

Table 732. Corporations by Receipt-Size Class and Industry: 2005

[Number of returns in thousands (5,671 represents 5,671,000); receipts and net income in billions of dollars (24,060 represents \$24,060,000,000). 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. ¹	\$1 mil.– \$4.9 mil.	\$5 mil.– \$9.9 mil.	\$10 mil.– \$49.9 mil.	\$50 mil. or more
Total: ²						
Number of returns:	5,671	4,583	807	130	120	32
Business receipts: ³	24,060	952	1,730	905	2,447	18,026
Net income (less loss):	1,949	35	72	37	127	1,679
Agriculture, forestry, fishing, and hunting (11):						
Number	142	124	15	1	1	(Z)
Business receipts ³	126	18	30	10	23	44
Mining (21):						
Number	33	25	6	1	1	(Z)
Business receipts ³	280	4	12	8	22	234
Utilities (22):						
Number	8	7	1	(Z)	(Z)	(Z)
Business receipts ³	604	1	1	1	2	599
Construction (23):						
Number	752	573	137	21	18	3
Business receipts ³	1,427	145	299	150	345	488
Manufacturing (31–33):						
Number	278	165	70	18	18	7
Business receipts ³	6,506	45	161	128	373	5,798
Wholesale and retail trade (42,44–45):						
Number	993	671	219	44	46	12
Business receipts ³	6,652	176	500	306	982	4,688
Transportation and warehousing (48–49):						
Number	187	149	27	6	4	1
Business receipts ³	659	28	60	40	81	450
Information (51):						
Number	123	103	14	2	2	1
Business receipts ³	887	15	30	15	47	780
Finance and insurance (52):						
Number	243	197	29	6	7	3
Business receipts ³	3,302	38	63	42	152	3,007
Real estate and rental and leasing (53):						
Number	642	609	28	3	2	(Z)
Business receipts ³	268	61	58	18	37	94
Professional, scientific, and technical services (54):						
Number	786	688	81	9	7	2
Business receipts ³	814	123	159	66	135	332
Management of companies and enterprises (55):						
Number	51	44	2	1	2	1
Business receipts ³	895	1	7	10	41	836
Administrative and support and waste management and remediation services (56):						
Number	258	216	33	5	3	1
Business receipts ³	431	45	68	34	49	236
Educational services (61):						
Number	45	42	3	(Z)	(Z)	(Z)
Business receipts ³	33	7	6	1	3	16
Health care and social assistance (62):						
Number	381	308	62	5	5	1
Business receipts ³	515	92	123	31	88	181
Arts, entertainment, and recreation (71):						
Number	116	106	9	1	1	(Z)
Business receipts ³	80	17	18	6	11	28
Accommodation and food services (72):						
Number	287	238	43	4	2	(Z)
Business receipts ³	396	70	83	26	33	185
Other services (81):						
Number	345	314	28	2	1	(Z)
Business receipts ³	184	68	52	12	22	29

¹ Z Less than 500 returns. ² Includes businesses without receipts. ³ Includes businesses not allocable to individual industries. ⁴ 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).