2005Statistics of Income

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Corporation Income Tax Returns

This report contains data by industry on assets, liabilities, receipts, deductions, net income, income subject to tax, tax, and credits. Data are also classified by size of total assets, by size of business receipts, and by size of income tax after credits. Other classifications include returns with net income, return types and other selected subjects. More detailed statistics for the industries shown in Table 1 of this report are available in Publication 1053, **Source Book of Statistics of Income - 2005**. A general description of the Source Book, including ordering information, is available from the Director, Statistics of Income Division, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

In addition, special Statistics of Income tabulations based on corporation income tax returns for 2005 can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

Suggested Citation

Internal Revenue Service Statistics of Income - 2005 Corporation Income Tax Returns Washington, DC 2008

For sale by Superintendent of Documents, U.S. Government Printing Office Washington, DC 20402

Library of Congress Card No. 61-37568

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Section 1 Introduction

his report presents statistical estimates based on a stratified sample of approximately 110,000 unaudited returns selected from the nearly 5.7 million active corporate returns filed for Tax Year 2005 (defined to include accounting periods ending July 2005 through June 2006).

The report is divided into 6 sections. Section 1 provides statistics summarizing overall corporate activity for Tax Year 2005. Section 2 discusses changes in laws and regulations between this report and that for Tax Year 2004. Section 3 describes in detail the sample of income tax returns upon which the statistics are based, as well as the method of estimation used, the sampling variability of the data, and other limitations.

Section 4 presents basic tables that contain detailed statistics on 2005 assets, liabilities, receipts, deductions, net income, income tax liability, tax credits, and other financial data. Form 1120S returns, which are included in this section, unless specifically excluded, are also shown separately toward the end of this section. These statistics are presented by industry, asset size, business receipts size, tax form type, accounting period ended, and other selected classifiers. Section 5 contains detailed explanations of the terms used in this report. In most instances, the explanations include definitions of terms used, as well as adjustments made in preparing the statistics and any limitations inherent in the data. Section 6 consists of the key corporation tax return forms.

The industry classification used in this report is based on the North American Industry Classification System (NAICS), which replaced the Standard Industrial Classification (SIC) system used in years prior to 1998. For this Statistics of Income report, the data are listed under 22 industrial sectors, 82 major industries, and 200 minor industries. Table 1 which begins on page 19, presents selected financial data for all minor industries.

The statistics in this publication present data primarily by major industries, sectors, return types, and specific categories. The statistics in the 2005 *Corporation Source Book of Statistics of Income* differ from this report by providing data by minor industry and size of total assets for balance sheet, income statement, tax, and selected other items.

William Rush, Mark Lowe, Kimberly Stockton and Heather Parisi were responsible for the overall production of the report, which was prepared under the direction of Marty Harris, Chief, Corporation Returns Analysis Section. Melissa Schottler and Kim Doan produced the table data in this report under the direction of Kelly Luttrell, Chief, Corporation Operations Section.

Overall Corporate Summary

Figure A presents corporation summary statistics for Tax Years 2004 and 2005 for number of returns, total assets, total receipts, net income (less deficit), income subject to tax, total income tax before credits, and total income tax after credits.

The number of active corporate tax returns filed for Tax Year 2005 increased by approximately 2.0 percent. For Tax Year 2004 corporations that met certain criteria could electronically file their tax return; approximately 211,000 corporate tax filers elected to do so. For Tax Year 2005, certain corporations were required to file electronically and the number of electronically filed returns increased to approximately 550,000. Total assets reached an alltime high of \$66.4 trillion, an increase of approximately 10.5 percent from Tax Year 2004. The largest increases were found in the Manufacturing sector, which increased from \$9.3 trillion to \$10.4 trillion, an increase of over 12.5 percent. The Finance and Insurance sector was also a large contributor to the increase in assets from \$27.1 trillion to \$30.4 trillion, a 12.3 percent gain. The smallest increase in total assets was in the Educational Services sector, which reported an increase in assets of \$3.8 billion, a rise of nearly 16.9 percent. Total receipts from operations and investments increased from \$22.7 trillion to \$25.5 trillion, an increase of 12.3 percent. This increase was primarily reflected in business receipts which increased by 9.1 percent from \$20.0 trillion to \$21.8 trillion. Two sectors. Manufacturing and Finance and Insurance, accounted for 48.4 percent of the increase in total receipts and approximately 39.5 percent of the increase in business receipts. Total receipts for the Manufacturing sector rose from \$6.4 trillion to \$7.3 trillion in 2005, an increase of 14.5 percent; while business receipts rose from \$5.9 trillion to \$6.5 trillion, or 10.4 percent. The Finance and Insurance sector experienced an increase of 14.9 percent in total receipts, from \$2.9 trillion to \$3.3 trillion; while business receipts increased from \$1.7 to \$1.8 trillion, an increase of approximately 6.4 percent. Overall total deductions rose from \$21.6 trillion to \$23.6 trillion, an increase of 9.1 percent. Cost of goods sold, the largest component of total deductions grew from \$12.5 trillion to \$13.8 trillion in 2005, an increase of 10.6 percent. Corporate pretax profits, or net income (less deficit) rose for all companies by 75.3 percent, from \$1.1 trillion to \$1.9 trillion (Figure B). Pre-tax profits increased from \$710.0 billion to \$1.4 trillion or 94.4 percent when excluding pass-through entities. Income subject to tax (the tax base), grew during 2005 from \$857.4

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billion to \$1.20 trillion, an increase of 40.1 percent. Total income tax before credits increased from \$299.6 billion to \$419.2 billion, an increase of 40.0 percent. Income tax increased 40.6 percent during Tax Year 2005, from \$296.2 billion to \$416.3 billion. Total income tax after credits, the amount paid to the U.S. Government, increased by \$87.7 billion from \$224.4 billion to \$312.1 billion.

From the 5.7 million active corporations for Tax Year 2005, approximately 3.7 million were pass-

through entities. These pass-through entities include: regulated investment companies (RIC's), real estate investment trust (REIT's) and S corporations [1]. These entities pay little or no Federal income tax at the corporate level. Instead, they are required by law to pass any profits or losses to their shareholders, where they are taxed at the individual rate. Pretax profits of pass-through entities, mirrored the increase seen by all corporations rising 41.5 percent or \$166.7 billion during 2005 (Figure C).

Figure A. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, Total Income Tax After Credits, by Size of Total Assets, Tax Years 2004 and 2005

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

	Number of	Total	Total	Net income	Income	Total	Total
Year and size of total assets	returns	assets	receipts	(less deficit) [1]	subject	income tax	income tax
					to tax [2]	before credits [3]	after credits [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2004							
Total	5,557,965	60,117,759,331	22,711,863,939	1,111,692,655	857,391,889	299,555,304	224,435,343
Zero assets	701,095	-	360,362,431	3,638,790	15,385,659	4,503,520	4,076,062
\$1 under \$500,000	3,966,884	383,379,360	1,733,209,411	63,850,452	8,436,457	1,568,850	1,536,268
\$500,000 under \$1,000,000	356,184	249,055,234	597,725,892	14,816,460	4,081,325	980,508	959,562
\$1,000,000 under \$5,000,000	386,689	815,358,509	1,689,794,715	33,992,927	12,214,740	3,650,293	3,519,333
\$5,000,000 under \$10,000,000	61,121	426,030,168	888,688,357	15,832,565	7,562,341	2,548,235	2,445,679
\$10,000,000 under \$25,000,000	39,986	615,452,514	1,149,705,508	21,556,461	10,694,167	3,684,759	3,511,343
\$25,000,000 under \$50,000,000	15,012	517,736,115	736,571,938	17,698,834	10,076,304	3,492,074	3,281,627
\$50,000,000 under \$100,000,000	9,567	679,159,194	657,697,549	16,973,223	12,037,344	4,182,888	3,917,585
\$100,000,000 under \$250,000,000	8,984	1,435,685,928	880,104,503	33,894,141	23,779,435	8,393,447	7,529,446
\$250,000,000 under \$500,000,000	4,654	1,696,308,446	781,541,962	36,091,025	26,919,212	9,452,646	8,521,926
\$500,000,000 under \$2,500,000,000	5,602	6,651,534,467	2,708,116,017	152,854,905	117,538,488	41,743,088	35,658,675
\$2,500,000,000 or more	2,188	46,648,059,396	10,528,345,657	700,492,871	608,666,417	215,354,993	149,477,837
2005							
Total	5,671,257	66,445,429,787	25,504,789,203	1,948,655,133	1,201,325,339	419,209,279	312,086,477
Zero assets	774,622	-	445,036,031	33,390,285	19,086,398	5,779,882	5,094,162
\$1 under \$500,000	3,962,278	388,401,406	1,850,210,074	82,595,074	9,223,476	1,766,772	1,698,911
\$500,000 under \$1,000,000	370,562	260,923,167	642,832,416	22,774,074	4,473,747	1,077,862	1,043,493
\$1,000,000 under \$5,000,000	406,543	858,170,772	1,792,529,109	52,164,359	14,935,227	4,567,870	4,372,716
\$5,000,000 under \$10,000,000	66,278	463,000,889	971,980,526	25,702,212	9,367,290	3,164,228	3,060,316
\$10,000,000 under \$25,000,000	42,736	654,348,093	1,223,997,461	32,680,034	13,506,966	4,646,895	4,456,998
\$25,000,000 under \$50,000,000	15,808	555,194,699	812,566,876	24,835,726	13,459,430	4,678,404	4,366,840
\$50,000,000 under \$100,000,000	9,887	699,918,213	693,615,075	24,174,538	14,239,710	4,973,109	4,624,285
\$100,000,000 under \$250,000,000	9,316	1,490,548,405	1,012,405,328	48,660,813	31,250,096	10,983,815	9,935,667
\$250,000,000 under \$500,000,000	4,809	1,741,949,089	817,354,678	49,740,866	32,014,740	11,273,507	10,150,832
\$500,000,000 under \$2,500,000,000	6,012	7,372,297,893	3,063,700,726	279,799,010	171,339,765	60,459,095	50,364,959
\$2,500,000,000 or more	2,405	51,960,677,162	12,178,560,901	1,272,138,140	868,428,494	305,837,840	212,917,298

¹ Includes taxable income before net operating loss deduction and special deductions.

^a Includes taxable income less net operating loss deduction and special deductions.

⁹ Includes income tax, personal holding company tax, all recapture and other taxes, alternative minimum tax; excess net passive income tax (Form 1120S); branch

tax (Form 1120-F); taxes from Parts II,III, and IV, and sections 856 & 857 (Form 1120-REIT); tax from Schedule J, line 3b (Form 1120-RC); tax from page 1, line 5 (Form 1120-PC); and adjustments to income tax and total tax.

⁴ Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior-year minimum tax, qualified zone academy bond, clean renewable energy bond, and gulf bond credit.

Notes: Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

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Figure B.-- Corporate Pretax Profits by North American Industry Classification System (NAICS) Sector,

[Money amounts are in thousands of dollars]

Tax Years 2004 and 2005

	Pre-tax Profits [1],[2]					
Industrial sector	2004	2005	Difference	Percentage change		
	(1)	(2)	(3)	(4)		
All industries	1,111,692,655	1,948,655,132	836,962,477	75.29%		
Agriculture, forestry, fishing, and hunting	2,580,512	4,723,729	2,143,217	83.05%		
Mining	18,694,454	46,784,960	28,090,506	150.26%		
Utilities	4,162,291	20,830,603	16,668,312	400.46%		
Construction	46,624,667	74,356,808	27,732,141	59.48%		
Manufacturing	291,038,821	680,058,202	389,019,381	133.67%		
Wholesale and retail trade	161,987,422	214,851,252	52,863,830	32.63%		
Wholesale trade	80,088,103	106,255,014	26,167,001	32.67%		
Retail trade	81,910,565	108,612,236	26,701,671	32.60%		
Wholesale and retail trade not allocable	-11,246	-15,998	-4,752	42.26%		
Transportation and warehousing	5,724,498	18,910,404	13,185,906	230.34%		
Information	22,530,595	75,408,348	52,877,753	234.69%		
Finance and insurance	363,427,888	500,563,173	137,135,285	37.73%		
Real estate and rental and leasing	9,553,391	29,777,730	20,224,339	211.70%		
Professional, scientific, and technical services	17,864,065	30,931,686	13,067,621	73.15%		
Management of companies (holding companies)	116,033,731	161,499,246	45,465,515	39.18%		
Administrative and support, and waste management and remediation						
services	10,594,085	22,980,942	12,386,857	116.92%		
Educational services	2,352,859	2,659,365	306,506	13.03%		
Health care and social assistance	20,261,024	26,796,387	6,535,363	32.26%		
Arts, entertainment, and recreation	2,759,386	4,117,704	1,358,318	49.23%		
Accommodation and food services	12,207,573	27,759,730	15,552,157	127.40%		
Other services	3,250,105	5,660,308	2,410,203	74.16%		
Not allocable	45,288	-15,443	-60,731	-134.10%		

^[1] Pretax profits are net income (less deficit) in the statistics.

The remaining 2.0 million returns reported total receipts of \$19.8 trillion, an increase of 12.2 percent from 2004 to 2005. During the same time period, income subject to tax increased from \$856.4 billion to \$1.2 trillion, a 40.1 percent increase; while total income tax after credits increased 39.0 percent from \$224.0 billion to \$311.4 billion. Excluding the pass-through entities [2], approximately 1.0 million corporations reported net income for Tax Year 2005 and 66.8 percent of those corporations had a tax liability, compared to 21.0 percent of all corporations with net income.

The number of returns with total assets of \$2.5 billion or more represented only 0.04 percent of the total number of returns, but 78.2 percent of total assets. These 2,405 returns for 2005 accounted for 47.8 percent of the total receipts; 65.3 percent of net income (less deficit); 72.3 percent of income subject to tax; 73.0 percent of total income tax before credits; and 68.2 percent of total income tax after credits. Roughly 60.8 percent of all returns with net income and total assets greater than \$2.5 billion had a tax liability for 2005.

^[2] Excludes net long-term capital gain reduced by net short-term capital loss of regulated investment companies and portfolio income (including capital gains) for S corporations (qualifying corporations electing to be taxed through their shareholders).

NOTE: Detail may not add to totals because of rounding.

Activities Covered

The estimates in this report encompass corporate business activities in the United States, as well as certain foreign activities as reported on returns of domestic corporations, and foreign corporations with U.S. business activities. The term domestic corporation refers to companies incorporated in the United States, but does not necessarily imply that all their activities are domestic. For instance, data for a U.S. corporation conducting business abroad through foreign subsidiaries may include dividends remitted from those subsidiaries and, to a certain extent, their undistributed earnings. The effect of foreign activity on the statistics varies by type of industry and by size of assets. Income from foreign activity is reflected to a greater extent in manufacturing industries than other industries. Also, foreign activity is almost entirely concentrated among returns with assets of \$250 million or more [3]. For foreign corporations (defined as those incorporated abroad) engaged in trade or business in the United States, only income that was considered effectively connected with the conduct of a trade or business in the United States was included in the statistics; any investment income from U.S. sources was excluded Most foreign corporations are from the data. concentrated in the "Finance and Insurance" and "Real Estate and Rental and Leasing" sectors. Other foreign corporations, incorporated abroad and not engaged in trade or business in the U.S., were liable for tax only on investment income from U.S. sources, and these returns were excluded from this report.

Section 6012 of the Internal Revenue Code requires that all corporations in existence at any time during the tax year file returns, regardless of whether they had income or not. This applied to active and inactive domestic corporations, unless they were

expressly exempt from filing, as well as to active foreign corporations with insufficient taxes withheld at the source to satisfy their U.S. tax liability on income earned in the United States. However, inactive corporations have been excluded from these statistics. See Section 3 for more information on the sample.

In addition to legally defined corporations, the Internal Revenue Code recognized many types of businesses as corporations including: joint stock companies and unincorporated associations (such as business trusts, savings and loan associations, certain partnerships, mutual savings banks, and cooperative banks). These organizations possess characteristics typical of the corporate form, such as continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of shares of capital ownership.

Time Period Employed

The estimates in this report are based on data from returns with accounting periods that coincided with the calendar year and returns with accounting periods that were for noncalendar years ending during the span of months July 2005 through June 2006. This span, in effect, defines the tax year in such a way that the noncalendar year accounting periods are centered at the calendar year ended in December.

There are 12 accounting periods covered in this report. Code section 441 specified that, in general, a taxpayer's accounting period ends on the last day of the month. There is a span of 23 months between the first-included accounting period, which began on August 1, 2004, and closed on July 31, 2005, and the end of the last-included accounting period, which began on July 1, 2005, and closed on June 30, 2006. This report, therefore, shows income received

Figure C. -- Pretax profits and Pretax profits with certain inclusions for All Corporations, Regulated Investment Companies, and S Corporations, Tax Years 2004 and 2005

[Money amounts are in thousands of dollars]							
Item			Regulated				
	Tax Year	All Corporations	Investment	S Corporations			
			Companies				
Pretax profits [1]	2005	1,948,655,132	214,965,672	282,903,509			
	2004	1,111,692,655	137,018,774	217,378,830			
Pretax profits with certain inclusions [2]	2005	2,210,067,320	398,238,803	361,042,566			
	2004	1,241,134,481	208,440,778	275,398,651			

^[1] Pretax profits are net income (less deficit) in the statistics.

or expenses incurred during any or all of the months in the 23-month span. For balance sheet items, the

report shows a corporation's position only at the end of its accounting period. Corporations were required

^[2] The inclusions to pre-tax profits are: net long-term capital gain reduced by net short-term capital loss for regulated investment companies and investment, rental, and portfolio income (including capital gains) for S corporations. The amounts listed under "All Corporations" include both aforementioned items.

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by Code section 441 to file returns for the accounting period customarily used in keeping their books.

Figure D shows that calendar year returns made up 86.6 percent of the number of returns and 74.5 percent of net income (less deficit) for 2005. In addition, these returns accounted for 76.5 percent of the total assets, 74.8 percent of the total receipts, 76.2 percent of the income subject to tax, 76.5 percent of the total income tax before credits, and 73.4 percent of total income tax after credits. Corporations were usually required to file within two-and-one-half months after the close of the corporate

accounting period. However, in accordance with Code section 6081, most corporations could receive filing extensions of an additional 6 months. addition to returns with accounting periods that spanned 12 months, the total number of active corporations includes returns with accounting periods of shorter duration. Such returns are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, to include corporations in existence less 12 months. meraina than corporations, and liquidating corporations.

Figure D. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, and Total Income Tax After Credits, by Ending Accounting Period for Tax Year 2005

(All figures are estimates based on samplesmoney amounts are in thousands of dollars	١.

(All rigures are estimates based on samplesmoney ar	nounts are in thousand	us or dollars)					
	Number of	Total	Total	Net income	Income	Total	Total
Ending Accounting Period [1]	returns	assets	receipts	(less	subject	income tax	income tax
				deficit) [2]	to tax [3]	before credits [4]	after credit [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	5,671,257	66,445,429,787	25,504,789,203	1,948,655,133	1,201,325,339	419,209,279	312,086,477
December 2005	4,911,220	50,843,368,778	19,068,015,602	1,451,023,092	915,397,058	320,589,482	228,908,567
Noncalendar Year Total	760,037	15,602,061,009	6,436,773,601	497,632,040	285,928,281	98,619,797	83,177,910
July 2005	46,562	801,371,075	219,840,723	19,820,235	8,354,578	2,860,566	2,526,521
August 2005	50,887	1,172,111,018	327,902,511	26,754,260	11,317,976	3,928,814	3,568,295
September 2005	154,071	1,839,106,708	1,098,009,211	63,201,140	36,795,585	12,784,463	10,586,720
October 2005	66,819	1,907,679,261	473,517,500	62,773,704	17,431,452	6,057,009	4,623,194
November 2005	36,086	3,200,257,243	319,149,926	37,853,546	22,371,888	7,796,342	5,586,441
January 2006	42,058	948,326,792	1,128,042,106	75,805,056	61,678,940	21,491,152	20,249,885
February 2006	33,244	579,129,640	243,609,992	19,409,903	7,188,532	2,476,949	2,330,441
March 2006	96,553	2,437,137,442	1,056,882,976	74,946,468	41,038,728	13,616,679	12,108,094
April 2006	40,328	503,081,480	247,760,892	22,545,137	9,363,200	3,257,796	2,571,125
May 2006	44,398	611,488,166	350,228,234	28,429,500	16,861,950	5,840,459	4,609,184
June 2006	149,031	1,602,372,184	971,829,532	66,093,092	53,525,451	18,509,568	14,418,009

^[1] Includes full and part-year returns.

Notes and References

- [1] For more detailed information on S corporations, see Luttrell, Kelly, "S Corporation Returns, 2003, "Statistics of Income Bulletin, Volume 25, Number 4, Spring 2006, pp. 91 165.
- [2] Includes returns filed on Forms 1120, 1120-A, 1120-F, 1120-L and 1120-PC.
- [3] For more detailed information, see Masters and Oh, "Controlled Foreign Corporations, 2002," *Statistics of Income Bulletin*, Volume 25, Number 4, Spring 2006, pp. 193-232.

^[2] Includes taxable income before net operating loss deduction and special deductions.

^[4] Includes income tax, personal holding company tax, all recapture and other taxes, alternative minimum tax, excessive net passive income tax (Form 1120S); branch tax (Form 1120-F); taxes from Parts II,III, IV, and sections 856 & 857 (Form 1120-REIT); tax from Schedule J, line 3b (Form 1120-RIC); tax from page 1, line 5 (Form 1120-PC); and adjustments to income tax and total tax.

^[5] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior-year minimum tax, qualified zone academy bond, clean renewable energy bond and gulf bond credit.

Notes: Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Section 2

Changes in Law and Regulations

he statistics in this report reflect, in general, changes in law and regulations that became effective during the 2005 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others.

The information that follows highlights the major changes that substantially affected the comparability of the statistics in this report with those of prior years. More detail on the specific provisions that were changed is contained in Section 5, Explanation of Terms.

Biodiesel and Renewable Diesel Fuels Credit

Corporations can claim this new general business credit for certain:

- Biodiesel produced and sold or used in your trade or business after 2004, and
- Renewable diesel sold or used in your trade or business after 2005.

The fuel may be in a qualified mixture. A small agri-biodiesel producer credit is also available for tax years ending after August 8, 2005. For more information, see Form 8864, Biodiesel and Renewable Diesel Fuels Credit.

Domestic Production Activities Deduction

A corporation may claim a domestic production activities deduction (DPAD) for tax years beginning after 2004. For 2005, the DPAD is generally 3% of the smaller of:

- Qualified production activities income, or
- Taxable income figured without the DPAD.

However, the DPAD generally cannot be more than 50% of the Form W-2 wages paid to employees.

For more information, see Form 8903, Domestic Production Activities Deduction.

Electing S Corporation Status

For tax years beginning after 2004, the maximum number of shareholders that an S corporation may have has increased from 75 to 100.

For purposes of the 100 shareholder limit, members of a family are treated as one shareholder. A family is defined as the common ancestor, the lineal descendants of the common ancestor, and the spouses (or former spouses) of the lineal descendants or the common ancestor. For more information, see Internal Revenue Code section 1361(c)(1).

