net gain, noncapital assets	212605	-	-	-	*55	-	*193	*30	*6	***	***	***	***
44 Dividends, domestic corporations	53914	-	-	-	*53	-	*123	*22	*35	***	***	***	***
45 Dividends, foreign corporations	*2827	-	-	-	-	-	-	-	*2	***	***	***	***
46 Other receipts	1157056	-	-	*-0	*13296	*14308	26556	*1026	32118	***	***	***	***
47 Total deductions	15260718	-	*150280	*57107	*130261	146782	203533	*100560	187927	***	***	***	***
48 Cost of sales and operations	857524	-	-	-	-	-	-	-	*1253	***	***	***	***
49 Compensation of officers	307031	-	*20752	*2371	*16993	*3801	20131	*11407	22726	***	***	***	***
50 Repairs	29626	-	*886	*42	*1533	*1246	2068	*285	1212	***	***	***	***
51 Bad debts	1286123	-	-	-	*4219	27070	28149	*7069	17436	***	***	***	***
52 Rent paid on business property	314374	-	*6030	*1406	*4384	4996	5413	*2188	6165	***	***	***	***
53 Taxes paid	303068	-	*5423	*4833	*6409	5905	7871	*3694	9900	***	***	***	***
54 Interest paid	5396972	-	*385	*265	*4029	18069	47239	*26050	35405	***	***	***	***
55 Contributions or gifts	12715	-	-	-	*184	*145	*377	*79	*97	***	***	***	***
56 Amortization	94652	-	-	*121	-	-	*241	*187	*267	***	***	***	***
57 Depreciation	209632	-	*5728	*2072	*3219	*1796	2436	*1556	2471	***	***	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	***	***	***	***
59 Advertising	184504	-	*3903	*4113	*926	*2102	2558	*1182	12217	***	***	***	***
60 Pension, prof sh, stock, annuity	48992	-	-	-	*133	-	*304	*1442	1441	***	***	***	***
61 Employee benefit programs	169749	-	-	*1938	*2470	*1256	*1711	*1502	2293	***	***	***	***
62 Net loss, noncapital assets	3261	-	-	-	-	-	*110	*59	*-0	***	***	***	***
63 Other deductions	6042495	-	*107174	*39947	*85762	80396	84927	*43862	75047	***	***	***	***
64 Total receipts less total deducts	1509906	-	*18149	*24379	*9447	39503	26731	*16474	42189	***	***	***	***
65 Const taxable inc frm rel frn corps	53379	-	-	-	-	-	-	-	-	***	***	***	***
66 Net income, total	1530317	-	*18149	*24379	*9447	39503	26731	*16474	42182	***	***	***	***
67 Net income, Form 1120-A	*6414	-	-	*6414	-	-	-	-	-	***	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	***	***
69 Net income, Form 1120S	98375	-	-	*17966	*4047	*12375	*10533	*6722	*12637	***	***	***	***
70 Statutory special deductions, total	53971	-	*3793	-	*67	*2493	*2212	*16	*1710	***	***	***	***
71 Net operating loss deduction	13679	-	*3793	-	*30	*2493	*2126	-	*1685	***	***	***	***
72 Dividends received deduction	37395	-	-	-	*37	-	*86	*16	*25	***	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
74 Income subject to tax	1377439	-	*14356	*6414	*5334	*24635	13986	*9736	27824	***	***	***	***
75 Income tax before credits, total	461496	-	*2331	*962	*883	*6253	3499	*2976	9381	***	***	***	***
76 Regular tax	459831	-	*2331	*962	*883	*6253	3499	*2976	9367	***	***	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
78 Recapture of investment credit	21	-	-	-	-	-	-	-	-	***	***	***	***
79 Alternative minimum tax	8	-	-	-	-	-	-	-	-	***	***	***	***
80 Environmental tax	1636	-	-	-	-	-	-	-	*14	***	***	***	***
81 Foreign tax credit	*18770	-	-	-	-	-	-	-	*1	***	***	***	***
82 U.S. Possessions tax credit	1008	-	-	-	-	-	-	-	-	***	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	***
85 General business credit	3859	-	-	-	-	-	-	-	-	***	***	***	***
86 Prior year minimum tax credit	34427	-	-	-	-	-	-	-	-	***	***	***	***
87 Income tax after credits, total	403431	-	*2331	*962	*883	*6253	3499	*2976	9381	***	***	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6150
RETURNS WITH NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	1640	*5	***	-	*98	*108	*113	*39	41	***	16	35	48
2	Total assets	91411726	-	***	-	*26869	*60092	*343170	*277639	725918	***	1160829	5994816	82598349
3	Cash	4243438	-	***	-	*11879	*629	*34926	*16910	11670	***	31330	659431	3391098
4	Notes and accounts receivable	67237620	-	***	-	*14991	*20564	*231574	*253751	560635	***	843519	4412057	60850874
5	Less: Allowance for bad debts	1480032	-	***	-	-	-	*3975	*2023	*3778	***	10534	89890	1365081
6	Inventories	*20285	-	***	-	-	-	-	-	-	***	-	-	19211
7	Investments in govt. obligations, Total	-	-	***	-	-	-	-	-	-	***	-	-	-
8	Tax-exempt securities	*6889	-	***	-	-	-	-	-	*3517	***	-	-	3372
9	Other current assets	3735639	-	***	-	-	*366	*41720	*4033	*44760	***	100065	105661	3435441
10	Loans to stockholders	4368370	-	***	-	-	*5435	-	*1551	-	***	33882	122810	4202757
11	Mortgage and real estate loans	*569103	-	***	-	-	-	-	-	*4419	***	57162	17780	489742
12	Other investments	8111577	-	***	-	-	*8580	*1894	*40	*81766	***	84520	462422	7468361
13	Depreciable assets	3286991	-	***	-	-	*8566	*88082	*2905	26219	***	5866	154048	2906382
14	Less: Accumulated depreciation	1695176	-	***	-	-	*1114	*53930	*2034	9083	***	2578	87769	1507641
15	Depletable assets	-	-	***	-	-	-	-	-	-	***	-	-	-
16	Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	***	-	-	-
17	Land	118844	-	***	-	-	*17066	-	-	*3497	***	510	1959	95472
18	Intangible assets (Amortizable)	1631782	-	***	-	-	-	-	*2246	*1449	***	1095	273736	1332744
19	Less: Accumulated amortization	492666	-	***	-	-	-	-	*397	*218	***	545	125812	357862
20	Other assets	1749062	-	***	-	-	-	*2879	*656	*1067	***	16536	88383	1633480
21	Total liabilities	91411726	-	***	-	*26869	*60092	*343170	*277639	725918	***	1160829	5994816	82598349
22	Accounts payable	8325168	-	***	-	-	*6569	*54750	*12645	*16432	***	85162	1453513	6669762
23	Mort, notes, and bonds under 1 yr	53522316	-	***	-	-	*14324	*141121	*39433	*297380	***	738181	2718651	49565613
24	Other current liabilities	4524476	-	***	-	*2053	*197	*15188	*12124	66952	***	10667	156117	4204692
25	Loans from stockholders	551165	-	***	-	-	*2461	*6516	*31160	*90961	***	45703	63548	308440
26	Mort, notes, bonds, 1 yr or more	16324934	-	***	-	-	*3045	*79059	*116715	*73291	***	107456	989000	14899469
27	Other liabilities	2503892	-	***	-	-	*16606	*1275	*5231	*23790	***	4167	60727	2371522
28	Net worth	5659775	-	***	-	*24816	*16891	*45261	*60330	157113	***	169492	553259	4578851
29	Capital stock	838818	-	***	-	*1477	*4631	*2076	*19224	16329	***	34142	144146	611915
30	Paid-in or capital surplus	4324167	-	***	-	-	500	*7233	*77	*7482	***	52832	63814	4171326
31	Retained earnings, appropriated	122561	-	***	-	-	-	-	-	*1094	***	32160	59201	30105
32	Retained earnings, unappropriate	169606	-	***	-	*35721	*15188	*13684	*21230	*29025	***	37698	225528	-234356
33	Retained earnings (S CORP)	221247	-	***	-	-	-	*22351	*20458	*103183	***	12660	60570	-70
34	Less: Cost of treasury stock	*16622	-	***	-	*12382	*3428	*83	*660	-	***	-	-	69
35	Total receipts	9254556	*82996	***	-	*3259	*19452	*118212	*67200	84665	***	110695	1458457	7018079
36	Business receipts	2104505	*79677	***	-	*2798	*630	*105892	*63771	27061	***	43341	995428	561756
37	Interest	5547431	1254	***	-	*461	*12791	*2233	*306	*17166	***	57444	331550	5088716
38	Interest on govt. obligations, State and local	2024	-	***	-	-	-	*70	-	*704	***	1	6	1223
39	Rents	685957	-	***	-	-	*513	*8035	*2267	*18	***	88	1309	655249
40	Royalties	2336	-	***	-	-	-	-	-	-	***	-	-	2336
41	Net S-T cap gain less net LT loss	*12765	-	***	-	-	*1236	-	-	*31	***	-	107	11391
42	Net L-T cap gain less net ST loss	54275	165	***	-	-	-	-	-	*17	***	9	-0	53906
43	Net gain, noncapital assets	85304	22	***	-	-	-	-	-	*1941	***	280	14897	66383
44	Dividends, domestic corporations	26799	175	***	-	-	*7	-	-	*22	***	89	41	26462
45	Dividends, foreign corporations	19636	-	***	-	-	-	-	-	-	***	-	6010	13626
46	Other receipts	713523	*1702	***	-	-	*4275	*1982	*855	*37705	***	9443	109109	537031
47	Total deductions	8646042	*68040	***	-	*456	*16833	*112480	*47201	58464	***	95542	1367682	6622710
48	Cost of sales and operations	236581	50523	***	-	-	-	*1178	*1892	*131	***	15602	-	105524
49	Compensation of officers	179792	1137	***	-	-	*1016	*15667	*6320	*3348	***	2664	25364	75550
50	Repairs	20276	*110	***	-	-	-	*289	*10	*13	***	72	881	14071
51	Bad debts	537504	*726	***	-	-	-	*5489	*2183	*1721	***	1872	19864	500908
52	Rent paid on business property	134947	*371	***	-	-	*13	*2529	*1180	*784	***	523	22298	91102
53	Taxes paid	112945	*392	***	-	*276	*307	*1657	*1516	1752	***	1333	14265	77364
54	Interest paid	4397906	*2943	***	-	-	*12668	*22808	*14527	33623	***	49206	291582	3951657
55	Contributions or gifts	4067	9	***	-	-	*13	*37	*46	*62	***	7	283	2951
56	Amortization	170656	12	***	-	-	-	-	*377	*165	***	218	5573	161870
57	Depreciation	583525	*1257	***	-	-	*278	*26614	*154	*3916	***	1334	27032	512921
58	Depletion	-	-	***	-	-	-	-	-	-	***	-	-	-
59	Advertising	295603	*325	***	-	-	*1	*273	*87	*157	***	271	253092	38542
60	Pension, prof sh, stock, annuity	22024	24	***	-	-	-	*733	-	*132	***	321	11828	8986
61	Employee benefit programs	71141	455	***	-	-	-	*902	*665	*463	***	968	19126	48047
62	Net loss, noncapital assets	2552	*14	***	-	-	-	*150	-	-	***	56	159	1817
63	Other deductions	1876522	*9742	***	-	*180	*2536	*34154	*18245	12197	***	21095	676334	1031400
64	Total receipts less total deducts	608514	*14956	***	-	*2803	*2619	*5732	*19999	26201	***	15152	90775	395369
65	Const taxable inc frm rel frn corps	1335	-	***	-	-	-	-	-	-	***	-	-	1335
66	Net income, total	607825	*14956	***	-	*2803	*2619	*5662	*19999	25497	***	15152	90769	395480
67	Net income, Form 1120-A	-	-	***	-	-	-	-	-	-	***	-	-	-
68	Net income, Form 1120F	-	-	***	-	-	-	-	-	-	***	-	-	-
69	Net income, Form 1120S	98132	*12427	***	-	-	-	*4693	*17000	*16574	***	7317	15069	80
70	Statutory special deductions, total	105463	1530	***	-	-	*1038	*204	*44	*167	***	371	6634	94072
71	Net operating loss deduction	68665	1407	***	-	-	*1032	*204	*44	*151	***	308	595	63519
72	Dividends received deduction	36798	123	***	-	-	*5	-	-	*15	***	62	6039	30552
73	Public utility div paid deduction	-	-	***	-	-	-	-	-	-	***	-	-	-
74	Income subject to tax	404241	999	***	-	*2803	*1582	*765	*2955	*8756	***	7475	69066	301329
75	Income tax before credits, total	142429	405	***	-	*420	*237	*717	*917	*3056	***	2605	23506	108078
76	Regular tax	135546	340	***	-	*420	*237	*183	*917	*2864	***	2514	23445	102819
77	Personal holding company tax	-	-	***	-	-	-	-	-	-	***	-	-	-
78	Recapture of investment credit	-	-	***	-	-	-	-	-	-	***	-	-	-
79	Alternative minimum tax	6324	63	***	-	-	-	*534	-	*187	***	89	5	4766
80	Environmental tax	559	3	***	-	-	-	-	-	*5	***	3	56	492
81	Foreign tax credit	1358	-	***	-	-	-	-	-	-	***	-	62	1296
82	U.S. Possessions tax credit	1098	-	***	-	-	-	122	-	-	***	353	624	-
83	Orphan drug credit	-	-	***	-	-	-	-	-	-	***	-	-	-
84	Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	***	-	-	-
85	General business credit	*715	-	***	-	-	-	*61	*9	-	***	-	-	645
86	Prior year minimum tax credit	10993	-	***	-	-	-	-	-	-	***	-	-	10993
87	Income tax after credits, total	128265	405	***	-	*420	*237	*534	*908	*3056	***	2253	22821	95143

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6199
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	9979	*309	4819	*1639	1144	*374	990	134	214	119	90	79	68
2	Total assets	572733446	-	139432	*258641	404800	*273180	2099103	932312	3393366	4195528	6171108	12323345	542542630
3	Cash	26671476	-	57445	*93819	135372	*80438	264255	58945	156931	135921	176419	433011	25078919
4	Notes and accounts receivable	124599844	-	6	*33883	*70169	*69638	931851	303093	1473344	2103977	3820639	7442454	108350790
5	Less: Allowance for bad debts	2860733	-	-	-	*640	*2674	*3799	*2991	21937	45683	76669	159934	2546407
6	Inventories	196191	-	-	-	-	-	-	*7311	*211	*66627	42859	79172	12
7	Investments in govt. obligations, Total	28109996	-	-	-	-	-	*22620	*887	*19340	*6365	22687	76953	27961144
8	Tax-exempt securities	17533741	-	-	-	-	-	*2552	-	*28764	*1019	3211	4579	17493617
9	Other current assets	40917516	-	*5954	*377	33203	*40270	195705	192306	561023	600100	330706	405801	38552073
10	Loans to stockholders	1330517	-	*22675	-	*42892	*12956	*9154	*2412	*19929	*18178	509	135086	1066726
11	Mortgage and real estate loans	249259492	-	*2114	*60322	*64085	*57274	285277	*282670	835610	588338	1056663	1899789	244127351
12	Other investments	62481858	-	*5126	*33831	*35529	*3224	215203	*27955	157205	294098	473244	1109511	60126931
13	Depreciable assets	7444621	-	114767	*46787	*38654	*24745	148927	37216	153098	213147	121739	355789	6189751
14	Less: Accumulated depreciation	3150092	-	70401	*10697	*19965	*19099	56026	18894	78517	68655	68030	173371	2566437
15	Depletable assets	1210	-	-	-	-	-	-	-	-	-	1210	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	348158	-	-	-	*984	-	36112	*884	8867	40650	12127	71233	177301
18	Intangible assets (Amortizable)	3008307	-	*817	-	*1954	*117	34475	*20656	18148	40727	187102	199514	2504797
19	Less: Accumulated amortization	474495	-	*562	-	*1779	*51	20296	*9898	5509	9788	76047	50155	300410
20	Other assets	17315840	-	*1490	*320	*4342	*6342	33092	29759	66860	210508	142740	493913	16326473
21	Total liabilities	572733446	-	139432	*258641	404800	*273180	2099103	932312	3393366	4195528	6171108	12323345	542542630
22	Accounts payable	30410140	-	*2762	*3579	*14507	*25590	118015	68921	108914	346685	283395	1076292	28361480
23	Mort, notes, and bonds under 1 yr	133894115	-	*26314	*31795	*72339	*13608	592619	348067	1734559	1609875	3718034	6329822	119417083
24	Other current liabilities	82622415	-	*6405	*16874	*58682	*9123	204663	52602	314712	372809	295799	413593	80877152
25	Loans from stockholders	482169	-	*26857	*60621	*27222	*34421	137705	*26853	64886	*23304	17597	1523	61181
26	Mort, notes, bonds, 1 yr or more	193962856	-	*11875	*77592	*23271	*40955	265291	268221	540096	931703	610426	2300663	188892762
27	Other liabilities	83965374	-	*24	*-0	*6173	-	*105436	*35548	32102	76089	279169	415445	83015388
28	Net worth	47396377	-	65196	*68179	202605	*149484	675375	132100	598098	835063	966687	1786006	41917584
29	Capital stock	6373863	-	361167	*16819	83965	*32925	182946	8192	122743	175595	253970	510831	4624710
30	Paid-in or capital surplus	16652374	-	*13780	*4971	*39152	*34221	223114	25811	173685	319707	136283	404045	15277604
31	Retained earnings, appropriated	357383	-	-	-	-	-	-	-	*74	*2632	2454	59766	292458
32	Retained earnings, unappropriate	25190811	-	26941	*12968	24765	*51801	146267	56442	146309	270492	488851	789696	23176281
33	Retained earnings (S CORP)	352724	-	*-335895	*33422	*59100	*30537	130054	*42552	161357	67066	88709	24298	51525
34	Less: Cost of treasury stock	1530778	-	*797	-	*4376	-	*7006	*897	*6069	*428	3580	2629	1504995
35	Total receipts	73416440	*68982	1475339	*261059	348175	*135713	1210616	359013	970517	2616377	873964	1530112	63566574
36	Business receipts	31410528	*35920	1457274	*257528	*318238	*108530	1061321	318216	783784	2271313	401962	446626	23949815
37	Interest	36620313	*10048	*9794	*2850	*14993	*25327	55174	*36665	99900	177106	330643	823180	35034632
38	Interest on govt. obligations, State and local	752114	-	-	-	-	-	*143	-	*443	*34	306	90	751098
39	Rents	242485	49	-	-	*1392	-	10616	*675	*3162	12625	6290	36899	170777
40	Royalties	*4232	-	-	-	-	-	-	-	-	*67	4152	-	14
41	Net S-T cap gain less net LT loss	25756	-	-	-	*89	-	-	-	*117	*3216	1634	364	20336
42	Net L-T cap gain less net ST loss	673229	1464	-	-	*14790	-	*817	*185	*1238	*7361	3586	1447	642339
43	Net gain, noncapital assets	228011	143	-	-	*3991	*133	*4479	*465	6029	44769	11489	14601	141912
44	Dividends, domestic corporations	335619	-	-	-	*355	-	*1114	-	*233	*70	3233	1204	329410
45	Dividends, foreign corporations	*34128	-	-	-	*2280	-	*3	-	-	-	-	6050	25795
46	Other receipts	3090026	*21357	*8271	*681	*-7952	*1723	76949	2807	75611	99815	110669	199651	2500446
47	Total deductions	65727435	*48110	1397380	*207481	246507	*105541	1005700	304928	819183	2492151	749649	1335385	57015419
48	Cost of sales and operations	3607327	*8923	*68920	*38393	*182	-	*65621	*5886	*52254	*1750119	15366	6665	1594999
49	Compensation of officers	1674636	*3242	*272747	*36689	*42701	*22781	86799	38163	105563	75230	44496	46707	899518
50	Repairs	187275	*347	*3908	*1258	*1750	*1677	3425	*968	3734	3124	2046	5521	159517
51	Bad debts	3016990	375	*79	*8780	*857	*531	12932	*2001	12237	18356	9494	15773	2935575
52	Rent paid on business property	938976	*879	51130	*11301	*9588	*7659	34102	12360	20307	19328	15473	17916	738934
53	Taxes paid	834985	*2229	22566	*8583	12743	*4919	34902	11735	27589	30778	25430	31053	622458
54	Interest paid	29196309	*8361	12605	*4861	*9486	*4275	90513	46384	123642	165297	248495	591638	27890752
55	Contributions or gifts	76861	1	*96	*178	*1300	*167	379	*503	451	557	192	561	72476
56	Amortization	297429	608	*89	*47	*472	*23	4353	*3843	4915	10545	34029	45697	192808
57	Depreciation	832301	*521	15393	*5157	*4583	*2179	12222	3921	18855	24468	10792	42112	692099
58	Depletion	*113	-	-	-	-	-	-	-	-	*10	91	-	11
59	Advertising	1104785	*104	*31025	*3383	*1193	*247	8384	2858	9040	14932	3446	8149	1022023
60	Pension, prof sh, stock, annuity	246427	8	-	*4091	*5036	*3155	*2175	*1701	3038	3939	3770	7628	211885
61	Employee benefit programs	614819	132	*5427	-	*293	*3046	12580	3465	9826	12275	15962	21591	530222
62	Net loss, noncapital assets	210014	8	*34	-	-	-	*2484	*54	*774	*1112	922	2431	202194
63	Other deductions	22888187	*22373	913361	*84761	156323	*54881	634830	171088	426959	362078	319643	491943	19249947
64	Total receipts less total deducts	7689005	*20872	77959	*53578	101668	*30171	204916	54085	151333	124226	124315	194727	6551156
65	Const taxable inc frm rel frn corps	*247692	-	-	-	-	-	-	-	*977	-	-	8639	238075
66	Net income, total	7184583	*20872	77959	*53578	101668	*30171	204772	54085	151868	124192	124009	203277	6038133
67	Net income, Form 1120-A	*274	-	*158	*116	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	516	516	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	545618	*13703	*57772	*42882	*66095	*11153	125711	*34306	82575	29330	33337	10781	37971
70	Statutory special deductions, total	475001	783	*14984	-	*1618	-	12719	*1913	6501	13841	14965	14252	393425
71	Net operating loss deduction	249471	783	*14984	-	*1370	-	*11855	*1913	*6338	13792	12809	13375	172252
72	Dividends received deduction	225530	-	-	-	*248	-	*864	-	*163	*49	2156	877	221173
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	6165498	*6386	*5203	*10696	*33955	*19018	66341	*17865	63575	81020	75707	178244	5607487
75	Income tax before credits, total	2102244	*2170	*786	*2614	*9456	*5319	20549	*5923	21439	27627	25967	62036	1918358
76	Regular tax	2087647	*2165	*786	*2614	*9456	*5319	20304	*5936	21371	27439	25693	60503	1906060
77	Personal holding company tax	*173	-	-	-	-	-	*173	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	6170	6	-	-	-	-	*72	-	*58	*150	251	1386	4248
80	Environmental tax	8252	-	-	-	-	-	-	-	*10	39	23	131	8050
81	Foreign tax credit	110245	-	-	-	*536	-	*-0	-	-	380	138	3051	106139
82	U.S. Possessions tax credit	1158	-	-	-	-	-	-	-	-	1158	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	3	-	-	-	-	-	-	-	-	-	3	-	-
85	General business credit	32125	-	-	-	-	-	*40	-	*14	*64	55	461	31490
86	Prior year minimum tax credit	6967	-	-	*77	-	-	*115	-	*66	*31	202	63	6413
87	Income tax after credits, total	1951745	*2170	*786	*2537	*8919	*5319	20393	*5923	21359	25994	25568	58461	1774316

MAJOR GROUP 47
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	10946	*397	6648	*1299	910	*383	823	108	135	56	57	50	79
2	Total assets	549282236	-	176511	*222584	327473	*288111	1827487	795021	2024137	1951539	4198959	8253020	529217393
3	Cash	12727251	-	121033	*39309	134610	*85128	407887	114452	320699	288657	361915	764442	10089120
4	Notes and accounts receivable	130299487	-	*14563	*20673	*34932	*97753	445435	92308	309655	504282	971847	1309711	126498327
5	Less: Allowance for bad debts	380170	-	-	-	-	-	*2390	*1165	*1741	*6885	2619	3720	361650
6	Inventories	853576	-	-	-	-	-	*2344	-	*10289	*83371	92101	220194	445277
7	Investments in govt. obligations, Total	35003600	-	-	-	-	*7347	*112902	*55421	*84769	194380	434355	495320	33619105
8	Tax-exempt securities	2059017	-	-	-	-	-	*40802	*27969	*99791	*36221	66899	114410	1672926
9	Other current assets	183167817	-	*15363	*34979	*35442	*6718	222651	124078	231598	149729	619104	2139126	179589030
10	Loans to stockholders	1162222	-	*5284	*17409	*10305	*3018	*9127	*5131	*6724	*274	8876	177036	919039
11	Mortgage and real estate loans	1367885	-	-	*4457	*14880	-	*-0	-	-	-	1579	127081	1219889
12	Other investments	157949729	-	*7106	*72359	*20242	*52387	410922	289058	811608	504942	1176218	2225930	152378958
13	Depreciable assets	8430681	-	60832	*43980	*121188	*76220	176924	140270	136300	255774	439975	654430	6324787
14	Less: Accumulated depreciation	4184855	-	51306	*28292	*71863	*47061	95940	91845	74109	145016	217058	261661	3100704
15	Depletable assets	*56726	-	-	-	-	-	-	-	*804	-	55878	-	44
16	Less: Accumulated depletion	*38867	-	-	-	-	-	-	-	*301	-	38522	-	44
17	Land	160815	-	-	*3665	*1733	-	*1832	*152	*1712	*29693	20008	17443	84577
18	Intangible assets (Amortizable)	1433917	-	*2276	*24307	*539	*100	13241	*61279	80386	*22976	84590	122531	1021692
19	Less: Accumulated amortization	486989	-	*1044	*11156	*171	*67	3797	*32200	48468	*2147	23492	36322	328125
20	Other assets	19700393	-	*2405	*894	*25636	*6570	85547	10112	54421	35289	147303	187069	19145145
21	Total liabilities	549282236	-	176511	*222584	327473	*288111	1827487	795021	2024137	1951539	4198959	8253020	529217393
22	Accounts payable	98577254	-	*12348	*1639	*28882	*60046	275126	82535	318949	426756	966164	1771885	94632925
23	Mort, notes, and bonds under 1 yr	35854209	-	*4508	*3155	*18353	*13952	90023	*94102	235259	296943	322729	976584	33798601
24	Other current liabilities	335439797	-	*15677	*2206	*25432	*35465	244032	98962	256587	285114	805057	2410877	331260386
25	Loans from stockholders	829101	-	*9914	-	*34374	*20175	51111	-	*61335	*11540	34572	34788	571292
26	Mort, notes, bonds, 1 yr or more	21898552	-	*3523	-	*16388	-	*80658	*64872	192735	106697	316727	628938	20488015
27	Other liabilities	26783795	-	-	*3916	*15097	*971	109784	*22511	84917	27610	244957	322701	25951333
28	Net worth	29899528	-	130541	*211668	188948	*157503	976753	432039	874355	796878	1508753	2107248	22514842
29	Capital stock	4328034	-	61722	*20726	36997	*14566	251535	78015	159534	168134	103445	127573	3305788
30	Paid-in or capital surplus	11435851	-	*14974	*35349	*36153	*21270	405641	237958	235812	165871	372641	705996	9204185
31	Retained earnings, appropriated	*164454	-	-	-	-	-	-	-	-	*217	-	30863	133374
32	Retained earnings, unappropriate	15028372	-	*28912	*107284	*65828	*72811	102582	36985	305502	420588	967924	1276684	11643273
33	Retained earnings (S CORP)	1076515	-	24934	*48310	*66123	*60353	294195	*85291	198580	*65320	165456	23617	44334
34	Less: Cost of treasury stock	2133698	-	-	-	*16154	*11497	77200	*6210	*25073	*23251	100714	57486	1816113
35	Total receipts	68429780	*15867	1151481	*429093	631959	*897158	2920613	913409	2685771	1392919	1919174	4237251	51235087
36	Business receipts	40713951	11713	1135634	*418278	*607728	*880066	2536615	692419	2381814	1110780	1597448	3682671	25658785
37	Interest	19822592	2599	*873	*1840	*654	*7154	90799	6481	24002	113533	76033	240045	19258580
38	Interest on govt. obligations, State and local	203447	-	-	-	-	*14	*3164	*2324	15909	8583	9086	18210	146156
39	Rents	641681	432	-	*7489	*1750	*397	*2906	-	*7868	*462	5784	32905	581689
40	Royalties	19656	5	-	-	-	-	-	-	*616	*2	18625	20	388
41	Net S-T cap gain less net LT loss	368891	2	-	-	-	-	*31804	-	*3662	*12203	27079	21916	272226
42	Net L-T cap gain less net ST loss	511333	-	*2663	*728	*1532	-	66889	*70	7483	*3057	20887	39340	368685
43	Net gain, noncapital assets	28498	-	-	-	*81	-	*143	-	*19265	*89	451	4234	4236
44	Dividends, domestic corporations	205753	10	-	*558	*170	*252	5630	*671	10331	2035	4544	16020	165535
45	Dividends, foreign corporations	65211	-	-	-	-	-	*5222	-	*3134	-	6051	1383	49420
46	Other receipts	5848767	*1106	*12311	*201	*20045	*9275	177440	211444	211688	142176	153186	180508	4729388
47	Total deductions	61917921	*13659	1027273	*369869	576471	*866035	2579616	755184	2457654	1208174	1636846	3865350	46561789
48	Cost of sales and operations	5789944	-	*4562	*30520	*94668	*202267	*588407	-	*1228841	*6501	136057	1731255	1766865
49	Compensation of officers	4306387	1307	240837	*125961	*98309	*206921	322629	129778	339643	199065	215997	177213	2248728
50	Repairs	139032	70	*3898	*709	*2030	*1914	2628	*1259	2493	6333	5920	6350	105426
51	Bad debts	470779	1004	*11207	-	*1058	*78	*5866	*977	*1379	3481	1613	9238	434878
52	Rent paid on business property	2163067	1181	40736	*27075	*22916	*26827	50286	24177	47878	42102	58109	80095	1741684
53	Taxes paid	1399706	423	44974	*8695	*25805	*20301	49209	30766	41023	37971	57879	84130	998530
54	Interest paid	16303920	1175	*3056	*469	*3317	*5355	83070	13174	31826	92265	60115	192512	15817586
55	Contributions or gifts	85032	2	-	-	*5	*385	767	*1337	778	6044	2958	4813	67943
56	Amortization	163979	1	*543	*588	*152	*255	1813	*1359	16734	*1899	8347	8138	124148
57	Depreciation	871569	313	17735	*3835	*9416	*10326	23772	15745	19849	32299	39016	81876	617386
58	Depletion	*232	-	-	-	-	-	-	-	*127	-	4	-	101
59	Advertising	934240	91	7657	*245	*2804	*7284	7791	*11780	12400	15303	28432	39275	801180
60	Pension, prof sh, stock, annuity	486641	40	*8209	*1935	*13281	*10521	17311	*4659	11787	8934	35196	44025	330743
61	Employee benefit programs	663708	310	*12338	*8498	*5827	*8083	29109	10996	16756	19081	28098	47627	476986
62	Net loss, noncapital assets	30117	-	-	-	-	-	*1261	*855	*1062	*2618	353	4883	19085
63	Other deductions	28109568	*7743	631520	*161337	296882	*365517	1395697	508323	685079	734276	958752	1353922	21010519
64	Total receipts less total deducts	6511860	*2208	124208	*59224	55488	*31122	340997	158224	228116	184745	282328	371901	4673298
65	Const taxable inc frm rel frn corps	652667	-	-	-	-	-	-	-	-	23898	7332	34	621403
66	Net income, total	6961080	*2208	124208	*59224	55488	*31108	337833	155900	212207	200060	280574	353725	5148545
67	Net income, Form 1120-A	*15835	-	*11714	*735	*3386	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	769475	-	100929	*40105	*49070	*13737	237012	*84811	98881	*36847	42337	7998	57749
70	Statutory special deductions, total	396364	333	*2697	*7224	*325	*3817	47985	*3716	24252	13294	32974	33171	226576
71	Net operating loss deduction	250411	326	*2697	*6834	*206	*3641	43870	*3246	17096	*11880	25810	22254	112550
72	Dividends received deduction	145953	7	-	*390	*119	*176	4115	*469	7156	1414	7165	10917	114025
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	5801019	*1875	*20583	*11895	*6093	*13554	52923	*67373	89074	149992	205263	313791	4868603
75	Income tax before credits, total	1993017	*549	*4203	*2620	*914	*2269	15665	22959	31262	51411	70437	108542	1682186
76	Regular tax	1963056	*548	*4203	*2620	*914	*2269	15313	*22903	30096	50963	69777	106678	1656771
77	Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
78	Recapture of investment credit	96	-	-	-	-	-	-	-	-	-	-	-	96
79	Alternative minimum tax	22989	-	-	-	-	-	*343	*31	1117	*314	458	1506	19219
80	Environmental tax	6857	1	-	-	-	-	*9	*25	*49	133	201	358	6080
81	Foreign tax credit	273656	-	-	-	-	-	*8	-	*421	9162	1395	1354	261317
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	*13	-	-	-	-	-	-	-	-	*-0	3	-	10
85	General business credit	7489	-	-	-	-	-	*10	-	*224	*161	154	394	6545
86	Prior year minimum tax credit	116940	-	-	-	-	-	*568	-	*36	*145	273	3552	112367
87	Income tax after credits, total	1594919	*549	*4203	*2620	*914	*2269	15079	22959	30582	41943	68613	103242	1301945

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6210
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	5747	***	***	*371	*313	*244	422	79	85	38	34	37	63
2 Total assets	525815527	-	***	*48284	*105487	*176797	964499	556373	1306643	1330133	2459155	6145021	512619244
3 Cash	10059253	-	***	*11694	*71884	*62356	201708	66444	199868	155690	234374	280081	8714009
4 Notes and accounts receivable	126274797	-	***	-	*1095	*52419	251028	*75203	174339	413652	675360	1096445	123520693
5 Less: Allowance for bad debts	357041	-	***	-	-	-	*344	*667	*1741	*6295	1144	3385	343464
6 Inventories	799069	-	***	-	-	-	*2246	-	*10289	*83191	78476	190092	434777
7 Investments in govt. obligations, Total	33250627	-	***	-	-	*7347	*89114	*55089	*30213	129160	162642	362442	32414621
8 Tax-exempt securities	2024335	-	***	-	-	-	*37656	*27969	*83531	*36221	66899	99133	1672926
9 Other current assets	175237763	-	***	*774	*1398	*5912	81501	*57091	144021	113896	299033	1693047	172827880
10 Loans to stockholders	1075942	-	***	*9760	-	-	-	*5131	*2984	*274	5091	131856	918468
11 Mortgage and real estate loans	1343898	-	***	-	-	-	*-0	-	-	-	1579	127081	1215239
12 Other investments	154555974	-	***	*20474	*1479	*38372	199652	233651	584213	345867	800569	1808047	150516586
13 Depreciable assets	5832536	-	***	*7066	*68603	*16784	83929	32706	93445	65622	115947	312212	5010564
14 Less: Accumulated depreciation	2778207	-	***	*2831	*46573	*12694	46827	18129	48955	35927	54578	112838	2376834
15 Depletable assets	*1396	-	***	-	-	-	-	-	*804	-	548	-	44
16 Less: Accumulated depletion	*801	-	***	-	-	-	-	-	*301	-	456	-	44
17 Land	63398	-	***	-	-	-	-	*152	*1712	-	1147	10969	49417
18 Intangible assets (Amortizable)	799806	-	***	*2628	-	*58	8436	*22866	8372	*1384	11456	93416	650321
19 Less: Accumulated amortization	244888	-	***	*1281	-	*36	3087	*9978	*3710	*544	6802	29299	189961
20 Other assets	17877669	-	***	-	*7601	*6279	59487	8844	27561	27943	69013	85724	17584003
21 Total liabilities	525815527	-	***	*48284	*105487	*176797	964499	556373	1306643	1330133	2459155	6145021	512619244
22 Accounts payable	93600233	-	***	*1328	*2712	*12030	124870	73422	154557	375432	640607	1011634	91198657
23 Mort, notes, and bonds under 1 yr	35304163	-	***	-	*17767	*13952	*84838	*82336	183185	216159	210751	936926	33558248
24 Other current liabilities	326428633	-	***	*1535	*17623	*33398	151589	42620	158012	235567	509338	2070436	323205358
25 Loans from stockholders	587145	-	***	-	*17581	*11923	*49209	-	*31438	*11540	7661	34788	417194
26 Mort, notes, bonds, 1 yr or more	20076793	-	***	-	*4814	-	*46372	*56674	*135346	*10807	150417	524279	19146090
27 Other liabilities	24445680	-	***	-	-	*971	*57194	*21841	24243	23040	86734	239156	23992501
28 Net worth	25372879	-	***	*45420	*44990	*104524	450427	279481	619861	457588	853647	1327802	21101196
29 Capital stock	3916691	-	***	*1021	*2473	*10881	120238	52310	144539	100600	89150	59896	3293958
30 Paid-in or capital surplus	10108231	-	***	*15146	-	*19017	190100	97198	165374	132794	201608	525740	8761253
31 Retained earnings, appropriated	*164454	-	***	-	-	-	-	-	-	*217	-	30863	133374
32 Retained earnings, unappropriate	12759470	-	***	*13563	-	*52985	96735	*54221	189705	227717	639880	747745	10696222
33 Retained earnings (S CORP)	435190	-	***	*15690	*42517	*24600	*53586	*81962	130192	*16479	16938	18838	28766
34 Less: Cost of treasury stock	2011158	-	***	-	-	*2959	*10233	*6210	*9949	*20219	93929	55281	1812378
35 Total receipts	55149655	***	***	*111804	*410358	*435987	1653591	698904	970113	991022	1077309	1671219	46593530
36 Business receipts	28513725	***	***	*110347	*409055	*420375	1330329	490761	729308	815993	856169	1206848	21625308
37 Interest	19463169	***	***	-	-	*5966	82723	*5226	9938	100740	55473	197820	19004115
38 Interest on govt. obligations, State and local	190575	-	***	-	-	-	*2402	*1966	14683	7892	4880	16939	141814
39 Rents	541802	***	***	-	-	*397	*727	-	*6708	*34	1804	29469	502230
40 Royalties	19393	-	***	-	-	-	-	-	*616	-	18624	-0	153
41 Net S-T cap gain less net LT loss	352223	-	***	-	-	-	*25718	-	*1315	*11671	24071	21876	267573
42 Net L-T cap gain less net ST loss	485211	-	***	*699	-	-	*63146	-	*2380	*2844	14200	34726	364554
43 Net gain, noncapital assets	21544	-	***	-	*81	-	-	-	*14345	-	26	4233	2858
44 Dividends, domestic corporations	167352	***	***	*558	-	*198	*1919	-	*6809	1826	2725	12968	140346
45 Dividends, foreign corporations	58999	-	***	-	-	-	*5184	-	*2972	-	67	1383	49394
46 Other receipts	5335664	***	***	*201	*1223	*9050	141444	*200952	181038	50022	99271	144958	4495186
47 Total deductions	49947368	***	***	*92441	*384115	*421311	1522031	574700	806210	873302	935997	1427379	42437247
48 Cost of sales and operations	1945143	-	***	*30520	*94668	-	*1941	-	*3627	-	47449	29197	1733179
49 Compensation of officers	3256919	***	***	*7823	*80372	*128535	218241	122713	158420	139433	107163	124999	2020381
50 Repairs	119381	***	***	*447	*1662	*1608	1883	*1189	1533	1128	3791	3882	101029
51 Bad debts	442570	-	***	-	-	-	*1429	*805	*831	2515	1397	8561	427033
52 Rent paid on business property	1739124	***	***	*3700	*19014	*14621	33044	17700	32554	23156	35734	48317	1489619
53 Taxes paid	1139337	***	***	*2413	*19686	*11314	31646	23134	32388	27357	35506	50303	884856
54 Interest paid	15984810	***	***	*40	*2052	*3898	76494	*11126	15164	79737	37133	168325	15588485
55 Contributions or gifts	53910	***	***	-	-	*231	682	*1277	383	5211	1909	2917	41299
56 Amortization	110288	***	***	*532	*44	*237	854	*786	1475	*503	3569	4328	97880
57 Depreciation	642057	***	***	*630	*8412	*2154	8958	4291	14887	10442	13079	53514	517605
58 Depletion	*228	-	***	-	-	-	-	-	*127	-	-	-	101
59 Advertising	404726	-	***	*70	*2305	*6693	4360	*10232	4673	6794	19865	11557	334547
60 Pension, prof sh, stock, annuity	412047	-	***	-	*11462	*9675	*6169	*4350	7977	3864	24257	24060	315604
61 Employee benefit programs	455525	***	***	*845	*5528	*7987	8895	*8217	10314	12282	18756	29000	349430
62 Net loss, noncapital assets	18320	-	***	-	-	-	*1204	-	*1062	*1877	338	197	13642
63 Other deductions	23222983	***	***	*45420	*138908	*234358	1126231	368882	520797	559003	586051	868224	18522557
64 Total receipts less total deducts	5202287	***	***	*19363	*26243	*14676	131560	124203	163903	117720	141312	243840	4156283
65 Const taxable inc frm rel frn corps	650851	-	***	-	-	-	-	-	-	23898	5549	-	621403
66 Net income, total	5662562	***	***	*19363	*26243	*14676	129158	122238	149219	133726	141981	226901	4635873
67 Net income, Form 1120-A	*10228	-	***	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	***	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	365303	-	***	*18371	*26243	*4584	*61127	*75757	72340	*7743	3095	5121	48709
70 Statutory special deductions, total	306742	***	***	*390	-	*139	27633	-	14373	9548	20588	26002	207739
71 Net operating loss deduction	192180	***	***	-	-	-	*26290	-	*9747	*8281	18691	17499	111345
72 Dividends received deduction	114562	***	***	*390	-	*139	*1343	-	*4626	1267	1897	8503	96394
73 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	4991753	***	***	*602	-	*9954	40397	*46480	62506	116434	118298	197014	4379425
75 Income tax before credits, total	1720260	***	***	*90	-	*1667	12465	*15809	22065	39815	40606	68604	1514917
76 Regular tax	1692224	***	***	*90	-	*1667	12308	*15803	21133	39582	40215	66977	1490227
77 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	10	-	***	-	-	-	-	-	-	-	-	-	10
79 Alternative minimum tax	22076	-	***	-	-	-	*148	-	*899	*130	283	1413	19202
80 Environmental tax	5929	-	***	-	-	-	*9	*6	*32	*102	108	214	5458
81 Foreign tax credit	270092	-	***	-	-	-	*8	-	-	9162	85	199	260638
82 U.S. Possessions tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	***	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	5	-	***	-	-	-	-	-	-	-	3	-	2
85 General business credit	7058	-	***	-	-	-	-	-	*224	-	154	213	6467
86 Prior year minimum tax credit	116190	-	***	-	-	-	*568	-	*36	*145	37	3038	112367
87 Income tax after credits, total	1326916	***	***	*90	-	*1667	11889	*15809	21805	30509	40326	65155	1135443

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6299
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5199	***	***	*928	*597	*139	401	*29	49	18	23	13	16
2 Total assets	23466710	***	***	*174300	*221987	*111314	862988	*238648	717494	621406	1739804	2107999	16598149
3 Cash	2667998	***	***	*27615	*62726	*22772	206179	*48008	120831	132967	127541	484361	1375111
4 Notes and accounts receivable	4024690	***	***	*20673	*33838	*45334	194407	*17105	135316	90630	296487	213266	2977634
5 Less: Allowance for bad debts	23129	***	***	-	-	-	*2046	*498	-	*590	1474	335	18187
6 Inventories	*54507	***	***	-	-	-	*98	-	-	*180	13626	30103	10501
7 Investments in govt. obligations, Total	1752973	***	***	-	-	-	*23788	*333	*54556	*65219	271713	132879	1204484
8 Tax-exempt securities	*34682	***	***	-	-	-	*3145	-	*16260	-	-	15277	-
9 Other current assets	7930054	***	***	*34205	*34044	*806	141150	*66988	87577	35834	320070	446079	6761149
10 Loans to stockholders	86281	***	***	*7648	*10305	*3018	*9127	-	*3740	-	3785	45180	571
11 Mortgage and real estate loans	*23987	***	***	*4457	*14880	-	-	-	-	-	-	-	4650
12 Other investments	3393755	***	***	*51886	*18764	*14015	211270	*55406	227395	*159074	375649	417883	1862372
13 Depreciable assets	2598145	***	***	*36914	*52585	*59435	92995	*107564	42855	*190153	324028	342218	1314223
14 Less: Accumulated depreciation	1406648	***	***	*25461	*25290	*34367	49113	*73716	25154	*109089	162479	148823	723870
15 Depletable assets	55330	***	***	-	-	-	-	-	-	-	55330	-	-
16 Less: Accumulated depletion	38067	***	***	-	-	-	-	-	-	-	38067	-	-
17 Land	97417	***	***	*3665	*1733	-	*1832	-	-	*29693	18861	6474	35159
18 Intangible assets (Amortizable)	634111	***	***	*21678	*539	*42	4805	*38413	*72014	21592	73134	29114	371371
19 Less: Accumulated amortization	242101	***	***	*9875	*171	*31	*711	*22223	*44758	1603	16690	7022	138164
20 Other assets	1822723	***	***	*894	*18035	*291	26060	*1268	26860	*7347	78290	101345	1561143
21 Total liabilities	23466710	***	***	*174300	*221987	*111314	862988	*238648	717494	621406	1739804	2107999	16598149
22 Accounts payable	4977021	***	***	*311	*26170	*48015	150256	*9114	164392	*51324	325557	760251	3434268
23 Mort, notes, and bonds under 1 yr	550045	***	***	*3155	*585	-	*5185	*11765	*52074	*80784	111978	39658	240353
24 Other current liabilities	9011164	***	***	*671	*7810	*2067	92443	*56343	98574	49547	295719	340441	8055027
25 Loans from stockholders	241956	***	***	-	*16793	*8252	*1902	-	*29897	-	26911	-	154098
26 Mort, notes, bonds, 1 yr or more	1821759	***	***	-	*11575	-	*34286	*8198	*57389	*95890	166310	104659	1341925
27 Other liabilities	2338115	***	***	*3916	*15097	-	*52590	*670	60673	*4570	158223	83545	1958832
28 Net worth	4526649	***	***	*166248	*143957	*52980	526326	*152558	254494	339290	655106	779446	1413645
29 Capital stock	411343	***	***	*19704	*34524	*3685	131298	*25705	14994	*67533	14294	67676	11829
30 Paid-in or capital surplus	1327620	***	***	*20203	*36153	*2253	215541	*140760	70438	*33077	171033	180256	442932
31 Retained earnings, appropriated	-	***	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	2268902	***	***	*93720	*65828	*19826	5846	*-17236	115797	*192870	328044	528939	947051
33 Retained earnings ($ CORP)	641324	***	***	*32620	*23606	*35754	240608	*3329	*68388	*48841	148519	4779	15568
34 Less: Cost of treasury stock	122540	***	***	-	*16154	*8538	*66967	-	*15124	*3032	6785	2205	3735
35 Total receipts	13280125	***	***	*317288	*221601	*461171	1267022	*214505	1715658	401897	841865	2566032	4641557
36 Business receipts	12200226	***	***	*307931	*198674	*459691	1206286	*201658	1652506	294787	741279	2475823	4033477
37 Interest	359423	***	***	*1840	*654	*1188	8076	*1255	14064	*12793	20560	42225	254465
38 Interest on govt. obligations, State and local	12872	***	***	-	-	*14	*762	*359	*1226	*691	4206	1272	4342
39 Rents	99879	***	***	*7489	*1750	-	*2179	-	*1160	*428	3980	3436	79459
40 Royalties	*263	***	***	-	-	-	-	-	-	*2	2	20	235
41 Net S-T cap gain less net LT loss	16668	***	***	-	-	-	*6087	-	*2347	*532	3008	40	4653
42 Net L-T cap gain less net ST loss	26123	***	***	*29	*1532	-	*3744	*70	*5103	*213	6687	4614	4132
43 Net gain, noncapital assets	6954	***	***	-	-	-	*143	-	*4919	*89	425	-0	1377
44 Dividends, domestic corporations	38401	***	***	-	*170	*54	*3711	*671	*3522	*210	1819	3052	25188
45 Dividends, foreign corporations	*6212	***	***	-	-	-	*38	-	*162	-	5984	-	26
46 Other receipts	513103	***	***	-	*18822	*225	35996	*10493	30650	*92153	53915	35550	234202
47 Total deductions	11970552	***	***	*277428	*192356	*444725	1057585	*180484	1651445	334872	700849	2437971	4124542
48 Cost of sales and operations	3844801	***	***	-	-	*202267	*586466	-	*1225215	*6501	88608	1702058	33687
49 Compensation of officers	1049467	***	***	*118138	*17937	*78385	104388	*7065	181222	59632	108834	52213	228347
50 Repairs	19651	***	***	*262	*369	*306	746	*70	*960	*5206	2129	2469	4398
51 Bad debts	28209	***	***	-	*1058	*78	*4437	*172	*548	*966	216	677	7845
52 Rent paid on business property	423943	***	***	*23375	*3902	*12206	17242	*6477	15324	18946	22375	31778	252065
53 Taxes paid	260369	***	***	*6282	*6118	*8988	17563	*7632	8636	10614	22373	33827	113674
54 Interest paid	319110	***	***	*429	*1265	*1457	6576	*2048	16662	*12528	22982	24187	229101
55 Contributions or gifts	31121	***	***	-	*5	*153	*85	*60	*396	*833	1050	1896	26644
56 Amortization	53691	***	***	*57	*108	*18	*959	*573	*15259	1396	4779	3810	26268
57 Depreciation	229511	***	***	*3206	*1004	*8172	14813	*11454	4963	21858	25938	28362	99781
58 Depletion	4	***	***	-	-	-	-	-	-	-	4	-	-
59 Advertising	529514	***	***	*175	*499	*591	*3430	*1548	7727	*8509	8567	27718	466633
60 Pension, prof sh, stock, annuity	74595	***	***	*1935	*1819	*847	11142	*309	3810	*5070	10939	19965	15139
61 Employee benefit programs	208183	***	***	*7653	*299	*97	20214	*2779	6442	*6800	9342	18627	127556
62 Net loss, noncapital assets	11797	***	***	-	-	-	*57	*855	-	*741	14	4686	5443
63 Other deductions	4886585	***	***	*115917	*157973	*131159	269466	*139441	164282	175273	372700	485699	2487962
64 Total receipts less total deducts	1309573	***	***	*39860	*29244	*16447	209437	*34021	64214	67026	141016	128061	517015
65 Const taxable inc frm rel frn corps	1817	***	***	-	-	-	-	-	-	-	1783	34	-
66 Net income, total	1298518	***	***	*39860	*29244	*16433	208675	*33662	62988	66334	138593	126823	512673
67 Net income, Form 1120-A	*5607	***	***	*735	*3386	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	***	***	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	404172	***	***	*21734	*22826	*9153	175885	*9054	*26541	*29104	39241	2877	9040
70 Statutory special deductions, total	89622	***	***	*6834	*325	*3679	*20352	*3716	*9879	*3746	12386	7169	18837
71 Net operating loss deduction	58231	***	***	*6834	*206	*3641	*17580	*3246	*7349	3599	7119	4755	1205
72 Dividends received deduction	31391	***	***	-	*119	*38	*2771	*469	*2530	*147	5267	2414	17632
73 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	809267	***	***	*11293	*6093	*3601	12526	*20892	*26568	*33558	86966	116777	489178
75 Income tax before credits, total	272757	***	***	*2530	*914	*603	3200	*7150	9198	11596	29831	39938	167268
76 Regular tax	270832	***	***	*2530	*914	*603	3005	*7100	*8963	*11381	29563	39701	166544
77 Personal holding company tax	*-0	***	***	-	-	-	*-0	-	-	-	-	-	-
78 Recapture of investment credit	85	***	***	-	-	-	-	-	-	-	-	-	85
79 Alternative minimum tax	913	***	***	-	-	-	*195	*31	*218	*184	176	93	16
80 Environmental tax	927	***	***	-	-	-	-	*19	*17	*31	93	144	623
81 Foreign tax credit	*3564	***	***	-	-	-	-	-	*421	-	1309	1155	679
82 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	***	***	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*9	***	***	-	-	-	-	-	-	*-0	-	-	8
85 General business credit	*431	***	***	-	-	-	*10	-	-	*161	-	182	79
86 Prior year minimum tax credit	750	***	***	-	-	-	-	-	-	-	236	514	-
87 Income tax after credits, total	268003	***	***	*2530	*914	*603	3190	*7150	8777	11435	28287	38087	166503

MAJOR GROUP 48
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6655	727	1689	496	322	474	1185	447	293	249	187	184	400
2 Total assets	2043235521	-	79147	103699	113141	335411	2786901	3097810	4738435	8813691	13158097	30118473	1979890716
3 Cash	18038243	-	42735	21509	47292	118583	698949	628189	438783	561350	687963	1031953	13760937
4 Notes and accounts receivable	112822987	-	1487	3029	6973	43487	130197	153719	287810	464311	640123	1732297	109359552
5 Less: Allowance for bad debts	2097132	-	-	-	*105	*3	*223	*467	7113	7474	4062	19646	2058038
6 Inventories	3135548	-	-	-	-	-	-	*362	*1018	*465	669	3366	3129668
7 Investments in govt. obligations, Total	176739098	-	-	*481	3596	31905	572666	587508	1171124	2071762	2651051	6338744	163310261
8 Tax-exempt securities	174616533	-	*6	*6648	*17	5785	109299	182638	438612	775985	1641365	3959942	167496236
9 Other current assets	220000521	-	8510	27715	22090	42096	437820	404986	858835	1525846	2221193	4334437	210116993
10 Loans to stockholders	1942699	-	*8030	-	*1896	*728	*3255	*3652	*30449	*2349	4092	4285	1883963
11 Mortgage and real estate loans	211937637	-	*1	-	*226	5417	37353	35143	118829	187026	336153	593969	210623519
12 Other investments	1004809637	-	566	2357	10135	41646	599986	775268	1015537	2701396	4157783	9936504	985568458
13 Depreciable assets	35286625	-	*19150	*52120	37083	29445	121382	70897	135127	241651	388354	985278	33206139
14 Less: Accumulated depreciation	8186431	-	*5710	*32538	*23446	12523	63086	24719	42521	50170	96555	246252	7588910
15 Depletable assets	398105	-	-	-	-	-	-	-	-	-	-	1206	396899
16 Less: Accumulated depletion	178929	-	-	-	-	-	-	-	-	-	-	560	178369
17 Land	1892821	-	*3436	*1641	*3	*757	8430	1745	*5175	14931	19140	78897	1758665
18 Intangible assets (Amortizable)	5793536	-	*368	*4239	*149	*1480	1208	*13992	9859	17835	21298	239936	5483170
19 Less: Accumulated amortization	1635707	-	*197	*106	*60	*1369	656	*2218	*3054	4192	6626	75203	1542027
20 Other assets	87919732	-	765	16604	7290	27977	130320	267115	279965	310619	496155	1219321	85163602
21 Total liabilities	2043235521	-	79147	103699	113141	335411	2786901	3097810	4738435	8813691	13158097	30118473	1979890716
22 Accounts payable	26807572	-	12537	*1124	2210	49997	41836	102823	165043	196293	236650	524294	25474764
23 Mort, notes, and bonds under 1 yr	44984939	-	-	*2543	*68	*3046	*16760	*51581	28250	44787	68836	169996	44599071
24 Other current liabilities	359866195	-	4692	5023	18433	68292	710494	1076192	1554347	3398525	4910285	11079819	337040092
25 Loans from stockholders	6072585	-	*1463	*2114	-	*4	26194	*2813	*5039	*8971	5906	18792	6001289
26 Mort, notes, bonds, 1 yr or more	48681409	-	*14423	*18908	*7251	*12038	85457	*30616	43658	118849	250285	549215	47550710
27 Other liabilities	1184127416	-	3854	16788	22713	61109	482230	643604	1160827	2163468	3743591	8634465	1167194769
28 Net worth	372695404	-	42178	57198	62466	140925	1423930	1190179	1781271	2882799	3942544	9141892	352030021
29 Capital stock	18997557	-	1134	7969	12577	44735	200004	189529	211284	275202	337478	768788	16948857
30 Paid-in or capital surplus	139432001	-	4304	8867	6264	15971	270371	371871	415209	1085176	1203051	2619079	133431838
31 Retained earnings, appropriated	25849490	-	*5	*565	792	1989	33069	35042	52289	79181	148346	360114	25138099
32 Retained earnings, unappropriate	195129355	-	24309	37957	44810	82355	877742	571931	1127873	1464196	2284874	5457095	183156213
33 Retained earnings (S CORP)	91725	-	*12425	*3810	-	*-265	*44668	*31087	-	-	-	-	-
34 Less: Cost of treasury stock	6804725	-	*-1	*1969	*1976	3860	1924	9282	25384	20957	31205	63184	6644986
35 Total receipts	679375230	918000	729203	105315	240648	355612	1772941	2185707	3452630	4850908	8379814	21605056	634779395
36 Business receipts	494954528	743103	718964	88095	229725	295821	1550139	1840813	2900927	3784441	6991220	18490584	457320697
37 Interest	112357938	42916	3806	2278	3976	11092	124149	118512	202587	388077	597023	1644270	109219253
38 Interest on govt. obligations, State and local	5990352	*4850	-	*430	*59	*194	5808	11140	20724	56973	71159	191152	5627864
39 Rents	8683395	*888	-	*2537	*55	*124	1566	4404	5743	14889	17150	51226	8584814
40 Royalties	73303	*12	-	-	-	*35	*8	*-0	*-0	-	135	442	72671
41 Net S-T cap gain less net LT loss	3874108	*2154	-	*124	*21	347	1858	3341	9197	20538	30840	68335	3737354
42 Net L-T cap gain less net ST loss	11953824	23895	*3	*281	*121	318	6778	12998	26935	52607	93866	288564	11447457
43 Net gain, noncapital assets	503458	-	-	-	*7	*9	*271	*22	*290	*636	666	2808	498749
44 Dividends, domestic corporations	3305425	14645	*1	*691	*77	218	5129	10037	13360	27082	41381	107563	3085240
45 Dividends, foreign corporations	645402	67	-	-	-	-	*3	*7	*20	*1828	301	1120	642056
46 Other receipts	37033496	85471	6429	10880	6607	47454	77233	184432	272846	503838	536073	758993	34543240
47 Total deductions	638392947	819094	709354	93989	222016	323837	1545666	1916511	3103805	4243086	7566017	19952699	597896873
48 Cost of sales and operations	339906351	473869	637256	5718	23373	104062	583386	886802	1303801	1926195	4161689	13086480	316713721
49 Compensation of officers	2295209	*13704	*3365	*12991	*29418	31598	33898	33778	41861	75906	60391	130969	1827331
50 Repairs	266449	*317	*686	*2380	*1086	*720	3296	1572	5535	2417	5679	9794	232967
51 Bad debts	1738816	387	*83	-	*116	*275	271	6530	4602	11985	8112	52768	1653688
52 Rent paid on business property	4814465	6753	*1615	*4519	*5142	10717	14695	21213	36250	31350	54610	142139	4485463
53 Taxes paid	11067072	18094	1312	3743	8225	7289	28960	69540	84618	100305	160205	419833	10164948
54 Interest paid	14048137	4922	*690	*1936	1041	1233	10466	6023	9853	24775	31340	84034	13871824
55 Contributions or gifts	166313	*2375	*7	*54	*201	*6	280	283	837	1517	2376	4119	154258
56 Amortization	955337	1123	132	27	81	315	2722	5352	5837	7401	18229	47800	866318
57 Depreciation	5516693	5460	*1157	*1468	*3036	3625	8084	7866	16333	26572	44993	114867	5283232
58 Depletion	34079	*3	-	-	*12	-	-	-	*-0	*12	42	38	33972
59 Advertising	1326244	3720	*1227	*1532	*713	826	3011	3179	10642	15158	18705	73721	1193811
60 Pension, prof sh, stock, annuity	2365294	*2475	-	-	*-0	*199	4056	9323	7568	11232	18253	56135	2256054
61 Employee benefit programs	3387421	*6353	*170	*56	*4123	*6832	17176	20290	18833	31548	45603	132710	3103728
62 Net loss, noncapital assets	371210	*4690	-	-	*6	*44	*136	*381	1537	845	5811	7128	350633
63 Other deductions	250133857	274850	61657	59565	145442	156095	835230	844381	1555698	1975868	2929980	5590164	235704925
64 Total receipts less total deducts	40982283	98905	19850	11326	18631	31775	227275	269196	348825	607822	813797	1652357	36882522
65 Const taxable inc frm rel frn corps	945338	-	-	-	-	-	-	-	*60	-	443	1096	943740
66 Net income, total	35937269	94056	19850	10896	18572	31581	221467	258056	328161	550850	743081	1462301	32198398
67 Net income, Form 1120-A	*1780	-	*1780	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*295	*295	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	71762	*7434	*5648	*1428	-	*6603	*35747	*14902	-	-	-	-	-
70 Statutory special deductions, total	4956789	19666	4587	4590	6539	9745	66786	65762	81728	101657	177288	383696	4034746
71 Net operating loss deduction	3188998	3578	3749	2711	*2485	3460	24904	18077	23587	44537	110549	255760	2695602
72 Dividends received deduction	1463414	13346	*1	*483	*53	150	6120	6820	8369	17814	28577	78879	1302801
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	31895136	67088	9614	4897	12124	14823	121462	177712	246821	444497	565819	1076799	29153478
75 Income tax before credits, total	11378122	23323	1475	760	2507	3785	38899	63882	81891	155798	196408	410032	10399362
76 Regular tax	10799881	23025	1443	744	2400	2847	34380	60315	78830	150313	189629	363558	9892393
77 Personal holding company tax	299	-	-	-	-	-	-	-	-	-	299	-	-
78 Recapture of investment credit	541	-	-	-	-	-	-	-	-	-	-	-	541
79 Alternative minimum tax	529990	*173	*32	*16	106	937	4513	3542	2998	5181	5904	44789	461797
80 Environmental tax	46630	66	-	-	*-0	-0	6	20	62	304	574	1678	43920
81 Foreign tax credit	725520	11	-	-	-	-	*1	*1	*2	*8	44	291	725163
82 U.S. Possessions tax credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	5280	-	-	-	-	-	-	-	-	-	1	3	5276
85 General business credit	35348	*67	-	-	-	-	*42	*48	*193	*101	106	639	34153
86 Prior year minimum tax credit	180760	*4671	-	*5	58	*16	468	586	*703	*1499	2028	11998	158728
87 Income tax after credits, total	10431214	18575	1475	756	2448	3769	38389	63246	80993	154191	194229	397102	9476042

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6355
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1510	39	86	118	162	143	341	141	102	70	65	56	187
2 Total assets	1509977625	-	4250	21469	58482	105996	839997	983602	1668973	2385689	4504153	9566117	1489838897
3 Cash	8200936	-	1577	11333	27071	38487	188233	115560	120846	90324	185951	192797	7228756
4 Notes and accounts receivable	70709419	-	*192	1900	3831	6246	19367	31398	17958	57368	63453	42716	70464990
5 Less: Allowance for bad debts	1791916	-	-	-	-	-	-	-	-	-	-	1004	1790912
6 Inventories	2768868	-	-	-	-	-	-	-	-	-	-	661	2768207
7 Investments in govt. obligations, Total	111468394	-	-	*481	*2170	10657	220568	280688	493043	498855	823940	2066825	107071166
8 Tax-exempt securities	98479168	-	*1	-	-	2617	32167	40489	110566	172337	438760	1003382	96678850
9 Other current assets	103842272	-	1925	5768	17444	28155	148642	113532	190328	197930	425977	696281	102016292
10 Loans to stockholders	277356	-	-	-	-	-	-	-	-	-	-	3618	273738
11 Mortgage and real estate loans	204502635	-	*1	-	-	*863	18552	17771	99925	149740	309817	547736	203358230
12 Other investments	831943305	-	*255	1008	5765	13796	164254	255677	480467	1095103	2050390	4290584	823586006
13 Depreciable assets	17604992	-	-	*10	-	*85	4376	9388	22357	41431	50850	158253	17318241
14 Less: Accumulated depreciation	4356249	-	-	-	-	-	-	-	*251	*379	1635	15324	4338660
15 Depletable assets	320477	-	-	-	-	-	-	-	-	-	-	1206	319271
16 Less: Accumulated depletion	122547	-	-	-	-	-	-	-	-	-	-	560	121987
17 Land	743397	-	-	-	-	-	-	-	-	-	3	9974	733420
18 Intangible assets (Amortizable)	4179181	-	-	-	-	-	-	-	*3174	*453	3221	50024	4122308
19 Less: Accumulated amortization	1291559	-	-	-	-	-	-	-	*390	*233	109	25499	1265328
20 Other assets	62499497	-	300	969	2201	5090	43837	119099	130951	82760	153535	544449	61416306
21 Total liabilities	1509977625	-	4250	21469	58482	105996	839997	983602	1668973	2385689	4504153	9566117	1489838897
22 Accounts payable	10147866	-	-	-	-	-	-	*37	*7	*1350	*706	10906	10134859
23 Mort, notes, and bonds under 1 yr	35099611	-	-	-	-	-	-	-	*6	-	6267	6826	35086512
24 Other current liabilities	117289319	-	616	1895	4955	8197	48871	90855	181822	158960	495019	594393	115703737
25 Loans from stockholders	4189393	-	-	-	-	-	-	-	-	17	626	-	4188750
26 Mort, notes, bonds, 1 yr or more	31480817	-	-	-	-	-	-	*1050	-	*7360	36590	62367	31373450
27 Other liabilities	1095521552	-	3719	16091	20982	33024	369532	454553	907118	1527230	2938795	7016779	1082233729
28 Net worth	216249067	-	-85	3483	32545	64775	421594	437107	580020	690773	1026150	1874846	211117860
29 Capital stock	10503032	-	81	2904	10169	13338	69633	66542	86740	110122	128387	246012	9769105
30 Paid-in or capital surplus	91449359	-	-25	3862	2330	4975	100235	106236	123796	400291	458213	579018	89670427
31 Retained earnings, appropriated	21838787	-	*2	*26	377	1908	13719	22125	47815	60424	89074	251241	21352077
32 Retained earnings, unappropriate	96664410	-	-144	-2965	19668	45055	239696	246597	334892	136003	366648	843603	94435356
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4206520	-	*-1	*344	-	*501	1690	*4393	*13222	16067	16172	45027	4109105
35 Total receipts	441413825	251942	9416	22841	39676	72657	458585	547138	801020	1148863	2480742	5681565	429899379
36 Business receipts	294624295	*179642	4815	14078	30523	50231	352405	435291	610409	759578	1779934	4168922	286238467
37 Interest	93465696	20778	171	1011	2466	4641	46565	45872	92948	124252	278673	879404	91968914
38 Interest on govt. obligations, State and local	1134180	*2442	-	-	-	*49	1013	1855	3398	6717	2640	5605	1110460
39 Rents	7910602	*329	-	-	-	*48	*178	2457	1631	9153	6804	26568	7863434
40 Royalties	49132	*12	-	-	-	*35	*8	*-0	*-0	-	129	166	48783
41 Net S-T cap gain less net LT loss	3063804	*1061	-	*19	*20	*215	673	1274	3749	9973	12738	33747	3000335
42 Net L-T cap gain less net ST loss	7412621	*12629	*-0	*56	*97	97	3508	5005	16122	14724	25549	113457	7221376
43 Net gain, noncapital assets	314097	-	-	-	-	-	*1	*1	1	*538	*359	2057	311142
44 Dividends, domestic corporations	2114576	*12287	-	*2	*7	*30	1520	2909	5694	10180	13538	54227	2014181
45 Dividends, foreign corporations	569029	-	-	-	-	-	*1	-	*10	-	25	108	568886
46 Other receipts	30755792	22763	4430	7675	6563	17310	52713	52473	67058	213747	360354	397306	29553400
47 Total deductions	418687116	208251	6278	18155	30144	60219	375844	450396	682914	1023758	2210903	5165828	408454426
48 Cost of sales and operations	202553153	90398	1580	4332	10127	33126	135113	193128	315948	328716	1026276	2678622	197735788
49 Compensation of officers	786574	1752	-	-	*-0	*18	1159	*2047	4096	7962	4549	12256	752735
50 Repairs	139325	*4	-	-	*-0	-	*22	-	*185	*164	*571	1069	137310
51 Bad debts	1287178	26	*83	-	-	*94	*58	*936	*225	*174	628	2891	1282062
52 Rent paid on business property	2813153	*324	-	*54	-	*34	1010	2432	7525	5567	10810	30749	2754647
53 Taxes paid	5983084	4770	47	162	581	634	5968	7421	16917	23286	36550	116175	5770571
54 Interest paid	10592605	*131	*109	*14	445	*227	393	*601	2053	9422	9483	21681	10548046
55 Contributions or gifts	62584	141	-	*-0	-	-	*14	*17	*230	*488	385	151	61157
56 Amortization	643215	*310	19	25	35	21	2238	2770	4443	5473	11683	20657	595542
57 Depreciation	3562982	*973	*2	-	*37	*31	533	1370	2831	4935	6635	26549	3519085
58 Depletion	24268	*3	-	-	-	-	-	-	*-0	*12	-	37	24216
59 Advertising	781076	2057	-	*-0	*15	*6	171	232	1027	1861	2949	28942	743815
60 Pension, prof sh, stock, annuity	1781822	*1828	-	-	-	*13	819	905	3295	3226	8969	25884	1736884
61 Employee benefit programs	1305060	139	-	*56	-	-	*6039	*295	*1109	*1577	1621	3494	1290729
62 Net loss, noncapital assets	263367	2	-	-	-	*44	*-0	*3	*437	*313	573	317	261677
63 Other deductions	186107671	105393	4438	13511	18904	25971	222306	238239	322592	630581	1089220	2196354	181240162
64 Total receipts less total deducts	22726709	43692	3138	4686	9533	12438	82740	96742	118106	125105	269839	515737	21444953
65 Const taxable inc frm rel frn corps	170512	-	-	-	-	-	-	-	-	-	-	-	170512
66 Net income, total	21763041	41250	3138	4686	9533	12389	81727	94888	114708	118388	267199	510132	20505004
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Statutory special deductions, total	2143946	16281	2557	3659	6437	6547	43334	47145	58532	59330	106458	185318	1608348
71 Net operating loss deduction	1208289	*1843	1719	2263	*2432	*394	6811	4727	5725	15602	61590	99634	1005549
72 Dividends received deduction	648045	*11695	-	*1	*4	*18	762	1552	3035	4465	8195	40672	577647
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	20352730	25101	581	1046	3153	5431	38068	48063	56516	58440	160346	323793	19632191
75 Income tax before credits, total	7010120	8806	123	176	624	1390	13228	18249	21163	22255	56312	112749	6755046
76 Regular tax	6908550	8608	90	160	528	1011	10886	15885	19079	19790	54460	109630	6668423
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	540	-	-	-	-	-	-	-	-	-	-	-	540
79 Alternative minimum tax	74100	*173	*32	*16	96	379	2336	2342	2060	2421	1646	2669	59929
80 Environmental tax	26266	25	-	-	*-0	-0	6	18	24	43	205	453	25492
81 Foreign tax credit	419053	-	-	-	-	-	-	*1	*1	-	3	153	418895
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	4999	-	-	-	-	-	-	-	-	-	1	-	4998
85 General business credit	25362	-	-	-	-	-	-	*6	*18	-	-	428	24911
86 Prior year minimum tax credit	100884	*19	-	*5	43	*16	91	*170	214	*1101	929	2682	95614
87 Income tax after credits, total	6459822	8787	123	171	581	1374	13137	18072	20930	21154	55380	109485	6210627

