

**Table 731. Corporations by Receipt-Size Class and Industry: 2004**

[Number of returns in thousands (5,558 represents 5,558,000); receipts and net income in billions of dollars (21,717 represents \$21,717,000,000). Covers active enterprises only. Figures are estimates based on a sample of unaudited tax returns; see Appendix III. Numbers in parentheses represent North American Industry Classification System 2002 codes, see text, this section]

| Industry  | Total  | Under \$1 mil. <sup>1</sup> | \$1 mil.–\$4.9 mil. | \$5 mil.–\$9.9 mil. | \$10 mil.–\$49.9 mil. | \$50 mil. or more |
|---|--------|-----------------------------|---------------------|---------------------|-----------------------|-------------------|
| <b>Total:</b> <sup>2</sup>  |        |                             |                     |                     |                       |                   |
| Number of returns <sup>3</sup>  | 5,558  | 4,535                       | 762                 | 121                 | 111                   | 30                |
| Business receipts <sup>3</sup>  | 21,717 | 929                         | 1,618               | 841                 | 2,271                 | 16,057            |
| Net income (less loss)  | 1,112  | 11                          | 48                  | 26                  | 93                    | 934               |
| <b>Agriculture, forestry, fishing, and hunting (11):</b>                              |        |                             |                     |                     |                       |                   |
| Number  | 142    | 126                         | 13                  | 2                   | 1                     | –                 |
| Business receipts <sup>3</sup>  | 125    | 21                          | 27                  | 13                  | 19                    | 45                |
| <b>Mining (21):</b>   |        |                             |                     |                     |                       |                   |
| Number  | 31     | 25                          | 4                   | 1                   | 1                     | –                 |
| Business receipts <sup>3</sup>  | 213    | 4                           | 10                  | 5                   | 16                    | 177               |
| <b>Utilities (22):</b>  |        |                             |                     |                     |                       |                   |
| Number  | 7      | 6                           | 1                   | –                   | –                     | –                 |
| Business receipts <sup>3</sup>  | 526    | 1                           | 1                   | 1                   | 3                     | 521               |
| <b>Construction (23):</b>   |        |                             |                     |                     |                       |                   |
| Number  | 722    | 558                         | 126                 | 20                  | 16                    | 2                 |
| Business receipts <sup>3</sup>  | 1,240  | 137                         | 269                 | 140                 | 297                   | 397               |
| <b>Manufacturing (31–33):</b>   |        |                             |                     |                     |                       |                   |
| Number  | 281    | 173                         | 68                  | 16                  | 17                    | 6                 |
| Business receipts <sup>3</sup>  | 5,893  | 46                          | 156                 | 115                 | 361                   | 5,216             |
| <b>Wholesale and retail trade (42,44–45):</b>   |        |                             |                     |                     |                       |                   |
| Number  | 1,001  | 687                         | 218                 | 40                  | 44                    | 12                |
| Business receipts <sup>3</sup>  | 6,167  | 182                         | 491                 | 283                 | 943                   | 4,269             |
| <b>Transportation and warehousing (48–49):</b>  |        |                             |                     |                     |                       |                   |
| Number  | 183    | 147                         | 26                  | 5                   | 4                     | 1                 |
| Business receipts <sup>3</sup>  | 599    | 27                          | 56                  | 32                  | 79                    | 405               |
| <b>Information (51):</b>  |        |                             |                     |                     |                       |                   |
| Number  | 124    | 106                         | 12                  | 2                   | 3                     | 1                 |
| Business receipts <sup>3</sup>  | 864    | 16                          | 27                  | 15                  | 53                    | 754               |
| <b>Finance and insurance (52):</b>  |        |                             |                     |                     |                       |                   |
| Number  | 239    | 196                         | 28                  | 5                   | 6                     | 3                 |
| Business receipts <sup>3</sup>  | 2,873  | 36                          | 62                  | 38                  | 137                   | 2,599             |
| <b>Real estate and rental and leasing (53):</b>                                       |        |                             |                     |                     |                       |                   |
| Number  | 604    | 577                         | 22                  | 2                   | 2                     | –                 |
| Business receipts <sup>3</sup>  | 223    | 55                          | 47                  | 15                  | 32                    | 74                |
| <b>Professional, scientific, and technical services (54):</b>                         |        |                             |                     |                     |                       |                   |
| Number  | 780    | 691                         | 72                  | 9                   | 6                     | 1                 |
| Business receipts <sup>3</sup>  | 722    | 116                         | 138                 | 62                  | 114                   | 291               |
| <b>Management of companies &amp; enterprises (55):</b>                                |        |                             |                     |                     |                       |                   |
| Number  | 50     | 43                          | 3                   | 1                   | 2                     | –                 |
| Business receipts <sup>3</sup>  | 729    | 1                           | 7                   | 10                  | 36                    | 675               |
| <b>Administrative and support and waste management and remediation services (56):</b> |        |                             |                     |                     |                       |                   |
| Number  | 246    | 206                         | 33                  | 4                   | 2                     | 1                 |
| Business receipts <sup>3</sup>  | 398    | 43                          | 68                  | 27                  | 45                    | 215               |
| <b>Educational services (61):</b>   |        |                             |                     |                     |                       |                   |
| Number  | 44     | 41                          | 3                   | –                   | –                     | –                 |
| Business receipts <sup>3</sup>  | 32     | 6                           | 6                   | 1                   | 5                     | 14                |
| <b>Health care and social assistance (62):</b>  |        |                             |                     |                     |                       |                   |
| Number  | 370    | 302                         | 57                  | 5                   | 5                     | 1                 |
| Business receipts <sup>3</sup>  | 492    | 92                          | 113                 | 37                  | 79                    | 171               |
| <b>Arts, entertainment, and recreation (71):</b>                                      |        |                             |                     |                     |                       |                   |
| Number  | 119    | 108                         | 9                   | 1                   | 1                     | –                 |
| Business receipts <sup>3</sup>  | 75     | 16                          | 20                  | 5                   | 9                     | 25                |
| <b>Accommodation and food services (72):</b>  |        |                             |                     |                     |                       |                   |
| Number  | 281    | 233                         | 42                  | 4                   | 1                     | –                 |
| Business receipts <sup>3</sup>  | 376    | 67                          | 77                  | 26                  | 27                    | 179               |
| <b>Other services (81):</b>   |        |                             |                     |                     |                       |                   |
| Number  | 333    | 304                         | 25                  | 2                   | 1                     | –                 |
| Business receipts <sup>3</sup>  | 169    | 63                          | 43                  | 16                  | 19                    | 29                |

– Represents or rounds to zero. <sup>1</sup> Includes businesses without receipts. <sup>2</sup> Includes businesses not allocable to individual industries. <sup>3</sup> Includes investment income for corporations in finance and insurance and management of companies' industries. Excludes investment income for S corporations (certain small corporations with up to 75 shareholders, mostly individuals, electing to be taxed at the shareholder level).