Electronically Filed Form 1120 Corporate Tax Returns

Certain corporations with total assets of \$50 million or more that filed at least 250 returns a year were required to electronically file Form 1120. Approximately 21,000 corporations selected for inclusion in the SOI sample filed electronically.

Investment Credit Expanded

The investment credit has been expanded to include the section 197 intangibles after August 8, 2005.

- Qualifying advanced coal project credit.
- Qualifying gasification project credit.

For more information, see Form 3468, Investment Credit.

One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporation

Created under the American Jobs Creation Act of 2004 (IRS section 965) this deduction allows U.S. companies to repatriate earnings from their foreign subsidiaries at a reduced tax rate. IRC section 965 provides that U.S. companies may opt, for one taxable year, to receive an 85% deduction for eligible dividends from their foreign subsidiaries. This deduction may have been taken in Tax Year 2004 or 2005.

2005 Corporation Returns - Changes in Law and Regulations

Renewable Electricity, Refined Coal, and Indian Coal Credit

The renewable electricity production credit was extended for qualified facilities placed in service before January 1, 2008. The credit has been expanded to include electricity from qualified hydropower production for facilities placed in service after August 8, 2005. The credit period is increased to 10 years for open-loop biomass (using agricultural livestock waste), geothermal, solar energy, small irrigation power, landfill gas, and trash combustion facilities placed in service after August 8, 2005. See Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit, for more information.

Research Credit Expanded

The research credit has been expanded as follows.

 The credit may be claimed on 20% of costs paid or incurred after August 8, 2005, for qualified research undertaken by an energy research consortium. The 65% limit on contract research expenses has been increased to 100% if paid or incurred after August 8, 2005, for qualified energy research to an eligible small business, university, or federal laboratory.

For more information, see Form 6765, Credit for Increasing Research Activities.

Special Depreciation Allowance

The special depreciation allowance and the increased limits on depreciation for passenger automobiles do not apply to most property placed in service in 2005 or later. The maximum section 179 expense deduction for qualified property placed in service in 2005 increased from \$102,000 to \$105,000 (\$140,000 for qualified enterprise zone, renewal community, and New York Liberty Zone property). The threshold cost of section 179 property before limitation also increased from 410,000 to 420,000.

Section 3

Description of the Sample and Limitations of the Data

his section describes the 2005 Corporate sample design, sample selection, data capture, data cleaning, and data completion. The techniques used to produce estimates and an assessment of the data limitations, including sampling and non-sampling errors, are also discussed.

Background

From Tax Year 1916 through Tax Year 1950, data were extracted for the Statistics of Income (SOI) program from each corporate return filed. Stratified probability sampling was introduced for Tax Year Since that time, the sample size has 1951. generally decreased while the population has increased. For example, for Tax Year 1951 the sample comprised 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. In comparison, for 2005, the sample proportion was about 1.9 percent of the total population of over 6.1 million. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For 1951, stratification was by size of total assets and industry. From 1952 through 1967, the stratification was by a measure of size only. The size was measured by volume of business (1953-1958) or total assets (1952 and 1959-1967). Since 1968, returns have been stratified by both total assets and, for Form 1120, 1120-A and 1120S returns, a measure of income [1].

Target Population

The target population consists of all returns of active corporations organized for profit that are required to file one of the 1120 forms that are part of the SOI study.

Survey Population

The survey population includes the returns that filed one of the 1120 forms selected for the SOI study and posted to the IRS Business Master File (BMF). Amended returns and returns for which the tax liabilities changed because of a tax audit are excluded. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2002 through 2005.

Bertrand Überall, Richard Collins, and Lance Harris were responsible for the sample design and estimation of the SOI 2005 Corporation Program under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Figure E.--Population Counts by Corporate Form Type, Tax Years 2002-2005

	Tax Year							
Form Type	2002	2003	2004	2005				
1120	2,106,916	2,080,166	2,026,712	2,010,496				
1120-A	223,565	215,306	209,824	194,757				
1120S	3,325,985	3,506,431	3,698,126	3,893,471				
1120-L	1,375	1,301	1,211	1,089				
1120-PC	4,241	4,524	5,473	5,863				
1120-RIC	11,193	11,053	10,993	11,066				
1120-REIT	1,108	1,073	1,140	1,264				
1120-F	26,568	25,755	27,159	28,329				
Total	5,700,951	5,845,609	5,980,638	6,146,335				

Sample Design

The current sample design is a stratified probability sample, with stratification by form type, and either size of total assets alone, or both size of total assets and a measure of income. Forms 1120 and 1120-A are stratified by size of total assets and size of "proceeds". Size of "proceeds", the measure of income, is the larger of the absolute value of net income (or deficit) or the absolute value of "cash flow", which is the sum of net income, several depreciation amounts, and depletion. Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT are each stratified by size of total assets only. Form 1120S is stratified by size of total assets and size of ordinary income.

The design process began with projected population totals that were derived from IRS workload administrative estimates. adjusted according to the distribution by strata of the population from several previous survey years. Using projected population totals by sample strata, an optimal allocation, based on stratum standard errors, was carried out to assign sample sizes to each stratum such that the overall targeted sample size was approximately 112,000. sample was selected independently from each stratum with sampling rates ranging from 0.25 percent to 100 percent. Figure F on the following page shows the stratum boundaries, sampling rates, and frame population and sample counts from the BMF for each form type. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for Tax Year 2005, including inactive corporations and non-eligible returns, is 116,362 returns. A supplementary sample of large

2005 Corporation Returns - Description of the Sample and Limitations of the Data

Figure F.--Corporation Returns: Number Filed, Number in Sample, and Sampling Rates, by Selection Class

Sample	Description of sam	ple selection classes	-	51.15		er of returns	returns After adjustments**	
class	0. (1.1.	0. ()	Sampling	BMF c				
number	Size of total assets	Size of proceeds*	rates (%)	Population	Sample	Population	Sample	
	All Returns, Total			6,146,335	116,362	6,146,395	116,150	
		. =					.aat	
4		ed, Total		408	408	408	406 [†]	
1 2				294	294	295	293	
3				46 68	46 68	46 67	46 67	
3	\$250,000,000 of more		100.00	00	00	07	07	
	Form 1120 (no Form 5735 attacl	ned), 1120-A, Total ***		2,193,690	47,095	2,193,751	47,014	
4		.Under \$25,000		901,458	3,654	901,458	3,644	
5		.\$25,000 - \$50,000		258,205	1,047	258,205	1,046	
6		.\$50,000 - \$100,000		342,688	1,336	342,688	1,334	
7		.\$100,000 - \$250,000		246,197	2,757	246,197	2,749	
8		.\$250,000 - \$500,000		175,118	3,133	175,118	3,122	
9		.\$500,000 - \$1,000,000		137,478	4,702	137,478	4,693	
10		.\$1,000,000 - \$1,500,000		55,124	3,292	55,124	3,271	
11		.\$1,500,000 - \$2,500,000		32,149	3,265	32,149	3,255	
12		. \$2,500,000 - \$5,000,000		22,457	6,200	22,456	6,182	
13 14		.\$5,000,000 - \$10,000,000		10,174	5,067	10,172	5,053	
15		.\$10,000,000 - \$15,000,000 .\$15,000,000 or more		5,725 4,398	5,725 4,398	5,729 4,399	5,708 4,379	
16				1,374	1,374	1,374	1,374	
17				1,145	1,145	1,204	1,204	
17	\$300,000,000 or more		100.00	1,143	1,145	1,204	1,204	
	Form 1120S. Total ***			3,889,285	36,960	3,889,285	36,942	
18		.Under \$25,000		1,520,540	3,875	1,520,539	3,873	
19		.\$25,000 - \$50,000		596,702	3,675 1,452	596,702	1,450	
20		.\$50,000 - \$100,000		679,025	1,673	679,025	1,673	
21		.\$100,000 - \$250,000		488,607	1,506	488,607	1,505	
22		.\$250,000 - \$500,000		264,879	1,485	264,878	1,483	
23	\$1.000.000 - \$2.500.000	.\$500,000 - \$1,000,000	0.99	185,451	1,820	185,451	1,819	
24	\$2.500.000 - \$5.000.000	.\$1,000,000 - \$1,500,000	1.56	72,056	1,104	72,056	1,101	
25		.\$1,500,000 - \$2,500,000		43,015	1,162	43,015	1,158	
26		.\$2,500,000 - \$5,000,000		26,806	10,679	26,803	10,675	
27		.\$5,000,000 - \$10,000,000		8,583	8,583	8,585	8,581	
28	\$50,000,000 - \$100,000,000	.\$10,000,000 - \$15,000,000	100.00	2,318	2,318	2,320	2,320	
29	\$100,000,000 - \$250,000,000	.\$15,000,000 or more	100.00	1,077	1,077	1,077	1,077	
30	\$250,000,000 or more		100.00	226	226	227	227	
	F 4400 I. T. ()				405	224	400	
0.4				895	495	901	488	
31 32				676	276	669	259	
33				124 52	124 52	127 54	124 54	
34				43	43	5 1	51	
34	Ψ200,000,000 οι ποιε		100.00	75	45	31	31	
	Form 1120-F. Total			28,258	4,030	28,263	3,985	
35				27,149	3,475	27,144	3,420	
36	\$10,000,000 - \$50,000,000			631	77	631	77	
37				260	260	261	261	
38	\$250,000,000 or more		100.00	218	218	227	227	
				5,545	1,534	5,552	1,534	
39				3,510	352	3,509	349	
40				1,120	267	1,120	264	
41				678	678	680	678	
42 43	, ,			217 20	217	216 27	216 27	
43	\$250,000,000 or more		100.00	20	20	21	21	
	Form 1120-REIT Total			980	822	980	814	
44				236	78	237	71	
45				211	211	211	211	
46				293	293	293	293	
47				240	240	239	239	
	, , ,							
				9,956	7,700	9,960	7,701	
48				1,296	198	1,288	187	
49				1,623	465	1,621	463	
50				1,319	1,319	1,315	1,315	
51				2,090	2,090	2,088	2,088	
52				1,549	1,549	1,552	1,552	
53	\$500,000,000 or more		100.00	2,079	2,079	2,096	2,096	
54	Special Studies (All Forms Times)		100.00	47 340	47 240	47 005	47 000 [†]	
	I SUECIAI SLUUIES (All FORM I VOES)	100.00	17,318	17,318	17,295	17,266 ^T	

^{*} Proceeds is defined as the larger of absolute value of net income (deficit) or absolute value of cash flow (net income + depreciation + depletion).

^{**} Includes adjustments for missing returns, undercoverage, outliers, and weight trimming.

^{***} Returns were classified according to either size of total assets or size of proceeds, whichever corresponded to the higher sample class. Example: A Form 1120 return with total assets of \$750,000 and proceeds of \$75,000 is in sample class 8 (based on total assets), rather than in sample class 6 (based on proceeds).

[†] The adjusted sample count is lower than the adjusted population count due to returns unavailable for processing.

returns (assets greater than \$10 million), selected since Tax Year 1998, has been discontinued.

Sample Selection

Corporation income tax returns are filed at the Cincinnati, Ogden, and Philadelphia IRS Submission Processing Centers. All corporate returns are processed initially to determine tax liability. Then, the tax data are transmitted and updated on a weekly basis to the IRS Business Master File (BMF) system located in Martinsburg, West Virginia. These returns are said to "post" to the BMF. This BMF database serves as the SOI sampling frame. The SOI sample is also selected on a weekly basis.

Sample selection for Tax Year 2005 occurred over the period of July 2005 through June 2007. A 24-month sampling period is needed for two reasons. First, approximately 13.4 percent of all corporations had noncalendar year accounting In order to take these filings into consideration, the 2005 statistics represent all corporations filing returns with accounting periods ending during the period from July 2005 to June 2006. Also, many corporations, including some of the largest, request six-month filing extensions. The combination of noncalendar year filing and filing extensions means that the last Tax Year 2005 returns that the IRS received (those with accounting periods ending in June 2006, which must therefore be filed by October 2006) could be timely filed as late as March 2007, taking into account the sixmonth extension of the October 2006 due date. Normal administrative processing time lags required that the sample selection process remain open for the 2005 study until June 30, 2007. However, a few very large returns for Tax Year 2005 were added to the sample as late as November 2007.

Each tax return posted to the BMF and in the survey population (as defined above) is assigned to a stratum and subjected to sampling. Each filing corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed. The number formed by the last four digits of the TTIN is a pseudo-random number. A return for which this pseudo-random number is less than the sampling rate multiplied by 10,000 is selected in the sample.

The algorithm for generating the TTIN does not change from year to year, so any corporation selected into the sample in a given year will be selected again the next year, providing that the corporation files a return using the same EIN in the two years and that it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year

sampling rate to the first year sampling rate. If the corporation files with a new EIN, the probability of selection will be independent from the prior year selection [2].

Data Capture

Data processing for SOI begins with information already extracted for IRS administrative purposes; over 100 items available from the BMF system are checked and corrected as necessary. Some 1,630 additional data items are extracted from the tax returns during SOI processing. The SOI data capture process can take as little time as fifteen minutes for a small, single entity corporation filing on Form 1120-A, or up to several weeks for a large consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

- Over 1,630 separate data items may be extracted from any given tax return, and often require totals to be constructed from various other items on other parts of the return.
- Each 1120 form type has a different layout with different types of schedules and attachments, making data extraction less than uniform for the various form types.
- There is no legal requirement that a corporation meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report many of their financial details in schedules of their own design, or using commercial taxpreparation software packages.
- There is no single accepted method of corporate accounting used throughout the country, but rather several accepted accounting "guidelines," many of which are unique to geographic locations. SOI staff attempt to standardize these differences during data abstraction and editing.
- Different companies may report the same data item, such as other current liabilities, on different lines of the tax form. Again, SOI staff attempt to standardize these differences.

To help SOI editors overcome these complexities and differences due to taxpayer reporting, SOI staff prepares detailed instructions for the SOI editing unit at the IRS Submission Processing Centers each tax year. For Tax Year 2005, these instructions consisted of almost 1,000 pages covering standard and straightforward procedures and instructions for exceptions that might be encountered.

Data Cleaning

Statistical processing of the corporate returns is performed in an online computer environment, where the data from returns selected for the corporate sample are entered directly into the SOI corporation database. In this context, the term "editing" refers to the combined interactive processes of data extraction, consistency testing, and error resolution. There are over 860 of these tests, which look for such inconsistencies as:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were mistakenly keyed in as cents.

Data Completion

In addition to the tests mentioned above, missing data problems must be addressed and returns that are to be excluded from the tabulations must be identified. The data completion process focuses on these issues.

If the missing data items are from the balance sheet, then imputation procedures are used. If data for a whole return are missing because the return is unavailable to SOI during the data capture process, imputation procedures are also used in certain cases.

A ratio-based imputation procedure is used to estimate missing balance sheet items for all 1120 forms except those with less than 12-month accounting periods. The ratios are determined using the most recent data available, either the corporation's Tax Year 2004 return if the corporation filed a return for 2004 and the balance sheet was not already imputed for 2004, or the Tax Year 2003 aggregate data for the corporation's minor industrial group, which are the most recent aggregate data available at the time that editing for Tax Year 2005 begins (which is late May of Calendar Year 2006). If the reported balance sheet items do not balance (i.e., the sum of asset items does not equal the sum of liability and shareholders' equity items), then missing items are imputed. If the total assets amount is among the missing items, this item is imputed first based on the ratio of total assets to business receipts (or total receipts) from either the corporation's Tax Year 2004 return, or the Tax Year 2003 aggregate data for the corporation's minor industry. The other

missing asset and liability items are then imputed based on the ratios so that the total of all asset items and the total of all liability items are both equal to the total assets amount, whether this amount was reported or imputed. A detailed description of the balance sheet imputation process is given in reference [3]. The following chart shows the number of sampled returns that had balance sheet items imputed, as well as the percentages they represent of the total sample sizes, for Tax Years 2002 through 2005.

Returns with	Tax Year					
imputations	2002	2003	2004	2005		
Number of imputed returns	33	77	75	62		
Percent imputed	0.02	0.05	0.05	0.05		

For Tax Year 2005, there were 62 returns with imputed balance sheets. The amount of imputed total assets represents a negligible fraction of the assets for all active returns in the sample.

Data for unavailable critical corporations are imputed in various ways, depending on what information is available at the time the SOI database produced. Critical corporations include corporations with total assets greater than or equal to 5 percent of the total assets for their minor industrial group, and corporations for which total assets are over a specified limit, which is dependent on form type or minor industry. For critical corporations selected for the sample but unavailable for statistical processing, either taxpayer-surveyed data or additional information from electronically filed returns were used. For Tax Year 2005, there were 8 returns that met these criteria. For the critical corporations not selected for the sample, if the current tax return is not found in any of the IRS Submission Processing Centers and no other current tax data are available, data from the previous year's return are used with adjustments for tax law changes. There are 59 returns derived from prior year returns in the Tax Year 2005 data.

Another part of the data cleaning process is identifying sampled returns that are not eligible for the sample. The BMF system used for sample selection can include duplicate tax returns and other out-of-scope returns, such as returns of nonprofit corporations, returns having neither current income nor deductions, prior-year tax returns, amended or tentative returns, returns of nonresident foreign corporations having no effectively connected income with a trade or business located within the United States, fraudulent returns, and returns of corporations that are exempt from taxation.

Figure G below displays the number of inactive sampled returns that were excluded from tabulations, as well as the percentages they represent of the total sample sizes, for Tax Years 2002 through 2005.

Figure G.--Number of Inactive Sampled Returns for Tax Years 2002-2005

	Tax Year						
Type of inactive return	2002	2003	2004	2005			
No Income or Deductions	1,976	1,897	1,652	1,433			
Duplicate*	1,233	1,111	1,023	1,046			
Other**	4,205	4,005	4,004	3,668			
Total	7,414	7,013	6,679	6,147			
Percent of sample	5.10	4.90	4.60	5.29			

^{*} Duplicate returns are those that appear more than once in the sample.

Estimates of the number of active corporations by form type for Tax Years 2002 through 2005 are provided in Figure H below.

Figure H.--Estimated Number of Active Returns for Tax Years 2002-2005

	Tax Year							
Form Type	2002	2003	2004	2005				
1120	1,906,968	1,857,667	1,834,390	1,799,530				
1120-A	176,892	173,759	175,583	157,640				
1120S	3,154,377	3,341,606	3,518,334	3,684,086				
1120-L	1,407	1,314	1,241	1,145				
1120-PC	4,180	4,527	5,641	5,916				
1120-RIC	11,067	10,979	10,896	10,959				
1120-REIT	1,089	1,059	1,123	1,251				
1120-F*	10, 626	10, 328	10,758	10,730				
Total	5,266,607	5,401,237	5,557,965	5,671,257				

^{*} Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F Tables 10 and 11.

Estimation

Estimates of the total number of corporations and associated variables produced in this report are based on weighted sample data. Either a one-step process or a two-step process was used to determine the weights, depending on the return's form type.

Under the one-step process, the weights are assigned as the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, and weight trimming. These weights, referred to as the "national weights", are used to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, 1120-REIT and Form

1120 with Form 5735 attached, as well as for Form 1120 and 1120S returns that were sampled with certainty.

The two-step process was used to improve the estimates by industry for Form 1120-A, and Form 1120 and 1120S returns that are not self-representing. The first stage is the one-step process described above, which provides an initial weight for the return. The second stage involves post-stratification by industry and sample selection class. A bounded raking ratio estimation approach is applied in order to determine the final weight, because certain post-stratification cells may have small sample sizes [4]. These final weights are used to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

Several extensive quality review processes are used to improve data quality, beginning at the sample selection stage with weekly monitoring to ensure that the proper number of returns is being selected. They continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the 2005 data and the 2004 data. A great amount of effort is made at every stage of processing to ensure data integrity.

Sampling Error

Since the corporation estimates are based on a sample, they may differ from the population aggregates that would have been obtained if a complete census of all income tax returns had been taken. The particular sample used to produce the results in this report is one of a large number of possible samples that could have been selected under the same sample design. Estimates derived from one of the possible samples could differ from those derived from other samples and from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

The standard error (SE), a measure of the average magnitude of the sampling errors over all possible samples, can be estimated from the realized sample. The estimated standard error is usually expressed as a percentage of the value being estimated. This is called the estimated coefficient of variation (CV) of the estimate, and it can be used to assess the reliability of an estimate. The smaller the CV, the more reliable the estimate is judged to be.

^{**} Includes prior-year returns.

Note: Detail may not add to total due to rounding.

2005 Corporation Returns – Description of the Sample and Limitations of the Data

The estimated coefficient of variation of an estimate is calculated by dividing the estimated standard error by the estimate itself. Estimated coefficients of variation by industrial groupings for the estimated number of returns, as well as for selected money amount estimates, are shown in Table 1 of this report. For the estimated number of returns by asset size and sector, estimated coefficients of variation are given in Figure I on page 15. The corresponding estimates are in Table 4.

The estimated coefficient of variation, CV(X), can be used to construct confidence intervals for the estimate X. The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

A 95-percent confidence interval for the estimated number of returns in manufacturing is constructed as follows:

$$X \pm 2 \bullet SE(X) = 167,182 \pm (2 \times 5,367)$$

= 167,182 \pm 10,734

The interval estimate is 156,448 returns to 177,916 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

In addition to sampling error, nonsampling error can also affect the estimates. Nonsampling errors can be classified into two groups: random errors, whose effects may cancel out, and systematic errors, whose effects tend to remain somewhat fixed and result in bias.

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. These errors can be the result of the inability to obtain information about all returns in the sample,

differing interpretations of tax concepts or instructions by the taxpayer, inability to provide accurate information at the time of filing (data are collected before auditing), inability to obtain all tax schedules and attachments, errors in recording or coding the data, errors in collecting or cleaning the data, errors made in estimating for missing data, and failure to represent all population units.

Coverage Errors: Coverage errors in the SOI Corporation data can result from the difference between the time frame for sampling and the actual time needed for filing and processing the returns. Since many of the largest corporations receive extensions to their filing periods, they may file their returns after sample selection has ended for that tax year. However, any of the largest returns found are added into the file until the final file is produced.

Coverage problems within industrial groupings in the SOI Corporation study result from the way consolidated returns may be filed. The Internal Revenue Code permits a parent corporation to file a single return, which includes the combined financial data of the parent and all its subsidiaries. These data are not separated into the different industries but are entered only into the industry with the largest receipts. Thus, there is undercoverage of financial data within certain industries and overcoverage in others. Coverage problems within industrial groupings present a limitation on any analysis done with the sample results.

Nonresponse Errors: Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns." In 2005, there were 282 such unavailable returns in the corporation study, which constituted about 0.24 percent of the total sample. The number of unavailable returns and their percentages of the total sample size for Tax Years 2002 through 2005 are shown in the following chart.

	Tax Year					
Unavailable returns	2002	2003	2004	2005		
Number of unavailable returns	137	181	329	282		
Percent unavailable	0.09	0.13	0.22	0.24		

Item nonresponse occurs when certain items are unavailable for a return selected for the sample, even if the return itself is available for SOI processing. An example of item nonresponse would be when items are missing on the balance sheet, even though other balance sheet items are reported.