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6352
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1398	36	86	118	162	139	326	136	***	70	59	***	***
2 Total assets	786888793	-	4250	21469	58482	103010	806819	948571	***	2385689	4034522	***	***
3 Cash	4677089	-	1577	11333	27071	38238	186157	114729	***	90324	176610	***	***
4 Notes and accounts receivable	49055308	-	*192	1900	3831	6246	19363	30239	***	57368	62879	***	***
5 Less: Allowance for bad debts.	1636661	-	-	-	-	-	-	-	***	-	-	***	***
6 Inventories	2148413	-	-	-	-	-	-	-	***	-	-	***	***
7 Investments in govt. obligations, Total	57401851	-	-	*481	*2170	10227	205177	275412	***	498855	787455	***	***
8 Tax-exempt securities	58998411	-	*1	-	-	*2110	31806	40466	***	172337	390774	***	***
9 Other current assets	68293516	-	1925	5768	17444	27967	147437	108020	***	197930	398531	***	***
10 Loans to stockholders	273181	-	-	-	-	-	-	-	***	-	-	***	***
11 Mortgage and real estate loans	77822892	-	*1	-	-	*404	17089	17672	***	149740	247820	***	***
12 Other investments	427567939	-	*255	1008	5765	12723	152637	236515	***	1095103	1792143	***	***
13 Depreciable assets	12040998	-	-	*10	-	*7	4342	9346	***	41431	38661	***	***
14 Less: Accumulated depreciation	3340984	-	-	-	-	-	-	-	***	*379	1170	***	***
15 Depletable assets	306998	-	-	-	-	-	-	-	***	-	-	***	***
16 Less: Accumulated depletion	120138	-	-	-	-	-	-	-	***	-	-	***	***
17 Land	567961	-	-	-	-	-	-	-	***	-	3	***	***
18 Intangible assets (Amortizable)	2388828	-	-	-	-	-	-	-	***	*453	2723	***	***
19 Less: Accumulated amortization	569187	-	-	-	-	-	-	-	***	*233	109	***	***
20 Other assets	31012375	-	300	969	2201	5089	42810	116172	***	82760	138203	***	***
21 Total liabilities	786888793	-	4250	21469	58482	103010	806819	948571	***	2385689	4034522	***	***
22 Accounts payable	4656493	-	-	-	-	-	-	*37	***	*1350	*704	***	***
23 Mort, notes, and bonds under 1 yr	13875804	-	-	-	-	-	-	-	***	-	6267	***	***
24 Other current liabilities	73717279	-	616	1895	4955	8154	47363	69517	***	158960	465013	***	***
25 Loans from stockholders	4142094	-	-	-	-	-	-	-	***	17	626	***	***
26 Mort, notes, bonds, 1 yr or more.	20502033	-	-	-	-	-	-	*1050	***	*7360	16300	***	***
27 Other liabilities	513677612	-	3719	16091	20982	32107	353948	436808	***	1527230	2581380	***	***
28 Net worth	156317478	-	-85	3483	32545	62750	405508	441159	***	690773	964231	***	***
29 Capital stock	9001028	-	81	2904	10169	13338	69633	64220	***	110122	128369	***	***
30 Paid-in or capital surplus	71846242	-	-25	3862	2330	4975	99016	104321	***	400291	458164	***	***
31 Retained earnings, appropriated.	9209566	-	*2	*26	377	737	13653	15137	***	60424	77226	***	***
32 Retained earnings, unappropriate	70464121	-	-144	-2965	19668	44201	224895	261874	***	136003	316645	***	***
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	***	-	-	***	***
34 Less: Cost of treasury stock	4203479	-	*-1	*344	-	*501	1690	*4393	***	16067	16172	***	***
35 Total receipts	240527638	221632	9416	22841	39676	71288	431374	527748	***	1148863	2279686	***	***
36 Business receipts	166229759	*163145	4815	14078	30523	49256	333914	435266	***	759578	1623362	***	***
37 Interest	45662014	10254	171	1011	2466	4503	41059	44415	***	124252	245733	***	***
38 Interest on govt. obligations, State and local	953027	*2240	-	-	-	*12	1005	1854	***	6717	2507	***	***
39 Rents	1657485	*290	-	-	-	*48	*117	2457	***	9153	4317	***	***
40 Royalties	32952	*12	-	-	-	*35	*8	*-0	***	-	10	***	***
41 Net S-T cap gain less net LT loss	1382703	*871	-	*19	*20	*215	671	1274	***	9973	12490	***	***
42 Net L-T cap gain less net ST loss	4114992	*9944	*-0	*56	*97	*87	2084	4924	***	14724	20900	***	***
43 Net gain, noncapital assets	176691	-	-	-	-	-	*1	*1	***	*538	*232	***	***
44 Dividends, domestic corporations.	1110345	*12239	-	*2	*7	*30	1419	2909	***	10180	12790	***	***
45 Dividends, foreign corporations.	560584	-	-	-	-	-	*1	-	***	-	24	***	***
46 Other receipts	18647087	22638	4430	7675	6563	17102	51094	34648	***	213747	357320	***	***
47 Total deductions	228010385	180443	6278	18155	30144	58970	353190	431926	***	1023758	2022651	***	***
48 Cost of sales and operations	100986106	79382	1580	4332	10127	32888	131438	192265	***	328716	920660	***	***
49 Compensation of officers	330023	1752	-	-	*-0	*18	*764	*1584	***	7962	4549	***	***
50 Repairs	108576	-	-	-	*-0	-	*22	-	***	*164	*567	***	***
51 Bad debts	1103964	26	*83	-	-	*94	*58	*936	***	*174	565	***	***
52 Rent paid on business property	1509464	*309	-	*54	-	*19	888	2432	***	5567	9228	***	***
53 Taxes paid	3280995	4423	47	162	581	578	5762	7373	***	23286	31726	***	***
54 Interest paid	6343888	*131	*109	*14	445	*227	393	*576	***	9422	5981	***	***
55 Contributions or gifts	47861	132	-	*-0	-	-	*14	*17	***	*488	380	***	***
56 Amortization	495552	*32	19	25	35	21	2183	2583	***	5473	11532	***	***
57 Depreciation	1671321	*817	*2	-	*37	*31	514	1362	***	4935	5478	***	***
58 Depletion	21633	*3	-	-	-	-	-	-	***	*12	-	***	***
59 Advertising	530733	1998	-	*-0	*15	*1	169	232	***	1861	2853	***	***
60 Pension, prof sh, stock, annuity.	866305	*1786	-	-	-	-	*673	905	***	3226	7131	***	***
61 Employee benefit programs	987610	-	-	*56	-	-	*5979	*295	***	*1577	1506	***	***
62 Net loss, noncapital assets	56592	-	-	-	-	*44	*-0	*3	***	*313	545	***	***
63 Other deductions	109669762	89651	4438	13511	18904	25049	204333	221362	***	630581	1019950	***	***
64 Total receipts less total deducts	12517253	41189	3138	4686	9533	12317	78184	95822	***	125105	257035	***	***
65 Const taxable inc frm rel frn corps	156989	-	-	-	-	-	-	-	***	-	-	***	***
66 Net income, total	11721215	38949	3138	4686	9533	12305	77179	93968	***	118388	254527	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	-	***	***
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	***	-	-	***	***
70 Statutory special deductions, total	1271523	14889	2557	3659	6437	6479	41280	46332	***	59330	100056	***	***
71 Net operating loss deduction	571568	*1843	1719	2263	*2432	*350	6719	4074	***	15602	61428	***	***
72 Dividends received deduction	445134	*11689	-	*1	*4	*17	711	1552	***	4465	7863	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	***	***
74 Income subject to tax	10790326	24192	581	1046	3153	5416	35575	47957	***	58440	154077	***	***
75 Income tax before credits, total	3739867	8409	123	176	624	1387	12401	18222	***	22255	54018	***	***
76 Regular tax	3665510	8300	90	160	528	1008	10081	15869	***	19790	52329	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	***	***
78 Recapture of investment credit	277	-	-	-	-	-	-	-	***	-	-	***	***
79 Alternative minimum tax	59049	*84	*32	*16	96	379	2317	2331	***	2421	1484	***	***
80 Environmental tax	14767	25	-	-	*-0	-0	*3	18	***	43	203	***	***
81 Foreign tax credit	352812	-	-	-	-	-	-	*1	***	-	2	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	***	***
84 Nonconventional source fuel credit.	4429	-	-	-	-	-	-	-	***	-	1	***	***
85 General business credit	18807	-	-	-	-	-	-	*6	***	-	-	***	***
86 Prior year minimum tax credit	80976	*19	-	*5	43	*16	*59	*170	***	*1101	702	***	***
87 Income tax after credits, total	3282843	8389	123	171	581	1371	12342	18045	***	21154	53313	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6353
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	112	*3	-	-	-	*5	*15	*5	***	**	6	***	***
2 Total assets	723088833	-	-	-	-	*2985	*33178	*35031	***	**	469631	***	***
3 Cash	3523847	-	-	-	-	*249	*2076	*831	***	**	9341	***	***
4 Notes and accounts receivable	21654111	-	-	-	-	-	*4	*1159	***	**	574	***	***
5 Less: Allowance for bad debts	155255	-	-	-	-	-	-	-	***	-	-	***	***
6 Inventories	620455	-	-	-	-	-	-	-	***	-	-	***	***
7 Investments in govt. obligations, Total	54066544	-	-	-	-	*430	*15390	*5276	***	**	36485	***	***
8 Tax-exempt securities	39480756	-	-	-	-	*507	*361	*23	***	**	47986	***	***
9 Other current assets	35548756	-	-	-	-	*188	*1204	*5512	***	**	27445	***	***
10 Loans to stockholders	4174	-	-	-	-	-	-	-	***	-	-	***	***
11 Mortgage and real estate loans	126679742	-	-	-	-	*459	*1463	*99	***	-	61997	***	***
12 Other investments	404375366	-	-	-	-	*1073	*11617	*19161	***	**	258247	***	***
13 Depreciable assets	5563993	-	-	-	-	*78	*34	*42	***	**	12189	***	***
14 Less: Accumulated depreciation	1015265	-	-	-	-	-	-	-	***	-	465	***	***
15 Depletable assets	13479	-	-	-	-	-	-	-	***	-	-	***	***
16 Less: Accumulated depletion	2410	-	-	-	-	-	-	-	***	-	-	***	***
17 Land	175436	-	-	-	-	-	-	-	***	-	-	***	***
18 Intangible assets (Amortizable)	1790353	-	-	-	-	-	-	-	***	-	498	***	***
19 Less: Accumulated amortization	722372	-	-	-	-	-	-	-	***	-	-	***	***
20 Other assets	31487122	-	-	-	-	*1	*1027	*2927	***	**	15333	***	***
21 Total liabilities	723088833	-	-	-	-	*2985	*33178	*35031	***	**	469631	***	***
22 Accounts payable	5491373	-	-	-	-	-	-	-	***	-	2	***	***
23 Mort, notes, and bonds under 1 yr	21223807	-	-	-	-	-	-	-	***	-	-	***	***
24 Other current liabilities	43572041	-	-	-	-	*43	*1508	*21338	***	**	30006	***	***
25 Loans from stockholders	47300	-	-	-	-	-	-	-	***	-	-	***	***
26 Mort, notes, bonds, 1 yr or more	10978783	-	-	-	-	-	-	-	***	-	20290	***	***
27 Other liabilities	581843940	-	-	-	-	*917	*15584	*17745	***	**	357415	***	***
28 Net worth	59931589	-	-	-	-	*2025	*16086	*-4052	***	**	61919	***	***
29 Capital stock	1502004	-	-	-	-	-	-	*2322	***	-	18	***	***
30 Paid-in or capital surplus	19603117	-	-	-	-	-	*1219	*1916	***	-	49	***	***
31 Retained earnings, appropriated	12629221	-	-	-	-	*1171	*66	*6988	***	**	11848	***	***
32 Retained earnings, unappropriate	26200289	-	-	-	-	*854	*14800	*-15277	***	**	50004	***	***
33 Retained earnings (S CORP)	-	-	-	-	-	-	-	-	***	-	-	***	***
34 Less: Cost of treasury stock	3041	-	-	-	-	-	-	-	***	-	-	***	***
35 Total receipts	200886186	*30310	-	-	-	*1369	*27211	*19390	***	**	201056	***	***
36 Business receipts	128394536	*16498	-	-	-	*975	*18491	*26	***	**	156572	***	***
37 Interest	47803683	*10524	-	-	-	*139	*5506	*1456	***	**	32940	***	***
38 Interest on govt. obligations, State and local	181153	202	-	-	-	*36	*8	*1	***	-	133	***	***
39 Rents	6253117	39	-	-	-	-	*61	-	***	**	2486	***	***
40 Royalties	16181	-	-	-	-	-	-	-	***	-	119	***	***
41 Net S-T cap gain less net LT loss	1681101	190	-	-	-	-	*2	-	***	-	248	***	***
42 Net L-T cap gain less net ST loss	3297629	2686	-	-	-	*11	*1424	*81	***	**	4650	***	***
43 Net gain, noncapital assets	137406	-	-	-	-	-	-	-	***	-	126	***	***
44 Dividends, domestic corporations	1004231	48	-	-	-	*1	*101	-	***	**	748	***	***
45 Dividends, foreign corporations	8446	-	-	-	-	-	-	-	***	-	-0	***	***
46 Other receipts	12108705	124	-	-	-	*208	*1619	*17826	***	**	3034	***	***
47 Total deductions	190676731	*27808	-	-	-	*1249	*22655	*18470	***	**	188252	***	***
48 Cost of sales and operations	101567047	*11015	-	-	-	*238	*3676	*862	***	**	105615	***	***
49 Compensation of officers	456551	-	-	-	-	-	*395	*463	***	-	-	***	***
50 Repairs	30749	*4	-	-	-	-	-	-	***	-	4	***	***
51 Bad debts	183214	-	-	-	-	-	-	-	***	-	64	***	***
52 Rent paid on business property	1303689	16	-	-	-	*15	*122	-	***	**	1582	***	***
53 Taxes paid	2702089	347	-	-	-	*56	*206	*48	***	**	4825	***	***
54 Interest paid	4248717	-	-	-	-	-	*-0	*25	***	-	3502	***	***
55 Contributions or gifts	14723	9	-	-	-	-	-	-	***	**	5	***	***
56 Amortization	147664	278	-	-	-	-	*55	*187	***	-	151	***	***
57 Depreciation	1891660	156	-	-	-	-	*19	*8	***	**	1157	***	***
58 Depletion	2635	-	-	-	-	-	-	-	***	-	-	***	***
59 Advertising	250343	59	-	-	-	*5	*2	-	***	**	96	***	***
60 Pension, prof sh, stock, annuity	915517	42	-	-	-	*13	*146	-	***	**	1838	***	***
61 Employee benefit programs	317450	139	-	-	-	-	*59	-	***	-	116	***	***
62 Net loss, noncapital assets	206774	2	-	-	-	-	-	-	***	**	28	***	***
63 Other deductions	76437909	*15742	-	-	-	*922	*17973	*16877	***	**	69270	***	***
64 Total receipts less total deducts	10209456	*2502	-	-	-	*121	*4556	*920	***	**	12804	***	***
65 Const taxable inc frm rel frn corps	13523	-	-	-	-	-	-	-	***	-	-	***	***
66 Net income, total	10041826	*2301	-	-	-	*84	*4548	*919	***	**	12671	***	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	-	***	***
69 Net income, Form 1120S	-	-	-	-	-	-	-	-	***	-	-	***	***
70 Statutory special deductions, total	872423	*1392	-	-	-	*69	*2054	*813	***	**	6403	***	***
71 Net operating loss deduction	636722	-	-	-	-	*45	*92	*653	***	-	162	***	***
72 Dividends received deduction	202911	6	-	-	-	*-0	*50	-	***	**	331	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	***	***
74 Income subject to tax	9562404	*909	-	-	-	*16	*2494	*106	***	**	6269	***	***
75 Income tax before credits, total	3270253	*398	-	-	-	*2	*827	*27	***	**	2294	***	***
76 Regular tax	3243040	*308	-	-	-	*2	*805	*16	***	**	2131	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	***	***
78 Recapture of investment credit	263	-	-	-	-	-	-	-	***	-	-	***	***
79 Alternative minimum tax	15051	89	-	-	-	-	*19	*11	***	-	162	***	***
80 Environmental tax	11499	-	-	-	-	-	3	-	***	**	1	***	***
81 Foreign tax credit	66241	-	-	-	-	-	-	-	***	-	1	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	-	***	***
84 Nonconventional source fuel credit	571	-	-	-	-	-	-	-	***	-	-	***	***
85 General business credit	6555	-	-	-	-	-	-	-	***	-	-	***	***
86 Prior year minimum tax credit	19908	-	-	-	-	-	32	-	***	**	227	***	***
87 Income tax after credits, total	3176979	*398	-	-	-	*2	*795	*27	***	**	2067	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6356
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	1061	*16	*24	*7	38	113	434	103	73	81	50	43	80
2	Total assets	157497256	-	*832	*931	15020	91255	988519	691154	1215417	2907426	3608101	6533025	141445576
3	Cash	2344271	-	*628	*373	6914	39966	255651	126320	100826	134765	113619	166922	1398289
4	Notes and accounts receivable	16487892	-	*54	-	*1300	3170	30590	38880	84644	157719	188411	356997	15626126
5	Less: Allowance for bad debts	69538	-	-	-	*105	*3	*19	*232	*3971	*5478	390	10143	49197
6	Inventories	7913	-	-	-	-	-	-	-	-	-	-	-	7913
7	Investments in govt. obligations, Total	25447886	-	-	-	*1247	19005	199937	121650	273326	737079	966883	1704144	21424615
8	Tax-exempt securities	22342278	-	-	-	*17	*1700	72114	89193	139645	445868	607699	859202	20126840
9	Other current assets	41766277	-	*55	-	*2239	10161	81006	127495	242292	635842	763722	1336718	38566750
10	Loans to stockholders	*722992	-	-	-	-	-	-	-	-	*30	100	3	722859
11	Mortgage and real estate loans	2122345	-	-	-	-	*131	*2179	*1394	*776	*3846	1578	4248	2108192
12	Other investments	36985525	-	*36	*559	*2405	12955	286345	160113	304275	670340	768280	1759926	33020291
13	Depreciable assets	3754723	-	*59	-	*1244	3658	40325	14792	18140	65595	106774	228728	3275408
14	Less: Accumulated depreciation	592421	-	-	-	*358	1720	17093	4659	*3142	18697	17783	37957	491011
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	238051	-	-	-	*3	*757	2565	*1018	*1504	*5551	2695	11936	212021
18	Intangible assets (Amortizable)	79635	-	-	-	-	*15	*361	*33	*825	*709	1596	347	75749
19	Less: Accumulated amortization	16187	-	-	-	-	*1	*185	*16	*681	*427	1197	26	13654
20	Other assets	5875614	-	-	-	*113	1462	34744	15174	56958	74685	106113	151980	5434385
21	Total liabilities	157497256	-	*832	*931	15020	91255	988519	691154	1215417	2907426	3608101	6533025	141445576
22	Accounts payable	3321323	-	*1	-	*849	2785	20865	19019	55321	87597	48266	134517	2952101
23	Mort, notes, and bonds under 1 yr	1020159	-	-	-	*68	*43	*9	*701	-	*474	34233	18554	966076
24	Other current liabilities	84461735	-	*368	-	4807	28273	293003	336404	643758	1603670	1904938	3803719	75842794
25	Loans from stockholders	265059	-	*16	-	-	*4	*14	-	-	-	4545	3	260477
26	Mort, notes, bonds, 1 yr or more	4989924	-	-	-	*158	*430	*373	*53	-	*9680	13217	41156	4924858
27	Other liabilities	21494293	-	*28	*34	*37	5982	58328	35619	85208	277890	357672	389503	20283991
28	Net worth	41944763	-	*419	*897	9100	53737	615927	299358	431130	928115	1245229	2145573	36215278
29	Capital stock	363169	-	-	-	-	*750	-	-	*3	*5976	8003	47990	300447
30	Paid-in or capital surplus	5792851	-	*657	-	*1226	*5073	41355	*47480	*72869	164861	143921	124190	5191219
31	Retained earnings, appropriated	854341	-	*3	*369	*411	*81	16838	*5469	*4474	*15329	32283	28323	750762
32	Retained earnings, unappropriate	34935274	-	*-241	*529	*7463	47834	557734	246409	353783	741950	1061022	1945071	29973720
33	Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Less: Cost of treasury stock	*871	-	-	-	-	-	-	-	-	*1	-	-	870
35	Total receipts	81210928	*469800	*2780	*61	5630	29282	391116	348622	742046	1538988	1822317	3863497	71996789
36	Business receipts	68705047	*383423	*2591	-	*4876	20171	321325	291814	584789	1334342	1555764	3356288	60849663
37	Interest	6794023	*16246	*58	*39	599	4254	42596	22922	47073	123393	145605	269494	6121745
38	Interest on govt. obligations, State and local	1372817	*686	-	-	*20	*64	4057	6659	7213	27423	36648	72291	1217755
39	Rents	210738	*505	-	-	*55	*76	1173	*489	*552	*2936	3897	10063	190992
40	Royalties	23	-	-	-	-	-	-	-	-	-	-	-	23
41	Net S-T cap gain less net LT loss	224090	900	-	-	*1	*100	654	*1758	*504	*4785	5471	11480	198437
42	Net L-T cap gain less net ST loss	1875665	*10342	*3	-	-	*35	2591	2960	3435	18525	38096	51294	1748385
43	Net gain, noncapital assets	15629	-	-	-	-	-	*251	*16	*72	*68	128	244	14850
44	Dividends, domestic corporations	464738	*910	-	*11	*53	*76	2859	5307	3485	9178	14418	22483	405957
45	Dividends, foreign corporations	11119	67	-	-	-	-	*2	*6	*10	*61	98	332	10542
46	Other receipts	1537040	*56720	*128	*10	*26	4506	15609	16690	94914	18277	22192	69527	1238440
47	Total deductions	75059467	*432814	*2610	*35	5038	22198	332013	288722	686589	1326794	1599435	3533294	66829926
48	Cost of sales and operations	50086406	*293724	*1168	-	*1990	9093	174485	157820	350369	722620	993182	2270483	45111472
49	Compensation of officers	262617	*3024	-	-	*185	*763	12034	3837	10636	18746	15660	25887	171844
50	Repairs	14526	61	-	-	*-0	*13	601	*40	*1107	*160	321	532	11691
51	Bad debts	156265	7	-	-	-	-	*129	*4500	*1478	3652	693	8356	137449
52	Rent paid on business property	436336	*3901	-	-	*26	*34	1442	908	7834	5363	8091	17743	390994
53	Taxes paid	1884769	*2089	*163	-	*128	609	8583	9767	21557	30480	42153	91029	1678210
54	Interest paid	626334	*260	*8	-	*33	*23	472	957	*1807	1117	4045	6418	611194
55	Contributions or gifts	43936	*2046	*1	-	*1	*5	226	*65	339	*94	1104	1088	38968
56	Amortization	29760	658	-	-	-	*1	*89	*117	*902	*376	956	1013	25649
57	Depreciation	522198	*3214	-	-	*55	159	2687	1532	2198	9069	11343	23956	467986
58	Depletion	*97	-	-	-	*12	-	-	-	-	-	-	-	85
59	Advertising	188456	*1487	*-0	-	*23	*72	1267	394	1601	2954	3609	6092	170956
60	Pension, prof sh, stock, annuity	158974	647	-	-	*-0	-	1367	*318	*2577	3874	2672	3972	143546
61	Employee benefit programs	703780	*4025	*169	-	*43	*48	3627	2177	6804	14733	17980	33296	620879
62	Net loss, noncapital assets	37015	*4638	-	-	-	-	*124	*15	*13	*104	103	331	31687
63	Other deductions	19907999	*113033	*1100	*35	2542	11379	124879	106275	277367	513451	497522	1043097	17217317
64	Total receipts less total deducts	6151462	*36986	*171	*26	592	7084	59104	59900	55457	212193	222882	330204	5166863
65	Const taxable inc frm rel frn corps	2491	-	-	-	-	-	-	-	-	-	-	1	2490
66	Net income, total	4781136	*36300	*171	*26	571	7021	55047	53241	48244	184770	186234	257913	3951598
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Statutory special deductions, total	717940	*661	*116	*15	*38	1745	10804	8120	10689	13973	19647	62965	589166
71	Net operating loss deduction	399319	24	*116	*7	*1	*1691	8781	*4128	*8253	*7514	8563	44615	315626
72	Dividends received deduction	314765	*637	-	*8	*37	*54	2023	3992	2436	6416	11084	15988	272090
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	3982138	*35639	*55	*12	567	5276	44243	45121	37554	170797	164932	196468	3281475
75	Income tax before credits, total	1443728	*12359	*6	*2	*88	1248	13382	15748	13491	58723	55488	71192	1202004
76	Regular tax	1325618	*12323	*6	*2	*87	1046	11897	15033	12651	57357	52701	66780	1095735
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	111572	-	-	-	*-0	*202	1486	*714	*840	*1271	2655	4125	100280
80	Environmental tax	6528	36	-	-	-	-	-	-	-	95	132	276	5989
81	Foreign tax credit	15599	11	-	-	-	-	*1	-	*2	*5	17	3	15561
82	U.S. Possessions tax credit	-0	-	-	-	-	-	-	-	-	-	-	-	-0
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	13	-	-	-	-	-	-	-	-	-	-	-	13
85	General business credit	7037	*67	-	-	-	-	*42	*6	-	*101	-	48	6775
86	Prior year minimum tax credit	48036	*4651	-	-	-	-	*119	*356	*21	*239	591	2535	39525
87	Income tax after credits, total	1373042	*7630	*6	*2	*88	1248	13221	15386	13469	58378	54880	68606	1140129

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6359
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4084	672	1580	371	123	218	410	204	119	98	72	84	133
2 Total assets	375760639	-	74064	81298	39639	138160	958385	1423054	1854045	3520576	5045842	14019330	348606243
3 Cash	7493036	-	40530	9803	13307	40130	255065	386309	217111	336261	388393	672235	5133892
4 Notes and accounts receivable	25625675	-	*1241	*1130	*1843	34070	80240	83441	185209	249225	388259	1332584	23268435
5 Less: Allowance for bad debts	235678	-	-	-	-	-	*204	*235	*3142	*1997	3672	8499	217929
6 Inventories	358766	-	-	-	-	-	-	*362	*1018	*465	669	2706	353547
7 Investments in govt. obligations, Total	39822818	-	-	-	*179	*2243	152161	185170	404755	835828	860228	2567775	34814479
8 Tax-exempt securities	53795087	-	*5	*6648	-	*1469	*5018	*52956	188402	*157780	594905	2097358	50690546
9 Other current assets	74391972	-	6530	*21947	*2407	3781	208172	163959	426216	692075	1031495	2301437	69533952
10 Loans to stockholders	942351	-	*8030	-	*1896	*728	*3255	*3652	*30449	*2319	3991	664	887367
11 Mortgage and real estate loans	5312658	-	-	-	*226	*4423	*16622	*15978	*18129	*33440	24758	41985	5157097
12 Other investments	135880807	-	*275	*790	*1965	14896	149387	359478	230794	935954	1339113	3885995	128962160
13 Depreciable assets	13926910	-	*19091	*52110	*35839	*25702	76681	46717	94630	134624	230730	598297	12612490
14 Less: Accumulated depreciation	3237762	-	*5710	*32538	*23088	*10803	45994	20059	39128	31093	77137	192971	2759239
15 Depletable assets	77628	-	-	-	-	-	-	-	-	-	-	-	77628
16 Less: Accumulated depletion	56382	-	-	-	-	-	-	-	-	-	-	-	56382
17 Land	911373	-	*3436	*1641	-	-	*5865	*727	*3671	*9380	16442	56987	813223
18 Intangible assets (Amortizable)	1534720	-	*368	*4239	*149	*1465	*847	*13959	*5860	16674	16481	189565	1285113
19 Less: Accumulated amortization	327961	-	*197	*106	*60	*1368	*470	*2201	*1983	3532	5320	49678	263046
20 Other assets	19544621	-	*465	*15635	*4975	21425	51739	132842	92056	153174	236507	522892	18312911
21 Total liabilities	375760639	-	74064	81298	39639	138160	958385	1423054	1854045	3520576	5045842	14019330	348606243
22 Accounts payable	13338383	-	*12536	*1124	*1361	*47212	20971	83767	109714	107346	187677	378871	12387804
23 Mort, notes, and bonds under 1 yr	8865169	-	-	*2543	-	*3003	*16751	*50880	*28244	44313	28335	144616	8546483
24 Other current liabilities	158115140	-	3707	*3129	8670	31822	368620	648934	728768	1635896	2510328	6681706	145493561
25 Loans from stockholders	1618133	-	*1447	*2114	-	-	*26180	*2813	*5039	*8953	735	18789	1552062
26 Mort, notes, bonds, 1 yr or more	12210668	-	*14423	*18908	*7093	*11608	*85084	*29513	43658	101809	200478	445692	11252402
27 Other liabilities	67111571	-	*107	*663	*1694	*22103	54369	153432	168501	358348	447124	1228184	64677048
28 Net worth	114501574	-	41844	52817	20821	22413	386410	453715	770121	1263911	1671165	5121473	104696883
29 Capital stock	8131357	-	1053	5065	2408	30648	130371	122988	124541	159104	201089	474786	6879305
30 Paid-in or capital surplus	42189791	-	*3672	*5005	*2708	5923	128781	218155	218544	520024	600917	1915872	38570192
31 Retained earnings, appropriated	3156363	-	-	*171	*3	-	*2511	*7449	-	*3429	*26988	80550	3035261
32 Retained earnings, unappropriate	63529672	-	24694	40393	17678	-10534	80313	78925	439198	586243	857204	2668421	58747137
33 Retained earnings (S CORP)	91725	-	*12425	*3810	-	*-265	*44668	*31087	-	-	-	-	-
34 Less: Cost of treasury stock	2597333	-	*-0	*1625	*1976	*3359	*234	*4889	*12162	*4888	15033	18156	2535010
35 Total receipts	156750476	196257	717007	82413	195342	253673	923240	1289947	1909564	2163058	4076755	12059993	132883228
36 Business receipts	131625186	180037	711558	*74017	194325	225419	876409	1113707	1705729	1690521	3655522	10965374	110232567
37 Interest	12098219	*5892	3577	1227	911	2196	34989	49718	62566	140431	172745	495372	11128594
38 Interest on govt. obligations, State and local	3483355	*1722	-	*430	*39	*82	*738	2626	10113	22832	31870	113256	3299649
39 Rents	562056	54	-	*2537	-	-	*214	*1458	*3560	2801	6449	14594	530388
40 Royalties	24148	-	-	-	-	-	*-0	-	-	-	6	277	23865
41 Net S-T cap gain less net LT loss	586214	192	-	*104	-	*32	*531	*308	4944	5780	12632	23108	538582
42 Net L-T cap gain less net ST loss	2665538	924	-	*225	*24	*186	680	5033	7379	19358	30221	123813	2477696
43 Net gain, noncapital assets	173731	-	-	-	*7	*9	*19	*5	*218	*30	179	507	172757
44 Dividends, domestic corporations	726111	1448	*1	*678	*18	*111	749	1822	4181	7724	13425	30853	665102
45 Dividends, foreign corporations	65254	-	-	-	-	-	-	*1	-	*1767	178	681	62628
46 Other receipts	4740664	*5989	1870	*3195	*18	25638	8911	115269	110875	271813	153528	292159	3751400
47 Total deductions	144646364	178030	700466	75799	186835	241420	837809	1177393	1734302	1892534	3755679	11253577	122612521
48 Cost of sales and operations	87266791	*89748	*634507	*1386	*11257	61843	273787	535855	637484	874859	2142231	8137376	73866461
49 Compensation of officers	1246018	*8929	*3365	*12991	*29232	*30818	20705	27893	27129	49198	40181	92826	902752
50 Repairs	112598	*251	*686	*2380	*1086	*707	*2673	*1532	*4244	2093	4787	8194	83966
51 Bad debts	295374	354	-	-	*116	*181	*84	*1093	2899	8158	6790	41521	234176
52 Rent paid on business property	1564976	*2527	*1615	*4465	*5117	*10650	12243	17872	20891	20420	35709	93647	1339821
53 Taxes paid	3199219	*11235	1101	*3581	*7516	6046	14409	52352	46144	46539	81501	212629	2716167
54 Interest paid	2829199	*4531	*573	*1922	*563	*984	9601	4465	5994	14236	17812	55935	2712584
55 Contributions or gifts	59793	*189	*6	*53	*201	*1	*39	*201	268	935	888	2880	54133
56 Amortization	282362	*155	*113	*2	*46	*294	*395	2465	493	1552	5590	26129	245128
57 Depreciation	1431513	*1273	*1154	*1468	*2944	*3435	4864	4965	11304	12569	27015	64362	1296161
58 Depletion	9714	-	-	-	-	-	-	-	-	-	42	1	9671
59 Advertising	356712	*176	*1227	*1532	*675	*748	1572	2553	8014	10342	12146	38687	279040
60 Pension, prof sh, stock, annuity	424498	-	-	-	-	*186	*1870	*8100	*1695	4132	6612	26279	375624
61 Employee benefit programs	1378582	2189	*-0	-	*4080	*6785	7510	17818	10920	15238	26002	95920	1192120
62 Net loss, noncapital assets	70828	51	-	-	*6	-	*11	*362	*1086	428	5135	6480	57269
63 Other deductions	44118187	*56423	56119	46020	123996	118745	488045	499868	955739	831836	1343238	2350713	37247446
64 Total receipts less total deducts	12104112	18227	16541	6614	8507	12253	85431	112554	175262	270524	321076	806416	10270707
65 Const taxable inc frm rel frn corps	772335	-	-	-	-	-	-	-	*60	-	443	1095	770738
66 Net income, total	9393092	16506	16541	6184	8468	12171	84693	109928	165210	247692	289649	694256	7741795
67 Net income, Form 1120-A	*1780	-	*1780	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*295	*295	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	71762	*7434	*5648	*1428	-	*6603	*35747	*14902	-	-	-	-	-
70 Statutory special deductions, total	2094903	2724	*1915	*916	*64	*1452	12647	10497	12506	28354	51182	135412	1837232
71 Net operating loss deduction	1581389	1711	*1914	*441	*52	*1375	9311	9222	*9608	21421	40396	111511	1374427
72 Dividends received deduction	500603	1013	*1	*475	*13	*78	3336	1275	2898	6933	9298	22219	453064
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	7560267	*6348	8978	3840	8404	4116	39151	84528	152751	215260	240541	556538	6239812
75 Income tax before credits, total	2924273	*2158	1347	583	1795	1147	12288	29885	47237	74821	84607	226092	2442313
76 Regular tax	2565712	*2094	1347	583	1785	791	11597	29397	47100	73166	82468	187148	2128236
77 Personal holding company tax	299	-	-	-	-	-	-	-	-	-	299	-	-
78 Recapture of investment credit	1	-	-	-	-	-	-	-	-	-	-	-	1
79 Alternative minimum tax	344318	-	-	-	*10	*357	*691	*486	*99	1489	1603	37995	301588
80 Environmental tax	13836	6	-	-	-	-	-	*2	*38	165	237	949	12439
81 Foreign tax credit	290868	-	-	-	-	-	-	-	-	*3	23	135	290707
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	267	-	-	-	-	-	-	-	-	-	-	3	264
85 General business credit	2949	-	-	-	-	-	-	*37	*174	-	106	164	2467
86 Prior year minimum tax credit	31840	-	-	-	*15	-	*258	*60	*469	*159	509	6780	23589
87 Income tax after credits, total	2598350	*2158	1347	583	*1780	1147	12030	29788	46594	74659	83969	219010	2125285

MAJOR GROUP 49 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	44700	1552	26871	6081	4566	2738	2419	248	132	56	19	***	***
2 Total assets	32543226	-	728664	1044097	1631958	1957214	4458255	1705329	1908846	1797284	1326810	***	***
3 Cash	6139340	-	229117	360740	593692	583540	1296417	429865	484195	420841	217109	***	***
4 Notes and accounts receivable	8376714	-	81609	172944	448815	441402	1335397	566464	654148	695798	436477	***	***
5 Less: Allowance for bad debts	219455	-	-	*635	*2656	*380	4947	*5305	5578	*2137	3057	***	***
6 Inventories	3752	-	-	-	-	*1418	-	-	*162	*973	332	***	***
7 Investments in govt. obligations, Total	433777	-	-	-	-	*66	*10805	*1787	*87753	*29669	53638	***	***
8 Tax-exempt securities	407095	-	-	*3248	*510	-	*17006	*22443	*25471	-	30281	***	***
9 Other current assets	1688336	-	38033	21285	63166	121022	248580	138620	152595	156059	38292	***	***
10 Loans to stockholders	529130	-	123551	87527	39620	72441	147862	*37990	*18010	*1583	546	***	***
11 Mortgage and real estate loans	129749	-	-	*7493	*38806	*11236	*4466	*23406	*3045	*27053	11867	***	***
12 Other investments	9667426	-	*50053	70790	113222	238827	523842	191084	237038	229533	299043	***	***
13 Depreciable assets	5966264	-	506788	590243	487368	546856	1178261	299699	261783	227685	183439	***	***
14 Less: Accumulated depreciation	3391545	-	356434	394295	319691	323310	697802	134757	155391	108851	84190	***	***
15 Depletable assets	*13568	-	*10157	-	*223	-	*-0	*55	*2914	-	219	***	***
16 Less: Accumulated depletion	*5642	-	*5396	-	-	-	-	-	*27	-	219	***	***
17 Land	216586	-	*6655	*7369	*59173	*12189	33249	22390	*18600	*3934	10527	***	***
18 Intangible assets (Amortizable)	2039218	-	43097	*118160	79358	210032	454315	52294	122246	120575	124264	***	***
19 Less: Accumulated amortization	692036	-	17507	*65419	39028	73321	226745	22242	40539	*50633	29027	***	***
20 Other assets	1240949	-	18940	64647	69379	115197	137549	81535	42421	45202	37268	***	***
21 Total liabilities	32543226	-	728664	1044097	1631958	1957214	4458255	1705329	1908846	1797284	1326810	***	***
22 Accounts payable	9526919	-	76761	206100	509895	687126	1804635	753375	668551	699678	367663	***	***
23 Mort, notes, and bonds under 1 yr	1564328	-	61300	84968	53393	79861	326832	68960	55333	136588	93630	***	***
24 Other current liabilities	3827081	-	112413	70502	121577	237932	599977	257406	499352	354668	201694	***	***
25 Loans from stockholders	527722	-	64627	110471	97206	*45300	62897	*11657	*13077	*11027	61459	***	***
26 Mort, notes, bonds, 1 yr or more	2716714	-	104589	134978	204402	257518	588670	145718	117813	209828	62520	***	***
27 Other liabilities	2314262	-	35558	*2588	73929	58750	148012	22878	95011	98566	273242	***	***
28 Net worth	12066202	-	273415	434490	571557	590727	927232	445334	459708	286930	266602	***	***
29 Capital stock	1125164	-	93509	54021	61643	78575	78674	44523	49978	44893	46657	***	***
30 Paid-in or capital surplus	3551592	-	67298	*19783	*52225	56113	176909	121048	89567	56922	98575	***	***
31 Retained earnings, appropriated	55047	-	-	-	*32	-	*379	-	*2962	-	2163	***	***
32 Retained earnings, unappropriate	6983015	-	10000	341260	407179	363818	546495	218782	237948	96961	133585	***	***
33 Retained earnings (S CORP)	1341269	-	107239	133693	158510	186346	432379	116649	*90417	*105588	10447	***	***
34 Less: Cost of treasury stock	989886	-	*4630	*114267	*108031	94124	307604	55669	*11165	*17435	24825	***	***
35 Total receipts	29881335	323930	4599722	2183341	2522948	2382058	5181350	1473758	2059841	1282445	1032197	***	***
36 Business receipts	28198460	321324	4535292	2150896	2432073	2292937	4979142	1403576	1951341	1187875	962403	***	***
37 Interest	421736	*620	6170	13679	22364	20910	54046	20396	41372	17371	19774	***	***
38 Interest on govt. obligations, State and local	55803	-	-	*72	*1026	*480	*4350	*3056	4717	*168	3662	***	***
39 Rents	94462	*500	*1470	*719	*6434	*5342	31397	*7057	*1073	*5351	1339	***	***
40 Royalties	*16156	-	-	-	-	-	-	*1	-	-	-	***	***
41 Net S-T cap gain less net LT loss	31351	-	-	*223	*156	*12669	*1274	*590	*1508	*145	477	***	***
42 Net L-T cap gain less net ST loss	375982	-	*2191	*3032	*256	*32663	7495	*15647	*5319	*5646	3346	***	***
43 Net gain, noncapital assets	17678	-	*5297	*1782	*574	*1648	7084	*515	43	*153	109	***	***
44 Dividends, domestic corporations	37156	*245	*74	*481	*1653	*1538	6006	1131	2561	*392	1364	***	***
45 Dividends, foreign corporations	*134376	-	-	-	-	*10	-	-	-	-	4	***	***
46 Other receipts	498175	*1241	49229	12456	58411	13863	90557	21788	51907	65343	39717	***	***
47 Total deductions	26495939	297788	4065183	1957490	2257531	2204436	4635771	1327730	1902527	1182129	938357	***	***
48 Cost of sales and operations	3867680	*19137	1064622	*405051	195670	*373634	605008	*227761	392685	*214298	345525	***	***
49 Compensation of officers	3442610	*12429	569510	408566	509844	381805	721735	187970	163151	96660	49751	***	***
50 Repairs	158675	*1037	17220	10928	16866	11905	32094	5681	7686	3739	4871	***	***
51 Bad debts	83583	*110	*4651	*3753	16819	9661	21231	7681	6742	3564	1913	***	***
52 Rent paid on business property	1103194	*6319	124137	65716	77624	97594	175494	42687	56394	44248	31279	***	***
53 Taxes paid	1026247	25864	103455	72151	97049	84709	151639	42503	59357	34800	27181	***	***
54 Interest paid	399086	*67	23083	27101	29210	32244	67426	17905	22724	20905	7544	***	***
55 Contributions or gifts	31726	*33	*823	1386	3247	2665	4250	1597	1232	1293	1398	***	***
56 Amortization	192065	*66	3337	12594	7143	21546	43449	5282	12986	12059	9954	***	***
57 Depreciation	483640	*1356	44458	39657	40216	45941	92545	24082	24763	21974	15287	***	***
58 Depletion	*27	-	-	-	-	-	-	*-0	*27	-	-	***	***
59 Advertising	262082	*1823	54948	36133	26482	18399	37646	9691	18863	5418	9511	***	***
60 Pension, prof sh, stock, annuity	398972	*260	29953	*12419	33666	34290	68528	29789	20789	14765	13513	***	***
61 Employee benefit programs	598195	*1798	17694	39194	43335	50097	95565	22781	31544	24924	27009	***	***
62 Net loss, noncapital assets	17890	-	-	*239	*778	*976	1528	*3861	1930	*294	218	***	***
63 Other deductions	14430266	227490	2007292	822604	1159580	1038971	2517633	698459	1081655	683187	393402	***	***
64 Total receipts less total deducts	3385397	26142	534539	225851	265417	177622	545579	146028	157313	100316	93840	***	***
65 Const taxable inc frm rel frn corps	222668	-	-	-	-	*2	-	*160	*273	*106	1	***	***
66 Net income, total	3552261	26142	534539	225779	264391	177144	541230	143131	152869	100254	90179	***	***
67 Net income, Form 1120-A	28013	-	*2370	*4814	*20829	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*154	*154	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1444284	*21726	453568	154899	173589	91610	410818	53092	*49917	*32018	3047	***	***
70 Statutory special deductions, total	404685	*247	40000	*22368	*16120	18312	20124	14902	2894	*13037	6974	***	***
71 Net operating loss deduction	378619	*76	39948	*22032	*14963	*17236	*16528	*13939	*1026	*12756	6012	***	***
72 Dividends received deduction	26066	*172	*52	*337	*1157	*1076	3596	963	1867	*282	962	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1703013	*4169	40972	48511	74692	67287	110288	75208	99273	55559	80158	***	***
75 Income tax before credits, total	548548	*1146	6143	7899	15966	14806	31827	25628	33679	19762	27394	***	***
76 Regular tax	535547	*1145	6143	7899	15952	14806	28666	25285	33552	18901	27254	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	11244	-	-	-	-	-	*3161	*324	*100	*826	63	***	***
80 Environmental tax	1756	-	-	-	*14	-	-	*20	*27	*36	77	***	***
81 Foreign tax credit	121303	-	-	-	-	-	-	-	-	-	168	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	*545	-	-	-	-	-	-	*71	*84	-	-	***	***
85 General business credit	3762	-	*336	*150	-	*257	-	*1352	*420	*205	-	***	***
86 Prior year minimum tax credit	1755	-	-	-	-	-	*292	-	*872	*14	250	***	***
87 Income tax after credits, total	421182	*1146	5807	7749	15966	14549	31535	24205	32303	19543	26976	***	***

MAJOR GROUP 50 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	182666	9907	88302	34161	20486	13262	13580	1601	917	256	114	54	26
2 Total assets	122774745	-	3232597	5545064	7152930	9376845	27080133	10973289	14041589	8947296	8086501	7900142	20438359
3 Cash	12038687	-	1198568	1720379	1795151	1495354	2452100	783945	929678	445209	617671	271856	328777
4 Notes and accounts receivable	8962091	-	185747	345371	418200	717499	2071522	671890	1037118	612140	502382	533073	1867150
5 Less: Allowance for bad debts	349099	-	*7116	*26478	12369	*2828	100428	*7548	62162	29706	15432	30072	54961
6 Inventories	7359212	-	*3796	280997	245699	612330	2263599	636584	791414	273804	476908	1020851	753230
7 Investments in govt. obligations, Total	1020588	-	*19404	*28100	*36221	*44053	380794	*48598	168849	*66961	81726	28777	117105
8 Tax-exempt securities	633718	-	*2994	*9821	*12496	*66893	165308	*72823	116508	*20777	63922	8476	93700
9 Other current assets	7780274	-	166257	248822	569895	750577	1789391	699662	923036	451369	476762	656604	1047899
10 Loans to stockholders	2163046	-	271702	361497	201763	234332	544344	66684	143490	102297	124193	86646	26098
11 Mortgage and real estate loans	4614562	-	114378	273198	327564	342766	1021150	355844	618611	341195	354306	424772	440778
12 Other investments	19446517	-	194400	338571	569320	715236	3299967	1674078	2418590	1755529	1058252	1539402	5883170
13 Depreciable assets	61043225	-	2315113	2527273	3618703	4962808	13750762	5992351	7124969	4975794	4091940	2862102	8821409
14 Less: Accumulated depreciation	22601829	-	1640374	1356065	1971400	2318355	5840132	2188105	2332499	1608396	1208847	880677	1256976
15 Depletable assets	315447	-	*1882	*53320	*10527	*15397	39703	*697	*85860	*52314	49689	6059	-
16 Less: Accumulated depletion	103028	-	*427	*12108	*1464	*4847	15699	*139	*41009	*15108	7105	5122	-
17 Land	15005560	-	315504	612892	1082665	1325415	4254829	1564817	1642290	1043448	1000382	712931	1450386
18 Intangible assets (Amortizable)	1483946	-	100552	30037	60560	108644	222823	182963	164277	108534	61401	58190	385965
19 Less: Accumulated amortization	497046	-	86160	19781	20464	45482	105753	52120	69727	37573	28494	12348	19145
20 Other assets	4458875	-	76377	129218	209863	357052	885853	470266	382297	388708	386846	618620	553775
21 Total liabilities	122774745	-	3232597	5545064	7152930	9376845	27080133	10973289	14041589	8947296	8086501	7900142	20438359
22 Accounts payable	3683969	-	162017	161363	210783	278446	791490	330805	388162	316786	157982	356436	529699
23 Mort, notes, and bonds under 1 yr	10923400	-	266861	206219	393575	866733	2382519	1052795	1344460	801732	842436	437540	2328529
24 Other current liabilities	6630004	-	252411	424064	410825	423552	1295315	568132	690892	399353	343933	485805	1335722
25 Loans from stockholders	8379022	-	740933	679880	624697	1030646	2105425	652357	708176	301614	352318	163795	1019181
26 Mort, notes, bonds, 1 yr or more	37810428	-	770844	1007382	1464174	2109543	8544157	3670868	4970448	3294178	2908381	2870703	6199751
27 Other liabilities	9094483	-	253841	302794	278133	756801	2924543	661453	856178	718211	512032	677727	1152771
28 Net worth	46253438	-	785690	2763362	3770742	3911124	9036684	4036879	5083273	3115422	2969419	2908135	7872707
29 Capital stock	9374938	-	598752	510479	648691	820815	2080312	937776	952792	773286	431258	386638	1234138
30 Paid-in or capital surplus	22990780	-	374275	613645	588422	890194	5161882	2089673	2587024	1942968	1908457	1233582	5600657
31 Retained earnings, appropriated	1179569	-	*82700	157374	247920	190603	397928	74764	*15293	*732	3530	-	8726
32 Retained earnings, unappropriate	11241645	-	-158999	1910684	2142979	1894391	2405733	483319	1056297	168594	177974	587392	573282
33 Retained earnings (S CORP)	3303588	-	-57561	-120073	253938	267000	-293071	589809	575448	336198	479317	740444	532140
34 Less: Cost of treasury stock	1837082	-	*53477	308747	111208	151880	716100	138463	103579	106355	31117	39920	76236
35 Total receipts	69140529	1495598	12198485	6369559	5557046	6025137	13181964	4560624	5543770	3010746	2675852	3582895	4938853
36 Business receipts	55198082	834027	11464864	5385802	4379914	4688604	10664169	3193617	4095550	2300885	1926304	2870500	3393844
37 Interest	1877366	34523	45992	89570	120570	139524	342360	82142	169101	114759	153366	151680	433779
38 Interest on govt. obligations, State and local	88532	4565	-	*717	*1938	7103	20980	11355	21999	5415	4234	2475	7751
39 Rents	3936622	88012	129399	277375	381362	421342	813843	396710	553054	258281	161083	173264	282897
40 Royalties	192177	*503	*4299	*5696	*161	*12441	61932	*18316	56433	*644	28715	455	2581
41 Net S-T cap gain less net LT loss	66826	*21	-	*4005	*15554	*2298	16456	*2499	9736	*13241	1290	562	1165
42 Net L-T cap gain less net ST loss	1956485	269050	107281	61817	81695	109861	299108	161420	132156	80699	194897	133751	324749
43 Net gain, noncapital assets	297322	27830	*42544	19855	34078	23170	50914	27073	15652	3748	15840	10632	25985
44 Dividends, domestic corporations	220725	*510	*618	*3219	14523	14333	59941	9672	22911	16735	9161	3237	65864
45 Dividends, foreign corporations	6783	-	-	*633	-	-	*447	*669	*280	*52	2564	147	1990
46 Other receipts	5299611	236557	403487	520870	527251	606461	851814	657150	466899	216286	178398	236192	398247
47 Total deductions	59970079	921633	10955742	5634749	4671579	5215878	11172340	3968575	4940449	2657461	2293235	3194395	4344043
48 Cost of sales and operations	18932870	280441	2028153	892848	1379009	1429682	4357474	1214071	1576449	1072170	975204	1884160	1843209
49 Compensation of officers	3582026	23481	1495029	372255	231663	223318	634645	145359	213521	67879	52809	71828	50239
50 Repairs	1140370	17338	152915	162947	107801	176519	256019	73675	78222	42404	28643	21742	22143
51 Bad debts	257231	18182	8816	*2262	2943	8709	40134	15510	49754	16413	6485	28684	59339
52 Rent paid on business property	1616385	5693	447267	168625	89751	162103	228882	74527	207003	99336	46872	43750	42576
53 Taxes paid	2983672	71327	314952	290300	239122	244653	691300	267037	278658	160310	138045	95620	192348
54 Interest paid	3806426	141060	109677	126033	141952	247579	750110	319081	385002	296602	252725	254318	782287
55 Contributions or gifts	60641	*235	2496	4906	3589	3499	6583	4343	5712	4552	4446	1998	18281
56 Amortization	185879	10634	6626	3550	9613	19915	34742	8812	28100	12737	9579	14094	27477
57 Depreciation	2237368	77393	153156	119277	140188	174477	445875	192224	225346	151763	108903	97007	351759
58 Depletion	32829	*5	*94	*1571	*4569	*494	12756	*9	6378	*3786	3124	4	38
59 Advertising	876016	3954	292165	100560	62900	91604	104413	32477	70635	16329	37448	34166	29365
60 Pension, prof sh, stock, annuity	228759	*1569	66077	*19190	20687	17896	43169	6769	18898	5725	4648	5475	18655
61 Employee benefit programs	450062	2701	58068	43583	28101	39382	80322	17193	56991	17179	11632	14313	80598
62 Net loss, noncapital assets	56573	*4	*8082	*429	*6369	*2763	9277	946	4451	2005	1546	1214	19488
63 Other deductions	23522972	267615	5812168	3326414	2203321	2373285	3476639	1596542	1735327	688270	611125	626023	806242
64 Total receipts less total deducts	9170450	573964	1242743	734810	885467	809259	2009624	592050	603321	353285	382616	388500	594810
65 Const taxable inc frm rel frn corps	*3386	-	-	-	-	-	*59	-	-	-	2114	-	1214
66 Net income, total	9085305	569399	1242743	734093	883528	802156	1988703	580695	581323	347870	380497	386024	588273
67 Net income, Form 1120-A	123202	*6254	39026	44802	33119	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	100211	100211	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	3765777	204321	758135	279201	416605	345337	959944	234219	192034	91478	74959	129868	79677
70 Statutory special deductions, total	1628846	185173	248555	88185	137145	132014	234804	130712	100794	96552	67164	60720	147029
71 Net operating loss deduction	1466321	184774	248122	85876	126778	122080	192794	122891	84391	84027	60708	58312	95568
72 Dividends received deduction	162525	*399	*433	*2309	10367	9934	42009	7821	16404	12525	6456	2409	51461
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3710293	180028	236444	366707	330248	325624	794100	217081	288626	163666	238375	195640	373753
75 Income tax before credits, total	1076334	57669	43837	72112	62068	78979	235020	74549	102042	60038	84787	70203	135030
76 Regular tax	1034958	52699	43134	71825	61400	77711	228910	71095	96697	55418	81285	66773	128011
77 Personal holding company tax	6336	-	*573	*205	*394	*1223	1401	*36	*332	*115	-0	2055	-
78 Recapture of investment credit	*248	-	-	-	-	-	*243	-	-	-	5	-	-
79 Alternative minimum tax	29554	3285	*95	*79	*273	*17	3622	2885	4764	4337	3098	1120	5979
80 Environmental tax	1572	*92	35	*3	-	11	*50	*39	95	106	231	256	655
81 Foreign tax credit	1442	-	-	-	-	*2	*55	*2	*67	*5	447	31	834
82 U.S. Possessions tax credit	749	47	-	-	-	-	5	-	680	17	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	2382	-	-	*153	-	*286	*142	-	*235	-	21	**	1544
85 General business credit	10903	*30	*184	*93	*338	*1408	2170	*37	*224	*569	1364	1	4486
86 Prior year minimum tax credit	19990	*483	-	-	*22	*10	1324	*1711	773	1781	742	777	12367
87 Income tax after credits, total	1040869	57110	43653	71867	61708	77273	231323	72799	100064	57665	82214	69394	115799

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6511
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	58677	3251	20103	13231	9253	6072	5629	576	360	129	41	20	11
2 Total assets	50841449	-	883676	2057479	3247548	4361339	10710218	3896143	5618679	4407491	2787609	2912307	9958960
3 Cash	3793918	-	161154	317014	556419	545717	858814	321244	343873	165187	332637	62808	129050
4 Notes and accounts receivable	2953820	-	35628	162771	125716	295244	600055	200141	270665	226889	102283	71061	863367
5 Less: Allowance for bad debts	50091	-	*12	*22893	-	-	*4838	*271	4961	10696	662	5324	434
6 Inventories	141648	-	-	-	-	-	*41494	*825	20360	5398	15089	32411	26072
7 Investments in govt. obligations, Total	426812	-	-	-	*28586	*6355	120387	*8601	*49680	*60466	9000	26802	116935
8 Tax-exempt securities	462832	-	*2994	*3240	*7540	*64368	126926	*45385	*58030	*20777	31396	8476	93700
9 Other current assets	2337074	-	41378	76932	185300	264235	509235	199185	312798	84196	130652	362916	170247
10 Loans to stockholders	886548	-	70495	130803	87492	98548	272427	12939	95716	83308	4640	4427	25753
11 Mortgage and real estate loans	1838502	-	*19382	*88287	151143	195356	407929	136950	348454	73844	56844	137656	222656
12 Other investments	8984095	-	*52913	175808	240345	436422	1484769	804651	582233	953559	275789	662273	3315330
13 Depreciable assets	34354046	-	1078821	1596651	2407081	3368261	7432700	2796136	3985274	3173151	1910111	1662321	4943540
14 Less: Accumulated depreciation	13851455	-	756717	878007	1289728	1655627	3278920	1238310	1380953	1152419	691026	565262	964487
15 Depletable assets	66366	-	-	-	-	*35	*5702	*697	*1560	*52314	-	6059	-
16 Less: Accumulated depletion	*22870	-	-	-	-	-	*1853	*139	*648	*15108	-	5122	-
17 Land	7350798	-	158217	354563	640807	642197	1940333	553864	776857	541638	465858	355696	920769
18 Intangible assets (Amortizable)	378935	-	4111	*14862	8789	11410	63949	20145	81724	90028	36317	15829	31772
19 Less: Accumulated amortization	152489	-	2148	*12052	4089	6262	24024	12682	32402	29065	14546	4041	11177
20 Other assets	942960	-	17460	49501	102147	95080	155130	46783	110421	84024	123227	83321	75867
21 Total liabilities	50841449	-	883676	2057479	3247548	4361339	10710218	3896143	5618679	4407491	2787609	2912307	9958960
22 Accounts payable	733330	-	9600	32470	57345	68509	145831	106318	107491	56657	44142	40943	64023
23 Mort, notes, and bonds under 1 yr	4281755	-	58453	83814	116303	283732	560681	273917	337903	368579	189481	97901	1910992
24 Other current liabilities	2192854	-	38736	99904	94880	99558	443232	107509	173601	117253	142483	184463	691236
25 Loans from stockholders	3403636	-	234049	312095	313552	311898	709778	258049	247950	185728	95089	104772	630676
26 Mort, notes, bonds, 1 yr or more	16395596	-	122767	549248	814509	1126807	3704894	1497207	2531018	1808902	1120966	1035453	2083824
27 Other liabilities	2514926	-	6654	124757	89437	121258	458547	264004	333316	394774	195678	121915	404586
28 Net worth	21319352	-	413417	855190	1761521	2349578	4687254	1389139	1887400	1475598	999770	1326859	4173624
29 Capital stock	4159135	-	197257	246901	333649	372314	961613	323302	390912	345630	206784	138313	642461
30 Paid-in or capital surplus	8915004	-	130222	337082	249103	348278	1657870	167732	711678	798377	474340	530741	3509580
31 Retained earnings, appropriated	142883	-	*19921	*130	*1499	*24259	*84751	*2277	*790	-	3530	-	5725
32 Retained earnings, unappropriate	9610683	-	91373	649957	1205662	1673158	3276006	891976	653151	384842	320700	425694	38165
33 Retained earnings (S CORP)	-435773	-	-16218	-145692	20115	52071	-842988	68822	179474	*3347	4606	240688	-
34 Less: Cost of treasury stock	1072579	-	*9137	*233188	48508	120502	449999	64970	48605	56597	10189	8577	22306
35 Total receipts	16668406	571056	1905355	1167883	1672381	1274346	3129080	1607914	1554604	1015763	808251	681351	1280421
36 Business receipts	10971631	295436	1683459	854022	1183737	879924	1982117	819168	1053220	692778	512134	391302	624334
37 Interest	671926	11763	5011	24848	30234	51348	129254	29454	64629	41103	51090	40352	192841
38 Interest on govt. obligations, State and local	56437	*4200	-	*512	*1379	5755	16968	9782	6204	3534	2216	1024	4863
39 Rents	2526598	62128	87682	212939	320374	209159	558498	262641	249360	165814	85396	81745	230862
40 Royalties	12863	*156	-	*513	-	*10697	*647	*10	*183	*581	6	64	6
41 Net S-T cap gain less net LT loss	17365	*20	-	-	*762	*64	12243	*1585	*1504	*153	77	103	855
42 Net L-T cap gain less net ST loss	869778	112196	*62549	*25686	41065	60740	170321	85561	35633	20693	115386	68114	71834
43 Net gain, noncapital assets	91432	10012	*1533	*11165	*10993	3592	12964	22414	2780	2226	12094	377	1282
44 Dividends, domestic corporations	161070	*507	-	*642	10240	12007	44452	8570	5999	14084	6255	2855	55459
45 Dividends, foreign corporations	4469	-	-	*633	-	-	*433	*661	*31	-	2522	147	42
46 Other receipts	1284836	74638	65121	36923	73598	41062	201183	368070	135060	74797	21074	95268	98044
47 Total deductions	13739814	382276	1672773	937882	1313661	1014464	2425512	1408873	1357514	862115	656951	534604	1173191
48 Cost of sales and operations	1930839	*4508	*316294	*115855	329925	*114979	148718	162118	114541	115639	141208	128156	238899
49 Compensation of officers	805268	*1501	202197	63660	49681	100393	204708	51377	61683	25266	23679	12314	8809
50 Repairs	425325	10744	25107	30159	47345	46360	126054	37324	44814	28935	12389	11510	4585
51 Bad debts	67951	*979	*2683	*112	*191	*3068	17457	5711	19626	5474	1106	2488	9056
52 Rent paid on business property	367254	2393	38651	37641	20814	33392	79124	34518	37783	39356	15693	21732	6155
53 Taxes paid	1270659	48406	81378	113659	138974	122450	282387	112780	107958	106342	47282	43327	65717
54 Interest paid	1689450	105244	45409	71656	70857	116359	322472	128000	193536	147184	99096	95434	294202
55 Contributions or gifts	23465	*147	*206	*466	1520	2372	4142	2886	3847	3822	2946	461	650
56 Amortization	53748	8674	*398	*254	1294	1676	7460	2561	12128	7540	5276	2737	3750
57 Depreciation	1248468	67505	51150	62117	83849	110869	248125	93356	119850	103225	64334	50915	193172
58 Depletion	3848	-	-	-	-	*37	*651	*4	*25	*3127	-0	4	-
59 Advertising	107273	1570	30546	6973	17416	4743	12127	6498	4322	3961	12349	3655	3114
60 Pension, prof sh, stock, annuity	75468	*237	*26758	-	*3221	*12206	12819	3841	6401	3651	1682	1276	3376
61 Employee benefit programs	112747	*867	*19596	*2039	12015	8267	24431	4863	20980	5176	1621	1389	11503
62 Net loss, noncapital assets	14000	*3	*96	-	*799	*474	*636	*610	1817	1434	583	161	7388
63 Other deductions	5544050	129497	832304	433291	535761	336820	934201	762425	608202	261983	227708	159046	322814
64 Total receipts less total deducts	2928591	188781	232582	230000	358721	259883	703568	199041	197091	153648	151299	146748	107230
65 Const taxable inc frm rel frn corps	*2173	-	-	-	-	-	*59	-	-	-	2114	-	-
66 Net income, total	2874327	184581	232582	229488	357341	254128	686659	189259	190887	150114	151197	145724	102367
67 Net income, Form 1120-A	35263	-	*11148	*17691	*6424	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	67478	67478	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	494227	*25203	100450	57674	102906	26228	124246	12095	14294	*4988	-0	26143	-
70 Statutory special deductions, total	583007	71127	75382	32815	58117	35151	86152	38777	38444	54140	16699	15867	60336
71 Net operating loss deduction	462717	70729	75382	32365	50430	26845	54588	31768	34188	43652	12320	13727	16722
72 Dividends received deduction	120290	*398	-	*449	7687	8306	31565	7009	4257	10487	4379	2141	43614
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1815067	88373	56750	138999	196786	193299	476406	139704	138178	93940	134498	103918	54216
75 Income tax before credits, total	528417	30543	8796	25722	36927	47995	139403	48641	48680	34311	48118	36324	22957
76 Regular tax	506359	26356	8701	25627	36436	47427	137062	46204	46485	31842	46024	35583	18611
77 Personal holding company tax	2156	-	-	*12	*312	*551	*983	*1	*216	*81	-	-0	-
78 Recapture of investment credit	5	-	-	-	-	-	-	-	-	-	5	-	-
79 Alternative minimum tax	17691	2989	*95	*79	*179	*17	1336	1915	1925	2339	1986	607	4224
80 Environmental tax	553	*75	-	*3	-	-	*21	*27	*28	49	93	133	123
81 Foreign tax credit	489	-	-	-	-	*2	*30	*2	*4	-	443	-	9
82 U.S. Possessions tax credit	69	47	-	-	-	-	5	-	-	17	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*12	-	-	-	-	-	*12	-	-	-	-	-	-
85 General business credit	3864	-	-	*93	*297	*716	1009	*28	*224	*21	1338	-	139
86 Prior year minimum tax credit	4539	*468	-	-	*22	*10	*981	*1536	*433	*413	677	-	-
87 Income tax after credits, total	519443	30028	8796	25629	36609	47267	137367	47075	48019	33860	45661	36324	22809

