

Appendix table 4-33

Federal research and experimentation tax credit claims and number of corporate tax returns claiming the credit, by NAICS industry: 1998–2001

Industry	NAICS code	Tax credit claims (current \$ millions)				Tax returns			
		1998	1999	2000	2001	1998	1999	2000	2001
All industries.....	11, 21–23, 31–33, 42, 44–81	5,208	5,281	7,079	6,356	9,849	10,019	10,495	10,388
Manufacturing	31–33	3,395	3,891	4,855	4,209	4,990	4,721	4,826	4,765
Food.....	311	27	28	37	34	105	99	122	132
Beverage and tobacco products.....	312	16	9	8	12	10	8	7	10
Textiles, apparel, and leather	313–16	7	9	8	8	41	41	36	31
Wood products	321	1	2	2	2	34	29	26	31
Paper, printing, and support activities	322, 323	48	35	35	60	127	101	110	78
Petroleum and coal products	324	20	10	NA	35	26	27	NA	30
Chemicals	325	861	961	1,070	999	711	580	564	650
Pharmaceuticals and medicines	3254	628	713	801	806	381	250	247	297
Plastics and rubber products	326	21	26	25	19	163	113	108	118
Nonmetallic mineral products	327	11	11	8	10	42	36	36	27
Primary metals	331	7	7	6	6	31	36	55	43
Fabricated metal products	332	24	25	23	24	368	310	271	260
Machinery	333	179	130	149	154	446	417	450	425
Computer and electronic products	334	1,145	1,566	2,210	1,677	1,623	1,626	1,617	1,604
Computers and peripheral equipment.....	3341	346	587	691	488	279	252	245	346
Communications equipment.....	3342	362	433	651	433	424	377	285	344
Semiconductor and other electronic components	3344	338	427	740	567	555	539	596	552
Navigational, measuring, electromedical, and control instruments	3345	68	82	72	139	291	304	331	209
Electrical equipment, appliances, and components	335	119	136	178	181	418	401	397	411
Transportation equipment.....	336	748	778	903	786	162	125	195	186
Motor vehicles, trailers, and parts.....	3361–63	613	664	762	639	80	72	84	83
Aerospace products and parts	3364	108	96	123	131	43	34	47	53
Furniture and related products.....	337	7	6	8	9	43	38	57	32
Miscellaneous manufacturing	339	154	154	162	193	639	734	751	699
Medical equipment and supplies	3391	131	133	138	155	382	488	433	431
Nonmanufacturing.....	11, 21–23, 42, 44–81	1,813	1,390	2,224	2,147	4,859	5,298	5,669	5,623
Agriculture, forestry, fishing, and hunting.....	11	12	11	4	3	55	36	39	35
Mining, extraction, and support activities	21	9	4	15	10	15	12	15	44
Utilities	22	22	18	10	9	44	34	29	23
Construction	23	2	7	13	9	31	33	11	15
Trade.....	42, 44, 45	140	124	187	186	392	751	608	693
Transportation and warehousing.....	48, 49	14	14	21	16	18	17	21	19
Information.....	51	1,020	634	1,147	1,001	953	1,466	1,506	1,502
Publishing	511	699	277	707	623	635	858	913	975
Software	5112	686	264	686	603	612	840	890	952
Broadcasting and telecommunications	513	198	188	211	185	111	206	182	179
Finance, insurance, and real estate.....	52, 53	94	111	141	126	109	98	109	124
Professional, scientific, and technical services.....	54	420	418	612	650	2,383	2,645	2,959	2,887
Architectural, engineering, and related services.....	5413	15	34	43	44	142	211	163	136
Computer systems design and related services	5415	230	171	262	231	741	1,193	1,329	1,204
Scientific R&D services	5417	150	174	254	308	1,298	929	1,122	1,190
Management of companies and enterprises	55	43	13	37	82	55	39	66	52
Health care services	621–23	NA	4	1	1	NA	7	5	5

NA = not available

NAICS = North American Industry Classification System

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

SOURCE: U.S. Internal Revenue Service, Statistics of Income program, special tabulations.