Figure I.--Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2005

Figure ICoefficients of Variation (CVS	, ioi itallibei	Size of total assets							
Sector	All		\$1	\$500,000	\$1,000,000				
00001	asset	Zero	under	under	under				
_	sizes	Assets	\$ 500,000	\$1,000,000	\$5,000,000				
,	(1)	(2)	(3)	(4)	(5)				
All industries ¹	0.19	1.86	0.42	0.90	0.52				
Agriculture, forestry, fishing, and hunting	2.67	12.77	4.12	4.96	3.24				
Mining	7.52	29.97	10.84	18.52	10.98				
Jtilities	17.59	64.27	23.29	38.63	25.31				
Construction	0.96	5.24	1.53	3.19	1.71				
Manufacturing	2.40	11.81	3.93	5.40	2.67				
Wholesale and retail trade	1.01	5.07	1.50	2.47	1.39				
Fransportation and warehousing	2.80	9.49	4.03	8.57	6.02				
nformation	4.15	11.62	5.62	13.52	7.01				
Finance and insurance	2.47	9.98	3.63	7.97	4.66				
Real estate and rental and leasing	1.12	5.34	1.84	2.65	2.10				
Professional, scientific, and technical		0.0 .							
services	1.18	4.84	1.56	5.81	4.15				
(holding companies)	6.05	18.26	9.96	15.81	10.26				
Administrative and support and waste	0.00	10.20	0.00	10.01	10.20				
management and remediation services	2.74	8.49	3.40	10.53	7.62				
Educational services	7.33	19.20	8.94	42.09	20.47				
Health care and social assistance	1.37	7.53	1.75	8.95	7.11				
Arts. entertainment. and recreation	3.93	12.70	5.21	14.21	10.86				
Accommodation and food services	1.62	9.18	2.27	5.54	3.95				
Other services	2.13	7.87	2.66	7.12	7.49				
5th G G G G G G G G G G G G G G G G G G G	2.10		ize of total assets –		7.40				
Sector	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000				
	under	under	under	under	under				
	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000				
	(6)	(7)	(8)	(9)	(10)				
All Industries ¹	0.92	0.33	0.35	0.03	0.03				
Agriculture, forestry, fishing, and hunting	9.58	3.74	3.71	0.45	0.72				
Agriculture, forestry, fishing, and nunting Mining	9.56 12.66	-	-	0.40	0.72				
0	12.00		261	0.44	0.54				
		3.66	2.64	0.41	0.54				
	19.64	13.67	9.73	0.94	0.95				
Construction	19.64 3.78	13.67 0.95	9.73 0.93	0.94 0.14	0.95 0.25				
Construction	19.64 3.78 3.42	13.67 0.95 1.02	9.73 0.93 0.90	0.94 0.14 0.12	0.95 0.25 0.16				
Construction	19.64 3.78 3.42 1.87	13.67 0.95 1.02 0.65	9.73 0.93 0.90 0.72	0.94 0.14 0.12 0.12	0.95 0.25 0.16 0.18				
Construction Manufacturing Wholesale and retail trade Transportation and warehousing	19.64 3.78 3.42 1.87 9.41	13.67 0.95 1.02 0.65 2.60	9.73 0.93 0.90 0.72 3.06	0.94 0.14 0.12 0.12 0.36	0.95 0.25 0.16 0.18 0.51				
Construction Manufacturing Wholesale and retail trade Transportation and warehousing nformation	19.64 3.78 3.42 1.87 9.41 9.95	13.67 0.95 1.02 0.65 2.60 3.38	9.73 0.93 0.90 0.72 3.06 2.85	0.94 0.14 0.12 0.12 0.36 0.31	0.95 0.25 0.16 0.18 0.51 0.39				
Construction Manufacturing Wholesale and retail trade Transportation and warehousing Information Transportation	19.64 3.78 3.42 1.87 9.41 9.95 5.90	13.67 0.95 1.02 0.65 2.60 3.38 1.58	9.73 0.93 0.90 0.72 3.06 2.85 1.49	0.94 0.14 0.12 0.12 0.36 0.31 0.07	0.95 0.25 0.16 0.18 0.51 0.39 0.06				
Construction	19.64 3.78 3.42 1.87 9.41 9.95 5.90 3.66	13.67 0.95 1.02 0.65 2.60 3.38 1.58 1.26	9.73 0.93 0.90 0.72 3.06 2.85 1.49 1.36	0.94 0.14 0.12 0.12 0.36 0.31 0.07 0.20	0.95 0.25 0.16 0.18 0.51 0.39 0.06 0.33				
Construction	19.64 3.78 3.42 1.87 9.41 9.95 5.90	13.67 0.95 1.02 0.65 2.60 3.38 1.58	9.73 0.93 0.90 0.72 3.06 2.85 1.49	0.94 0.14 0.12 0.12 0.36 0.31 0.07	0.95 0.25 0.16 0.18 0.51 0.39 0.06				
Construction	19.64 3.78 3.42 1.87 9.41 9.95 5.90 3.66	13.67 0.95 1.02 0.65 2.60 3.38 1.58 1.26	9.73 0.93 0.90 0.72 3.06 2.85 1.49 1.36	0.94 0.14 0.12 0.12 0.36 0.31 0.07 0.20	0.95 0.25 0.16 0.18 0.51 0.39 0.06 0.33				
Construction	19.64 3.78 3.42 1.87 9.41 9.95 5.90 3.66	13.67 0.95 1.02 0.65 2.60 3.38 1.58 1.26	9.73 0.93 0.90 0.72 3.06 2.85 1.49 1.36	0.94 0.14 0.12 0.12 0.36 0.31 0.07 0.20	0.95 0.25 0.16 0.18 0.51 0.39 0.06 0.33				
Construction	19.64 3.78 3.42 1.87 9.41 9.95 5.90 3.66 6.17 11.38	13.67 0.95 1.02 0.65 2.60 3.38 1.58 1.26 2.42 3.53	9.73 0.93 0.90 0.72 3.06 2.85 1.49 1.36 2.58 1.92	0.94 0.14 0.12 0.12 0.36 0.31 0.07 0.20 0.29 0.12 0.46	0.95 0.25 0.16 0.18 0.51 0.39 0.06 0.33 0.38 0.12				
Construction	19.64 3.78 3.42 1.87 9.41 9.95 5.90 3.66 6.17 11.38 13.50 24.45	13.67 0.95 1.02 0.65 2.60 3.38 1.58 1.26 2.42 3.53 4.61 13.83	9.73 0.93 0.90 0.72 3.06 2.85 1.49 1.36 2.58 1.92 4.01	0.94 0.14 0.12 0.12 0.36 0.31 0.07 0.20 0.29 0.12 0.46 1.08	0.95 0.25 0.16 0.18 0.51 0.39 0.06 0.33 0.38 0.12				
Construction	19.64 3.78 3.42 1.87 9.41 9.95 5.90 3.66 6.17 11.38 13.50 24.45 13.88	13.67 0.95 1.02 0.65 2.60 3.38 1.58 1.26 2.42 3.53 4.61 13.83 4.71	9.73 0.93 0.90 0.72 3.06 2.85 1.49 1.36 2.58 1.92 4.01 15.34 3.71	0.94 0.14 0.12 0.12 0.36 0.31 0.07 0.20 0.29 0.12 0.46 1.08 0.52	0.95 0.25 0.16 0.18 0.51 0.39 0.06 0.33 0.38 0.12 0.61 1.35 0.64				
Management of companies (holding companies)	19.64 3.78 3.42 1.87 9.41 9.95 5.90 3.66 6.17 11.38 13.50 24.45	13.67 0.95 1.02 0.65 2.60 3.38 1.58 1.26 2.42 3.53 4.61 13.83	9.73 0.93 0.90 0.72 3.06 2.85 1.49 1.36 2.58 1.92 4.01	0.94 0.14 0.12 0.12 0.36 0.31 0.07 0.20 0.29 0.12 0.46 1.08	0.95 0.25 0.16 0.18 0.51 0.39 0.06 0.33 0.38 0.12				

¹Includes returns not allocable by sector.

Note: Returns with assets of \$250,000,000 or more are self-representing and thus are not subject to sampling error.

Processing Errors: Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a mis-stratification error. One example of how a return might be mis-stratified is the following: a corporation files a return with total assets of \$100,000,023 and net income of \$5,000. A processing error causes the last two digits of the

total assets to be keyed in as cents, so that the return is classified according to total assets of \$1,000,000.23 and net income of \$5,000.00. The return would be mis-stratified according to the incorrect value of the total assets stratifier. To adjust for mis-stratification errors, only returns selected in a non-certainty stratum which really belonged in a certainty stratum were moved to this stratum.

2005 Corporation Returns – Description of the Sample and Limitations of the Data

Response errors: Response errors are due to data being captured before audit. Some purely arithmetical errors made by the taxpayer are corrected during the data capture and cleaning processes. Because of time constraints, adjustments to a return during audit are not incorporated into the SOI file.

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- [2] Harte, J. M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," 1986 Proceedings of the Section on Survey Research Methods, American Statistical Association, pp. 603-608.
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Section 4

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Selected Subjects

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Notes

All money amounts and frequencies in the tables in the following sections are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts under \$500 were entered as zero and noted to indicate that an amount was present and greater than zero, but less than \$500.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific corporations. A double asterisk (**) or a (d) indicates combinations or deletions respectively. In other cases, an estimate based on fewer than ten returns, not selected at the 100 percent rate, is indicated by an asterisk (*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100 percent rate. The amount would receive an asterisk. However, a major group within the sector may include all of the four returns sampled at the 100 percent rate and not receive an asterisk.

A dash (-) in place of a frequency or an amount can indicate one of two things. If the returns were sampled at the 100 percent rate, then no returns had that particular characteristic. If returns were sampled at less than the 100 percent rate, then either no return in the population had that characteristic, or the characteristic was so rare that it did not appear in any of the sampled returns.

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Minor industry otal returns of active corporationsgriculture, forestry, fishing and hunting	Total (1) 5,671,257	With net income	All returns	Returns with net income	Business	Cost of	Net income
griculture, forestry, fishing and hunting	(1)	income	returns				
griculture, forestry, fishing and hunting	. ,				receipts	goods sold	
griculture, forestry, fishing and hunting		(2)	(3)	(4)	(5)	(6)	(7)
Agricultural production	142.439	3,324,260	25,504,789,203	21,857,896,027	21,800,290,496 125,809,223	13,816,464,452	2,234,882,109
	101,263	77,937 57,057	140,748,881 101,438,830	104,485,536 74,747,506	88,407,346	67,746,819 44,768,753	9,855,268 7,483,722
	11,176	6,372	16,379,169	11,124,826	15,564,040	10,648,361	887,838
Forestry and logging	30,001	14,508	22,930,882	18,613,203	21,837,837	12,329,705	1,483,709
Support activities and fishing, hunting, and trapping	32,589	18,339	314,260,412	261,021,280	279,825,028	147,011,520	54,937,445
Oil and gas sytraction	17,097	10,847	164,841,432	149,453,809	142,424,188	71,859,132	37,428,582
Oil and gas extraction	987	378	23,629,772	12,764,702	20,480,102	13,521,818	691,406
· ·	2,002	550	32,088,718	28,952,115	28,274,006	14,079,200	7,589,807
Metal ore mining	4,637	1,488	29,405,722	25,757,481	27,871,829	17,891,320	2.036.983
Nonmetallic mineral mining and quarrying Support activities for mining	7,866	5,075	64,294,768	44.093.172	60,774,902	29,660,050	7,190,666
tilities	7,536	5,275	652,929,657	528,724,779	604,140,085	378,142,678	33,724,635
Electric power generation, transmission, and distribution	836	728	308,702,953	229,844,692	289,887,930	187.095.400	11,894,145
Natural gas distribution	680	386	112,596,389	85,971,233	102,516,965	77,414,747	6,204,836
Water, sewage, and other systems	5,984	4,129	8,564,409	7,038,477	8,042,860	2,344,987	637,772
Combination gas and electric	36	32	223,065,906	205,870,377	203,692,331	111,287,543	14,987,882
onstruction	751,521	489,228	1,452,508,509	1,241,571,898	1,427,006,853	1,048,888,259	87,829,487
Construction of buildings	224,109	141,397	637,167,570	561,654,691	624,841,005	498,075,489	41,530,096
Heavy and civil engineering construction and land subdivision	73,489	39,655	236,017,373	202,821,809	227,146,173	167,871,630	17,873,473
Heavy and civil engineering construction and subdivision	27,269	18,927	181,008,663	156,111,130	177,599,780	133,111,534	8,380,990
Land subdivision	46,219	20,729	55,008,710	46,710,679	49,546,392	34,760,096	9,492,483
Specialty trade contractors.	453,923	308,176	579,323,566	477,095,398	575,019,676	382,941,140	28,425,918
Electrical contractors	51,305	34,617	76,513,315	61,284,669	75,685,472	51,975,854	3,729,253
Plumbing, heating, and air-conditioning contractors	73,150	50,834	109,538,495	88,550,468	109.038.484	71,812,887	4,411,696
Other specialty trade contractors	329,468	222,725	393,271,756	327,260,262	390,295,719	259,152,399	20,284,969
lanufacturing	277,618	167,182	7,279,554,873	6,398,601,959	6,505,757,036	4,756,208,056	734,658,056
Food manufacturing	14,956	7,503	504,944,378	438,038,782	465,369,666	325,947,619	50,408,563
Animal food manufacturing, grain and oilseed milling	1,617	820	78,833,240	74,933,511	74,660,334	56,700,252	4,529,859
Sugar and confectionery product	1,337	1,156	41,182,660	36,485,311	39,047,160	20,928,997	3,637,790
Fruit and vegetable preserving, and specialty food	860	307	42,514,391	36,233,195	39,603,105	26,383,467	3,481,723
Dairy product	791	252	35,916,969	30,005,107	35,360,800	26,824,444	1,144,646
Meat and seafood processing	2,363	938	109,338,891	83,380,395	107,522,967	90,248,321	3,611,067
Bakeries and tortilla manufacturing	4,261	2,603	109,427,634	96,324,433	92,729,326	48,962,434	22,020,083
Other food	3,728	1,427	87,730,592	80,676,830	76,445,974	55,899,704	11,983,395
Beverage and tobacco product manufacturing	2,589	896	132,404,188	128,211,133	115,482,607	57,665,293	23,004,641
Soft drink and ice	608	302	66,039,371	63,274,662	52,497,155	27,768,871	14,960,316
Breweries	445	74	24,926,965	24,558,119	24,136,889	10,113,705	2,828,378
Wineries and distilleries	1,513	501	22,376,841	21,455,660	20,910,962	11,214,757	1,882,642
Tobacco manufacturing	23	19	19,061,010	18,922,693	17,937,601	8,567,961	3,333,305
Textile mills and textile product mills	4,052	1,358	45,631,633	26,359,435	44,262,995	32,286,627	1,574,967
Textile mills	1,783	619	15,004,599	8,396,693	14,595,404	11,462,231	414,382
Textile product mills	2,270	738	30,627,034	17,962,742	29,667,591	20,824,397	1,160,585
Apparel manufacturing	9,854	5,385	61,793,489	52,453,809	58,948,333	38,619,155	3,816,223
Apparel knitting mills	375	63	3,608,208	2,756,897	3,570,108	2,737,248	158,716
Cut and sew apparel contractors and manufacturers	6,725	3,703	47,913,672	41,284,532	45,309,535	29,223,153	3,048,310
Apparel accessories and other apparel	2,754	1,619	10,271,609	8,412,381	10,068,691	6,658,754	609,197
Leather and allied product manufacturing	2,661	919	10,061,263	8,182,231	9,759,341	6,218,678	723,758
Wood product manufacturing	14,326	9,961	111,923,301	95,730,474	108,389,808	80,619,878	6,673,451
Paper manufacturing	3,577	2,559	191,882,659	158,265,531	174,494,424	128,552,254	17,905,402
Pulp, paper, and paperboard mills	182	69	108,037,507	85,540,218	100,514,129	78,136,826	6,785,458
Converted paper product	3,395	2,489	83,845,152	72,725,313	73,980,294	50,415,428	11,119,944
Printing and related support activities	32,671	18,007	92,423,144	70,350,397	90,556,289	55,520,373	4,765,209
Petroleum and coal products manufacturing	1,853	900	1,601,954,507	1,595,792,602	1,529,990,440	1,332,008,551	136,894,588
Petroleum refineries (including integrated)	1,067	408	1,586,371,810	1,582,603,337	1,514,778,119	1,320,396,172	136,076,434
Asphalt paving, roofing, other petroleum and coal products	786	491	15,582,697	13,189,265	15,212,321	11,612,379	818,154
Chemical manufacturing	9,171	4,361	897,862,051	825,735,495	691,571,282	419,534,368	190,819,220
Basic chemical	1,129	655	172,431,550	134,050,806	153,036,607	112,912,555	13,210,364
Resin, synthetic rubber, and fibers and filaments	930	275	51,280,674	48,874,492	37,321,382	27,046,195	12,225,200
Pharmaceutical and medicine	1,415	612	441,828,819	433,434,385	284,218,465	141,009,872	145,188,124
Paint, coating, and adhesive	1,214	616	44,403,402	36,757,897	42,630,293	27,033,388	2,699,021
Soap, cleaning compound, and toilet preparation	1,357	448	126,864,561	119,214,315	117,308,254	71,008,594	13,815,528
Other chemical product and preparation	3,126	1,756	61,053,045	53,403,601	57,056,281	40,523,764	3,680,983
Plastics and rubber products manufacturing	11,052	6,232	168,359,302	124,816,784	163,476,740	117,290,364	7,483,294
Plastics product	10,359	5,722	118,072,817	91,524,316	115,343,497	83,306,384	6,140,615
Rubber product	693	510	50,286,485	33,292,468	48,133,243	33,983,979	1,342,679
Nonmetallic mineral product manufacturing	9,153	6,338	124,682,784	107,979,376	118,950,118	78,450,789	10,766,336
Clay, refractory, and other nonmetallic mineral product	2,525	1,745	23,356,520	21,074,518	22,253,771	15,206,029	1,664,848
Glass and glass product	1,776	1,043	24,402,862	17,367,253	23.813.264	16,058,878	810,364
Cement, concrete, lime and gypsum product	4,852	3,551	76,923,403	69,537,605	72,883,083	47,185,882	8,291,123
Primary metal manufacturing	6,534	3,974	225,450,396	202,463,979	216,994,006	171,404,169	15,495,744
	3,688	1,834	122,197,399	111,877,482	118,685,428	91,530,248	9,835,573
Iron, steel mills and steel product Nonferrous metal production and processing	3,088 1.167	1,053	80,453,490	70,677,695	75,916,597	62,930,265	4,357,558