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6516
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	878	-	*412	*112	*91	*96	135	*8	***	**	***	**	**
2 Total assets	1438196	-	*12845	*26323	*24415	*79858	302134	*64650	***	**	***	**	**
3 Cash	86376	-	*11391	*4795	-	*6517	*45104	*232	***	**	***	**	**
4 Notes and accounts receivable	70611	-	-	*12	-	*954	*7530	-	***	**	***	**	**
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	***	-	***	-	-
6 Inventories	*3072	-	-	-	-	-	-	-	***	-	***	-	-
7 Investments in govt. obligations, Total	*172834	-	-	-	-	-	*86795	-	***	**	***	**	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	***	-	***	-	-
9 Other current assets	52774	-	-	*21516	-	*14604	*11983	*522	***	-	***	**	-
10 Loans to stockholders	-	-	-	-	-	-	-	-	***	-	***	-	-
11 Mortgage and real estate loans	*17057	-	-	-	-	-	-	-	***	-	***	-	-
12 Other investments	310195	-	-	-	-	*843	*87653	*11618	***	**	***	**	-
13 Depreciable assets	533377	-	-	*14	-	*44795	*45891	-	***	-	***	**	**
14 Less: Accumulated depreciation	88939	-	-	*14	-	*12761	*34625	-	***	-	***	**	-
15 Depletable assets	190159	-	*1882	*260	*10468	*12624	*31876	-	***	**	***	**	-
16 Less: Accumulated depletion	66007	-	*427	*260	*1413	*3771	*13610	-	***	**	***	**	-
17 Land	84442	-	-	-	*15360	-	*33512	-	***	-	***	**	-
18 Intangible assets (Amortizable)	4060	-	-	-	-	-	-	-	***	-	***	**	-
19 Less: Accumulated amortization	4060	-	-	-	-	-	-	-	***	-	***	**	-
20 Other assets	72246	-	-	*-0	-	*16052	*27	*52278	***	**	***	**	**
21 Total liabilities	1438196	-	*12845	*26323	*24415	*79858	302134	*64650	***	**	***	**	**
22 Accounts payable	29508	-	-	-	-	*9147	*3782	*299	***	-	***	**	**
23 Mort, notes, and bonds under 1 yr	*6459	-	*219	-	*273	*4931	*342	-	***	-	***	-	-
24 Other current liabilities	16295	-	*934	*7916	*442	-	*2810	*65	***	**	***	**	-
25 Loans from stockholders	*3123	-	*3080	-	-	-	-	*42	***	-	***	-	-
26 Mort, notes, bonds, 1 yr or more	856477	-	389921	*2630	*14122	*20245	*4484	*1893	***	-	***	**	**
27 Other liabilities	69960	-	*-0	*-0	-	*2109	*2337	*53637	***	-	***	**	-
28 Net worth	456374	-	*-381311	*15776	*9577	*43426	288379	*8713	***	**	***	**	**
29 Capital stock	146514	-	*21211	*783	*91	*493	*21049	*102	***	**	***	**	**
30 Paid-in or capital surplus	93584	-	-	-	-	*18786	*46606	*8578	***	**	***	**	-
31 Retained earnings, appropriated	*6957	-	-	-	-	-	-	-	***	-	***	-	-
32 Retained earnings, unappropriate	243008	-	*-402521	*14992	-	*21801	243319	*32	***	**	***	**	-
33 Retained earnings (S CORP)	*11832	-	-	-	*9486	*2346	-	-	***	-	***	-	-
34 Less: Cost of treasury stock	45521	-	-	-	-	-	*22596	-	***	**	***	**	-
35 Total receipts	522925	-	*23549	*63552	*23795	*24911	135866	*2165	***	**	***	**	**
36 Business receipts	108888	-	-	*45891	*23795	*6704	*21774	*40	***	-	***	-	-
37 Interest	48091	-	*292	*173	-	*1240	*4069	*5	***	**	***	**	**
38 Interest on govt. obligations, State and local	*2155	-	-	-	-	-	*1008	-	***	-	***	**	-
39 Rents	32826	-	*1676	*6201	-	*11488	*930	-	***	**	***	**	-
40 Royalties	145112	-	*4251	*448	-	*1735	*57925	*2120	***	**	***	**	-
41 Net S-T cap gain less net LT loss	*2506	-	-	-	-	-	*1017	-	***	-	***	**	-
42 Net L-T cap gain less net ST loss	107080	-	-	*10839	-	*446	*38091	-	***	-	***	**	-
43 Net gain, noncapital assets	*18647	-	17330	-	-	-	*127	-	***	-	***	-	-
44 Dividends, domestic corporations	15603	-	-	-	-	*923	*8728	-	***	**	***	**	-
45 Dividends, foreign corporations	*144	-	-	-	-	-	-	-	***	**	***	-	-
46 Other receipts	41874	-	*-0	-	-	*2375	*2197	-	***	**	***	**	-
47 Total deductions	277233	-	*1685	*47424	*4987	*17151	68072	*1148	***	**	***	**	**
48 Cost of sales and operations	*31659	-	-	*30713	-	-	-	-	***	-	***	-	-
49 Compensation of officers	18143	-	-	-	-	-	*12521	*806	***	**	***	**	-
50 Repairs	*1050	-	-	-	-	*64	*762	-	***	-	***	-	-
51 Bad debts	*804	-	-	-	-	-	-	-	***	-	***	-	-
52 Rent paid on business property	1274	-	-	*18	-	*337	*127	-	***	**	***	-	-
53 Taxes paid	41845	-	*357	*10703	*442	*2351	9899	*59	***	**	***	**	**
54 Interest paid	32699	-	*9	*85	-	*2420	*589	*198	***	**	***	**	**
55 Contributions or gifts	813	-	-	-	-	-	*181	-	***	-	***	**	-
56 Amortization	*1363	-	*17	-	-	*50	-	-	***	-	***	**	**
57 Depreciation	10637	-	-	-	-	*3124	*1363	-	***	-	***	**	-
58 Depletion	25843	-	*94	*99	*4545	*260	*11810	-	***	**	***	**	-
59 Advertising	*170	-	-	*43	-	*25	-	-	***	-	***	-	-
60 Pension, prof sh, stock, annuity	*1007	-	-	-	-	*91	-	-	***	-	***	**	-
61 Employee benefit programs	*1346	-	-	-	-	-	*6	-	***	**	***	-	-
62 Net loss, noncapital assets	*1780	-	*1081	-	-	-	-	-	***	-	***	**	-
63 Other deductions	106798	-	*126	*5763	-	*8430	*30813	*85	***	**	***	**	**
64 Total receipts less total deducts	245692	-	*21865	*16128	*18808	*7760	67794	*1016	***	**	***	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	-	***	-	-
66 Net income, total	243537	-	*21865	*16128	*18808	*7760	66786	*1016	***	**	***	**	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	-	***	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	***	-	-
69 Net income, Form 1120S	*19703	-	-	-	*18808	*896	-	-	***	-	***	-	-
70 Statutory special deductions, total	19805	-	*469	-	-	*646	*7301	*970	***	**	***	**	**
71 Net operating loss deduction	*9255	-	*469	-	-	-	*1564	*970	***	-	***	-	**
72 Dividends received deduction	10550	-	-	-	-	*646	*5737	-	***	**	***	**	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	***	-	-
74 Income subject to tax	204029	-	*21396	*16128	-	*6218	59485	*47	***	**	***	**	-
75 Income tax before credits, total	69501	-	*7410	*5452	-	*1595	20332	*7	***	**	***	**	**
76 Regular tax	67850	-	*6817	*5452	-	*1595	19749	*7	***	**	***	**	-
77 Personal holding company tax	*573	-	*573	-	-	-	-	-	***	-	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	***	-	-
79 Alternative minimum tax	*944	-	-	-	-	-	*566	-	***	-	***	-	**
80 Environmental tax	*134	-	20	-	-	-	*18	-	***	**	***	**	-
81 Foreign tax credit	*19	-	-	-	-	-	-	-	***	**	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	-	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	***	-	-
84 Nonconventional source fuel credit	*646	-	-	-	-	*286	*103	-	***	-	***	**	-
85 General business credit	*46	-	-	-	-	*20	*26	-	***	-	***	-	-
86 Prior year minimum tax credit	*270	-	-	-	-	-	*239	-	***	-	***	-	-
87 Income tax after credits, total	68520	-	*7410	*5452	-	*1288	19964	*7	***	**	***	**	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6518
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2230	*21	*1025	*831	-	*157	189	-	*6	-	-	-	-
2 Total assets	669444	-	*51771	*134328	-	*117751	284463	-	*81131	-	-	-	-
3 Cash	77976	-	*3788	*6006	-	*24216	42997	-	*970	-	-	-	-
4 Notes and accounts receivable	*5140	-	-	-	-	*254	*703	-	*4183	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*13442	-	*305	-	-	-	*13137	-	-	-	-	-	-
8 Tax-exempt securities	*6573	-	-	-	-	-	*6573	-	-	-	-	-	-
9 Other current assets	13829	-	-	*9026	-	*831	*3333	-	*639	-	-	-	-
10 Loans to stockholders	*35708	-	*14984	*6412	-	-	*12594	-	*1718	-	-	-	-
11 Mortgage and real estate loans	*7504	-	-	-	-	-	*7504	-	-	-	-	-	-
12 Other investments	*41421	-	-	*25834	-	-	*15587	-	*-0	-	-	-	-
13 Depreciable assets	412472	-	*23957	*52832	-	*51042	*248760	-	*35882	-	-	-	-
14 Less: Accumulated depreciation	330185	-	*16301	*41920	-	*32772	*230707	-	*8485	-	-	-	-
15 Depletable assets	*22452	-	-	*22452	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*5831	-	-	*5831	-	-	-	-	-	-	-	-	-
17 Land	338143	-	*25038	*59518	-	*70245	137362	-	*45980	-	-	-	-
18 Intangible assets (Amortizable)	*352	-	-	-	-	*116	-	-	*236	-	-	-	-
19 Less: Accumulated amortization	*63	-	-	-	-	*63	-	-	-	-	-	-	-
20 Other assets	*30509	-	*-0	-	-	*3881	*26619	-	*9	-	-	-	-
21 Total liabilities	669444	-	*51771	*134328	-	*117751	284463	-	*81131	-	-	-	-
22 Accounts payable	*7430	-	-	*65	-	*2991	*3328	-	*1046	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*7024	-	-	-	-	*2890	*885	-	*3249	-	-	-	-
24 Other current liabilities	17529	-	-	*790	-	*10245	*5231	-	*1262	-	-	-	-
25 Loans from stockholders	*17229	-	-	-	-	-	*17229	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*96582	-	-	*2962	-	*18863	*67134	-	*7624	-	-	-	-
27 Other liabilities	*80707	-	-	*13268	-	*3296	*36175	-	*27967	-	-	-	-
28 Net worth	442943	-	*51771	*117243	-	*79466	154480	-	*39983	-	-	-	-
29 Capital stock	146735	-	*43505	*45906	-	*33110	24121	-	*93	-	-	-	-
30 Paid-in or capital surplus	*205523	-	-	*38134	-	*12309	*108560	-	*46521	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	82792	-	*8265	*36720	-	*34048	*10389	-	*-6631	-	-	-	-
33 Retained earnings (S CORP)	*16239	-	-	*1546	-	-	*14693	-	-	-	-	-	-
34 Less: Cost of treasury stock	*8346	-	-	*5062	-	-	*3284	-	-	-	-	-	-
35 Total receipts	186579	*646	*5629	*42913	-	*43296	85120	-	*8976	-	-	-	-
36 Business receipts	*50360	-	-	*27635	-	-	*22725	-	-	-	-	-	-
37 Interest	4503	*72	*810	*401	-	*453	*2513	-	*252	-	-	-	-
38 Interest on govt. obligations, State and local	*803	-	-	*52	-	*60	*691	-	-	-	-	-	-
39 Rents	115524	-	*4763	*10263	-	*42782	*49015	-	*8701	-	-	-	-
40 Royalties	*891	-	-	*891	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*3630	*10	-	*3312	-	-	*307	-	-	-	-	-	-
43 Net gain, noncapital assets	*667	*15	-	-	-	-	*652	-	-	-	-	-	-
44 Dividends, domestic corporations	*413	-	-	*358	-	-	*55	-	-	-	-	-	-
45 Dividends, foreign corporations	*14	-	-	-	-	-	*14	-	-	-	-	-	-
46 Other receipts	9774	*548	*55	*-0	-	-	*9148	-	*23	-	-	-	-
47 Total deductions	100040	*408	*4319	*17587	-	*11675	58325	-	*7727	-	-	-	-
48 Cost of sales and operations	*3062	-	-	-	-	-	*3062	-	-	-	-	-	-
49 Compensation of officers	*6988	-	-	*2613	-	*3030	*1045	-	*300	-	-	-	-
50 Repairs	4777	*3	*369	*423	-	*285	*3690	-	*7	-	-	-	-
51 Bad debts	*893	-	-	-	-	-	*893	-	-	-	-	-	-
52 Rent paid on business property	*770	-	-	-	-	-	*745	-	*25	-	-	-	-
53 Taxes paid	21970	*8	*1810	*4829	-	*913	13886	-	*524	-	-	-	-
54 Interest paid	10567	*353	-	*311	-	*1860	*4451	-	*3591	-	-	-	-
55 Contributions or gifts	*147	-	-	-	-	-	*147	-	-	-	-	-	-
56 Amortization	*40	-	-	-	-	*11	-	-	*29	-	-	-	-
57 Depreciation	7622	-	*432	*877	-	*1622	*2948	-	*1743	-	-	-	-
58 Depletion	*133	-	-	*133	-	-	-	-	-	-	-	-	-
59 Advertising	*35	-	-	-	-	-	*35	-	-	-	-	-	-
60 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Employee benefit programs	*1899	-	-	*1505	-	-	*381	-	*13	-	-	-	-
62 Net loss, noncapital assets	*107	-	-	-	-	-	*107	-	-	-	-	-	-
63 Other deductions	41031	*44	*1707	*6895	-	*3955	26935	-	*1495	-	-	-	-
64 Total receipts less total deducts	86539	*238	*1310	*25326	-	*31621	26794	-	*1250	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	85736	*238	*1310	*25274	-	*31560	26103	-	*1250	-	-	-	-
67 Net income, Form 1120-A	*658	-	*658	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*238	*238	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*19523	-	-	*18893	-	-	*629	-	-	-	-	-	-
70 Statutory special deductions, total	*6011	*85	*1310	*411	-	-	*3913	-	*292	-	-	-	-
71 Net operating loss deduction	*5747	*85	*1310	*186	-	-	*3874	-	*292	-	-	-	-
72 Dividends received deduction	*263	-	-	*225	-	-	*38	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	60202	*153	-	*5970	-	*31560	*21561	-	*958	-	-	-	-
75 Income tax before credits, total	18013	*58	-	*932	-	*10148	*6549	-	*326	-	-	-	-
76 Regular tax	17931	*23	-	*895	-	*10148	*6539	-	*326	-	-	-	-
77 Personal holding company tax	*37	-	-	*37	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	*10	-	-	-	-	-	*10	-	-	-	-	-	-
81 Foreign tax credit	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	18013	*58	-	*932	-	*10148	*6549	-	*326	-	-	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6530
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24261	*583	12422	5496	2688	1277	1377	291	***	19	***	-	-
2 Total assets	11388179	-	499180	879394	947235	857642	3271844	2115332	***	635505	***	-	-
3 Cash	3142408	-	423090	757944	719702	484539	536329	134554	***	13151	***	-	-
4 Notes and accounts receivable	259468	-	24549	41441	46680	34198	67155	16398	***	*1810	***	-	-
5 Less: Allowance for bad debts	29483	-	*7007	*3407	9366	*2828	*3343	*467	***	*880	***	-	-
6 Inventories	-	-	-	-	-	-	-	-	***	-	***	-	-
7 Investments in govt. obligations, Total	145190	-	*19099	-	*7635	*21195	*70916	*9194	***	*1786	***	-	-
8 Tax-exempt securities	*14733	-	-	-	-	-	*2749	-	***	-	***	-	-
9 Other current assets	371010	-	24598	12359	34627	18611	157861	51338	***	*7724	***	-	-
10 Loans to stockholders	*23376	-	*2564	-	-	-	*19178	-	***	-	***	-	-
11 Mortgage and real estate loans	*28276	-	-	-	-	*3843	-	*17114	***	-	***	-	-
12 Other investments	236152	-	-	-	*28437	*31723	*99763	*58579	***	*2667	***	-	-
13 Depreciable assets	8172968	-	*29221	151518	234982	280062	2901725	1816925	***	647537	***	-	-
14 Less: Accumulated depreciation	2911397	-	*17854	98013	136959	78876	1240001	572969	***	*155150	***	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	***	-	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	***	-	***	-	-
17 Land	1637141	-	-	*3702	*16544	*36355	574977	470706	***	*110388	***	-	-
18 Intangible assets (Amortizable)	158292	-	-	-	*1461	-	22093	122719	***	*2038	***	-	-
19 Less: Accumulated amortization	41105	-	-	-	*1367	-	9761	23938	***	*636	***	-	-
20 Other assets	181149	-	*920	*13851	*4860	28819	72202	15178	***	*5071	***	-	-
21 Total liabilities	11388179	-	499180	879394	947235	857642	3271844	2115332	***	635505	***	-	-
22 Accounts payable	356329	-	26427	51880	67802	49421	121762	14349	***	2168	***	-	-
23 Mort, notes, and bonds under 1 yr	115648	-	*546	*5998	*25846	*10439	48021	10433	***	*2149	***	-	-
24 Other current liabilities	496112	-	21062	60595	86627	100978	128519	44308	***	4306	***	-	-
25 Loans from stockholders	*10745	-	-	-	*7302	-	*450	-	***	-	***	-	-
26 Mort, notes, bonds, 1 yr or more	3410325	-	*4176	*27966	*46233	*46372	1278530	864483	***	*280400	***	-	-
27 Other liabilities	348970	-	*34800	*42345	*50020	*67177	85197	49912	***	*367	***	-	-
28 Net worth	6650050	-	412169	690610	663405	583254	1609366	1131847	***	346114	***	-	-
29 Capital stock	662498	-	*4867	*925	*21534	*23173	204505	128435	***	*77198	***	-	-
30 Paid-in or capital surplus	5151976	-	*61780	*79617	*70013	*192093	1668001	1247992	***	*370162	***	-	-
31 Retained earnings, appropriated	984563	-	*62779	157244	246421	152261	288112	*70523	***	*732	***	-	-
32 Retained earnings, unappropriate	-165460	-	282490	452823	325437	215728	-571632	-313014	***	-100568	***	-	-
33 Retained earnings (S CORP)	*23071	-	*253	-	-	-	*22818	-	***	-	***	-	-
34 Less: Cost of treasury stock	6597	-	-	-	-	-	*2438	*2088	***	*1409	***	-	-
35 Total receipts	5683522	*30660	932000	1089236	832176	665443	1236113	451726	***	56636	***	-	-
36 Business receipts	3890902	*18812	764240	664117	487029	227192	1038700	327405	***	*51074	***	-	-
37 Interest	140783	*470	15894	26120	33413	20856	25572	10149	***	879	***	-	-
38 Interest on govt. obligations, State and local	1821	-	-	-	-	*1068	*112	*149	***	*142	***	-	-
39 Rents	69460	-	*2234	*1856	*4503	*7223	26000	*20269	***	-	***	-	-
40 Royalties	*16800	-	-	*615	-	-	-	*16186	***	-	***	-	-
41 Net S-T cap gain less net LT loss	*18	-	-	-	-	-	*18	-	***	-	***	-	-
42 Net L-T cap gain less net ST loss	*7738	*6181	-	-	-	-	*1557	-	***	-	***	-	-
43 Net gain, noncapital assets	*562	-	-	*23	-	-	*537	-	***	-	***	-	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	***	-	***	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	***	-	***	-	-
46 Other receipts	1555438	*5197	149632	396506	307231	409104	143616	77567	***	*4542	***	-	-
47 Total deductions	5466854	*23310	879145	1044046	799388	646386	1199674	441340	***	55365	***	-	-
48 Cost of sales and operations	369211	-	*74177	*61218	*108813	*74791	*18850	*12399	***	*1621	***	-	-
49 Compensation of officers	*20674	-	*14010	*2221	-	-	*3517	-	***	-	***	-	-
50 Repairs	450072	*4828	67965	107664	*37768	103647	82187	26275	***	*1795	***	-	-
51 Bad debts	13144	*9	*694	*1913	*2361	*2918	3726	*61	***	*75	***	-	-
52 Rent paid on business property	27762	-	*2157	*946	-	*335	20503	*3816	***	-	***	-	-
53 Taxes paid	439661	*1103	12770	15858	17560	11205	196080	103997	***	*11611	***	-	-
54 Interest paid	253066	*981	*310	*2369	*5903	*3300	89964	73463	***	*15640	***	-	-
55 Contributions or gifts	*4	-	-	-	-	-	-	*1	***	-	***	-	-
56 Amortization	4909	*17	-	-	*165	*11	2103	1389	***	*31	***	-	-
57 Depreciation	203574	*329	*3674	8050	9581	*4839	73970	45049	***	*11052	***	-	-
58 Depletion	-	-	-	-	-	-	-	-	***	-	***	-	-
59 Advertising	6234	-	-	*9	-	*667	*4924	*9	***	*-0	***	-	-
60 Pension, prof sh, stock, annuity	12203	-	-	-	*2913	-	*6673	*1110	***	*6	***	-	-
61 Employee benefit programs	32828	-	*5132	*3061	*775	*6788	8227	3583	***	*655	***	-	-
62 Net loss, noncapital assets	*330	-	-	-	-	*327	-	-	***	-	***	-	-
63 Other deductions	3633181	*16044	698255	840737	613550	437557	688950	170187	***	12878	***	-	-
64 Total receipts less total deducts	216667	*7350	52855	45189	32788	19058	36440	10386	***	1271	***	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	***	-	***	-	-
66 Net income, total	214846	*7350	52855	45189	32788	17990	36328	10236	***	1129	***	-	-
67 Net income, Form 1120-A	13680	*295	5611	*5389	*2385	-	-	-	***	-	***	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	***	-	***	-	-
69 Net income, Form 1120S	*30961	-	*29993	-	-	-	*968	-	***	-	***	-	-
70 Statutory special deductions, total	50671	*7055	*10706	*13669	*537	*407	11840	*622	***	*674	***	-	-
71 Net operating loss deduction	50671	*7055	*10706	*13669	*537	*407	11840	*622	***	*674	***	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	***	-	***	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	***	-	-
74 Income subject to tax	133214	*295	12156	31521	32251	17583	23520	9614	***	*455	***	-	-
75 Income tax before credits, total	22764	*86	1823	4728	4838	2637	4438	2357	***	*74	***	-	-
76 Regular tax	22582	*44	1823	4728	4838	2637	4362	2357	***	*74	***	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	-	***	-	-
79 Alternative minimum tax	*112	*42	-	-	-	-	-	-	***	-	***	-	-
80 Environmental tax	1	-	-	-	-	-	-	-	***	-	***	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	***	-	***	-	-
82 U.S. Possessions tax credit	680	-	-	-	-	-	-	-	***	-	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	-	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	-	***	-	-
85 General business credit	-	-	-	-	-	-	-	-	***	-	***	-	-
86 Prior year minimum tax credit	*4	-	-	-	-	-	*3	-	***	-	***	-	-
87 Income tax after credits, total	22081	*86	1823	4728	4838	2637	4436	2357	***	*74	***	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6550
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	26594	2393	9924	4129	3000	2671	3732	426	199	62	30	20	8
2 Total assets	30957730	-	322732	753613	1083665	1874323	7394933	2890114	2988897	2276003	2089518	2812642	6471291
3 Cash	1803050	-	70660	124415	111884	146128	495474	167316	157699	108987	156219	130771	133497
4 Notes and accounts receivable	3007102	-	*41908	*31344	84472	233267	850031	258190	294872	195274	217964	321799	477981
5 Less: Allowance for bad debts	133262	-	-	-	-	-	*82651	*2976	*4222	*5026	5052	23689	9646
6 Inventories	6742397	-	*3796	280997	245699	610029	2179307	598887	729149	226194	376083	979998	512260
7 Investments in govt. obligations, Total	112661	-	-	-	-	*10093	*36914	*30804	-	*4709	29999	-0	144
8 Tax-exempt securities	*28482	-	-	-	-	-	*67	*26967	-	-	1448	-	-
9 Other current assets	1996993	-	*3763	*737	117599	62765	449806	258395	280634	285319	210767	113853	213355
10 Loans to stockholders	465424	-	*14512	*48300	*42732	92375	110522	*16661	7314	*15037	99903	18068	-
11 Mortgage and real estate loans	947329	-	*27891	*49875	*30324	*43620	328187	*125481	25602	*44660	81278	144695	45718
12 Other investments	4491272	-	*64429	*27762	142479	37374	710058	437899	671496	344957	239812	378138	1436868
13 Depreciable assets	8425983	-	88211	180996	137583	320322	1352137	613987	673197	756482	500734	596507	3205828
14 Less: Accumulated depreciation	1700729	-	*63935	*58053	40136	93752	366503	128662	218586	223166	159705	182321	165909
15 Depletable assets	*4091	-	-	-	*59	*2738	*355	-	*939	-	-	-0	-
16 Less: Accumulated depletion	*2184	-	-	-	*51	*1077	*117	-	*939	-	-	-	-
17 Land	3055816	-	69025	*56504	151353	338447	925841	270771	185981	268295	186084	152094	451421
18 Intangible assets (Amortizable)	178444	-	*603	*2055	*445	11651	66601	13144	33348	8303	4265	14159	23870
19 Less: Accumulated amortization	71688	-	*444	*433	*280	8326	30989	6347	15932	4065	1179	3528	165
20 Other assets	1606550	-	*2314	*9114	59503	68671	369894	209598	168344	250044	150900	172099	146069
21 Total liabilities	30957730	-	322732	753613	1083665	1874323	7394933	2890114	2988897	2276003	2089518	2812642	6471291
22 Accounts payable	1278502	-	*18619	*3466	32336	71534	306793	136108	116553	135072	69763	103449	284810
23 Mort, notes, and bonds under 1 yr	3690293	-	*12489	*51387	171355	365465	1170974	551584	524287	314596	285292	117445	125419
24 Other current liabilities	1283339	-	25805	29325	48902	60374	291758	188596	154761	110211	60492	131699	181416
25 Loans from stockholders	2333373	-	165014	*101774	97224	406331	706133	301840	284613	84534	162841	21103	1966
26 Mort, notes, bonds, 1 yr or more	9798990	-	*8341	*100500	271904	468602	2025397	674688	904994	726444	531143	1112138	2974838
27 Other liabilities	2975555	-	*40238	*27819	40930	173117	1303092	135225	180950	166566	188882	286286	432449
28 Net worth	9597679	-	52224	439342	421013	328901	1590786	902073	822739	738580	791106	1040523	2470393
29 Capital stock	1906749	-	150306	65151	99233	134599	394117	282082	75540	192983	51419	184734	276586
30 Paid-in or capital surplus	4399786	-	*17737	*33574	88454	115045	997842	405097	308990	387798	155063	386497	1503691
31 Retained earnings, appropriated	*15466	-	-	-	-	*13298	*205	*1963	-	-	-	-	-
32 Retained earnings, unappropriate	236361	-	-114904	255340	125662	-131809	-342713	-108641	222875	-116214	129542	124276	192949
33 Retained earnings (S CORP)	3339265	-	11395	108203	124847	225689	582467	385812	224128	322164	456709	365710	532140
34 Less: Cost of treasury stock	299949	-	*12309	*22927	*17182	*27921	41131	*64240	*8794	*48151	1627	20694	34973
35 Total receipts	19339112	394454	905918	556355	648824	1816520	5427302	1612497	1682407	1407051	971781	2210583	1705420
36 Business receipts	16880739	*291093	867008	529993	538325	1675705	4865355	1336307	1442451	1216494	849686	1988428	1279894
37 Interest	414280	10026	4179	11412	7062	29817	117239	20568	29358	23442	21646	47311	92221
38 Interest on govt. obligations, State and local	5856	-	-	-	-	-	*52	*1329	*511	*1737	215	1262	749
39 Rents	371737	*823	*6114	*693	*6875	35723	60195	43388	60405	59281	26684	54568	16988
40 Royalties	7057	-	-	*95	-	*9	*2480	-	-	*44	4284	144	-
41 Net S-T cap gain less net LT loss	20248	-	-	*3814	-	-	*427	-	*2821	*12812	-	275	98
42 Net L-T cap gain less net ST loss	434327	*31262	*12641	*1827	*32235	*2648	29843	*32961	22218	*21388	15984	37366	193954
43 Net gain, noncapital assets	83659	*8189	*2925	-	*2806	*6265	24610	*3751	10628	1447	1020	1861	20156
44 Dividends, domestic corporations	14911	-	-	-	*2278	*331	*3338	*598	*1496	*712	-	160	5998
45 Dividends, foreign corporations	*61	-	-	-	-	-	-	*9	-	*52	-	-	-
46 Other receipts	1106239	53060	13051	8521	59241	66023	323763	173587	112518	69641	52264	79209	95363
47 Total deductions	16453731	235542	737540	434177	471039	1535994	4637341	1360011	1493876	1256145	866818	2049164	1376084
48 Cost of sales and operations	11351852	*197363	*401222	368278	299370	1153449	3399869	972871	1045065	864585	626741	1476428	546611
49 Compensation of officers	415234	*820	*63625	*1777	*4766	34046	133131	56742	39185	21460	14888	21580	23215
50 Repairs	81330	*461	*1334	4145	12526	4807	16800	4364	8406	6085	4019	6768	11616
51 Bad debts	56898	*3	-	-	*184	*221	11169	1450	5331	*2177	1236	4048	31080
52 Rent paid on business property	104626	*21	*1713	-	*8201	11117	24978	8712	9315	13328	5489	12100	9655
53 Taxes paid	384423	7519	12883	6821	10886	28715	92738	22728	35538	24780	19043	35243	87530
54 Interest paid	953450	13314	20785	10667	20248	66998	190445	61997	64459	69275	60061	96504	278698
55 Contributions or gifts	23015	-	*91	-	-	*484	749	1342	370	504	934	1317	17225
56 Amortization	37168	*257	*40	*109	*218	1538	7003	2125	6742	4142	797	8959	5238
57 Depreciation	301476	*500	*5622	*6736	5841	12340	47974	17532	26916	26083	10617	25973	115341
58 Depletion	*1317	-	-	-	-	*172	*163	-	*437	*507	4	-	33
59 Advertising	108814	*277	*479	*200	2151	11571	24344	5387	14930	8333	10936	21015	9192
60 Pension, prof sh, stock, annuity	19805	-	-	-	-	-	8196	*979	*3102	*938	1181	2784	2625
61 Employee benefit programs	68679	*303	*1336	*81	*1059	*1756	20989	5001	9754	6821	2904	9112	9562
62 Net loss, noncapital assets	20931	-	*1186	-	*16	*105	*8387	*263	*910	*126	220	1013	8704
63 Other deductions	2524712	14704	227223	35363	105572	208675	650406	198518	223415	207003	107750	326322	219760
64 Total receipts less total deducts	2885381	158912	168378	122178	177784	280526	789962	252486	188531	150906	104963	161419	329336
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	2879525	158912	168378	122178	177784	280526	789909	251157	188019	149169	104748	160157	328588
67 Net income, Form 1120-A	*12204	*5904	*1184	*627	*4490	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*356	*356	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1799308	107844	114530	83224	107330	195434	598647	173551	124851	82322	69734	62164	79677
70 Statutory special deductions, total	485282	35815	*36581	*722	*61872	50809	80674	51298	19904	17096	17091	37106	76313
71 Net operating loss deduction	474829	35815	*36581	*722	*60277	50577	78336	50863	19000	16598	17091	36994	71974
72 Dividends received deduction	10453	-	-	-	*1595	*232	*2338	*436	*904	*498	-	112	4338
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	595809	*15252	*17268	38232	8584	34283	110588	26308	43264	50623	17923	60887	172598
75 Income tax before credits, total	192701	*5061	*2676	9283	1382	8772	34165	9271	15169	17498	6450	21196	61779
76 Regular tax	184757	*5061	*2676	9283	1287	8073	31656	8809	14488	17185	6092	20706	59441
77 Personal holding company tax	*813	-	-	-	-	*672	*141	-	-	-	-0	-	-
78 Recapture of investment credit	*243	-	-	-	-	-	*243	-	-	-	-	-	-
79 Alternative minimum tax	5099	-	-	-	*94	*-0	*1407	*462	*600	*214	319	393	1610
80 Environmental tax	542	-	-	-	-	11	*1	-	*29	*37	25	97	343
81 Foreign tax credit	*5	-	-	-	-	-	-	-	-	*5	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*1571	-	-	-	-	-	*27	-	-	-	-	-	1544
85 General business credit	*1193	-	-	-	*41	*367	*510	-	-	*275	-	-	-
86 Prior year minimum tax credit	*13660	-	-	-	-	-	-	*21	*57	*845	-	370	12367
87 Income tax after credits, total	176272	*5061	*2676	9283	1340	8406	33628	9250	15111	16373	6450	20826	47868

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6599
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	70026	3659	44416	10361	5453	2989	2519	299	236	46	28	14	7
2 Total assets	27479746	-	1462393	1693927	1850067	2085931	5116540	2007050	3583417	1628297	1868823	2175193	4008107
3 Cash	3134958	-	528486	510206	407145	288237	473382	160598	360147	157884	104366	78278	66229
4 Notes and accounts receivable	2665950	-	83662	109803	161332	153581	546048	197161	428971	188168	131211	140213	525801
5 Less: Allowance for bad debts	136263	-	*97	*178	*3003	-	*9597	*3833	51499	*13104	9013	1059	44881
6 Inventories	472094	-	-	-	-	*2301	*42799	*36872	*38833	*42213	85736	8442	214898
7 Investments in govt. obligations, Total	149647	-	-	*28100	-	*6410	*52645	-	*60130	-	362	1975	26
8 Tax-exempt securities	121097	-	-	*6581	*4957	*2525	*28991	*471	*46495	-	31078	-	-
9 Other current assets	3008594	-	96518	128253	232369	389531	657173	190221	303149	74130	93118	179835	664296
10 Loans to stockholders	751991	-	169148	175982	71539	43409	129623	*37084	37108	*3952	19649	64151	345
11 Mortgage and real estate loans	1775894	-	*67105	*135036	146097	99947	277530	*76300	220178	*222691	216184	142421	172403
12 Other investments	5383383	-	77058	109167	158060	208874	902136	361331	1015554	454345	466895	498991	1130971
13 Depreciable assets	9144380	-	1094902	545262	839057	898326	1769549	765303	1030404	398625	527634	603274	672042
14 Less: Accumulated depreciation	3719124	-	785567	280057	504577	444568	689376	248165	308338	77662	121139	133094	126580
15 Depletable assets	*32378	-	-	*30608	-	-	*1771	-	-	-	-	-	-
16 Less: Accumulated depletion	*6136	-	-	*6017	-	-	*119	-	-	-	-	-	-
17 Land	2539219	-	*63224	138605	258602	238172	642804	269476	310904	123127	210969	205142	78196
18 Intangible assets (Amortizable)	763863	-	95838	*13120	49864	85467	70179	26955	45532	*8165	10216	28202	330324
19 Less: Accumulated amortization	227641	-	83568	*7296	14728	30832	40979	9152	20138	*3806	4561	4778	7803
20 Other assets	1625461	-	55683	56753	43353	144549	261982	146429	65987	49570	106116	363200	331839
21 Total liabilities	27479746	-	1462393	1693927	1850067	2085931	5116540	2007050	3583417	1628297	1868823	2175193	4008107
22 Accounts payable	1278869	-	107370	73483	53301	76844	209993	73732	137177	122889	31171	212044	180866
23 Mort, notes, and bonds under 1 yr	2822220	-	195154	65020	79797	199277	601616	216860	469288	116408	364487	222195	292118
24 Other current liabilities	2623875	-	165874	225532	179973	152397	423764	227655	313367	167584	135017	169643	463070
25 Loans from stockholders	2610917	-	338790	266011	206619	312417	671836	92426	172619	*31352	94389	37920	386539
26 Mort, notes, bonds, 1 yr or more	7252458	-	245637	324075	317404	428654	1463717	632597	989141	478432	508599	723111	1141090
27 Other liabilities	3104366	-	172148	94605	97747	389844	1039195	158674	283661	156503	126727	269526	315736
28 Net worth	7787041	-	237419	645201	915226	526499	706419	605107	1218164	555130	608433	540753	1228689
29 Capital stock	2353306	-	181606	150811	194183	257127	474907	203856	231880	157476	122776	63592	315092
30 Paid-in or capital surplus	4224908	-	164536	125238	180852	203683	683003	260274	612155	386632	704804	316343	587386
31 Retained earnings, appropriated	*29701	-	-	-	-	*786	*24859	-	*1055	-	-	-	3002
32 Retained earnings, unappropriate	1234260	-	-23702	500852	486219	81465	-209636	12967	242993	533	-237020	37422	342167
33 Retained earnings (S CORP)	348955	-	-52991	-84131	99489	-13106	-70061	135174	171845	*10687	18002	134046	-
34 Less: Cost of treasury stock	404089	-	*32030	47570	45517	*3457	196652	*7164	41764	*198	129	10650	18957
35 Total receipts	26739985	498782	8426034	3449621	2379870	2200621	3168483	886322	1920958	531295	634026	690960	1953012
36 Business receipts	23295563	228686	8150157	3264144	2147028	1899079	2733499	710697	1400803	340540	440545	490770	1489616
37 Interest	597782	12191	19806	26616	49861	35811	63711	21966	64950	49336	40800	64017	148718
38 Interest on govt. obligations, State and local	21459	*365	-	*153	*559	*220	2148	*94	13807	*2	1781	190	2139
39 Rents	820476	25061	*26930	45423	49610	114966	119205	70412	228075	*33185	35610	36951	35048
40 Royalties	9454	*347	*48	*3135	*161	-	*881	-	-	19	2041	247	2575
41 Net S-T cap gain less net LT loss	26689	*-0	-	*190	*14792	*2234	*2751	*915	*3943	*276	1191	183	213
42 Net L-T cap gain less net ST loss	533932	119401	*32091	*20153	*8394	46028	58989	*42898	38392	*38617	41736	28272	58961
43 Net gain, noncapital assets	102356	*9614	*20756	*8667	*20279	13314	12023	*908	1053	*75	2726	8393	4547
44 Dividends, domestic corporations	28728	*3	*618	*2219	*2004	*1072	*3369	*504	10157	*1939	2212	223	4407
45 Dividends, foreign corporations	*2095	-	-	-	-	-	-	-	*146	-	1	-	1948
46 Other receipts	1301451	103114	175628	78920	87182	87897	171907	37927	159632	67306	65382	61715	204841
47 Total deductions	23932405	280098	7660281	3153632	2082504	1990208	2783416	757202	1762537	483836	573295	610628	1794769
48 Cost of sales and operations	5246246	*78569	1236461	316784	640901	*86464	786975	*66683	406222	*90325	199588	279576	1057699
49 Compensation of officers	2315719	*21159	1215197	301984	177216	85850	279723	36434	107174	21153	13681	37935	18214
50 Repairs	177815	1302	58140	20556	10162	21357	26527	5713	14789	5590	4273	3465	5942
51 Bad debts	117541	*17191	*5438	*237	*207	*2502	6890	8288	23112	8687	3636	22149	19203
52 Rent paid on business property	1114698	*3280	404746	130020	60736	116923	103405	27480	159138	46653	25633	9918	26766
53 Taxes paid	825113	14291	205754	138429	71260	79020	96308	27473	81622	17577	37227	17051	39101
54 Interest paid	867193	21168	43162	40944	44945	56642	142188	55423	84773	64502	41679	62380	209387
55 Contributions or gifts	13196	*88	2198	4440	2069	643	1365	*114	1142	*226	284	221	407
56 Amortization	88650	*1686	6171	*3186	7935	16630	18175	2736	7547	1024	2672	2398	18489
57 Depreciation	465592	9059	92278	41497	40917	41683	71494	36288	41072	11402	16537	20119	43246
58 Depletion	1688	*5	-	*1339	*24	*24	*132	*5	-	*153	-0	-	5
59 Advertising	653490	2108	261141	93334	43334	74598	62983	20582	50657	4034	14163	9496	17060
60 Pension, prof sh, stock, annuity	120275	*1332	39319	*19190	*14554	*5599	15482	*838	7031	*1130	1731	1415	12654
61 Employee benefit programs	232564	*1531	32004	36897	14252	22571	26286	3746	22346	4528	5058	3812	59533
62 Net loss, noncapital assets	19426	*2	*5718	*429	*5553	*1857	*147	*73	1032	*445	734	40	3396
63 Other deductions	11673200	107328	4052553	2004366	948439	1377846	1145335	465327	754882	206405	206397	140655	263668
64 Total receipts less total deducts	2807580	218684	765754	295989	297366	210413	385067	129120	158421	47460	60731	80333	158244
65 Const taxable inc frm rel frn corps	1214	-	-	-	-	-	-	-	-	-	-	-	1214
66 Net income, total	2787334	218319	765754	295836	296807	210193	382918	129026	144614	47457	58950	80143	157319
67 Net income, Form 1120-A	61395	*55	20424	*21096	*19820	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	32140	32140	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1402054	*71273	513162	119409	187562	122780	235453	48573	52889	*4167	5224	41561	-
70 Statutory special deductions, total	484070	71091	124107	40569	16619	45000	44923	39045	31600	24642	28347	7746	10380
71 Net operating loss deduction	463101	71089	123673	38934	15534	44250	42592	38669	24038	23103	26756	7591	6872
72 Dividends received deduction	20970	*2	*433	*1635	*1085	*750	*2332	*376	7562	*1539	1591	156	3508
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	901971	75954	128875	135857	92627	42681	102542	41408	60227	*18648	25378	30835	146938
75 Income tax before credits, total	244938	21921	23132	25996	18922	7832	30132	14274	22094	8156	9503	12683	50293
76 Regular tax	235480	21215	23118	25840	18839	7832	29542	13718	20019	*6317	8597	10484	49959
77 Personal holding company tax	2756	-	-	*155	*83	-	*277	*35	*117	34	-	2055	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	5708	*255	-	-	-	-	*314	*508	1866	*1784	717	119	145
80 Environmental tax	332	*16	14	-	-	-	-	*13	*16	*20	38	25	189
81 Foreign tax credit	*928	-	-	-	-	-	*25	-	*47	-	-	31	824
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*153	-	-	*153	-	-	-	-	-	-	-	-	-
85 General business credit	5799	*30	*184	-	-	*305	*625	*8	-	*273	26	1	4347
86 Prior year minimum tax credit	1517	*15	-	-	-	-	*101	*154	*251	*524	64	408	-
87 Income tax after credits, total	236540	21877	22948	25843	18922	7527	29381	14111	21796	7359	9413	12243	45122

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MAJOR GROUP 51
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24847	3990	4819	3267	2816	1747	2940	725	803	734	731	956	1320
2 Total assets	1876218617	-	209385	583137	930052	1221710	6284619	5147320	13130276	26526738	52781128	155023094	1614381160
3 Cash	35593218	-	77723	65730	128300	222685	479487	262318	539622	313972	837885	1528652	31136844
4 Notes and accounts receivable	123997365	-	*10844	*54326	70752	54933	556072	125461	789121	964982	2097856	4934466	114338552
5 Less: Allowance for bad debts	410142	-	-	-	-	-	10279	-	10165	*9407	7851	84036	288404
6 Inventories	584209	-	-	-	-	-	*54991	*27436	79753	*24391	39603	292217	65818
7 Investments in govt. obligations, Total	249978632	-	*351	-	*37116	32419	329601	276128	993878	2365027	5731576	15658427	224554109
8 Tax-exempt securities	148170335	-	*192	-	*374	*17862	102588	318245	594367	2613395	5943516	15641843	122937951
9 Other current assets	61576434	-	*4270	27265	129124	84323	360431	578498	762688	1261266	2379289	7352515	48636766
10 Loans to stockholders	6930667	-	*31681	*50486	*14739	*34967	63954	42606	47225	148841	178149	112344	6205676
11 Mortgage and real estate loans	11830340	-	*10505	*55672	*59723	*71371	291718	*119508	176305	*323308	388512	973556	9360162
12 Other investments	1184188875	-	55295	276261	375456	572044	3672001	3001381	8279044	17523374	33311494	103905771	1013216755
13 Depreciable assets	23269380	-	*30513	*19744	10856	76319	368589	312307	714969	657305	1072565	3796408	16209805
14 Less: Accumulated depreciation	6515998	-	*23743	*6437	7133	23758	163573	118088	219034	209540	183028	749774	4811890
15 Depletable assets	205466	-	*48	*3212	-	*2758	*20117	-	*13427	1440	6758	39134	118570
16 Less: Accumulated depletion	40917	-	*48	-	-	-	*4837	-	*4492	931	179	5766	24664
17 Land	3635454	-	*6479	*3636	*47696	*68849	118677	142657	142976	237565	370577	752996	1743346
18 Intangible assets (Amortizable)	2286028	-	*29	*873	*2742	1110	12345	36533	18649	101668	385361	342649	1384068
19 Less: Accumulated amortization	485540	-	*29	*142	*1279	*652	3330	18604	8896	26121	91517	73414	261556
20 Other assets	31424812	-	*5276	32509	61585	6479	36065	40933	220841	236201	320561	605106	29859254
21 Total liabilities	1876218617	-	209385	583137	930052	1221710	6284619	5147320	13130276	26526738	52781128	155023094	1614381160
22 Accounts payable	47529667	-	*6	*1591035	12401	27655	128199	113861	389999	432764	1025090	2614433	41194223
23 Mort, notes, and bonds under 1 yr	60220197	-	-	*4600	*10185	*27610	534953	74563	283081	225247	518168	1650460	56891330
24 Other current liabilities	34043728	-	13721	*2054	10767	34336	158544	144315	330230	518046	1112323	3389788	28329603
25 Loans from stockholders	3829323	-	*5799	*50523	*87922	188578	356612	91694	211250	*65264	110337	350089	2311255
26 Mort, notes, bonds, 1 yr or more	45238296	-	-	*35196	*51276	148895	570142	276858	772963	467466	1314543	3328466	38272492
27 Other liabilities	16873313	-	*495223	42509	*18796	36829	172846	43378	147925	260299	691673	1871184	13092651
28 Net worth	1668484092	-	-305365	-1142782	738704	757807	4363324	4402651	10994828	24557650	48008994	141818675	1434289606
29 Capital stock	1037286281	-	25052	82006	250020	214930	2057902	1133685	2376547	4611042	9721106	29446607	987367385
30 Paid-in or capital surplus	1535002667	-	*203155	96039	137363	130490	1514818	2290217	7676114	18359340	38052605	110847781	1355694746
31 Retained earnings, appropriated	13756415	-	-	-	*49187	*33426	24279	27886	154442	178082	741439	1507256	11040418
32 Retained earnings, unappropriate	5736911	-	-507810	-1284549	367349	429840	921711	944705	849511	1324711	1491689	4850558	-3650804
33 Retained earnings (S CORP)	786379	-	*13202	*35468	*28478	*5120	112712	*153457	57717	*219222	131595	29407	-
34 Less: Cost of treasury stock	924084561	-	*38964	*71745	*93693	55999	268098	147298	119503	134747	2129441	4862934	916162140
35 Total receipts	113236808	1502949	282822	109407	185774	308928	1576526	2135030	2248166	1812843	3475855	9315492	90283016
36 Business receipts	9877438	*106049	*185116	*7868	*58118	153897	833076	1672559	1130815	264623	452776	987436	4025106
37 Interest	65685867	477681	17854	40804	31810	27206	194887	146310	429666	642286	1321678	4359093	57996591
38 Interest on govt. obligations, State and local	9262019	50694	-	*1485	*1782	*2683	12501	22632	49105	135089	287359	862835	7835853
39 Rents	3311550	*4205	*7830	*151	*766	*6222	31814	25535	80338	123454	177809	539754	2313673
40 Royalties	248524	*13423	*51731	-	*5938	*947	*2925	*4157	*2746	*2013	14171	13933	136541
41 Net S-T cap gain less net LT loss	6895175	65389	*445	*1536	*3377	*2523	23509	29122	71371	135795	260613	857757	5443740
42 Net L-T cap gain less net ST loss	1374191	197433	*2	*9914	17359	28927	113214	72000	112201	81356	73205	123937	544644
43 Net gain, noncapital assets	131628	1251	-	*120	-	*1693	*17749	*3927	6498	*342	7093	11882	81073
44 Dividends, domestic corporations	639068	*36023	*1318	*7331	25301	18807	98768	43503	66991	64917	67494	49924	158691
45 Dividends, foreign corporations	263583	13440	-	*173	*6877	*155	15471	13634	1652	5961	33698	68500	104022
46 Other receipts	15547766	537362	18527	40026	34447	65867	232613	101652	296785	357007	779960	1440439	11643081
47 Total deductions	34935476	600483	193523	45184	88782	184806	974905	1764269	1492250	645463	1123709	3013825	24808279
48 Cost of sales and operations	4665175	*1970	-	-	*5277	*17794	*470025	*1330116	770771	*81679	88175	371824	1527544
49 Compensation of officers	829771	*17181	*75927	-	*13135	*42127	145360	52717	41370	36419	29140	139641	236754
50 Repairs	110368	*294	*941	*55	*342	*744	2146	6350	7143	1556	4337	19846	66614
51 Bad debts	524555	*1688	-	*270	*1824	*1876	2941	*4708	3402	3645	14297	10085	479818
52 Rent paid on business property	299803	9970	*9278	*220	*2498	*3874	18131	8647	57289	6098	11205	36891	135703
53 Taxes paid	637200	9544	7606	4080	4088	8212	28341	24278	32809	20682	43263	84348	369948
54 Interest paid	8056924	19482	*4323	26742	13095	12837	54553	30348	105917	67992	164200	438256	7119179
55 Contributions or gifts	28682	2079	*154	*3	*84	*109	1849	2405	3105	2209	1022	2739	12925
56 Amortization	159202	3385	*3	*62	*106	261	1700	3141	3072	5867	26938	27302	87364
57 Depreciation	1630308	1037	*2208	*966	*551	2835	12641	14373	47824	27502	35082	140559	1344730
58 Depletion	75439	*7	*3898	859	*190	*142	*1267	*1139	*5250	*354	8101	28099	26134
59 Advertising	165881	*572	*446	*6	*94	*175	852	4813	6396	1646	3351	18508	129022
60 Pension, prof sh, stock, annuity	89725	*174	*16802	-	-	*135	*4994	*714	1282	1832	4657	7001	52134
61 Employee benefit programs	204410	*259	*4721	*129	*151	*1842	4488	6909	9408	8645	10659	38144	119054
62 Net loss, noncapital assets	52897	*66	-	*22	*36	*52	*2814	*13	1690	*782	1747	20919	24754
63 Other deductions	17405135	532774	67216	11770	47310	91790	222802	273600	395522	378556	677535	1629660	13076602
64 Total receipts less total deducts	78301332	902466	89300	64224	96993	124121	601622	370760	755916	1167380	2352146	6301667	65474738
65 Const taxable inc frm rel frn corps	229645	3904	-	-	*16314	-	*15387	*6189	*13	*1071	55373	64212	67182
66 Net income, total	69268959	855676	89300	62739	111525	121438	604507	354318	706824	1033361	2120161	5503044	57706066
67 Net income, Form 1120-A	*12169	*174	*1445	*276	*10275	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	71286	71286	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	554151	*37131	*22368	*21404	*30360	*41420	196286	*53094	58967	*53401	30104	9614	-
70 Statutory special deductions, total	65902799	641789	6863	15481	29629	18569	277784	154806	450993	868907	1737621	5279833	56420522
71 Net operating loss deduction	574877	122070	*5406	*10051	*11256	*1408	101841	21964	33282	25269	72565	47016	122749
72 Dividends received deduction	453827	*22105	*922	*5252	17508	13335	75004	31318	44106	37986	52611	35844	117835
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	3031464	179357	60069	27222	53031	61787	133126	148330	199440	126383	369316	282769	1390634
75 Income tax before credits, total	1082731	60401	18182	4674	13055	15759	42204	54638	73605	48916	141239	117154	492903
76 Regular tax	978263	54073	18035	4573	12445	14999	37313	49541	67367	42855	125783	92002	459279
77 Personal holding company tax	9319	-	*78	*88	*289	*623	1428	*1774	*2481	*484	1285	788	-0
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	49044	*4713	*11	3	302	*127	3426	3244	3658	5487	10310	9808	7954
80 Environmental tax	3498	208	*58	10	*19	*11	*36	78	98	94	466	353	2066
81 Foreign tax credit	118791	3841	*5	-	*6315	*9	5407	*5861	107	3211	29611	18823	45602
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*7856	-	-	-	-	-	*27	*29	*229	-	176	56	7339
85 General business credit	1903	*85	-	-	-	*215	*140	-	*450	*176	114	723	-
86 Prior year minimum tax credit	8024	*727	-	-	-	-	*729	*561	1396	*474	2631	1288	218
87 Income tax after credits, total	946156	55747	18177	4674	6740	15535	35901	48187	71423	45056	108708	96263	439744

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6742
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	4845	218	21	*12	*17	46	454	287	496	595	626	852	1222
2	Total assets	1678860343	-	681	*1734	*6058	35885	1353122	2116523	8345843	21680513	45414985	139176382	1460728617
3	Cash	30804101	-	*79	*775	*891	3186	39515	54701	128438	142708	515810	816494	29101504
4	Notes and accounts receivable	86563860	-	*1	*78	*106	*444	24060	25102	356528	610919	1662932	3499652	80384039
5	Less: Allowance for bad debts	*1810	-	-	-	-	-	*261	-	*135	*487	926	-	-
6	Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Investments in govt. obligations, Total	246535730	-	*146	-	*828	13137	102741	208727	835718	2143089	5528396	15316601	222386348
8	Tax-exempt securities	147192077	-	-	-	-	*1575	*29718	149927	456908	2420089	5902795	15619719	122611347
9	Other current assets	50919480	-	*23	*218	*723	1416	36416	173984	498056	1082236	1931055	5907356	41287997
10	Loans to stockholders	215156	-	*-0	-	-	*-0	*122	*17812	-	*59513	101699	5669	30342
11	Mortgage and real estate loans	*756442	-	-	-	-	-	*-0	-	-	-	20187	97609	638646
12	Other investments	1114187302	-	*353	*623	*3386	15657	1116299	1461670	6036915	15188118	29673774	97823334	962867173
13	Depreciable assets	5850	-	-	-	-	-	-	*47	*260	*158	883	439	4064
14	Less: Accumulated depreciation	4110	-	-	-	-	-	-	*21	*55	*11	402	320	3301
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	*208	-	-	-	-	-	*-0	-	*208	-	-	-	-
18	Intangible assets (Amortizable)	65854	-	-	*76	*14	*470	2237	1622	5946	8145	9939	18346	19059
19	Less: Accumulated amortization	35263	-	-	*38	*2	*211	375	631	2731	4351	4937	11528	10459
20	Other assets	1655464	-	*80	*1	*113	*210	2650	23583	29789	30387	73782	83010	1411857
21	Total liabilities	1678860343	-	681	*1734	*6058	35885	1353122	2116523	8345843	21680513	45414985	139176382	1460728617
22	Accounts payable	42753554	-	-	*5	*236	*488	16583	21177	141292	311043	757808	2160986	39343935
23	Mort, notes, and bonds under 1 yr	1632854	-	-	-	-	*6	*138	-	*2169	*794	27912	151380	1450454
24	Other current liabilities	26699871	-	*106	*3	*39	*222	22210	31635	180129	391676	825858	2439782	22808211
25	Loans from stockholders	*4772	-	*11	-	-	-	*60	-	*3347	-	-	1355	-
26	Mort, notes, bonds, 1 yr or more	340305	-	-	-	-	-	*4156	*22	*16629	-	89632	183162	46704
27	Other liabilities	4573036	-	-	*357	*-0	*270	3654	*1244	22445	48731	224782	830603	3440949
28	Net worth	1602855952	-	*564	*1369	*5783	34898	1306321	2062445	7979831	20928269	43488993	133409114	1393638363
29	Capital stock	1022511465	-	*410	*249	*3831	17017	621178	736383	1899154	3963974	8628116	27736794	978904359
30	Paid-in or capital surplus	1496577584	-	*1948	*1114	*1942	25823	711464	1347522	5974235	16730224	34931473	104894083	1331957754
31	Retained earnings, appropriated	12602946	-	-	-	-	*16	7676	27886	77361	169200	703308	1505693	10111806
32	Retained earnings, unappropriate	-5932052	-	*-1794	*5	*9	-5569	-28144	-17369	57467	103942	1308300	4060936	-11409835
33	Retained earnings (S CORP)	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Less: Cost of treasury stock	922903992	-	-	-	-	*2390	*5852	*31976	*28385	39072	2082204	4788392	915925721
35	Total receipts	84461078	629342	617	*53	*1007	3523	107343	124346	464655	997787	2088012	6792236	73252156
36	Business receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Interest	55481488	423843	*312	*37	*942	2893	84237	80775	275560	509250	1124232	3887267	49092140
38	Interest on govt. obligations, State and local	9158731	*49535	-	-	-	-	*1238	5647	31563	118168	283584	855076	7813920
39	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Net S-T cap gain less net LT loss	6709786	59624	*18	-	*23	*246	7523	15551	55163	118872	255474	843672	5353619
42	Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Net gain, noncapital assets	3039	-	-	-	-	-	-	-	-	-	108	1033	1899
44	Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Other receipts	13108033	96339	*287	*16	*42	385	14346	22373	102369	251497	424614	1205187	10990578
47	Total deductions	11882453	83081	*83	*22	*142	406	12260	21166	77889	167758	351874	1040631	10127142
48	Cost of sales and operations	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Compensation of officers	11298	-	-	-	-	-	-	*-0	*1642	*54	1133	1097	7372
50	Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Rent paid on business property	2366	-	*2	*1	-	-	-	-	*229	*13	458	340	1323
53	Taxes paid	70761	865	*2	*1	*3	*6	51	326	1032	2443	3167	11821	51045
54	Interest paid	196437	19	-	*-0	-	-	*236	*14	*6018	1131	8249	32836	147934
55	Contributions or gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Amortization	43950	345	*1	*9	*-0	*29	669	556	1209	1382	1883	3556	34311
57	Depreciation	322	-	-	-	-	-	-	*1	*37	*3	67	58	156
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	27801	-	-	-	-	-	-	*23	*122	*139	637	518	26362
60	Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Net loss, noncapital assets	3214	-	-	-	-	-	-	-	-	*1	1	-0	3213
63	Other deductions	11526305	81852	*78	*12	*139	371	11305	20246	67600	162592	336281	990404	9855426
64	Total receipts less total deducts	72578624	546261	535	*30	*865	3117	95083	103180	386766	830029	1736139	5751605	63125014
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Net income, total	63419893	496725	535	*30	*865	3117	93845	97533	355203	711861	1452554	4896529	55311094
67	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Statutory special deductions, total	63481026	496754	535	*25	*865	3117	93906	97696	355414	722034	1455082	4919055	55336541
71	Net operating loss deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	936	*38	-	*6	*-0	-	*12	*10	*40	*-0	37	89	704
75	Income tax before credits, total	41539	*6	-	*1	*-0	-	*2	*3	*7	*-0	3398	14169	23954
76	Regular tax	754	*6	-	*1	*-0	-	*2	*1	*6	*-0	7	22	709
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Income tax after credits, total	41539	*6	-	*1	*-0	-	*2	*3	*7	*-0	3398	14169	23954

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6743
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	194	***	-	***	**	*4	22	***	*18	33	28	39	33
2 Total assets	39187606	-	-	***	**	*3800	69335	***	*356650	1221193	2001009	5936241	29545687
3 Cash	1192523	-	-	***	**	*715	10918	***	*18467	48641	64495	136476	908875
4 Notes and accounts receivable	599083	-	-	***	-	*838	*3690	***	*7727	125215	15693	119512	325909
5 Less: Allowance for bad debts	43211	-	-	***	-	-	*365	***	*4931	*7021	631	620	29642
6 Inventories	-	-	-	***	-	-	-	***	-	-	-	-	-
7 Investments in govt. obligations, Total	589105	-	-	***	-	-	*3044	***	*27529	*36386	140393	268794	110146
8 Tax-exempt securities	-	-	-	***	-	-	-	***	-	-	-	-	-
9 Other current assets	375665	-	-	***	**	*1455	803	***	*9773	5701	51030	82531	224165
10 Loans to stockholders	*2452	-	-	***	-	-	*11	***	*2	*849	-	-	1590
11 Mortgage and real estate loans	9277241	-	-	***	**	-	*11320	***	*46845	*241541	268349	703134	7993141
12 Other investments	12079324	-	-	***	-	-	*8042	***	*61779	*109260	237474	1100767	10562001
13 Depreciable assets	14146314	-	-	***	-	*878	*44123	***	*144227	595808	946787	3213220	9161949
14 Less: Accumulated depreciation	2377718	-	-	***	-	*385	*25007	***	*28751	179253	144348	500246	1485167
15 Depletable assets	-	-	-	***	-	-	-	***	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	***	-	-	-	***	-	-	-	-	-
17 Land	2629083	-	-	***	-	*298	*10284	***	*66304	219385	332177	682846	1309542
18 Intangible assets (Amortizable)	294300	-	-	***	-	-	*237	***	*3329	*7176	88304	51827	142972
19 Less: Accumulated amortization	70707	-	-	***	-	-	*108	***	*1246	*2514	5444	22594	38642
20 Other assets	494151	-	-	***	-	-	*2344	***	*5595	*20019	6730	100593	358847
21 Total liabilities	39187606	-	-	***	**	*3800	69335	***	*356650	1221193	2001009	5936241	29545687
22 Accounts payable	651838	-	-	***	-	*66	*968	***	*3479	5600	82643	117718	440732
23 Mort, notes, and bonds under 1 yr	3069880	-	-	***	-	*8	*949	***	*2050	*57220	62211	304167	2643275
24 Other current liabilities	1534654	-	-	***	-	*1779	1847	***	*9114	25418	33064	95767	1366164
25 Loans from stockholders	226	-	-	***	-	-	-	***	-	-	-	226	-
26 Mort, notes, bonds, 1 yr or more	16219536	-	-	***	-	*233	*6758	***	*23260	*153788	453439	1432823	14141508
27 Other liabilities	1140418	-	-	***	**	*12	*96	***	*22461	*12189	29779	165344	910382
28 Net worth	16571054	-	-	***	**	*1703	58718	***	*296287	966976	1339872	3820195	10043625
29 Capital stock	5397713	-	-	***	-	*234	22081	***	*13992	378343	482094	1154021	3299305
30 Paid-in or capital surplus	12596641	-	-	***	**	*507	*25381	***	*413501	700349	1031528	2949052	7475242
31 Retained earnings, appropriated	*681	-	-	***	-	-	*681	***	-	-	-	-	-
32 Retained earnings, unappropriate	-1325088	-	-	***	-	*1352	*10575	***	*-129170	-111542	-139045	-270370	-684815
33 Retained earnings (S CORP)	-	-	-	***	-	-	-	***	-	-	-	-	-
34 Less: Cost of treasury stock	98893	-	-	***	-	*390	-	***	*2037	*174	34705	12508	46106
35 Total receipts	4098489	***	-	***	**	*1379	15823	***	*55453	192758	320770	672884	2826715
36 Business receipts	-	-	-	***	-	-	-	***	-	-	-	-	-
37 Interest	1646861	***	-	***	**	*24	1855	***	*11412	55124	66937	118491	1391252
38 Interest on govt. obligations, State and local	*233	-	-	***	-	-	-	***	-	*215	-	-	-
39 Rents	1963567	-	-	***	-	*250	*13628	***	*30742	117414	170363	483873	1137746
40 Royalties	-	-	-	***	-	-	-	***	-	-	-	-	-
41 Net S-T cap gain less net LT loss	12891	-	-	***	-	-	-	***	-	*2812	194	1916	7969
42 Net L-T cap gain less net ST loss	98569	***	-	***	-	*3	*187	***	*11774	*3977	1187	17985	62376
43 Net gain, noncapital assets	4909	-	-	***	-	-	*72	***	-	-	52	2095	2690
44 Dividends, domestic corporations	-	-	-	***	-	-	-	***	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	***	-	-	-	***	-	-	-	-	-
46 Other receipts	371460	-	-	***	-	*1101	*80	***	*1525	*13216	82037	48523	224682
47 Total deductions	2813618	***	-	***	**	*669	8778	***	*34115	111537	168846	443346	2038216
48 Cost of sales and operations	-	-	-	***	-	-	-	***	-	-	-	-	-
49 Compensation of officers	32676	-	-	***	-	-	*102	***	-	*745	128	8967	22549
50 Repairs	58294	-	-	***	-	-	*683	***	*1094	*923	2718	12166	39919
51 Bad debts	17798	-	-	***	-	-	*76	***	*561	*880	719	5276	10199
52 Rent paid on business property	23860	-	-	***	-	-	*34	***	-	*318	2	9970	13506
53 Taxes paid	174870	***	-	***	**	*98	*1530	***	*1965	5929	13050	35034	116046
54 Interest paid	1458069	***	-	***	-	*52	*700	***	*4730	*17888	52599	116243	1265281
55 Contributions or gifts	-	-	-	***	-	-	-	***	-	-	-	-	-
56 Amortization	46612	***	-	***	-	-	*115	***	*447	1890	2518	13773	27814
57 Depreciation	347959	***	-	***	-	*77	*1248	***	*5500	23229	28647	85583	201995
58 Depletion	-	-	-	***	-	-	-	***	-	-	-	-	-
59 Advertising	6019	-	-	***	-	-	*17	***	*169	*137	1153	1313	3059
60 Pension, prof sh, stock, annuity	-	-	-	***	-	-	-	***	-	-	-	-	-
61 Employee benefit programs	-	-	-	***	-	-	-	***	-	-	-	-	-
62 Net loss, noncapital assets	4824	-	-	***	-	-	-	***	-	*240	-	2450	2133
63 Other deductions	642638	***	-	***	**	*442	4272	***	*19650	59358	67311	152571	335714
64 Total receipts less total deducts	1284871	***	-	***	**	*710	7045	***	*21338	81221	151924	229538	788499
65 Const taxable inc frm rel frn corps	-	-	-	***	-	-	-	***	-	-	-	-	-
66 Net income, total	1284638	***	-	***	**	*710	7045	***	*21338	81007	151924	229538	788499
67 Net income, Form 1120-A	-	-	-	***	-	-	-	***	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	***	-	-	-	***	-	-	-	-	-
69 Net income, Form 1120S	-	-	-	***	-	-	-	***	-	-	-	-	-
70 Statutory special deductions, total	1397779	***	-	***	**	*710	7039	***	*22432	84948	158116	275939	843703
71 Net operating loss deduction	6688	***	-	***	-	-	*6	***	*4242	*1330	752	-0	306
72 Dividends received deduction	-	-	-	***	-	-	-	***	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	***	-	-	-	***	-	-	-	-	-
74 Income subject to tax	*360	-	-	***	-	-	*52	***	-	*170	97	40	-
75 Income tax before credits, total	236	-	-	***	-	-	*8	***	*59	*34	22	113	-
76 Regular tax	*68	-	-	***	-	-	*8	***	-	*34	20	6	-
77 Personal holding company tax	-	-	-	***	-	-	-	***	-	-	-	-	-
78 Recapture of investment credit	-	-	-	***	-	-	-	***	-	-	-	-	-
79 Alternative minimum tax	*168	-	-	***	-	-	-	***	*59	-	2	107	-
80 Environmental tax	-	-	-	***	-	-	-	***	-	-	-	-	-
81 Foreign tax credit	-	-	-	***	-	-	-	***	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	***	-	-	-	***	-	-	-	-	-
83 Orphan drug credit	-	-	-	***	-	-	-	***	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	***	-	-	-	***	-	-	-	-	-
85 General business credit	6	-	-	***	-	-	-	***	-	-	-	6	-
86 Prior year minimum tax credit	-	-	-	***	-	-	-	***	-	-	-	-	-
87 Income tax after credits, total	230	-	-	***	-	-	*8	***	*59	*34	22	107	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6744
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	2555	***	*1392	***	*268	*118	176	***	*24	*4	5	-	-
2	Total assets	1448950	***	*60428	***	*88313	*84909	267238	***	*299067	*166390	310228	-	-
3	Cash	170055	***	*25624	***	*9904	*1125	12579	***	*89638	*955	6805	-	-
4	Notes and accounts receivable	145470	***	*1644	***	*7352	-	*23456	***	*52935	*6586	50738	-	-
5	Less: Allowance for bad debts	*1757	***	-	***	-	-	-	***	*1757	-	-	-	-
6	Inventories	-	***	-	***	-	-	-	***	-	-	-	-	-
7	Investments in govt. obligations, Total	*76703	***	-	***	-	-	*24902	***	*4989	*46811	-	-	-
8	Tax-exempt securities	*1843	***	*192	***	-	-	-	***	-	*1651	-	-	-
9	Other current assets	160807	***	2	***	*2713	-	*7379	***	*11691	*51818	77507	-	-
10	Loans to stockholders	*27181	***	26	***	-	*758	-	***	-	*680	2668	-	-
11	Mortgage and real estate loans	*58829	***	-	***	-	*28472	*18336	***	-	*436	-	-	-
12	Other investments	645806	***	*27886	***	*19567	*54290	*156087	***	*140447	56360	168169	-	-
13	Depreciable assets	105172	***	*14354	***	*1427	-	*17885	***	*1132	*1361	-	-	-
14	Less: Accumulated depreciation	29332	***	*9300	***	*778	-	*265	***	*500	*514	-	-	-
15	Depletable assets	-	***	-	***	-	-	-	***	-	-	-	-	-
16	Less: Accumulated depletion	-	***	-	***	-	-	-	***	-	-	-	-	-
17	Land	*42783	***	-	***	*18035	-	*2768	***	-	239	-	-	-
18	Intangible assets (Amortizable)	11969	***	-	***	*57	*48	*4005	***	*234	30	1551	-	-
19	Less: Accumulated amortization	1664	***	-	***	*33	*29	*166	***	*223	25	1086	-	-
20	Other assets	35087	***	-	***	*30068	*244	*274	***	*479	*1	3875	-	-
21	Total liabilities	1448950	***	*60428	***	*88313	*84909	267238	***	*299067	*166390	310228	-	-
22	Accounts payable	44263	***	-	***	-	-	*288	***	*36491	*104	1233	-	-
23	Mort, notes, and bonds under 1 yr	107818	***	-	***	-	*7272	*7725	***	*11968	*64638	9569	-	-
24	Other current liabilities	57927	***	*7971	***	*1519	-	*2423	***	*1467	*380	19820	-	-
25	Loans from stockholders	*113123	***	*4929	***	*10322	*21627	*44284	***	-	-	-	-	-
26	Mort, notes, bonds, 1 yr or more	296838	***	-	***	*22358	*26885	*50689	***	*56722	2789	117036	-	-
27	Other liabilities	*30646	***	*2105	***	*2477	*808	*18688	***	*381	*-0	4507	-	-
28	Net worth	798335	***	*45423	***	*51637	*28316	143140	***	*192038	*98478	158063	-	-
29	Capital stock	328703	***	*739	***	*8803	*62271	60888	***	*83213	*2089	89366	-	-
30	Paid-in or capital surplus	246400	***	*13744	***	*18017	*14	*48350	***	*63542	812	100371	-	-
31	Retained earnings, appropriated	*1409	***	-	***	-	-	-	***	*1409	-	-	-	-
32	Retained earnings, unappropriate	123742	***	*28697	***	*31461	*-33872	*31793	***	*5533	*35023	-21201	-	-
33	Retained earnings (S CORP)	113276	***	*2262	***	-	-	*10546	***	*38340	60555	-10472	-	-
34	Less: Cost of treasury stock	*15197	***	20	***	*6644	*97	*8436	***	-	-	-	-	-
35	Total receipts	483850	***	*161929	***	*11567	*9296	83401	***	*27420	*35399	11751	-	-
36	Business receipts	284221	***	*160962	***	*5994	*486	*55513	***	*3845	462	6	-	-
37	Interest	50271	***	*964	***	*2869	*5588	*6399	***	*8647	*8460	10750	-	-
38	Interest on govt. obligations, State and local	*614	***	-	***	-	-	-	***	*111	*503	-	-	-
39	Rents	*392	***	-	***	-	-	-	***	-	-	-	-	-
40	Royalties	-	***	-	***	-	-	-	***	-	-	-	-	-
41	Net S-T cap gain less net LT loss	*2307	***	-	***	-	-	-	***	*250	*521	-	-	-
42	Net L-T cap gain less net ST loss	66814	***	1	***	-	*1780	-	***	*3120	*1104	275	-	-
43	Net gain, noncapital assets	-	***	-	***	-	-	-	***	-	-	-	-	-
44	Dividends, domestic corporations	*5207	***	1	***	*2683	*1148	*1104	***	*217	*15	-	-	-
45	Dividends, foreign corporations	*10585	***	-	***	-	*153	-	***	-	*-0	-	-	-
46	Other receipts	63438	***	-0	***	*22	*140	*20384	***	*11230	*24333	721	-	-
47	Total deductions	320210	***	*156625	***	*7224	*7720	*52275	***	*19297	*8768	6202	-	-
48	Cost of sales and operations	-	***	-	***	-	-	-	***	-	-	-	-	-
49	Compensation of officers	90305	***	*69295	***	-	-	*6966	***	*3569	*4695	-	-	-
50	Repairs	*2928	***	*547	***	-	-	-	***	-	-	-	-	-
51	Bad debts	*3989	***	-	***	-	*156	*2665	***	*1066	-	-	-	-
52	Rent paid on business property	13648	***	*8393	***	-	-	*1939	***	*721	*57	-	-	-
53	Taxes paid	14538	***	*4305	***	*634	*55	*1205	***	*570	*61	929	-	-
54	Interest paid	30074	***	-	***	*4778	*3341	*2244	***	*7583	*2368	3868	-	-
55	Contributions or gifts	*550	***	*154	***	-	*5	*10	***	*2	*57	-	-	-
56	Amortization	*766	***	-	***	*11	*10	*125	***	*98	-	454	-	-
57	Depreciation	5342	***	*1687	***	*117	-	*1273	***	*161	*17	-	-	-
58	Depletion	-	***	-	***	-	-	-	***	-	-	-	-	-
59	Advertising	*1176	***	*446	***	-	-	*5	***	*32	-	-	-	-
60	Pension, prof sh, stock, annuity	*17054	***	*16802	***	-	-	-	***	*83	*168	-	-	-
61	Employee benefit programs	*5959	***	*4539	***	-	-	-	***	*163	*27	-	-	-
62	Net loss, noncapital assets	*14	***	-	***	-	-	-	***	*14	-	-	-	-
63	Other deductions	133866	***	*50457	***	*1684	*4154	*35842	***	*5235	*1317	951	-	-
64	Total receipts less total deducts	163639	***	*5304	***	*4344	*1576	31126	***	*8123	*26631	5550	-	-
65	Const taxable inc frm rel frn corps	3335	***	-	***	-	-	-	***	-	-	-	-	-
66	Net income, total	166360	***	*5304	***	*4344	*1576	31126	***	*8012	*26128	5550	-	-
67	Net income, Form 1120-A	*3296	***	*884	***	*2412	-	-	***	-	-	-	-	-
68	Net income, Form 1120F	*468	***	-	***	-	-	-	***	-	-	-	-	-
69	Net income, Form 1120S	65066	***	*3548	***	-	-	*28068	***	*4672	23068	518	-	-
70	Statutory special deductions, total	12233	***	1	***	*2146	*999	*883	***	*2339	*10	3502	-	-
71	Net operating loss deduction	*8015	***	-	***	-	-	-	***	*2187	-	3502	-	-
72	Dividends received deduction	*4218	***	1	***	*2146	*999	*883	***	*152	*10	-	-	-
73	Public utility div paid deduction	-	***	-	***	-	-	-	***	-	-	-	-	-
74	Income subject to tax	91265	***	*1755	***	*3453	*648	*3051	***	*1001	*3049	1529	-	-
75	Income tax before credits, total	29787	***	*263	***	*518	*222	*772	***	*351	*1080	547	-	-
76	Regular tax	29461	***	*263	***	*518	*97	*770	***	*312	*1037	515	-	-
77	Personal holding company tax	*46	***	-	***	-	-	*2	***	-	*43	-	-	-
78	Recapture of investment credit	-	***	-	***	-	-	-	***	-	-	-	-	-
79	Alternative minimum tax	*195	***	-	***	-	*125	-	***	*38	-	32	-	-
80	Environmental tax	85	***	-	***	-	-	-	***	-	-	-	-	-
81	Foreign tax credit	3639	***	-0	***	-	-	-	***	-	-	-	-	-
82	U.S. Possessions tax credit	-	***	-	***	-	-	-	***	-	-	-	-	-
83	Orphan drug credit	-	***	-	***	-	-	-	***	-	-	-	-	-
84	Nonconventional source fuel credit	-	***	-	***	-	-	-	***	-	-	-	-	-
85	General business credit	-	***	-	***	-	-	-	***	-	-	-	-	-
86	Prior year minimum tax credit	*283	***	-	***	-	-	*283	***	-	-	-	-	-
87	Income tax after credits, total	25865	***	*263	***	*518	*222	*489	***	*351	*1080	547	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 6749
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17253	3755	3406	2705	2531	1579	2287	421	265	102	72	64	65
2 Total assets	156721719	-	148275	500078	835681	1097116	4594923	2886054	4128716	3458642	5054906	9910472	124106856
3 Cash	3426539	-	52020	60985	117506	217659	416475	184224	303079	121669	250775	575683	1126464
4 Notes and accounts receivable	36688952	-	*9199	*53221	*63294	53650	504867	98130	371931	222262	368494	1315301	33628603
5 Less: Allowance for bad debts	363365	-	-	-	-	-	*9653	-	*3343	*1899	6293	83416	258761
6 Inventories	584209	-	-	-	-	-	*54991	*27436	79753	*24391	39603	292217	65818
7 Investments in govt. obligations, Total	2777094	-	*205	-	*36288	*19282	198914	*64588	125642	138741	62787	73031	2057615
8 Tax-exempt securities	976414	-	-	-	*374	*16287	72870	*168319	137459	191655	40721	22124	326604
9 Other current assets	10120482	-	*4245	*17321	125688	81452	315834	404335	243167	121511	319698	1362627	7124604
10 Loans to stockholders	6685878	-	*31655	*27438	*14739	*34208	63821	*24793	*47223	*87799	73782	106676	6173744
11 Mortgage and real estate loans	1737828	-	*10505	*43813	*59723	*42899	262062	*106872	*129460	*81330	99976	172812	728375
12 Other investments	57276444	-	*27055	259600	352503	502097	2391573	1532750	2039903	2169636	3232076	4981670	39787581
13 Depreciable assets	9012044	-	*16159	*1668	*9428	75441	306581	222003	569350	59978	124896	582749	7043792
14 Less: Accumulated depreciation	4104839	-	*14443	*35	*6355	23373	138300	91934	189728	29762	38278	249208	3323422
15 Depletable assets	205466	-	*48	*3212	-	*2758	*20117	-	*13427	1440	6758	39134	118570
16 Less: Accumulated depletion	40917	-	*48	-	-	-	*4837	-	*4492	931	179	5766	24664
17 Land	963381	-	*6479	-	*29660	*68552	105625	116305	76463	17941	38401	70150	433804
18 Intangible assets (Amortizable)	1913905	-	*29	*491	*2671	*592	5865	28719	9139	86318	285566	272476	1222036
19 Less: Accumulated amortization	377907	-	*29	-	*1244	*412	2681	17815	4696	*19231	80051	39292	212456
20 Other assets	29240110	-	*5196	*32363	31404	*6025	30798	17327	184977	185794	236174	421504	28088549
21 Total liabilities	156721719	-	148275	500078	835681	1097116	4594923	2886054	4128716	3458642	5054906	9910472	124106856
22 Accounts payable	4080012	-	*6	*1584948	12166	27101	110359	91987	208737	116017	183406	335729	1409556
23 Mort, notes, and bonds under 1 yr	55409646	-	-	-	*10185	*20324	526141	72517	266894	102595	418476	1194912	52797601
24 Other current liabilities	5751276	-	*5644	*2008	9208	32335	132064	86875	139520	100573	233582	854239	4155228
25 Loans from stockholders	3711201	-	*860	*21948	*77600	166950	312267	88309	207903	*65264	110337	348507	2311255
26 Mort, notes, bonds, 1 yr or more	28381618	-	-	*28788	*28918	121777	508539	255160	676351	310888	654435	1712481	24084280
27 Other liabilities	11129214	-	*493118	*40419	*16320	*35740	150408	42031	102638	199379	432605	875237	8741320
28 Net worth	48258752	-	-351353	-1178034	681284	692890	2855144	2249174	2526672	2563926	3022065	4589366	30607617
29 Capital stock	9048399	-	23902	60600	237386	135407	1353755	349481	380188	266636	521530	555792	5163721
30 Paid-in or capital surplus	25582042	-	*187462	92293	117403	104145	729623	942695	1224836	927955	1989233	3004646	16261750
31 Retained earnings, appropriated	1151379	-	-	-	*49187	*33410	*15923	-	*75672	8881	38131	1564	928612
32 Retained earnings, unappropriate	12870309	-	-534713	-1282604	335879	467929	907488	915889	915681	1297288	343635	1059991	8443847
33 Retained earnings (S CORP)	673103	-	*10940	*23423	*28478	*5120	102166	*153457	*19377	*158668	142067	29407	-
34 Less: Cost of treasury stock	1066480	-	*38944	*71745	*87049	*53122	253810	112349	89081	95501	12531	62034	190313
35 Total receipts	24193392	802558	120276	95776	173200	294730	1369959	1939517	1700637	586899	1055322	1850372	14204145
36 Business receipts	9593217	*106049	*24154	3854	*52124	*153411	777563	1619619	1126970	264161	452770	987436	4025106
37 Interest	8507247	52294	16578	39509	27999	18701	102395	59979	134046	69452	119759	353335	7513199
38 Interest on govt. obligations, State and local	102440	*1159	-	*1485	*1782	*2683	11264	16966	17431	16204	3775	7759	21934
39 Rents	1347590	*4205	*7830	-	*766	*5972	18185	15744	49596	6040	7445	55881	1175927
40 Royalties	248524	*13423	*51731	-	*5938	*947	*2925	*4157	*2746	*2013	14171	13933	136541
41 Net S-T cap gain less net LT loss	170190	*5765	*426	-	*3354	*2277	15986	13571	15957	13589	4945	12169	82151
42 Net L-T cap gain less net ST loss	1208808	138359	*-0	*9611	17359	27143	113027	69765	97307	76275	71744	105952	482268
43 Net gain, noncapital assets	123680	1251	-	*120	-	*1693	*17677	*3927	6498	*342	6933	8754	76485
44 Dividends, domestic corporations	633861	*36023	*1317	*7331	22618	17659	97664	43464	66774	64902	67494	49924	158691
45 Dividends, foreign corporations	252998	3008	-	*173	*6877	2	15471	13634	1652	5961	33698	68500	104022
46 Other receipts	2004835	441022	*18239	33693	34383	64241	197803	78693	181661	67960	272588	186729	427821
47 Total deductions	19919194	516790	36815	38959	81416	176011	901592	1679707	1360948	357400	596788	1529848	12642920
48 Cost of sales and operations	4665175	*1970	-	-	*5277	*17794	*470025	*1330116	770771	*81679	88175	371824	1527544
49 Compensation of officers	695493	*17181	*6632	-	*13135	*42127	138292	46752	36160	30925	27879	129577	206833
50 Repairs	49146	*294	*394	-	*342	*744	1463	3233	6049	632	1619	7681	26695
51 Bad debts	502768	*1688	-	*270	*1824	*1720	*200	*4522	1776	*2765	13578	4808	469618
52 Rent paid on business property	259928	9970	*882	*219	*2498	*3874	16158	6078	56340	*5709	10744	26581	120874
53 Taxes paid	377030	8620	3299	3501	3452	8054	25555	16592	29241	12249	26117	37493	202857
54 Interest paid	6372343	19072	*4323	*25962	*8318	9444	51374	25036	87585	46605	99484	289177	5705963
55 Contributions or gifts	28132	2079	-	*3	*84	*104	1839	2084	3103	2151	1022	2739	12925
56 Amortization	67874	*3031	*2	-	*95	*223	790	2524	1317	*2596	22084	9973	25239
57 Depreciation	1276686	1035	*521	*373	*434	2758	10120	11198	42127	4252	6368	54919	1142580
58 Depletion	75439	*7	*3898	859	*190	*142	*1267	*1139	*5250	*354	8101	28099	26134
59 Advertising	130885	*565	-	*6	*94	*175	830	3933	6072	*1370	1562	16678	99601
60 Pension, prof sh, stock, annuity	72672	*174	-	-	-	*135	*4994	*714	*1199	1663	4657	7001	52134
61 Employee benefit programs	198451	*259	*182	*129	*151	*1842	4488	5679	9245	8618	10659	38144	119054
62 Net loss, noncapital assets	44845	*66	-	*22	*36	*52	*2814	*13	1676	*542	1746	18469	19408
63 Other deductions	5102327	450779	16681	7616	45486	86823	171383	220095	303037	155288	272992	486685	2885462
64 Total receipts less total deducts	4274198	285768	83461	56817	91784	118719	468368	259810	339689	229499	458534	320524	1561225
65 Const taxable inc frm rel frn corps	226310	568	-	-	*16314	-	*15387	*6189	*13	*1071	55373	64212	67182
66 Net income, total	4398068	285178	83461	55332	106316	116035	472491	249034	322271	214365	510133	376977	1606473
67 Net income, Form 1120-A	*8874	*174	*561	*276	*7863	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	70818	70818	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	489085	*37131	*18820	*16213	*30360	*41420	168217	*53094	54295	*30333	29586	9614	-
70 Statutory special deductions, total	1011761	143515	*6328	*13586	26618	13744	175956	53256	70808	61914	120921	84838	240278
71 Net operating loss deduction	560173	121410	*5406	*8334	*11256	*1408	101835	21964	26854	23939	68310	47016	122443
72 Dividends received deduction	449609	*22105	*922	*5252	15362	12336	74121	31291	43954	37976	52611	35844	117835
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2938904	107068	58314	26901	49577	61139	130011	144108	198399	123163	367653	282640	1389930
75 Income tax before credits, total	1011170	35777	17919	4626	12537	15537	41422	53267	73189	47802	137273	102872	468949
76 Regular tax	947981	29533	*17772	4525	11927	14901	36533	48171	67049	41784	125241	91974	458570
77 Personal holding company tax	9274	-	*78	*88	*289	*623	1426	*1774	*2481	*441	1285	788	-0
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	48680	*4713	*11	3	302	*1	3426	3244	3561	5487	10276	9701	7954
80 Environmental tax	3413	124	*58	10	*19	*11	*36	78	98	94	466	353	2066
81 Foreign tax credit	115153	203	*4	-	*6315	*9	5407	*5861	107	3211	29611	18823	45602
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*7856	-	-	-	-	-	*27	*29	*229	-	176	56	7339
85 General business credit	1897	*85	-	-	-	*215	*140	-	*450	*176	114	717	-
86 Prior year minimum tax credit	7741	*727	-	-	-	-	*446	*561	1396	*474	2631	1288	218
87 Income tax after credits, total	878523	34762	*17914	4626	6222	15312	35403	46816	71007	43942	104741	81987	415791

