

Federal research and experimentation tax credit claims and number of corporate tax returns claiming credit, by NAICS industry: 1998–2003

Industry	NAICS code	Tax credit claims (current US\$)						Corporate tax returns (number)					
		1998	1999	2000	2001	2002	2003	1998	1999	2000	2001	2002	2003
All industries	11,21–23,31–33, 42, 44–81	5,208,204,378	5,280,611,545	7,078,532,813	6,355,803,103	5,655,666,261	5,488,336,994	9,849	10,019	10,495	10,389	10,254	10,369
Manufacturing	31–33	3,394,757,885	3,890,850,544	4,854,498,745	4,208,606,957	3,787,024,581	3,797,439,125	4,990	4,721	4,826	4,766	4,750	4,623
Food	311	26,617,632	28,273,616	37,090,616	33,715,656	30,971,331	49,119,579	105	99	122	132	135	121
Beverage and tobacco products	312	16,432,950	8,486,438	7,877,006	12,114,650	19,204,143	3,113,803	10	8	7	10	10	10
Textiles, apparel, and leather	313–16	6,675,658	8,992,144	7,827,501	7,786,558	12,286,345	12,090,638	41	41	36	31	30	39
Wood products	321	1,351,960	1,596,321	1,998,961	1,974,311	2,073,336	1,735,367	34	29	26	31	23	16
Paper, printing, and support activities	322, 323	47,729,382	34,565,678	34,821,705	59,463,459	64,289,068	68,927,414	127	101	110	78	97	86
Petroleum and coal products	324	20,447,496	9,531,585	NA	34,958,942	36,256,972	39,399,563	26	27	NA	30	28	29
Chemicals	325	861,290,342	960,697,803	1,070,257,259	999,405,006	949,114,502	1,001,643,789	711	580	564	650	634	593
Pharmaceuticals and medicines	3254	628,383,791	713,343,320	800,554,948	805,557,884	777,855,951	736,269,385	381	250	247	297	275	267
Plastics and rubber products	326	20,933,570	26,256,213	25,050,356	18,884,096	24,218,141	21,244,655	163	113	108	118	97	116
Nonmetallic mineral products	327	11,248,751	10,713,531	8,441,334	9,735,261	9,515,868	9,670,349	42	36	36	27	29	42
Primary metals	331	6,767,782	6,547,936	6,190,892	6,010,051	8,095,937	8,076,961	31	36	55	43	43	44
Fabricated metal products	332	23,807,870	24,697,929	23,402,704	24,242,590	27,911,533	59,387,415	368	310	271	260	220	273
Machinery	333	178,546,039	130,311,168	148,768,078	154,209,760	148,667,638	134,808,162	446	417	450	425	388	344
Computer and electronic products	334	1,144,966,262	1,566,081,043	2,209,995,767	1,677,193,981	1,152,787,771	1,168,467,482	1,623	1,626	1,617	1,604	1,663	1,565
Computers and peripheral equipment	3341	345,841,988	587,412,049	691,381,426	487,777,264	380,276,292	386,139,566	279	252	245	346	320	256
Communications equipment	3342	362,243,083	432,631,722	650,858,905	433,269,462	220,147,480	212,289,405	424	377	285	345	312	287
Semiconductor and other electronic components	3344	338,137,521	426,997,184	739,596,876	567,390,088	411,722,978	461,353,261	555	539	596	552	564	482
Navigational, measuring, electromedical, and control instruments	3345	67,639,973	81,700,450	72,234,154	138,872,257	100,472,191	72,155,806	291	304	331	209	318	408
Electrical equipment, appliances, and components	335	119,075,737	136,135,082	177,766,599	180,985,392	163,536,246	117,260,306	418	401	397	411	536	516
Transportation equipment	336	747,814,159	778,059,211	902,709,530	785,698,593	957,277,133	896,992,236	162	125	195	186	191	201
Motor vehicles, trailers, and parts	3361–63	612,474,928	663,472,479	761,717,964	638,560,145	590,750,372	649,790,415	80	72	84	83	117	130
Aerospace products and parts	3364	108,369,587	95,696,637	122,514,132	130,821,135	348,498,093	220,373,933	43	34	47	53	46	44
Furniture and related products	337	7,255,743	6,217,049	7,497,398	8,898,678	10,374,375	6,610,441	43	38	57	32	60	20
Miscellaneous manufacturing	339	153,796,611	153,687,798	161,798,268	193,329,974	170,444,240	198,890,965	639	734	751	699	566	608
Medical equipment and supplies	3391	130,882,112	132,983,329	137,501,336	155,123,972	146,312,410	171,825,110	382	488	433	431	353	380
Nonmanufacturing	11,21–23,42,44–81	1,813,446,493	1,389,761,001	2,224,034,068	2,147,196,147	1,868,641,681	1,690,897,869	4,859	5,298	5,669	5,623	5,504	5,746
Agriculture, forestry, fishing, and hunting	11	11,859,000	10,494,000	3,927,000	3,023,522	3,491,115	4,499,337	55	36	39	35	51	60
Mining, extraction, and support activities	21	9,162,970	3,700,120	14,650,217	9,668,927	7,199,079	18,136,928	15	12	15	44	20	21
Utilities	22	21,915,554	18,402,766	10,339,854	8,546,207	6,307,200	4,496,035	44	34	29	23	18	18
Construction	23	2,286,487	6,743,738	13,031,010	9,360,211	11,060,055	11,002,452	31	33	11	15	31	20
Trade	42, 44 (NO 45)	139,605,447	123,894,399	186,537,254	186,161,921	193,814,270	198,050,156	392	751	608	693	616	594
Transportation and warehousing	48 (NO 49)	14,237,060	13,664,409	20,840,334	16,185,949	13,722,160	12,681,010	18	17	21	19	17	17
Information	51	1,019,709,638	634,297,902	1,146,523,854	1,001,296,299	801,073,348	633,275,236	953	1,466	1,506	1,502	1,242	1,149
Publishing	511	698,708,900	277,080,208	707,071,152	623,169,602	493,094,358	357,527,734	635	858	913	975	835	761
Software	5112	686,171,119	263,723,192	685,882,458	603,049,452	477,847,254	336,343,705	612	840	890	952	816	442
Broadcasting and telecommunications	515–517	198,149,661	187,927,589	211,282,105	184,987,303	171,658,781	159,731,274	111	206	182	179	203	167