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number	of returns	Total re	ceipts			
Minor industry		With net	All	Returns with	Business	Cost of	Net income
	Total	income	returns	net income	receipts	goods sold	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Manufacturingcontinued	4.670	1.007	22 700 507	19.908.803	22.391.981	40.040.050	1 202 614
Foundries	1,679 54,360	1,087 40,123	22,799,507 325,365,743	19,908,803 280,524,837	307,499,610	16,943,656 211,410,450	1,302,614 25.990.385
Fabricated metal product manufacturing Forging and stamping	2,786	2,162	22,347,803	18,295,099	21,958,052	16,135,136	1,201,608
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	20,988	13,823	65,785,654	53,925,926	62,628,406	40,647,851	4,491,067
Architectural and structural metals	7,482	5,499	44,130,219	37,292,888	43,381,836	30,890,284	2,459,751
Boiler, tank, and shipping container	420	264	21,494,504	17,664,546	20,368,166	16,230,225	1,399,818
Coating, engraving, heat treating, and allied activities	4,185	2,840	14,373,338	11,567,681	13,997,404	8,325,656	711,337
Other fabricated metal product	18,499 23,242	15,535 13,686	157,234,225 400.321.069	141,778,697 351.670.184	145,165,747 370,646,371	99,181,297 257,178,567	15,726,804 30,346,103
Agriculture, construction, and mining machinery	2,485	1,776	118,369,636	109,620,567	108,210,188	78,736,455	10,069,818
Industrial machinery	3,626	2,077	50,776,644	40,461,255	48,104,532	31,955,138	4,352,751
Commercial and service industry machinery	1,994	1,127	44,282,234	40,396,792	38,699,813	23,025,985	3,186,758
Ventilation, heating, air-conditioning, and							
commercial refrigeration equipment	838	667	37,927,687	31,951,442	36,491,627	27,167,812	2,357,625
Metalworking machinery	6,754 257	4,081 197	27,511,441 51,640,183	23,662,784 48,260,009	24,911,244 48,972,066	16,375,792	3,400,348 2,264,898
Engine, turbine and power transmission equipment Other general purpose machinery	7,288	3,759	69,813,244	57,317,336	65,256,901	35,448,576 44,468,808	4,713,905
Computer and electronic product manufacturing	14,788	9,169	720,812,225	624,566,693	605,883,274	405,940,230	103,627,649
Computer and peripheral equipment	3,133	1,938	232,328,200	223,392,284	169,284,760	112,061,381	47,631,158
Communications equipment	1,438	793	136,954,047	108,796,193	122,777,067	83,192,505	9,892,676
Audio and video equipment mfg and reproducing							
magnetic and optical media	1,431	698	26,388,897	16,119,663	23,685,035	14,582,215	2,349,862
Semiconductor and other electronic component	6,036	3,577	260,221,251	215,541,177	232,125,729	160,880,710	35,912,578
Navigational, measuring, electromedical, and control instruments	2,750	2,163	64,919,830	60,717,376	58,010,683	35,223,420	7,841,376
Electrical equipment, appliance, and component manufacturing	8,029	4,476	306,608,339	281,232,465 195,907,615	236,318,056	157,415,939	17,924,439
Electrical lighting equipment and household appliance	1,520 2,091	714 1,251	198,927,279 46,905,162	40,966,831	135,269,987 43,093,259	88,677,439 29,488,577	8,157,064 5,464,472
Electrical equipment Other electrical equipment and component	4,417	2,512	60,775,898	44,358,019	57,954,811	39,249,923	4,302,903
Transportation equipment manufacturing	10,506	5,907	1,048,704,266	768,288,539	914,129,300	710,756,042	52,967,725
Motor vehicles and parts	4,958	2,634	732,937,469	467,244,643	615,864,275	495,893,888	33,877,741
Aerospace product and parts	1,537	708	248,159,509	239,230,689	233,041,951	165,475,790	14,691,767
Ship and boat building	2,908	2,121	35,122,135	31,397,940	34,620,515	26,632,322	2,274,853
Other transportation equipment and railroad rolling stock	1,103	444	32,485,153	30,415,267	30,602,560	22,754,043	2,123,364
Furniture and related product manufacturing	12,126	6,746	75,749,645	65,067,231	74,142,230	49,199,768	4,335,755
Miscellaneous manufacturing	32,119 7,922	18,682	232,620,491 118,275,539	192,871,980 105,633,054	208,892,146 99,900,314	120,188,942 49,988,728	29,134,605 21,051,425
Medical equipment and supplies Other miscellaneous manufacturing	24,197	5,849 12,833	114,344,952	87,238,927	108,991,831	70,200,215	8,083,180
Wholesale and retail trade	992,818	584,543	6,818,434,520	5,862,917,199	6,652,131,497	5,207,833,297	248,829,504
Wholesale trade	373,725	233,666	3,371,918,992	2,904,254,945	3,288,892,180	2,700,860,940	122,025,781
Merchant wholesalers, durable goods	223,679	141,052	1,560,571,981	1,391,858,401	1,528,357,142	1,209,678,032	59,637,962
Motor vehicle and motor vehicle parts and supplies	14,644	10,045	255,177,677	232,707,188	248,367,301	201,504,903	9,591,613
Lumber and other construction materials	14,652	10,634	142,759,220	131,077,825	140,493,374	113,006,099	6,241,038
Professional and commercial equipment and supplies	31,444	18,947	187,115,242	163,328,137	184,196,484	140,550,836	6,227,368
Metal and mineral (except petroleum)	3,702 22,600	3,420 15,229	125,499,897 273,534,804	117,065,590 238,810,579	123,673,370 268,787,030	109,177,963 217,666,593	4,378,395 7,094,723
Electrical and electronic goods Hardware, plumbing, and heating equipment and supplies	14,347	9,554	96,182,430	87,582,174	94,228,884	69,738,747	3,572,577
Machinery, equipment, and supplies	49,836	33,100	230,411,961	206,114,471	225,569,451	169,864,080	10,912,002
Furniture, sports, toys, recycle, jewelry, and other	,,,,,,,			,	.,,	,,	
durable goods	72,454	40,124	249,890,750	215,172,436	243,041,249	188,168,811	11,620,246
Merchant wholesalers, nondurable goods	136,139	82,604	1,805,753,667	1,507,252,786	1,755,121,051	1,491,182,908	61,631,613
Paper and paper product	9,488	5,729	52,313,536	41,814,742	51,801,324	42,939,992	1,130,536
Drugs and druggists' sundries	5,569	3,114	390,125,562	295,894,029	378,973,955	330,103,098	14,536,484
Apparel, piece goods, and notions	25,472 34,280	16,212 22,535	92,530,436 456,602,017	78,813,276 390,432,160	87,326,299 441,185,488	59,168,635 371,108,231	
Grocery and related product Farm product raw material	34,280 5,436	22,535 3,607	456,602,017 104,172,667	390,432,160 87,612,901	99,483,523	371,108,231 90,901,744	13,467,576 2,670,043
Chemical and allied products	8,943	4,558	66,785,836	59,879,136	65,059,163	50,937,355	2,733,328
Petroleum and petroleum products	9,904	5,802	425,570,847	359,016,951	418,664,089	380,970,961	11,236,490
Beer, wine, and distilled alcoholic beverage	3,415	2,339	78,992,690	72,622,475	76,684,795	57,184,513	3,412,794
Miscellaneous nondurable goods	33,632	18,709	138,660,076	121,167,116	135,942,416	107,868,378	5,088,780
Wholesale electronic markets and agents and brokers	13,907	10,010	5,593,345	5,143,759	5,413,987	-	756,206
Retail trade	615,717	349,801	3,445,760,015	2,958,103,188	3,362,482,212	2,506,309,357	126,787,225
Motor vehicle dealers and parts dealers	93,566	53,648	852,916,514	662,263,808	835,576,628	711,366,161	13,943,058
New and used car dealers	51,472	30,098	703,659,565	537,891,414	688,898,331 146,678,297	604,824,635	8,819,255 5,123,903
Other motor vehicle and parts dealers Furniture and home furnishings stores	42,094 42,130	23,550 23,041	149,256,948 96,184,735	124,372,394 76,797,321	94,983,666	106,541,526 55,353,833	5,123,803 3,832,359
Electronics and appliance stores	31,164	16,950	126,664,012	111,073,613	124,004,209	87,113,713	5,429,113
Building material and garden equipment and supplies dealers	39,946	27,880	247,368,502	235,878,512	243,464,514	168,084,818	19,615,475
Homes centers; paint and wallpaper stores	3,200	1,527	142,233,105	141,214,311	139,447,205	93,132,564	15,300,694
Hardware stores	7,487	4,718	17,521,583	14,300,787	17,199,075	11,281,347	672,729
Other building material dealers	19,375	16,059	75,268,333	69,675,001	74,626,941	55,059,740	3,339,842
Lawn and garden equipment and supplies stores	9,883	5,577	12,345,480	10,688,413	12,191,293	8,611,167	302,209

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]

[All figures are estimates based on samples-money amounts are in thousands of dollars]

l l	Number o	returns	Total red	ceipts			
Minor industry	-	With net	All	Returns with	Business	Cost of	Net income
	Total	income	returns	net income	receipts	goods sold	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail tradecontinued							
Retail tradecontinued	00.550	57.400	E00 202 C00	450 440 570	407 770 400	200 000 002	44 005 70
Food, beverage and liquor stores	96,556	57,128	508,392,689	452,443,572	497,778,426	366,998,882	14,205,73
Food and beverage stores	77,920	44,896	486,132,989	434,988,400	475,962,702	349,721,487	13,583,700
Beer, wine, and liquor stores	18,636	12,233	22,259,700	17,455,172	21,815,724	17,277,395	622,032
Health and personal care stores	38,611	23,750	214,060,243	192,443,560	211,683,325	151,250,558	7,447,66
Gasoline stations	38,508	21,624	242,556,955	194,438,658	240,598,193	213,832,708	3,076,05
Clothing and clothing accessories stores	52,049	27,716	176,233,359	159,680,371	170,189,389	91,565,886	13,358,53
Sporting goods, hobby, book, and music stores	30,589	17,406	93,554,344	69,311,823	90,523,813	56,870,136	3,227,60
General merchandise stores	10,733	6,379	612,890,726	591,584,703	586,308,302	423,239,808	30,297,98
Miscellaneous store retailers	91,513	47,782	138,044,893	106,401,129	134,935,400	86,931,966	6,361,45 5,992,17
Nonstore retailers	50,352	26,497	136,893,042	105,786,117	132,436,347	93,700,888	- , ,
Wholesale and retail trade not allocable	3,375	*1,077	755,513	*559,066	*757,105	*663,000	*16,49
Transportation and warehousing	187,051	112,644	687,092,197	493,557,893	659,186,488	221,554,412	33,149,43
Air, rail, and water transportation	12,250	5,427	225,506,408	113,642,499	211,189,989	59,780,393	9,410,48
Air transportation	8,435	2,760	143,678,481	37,050,465	136,251,400	36,852,422	1,750,32
Rail transportation	451	393	58,508,165	56,815,329	53,072,442	14,110,085	5,555,22
Water transportation	3,365	2,273	23,319,762	19,776,705	21,866,148	8,817,885	2,104,93
Truck transportation	100,026	65,390	219,774,596	180,822,337	213,804,445	73,521,070	8,829,79
Transit and ground passenger transportation	26,105	13,325	25,243,221	14,271,151	24,246,733	7,778,469	761,07
Pipeline transportation	410	375	6,606,472	4,915,175	6,118,827	2,606,452	1,049,42
Other transportation and support activities	40,974	23,351	191,947,997	165,287,103	186,837,765	72,557,262	11,864,68
Warehousing and storage	7,287	4,776	18,013,503	14,619,627	16,988,729	5,310,767	1,233,97
Information	122,825	61,660	1,053,251,269	873,039,928	887,008,860	211,620,172	108,356,73
Publishing industries (except Internet)	34,068	16,722	260,960,613	225,218,307	212,025,355	61,261,098	40,044,37
Newspaper publishers	6,724	4,818	56,655,725	47,865,600	52,851,780	13,489,774	6,934,26
Periodical publishers	8,041	3,615	28,467,530	22,886,468	26,596,281	10,463,790	1,925,17
Book publishers	5,445	2,180	31,295,449	27,164,308	27,657,034	8,686,152	2,875,92
Database directory and other publishers	5,317	2,429	19,313,149	18,044,603	18,437,021	4,946,722	963,43
Software publishers	8,541	3,679	125,228,760	109,257,327	86,483,239	23,674,659	27,345,58
Motion picture and sound recording industries	31,955	16,070	64,034,111	51,664,499	50,804,780	16,155,391	5,745,56
Motion picture and video industries	,,,,,	.,.			, ,	.,,	-, -,
(except video rental)	24,886	12,059	52.030.052	42,328,712	42,616,875	12,942,022	4,170,56
Sound recording industries	7,069	4,011	12,004,059	9,335,787	8,187,905	3,213,368	1,575,00
Broadcasting (except Internet)	6,321	2,984	122,497,148	102,764,081	106,916,847	21,206,840	8,821,54
Internet publishing and broadcasting	6,396	4,104	12,222,794	10,519,104	11,773,839	2,588,960	1,145,09
	17,565	9,280	451,530,485	364,448,734	389,278,110	89,313,300	41,128,85
Telecommunications (including paging, cellular, satellite, cable, etc.)	17,303	3,200	+31,330,+03	304,440,734	303,270,110	03,313,300	41,120,00
Internet service providers, web search portals, and data	15 050	8,923	111 507 067	93,081,324	89,361,364	15 410 640	8,716,88
processing services	15,850	· ·	111,587,967			15,412,642	
Other information services	10,670	3,577	30,418,150	25,343,880	26,848,564	5,681,943	2,754,42
Finance and insurance	242,686	167,924	3,301,642,987	2,963,800,618	1,798,196,722	990,381,743	530,336,10
Credit intermediation	60,399	38,626	534,167,311	487,972,834	152,986,256	11,963,550	60,531,25
Depository credit intermediation	3,225	2,529	158,571,443	138,784,535	24,240,519	87,852	25,435,02
Commercial banking	1,990	1,458	72,138,757	55,719,332	10,084,900	-	8,863,70
Savings institutions, credit unions, and other	4 000	4.074					
depository credit intermediation	1,236	1,071	86,432,686	83,065,203	14,155,619	87,852	16,571,32
Nondepository credit intermediation	57,174	36,097	375,595,869	349,188,300	128,745,736	11,875,698	35,096,22
Credit card issuing and other consumer credit	8,560	5,402	94,787,413	85,496,593	52,915,044	5,828,838	11,135,79
Real estate credit (including mortgage						,	,
bankers and originators)	15,801	9,004	50,028,370	41,610,792	24,922,097	1,642,676	4,250,20
International, secondary financing, and other							
nondepository credit intermediation	4,637	2,813	184,695,466	181,572,426	10,407,804	559,405	14,316,70
Activities related to credit intermediation							
(loan brokers, check clearing, etc.)	28,177	18,878	46,084,619	40,508,489	40,500,792	3,844,780	5,393,51
Securities, commodity contracts, other financial							
investments and related activities	50,887	30,992	456,910,476	421,181,653	180,874,681	3,873,201	55,307,42
Investment banking and securities dealing	3,423	2,297	171,241,881	170,031,388	43,774,266	*208,559	19,319,39
Securities brokerage	8,015	5,308	185,755,351	162,344,235	57,548,605	2,346,285	15,386,18
Commodity contracts dealing and brokerage	2,238	1,673	6,687,700	4,039,330	3,606,698	*743,768	593,52
Securities, commodity exchanges, and other							
financial investment activities	37,211	21,713	93,225,544	84,766,700	75,945,112	574,589	20,008,32
Insurance carriers and related activities	107,139	84,491	1,866,975,436	1,635,796,374	1,463,793,968	974,538,049	118,705,09
Life insurance	1,146	882	888,817,466	746,336,251	600,590,673	458,583,067	35,895,08
Mutual property and casualty companies (Form 1120-PC)	1,514	1,199	218,313,517	210,076,215	190,348,075	127,378,201	21,393,06
Stock property and casualty companies (Form 1120-PC)	4,402	3,682	628,287,624	565.125.870	551,643,320	367,628,427	44,828,91
Insurance agencies and brokerages	86,716	69,852	92,919,436	82,121,966	86,104,826	13,651,080	12,375,95
ů	00,710	09,002	<i>5</i> ∠,515, 4 30	02, 121,500	00,104,020	13,031,060	12,373,95
Other insurance related activities	10 001	0 077	20 627 200	32 426 072	35 107 074	7 207 275	A 242 07
(including third-party admin. of Ins., etc.)	13,361	8,877	38,637,392	32,136,073	35,107,074	7,297,275	4,212,07
Funds, trusts, and other financial vehicles	24,261	13,815	443,589,763	418,849,757	541,818	*6,942	295,792,33
Open-end investment funds (Form 1120-RIC)	10,959	8,818	309,790,417	293,186,879	-	-	217,854,23
Real estate investment trusts (Form 1120-REIT)	1,251	994	114,080,999	111,419,230	-	-	71,378,03
Other financial vehicles	12,051	4,003	19,718,348 Sample and Limitations of	14,243,648	541,818	*6,942	6,560,07

RETURNS OF ACTIVE CORPORATIONS

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	Number	of returns	Total re	ceipts			
Minor industry		With net	All	Returns with	Business	Cost of	Net income
•	Total	income	returns	net income	receipts	goods sold	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance and insurancecontinued							
Real estate and rental and leasing		270,082	316,578,467	250,072,487	268,384,638	56,170,584	42,366,57
Real estate		245,980	200,765,538	159,994,922	169,445,027	30,642,004	31,632,74
Lessors of buildings	216,362	46,633	40,265,793	26,298,310	31,928,672	5,755,449	6,681,20
Lessors of miniwarehouses, self-storage units,							
and other real estate		23,916		14,729,818	12,943,763	3,540,991	3,798,33
Offices of real estate agents and brokers		84,324		66,230,961	71,456,066	12,631,191	8,969,56
Other real estate activities		91,107	68,583,845	52,735,833	53,116,528	8,714,373	12,183,63
Rental and leasing services		23,232	114,391,359	88,702,961	98,300,207	25,410,793	10,211,92
Automotive equipment rental and leasing		4,059	37,597,789	34,274,999	33,016,345	6,673,229	3,440,86
Other consumer goods and general rental centers	14,282	6,965	22,750,100	12,334,929	22,107,543	6,004,477	1,054,97
Commercial and industrial machinery and							
equipment rental and leasing	29,453	12,208	54,043,471	42,093,032	43,176,319	12,733,088	5,716,08
Lessors of nonfinancial intangible assets							
(except copyrighted works)		870	1,421,570	1,374,605	639,403	117,787	521,91
Professional, scientific, and technical services		497,262	855,507,620	669,952,318	814,499,239	237,595,161	64,986,98
Legal services	104,389	72,369	87,025,474	68,769,375	83,136,775	5,055,931	8,755,41
Accounting, tax preparation, bookkeeping,							
and payroll services		46,735		30,430,157	34,946,064	4,184,495	3,015,90
Architectural, engineering, and related services		60,986		136,105,737	174,121,304	70,077,621	9,267,62
Specialized design services		26,788	21,041,008	15,600,207	20,261,526	9,799,940	1,767,03
Computer systems design and related services		62,135		122,705,553	154,336,295	47,951,198	11,304,88
Management, scientific, and technical consulting services		134,243	173,358,152	147,457,619	163,949,961	43,756,080	16,120,09
Scientific research and development services		5,402	45,881,336	34,056,250	38,181,353	15,175,487	4,079,28
Advertising and related services		30,281	72,597,669	55,775,895	69,139,095	22,031,246	4,574,87
Other professional, scientific, and technical services		58,324	79,664,892	59,051,526	76,426,865	19,563,163	6,101,87
Management of companies (holding companies)		19,399	895,321,523	884,943,424	139,325,361	5,634,948	167,270,31
Offices of bank holding companies		4,664	870,277,103	863,579,884	138,401,423	5,360,654	151,174,24
Offices of other holding companies	45,857	14,734	25,044,420	21,363,539	923,938	274,294	16,096,07
Administrative and support and waste management							
and remediation services		170,075		' '	431,345,806	198,237,179	28,157,07
Administrative and support services		160,476	393,617,983	315,978,512	372,917,320	174,402,223	24,100,99
Employment services		15,884	139,067,399	111,339,255	136,284,129	76,550,501	3,903,97
Travel arrangement and reservation services		11,256	43,219,896	27,521,991	38,627,752	21,197,664	3,630,63
Other administrative and support services		133,335	211,330,688	177,117,266	198,005,439	76,654,058	16,566,37
Waste management and remediation services		9,599	61,714,522	50,829,643	58,428,486		4,056,08
Educational services		24,708	34,297,361	27,969,479	33,247,315	4,778,563	3,491,09
Health care and social assistance		256,308	531,900,286	378,602,999	514,547,924	50,978,799	34,337,67
Offices of health practitioners and outpatient care centers		215,276	345,835,852	240,955,618	336,250,839	27,106,625	22,573,78
Offices of physicians		97,120	218,173,674	148,458,748	212,443,149	10,012,000	11,398,13
Offices of dentists		48,333	53,579,557	38,346,533	52,885,586	2,645,736	4,441,54
Offices of other health practitioners		65,369	42,743,136	27,895,981	41,464,457	5,223,444	3,742,76
Outpatient care centers		4,453	31,339,485	26,254,355	29,457,648	9,225,444	2,991,34
Miscellaneous health care and social assistance		30,534	77,989,641	56,859,849	75,996,856	15,541,581	5,333,58
Hospitals, nursing, and residential care facilities		10,498	108,074,793	80,787,532	102,300,229	8,330,593	6,430,30
Arts, entertainment, and recreation		58,650		60,506,815	80,148,880	15,804,379	8,205,61
Other arts, entertainment, and recreation		32,651	38,330,719	29,394,594	35,542,084	5,626,043	4,344,90
Amusement, gambling, and recreation industries	52,870	25,999	49,639,688	31,112,221	44,606,796	10,178,335	3,860,70
Accommodation and food services		149,581	438,570,716	355,840,213	395,731,456	142,538,960	34,677,66
Accommodation		16,184	102,473,554	82,885,340	81,938,623	12,725,697	11,245,04
Food services and drinking places		133,397	336,097,162	272,954,873	313,792,833	129,813,263	23,432,62
Other services		193,219		135,470,534	183,985,574	75,338,923	9,712,40
Repair and maintenance	164,366	94,297	99,327,947	73,147,647	98,528,486	50,551,029	4,648,77
Automotive repair and maintenance		63,291	64,938,563	46,595,214	64,398,524	32,410,464	2,714,76
Other repair and maintenance	58,770	31,006	34,389,384	26,552,432	34,129,962	18,140,564	1,934,00
Personal and laundry services	140,302	76,589	77,346,210	54,985,650	75,091,070	21,765,041	4,717,17
Religious, grantmaking, civic, professional,							
and similar organizations	40,209	22,333	12,200,345	7,337,237	10,366,018	3,022,854	346,4
Not allocable		*246	*12,511	*8,515	*12,510		*:

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Income	Total income	Foreign	U.S.	Nonconventional	General
Minor industry	Deficit	subject	tax before	tax	possessions	source	business
		to tax	credits [7]	credit	tax credit	fuel credit	credit
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total returns of active corporations	286,226,977	1,201,325,339	419,209,279		883,735		13,499,478
Agriculture, forestry, fishing and hunting	5,131,540	3,192,707	969,072	12,078	733		15,569
Agricultural production	4,159,207	2,534,326	757,984	10,309	733	-	14,840
Forestry and logging	386,490	399,553	128,686		-	-	446
Support activities and fishing, hunting, and trapping	585,842 8,152,485	258,828 36,059,924	82,403 12,880,276		-	*4,440	284 122,748
Mining	2,438,715	26,152,573	8,909,194	2,220,017	-	*2,186	104,703
Oil and gas extraction	2,132,290	202,361	124,277	2,220,017		2,100	1,137
Metal ore mining	462,510	4,787,605	2,104,808	1,420,988			1,157
Nonmetallic mineral mining and quarrying	284,849	1,231,716	439,185		_	2,254	*1,122
Support activities for mining	2.834.122	3,685,668	1,302,812	187,657			15,786
Utilities	12,894,031	26,813,086			-	940,821	414,743
Electric power generation, transmission, and distribution	9,340,462	8,389,263	3,127,097	26,743	-	*231,874	294,133
Natural gas distribution	673,345	5,556,078	1,946,142	*63,869	-	85,558	83,231
Water, sewage, and other systems	90,033	366,949	126,974	-	-	-	128
Combination gas and electric	2,790,191	12,500,797	4,391,520	5,714	-	623,389	37,252
Construction	13,472,680	29,333,522	9,807,183	93,552	[1]	*80,690	31,808
Construction of buildings	4,025,981	19,642,347	6,737,599	54,335	-	80,500	6,929
Heavy and civil engineering construction and land subdivision	3,216,969	5,528,898	1,901,103	34,222	-	*27	12,685
Heavy and civil engineering construction	1,556,937	2,374,819	809,448		-	-	10,069
Land subdivision	1,660,032	3,154,079	1,091,655		-	*27	2,616
Specialty trade contractors	6,229,730	4,162,278	1,168,481	4,994	[1]	*163	12,194
Electrical contractors	1,071,501	546,944	157,897	*932	-	-	3,772
Plumbing, heating, and air-conditioning contractors	1,048,672	678,831	188,770	*3,145	-	*400	2,484
Other specialty trade contractors	4,109,557	2,936,503	821,814	917	[1]		5,938
Manufacturing	54,599,854	450,002,618	157,671,750		868,624	641,284	5,773,919
Food manufacturing	3,471,344 286,661	32,807,792 3,406,387	11,474,145 1,190,249	3,422,360 258,365	15,196 4,601	982 581	143,242 22,461
Animal food manufacturing, grain and oilseed milling	356,040	2,737,396	956,373	*337,994	4,601	301	3,117
Fruit and vegetable preserving, and specialty food	350,577	2,584,614	904,153	234,722			25,697
Dairy product	973,603	766,252	267,044	234,722			*1,578
Meat and seafood processing	560,471	2,057,067	719,748		8,739		32,226
Bakeries and tortilla manufacturing	546,662	16,393,466	5,737,709		0,700	401	43,469
Other food	397,329	4,862,610	1,698,868	98,537	1,856		14,695
Beverage and tobacco product manufacturing	440,798	14,485,682	5,077,650	1,247,587	79,959	_	19,638
Soft drink and ice	187,187	8,255,630	2,897,660	1,120,396	74,689	_	9,699
Breweries	*21,308	*2,651,669	*927,986	73,883	,	_	3,700
Wineries and distilleries	197,874	1,128,774	394,294	*34,225	610	-	*3,500
Tobacco manufacturing	34,428	2,449,609	857,711	19,083	4,659	-	2,739
Textile mills and textile product mills	1,053,462	866,289	299,716	40,636	-	-	1,957
Textile mills	460,876	165,541	56,277	-	-	-	364
Textile product mills	592,586	700,749	243,439		-	-	1,593
Apparel manufacturing	709,016	1,900,078	660,481	75,565	13,605	-	2,287
Apparel knitting mills	*52,617	*88,058	30,880	1,091	7,804	-	*320
Cut and sew apparel contractors and manufacturers	479,782	1,648,216	574,787	74,088	5,801	-	1,797
Apparel accessories and other apparel	176,616	163,805	54,814	387		-	*170
Leather and allied product manufacturing	79,217	291,448	102,449		5,122		2,028
Wood product manufacturing	781,514	2,343,201	801,136			*2,429	5,905
Paper manufacturing	1,429,710	10,916,330	3,814,652		1,415		71,585
Pulp, paper, and paperboard mills	814,650	3,438,733	1,202,572	86,709	4 445	24,138 170.993	37,291
Converted paper product	615,060 974,552	7,477,597 1.933.556	2,612,080 659,927		1,415	- ,	34,294 8,715
Printing and related support activities.	264,990	134,683,890	47,177,476	17,826 24,741,352	2,198	255,006	755,028
Petroleum and coal products manufacturing	167,567	134,412,860	47,177,470		-	255,000	753,028 751,247
Petroleum refineries (including integrated)	97,423	271,030	95,432			255,000	3,781
Chemical manufacturing.	5,468,847	86,978,231			496,296		1,185,010
Basic chemical	1,250,603	5,994,599		911,975	400,200		58,406
Resin, synthetic rubber, and fibers and filaments	149,452	4,954,089			_		*36,508
Pharmaceutical and medicine	2,810,607	60,116,897	21,079,588		465,792	_	967,804
Paint, coating, and adhesive	277,734	2,060,043	720,620		4,289		49,874
Soap, cleaning compound, and toilet preparation	372,050	12,035,674	4,219,121	1,830,242	26,215		61,796
Other chemical product and preparation	608,401	1,816,929	634,074	118,205	.,		10,622
Plastics and rubber products manufacturing	2,294,844	2,542,113	880,954	106,202	2,980	217	23,309
Plastics product	1,868,738	2,009,220	693,849		2,980	217	15,946
Rubber product	426,106	532,893	187,105	*36,255	-	-	7,363
Nonmetallic mineral product manufacturing	1,353,744	6,577,611	2,321,276		2,227	166	15,919
Clay, refractory, and other nonmetallic mineral product	196,605	884,767	307,094	11,713	-	-	9,043
Glass and glass product	756,940	359,437	125,954	*13,606	-	-	*2,696
Cement, concrete, lime and gypsum product	400,199	5,333,408			2,227	166	4,181
Primary metal manufacturing	983,438	10,274,894	3,654,852		-	-	14,789
Iron, steel mills and steel product	380,244	6,742,028	2,408,543		-	-	10,643
Nonferrous metal production and processing	429,758	2,910,034	1,031,504	615,935	-	-	1,916