1992 Corporation Source Book of Statistics of Income, Services
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	607204	26070	399364	90297	42627	22646	21418	2409	1315	440	276	185	157
2 Total assets	411994237	-	11096750	13848557	14888354	16168528	43429561	16766955	20306390	15946434	21859735	28548137	209134836
3 Cash	36091292	-	3306629	3148479	2859409	2730144	5484204	2093774	2405356	1831093	2034706	2060418	8137081
4 Notes and accounts receivable	70883991	-	1107598	1921941	2382283	3050737	11020493	4344934	5475045	3715182	4515696	6278190	27071893
5 Less: Allowance for bad debts	3460722	-	32093	28275	15596	19883	253248	161282	165634	200535	254866	311925	2017386
6 Inventories	13171135	-	482939	703729	979071	949156	2179677	653479	755834	680295	1140089	888343	3758522
7 Investments in govt. obligations, Total	2396925	-	*61	*6234	*31358	*30405	168948	*46938	152283	152985	100847	224050	1482817
8 Tax-exempt securities	2260237	-	*4636	*26194	*17581	64748	121394	*30858	95905	*51911	155141	299991	1391876
9 Other current assets	25276450	-	354761	581757	664634	945506	1988231	1122650	1197119	1033417	1594010	2075850	13718514
10 Loans to stockholders	7264164	-	1041343	1014492	842558	466899	843791	294617	173078	230234	144439	51055	2161658
11 Mortgage and real estate loans	5741298	-	*76117	183290	204549	145571	226304	111635	152804	57397	67285	16676	4499670
12 Other investments	74983146	-	309689	620528	841239	1120081	2933427	1069386	1783964	2131072	2688965	4156162	57328633
13 Depreciable assets	219548101	-	14251010	12352395	12111607	12216430	29718164	10691325	11151463	7174064	11167350	14395339	84318953
14 Less: Accumulated depreciation	105708596	-	10534458	7917438	7251797	7174974	15341520	5086565	5057895	3134668	4743357	6974760	32491163
15 Depletable assets	215059	-	52270	*20332	-	*15950	*19840	*29249	*3778	59	4511	-	69072
16 Less: Accumulated depletion	97523	-	38300	*9946	-	*4183	*4556	*12797	*265	47	1511	-	25917
17 Land	11024977	-	116873	341054	458607	774481	1961346	554515	624439	464151	599148	763100	4367263
18 Intangible assets (Amortizable)	30912976	-	398657	549837	438862	477420	1862040	1655105	1218544	1342780	2014866	3224652	17730212
19 Less: Accumulated amortization	9665292	-	236435	318595	265560	266727	1134512	1231747	415506	364832	629040	701144	4101195
20 Other assets	31156618	-	435454	652550	589550	646767	1635539	560879	756077	781874	1261455	2102140	21734332
21 Total liabilities	411994237	-	11096750	13848557	14888354	16168528	43429561	16766955	20306390	15946434	21859735	28548137	209134836
22 Accounts payable	32167424	-	927279	922264	1288652	1457251	5094940	1872146	2373843	1804659	1929881	2506062	11990448
23 Mort, notes, and bonds under 1 yr	26903020	-	1030438	957372	1274343	1163034	4255528	2006614	2385324	1308898	1455587	2165545	8900337
24 Other current liabilities	55557974	-	1335408	1191368	1470358	1640100	5550211	2408633	2736864	2510898	2843227	3583617	30287288
25 Loans from stockholders	14873260	-	2554852	1983302	1277818	984690	2412731	474186	500119	193498	253073	133531	4105460
26 Mort, notes, bonds, 1 yr or more	91618542	-	1982877	2759148	2970370	3368136	10018571	3682383	4002330	2975993	5432814	8395898	46030023
27 Other liabilities	37642239	-	265210	322938	286708	443662	1963342	704129	1375868	917473	1575230	4509529	25278151
28 Net worth	153231779	-	3000685	5712166	6320105	7111655	14134238	5618863	6932043	6235016	8369923	7253956	82543129
29 Capital stock	19590403	-	1694715	1285257	958038	948193	1892778	834430	1002824	718928	1036228	1613899	7605113
30 Paid-in or capital surplus	70643418	-	1340975	1008835	868578	911839	3244009	2230445	2862856	3068319	4356533	5321465	45429563
31 Retained earnings, appropriated	415750	-	*37006	*9257	*19343	*20629	118004	*82516	*17668	*51295	4453	867	54711
32 Retained earnings, unappropriate	54105781	-	584682	2134345	3008632	3622249	4777988	514588	1391232	1875041	2539559	431940	33225524
33 Retained earnings (S CORP)	17764097	-	17109	1814077	1925894	2198100	5158060	2158108	1887619	791945	710312	649870	453002
34 Less: Cost of treasury stock	9287670	-	673802	539606	460380	589355	1056602	201225	230155	270513	277163	764085	4224784
35 Total receipts	620737837	6484462	84076864	47870384	41672680	38568401	95731303	28287400	33595909	24474710	24716612	37315224	157943889
36 Business receipts	584197391	5302864	82343873	47004989	40400825	37430386	91881875	27006068	31849292	23053420	22453591	34584336	140885872
37 Interest	5586363	39695	58251	95474	130523	103537	240314	89621	137378	157092	205887	363305	3965286
38 Interest on govt. obligations, State and local	479998	*2807	*1664	*1169	2835	2557	18171	7132	21220	15512	30297	30258	346375
39 Rents	5564056	66120	47388	68768	103447	141840	351231	153274	259108	236056	358054	527874	3250897
40 Royalties	2830761	*12375	*1105	*24249	*70	*15893	27426	*595	184349	15826	106832	244717	2197324
41 Net S-T cap gain less net LT loss	163440	*10900	*1682	*6750	*4420	*10918	23277	*598	10599	3122	2755	13615	74804
42 Net L-T cap gain less net ST loss	1804795	56813	71745	61451	77980	83199	340171	68094	104464	23572	119606	122388	675312
43 Net gain, noncapital assets	2717652	229672	141016	57767	82566	66997	190015	147921	130589	57744	112870	226212	1274284
44 Dividends, domestic corporations	268580	*77	*677	8047	9313	9366	35242	2861	3316	15046	4804	27663	152168
45 Dividends, foreign corporations	673894	-	*14	-0	10	-	*6489	*8357	*9387	13420	17723	48059	570435
46 Other receipts	16450906	763139	1409449	541719	860691	703709	2617092	802878	886207	883900	1304192	1126797	4551132
47 Total deductions	579426860	5126325	77416069	44509851	38907840	36224709	90158061	26338949	31360519	22929923	22914912	35171721	148367981
48 Cost of sales and operations	208905663	1254136	20235218	13628481	13687209	14175977	36590686	9811837	14659534	8978541	9422980	14631037	51830028
49 Compensation of officers	38508830	486231	11986050	6590979	4870622	3509129	5662477	1311199	1016682	440342	476683	428546	1729889
50 Repairs	5175672	37300	644648	436906	426400	335594	756381	233960	175628	157476	161525	199925	1609928
51 Bad debts	3124518	55544	124861	73583	100197	98381	377248	178586	128500	196917	183700	198242	1408758
52 Rent paid on business property	21073362	265419	4121255	2093151	1557058	1278621	2742343	820112	765988	936678	748726	1251670	4492340
53 Taxes paid	21537442	197662	2945628	1757413	1475022	1686007	3887890	975087	1071243	768970	736966	1106285	4929268
54 Interest paid	12475296	138581	474105	408524	426422	454526	1369223	489049	520783	389928	619196	785103	6399856
55 Contributions or gifts	307910	3860	17973	9729	13567	15891	28373	9903	12054	8368	11585	83196	93411
56 Amortization	2974837	51801	55185	67290	65063	72490	239614	377129	131019	157898	461395	262692	1033261
57 Depreciation	22288082	175157	1271798	1123138	975299	994484	2665723	960661	1145014	699726	1127260	1304747	9845075
58 Depletion	23339	*-0	*8408	*64	*11	*49	*1772	*9455	*515	*73	475	1738	781
59 Advertising	6996360	96090	1090534	402913	451147	392349	1082289	446788	347868	194421	364138	413410	1714414
60 Pension, prof sh, stock, annuity	3829190	22053	417989	399199	267918	339365	516536	210400	169238	90869	99370	178099	1118153
61 Employee benefit programs	10001294	60646	947551	480910	521051	456665	1343731	543565	761683	588446	467339	870831	2958877
62 Net loss, noncapital assets	394419	2034	23795	5074	7548	14099	66017	15481	27694	12962	18881	26833	174001
63 Other deductions	221810647	2279807	33051070	17032498	14063307	12401082	32827757	9945734	10427078	9308309	8014693	13429367	59029943
64 Total receipts less total deducts	41310977	1358137	6660795	3360533	2764840	2343692	5573241	1948451	2235390	1544787	1801700	2143504	9575908
65 Const taxable inc frm rel frn corps	539739	-	-	-	-	-	*490	*3989	*10165	*9935	15708	45648	453804
66 Net income, total	41370718	1355330	6659131	3359363	2762005	2341135	5555560	1945308	2224335	1539210	1787110	2158894	9683337
67 Net income, Form 1120-A	345541	*4389	261393	60578	*19181	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	18775	18775	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	18463299	497000	5412879	2397559	1907116	1351634	3438503	1040693	948272	494537	468896	263442	242767
70 Statutory special deductions, total	4899233	684857	593132	264626	261669	249479	550254	202110	284970	177397	257200	289078	1084462
71 Net operating loss deduction	4567030	684803	592781	259337	255168	243271	523496	197615	281756	164992	250141	254057	859614
72 Dividends received deduction	331903	*54	*351	5289	6501	6208	26758	4495	3214	12405	7059	34720	224848
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	18050075	173508	655058	698612	597393	760274	1575554	704410	992066	871018	1061178	1606462	8354543
75 Income tax before credits, total	5889416	64950	114936	123011	113202	187651	497571	241730	352366	305349	377757	570756	2940136
76 Regular tax	5690027	53205	114070	123002	112168	185736	479224	235364	336551	296088	360730	546892	2847000
77 Personal holding company tax	*3232	*5	-	-	*165	-	*1034	-	*-0	-	-	2028	-
78 Recapture of investment credit	*146	-	*34	-	-	-	-	-	-	-	31	11	70
79 Alternative minimum tax	176121	10024	*811	*9	*869	1870	17241	6181	14893	8343	15589	19518	80771
80 Environmental tax	18488	630	21	-	-	1	*57	185	531	756	1319	2107	12881
81 Foreign tax credit	554954	285	*783	*266	1	*189	*2435	*4307	18286	6786	23329	39592	458695
82 U.S. Possessions tax credit	11230	-	316	54	-	55	826	820	1394	5920	1845	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*240	-	*87	-	-	-	-	-	-	-	153	-	-
85 General business credit	107075	*1119	*247	*1813	4718	2745	12931	5464	8086	3253	10700	16484	39516
86 Prior year minimum tax credit	99545	*152	*833	-	*530	*1436	5143	1481	8225	2887	5657	5575	67626
87 Income tax after credits, total	5116372	63394	112670	120878	107953	183226	476236	229659	316375	286503	336072	509105	2374300

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 52
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	11317	*591	2430	2669	1787	1627	1848	219	80	25	***	***	***
2	Total assets	25446595	-	111681	396511	719308	1163701	3772818	1418211	1109280	865996	***	***	***
3	Cash	1858002	-	*26115	56379	107517	90465	235055	75930	56264	64903	***	***	***
4	Notes and accounts receivable	1193580	-	*10788	*1390	*22453	37414	124917	75127	104003	42589	***	***	***
5	Less: Allowance for bad debts	113894	-	-	-	-	-	*965	*1	*9330	*857	***	***	***
6	Inventories	290269	-	-	*622	*9270	*11555	17126	11044	12442	13770	***	***	***
7	Investments in govt. obligations, Total	*25807	-	-	*104	-	*6157	*649	-	*827	-	***	***	***
8	Tax-exempt securities	*25299	-	-	-	-	*3518	*16187	*3669	*1179	-	***	***	***
9	Other current assets	609516	-	*934	*17405	9032	8393	72976	28388	34547	24516	***	***	***
10	Loans to stockholders	917837	-	-	*5971	*33186	*43234	74857	*18153	*16099	*17297	***	***	***
11	Mortgage and real estate loans	266025	-	*7682	*50877	*21779	*38361	*57763	*23213	*7776	*9851	***	***	***
12	Other investments	3270510	-	-	*3942	*51429	*63418	219917	98877	119016	129949	***	***	***
13	Depreciable assets	20906277	-	*289744	587967	863946	1396623	3950076	1364756	1023761	821936	***	***	***
14	Less: Accumulated depreciation	8492956	-	*224714	419504	504038	776974	1656729	483088	443919	346389	***	***	***
15	Depletable assets	*6343	-	-	-	-	*1657	*4686	-	-	-	***	***	***
16	Less: Accumulated depletion	*1023	-	-	-	-	*391	*632	-	-	-	***	***	***
17	Land	2535894	-	*1057	59223	74919	203224	585811	169134	120782	64910	***	***	***
18	Intangible assets (Amortizable)	416825	-	*311	*1439	*14037	8662	55500	30228	18483	*7434	***	***	***
19	Less: Accumulated amortization	173169	-	*235	*978	*9041	3091	20759	10063	12549	*4036	***	***	***
20	Other assets	1905453	-	-	*31675	*24820	31477	36381	12844	59899	20121	***	***	***
21	Total liabilities	25446595	-	111681	396511	719308	1163701	3772818	1418211	1109280	865996	***	***	***
22	Accounts payable	752240	-	*115	*7031	29459	14780	103304	70101	35460	36119	***	***	***
23	Mort, notes, and bonds under 1 yr	1203082	-	-	*5276	24428	48628	161131	169194	198514	*24178	***	***	***
24	Other current liabilities	1307456	-	*4440	*17349	45843	17558	156129	42469	76843	50638	***	***	***
25	Loans from stockholders	1288444	-	*92565	115589	40275	96405	159594	162049	*16474	*19443	***	***	***
26	Mort, notes, bonds, 1 yr or more	10474266	-	-	*73248	240664	538004	2121427	729489	525944	334282	***	***	***
27	Other liabilities	1986144	-	-	*22687	*1926	*3216	84303	*688	85544	58827	***	***	***
28	Net worth	8434963	-	14561	155331	336714	445110	986930	244221	170501	342509	***	***	***
29	Capital stock	2212565	-	*28226	67590	128849	70181	228510	56175	45452	49129	***	***	***
30	Paid-in or capital surplus	2936940	-	*9476	*30423	*58244	99597	312975	185799	158053	121405	***	***	***
31	Retained earnings, appropriated	12524	-	-	-	-	-	-	-	-	-	***	***	***
32	Retained earnings, unappropriate	3183225	-	*11258	*55793	58279	212526	295484	*-72517	7729	*153052	***	***	***
33	Retained earnings (S CORP)	714197	-	*-34399	*57744	105009	214379	259495	74763	*-35122	*54598	***	***	***
34	Less: Cost of treasury stock	624489	-	-	*56219	*13667	*151574	109536	-	*5610	*35676	***	***	***
35	Total receipts	26756537	*125562	2767408	373979	917752	1044174	2888130	1236616	656936	669766	***	***	***
36	Business receipts	24781137	*82900	*2632202	325038	874982	1016551	2626243	1197101	574835	624471	***	***	***
37	Interest	284816	*7	*4287	*8592	4989	4181	20884	*2747	8012	*7093	***	***	***
38	Interest on govt. obligations, State and local	7128	-	-	-	-	*89	*5412	*438	*107	*894	***	***	***
39	Rents	228483	*288	-	*17236	*415	*2290	36355	*16342	*17679	*9814	***	***	***
40	Royalties	40297	-	-	-	-	-	-	-	-	83	***	***	***
41	Net S-T cap gain less net LT loss	*15292	-	-	-	-	-	*14540	-	-	-	***	***	***
42	Net L-T cap gain less net ST loss	293191	*7698	*38648	*18266	*10769	*11	*119743	*2727	*19963	*5163	***	***	***
43	Net gain, noncapital assets	52143	*19777	-	*1700	*2576	*3494	2815	*198	*11020	1784	***	***	***
44	Dividends, domestic corporations	17185	-	-	*83	*143	*17	*1603	*141	*618	*677	***	***	***
45	Dividends, foreign corporations	66304	-	-	-	-	-	-	-	-	8877	***	***	***
46	Other receipts	970561	*14891	*92271	*3065	23879	17541	60535	16921	24702	10910	***	***	***
47	Total deductions	24989034	*71631	2704896	303031	831913	943440	2649532	1160276	571716	604311	***	***	***
48	Cost of sales and operations	9807265	*461	*7928	*19161	*110098	195079	456132	333885	101533	134797	***	***	***
49	Compensation of officers	369391	*4251	*8367	*28025	58626	66761	70617	26444	10778	12258	***	***	***
50	Repairs	426974	*3602	*77026	14212	32283	28464	84051	31375	18192	14602	***	***	***
51	Bad debts	175662	*580	148	*104	*1276	938	48008	1405	754	3678	***	***	***
52	Rent paid on business property	654238	*2641	*45640	*19112	39670	66608	114793	38233	15877	15020	***	***	***
53	Taxes paid	1258817	*7070	147886	32473	53252	76089	155212	71717	41193	39310	***	***	***
54	Interest paid	1202900	*2137	*7593	*8226	22410	61256	229538	70106	54942	31387	***	***	***
55	Contributions or gifts	10525	*6	*378	-	*29	*550	306	*222	893	*223	***	***	***
56	Amortization	57824	*2271	*279	*221	*2642	836	17129	2745	2203	*1683	***	***	***
57	Depreciation	1075189	*3124	*14085	24857	34330	63602	205240	69003	48507	37831	***	***	***
58	Depletion	158	-	-	-	-	-	-	-	-	-	***	***	***
59	Advertising	500063	*1060	*74972	3911	16750	15418	62745	19681	17123	17949	***	***	***
60	Pension, prof sh, stock, annuity	45137	-	-	*3780	*1631	*399	*3781	*634	*775	*3176	***	***	***
61	Employee benefit programs	628419	*1245	*298371	*232	*5131	*11771	24478	11759	7786	20694	***	***	***
62	Net loss, noncapital assets	22249	-	-	-	*39	-	*11466	*299	*194	*240	***	***	***
63	Other deductions	8754223	*43183	*2022223	148717	453746	355669	1166034	482768	250969	271460	***	***	***
64	Total receipts less total deducts	1767503	*53931	62512	70947	85839	100734	238598	76339	85220	65456	***	***	***
65	Const taxable inc frm rel frn corps	21322	-	-	-	-	-	-	-	-	4123	***	***	***
66	Net income, total	1781698	*53931	62512	70947	85839	100645	233186	75901	85113	68685	***	***	***
67	Net income, Form 1120-A	*1968	-	*1968	-	-	-	-	-	-	-	***	***	***
68	Net income, Form 1120F	*195	*195	-	-	-	-	-	-	-	-	***	***	***
69	Net income, Form 1120S	451346	*17305	*14676	*44263	59686	51389	146673	54895	*22762	*19691	***	***	***
70	Statutory special deductions, total	352094	*35396	*16781	*1292	*10631	*6506	22873	*5529	32270	*2842	***	***	***
71	Net operating loss deduction	339197	*35396	*16781	*1234	*10531	*6494	21751	*5430	*31811	*2369	***	***	***
72	Dividends received deduction	12897	-	-	*58	*100	*12	*1122	*99	*459	*474	***	***	***
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74	Income subject to tax	979333	*1229	*31055	*25392	*15521	*42750	63938	*15480	30081	*47820	***	***	***
75	Income tax before credits, total	337196	*518	*9179	*3809	*3281	*12477	19454	*5368	15071	*17390	***	***	***
76	Regular tax	318903	*184	*9157	*3809	*3240	*12477	18425	*4968	10147	*16259	***	***	***
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79	Alternative minimum tax	16612	*334	-	-	*41	-	*1025	*400	*4483	*1088	***	***	***
80	Environmental tax	1349	-	21	-	-	-	5	-	*34	*44	***	***	***
81	Foreign tax credit	*38345	-	-	-	-	-	-	-	*4397	75	***	***	***
82	U.S. Possessions tax credit	4699	-	-	-	-	-	5	-	23	2827	***	***	***
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85	General business credit	7205	-	-	-	*68	-	*14	*722	*718	63	***	***	***
86	Prior year minimum tax credit	*2061	-	-	-	-	-	-	-	*193	-	***	***	***
87	Income tax after credits, total	284885	*518	*9179	*3809	*3212	*12477	19436	*4646	9739	*14425	***	***	***

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

MAJOR GROUP 53
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	48102	*2733	30812	7600	3437	1967	1391	70	59	*9	***	***	***
2 Total assets	15887979	-	867450	1204964	1179979	1425618	2350380	514556	842681	*367241	***	***	***
3 Cash	1586436	-	211457	166296	124315	192168	328216	69762	118429	*30689	***	***	***
4 Notes and accounts receivable	2205690	-	46956	157872	200885	227112	426363	87282	133859	*45282	***	***	***
5 Less: Allowance for bad debts	52379	-	-	*3006	-	*953	9482	*3935	4235	*2425	***	***	***
6 Inventories	956873	-	45048	60549	71692	78110	83210	*27379	58235	*26476	***	***	***
7 Investments in govt. obligations, Total	*13787	-	-	-	*3042	-	*10745	-	-	-	***	***	***
8 Tax-exempt securities	*173255	-	-	-	-	*29420	*4614	*629	-	-	***	***	***
9 Other current assets	737678	-	32397	58607	59219	54085	81736	18607	60830	*32579	***	***	***
10 Loans to stockholders	209060	-	71321	*30528	*37960	25823	23964	*8980	*2745	-	***	***	***
11 Mortgage and real estate loans	104193	-	*18442	*20239	*10005	*4602	*49910	-	*565	-	***	***	***
12 Other investments	1208522	-	*12120	*29885	28534	31656	206144	*35865	66472	*52844	***	***	***
13 Depreciable assets	11751345	-	1312497	1415515	1113323	1297459	1836192	445484	569713	*114595	***	***	***
14 Less: Accumulated depreciation	6810907	-	965893	856783	630930	749759	1084747	285277	335222	*54323	***	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	760272	-	*19119	*28523	33713	77830	171366	*36318	35735	*9155	***	***	***
18 Intangible assets (Amortizable)	1576084	-	31976	44524	28804	64410	70453	*26507	142538	*133895	***	***	***
19 Less: Accumulated amortization	370036	-	18205	28023	14028	34982	34131	*11016	60318	*33023	***	***	***
20 Other assets	1838107	-	50216	80238	113445	128639	185829	57971	53337	*11497	***	***	***
21 Total liabilities	15887979	-	867450	1204964	1179979	1425618	2350380	514556	842681	*367241	***	***	***
22 Accounts payable	768614	-	44934	56379	80017	51463	148534	40161	51908	*21748	***	***	***
23 Mort, notes, and bonds under 1 yr	574362	-	71926	51878	81981	69441	102108	*26030	65722	*18879	***	***	***
24 Other current liabilities	1321275	-	60112	88487	76428	94275	149156	57422	77971	*22557	***	***	***
25 Loans from stockholders	854500	-	188776	260832	117041	33216	95099	*18626	*8706	-	***	***	***
26 Mort, notes, bonds, 1 yr or more	3415379	-	169425	281148	380020	289559	516890	*68489	110797	*59995	***	***	***
27 Other liabilities	1390037	-	23052	*35943	*54631	*71189	221475	*41395	103330	*65535	***	***	***
28 Net worth	7563812	-	309226	430295	389862	816476	1117119	262432	424246	*178526	***	***	***
29 Capital stock	1045556	-	203278	148463	74191	116610	105092	85465	38443	*21703	***	***	***
30 Paid-in or capital surplus	1616117	-	58372	52858	34293	23554	401438	*3390	86970	*59927	***	***	***
31 Retained earnings, appropriated	*32914	-	-	-	-	*8237	*24676	-	-	-	***	***	***
32 Retained earnings, unappropriate	4603063	-	248680	294111	262779	514969	391274	*62365	202378	*106113	***	***	***
33 Retained earnings (S CORP)	853312	-	-24164	-45472	93323	174577	270174	*111212	*104664	-	***	***	***
34 Less: Cost of treasury stock	587150	-	*176940	*19663	*74724	*21472	75536	-	*8209	*9217	***	***	***
35 Total receipts	29142566	*394511	5769544	3366565	2166902	2493135	4206058	877278	1186007	*313938	***	***	***
36 Business receipts	28086979	*389271	5739036	3293201	2138580	2453227	4108715	848478	1122337	*249955	***	***	***
37 Interest	354056	-	1892	5710	8195	8620	22195	*1856	8258	*1668	***	***	***
38 Interest on govt. obligations, State and local	20611	-	-	-	*203	-	1633	*29	*17	*2291	***	***	***
39 Rents	40535	-	*10579	*6113	*2796	*2901	8395	*34	*738	*121	***	***	***
40 Royalties	128969	-	-	-	-	-	-	-	*39	*5680	***	***	***
41 Net S-T cap gain less net LT loss	*2622	-	-	-	*1	-	*141	-	*1607	-	***	***	***
42 Net L-T cap gain less net ST loss	105799	*327	*717	*10323	*156	*989	6633	*5834	*42051	*272	***	***	***
43 Net gain, noncapital assets	63209	*4789	*8601	*33725	*2681	*4000	2626	*280	*1834	*147	***	***	***
44 Dividends, domestic corporations	26791	-	*35	*2732	*106	-	*1422	*12	*15	*50	***	***	***
45 Dividends, foreign corporations	*28154	-	-	-	10	-	*6436	-	-	-	***	***	***
46 Other receipts	284842	*124	8684	14760	14174	23398	47863	20754	9111	*53753	***	***	***
47 Total deductions	27278414	*364431	5495688	3221831	2069651	2331749	3990790	821387	1098065	*273845	***	***	***
48 Cost of sales and operations	9819970	*71692	2043055	1167160	573886	710192	1872647	*196787	507925	*31107	***	***	***
49 Compensation of officers	1828957	*25521	636676	320428	211154	200928	292636	*31693	41654	*7179	***	***	***
50 Repairs	354649	*4935	67872	49423	39308	40813	39696	*14798	10159	*3556	***	***	***
51 Bad debts	115964	-	6683	16202	18100	10315	24751	*6098	5984	*2164	***	***	***
52 Rent paid on business property	1492242	*44500	427103	196468	149419	141052	115388	*38396	26148	*9116	***	***	***
53 Taxes paid	1224337	*13764	228769	134240	101114	123569	173473	43027	37694	*8605	***	***	***
54 Interest paid	630134	*147	28316	58659	39000	31880	59288	9135	20624	*10220	***	***	***
55 Contributions or gifts	20549	-	2347	907	1807	3301	2978	*180	529	*116	***	***	***
56 Amortization	115925	*1060	3615	5928	3442	8389	10764	*1531	17051	*11908	***	***	***
57 Depreciation	927196	*6812	110930	121687	83487	86132	117876	23471	47969	*10612	***	***	***
58 Depletion	3	-	-	-	-	-	-	-	-	-	***	***	***
59 Advertising	554792	*5225	74311	51555	35515	48549	60189	11553	32920	*3493	***	***	***
60 Pension, prof sh, stock, annuity	155381	-	*9700	*10970	*10349	25177	43841	*5368	7335	*590	***	***	***
61 Employee benefit programs	313107	*660	33993	16703	30963	28043	54344	*24879	27863	*8147	***	***	***
62 Net loss, noncapital assets	11703	-	*538	*219	-	*37	*3485	*118	*781	*191	***	***	***
63 Other deductions	9713505	*190115	1821779	1071282	772107	873372	1119434	414352	313428	*166842	***	***	***
64 Total receipts less total deducts	1864152	*30080	273856	144734	97251	161386	215268	55891	87943	*40093	***	***	***
65 Const taxable inc frm rel frn corps	15482	-	-	-	-	-	-	-	-	-	***	***	***
66 Net income, total	1859022	*30080	273856	144734	97048	161386	213635	55862	87925	*37802	***	***	***
67 Net income, Form 1120-A	26829	-	*13524	*8795	*4510	-	-	-	-	-	***	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120S	653472	*27255	210991	91690	40855	68881	109201	*29033	*13265	-	***	***	***
70 Statutory special deductions, total	126423	-	17216	*11135	*7475	*5521	15058	*6979	*14371	*662	***	***	***
71 Net operating loss deduction	102388	-	17191	*9222	*7400	*5521	*14038	*6970	*14361	*627	***	***	***
72 Dividends received deduction	24035	-	*25	*1913	*74	-	*1020	*8	*10	*35	***	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
74 Income subject to tax	1080687	*2825	45649	43085	48719	86984	89760	*19850	60290	*37139	***	***	***
75 Income tax before credits, total	330991	*424	6949	6453	8036	17868	26002	*6892	21030	*12672	***	***	***
76 Regular tax	324807	*424	6949	6453	8036	17758	25029	*6779	20433	*12627	***	***	***
77 Personal holding company tax	2028	-	-	-	-	-	-	-	-	-	***	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Alternative minimum tax	3209	-	-	-	-	*110	*973	*113	*590	*12	***	***	***
80 Environmental tax	966	-	-	-	-	-	-	*1	*34	*33	***	***	***
81 Foreign tax credit	13653	-	-	-	1	-	*13	-	*7	*20	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit	4655	-	*25	-	*663	*648	*448	*309	*265	14	***	***	***
86 Prior year minimum tax credit	*2469	-	-	-	-	*415	*15	*170	*694	*10	***	***	***
87 Income tax after credits, total	310214	*424	6924	6453	7372	16804	25526	*6413	20064	*12629	***	***	***

MAJOR GROUP 54
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	184939	5753	124655	23411	13172	8373	7706	903	524	180	113	84	63
2 Total assets	157645439	-	3180012	3647359	4506553	5946080	16363447	6361670	8149987	6231964	8029174	13345311	81883880
3 Cash	13277877	-	1134440	937959	906559	1249023	2157626	961742	1039194	683806	833685	965268	2408575
4 Notes and accounts receivable	34029760	-	436769	687324	988650	1502563	5529066	2294117	2917372	1834022	2115897	3647383	12076598
5 Less: Allowance for bad debts	897484	-	*5095	*2041	*3003	*5172	90086	61390	39215	52408	56209	117800	465065
6 Inventories	4244701	-	54581	114800	267575	329120	965724	295437	395294	285969	501557	488718	545926
7 Investments in govt. obligations, Total	870247	-	-	*6110	*9620	*9751	*75099	*22909	*104370	*59074	49517	62746	471051
8 Tax-exempt securities	887954	-	-	*10090	-	*27632	*50032	*25882	*32429	*51911	84668	31873	573437
9 Other current assets	12361284	-	91091	172847	228442	451863	937704	415603	510505	367237	803824	974560	7407608
10 Loans to stockholders	2263705	-	290306	299571	211129	143649	317501	160986	62349	66151	20237	24157	667668
11 Mortgage and real estate loans	3788821	-	*25150	*38110	*88728	*26813	*55808	*67387	*88340	*11041	5792	9779	3371873
12 Other investments	37308062	-	104702	131719	310553	562844	1068158	352174	842305	935528	1289949	1725697	29984433
13 Depreciable assets	60743951	-	3519649	2972867	3538924	3540601	9476046	3001891	3346216	2004190	3046436	7043395	19253737
14 Less: Accumulated depreciation	33925399	-	2615437	1971959	2259776	2226550	5347700	1602607	1736307	984786	1608404	4085479	9486395
15 Depletable assets	77781	-	*5700	*8422	-	*11761	*1884	-	*2168	59	1129	-	46659
16 Less: Accumulated depletion	23027	-	*5485	*3552	-	*1260	*1772	-	-	47	653	-	10258
17 Land	1379253	-	*5444	*25336	38672	70903	233320	79792	90129	43003	91619	199795	501241
18 Intangible assets (Amortizable)	13472554	-	95090	138847	132925	187763	464486	211526	528936	637560	576947	1802560	8695913
19 Less: Accumulated amortization	3813439	-	55048	68328	89352	106726	182757	76938	212113	152069	231996	466782	2171330
20 Other assets	11598840	-	98156	149238	136909	171503	653308	213159	178012	441723	505180	1039443	8012208
21 Total liabilities	157645439	-	3180012	3647359	4506553	5946080	16363447	6361670	8149987	6231964	8029174	13345311	81883880
22 Accounts payable	16100584	-	347366	287513	559924	664116	2719238	1048181	1325270	750553	1039983	1650221	5708218
23 Mort, notes, and bonds under 1 yr	10462686	-	390765	280324	487472	453770	2122802	699465	1006800	544273	636179	1169876	2670961
24 Other current liabilities	27360854	-	404763	339231	565142	829078	2504453	1074399	1220042	1001872	1303635	1817203	16301034
25 Loans from stockholders	6101936	-	806239	691566	361467	390028	799604	95595	221505	*39872	38262	77380	2580419
26 Mort, notes, bonds, 1 yr or more	27743629	-	478240	574982	679697	692490	2582105	982983	1252401	1025662	1810234	4859569	12805267
27 Other liabilities	14169857	-	60980	63031	83598	206517	628093	128121	422434	343576	540159	3133186	8560161
28 Net worth	55705895	-	691660	1410713	1769254	2710080	5007153	2332926	2701535	2526156	2660723	637877	33257819
29 Capital stock	6729487	-	529085	234163	265418	278172	705623	290443	293533	234368	294834	892142	2711705
30 Paid-in or capital surplus	29688682	-	398981	217222	251361	289631	922647	839761	1096873	1315140	1760310	2138936	20457819
31 Retained earnings, appropriated	106519	-	*14023	*8252	*497	*12392	*5481	*48772	*3008	*6346	1712	-	6036
32 Retained earnings, unappropriate	16332627	-	-36801	669088	959455	1351408	1722552	350685	444901	604170	473587	-2152155	11945736
33 Retained earnings (S CORP)	6790428	-	-58140	453521	473998	870573	2005982	863685	942625	499633	280928	132186	325437
34 Less: Cost of treasury stock	3941848	-	155489	171535	181475	92096	355132	60420	79405	133500	150649	373233	2188914
35 Total receipts	229707433	2943882	25774609	14989181	15433004	17843316	42784768	12516866	15988742	8728914	10497926	19252105	42954119
36 Business receipts	214349373	2150746	25381866	14710156	14916151	17364621	40945296	11936964	15246460	8179078	9480503	17616034	36421497
37 Interest	2317925	24049	17607	35200	50441	44852	89261	44205	59091	64919	91279	140695	1656325
38 Interest on govt. obligations, State and local	291728	*760	-	*160	*929	966	4548	*3278	5539	7413	10030	10826	247279
39 Rents	2922718	*63148	*22310	*5727	69795	107941	130925	51040	166012	151770	234529	377127	1542395
40 Royalties	1120655	-	*1105	*21462	-	*630	*12049	-	128130	*2649	72527	193756	688348
41 Net S-T cap gain less net LT loss	44443	-	*1682	*3017	*562	*10808	*7877	*359	*3682	*2622	1789	4694	7350
42 Net L-T cap gain less net ST loss	666242	*7981	*16973	*1207	45441	49179	106169	34502	9998	7558	16442	55811	314982
43 Net gain, noncapital assets	830747	113735	54039	*4224	47437	37167	119462	46495	38603	21392	40532	168382	139280
44 Dividends, domestic corporations	109173	*2	*422	*2066	*2507	*7099	25031	*704	715	1625	1284	10338	57378
45 Dividends, foreign corporations	385529	-	*14	-0	-	-	-	*2113	*8782	*970	-16334	20195	337121
46 Other receipts	6668900	583461	278592	205961	299741	220053	1344150	397206	321729	288917	532677	654248	1542165
47 Total deductions	214148140	2159161	23702537	13993878	14484408	16808719	40491909	11709792	15054782	8039951	9857691	18405394	39439917
48 Cost of sales and operations	87542046	617364	8035165	4885179	5546834	7678006	19316400	5729289	7766307	3625227	4986291	9112997	10242986
49 Compensation of officers	13426973	274301	3104805	1865593	1261032	1700238	2698140	627011	546818	213956	254289	222429	658361
50 Repairs	1235817	9503	123433	91953	110837	83201	212046	58131	51248	35236	65726	77013	317489
51 Bad debts	803753	11300	21612	14820	20032	41634	102321	71190	35396	88387	31600	77129	288332
52 Rent paid on business property	6791557	82448	1028109	509240	467178	454334	981699	279903	317715	239468	246309	696209	1488944
53 Taxes paid	7843974	86338	766921	522738	502249	887149	1813445	309066	464856	289999	278426	499403	1423385
54 Interest paid	3838374	75241	140114	102003	107595	111737	424997	147432	186677	144978	233749	379113	1784738
55 Contributions or gifts	148462	1710	5979	4495	5141	5964	16102	5512	3221	2503	4249	73126	20460
56 Amortization	864028	16000	16633	29515	12413	25240	78383	47446	46646	40751	68403	154464	328134
57 Depreciation	7316009	75891	367605	298830	339030	349965	1106461	354709	458267	290646	469825	639418	2565361
58 Depletion	*2069	-	-	-	-	-	*1317	*680	-	*72	-	-	-0
59 Advertising	2489798	15087	348908	87094	204687	179111	479402	233602	134622	62375	69422	137514	537975
60 Pension, prof sh, stock, annuity	1352622	13265	90040	128303	88898	159740	209874	113733	69137	39763	39067	73289	327512
61 Employee benefit programs	3516719	32926	180475	154262	234135	216134	519294	222953	388368	120372	179639	426340	841823
62 Net loss, noncapital assets	196380	*1772	*5212	*3734	*6102	8352	25023	8186	14828	8315	8110	17029	89718
63 Other deductions	76779558	846014	9467526	5296121	5578244	4907913	12507004	3500950	4570675	2837904	2922588	5819923	18524696
64 Total receipts less total deducts	15559294	784721	2072073	995303	948596	1034598	2292859	807074	933960	688963	640235	846711	3514203
65 Const taxable inc frm rel frn corps	367657	-	-	-	-	-	*490	*171	*10130	*4333	11376	29598	311559
66 Net income, total	15635223	783962	2072073	995143	947667	1033631	2288800	803966	938551	685883	641581	865483	3578483
67 Net income, Form 1120-A	94569	*2317	77656	*8467	*6130	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	7069	7069	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	6394746	153319	1620908	634583	619194	591679	1273309	403453	402018	268790	197934	64278	165280
70 Statutory special deductions, total	2298421	580470	214383	80699	124453	131583	271088	93351	124368	60205	89923	166822	361076
71 Net operating loss deduction	2175057	580468	214211	79250	122698	126963	251446	90924	122995	58571	86200	148328	293001
72 Dividends received deduction	123364	*2	*172	*1449	*1755	*4621	19642	*2427	1373	1634	3722	18494	68074
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	6967205	50172	236781	279861	204082	329452	748389	307162	413126	357202	353888	634383	3052707
75 Income tax before credits, total	2276258	25487	38572	52393	40052	84488	239700	103433	143763	125196	125634	223503	1074037
76 Regular tax	2200343	14596	38536	52384	39431	82876	231447	101315	140245	121477	120306	215917	1041812
77 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-	-	-0	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	68557	*9266	*36	*9	*621	*1567	8205	1996	3293	3272	4861	6779	28653
80 Environmental tax	6921	*551	-	-	-	1	*48	122	225	285	400	806	4483
81 Foreign tax credit	345867	-	-	*6	1	-	*2351	*345	*7286	3101	11810	25266	295701
82 U.S. Possessions tax credit	3121	-	9	19	-	-	-	-	-	3093	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	48188	*639	*32	*369	*3131	*950	8740	*1364	4986	1840	5426	8467	12245
86 Prior year minimum tax credit	31297	*122	-	-	*213	*558	3225	*344	4000	*1815	2752	2241	16027
87 Income tax after credits, total	1847785	24727	38531	52000	36707	82981	225385	101380	127490	115346	105647	187528	750064

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 7310
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16288	*7	10881	2603	1009	600	1000	111	47	*10	7	6	8
2 Total assets	13987576	-	303607	389835	349170	402527	2061375	768941	672273	*329857	484263	963557	7262171
3 Cash	1367695	-	110330	110707	46780	102332	331141	195346	96501	*16287	47166	22358	288747
4 Notes and accounts receivable	4651718	-	50651	*109310	105170	151749	1022744	377645	274244	*107225	166678	405871	1880430
5 Less: Allowance for bad debts	34050	-	*382	-	*753	*1183	5095	*2253	*1872	*3766	1583	1529	15635
6 Inventories	274908	-	*452	*129	-	*70774	69121	*17645	*41565	*4308	24720	8291	37902
7 Investments in govt. obligations, Total	*39308	-	-	-	*5700	-	*15789	-	*17819	-	-	-	-
8 Tax-exempt securities	*3395	-	-	-	-	-	-	-	*3395	-	-	-	-
9 Other current assets	1848490	-	*3706	*35616	*9055	*22362	102274	50112	54199	*49735	44496	38120	1438815
10 Loans to stockholders	227355	-	54809	*28850	*47078	*2941	28104	*3201	*1033	*55508	392	33	5405
11 Mortgage and real estate loans	*24884	-	-	*16276	*873	-	-	*6263	-	-	16	1113	343
12 Other investments	2432061	-	*16761	*2771	*32537	*14785	156556	*10179	22435	*44525	81598	55653	1994262
13 Depreciable assets	3631447	-	224946	227979	128745	122567	742853	190243	233480	*59645	157793	316380	1226815
14 Less: Accumulated depreciation	1999793	-	165808	159280	56686	89335	461005	102194	115471	*31716	104781	132137	581381
15 Depletable assets	200	-	-	-	-	-	-	-	-	-	-	-	200
16 Less: Accumulated depletion	108	-	-	-	-	-	-	-	-	-	-	-	108
17 Land	91843	-	-	*5566	*971	-	*11201	*7948	*6335	*2524	6535	25773	24990
18 Intangible assets (Amortizable)	535932	-	*2147	*9904	*13567	*3997	23833	*26455	*20516	*32379	14630	109816	278689
19 Less: Accumulated amortization	120501	-	*725	*4062	*13489	*2616	8168	*15261	*5534	*9809	2077	31654	27105
20 Other assets	1012791	-	6720	*6068	*29622	*4152	32027	*3612	23628	*3012	48679	145471	709801
21 Total liabilities	13987576	-	303607	389835	349170	402527	2061375	768941	672273	*329857	484263	963557	7262171
22 Accounts payable	4524508	-	130136	*47017	108170	98685	701624	327378	256268	*171470	151378	355932	2176450
23 Mort, notes, and bonds under 1 yr	972998	-	*12450	*9994	*41752	*3930	184169	*24361	*8349	*13009	21690	31980	621315
24 Other current liabilities	2240926	-	21165	24603	11170	68636	332406	169769	131528	*90549	86529	138764	1165806
25 Loans from stockholders	196936	-	*22954	*43645	-	*41561	38926	*10035	*17846	-	89	21879	-
26 Mort, notes, bonds, 1 yr or more	1455762	-	*47279	*30523	*56677	*34373	178887	*36861	*41740	*20768	122994	268984	616678
27 Other liabilities	911129	-	*670	*1513	*2230	*50210	41639	*22658	*51762	*3170	40478	117158	579642
28 Net worth	3685317	-	68953	232541	129171	105133	583725	177879	164780	*30890	61105	28860	2102280
29 Capital stock	285002	-	39404	10518	19645	28377	70528	3612	5315	*1711	7252	1565	97074
30 Paid-in or capital surplus	1712680	-	*25325	*19631	*5301	*4396	50528	18280	85139	*57261	56331	88144	1302345
31 Retained earnings, appropriated	*33115	-	-	-	-	-	*796	*31523	-	-	-	-	796
32 Retained earnings, unappropriate	1462706	-	19236	195323	*67572	*54610	216499	*61048	*-13493	*-21490	5612	-58235	936023
33 Retained earnings (S CORP)	562410	-	3814	*26195	*49740	*17750	271778	*71917	*97552	*-4050	12543	14133	1039
34 Less: Cost of treasury stock	370595	-	*18825	*19126	*13087	-	*26404	*8501	*9733	*2542	20633	16747	234997
35 Total receipts	26370143	*628226	4659938	1683457	1562978	1324303	6945961	1757756	1381187	*642500	673154	2053157	3057527
36 Business receipts	25179994	*147400	4625099	1654810	1547883	1297897	6819226	1698757	1361592	*625957	651608	2038798	2710966
37 Interest	118566	*-0	*2430	*8838	*2219	*3445	10608	*4933	*2390	*915	2750	8293	71744
38 Interest on govt. obligations, State and local	1786	*21	-	-	-	*166	*227	*27	*1284	-	-	10	50
39 Rents	38545	-	-	*4922	*4427	*123	*8975	*1205	-	-	676	295	17923
40 Royalties	*32763	-	-	-	-	-	-	-	*1935	-	-	-	30828
41 Net S-T cap gain less net LT loss	*1289	-	-	-	-	-	-	-	*5	-	1020	264	-
42 Net L-T cap gain less net ST loss	43863	5163	-	-	*75	*361	*13975	*21485	*254	*57	893	1449	152
43 Net gain, noncapital assets	26058	-	-	*372	*74	-	*12596	*1022	*211	*156	6689	1312	3626
44 Dividends, domestic corporations	3360	-	-	-	*2292	*445	*18	*89	*6	*152	1	4	354
45 Dividends, foreign corporations	95393	-	-	-	-	-	-	-	-	-	4016	471	90906
46 Other receipts	828526	*475642	32409	*14514	*6009	*21865	80336	30238	13510	*15263	5502	2262	130979
47 Total deductions	24764626	*190431	4453347	1591757	1477469	1288358	6690248	1676689	1291256	*613006	639684	2032748	2819632
48 Cost of sales and operations	13717041	*48148	3124448	723131	*829546	643887	4092280	1117865	685654	*403382	319637	1484322	244743
49 Compensation of officers	1628138	*1059	266032	238690	75665	178321	439491	64139	58540	*14520	41673	13653	236355
50 Repairs	77608	*125	5353	5828	2700	7694	19452	*1707	3148	*2022	1734	7153	20693
51 Bad debts	55034	*2	*7974	*411	*448	*8609	16638	*5557	*1750	*1809	1771	1385	8682
52 Rent paid on business property	721203	*2105	86221	60778	30830	*26008	158792	26990	37297	*12530	18116	59401	202137
53 Taxes paid	515700	*16305	63954	47285	19192	30413	113752	23672	23952	*10502	13007	25629	128036
54 Interest paid	264927	*32341	7519	*6137	*6092	*5016	30026	6020	4253	*1727	15923	34285	115587
55 Contributions or gifts	10303	*6	*116	*618	*220	*647	2409	*216	*254	*28	622	801	4366
56 Amortization	43529	*1332	753	*1595	*48	*149	7056	*1613	10440	*486	2944	7139	9973
57 Depreciation	321266	*30233	23358	30259	9671	11820	66593	12358	20686	*7121	14074	25668	69425
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	678761	*127	133445	*9473	87341	*41583	243539	126662	10363	*12134	3745	6087	4262
60 Pension, prof sh, stock, annuity	203376	-	*5029	*11811	*1869	*53836	45166	*5575	6832	*2638	2574	5799	62248
61 Employee benefit programs	214821	*868	*13118	*17785	*1719	9507	48596	8170	12338	*6215	6358	13718	76430
62 Net loss, noncapital assets	3529	*3	-	-	-	-	*2247	*106	*20	*24	763	264	103
63 Other deductions	6309389	*57777	716027	437956	412127	270868	1404211	276040	415729	*137871	196743	347446	1636593
64 Total receipts less total deducts	1605518	*437795	206592	91699	85509	35945	255713	81067	89931	*29494	33470	20409	237894
65 Const taxable inc frm rel frn corps	*69989	-	-	-	-	-	*490	-	-	-	3777	-	65722
66 Net income, total	1673720	*437774	206592	91699	85509	35779	255976	81039	88647	*29494	37248	20399	303566
67 Net income, Form 1120-A	*9031	-	*8954	*77	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	479867	*1829	150645	*22940	*50939	*19241	104578	*27608	*48936	*14570	14580	4030	19972
70 Statutory special deductions, total	606543	*435945	40182	*18367	*18790	*3238	44088	*11111	*15873	*1488	9779	5608	2075
71 Net operating loss deduction	604183	*435945	40182	*18367	*17186	*2927	44076	*11049	*15869	*1382	9778	5606	1820
72 Dividends received deduction	2360	-	-	-	*1604	*312	*13	*62	*4	*106	1	3	256
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	587661	-	*15764	50393	*15843	*13588	107309	*42321	*23838	*13436	12889	10761	281519
75 Income tax before credits, total	191237	9229	*2364	8612	*3062	*2671	32431	*12377	*8415	*4817	5073	3788	98397
76 Regular tax	177651	-	*2364	8612	*3062	*2671	32212	*12359	*8067	*4544	4382	3659	95717
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	12638	8709	-	-	-	-	*215	-	*329	*262	670	113	2340
80 Environmental tax	947	520	-	-	-	-	*3	*18	*19	*11	20	15	341
81 Foreign tax credit	70430	-	-	-	-	-	*556	-	-	*49	2852	33	66940
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*638	-	-	-	-	-	*464	-	*10	-	-	-	164
86 Prior year minimum tax credit	*99	-	-	-	-	-	*58	*41	-	-	-	-	-
87 Income tax after credits, total	120070	9229	*2364	8612	*3062	*2671	31353	*12336	*8406	*4768	2221	3755	31293

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except
advertising

MINOR INDUSTRY 7389
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	168652	5746	113775	20808	12164	7773	6707	793	477	169	106	78	55
2 Total assets	143657863	-	2876405	3257524	4157383	5543553	14302072	5592729	7477714	5902108	7544912	12381754	74621709
3 Cash	11910181	-	1024110	827251	859779	1146691	1826485	766396	942694	667519	786519	942909	2119828
4 Notes and accounts receivable	29378042	-	386118	578013	883481	1350813	4506322	1916472	2643127	1726797	1949219	3241512	10196167
5 Less: Allowance for bad debts	863434	-	*4713	*2041	*2251	*3989	84991	59137	37342	48642	54626	116271	449430
6 Inventories	3969793	-	54129	114670	267575	258346	896603	277791	353729	281661	476838	480427	508024
7 Investments in govt. obligations, Total	830939	-	-	*6110	*3920	*9751	*59310	*22909	*86551	*59074	49517	62746	471051
8 Tax-exempt securities	884559	-	-	*10090	-	*27632	*50032	*25882	*29034	*51911	84668	31873	573437
9 Other current assets	10512794	-	87385	137232	219387	429501	835430	365491	456306	317502	759328	936440	5968793
10 Loans to stockholders	2036351	-	235497	270721	164050	140708	289397	157786	61316	10644	19845	24124	662263
11 Mortgage and real estate loans	3763937	-	*25150	*21833	*87855	*26813	*55808	*61124	*88340	*11041	5776	8666	3371531
12 Other investments	34876001	-	87940	128948	278016	548059	911602	341995	819870	891003	1208351	1670045	27990172
13 Depreciable assets	57112504	-	3294703	2744888	3410179	3418034	8733193	2811647	3112736	1944545	2888643	6727014	18026921
14 Less: Accumulated depreciation	31925606	-	2449629	1812679	2203090	2137216	4886695	1500412	1620836	953070	1503623	3953342	8905013
15 Depletable assets	77581	-	*5700	*8422	-	*11761	*1884	-	*2168	59	1129	-	46459
16 Less: Accumulated depletion	22919	-	*5485	*3552	-	*1260	*1772	-	-	47	653	-	10149
17 Land	1287410	-	*5444	*19770	37701	70903	222119	71843	83794	40479	85083	174022	476251
18 Intangible assets (Amortizable)	12936621	-	92944	128943	119358	183766	440653	185071	508420	605181	562317	1692743	8417225
19 Less: Accumulated amortization	3692938	-	54324	64266	75863	104109	174589	61678	206579	142260	229919	435128	2144225
20 Other assets	10586048	-	91436	143170	107286	167352	621280	209547	154385	438712	456501	893972	7302406
21 Total liabilities	143657863	-	2876405	3257524	4157383	5543553	14302072	5592729	7477714	5902108	7544912	12381754	74621709
22 Accounts payable	11576076	-	217229	240497	451754	565431	2017615	720803	1069002	579083	888605	1294289	3531768
23 Mort, notes, and bonds under 1 yr	9489687	-	378315	270330	445720	449840	1938633	675103	998451	531264	614489	1137896	2049646
24 Other current liabilities	25119928	-	383598	314628	553972	760442	2172047	904630	1088515	911322	1217106	1678440	15135228
25 Loans from stockholders	5905000	-	783285	647921	361467	348468	760678	85560	203659	*39872	38173	55500	2580419
26 Mort, notes, bonds, 1 yr or more	26287867	-	430961	544459	623020	658117	2403218	946122	1210661	1004894	1687240	4590585	12188590
27 Other liabilities	13258728	-	60311	61518	81368	156308	586455	105463	370671	340406	499682	3016028	7980520
28 Net worth	52020577	-	622707	1178172	1640083	2604947	4423428	2155047	2536756	2495266	2599617	609016	31155539
29 Capital stock	6444485	-	489682	223645	245772	249795	635095	286831	288219	232656	287582	890577	2614631
30 Paid-in or capital surplus	27976003	-	373656	197591	246060	285235	872119	821481	1011735	1257879	1703979	2050792	19155474
31 Retained earnings, appropriated	73405	-	*14023	*8252	*497	*12392	*4686	*17249	*3008	*6346	1712	-	5240
32 Retained earnings, unappropriate	14869921	-	-56037	473766	891882	1296798	1506053	289638	458395	625660	467975	-2093921	11009713
33 Retained earnings (S CORP)	6228018	-	-61954	427326	424259	852823	1734204	791768	845072	503683	268385	118053	324398
34 Less: Cost of treasury stock	3571253	-	136664	152409	168388	92096	328728	51919	69672	130958	130017	356486	1953917
35 Total receipts	203337290	2315656	21114671	13305724	13870026	16519014	35838807	10759110	14607555	8086414	9824772	17198948	39896592
36 Business receipts	189169379	2003346	20756767	13055346	13368268	16066724	34126070	10238206	13884868	7553122	8828896	15577236	33710531
37 Interest	2199358	24049	15177	26362	48221	41407	78653	39272	56700	64004	88529	132402	1584580
38 Interest on govt. obligations, State and local	289941	*738	-	*160	*929	*800	4321	*3251	4255	7413	10030	10816	247228
39 Rents	2884173	*63148	*22310	*805	65367	107818	121950	49835	166012	151770	233854	376832	1524472
40 Royalties	1087892	-	*1105	*21462	-	*630	*12049	-	*126195	*2649	72527	193756	657520
41 Net S-T cap gain less net LT loss	43155	-	*1682	*3017	*562	*10808	*7877	*359	*3677	*2622	770	4430	7350
42 Net L-T cap gain less net ST loss	622379	*2818	*16973	*1207	45366	48819	92194	13016	9744	7500	15549	54362	314831
43 Net gain, noncapital assets	804689	113735	54039	*3851	47364	37167	106866	45473	38392	21236	33843	167070	135653
44 Dividends, domestic corporations	105813	*2	*422	*2066	*216	*6654	25013	*616	710	1473	1283	10334	57024
45 Dividends, foreign corporations	290137	-	*14	-0	-	-	-	*2113	*8782	*970	12318	19724	246215
46 Other receipts	5840374	107820	246182	191448	293732	198188	1263814	366968	308219	273655	527175	651986	1411186
47 Total deductions	189383514	1968730	19249190	12402121	13006939	15520361	33801661	10033103	13763526	7426945	9218007	16372646	36620284
48 Cost of sales and operations	73825005	569216	4910717	4162048	4717289	7034120	15224121	4611424	7080653	3221845	4666654	7628675	9998244
49 Compensation of officers	11798835	273242	2838773	1626903	1185367	1521918	2258649	562872	488278	199436	212615	208776	422006
50 Repairs	1158209	9379	118080	86125	108136	75507	192594	56424	48100	33215	63992	69861	296796
51 Bad debts	748719	11299	13638	14408	19585	33025	85684	65633	33646	86578	29829	75744	279650
52 Rent paid on business property	6070354	80344	941889	448462	436349	428326	822907	252913	280418	226939	228193	636808	1286807
53 Taxes paid	7328274	70033	702966	475453	483057	856735	1699693	285393	440904	279498	265419	473774	1295349
54 Interest paid	3573447	42899	132596	95866	101504	106721	394971	141412	182424	143251	217826	344828	1669151
55 Contributions or gifts	138159	1704	5864	3876	4920	5317	13693	5296	2967	2475	3626	72325	16095
56 Amortization	820499	14668	15880	27920	12365	25091	71327	45832	36206	40265	65458	147325	318162
57 Depreciation	6994743	45658	344247	268572	329358	338146	1039868	342351	437581	283526	455751	613750	2495936
58 Depletion	*2069	-	-	-	-	-	*1317	*680	-	*72	-	-	-0
59 Advertising	1811037	14960	215463	77620	117346	137528	235863	106941	124259	50241	65676	131427	533713
60 Pension, prof sh, stock, annuity	1149246	13265	85011	116492	87030	105904	164707	108158	62305	37125	36493	67490	265264
61 Employee benefit programs	3301898	32058	167356	136477	232415	206627	470697	214783	376030	114157	173281	412622	765394
62 Net loss, noncapital assets	192851	*1768	*5212	*3734	*6102	8352	22776	8080	14809	8291	7347	16764	89615
63 Other deductions	70470169	788236	8751499	4858165	5166117	4637045	11102793	3224911	4154945	2700033	2725845	5472478	16888102
64 Total receipts less total deducts	13953776	346927	1865481	903603	863087	998653	2037146	726007	844029	659469	606764	826302	3276308
65 Const taxable inc frm rel frn corps	297668	-	-	-	-	-	-	*171	*10130	*4333	7599	29598	245837
66 Net income, total	13961502	346188	1865481	903443	862158	997853	2032825	722927	849904	656389	604333	845084	3274917
67 Net income, Form 1120-A	85538	*2317	68702	*8390	*6130	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	7069	7069	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	5914879	151490	1470263	611644	568255	572438	1168731	375846	353082	254220	183355	60248	145307
70 Statutory special deductions, total	1691877	144526	174201	62332	105664	128345	227000	82240	108495	58717	80144	161214	359000
71 Net operating loss deduction	1570874	144524	174029	60883	105513	124036	207371	79875	107127	57189	76422	142723	291182
72 Dividends received deduction	121004	*2	*172	*1449	*151	*4309	19629	*2365	1369	1528	3721	18491	67819
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	6379544	50172	221017	229468	188239	315864	641080	264841	389288	343766	340999	623622	2771188
75 Income tax before credits, total	2085021	16258	36208	43781	36989	81817	207270	91056	135347	120379	120561	219715	975640
76 Regular tax	2022692	14596	36172	43772	36368	80204	199235	88956	132178	116933	115924	212258	946096
77 Personal holding company tax	-0	-	-	-	-	-	-	-	-	-	-	-0	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	55920	*557	*36	*9	*621	*1567	7990	1996	2964	3010	4191	6666	26313
80 Environmental tax	5974	*31	-	-	-	1	*45	104	206	274	380	791	4143
81 Foreign tax credit	275437	-	-	*6	1	-	*1795	*345	*7286	3052	8958	25234	228761
82 U.S. Possessions tax credit	3121	-	9	19	-	-	-	-	-	3093	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	47550	*639	*32	*369	*3131	*950	8275	*1364	4977	1840	5426	8467	12081
86 Prior year minimum tax credit	31198	*122	-	-	*213	*558	3167	*302	4000	*1815	2752	2241	16027
87 Income tax after credits, total	1727715	15498	36167	43387	33645	80310	194032	89044	119084	110579	103426	183773	718771