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		1998	1999	2000	2001	2002	2003	1998	1999	2000	2001	2002	2003
Finance, insurance, and real estate	52, 53	93,988,006	111,181,349	141,444,980	126,024,549	96,250,322	99,506,745	109	98	109	124	208	206
Professional, scientific, and technical services.....	54	419,791,370	417,648,250	611,640,352	649,800,520	576,581,251	549,140,532	2,383	2,645	2,959	2,887	2,900	3,446
Architectural, engineering, and related services.....	5413	14,566,820	33,775,708	42,999,419	43,499,333	28,175,238	23,408,193	142	211	163	136	98	326
Computer systems design and related services.....	5415	230,416,196	170,513,781	261,491,092	231,064,404	177,595,938	156,690,957	741	1,193	1,329	1,204	1,230	1,340
Scientific R&D services	5417	149,915,617	174,422,007	254,308,119	307,839,482	320,343,249	315,495,430	1,298	929	1,122	1,190	1,200	1,276
Management of companies and enterprises	55	43,107,833	12,537,433	36,706,057	82,294,839	100,337,133	94,894,187	55	39	66	52	55	50
Administrative and support and waste management and remediation services	56	NA	NA	NA	26,060,049	25,913,688	30,787,944	NA	NA	NA	47	31	82
Health care and social assistance	62	NA	NA	NA	22,101,503	24,105,289	29,355,831	NA	NA	NA	137	73	64

NA = not available;

NAICS = North American Industry Classification System

NOTE: Data exclude Internal Revenue Service (IRS) forms 1120S (S corporations), 1120-REIT (Real Estate Investment Trusts), and 1120-RIC (Regulated Investment Companies).

SOURCE: IRS, Statistics of Income program, special tabulations.

Science and Engineering Indicators 2008