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Income	Total income	Foreign	U.S.	Nonconventional	General
Minor industry	Deficit	subject	tax before	tax	possessions	source	business
Willion Industry		to tax	credits [7]	credit	tax credit	fuel credit	credit
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturingcontinued	(0)	(0)	(10)	(11)	(12)	(10)	(14)
Foundries	173,435	622,833	214,805		-	-	*2,230
Fabricated metal product manufacturing	2,576,316	12,522,570	4,330,554		1,277	-	94,929
Forging and stamping	202,500	328,617	110,910		-	-	1,182
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	673,116 479,840	1,873,717 969,605	641,387 328,210			_	18,699 2,453
Architectural and structural metals Boiler, tank, and shipping container	157,350	664,944	234,354			_	*13,224
Coating, engraving, heat treating, and allied activities	275,234	202,124	66,941	*346	-	-	*504
Other fabricated metal product	788,275	8,483,563	2,948,751	593,814	1,277	-	58,866
Machinery manufacturing	3,300,440	19,674,612	6,888,029		15,198		305,381
Agriculture, construction, and mining machinery	201,980	6,976,269	2,452,634		170	307	112,468
Industrial machinery Commercial and service industry machinery	741,252 363,903	2,930,673 2,011,303	1,021,010 704,693		176	_	23,611 15,803
Ventilation, heating, air-conditioning, and	303,903	2,011,303	704,093	420,344	_	-	15,605
commercial refrigeration equipment	589,797	1,552,696	543,448	109,107	15,022	-	14,025
Metalworking machinery	307,684	1,865,586	650,702	28,025	-	-	13,538
Engine, turbine and power transmission equipment	364,440	1,699,429	593,930		-	-	102,157
Other general purpose machinery	731,384	2,638,656	921,613			-	23,779
Computer and electronic product manufacturing	12,833,621	47,086,132	16,520,136		55,509	-	1,074,087
Computer and peripheral equipment	1,835,521	17,261,963	6,046,061	2,632,187	-	-	203,563
Communications equipment.	3,478,723	4,411,954	1,554,784	239,305	-	-	133,734
Audio and video equipment mfg and reproducing magnetic and optical media	1,100,743	1,131,248	396,779	57,937	33,366	_	14,630
Semiconductor and other electronic component	5,476,109	21,264,860	7,449,383		10,455	_	629,173
Navigational, measuring, electromedical, and control instruments	942,525	3,016,107	1,073,129		11,688	_	92,987
Electrical equipment, appliance, and component manufacturing	2,261,072	11,881,911	4,153,653		52,130	185,250	125,041
Electrical lighting equipment and household appliance	190,874	6,973,901	2,439,074	1,973,082	523	158,927	36,918
Electrical equipment	255,898	2,938,911	1,027,858	304,392	34,927	1	46,944
Other electrical equipment and component	1,814,300	1,969,099	686,721		16,680	26,322	41,179
Transportation equipment manufacturing	8,903,930	35,028,925	12,315,617		2,426	-	1,670,870
Motor vehicles and parts	7,447,264	22,616,732	7,938,285		2,426	-	1,346,767
Aerospace product and parts	961,919 207,890	8,996,619 1,762,670	3,179,721 618,552	815,883 47,978	-	-	303,923 *4,336
Ship and boat building Other transportation equipment and railroad rolling stock	286,858	1,652,905	579,059]	15,844
Furniture and related product manufacturing	643,862	2,679,266	923,518		24	461	21,368
Miscellaneous manufacturing	4,775,139	14,528,086	5,085,606		123,063	1,333	232,830
Medical equipment and supplies	2,536,340	10,399,169	3,658,468		122,472	-	197,258
Other miscellaneous manufacturing	2,238,799	4,128,917	1,427,139		591	1,333	35,573
Wholesale and retail trade	33,978,253		52,477,473		8,670	*12,922	696,701
Wholesale trade	15,770,767	67,009,416	23,163,998		5,363	*10,027	376,190
Wholesale trade, durable goods	8,462,853	27,151,497	9,317,939		3,452	*446	74,230 17,959
Motor vehicle and motor vehicle parts and supplies Lumber and other construction materials	793,665 325,490	6,182,458 1,885,051	2,143,838 629,268		-	-	3,176
Professional and commercial equipment and supplies	1,436,896	3,422,904	1,174,770			_	10,025
Metal and mineral (except petroleum)	674,551	2,250,589	804,495		_	_	4,223
Electrical and electronic goods	1,679,356	3,281,717	1,134,279		3,452	-	25,324
Hardware, plumbing, and heating equipment and supplies	329,391	1,580,181	529,233	*2,433	-	-	822
Machinery, equipment, and supplies	982,366	4,796,656	1,625,706	14,972	-	*364	7,910
Furniture, sports, toys, recycle, jewelry, and other	0.044.400	0.754.011	4.070.010	105.050		***	4 700
durable goods	2,241,139	3,751,941	1,276,349 13.751.145		4.044	*82	4,793
Wholesale trade, nondurable goods	7,228,273 346,134	39,577,360 360,365	13,751,145 120,870	, , .	1,911	9,581	301,960 108
Paper and paper product Drugs and druggists' sundries	1,970,606	10,600,777	3,701,009		824]	188,062
Apparel, piece goods, and notions	1,330,256				-	_	14,945
Grocery and related product	1,435,489	9,420,972	3,273,554	101,037	-	3	38,168
Farm product raw material	212,495				-	-	11,267
Chemical and allied products	317,770	1,162,333	401,721	27,577	-	9,578	1,736
Petroleum and petroleum products	411,466	8,445,141	2,950,877		-	-	37,603
Beer, wine, and distilled alcoholic beverage	251,155		473,220		-	-	1,183
Miscellaneous nondurable goods	952,902	2,125,850	717,789		1,087	-	8,887
Wholesale electronic markets and agents and brokers	79,641	280,560	94,915		2 207		200 544
Retail trade	18,174,990 3,251,165		29,313,467 1,525,611		3,307	2,895	320,511
Motor vehicle dealers and parts dealers New and used car dealers	2,310,566	2,263,881	738,172]]	11,637 5,157
Other motor vehicle and parts dealers	940,600	2,372,233	787,439		l .	1 .	6,480
Furniture and home furnishings stores	1,027,308	2,145,621	729,181	3,723] -	3,474
Electronics and appliance stores	1,107,406		1,053,877		-	2,866	18,200
Building material and garden equipment and supplies dealers	550,205	15,554,831	5,397,986		-	-	19,146
Homes centers; paint and wallpaper stores	37,848	14,275,716	4,992,441	*176,852	-	-	17,832
Hardware stores	247,307	158,908	43,757		-	-	339
Other building material dealers	185,601	1,053,772	348,334		-	-	974
Lawn and garden equipment and supplies stores.	79,450	66,434	13,454		-	-	2

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1,686,703 1,467,907 218,796 737,283 1,006,223 1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	subject to tax (9) 8,869,871 8,779,886 89,985 5,201,005 917,726 10,395,776 1,811,735 28,686,594 3,357,246 2,095,986 *47 21,643,987 6,865,885 753,656 5,300,449	tax before credits [7] (10) 3,059,073 3,037,434 21,639 1,794,260 304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 77,480,008 2,401,709	tax credit (11) 12,148 12,148 - *7,855 4,036 256,466 28,504 299,586 *75,371 22,878 - 359,116	possessions tax credit (12)	source fuel credit (13)	44,795 44,493 *301 13,679 6,008 26,232 4,978 154,566 10,636 7,161
1,686,703 1,467,907 218,796 737,283 1,006,223 1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 14,239,034 9,034 9,035,030 8,573,591 86,615 392,824 1,621,700	(9) 8,869,871 8,779,886 89,985 5,201,005 917,726 10,395,776 1,811,735 28,686,594 2,095,986 *47 21,643,987 6,865,885 753,656	3,059,073 3,037,434 21,639 1,794,230 304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 7,480,008 2,401,709	12,148 12,148 12,148 - *7,855 4,036 256,466 28,504 299,586 *75,371 22,878 - 359,116	(12) - - - - - [1]	(13)	(14) 44,795 44,493 *301 13,679 6,008 26,232 4,978 154,566 10,636
1,686,703 1,467,907 218,796 737,283 1,006,223 1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 14,239,034 9,034 9,035,030 8,573,591 86,615 392,824 1,621,700	8,869,871 8,779,886 89,985 5,201,005 917,726 10,395,776 1,811,735 28,686,594 3,357,246 2,095,986 *47 21,643,987 6,865,885 753,656	3,059,073 3,037,434 21,639 1,794,260 304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 77,480,008	12,148 12,148 12,148 *7,855 4,036 256,466 28,504 299,586 *75,371 22,878	- - - - - [1]	-	44,795 44,493 *301 13,679 6,008 26,232 4,978 154,566 10,636
1,467,907 218,796 737,283 1,006,223 1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 44,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	8,779,886 89,985 5,201,005 917,726 10,395,776 1,811,735 28,686,594 2,095,986 *47 21,643,987 6,865,885 753,656	3,037,434 21,639 1,794,260 304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 7,480,008 2,401,709	12,148 - *7,855 4,036 256,466 28,504 299,586 *75,371 22,878 - 359,116	-	-	44,493 *301 13,679 6,008 26,232 4,978 154,566
1,467,907 218,796 737,283 1,006,223 1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 44,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	8,779,886 89,985 5,201,005 917,726 10,395,776 1,811,735 28,686,594 2,095,986 *47 21,643,987 6,865,885 753,656	3,037,434 21,639 1,794,260 304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 7,480,008 2,401,709	12,148 - *7,855 4,036 256,466 28,504 299,586 *75,371 22,878 - 359,116	-	-	44,493 *301 13,679 6,008 26,232 4,978 154,566
1,467,907 218,796 737,283 1,006,223 1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 44,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	8,779,886 89,985 5,201,005 917,726 10,395,776 1,811,735 28,686,594 2,095,986 *47 21,643,987 6,865,885 753,656	3,037,434 21,639 1,794,260 304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 7,480,008 2,401,709	12,148 - *7,855 4,036 256,466 28,504 299,586 *75,371 22,878 - 359,116	-	-	44,493 *301 13,679 6,008 26,232 4,978 154,566
218,796 737,283 1,006,223 1,467,119 1,316,007 1,062,430 3,071,372 32,496 14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	89,985 5,201,005 917,726 10,395,776 1,811,735 28,686,594 3,357,246 2,095,986 *47 21,643,987 6,865,885 753,656	21,639 1,794,260 304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 7,480,008 2,401,709	*7,855 4,036 256,466 28,504 299,586 *75,371 22,878 -	-	-	4301 13,679 6,008 26,232 4,978 154,566 10,636
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1,006,223 1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	917,726 10,395,776 1,811,735 28,686,594 3,357,246 2,095,986 *47 21,643,987 6,865,885 753,656	304,158 3,577,061 619,560 9,385,641 1,135,369 731,690 *7 7,480,008 2,401,709	4,036 256,466 28,504 299,586 *75,371 22,878	-	-	6,008 26,232 4,978 154,566 10,636
1,467,119 1,316,007 1,062,430 1,891,769 3,071,372 32,496 14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	10,395,776 1,811,735 28,686,594 3,357,246 2,095,986 *47 21,643,987 6,865,885 753,656	3,577,061 619,560 9,385,641 1,135,369 731,690 *7 7,480,008 2,401,709	256,466 28,504 299,586 *75,371 22,878 - 359,116	-	-	26,232 4,978 154,566 10,636
1,316,007 1,062,430 1,891,769 3,071,372 32,496 14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	1,811,735 28,686,594 3,357,246 2,095,986 *47 21,643,987 6,865,885 753,656	619,560 9,385,641 1,135,369 731,690 *7 7,480,008 2,401,709	28,504 299,586 *75,371 22,878 - 359,116	-	-	4,978 154,566 10,636
1,891,769 3,071,372 32,496 14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	28,686,594 3,357,246 2,095,986 *47 21,643,987 6,865,885 753,656	9,385,641 1,135,369 731,690 *7 7,480,008 2,401,709	299,586 *75,371 22,878 - 3 59,116	3,307 - - - -	- 29 - -	154,566 10,636
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32,496 14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	*47 21,643,987 6,865,885 753,656	* 7 7,480,008 2,401,709	- 359,116	- - -	-	7,161
14,239,034 9,053,030 8,573,591 86,615 392,824 1,621,700	21,643,987 6,865,885 753,656	2,401,709	,	-	-	
9,053,030 8,573,591 86,615 392,824 1,621,700	6,865,885 753,656	2,401,709	,	-		
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86,615 392,824 1,621,700				-	112,019	27,891
392,824 1,621,700	5,300,449	264,139	48,466	-	-	*623
1,621,700		1,856,361	30,921	-	112,019	25,160
	811,779	281,208	42,962	-	-	2,108
	3,913,383	1,318,038	15,523	-	-	8,575
534,122	170,894	50,218	1,667	-	-	1,865
257,846 2,516,295	905,764 9.355.922	315,332 3,249,933	*128 216,645	-] [375 52,891
	- / / -			-	4	52,691
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218,644	538.058			-	-	*1,568
4,368,733	20,647,866	7,243,660	1,739,412	-	-	201,544
2,114,435	1,201,012	446,756	19,539	-	-	*970
1,821,460	1,114,694	418,529	8,193	-	-	*970
292,975	86,318	28,226	*11,345	-	-	-
4,262,855	7,281,230	2,558,736	445,439	-	-	6,467
326,105	759,706	264,806	-	-	-	*6,062
15,422,370	26,699,355	9,464,558	158,583	-	2,355	480,843
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						1,914,081 874,623
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1,304,031	4,327,300	1,702,303	11,775	_	15,005	13,030
864 644	14 095 290	4 928 302	154 740	_	29 907	128,049
3,766,188		9,880,722	321,897	428		732,738
1,023,966	9,184,285	3,213,527	245,440	-		148,257
			-,]	-,
1,502,097	2,042,793	711,412	81	-	-	11,524
l]	
413,879	13,785,464	4,825,006	4,622	428	173,169	556,579
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826,246	3,322,249	1,130,777	*71,755	-	-	16,378
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				-		276,703
				-		220,227
				-	5,243	46,398
4/4,116	386,917	133,502	*2,251	-	-	*1,620
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	256,041 32,948,388 6,408,735 799,841 769,914 251,602 218,644 4,368,733 2,114,435 1,821,460 292,975 4,262,855 326,105 15,422,370 2,978,103 1,435,786 29,772,932 6,535,663 2,769,475 1,904,831 864,644 3,766,188 1,023,966 1,502,097 413,879	256,041 432,139 32,948,388 71,639,550 6,408,735 29,698,028 799,841 5,852,570 769,914 336,538 251,602 1,822,996 218,644 538,058 4,368,733 20,647,866 2,114,435 1,201,012 1,821,460 1,114,694 292,975 86,318 4,262,855 7,281,230 326,105 759,706 15,422,370 26,699,355 2,978,103 4,286,705 1,435,786 1,713,515 29,772,932 66,699,355 1,972,932 187,620,311 6,535,663 46,957,649 2,769,475 18,622,858 1,904,831 4,527,568 864,644 14,095,290 3,766,188 28,334,791 1,023,966 9,184,285 1,502,097 2,042,793 413,879 13,785,464 826,246 3,322,249 4,960,357 40,208,537 499,694 15,230,924 948,895 11,085,589 474,116 386,917 3,3037,651 13,505,107 13,816,005 94,831,334 5,766,067 30,277,451 1,279,892 19,880,959 5,025,727 37,450,792 870,912 4,411,199 873,407 2,810,933 4,460,907 5,622,792 2,888,561 2,283 792,541 33,561	256,041	256,041 432,139 144,779 *2,804 32,948,388 71,639,550 25,288,105 2,833,475 6,408,735 29,698,028 10,412,595 1,958,651 799,841 5,852,570 2,047,030 52,953 769,914 836,538 294,259 21,109 251,602 1,822,996 638,557 *78,016 4,368,733 20,647,866 7,243,660 1,739,412 2,114,435 1,201,012 446,756 19,539 1,821,460 1,114,694 418,529 8,193 29,975 86,318 28,226 *11,345 4,262,855 7,281,230 2,558,736 445,439 326,105 759,706 264,806 - 5,422,370 26,699,355 9,464,558 158,583 2,978,103 4,286,705 1,545,919 270,571 1,435,786 1,713,515 594,735 30,693 29,772,932 187,620,311 66,391,944 6,694,733 6,535,663 4,695,7649 1	256,041 32,948,388 71,639,550 25,288,105 29,698,028 10,412,595 1,958,651 -99,841 5,852,570 20,47,030 52,953 -25,953 -26,109 -218,644 538,058 189,089 67,161 -25,114,435 1,201,012 446,756 19,539 -25,114,435 1,201,012 446,756 19,539 -25,114,345 -25,114,45 -25,114,45 -25,114,45 -25,114,45 -25,114,45 -25,114,45 -25,114,45 -25,114,45	256,041

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Income	Total income	Foreign	U.S.	Nonconventional	General
Minor industry	Deficit	subject	tax before	tax	possessions	source	business
		to tax	credits [7]	credit	tax credit	fuel credit	credit
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance and insurancecontinued							
Real estate and rental and leasing	12,588,848	13,731,778	4,559,849		441	*2,106	35,293
Real estate	9,487,423	10,457,525	3,389,522	26,015	29	*2,106	21,846
Lessors of buildings	3,219,167	3,898,669	1,237,061	13,816	-	-	11,264
Lessors of miniwarehouses, self-storage units,							
and other real estate	1,667,441	1,719,517	564,489	2,587			5,820
Offices of real estate agents and brokers	854,888	1,018,852	314,719	*6,675	[1]		*13
Other real estate activities	3,745,927	3,820,487	1,273,254	2,937	29		4,620
Rental and leasing services	3,012,843	3,016,888	1,081,425	26,331	412	-	11,28
Automotive equipment rental and leasing	436,360 547,423	748,835	275,973	13,990 944	•	1	2,540 *1,963
Other consumer goods and general rental centers	547,423	563,475	189,460	944	•	1	1,90
Commercial and industrial machinery and	2,029,060	1,704,578	615,992	11,398	412		6,779
equipment rental and leasing	2,029,000	1,704,576	013,992	11,590	412	1	0,773
Lessors of nonfinancial intangible assets (except copyrighted works)	88,582	257,365	88,901	*680]	*2,166
Professional, scientific, and technical services	34.055.300	16,411,766	5,578,429	463,862	255	[1]	269.30
Legal services	764,072	679,270	227,800	160	255	[1]	3,800
Accounting, tax preparation, bookkeeping,	704,072	073,270	221,000	100		נייז	3,000
and payroll services	441,673	995,828	345,787	1,287			1,552
Architectural, engineering, and related services		2,431,608	832,884	74,141		_	65.814
Specialized design services	471,409	193,952	58,015	582		_	*1,175
Computer systems design and related services		3,868,196	1,340,726	100,957		_	120,883
Management, scientific, and technical consulting services		3,752,669	1,249,824	164,944		_	15,86
Scientific research and development services	11,798,009	2,001,012	707,856	27,734	255	-	44,174
Advertising and related services	1,394,402	1,266,504	431,594	*85,955		-	2,299
Other professional, scientific, and technical services	2,535,548	1,222,727	383,943	8,103		-	13,745
Management of companies (holding companies)	5,771,067	147,950,097	51,747,954	6,591,199	[1]	333,274	2,671,256
Offices of bank holding companies	1,092,761	138,738,246	48,539,723	6,291,658		333,274	2,619,488
Offices of other holding companies	4,678,306	9,211,851	3,208,231	299,540	[1]	-	51,768
Administrative and support and waste management							
and remediation services	5,176,136	10,238,237	3,553,314	168,725	-	*140,960	87,169
Administrative and support services	4,324,914	8,573,190	2,978,440	168,408	-	-	76,504
Employment services	815,420	1,610,670	551,568	*64,089	-	-	28,23
Travel arrangement and reservation services		2,860,692	996,899	26,024	-	-	*3,719
Other administrative and support services	3,040,106	4,101,828	1,429,974	78,295	-	-	44,553
Waste management and remediation services	851,222	1,665,048	574,873	*317		*140,960	10,66
Educational services		1,764,540	606,785	7,513		-	2,059
Health care and social assistance	7,541,285	9,909,472	3,384,578	18,122	33	-	57,355
Offices of health practitioners and outpatient care centers	3,347,471	3,512,533	1,170,700	*165	-	-	6,904
Offices of physicians	1,472,746	966,515	303,632	*6		-	2,68
Offices of dentists	419,561 633,871	173,039 290,895	49,766 91,270	159	•	1	7 ⁻ 1,666
Offices of other health practitioners	821,293	2,082,085	726,032	159	•	1	2,48
Outpatient care centers.		2,388,770	726,032 812,026	5,983	•	1	2,48 13,84
Miscellaneous health care and social assistance		4,008,168	1,401,852	11,974	33	1	36,600
Hospitals, nursing, and residential care facilities		2,190,146	739,601	49,910	33	1	20,972
Arts, entertainment, and recreation Other arts, entertainment, and recreation	1,671,142	1,155,128	391,668	8,703]	1,430
Amusement, gambling, and recreation industries		1,035,018	347,933	41,207			19,542
Accommodation and food services	6,917,937	16,568,800	5,736,976	837,004	4,545	120,515	462,752
Accommodation and lood services	2,651,295	6,314,652	2,242,052	139,007	934	120,515	116,254
Food services and drinking places	4,266,642	10,254,148	3,494,924	697,997	3,611	120,010	346,49
Other services	4,052,094	2,518,228	744,251	26,049	3,011		9,950
Repair and maintenance.	1,609,292	826,748	217,128	*1,281			2,60
Automotive repair and maintenance	1,082,303	392,560	97,903	*382			1,76
Other repair and maintenance	526,989	434,188	119,226	*899			83
Personal and laundry services	2,244,960	1,479,841	478,810	24,684			7,34
Religious, grantmaking, civic, professional,	_, ,,500	.,,	2,310	,50 !			. ,0
and similar organizations	197,842	211,639	48,313	*85			1
	15,475						