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	78602	2487	50905	13554	7092	2598	1638	163	100	28	20	6	12
2 Total assets	37958299	-	1793230	2036630	2521442	1895997	2794929	1054807	1585430	1034611	2387055	866784	19987382
3 Cash	2635756	-	431484	330517	437532	237053	301681	73875	98803	77749	92519	7131	547413
4 Notes and accounts receivable	4465243	-	228856	367919	378569	316059	582680	119427	182108	159170	437201	122081	1571172
5 Less: Allowance for bad debts	84498	-	*31	*566	*2238	*4877	4563	*1819	10323	4119	19564	1779	34619
6 Inventories	2892985	-	294127	307310	436744	316608	486911	65878	103621	65245	110489	42695	663356
7 Investments in govt. obligations, Total	*84500	-	-	*20	*203	-	-	-	*3209	*13562	2884	-	64621
8 Tax-exempt securities	*110388	-	-	*1	-	-	*6178	-	*189	-	-	-	104020
9 Other current assets	1874367	-	40509	64552	79052	91910	76815	35216	77020	32784	56025	3068	1317414
10 Loans to stockholders	608661	-	123473	161916	118912	61017	25891	*1844	*3687	*56286	2866	6495	46274
11 Mortgage and real estate loans	216869	-	*5300	*23662	*27520	*9477	*37303	-	*762	-	-	-	112846
12 Other investments	2169981	-	*12052	*19631	60907	80975	59948	7617	57314	39949	223918	318199	1289471
13 Depreciable assets	32260523	-	2195759	1546110	1944438	1440988	1926689	1169558	1372480	686148	1679309	508660	17790384
14 Less: Accumulated depreciation	13144963	-	1649625	961696	1176757	827119	929745	475286	430533	231377	558186	181974	5722664
15 Depletable assets	*529	-	*213	-	-	*316	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*485	-	*170	-	-	*316	-	-	-	-	-	-	-
17 Land	1186521	-	35601	95192	112419	116887	149668	*34518	34197	*100146	66565	24181	417145
18 Intangible assets (Amortizable)	2158961	-	38930	50515	35581	33602	30745	*16459	66020	*15600	190954	22439	1658115
19 Less: Accumulated amortization	200147	-	27198	8315	7000	11921	12385	*4149	8590	*2724	46007	12491	59369
20 Other assets	723109	-	63950	39860	75560	35339	57112	11669	35465	26193	148082	8079	221802
21 Total liabilities	37958299	-	1793230	2036630	2521442	1895997	2794929	1054807	1585430	1034611	2387055	866784	19987382
22 Accounts payable	2524916	-	216464	248973	255455	183948	304211	48121	52615	78181	185448	19577	931921
23 Mort, notes, and bonds under 1 yr	5700501	-	101040	166997	149857	204542	398150	319982	563936	*181873	155140	241423	3217561
24 Other current liabilities	3674913	-	173958	129674	121760	91065	159664	71321	65625	111133	199507	100170	2451036
25 Loans from stockholders	1151492	-	305880	136176	282596	88386	111843	*9079	*55851	*4763	87956	3673	65288
26 Mort, notes, bonds, 1 yr or more	11782134	-	328177	473719	607457	469451	620103	286229	344095	153154	707087	343678	7448983
27 Other liabilities	2059751	-	11428	58063	50102	21176	41124	29214	39429	27627	122509	29740	1629338
28 Net worth	11064593	-	656283	823029	1054214	837429	1159834	290860	463878	477881	929408	128524	4243255
29 Capital stock	1600035	-	306794	127553	150345	45646	137142	12406	44151	13318	14781	29894	718004
30 Paid-in or capital surplus	2472187	-	114185	113586	75491	40928	90692	422824	82390	168086	392250	38094	933661
31 Retained earnings, appropriated	*58348	-	*8211	-	*13879	-	*6402	-	-	*79	-	-	29776
32 Retained earnings, unappropriate	5953676	-	293508	426859	818746	485446	564252	-312320	154805	262311	526297	22953	2710820
33 Retained earnings (S CORP)	1720364	-	58938	209810	99125	318402	430458	183520	200450	*71002	5282	37985	105391
34 Less: Cost of treasury stock	740016	-	125352	*54780	*103373	52992	69112	*15570	*17918	*36916	9203	402	254398
35 Total receipts	59180880	550058	11368995	6334969	6603799	4233569	5713710	1075391	1363716	1589751	1917610	718521	17710792
36 Business receipts	54885987	464536	11325907	6264783	6530386	4159932	5548619	994258	1214908	1489147	1769801	587996	14535714
37 Interest	504344	*2754	3665	11155	17330	6104	11659	3640	5328	9631	10200	24302	398576
38 Interest on govt. obligations, State and local	9619	-	-	*295	*315	*176	*297	*2	*211	*267	147	-	7909
39 Rents	1435478	*1131	*7800	*1347	*11089	*9952	*52603	*28316	*40185	*44185	56520	59927	1122422
40 Royalties	*23294	-	-	-	-	-	-	-	-	*886	1797	4465	16147
41 Net S-T cap gain less net LT loss	*17613	*7615	-	-	-	-	*57	-	*3818	-	48	**	6075
42 Net L-T cap gain less net ST loss	84984	*9757	*7758	*17273	*3032	*15260	*8832	*3314	*641	*394	3420	5264	10039
43 Net gain, noncapital assets	1321087	*47762	*8749	*5382	16922	15146	35670	30332	68390	*20034	47094	25406	1000201
44 Dividends, domestic corporations	3359	-	-	-	*2	-	*910	-	*4	*144	166	-0	2132
45 Dividends, foreign corporations	*4924	-	-	-	-	-	-	-	-	*232	-	-	4692
46 Other receipts	890193	*16502	15116	34735	24723	26999	55063	15530	30231	24832	28417	11161	606885
47 Total deductions	56595440	500650	10798579	6030025	6318060	4047092	5502560	994406	1283367	1502181	1784304	684328	17149889
48 Cost of sales and operations	25730935	*84330	5311264	3209724	3569251	2512698	3362289	421291	586409	941665	947579	283309	4501125
49 Compensation of officers	2625756	*32905	948423	554098	340483	223867	278516	38421	34794	16783	22768	5118	129579
50 Repairs	980041	*4101	86344	61429	74748	25569	33495	13930	7474	6134	19663	4402	642750
51 Bad debts	142479	*137	13418	19274	6847	8603	23995	4535	4490	2230	13038	3575	42338
52 Rent paid on business property	2335488	*29205	565059	235084	211083	109340	132767	16812	29664	20638	27648	11021	947167
53 Taxes paid	2009999	20918	414634	232992	245753	137730	182528	30262	27405	48670	59458	10806	598842
54 Interest paid	1787059	*21849	64080	70063	82234	64430	90085	35359	65098	34934	57490	49563	1151875
55 Contributions or gifts	20987	*65	1713	1433	2822	949	1715	*308	*3012	*1464	884	35	6587
56 Amortization	95665	*9328	3402	1932	2718	*4996	4319	*376	1966	*8674	14241	2147	41565
57 Depreciation	5298510	*41155	169945	125030	159007	137045	221097	170290	252804	105836	224907	162346	3529049
58 Depletion	*3	-	-	-	-	-	-	-	*1	-	2	-	-
59 Advertising	712858	*9846	135207	45639	63786	32962	55435	13758	10835	27568	24788	16434	276600
60 Pension, prof sh, stock, annuity	309889	-	*2456	13775	13956	*13871	35943	3847	2228	*3573	2290	965	216985
61 Employee benefit programs	735605	*3713	74919	58125	86734	39263	70568	11312	13984	27258	49720	10377	289632
62 Net loss, noncapital assets	16411	-	*44	*9	*600	*3252	1311	*1306	*3660	*567	609	1206	3845
63 Other deductions	13793753	243099	3007669	1401417	1458038	732516	1008496	232599	239543	256188	319218	123023	4771947
64 Total receipts less total deducts	2585440	49407	570416	304944	285739	186478	211151	80985	80349	87570	133306	34193	560902
65 Const taxable inc frm rel frn corps	8348	-	-	-	-	-	-	-	-	-	-	-	8348
66 Net income, total	2584169	49407	570416	304650	285424	186302	210853	80983	80137	87303	133159	34193	561342
67 Net income, Form 1120-A	49843	-	48210	*1632	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*5	*5	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1097367	*20927	403470	158556	133229	95326	107964	55137	27198	*26417	5167	4292	59683
70 Statutory special deductions, total	287059	*7868	58504	39852	16601	*12699	15228	*10802	17764	*3742	8733	14584	80682
71 Net operating loss deduction	281189	*7868	58504	39852	16599	*12699	14652	*10802	17761	*3641	8669	14584	75556
72 Dividends received deduction	5870	-	-	-	*1	-	*575	-	*3	*101	64	-0	5126
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1198900	*20613	108442	106242	135593	78276	88071	*15044	35175	57144	119259	15317	419724
75 Income tax before credits, total	355436	*6893	16418	16102	23888	15581	25796	5474	13072	19979	42196	6596	163440
76 Regular tax	327480	*6889	16418	16102	23681	15581	24044	*4930	11936	19423	40544	5209	142723
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	26859	-	-	-	*207	-	*1736	*541	*1127	*510	1401	1349	19989
80 Environmental tax	985	*4	-	-	-	-	-	*3	*9	*46	156	39	729
81 Foreign tax credit	*626	-	-	-	-	-	-	-	*126	*161	54	**	285
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	16645	*248	-	*562	-	*414	*1006	*394	*51	126	1856	650	11338
86 Prior year minimum tax credit	40193	*16	-	-	-	*13	-	*198	*826	-	471	**	38669
87 Income tax after credits, total	297972	*6628	16418	15540	23888	15154	24791	4882	12068	19692	39815	5946	113149

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7500
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	44909	2068	27454	7966	4927	1484	727	149	79	***	***	6	12
2 Total assets	31156740	-	1077379	1145396	1759217	1036214	1266700	957529	1282784	***	***	866784	19987382
3 Cash	1818834	-	233677	189599	340793	125535	142858	56057	59764	***	***	7131	547413
4 Notes and accounts receivable	2903710	-	134018	111752	175577	108744	148739	101080	140875	***	***	122081	1571172
5 Less: Allowance for bad debts	62906	-	*31	*161	*124	*570	-	*1819	8599	***	***	1779	34619
6 Inventories	1770469	-	183404	151047	270689	159466	140516	46412	28157	***	***	42695	663356
7 Investments in govt. obligations, Total	*68035	-	-	*20	*203	-	-	-	*306	***	***	-	64621
8 Tax-exempt securities	104020	-	-	-	-	-	-	-	-	***	***	-	104020
9 Other current assets	1669088	-	31870	44871	46422	63378	34535	23902	67829	***	***	3068	1317414
10 Loans to stockholders	420485	-	48338	85818	106826	50905	*12552	*1844	*3349	***	***	6495	46274
11 Mortgage and real estate loans	197634	-	*5300	*23198	*25521	-	*30008	-	*762	***	***	-	112846
12 Other investments	1903350	-	*9117	*19631	45057	*76026	*27740	*6838	*47933	***	***	318199	1289471
13 Depreciable assets	27809036	-	1422007	967728	1500897	829299	1061114	1095288	1227794	***	***	508660	17790384
14 Less: Accumulated depreciation	10717866	-	1067821	568538	919335	478046	481392	422908	389125	***	***	181974	5722664
15 Depletable assets	*529	-	*213	-	-	*316	-	-	-	***	***	-	-
16 Less: Accumulated depletion	*485	-	*170	-	-	*316	-	-	-	***	***	-	-
17 Land	958739	-	*20214	*57011	94576	*59031	100422	*34518	29808	***	***	24181	417145
18 Intangible assets (Amortizable)	1934286	-	32929	39486	10114	*21392	17270	*15437	58067	***	***	22439	1658115
19 Less: Accumulated amortization	149241	-	24845	4128	*1820	*7330	7233	*3127	*8201	***	***	12491	59369
20 Other assets	529023	-	49160	28063	63820	28386	39569	4006	24063	***	***	8079	221802
21 Total liabilities	31156740	-	1077379	1145396	1759217	1036214	1266700	957529	1282784	***	***	866784	19987382
22 Accounts payable	1748412	-	132158	121758	148476	91147	98086	42957	31949	***	***	19577	931921
23 Mort, notes, and bonds under 1 yr	5215758	-	62198	101886	98383	140017	230912	305343	511174	***	***	241423	3217561
24 Other current liabilities	3135983	-	89317	66745	94711	31898	41602	60129	47220	***	***	100170	2451036
25 Loans from stockholders	781776	-	210394	94335	237609	45432	50124	*9075	*55509	***	***	3673	65288
26 Mort, notes, bonds, 1 yr or more	10533918	-	206587	337428	430873	285598	359204	278188	315401	***	***	343678	7448983
27 Other liabilities	1911956	-	7765	*25906	46928	*7127	28207	*27213	26743	***	***	29740	1629338
28 Net worth	7828938	-	368960	397338	702236	434995	458567	234624	294788	***	***	128524	4243255
29 Capital stock	1262998	-	187111	74552	95036	28769	96259	12285	6999	***	***	29894	718004
30 Paid-in or capital surplus	1899491	-	67711	75140	78643	27146	61330	*416856	34163	***	***	38094	933661
31 Retained earnings, appropriated	*51450	-	*1313	-	*13879	-	*6402	-	-	***	***	-	29776
32 Retained earnings, unappropriate	4200464	-	172213	174180	557768	247355	171329	-317105	94490	***	***	22953	2710820
33 Retained earnings (S CORP)	1012578	-	45897	94743	52858	173923	131716	*138158	176115	***	***	37985	105391
34 Less: Cost of treasury stock	598043	-	*105285	*21275	*95949	*42198	*8469	*15570	*16979	***	***	402	254398
35 Total receipts	41625757	508530	6983172	3642044	4517924	1785978	1912923	783738	898239	***	***	718521	17710792
36 Business receipts	37526952	*430004	6955167	3600837	4467127	1724849	1787244	703809	771321	***	***	587996	14535714
37 Interest	467386	*1049	*1196	3655	12621	3601	6748	2446	3180	***	***	24302	398576
38 Interest on govt. obligations, State and local	*8395	-	-	*295	-	*151	*1	-	*40	***	***	-	7909
39 Rents	1409861	*401	*7412	*1347	*7027	*7485	*51116	*28316	*32792	***	***	59927	1122422
40 Royalties	*20614	-	-	-	-	-	-	-	-	***	***	4465	16147
41 Net S-T cap gain less net LT loss	*17508	*7615	-	-	-	-	-	-	*3818	***	***	-	6075
42 Net L-T cap gain less net ST loss	64621	*9757	*7758	*1966	*2452	*15102	*5241	*3314	*641	***	***	5264	10039
43 Net gain, noncapital assets	1296669	*47754	*3836	*3822	*6155	*13949	34145	30332	64135	***	***	25406	1000201
44 Dividends, domestic corporations	2646	-	-	-	*2	-	*283	-	*4	***	***	-0	2132
45 Dividends, foreign corporations	*4924	-	-	-	-	-	-	-	-	***	***	-	4692
46 Other receipts	806181	*11951	7804	30122	22540	20840	28147	15522	22309	***	***	11161	606885
47 Total deductions	39880988	459732	6599904	3483237	4323530	1688298	1851809	730807	847349	***	***	684328	17149889
48 Cost of sales and operations	16005861	*64880	3400288	1855599	2414698	878253	924273	327994	249549	***	***	283309	4501125
49 Compensation of officers	1412890	*31385	495976	316702	204215	81448	77179	20028	24663	***	***	5118	129579
50 Repairs	859643	*3942	54913	25770	66251	12136	16959	10458	6076	***	***	4402	642750
51 Bad debts	91388	*99	11897	4089	2473	4597	6237	4042	3853	***	***	3575	42338
52 Rent paid on business property	1905746	*27551	379114	164150	162875	71011	76195	11715	23933	***	***	11021	947167
53 Taxes paid	1442605	*19059	258195	133576	180952	71589	56696	20468	20268	***	***	10806	598842
54 Interest paid	1623729	*21753	41044	47420	59576	41601	50639	32457	59032	***	***	49563	1151875
55 Contributions or gifts	14966	*4	1122	1131	897	*148	189	*280	*2997	***	***	35	6587
56 Amortization	77567	*9319	1779	*1459	*1908	*2947	3414	*262	1329	***	***	2147	41565
57 Depreciation	4916997	*39625	106939	78157	120315	87301	155630	161020	242187	***	***	162346	3529049
58 Depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
59 Advertising	588854	*9657	92479	28126	45729	22378	42200	5515	9918	***	***	16434	276600
60 Pension, prof sh, stock, annuity	243494	-	*158	*3400	*5842	*2647	6198	*1910	708	***	***	965	216985
61 Employee benefit programs	499176	*2255	35107	23015	56673	18961	17147	5839	6462	***	***	10377	289632
62 Net loss, noncapital assets	13651	-	*44	*9	*600	*2425	*46	*1306	*3643	***	***	1206	3845
63 Other deductions	10184422	230203	1720850	800633	1000525	390856	418809	127511	192729	***	***	123023	4771947
64 Total receipts less total deducts	1744769	48799	383268	158808	194394	97679	61114	52931	50890	***	***	34193	560902
65 Const taxable inc frm rel frn corps	8348	-	-	-	-	-	-	-	-	***	***	-	8348
66 Net income, total	1744722	48799	383268	158513	194394	97528	61113	52931	50850	***	***	34193	561342
67 Net income, Form 1120-A	32795	-	31922	*873	-	-	-	-	-	***	***	-	-
68 Net income, Form 1120F	*5	*5	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120S	716780	*20861	281132	94308	103785	54431	33566	*32346	22328	***	***	4292	59683
70 Statutory special deductions, total	244563	*7868	49234	*22943	12538	*8527	*13051	*10802	12056	***	***	14584	80682
71 Net operating loss deduction	239130	*7868	49234	*22943	12537	*8527	*12853	*10802	12053	***	***	14584	75556
72 Dividends received deduction	5433	-	-	-	*1	-	*198	-	*3	***	***	-0	5126
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
74 Income subject to tax	782237	*20070	52901	41262	78071	34570	14608	*9783	*16466	***	***	15317	419724
75 Income tax before credits, total	254935	*6798	8086	6189	13211	6891	4594	3686	6459	***	***	6596	163440
76 Regular tax	227773	*6795	8086	6189	13211	6891	2945	*3141	*5575	***	***	5209	142723
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Alternative minimum tax	26323	-	-	-	-	-	*1649	*541	*884	***	***	1349	19989
80 Environmental tax	840	*4	-	-	-	-	-	*3	-	***	***	39	729
81 Foreign tax credit	*446	-	-	-	-	-	-	-	*126	***	***	-	285
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit	15828	*248	-	-	-	*414	*941	*394	-	***	***	650	11338
86 Prior year minimum tax credit	39969	-	-	-	-	-	-	*198	*820	***	***	-	38669
87 Income tax after credits, total	198693	*6550	8086	6189	13211	6477	3653	3093	5513	***	***	5946	113149

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7600
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	33693	*419	23451	5588	2165	1114	911	*15	*21	***	***	**	**
2 Total assets	6801559	-	715851	891234	762225	859783	1528229	*97278	*302646	***	***	**	**
3 Cash	816922	-	197807	140918	96739	111518	158823	*17819	*39039	***	***	-	**
4 Notes and accounts receivable	1561532	-	94838	256168	202992	207315	433941	*18348	*41233	***	***	**	**
5 Less: Allowance for bad debts	21592	-	-	*405	*2114	*4307	4563	-	*1725	***	***	**	**
6 Inventories	1122516	-	110723	156264	166054	157142	346395	*19466	*75464	***	***	-	**
7 Investments in govt. obligations, Total	*16465	-	-	-	-	-	-	-	*2903	***	***	-	-
8 Tax-exempt securities	*6368	-	-	*1	-	-	*6178	-	*189	***	***	-	-
9 Other current assets	205279	-	8639	19682	32631	28532	42280	*11314	*9191	***	***	**	**
10 Loans to stockholders	188176	-	75136	76098	*12087	*10112	*13339	-	*338	***	***	-	-
11 Mortgage and real estate loans	*19235	-	-	*464	*1999	*9477	*7295	-	-	***	***	-	-
12 Other investments	266631	-	*2935	-	*15850	*4949	32208	*778	*9381	***	***	**	**
13 Depreciable assets	4451487	-	773752	578381	443541	611689	865575	*74270	*144686	***	***	**	**
14 Less: Accumulated depreciation	2427097	-	581804	393158	257422	349073	448353	*52378	*41409	***	***	**	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land	227782	-	*15387	*38182	*17843	57857	49246	-	*4389	***	***	**	**
18 Intangible assets (Amortizable)	224675	-	6002	*11030	*25466	*12210	13475	*1022	*7953	***	***	-	**
19 Less: Accumulated amortization	50906	-	2353	*4187	*5180	*4592	5152	*1022	*389	***	***	-	**
20 Other assets	194086	-	14790	11797	*11740	6953	17543	*7662	*11402	***	***	**	**
21 Total liabilities	6801559	-	715851	891234	762225	859783	1528229	*97278	*302646	***	***	**	**
22 Accounts payable	776504	-	84307	127216	106979	92801	206126	*5164	*20666	***	***	**	**
23 Mort, notes, and bonds under 1 yr	484743	-	38842	65111	51474	64525	167238	*14639	*52762	***	***	**	**
24 Other current liabilities	538930	-	84641	62928	27049	59167	118062	*11193	*18404	***	***	**	**
25 Loans from stockholders	369716	-	95486	41841	44988	*42954	61720	*4	*342	***	***	-	**
26 Mort, notes, bonds, 1 yr or more	1248216	-	121590	136291	176583	183853	260899	*8041	*28695	***	***	**	**
27 Other liabilities	147795	-	*3663	*32156	*3174	*14050	12917	*2001	*12686	***	***	-	**
28 Net worth	3235655	-	287322	425690	351978	402434	701267	*56237	*169090	***	***	**	**
29 Capital stock	337037	-	119682	53001	55309	16876	40884	*122	*37152	***	***	**	**
30 Paid-in or capital surplus	572697	-	46474	*38447	*-3152	13782	29362	*5968	*48228	***	***	**	**
31 Retained earnings, appropriated	*6897	-	*6897	-	-	-	-	-	-	***	***	-	-
32 Retained earnings, unappropriate	1753212	-	121295	252680	260978	238091	392923	*4785	*60315	***	***	**	**
33 Retained earnings (S CORP)	707786	-	13041	115067	*46267	*144479	298742	*45362	*24335	***	***	-	-
34 Less: Cost of treasury stock	141973	-	*20067	*33504	*7424	*10795	*60643	-	*940	***	***	-	-
35 Total receipts	17555123	*41527	4385823	2692925	2085875	2447592	3800787	*291653	*465477	***	***	**	**
36 Business receipts	17359035	*34532	4370740	2663946	2063259	2435083	3761375	*290449	*443587	***	***	**	**
37 Interest	36958	*1706	2469	7500	4708	2503	4911	*1194	*2149	***	***	**	**
38 Interest on govt. obligations, State and local	*1224	-	-	-	*315	*25	*296	*2	*172	***	***	-	-
39 Rents	25617	*730	*388	-	*4063	*2467	*1487	-	*7392	***	***	**	**
40 Royalties	*2679	-	-	-	-	-	-	-	-	***	***	**	**
41 Net S-T cap gain less net LT loss	*105	-	-	-	-	-	*57	-	-	***	***	**	-
42 Net L-T cap gain less net ST loss	20363	-	-	*15307	*580	*157	*3592	-	-	***	***	-	**
43 Net gain, noncapital assets	24418	*8	*4913	*1560	*10767	*1197	*1525	-	*4255	***	***	-	-
44 Dividends, domestic corporations	*713	-	-	-	-	-	*627	-	-	***	***	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	***	-	-
46 Other receipts	84012	*4551	7312	4612	2183	6159	26916	*9	*7922	***	***	**	**
47 Total deductions	16714452	*40919	4198675	2546788	1994530	2358793	3650750	*263599	*436018	***	***	**	**
48 Cost of sales and operations	9725075	*19450	1910976	1354125	1154553	1634444	2438017	*93297	*336860	***	***	**	**
49 Compensation of officers	1212866	*1520	452447	237396	136269	142418	201338	*18392	*10131	***	***	**	**
50 Repairs	120398	*160	31432	35660	8497	13434	16536	*3472	*1398	***	***	**	**
51 Bad debts	51092	*38	*1521	15185	4374	4007	17758	*493	*636	***	***	**	**
52 Rent paid on business property	429742	*1654	185945	70933	48207	38329	56572	*5097	*5731	***	***	**	**
53 Taxes paid	567394	*1859	156440	99416	64801	66142	125832	*9794	*7137	***	***	**	**
54 Interest paid	163331	*96	23036	22643	22657	22830	39446	*2902	*6065	***	***	**	**
55 Contributions or gifts	6021	*60	*591	*302	1926	801	1526	*28	*15	***	***	**	**
56 Amortization	18098	*9	1624	*473	*810	*2049	905	*114	*637	***	***	**	**
57 Depreciation	381513	*1530	63006	46872	38693	49744	65467	*9269	*10617	***	***	**	**
58 Depletion	*3	-	-	-	-	-	-	-	*1	***	***	-	-
59 Advertising	124004	*190	42729	17513	18057	10584	13235	*8242	*917	***	***	**	**
60 Pension, prof sh, stock, annuity	66395	-	*2299	*10375	*8114	*11223	29746	*1937	*1520	***	***	**	-
61 Employee benefit programs	236429	*1457	39812	35110	30061	20302	53421	*5472	*7522	***	***	-	**
62 Net loss, noncapital assets	2760	-	-	-	-	*828	1265	-	*17	***	***	-	**
63 Other deductions	3609331	*12895	1286819	600785	457513	341659	589686	*105088	*46814	***	***	**	**
64 Total receipts less total deducts	840671	*609	187148	146137	91344	88798	150037	*28054	*29459	***	***	**	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	***	***	-	-
66 Net income, total	839447	*609	187148	146137	91029	88773	149740	*28052	*29287	***	***	**	**
67 Net income, Form 1120-A	*17047	-	*16289	*759	-	-	-	-	-	***	***	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120S	380586	*65	122338	64247	*29445	*40895	74399	*22791	*4869	***	***	-	-
70 Statutory special deductions, total	42496	-	*9270	*16910	*4063	*4172	*2177	-	*5708	***	***	-	-
71 Net operating loss deduction	42058	-	*9270	*16910	*4063	*4172	*1799	-	*5708	***	***	-	-
72 Dividends received deduction	*437	-	-	-	-	-	*378	-	-	***	***	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
74 Income subject to tax	416663	*543	55541	64980	57522	43706	73463	*5261	*18709	***	***	**	**
75 Income tax before credits, total	100500	*94	8332	9912	10676	8690	21202	*1789	*6613	***	***	**	**
76 Regular tax	99707	*94	8332	9912	10470	8690	21099	*1789	*6361	***	***	**	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Alternative minimum tax	*537	-	-	-	*207	-	*87	-	*243	***	***	-	-
80 Environmental tax	*145	-	-	-	-	-	-	-	*9	***	***	**	**
81 Foreign tax credit	*181	-	-	-	-	-	-	-	-	***	***	**	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit	*816	-	-	*562	-	-	*64	-	*51	***	***	-	**
86 Prior year minimum tax credit	*224	*16	-	-	-	*13	-	-	*6	***	***	**	-
87 Income tax after credits, total	99279	*78	8332	9350	10676	8678	21138	*1789	*6556	***	***	**	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 56
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	47924	2193	27766	8960	4164	2216	2085	242	146	71	47	17	15
2 Total assets	56372458	-	670018	1351663	1438414	1586805	4671487	1691560	2188862	2566894	3649819	2286790	34270145
3 Cash	4395665	-	198178	301092	236226	171024	643737	168004	271686	208689	337108	203158	1656765
4 Notes and accounts receivable	4707937	-	33957	56298	93628	99426	503526	179062	218849	301574	391242	143237	2687138
5 Less: Allowance for bad debts	278398	-	-	*189	-	*331	7945	*2319	5143	15707	15807	19376	211581
6 Inventories	2587945	-	31757	78093	48161	52163	246366	78097	40568	169736	348787	49704	1444513
7 Investments in govt. obligations, Total	*81568	-	-	-	-	*10476	*2249	-	*8187	*46172	10586	-	3898
8 Tax-exempt securities	34805	-	-	*16035	*3834	*23	*3555	-	*6060	-	1282	4016	-
9 Other current assets	3689982	-	16839	44335	32171	52146	193020	143124	124824	209451	220173	208300	2445598
10 Loans to stockholders	1204265	-	54502	72675	92716	48961	91951	*34419	22927	34418	94202	-	657494
11 Mortgage and real estate loans	203070	-	*19439	-	*23265	*54008	*19193	-	*847	*32544	26224	1218	26332
12 Other investments	9228798	-	*22669	*69800	*110030	*41795	267348	72443	173879	213597	269089	230932	7757216
13 Depreciable assets	33789150	-	940021	1844483	1740223	1937391	4360089	1509126	1711664	1882923	2235052	1387236	14240940
14 Less: Accumulated depreciation	16702981	-	690231	1264910	1065553	1189084	2366426	690993	775843	892381	909114	546221	6312224
15 Depletable assets	*20297	-	*15018	-	-	-	*230	-	-	-	-	-	5049
16 Less: Accumulated depletion	*15108	-	*11851	-	-	-	-	-	-	-	-	-	3257
17 Land	2012756	-	*29398	59528	69509	211117	401202	79484	176473	142852	168017	158352	516825
18 Intangible assets (Amortizable)	6539877	-	6634	*15013	9239	46008	905921	1090814	89998	186421	294011	183905	3711913
19 Less: Accumulated amortization	3194712	-	2611	*9601	3039	24970	755076	1011887	47367	116680	110707	38728	1074045
20 Other assets	8067542	-	6299	69013	48003	76653	162548	42186	171255	163284	289674	321056	6717571
21 Total liabilities	56372458	-	670018	1351663	1438414	1586805	4671487	1691560	2188862	2566894	3649819	2286790	34270145
22 Accounts payable	3181838	-	74939	78543	85579	92220	412596	72233	133984	287451	238563	68928	1636802
23 Mort, notes, and bonds under 1 yr	1793788	-	36750	40370	80260	85632	355944	153519	159551	166693	171847	103096	440125
24 Other current liabilities	6336056	-	75285	96017	153555	141672	442759	242162	293966	429980	448218	246406	3766036
25 Loans from stockholders	1846187	-	185858	272641	127245	102273	359465	*68434	106402	80234	85071	6000	452563
26 Mort, notes, bonds, 1 yr or more	11387925	-	153275	272866	238851	520413	1031703	337252	354667	549482	1044945	651707	6232763
27 Other liabilities	8564517	-	*7703	*25948	30096	69680	357035	138385	155696	186777	360740	213688	7018770
28 Net worth	23262147	-	136208	565279	722828	574916	1711985	679574	984595	866276	1300435	996964	14723087
29 Capital stock	2899855	-	98094	196992	149864	211218	248417	80220	167402	114500	147986	63538	1421623
30 Paid-in or capital surplus	9233538	-	223193	97567	189745	100285	514492	256138	301104	367296	474716	442523	6266479
31 Retained earnings, appropriated	*72170	-	*1920	-	-	-	*20790	*33368	*12917	*3110	-	66	-
32 Retained earnings, unappropriate	10938211	-	36727	242914	289918	340277	694486	103340	178930	374203	471107	277104	7929206
33 Retained earnings (S CORP)	1485028	-	-221490	77556	129917	20282	333916	261899	333540	30563	285737	233107	-
34 Less: Cost of treasury stock	1366656	-	*2237	*49751	*36617	*97147	100115	*55390	*9298	23396	79111	19373	894220
35 Total receipts	60602644	492485	4595510	3756732	3505402	2478766	8140476	2529873	2753772	3510826	3645595	1761390	23431816
36 Business receipts	55960570	455907	4559871	3720070	3288628	2395422	7791856	2320168	2524442	3230574	3132133	1602958	20938541
37 Interest	754076	*690	7546	4809	26692	13301	30784	2811	9454	20533	30279	17904	589274
38 Interest on govt. obligations, State and local	19560	-	*20	-	*255	*90	*2151	*826	*328	*2213	1226	138	12311
39 Rents	306885	*550	-	*15836	*7047	*1546	35539	*2026	11172	9538	10040	45207	168383
40 Royalties	1196648	*12375	-	*2775	*70	*15247	*14373	-	*53416	*4284	19650	207	1074250
41 Net S-T cap gain less net LT loss	25027	-	-	*94	-	*38	*86	-	*84	255	529	153	23788
42 Net L-T cap gain less net ST loss	123045	*4895	*49	*1496	*1898	*13617	*26223	*7743	*4303	*883	13225	1335	47377
43 Net gain, noncapital assets	155113	*840	*4861	*4295	*7151	*2893	19423	61417	5975	2119	4035	18373	23730
44 Dividends, domestic corporations	42683	-	-	*28	*2461	*117	*4573	-	*555	*4583	81	1251	29033
45 Dividends, foreign corporations	176607	-	-	-	-	-	-	*5751	*180	24	378	11996	158279
46 Other receipts	1842431	*17229	23163	7329	171198	36494	215467	129131	143862	235821	434019	61868	366849
47 Total deductions	56039187	397038	4247398	3436783	3307624	2358309	7526570	2295092	2457938	3221265	3238805	1569952	21982415
48 Cost of sales and operations	21407441	*69339	1241772	1181070	822326	645348	2713632	613935	890163	1162190	907840	387665	10772161
49 Compensation of officers	2990398	*6014	671462	352372	732387	159820	456972	211320	94097	69643	72951	17199	146161
50 Repairs	621525	*5818	54927	58885	82002	56120	145620	29076	31640	24682	21946	19286	91523
51 Bad debts	145873	*286	*4461	*495	*245	7348	30736	4721	3261	14191	15155	8672	56302
52 Rent paid on business property	2169894	*26107	300143	197240	184487	161450	327295	45721	74390	149863	167565	31311	504324
53 Taxes paid	1805911	19504	129741	152984	145845	112707	297385	119064	127050	108157	124134	103254	366086
54 Interest paid	1525822	*3324	22799	39060	42487	71142	131670	60403	49803	66552	103107	68588	866887
55 Contributions or gifts	36219	*251	3348	*194	1262	*336	2777	*69	1310	1700	3233	878	20861
56 Amortization	1251463	*17896	1494	*1902	3893	5241	88063	297623	40025	75117	331916	12098	376194
57 Depreciation	2992258	14176	98170	184679	131020	143317	355334	96683	111669	130164	155357	92092	1479597
58 Depletion	*1378	-	-	-	*11	*49	*454	-	-	-	314	550	-
59 Advertising	1098793	*43901	89450	50148	32375	47202	192067	41188	75528	48552	130307	59697	288378
60 Pension, prof sh, stock, annuity	195684	*62	*12374	*13360	20084	*6224	31552	11410	5533	13317	14188	7136	60443
61 Employee benefit programs	355134	*2913	14579	16323	14934	15187	46544	20933	33212	27195	36382	48796	78136
62 Net loss, noncapital assets	21953	-	-	*35	*410	*150	7740	*682	1565	1820	1298	838	7414
63 Other deductions	19419442	187445	1602679	1188035	1093857	926670	2698729	742264	918693	1328124	1153110	711889	6867948
64 Total receipts less total deducts	4563457	95448	348112	319949	197778	120457	613907	234781	295834	289562	406791	191438	1449401
65 Const taxable inc frm rel frn corps	106967	-	-	-	-	-	-	*3818	*36	153	-	5067	97893
66 Net income, total	4650864	95448	348092	319949	197522	120367	611755	237773	295542	287502	405564	196367	1534983
67 Net income, Form 1120-A	28654	-	24391	*4263	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*8322	*8322	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1940320	*52800	272974	248307	132820	62015	384365	174120	157670	104584	231602	119064	-
70 Statutory special deductions, total	506905	*7255	29660	*14227	24340	27685	79030	*9530	14020	45853	38537	12969	203800
71 Net operating loss deduction	397407	*7255	29660	*14205	22617	27603	75829	*9530	13631	42583	38480	12634	103381
72 Dividends received deduction	109498	-	-	*22	*1723	*82	*3201	-	*389	*3270	57	335	100419
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	2206794	*35393	47396	57415	41416	30667	148360	54124	123852	137229	135425	64333	1331183
75 Income tax before credits, total	727590	*10892	7553	8855	6870	5264	47718	18546	43775	48223	50196	22590	457107
76 Regular tax	712586	*10664	7553	8855	6705	5081	46168	18250	42055	46659	46037	21892	452667
77 Personal holding company tax	*165	-	-	-	*165	-	-	-	*-0	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	12155	*203	-	-	-	*183	*1550	*274	*1652	1439	3965	617	2271
80 Environmental tax	2684	*24	-	-	-	-	-	*22	68	125	194	80	2170
81 Foreign tax credit	129628	285	-	-	-	-	-	*3384	*634	*1892	2560	5171	115701
82 U.S. Possessions tax credit	269	-	-	-	-	-	269	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	26	-	-	-	-	-	-	-	-	-	26	-	-
85 General business credit	7436	-	-	*731	*350	*159	*432	*79	*21	*260	447	899	4057
86 Prior year minimum tax credit	4762	14	-	-	*32	-	*913	*34	*892	*434	158	582	1703
87 Income tax after credits, total	585470	*10593	7553	8124	6488	5106	46105	15049	42228	45637	47005	15937	335646

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7812
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8333	*809	4635	*1660	*696	*188	235	*48	31	***	***	**	***
2 Total assets	19078985	-	147471	*260363	*243600	*139070	613557	*321725	437204	***	***	**	***
3 Cash	1386005	-	52058	*58576	*49513	*34495	129557	*60290	67023	***	***	**	***
4 Notes and accounts receivable	2281532	-	*8191	*21718	*50151	*30957	108300	*53523	104313	***	***	**	***
5 Less: Allowance for bad debts	130227	-	-	*189	-	*67	*352	*1368	*2011	***	***	**	***
6 Inventories	1291438	-	*2083	*1709	*5863	*354	*6560	*54754	*23876	***	***	**	***
7 Investments in govt. obligations, Total	*54359	-	-	-	-	-	-	-	*8187	***	***	-	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-	***
9 Other current assets	780729	-	*4693	*2608	*2972	*16054	14128	*46463	32388	***	***	**	***
10 Loans to stockholders	728583	-	*25381	*12398	*35193	*1916	*15	-	*160	***	***	-	***
11 Mortgage and real estate loans	*211	-	-	-	-	-	*211	-	-	***	***	-	***
12 Other investments	4025178	-	*10767	*9388	*5920	*1243	*73763	*86	*43734	***	***	**	***
13 Depreciable assets	4120517	-	217668	*376989	*269770	*140425	392477	*196830	173321	***	***	**	***
14 Less: Accumulated depreciation	2211694	-	174168	*279178	*199093	*87008	289060	*116257	89248	***	***	**	***
15 Depletable assets	5049	-	-	-	-	-	-	-	-	***	***	-	***
16 Less: Accumulated depletion	3257	-	-	-	-	-	-	-	-	***	***	-	***
17 Land	170516	-	-	*15028	*3126	-	*1408	*1240	*1099	***	***	**	***
18 Intangible assets (Amortizable)	3980212	-	*1102	*6353	*50	*254	*819018	*990442	*27859	***	***	**	***
19 Less: Accumulated amortization	2174745	-	*445	*1700	*50	*210	*718670	*966522	*25595	***	***	-	***
20 Other assets	4774578	-	*143	*36662	*20184	*658	*76200	*2244	*72099	***	***	**	***
21 Total liabilities	19078985	-	147471	*260363	*243600	*139070	613557	*321725	437204	***	***	**	***
22 Accounts payable	1081371	-	*4685	*18047	*24820	*17613	95372	*8697	21929	***	***	**	***
23 Mort, notes, and bonds under 1 yr	333429	-	*16502	*18070	*3996	*11183	*62781	*14207	*53141	***	***	-	***
24 Other current liabilities	2600844	-	*8179	*10499	*67011	*22116	39662	*71869	*72039	***	***	**	***
25 Loans from stockholders	625334	-	*60778	*6597	*22579	-	*7867	*35442	*5260	***	***	-	***
26 Mort, notes, bonds, 1 yr or more	1704960	-	*4521	*85978	*37639	*36650	*71881	*65974	*14897	***	***	**	***
27 Other liabilities	5454976	-	-	-	-	*2901	*86957	*14667	*50673	***	***	**	***
28 Net worth	7278070	-	52807	*121172	*87554	*48606	249036	*110870	219265	***	***	**	***
29 Capital stock	428388	-	10607	*62230	*4467	*717	34360	*15484	32706	***	***	**	***
30 Paid-in or capital surplus	2761137	-	*2498	*24481	*17475	*11338	*8975	*840	*25584	***	***	**	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	-	***
32 Retained earnings, unappropriate	3875236	-	15167	*18225	*43988	*36551	*142700	*17030	*53768	***	***	**	***
33 Retained earnings (S CORP)	420275	-	*24534	*18630	*21624	-	*75638	*91521	*107206	***	***	-	***
34 Less: Cost of treasury stock	206965	-	-	*2394	-	-	*12637	*14005	-	***	***	**	***
35 Total receipts	14005212	*132238	862243	*711342	*1164786	*420416	1284306	*609273	448413	***	***	**	***
36 Business receipts	12958292	*119455	859477	*706876	*1088400	*417044	1244428	*606037	442309	***	***	**	***
37 Interest	248907	*240	*2020	*923	*17028	*1283	*6880	*221	*1665	***	***	**	***
38 Interest on govt. obligations, State and local	*4622	-	-	-	-	-	*9	-	-	***	***	-	***
39 Rents	36586	153	-	-	*1179	-	*1506	*186	-	***	***	**	***
40 Royalties	71348	8117	-	-	-	-	*6473	-	-	***	***	**	***
41 Net S-T cap gain less net LT loss	*3015	-	-	-	-	-	*85	-	-	***	***	-	***
42 Net L-T cap gain less net ST loss	13105	3066	-	*727	-	*26	*488	-	*8	***	***	-	***
43 Net gain, noncapital assets	5014	-	-	*10	-	*102	*236	*12	*32	***	***	-	***
44 Dividends, domestic corporations	*2381	-	-	-	-	-	*1330	-	*5	***	***	-	***
45 Dividends, foreign corporations	*62617	-	-	-	-	-	-	-	*180	***	***	-	***
46 Other receipts	599325	1208	*747	*2807	*58179	*1961	22872	*2819	*4214	***	***	**	***
47 Total deductions	13211698	*102251	815929	*661944	*1131445	*404841	1229731	*588718	403470	***	***	**	***
48 Cost of sales and operations	6461375	3746	*173071	*283460	*211239	*245937	601787	*112168	186387	***	***	**	***
49 Compensation of officers	1259126	301	*266771	*72077	*637245	*27783	*55110	*45923	*40726	***	***	**	***
50 Repairs	52354	56	*2453	*4219	*3886	*1030	8854	*1511	*2932	***	***	**	***
51 Bad debts	65975	163	*2807	*200	-	*4487	*13419	*801	*808	***	***	**	***
52 Rent paid on business property	253684	394	*13662	*32249	*48938	*10303	28059	*9211	*9875	***	***	**	***
53 Taxes paid	199870	*944	13550	*22867	*13027	*8449	20773	*7526	14720	***	***	**	***
54 Interest paid	400295	613	*8838	*10408	*5722	*3955	7166	*10306	*4255	***	***	**	***
55 Contributions or gifts	9103	51	*2466	*134	*593	-	*971	*3	*124	***	***	**	***
56 Amortization	973480	17724	*276	*1701	-	*16	*70457	*284978	*18488	***	***	**	***
57 Depreciation	400004	*2400	*17372	*47897	*16869	*12903	31832	*20087	21752	***	***	**	***
58 Depletion	85	-	-	-	-	-	-	-	-	***	***	**	***
59 Advertising	241375	32345	*438	*2612	*2288	*3875	7206	*1165	1985	***	***	**	***
60 Pension, prof sh, stock, annuity	45752	-	*6505	*2318	*9727	*1710	*12563	*1763	*1852	***	***	**	***
61 Employee benefit programs	56811	-	*7731	*1956	*2173	*2681	*9183	*4643	*5526	***	***	**	***
62 Net loss, noncapital assets	3398	-	-	-	*15	-	*1588	*249	*792	***	***	**	***
63 Other deductions	2789011	*43513	299990	*179848	*179724	*81714	360764	*88381	93249	***	***	**	***
64 Total receipts less total deducts	793514	*29987	46314	*49398	*33341	*15575	54575	*20555	44943	***	***	**	***
65 Const taxable inc frm rel frn corps	*59032	-	-	-	-	-	-	-	*36	***	***	-	***
66 Net income, total	847924	*29987	46314	*49398	*33341	*15575	54566	*20555	44979	***	***	**	***
67 Net income, Form 1120-A	*5810	-	*5810	-	-	-	-	-	-	***	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	-	***
69 Net income, Form 1120S	182084	*7068	*31236	*23626	*9842	-	*28901	*12818	*17722	***	***	-	***
70 Statutory special deductions, total	171242	*6001	*3775	*10124	*16137	*10635	*2759	-	*1377	***	***	-	***
71 Net operating loss deduction	127846	*6001	*3775	*10124	*16137	*10635	*1828	-	*1374	***	***	-	***
72 Dividends received deduction	*43397	-	-	-	-	-	*931	-	*3	***	***	-	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	***
74 Income subject to tax	494598	16918	*11303	*15649	*7362	*4940	*22906	*7737	*25879	***	***	**	***
75 Income tax before credits, total	163632	6006	*1696	*2347	*1333	*968	*6835	*2630	*8781	***	***	**	***
76 Regular tax	160117	5877	*1696	*2347	*1168	*968	*6835	*2630	*8766	***	***	**	***
77 Personal holding company tax	*165	-	-	-	*165	-	-	-	-	***	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	-	***
79 Alternative minimum tax	2749	106	-	-	-	-	-	-	-	***	***	**	***
80 Environmental tax	601	24	-	-	-	-	-	-	*14	***	***	**	***
81 Foreign tax credit	37696	285	-	-	-	-	-	*147	*516	***	***	**	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	***
85 General business credit	*520	-	-	*167	-	-	*74	-	-	***	***	-	***
86 Prior year minimum tax credit	*356	14	-	-	-	-	*327	*16	-	***	***	-	***
87 Income tax after credits, total	125060	5707	*1696	*2180	*1333	*968	*6433	*2468	*8264	***	***	**	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 7830
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	455	-	*87	*185	*87	-	*61	*8	*12	***	***	**	***
2 Total assets	3154158	-	*3170	*29602	*27065	-	*84897	*59107	*216167	***	***	**	***
3 Cash	140514	-	*2941	*3481	*2476	-	*20623	*415	*13132	***	***	**	***
4 Notes and accounts receivable	45941	-	-	-	-	-	*1989	*408	*2391	***	***	**	***
5 Less: Allowance for bad debts	2112	-	-	-	-	-	-	-	-	***	***	-	***
6 Inventories	11427	-	*127	-	-	-	*496	*215	*1375	***	***	**	***
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	***	***	-	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-	***
9 Other current assets	124253	-	*70	-	*223	-	*278	*242	*8467	***	***	**	***
10 Loans to stockholders	*45957	-	-	*834	-	-	-	*34272	*891	***	***	-	***
11 Mortgage and real estate loans	*781	-	-	-	-	-	-	-	-	***	***	-	***
12 Other investments	685944	-	-	-	-	-	-	-	*7220	***	***	**	***
13 Depreciable assets	2476307	-	-	*34429	*45906	-	*114067	*42994	*251945	***	***	**	***
14 Less: Accumulated depreciation	860989	-	-	*9510	*22912	-	*60553	*20074	*101785	***	***	**	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-	***
17 Land	262893	-	-	-	-	-	*6860	*635	*27104	***	***	**	***
18 Intangible assets (Amortizable)	146731	-	-	*366	-	-	*213	-	*2628	***	***	**	***
19 Less: Accumulated amortization	*34563	-	-	*110	-	-	*99	-	*1168	***	***	**	***
20 Other assets	111073	-	*33	*111	*1372	-	*1022	-	*3966	***	***	**	***
21 Total liabilities	3154158	-	*3170	*29602	*27065	-	*84897	*59107	*216167	***	***	**	***
22 Accounts payable	234794	-	-	-	*4132	-	*710	*3523	*11022	***	***	**	***
23 Mort, notes, and bonds under 1 yr	124783	-	-	-	*2002	-	*1307	-	*11692	***	***	**	***
24 Other current liabilities	157782	-	-	*1697	*8502	-	*3091	*486	*12655	***	***	**	***
25 Loans from stockholders	*31669	-	-	-	-	-	*26635	-	-	***	***	**	***
26 Mort, notes, bonds, 1 yr or more	1225896	-	-	-	*5223	-	*25646	-	*95703	***	***	**	***
27 Other liabilities	129480	-	-	-	-	-	*1052	*5496	*3096	***	***	**	***
28 Net worth	1249754	-	*3170	*27904	*7206	-	*26457	*49602	*81999	***	***	**	***
29 Capital stock	839935	-	*9	*5056	*44	-	*2105	*154	*16697	***	***	**	***
30 Paid-in or capital surplus	161318	-	*295	*22752	*1704	-	*19509	-	*478	***	***	**	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	-	***
32 Retained earnings, unappropriate	234097	-	-	-	-	-	*5906	*49448	*30753	***	***	**	***
33 Retained earnings (S CORP)	*43954	-	*2867	*96	*5459	-	*-1063	-	*36595	***	***	-	***
34 Less: Cost of treasury stock	*29549	-	-	-	-	-	-	-	*2525	***	***	**	***
35 Total receipts	2297512	-	*64550	*78330	*37900	-	*103775	*48132	*266293	***	***	**	***
36 Business receipts	2104221	-	*64484	*77668	*37900	-	*103235	*47461	*261834	***	***	**	***
37 Interest	81373	-	-	-	-	-	*522	-	*216	***	***	**	***
38 Interest on govt. obligations, State and local	*724	-	-	-	-	-	-	-	*73	***	***	**	***
39 Rents	44172	-	-	-	-	-	-	*671	*1065	***	***	**	***
40 Royalties	6	-	-	-	-	-	-	-	-	***	***	-	***
41 Net S-T cap gain less net LT loss	2594	-	-	-	-	-	-	-	-	***	***	-	***
42 Net L-T cap gain less net ST loss	1740	-	-	-	-	-	-	-	-	***	***	**	***
43 Net gain, noncapital assets	*6940	-	-	-	-	-	-	-	*60	***	***	**	***
44 Dividends, domestic corporations	*1086	-	-	-	-	-	-	-	*2	***	***	**	***
45 Dividends, foreign corporations	99	-	-	-	-	-	-	-	-	***	***	-	***
46 Other receipts	54557	-	*66	*662	-	-	*18	-	*3042	***	***	**	***
47 Total deductions	2176117	-	*46125	*69133	*37611	-	*94749	*42568	*259227	***	***	**	***
48 Cost of sales and operations	807075	-	*14776	*29386	-	-	*33345	*2203	*71908	***	***	**	***
49 Compensation of officers	14437	-	*1018	-	-	-	-	-	*5648	***	***	**	***
50 Repairs	45458	-	*1907	*1684	*1756	-	*4470	*1481	*4441	***	***	**	***
51 Bad debts	*3973	-	-	-	-	-	*34	*2870	*6	***	***	-	***
52 Rent paid on business property	244490	-	*10332	*7923	*2798	-	*18213	-	*23199	***	***	**	***
53 Taxes paid	92087	-	*4470	*1857	*2316	-	*3413	*1523	*11289	***	***	**	***
54 Interest paid	168049	-	*68	-	*965	-	*3529	*536	*8114	***	***	**	***
55 Contributions or gifts	*2576	-	-	-	-	-	*6	-	*46	***	***	**	***
56 Amortization	11620	-	-	*73	-	-	*16	-	*1241	***	***	**	***
57 Depreciation	133317	-	-	*6128	*1747	-	*4754	*2239	*14134	***	***	**	***
58 Depletion	-	-	-	-	-	-	-	-	-	***	***	-	***
59 Advertising	65317	-	*3063	*2234	*1541	-	*3600	*999	*9951	***	***	**	***
60 Pension, prof sh, stock, annuity	*3294	-	-	-	*320	-	*74	*59	-	***	***	**	***
61 Employee benefit programs	14234	-	-	-	*352	-	*670	*894	*1275	***	***	**	***
62 Net loss, noncapital assets	*503	-	-	-	-	-	-	-	*92	***	***	**	***
63 Other deductions	569686	-	*10491	*19848	*25816	-	*22625	*29765	*107883	***	***	**	***
64 Total receipts less total deducts	121395	-	*18426	*9197	*289	-	*9026	*5565	*7066	***	***	**	***
65 Const taxable inc frm rel frn corps	6823	-	-	-	-	-	-	-	-	***	***	-	***
66 Net income, total	127494	-	*18426	*9197	*289	-	*9026	*5565	*6993	***	***	**	***
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	-	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	***	***	-	***
69 Net income, Form 1120S	*35209	-	*18426	*9197	*289	-	*4918	-	*2380	***	***	-	***
70 Statutory special deductions, total	29957	-	-	-	-	-	-	-	*477	***	***	**	***
71 Net operating loss deduction	*29181	-	-	-	-	-	-	-	*475	***	***	**	***
72 Dividends received deduction	*776	-	-	-	-	-	-	-	*2	***	***	**	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	***
74 Income subject to tax	*62329	-	-	-	-	-	*4108	*5565	*4136	***	***	**	***
75 Income tax before credits, total	24058	-	-	-	-	-	*1254	*1892	*1708	***	***	**	***
76 Regular tax	*21094	-	-	-	-	-	*1254	*1892	*1406	***	***	**	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	***	***	-	***
79 Alternative minimum tax	*2866	-	-	-	-	-	-	-	*302	***	***	**	***
80 Environmental tax	*97	-	-	-	-	-	-	-	-	***	***	**	***
81 Foreign tax credit	84	-	-	-	-	-	-	-	-	***	***	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	***	***	-	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	***
85 General business credit	*255	-	-	-	-	-	-	-	-	***	***	**	***
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	***	***	-	***
87 Income tax after credits, total	23718	-	-	-	-	-	*1254	*1892	*1708	***	***	**	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 7900
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	39136	1384	23044	7115	3381	2028	1789	186	103	52	30	17	6
2 Total assets	34139315	-	519376	1061698	1167750	1447735	3973033	1310727	1535490	1894982	2051762	2286790	16889972
3 Cash	2869146	-	143179	239034	184237	136529	493556	107299	191530	148971	210700	203158	810953
4 Notes and accounts receivable	2380463	-	25766	34579	43478	68469	393237	125131	112145	144923	155809	143237	1133689
5 Less: Allowance for bad debts	146058	-	-	-	-	*264	7593	*952	3132	5767	3194	19376	105782
6 Inventories	1285080	-	29548	76384	42298	51810	239309	23127	15317	129055	35551	49704	592977
7 Investments in govt. obligations, Total	*27209	-	-	-	-	*10476	*2249	-	-	-	10586	-	3898
8 Tax-exempt securities	34805	-	-	*16035	*3834	*23	*3555	-	*6060	-	1282	4016	-
9 Other current assets	2784999	-	12076	41727	28977	36092	178614	96420	83969	111494	120207	208300	1867125
10 Loans to stockholders	429725	-	29121	*59442	*57523	47045	91936	*147	*21876	*30483	92152	-	-
11 Mortgage and real estate loans	202077	-	*19439	-	*23265	*54008	*18982	-	*847	*31763	26224	1218	26332
12 Other investments	4517677	-	*11902	*60412	*104110	*40552	193585	72357	122925	195475	209736	230932	3275692
13 Depreciable assets	27192325	-	722353	1433066	1424546	1796966	3853544	1269303	1286397	1449766	1312436	1387236	11256711
14 Less: Accumulated depreciation	13630298	-	516062	976223	843548	1102076	2016814	554661	584810	680270	535609	546221	5274004
15 Depletable assets	*15248	-	*15018	-	-	-	*230	-	-	-	-	-	-
16 Less: Accumulated depletion	*11851	-	*11851	-	-	-	-	-	-	-	-	-	-
17 Land	1579347	-	*29398	*44500	66383	211117	392933	77608	148269	119317	120466	158352	211002
18 Intangible assets (Amortizable)	2412934	-	5532	*8294	*9190	45755	86689	100372	59510	166280	160440	183905	1586966
19 Less: Accumulated amortization	985403	-	2166	*7792	*2989	24760	36307	45365	20604	101572	88004	38728	617117
20 Other assets	3181891	-	6123	32240	26447	75995	85327	39942	95190	155063	222979	321056	2121530
21 Total liabilities	34139315	-	519376	1061698	1167750	1447735	3973033	1310727	1535490	1894982	2051762	2286790	16889972
22 Accounts payable	1865673	-	70255	60496	56627	74607	316514	60013	101033	163692	134222	68928	759286
23 Mort, notes, and bonds under 1 yr	1335576	-	*20248	22299	74262	74449	291856	139312	94718	128933	85463	103096	300938
24 Other current liabilities	3577430	-	67105	83820	78042	119555	400005	169807	209272	292392	258793	246406	1652233
25 Loans from stockholders	1189183	-	125079	266044	104667	102273	324963	*32992	*101142	69891	53542	6000	2589
26 Mort, notes, bonds, 1 yr or more	8457069	-	148754	186889	195989	483762	934176	271278	244067	352175	549528	651707	4438744
27 Other liabilities	2980061	-	*7703	*25948	30096	66779	269025	118222	101927	144630	189389	213688	1812654
28 Net worth	14734323	-	80231	416203	628068	526309	1436493	519102	683331	743268	780824	996964	7923529
29 Capital stock	1631532	-	87478	129706	145353	210501	211951	64582	117999	83009	119007	63538	398408
30 Paid-in or capital surplus	6311084	-	220401	*50333	170567	88947	486009	255297	275041	303158	239740	442523	3779067
31 Retained earnings, appropriated	*72170	-	*1920	-	-	-	*20790	*33368	*12917	*3110	-	66	-
32 Retained earnings, unappropriate	6828879	-	21560	224689	245930	303726	545880	*36862	94408	367300	237445	277104	4473974
33 Retained earnings (S CORP)	1020800	-	-248891	58831	102834	20282	259341	170378	189738	*4623	230557	233107	-
34 Less: Cost of treasury stock	1130142	-	*2237	*47357	*36617	*97147	87478	*41385	*6773	17931	45924	19373	727921
35 Total receipts	44299921	360248	3668717	2967060	2302716	2058350	6752395	1872468	2039066	2485052	2009627	1761390	16022833
36 Business receipts	40898057	*336453	3635910	2935526	2162327	1978378	6444193	1666671	1820299	2245011	1814784	1602958	14255548
37 Interest	423796	*450	5526	3887	9664	12018	23383	*2590	7573	13392	9865	17904	317544
38 Interest on govt. obligations, State and local	14214	-	*20	-	*255	*90	*2143	*826	*255	*2168	462	138	7857
39 Rents	226128	*397	-	*15836	*5869	*1546	34033	*1169	*10107	*8358	7159	45207	96446
40 Royalties	1125294	*4258	-	*2775	*70	*15247	*7900	-	*53416	*4244	2095	207	1035082
41 Net S-T cap gain less net LT loss	19418	-	-	*94	-	*38	*1	-	*84	255	529	153	18264
42 Net L-T cap gain less net ST loss	108200	*1828	*49	*769	*1898	*13591	*25735	*7743	*4296	*435	11115	1335	39406
43 Net gain, noncapital assets	143160	*840	*4861	*4285	*7151	*2791	19187	*61405	*5883	*957	684	18373	16741
44 Dividends, domestic corporations	39216	-	-	*28	*2461	*117	*3243	-	*549	*4583	80	1251	26904
45 Dividends, foreign corporations	*113891	-	-	-	-	-	-	*5751	-	24	300	11996	95820
46 Other receipts	1188549	*16021	22350	3860	113019	34533	192577	126312	136606	205625	162555	61868	113221
47 Total deductions	40651373	294787	3385344	2705705	2138567	1953467	6202089	1663806	1795242	2255489	1691104	1569952	14995819
48 Cost of sales and operations	14138992	*65593	1053926	868224	611087	399411	2078500	499564	631868	582081	317895	387665	6643178
49 Compensation of officers	1716834	*5712	403673	280295	95142	132036	401862	165397	47723	50292	46153	17199	71349
50 Repairs	523713	*5762	50567	52982	76360	55090	132296	26084	24268	17906	16280	19286	46832
51 Bad debts	75925	*123	*1654	*295	*245	*2862	17284	1049	2447	7140	1955	8672	32199
52 Rent paid on business property	1671720	*25713	276149	157068	132751	151147	281023	36510	41316	103441	109004	31311	326288
53 Taxes paid	1513953	18560	111721	128260	130502	104258	273199	110015	101041	91013	101241	103254	240889
54 Interest paid	957479	*2712	13893	28652	35801	67187	120976	49560	37434	46189	56196	68588	430291
55 Contributions or gifts	24539	*200	*882	*60	669	*336	1800	*65	1139	1603	1881	878	15026
56 Amortization	266363	*173	1218	*128	3893	5225	17590	12645	20296	18985	21593	12098	152521
57 Depreciation	2458937	*11776	80799	130654	112404	130414	318748	74357	75783	91853	86908	92092	1253148
58 Depletion	*1293	-	-	-	*11	*49	*454	-	-	-	230	550	-
59 Advertising	792100	*11556	85949	45302	28545	43327	181262	39023	63592	29718	38966	59697	165162
60 Pension, prof sh, stock, annuity	146638	*62	*5868	*11042	*10036	*4515	18915	9588	3681	11625	11550	7136	52620
61 Employee benefit programs	284089	*2913	*6849	14368	12409	12506	36691	15397	26411	23113	26987	48796	57650
62 Net loss, noncapital assets	18052	-	-	*35	*396	*150	6152	*433	*681	1503	463	838	7400
63 Other deductions	16060745	143932	1292198	988339	888317	844955	2315339	624118	717561	1179028	853803	711889	5501265
64 Total receipts less total deducts	3648548	65461	283373	261354	164148	104882	550306	208662	243825	229562	318523	191438	1027014
65 Const taxable inc frm rel frn corps	*41111	-	-	-	-	-	-	*3818	-	153	-	5067	32073
66 Net income, total	3675445	65461	283353	261354	163893	104792	548164	211653	243570	227547	318062	196367	1051230
67 Net income, Form 1120-A	22844	-	18581	*4263	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*8322	*8322	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1723027	*45732	223313	215484	122689	62015	350546	161301	137567	*87993	197322	119064	-
70 Statutory special deductions, total	305706	*1254	25886	*4103	*8203	17050	76271	*9530	12166	29057	15891	12969	93326
71 Net operating loss deduction	240380	*1254	25886	*4081	*6480	*16968	74001	*9530	*11782	*25788	15835	12634	36143
72 Dividends received deduction	65326	-	-	*22	*1723	*82	*2270	-	*384	*3270	56	335	57184
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1649868	*18475	36092	41767	34055	25727	121346	*40822	93837	110660	104849	64333	957904
75 Income tax before credits, total	539901	*4886	5857	6508	5537	4297	39629	*14024	33286	38745	36653	22590	327888
76 Regular tax	531374	*4788	5857	6508	5537	4114	38079	*13728	31882	37654	35649	21892	325687
77 Personal holding company tax	*-0	-	-	-	-	-	-	-	*-0	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	6540	*97	-	-	-	*183	*1550	*274	*1350	*991	870	617	607
80 Environmental tax	1986	*1	-	-	-	-	-	*22	54	101	135	80	1594
81 Foreign tax credit	91848	-	-	-	-	-	-	*3238	*118	*742	15	5171	82564
82 U.S. Possessions tax credit	269	-	-	-	-	-	269	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	26	-	-	-	-	-	-	-	-	-	26	-	-
85 General business credit	6661	-	-	*565	*350	*159	*358	*79	*21	*6	167	899	4057
86 Prior year minimum tax credit	4406	-	-	-	*32	-	*585	*19	*892	*434	158	582	1703
87 Income tax after credits, total	436692	*4886	5857	5943	5156	4138	38417	*10689	32255	37562	36288	15937	239564

MAJOR GROUP 57
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	236319	12313	162794	34103	12975	5866	6749	811	405	128	66	61	48
2 Total assets	118683467	-	4474358	5211430	4522657	4150327	13476499	5726151	6430150	4879729	5673003	9523559	54615606
3 Cash	12337556	-	1304955	1356236	1047259	790412	1817890	744462	820980	765257	690917	696785	2302404
4 Notes and accounts receivable	24281783	-	350273	651138	698097	868164	3853941	1589918	1918854	1332545	1380547	2206336	9431969
5 Less: Allowance for bad debts	2034070	-	*26966	*22473	*10354	*8549	140208	91818	97388	125019	157768	169102	1184424
6 Inventories	2198362	-	57426	142355	145629	161601	380339	175645	145673	119099	79638	182552	608407
7 Investments in govt. obligations, Total	1321016	-	*61	-	*18493	*4022	80205	*24029	*35690	34178	19804	161303	943232
8 Tax-exempt securities	1028536	-	*4636	*69	*13748	*4155	*40828	*679	*56048	-	68445	232423	607505
9 Other current assets	6003623	-	172992	224011	256717	287110	625979	481711	389393	366849	368580	773285	2056995
10 Loans to stockholders	2060636	-	501741	443832	348656	144215	309626	70234	65271	56082	20522	20403	80054
11 Mortgage and real estate loans	1162321	-	*104	*50403	*33253	*12310	*6327	*21035	*54514	*3961	28038	5679	946696
12 Other investments	21797272	-	158146	365550	279786	339394	1111913	502411	524978	759204	628323	1477424	15650142
13 Depreciable assets	60096856	-	5993340	3985453	2910753	2603368	8169071	3200510	3127629	1664272	2457152	3638929	22346379
14 Less: Accumulated depreciation	26631390	-	4388559	2442586	1614743	1405487	3956173	1549314	1336071	625411	910431	1303554	7099061
15 Depletable assets	110109	-	*31339	*11910	-	*2217	*13040	*29249	*1610	-	3382	-	17364
16 Less: Accumulated depletion	57879	-	*20794	*6394	-	*2217	*2153	*12797	*265	-	858	-	12401
17 Land	3150281	-	*26253	73253	129376	94519	419978	155269	167124	104085	138453	239745	1602224
18 Intangible assets (Amortizable)	6748675	-	225717	299498	218276	136975	334936	279572	372570	361870	798355	998629	2722279
19 Less: Accumulated amortization	1913789	-	133138	203351	143100	85037	129403	117693	74569	56300	203683	152964	614551
20 Other assets	7023568	-	216833	282526	190813	203156	540361	223050	258109	119056	263586	515687	4210391
21 Total liabilities	118683467	-	4474358	5211430	4522657	4150327	13476499	5726151	6430150	4879729	5673003	9523559	54615606
22 Accounts payable	8839233	-	243461	243824	278218	450723	1407057	593349	774605	630607	379964	669471	3167954
23 Mort, notes, and bonds under 1 yr	7168601	-	429956	412527	450345	301020	1115393	638425	390801	373000	309606	578868	2168659
24 Other current liabilities	15557420	-	616850	520611	507629	466453	2138051	920859	1002417	894718	758365	1152582	6578884
25 Loans from stockholders	3630701	-	975534	506498	349193	274382	887126	120402	91180	*49185	13909	46479	316813
26 Mort, notes, bonds, 1 yr or more	26815209	-	853761	1083184	823682	858218	3146342	1277941	1414426	853418	1064015	1854036	13586186
27 Other liabilities	9471933	-	162046	117267	66355	71884	631313	366325	569435	235131	401329	954788	5896060
28 Net worth	47200370	-	1192749	2327518	2047234	1727645	4151218	1808850	2187286	1843669	2745816	4267336	22901050
29 Capital stock	5102905	-	529237	510495	189372	226366	467993	309720	413843	285910	384981	527339	1257647
30 Paid-in or capital surplus	24695954	-	536769	497179	259444	357844	1001766	522533	1137465	1036465	1427906	2401850	15516733
31 Retained earnings, appropriated	133275	-	*12853	*1005	*4966	-	*60654	*377	*1743	*41760	2741	801	6375
32 Retained earnings, unappropriate	13094979	-	31310	445580	619455	717623	1109940	383035	402489	375192	862764	1432046	6715544
33 Retained earnings (S CORP)	6200768	-	296364	1060919	1024521	599886	1858035	663029	341462	*136149	73748	146655	-
34 Less: Cost of treasury stock	2027510	-	213785	187659	50524	174074	347170	69844	109716	31809	6324	241356	595249
35 Total receipts	215347776	1977964	33800796	19048959	13045821	10475441	31998160	10051376	11646736	9661514	6650394	12238541	54752073
36 Business receipts	206133344	1759504	32704991	18691742	12652098	10040632	30861146	9709100	11166310	9280194	6211482	11628821	51427325
37 Interest	1371146	12195	23253	30007	22876	26478	65531	34363	47236	53248	49353	124892	881714
38 Interest on govt. obligations, State and local	131352	2047	*1644	*715	*1132	*1236	4130	2558	15017	2435	18516	17945	63976
39 Rents	629957	*1003	*6698	*22509	12305	17210	87414	55516	23322	20629	40904	36111	306335
40 Royalties	320899	-	-	*13	-	*17	*1004	*595	*2764	*2244	9410	6909	297943
41 Net S-T cap gain less net LT loss	58443	*3285	-	*3639	*3857	*72	*577	*239	*1408	*245	337	7947	36839
42 Net L-T cap gain less net ST loss	531535	*26156	*7600	*12887	*16684	*4143	72571	13974	27509	9302	58841	27103	254766
43 Net gain, noncapital assets	295354	*42768	64766	8441	5798	4297	10018	9199	4766	12268	17410	13525	102099
44 Dividends, domestic corporations	69390	*75	*220	*3139	*4094	*2133	*1702	*2003	1408	*7966	1256	5511	39883
45 Dividends, foreign corporations	12377	-	-	-	-	-	*54	*494	*425	*3317	892	1929	5266
46 Other receipts	5793979	130932	991623	275869	326977	379224	894014	223337	356572	269666	241992	367848	1335926
47 Total deductions	200376645	1633415	30466971	17524304	11896184	9735401	29996701	9357995	10894651	9288370	6149049	11436035	51997568
48 Cost of sales and operations	54598005	410950	3596034	3166187	3064814	2434654	8869585	2516650	4807198	3083554	1921328	3966398	16760653
49 Compensation of officers	17267355	143240	6616317	3470462	2266940	1157515	1865596	376310	288542	120523	104065	151041	706804
50 Repairs	1556665	9340	235046	161003	87222	101426	241474	86650	56914	73265	33096	65449	405779
51 Bad debts	1740787	*43242	78539	22689	53698	29543	147436	90637	78615	86267	111437	100656	898028
52 Rent paid on business property	7629942	80519	1755201	936007	505221	345837	1070401	401048	302195	502573	176930	322505	1231506
53 Taxes paid	7394405	50068	1257676	681986	426808	348764	1265848	401951	373045	274229	202992	334337	1776700
54 Interest paid	3491007	35884	211203	130513	132696	114081	433645	166614	143639	101858	135752	193641	1691482
55 Contributions or gifts	71168	1828	4208	2701	2506	4790	4496	3612	3088	2362	1832	5135	34611
56 Amortization	589931	5246	29762	27791	39954	27789	40956	27408	23127	19764	38480	65031	244622
57 Depreciation	4678920	33999	511063	368056	228424	214423	659715	246506	225799	124637	173095	290441	1602763
58 Depletion	19729	*-0	*8408	*64	-	-	*-0	*8776	*514	*1	-	1188	778
59 Advertising	1640057	20970	367686	164567	98035	69107	232451	127007	76840	34485	91198	51762	305949
60 Pension, prof sh, stock, annuity	1770477	8726	303418	229012	133000	133954	191544	75408	84229	30451	39351	75007	466375
61 Employee benefit programs	4452309	19190	345214	235264	149154	146267	628504	251729	290470	384780	158002	343297	1500440
62 Net loss, noncapital assets	125722	*262	*18001	*1076	*397	2308	16991	4889	6666	1829	4696	5444	63162
63 Other deductions	93350166	769952	15129195	7926926	4707315	4604943	14328060	4572800	4133771	4447792	2956792	5464703	24307917
64 Total receipts less total deducts	14971132	344550	3333825	1524656	1149638	740040	2001459	693381	752085	373144	501345	802506	2754504
65 Const taxable inc frm rel frn corps	19963	-	-	-	-	-	-	-	-	*1327	4190	2903	11544
66 Net income, total	14859743	342502	3332181	1523941	1148506	738804	1997330	690823	737067	372035	487019	787464	2702072
67 Net income, Form 1120-A	143678	*2072	95644	37421	*8541	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	3184	3184	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	7926048	225395	2889860	1220159	921332	482344	1416991	324054	325360	75055	14363	31135	-
70 Statutory special deductions, total	1328331	53868	256587	117422	78169	65484	146978	75920	82178	64092	78190	58256	251189
71 Net operating loss deduction	1271792	53815	256432	115574	75321	63990	145781	73959	81197	57201	76436	54210	217877
72 Dividends received deduction	56238	*52	*154	*1848	*2848	*1493	*1197	*1961	981	*6892	1754	3745	33313
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	5617155	63275	185735	186616	152061	192146	437036	292751	329542	234485	394466	698161	2450883
75 Income tax before credits, total	1861944	20736	36266	35399	31076	51972	138901	102016	115655	81888	136543	246244	865248
76 Regular tax	1805908	20446	35457	35399	31076	51963	134110	99121	111736	79642	134099	237427	835432
77 Personal holding company tax	*1038	*5	-	-	-	-	*1034	-	-	-	-	-	-
78 Recapture of investment credit	*146	-	*34	-	-	-	-	-	-	-	31	11	70
79 Alternative minimum tax	48727	*221	*775	-	-	*10	3753	2858	3748	2024	1927	7699	25714
80 Environmental tax	5582	*51	-	-	-	-	*4	37	161	222	486	907	3713
81 Foreign tax credit	26835	-	*783	*260	-	*189	*71	*577	*5835	*1536	8546	2049	6987
82 U.S. Possessions tax credit	3140	-	307	35	-	55	552	820	1371	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	*215	-	*87	-	-	-	-	-	-	-	127	-	-
85 General business credit	22947	233	*190	*151	*505	*574	2292	2596	*2044	*950	2786	4415	6211
86 Prior year minimum tax credit	18762	-	*833	-	*285	*450	*991	*735	1620	*628	899	2243	10079
87 Income tax after credits, total	1790045	20503	34065	34953	30286	50704	134994	97289	104785	78774	124184	237535	841971