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

No. 1	Prior year	Total income	Total s			
Minor industry	minimum tax credit	tax after credits [2]	Total assets	Net worth	Depreciable assets [25]	Depreciation deduction
	(15)	(16)	(17)	(18)	(19)	(20)
Total returns of active corporations	7,134,874	312,086,477	66,445,429,787	23,524,907,609	8,415,761,105	530,931,029
Agriculture, forestry, fishing and hunting	5,610	935,082	122,625,034	37,317,669	98,057,793	6,299,890
Agricultural production		728,564	97,619,393	30,104,517	76,620,777	4,821,419
Forestry and logging		127,075	12,841,115	4,290,124	8,991,611	730,238
Support activities and fishing, hunting, and trapping		79,443	12,164,527	2,923,027	12,445,405	748,233
Mining	259,730	8,657,023	559,195,001	263,557,467	183,426,831	12,372,005
Oil and gas extraction		6,417,153	303,235,715	135,161,928	62,455,636	4,850,458
Coal mining Metal ore mining	*1,206 27,640	121,647 656,181	39,143,161 85,761,055	11,758,724 51,074,757	15,078,481 33,778,083	891,097 1,334,620
Nonmetallic mineral mining and quarrying		398,841	36,564,589	14,426,153	24.136.534	1,434,924
Support activities for mining		1,063,202	94,490,481	51,135,905	47,978,097	3,860,906
Utilities		7,837,467	1,487,753,576	358,435,669	996,996,749	36,122,012
Electric power generation, transmission, and distribution		2,473,714	672,165,014	159,179,841	491,261,573	17,422,463
Natural gas distribution		1,622,450	212,248,779	3,069,402	99,775,037	4,102,538
Water, sewage, and other systems	*2,261	124,586	35,235,237	13,215,241	27,304,736	789,935
Combination gas and electric		3,616,717	568,104,546	182,971,185	378,655,402	13,807,077
Construction		9,524,912	714,365,062	207,041,138	237,119,393	17,575,573
Construction of buildings		6,547,213	357,705,669	96,446,152	48,943,466	3,007,014
Heavy and civil engineering construction and land subdivision		1,834,906	182,411,204	57,450,398	81,342,821	5,448,008
Heavy and civil engineering construction		772,979	90,172,278	33,516,802	65,621,149	4,814,626
Land subdivision		1,061,927 1,142,793	92,238,926 174,248,190	23,933,596 53,144,589	15,721,672 106,833,105	633,382 9,120,551
Specialty trade contractors		1,142,793	27,714,111	9,311,930	11,629,248	9,120,551
Plumbing, heating, and air-conditioning contractors		182,418	30,250,296	8,586,686	15,789,723	1,209,349
Other specialty trade contractors		808,698	116,283,783	35,245,972	79,414,135	6,957,633
Manufacturing		90.506.840	10,440,305,266	3,810,766,667	2,576,305,448	168,880,769
Food manufacturing		7,759,221	666,969,486	225,379,621	161,082,182	8,976,631
Animal food manufacturing, grain and oilseed milling		860,960	64,080,577	21,675,230	30,381,438	1,340,601
Sugar and confectionery product		612,734	49,166,190	13,212,775	17,134,242	839,671
Fruit and vegetable preserving, and specialty food		642,164	44,260,528	20,756,775	14,809,530	869,579
Dairy product		264,801	21,250,846	7,016,934	11,120,004	755,125
Meat and seafood processing	*6,184	641,615	45,547,277	16,823,669	27,270,366	1,216,325
Bakeries and tortilla manufacturing		3,159,761	151,043,453	63,671,707	35,652,501	2,687,498
Other food	6,596	1,577,184	291,620,613	82,222,532	24,714,101	1,267,831
Beverage and tobacco product manufacturing	18,592 *15,064	3,711,875	178,185,621 94,074,839	64,280,597 36,687,765	62,885,274 28,371,544	3,311,768 1,631,044
Soft drink and ice	15,004	1,677,812 *850,403	28,593,499	6,541,892	21,972,783	951,293
Breweries	*1,260	354,698	31,106,214	10,684,764	8,452,644	541,415
Tobacco manufacturing		828,961	24,411,069	10,366,175	4,088,303	188,016
Textile mills and textile product mills		253,654	36,583,308	13,694,861	22,484,776	1,003,915
Textile mills	267	55,646	11,867,216	5,088,498	9,085,784	388,397
Textile product mills	3,201	198,008	24,716,093	8,606,363	13,398,992	615,518
Apparel manufacturing	*834	568,189	42,674,896	18,175,000	11,036,240	560,187
Apparel knitting mills		21,665	2,245,940	1,114,333	1,325,258	47,593
Cut and sew apparel contractors and manufacturers	*834	492,267	35,482,948	15,479,490	8,108,761	423,613
Apparel accessories and other apparel		54,257	4,946,008	1,581,177	1,602,221	88,981
Leather and allied product manufacturing		79,652	6,741,057	2,676,832	2,208,170	115,999
Wood product manufacturing		715,618	145,566,530	65,437,409	43,354,471	1,970,510
Paper manufacturing		2,217,028 842,416	253,528,742	94,283,338 54,799,073	139,450,296	5,551,176
Pulp, paper, and paperboard mills		1,374,613	144,155,923 109,372,818	39,484,265	94,462,596 44,987,701	3,278,023 2,273,153
Converted paper product Printing and related support activities		623,743	63,513,413	19,233,892	49,862,048	3,052,209
Petroleum and coal products manufacturing		20,703,931	1,981,492,873	627,539,255	326,412,364	14,015,750
Petroleum refineries (including integrated)		20,618,914	1,972,518,920	625,392,422	320,861,645	13,721,971
Asphalt paving, roofing, other petroleum and coal products		85,017	8,973,952	2,146,833	5,550,719	293,780
Chemical manufacturing	268,054	18,150,515	1,610,464,457	615,956,298	359,299,872	18,368,433
Basic chemical	81,478	1,077,878	279,508,662	79,354,360	125,120,415	5,364,292
Resin, synthetic rubber, and fibers and filaments	*10,821	989,697	100,954,951	51,127,735	31,466,191	1,441,749
Pharmaceutical and medicine	129,002	12,861,751	964,143,496	390,246,651	119,049,142	7,056,157
Paint, coating, and adhesive		461,564	39,211,758	12,933,971	17,950,332	727,012
Soap, cleaning compound, and toilet preparation		2,268,679	163,026,246	62,377,231	35,295,256	2,316,934
Other chemical product and preparation		490,947	63,619,345	19,916,350	30,418,535	1,462,289
Plastics and rubber products manufacturing		734,653	136,284,707	31,288,698	79,174,884	4,215,755
Plastics product		595,909	97,173,838	22,706,619	54,456,152	3,029,794
Rubber product		138,744	39,110,869	8,582,080	24,718,731	1,185,961
Nonmetallic mineral product manufacturing		2,144,162	147,102,351	44,086,150	74,013,534 10,661,556	4,362,713
Clay, refractory, and other nonmetallic mineral product		261,411 107,896	37,350,274 27,559,951	5,654,698 8,746,197	10,661,556	631,917 922,686
Glass and glass product Cement, concrete, lime and gypsum product		1,774,855	82,192,127	29,685,256	47,013,344	2,808,110
Primary metal manufacturing		2,846,832	234,636,598	96,842,054	94,386,037	4,593,387
Iron, steel mills and steel product		2,249,899	82,660,825	33,498,560	51,808,412	2,552,105
		_,0,000	,500,020	, .00,000	32,580,349	1,477,417

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Prior year	Total income				
Minor industry	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credit	credits [2]			assets [25]	deduction
-	(15)	(16)	(17)	(18)	(19)	(20)
Manufacturingcontinued	** ***	400.040	40.040.004	. =		=00.00=
Foundries	*1,401	196,912	18,216,991	8,793,962	9,997,276	563,865
Fabricated metal product manufacturing	66,110 2,917	3,375,471 103,232	373,058,964 14,173,101	165,230,761 6,096,516	129,231,808 10.860.871	7,074,002 569,504
Forging and stamping Cutlery, hardware, spring, and wire: machine shops, nut, bolt	· ·	472,875	58,979,081	23,171,812	30,010,052	1,707,326
Architectural and structural metals	*9,154	283,728	28,659,004	9,919,896	14,590,816	876,459
Boiler, tank, and shipping container	*27,295	179,021	22,576,491	5,373,893	8,522,154	371,653
Coating, engraving, heat treating, and allied activities	*8,256	57,835	10,614,310	3,859,770	7,507,647	436,425
Other fabricated metal product	16,013	2,278,780	238,056,976	116,808,873	57,740,268	3,112,635
Machinery manufacturing	111,813	4,474,858	499,618,990	174,219,885	126,375,795	8,258,252
Agriculture, construction, and mining machinery	43,447	1,554,671	152,967,806	43,019,969	34,605,197	1,993,868
Industrial machinery	*16,729	600,279	56,449,920	28,748,554	16,776,376	974,761
Commercial and service industry machinery	*8,453	253,893	68,043,875	14,907,192	19,230,311	1,727,973
commercial refrigeration equipment	*366	404,928	35,505,826	10,951,189	7,641,489	381,494
Metalworking machinery	*1,648	607,491	23,120,053	9,450,178	13,591,035	613,026
Engine, turbine and power transmission equipment	15,858	348,652	51,030,983	15,205,703	15,766,733	1,363,329
Other general purpose machinery	*25,312	704,944	112,500,528	51,937,101	18,764,654	1,203,800
Computer and electronic product manufacturing	1,075,127	9,371,741	783,034,529	395,118,267	221,830,993	18,923,529
Computer and peripheral equipment	921,066	2,289,245	199,731,322	80,001,964	48,380,371	5,178,984
Communications equipment	62,125	1,119,621	182,298,238	85,755,499	34,657,565	3,018,959
Audio and video equipment mfg and reproducing	*5 204	205 400	27.140.638	11.651.929	7 070 000	672.056
magnetic and optical media	*5,381 49,025	285,466 5,051,818	281,158,379	168,668,591	7,979,823 111,560,272	673,956 8.909.860
Semiconductor and other electronic component Navigational, measuring, electromedical, and control instruments	37,530	625,592	92.705.952	49,040,283	19,252,963	1,141,770
Electrical equipment, appliance, and component manufacturing	33,083	1.369.305	1,383,945,725	708,679,215	152,601,435	13,316,833
Electrical lighting equipment and household appliance	*25,232	244,391	1,249,607,539	633,959,353	119,806,097	11,409,595
Electrical equipment	*3,022	638,571	65,420,764	43,590,336	13,770,729	747,473
Other electrical equipment and component	*4,828	486,343	68,917,422	31,129,526	19,024,609	1,159,765
Transportation equipment manufacturing	319,462	7,132,882	1,610,414,036	326,792,704	433,470,550	45,916,231
Motor vehicles and parts	210,298	4,058,343	1,278,021,840	231,552,078	333,802,661	40,332,006
Aerospace product and parts	*108,866	1,951,048	280,935,207	76,952,322	82,420,891	4,565,555
Ship and boat building Other transportation equipment and railroad rolling stock	*209 88	566,029 557,461	25,334,273 26,122,715	11,176,421 7,111,883	7,729,066 9,517,933	360,169 658,501
Furniture and related product manufacturing	*2,890	831,036		18,701,755	21,054,609	1,004,752
Miscellaneous manufacturing	107,172	3,442,473	238,960,890	103,150,075	66,090,111	4,288,736
Medical equipment and supplies	98,515	2,280,474	149,196,076	70,591,819	33,795,138	2,315,088
Other miscellaneous manufacturing	8,656	1,161,999	89,764,814	32,558,256	32,294,973	1,973,648
Wholesale and retail trade	506,061	47,946,935	3,154,245,364	1,216,728,822	970,638,019	63,979,984
Wholesale trade	430,382	20,000,152	1,731,655,656	708,068,104	388,031,478	28,094,796
Wholesale trade, durable goods	139,266 52,710	8,657,998	732,806,558	236,402,859 39,559,321	197,216,620 61,580,041	17,033,430 6,799,825
Motor vehicle and motor vehicle parts and supplies Lumber and other construction materials	*925	2,059,495 559,660	151,670,967 47,556,387	18,362,281	16,368,755	999,259
Professional and commercial equipment and supplies	*3,075	1,116,263	96,731,573	34,205,222	16,682,718	1,761,770
Metal and mineral (except petroleum)	34,437	754,808	55,031,251	16,567,159	14,721,547	631,051
Electrical and electronic goods	23,492	918,344	127,385,153	41,163,848	23,250,085	1,491,189
Hardware, plumbing, and heating equipment and supplies	41	525,937	39,820,083	13,842,499	9,489,831	601,427
Machinery, equipment, and supplies	8,131	1,594,330	110,275,210	38,341,742	32,411,068	3,226,930
Furniture, sports, toys, recycle, jewelry, and other	40.450	4 400 404	104 225 025	24 200 707	20.740.570	4 504 070
durable goods	16,456 290,876	1,129,161 11,263,874	104,335,935 995,149,247	34,360,787 470,145,973	22,712,576 189.864.676	1,521,979 10,998,139
Paper and paper product	*85	119,675	16,647,509	3,635,558	3,691,117	213,594
Drugs and druggists' sundries	*54,843	3,139,979	182.766.895	75.206.209	18,273,257	1,322,512
Apparel, piece goods, and notions	*5,516	886,342	55,646,604	24,515,241	11,093,981	615,195
Grocery and related product	5,086	3,129,260	407,859,396	242,892,123	49,556,576	3,227,645
Farm product raw material	*3,262	520,018		20,720,848	16,120,865	748,100
Chemical and allied products	110	362,721	35,731,184	12,118,135	12,703,745	838,521
Petroleum and petroleum products	210,533	2,176,680	133,122,006	58,682,721	53,373,065	2,571,857
Beer, wine, and distilled alcoholic beverage	*67	420,264	38,060,945	13,120,084	8,759,614	463,969
Miscellaneous nondurable goods	11,373 239	508,937 78,279	56,223,917 3,699,851	19,255,054 1,519,271	16,292,456 950,183	996,746 63,226
Wholesale electronic markets and agents and brokers	75,679	27,946,775	1,422,228,011	508,723,089	582,519,708	35,879,783
Motor vehicle dealers and parts dealers	7,984	1,447,152	259.658.339	60,348,237	58,763,637	4,417,015
New and used car dealers	4,067	726,329	192,193,570	41,507,459	37,686,453	2,837,288
Other motor vehicle and parts dealers	*3,918	720,822	67,464,769	18,840,778	21,077,184	1,579,727
Furniture and home furnishings stores	5	721,978	42,329,546	14,885,448	19,258,742	1,074,056
Electronics and appliance stores	*3,224	1,012,898	48,487,928	17,652,738	15,433,968	1,004,450
Building material and garden equipment and supplies dealers	*1,830	5,198,804	149,200,832	60,323,950	54,236,364	3,167,468
Homes centers; paint and wallpaper stores	- *345	4,797,757	111,173,599	43,567,387	38,686,536	2,176,900
Hardware stores Other building material dealers	*1,450	43,074 344,556	7,304,871 25,350,940	3,646,946 11,577,058	3,620,316 9,564,048	192,144 643,190
Lawn and garden equipment and supplies stores	*35	13,417	5,371,422	1,532,560	2,365,465	155,235
Endortes at end of table section. Detail may not add to total because of rounding. See text for "F				1,002,000	2,000,400	100,200

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Prior year	Total income				
Minor industry	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
,	credit	credits [2]			assets [25]	deduction
	(15)	(16)	(17)	(18)	(19)	(20)
Wholesale and retail tradecontinued	(15)	(16)	(17)	(18)	(19)	(20)
Retail tradecontinued						
Food, beverage and liquor stores	13,602	2,988,528	182.052.949	56,422,266	129,362,421	6,206,715
Food and beverage stores	*12,700	2,968,092	175,185,597	54,376,994	127,147,632	6,084,291
Beer, wine, and liquor stores	*902	20,436	6,867,351	2,045,272	2,214,789	122,425
Health and personal care stores	*2,087	1,770,639	95,470,823	46,481,281	27,582,713	1,849,039
Gasoline stations	13,704	280,410	42,525,445	11,260,456	32,482,386	2,070,051
Clothing and clothing accessories stores	*27,635	3,266,727	101,229,236	41,182,449	48,642,529	2,905,224
Sporting goods, hobby, book, and music stores	*752	585,326	53,866,033	16,735,750	25,125,530	1,528,592
General merchandise stores	-	8,928,182	305,668,674	124,937,367	124,785,707	8,630,020
Miscellaneous store retailers	*3,758	1,045,576	66,356,283	20,235,604	25,269,332	1,560,818
Nonstore retailers	1,098	700,554	75,381,923	38,257,544	21,576,380	1,466,333
Wholesale and retail trade not allocable	-	*7	*361,697	*-62,371	*86,833	*5,404
Transportation and warehousing	261,355	6,655,216	586,306,011	127,764,439	530,582,719	32,346,330
Air, rail, and water transportation	233,342	1,906,108	334,443,334	35,799,335	326,324,382	15,934,126
Air transportation	*24,001	191,050	149,417,322	-29,902,360	141,960,484	10,333,763
Rail transportation	204,253	1,484,007	157,289,019	54,762,027	160,545,554	4,211,676
Water transportation	*5,088	231,051	27,736,993	10,939,668	23,818,344	1,388,688
Truck transportation	11,939	1,282,002	89,773,563	28,182,794	87,589,909	8,918,202
Transit and ground passenger transportation	*930	45,756	14,570,906	5,070,544	12,601,992	1,353,400
Pipeline transportation	8,830 *3,002	305,998 2,977,390	17,914,134 110,725,699	5,292,452 46,263,710	14,407,426 76,369,886	511,510 4,919,931
Other transportation and support activities	3,312	137,963	18,878,374	7,155,605	13,289,125	709,160
Warehousing and storage	240,443	21,336,917	2,918,886,012	1,329,820,274	927,530,872	60.451.982
Publishing industries (except Internet)	32,768	8,201,986	406,948,326	175.642.020	77,078,266	5,227,774
Newspaper publishers	*570	1,981,189	98,663,223	48,530,227	34,999,132	1,571,425
Periodical publishers	808	269,396	36,022,855	4,778,132	5.704.085	400,910
Book publishers	2,700	557,028	52,411,587	17,986,387	6,638,062	824,518
Database directory and other publishers	32	120,329	29,778,402	7,855,496	5,339,520	309,626
Software publishers	28,658	5,274,045	190,072,258	96,491,779	24.397.467	2,121,295
Motion picture and sound recording industries	*9,783	416,464	475,477,105	327,810,713	28,480,519	4,336,339
Motion picture and video industries	·	•				
(except video rental)	*9,741	399,625	446,501,554	316,763,040	26,547,185	3,791,931
Sound recording industries	42	16,839	28,975,551	11,047,673	1,933,334	544,408
Broadcasting (except Internet)	*1,710	2,105,119	314,915,045	117,732,171	84,408,426	4,602,887
Internet publishing and broadcasting	340	258,404	19,877,512	5,364,713	4,567,561	472,994
Telecommunications (including paging, cellular, satellite, cable, etc.)	192,440	8,630,338	1,300,528,203	547,609,217	688,520,469	41,153,516
Internet service providers, web search portals, and data						
processing services	*2,203	1,170,875	354,286,187	138,250,931	37,865,098	3,974,407
Other information services	1,199	553,730	46,853,634	17,410,510	6,610,533	684,065
Finance and insurance	1,797,643	54,959,137	30,392,706,733	13,540,857,299	509,989,465	32,590,756
Credit intermediation	29,463	14,900,943	4,658,027,105	338,092,940	69,967,374	8,856,238
Depository credit intermediation	10,234	6,268,259	1,565,799,213	68,259,501	27,249,523	2,591,710
Commercial banking	4,946	1,658,495	246,751,483	25,231,912	5,285,414	964,278
Savings institutions, credit unions, and other	5,287	4,609,763	1,319,047,730	43,027,590	21,964,109	1,627,432
depository credit intermediation.	19,229	8,632,685	3,092,227,892	269.833.438	42.717.851	6,264,528
Nondepository credit intermediation Credit card issuing and other consumer credit	6,206	2,813,624	596.476.062	88,393,901	24,222,877	3,849,842
Real estate credit (including mortgage	0,200	2,013,024	330,470,002	00,595,901	24,222,011	3,043,042
bankers and originators)	427	699,320	309,694,195	32,998,790	6,587,177	721,303
International, secondary financing, and other		000,020	000,001,100	02,000,100	0,001,111	721,000
nondepository credit intermediation	*8,607	4,081,601	2,050,814,438	103,375,982	4,277,880	524,448
Activities related to credit intermediation	2,301	.,,501	, , , 100	,,	., ,500	,
(loan brokers, check clearing, etc.)	*3,989	1,038,140	135,243,197	45,064,765	7,629,918	1,168,934
Securities, commodity contracts, other financial						
investments and related activities	180,163	10,622,599	5,968,119,639	536,638,871	54,921,990	4,522,181
Investment banking and securities dealing	173,051	2,982,816	3,295,030,251	183,638,974	20,949,839	2,072,204
Securities brokerage	1,456	3,161,634	2,147,424,056	199,832,214	14,691,507	1,307,192
Commodity contracts dealing and brokerage	55	129,576	69,932,720	2,998,175	669,348	58,191
Securities, commodity exchanges, and other						
financial investment activities	5,601	4,348,572	455,732,611	150,169,508	18,611,296	1,084,594
Insurance carriers and related activities	1,585,689	27,846,482	7,511,999,318	1,720,207,818	114,537,438	12,706,146
Life insurance	199,788	6,910,038	5,157,091,970	799,355,587	64,224,549	5,406,428
Mutual property and casualty companies (Form 1120-PC)	940,154	6,064,990	534,214,648	196,689,580	9,511,521	1,957,711
Stock property and casualty companies (Form 1120-PC)	443,223	12,927,652	1,613,342,405	643,860,841	23,868,867	4,171,178
Insurance agencies and brokerages	1,889	984,772	129,663,987	44,335,104	12,582,365	808,164
Other insurance related activities						
(including third-party admin. of Ins., etc.)	*635	959,030	77,686,309	35,966,705	4,350,135	362,665
Funds, trusts, and other financial vehicles	*2,328	1,589,113	12,254,560,671	10,945,917,670	270,562,662	6,506,191
Open-end investment funds (Form 1120-RIC)	-	21,348	10,480,565,830	9,936,002,753	12,804	1,667
Real estate investment trusts (Form 1120-REIT)	828	95,200	1,335,074,230	864,381,506	270,152,469	6,398,133
Other financial vehicles	*1,501	1,472,565	438,920,612	145,533,411	397,389	106,392