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 8015
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23756	*1716	15429	4693	1075	626	195	*12	*5	*5	-	-	**
2 Total assets	3187865	-	563345	688070	388264	450874	426501	*71249	*101670	*497892	-	-	**
3 Cash	873168	-	182321	200538	79959	90309	*73000	*29811	*3809	*213422	-	-	**
4 Notes and accounts receivable	473484	-	*7397	*50810	*38066	*99947	*104535	*20310	*13675	*138744	-	-	**
5 Less: Allowance for bad debts	*38116	-	*177	*5129	-	-	*13520	*8407	*1318	*9565	-	-	-
6 Inventories	34606	-	*11799	*186	*15583	*2314	*3656	-	*887	*181	-	-	-
7 Investments in govt. obligations, Total	*61	-	*61	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*733	-	*733	-	-	-	-	-	-	-	-	-	-
9 Other current assets	265144	-	27089	30417	*81994	*15876	*7874	*3895	*1560	*96438	-	-	**
10 Loans to stockholders	245166	-	73591	102718	*6925	*57746	*527	-	*3659	-	-	-	-
11 Mortgage and real estate loans	*4817	-	*38	-	-	-	-	-	*4779	-	-	-	-
12 Other investments	126498	-	*7773	*12742	*50442	*4151	*29234	-	*22155	-	-	-	-
13 Depreciable assets	2867736	-	1146800	696226	223034	308688	357859	*71529	*53642	*9958	-	-	-
14 Less: Accumulated depreciation	1866362	-	910845	438984	122171	162534	171937	*49596	*9233	*1063	-	-	-
15 Depletable assets	*100	-	-	*100	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*100	-	-	*100	-	-	-	-	-	-	-	-	-
17 Land	28949	-	*332	*291	*10848	*5146	*8778	*42	*2590	*923	-	-	-
18 Intangible assets (Amortizable)	135298	-	*17165	*12405	*8588	*36483	*9626	*6224	*1684	*43123	-	-	-
19 Less: Accumulated amortization	40112	-	*5207	-	*7082	*15289	*6563	*4926	*639	*406	-	-	-
20 Other assets	76795	-	4474	25849	*2078	*8036	*23433	*2367	*4420	*6138	-	-	-
21 Total liabilities	3187865	-	563345	688070	388264	450874	426501	*71249	*101670	*497892	-	-	**
22 Accounts payable	261407	-	*24557	*4457	*23050	*50011	*12298	*300	*535	*146200	-	-	**
23 Mort, notes, and bonds under 1 yr	236442	-	70598	*23781	*29835	*63709	*37820	*4358	*2134	*4206	-	-	-
24 Other current liabilities	671434	-	132029	95869	45410	15172	*103392	*4476	*26038	*249049	-	-	**
25 Loans from stockholders	199711	-	*33627	*44791	*27956	*50315	*39286	*3737	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	513144	-	85642	129674	*51263	*89990	*97924	*19520	*20434	*18696	-	-	-
27 Other liabilities	61736	-	*6853	*1448	*2865	*276	*27462	*21766	*1067	-	-	-	-
28 Net worth	1243991	-	210039	388050	207886	181401	108319	*17092	*51463	*79741	-	-	**
29 Capital stock	151708	-	49876	49602	8950	33622	231	*473	*1	*8953	-	-	**
30 Paid-in or capital surplus	252961	-	41165	*36596	*9791	*7794	*57106	*12431	*51568	*36510	-	-	-
31 Retained earnings, appropriated	*76	-	*76	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	313465	-	66212	128452	*12873	*52066	*24523	*4188	*-9128	*34278	-	-	**
33 Retained earnings (S CORP)	669072	-	114418	176084	180553	*155114	*33880	-	*9022	-	-	-	-
34 Less: Cost of treasury stock	143291	-	*61707	*2683	*4282	*67196	*7421	-	-	-	-	-	-
35 Total receipts	17914773	*211731	6964148	3199856	1220282	1417911	1893667	*382986	*196076	*2428115	-	-	**
36 Business receipts	17637823	*208138	6776720	3174485	1203060	1407756	1876168	*381160	*193645	*2416691	-	-	**
37 Interest	22821	*1977	2588	*2334	*2040	*1637	*1004	*1568	*1205	*8468	-	-	**
38 Interest on govt. obligations, State and local	*391	52	*22	-	-	-	*18	-	*299	-	-	-	-
39 Rents	*8787	-	*2619	-	*3550	*19	*2551	-	*4	*45	-	-	-
40 Royalties	*13	-	-	*13	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*1598	-	-	*1598	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*919	487	-	-	*9	*5	*201	-	-	*218	-	-	-
43 Net gain, noncapital assets	*24274	-	*20010	*193	*3068	*639	*354	-	*10	-	-	-	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	218146	*1077	162190	21233	*8556	*7855	*13372	*258	*913	*2693	-	-	**
47 Total deductions	16911947	*167721	6551696	2942108	1138556	1314273	1837092	*377021	*179236	*2404244	-	-	**
48 Cost of sales and operations	801104	*19091	208886	*2778	*96545	*62462	*385070	-	*9384	*16887	-	-	-
49 Compensation of officers	4569977	*25293	2324378	1037900	527128	491255	*126233	*5564	*27638	*4589	-	-	**
50 Repairs	106148	22	39884	15594	*7781	7418	*11720	*3019	*903	*19808	-	-	**
51 Bad debts	21876	303	*629	*39	*188	*1301	*793	-	*2591	*16031	-	-	-
52 Rent paid on business property	1015589	*838	381390	166418	43540	49030	*56698	*15924	*3830	*297921	-	-	**
53 Taxes paid	524935	*7401	220713	87661	36483	40392	45062	*13779	*3718	*69726	-	-	**
54 Interest paid	98320	*2231	31934	20585	*8229	15408	14300	*3693	*912	*1027	-	-	-
55 Contributions or gifts	1406	*106	*702	*407	*176	-	-	*2	-	14	-	-	**
56 Amortization	10654	89	*1091	*472	*1156	*1893	*3573	*622	*360	*1398	-	-	**
57 Depreciation	228754	*1632	76293	61706	21270	24557	29592	*7532	*3513	*2659	-	-	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	120240	67	56510	14217	11614	8700	*17036	*1124	*10971	-	-	-	-
60 Pension, prof sh, stock, annuity	335133	*2695	119455	75372	*22985	*36513	*43579	*20473	*584	*13478	-	-	-
61 Employee benefit programs	423718	419	82132	35799	*11057	*25073	*14533	*12227	*3211	*239266	-	-	**
62 Net loss, noncapital assets	*452	-	-	-	-	-	-	*452	-	-	-	-	-
63 Other deductions	8653642	*107534	3007699	1423161	350403	550270	1088902	*292610	*111623	*1721440	-	-	**
64 Total receipts less total deducts	1002826	*44010	412452	257748	81726	103638	56574	*5966	*16840	*23871	-	-	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	1002435	*43957	412430	257748	81726	103638	56556	*5966	*16541	*23871	-	-	**
67 Net income, Form 1120-A	25419	*1900	*13800	*9719	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*1	*1	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	810705	*27374	358442	192613	79006	*90427	*51542	-	*11300	-	-	-	-
70 Statutory special deductions, total	105329	*15478	35294	*33081	*2720	*7159	*357	*5948	*5241	*52	-	-	-
71 Net operating loss deduction	105329	*15478	35294	*33081	*2720	*7159	*357	*5948	*5241	*52	-	-	-
72 Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	89650	*1105	18694	32248	*3057	*6053	*4657	*18	-	23819	-	-	**
75 Income tax before credits, total	26865	*364	5489	7871	*1039	*1287	*1489	*1082	*118	8125	-	-	**
76 Regular tax	25451	*364	5455	7871	*1039	*1287	*1330	*6	-	8099	-	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	*34	-	*34	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*1351	-	-	-	-	-	*160	*1076	*116	-	-	-	-
80 Environmental tax	*29	-	-	-	-	-	-	-	*2	27	-	-	**
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*71	-	*71	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	26794	*364	5418	7871	*1039	*1287	*1489	*1082	*118	8125	-	-	**

MINOR INDUSTRY 8021
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
				Size of Total Assets										
1	Number of returns	14384	*781	10260	2449	*619	*259	*15	-	-	-	-	-	-
2	Total assets	1277494	-	425810	406614	*209288	*186261	*49522	-	-	-	-	-	-
3	Cash	272955	-	62485	140649	*49350	*11418	*9053	-	-	-	-	-	-
4	Notes and accounts receivable	148737	-	*36477	*58716	-	*50390	*3154	-	-	-	-	-	-
5	Less: Allowance for bad debts	*2294	-	-	-	-	*2294	-	-	-	-	-	-	-
6	Inventories	*9201	-	-	*787	-	*8415	-	-	-	-	-	-	-
7	Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Tax-exempt securities	*13748	-	-	-	*13748	-	-	-	-	-	-	-	-
9	Other current assets	16526	-	*2872	*11647	*171	*1836	-	-	-	-	-	-	-
10	Loans to stockholders	149252	-	*35147	*63442	*21668	*28995	-	-	-	-	-	-	-
11	Mortgage and real estate loans	*96	-	-	*96	-	-	-	-	-	-	-	-	-
12	Other investments	80294	-	*35794	*177	*21009	*15141	*8174	-	-	-	-	-	-
13	Depreciable assets	1691024	-	922577	398640	*224026	*81635	*64146	-	-	-	-	-	-
14	Less: Accumulated depreciation	1195805	-	707776	278018	*123874	*33329	*52807	-	-	-	-	-	-
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	*43455	-	-	*5662	*1379	*20840	*15575	-	-	-	-	-	-
18	Intangible assets (Amortizable)	87223	-	*82031	*152	*505	*4536	-	-	-	-	-	-	-
19	Less: Accumulated amortization	73692	-	*71675	*152	*505	*1361	-	-	-	-	-	-	-
20	Other assets	36775	-	27879	*4817	*1812	*41	*2227	-	-	-	-	-	-
21	Total liabilities	1277494	-	425810	406614	*209288	*186261	*49522	-	-	-	-	-	-
22	Accounts payable	23930	-	*9426	*8125	-	*6379	-	-	-	-	-	-	-
23	Mort, notes, and bonds under 1 yr	83023	-	52654	*26515	*3452	*402	-	-	-	-	-	-	-
24	Other current liabilities	102203	-	41292	36832	*13144	*10935	-	-	-	-	-	-	-
25	Loans from stockholders	205167	-	*147909	*17554	*30508	*5336	*3861	-	-	-	-	-	-
26	Mort, notes, bonds, 1 yr or more	301069	-	130158	*57596	*53640	*40272	*19403	-	-	-	-	-	-
27	Other liabilities	58461	-	*32114	*4614	-	*21734	-	-	-	-	-	-	-
28	Net worth	503641	-	12258	255377	*108545	*101203	*26258	-	-	-	-	-	-
29	Capital stock	35249	-	21553	7782	*3005	*2894	*15	-	-	-	-	-	-
30	Paid-in or capital surplus	60782	-	9006	*3272	*7407	*40025	*1072	-	-	-	-	-	-
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Retained earnings, unappropriate	142404	-	*11343	*131060	-	-	-	-	-	-	-	-	-
33	Retained earnings (S CORP)	327308	-	15287	*126393	*98132	*62325	*25171	-	-	-	-	-	-
34	Less: Cost of treasury stock	*62102	-	*44931	*13130	-	*4041	-	-	-	-	-	-	-
35	Total receipts	5885918	*89896	3631367	1154807	*438917	*375222	*195709	-	-	-	-	-	-
36	Business receipts	5801995	*89888	3575908	1133803	*435777	*370910	*195709	-	-	-	-	-	-
37	Interest	*5222	-	*391	*3312	-	*1518	-	-	-	-	-	-	-
38	Interest on govt. obligations, State and local	*1104	-	-	-	*1104	-	-	-	-	-	-	-	-
39	Rents	*995	-	-	-	-	*995	-	-	-	-	-	-	-
40	Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Net gain, noncapital assets	*10925	-	*8890	-	*2036	-	-	-	-	-	-	-	-
44	Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Other receipts	65677	*9	46178	*17692	-	*1798	-	-	-	-	-	-	-
47	Total deductions	5473911	*83752	3364233	1091244	*382841	*358862	*192979	-	-	-	-	-	-
48	Cost of sales and operations	565076	-	304152	*111795	*45241	*13917	*89971	-	-	-	-	-	-
49	Compensation of officers	1292278	*25708	797985	272970	*118170	*77445	-	-	-	-	-	-	-
50	Repairs	49392	*549	31436	7211	*3296	*3892	*3008	-	-	-	-	-	-
51	Bad debts	*11232	-	*563	*8311	*26	*2331	-	-	-	-	-	-	-
52	Rent paid on business property	336497	*22756	202185	52908	*25983	*13808	*18857	-	-	-	-	-	-
53	Taxes paid	224871	*4297	137423	47498	*15644	*16075	*3934	-	-	-	-	-	-
54	Interest paid	42561	-	19359	*7792	*6231	*8373	*805	-	-	-	-	-	-
55	Contributions or gifts	*274	-	*225	*49	-	-	-	-	-	-	-	-	-
56	Amortization	5593	-	*4640	*209	*257	*487	-	-	-	-	-	-	-
57	Depreciation	102146	*984	51010	24634	*14306	*4479	*6734	-	-	-	-	-	-
58	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Advertising	55284	*213	31089	*7318	*2821	*1030	*12814	-	-	-	-	-	-
60	Pension, prof sh, stock, annuity	83494	-	*40650	*22243	*10434	*10167	-	-	-	-	-	-	-
61	Employee benefit programs	50930	*524	32404	*12870	-	*5132	-	-	-	-	-	-	-
62	Net loss, noncapital assets	*1469	-	*1469	-	-	-	-	-	-	-	-	-	-
63	Other deductions	2652814	*28723	1709641	515435	*140433	*201725	*56856	-	-	-	-	-	-
64	Total receipts less total deducts	412008	*6144	267134	63563	*56076	*16360	*2730	-	-	-	-	-	-
65	Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Net income, total	410904	*6144	267134	63563	*54972	*16360	*2730	-	-	-	-	-	-
67	Net income, Form 1120-A	*98	-	*98	-	-	-	-	-	-	-	-	-	-
68	Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120S	394446	*6144	260213	*54754	*54972	*15633	*2730	-	-	-	-	-	-
70	Statutory special deductions, total	*9476	-	*6004	*2745	-	*727	-	-	-	-	-	-	-
71	Net operating loss deduction	*9476	-	*6004	*2745	-	*727	-	-	-	-	-	-	-
72	Dividends received deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Income subject to tax	*6982	-	*918	*6064	-	-	-	-	-	-	-	-	-
75	Income tax before credits, total	*1225	-	*146	*1079	-	-	-	-	-	-	-	-	-
76	Regular tax	*1225	-	*146	*1079	-	-	-	-	-	-	-	-	-
77	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Income tax after credits, total	*1225	-	*146	*1079	-	-	-	-	-	-	-	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8040
RETURNS WITH NET INCOME

		Total	Size of Total Assets											
			Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	15498	***	11548	3215	*189	*103	*35	*8	***	-	**	-	-
2	Total assets	1224249	***	388170	411408	*69299	*86343	*59192	*53956	***	-	**	-	-
3	Cash	205424	***	91135	74124	*1869	*3520	*6444	*8928	***	-	**	-	-
4	Notes and accounts receivable	143875	***	57904	*33002	*3189	-	*2649	*8278	***	-	**	-	-
5	Less: Allowance for bad debts	*18379	***	*14903	-	-	-	-	*656	***	-	**	-	-
6	Inventories	74336	***	*17597	*29172	-	-	*15257	*12311	***	-	-	-	-
7	Investments in govt. obligations, Total	-	***	-	-	-	-	-	-	***	-	-	-	-
8	Tax-exempt securities	-	***	-	-	-	-	-	-	***	-	-	-	-
9	Other current assets	19481	***	4711	6115	*71	*1467	*3981	*1212	***	-	**	-	-
10	Loans to stockholders	70070	***	38651	*30329	-	-	-	-	***	-	-	-	-
11	Mortgage and real estate loans	-	***	-	-	-	-	-	-	***	-	-	-	-
12	Other investments	90206	***	*192	*55017	*16972	-	*4611	*45	***	-	**	-	-
13	Depreciable assets	1010715	***	463095	304390	*23817	*98329	*42835	*20700	***	-	**	-	-
14	Less: Accumulated depreciation	559549	***	296005	158239	*9875	*36082	*23558	*15799	***	-	**	-	-
15	Depletable assets	*11809	***	-	*11809	-	-	-	-	***	-	-	-	-
16	Less: Accumulated depletion	*6294	***	-	*6294	-	-	-	-	***	-	-	-	-
17	Land	*22768	***	-	*885	*7696	*7812	*6374	-	***	-	-	-	-
18	Intangible assets (Amortizable)	85185	***	*10608	*34940	*18	-	-	-	***	-	**	-	-
19	Less: Accumulated amortization	14905	***	*894	*13285	*14	-	-	-	***	-	**	-	-
20	Other assets	89506	***	16078	*9441	*25556	*11295	*599	*18937	***	-	**	-	-
21	Total liabilities	1224249	***	388170	411408	*69299	*86343	*59192	*53956	***	-	**	-	-
22	Accounts payable	52444	***	*24311	*9447	-	-	*1559	*10899	***	-	**	-	-
23	Mort, notes, and bonds under 1 yr	70703	***	25528	*15061	*310	*3434	*3180	*11990	***	-	**	-	-
24	Other current liabilities	50004	***	19427	7556	*2391	*988	*4109	*5753	***	-	**	-	-
25	Loans from stockholders	118531	***	*57445	*59135	*1952	-	-	-	***	-	-	-	-
26	Mort, notes, bonds, 1 yr or more	357467	***	101598	139724	*13353	*46345	*7988	*23945	***	-	**	-	-
27	Other liabilities	27772	***	*2478	*23622	*-0	-	*311	*589	***	-	**	-	-
28	Net worth	547328	***	157384	156863	*51293	*35576	*42045	*781	***	-	**	-	-
29	Capital stock	44815	***	26674	16479	*113	*328	*965	*55	***	-	**	-	-
30	Paid-in or capital surplus	135454	***	*33208	*9869	*21890	-	*1152	-	***	-	**	-	-
31	Retained earnings, appropriated	-	***	-	-	-	-	-	-	***	-	-	-	-
32	Retained earnings, unappropriate	149967	***	*40277	*36804	-	*14936	*22843	-	***	-	**	-	-
33	Retained earnings (S CORP)	221415	***	57650	93805	*29290	*20311	*19632	*726	***	-	-	-	-
34	Less: Cost of treasury stock	*4323	***	*425	*94	-	-	*2548	-	***	-	**	-	-
35	Total receipts	4243599	***	2470068	1085553	*40809	*113288	*237749	*129851	***	-	**	-	-
36	Business receipts	4217848	***	2461504	1079254	*40809	*113288	*237199	*129851	***	-	**	-	-
37	Interest	4034	***	*2827	*250	-	-	*52	-	***	-	**	-	-
38	Interest on govt. obligations, State and local	1180	***	-	-	-	-	-	-	***	-	**	-	-
39	Rents	*3220	***	-	-	-	-	-	-	***	-	**	-	-
40	Royalties	-	***	-	-	-	-	-	-	***	-	-	-	-
41	Net S-T cap gain less net LT loss	60	***	-	-	-	-	-	-	***	-	**	-	-
42	Net L-T cap gain less net ST loss	*22	***	-	-	-	-	-	-	***	-	**	-	-
43	Net gain, noncapital assets	*1727	***	*371	*1356	-	-	-	-	***	-	-	-	-
44	Dividends, domestic corporations	30	***	-	-	-	-	-	-	***	-	**	-	-
45	Dividends, foreign corporations	-	***	-	-	-	-	-	-	***	-	-	-	-
46	Other receipts	15479	***	*5366	*4694	-	-	*498	-	***	-	**	-	-
47	Total deductions	3764783	***	2190792	945313	*33302	*107779	*213176	*124202	***	-	**	-	-
48	Cost of sales and operations	674881	***	394197	150415	*9345	-	*68374	*52207	***	-	-	-	-
49	Compensation of officers	523290	***	353628	138004	*4388	*16390	*2472	*1709	***	-	**	-	-
50	Repairs	28620	***	13424	8030	*647	*2142	*2146	*743	***	-	**	-	-
51	Bad debts	35437	***	*16774	*6755	*6616	*679	*518	*838	***	-	**	-	-
52	Rent paid on business property	320743	***	194695	85679	*150	*3462	*12989	*9345	***	-	**	-	-
53	Taxes paid	152896	***	87148	40027	*1596	*5500	*6764	*4320	***	-	**	-	-
54	Interest paid	46733	***	19542	14095	*1054	*4026	*1117	*2917	***	-	**	-	-
55	Contributions or gifts	*1228	***	*244	*396	-	*81	*144	-	***	-	**	-	-
56	Amortization	9297	***	*535	8271	*4	-	*10	*74	***	-	**	-	-
57	Depreciation	110443	***	54162	40306	*822	*4168	*3865	*1390	***	-	**	-	-
58	Depletion	*3389	***	*3389	-	-	-	-	-	***	-	-	-	-
59	Advertising	118099	***	83651	22402	*1125	*1411	*4466	*4207	***	-	**	-	-
60	Pension, prof sh, stock, annuity	14978	***	*10982	*332	-	*708	*1864	*598	***	-	**	-	-
61	Employee benefit programs	35640	***	*7441	*12462	*620	*2512	*4282	*2179	***	-	**	-	-
62	Net loss, noncapital assets	*2854	***	*2740	-	-	-	-	-	***	-	**	-	-
63	Other deductions	1686255	***	948240	418139	*6937	*66698	*104165	*43676	***	-	**	-	-
64	Total receipts less total deducts	478816	***	279276	140241	*7507	*5509	*24573	*5649	***	-	**	-	-
65	Const taxable inc frm rel frn corps	-	***	-	-	-	-	-	-	***	-	-	-	-
66	Net income, total	477636	***	279276	140241	*7507	*5509	*24573	*5649	***	-	**	-	-
67	Net income, Form 1120-A	*15	***	*15	-	-	-	-	-	***	-	-	-	-
68	Net income, Form 1120F	-	***	-	-	-	-	-	-	***	-	-	-	-
69	Net income, Form 1120S	434564	***	266756	128302	*7507	*4777	*21575	*5649	***	-	-	-	-
70	Statutory special deductions, total	*9361	***	*6815	-	-	-	-	-	***	-	**	-	-
71	Net operating loss deduction	*9340	***	*6815	-	-	-	-	-	***	-	**	-	-
72	Dividends received deduction	21	***	-	-	-	-	-	-	***	-	**	-	-
73	Public utility div paid deduction	-	***	-	-	-	-	-	-	***	-	-	-	-
74	Income subject to tax	33710	***	*5705	*11939	-	*732	*2998	-	***	-	**	-	-
75	Income tax before credits, total	8032	***	*854	*1791	-	*110	*1077	-	***	-	**	-	-
76	Regular tax	8025	***	*854	*1791	-	*110	*1077	-	***	-	**	-	-
77	Personal holding company tax	-	***	-	-	-	-	-	-	***	-	-	-	-
78	Recapture of investment credit	-	***	-	-	-	-	-	-	***	-	-	-	-
79	Alternative minimum tax	-	***	-	-	-	-	-	-	***	-	-	-	-
80	Environmental tax	6	***	-	-	-	-	-	-	***	-	**	-	-
81	Foreign tax credit	-	***	-	-	-	-	-	-	***	-	-	-	-
82	U.S. Possessions tax credit	-	***	-	-	-	-	-	-	***	-	-	-	-
83	Orphan drug credit	-	***	-	-	-	-	-	-	***	-	-	-	-
84	Nonconventional source fuel credit	-	***	-	-	-	-	-	-	***	-	-	-	-
85	General business credit	*69	***	*69	-	-	-	-	-	***	-	-	-	-
86	Prior year minimum tax credit	-	***	-	-	-	-	-	-	***	-	-	-	-
87	Income tax after credits, total	7963	***	*785	*1791	-	*110	*1077	-	***	-	**	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8050
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7891	-	*2766	*1380	1054	762	1652	179	52	*12	15	***	***
2 Total assets	16273297	-	*111007	*192315	339055	566929	3258692	1180451	813414	*463254	1045278	***	***
3 Cash	1247851	-	*57869	*21341	13376	63487	332824	62437	73269	*65063	70108	***	***
4 Notes and accounts receivable	3199644	-	*23516	*3059	*90351	81646	702123	222431	113745	*66648	132472	***	***
5 Less: Allowance for bad debts	164502	-	-	-	-	*347	10555	*8607	*2040	*5710	8775	***	***
6 Inventories	86218	-	-	*3643	*429	*1684	7051	3734	*2758	*5464	4959	***	***
7 Investments in govt. obligations, Total	*5758	-	-	-	-	-	-	-	*5127	-	631	***	***
8 Tax-exempt securities	*3125	-	-	-	-	-	*2446	*679	-	-	-	***	***
9 Other current assets	784776	-	*3358	*30341	14035	83745	117472	105691	37324	*14030	57520	***	***
10 Loans to stockholders	178821	-	-	*9148	*25938	*6746	101719	*30402	*4862	-	6	***	***
11 Mortgage and real estate loans	81100	-	-	*24570	-	-	-	*18815	*4030	*3744	27832	***	***
12 Other investments	819996	-	*7482	-	*25124	*47475	119537	*18919	18339	*88582	100878	***	***
13 Depreciable assets	11454210	-	*61442	*137139	280163	501117	2703242	952614	651274	*301984	690119	***	***
14 Less: Accumulated depreciation	3753041	-	*45050	*48760	148584	273749	1055425	340884	201863	*112063	150956	***	***
15 Depletable assets	*2520	-	-	-	-	*2217	*303	-	-	-	-	***	***
16 Less: Accumulated depletion	*2217	-	-	-	-	*2217	-	-	-	-	-	***	***
17 Land	627139	-	*2329	-	*20537	14494	99444	43696	39608	*15894	59099	***	***
18 Intangible assets (Amortizable)	858308	-	-	*1607	*2352	*4441	54692	27683	22461	*14719	29127	***	***
19 Less: Accumulated amortization	181084	-	-	*748	*1624	*2354	25303	14751	*7703	*2058	8105	***	***
20 Other assets	1024674	-	*60	*10975	*16958	38544	109121	57590	52223	*6956	40361	***	***
21 Total liabilities	16273297	-	*111007	*192315	339055	566929	3258692	1180451	813414	*463254	1045278	***	***
22 Accounts payable	1222314	-	*21863	*8856	*41010	29691	304293	85952	45926	*25482	38765	***	***
23 Mort, notes, and bonds under 1 yr	913023	-	*16602	*20776	*41188	*24646	186848	144900	51657	*34944	153508	***	***
24 Other current liabilities	1665367	-	*24321	*8626	68231	110956	312288	130127	103065	*43309	89150	***	***
25 Loans from stockholders	559728	-	*38132	*62841	*10324	*72251	305927	*55499	*5788	*1375	4276	***	***
26 Mort, notes, bonds, 1 yr or more	7184155	-	-	*51345	*110309	260076	1451429	567624	503077	*221183	469039	***	***
27 Other liabilities	823561	-	-	*443	*934	*18621	131147	*9653	18054	*37818	28810	***	***
28 Net worth	3905149	-	*10090	*39429	67059	50688	566761	186696	85847	*99142	261729	***	***
29 Capital stock	470111	-	*19048	*1568	10909	41339	78079	17671	13908	*52306	34695	***	***
30 Paid-in or capital surplus	2395909	-	*1112	*1369	*19468	*27441	153504	44149	26443	*48041	207834	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings, unappropriate	835374	-	*-10514	*36621	*26836	*9891	161158	*67596	20157	*3516	-460	***	***
33 Retained earnings (S CORP)	435014	-	*444	*7065	*17395	*-22772	270417	69490	*36585	*-4688	20171	***	***
34 Less: Cost of treasury stock	231261	-	-	*7195	*7548	*5211	96397	*12210	*11245	*34	512	***	***
35 Total receipts	24335084	-	*515490	*845879	1180706	1041800	6575864	1861945	1069561	*619520	940443	***	***
36 Business receipts	23489134	-	*515049	*842536	1151500	1020406	6446003	1831829	1046721	*561138	891431	***	***
37 Interest	158063	-	*123	*3039	*300	*3678	21369	*2713	1589	*3204	4969	***	***
38 Interest on govt. obligations, State and local	3488	-	-	-	*28	-	*880	*101	*19	*212	724	***	***
39 Rents	105537	-	-	-	-	*9	*8397	*13568	*818	*1657	9167	***	***
40 Royalties	94724	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*311	-	-	-	-	-	*41	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	26096	-	-	-	-	*744	*967	*282	*7528	*3493	6592	***	***
43 Net gain, noncapital assets	25470	-	-	-	*312	-	*543	*1793	*717	*395	14595	***	***
44 Dividends, domestic corporations	1989	-	*220	-	-	-	*158	-	*38	*79	17	***	***
45 Dividends, foreign corporations	40	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	430232	-	*99	*303	*28567	16962	97505	11658	12131	*49341	12948	***	***
47 Total deductions	23143976	-	*469339	*787006	1083941	964064	6174066	1749098	1036788	*586418	890571	***	***
48 Cost of sales and operations	3065182	-	*21815	*223925	*121491	*62945	1132316	346439	117357	*103756	67327	***	***
49 Compensation of officers	424226	-	*38311	*72533	*35824	*28049	109002	47006	17418	*7522	14711	***	***
50 Repairs	178564	-	*7805	*5742	14068	15419	46531	15311	7079	*4661	4893	***	***
51 Bad debts	125909	-	*1094	*106	*4671	*1412	16315	8828	*2428	*7007	10006	***	***
52 Rent paid on business property	1137877	-	*36910	*54513	95246	*30694	363826	77486	49339	*27496	25291	***	***
53 Taxes paid	1381039	-	*26383	*45811	63569	62097	415265	109848	68830	*30493	38433	***	***
54 Interest paid	792005	-	*539	*13059	20908	29267	189166	64317	48994	*22055	55713	***	***
55 Contributions or gifts	3129	-	-	*55	*41	*99	434	*565	*60	*576	343	***	***
56 Amortization	95360	-	-	*105	*3270	*461	7080	2029	2809	*1493	2705	***	***
57 Depreciation	580790	-	*2889	*17244	18588	22829	130486	41450	29238	*16042	32807	***	***
58 Depletion	2	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	107556	-	*3044	*5904	4781	1285	14805	4366	2544	*1344	3272	***	***
60 Pension, prof sh, stock, annuity	52012	-	*1828	*3455	*807	*4274	17579	*827	4807	*418	135	***	***
61 Employee benefit programs	818445	-	*4464	*13092	*20284	20946	196764	55142	53223	*24067	43346	***	***
62 Net loss, noncapital assets	37652	-	-	-	-	-	*4821	*491	*3659	192	104	***	***
63 Other deductions	14344228	-	*324258	*331462	680394	684287	3529675	974993	629004	*339296	591486	***	***
64 Total receipts less total deducts	1191109	-	*46152	*58872	96764	77735	401798	112846	32772	*33102	49872	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	1187621	-	*46152	*58872	96736	77735	400918	112745	32753	*32890	49148	***	***
67 Net income, Form 1120-A	*2070	-	*1567	-	*503	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	604770	-	*43719	*42187	*73024	*45108	287115	79692	*8073	*5205	9145	***	***
70 Statutory special deductions, total	137206	-	*346	*359	*14058	*24089	13536	*879	*14413	*596	9629	***	***
71 Net operating loss deduction	135679	-	*192	*359	*14058	*24089	13425	*879	*14386	533	9618	***	***
72 Dividends received deduction	1527	-	*154	-	-	-	*111	-	*27	*63	12	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	445729	-	*2086	*16327	*9654	*8539	100268	*32259	*10267	*27089	30373	***	***
75 Income tax before credits, total	163280	-	*407	*3182	*1585	*1658	33557	*11009	3974	*9239	10590	***	***
76 Regular tax	144902	-	*407	*3182	*1585	*1658	32508	*11009	*3467	*9210	10318	***	***
77 Personal holding company tax	*1034	-	-	-	-	-	*1034	-	-	-	-	***	***
78 Recapture of investment credit	31	-	-	-	-	-	-	-	-	-	31	***	***
79 Alternative minimum tax	16873	-	-	-	-	-	*15	-	*507	*5	213	***	***
80 Environmental tax	440	-	-	-	-	-	-	-	-	*24	28	***	***
81 Foreign tax credit	59	-	-	-	-	-	-	-	-	59	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	8146	-	-	-	-	*225	*48	*366	*508	*197	773	***	***
86 Prior year minimum tax credit	9877	-	-	-	-	-	*288	*186	*139	-	437	***	***
87 Income tax after credits, total	145198	-	*407	*3182	*1585	*1433	33221	*10457	3327	*8984	9379	***	***

MINOR INDUSTRY 8060
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	96	*5	-	-	-	-	*20	*18	*22	*8	5	4	14
2 Total assets	34235771	-	-	-	-	-	*68265	*108502	*412214	*320637	359232	622023	32344897
3 Cash	764898	-	-	-	-	-	*16391	*25112	*16492	*32078	52293	57472	565061
4 Notes and accounts receivable	4576380	-	-	-	-	-	*11458	*29372	*186233	*117370	124057	118155	3989735
5 Less: Allowance for bad debts	912160	-	-	-	-	-	*538	*4330	*14155	*52814	33227	12049	795047
6 Inventories	281806	-	-	-	-	-	-	-	*5458	*3507	3600	-	269240
7 Investments in govt. obligations, Total	12282	-	-	-	-	-	-	-	-	-	-	-	12282
8 Tax-exempt securities	209550	-	-	-	-	-	-	-	-	-	-	-	209550
9 Other current assets	653050	-	-	-	-	-	*955	*2156	*19003	*15843	13026	26704	575363
10 Loans to stockholders	*78420	-	-	-	-	-	-	*15	-	-	3	-	78402
11 Mortgage and real estate loans	4568	-	-	-	-	-	-	-	-	-	-	-	4568
12 Other investments	13182988	-	-	-	-	-	-	*976	*27507	*22151	3403	13286	13115665
13 Depreciable assets	15631379	-	-	-	-	-	*55919	*71568	*284220	*227137	182653	385201	14424682
14 Less: Accumulated depreciation	4908708	-	-	-	-	-	*25774	*22130	*138128	*61289	53378	96512	4511496
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1193791	-	-	-	-	-	*3967	*5063	*10726	*9481	16505	53550	1094499
18 Intangible assets (Amortizable)	903834	-	-	-	-	-	*2856	*1070	*15048	*8764	51178	85502	739417
19 Less: Accumulated amortization	397327	-	-	-	-	-	*2281	*457	*12759	*2903	6924	20364	351639
20 Other assets	2961018	-	-	-	-	-	*5313	87	*12569	*1312	6044	11077	2924616
21 Total liabilities	34235771	-	-	-	-	-	*68265	*108502	*412214	*320637	359232	622023	32344897
22 Accounts payable	1277965	-	-	-	-	-	*2843	*3642	*63163	*38534	29240	29755	1110788
23 Mort, notes, and bonds under 1 yr	833451	-	-	-	-	-	-	*5594	*22795	*34729	11216	30387	728729
24 Other current liabilities	3112584	-	-	-	-	-	*7100	*15357	*68409	*38564	40896	50974	2891283
25 Loans from stockholders	300695	-	-	-	-	-	-	-	*5515	*3735	3896	7697	279853
26 Mort, notes, bonds, 1 yr or more	9547728	-	-	-	-	-	-	*29861	*39435	*73877	134853	306404	8963297
27 Other liabilities	4640484	-	-	-	-	-	*-0	*771	*110310	*8346	24216	48669	4448172
28 Net worth	14522865	-	-	-	-	-	*58322	*53278	*102586	*122851	114916	148137	13922775
29 Capital stock	572568	-	-	-	-	-	*9862	*80	*4049	*15	26830	188737	342996
30 Paid-in or capital surplus	10597611	-	-	-	-	-	*57993	*3991	*6560	*97004	70645	-49401	10410818
31 Retained earnings, appropriated	451	-	-	-	-	-	-	-	-	-	201	-	250
32 Retained earnings, unappropriate	3553190	-	-	-	-	-	*7982	4139	*11053	*-5999	17250	8978	3509787
33 Retained earnings (S CORP)	141191	-	-	-	-	-	*-16901	*45067	*81193	*31832	-	-	-
34 Less: Cost of treasury stock	342146	-	-	-	-	-	*614	-	*269	-	9	177	341077
35 Total receipts	25387204	*313521	-	-	-	-	*243257	*184106	*737952	*356140	421388	605666	22525173
36 Business receipts	23400718	*283267	-	-	-	-	*239229	*166307	*706746	*331348	388236	571701	20713885
37 Interest	414713	*5754	-	-	-	-	*108	*509	*498	*723	3629	23653	379838
38 Interest on govt. obligations, State and local	34528	117	-	-	-	-	-	-	*165	29	147	61	34009
39 Rents	199973	*1003	-	-	-	-	-	*884	*306	*4407	9514	769	183089
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*16999	-	-	-	-	-	-	-	-	*34	-	-	16965
42 Net L-T cap gain less net ST loss	185760	687	-	-	-	-	-	*4466	-	*48	936	-	179622
43 Net gain, noncapital assets	126363	20535	-	-	-	-	*1600	*3544	*122	*170	403	-	99989
44 Dividends, domestic corporations	36015	-	-	-	-	-	-	-	-	-	24	15	35977
45 Dividends, foreign corporations	571	-	-	-	-	-	-	-	-	-	-	-	571
46 Other receipts	971565	*2157	-	-	-	-	*2320	*8396	*30115	*19381	18500	9467	881228
47 Total deductions	23840539	*265259	-	-	-	-	*205747	*136989	*682699	*308271	400119	570129	21271325
48 Cost of sales and operations	3718653	*117897	-	-	-	-	-	*2115	*134283	*69670	75885	2801	3316003
49 Compensation of officers	381157	*1368	-	-	-	-	*925	-	*15125	*11360	3615	8563	340200
50 Repairs	334438	*743	-	-	-	-	*783	*625	*4911	*11399	3582	2462	309932
51 Bad debts	861144	*8621	-	-	-	-	*9785	*2720	*35827	*12101	22689	25069	744333
52 Rent paid on business property	630096	3559	-	-	-	-	*12264	*2875	*21143	*5356	11628	18441	554830
53 Taxes paid	912831	*7058	-	-	-	-	*14298	*3197	*20366	*8410	16726	13963	828813
54 Interest paid	1189484	*17212	-	-	-	-	*3575	*4069	*14240	*9411	14680	40659	1085637
55 Contributions or gifts	25779	467	-	-	-	-	*57	*2	1	*13	43	361	24836
56 Amortization	103110	815	-	-	-	-	*534	*71	*1573	*555	2738	1906	94918
57 Depreciation	1113467	*14987	-	-	-	-	*3219	*4503	*15018	*11807	10140	21717	1032076
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	142302	94	-	-	-	-	*1580	*184	*7189	*2168	4469	3793	122825
60 Pension, prof sh, stock, annuity	209409	*1237	-	-	-	-	*466	*540	*11067	*412	2667	18987	174032
61 Employee benefit programs	999463	*4920	-	-	-	-	*8444	*5488	*21106	*4600	9211	29918	915777
62 Net loss, noncapital assets	28701	152	-	-	-	-	-	-	-	10	-	1222	27318
63 Other deductions	13190504	*86130	-	-	-	-	*149817	*110599	*380850	*160999	222049	380267	11699794
64 Total receipts less total deducts	1546665	*48262	-	-	-	-	*37510	*47117	*55253	*47870	21269	35537	1253848
65 Const taxable inc frm rel frn corps	7088	-	-	-	-	-	-	-	-	-	-	-	7088
66 Net income, total	1519226	*48144	-	-	-	-	*37510	*47117	*55088	*47841	21122	35477	1226927
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	159573	35142	-	-	-	-	*29707	*36228	*38616	*19881	-	-	-
70 Statutory special deductions, total	128593	-	-	-	-	-	-	-	*7416	*8511	3797	1754	107115
71 Net operating loss deduction	101179	-	-	-	-	-	-	-	*7416	*8511	3781	1743	79730
72 Dividends received deduction	27414	-	-	-	-	-	-	-	-	-	17	12	27385
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	1233270	*13002	-	-	-	-	*9740	*10889	*9057	*19722	17325	33722	1119812
75 Income tax before credits, total	427272	*4432	-	-	-	-	*3314	*3703	*3225	*6891	6686	11689	387332
76 Regular tax	420510	*4421	-	-	-	-	*3312	*3702	*3079	*6653	5879	11466	381998
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	81	-	-	-	-	-	-	-	-	-	-	11	70
79 Alternative minimum tax	*4790	-	-	-	-	-	-	-	*144	*210	788	165	3483
80 Environmental tax	1891	11	-	-	-	-	*2	*1	*2	*27	18	47	1783
81 Foreign tax credit	35	-	-	-	-	-	-	-	-	-	-	-	35
82 U.S. Possessions tax credit	2191	-	-	-	-	-	-	820	1371	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	2081	233	-	-	-	-	-	-	-	-	29	-	1819
86 Prior year minimum tax credit	*1536	-	-	-	-	-	-	-	-	*255	176	92	1013
87 Income tax after credits, total	421429	*4199	-	-	-	-	*3314	*2884	*1853	*6637	6481	11596	384466

MINOR INDUSTRY 8071
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2286	*307	*975	*634	-	*100	157	74	*26	*6	3	4	**
2 Total assets	2867756	-	*28906	*91648	-	*59391	425957	532297	*391196	*191448	195518	951394	**
3 Cash	399421	-	*4618	*17265	-	*5180	57698	96670	*87096	*14432	72185	44278	**
4 Notes and accounts receivable	652440	-	-	-	-	*31353	*163911	174330	*77862	*11894	32397	160692	**
5 Less: Allowance for bad debts	66085	-	-	-	-	-	*13581	16552	*1773	*746	6604	26829	**
6 Inventories	97370	-	*286	-	-	-	*7111	*10295	*8161	*2101	6468	62949	**
7 Investments in govt. obligations, Total	31199	-	-	-	-	-	-	-	-	-	-	31199	**
8 Tax-exempt securities	8658	-	-	-	-	-	-	-	-	-	-	8658	**
9 Other current assets	210595	-	*181	*14995	-	*3255	*15399	29468	*57390	*2037	4432	83440	**
10 Loans to stockholders	*17200	-	*5361	-	-	-	*4347	*3453	*1210	*2735	94	-	-
11 Mortgage and real estate loans	1817	-	-	-	-	-	-	-	-	-	-	1817	**
12 Other investments	271291	-	-	*13627	-	-	*10728	*35196	*19399	*96633	2488	93221	**
13 Depreciable assets	1373257	-	*73507	*100920	-	*49398	323086	289523	*181103	*57884	23375	274460	**
14 Less: Accumulated depreciation	707467	-	*65802	*55923	-	*29935	190132	141009	*78641	*4226	6996	134803	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	36162	-	*9703	-	-	-	*4650	*521	*9117	*174	-	11997	**
18 Intangible assets (Amortizable)	566557	-	-	*265	-	-	*57248	*65525	*11227	*3092	69753	359446	**
19 Less: Accumulated amortization	108654	-	-	*120	-	-	*22447	*24532	*1316	*85	4125	56030	**
20 Other assets	83995	-	*1053	*619	-	*140	*7940	*9410	*20360	*5522	2051	36900	**
21 Total liabilities	2867756	-	*28906	*91648	-	*59391	425957	532297	*391196	*191448	195518	951394	**
22 Accounts payable	267872	-	-	-	-	*16402	*95729	80818	*18359	*7175	4428	44961	**
23 Mort, notes, and bonds under 1 yr	239837	-	*2947	*23807	-	*4613	*63506	89989	*8759	*29220	15494	1502	**
24 Other current liabilities	296713	-	*790	*288	-	*9365	41521	74311	*36841	*6689	21104	105803	**
25 Loans from stockholders	*9967	-	*4198	*2770	-	*1041	*1386	*571	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	433364	-	*1876	*16791	-	*4256	*101285	*99312	*22296	*48126	17424	121998	**
27 Other liabilities	199216	-	-	*67	-	*-0	*6580	*30469	*96550	*6475	2231	56843	**
28 Net worth	1420787	-	*19095	*47925	-	*23714	115950	156826	*208390	*93762	134838	620285	**
29 Capital stock	410846	-	*7954	*19902	-	*3322	10425	131096	*22236	*11447	109375	95089	**
30 Paid-in or capital surplus	751600	-	*4673	*2625	-	*62	*73843	101508	*220860	*45632	15783	286614	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	356390	-	*4888	*25407	-	*21768	*-5561	-69683	*-95111	*37587	9681	427414	**
33 Retained earnings (S CORP)	116853	-	*1580	*6498	-	-	*45519	-	*63255	-	-	-	-
34 Less: Cost of treasury stock	214902	-	-	*6508	-	*1437	*8276	*6095	*2850	*904	-	188832	**
35 Total receipts	5176950	*44695	*102004	*395590	-	*264175	1378682	1082866	*604468	*77207	152093	1075171	**
36 Business receipts	4921660	*26536	*101866	*395277	-	*264025	1302422	1058311	*570379	*48700	110045	1044098	**
37 Interest	27408	-	-	*187	-	*111	*772	5579	*4358	*2718	2775	10908	**
38 Interest on govt. obligations, State and local	*1833	-	-	-	-	-	-	*211	-	-	-	1622	**
39 Rents	*14743	-	-	-	-	-	-	*1866	*5295	*5621	-	1961	**
40 Royalties	*1412	-	-	-	-	-	-	*472	*62	-	-	878	**
41 Net S-T cap gain less net LT loss	*1557	-	-	-	-	-	-	-	-	*205	-	1352	**
42 Net L-T cap gain less net ST loss	103225	-	-	-	-	-	*53940	*2798	*5917	*19	38578	1973	**
43 Net gain, noncapital assets	18543	*13039	-	*125	-	-	*1	*583	*93	*25	-	4677	**
44 Dividends, domestic corporations	*6886	-	-	-	-	-	-	-	*12	*6415	-	459	**
45 Dividends, foreign corporations	*919	-	-	-	-	-	-	-	*-0	-	-	919	**
46 Other receipts	78763	*5121	*138	-	-	*39	*21547	*13044	*18351	*13505	694	6324	**
47 Total deductions	4637765	*14626	*89088	*368710	-	*256495	1307090	991597	*544595	*62811	114528	888225	**
48 Cost of sales and operations	1155131	*6421	*7014	*39749	-	*78674	*254855	*208657	*83506	*11078	50168	415011	**
49 Compensation of officers	197016	-	*14691	*38157	-	*29836	*58143	*18444	*17954	*577	3748	15467	**
50 Repairs	47280	*72	*1430	*1304	-	*8605	*10367	14464	*4123	*764	768	5383	**
51 Bad debts	101614	-	-	-	-	*1236	*37883	*22645	*6725	*646	1405	31075	**
52 Rent paid on business property	130654	-	*3487	*14502	-	*7875	41635	25911	*18364	*1932	3677	13271	**
53 Taxes paid	175341	*60	*4643	*9469	-	*10307	45874	55421	*17323	*2028	6996	23222	**
54 Interest paid	59452	-	*740	*1879	-	*1132	14292	11753	*14419	*3791	2255	9191	**
55 Contributions or gifts	3214	-	-	-	-	*173	*171	*1244	*234	*16	7	1369	**
56 Amortization	42924	-	-	*53	-	*53	*8094	*7568	*764	*526	2884	22982	**
57 Depreciation	143435	-	*2063	*17569	-	*6815	28847	28694	*19447	*3569	4293	32138	**
58 Depletion	1187	-	-	-	-	-	-	-	-	-	-	1187	**
59 Advertising	13804	-	*61	*134	-	*1299	*2660	4294	*2660	*301	118	2277	**
60 Pension, prof sh, stock, annuity	35308	-	-	*1036	-	*5678	*10383	*7967	*996	-	-	9249	**
61 Employee benefit programs	122469	-	*661	-	-	*2155	*39382	*35838	*13941	*442	2117	27933	**
62 Net loss, noncapital assets	3531	-	-	-	-	*1193	*1369	*582	*110	*48	57	174	-
63 Other deductions	2405403	*8073	*54297	*244857	-	*101466	753137	548115	*344030	*37095	36034	278298	**
64 Total receipts less total deducts	539184	*30069	*12916	*26881	-	*7679	71592	91268	*59872	*14396	37565	186945	**
65 Const taxable inc frm rel frn corps	864	-	-	-	-	-	-	-	-	-	-	864	-
66 Net income, total	538215	*30069	*12916	*26881	-	*7679	71592	91057	*59872	*14396	37565	186188	**
67 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	142723	*30069	*11539	*21088	-	-	*48867	-	*31161	-	-	-	-
70 Statutory special deductions, total	77110	-	*1377	-	-	*1351	*7400	*31568	*12314	*6589	16217	294	**
71 Net operating loss deduction	72312	-	*1377	-	-	*1351	*7400	*31568	*12306	*2094	16217	-	-
72 Dividends received deduction	*4798	-	-	-	-	-	-	-	*9	*4495	-	294	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	319047	-	-	*5793	-	*6329	*15325	*59489	*16397	*8472	21348	185894	**
75 Income tax before credits, total	106834	-	-	*869	-	*1383	*4478	20775	*5724	*2883	7297	63426	**
76 Regular tax	105873	-	-	*869	-	*1383	*4478	*20226	*5575	*2880	7258	63204	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*676	-	-	-	-	-	-	*529	*146	-	-	-	-
80 Environmental tax	284	-	-	-	-	-	-	*19	*3	*3	38	222	**
81 Foreign tax credit	*1144	-	-	-	-	-	-	-	*-0	-	-	1144	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*3077	-	-	-	-	*10	-	-	*925	*82	1548	512	-
86 Prior year minimum tax credit	*455	-	-	-	-	-	-	-	-	*60	140	255	**
87 Income tax after credits, total	102158	-	-	*869	-	*1372	*4478	20775	*4799	*2740	5609	61515	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8099
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	20427	*995	13347	2623	1711	597	978	*55	52	26	16	***	***
2 Total assets	16871479	-	277084	419990	587916	425863	1949936	*412742	828287	942923	1149921	***	***
3 Cash	2592988	-	91667	95408	167410	48904	318061	*59099	94743	210026	104826	***	***
4 Notes and accounts receivable	3948208	-	*26821	111692	91512	173611	678305	*140350	230133	234974	410332	***	***
5 Less: Allowance for bad debts	567812	-	-	*16260	*8867	*3985	55874	*11452	*52339	37258	52470	***	***
6 Inventories	365337	-	*6065	*11713	*17266	*38030	77364	*7603	*17358	*12326	6740	***	***
7 Investments in govt. obligations, Total	926108	-	-	-	*6763	-	-	-	*3888	-	12073	***	***
8 Tax-exempt securities	606161	-	-	-	-	-	*416	-	-	-	66577	***	***
9 Other current assets	1226656	-	*5319	*21750	55610	7193	56751	*14745	56591	66844	113376	***	***
10 Loans to stockholders	167815	-	39593	*31059	*30617	*3884	44881	-	*968	*12359	4341	***	***
11 Mortgage and real estate loans	*21113	-	-	*17606	-	*2358	-	-	-	-	51	***	***
12 Other investments	1860846	-	*24538	*13850	*15981	*7257	176029	*45728	110173	104435	76695	***	***
13 Depreciable assets	5798766	-	352655	337595	467747	224431	1118788	*177084	464845	207056	145584	***	***
14 Less: Accumulated depreciation	2631203	-	282490	226714	293146	120684	596753	*87083	220880	77789	63856	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	266185	-	-	*518	*9661	*7064	*13531	*11294	*26268	*10703	2774	***	***
18 Intangible assets (Amortizable)	2123322	-	18681	*21641	*99600	*25294	81051	*53699	97333	184320	273713	***	***
19 Less: Accumulated amortization	408054	-	10430	*17235	*77349	*22670	30549	*9714	18619	25222	29644	***	***
20 Other assets	575043	-	4665	*17367	*5111	*35177	67935	*11387	17824	40149	78810	***	***
21 Total liabilities	16871479	-	277084	419990	587916	425863	1949936	*412742	828287	942923	1149921	***	***
22 Accounts payable	1281750	-	*10587	*41213	*27501	66403	198922	*26134	70533	111733	94651	***	***
23 Mort, notes, and bonds under 1 yr	685048	-	*6512	*35786	77170	41527	242792	*36730	38728	*43747	33756	***	***
24 Other current liabilities	3579420	-	36186	*15083	74964	45640	234157	*75648	102122	192424	239471	***	***
25 Loans from stockholders	305958	-	73708	*45985	*47292	*40238	*41489	*36243	*8067	-	-	***	***
26 Mort, notes, bonds, 1 yr or more	2272179	-	59863	*71981	81193	88774	401064	*88000	241032	181179	126642	***	***
27 Other liabilities	735413	-	*2658	*654	*6645	*-0	105017	*4568	*26258	*36223	12876	***	***
28 Net worth	8011712	-	87570	209288	273151	143281	726494	*145419	341547	377617	642526	***	***
29 Capital stock	1204857	-	20421	147033	35686	26514	148505	*12296	117840	66165	90550	***	***
30 Paid-in or capital surplus	4350300	-	88251	*135311	*46345	*110844	240200	*174665	223289	297573	423101	***	***
31 Retained earnings, appropriated	*4065	-	-	-	-	-	-	-	*826	*699	2540	***	***
32 Retained earnings, unappropriate	2209626	-	*-24738	*-157206	*89723	*4553	158749	*-38815	107873	4103	129174	***	***
33 Retained earnings (S CORP)	421671	-	11728	97383	106419	*28639	211881	*21848	*-70056	13828	-	***	***
34 Less: Cost of treasury stock	178808	-	*8091	*13233	*5022	*27270	*32841	*24577	*38225	*4751	2840	***	***
35 Total receipts	34712075	*360873	2020441	1897069	2507302	1158616	5642104	*707432	1676327	1555535	1762771	***	***
36 Business receipts	33537460	*345442	1946326	1876539	2485311	1152328	5454244	*663782	1622316	1507367	1701133	***	***
37 Interest	285166	*248	*396	*967	*3118	*1267	7393	*3444	3796	14278	12249	***	***
38 Interest on govt. obligations, State and local	47255	1844	-	-	-	-	*17	-	*1838	*212	3912	***	***
39 Rents	82212	-	-	-	*838	-	*44422	*15791	*3856	*5505	403	***	***
40 Royalties	79710	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	20267	-	-	-	*33	-	-	-	*84	-	211	***	***
42 Net L-T cap gain less net ST loss	69415	-	-	*1381	-	-	*1493	*1289	*5859	-	275	***	***
43 Net gain, noncapital assets	25729	*447	*19975	*2	*130	*1785	2311	*55	*38	*120	275	***	***
44 Dividends, domestic corporations	2393	-	-	*196	*366	-	-	-	*349	*66	329	***	***
45 Dividends, foreign corporations	*11	-	-	-	-	-	-	-	-	*10	-	***	***
46 Other receipts	562457	*12893	53744	*17985	17506	*3236	132224	*23071	38193	27977	43982	***	***
47 Total deductions	31954771	*322052	1644632	1731727	2266392	1057024	5296811	*649907	1572284	1447041	1635861	***	***
48 Cost of sales and operations	11554780	*154949	298751	*274885	818501	*498855	1910114	*93530	658769	*62694	467106	***	***
49 Compensation of officers	1148713	*36927	208602	*141348	181330	67164	211086	*28889	21393	25142	21778	***	***
50 Repairs	152008	*29	11819	28089	9152	9825	36356	*3305	7215	*5628	2499	***	***
51 Bad debts	286356	*14505	*24737	*2213	*17784	*8420	24739	*7541	9572	18429	54566	***	***
52 Rent paid on business property	679305	*5130	67270	97616	57922	34153	140085	*29440	36374	31410	20813	***	***
53 Taxes paid	811614	*6954	59799	56563	69451	31197	206002	*27983	42756	28011	45280	***	***
54 Interest paid	309945	*1383	20078	8217	16904	9653	55577	*10934	9710	15584	8132	***	***
55 Contributions or gifts	10677	748	*28	*10	*166	*33	893	*40	403	*1114	708	***	***
56 Amortization	134169	*2194	4807	*5368	*14170	*8512	4660	*4156	5102	7837	14995	***	***
57 Depreciation	580104	*4201	36909	31636	44742	19389	157007	*16041	29197	21950	12997	***	***
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
59 Advertising	276636	*2121	38817	15704	13144	3489	33076	*16753	6768	12416	8406	***	***
60 Pension, prof sh, stock, annuity	171404	-	*7318	*24254	*19577	*4137	21956	*6191	*3546	*3435	7848	***	***
61 Employee benefit programs	507725	*3916	*11617	*25135	25631	17643	105962	*22403	25525	54542	32083	***	***
62 Net loss, noncapital assets	15428	-	-	-	*390	*112	*7154	*97	*1229	*226	811	***	***
63 Other deductions	15315907	*88993	854080	1020691	977527	344443	2382144	*382603	714725	1158621	937837	***	***
64 Total receipts less total deducts	2757303	*38821	375809	165342	240910	101592	345293	*57525	104043	108493	126910	***	***
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	***	***
66 Net income, total	2710048	*36977	375809	165342	240910	101592	345276	*57525	102206	108282	122998	***	***
67 Net income, Form 1120-A	*9124	-	*2595	-	*6529	-	-	-	-	-	-	***	***
68 Net income, Form 1120F	*66	*66	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120S	1087741	*3907	350459	141287	182411	*84808	248179	*19280	*37559	19850	-	***	***
70 Statutory special deductions, total	161697	*9718	*16049	*17782	*30889	*3417	23695	*5271	*9574	*14957	1467	***	***
71 Net operating loss deduction	159981	*9718	*16049	*17645	*30633	*3417	23695	*5271	*9330	*14911	1205	***	***
72 Dividends received deduction	1716	-	-	*137	*256	-	-	-	*244	*46	262	***	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
74 Income subject to tax	1461679	*23352	*9301	*6273	*27610	*13366	74471	*32974	55073	73474	121530	***	***
75 Income tax before credits, total	493718	*8089	*1405	*957	*6548	*3616	25322	*11233	19081	25296	41467	***	***
76 Regular tax	488392	*7927	*1405	*957	*6548	*3616	23265	*11211	18654	24981	41320	***	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Alternative minimum tax	3732	*133	-	-	-	-	*2055	*20	*403	*252	22	***	***
80 Environmental tax	1594	29	-	-	-	-	*2	*2	*24	*63	124	***	***
81 Foreign tax credit	1154	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	321	-	-	-	-	-	321	-	-	-	-	***	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit	3365	-	-	*151	-	-	*869	*872	*14	-	364	***	***
86 Prior year minimum tax credit	2147	-	-	-	-	-	*409	*156	*233	-	-	***	***
87 Income tax after credits, total	486731	*8089	*1405	*806	*6548	*3616	23723	*10205	18835	25296	41103	***	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8111
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	17312	*859	10796	3442	1905	*53	245	*8	*3	-	-	-	-
2 Total assets	2104880	-	372383	522642	666167	*27727	399053	*75113	*41795	-	-	-	-
3 Cash	667277	-	130416	207180	173767	*2006	144638	*9271	-	-	-	-	-
4 Notes and accounts receivable	150085	-	*680	*44977	*41335	-	*39583	*766	*22744	-	-	-	-
5 Less: Allowance for bad debts	*3609	-	-	-	-	-	*2792	-	*817	-	-	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Investments in govt. obligations, Total	*315	-	-	-	-	-	*315	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	141872	-	24632	*14233	63759	*502	37102	*472	*1172	-	-	-	-
10 Loans to stockholders	223100	-	47308	*70464	105328	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	*462	-	-	-	-	-	-	-	*462	-	-	-	-
12 Other investments	294795	-	*952	*45638	*93023	*12709	*87360	*55112	-	-	-	-	-
13 Depreciable assets	1287082	-	407530	307227	357963	*16932	167354	*16812	*13264	-	-	-	-
14 Less: Accumulated depreciation	787535	-	271163	188272	212229	*7597	91776	*7329	*9168	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*8978	-	*1997	-	-	*3175	*3717	-	*90	-	-	-	-
18 Intangible assets (Amortizable)	22730	-	*800	*1874	*371	-	*2940	-	*16746	-	-	-	-
19 Less: Accumulated amortization	5810	-	*586	*1201	*179	-	*982	-	*2862	-	-	-	-
20 Other assets	105138	-	29818	20522	*43029	-	*11596	*9	*164	-	-	-	-
21 Total liabilities	2104880	-	372383	522642	666167	*27727	399053	*75113	*41795	-	-	-	-
22 Accounts payable	55100	-	*9982	*3451	*21050	*1899	*16276	-	*2442	-	-	-	-
23 Mort, notes, and bonds under 1 yr	160579	-	*18239	*27205	*61761	-	*37004	*15145	*1226	-	-	-	-
24 Other current liabilities	383458	-	60638	135951	118465	-	57592	*9572	*1240	-	-	-	-
25 Loans from stockholders	101218	-	*56753	*4776	*33531	*1334	*4824	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	300939	-	73566	*61010	106949	-	*36407	*21366	*1642	-	-	-	-
27 Other liabilities	129117	-	*36013	*28755	*9595	-	*49745	*2091	*2918	-	-	-	-
28 Net worth	974468	-	117192	261495	314816	*24494	197204	*26940	*32327	-	-	-	-
29 Capital stock	56684	-	23409	14100	16625	*107	2268	*84	*90	-	-	-	-
30 Paid-in or capital surplus	142469	-	40708	*22276	65957	-	*8300	-	*5227	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	123134	-	*27803	*59569	*3597	-	*4413	-	*27752	-	-	-	-
33 Retained earnings (S CORP)	660615	-	25273	172068	228636	*24388	183395	*26856	-	-	-	-	-
34 Less: Cost of treasury stock	*8434	-	-	*6519	-	-	*1173	-	*742	-	-	-	-
35 Total receipts	7191918	*207358	2235609	1772896	1638723	*24646	1095588	*111092	*106005	-	-	-	-
36 Business receipts	6810999	*184029	2197306	1612150	1563509	*23617	1013363	*111036	*105988	-	-	-	-
37 Interest	2611	*1	*1289	*1183	*72	-	*66	-	-	-	-	-	-
38 Interest on govt. obligations, State and local	*1026	-	-	*415	-	-	*611	-	-	-	-	-	-
39 Rents	*1705	-	*938	*768	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*3824	-	-	-	*3824	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*977	-	*301	*274	*48	-	*354	-	-	-	-	-	-
44 Dividends, domestic corporations	*2937	-	-	-	*2937	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	367839	*23328	35776	*158107	*68333	*1029	*81193	*56	*17	-	-	-	-
47 Total deductions	6311847	*154913	1871244	1609345	1452697	*23083	989004	*108315	*103244	-	-	-	-
48 Cost of sales and operations	173101	-	*76889	*7082	*15996	-	*12407	-	*60726	-	-	-	-
49 Compensation of officers	2393539	*24055	585904	673579	656428	*11739	405106	*29916	*6812	-	-	-	-
50 Repairs	40410	*538	11930	11799	7784	*134	*6643	*252	*1331	-	-	-	-
51 Bad debts	*1824	-	-	*55	*406	-	*1244	-	*119	-	-	-	-
52 Rent paid on business property	318873	*12861	90319	88981	61451	-	53645	*3912	*7705	-	-	-	-
53 Taxes paid	209548	*6427	67617	59097	43827	*979	25497	*1857	*4247	-	-	-	-
54 Interest paid	37184	*281	9385	5403	16059	*46	5231	*528	*251	-	-	-	-
55 Contributions or gifts	*621	*-0	*286	*334	-	-	-	-	*1	-	-	-	-
56 Amortization	377	-	*43	*6	*29	-	*199	-	*100	-	-	-	-
57 Depreciation	90055	*1018	29040	19063	22102	*941	15009	*1264	*1618	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	71303	*379	34983	11119	15920	*109	*8157	*453	*183	-	-	-	-
60 Pension, prof sh, stock, annuity	105339	*3189	*27216	*32199	*29663	*1899	10757	-	*417	-	-	-	-
61 Employee benefit programs	64081	*651	9034	*18925	*26607	-	*4478	-	*4385	-	-	-	-
62 Net loss, noncapital assets	*212	-	-	*185	-	-	-	-	*28	-	-	-	-
63 Other deductions	2805378	*105515	928596	681519	556425	*7236	440630	*70134	*15322	-	-	-	-
64 Total receipts less total deducts	880072	*52444	364366	163551	186026	*1562	106584	*2777	*2761	-	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	879046	*52444	364366	163136	186026	*1562	105973	*2777	*2761	-	-	-	-
67 Net income, Form 1120-A	*4111	-	*2600	-	*1510	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*6	*6	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	855584	*52439	352267	160758	180071	*1562	105710	*2777	-	-	-	-	-
70 Statutory special deductions, total	18340	*6	*11672	*1954	*4445	-	*263	-	-	-	-	-	-
71 Net operating loss deduction	16303	*6	*11672	*1954	*2408	-	*263	-	-	-	-	-	-
72 Dividends received deduction	*2037	-	-	-	*2037	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	*5122	-	*427	*424	*1510	-	-	-	*2761	-	-	-	-
75 Income tax before credits, total	*1731	-	*135	*144	*513	-	-	-	*939	-	-	-	-
76 Regular tax	*1731	-	*135	*144	*513	-	-	-	*939	-	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	*1731	-	*135	*144	*513	-	-	-	*939	-	-	-	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Educational services

MINOR INDUSTRY 8200
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11521	*667	7776	*1267	833	*261	577	96	31	*8	5	-	**
2 Total assets	4957626	-	202242	*208956	317761	*174631	1244016	714476	474186	*265195	1356163	-	**
3 Cash	685966	-	67825	*43424	*101644	*77139	149629	83729	*58627	*28178	75772	-	**
4 Notes and accounts receivable	1164060	-	*4525	*24762	*31110	*36564	434539	270168	149321	*93284	119786	-	**
5 Less: Allowance for bad debts	70590	-	-	*193	*673	-	*19352	*29481	*1792	*2073	17026	-	**
6 Inventories	108508	-	*907	*3348	*4409	-	42226	*5198	*15194	*3571	33655	-	**
7 Investments in govt. obligations, Total	*13333	-	-	-	*11730	-	*126	-	*1477	-	-	-	-
8 Tax-exempt securities	*24411	-	-	-	-	-	*10048	-	*14363	-	-	-	-
9 Other current assets	309640	-	*4175	*15705	*2751	*1629	93669	47478	*32339	*9701	102193	-	**
10 Loans to stockholders	134886	-	*31483	*12745	*41573	*7771	*28742	*12098	*474	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	532588	-	*1691	*9603	*9508	*3942	96460	*15177	*11796	*68468	315943	-	**
13 Depreciable assets	3165865	-	321686	*149834	236618	*91976	650416	446308	233056	*78257	957713	-	**
14 Less: Accumulated depreciation	1716523	-	234715	*94556	144304	*48075	391925	254575	93992	*37886	416496	-	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	156816	-	*195	*21686	*7825	*2612	70319	*6323	*12963	*5909	28982	-	**
18 Intangible assets (Amortizable)	400083	-	*1085	*15935	*16037	*180	*38065	*91304	*38926	*5185	193366	-	**
19 Less: Accumulated amortization	194149	-	*1073	*12429	*12314	*180	*8482	*40095	*3013	*4930	111633	-	**
20 Other assets	242733	-	*4458	*19092	*11847	*1072	49536	*60843	*4447	*17531	73907	-	**
21 Total liabilities	4957626	-	202242	*208956	317761	*174631	1244016	714476	474186	*265195	1356163	-	**
22 Accounts payable	384385	-	*5470	*11760	*22394	*7690	122085	44358	34341	*45452	90834	-	**
23 Mort, notes, and bonds under 1 yr	224211	-	*8385	*14199	*22008	*21250	54183	28588	*14193	*6566	54839	-	**
24 Other current liabilities	1046971	-	40562	*16377	*38906	*16633	486912	199862	116783	*39428	91507	-	**
25 Loans from stockholders	106752	-	40879	*6357	*13024	*14213	*22271	*7367	*2642	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	740111	-	*20865	*93643	*41059	*22510	170889	*123153	*103591	*26708	137693	-	**
27 Other liabilities	503853	-	*976	*12	*29880	*2751	*55808	*98197	*94509	*583	221138	-	**
28 Net worth	1951342	-	85105	*66607	150488	*89585	331868	212951	108128	*146457	760152	-	**
29 Capital stock	180957	-	101810	*3068	*3511	*183	25703	1916	*16206	*594	27965	-	**
30 Paid-in or capital surplus	454847	-	*-7127	*23929	*8383	*28712	45549	*48491	*7234	*95065	204610	-	**
31 Retained earnings, appropriated	*52619	-	-	-	-	-	*15881	-	-	*36738	-	-	-
32 Retained earnings, unappropriate	815790	-	20123	*17646	*87070	*13847	89602	*26826	*43142	*-10212	527747	-	**
33 Retained earnings (S CORP)	522102	-	-29701	*43214	*52761	*46842	196984	*140812	*41546	*29644	-	-	-
34 Less: Cost of treasury stock	74974	-	-	*21249	*1237	-	*41852	*5095	-	*5372	170	-	**
35 Total receipts	10282187	*216941	1202464	*449104	1096598	*416871	2559627	1333033	1140306	*789405	1077840	-	**
36 Business receipts	9971579	*215333	1197265	*436270	1091215	*412071	2464041	1274630	1089042	*784780	1006932	-	**
37 Interest	25446	-	*865	*13	*2425	*3652	4083	*2549	*1620	*2987	7252	-	**
38 Interest on govt. obligations, State and local	*13500	-	-	-	-	-	*735	*56	*734	*713	11263	-	**
39 Rents	33244	-	-	-	-	-	*9051	*10605	*654	-	12934	-	**
40 Royalties	*8527	-	-	-	-	-	*932	-	-	-	7595	-	**
41 Net S-T cap gain less net LT loss	8	-	-	-	-	-	-	-	-	-	8	-	-
42 Net L-T cap gain less net ST loss	*22705	-	-	*10287	-	-	*32	*165	-	*70	12151	-	**
43 Net gain, noncapital assets	4256	*8	*2321	*230	-	-	*704	*213	*27	*556	198	-	**
44 Dividends, domestic corporations	*995	-	-	-	-	-	*348	-	-	-	646	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	201927	*1600	*2013	*2304	*2958	*1148	79702	*44815	*48229	*298	18861	-	**
47 Total deductions	9594748	*202432	1133737	*366331	1020048	*384138	2420884	1278381	1086238	*767501	935058	-	**
48 Cost of sales and operations	2900937	*39034	203970	*113410	*317456	*66737	438571	*91862	*699633	*633889	296376	-	**
49 Compensation of officers	526042	*5369	127330	*19851	*97886	*55629	138601	*28920	*33710	*6997	11749	-	**
50 Repairs	96699	*3685	13875	*1909	*5380	*4726	31685	21068	7650	*1872	4849	-	**
51 Bad debts	126728	*18194	*1418	-	*5025	-	35669	*40334	*7537	*2801	15751	-	**
52 Rent paid on business property	496865	*10539	94132	*13040	*55869	*24024	115264	101247	26154	*6715	49881	-	**
53 Taxes paid	320567	*2547	44145	*20984	*34020	*12493	86621	55668	22790	*7706	33594	-	**
54 Interest paid	110065	*4041	6969	*9330	*4417	*2388	22117	14132	9112	*3956	33603	-	**
55 Contributions or gifts	1513	*75	*64	-	*345	*-0	*296	*149	*394	*24	166	-	**
56 Amortization	30650	*1249	*245	*555	*3247	*14	6643	*6774	*1987	*2545	7391	-	**
57 Depreciation	227807	*793	29225	*8958	19469	*4025	45287	27035	16269	*5931	70816	-	**
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	312981	*1997	13168	*8825	*25073	*14095	107676	56513	*16654	*4838	64143	-	**
60 Pension, prof sh, stock, annuity	41836	*185	*7063	*681	*3750	*5492	11058	*1117	*2841	*846	8803	-	**
61 Employee benefit programs	123212	*3923	*3253	*2068	*9899	*3917	27474	34515	*13571	*4219	20375	-	**
62 Net loss, noncapital assets	1764	-	-	-	-	*294	*266	-	*371	*235	598	-	-
63 Other deductions	4277082	*110803	588880	*166720	438213	*190304	1353658	799047	227564	*84929	316964	-	**
64 Total receipts less total deducts	687439	*14508	68727	*82773	76550	*32733	138743	54651	54068	*21904	142782	-	**
65 Const taxable inc frm rel frn corps	4130	-	-	-	-	-	-	-	-	-	4130	-	**
66 Net income, total	678068	*14508	68727	*82773	76550	*32733	138008	54595	53334	*21192	135649	-	**
67 Net income, Form 1120-A	*3531	-	*3531	-	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	378189	*8684	47376	*63335	*59637	*32732	93647	*27149	*32343	*13286	-	-	-
70 Statutory special deductions, total	82060	-	*7650	*19438	-	-	*17342	*12907	*85	*1850	22789	-	**
71 Net operating loss deduction	81359	-	*7650	*19438	-	-	*17092	*12907	*85	*1850	22336	-	**
72 Dividends received deduction	*702	-	-	-	-	-	*249	-	-	-	452	-	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	218478	*5824	*13701	-	*16913	*1	27019	*14539	*20905	*6714	112860	-	**
75 Income tax before credits, total	68342	*1980	*2227	-	*2592	*-0	8158	*5098	*7081	*2301	38904	-	**
76 Regular tax	67524	*1980	*2227	-	*2592	*-0	8104	*4893	*7077	*2277	38372	-	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*641	-	-	-	-	-	*54	*205	-	*21	360	-	**
80 Environmental tax	*177	-	-	-	-	-	-	-	*4	*3	171	-	**
81 Foreign tax credit	*4542	-	-	-	-	-	-	-	*52	-	4490	-	**
82 U.S. Possessions tax credit	307	-	307	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*443	-	-	-	-	-	*209	*234	-	-	-	-	-
86 Prior year minimum tax credit	*243	-	-	-	-	-	-	*97	-	-	146	-	-
87 Income tax after credits, total	62806	*1980	*1920	-	*2592	*-0	7949	*4767	*7028	*2301	34268	-	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Social services

MINOR INDUSTRY 8300
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	Size of Total Assets 25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6447	***	4845	*548	*524	*49	*90	*8	***	***	-	**	-
2 Total assets	904287	***	101080	*82966	*185697	*27958	*170509	*65942	***	***	-	**	-
3 Cash	127234	***	20660	*12401	*13710	*1331	*24151	*4104	***	***	-	**	-
4 Notes and accounts receivable	113134	***	*2314	*837	-	*3102	*54712	*19203	***	***	-	**	-
5 Less: Allowance for bad debts	*1613	***	-	-	-	-	*204	-	***	***	-	-	-
6 Inventories	*11639	***	-	-	-	-	-	*81	***	***	-	**	-
7 Investments in govt. obligations, Total	-	***	-	-	-	-	-	-	***	***	-	-	-
8 Tax-exempt securities	-	***	-	-	-	-	-	-	***	***	-	-	-
9 Other current assets	28158	***	*3095	*2331	*2002	-	*12585	-	***	***	-	-	-
10 Loans to stockholders	*10127	***	*6031	-	-	*526	*2578	-	***	***	-	-	-
11 Mortgage and real estate loans	-	***	-	-	-	-	-	-	***	***	-	-	-
12 Other investments	*50261	***	*2037	*1196	-	-	*81	*14655	***	***	-	**	-
13 Depreciable assets	757907	***	133920	*128830	*177353	*64300	*83938	*28693	***	***	-	**	-
14 Less: Accumulated depreciation	333368	***	82658	*65856	*55846	*49373	*23501	*8314	***	***	-	**	-
15 Depletable assets	-	***	-	-	-	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	***	***	-	-	-
17 Land	58763	***	-	*2783	*26789	*4064	*8176	*1934	***	***	-	**	-
18 Intangible assets (Amortizable)	44413	***	*22021	*201	*7535	-	*1630	-	***	***	-	**	-
19 Less: Accumulated amortization	15163	***	*7835	*121	*4990	-	*657	-	***	***	-	**	-
20 Other assets	52794	***	*1496	*363	*19143	*4009	*7019	*5586	***	***	-	**	-
21 Total liabilities	904287	***	101080	*82966	*185697	*27958	*170509	*65942	***	***	-	**	-
22 Accounts payable	52139	***	*9706	*3536	*466	*1256	*25101	*3860	***	***	-	**	-
23 Mort, notes, and bonds under 1 yr	75035	***	*19477	*20371	*8721	*7311	*8130	*10332	***	***	-	**	-
24 Other current liabilities	72553	***	7784	*3387	*3357	-	*15110	*13983	***	***	-	**	-
25 Loans from stockholders	119274	***	*51821	*5072	*49885	-	-	-	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more	247547	***	*10031	*32988	*105105	-	*30549	*21572	***	***	-	**	-
27 Other liabilities	45987	***	*-0	*20159	*-0	*1030	*1407	*1262	***	***	-	**	-
28 Net worth	291752	***	2261	*-2548	*18161	*18361	*90211	*14933	***	***	-	**	-
29 Capital stock	151771	***	60813	*87143	*1769	*356	*71	*2	***	***	-	**	-
30 Paid-in or capital surplus	140142	***	*19334	-	*32081	-	*11821	*586	***	***	-	**	-
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	***	***	-	-	-
32 Retained earnings, unappropriate	58990	***	*3466	*-101398	*5643	*18005	*44886	*14345	***	***	-	**	-
33 Retained earnings (S CORP)	-18374	***	*-46408	*11707	*-21331	-	*37658	-	***	***	-	-	-
34 Less: Cost of treasury stock	*40776	***	*34944	-	-	-	*4224	-	***	***	-	**	-
35 Total receipts	2690880	***	899027	*387750	*265682	*87427	*383082	*116378	***	***	-	**	-
36 Business receipts	2670301	***	894392	*387189	*265322	*87417	*378082	*115537	***	***	-	**	-
37 Interest	2789	***	*548	*280	*129	-	*421	-	***	***	-	**	-
38 Interest on govt. obligations, State and local	*160	***	-	-	-	-	-	-	***	***	-	-	-
39 Rents	-	***	-	-	-	-	-	-	***	***	-	-	-
40 Royalties	*1313	***	-	-	-	-	-	-	***	***	-	-	-
41 Net S-T cap gain less net LT loss	*3285	***	-	-	-	-	-	-	***	***	-	-	-
42 Net L-T cap gain less net ST loss	*136	***	-	-	-	-	*107	-	***	***	-	**	-
43 Net gain, noncapital assets	*4840	***	*4077	-	-	-	*190	-	***	***	-	**	-
44 Dividends, domestic corporations	-	***	-	-	-	-	-	-	***	***	-	-	-
45 Dividends, foreign corporations	-	***	-	-	-	-	-	-	***	***	-	-	-
46 Other receipts	8056	***	*10	*281	*231	*10	*4283	*841	***	***	-	**	-
47 Total deductions	2539921	***	867412	*362927	*241012	*86658	*357552	*109395	***	***	-	**	-
48 Cost of sales and operations	449738	***	*83578	*3670	*4035	*44102	*95909	*11072	***	***	-	**	-
49 Compensation of officers	140989	***	67525	*31288	*10714	*5576	*9701	*3270	***	***	-	**	-
50 Repairs	54423	***	18235	*13230	*3774	*2766	*5065	*2706	***	***	-	**	-
51 Bad debts	*475	***	*254	-	-	-	*75	-	***	***	-	-	-
52 Rent paid on business property	219186	***	91479	*61083	*7717	-	*5283	*6623	***	***	-	**	-
53 Taxes paid	151893	***	44241	*27877	*11564	*13444	*15371	*8018	***	***	-	**	-
54 Interest paid	47119	***	*21073	*4556	*13095	-	*2560	*2105	***	***	-	**	-
55 Contributions or gifts	*436	***	*266	-	*27	*86	*1	-	***	***	-	-	-
56 Amortization	8116	***	*4549	*223	*2882	-	*155	-	***	***	-	-	-
57 Depreciation	57345	***	15453	*10406	*10692	*2758	*5854	*2039	***	***	-	**	-
58 Depletion	-	***	-	-	-	-	-	-	***	***	-	-	-
59 Advertising	20029	***	6615	*3404	*1572	*1620	*566	*358	***	***	-	**	-
60 Pension, prof sh, stock, annuity	*9543	***	*5489	-	-	-	*2385	*284	***	***	-	-	-
61 Employee benefit programs	35859	***	*2220	-	*264	*2015	*9919	*4644	***	***	-	**	-
62 Net loss, noncapital assets	*492	***	-	-	-	-	*360	*121	***	***	-	-	-
63 Other deductions	1344279	***	506432	*207190	*174676	*14292	*204349	*68155	***	***	-	**	-
64 Total receipts less total deducts	150959	***	31615	*24823	*24670	*770	*25530	*6983	***	***	-	**	-
65 Const taxable inc frm rel frn corps	-	***	-	-	-	-	-	-	***	***	-	-	-
66 Net income, total	150799	***	31615	*24823	*24670	*770	*25530	*6983	***	***	-	**	-
67 Net income, Form 1120-A	*1424	***	*1424	-	-	-	-	-	***	***	-	-	-
68 Net income, Form 1120F	-	***	-	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120S	77235	***	*24095	*15341	*21352	-	*16446	-	***	***	-	-	-
70 Statutory special deductions, total	*16218	***	*6752	*6985	-	-	-	-	***	***	-	-	-
71 Net operating loss deduction	*16218	***	*6752	*6985	-	-	-	-	***	***	-	-	-
72 Dividends received deduction	-	***	-	-	-	-	-	-	***	***	-	-	-
73 Public utility div paid deduction	-	***	-	-	-	-	-	-	***	***	-	-	-
74 Income subject to tax	57345	***	*768	*2497	*3318	*770	*9083	*6983	***	***	-	**	-
75 Income tax before credits, total	17764	***	*115	*374	*498	*115	*2777	*2374	***	***	-	**	-
76 Regular tax	17628	***	*115	*374	*498	*115	*2715	*2374	***	***	-	**	-
77 Personal holding company tax	-	***	-	-	-	-	-	-	***	***	-	-	-
78 Recapture of investment credit	-	***	-	-	-	-	-	-	***	***	-	-	-
79 Alternative minimum tax	*100	***	-	-	-	-	*62	-	***	***	-	-	-
80 Environmental tax	*36	***	-	-	-	-	-	-	***	***	-	**	-
81 Foreign tax credit	-	***	-	-	-	-	-	-	***	***	-	-	-
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	***	***	-	-	-
83 Orphan drug credit	-	***	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	***	***	-	-	-
85 General business credit	*625	***	-	-	-	-	-	-	***	***	-	**	-
86 Prior year minimum tax credit	-	***	-	-	-	-	-	-	***	***	-	-	-
87 Income tax after credits, total	17139	***	*115	*374	*498	*115	*2777	*2374	***	***	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Membership organizations

MINOR INDUSTRY 8600
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5972	*376	3477	*919	*343	*446	310	*50	37	*10	**	3	**
2 Total assets	3249697	-	62769	*150666	*137641	*338474	611639	*351635	501365	*394903	**	700605	**
3 Cash	448076	-	*33237	*79415	*44344	*27416	70428	*64566	78277	*40930	**	9464	**
4 Notes and accounts receivable	521604	-	*1915	*51012	*21317	*57065	63660	*26288	108518	*134382	**	57446	**
5 Less: Allowance for bad debts	5876	-	-	-	-	-	*1223	*485	*1452	*2716	**	-	-
6 Inventories	94731	-	*187	-	-	*5880	*14803	*57560	*5618	*1690	**	8992	-
7 Investments in govt. obligations, Total	*126164	-	-	-	-	-	*42694	-	*25197	34178	**	24094	-
8 Tax-exempt securities	*66925	-	-	-	-	-	*1164	-	*108	-	-	65653	**
9 Other current assets	243546	-	*329	*6186	*1658	*50382	55797	*13381	21709	*13935	**	80168	**
10 Loans to stockholders	198	-	-	-	-	-	-	-	-	198	**	-	-
11 Mortgage and real estate loans	*337	-	-	-	-	-	-	*120	-	.217	**	-	-
12 Other investments	517171	-	*4190	-	-	*49382	*44096	*43612	*97906	18600	**	259386	**
13 Depreciable assets	1598357	-	*14158	*15925	*78925	*259611	403689	*190569	208336	*139109	**	288035	**
14 Less: Accumulated depreciation	689745	-	*5660	*9759	*8667	*138422	185960	*78051	92675	*28938	**	141612	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	241460	-	-	*464	-	*19985	75132	*28369	*45374	*37185	**	34952	**
18 Intangible assets (Amortizable)	52864	-	-	*21847	*75	-	*23027	*498	*872	*4600	**	1946	-
19 Less: Accumulated amortization	20199	-	-	*16062	*12	-	*1992	*155	*872	*1108	**	-	-
20 Other assets	54084	-	*14413	*1639	*-0	*7175	*6323	*5364	4447	*2641	**	12082	**
21 Total liabilities	3249697	-	62769	*150666	*137641	*338474	611639	*351635	501365	*394903	**	700605	**
22 Accounts payable	402829	-	*979	*13234	*2431	*64928	40713	*27492	102203	*74536	**	76313	**
23 Mort, notes, and bonds under 1 yr	128517	-	-	-	*10483	*8644	*36273	*17940	*2716	*34809	-	17651	-
24 Other current liabilities	578676	-	*471	*16638	*2361	*38323	101973	*45898	166985	*62317	**	143711	**
25 Loans from stockholders	*34394	-	*2471	*16651	*2844	*9666	*2762	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	260631	-	-	*11172	*35348	*32805	89526	*39566	*18497	*25385	**	8331	-
27 Other liabilities	303125	-	*147	*4063	*3869	*8164	*2304	*96157	*32822	*29394	**	126203	-
28 Net worth	1541525	-	58701	*88907	*80306	*175943	338087	*124581	178142	*168462	**	328396	**
29 Capital stock	193516	-	*15826	*3840	*93	*31857	22686	*37494	*31020	*48005	**	2696	-
30 Paid-in or capital surplus	415852	-	*24784	*51352	*545	*50965	*144345	*9543	*76617	*56327	**	1374	-
31 Retained earnings, appropriated	*39368	-	*12777	*1005	*4966	-	*18789	*154	-	*875	-	801	-
32 Retained earnings, unappropriate	879352	-	*5314	*31161	*62570	*93618	152014	*77391	70505	*63255	**	323524	**
33 Retained earnings (S CORP)	*16522	-	-	*2383	*12131	-	*2008	-	-	-	-	-	-
34 Less: Cost of treasury stock	*3085	-	-	*834	-	*496	*1755	-	-	-	-	-	-
35 Total receipts	5037007	*83816	261611	*327134	*83285	*960286	654236	*352229	715371	*857875	**	741164	**
36 Business receipts	4071990	*21921	*56271	*327258	*55904	*728841	619106	*336865	615959	*756632	**	553233	**
37 Interest	43833	-	*1173	*3684	*1842	*1492	7110	*2756	6726	*6110	**	12939	**
38 Interest on govt. obligations, State and local	5705	-	-	-	-	-	*238	*243	*1314	-	-	3910	**
39 Rents	27097	-	*3141	*1005	*290	*393	*533	*4599	*526	1810	**	14800	**
40 Royalties	*2708	-	-	-	-	-	-	-	*2702	-	-	6	**
41 Net S-T cap gain less net LT loss	*4745	-	-	-	-	-	*340	-	*148	6	**	4251	**
42 Net L-T cap gain less net ST loss	20519	-	-	-	-	*2359	*3990	*667	*237	72	**	13194	**
43 Net gain, noncapital assets	247	-	-	-	-	-	*30	*113	*48	*3	-	52	**
44 Dividends, domestic corporations	5507	-	-	-	-	*920	*546	*781	*679	-	-	2582	**
45 Dividends, foreign corporations	*459	-	-	-	-	-	*54	-	*13	-	-	392	**
46 Other receipts	854196	*61895	*201026	*-4813	*25250	*226281	22288	*6205	87019	*93241	**	135804	**
47 Total deductions	4833714	*74440	248362	*322449	*56401	*920493	617686	*337104	699879	*841920	**	714981	**
48 Cost of sales and operations	1556816	*755	*3745	-	-	*54761	*258538	*85331	*372290	*633027	**	148370	-
49 Compensation of officers	42919	*869	-	-	*12116	*2480	*8978	*6716	*9737	*565	-	1457	**
50 Repairs	66856	*1965	*39	*11100	*2717	*12543	17833	*3281	5702	*5196	**	6479	**
51 Bad debts	4724	-	-	-	-	*1620	*1926	*111	*629	*379	**	60	**
52 Rent paid on business property	127771	*2894	*22267	*12859	*234	*37294	*3893	*6809	*7020	*10163	**	24338	**
53 Taxes paid	127099	*2138	*8497	*7572	*3755	*23457	19089	*12880	16235	*8504	**	24972	**
54 Interest paid	29841	-	-	*1016	*2889	*6128	8804	*3951	2298	*3172	**	1582	**
55 Contributions or gifts	3340	*26	*80	-	-	*2477	*1	*162	*145	-0	-	448	**
56 Amortization	9224	*155	-	*5733	*12	*244	*1236	*399	*174	*502	-	769	-
57 Depreciation	110013	*1900	*1142	*1701	*1715	*22969	20202	*18958	14355	*7336	**	19735	**
58 Depletion	1	-	-	-	-	-	-	-	-	-	-	1	**
59 Advertising	78068	*333	*110	*38498	*1544	*8199	*1308	*5294	*7251	*3295	**	12236	**
60 Pension, prof sh, stock, annuity	17170	*375	-	-	-	*410	*1828	*2078	*3934	*713	**	7831	-
61 Employee benefit programs	92082	*1539	*11441	*2964	-	*8981	*3712	*5645	16730	*6999	**	34072	**
62 Net loss, noncapital assets	910	*109	-	-	-	*42	*302	*365	*89	4	**	-	-
63 Other deductions	2566880	*61382	*201039	*241006	*31420	*738886	270037	*185123	243291	*162065	**	432631	**
64 Total receipts less total deducts	203293	*9376	13249	*4685	*26884	*39793	36550	*15125	15492	*15955	**	26183	**
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	197588	*9376	13249	*4685	*26884	*39793	36312	*14882	14178	*15955	**	22273	**
67 Net income, Form 1120-A	*3118	-	*2075	*1043	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	*15780	-	-	*1280	*14452	-	*48	-	-	-	-	-	-
70 Statutory special deductions, total	39197	*235	*11834	*96	*1555	*3854	*10700	*3227	*833	*4768	**	2095	**
71 Net operating loss deduction	34989	*235	*11834	-	*1555	*3210	*10318	*2680	*389	*4768	**	-	-
72 Dividends received deduction	3907	-	-	*96	-	*644	*382	*547	*443	-	-	1794	**
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	142611	*9141	*1415	*3309	*10876	*35939	25564	*11655	13346	*11188	-	20178	**
75 Income tax before credits, total	43700	*3115	*212	*496	*2383	*10413	7070	*4428	4503	*3895	**	7184	**
76 Regular tax	42634	*3108	*212	*496	*2383	*10413	7070	*3883	4428	*3780	-	6860	**
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*1018	-	-	-	-	-	-	*545	*75	*102	**	296	-
80 Environmental tax	*47	*7	-	-	-	-	-	-	-	13	**	28	**
81 Foreign tax credit	*82	-	-	-	-	-	*8	*15	*6	-	-	53	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*510	-	-	-	-	-	*90	*420	-	-	-	-	-
86 Prior year minimum tax credit	*520	-	-	-	-	-	*215	-	*305	-	-	-	-
87 Income tax after credits, total	42588	*3115	*212	*496	*2383	*10413	6758	*3994	4191	*3895	**	7132	**

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering
services

MINOR INDUSTRY 8911
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25991	*1179	19643	2613	*620	855	843	117	***	***	11	13	***
2 Total assets	12071224	-	549006	427942	*202131	591210	1701967	862769	***	***	768280	1843080	***
3 Cash	1429498	-	148709	159797	*86194	214450	201785	96321	***	***	130969	108792	***
4 Notes and accounts receivable	4313877	-	44187	*46552	*71710	116207	721477	367106	***	***	361639	678603	***
5 Less: Allowance for bad debts	112541	-	-	*486	-	*413	16329	*7017	***	***	37371	20227	***
6 Inventories	317749	-	*2131	*109	*3986	*16728	69815	*45257	***	***	2904	49342	***
7 Investments in govt. obligations, Total	*89614	-	-	-	-	-	*4831	*7184	***	***	-	10122	***
8 Tax-exempt securities	*3744	-	-	-	-	-	-	-	***	***	-	-	***
9 Other current assets	975677	-	24400	*28072	*712	21029	85732	107295	***	***	60534	265222	***
10 Loans to stockholders	178778	-	74564	*11772	*7582	*5835	19156	*4240	***	***	9885	96	***
11 Mortgage and real estate loans	*14618	-	-	-	*4251	-	*6327	*2100	***	***	75	1486	***
12 Other investments	1348061	-	*14202	*58629	-	*42426	141462	85529	***	***	27389	232531	***
13 Depreciable assets	5345148	-	825865	348097	*94185	358689	919280	339577	***	***	260063	639183	***
14 Less: Accumulated depreciation	3135034	-	606010	246250	*66866	196595	565821	201833	***	***	131227	285499	***
15 Depletable assets	*38957	-	*15320	-	-	-	*2852	*40	***	***	3382	-	***
16 Less: Accumulated depletion	*24268	-	*8856	-	-	-	*2153	-	***	***	858	-	***
17 Land	164023	-	-	*2415	*45	*730	*32870	*5348	***	***	13506	19674	***
18 Intangible assets (Amortizable)	457925	-	*2431	*21274	*96	*6478	16462	*8381	***	***	66845	114805	***
19 Less: Accumulated amortization	81236	-	*1103	*7244	*86	*1475	9370	*4449	***	***	15175	5209	***
20 Other assets	746635	-	13166	*5205	*321	*7120	73593	7691	***	***	15720	34157	***
21 Total liabilities	12071224	-	549006	427942	*202131	591210	1701967	862769	***	***	768280	1843080	***
22 Accounts payable	1380021	-	18977	*27174	*29938	51292	242199	146021	***	***	83223	169517	***
23 Mort, notes, and bonds under 1 yr	961130	-	74286	*28195	*16691	*24804	188375	109184	***	***	34922	252872	***
24 Other current liabilities	1928565	-	71532	*47234	*9726	98502	257278	175835	***	***	133813	239110	***
25 Loans from stockholders	363949	-	137526	*52908	*13454	*22438	65731	*3574	***	***	5375	23544	***
26 Mort, notes, bonds, 1 yr or more	1437269	-	98207	*29296	*14232	*58201	157203	70542	***	***	57164	229266	***
27 Other liabilities	965006	-	*7113	*2378	-	*8527	108933	*33829	***	***	44392	284846	***
28 Net worth	5035285	-	141366	240758	*118091	327446	682249	323784	***	***	409391	643924	***
29 Capital stock	625239	-	41742	10999	*15839	11159	107952	53973	***	***	39985	17901	***
30 Paid-in or capital surplus	2007624	-	133382	*86829	*492	*41058	73850	*41852	***	***	179136	559662	***
31 Retained earnings, appropriated	*6102	-	-	-	-	-	-	*223	***	***	-	-	***
32 Retained earnings, unappropriate	1913863	-	-122080	*87232	*84194	169248	291773	164475	***	***	191030	42975	***
33 Retained earnings (S CORP)	883782	-	111567	*94688	*28493	*141240	314046	*76970	***	***	-	55818	***
34 Less: Cost of treasury stock	401325	-	*23245	*38990	*10927	*35259	105373	*13710	***	***	759	32431	***
35 Total receipts	31963551	*16541	3811475	2237520	*631579	1867187	4901325	2105828	***	***	1374255	3512890	***
36 Business receipts	31017824	*16541	3727888	2193293	*628426	1857577	4664821	2039295	***	***	1332959	3390893	***
37 Interest	89928	-	4568	*3479	*2203	*1334	4437	4354	***	***	7610	11678	***
38 Interest on govt. obligations, State and local	4965	-	*1257	-	-	*43	*850	*22	***	***	1494	236	***
39 Rents	83856	-	-	*19067	*27	*688	*1803	*1249	***	***	8879	4121	***
40 Royalties	*7362	-	-	-	-	-	*71	*4	***	***	-	6010	***
41 Net S-T cap gain less net LT loss	*258	-	-	-	-	-	-	*126	***	***	118	7	***
42 Net L-T cap gain less net ST loss	33753	-	*5088	-	-	-	*259	*1538	***	***	307	6921	***
43 Net gain, noncapital assets	15116	-	-	*819	-	*210	646	*335	***	***	616	311	***
44 Dividends, domestic corporations	4416	-	-	-	-	-	*92	*407	***	***	237	833	***
45 Dividends, foreign corporations	*6592	-	-	-	-	-	-	-	***	***	892	618	***
46 Other receipts	699482	-	*72674	*20862	*922	7335	228345	58497	***	***	21143	91262	***
47 Total deductions	30353233	*12114	3417942	2128120	*601881	1741629	4682819	1993918	***	***	1308073	3348363	***
48 Cost of sales and operations	14278555	*2919	565454	*969824	*261211	494724	1863052	1004204	***	***	576769	2035731	***
49 Compensation of officers	2102964	*533	763528	309798	*57523	181820	414494	107512	***	***	37060	50305	***
50 Repairs	128742	*5	14019	9898	*1514	18413	21068	7397	***	***	10028	14578	***
51 Bad debts	47808	-	*79	*1285	*3984	*6109	7966	*1995	***	***	5171	6295	***
52 Rent paid on business property	978019	*1036	160231	82365	*19618	56110	137298	66612	***	***	44725	96058	***
53 Taxes paid	1129984	*428	181958	82170	*26307	61212	190418	54565	***	***	42936	98284	***
54 Interest paid	226879	-	27729	3940	*1827	10882	36180	16161	***	***	10989	24429	***
55 Contributions or gifts	8139	-	*1111	*78	*310	*243	1441	*421	***	***	470	1291	***
56 Amortization	30528	*1	*199	*2551	*11	*1707	2459	*1112	***	***	3003	4390	***
57 Depreciation	513412	*79	78181	34007	*14748	43463	83227	42492	***	***	25449	58932	***
58 Depletion	*5860	-	*5019	*64	-	-	-	-	***	***	-	-	***
59 Advertising	70514	*88	20653	*7073	*509	4260	9021	8426	***	***	2042	4952	***
60 Pension, prof sh, stock, annuity	382475	-	*25328	*32114	*5894	39008	35080	*15478	***	***	12302	25223	***
61 Employee benefit programs	575076	*39	68144	26677	*5960	32259	113338	35377	***	***	35354	49655	***
62 Net loss, noncapital assets	12553	-	*499	-	*7	*170	*2006	*2208	***	***	1992	928	***
63 Other deductions	9861725	*6985	1505811	566277	*202457	791249	1765771	629956	***	***	499783	877312	***
64 Total receipts less total deducts	1610317	*4428	393533	109400	*29698	125558	218506	111910	***	***	66182	164527	***
65 Const taxable inc frm rel frn corps	*3381	-	-	-	-	-	-	-	***	***	60	283	***
66 Net income, total	1608734	*4428	392277	109400	*29698	125515	217655	111887	***	***	64749	164573	***
67 Net income, Form 1120-A	*17280	-	*12322	*4958	-	-	-	-	***	***	-	-	***
68 Net income, Form 1120F	*266	*266	-	-	-	-	-	-	***	***	-	-	***
69 Net income, Form 1120S	689555	*4162	293213	*83376	*18756	*63995	124910	*41041	***	***	-	9477	***
70 Statutory special deductions, total	236252	*266	59442	*13133	*5226	*18322	*17811	*12314	***	***	13281	14469	***
71 Net operating loss deduction	230107	*266	59442	*13133	*5226	*18322	*17746	*12038	***	***	12272	13969	***
72 Dividends received deduction	6144	-	-	-	-	-	*64	*276	***	***	1009	500	***
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-	***
74 Income subject to tax	683896	-	39622	*12891	*5716	*44166	74935	58533	***	***	51468	140627	***
75 Income tax before credits, total	232519	-	8002	*1934	*857	*12885	24194	20280	***	***	17822	51564	***
76 Regular tax	218249	-	7227	*1934	*857	*12885	23053	19792	***	***	17499	47865	***
77 Personal holding company tax	-	-	-	-	-	-	-	-	***	***	-	-	***
78 Recapture of investment credit	-	-	-	-	-	-	-	-	***	***	-	-	***
79 Alternative minimum tax	13190	-	*775	-	-	-	*1141	*482	***	***	265	3318	***
80 Environmental tax	551	-	-	-	-	-	-	*5	***	***	57	182	***
81 Foreign tax credit	13660	-	*783	-	-	*59	*63	-	***	***	3360	829	***
82 U.S. Possessions tax credit	92	-	-	-	-	-	92	-	***	***	-	-	***
83 Orphan drug credit	-	-	-	-	-	-	-	-	***	***	-	-	***
84 Nonconventional source fuel credit	*215	-	*87	-	-	-	-	-	***	***	127	-	***
85 General business credit	2929	-	-	-	*22	-	*975	*466	***	***	57	901	***
86 Prior year minimum tax credit	*1348	-	*833	-	-	-	-	-	***	***	-	41	***
87 Income tax after credits, total	214275	-	6299	*1934	*835	*12826	23064	19813	***	***	14277	49793	***

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 8930
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17627	*1056	13120	2811	*474	*70	*82	*8	*7	-	**	**	-
2 Total assets	1374644	-	282359	390914	*156975	*45033	*173550	*81125	*244689	-	**	**	-
3 Cash	267413	-	44713	85638	*20295	*15751	*43208	*28007	*29800	-	**	**	-
4 Notes and accounts receivable	297363	-	48728	*35859	*40032	*3667	*74391	*395	*94291	-	**	**	-
5 Less: Allowance for bad debts	*2100	-	*196	*404	*814	-	-	-	*686	-	-	**	-
6 Inventories	*10813	-	-	*541	*1475	-	-	*648	*8150	-	-	**	-
7 Investments in govt. obligations, Total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*33284	-	-	*69	-	-	-	-	33216	-	-	**	-
9 Other current assets	43635	-	*6682	*21165	*841	*83	*8189	*476	*6198	-	**	**	-
10 Loans to stockholders	69200	-	*33307	*9929	*22514	*3449	-	-	-	-	-	-	-
11 Mortgage and real estate loans	*8131	-	-	*8131	-	-	-	-	-	-	-	-	-
12 Other investments	181364	-	*15372	*104218	*16338	*21782	*3428	*19477	*749	-	**	**	-
13 Depreciable assets	886717	-	279279	220320	*127242	*582	*49705	*66846	*142743	-	**	**	-
14 Less: Accumulated depreciation	606200	-	209433	166730	*81624	*281	*20043	*52043	*76046	-	**	**	-
15 Depletable assets	*300	-	*300	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*60	-	*60	-	-	-	-	-	-	-	-	-	-
17 Land	*17850	-	*202	*7842	-	-	*3761	*4606	1439	-	**	**	-
18 Intangible assets (Amortizable)	53259	-	*14885	*10593	*1959	-	*23326	-	*2497	-	-	**	-
19 Less: Accumulated amortization	23212	-	*1707	*5047	-	-	*14993	-	*1465	-	-	**	-
20 Other assets	136888	-	50288	*58792	*8716	-	*2577	*12712	*3804	-	-	**	-
21 Total liabilities	1374644	-	282359	390914	*156975	*45033	*173550	*81125	*244689	-	**	**	-
22 Accounts payable	85122	-	*9509	*27141	-	-	*5628	*129	*42715	-	**	**	-
23 Mort, notes, and bonds under 1 yr	170119	-	36135	37929	*23740	-	*12908	-	*59408	-	**	**	-
24 Other current liabilities	231248	-	10416	26447	*8030	*6189	*150277	*4109	*25781	-	-	**	-
25 Loans from stockholders	114276	-	72746	*34385	*7146	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	218113	-	39323	*65861	*16047	*8236	*6666	-	*81980	-	**	**	-
27 Other liabilities	11769	-	*4109	*4622	-	-	*369	-	2669	-	-	**	-
28 Net worth	543996	-	110121	194529	*102013	*30608	*-2298	*76887	*32136	-	**	**	-
29 Capital stock	107270	-	20690	45224	*8118	*665	*6011	*1661	*24901	-	**	**	-
30 Paid-in or capital surplus	188048	-	*10172	*32719	*16967	-	*-4388	-	*132578	-	**	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	32067	-	*42721	*77468	*20473	*29944	*-22998	-	*-115541	-	**	**	-
33 Retained earnings (S CORP)	246241	-	47356	*41507	*63074	-	*19076	*75227	-	-	-	-	-
34 Less: Cost of treasury stock	*29630	-	*10818	*2391	*6619	-	-	-	*9802	-	-	-	-
35 Total receipts	4281423	*66376	1294518	1071439	*675689	*27459	*807036	*11616	*327290	-	**	**	-
36 Business receipts	4088917	*61996	1246643	1039971	*675147	*25242	*744115	*11375	*284428	-	**	**	-
37 Interest	12759	-	*3744	*1664	*516	*232	*298	-	*6306	-	**	**	-
38 Interest on govt. obligations, State and local	*9699	-	*347	-	-	-	-	*209	9142	-	-	**	-
39 Rents	*2938	-	-	*1670	-	-	-	-	*1268	-	**	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*1116	-	-	-	-	-	-	-	*1116	-	-	**	-
42 Net L-T cap gain less net ST loss	*3957	-	*2511	*773	-	-	-	-	*673	-	-	**	-
43 Net gain, noncapital assets	*4731	*3905	*675	*55	-	-	*94	-	*2	-	**	-	-
44 Dividends, domestic corporations	*1794	-	-	*1794	-	-	-	-	-0	-	**	**	-
45 Dividends, foreign corporations	190	-	-	-	-	-	-	-	190	-	-	**	-
46 Other receipts	155322	*475	40597	*25512	*27	*1986	*62529	*32	*24166	-	**	**	-
47 Total deductions	3787192	*42561	1032978	955284	*637662	*24866	*794226	*9694	*289921	-	**	**	-
48 Cost of sales and operations	862363	-	*21143	*224806	*37609	-	*475834	*815	*102156	-	-	**	-
49 Compensation of officers	631071	*11904	222992	210781	*137313	*2862	*35481	*1010	*8727	-	**	**	-
50 Repairs	37040	*819	11112	5317	*633	-	*16716	*278	2166	-	**	**	-
51 Bad debts	*3683	-	*764	-	*14	*249	*1380	-	*1276	-	-	**	-
52 Rent paid on business property	237408	*3322	118429	55477	*45528	*1049	*3977	*147	*9480	-	**	**	-
53 Taxes paid	193477	*4865	51116	52091	*25198	*121	*49363	*955	*9767	-	**	**	-
54 Interest paid	34354	*635	12665	10236	*3882	-	*1662	-	*5275	-	**	**	-
55 Contributions or gifts	*897	-	*47	*749	-	*68	-	-	33	-	-	**	-
56 Amortization	9691	-	5494	*486	*47	*58	*2831	-	*775	-	-	**	-
57 Depreciation	66407	-	23080	15457	*8496	-	*4756	*1436	*13182	-	**	**	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	19024	*88	11424	2672	*805	-	*887	*5	3144	-	-	**	-
60 Pension, prof sh, stock, annuity	*22777	-	*3881	*1931	*11794	-	*1426	*94	3650	-	**	**	-
61 Employee benefit programs	93536	*967	33335	23105	*17633	*533	*13481	-	4483	-	-	**	-
62 Net loss, noncapital assets	*220	-	-	-	-	-	*5	-	*215	-	-	**	-
63 Other deductions	1575244	*19962	517496	352176	*348710	*19925	*186427	*4955	*125593	-	**	**	-
64 Total receipts less total deducts	494232	*23815	261540	116155	*38027	*2593	*12810	*1922	*37369	-	**	**	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	484533	*23815	261193	116155	*38027	*2593	*12810	*1713	*28227	-	**	**	-
67 Net income, Form 1120-A	*8450	-	*7258	*1192	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*281	*281	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	383709	*23533	248117	87483	*18383	-	*4479	*1713	-	-	-	-	-
70 Statutory special deductions, total	*19727	-	*254	*1256	-	*213	*7756	-	*10247	-	**	**	-
71 Net operating loss deduction	*18471	-	*254	-	-	*213	*7756	-	*10247	-	**	-	-
72 Dividends received deduction	*1256	-	-	*1256	-	-	-	-	-0	-	**	**	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	81160	*281	*12821	*27479	*19645	*2380	*575	-	*17979	-	-	**	-
75 Income tax before credits, total	21536	*42	*3030	*5481	*6043	*500	*86	-	*6354	-	-	**	-
76 Regular tax	21295	*42	*3030	*5481	*6043	*500	*86	-	*6113	-	-	**	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*206	-	-	-	-	-	-	-	*206	-	-	-	-
80 Environmental tax	*36	-	-	-	-	-	-	-	*36	-	-	**	-
81 Foreign tax credit	28	-	-	-	-	-	-	-	28	-	-	**	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	*56	-	-	-	-	*56	-	-	-	-	-	-	-
86 Prior year minimum tax credit	*133	-	-	-	-	-	-	-	*133	-	-	-	-
87 Income tax after credits, total	21319	*42	*3030	*5481	*6043	*444	*86	-	*6193	-	-	**	-

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

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

MINOR INDUSTRY 8980
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	67112	3603	48814	7508	3628	1685	1551	176	94	23	11	12	7
2 Total assets	18083198	-	1110195	1217300	1262464	1169634	2937700	1215893	1463531	730867	798610	1693788	4483216
3 Cash	2355387	-	369301	219057	295340	229501	370580	176407	224650	50904	184765	171381	63499
4 Notes and accounts receivable	4578892	-	95807	189861	269475	214612	799442	310920	489442	226017	199862	391997	1391455
5 Less: Allowance for bad debts	68393	-	*11691	-	-	*1509	6239	*4830	4111	*9316	2295	8926	19476
6 Inventories	706047	-	18453	92856	102481	88550	143056	32958	40123	*8632	21312	13769	143858
7 Investments in govt. obligations, Total	116183	-	-	-	-	*4022	*32240	*16844	-	-	7099	55978	-
8 Tax-exempt securities	58198	-	*3903	-	-	*4155	*26754	-	*4618	-	1868	-	16900
9 Other current assets	1084867	-	66150	21055	33113	100113	130474	155441	66679	*52854	17498	80047	361443
10 Loans to stockholders	537603	-	116704	102226	86510	*29262	107676	*20027	*42551	*4609	6193	20194	1652
11 Mortgage and real estate loans	1025263	-	*66	-	*29002	*9952	-	-	*44864	-	80	-	941298
12 Other investments	2440912	-	*43924	*50851	31390	135129	390713	167984	113844	*213339	101527	416797	775415
13 Depreciable assets	7228691	-	990824	840310	619679	547678	1228815	528686	508435	264612	197646	546460	955544
14 Less: Accumulated depreciation	3740848	-	670952	464523	347559	308829	560761	290668	213568	*124290	87522	200458	471719
15 Depletable assets	*56423	-	*15719	-	-	-	*9885	*29209	*1610	-	-	-	-
16 Less: Accumulated depletion	*24941	-	*11878	-	-	-	-	*12797	*265	-	-	-	-
17 Land	283941	-	*11497	*30707	*44596	*8597	73685	*48072	*8115	*3482	17587	28542	9060
18 Intangible assets (Amortizable)	957674	-	56011	156764	81141	59563	24013	25188	109222	*22533	114373	96260	212607
19 Less: Accumulated amortization	350191	-	32628	129708	*38945	41709	5783	18615	*21866	*3651	28078	18020	11188
20 Other assets	837491	-	48985	107845	56242	90547	173151	31067	49187	*21141	46692	99767	112868
21 Total liabilities	18083198	-	1110195	1217300	1262464	1169634	2937700	1215893	1463531	730867	798610	1693788	4483216
22 Accounts payable	2091955	-	98094	85430	110377	154774	339409	163744	215559	73333	38824	58176	754235
23 Mort, notes, and bonds under 1 yr	2387484	-	98595	138902	154987	100679	244376	163674	88496	*70641	5871	177001	1144261
24 Other current liabilities	1838225	-	171403	110322	122645	113751	366341	165929	182842	*48370	142424	147193	267005
25 Loans from stockholders	1091081	-	258321	153273	111280	57550	399588	*13412	*42463	*18887	362	-	35945
26 Mort, notes, bonds, 1 yr or more	3001492	-	232631	322104	195184	206754	576008	173479	205189	*90558	121200	380195	498190
27 Other liabilities	966431	-	69587	*26430	12568	10781	142230	66972	133209	*80261	67666	64731	291998
28 Net worth	6706529	-	181565	380838	555424	525344	869748	468682	595773	348816	422264	866492	1491583
29 Capital stock	897312	-	119422	103755	84753	74020	55219	52918	146994	47287	55582	27328	130033
30 Paid-in or capital surplus	2802355	-	138100	91031	30117	50944	137418	85316	200447	*153333	326797	603252	985600
31 Retained earnings, appropriated	*30595	-	-	-	-	-	*25984	-	-	-	-	-	4611
32 Retained earnings, unappropriate	1711367	-	-33504	72761	226474	289747	180557	132573	136642	*97668	-11658	186049	434059
33 Retained earnings (S CORP)	1557356	-	-12830	188124	228968	143798	515267	206033	125073	*59416	53577	49929	-
34 Less: Cost of treasury stock	292455	-	*29623	*74833	*14889	*33164	44697	*8158	*13383	*8887	2035	66	62720
35 Total receipts	36245208	351250	8392575	4224361	3266249	2720554	5430236	1672015	2504673	565512	921604	1075752	5120426
36 Business receipts	34495097	294733	8007853	4193714	3056118	2577154	5226644	1589120	2405377	*538901	780746	1018920	4805815
37 Interest	276353	*4215	4743	9615	10231	11557	18418	10891	18036	*7491	10869	24389	145899
38 Interest on govt. obligations, State and local	6517	34	*18	*300	-	*1192	*781	*1715	*226	*663	977	-	611
39 Rents	65650	-	-	-	*7602	*15106	*20658	*6955	*4656	*1206	6	6795	2666
40 Royalties	*125129	-	-	-	-	*17	-	*118	-	*29	1815	15	123135
41 Net S-T cap gain less net LT loss	*4416	-	-	*2041	-	*72	*195	*113	-	-	-	1471	525
42 Net L-T cap gain less net ST loss	65028	*24982	-	*446	*16675	*1036	*11584	*2767	*7028	*180	2	-	329
43 Net gain, noncapital assets	32156	*4835	*8148	*5387	*203	*1663	3191	*2562	*2597	*86	1322	1586	577
44 Dividends, domestic corporations	6427	*75	-	*1149	*792	*1213	*558	*816	*261	-	3	628	932
45 Dividends, foreign corporations	*3596	-	-	-	-	-	-	*494	*221	*39	-	-	2841
46 Other receipts	1164838	*22377	371813	11709	174627	111544	148208	56464	66270	*16917	125863	21950	37095
47 Total deductions	33228298	281348	7585519	3913740	2981450	2496037	4907568	1492373	2290793	540014	864839	975790	4898825
48 Cost of sales and operations	12841687	*69201	1406439	1043849	1337382	1057478	1884574	620419	1288458	*201950	387698	382880	3161360
49 Compensation of officers	2893173	*8175	1111442	524253	428120	187269	345375	97354	56660	*17293	11404	16096	89732
50 Repairs	236046	599	60038	41781	30475	15543	31553	14201	9339	*7197	6477	7533	11310
51 Bad debts	111975	*1619	*32227	*3927	14984	*6185	9141	5624	5694	*24255	1850	3209	3259
52 Rent paid on business property	1001058	15848	292407	150565	91963	88338	104687	54716	55789	*11948	20916	26592	87289
53 Taxes paid	1078309	7535	323992	145166	95394	71491	142292	53459	65874	*25579	19028	31629	96871
54 Interest paid	467066	9967	41189	30404	37203	26777	78257	32053	18830	*20644	10381	33071	128290
55 Contributions or gifts	10514	*131	*1155	624	1442	1529	1059	1026	1199	*326	95	420	1509
56 Amortization	100237	*743	8160	3758	14869	14359	3482	4603	7094	*1642	4765	5452	31311
57 Depreciation	754742	8141	111615	85370	51474	58030	125631	53673	47835	*20943	16592	53537	121900
58 Depletion	*9289	*-0	-	-	-	-	*-0	*8776	*513	-	-	-	-
59 Advertising	234218	15449	67561	27296	19128	23610	18398	25030	13028	*2971	8749	5625	7373
60 Pension, prof sh, stock, annuity	289601	*1045	54207	35396	28098	25668	33183	19760	28662	*2144	7596	6519	47321
61 Employee benefit programs	510074	2293	79067	62167	31199	25101	86735	38272	59363	*3696	15517	17694	88971
62 Net loss, noncapital assets	19483	2	*13293	*891	-	*498	*708	*574	728	*813	1134	663	180
63 Other deductions	12670824	140600	3982726	1758293	799718	894161	2042491	462835	631727	198614	352639	384871	1022149
64 Total receipts less total deducts	3016909	69902	807056	310621	284798	224517	522668	179642	213879	25497	56765	99962	221601
65 Const taxable inc frm rel frn corps	4499	-	-	-	-	-	-	-	-	-	-	1755	2744
66 Net income, total	3014892	69868	807039	310321	284798	223325	521887	177927	213653	24835	55788	101718	223734
67 Net income, Form 1120-A	69039	*172	48360	*20507	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*2564	*2564	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	1891474	*33940	633663	228356	211761	143303	382037	110526	122427	*10088	5218	10156	-
70 Statutory special deductions, total	287765	*25691	93099	20592	*19276	*6352	48118	*3808	*15860	*4542	11010	10288	29130
71 Net operating loss deduction	281048	*25639	93099	*20233	*18721	*5503	47727	*2669	*15623	*4542	11007	9848	26437
72 Dividends received deduction	6717	*52	-	*359	*555	*849	*391	*1139	*237	-	2	440	2694
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	838475	10271	80277	61373	53761	73871	92401	65412	75378	*10205	39561	81362	194603
75 Income tax before credits, total	249127	2714	14244	11220	9016	20006	27378	22033	27598	*3952	13778	27838	69348
76 Regular tax	242468	2604	14244	11220	9016	19996	27112	22023	25498	*3469	13451	27663	66171
77 Personal holding company tax	*5	*5	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	6151	*88	-	-	-	*10	*266	-	*2067	*478	277	64	2901
80 Environmental tax	490	4	-	-	-	-	-	*10	*33	*6	49	111	277
81 Foreign tax credit	*6131	-	-	*260	-	*130	-	*562	-	-	697	24	4458
82 U.S. Possessions tax credit	229	-	-	35	-	55	139	-	-	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	1576	-	*50	-	*483	*283	*102	*238	*219	*72	15	114	-
86 Prior year minimum tax credit	2504	-	-	-	*285	*450	*79	*296	*649	-	-	619	126
87 Income tax after credits, total	238687	2714	14194	10925	8248	19088	27059	20938	26730	*3880	13066	27081	64764

1992 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1992 Through June 1993--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6749	2022	*3249	*922	*280	*170	*86	*17	*4	**	-	-	-
2 Total assets	796814	-	*65337	*142391	*115269	*107206	*167604	*98780	*100226	**	-	-	-
3 Cash	96237	-	*33819	*10959	*23991	*11535	*10014	*4847	1074	-	-	-	-
4 Notes and accounts receivable	77234	-	*17814	*8906	*24692	*7876	*12527	*3806	1613	-	-	-	-
5 Less: Allowance for bad debts	*608	-	-	*149	-	-	-	*446	13	-	-	-	-
6 Inventories	131527	-	*4095	*56883	*6874	*61129	*131	-	2415	-	-	-	-
7 Investments in govt. obligations, Total	8567	-	-	-	-	-	-	-	8567	-	-	-	-
8 Tax-exempt securities	*1108	-	-	*103	-	-	-	-	1005	-	-	-	-
9 Other current assets	32127	-	*1357	*4095	-	*2261	*5765	*916	17733	-	-	-	-
10 Loans to stockholders	*19270	-	*5490	*1528	-	-	*9035	*3217	-	-	-	-	-
11 Mortgage and real estate loans	*4627	-	-	*4627	-	-	-	-	-	-	-	-	-
12 Other investments	*95442	-	-	*15232	-	*10692	*8677	-	*60840	**	-	-	-
13 Depreciable assets	296343	-	*30169	*22570	*82661	*33351	*57859	*61790	7941	-	-	-	-
14 Less: Accumulated depreciation	136941	-	*27504	*16152	*23200	*22545	*32128	*13131	2282	-	-	-	-
15 Depletable assets	*1109	-	-	-	*1109	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*928	-	-	-	*928	-	-	-	-	-	-	-	-
17 Land	*55489	-	-	*16286	-	-	*37172	*996	1035	-	-	-	-
18 Intangible assets (Amortizable)	*696	-	*99	*564	-	-	-	*8	*25	**	-	-	-
19 Less: Accumulated amortization	*268	-	*38	*222	-	-	-	*8	-	-	-	-	-
20 Other assets	115783	-	*37	*17160	*70	*2906	*58553	*36785	272	-	-	-	-
21 Total liabilities	796814	-	*65337	*142391	*115269	*107206	*167604	*98780	*100226	**	-	-	-
22 Accounts payable	96898	-	*4413	*15739	*2201	*70725	*2382	*893	*547	**	-	-	-
23 Mort, notes, and bonds under 1 yr	*30068	-	*465	-	*964	-	*28612	*27	-	-	-	-	-
24 Other current liabilities	82518	-	*2299	*3528	-	*6640	*15702	*47472	*6877	**	-	-	-
25 Loans from stockholders	68084	-	*7553	*10225	*21204	*3060	*26042	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*139607	-	*3947	*41188	*36373	-	*4670	*53429	-	-	-	-	-
27 Other liabilities	*64065	-	*1878	*3410	*723	-	*54202	*3852	-	-	-	-	-
28 Net worth	315574	-	*44783	*68301	*53804	*26782	*35994	*-6892	*92802	**	-	-	-
29 Capital stock	99308	-	*10128	*8811	*11259	*2809	*1218	*3741	*61341	**	-	-	-
30 Paid-in or capital surplus	*57496	-	*1136	*32404	*8378	-	*11394	*629	3554	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings, unappropriate	59727	-	*28155	*-8129	*31609	-	*16067	*-11357	3383	-	-	-	-
33 Retained earnings (S CORP)	104628	-	*5373	*35483	*2558	*29280	*7316	*94	24524	-	-	-	-
34 Less: Cost of treasury stock	*5585	-	*9	*268	-	*5308	-	-	-	-	-	-	-
35 Total receipts	1646333	197415	*201371	*113695	*347170	*617929	*101499	*42315	*24939	**	-	-	-
36 Business receipts	1527951	*159129	*184672	*110871	*332448	*617281	*81487	*29602	12462	-	-	-	-
37 Interest	11007	*2716	*907	*2425	*3308	-	*1446	*53	150	-	-	-	-
38 Interest on govt. obligations, State and local	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	*9120	-	-	-	*8651	-	-	*469	-	-	-	-	-
40 Royalties	*489	-	*489	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*14969	*11632	*769	-	*2534	-	-	*34	-	-	-	-	-
43 Net gain, noncapital assets	*28372	*14035	-	-	-	-	*14315	*22	-	-	-	-	-
44 Dividends, domestic corporations	*477	*477	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	53949	*9427	*14534	*398	*229	*648	*4251	*12135	*12327	**	-	-	-
47 Total deductions	1508879	*159872	*178757	*104309	*336226	*595454	*83886	*37798	*12577	**	-	-	-
48 Cost of sales and operations	891802	*14952	*16856	*63118	*291960	*480585	*1365	*14138	8829	-	-	-	-
49 Compensation of officers	50534	-	*16087	*4001	*1949	*26334	*1685	*479	-	-	-	-	-
50 Repairs	6508	-	*2090	*968	*1720	*365	*955	*407	3	-	-	-	-
51 Bad debts	*11864	10512	-	-	*23	*818	*499	-	12	-	-	-	-
52 Rent paid on business property	62144	*1242	*37727	*632	*6039	*13107	*1978	*1416	3	-	-	-	-
53 Taxes paid	22828	*1471	*3799	*2581	*4670	*6515	*3086	*623	84	-	-	-	-
54 Interest paid	12933	4	*290	*44	*2495	*2	*3846	*6253	-	-	-	-	-
55 Contributions or gifts	*140	*100	*39	-	-	-	-	-	-0	-	-	-	-
56 Amortization	*2039	-	-	*34	-	*1952	*53	-	-	-	-	-	-
57 Depreciation	26831	*748	*376	*2723	*5787	*2185	*6635	*8020	357	-	-	-	-
58 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
59 Advertising	25110	*12573	*1436	*7268	*498	*1126	*2184	*26	-	-	-	-	-
60 Pension, prof sh, stock, annuity	*7519	-	*1712	-	-	*4732	*1076	-	-	-	-	-	-
61 Employee benefit programs	*6150	-	-	*71	*879	*2164	*2988	-	48	-	-	-	-
62 Net loss, noncapital assets	6	-	-	-	-	-	-	-	6	-	-	-	-
63 Other deductions	382470	*118270	*98345	*22868	*20207	*55571	*57536	*6438	*3234	**	-	-	-
64 Total receipts less total deducts	137454	37543	*22614	*9386	*10944	*22475	*17613	*4517	*12363	**	-	-	-
65 Const taxable inc frm rel frn corps	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income, total	137454	37543	*22614	*9386	*10944	*22475	*17613	*4517	*12363	**	-	-	-
67 Net income, Form 1120-A	*587	*272	*156	*160	-	-	-	-	-	-	-	-	-
68 Net income, Form 1120F	*687	*687	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120S	97067	*19833	*13133	*6978	*6507	*22475	*16797	*26	11318	-	-	-	-
70 Statutory special deductions, total	*18569	*11169	*2799	-	-	-	-	*4491	*109	**	-	-	-
71 Net operating loss deduction	*18375	*10976	*2799	-	-	-	-	*4491	*109	**	-	-	-
72 Dividends received deduction	*194	*194	-	-	-	-	-	-	-	-	-	-	-
73 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Income subject to tax	21818	*6540	*6681	*2408	*4437	-	*816	-	936	-	-	-	-
75 Income tax before credits, total	3229	*685	*1002	*361	*666	-	*122	*74	318	-	-	-	-
76 Regular tax	3155	*685	*1002	*361	*666	-	*122	-	318	-	-	-	-
77 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
78 Recapture of investment credit	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Alternative minimum tax	*74	-	-	-	-	-	-	*74	-	-	-	-	-
80 Environmental tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	318	-	-	-	-	-	-	-	318	-	-	-	-
83 Orphan drug credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total	2911	*685	*1002	*361	*666	-	*122	*74	-	-	-	-	-

Form 1120S Returns with and without net income

1992 CORPORATION SOURCE BOOK OF STATISTICS OF INCOME,
INCOME TAX RETURNS OF ACTIVE 1120S CORPORATIONS WITH ACCOUNTING PERIODS ENDED JULY 1992 THROUGH JUNE 1993 --
BALANCE SHEET, INCOME STATEMENT, AND SELECTED ITEMS, BY INDUSTRIAL DIVISION, BY SIZEO OF TOTAL ASSETS
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

U. S. TOTAL

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	SIZE OF TOTAL ASSETS: 1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	1785371	131326	1003617	263075	152058	99980	109486	15522	7593	1803	636	274
2 Total assets	808090675	-	29075365	42080125	53738963	70056711	232701293	106693741	114265375	61996487	42617841	54864775
3 Cash	77366319	-	6067286	6496199	7138074	8068107	21957299	9386680	8419182	4084976	2662314	3086203
4 Notes and accounts receivable	150367365	-	2689295	4970740	7895011	10993861	44384490	22585745	25491412	14043051	8438198	8875561
5 Less: Allowance for bad debts	2584173	-	40302	21402	77365	175651	594206	401637	539977	272575	196755	264304
6 Inventories	153561102	-	3472468	6125257	7702841	10094339	48852676	24382024	24623654	11819689	7997163	8490992
7 Investments in Government obligations	5252913	-	*979	*69843	112496	110622	736215	831621	976388	624436	507183	1283128
8 Tax-exempt securities	3301498	-	5183	89567	89077	141308	751885	426833	838192	503960	374894	80598
9 Other current assets	44285834	-	1136844	1481946	2242175	4048926	11596312	6282940	6823900	4068617	3223990	3380185
10 Loans to shareholders	14878249	-	1696911	1752767	1815058	1823253	3551575	1424305	1131489	675361	639083	368448
11 Mortgage and real estate loans	10892649	-	181015	321671	589841	806542	2555724	1087284	1222130	735380	844669	2548392
12 Other investments	57142224	-	852209	2148110	2681070	3902671	13456503	6731722	8631415	6201472	4324487	8212565
13 Depreciable assets	438891260	-	32480324	31995602	36417187	42945098	120890521	50361641	54529293	27100536	18649090	23521968
14 Less: Accumulated depreciation	228414153	-	22467837	18668399	20367874	22280388	60884428	25340879	26933194	12899784	8751911	9819461
15 Depletable assets	3653726	-	190008	121670	184626	323512	788345	316433	553034	500565	467278	208255
16 Less: Accumulated depletion	1317919	-	67186	42683	*49776	110872	240923	131972	300747	173687	155230	44843
17 Land	43866647	-	789862	2362152	3977831	6012891	15410160	5004245	4842829	2114521	1582187	1769968
18 Intangible assets (amortizable)	24333483	-	1568028	2240056	2384328	2090439	6244752	3258108	2324409	1459944	1204335	1559083
19 Less: Accumulated amortization	11244952	-	782949	1134990	1036300	941611	2825602	1921722	1035366	534361	453649	578404
20 Other assets	23858606	-	1303225	1772019	2040664	2203665	6069995	2410368	2667330	1944385	1260515	2186439
21 Total liabilities	808090675	-	29075365	42080125	53738963	70056711	232701293	106693741	114265375	61996487	42617841	54864775
22 Accounts payable	104178988	-	3843168	4502141	6406385	8561581	30305155	14362667	15322228	8648137	5459405	6768121
23 Mortgages, notes, and bonds under 1 yr	114895644	-	3857436	3958494	5468775	6755227	35496809	19786262	18556954	8447286	5728807	6839595
24 Other current liabilities	63717873	-	3464699	3097458	3872951	4999326	16628211	8426353	9382840	4917072	3553262	5375702
25 Loans from shareholders	91894951	-	17597927	10992626	11317445	10927509	24402340	7137542	5534833	2151827	1278018	554885
26 Mortgages, notes, and bonds, 1 yr or more	180851262	-	6151286	10500293	13759784	18180252	54302945	20850517	22200010	12604287	9345214	12956673
27 Other liabilities	26208730	-	975661	1025556	1369769	2404783	7005396	2625706	3319141	2426677	1206303	3849738
28 Net worth	226343226	-	-6814811	8003556	11543854	18228033	64560436	33504695	39949370	22801201	16046831	18520061
29 Capital stock	42268497	-	6809167	5568965	4754961	6110041	11197997	3135821	2682886	1115577	589211	303870
30 Paid-in or capital surplus	79593542	-	8547341	7047365	7591107	8729058	-23147709	8260127	7996033	4394788	2395554	1484461
31 Retained earnings unappropriated	118063424	-	-21069289	-3734890	211062	4881642	34631505	23626151	30919730	18082639	13477550	17037323
32 Less: Cost of treasury stock	13582237	-	1102029	877884	1013276	1492708	4416775	1517404	1649280	791802	415483	305593
33 Total receipts	1821882961	23330963	177596904	126474996	123703120	139290706	511081376	232637534	235054726	106496610	66269503	79946523
34 Business receipts	1790836830	21866035	174807296	124660104	121860914	137342974	502949960	228187768	231572443	104428476	64813964	78346897
35 Net l-t cap gain less net st loss	538459	*52047	28882	*14717	29317	8796	249580	7562	120529	7244	17342	2444
36 Net gain, noncapital assets	3759769	584965	286555	220452	250160	320992	978232	312452	257776	129065	96870	322250
37 Other receipts	26818357	835678	2501334	1588497	1579819	1610616	7077351	4054262	3135638	1888706	1305668	1240787
38 Total deductions	1775218647	24252306	172821660	123898281	120777457	136774826	499924793	226693610	227722241	102392089	63441775	76519609
39 Cost of sales and operations	1176459501	12251762	72036383	65261094	68025986	82569418	352879567	169846340	172211198	77491611	46439272	57446870
40 Compensation of officers	75648363	843938	17693217	9362335	7838908	7149133	17759606	6210809	5128982	2042447	969013	649976
41 Repairs	10394975	199111	1544431	1130053	996925	1066872	2729371	887104	884772	397909	232705	325722
42 Bad debts	4978236	256418	394534	280039	293198	452997	1323453	670627	614618	276541	197077	218734
43 Rent paid on business property	37335922	1050090	8066581	4787945	3742683	3707907	8064964	2599251	2402823	1229143	913493	771042
44 Taxes paid	39656425	795083	5591038	3614819	3437157	3575696	10485362	4102523	3958747	1720565	1143083	1232352
45 Interest paid	20951115	366808	1346177	1289699	1539967	1834179	5890508	2499571	2548120	1296199	998100	1341787
46 Amortization	3504061	96493	214105	313156	327977	271933	831163	543251	316270	159591	267940	162180
47 Depreciation	31426221	427659	2829225	2492611	2413117	2823080	8137867	3370324	3798432	1918485	1401044	1814376
48 Depletion	261100	*2320	*141	*1627	*5556	3512	104503	35497	48615	38202	15328	5797
49 Advertising	18252436	433725	2163898	1377346	1379550	1462184	4144707	2003344	2361881	1114000	784188	1027613
50 Pension, profit-sharing, stock bonus, and annuity plans	5851011	27271	816636	447884	414815	459334	1535156	680364	706209	315736	200771	246835
51 Employee benefit programs	14028365	143143	1200377	694232	891369	1197345	3864189	1811277	2005614	910242	633686	676891
52 Net loss, noncapital assets	-357874	-38036	-115005	-6085	-33894	-43618	-81090	-12947	-18434	-2602	-3583	-2580
53 Other deductions	336113042	7320450	58809912	32839355	29436356	30157619	82093287	31420381	30717524	13478816	9242488	10596854
54 Total receipts less total deductions	46664314	-921343	4775243	2576716	2925663	2515880	11156583	5943924	7332485	4104521	2827728	3426914
55 Net income (less deficit), total	46196308	-965628	4773525	2570773	2913436	2499755	11080750	5860871	7243616	4054157	2774727	3390325
56 Income tax, total	88586	*3609	*789	*4807	*5468	10566	14232	13420	10030	8258	7308	10099

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	SIZE OF TOTAL ASSETS: 1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	65055	2751	34129	9997	8359	5830	3577	209	154	31	12	5
2 Total assets	23264119	-	1022691	1695869	3008662	4020367	6962646	1405912	2462459	1008649	779032	897832
3 Cash	1853823	-	146576	256267	279776	371098	467120	100210	94952	69262	58051	10512
4 Notes and accounts receivable	2014140	-	40319	85153	233731	221044	603043	237115	294363	115566	94854	88952
5 Less: Allowance for bad debts	5864	-	*6	*2040	*22	-	*660	*321	*308	*94	755	1657
6 Inventories	1992292	-	20339	40040	134355	225371	692620	66031	176962	320557	64245	251773
7 Investments in Government obligations	26663	-	-	*12785	-	-	*11842	*8	*2028	-	-	-
8 Tax-exempt securities	179646	-	*34	-	*12681	*11600	*109094	*18568	*6471	*21199	-	-
9 Other current assets	615895	-	35965	17146	33645	99724	158298	63260	79755	66944	35396	25762
10 Loans to shareholders	699520	-	60290	95361	125260	154817	95509	*41413	62578	*13897	46725	3670
11 Mortgage and real estate loans	258561	-	*2192	-	*29117	*57881	95901	*13404	*24581	*18390	13732	3365
12 Other investments	1477965	-	93671	67370	101325	151862	480605	70841	198563	94544	39013	180173
13 Depreciable assets	20202439	-	1723487	2487992	3083498	3457970	5019035	1039599	1828463	498037	467450	596908
14 Less: Accumulated depreciation	12385351	-	1286348	1695170	2029032	2306789	2799218	549186	892254	301433	230285	295636
15 Depletable assets	87737	-	*12347	*5	-	*26881	*45749	*468	-	-	2286	-
16 Less: Accumulated depletion	*16399	-	*3939	-	-	*3481	*8463	-	-	-	516	-
17 Land	5506512	-	127515	287751	908301	*1311447	1835305	279965	506023	53303	167693	29209
18 Intangible assets (amortizable)	123702	-	4239	8156	57341	13407	21430	7900	5819	*1143	2352	1916
19 Less: Accumulated amortization	60208	-	2770	*4377	30566	4773	6752	5515	3521	*600	1231	102
20 Other assets	693045	-	48783	39429	69253	232309	142188	22154	77985	37936	20020	2988
21 Total liabilities	23264119	-	1022691	1695869	3008662	4020367	6962646	1405912	2462459	1008649	779032	897832
22 Accounts payable	1068410	-	33721	16541	145813	165166	250091	77782	160144	75500	101888	41763
23 Mortgages, notes, and bonds under 1 yr	3444019	-	138724	164219	388754	362543	903534	181742	378339	294253	319269	312641
24 Other current liabilities	909874	-	108249	32239	60646	121321	322122	79576	77691	22764	30665	54602
25 Loans from shareholders	5497276	-	510869	775272	1085489	928099	1580055	314328	246991	*38606	12233	5333
26 Mortgages, notes, and bonds, 1 yr or more	5875235	-	306270	405136	791624	961416	1804090	357501	768302	216433	144322	120141
27 Other liabilities	901166	-	8960	*58850	126169	71909	381077	*18275	102654	*37053	8858	87362
28 Net worth	5568139	-	-84101	243612	410167	1409913	1721677	376708	728338	324039	161796	275991
29 Capital stock	3691127	-	467008	786306	678252	709434	757999	127443	95225	9546	58721	1193
30 Paid-in or capital surplus	5182843	-	391793	637434	705012	730845	1365631	514471	618206	39946	160648	18856
31 Retained earnings unappropriated	-2601481	-	-768707	-1136471	-905642	39507	-170838	-192411	27701	279943	-33390	258827
32 Less: Cost of treasury stock	704349	-	174195	*43658	67456	69873	231116	*72793	12794	*5395	24183	2886
33 Total receipts	32553498	*592140	3250717	2864207	4807013	4744790	7810823	1606257	2849518	1044651	924256	2059126
34 Business receipts	31161196	*546528	3082690	2697596	4660761	4559671	7360002	1542379	2758340	1003320	911681	2038228
35 Net l-t cap gain less net st loss	20995	-	*8269	-	*3925	*569	*5761	2270	-	*200	-	-
36 Net gain, noncapital assets	247791	32661	36051	27496	26995	26284	41658	26086	26746	1812	1612	391
37 Other receipts	1135462	*12952	131976	139084	117900	156679	405729	37597	63822	38254	10963	20506
38 Total deductions	32315088	584252	3104549	2840480	4765744	4768562	7827442	1570683	2890156	986534	928612	2048074
39 Cost of sales and operations	17740170	*389783	856359	1276243	2268294	2807052	4563986	1001351	1742382	681788	585118	1567814
40 Compensation of officers	880532	*15304	226012	80457	126685	148809	199275	19224	26114	19357	12971	6327
41 Repairs	732324	*3836	125595	103975	107978	115405	163543	13325	51140	17220	6655	23654
42 Bad debts	67891	*16324	*475	*3528	*2168	*274	20515	*19718	*3878	*211	235	565
43 Rent paid on business property	1042217	*5078	240382	209826	131179	164228	192756	14531	31816	25670	5432	21318
44 Taxes paid	701804	*10034	118511	60551	114154	113944	150674	36884	49215	19719	13460	14658
45 Interest paid	824043	*19387	78744	85859	108909	109872	241804	35720	83144	25957	17913	16733
46 Amortization	43427	*66	1149	*1100	4055	2010	29418	873	3376	*343	426	612
47 Depreciation	1415390	*13066	145817	174226	200807	217723	345452	66916	127007	37683	41357	45336
48 Depletion	*9813	-	-	-	*8	*183	*1791	*4896	*153	-	2782	-
49 Advertising	133712	*2165	15341	13132	17168	12564	15345	19433	12663	3348	4739	17814
50 Pension, profit-sharing, stock bonus, and annuity plans	45851	-	*1006	*90	*6628	*7270	17775	*4430	3144	3236	1742	530
51 Employee benefit programs	226534	*911	23943	5031	30749	23155	41155	6553	17891	*3966	8970	64211
52 Net loss, noncapital assets	-4888	*-595	-	-1331	-2277	-63	-258	-	-319	-1	-44	-
53 Other deductions	8446493	*107704	1271216	825133	1644684	1046011	1843696	326830	737914	148034	226768	268503
54 Total receipts less total deductions	238410	7888	146168	23727	41269	-23772	-16619	35574	-40637	58117	-4356	11052
55 Net income (less deficit), total	229361	7888	146168	23697	39911	-25927	-20053	35379	-41248	56852	-4356	11052
56 Income tax, total	*2700	-	-	-	*1115	*352	*653	-	-	-	-	579

1992 CORPORATION SOURCE BOOK OF STATISTICS OF INCOME,
INCOME TAX RETURNS OF ACTIVE 1120S CORPORATIONS WITH ACCOUNTING PERIODS ENDED JULY 1992 THROUGH JUNE 1993 --
BALANCE SHEET, INCOME STATEMENT, AND SELECTED ITEMS, BY INDUSTRIAL DIVISION, BY SIZEO OF TOTAL ASSETS
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	SIZE OF TOTAL ASSETS 1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	15563	463	7794	2648	1192	1525	1540	238	114	34	13	3
2 Total assets	11980729	-	252727	403008	376842	1084045	3146237	1604773	1749187	1216530	928130	1219252
3 Cash	1278617	-	47247	67790	41911	143908	362859	231528	177483	73145	121705	11042
4 Notes and accounts receivable	1615009	-	*6578	*29945	*35135	218391	495158	199707	251672	180538	127032	70853
5 Less: Allowance for bad debts	23486	-	-	-	-	-	*804	*882	*843	*9128	11828	-
6 Inventories	322510	-	*22916	*14031	*7157	*15260	76142	65374	66783	*20962	33886	-
7 Investments in Government obligations	293636	-	-	-	-	*9222	*43215	*126329	*31313	*12037	29818	41701
8 Tax-exempt securities	*68072	-	-	-	-	-	*2032	*6050	*32501	1043	26446	-
9 Other current assets	479576	-	*15489	*15831	*4067	43501	158752	58564	72100	34068	51080	26124
10 Loans to shareholders	306024	-	*1271	*30405	*997	*34321	114894	*30511	*5113	*17167	16974	54371
11 Mortgage and real estate loans	*3297	-	-	-	-	-	*3194	-	*52	-	50	-
12 Other investments	2131522	-	*21468	*16344	*22093	192333	478449	197784	195166	200450	114091	693344
13 Depreciable assets	7660977	-	228496	524642	301896	678433	1942544	1021511	1396721	691835	740402	134498
14 Less: Accumulated depreciation	4669853	-	190535	378353	178999	426894	1150151	665541	796811	388404	478591	15575
15 Depletable assets	2403508	-	*84763	*67764	*148029	189071	543620	212814	409912	407258	197572	142705
16 Less: Accumulated depletion	968271	-	*39628	*25749	*39218	83588	201569	85934	250347	123987	101110	17140
17 Land	514713	-	*8221	*26717	*26585	*26207	108634	131238	73383	69100	44627	-
18 Intangible assets (amortizable)	142546	-	*6402	*23312	*3894	*8311	23482	45805	23667	*2184	423	5066
19 Less: Accumulated amortization	45034	-	*2522	*12342	*991	*2223	5852	13367	5294	*775	184	1484
20 Other assets	467366	-	*42562	*2671	*4285	37792	151638	43284	66614	29037	15736	73746
21 Total liabilities	11980729	-	252727	403008	376842	1084045	3146237	1604773	1749187	1216530	928130	1219252
22 Accounts payable	1111534	-	*16515	*22875	*13970	143502	416921	149489	179285	92177	60106	16695
23 Mortgages, notes, and bonds under 1 yr	832204	-	*49883	*85744	*17547	119276	215671	114883	130532	*40288	43687	14693
24 Other current liabilities	603237	-	*4669	*4247	*13754	173640	150784	75621	95042	43678	40856	947
25 Loans from shareholders	1634425	-	176757	309158	*173314	164557	512003	*33792	134360	*92038	12445	26000
26 Mortgages, notes, and bonds, 1 yr or more	2289410	-	*9081	*72674	*30290	261009	678123	209325	302790	365582	131441	229096
27 Other liabilities	701919	-	*5339	*8165	*269	*41832	165797	104728	122145	*187691	17300	48653
28 Net worth	4807999	-	-9518	-99856	127698	180230	1006938	916935	785032	395075	622296	883168
29 Capital stock	663701	-	100952	137406	49449	114656	110400	19305	44522	64802	7119	15091
30 Paid-in or capital surplus	3390422	-	357082	*786979	*130002	394391	747594	263245	341714	231296	65585	72534
31 Retained earnings unappropriated	1066021	-	-467552	-1024240	-51753	-203553	177162	709985	461190	119646	549592	795544
32 Less: Cost of treasury stock	312146	-	-	-	-	*125265	*28217	*75601	*62395	*20668	-	-
33 Total receipts	11918122	*81929	575819	643668	410613	1973248	3905275	1349742	1647051	771382	430634	128760
34 Business receipts	11284318	*81141	572179	569957	405154	1936566	3718391	1172730	1560570	754307	395606	117718
35 Net l-t cap gain less net st loss	*215	-	-	-	-	-	*163	-	-	*32	19	-
36 Net gain, noncapital assets	100767	*255	1397	16229	2410	2740	39087	13163	9844	4603	10702	338
37 Other receipts	525726	*524	*2244	*57482	*3049	33925	146994	160717	76033	12397	22711	9649
38 Total deductions	11317282	*114379	568312	655487	393698	1905280	3672559	1255045	1549083	737408	372621	93411
39 Cost of sales and operations	5332552	*34052	140406	*247444	*73339	882226	1752019	662444	860961	443019	227411	9233
40 Compensation of officers	331352	*485	-	*18621	*14678	49181	116458	75149	37172	11571	8037	-
41 Repairs	221464	*2105	*22533	*21519	*13914	39786	88809	5425	23035	*3687	366	284
42 Bad debts	114339	*13865	*12878	*42773	*478	*9059	8089	12625	1968	*1303	9879	1423
43 Rent paid on business property	106828	*364	*9717	*9373	*2224	23957	41099	8771	8861	*850	1300	310
44 Taxes paid	475090	*4305	21921	26812	17255	70824	159568	49711	68133	39926	12285	4351
45 Interest paid	293985	*3302	*16198	*13626	*5528	35253	93448	25604	33203	32489	14892	20441
46 Amortization	18631	-	*494	*296	*235	*140	8351	*4991	2828	*379	186	732
47 Depreciation	681301	*24440	17084	36206	21502	73111	196405	70265	120571	57072	37209	27438
48 Depletion	159217	*125	-	-	*853	*1702	75219	*18163	43639	*16007	3508	-
49 Advertising	8871	-	*317	*663	*670	598	2270	1584	1805	*602	332	30
50 Pension, profit-sharing, stock bonus, and annuity plans	33849	-	-	*83	*491	*2681	11635	8693	6084	*2347	1486	348
51 Employee benefit programs	298211	*2104	-	*2367	*4315	54080	160311	27898	27420	*11689	7836	190
52 Net loss, noncapital assets	-2538	*-221	-	-	-495	-	-773	-658	-381	*-11	-	-
53 Other deductions	3239053	*29011	326765	235701	237720	662684	958106	283064	313022	116455	47894	28632
54 Total receipts less total deductions	600840	*-32450	7507	-11819	16916	67968	232716	94697	97968	33975	58013	35349
55 Net income (less deficit), total	593529	*-32458	7507	-11819	16916	67951	231913	91566	97364	33899	56398	34293
56 Income tax, total	*2899	-	-	-	-	-	*2011	*377	-	-	511	-