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Prior year	Total income				
Minor industry	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
·	credit	credits [2]			assets [25]	deduction
	(15)	(16)	(17)	(18)	(19)	(20)
Finance and insurancecontinued						
Real estate and rental and leasing	75,306	4,393,676		215,718,480	449,113,891	27,329,22
Real estate	20,321	3,319,206	509,812,558	158,761,683	290,135,394	5,679,94
Lessors of buildings	9,173	1,202,808	271,641,154	77,188,475	208,968,782	3,160,73
Lessors of miniwarehouses, self-storage units,						
and other real estate		552,285	82,500,357	32,592,839	36,421,580	836,83
Offices of real estate agents and brokers	1,304	304,601	30,578,735	10,097,228	10,479,130	576,77
Other real estate activities	6,048	1,259,512	125,092,312	38,883,142	34,265,903	1,105,60
Rental and leasing services	54,985	988,414	253,207,549	54,618,097	158,590,104	21,626,23
Automotive equipment rental and leasing	*2,241	257,203	65,179,278	11,850,767	58,110,092	8,927,73
Other consumer goods and general rental centers	. 35	186,518	17,232,736	3,844,418	16,718,921	2,046,61
Commercial and industrial machinery and						
equipment rental and leasing	52,709	544,694	170,795,535	38,922,911	83,761,091	10,651,88
Lessors of nonfinancial intangible assets						
(except copyrighted works)	-	86,056	3,314,762	2,338,700	388,394	23,04
Professional, scientific, and technical services	57,845	4,787,165	645,918,660	234,387,953	144,577,824	11,177,96
Legal services	1	223,839	17,899,119	3,479,316	10,976,881	680,41
Accounting, tax preparation, bookkeeping,		.,	,,	., .,.	.,,.	
and payroll services	127	342,821	27,469,544	4,015,556	5,356,969	368,91
Architectural, engineering, and related services		688,780	76,796,029	25,151,492	28,466,780	2,125,89
Specialized design services	.,	56,258	8,628,784	2,422,646	3,840,095	282,02
Computer systems design and related services	30,753	1,088,133	149,573,735	63,928,026	24,562,128	2,392,95
Management, scientific, and technical consulting services		1,053,151	109,963,757	36,300,962	23,235,162	1,885,09
Scientific research and development services		635,114	85,449,241	45,740,913	17,774,300	1,304,40
·		337,638	112,622,379	37,621,148	14,277,010	974.90
Advertising and related services.	., .	361,430		15,727,894	16,088,498	1,163,36
Other professional, scientific, and technical services		41.936.262	13.487.039.096	1.828.577.565	171.871.864	25.859.41
Management of companies (holding companies)		,,	., . ,,			-,,
Offices of bank holding companies	69,498	39,093,002	13,131,317,000	1,606,106,793	168,534,391	25,731,19
Offices of other holding companies	13,662	2,843,260	355,722,095	222,470,772	3,337,473	128,22
Administrative and support and waste management						
and remediation services		3,103,764	281,726,153	90,273,850	110,184,199	7,878,12
Administrative and support services		2,699,397	209,926,974	71,902,629	61,470,435	4,796,00
Employment services		434,428	33,006,916	12,806,331	5,187,787	356,31
Travel arrangement and reservation services		965,790	37,262,741	13,024,123	5,343,190	361,53
Other administrative and support services		1,299,180	139,657,316	46,072,175	50,939,458	4,078,15
Waste management and remediation services		404,366	71,799,179	18,371,221	48,713,765	3,082,12
Educational services		596,579	25,992,750	8,758,947	9,628,734	659,93
Health care and social assistance	16,977	3,292,091	251,942,127	75,355,259	133,735,369	8,034,41
Offices of health practitioners and outpatient care centers		1,158,953	90,890,962	21,469,919	58,101,463	3,814,41
Offices of physicians	*1,422	299,518	30,274,416	4,070,285	27,693,775	2,036,29
Offices of dentists	-	49,694	11,580,742	2,228,188	14,528,662	866,72
Offices of other health practitioners	*89	89,357	11,429,058	2,951,397	7,901,870	437,96
Outpatient care centers	*3,168	720,384	37,606,745	12,220,049	7,977,156	473,43
Miscellaneous health care and social assistance	2,138	790,059	47,103,580	14,653,568	20,152,437	1,696,24
Hospitals, nursing, and residential care facilities		1,343,079	113,947,585	39,231,771	55,481,469	2,523,75
Arts, entertainment, and recreation		645,929	100,547,530	29,885,647	64,565,509	3,467,95
Other arts, entertainment, and recreation		371,304	40,498,555	16,382,308	13,348,757	781,27
Amusement, gambling, and recreation industries		274,625	60,048,975	13,503,340	51,216,752	2,686,68
Accommodation and food services		4,265,816	407,241,600	117,180,812	236,976,242	11,712,20
Accommodation	29,657	1,835,685	221,938,758	63,285,288	109,676,284	4,513,48
Food services and drinking places.		2,430,131	185,302,841	53,895,524	127,299,958	7,198,7
Other services	2,579	705,667	102,185,400	32,370,716	64,358,011	4,192,48
Repair and maintenance.		211,984	33,130,400	7,988,997	26,385,200	1,744,94
Automotive repair and maintenance	*1,239	94,513	21,810,438	4,485,333	19,637,878	1,230,25
		117,471	11,319,962	3,503,664	6,747,321	514,68
Other repair and maintenance	*1,209	445,575	56,491,783	16,420,056	33,373,304	2,275,8
Personal and laundry services	1,209	440,070	30,491,783	10,420,056	<i>აა,ა1 ა,304</i>	2,275,81
Religious, grantmaking, civic, professional,	****	40.407	40 500 047	7.004.000	4 E00 E07	474 74
and similar organizations	*109	48,107	12,563,217	7,961,663	4,599,507	171,72
Not allocable	1 -1	-	*113,545	*108,936	*102,172	

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

		_			Joeπicient of va	riation (Percent	T			
	Number o	of returns	Total re	ceipts					Income	Total income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before
	Total	income	returns	net income	receipts	goods sold			to tax	credits [7]
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total returns of active corporations	0.19	0.60	0.18	0.20	0.21	0.25	0.13	0.53	0.06	0.0
Agriculture, forestry, fishing and hunting	2.67	4.51	3.09	3.57	3.41	4.44	3.82	7.78	3.20	3.1
Agricultural production	2.38	4.67	2.92	3.42	3.29	4.11	4.10	9.05	3.44	3.4
Forestry and logging	15.31	21.07	13.50	14.01	14.13	15.97	14.09	19.30	6.78	4.9
Support activities and fishing, hunting, and trapping	8.37 7.52	13.02 10.36		11.96 1.10	10.50 1.34	13.55 1.74	12.12 0.72	19.04 2.05	17.77 0.24	18.6 0.2
Mining Oil and gas extraction	10.82	14.18	1.19	1.10	1.54	2.30	0.72	4.53	0.24	0.2
Coal mining	44.56	33.08		6.96	4.49	5.58	5.75	3.24	15.36	8.4
Metal ore mining	38.68	76.50	0.53	0.57	0.49	0.90	0.42	12.42	0.19	0.1
Nonmetallic mineral mining and quarrying	22.67	25.93	3.72	4.00	3.87	3.87	4.67	22.42	1.87	1.7
Support activities for mining	16.70	20.54	4.50	4.59	4.74	5.72	3.53	2.48	1.54	1.4
Utilities	17.59	21.93	0.16	0.16	0.17	0.18	0.29	0.28	0.17	0.1
Electric power generation, transmission, and distribution	41.91	48.11	0.18		0.15	0.20	0.27	0.26	0.33	0.3
Natural gas distribution	41.26 20.87	34.50 26.53	0.57 7.96	0.73 4.94	0.63 8.34	0.70 7.67	0.61 13.05	1.30 28.27	0.37 8.47	0.3 8.0
Water, sewage, and other systems Combination gas and electric	4.10	4.62	0.02	0.02	0.02	0.04	[23]	[4]	[4]	6.0
Construction	0.96	1.69	1.19	1.38	1.21	1.34	1.13	3.63	0.80	0.7
Construction of buildings	3.06	4.06	1.82	1.96	1.84	2.00	1.58	7.05	0.81	0.6
Heavy and civil engineering construction and land subdivision	5.41	6.93	2.67	2.79	2.76	2.69	2.83	6.73	2.10	2.0
Heavy and civil engineering construction	8.35	9.62	3.12	3.41	3.17	2.84	4.21	8.56	3.80	3.6
Land subdivision	7.13	9.99	5.35	4.49	5.90	7.32	3.93	10.30	2.34	2.2
Specialty trade contractors	1.82	2.53	2.60	3.06	2.61	3.00	2.87	5.65	3.60	3.5
Electrical contractors	7.44	9.15	5.63	6.47	5.69	5.97	8.86	13.91	9.12	9.3
Plumbing, heating, and air-conditioning contractors	6.15 2.42	7.47 3.21	5.46 3.55	6.23 4.14	5.47 3.57	5.91 4.11	8.01 3.53	14.08 7.02	9.63 4.43	9.4 4.4
Other specialty trade contractors Manufacturing	2.42	3.21	0.15	0.16	0.17	0.17	0.12	1.05	0.07	0.0
Food manufacturing	11.94	15.81	0.13	0.70	0.69	0.77	0.12	2.76	0.17	0.1
Animal food manufacturing, grain and oilseed milling	30.30	33.11	2.02	2.11	2.12	2.30	0.90	13.27	0.44	0.4
Sugar and confectionery product	46.24	53.05	3.03	3.30	3.18	4.24	1.65	8.98	0.66	0.6
Fruit and vegetable preserving, and specialty food	56.39	21.88	1.80	1.89	1.92	2.02	0.77	8.12	0.78	0.7
Dairy product	42.51	21.18	3.36	3.82	3.40	3.72	2.79	2.11	2.36	2.2
Meat and seafood processing	32.12	44.20	1.58	1.71	1.60	1.61	1.17	9.09	1.23	1.2
Bakeries and tortilla manufacturing	23.59	31.06		1.41	1.63	2.12	0.26	7.12	0.13	0.1
Other food	25.87 24.86	27.12 25.25	1.66 0.82	1.76 0.63	1.90 0.92	1.91 1.38	0.64 0.22	10.57 14.64	0.80 0.21	0.7 0.2
Beverage and tobacco product manufacturing Soft drink and ice	28.86	27.96	1.53	1.20	1.90	2.77	0.22	13.50	0.21	0.2
Breweries	77.47	78.14	0.79	0.21	0.80	1.13	0.09	55.79	0.06	0.0
Wineries and distilleries	34.07	40.74	1.60	1.33	1.69	1.51	2.13	29.46	1.89	1.8
Tobacco manufacturing	8.62	10.49	0.28	0.29	0.23	0.31	0.05	[4]	[4]	[4
Textile mills and textile product mills	23.96	27.79	2.60	4.03	2.67	2.77	2.32	5.97	2.63	2.5
Textile mills	34.62	45.99	5.52	8.84	5.65	5.79	5.10	8.29	7.52	7.2
Textile product mills	33.07	33.68	2.84	4.29	2.93	2.97	2.58	8.47	2.73	2.6
Apparel manufacturing	15.17 66.63	20.86 31.58	4.20 10.09	4.75 10.00	4.37 10.16	4.64 10.57	3.89 9.96	14.68 24.73	1.65 10.84	1.5 10.5
Apparel knitting mills Cut and sew apparel contractors and manufacturers	19.24	26.29	4.57	5.09	4.80	5.10	3.71	18.32	1.44	1.3
Apparel accessories and other apparel	27.52	34.88	13.88	16.36	14.00	15.01	15.91	30.81	11.37	10.6
Leather and allied product manufacturing	36.13	64.20	5.19	5.26	5.33	5.46	4.18	24.72	1.68	1.6
Wood product manufacturing	12.13	14.49	3.38	3.68	3.46	3.36	4.14	15.69	2.58	2.4
Paper manufacturing	19.81	25.21	1.35	1.43	1.47	1.52	0.94	11.85	2.08	2.0
Pulp, paper, and paperboard mills	26.58	8.44	0.85		0.92	1.09	0.19	2.96	0.21	0.2
Converted paper product	20.83	25.92	2.89		3.25	3.50	1.52	27.29	3.03	3.0
Printing and related support activities	8.51	11.72	3.51	4.10	3.56	3.64	5.57	10.77	2.23	2.0
Petroleum and coal products manufacturing Petroleum refineries (including integrated)	32.91 51.06	34.86 66.08		0.05 0.02	0.05 0.03	0.05 0.03	0.08 0.05	6.57 8.64	0.02 0.01	0.0 0.0
Asphalt paving, roofing, other petroleum and coal products	35.68	32.87	4.91	5.64	4.74	4.77	11.60	9.93	8.33	8.1
Chemical manufacturing	13.04	16.78		0.28	0.35	0.38	0.09	2.69	0.07	0.0
Basic chemical	30.98	29.27	0.48	0.60	0.54	0.56	0.57	1.89	0.48	0.4
Resin, synthetic rubber, and fibers and filaments	41.94	41.91	2.01	2.10	2.76	2.52	0.41	43.59	0.45	0.4
Pharmaceutical and medicine	25.96	23.22	0.21	0.20	0.33	0.44	0.06	2.03	0.05	0.0
Paint, coating, and adhesive	23.14	29.95		3.80	3.45	3.65	3.74	21.44	0.97	0.9
Soap, cleaning compound, and toilet preparation	34.66	26.39	0.68		0.72	0.74	0.38	17.32	0.17	0.1
Other chemical product and preparation	27.72	36.98	1.48	1.56	1.56	1.34	2.05	13.19	1.65	1.5
Plastics and rubber products manufacturing	11.67	13.14	1.76		1.80	1.76	3.62	3.67	2.15	2.0
Plastics productRubber product	12.40 23.31	14.17 28.04	2.26 2.70	2.57 4.01	2.31 2.79	2.23 2.80	4.18 6.92	4.31 6.00	2.46 4.56	2.3 4.3
Nonmetallic mineral product manufacturing	13.52	28.04 15.82	1.86	1.97	1.93	1.90	1.68	10.81	4.56 0.75	0.7
Clay, refractory, and other nonmetallic mineral product	28.23	33.28	3.85	4.05	4.00	3.92	5.31	32.73	2.57	2.4
Glass and glass product	33.66	43.19			5.26	4.84	11.09	12.27	5.45	5.2
Cement, concrete, lime and gypsum product	17.72	19.98		2.37	2.44	2.49	1.61	23.54	0.75	0.7
Primary metal manufacturing	18.30	21.05	1.24	1.31	1.29	1.29	1.24	6.25	0.46	0.4
Iron, steel mills and steel product	26.11	30.40			1.58	1.54	1.35	15.64	0.53	0.4
Nonferrous metal production and processing	30.29	33.35	2.30	2.59	2.45	2.49	3.04	2.59	0.97	0.9

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[Coefficient of variation (Percent)									
	Number of	of returns	Total re	ceipts					Income	Total income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before
·····,	Total	income	returns	net income	receipts	goods sold			to tax	credits [7]
						Ü				
Manufacturing continued	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Manufacturingcontinued Foundries	39.06	48.04	4.73	5.06	4.70	4.29	3.62	6.62	2.42	2.33
Fabricated metal product manufacturing	5.22	6.50	1.34	1.52	1.41	1.43	1.47	7.14	0.85	0.81
Forging and stamping	24.67	26.01	6.44	7.59	6.53	6.25	8.83	10.79	6.94	6.79
Cutlery, hardware, spring and wire: machine shops, nut, bolt	10.02	12.43	3.57	4.03	3.73	3.77	5.24	16.01	3.55	3.47
Architectural and structural metals	14.85	17.81	5.38	5.72	5.45	5.60	6.37	21.36	5.41	5.19
Boiler, tank, and shipping container	31.49	40.71	2.97	3.39	3.13	2.89	2.52	44.69	2.12	2.02
Coating, engraving, heat treating, and allied activities	21.17	27.53	7.67 2.18	8.85	7.78	7.06	12.25	24.50	12.95	12.59 0.72
Other fabricated metal product	10.20 9.06	11.31 11.35	0.87	2.33 0.91	2.35 0.93	2.38 0.93	1.76 0.89	6.73 4.49	0.77 0.46	0.72
Agriculture, construction, and mining machinery	20.72	23.61	1.73	1.76	1.85	1.97	1.31	11.38	0.63	0.56
Industrial machinery	21.59	26.85	3.45	3.73	3.61	3.69	2.55	5.34	1.38	1.25
Commercial and service industry machinery	32.18	41.12	2.99	2.89	3.40	3.37	2.37	11.54	1.26	1.22
Ventilation, heating, air-conditioning, and										
commercial refrigeration equipment	26.92	31.94	1.90	2.18	1.96	1.83	2.49	5.71	2.05	1.98
Metalworking machinery	16.75	20.07	5.82	6.13	6.38	6.39	4.55	30.28	1.74	1.67
Engine, turbine and power transmission equipment	23.03	27.49	0.79	0.84	0.82	0.78	1.74	4.59	2.16	2.10
Other general purpose machinery	19.78 10.44	27.39 13.31	1.71 0.41	1.92 0.43	1.82 0.48	1.73 0.47	2.43 0.27	12.53 1.59	1.60 0.20	1.53 0.19
Computer and electronic product manufacturing Computer and peripheral equipment	27.30	35.51	0.41	0.43	0.40	0.47	0.27	5.14	0.20	0.19
Communications equipment	25.88	42.06	0.48	0.50	0.51	0.44	0.54	2.33	0.78	0.75
Audio and video equipment manufacturing, and reproducing						-	-			
magnetic and optical media	36.95	48.61	3.42	5.15	3.31	3.66	3.50	5.14	2.13	2.06
Semiconductor and other electronic component	16.99	21.56	0.85	0.90	0.95	0.92	0.54	2.08	0.31	0.30
Navigational, measuring, electromedical, and control instruments	22.66	26.02	2.14	2.08	2.38	2.48	1.45	12.73	1.40	1.32
Electrical equipment, appliance, and component manufacturing	15.10	19.13	0.80	0.69	1.02	1.07	1.07	5.43	0.66	0.62
Electrical lighting equipment and household appliance	38.92 28.62	58.34 29.29	0.41 2.28	0.30 2.53	0.60 2.46	0.65 2.36	0.36 2.67	16.76 13.73	0.27	0.26 1.14
Electrical equipment Other electrical equipment and component	20.50	26.27	3.50	3.62	3.60	3.73	2.07	6.28	1.18 3.50	3.27
Transportation equipment manufacturing	14.14	17.59	0.39	0.50	0.45	0.46	0.40	1.87	0.21	0.20
Motor vehicles and parts	19.12	23.67	0.48	0.71	0.57	0.59	0.46	2.08	0.24	0.23
Aerospace product and parts	37.36	40.14	0.40	0.30	0.42	0.40	0.52	4.23	0.27	0.26
Ship and boat building	30.91	36.43	4.74	4.97	4.80	4.50	4.07	18.90	1.57	1.49
Other transportation equipment and railroad rolling stock	41.29	34.42	3.10	3.10	3.28	3.40	3.93	9.09	2.24	2.17
Furniture and related product manufacturing	14.33	19.32	3.39	3.27	3.45	3.35	3.96	9.51	1.55	1.44
Miscellaneous manufacturing	8.55	11.44	1.79	1.56	1.97 2.07	2.38 2.54	0.89	5.40 4.02	0.50	0.47 0.37
Medical equipment and supplies Other miscellaneous manufacturing	17.19 10.09	21.07 13.87	1.76 3.23	1.64 2.90	3.33	3.70	0.87 2.37	10.73	0.38 1.50	1.44
Wholesale and retail trade	1.01	1.64	0.43	0.50	0.44	0.49	0.43	1.82	0.18	0.17
Wholesale trade	1.73	2.55	0.61	0.69	0.62	0.67	0.65	2.56	0.34	0.33
Merchant wholesalers, durable goods	2.72	3.55	0.96	1.06	0.97	1.02	1.14	3.36	0.73	0.72
Motor vehicle and motor vehicle parts and supplies	11.32	13.78	1.90	1.99	1.95	2.14	1.49	9.18	0.81	0.75
Lumber and other construction materials	11.23	12.52	4.92	5.23	4.98	5.18	5.06	16.37	3.60	3.50
Professional and commercial equipment and supplies	9.07	11.35	4.14	4.64	4.19	4.96	3.99	8.53	1.99	1.89
Metal and mineral (except petroleum)	17.91	19.25	2.51	2.66 2.70	2.55	2.56	3.36	4.48	2.14	1.99 2.12
Electrical and electronic goods Hardware, plumbing, heating equipment and supplies	9.69 12.30	11.77 14.07	2.43 3.77	3.92	2.47 3.80	2.06 3.65	3.24 5.62	9.18 25.29	2.19 6.19	6.30
Machinery, equipment, and supplies	6.50	7.85	2.80	2.98	2.84	2.92	3.57	8.88	2.04	1.98
Furniture, sports, toys, recycle, jewelry, and other										
durable goods	5.72	7.60	2.65	2.90	2.71	2.80	2.91	6.44	2.11	2.21
Merchant wholesalers, nondurable goods	3.75	4.93	1.00	1.11	1.03	1.08	0.87	4.10	0.34	0.32
Paper and paper product	17.26	22.52	6.57	8.03	6.58	6.46	14.14	5.32	9.36	9.16
Drugs and druggists' sundries	18.74	23.44	0.62	0.76	0.63	0.59	0.93	5.70	0.38	0.34
Apparel, piece goods, and notions	10.21	12.66	4.18	4.36	4.27	4.91	3.11	12.61	1.12	0.99 0.57
Grocery and related product Farm product raw material	8.26 18.62	10.21 21.26	2.25 3.39	2.39 3.63	2.32 3.51	2.44 3.53	2.05 5.46	12.09 22.01	0.60 1.54	1.45
Chemical and allied products	16.41	21.35	4.38	4.68	4.47	4.65	6.34	12.56	4.34	4.23
Petroleum and petroleum products	14.62	16.94	2.93	3.05	2.96	2.95	1.30	17.62	0.69	0.67
Beer, wine, and distilled alcoholic beverage	21.27	22.74	5.02	5.32	5.11	5.09	4.52	14.00	2.36	2.31
Miscellaneous nondurable goods	8.49	11.32	4.95	5.51	5.04	5.70	4.39	9.50	2.58	2.38
Wholesale electronic markets and agents and brokers	15.17	18.53	18.02	19.32	18.59	-	19.53	33.79	2.11	0.91
Retail trade	1.46	2.30	0.65	0.75	0.66	0.76	0.60	2.58	0.19	0.17
Motor vehicle dealers and parts dealers	3.67	5.26	1.19	1.71	1.20	1.27	2.56	7.20	1.91	1.44
New and used car dealers	5.53	7.40	1.57	2.10	1.58	1.62	3.09	9.12	3.18	2.11
Other motor vehicle and parts dealers Furniture and home furnishings stores	6.74 6.81	8.78 10.17	3.77 4.38	4.27 5.20	3.80 4.42	4.04 4.76	5.27 4.97	11.82 11.83	2.35 2.01	2.13 1.91
Electronics and appliance stores	9.10	12.48	4.36	4.82	4.42	5.15	4.97	10.02	1.32	1.91
Building material and garden equipment and supplies dealers	6.46	7.94	1.73	1.80	1.74	1.85	1.30	18.72	0.42	0.39
Homes centers; paint and wallpaper stores	26.53	32.36	1.06	1.06	1.08	1.13	0.60	30.16	0.14	0.13
Hardware stores	13.64	15.67	11.33	13.11	11.37	11.43	16.82	37.16	21.59	25.09
Other building material dealers	10.47	11.69	5.00	5.28	5.02	5.09	6.42	20.90	5.12	5.05
Lawn and garden equipment and supplies stores	15.10	19.28	13.22	14.77	13.25	13.25	23.54	32.55	20.76	21.65