1992 CORPORATION SOURCE BOOK OF STATISTICS OF INCOME,
INCOME TAX RETURNS OF ACTIVE 1120S CORPORATIONS WITH ACCOUNTING PERIODS ENDED JULY 1992 THROUGH JUNE 1993 --
BALANCE SHEET, INCOME STATEMENT, AND SELECTED ITEMS, BY INDUSTRIAL DIVISION, BY SIZEO OF TOTAL ASSETS
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

CONSTRUCTION

RETURNS WITH AND WITHOUT NET INCOME

	TOTAL	ZERO ASSETS	1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
					SIZE OF TOTAL ASSETS							
1 Number of returns, total	178761	8885	110285	24099	13816	8980	10562	1338	620	113	52	10
2 Total assets	67362355	-	2805319	3944998	4873530	6140894	22377762	8944013	9292257	3919714	3331839	1732028
3 Cash	9425000	-	536516	598465	832831	948050	2939183	1328916	1203968	439524	414300	183247
4 Notes and accounts receivable	18601015	-	356578	819986	1116221	1534681	6585845	2980233	2711892	1053090	1062698	379790
5 Less: Allowance for bad debts	92662	-	*863	*962	*2394	3428	44329	14686	17408	1863	6230	498
6 Inventories	10952600	-	150178	633706	930307	1023972	4184705	1233972	1624734	548418	353897	268710
7 Investments in Government obligations	378695	-	*637	-	-	-	107580	*15253	103574	*48884	93641	9125
8 Tax-exempt securities	295013	-	*9	*31015	*18722	*53	68751	*72419	50408	*27706	20429	5502
9 Other current assets	7037673	-	116603	152901	172201	821830	2430987	1071247	1278648	410676	474638	107941
10 Loans to shareholders	1356294	-	327851	233191	140837	93585	257022	78820	142851	14452	64957	2727
11 Mortgage and real estate loans	618276	-	*29	*35531	*54392	95708	231644	83458	50165	*16589	9535	41225
12 Other investments	4079946	-	*21089	123483	162056	160186	1188608	639151	566123	494996	251436	472818
13 Depreciable assets	30520071	-	3947314	3079218	3149860	3055693	8585866	2833700	3115902	1341034	1051746	359738
14 Less: Accumulated depreciation	19753688	-	2809149	2073675	2113385	1983381	5518164	1844353	1922803	707829	602688	178261
15 Depletable assets	107794	-	*320	*495	-	*1397	*20212	*16178	*35217	*12368	21600	7
16 Less: Accumulated depletion	43667	-	-	-	-	*342	*7294	*5125	*22470	*4795	3640	-
17 Land	2188182	-	62854	151732	236409	269902	809436	204673	230439	82402	80996	59339
18 Intangible assets (amortizable)	277357	-	33337	35780	41658	30429	72952	14638	14926	25770	4971	2897
19 Less: Accumulated amortization	142202	-	21346	17177	15051	24439	36014	10483	3736	10399	2352	1205
20 Other assets	1556660	-	83362	141308	148866	116999	500773	246001	129827	128692	41905	18927
21 Total liabilities	67362355	-	2805319	3944998	4873530	6140894	22377762	8944013	9292257	3919714	3331839	1732028
22 Accounts payable	12427536	-	465544	508473	778074	983290	4099180	1792288	1915853	832456	796284	256097
23 Mortgages, notes, and bonds under 1 yr	9533446	-	436553	632779	763336	988902	3468182	988804	1209114	598582	339620	107574
24 Other current liabilities	8211412	-	324822	369773	324411	715740	2557534	1202218	1457265	450934	502473	306244
25 Loans from shareholders	5177371	-	1082554	589119	614378	611224	1547555	347793	316133	40062	20560	7995
26 Mortgages, notes, and bonds, 1 yr or more	8278683	-	559604	741540	844829	876207	2545906	736057	931556	234021	354574	454388
27 Other liabilities	2177724	-	16036	78476	170011	216458	547822	368575	330896	268903	130132	50416
28 Net worth	21556183	-	-79792	1024837	1378492	1749074	7611584	3508278	3131440	1494757	1188197	549315
29 Capital stock	2009477	-	473365	288771	298155	220060	437567	120551	98718	20429	38864	12997
30 Paid-in or capital surplus	3330175	-	500975	197288	456485	253350	983929	313507	321515	208274	75582	19268
31 Retained earnings unappropriated	17065676	-	-1013640	553757	711187	1363118	6521379	3143168	2907238	1277011	1084033	518424
32 Less: Cost of treasury stock	849145	-	40493	*14979	87336	87454	331291	68948	196031	10957	10282	1375
33 Total receipts	167362892	1667520	23420982	14515596	13835333	15310787	46461563	19221394	17819298	6959706	5311376	2839336
34 Business receipts	165517879	1561467	23352144	14437584	13672341	15211528	45923158	18949785	17584988	6824990	5188894	2811001
35 Net l-t cap gain less net st loss	15066	-	*5284	-	-	*4886	*227	*1952	*225	*13	276	2202
36 Net gain, noncapital assets	308763	40413	25867	32079	41349	23047	45958	51117	16677	18940	7032	6283
37 Other receipts	1445447	22259	42971	44336	119878	74858	483492	212173	204753	109376	109440	21912
38 Total deductions	163022641	1670698	22730713	14153452	13392748	14995397	45505787	18604816	17352183	6757416	5098679	2760750
39 Cost of sales and operations	125905074	1194567	14001743	9289074	9825240	11254759	36362446	15812109	14975816	6112414	4546660	2530248
40 Compensation of officers	6352243	95298	1503207	746107	571076	587357	1734260	513979	392817	109054	72082	27004
41 Repairs	763279	8018	138350	100610	62571	99306	240961	38960	53281	11477	4139	5606
42 Bad debts	326729	*5926	53718	30006	28096	53955	93521	27130	21022	4447	8675	234
43 Rent paid on business property	1400676	11104	360552	180567	154130	184276	318521	82567	70066	22628	12097	4168
44 Taxes paid	3564302	40822	697539	430985	366085	360699	964893	318487	270581	58546	43562	12103
45 Interest paid	1299635	22589	180369	125478	136017	147531	335365	120952	121109	43703	39041	27480
46 Amortization	51078	*2032	4645	4457	4428	11433	12627	4463	3516	1500	1262	715
47 Depreciation	2568342	23867	406590	301544	269982	255140	689938	211282	227911	92271	79145	10672
48 Depletion	10769	*918	-	-	-	*107	*3927	*646	*2105	*340	2517	209
49 Advertising	475945	13261	105184	77683	42111	39057	103856	32053	43047	3878	8329	7486
50 Pension, profit-sharing, stock bonus, and annuity plans	730514	*4423	65580	43349	48444	47161	252159	127654	83524	22882	26683	8654
51 Employee benefit programs	1194273	14528	179038	108690	100507	166987	348216	125108	106728	22342	19256	2874
52 Net loss, noncapital assets	-22567	-9665	-3979	-1066	-932	-2656	-1979	-505	-1054	-4	-727	-
53 Other deductions	18357214	223679	5030220	2713838	1783128	1784971	4043117	1188923	979607	251928	234505	123298
54 Total receipts less total deductions	4340251	-3178	690269	362144	442585	315390	955776	616577	467114	202290	212697	78586
55 Net income (less deficit), total	4249449	-46559	690269	360546	440820	314036	946821	608259	454234	195890	206687	78446
56 Income tax, total	3851	-	-	-	-	*595	1023	*627	809	*493	164	140

1992 CORPORATION SOURCE BOOK OF STATISTICS OF INCOME,
INCOME TAX RETURNS OF ACTIVE 1120S CORPORATIONS WITH ACCOUNTING PERIODS ENDED JULY 1992 THROUGH JUNE 1993 --
BALANCE SHEET, INCOME STATEMENT, AND SELECTED ITEMS, BY INDUSTRIAL DIVISION, BY SIZEO OF TOTAL ASSETS
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	SIZE OF TOTAL ASSETS 1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	117812	6326	48867	16667	13266	10484	16259	3124	2011	538	187	83
2 Total assets	151922987	-	1511723	2728409	4738610	7238637	37706742	21406553	30819530	18397928	12781132	14593724
3 Cash	12968093	-	215422	398493	533362	1044922	4027562	1820365	2160275	1182410	688952	896330
4 Notes and accounts receivable	37142827	-	325425	585205	1281733	1759300	9819867	5611456	7514526	4502858	2862266	2880191
5 Less: Allowance for bad debts	749243	-	*5505	*4075	11321	16267	163476	112736	161946	94427	72042	107449
6 Inventories	34692415	-	202355	496792	840661	1450071	8562536	5014421	7948975	4309950	2835467	3031187
7 Investments in Government obligations	1162410	-	-	-	*60055	*5103	78404	250114	268628	247373	89453	163282
8 Tax-exempt securities	870579	-	-	*5978	*4894	*3097	171169	*70201	295044	205498	83542	31155
9 Other current assets	6321102	-	38655	78770	139961	289347	1321777	916541	1191996	897871	602831	843353
10 Loans to shareholders	1429552	-	39013	91149	60941	207821	326402	166157	141640	251017	83671	61741
11 Mortgage and real estate loans	298758	-	*19586	-	*105	*45873	84319	*32254	66602	*4396	38390	7232
12 Other investments	8011753	-	*29012	78543	90171	276707	1385628	955296	1640441	1000250	1085684	1470022
13 Depreciable assets	95855556	-	1571399	2074763	3854075	4822438	24815641	13575175	18929312	10607998	7265307	8339447
14 Less: Accumulated depreciation	54946523	-	1053114	1283134	2454796	3076711	14779247	7902731	10725223	5704209	3716564	4250794
15 Depletable assets	527963	-	*11384	*36167	*8021	*22876	*105678	*33440	82582	*23176	168065	36572
16 Less: Accumulated depletion	92931	-	*1303	*7437	*5871	*14959	*4094	*17885	*21322	*8123	11053	883
17 Land	2831975	-	*5825	24005	70387	128944	711696	406264	576080	314636	280410	313729
18 Intangible assets (amortizable)	4332649	-	96304	147537	296001	274048	1066704	483718	647552	363324	342950	614511
19 Less: Accumulated amortization	1814932	-	42209	70348	146220	104586	451523	209806	327068	140198	119243	203731
20 Other assets	3080983	-	59476	76000	116450	120613	627700	314307	591436	434128	273045	467829
21 Total liabilities	151922987	-	1511723	2728409	4738610	7238637	37706742	21406553	30819530	18397928	12781132	14593724
22 Accounts payable	21050052	-	437572	430573	865155	1265405	5895898	2975591	4124353	2343107	1306358	1406039
23 Mortgages, notes, and bonds under 1 yr	16435071	-	264931	315298	532091	808704	4415130	2585182	3263046	1855388	1085131	1310171
24 Other current liabilities	11722456	-	390938	274043	476720	586658	2541915	1746076	2256285	1365916	1021810	1062094
25 Loans from shareholders	9218431	-	1427839	747179	1068971	771312	2712304	962519	771193	395745	291561	69807
26 Mortgages, notes, and bonds, 1 yr or more	24152677	-	350290	536304	1073004	1428780	5713090	2928834	4636757	2709590	2313288	2462741
27 Other liabilities	3884517	-	53791	166834	116015	216880	846252	330211	532430	480065	293481	848558
28 Net worth	65459782	-	-1413638	258177	606654	2160898	15582152	9878140	15235466	9248115	6469503	7434313
29 Capital stock	5250701	-	410476	319437	367778	534940	1791470	739247	553630	262318	182592	88813
30 Paid-in or capital surplus	7821057	-	544023	193872	358498	515811	2434078	794992	1246278	789533	587065	356906
31 Retained earnings unappropriated	55676739	-	-2312713	-200215	18120	1346254	12444603	8800673	14047882	8557414	5924962	7049758
32 Less: Cost of treasury stock	3288716	-	55424	54917	137741	236108	1087999	456771	612324	361150	225116	61164
33 Total receipts	326547950	1432061	6646448	8133135	13390836	17944752	90064572	44202664	65192513	34474849	21820254	23245867
34 Business receipts	322936551	1347337	6487513	8073892	13232973	17715901	89290540	43597865	64616890	34062014	21560901	22950726
35 Net l-t cap gain less net st loss	134006	*14554	*937	-	-	*127	*2842	*917	113661	*725	2	242
36 Net gain, noncapital assets	489216	60155	27718	20193	55865	78054	85646	45930	63682	16245	16794	18933
37 Other receipts	3030511	24565	131217	38640	101866	149477	677310	549057	487941	375418	230898	264122
38 Total deductions	311560848	1463058	6714068	7952460	13278437	17444534	86682456	42071654	61782732	32307315	20401813	21462321
39 Cost of sales and operations	223229862	907928	2998274	4187106	8482760	11488674	62389536	30455900	46625485	24607744	15212504	15873953
40 Compensation of officers	11940189	52112	614100	619936	835547	1063930	4098890	1585594	1737832	790159	319132	222957
41 Repairs	1328170	6672	64912	77598	73380	109357	388187	155378	188991	103647	71069	88979
42 Bad debts	859316	18994	14972	15862	33413	61931	242262	153276	135229	70813	68578	43986
43 Rent paid on business property	3238280	17838	376914	268844	298061	315808	847427	294251	348292	163380	135528	171937
44 Taxes paid	6886155	29334	217905	241970	454154	443272	2003754	964308	1150646	612803	383589	384421
45 Interest paid	3679026	31540	79167	96661	172106	240164	962577	484600	657788	360868	277759	315797
46 Amortization	533983	22926	11283	13657	41541	37689	133741	47447	88289	36038	37286	64086
47 Depreciation	7219182	45179	157251	226145	329094	379000	1855590	953433	1390779	771023	543548	568139
48 Depletion	52619	-	-	*1627	-	-	*18202	*2290	*2084	*21829	2946	3641
49 Advertising	3121763	16412	78332	96472	87859	171454	502834	287739	800854	385685	281669	412452
50 Pension, profit-sharing, stock bonus, and annuity plans	1359881	4501	*7412	19347	51121	73994	374770	195074	275709	164522	78894	114536
51 Employee benefit programs	4030109	8588	80955	64390	156505	195822	1022488	633286	842824	454050	286867	284334
52 Net loss, noncapital assets	-32023	-4475	*-7143	-30	-955	-1695	-8373	-956	-4939	-1334	-1690	-432
53 Other deductions	44050290	296560	2005448	2022815	2261942	2861743	11833826	5858122	7532991	3763419	2700754	2912669
54 Total receipts less total deductions	14987103	-30997	-67620	180675	112399	500218	3382116	2131010	3409781	2167534	1418441	1783546
55 Net income (less deficit), total	14895430	-31001	-67620	180265	112267	498899	3371040	2121198	3385782	2146361	1406780	1771461
56 Income tax, total	23851	*2500	-	-	*589	-	2426	6881	3704	2581	1628	3543

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	SIZE OF TOTAL ASSETS 1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	74886	6755	43242	7794	6099	4784	5033	675	349	104	38	14
2 Total assets	37327173	-	1317548	1160655	2179002	3406195	10473928	4812291	5407543	3699707	2542992	2327312
3 Cash	3441263	-	283006	146058	347680	342105	964483	419398	394221	301364	175339	67610
4 Notes and accounts receivable	6810045	-	113598	185889	384871	628862	2067750	943293	1020062	684644	524644	256432
5 Less: Allowance for bad debts	96580	-	*151	-	*1926	*2080	31186	20819	20007	10359	5251	4802
6 Inventories	767656	-	*8901	*8414	*26111	69014	368558	147876	70165	47165	10045	11406
7 Investments in Government obligations	132807	-	-	*2147	-	*9531	*6717	*47879	*63891	*363	2278	-
8 Tax-exempt securities	136268	-	*2	*5890	-	*100	*7614	*728	*86601	*1105	34228	-
9 Other current assets	2363309	-	75274	72457	111508	252938	683124	280405	415647	*43134	176547	152274
10 Loans to shareholders	696793	-	69051	*44904	70260	103199	149214	83540	101189	49949	23424	2063
11 Mortgage and real estate loans	154984	-	*2	*2922	*31789	*1248	*44959	*20435	*41564	*11733	333	-
12 Other investments	2252006	-	*37244	*55862	71997	119101	720110	263592	253744	272854	208072	249431
13 Depreciable assets	34452652	-	2087136	1486960	2816960	3602904	9859329	4222057	4385987	2574233	1834485	1582600
14 Less: Accumulated depreciation	18748587	-	1517088	1001960	1869385	2106757	5553931	2194646	2023220	1014930	810491	656179
15 Depletable assets	51387	-	*15216	-	-	-	*2242	*23239	*10192	*497	-	-
16 Less: Accumulated depletion	*13354	-	*57	-	-	-	*467	*9936	*2650	*244	-	-
17 Land	850883	-	*30827	*4704	66604	75657	278463	96207	139185	81112	36280	41844
18 Intangible assets (amortizable)	3504805	-	40444	68554	130138	230032	792670	474386	455608	419683	295001	598288
19 Less: Accumulated amortization	1383542	-	23434	31463	76390	136580	329680	152028	179534	112890	104325	237218
20 Other assets	1954381	-	97576	109319	68785	216920	443960	166683	194898	250293	142384	263564
21 Total liabilities	37327173	-	1317548	1160655	2179002	3406195	10473928	4812291	5407543	3699707	2542992	2327312
22 Accounts payable	4378591	-	224743	148471	261265	302605	1554312	553125	514760	406521	264893	147897
23 Mortgages, notes, and bonds under 1 yr	4178821	-	142430	209662	280123	281798	1006342	553381	675332	448738	364131	216885
24 Other current liabilities	3121608	-	142994	108557	350410	204739	943600	318615	440293	268772	175272	168356
25 Loans from shareholders	4792285	-	761693	269780	541445	764494	1805557	347338	91287	173644	33267	3780
26 Mortgages, notes, and bonds, 1 yr or more	12739892	-	458401	392231	565370	1035686	3247451	1737606	1788486	1318186	1166883	1029592
27 Other liabilities	2239069	-	56559	*48138	59866	380301	646454	128221	264283	335335	95028	224885
28 Net worth	5876906	-	-469272	-16185	120523	436573	1270213	1174007	1633102	748512	443518	535917
29 Capital stock	1845330	-	321212	160996	149457	276726	516726	63809	218680	128507	6525	2692
30 Paid-in or capital surplus	4750008	-	342607	230373	534559	913389	1392881	588301	431213	143907	107394	65385
31 Retained earnings unappropriated	-82195	-	-1101967	-318932	-481744	-707432	-503934	586561	1065887	499878	337201	542288
32 Less: Cost of treasury stock	636236	-	*31124	*88622	*81750	*46110	135460	64663	82679	*23780	7602	74448
33 Total receipts	70076118	621195	9489698	4491628	5363502	5487901	20878840	7584687	7382165	5036010	2128072	1612420
34 Business receipts	68474646	470821	9293075	4448403	5268276	5351586	20336558	7448311	7255778	4972487	2092831	1536519
35 Net l-t cap gain less net st loss	*377	-	*295	-	-	-	*18	-	*62	-	3	-
36 Net gain, noncapital assets	469012	102853	39217	9747	9880	66607	136017	20198	22047	21556	14470	26419
37 Other receipts	1108972	47509	157407	33336	85345	68552	402941	112239	96007	41498	16253	47885
38 Total deductions	68948479	618067	9332689	4423249	5273673	5332747	20805931	7419513	7196240	4920410	2101432	1524528
39 Cost of sales and operations	32292916	*133803	5191690	1772802	2388783	1565106	10262938	3924788	3250728	2613213	788065	401002
40 Compensation of officers	2066678	*11320	297375	226480	156473	280145	660738	172856	114165	70575	45961	30590
41 Repairs	1108116	26317	137912	103142	121092	101471	311370	94838	90227	56654	21815	43278
42 Bad debts	279903	*22565	19447	*23701	13284	19162	100799	33343	28098	9435	6247	3821
43 Rent paid on business property	2240495	24598	300642	276301	143955	229045	463892	149288	223357	300071	88311	41035
44 Taxes paid	2322498	28824	208377	143406	189954	217121	718330	267052	254057	122443	104256	68678
45 Interest paid	1442032	22859	69195	48766	89369	133597	400845	175405	175632	123676	109701	92988
46 Amortization	405867	*6846	8208	18756	23165	24510	103101	55967	31922	48136	41848	43410
47 Depreciation	3258509	21778	231645	155422	227371	366907	928469	352983	409010	246283	170316	148324
48 Depletion	*26	-	-	-	-	-	-	-	-	*26	-	-
49 Advertising	406103	1523	45458	36118	42667	42273	102957	32452	38398	26521	17722	20014
50 Pension, profit-sharing, stock bonus, and annuity plans	210746	-	*5381	*8272	*12	11070	74226	41901	31732	10809	11610	15733
51 Employee benefit programs	837443	*10554	51276	27086	59877	56836	240629	131880	136909	49521	45397	27475
52 Net loss, noncapital assets	-15876	-	*-620	*-1270	*-1314	-4	-10900	-1462	-164	-75	-68	-
53 Other deductions	22061271	307081	2765463	1581726	1816358	2285499	6426737	1985298	2411841	1242972	650116	588180
54 Total receipts less total deductions	1127639	3129	157009	68379	89828	155154	72909	165174	185926	115600	26640	87892
55 Net income (less deficit), total	1104151	3117	157009	68238	89828	153997	69585	161235	177593	115131	22122	86295
56 Income tax, total	5224	*1081	-	-	-	*1168	*1223	*65	1277	*113	291	5

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(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	SIZE OF TOTAL ASSETS: 1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	467234	34133	226374	87961	47556	28125	34345	5570	2433	492	167	77
2 Total assets	251051668	-	8303552	14094694	16834186	19632457	75317264	38684194	36105156	17020525	10962774	14096867
3 Cash	23181482	-	1362700	1929293	2104173	2488751	6990587	3221620	2454038	1100321	652425	877576
4 Notes and accounts receivable	52323025	-	766148	1708720	2701745	3733149	15976077	8549778	9116317	4589198	2354296	2827597
5 Less: Allowance for bad debts	862451	-	*1711	10132	13652	18631	198445	160674	183542	97314	80842	97509
6 Inventories	91285735	-	2639821	4271777	4948243	5865974	30125827	16203316	13252971	5765752	3949126	4262930
7 Investments in Government obligations	799327	-	*331	-	*42821	*24772	191485	187675	251295	*41086	36534	23327
8 Tax-exempt securities	585785	-	*1484	*11555	*33877	*58468	171917	112317	118337	*53401	12166	12263
9 Other current assets	8707382	-	229734	344394	486126	616810	2136296	1282514	1272003	965961	555032	818510
10 Loans to shareholders	3396197	-	253904	345959	491312	348266	1000850	383456	376375	110287	49338	36450
11 Mortgage and real estate loans	809129	-	*26618	*25977	76181	89641	319665	66639	61484	70664	50635	21625
12 Other investments	9527122	-	105875	272844	471513	702253	2395286	1200621	1557978	767068	847392	1206292
13 Depreciable assets	100368483	-	6559621	8048986	8958740	9537884	27765992	12696073	12114876	5171559	3765244	5749510
14 Less: Accumulated depreciation	54912589	-	4424549	4405695	5257211	5317395	15686767	6744695	6268780	2493984	1761787	2551726
15 Depletable assets	108333	-	*4855	*1	*3224	*119	*1977	*522	*11426	*56913	2684	26613
16 Less: Accumulated depletion	74369	-	*3874	-	*3224	*48	*1506	*4	*2691	*36296	845	25880
17 Land	6315336	-	75961	242747	360969	611482	*1904497	827652	1036567	432129	233738	589594
18 Intangible assets (amortizable)	7157083	-	495487	1057430	999836	767783	1903788	772250	608353	255624	170860	125671
19 Less: Accumulated amortization	3189652	-	196349	556298	366392	311124	879054	374429	308085	81805	65936	50178
20 Other assets	5526311	-	407497	807138	795903	434304	1198791	459565	636236	349961	192714	244202
21 Total liabilities	251051668	-	8303552	14094694	16834186	19632457	75317264	38684194	36105156	17020525	10962774	14096867
22 Accounts payable	46490683	-	1504486	2562502	3244556	3840728	13347903	6545053	6491868	3569353	2221650	3162584
23 Mortgages, notes, and bonds under 1 yr	50562841	-	1191099	1178316	1668044	2133180	17323934	11679968	8564387	3153496	1676868	1993550
24 Other current liabilities	16355248	-	793744	861857	990045	1322615	4364283	2232173	2679548	1229646	853730	1027607
25 Loans from shareholders	23530321	-	4848802	3652194	3018225	2663143	5449973	1821130	1237729	435150	224532	179445
26 Mortgages, notes, and bonds, 1 yr or more	37220855	-	1658892	3515057	3332908	3658779	10223767	4276734	4471358	2168232	1875726	2039401
27 Other liabilities	3393350	-	226021	114543	267688	249964	782794	474346	354533	256872	155941	510649
28 Net worth	73498370	-	-1919492	2210225	4312720	5764048	23824609	11654791	12305734	6207776	3954327	5183632
29 Capital stock	11846949	-	1910304	1821884	1407362	1301545	3426394	954197	636080	204737	111883	72563
30 Paid-in or capital surplus	16120798	-	1347982	2306334	2147927	1935630	4722313	1716301	1071909	419690	247383	205329
31 Retained earnings unappropriated	50156294	-	-4845307	-1681397	1086046	2994991	17335864	9559523	11139512	5881576	3664711	5020775
32 Less: Cost of treasury stock	4625671	-	332469	236597	328615	468118	1659961	575229	541768	298228	69650	115035
33 Total receipts	889290904	12457763	49049669	57371630	56088577	63166550	270540960	137493360	121457141	49863980	29686737	42114536
34 Business receipts	879109437	11923489	48685325	56729678	55609483	62392508	267629882	135691244	120099858	49195957	29397932	41754082
35 Net l-t cap gain less net st loss	291940	*34774	*3830	-	*3237	*226	236002	*1180	6414	*6118	160	-
36 Net gain, noncapital assets	761380	215607	24707	58018	49360	47540	175918	45915	63260	48469	8608	23978
37 Other receipts	9339703	318077	339638	582793	427217	720283	2711594	1741049	1284058	614478	270527	329989
38 Total deductions	876637640	12717961	48898361	57139526	55373960	62381785	266989905	135290515	118883568	48639285	29005361	41317413
39 Cost of sales and operations	674243693	7521028	29224842	38868186	37023362	43805974	212493615	110956236	97234806	39600661	22845178	34669805
40 Compensation of officers	20785810	244323	2771187	2074281	2525123	2139671	5616761	2529724	1789404	618078	290628	186630
41 Repairs	3637808	108574	398742	347499	358484	329882	978874	394978	359713	154507	92987	113569
42 Bad debts	1941260	100211	126324	73563	113542	182000	548159	245799	223820	124023	61110	142709
43 Rent paid on business property	16856345	609857	2619020	2225520	1792743	1600158	3984111	1479719	1287453	501190	400370	356206
44 Taxes paid	13750546	481702	1395359	1300541	1173846	1220631	3552798	1682093	1508434	596501	387806	450835
45 Interest paid	6667894	105663	347446	435491	535839	563849	2052418	937229	806507	362705	248929	271818
46 Amortization	963820	40991	60643	154980	110013	86856	246552	95857	89176	31074	20331	27347
47 Depreciation	7807153	168904	546357	688282	678206	697561	2059793	967785	896119	429913	312985	361249
48 Depletion	5408	*1277	-	-	-	*1082	*842	-	*196	-	63	1947
49 Advertising	9961101	304931	678783	654872	743822	826715	2632173	1343099	1294345	619372	408757	454233
50 Pension, profit-sharing, stock bonus, and annuity plans	1430298	8690	83458	81973	91152	117031	451798	191885	205862	75135	61998	61315
51 Employee benefit programs	3884848	53478	118650	160973	204351	325209	1182990	607164	602456	258003	197350	174223
52 Net loss, noncapital assets	-127636	-18986	-39476	-1441	-23502	-10215	-20979	-4849	-5110	-880	-641	-1557
53 Other deductions	114574021	2949347	10488075	10071926	9999976	10474949	31168041	13854100	12580166	5267243	3676227	4043971
54 Total receipts less total deductions	12653264	-260198	151308	232104	714617	784765	3551055	2202845	2573573	1224695	681376	797123
55 Net income (less deficit), total	12572880	-260789	151308	230963	712099	778546	3527490	2187693	2563608	1219619	671705	790637
56 Income tax, total	28818	*28	*130	*4336	*2724	*395	3684	3727	3606	*3038	1979	5170

1992 CORPORATION SOURCE BOOK OF STATISTICS OF INCOME,
INCOME TAX RETURNS OF ACTIVE 1120S CORPORATIONS WITH ACCOUNTING PERIODS ENDED JULY 1992 THROUGH JUNE 1993 --
BALANCE SHEET, INCOME STATEMENT, AND SELECTED ITEMS, BY INDUSTRIAL DIVISION, BY SIZEO OF TOTAL ASSETS
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

RETURNS WITH AND WITHOUT NET INCOME

	TOTAL	ZERO ASSETS	1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	SIZE OF TOTAL ASSETS 1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	123412	7253	57062	17149	12511	10543	14657	2451	1331	313	95	47
2 Total assets	111764502	-	1615210	2877015	4591778	7356263	32393533	17359157	20085341	10997857	6300210	8188138
3 Cash	9905208	-	383086	476857	561758	902434	3311528	1542006	1214723	697466	349144	466205
4 Notes and accounts receivable	35186160	-	265220	721990	1408453	2253255	10642565	5738749	6753476	3630808	1663159	2108485
5 Less: Allowance for bad debts	565816	-	*671	*960	*6563	11287	134972	107920	133810	74431	40312	54889
6 Inventories	35690857	-	358908	715108	1211611	2112317	10209272	5729644	6552742	3765533	2264582	2771140
7 Investments in Government obligations	543795	-	-	-	*35094	*2907	117847	127618	183430	*32739	20834	23327
8 Tax-exempt securities	367075	-	*5	*7	*36	*32748	96134	*79251	103050	*43079	503	12263
9 Other current assets	4330808	-	55854	66563	130709	254132	1016994	567461	777139	609836	371947	480174
10 Loans to shareholders	1394225	-	126201	90776	206231	120405	456661	158999	160178	36518	28455	9802
11 Mortgage and real estate loans	361060	-	*19	*270	*55313	*18741	115055	34430	38286	*44383	46262	8301
12 Other investments	5414096	-	*18780	*70378	108928	257980	1297187	675233	903616	564041	624640	893312
13 Depreciable assets	33963494	-	1058226	1190876	1604934	2702022	10504370	5303474	5651425	2471808	1459253	2017106
14 Less: Accumulated depreciation	19583808	-	703769	679818	1063912	1712114	6439368	3063965	3018703	1267469	704196	930493
15 Depletable assets	89273	-	-	*1	-	*119	*1977	*516	*1314	*56910	2684	25753
16 Less: Accumulated depletion	*64220	-	-	-	-	*48	*1506	-	-	*36293	845	25529
17 Land	1880368	-	*4230	86431	74436	174395	555434	220931	377610	157645	68910	160345
18 Intangible assets (amortizable)	2020390	-	30066	134817	165496	199861	474996	295709	395774	155948	80000	87722
19 Less: Accumulated amortization	929047	-	16456	91843	51887	70812	245174	135294	205939	45300	34289	32051
20 Other assets	1760586	-	35513	95563	151140	119209	414534	192315	331029	154637	99481	167165
21 Total liabilities	111764502	-	1615210	2877015	4591778	7356263	32393533	17359157	20085341	10997857	6300210	8188138
22 Accounts payable	27239467	-	313501	724556	1304648	1931869	7908188	4271517	4597291	2618106	1423972	2145821
23 Mortgages, notes, and bonds under 1 yr	17020372	-	599557	232933	530506	773541	4378720	2765494	3543523	1829374	1095819	1270906
24 Other current liabilities	6829279	-	223646	219717	157521	380143	1639104	1074564	1410220	790019	421258	513087
25 Loans from shareholders	7468287	-	1069942	653145	620434	904703	2329971	794829	667106	231586	141781	54790
26 Mortgages, notes, and bonds, 1 yr or more	11603896	-	276725	472547	596057	917812	3079961	1418420	2076102	1085911	871957	808404
27 Other liabilities	1634900	-	26508	*24326	81818	104918	327471	321437	181666	168608	34799	363348
28 Net worth	39968301	-	-894669	549790	1300794	2343277	12730120	6712898	7609433	4274254	2310624	3031781
29 Capital stock	3454626	-	264083	266557	394053	425050	1107485	347735	369636	158108	68776	53143
30 Paid-in or capital surplus	4658185	-	132426	607527	217072	669153	1607207	488091	403379	250065	130316	152949
31 Retained earnings unappropriated	34332566	-	-1232883	-213150	838541	1472632	10982870	6243198	7155411	4027742	2154915	2903291
32 Less: Cost of treasury stock	2477076	-	58295	*111144	148872	223557	967443	366126	318993	161661	43383	77602
33 Total receipts	379239555	4498239	10625541	14554881	18440152	25621583	111565383	55763133	63132353	30751748	16890189	27396353
34 Business receipts	375747708	4375961	10528626	14319202	18311659	25256409	110687487	55237090	62668178	30420394	16770497	27172206
35 Net l-t cap gain less net st loss	248661	*32956	-	-	*236	*56	207492	*622	*6401	*738	160	-
36 Net gain, noncapital assets	262123	31831	15493	2020	17545	28330	98298	13100	19402	13311	1647	21146
37 Other receipts	3176475	90260	81421	233660	110879	332302	763625	500729	436826	313761	111261	201750
38 Total deductions	371983032	4444280	10553509	14390332	18204718	25224140	109492005	54627107	61596635	29843582	16607640	26999084
39 Cost of sales and operations	301734133	3648164	6843864	11052025	13981289	18918376	88155100	44741577	51432309	25116224	13936438	23908768
40 Compensation of officers	10117807	81165	1000319	668473	1086405	1045907	3099733	1299232	1072713	450573	191161	122125
41 Repairs	1045404	7979	37651	38465	48419	89950	333699	166634	154039	69809	39371	59387
42 Bad debts	1099942	34392	80250	11891	55696	110182	337275	153343	153649	81767	32722	48776
43 Rent paid on business property	3633425	57946	221845	275983	267422	390362	1108623	468302	397328	196770	116296	132547
44 Taxes paid	4872514	52989	166189	200407	228732	421397	1408951	808504	822069	339609	188031	235636
45 Interest paid	2542371	18373	100608	74906	129970	180873	721010	376214	439558	224060	127383	149416
46 Amortization	286548	1799	5904	25102	16850	26275	68618	40910	52527	16045	11677	20839
47 Depreciation	2649629	17693	102497	100694	133821	207761	809187	422740	404578	200723	121433	128503
48 Depletion	*1123	-	-	-	-	*49	*4	-	*196	-	63	811
49 Advertising	1886385	48640	53073	80456	75011	126911	438686	259880	305131	249645	76384	172568
50 Pension, profit-sharing, stock bonus, and annuity plans	888009	2403	54882	42889	54173	69790	301701	112173	142388	53771	28516	25324
51 Employee benefit programs	1493452	9692	18148	33669	46711	119307	429093	243347	273419	140908	83435	95722
52 Net loss, noncapital assets	-27733	-473	*-2296	-	-239	-9684	-9105	-2568	-2723	-372	-136	-137
53 Other deductions	39704559	462573	1865983	1785372	2079978	3507314	12271222	5531682	5944009	2703306	1654593	1898526
54 Total receipts less total deductions	7256523	53959	72032	164549	235434	397443	2073378	1136026	1535717	908167	282550	397269
55 Net income (less deficit), total	7203273	53773	72032	164549	235365	392900	2057405	1123811	1527771	903885	275765	396018
56 Income tax, total	15539	-	*130	-	*2141	*150	1638	2437	2265	*1540	995	4242

1992 CORPORATION SOURCE BOOK OF STATISTICS OF INCOME,
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BALANCE SHEET, INCOME STATEMENT, AND SELECTED ITEMS, BY INDUSTRIAL DIVISION, BY SIZEO OF TOTAL ASSETS
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	SIZE OF TOTAL ASSETS: 1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	342516	26880	168922	70225	34875	17535	19594	3111	1097	176	71	30
2 Total assets	138731769	-	6680963	11137284	12191868	12232011	42736046	21270667	15950558	5961079	4662564	5908729
3 Cash	13187495	-	972235	1436104	1533316	1578808	3668181	1675332	1210935	397933	303281	411371
4 Notes and accounts receivable	17006212	-	500928	967835	1283692	1473099	5290544	2793565	2341036	945266	691137	719112
5 Less: Allowance for bad debts	295443	-	*1039	*9172	7089	7344	62996	52405	49732	22516	40530	42620
6 Inventories	55444997	-	2280913	3541223	3724038	3726434	19854927	10463190	6684988	1992948	1684544	1491790
7 Investments in Government obligations	255531	-	*331	-	*7727	*21865	73638	*60058	67865	*8348	15700	-
8 Tax-exempt securities	218710	-	*1479	*11548	*33841	*25720	75783	*33066	*15287	*10322	11663	-
9 Other current assets	4368623	-	173880	273713	355398	361851	1119011	712900	494434	356015	183085	338337
10 Loans to shareholders	1993346	-	127704	246596	285081	227861	544189	224416	216197	73769	20883	26649
11 Mortgage and real estate loans	440872	-	*26600	*25707	*20868	70900	204449	25173	23198	*26281	4372	13324
12 Other investments	4109998	-	87094	202466	362585	444273	1096008	525386	653427	203027	222753	312980
13 Depreciable assets	66152743	-	5501395	6816386	7341410	6831699	17163914	7366556	6457330	2635658	2305991	3732403
14 Less: Accumulated depreciation	35206406	-	3720780	3696963	4185820	3602948	9208057	3667717	3246359	1198940	1057591	1621232
15 Depletable assets	19060	-	*4855	-	*3224	-	-	*5	*10112	*3	-	860
16 Less: Accumulated depletion	*10149	-	*3874	-	*3224	-	-	*4	*2691	*3	-	351
17 Land	4423561	-	71731	156315	286533	437087	1337887	606490	658957	274484	164828	429249
18 Intangible assets (amortizable)	5115939	-	465421	921819	815412	567922	1428254	476541	212579	99181	90860	37949
19 Less: Accumulated amortization	2254946	-	179893	464247	309651	240313	633776	239135	102146	36011	31646	18127
20 Other assets	3761625	-	371984	707954	644527	315095	784089	267251	305142	195314	93233	77036
21 Total liabilities	138731769	-	6680963	11137284	12191868	12232011	42736046	21270667	15950558	5961079	4662564	5908729
22 Accounts payable	19106591	-	1190985	1797261	1931481	1900134	5408947	2264632	1850701	948009	797678	1016763
23 Mortgages, notes, and bonds under 1 yr	33429972	-	591542	926156	1124583	1359639	12912551	8906128	5010278	1295402	581049	722644
24 Other current liabilities	9501051	-	570098	640672	832516	939461	2714687	1155270	1263793	437562	432472	514520
25 Loans from shareholders	16008975	-	3778860	2995446	2382198	1758440	3092705	1022521	567837	203564	82750	124654
26 Mortgages, notes, and bonds, 1 yr or more	25563307	-	1382167	3040747	2736261	2740967	7104338	2858026	2395238	1070797	1003769	1230997
27 Other liabilities	1758370	-	199513	90136	185869	145047	455323	152909	172867	88264	121142	147300
28 Net worth	33363503	-	-1032201	1646867	2998958	3388323	11047495	4911182	4689845	1917480	1643703	2151851
29 Capital stock	8369038	-	1645439	1540339	1008210	876490	2316586	606379	266441	46627	43107	19420
30 Paid-in or capital surplus	11408578	-	1208958	1698630	1930855	1255065	3079483	1228193	668519	169426	117067	52380
31 Retained earnings unappropriated	15734482	-	-3612424	-1466649	239637	1501329	6343945	3285713	3977659	1837993	1509796	2117484
32 Less: Cost of treasury stock	2148595	-	274174	125453	179743	244561	692519	209103	222775	136567	26267	37433
33 Total receipts	508493634	7959524	38396505	42480801	37526199	37342756	158551402	81566074	58155268	19000374	12796548	14718183
34 Business receipts	501863746	7547528	38129075	42074529	37176527	36934158	156528316	80294000	57305495	18664808	12627435	14581876
35 Net l-t cap gain less net st loss	43278	*1818	*3830	-	*3000	*169	28511	*558	*12	5380	-	-
36 Net gain, noncapital assets	499130	183775	9213	55998	31815	19083	77621	32815	43858	35158	6960	2833
37 Other receipts	6104032	227817	258216	349133	315452	387838	1937874	1236322	804261	299614	159267	128239
38 Total deductions	503125521	8273681	38324293	42409660	37038928	36972100	157078544	80502070	57119977	18690218	12397721	14318329
39 Cost of sales and operations	371513331	3872864	22362140	27667267	22975405	24740008	124040073	66089304	45687519	14408972	8908740	10761037
40 Compensation of officers	10591088	163158	1770869	1388781	1411596	1093185	2490758	1228440	713187	167144	99467	64505
41 Repairs	2585952	100595	361090	308296	309736	239623	642416	227741	205095	83561	53616	54182
42 Bad debts	838747	65819	46074	61528	57846	71495	210286	91844	69635	41898	28387	93933
43 Rent paid on business property	13189285	551911	2397174	1931987	1520718	1205633	2871269	1010297	889684	302879	284074	223659
44 Taxes paid	8854780	428712	1228133	1090862	942982	798055	2139699	871255	684534	255575	199775	215199
45 Interest paid	4111863	87291	246838	358479	403723	382955	1327148	559896	365334	136251	121546	122402
46 Amortization	677219	39193	54738	129857	93163	60581	177900	54946	36650	15029	8654	6508
47 Depreciation	5132956	151211	443860	583251	542932	489473	1244596	542734	490643	219957	191552	232746
48 Depletion	*4286	*1277	-	-	-	*1034	*839	-	-0	-	-	1136
49 Advertising	8057648	256291	625710	573843	667845	695926	2183917	1082313	989039	368725	332373	281665
50 Pension, profit-sharing, stock bonus, and annuity plans	540116	*6287	28577	39083	36789	47242	148143	79712	63474	21337	33481	35991
51 Employee benefit programs	2388069	43786	100502	127304	156651	205534	753774	363817	327301	116984	113915	78501
52 Net loss, noncapital assets	-99902	-18513	-37180	-1441	-23262	-531	-11873	-2282	-2386	-508	-506	-1420
53 Other deductions	74540280	2486774	8621407	8147681	7896277	6940826	18835854	8297488	6595496	2551399	2021634	2145445
54 Total receipts less total deductions	5368113	-314157	72211	71142	487271	370656	1472859	1064004	1035291	310156	398826	399854
55 Net income (less deficit), total	5341387	-314561	72211	70000	484866	368979	1465266	1061067	1033636	309362	395940	394619
56 Income tax, total	13279	*28	-	*4336	*583	*246	2046	*1289	1340	*1498	985	928

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WHOLESALE AND RETAIL TRADE NOT ALLOCABLE

RETURNS WITH AND WITHOUT NET INCOME

	TOTAL	ZERO ASSETS	SIZE OF TOTAL ASSETS: 1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	1306	-	*391	*588	*171	*47	*94	*8	*8	**	-	-
2 Total assets	555396	-	*7379	*80395	*50540	*44183	*187684	*54369	*130847	**	-	-
3 Cash	88778	-	*7379	*16332	*9099	*7509	*10878	*4282	*33301	**	-	-
4 Notes and accounts receivable	130653	-	-	*18895	*9600	*6795	*42969	*17464	*34929	**	-	-
5 Less: Allowance for bad debts	*1192	-	-	-	-	-	*477	*349	*366	**	-	-
6 Inventories	149881	-	-	*15446	*12594	*27222	*61627	*10482	*22511	**	-	-
7 Investments in Government obligations	-	-	-	-	-	-	-	-	-	**	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	**	-	-
9 Other current assets	7951	-	-	*4118	*19	*828	*291	*2152	*541	**	-	-
10 Loans to shareholders	*8627	-	-	*8587	-	-	-	*40	-	**	-	-
11 Mortgage and real estate loans	*7197	-	-	-	-	-	*162	*7036	-	**	-	-
12 Other investments	*3028	-	-	-	-	-	*2091	*2	*935	**	-	-
13 Depreciable assets	252246	-	-	*41724	*12396	*4162	*97708	*26042	*70214	**	-	-
14 Less: Accumulated depreciation	122375	-	-	*28914	*7479	*2333	*39343	*13013	*31293	**	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	**	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	**	-	-
17 Land	*11408	-	-	-	-	-	*11176	*231	-	**	-	-
18 Intangible assets (amortizable)	*20754	-	-	*794	*18928	-	*538	-	*495	**	-	-
19 Less: Accumulated amortization	*5659	-	-	*208	*4853	-	*104	-	*495	**	-	-
20 Other assets	*4100	-	-	*3621	*236	-	*167	-	*75	**	-	-
21 Total liabilities	555396	-	*7379	*80395	*50540	*44183	*187684	*54369	*130846	**	-	-
22 Accounts payable	144625	-	-	*40685	*8427	*8725	*30769	*8904	*47114	**	-	-
23 Mortgages, notes, and bonds under 1 yr	112498	-	-	*19227	*12955	-	*32663	*8346	*39307	**	-	-
24 Other current liabilities	24917	-	-	*1468	*7	*3011	*10493	*2339	*7600	**	-	-
25 Loans from shareholders	*53059	-	-	*3603	*15593	-	*27297	*3780	*2785	**	-	-
26 Mortgages, notes, and bonds, 1 yr or more	*53651	-	-	*1764	*590	-	*39468	*288	*11542	**	-	-
27 Other liabilities	*80	-	-	*80	-	-	-	-	-	**	-	-
28 Net worth	166566	-	*7379	*13568	*12967	*32447	*46995	*30712	*22499	**	-	-
29 Capital stock	23285	-	*781	*14988	*5099	*5	*2324	*83	*5	**	-	-
30 Paid-in or capital surplus	54035	-	*6598	*176	-	*11412	*35622	*17	*210	**	-	-
31 Retained earnings unappropriated	89246	-	-	*-1597	*7868	*21031	*9049	*30612	*22283	**	-	-
32 Less: Cost of treasury stock	-	-	-	-	-	-	-	-	-	**	-	-
33 Total receipts	1557715	-	*27624	*335948	*122226	*202212	*424175	*164152	*281378	**	-	-
34 Business receipts	1497984	-	*27624	*335948	*121297	*201941	*414080	*160154	*236939	**	-	-
35 Net l-t cap gain less net st loss	-	-	-	-	-	-	-	-	-	**	-	-
36 Net gain, noncapital assets	128	-	-	-	-	-	-0	-	-	**	-	-
37 Other receipts	59195	-	-	-0	*885	*143	*10095	*3998	*44074	**	-	-
38 Total deductions	1529087	-	*20559	*339534	*130314	*185545	*419356	*161338	*272441	**	-	-
39 Cost of sales and operations	996229	-	*18838	*148893	*66667	*147590	*298443	*125355	*190443	**	-	-
40 Compensation of officers	76915	-	-	*17027	*27122	*580	*26270	*2052	*3865	**	-	-
41 Repairs	6452	-	-	*739	*328	*309	*2759	*602	*1715	**	-	-
42 Bad debts	2572	-	-	*144	-	*323	*598	*611	*895	**	-	-
43 Rent paid on business property	33636	-	-	*17550	*4603	*4163	*4219	*1120	*1982	**	-	-
44 Taxes paid	23252	-	*1037	*9272	*2132	*1179	*4149	*2334	*3149	**	-	-
45 Interest paid	13660	-	-	*2105	*2146	*21	*4259	*1119	*4010	**	-	-
46 Amortization	*54	-	-	*20	-	-	*34	-	-	**	-	-
47 Depreciation	24569	-	-	*4337	*1453	*326	*6010	*2311	*10132	**	-	-
48 Depletion	-	-	-	-	-	-	-	-	-	**	-	-
49 Advertising	17068	-	-	*573	*966	*3878	*9570	*905	*1177	**	-	-
50 Pension, profit-sharing, stock bonus, and annuity plans	2172	-	-	-	*190	-	*1955	-	*28	**	-	-
51 Employee benefit programs	3327	-	-	-	*988	*368	*124	-	*1847	**	-	-
52 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	**	-	-
53 Other deductions	329182	-	*684	*138874	*23720	*26809	*60966	*24931	*53199	**	-	-
54 Total receipts less total deductions	28628	-	*7065	*-3587	*-8087	*16667	*4819	*2814	*8937	**	-	-
55 Net income (less deficit), total	28219	-	*7065	*-3587	*-8131	*16667	*4819	*2814	*8572	**	-	-
56 Income tax, total	-	-	-	-	-	-	-	-	-	**	-	-

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RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	SIZE OF TOTAL ASSETS: 1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	273415	21573	128320	42976	31929	22561	21930	2435	1190	343	104	53
2 Total assets	148211301	-	3742390	7060241	11183287	16033946	44214721	16619077	17696872	11680132	7031682	12948953
3 Cash	10406460	-	1022367	900585	1193523	1052279	2617143	1111467	1036652	543324	326251	602868
4 Notes and accounts receivable	14042616	-	188893	477129	818620	1012620	3306532	1483927	2326820	1995569	828415	1604091
5 Less: Allowance for bad debts	350103	-	*10010	*224	*2131	*121907	36857	8852	84811	43792	9551	31967
6 Inventories	9471643	-	*12755	*243167	399430	807018	3713631	1262458	1117463	694454	609802	611465
7 Investments in Government obligations	2074042	-	-	*20747	-	*16957	178023	*143552	185559	241015	242495	1045693
8 Tax-exempt securities	763683	-	*112	*9828	*1320	*29721	128840	137997	154764	*140646	160455	-
9 Other current assets	12513819	-	248758	323296	754489	1202455	3299067	1633251	1795317	1164728	1042295	1050163
10 Loans to shareholders	3244497	-	237560	335822	420870	415999	877346	357370	204390	82461	133611	179067
11 Mortgage and real estate loans	7980367	-	108772	169405	294555	459672	1489062	762632	930500	594458	701831	2469481
12 Other investments	21254809	-	257975	797507	1077454	1494508	4677749	2136026	3297728	2821962	1263023	3430877
13 Depreciable assets	57189974	-	2735464	3987491	6074947	8174823	19042949	5931944	5562090	2777283	1103874	1799109
14 Less: Accumulated depreciation	16990082	-	1661192	1831499	2117132	2154920	4711191	1631866	1328505	758905	300949	493924
15 Depletable assets	248292	-	*13495	-	*25351	*80952	*49634	*355	*1536	*353	75071	1545
16 Less: Accumulated depletion	65461	-	*5478	-	*1464	*6237	*11811	140	*1266	*242	38067	757
17 Land	19649065	-	387391	1309380	1808328	2843171	7438755	2391133	1692606	847724	568252	362325
18 Intangible assets (amortizable)	2578832	-	261726	345579	265406	289961	696061	224708	213971	97309	106110	78001
19 Less: Accumulated amortization	1159121	-	163336	201658	110317	120754	251245	114812	73761	37884	45871	39484
20 Other assets	5357971	-	107139	173683	280038	557626	1711033	797927	665821	519668	264635	280399
21 Total liabilities	148211301	-	3742390	7060241	11183287	16033946	44214721	16619077	17696872	11680132	7031682	12948953
22 Accounts payable	7770860	-	226380	269303	463079	675370	1903253	967141	803081	841526	339612	1282115
23 Mortgages, notes, and bonds under 1 yr	17170557	-	329176	546843	805782	1116575	4815195	2168914	2962445	1561108	1523819	1340699
24 Other current liabilities	10772635	-	427053	458948	639020	701898	2550741	1068007	1414596	955735	448950	2107686
25 Loans from shareholders	21642933	-	2320987	1805457	2512069	2993446	6750036	2285841	1815902	680878	369072	109244
26 Mortgages, notes, and bonds, 1 yr or more	55853091	-	763559	2275290	4136799	6217397	19189446	6328283	6619369	3996657	2001593	4324700
27 Other liabilities	7426703	-	240507	237442	267334	717823	1932270	731945	903692	640998	304823	1449868
28 Net worth	27574522	-	-565272	1466957	2359202	3611437	7073780	3068946	3177786	3003231	2043813	2334641
29 Capital stock	9489374	-	1141346	940714	1032801	1729804	2670897	829407	697395	289116	113565	44330
30 Paid-in or capital surplus	24322823	-	2162098	1105956	2146733	2475958	7708100	3013362	2663958	1945619	717680	383357
31 Retained earnings unappropriated	-5026021	-	-3716489	-423289	-642173	-505015	-2905610	-696759	-120312	808677	1234112	1940838
32 Less: Cost of treasury stock	1211653	-	152227	156424	178158	89310	399606	77064	63255	40181	21544	33884
33 Total receipts	61223859	2045101	12298379	5938640	5619644	4240089	14789197	4619596	4941360	2422931	1726713	2582209
34 Business receipts	56726919	1821111	12135368	5799764	5359260	4086388	13568374	4000034	4323664	2046484	1508319	2077153
35 Net l-t cap gain less net st loss	56581	*2720	*8696	*815	*21515	*2188	*2712	*1106	*161	-	16668	-
36 Net gain, noncapital assets	404818	7596	4380	5034	22779	13683	288441	9548	13476	2009	4880	32992
37 Other receipts	3973043	216375	157551	132756	234042	138040	918846	571716	578356	362061	200412	462886
38 Total deductions	59212169	2546861	11702843	5736674	5350562	4078908	13825851	4537528	4885966	2469899	1666494	2410584
39 Cost of sales and operations	17775943	920847	1805782	1357164	983577	1401242	5168745	1586003	1829158	975915	753144	994366
40 Compensation of officers	6425122	48703	1825454	777254	623130	427124	1469835	362731	469702	184940	115165	121082
41 Repairs	285367	8112	71176	40989	27812	20914	59365	15723	19830	6654	5056	9738
42 Bad debts	471400	31475	52337	25275	30435	39649	120850	24160	93841	40213	7276	5888
43 Rent paid on business property	1748377	134157	467776	161159	188200	170140	313970	98490	102030	53830	26331	32293
44 Taxes paid	1699902	75725	306671	222348	217457	134012	353919	126294	103371	59989	37666	62450
45 Interest paid	2457297	75810	94557	125766	119970	168497	569957	266974	356339	195141	169644	314641
46 Amortization	223922	3741	27298	29518	29371	24423	41743	14154	15693	9866	19932	8183
47 Depreciation	805207	12428	130148	94542	83690	76038	170088	68148	70331	47152	19212	33432
48 Depletion	13256	-	-	-	*4619	*438	*4203	*47	*437	-	3512	-
49 Advertising	831478	9768	286655	123104	67442	36910	126241	60428	49201	25233	17724	28772
50 Pension, profit-sharing, stock bonus, and annuity plans	319288	*1931	84454	38912	34281	14796	86731	15130	19984	6763	6270	10036
51 Employee benefit programs	492425	28572	50917	46618	65892	57311	130835	28151	41726	16987	13072	12344
52 Net loss, noncapital assets	-76092	*-14	-28583	-	-2903	-9130	-29408	-248	-5469	-25	-209	-102
53 Other deductions	25587095	1195578	6471035	2694024	2871784	1498284	5179960	1870848	1708853	847190	472282	777257
54 Total receipts less total deductions	2011690	-501761	595537	201966	269081	161181	963346	82068	55394	-46968	60220	171625
55 Net income (less deficit), total	1892610	-501779	595457	200880	265518	159202	949810	43770	29530	-59344	47118	162448
56 Income tax, total	8590	-	-	*405	-	*862	*1827	*1095	*303	*1050	2679	368

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SERVICES

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
			SIZE OF TOTAL ASSETS									
1 Number of returns, total	587071	48223	402672	69993	29656	17499	16144	1925	717	149	63	29
2 Total assets	116253091	-	10108142	10847983	10485413	12376153	32256605	13175241	10641184	5053302	4260261	7048807
3 Cash	14737713	-	2447105	2162675	1796458	1665458	3580032	1151790	896261	375625	225290	437018
4 Notes and accounts receivable	17806801	-	890687	1077972	1322157	1877938	5529084	2580237	2255489	921588	583993	767656
5 Less: Allowance for bad debts	403783	-	22055	*3968	45920	13338	118448	82668	71111	15597	10256	20422
6 Inventories	3990101	-	413947	400606	409703	576529	1128492	388576	365602	112431	140695	53521
7 Investments in Government obligations	379926	-	*11	*34164	*9620	45037	118949	*60811	64693	*33677	12963	-
8 Tax-exempt securities	401447	-	*3543	*25300	*17581	*38269	92468	*8553	93062	*53363	37629	31679
9 Other current assets	6151370	-	376365	469087	540178	*720060	1405798	977157	635263	385234	286171	356057
10 Loans to shareholders	3728463	-	707089	575975	504581	448435	730337	279820	97353	136132	220383	28359
11 Mortgage and real estate loans	769278	-	*23816	*87836	103702	*56518	286980	*108463	*47182	*19151	30163	5465
12 Other investments	8387732	-	285875	736156	684462	795028	2121392	1268412	921672	549349	515776	509608
13 Depreciable assets	92381617	-	13622028	10237809	8149532	9581601	23734239	9041167	7195941	3438557	2420582	4960159
14 Less: Accumulated depreciation	45900970	-	9522162	5972447	4337904	4884996	10642105	3807744	2975598	1530091	850556	1377366
15 Depletable assets	118712	-	*47627	*17238	-	*2217	*19231	*29417	*2168	-	-	813
16 Less: Accumulated depletion	43468	-	*12905	*9497	-	*2217	*5718	*12948	-	-	-	183
17 Land	5968806	-	91269	313959	500249	746081	2283355	667113	588547	234115	170191	373927
18 Intangible assets (amortizable)	6182421	-	630090	519807	590055	476468	1667476	1234703	354512	294908	281668	132733
19 Less: Accumulated amortization	3439601	-	330983	230778	290372	237130	865371	1041282	134366	149811	114507	45001
20 Other assets	5036526	-	456794	406088	531331	484196	1190413	323662	304513	194669	310076	834784
21 Total liabilities	116253091	-	10108142	10847983	10485413	12376153	32256605	13175241	10641184	5053302	4260261	7048807
22 Accounts payable	9727109	-	934207	531180	632583	1048166	2834937	1302199	1132793	487498	368614	454932
23 Mortgages, notes, and bonds under 1 yr	12708660	-	1304640	821477	1012315	944249	3323733	1513389	1373758	495432	376283	1543383
24 Other current liabilities	11959837	-	1270518	986871	1017945	1166075	3185702	1663308	962120	579628	479506	648166
25 Loans from shareholders	20331659	-	6468425	2831790	2280564	2028175	4013332	1024802	921238	295703	314348	153281
26 Mortgages, notes, and bonds, 1 yr or more	34339000	-	2045189	2541090	2967187	3740979	10837397	4276178	2681392	1595585	1357388	2296615
27 Other liabilities	5380609	-	368433	313107	362418	505511	1603379	469405	708507	219761	200742	629347
28 Net worth	21806217	-	-2283270	2822466	2212401	2942999	6458125	2925963	2861374	1379695	1163380	1323084
29 Capital stock	7410762	-	1978768	1077887	757922	1220046	1484232	281031	338620	136122	69943	66191
30 Paid-in or capital surplus	14616106	-	2900781	1550783	1111891	1508007	3781789	1055948	1293344	616522	434216	362825
31 Retained earnings unappropriated	1728232	-	-6846723	476356	474809	580108	1735229	1715318	1307446	658493	716328	910869
32 Less: Cost of treasury stock	1948884	-	316097	282559	132221	365162	543125	126334	78035	31442	57107	16802
33 Total receipts	261504463	4263975	72789757	32410483	23849063	25799843	56550215	16558824	13753471	5923101	4241461	5364270
34 Business receipts	254266242	3955013	71122605	31797586	23314356	25466855	55063868	15785421	13372353	5568917	3757800	5061469
35 Net l-t cap gain less net st loss	19280	-	*1571	*13902	*640	*800	*1854	*136	*6	*155	215	-
36 Net gain, noncapital assets	962962	124681	127217	51656	41522	63036	151191	100494	42045	15431	32773	212916
37 Other receipts	6229107	184011	1538295	559772	490294	268027	1324016	668704	332461	335225	444462	83839
38 Total deductions	250862450	4377197	69703921	30893379	22616529	25259180	54547813	15942872	13178445	5573823	3866762	4902529
39 Cost of sales and operations	79083474	1134802	17798972	8219261	6688673	8880740	19883151	5447510	5691864	2456856	1481193	1400451
40 Compensation of officers	26821120	376393	10441323	4815197	2986197	2426425	3863389	951286	561775	238712	105036	55387
41 Repairs	2313446	35477	585174	333991	229555	250352	496673	168372	98555	44063	30618	40615
42 Bad debts	905158	36156	114384	65332	71759	86148	188758	154576	106762	26095	35079	20108
43 Rent paid on business property	10673498	245852	3688310	1453600	1026152	1006369	1901210	471634	330949	161523	244126	143773
44 Taxes paid	10233593	122917	2622538	1183965	902188	1008419	2575640	657663	554310	210637	160459	234858
45 Interest paid	4268650	85658	480145	354721	367983	435414	1223484	453078	314397	151659	120221	281889
46 Amortization	1255220	19660	100386	84607	115168	82921	255488	319501	81472	32255	146669	17095
47 Depreciation	7654304	117249	1194333	814217	599280	755364	1883555	679454	556704	237089	197272	619787
48 Depletion	*9991	-	*141	-	*77	-	*319	*9455	-	-	-	-
49 Advertising	3280526	73093	945051	368034	377340	331485	656313	226552	121569	49361	44917	86812
50 Pension, profit-sharing, stock bonus, and annuity plans	1712695	*7726	567633	255486	182685	180600	264986	95596	80170	30040	12089	35683
51 Employee benefit programs	3060265	24407	695598	278868	267768	315780	737085	251237	229660	93684	54937	111240
52 Net loss, noncapital assets	-68954	-4080	-35205	-947	-1517	-12554	-8420	-4268	-998	-272	-204	-489
53 Other deductions	99521558	2093725	30434730	12665152	8800188	9486609	20609342	6052689	4449261	1841576	1233942	1854343
54 Total receipts less total deductions	10642013	-113222	3085836	1517104	1232534	540663	2002403	615951	575025	349278	374698	461742
55 Net income (less deficit), total	10595861	-113492	3084196	1515635	1229643	538739	1991263	611746	568413	345750	368273	455695
56 Income tax, total	12653	-	*659	*66	*1039	*7193	*1386	*648	*331	*983	56	293

1992 CORPORATION SOURCE BOOK OF STATISTICS OF INCOME,
INCOME TAX RETURNS OF ACTIVE 1120S CORPORATIONS WITH ACCOUNTING PERIODS ENDED JULY 1992 THROUGH JUNE 1993 --
BALANCE SHEET, INCOME STATEMENT, AND SELECTED ITEMS, BY INDUSTRIAL DIVISION, BY SIZEO OF TOTAL ASSETS
(ALL FIGURES ARE ESTIMATES BASED ON SAMPLES--MONEY AMOUNTS AND SIZE OF TOTAL ASSETS ARE IN THOUSANDS OF DOLLARS)

RETURNS WITH AND WITHOUT NET INCOME	TOTAL	ZERO ASSETS	SIZE OF TOTAL ASSETS: 1 UNDER 100	100 UNDER 250	250 UNDER 500	500 UNDER 1,000	1,000 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 OR MORE
1 Number of returns, total	5574	*2216	*1933	*939	*185	*191	*97	*8	*4	-	-	-
2 Total assets	717252	-	*11274	*144268	*59432	*124018	*245387	*41686	*91187	-	-	-
3 Cash	73868	-	*6348	*36573	*8360	*11535	*8333	*1386	*1333	-	-	-
4 Notes and accounts receivable	*11887	-	*1069	*740	*796	*7876	*1133	-	*271	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*86151	-	*1258	*16725	*6874	*61129	*164	-	-	-	-	-
7 Investments in Government obligations	5408	-	-	-	-	-	-	-	*5408	-	-	-
8 Tax-exempt securities	1005	-	-	-	-	-	-	-	*1005	-	-	-
9 Other current assets	*95706	-	-	*8064	-	*2261	*2211	-	*83170	-	-	-
10 Loans to shareholders	*20909	-	*881	-	-	*16811	-	*3217	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*19369	-	-	-	-	*10692	*8677	-	-	-	-	-
13 Depreciable assets	259492	-	*5379	*67741	*27679	*33351	*124925	*416	-	-	-	-
14 Less: Accumulated depreciation	106510	-	*3699	*26465	*10030	*22545	*43653	*118	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*41175	-	-	*1156	-	-	*40019	-	-	-	-	-
18 Intangible assets (amortizable)	*34089	-	-	*33901	-	-	*188	-	-	-	-	-
19 Less: Accumulated amortization	*10659	-	-	*10549	-	-	*110	-	-	-	-	-
20 Other assets	185363	-	*37	*16382	*25752	*2906	*103500	*36785	-	-	-	-
21 Total liabilities	717252	-	*11274	*144268	*59432	*124018	*245387	*41686	*91187	-	-	-
22 Accounts payable	154212	-	-	*12222	*1890	*137351	*2659	-	*90	-	-	-
23 Mortgages, notes, and bonds under 1 yr	*30025	-	-	*4155	*783	-	*25087	-	-	-	-	-
24 Other current liabilities	61565	-	*1712	*923	-	*6640	*11530	*40761	-	-	-	-
25 Loans from shareholders	70250	-	*2	*12675	*22988	*3060	*31526	-	-	-	-	-
26 Mortgages, notes, and bonds, 1 yr or more	*102420	-	-	*20970	*17773	-	*63676	-	-	-	-	-
27 Other liabilities	*103671	-	*15	*-0	-	*4104	*99552	-	-	-	-	-
28 Net worth	195109	-	*9546	*93323	*15998	*-27137	*11357	*926	*91097	-	-	-
29 Capital stock	61076	-	*5735	*35565	*13785	*2830	*2313	*832	*16	-	-	-
30 Paid-in or capital surplus	*59311	-	-	*38346	-	*1676	*11394	-	*7895	-	-	-
31 Retained earnings unappropriated	80159	-	*3810	*19541	*2212	*-26336	*-2350	*94	*83186	-	-	-
32 Less: Cost of treasury stock	*5437	-	-	*129	-	*5308	-	-	-	-	-	-
33 Total receipts	1405155	*169279	*75434	*106008	*338538	*622746	*79931	*1011	*12209	-	-	-
34 Business receipts	1359640	*159129	*75397	*105643	*338310	*621972	*59188	-	*1	-	-	-
35 Net l-t cap gain less net st loss	-	-	-	-	-	-	-	-	-	-	-	-
36 Net gain, noncapital assets	15060	*744	-	-	-	-	*14315	-	-	-	-	-
37 Other receipts	30388	*9406	*37	*298	*229	*774	*6427	*1011	*12208	-	-	-
38 Total deductions	1342050	*159832	*66203	*103573	*332105	*608433	*67049	*985	*3868	-	-	-
39 Cost of sales and operations	855818	*14952	*18316	*43815	*291960	*483644	*3130	-	-	-	-	-
40 Compensation of officers	*45317	-	*14559	*4001	-	*26491	-	*266	-	-	-	-
41 Repairs	5000	-	*37	*729	*2140	*400	*1589	*105	-	-	-	-
42 Bad debts	*12241	*10901	-	-	*23	*818	*499	-	-	-	-	-
43 Rent paid on business property	29208	*1241	*3269	*2754	*6039	*13926	*1978	-	-	-	-	-
44 Taxes paid	22536	*1421	*2219	*4242	*2063	*6773	*5786	*32	*-0	-	-	-
45 Interest paid	18555	-	*356	*3331	*4246	*2	*10610	*10	-	-	-	-
46 Amortization	8112	*230	-	*5787	-	*1952	*143	* -0	-	-	-	-
47 Depreciation	16833	*748	-	*2027	*3184	*2237	*8577	*59	-	-	-	-
48 Depletion	-	-	-	-	-	-	-	-	-	-	-	-
49 Advertising	32936	*12573	*8778	*7268	*470	*1126	*2717	*5	-	-	-	-
50 Pension, profit-sharing, stock bonus, and annuity plans	*7891	-	*1712	*371	-	*4732	*1076	-	-	-	-	-
51 Employee benefit programs	*4257	-	-	*207	*1405	*2164	*481	-	-	-	-	-
52 Net loss, noncapital assets	*-7301	-	-	-	-	*-7301	-	-	-	-	-	-
53 Other deductions	*276047	*117766	*16959	*29040	*20575	*56869	*30462	*507	*3868	-	-	-
54 Total receipts less total deductions	*63105	*9446	*9230	*2435	*6433	*14312	*12881	*26	*8340	-	-	-
55 Net income (less deficit), total	*63038	*9446	*9230	*2368	*6433	*14312	*12881	*26	*8340	-	-	-
56 Income tax, total	-	-	-	-	-	-	-	-	-	-	-	-

Corporation Source Book of Statistics of Income, 1992

NOTES

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

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

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

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

(-0) Less than $500 per return.

1. Income year 1992 covers corporation accounting periods ended July 1992 through June 1993.

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

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

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

5. For 1992, we have included a separate section for Form 1120S, Returns with and without net income by Industrial Divisions. For more information on Form 1120S returns, See Gill, Amy M., "S Corporation Returns, 1992," *Statistics of Income Bulletin*, Spring 1995, Volume 14, Number 4.

6. See the report STATISTICS OF INCOME--1992, CORPORATION INCOME TAX RETURNS, for a discussion of these statistics including:

    Changes in law
    Description of the sample and limitations of the data
    Explanation of terms
    Facsimilies of corporation income tax return forms, 1992

    This report may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.