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Coefficient of variation (Percent)										
	Number of	of returns	Total re	eceipts					Income	Total income	
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before	
,	Total	income	returns	net income	receipts	goods sold			to tax	credits [7]	
	Total	income	returns	netincome	receipts	goods sold			to tax	credits [7]	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Wholesale and retail tradecontinued											
Retail tradecontinued	2.52	5.00	4 77	4.00	4.70	4.00	4.04	0.54	0.00	0.40	
Food, beverage and liquor stores	3.52	5.62	1.77	1.92	1.78	1.98	1.94	8.51	0.60	0.49	
Food and beverage stores	4.46 11.66		1.85		1.86	2.08	1.89	8.88 29.73	0.59	0.48 22.04	
Beer, wine, and liquor stores Health and personal care stores	7.29	14.72 9.25	11.65 2.58	13.45 2.79	11.73 2.61	11.86 2.83	20.15 3.23	29.73 11.02	21.40 0.76	0.65	
·	7.29	9.25 9.97	2.58 5.63		5.66	2.83 5.82	5.23 5.74	15.37	2.50	1.84	
Gasoline stations Clothing and clothing accessories stores	5.47	8.55	1.37	1.41	1.40	1.43	0.96	6.32	0.39	0.34	
Sporting goods, hobby, book, and music stores	9.45	12.73	2.78		2.86	3.00	4.37	7.76	1.74	1.58	
General merchandise stores	15.27	20.35	0.24	0.24	0.25	0.22	0.18	8.12	0.08	0.08	
Miscellaneous store retailers	4.29	6.95	3.09		3.15	3.69	3.89	8.98	1.56	1.43	
Nonstore retailers	6.25	9.95	3.59		3.70	4.06	4.20	5.14	2.40	2.21	
Wholesale and retail trade not allocable	31.57	59.07	51.49		51.38	53.07	72.09	75.24	99.80	99.80	
Transportation and warehousing	2.80		1.33		1.38	2.87	1.45	2.38	0.54	0.49	
Air, rail, and water transportation	13.76	20.47	1.08		1.15	2.55	1.95	2.44	0.53	0.50	
Air transportation	17.70	30.36	1.13	4.05	1.19	2.69	7.35	2.41	3.46	3.23	
Rail transportation	34.63	39.33	0.57	0.58	0.62	0.30	0.33	18.13	0.24	0.22	
Water transportation	24.37	31.65	7.78		8.27	13.28	6.21	20.85	2.83	2.74	
Truck transportation	3.08	5.04	2.96		3.02	6.03	3.49	10.98	2.05	1.94	
Transit and ground passenger transportation	9.57	14.48	9.07	14.24	9.36	14.91	15.05	11.31	19.38	19.00	
Pipeline transportation	36.34	39.54	12.65	16.95	13.61	23.49	6.74	3.75	2.84	2.76	
Other transportation and support activities	7.50	10.54	2.86	3.07	2.93	5.59	2.23	6.94	0.59	0.55	
Warehousing and storage	17.28	20.36	8.23	8.98	8.44	15.88	11.87	15.20	9.15	7.85	
Information	4.15	6.56	0.53	0.48	0.63	1.88	0.41	1.21	0.15	0.14	
Publishing industries (except Internet)	8.41	12.62	1.15	1.14	1.40	2.58	0.67	4.03	0.21	0.20	
Newspaper publishers	20.70	24.94	2.19	2.07	2.32	4.00	1.52	18.47	0.48	0.44	
Periodical publishers	19.27	27.76	6.38	5.70	6.80	11.71	8.08	16.65	2.73	2.61	
Book publishers	23.00	33.48	3.03	3.23	3.39	3.92	4.07	18.85	0.78	0.75	
Database directory and other publishers	24.08	34.98	6.94		7.26	11.05	4.32	20.22	3.27	3.10	
Software publishers	16.12	26.59	1.11	1.17	1.58	2.42	0.55	3.70	0.23	0.23	
Motion picture and sound recording industries	8.46	13.41	2.49	2.73	3.09	3.84	3.18	7.35	2.34	1.89	
Motion picture and video industries											
(except video rental)	9.48	15.51	2.88		3.47	4.69	3.52	6.91	2.03	1.72	
Sound recording industries	21.54	28.06	4.57		6.46	4.06	6.97	31.51	19.32	15.51	
Broadcasting (except Internet)	20.24	31.34	0.79		0.90	2.06	0.81	2.86	0.48	0.47	
Internet publishing and broadcasting	23.57	30.20	6.86	4.21	7.10	17.77	7.79	14.74	2.85	2.76	
Telecommunications (including paging, cellular,	44.55	40.50	0.00	0.04	0.00	0.00	0.54	4.00	0.00	0.40	
satellite, cable, etc.)	11.55	16.58	0.83	0.64	0.96	3.62	0.54	1.09	0.20	0.19	
Internet service providers, web search portals, and data	10.11	47.00	1.00	4.54	2.00	7.00	2.42	4.00	4.00	0.07	
processing services	13.14	17.83	1.69		2.09	7.23	2.12	4.09	1.00	0.87	
Other information services.	16.56 2.47	28.49 3.21	4.41 0.23	4.86 0.20	4.97 0.38	17.18 0.45	2.24 0.34	8.82 1.06	2.35 0.09	1.91 0.07	
Finance and insurance	5.72	7.44	0.23	0.20	2.23	5.02	0.69	2.05	0.09	0.07	
Depository credit intermediation	3.72	1.58	0.03			[4]	0.63	1.40	0.18	0.12	
• •	5.19		0.14		1.07	[4]	1.71	1.40	0.07	0.07	
Commercial banking Savings institutions, credit unions, and other	5.19	2.70	0.20	0.54	1.07	-	1.71	1.57	0.11	0.10	
depository credit intermediation	2.62	1.10	0.09	0.07	0.33	[4]	0.33	2.88	0.08	0.09	
Nondepository credit intermediation	6.04	7.96	0.92		2.65	5.05	1.09	3.40	0.29	0.19	
Credit card issuing and other consumer credit	15.77	18.36	0.78			[4]	1.19	4.70	0.29	0.13	
Real estate credit (including mortgage	10.77	10.00	3.70	0.50	1.50	נייו	1.13	4.70	0.20	0.20	
bankers and originators)	12.25	15.58	4.16	4.75	8.31	6.68	5.34	6.80	2.59	1.16	
International, secondary financing, and other	12.20	10.00	7.10	4.73	0.51	0.00	3.34	0.00	2.39	1.10	
nondepository credit intermediation	22.35	29.69	0.31	0.30	5.51	20.64	0.28	7.97	0.10	0.07	
Activities related to credit intermediation	50	20.50	3.31	5.50	3.51	20.04	5.20		3.10	0.07	
(loan brokers, check clearing, etc.)	9.92	12.35	5.81	6.49	6.51	15.06	5.51	6.51	1.78	1.33	
Securities, commodity contracts and other financial	5.52	12.00	0.01	0.40	0.01	10.00	3.51	0.01	1.70	1.55	
investments and related activities	6.61	8.98	0.58	0.58	1.43	5.91	0.54	3.97	0.20	0.20	
Investment banking and securities dealing	29.00		0.20		0.75	8.60	0.30	9.24	0.16	0.15	
Securities brokerage	16.95		0.75			7.94	1.05	10.36	0.31	0.26	
Commodity contracts dealing and brokerage	37.01	43.00	3.87			13.42	8.20	14.74	2.72	2.44	
Securities, commodity exchanges, and other											
financial investment activities	8.13	11.21	2.44	2.56	2.92	15.87	1.29	4.97	0.53	0.52	
Insurance carriers and related activities	3.25	4.28	0.31	0.24	0.37	0.45	0.40	1.39	0.11	0.10	
Life insurance	1.23	1.88	0.40		0.46	0.63	0.08	0.63	0.05	0.05	
Mutual property and casualty companies (Form 1120-PC)	4.55		0.08			0.11	0.12	5.48	0.12	0.11	
Stock property and casualty companies (Form 1120-PC)	1.91	2.42	0.10	0.10	0.11	0.10	0.10	1.91	0.10	0.10	
Insurance agencies and brokerages	4.04	5.07	4.73	4.37	5.08	24.40	3.71	13.14	1.81	1.66	
Other insurance related activities											
(including third-party admin. of Ins., etc.)	14.89	18.88	4.85	5.12	5.15	2.85	2.87	10.59	1.98	1.95	
Funds, trusts, and other financial vehicles	7.18	6.86	0.39	0.41	22.49	10.58	0.57	1.83	0.62	0.58	
Open-end investment funds (Form 1120-RIC)	0.19	0.56	0.08	0.08	-	-	0.09	2.01	3.12	0.09	
Real estate investment trusts (Form 1120-REIT)	0.31	1.17	1.50	1.53	-	-	2.35	0.61	0.37	0.02	
Other financial vehicles	14.45	23.65	0.98	1.30	22.49	10.58	1.73	7.32	0.62	0.61	

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Coefficient of variation (Percent)										
	Number	of returns	Total re	eceipts					Income	Total income		
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject	tax before		
Will Of Hiddstry	T-4-1						ivet income	Delicit	-			
	Total	income	returns	net income	receipts	goods sold			to tax	credits [7]		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
Finance and insurancecontinued	1.12	2.63	2.31	2.77	2.51	4.94	1.94	3.44	2.09	1.91		
Real estate and rental and leasing	1.12	2. 63 2.72	_	4.16	2. 5 1 3.74	4.94 8.39	2.49	3.44 4.16	2.09	1.91 2.52		
Real estate	2.80	5.88	3.46 4.18		5.07	17.53	4.09	4.10	5.19	4.72		
Lessors of buildings Lessors of miniwarehouses, self-storage units,	2.00	5.66	4.10	5.45	5.07	17.55	4.05	4.90	5.19	4.72		
and other real estate	5.87	9.69	4.66	5.23	6.04	6.70	6.57	10.49	6.82	6.90		
Offices of real estate agents and brokers	4.70	5.70	7.32	7.98	7.50	17.53	6.08	16.50	6.77	5.24		
Other real estate activities		5.27	6.17	7.44	6.06	9.37	4.11	7.83	3.95	3.86		
Rental and leasing services	6.38	10.15	2.06	2.16	2.36	4.14	2.11	5.95	1.87	1.58		
Automotive equipment rental and leasing	16.82	25.07	2.34	1.60	2.59	4.59	2.51	15.77	3.60	3.20		
Other consumer goods and general rental centers	14.34	21.29	6.43	9.99	6.50	8.83	10.13	8.34	5.09	3.30		
Commercial and industrial machinery and												
equipment rental and leasing	9.07	13.29	3.19	3.35	3.92	6.81	3.02	7.91	2.54	2.28		
Lessors of nonfinancial intangible assets												
(except copyrighted works)	39.39	56.24	14.06		25.03	40.48	17.07	21.43	8.19	7.74		
Professional, scientific, and technical services	1.18	1.88	2.43	2.66	2.53	4.34	1.44	1.59	1.30	1.20		
Legal services	5.19	6.34	6.19	7.02	6.36	21.81	6.49	18.01	13.58	13.16		
Accounting, tax preparation, bookkeeping,								40.07				
and payroll services		8.38	9.32	9.92	9.81	20.76	8.44	10.37	4.19	4.09		
Architectural, engineering, and related services		6.97 11.17	6.62 10.09	4.19 10.87	6.72 10.44	7.51 12.94	5.28 11.80	9.05 22.90	3.76 18.19	3.67 15.82		
Specialized design services	5.14	7.04	3.20	4.05	3.33	5.17	3.93	22.90	2.27	1.85		
Computer systems design and related services Management, scientific, and technical consulting services		4.73	8.68	10.07	9.04	18.72	3.81	5.75	2.82	2.71		
Scientific research and development services		22.65	4.50	5.36	5.23	3.83	5.18	1.84	2.02	2.71		
Advertising and related services		10.23	7.37	9.31	7.68	7.81	6.41	8.72	3.29	2.79		
Other professional, scientific, and technical services	5.70	7.25	5.10	5.72	5.16	6.92	6.49	8.58	6.66	5.92		
Management of companies (holding companies)	6.05	7.71	0.04	0.04	0.04	0.22	0.17	2.79	0.15	0.12		
Offices of bank holding companies	0.88	0.62	0.01	0.01	0.01	[4]	0.01	0.83	0.01	0.01		
Offices of other holding companies	6.71	10.15	1.49	1.58	6.39	4.46	1.80	3.44	2.37	1.86		
Administrative and support and waste management												
and remediation services	2.74	3.72	3.35	3.92	3.54	6.16	2.08	5.89	0.88	0.72		
Administrative and support services		3.82	3.82	4.47	4.02	6.95	2.25	6.51	0.97	0.76		
Employment services	10.37	13.26	9.35	11.33	9.54	13.87	6.89	16.04	1.60	1.17		
Travel arrangement and reservation services	11.88	16.64	9.85	8.31	11.01	16.79	2.90	19.78	0.73	0.68		
Other administrative and support services	3.33	4.36	3.26	3.62	3.46	6.28	2.95	7.71	1.87	1.46		
Waste management and remediation services	12.77	16.00	4.59	5.31	4.82	6.76	5.69	13.67	2.16	2.05		
Educational services	7.33 1.37	10.84 2.26	5.31 2.35	5.94 2.55	5.40 2.42	8.60 5.64	6.02 1.95	10.84 3.89	2.42 1.23	2.30 0.92		
Health care and social assistance	1.37	2.26	3.42	2. 55 3.76	3.50	8.19	2.60	6.39	2.80	2.20		
Offices of health practitioners and outpatient care centers Offices of physicians	3.45	4.62	5.42	5.76	5.52	19.25	5.04	11.15	8.13	6.42		
Offices of dentists	5.73	7.15	6.87	8.23	6.94	15.37	9.19	18.05	23.49	21.24		
Offices of other health practitioners		6.42	6.90	7.44	7.02	17.31	8.33	16.59	13.90	13.30		
Outpatient care centers	20.78	25.48		5.99	5.67	6.04	6.56	7.85	1.36	1.20		
Miscellaneous health care and social assistance		8.80	4.66	4.98	4.74	11.54	5.24	7.64	2.57	1.96		
Hospitals, nursing, and residential care facilities		14.48	2.38	2.71	2.50	4.88	3.29	5.49	1.01	0.63		
Arts, entertainment, and recreation		6.54	3.88	5.05	4.13	7.03	4.58	7.17	2.42	2.21		
Other arts, entertainment, and recreation	5.37	8.69	6.83	7.75	7.15	10.24	5.73	10.18	2.92	2.64		
Amusement, gambling, and recreation industries	6.35	10.06	4.48	6.58	4.83	9.36	7.30	10.03	3.96	3.65		
Accommodation and food services		3.50	1.37	1.61	1.51	1.85	1.48	4.41	0.60	0.46		
Accommodation	7.00	10.85	1.40	1.38	1.72	3.11	1.85	7.31	0.77	0.65		
Food services and drinking places	1.59	3.69	1.74	2.05	1.86	2.02	2.01	5.51	0.85	0.62		
Other services	2.13	3.41	3.49	4.43		4.82	4.38	6.74	3.88	3.68		
Repair and maintenance	2.85	4.78	4.96	6.49	4.98	6.05	6.70	8.75	9.87	10.72		
Automotive repair and maintenance	4.24	6.18	6.08	8.11	6.11	7.56	9.27	10.07	16.82	19.38		
Other repair and maintenance	6.59	9.63	9.85	11.87	9.90	11.16	10.88	18.03	11.58	11.76		
Personal and laundry services.	3.70	5.78	5.59	6.56	5.74	8.88	6.11	10.33	3.26	2.67		
Religious, grantmaking, civic, professional,	6.95	9.05	7.00	40.54	8.38	44.00	40.00	16.46	44.00	14.53		
and similar organizations	30.67			10.54 99.80	8.38 70.03	11.06	12.08	15.46	11.83 99.80	14.53		
Not allocable Endnotes at end of table section. Detail may not add to total because of rounding. See t						-	99.80	13.39	33.80			

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued

 $\underline{\hbox{[All figures are estimates based on samples--money amounts are in thousands of dollars]}}$

		1	1		efficient of vari	- ` 				
	Foreign	U.S.	Nonconventional	General	Prior year	Total income				
Minor industry	tax	possessions	source	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credit	tax credit	fuel credit	credit	credit	credits [2]			assets [25]	deduction
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total returns of active corporations	0.03	0.10		0.12		0.07	0.01	0.06		0.15
Agriculture, forestry, fishing and hunting		[4]	-	8.25	17.71	3.28	1.44	5.77	3.06	3.75
Agricultural production	1.12	[4]	-	8.55	24.94	3.54	1.35	6.13	2.79	3.71
Forestry and logging	72.91	-	-	43.97	95.94	4.91	6.34	12.80	17.57	17.35
Support activities and fishing, hunting, and trapping		-	-	[4]	4.70	19.29	7.25	33.14	11.25	11.89
Mining Oil and gas extraction	0.20 0.33		0.40 0.82	0.46 0.52	0.49 0.63	0.32 0.29	0.23 0.37	0.40 0.68	0.85 1.21	1.39 0.98
Coal mining	[4]	_	-	[4]	23.91	8.53	1.04	2.78	3.31	3.73
Metal ore mining		-	-	-	[4]	0.47	0.31	0.36	0.54	0.52
Nonmetallic mineral mining and quarrying	[4]	-	[4]	10.10	2.22	1.91	1.77	2.49	3.40	4.48
Support activities for mining	0.98	-	-	0.52		1.79	0.64	0.66	2.22	3.95
Utilities		-	0.75	0.03	0.04	0.17	0.04	0.11	0.08	0.11
Electric power generation, transmission, and distribution	[4] 0.14	-	3.03	[4]	[4]	0.25 0.43	0.05	0.15	0.07	0.16 0.46
Natural gas distribution Water, sewage, and other systems		_	[4]	0.01 [4]	[4] 4.13	8.16	0.15 1.44	5.98 1.93	0.32 2.40	3.15
Combination gas and electric		_	[4]	[4]	[4]	[4]	0.01	[23]	[23]	[23]
Construction	9.84	[4]	0.16	8.00		0.72	0.52	1.44	1.57	1.81
Construction of buildings	1.00	[-	[4]	9.37	4.00	0.70	0.99	1.49	3.10	3.28
Heavy and civil engineering construction and land subdivision		-	97.17	9.64	18.82	1.99	1.55	3.89	3.11	3.56
Heavy and civil engineering construction	61.17	-	-	11.55		3.47	2.05	2.81	3.67	3.98
Land subdivision		- ,	97.17	14.47	5.85	2.34	2.44	8.52	5.18	5.44
Specialty trade contractors	43.91 24.30	[4]	78.49	17.56 28.60	22.95 91.42	3.62 9.41	1.77 5.26	3.19 7.27	2.68 6.48	2.88 7.03
Electrical contractors Plumbing, heating, and air-conditioning contractors			-	55.62		9.41	4.90	7.27	5.84	6.42
Other specialty trade contractors		[4]	78.49	20.72		4.45	2.28	4.13	3.46	3.63
Manufacturing	0.01	[4]	0.17	0.16		0.12	0.04	0.09	0.17	0.17
Food manufacturing	0.02	[4]	[4]	0.88	0.51	0.24	0.16	0.38	0.93	0.94
Animal food manufacturing, grain and oilseed milling	[4]	[4]	[4]	0.16		0.58	0.85	1.16		2.44
Sugar and confectionery product		-	-	[4]	[4]	0.97	0.67	1.91	2.84	3.18
Fruit and vegetable preserving, and specialty food	[4]	-	-	0.18		1.05	0.77	0.77	1.86	2.28
Dairy product	[4] 0.01	- [4]	_	11.12 0.92		2.30 1.34	1.52 1.09	2.35 3.78	3.20 1.71	5.09 3.21
Meat and seafood processing Bakeries and tortilla manufacturing	[4]	[4]	[4]	0.32		0.22	0.46	0.54	2.54	1.89
Other food	0.76	[4]	-	8.18		0.82	0.20	0.42	3.22	2.14
Beverage and tobacco product manufacturing	[23]	[4]	-	5.21	1.79	0.27	0.35	0.68	0.99	0.94
Soft drink and ice	[4]	[4]	-	[4]	1.67	0.43	0.37	0.52	1.74	1.05
Breweries	[4]	-	-	[4]	-	0.06	0.49	1.16	0.50	1.04
Wineries and distilleries	0.11	[4]	-	29.20		1.95	1.67	3.65		4.50
Toytile mile and toytile product mile	[4] [4]	[4]	-	[4] 0.55	[4] [4]	[4] 2.96	0.12 1.50	0.25 2.53	0.17 2.18	0.23 2.70
Textile mills and textile product mills Textile mills	[4]			[4]	[4]	7.29	2.81	4.12	3.84	3.64
Textile product mills	[4]	-	_	0.66	[4]	3.20	1.81	3.25	2.67	3.82
Apparel manufacturing	[4]	[4]	-	10.74		1.79	2.29	2.94	4.59	5.43
Apparel knitting mills	[4]	[4]	-	75.30	-	14.82	7.89	9.88	16.24	11.47
Cut and sew apparel contractors and manufacturers		[4]	-	[4]	46.70	1.58	2.31	3.01	5.12	6.28
Apparel accessories and other apparel		-	-	25.58	-	10.71	10.90	15.79	12.80	15.72
Leather and allied product manufacturing	0.17 1.43	[4]	- 44.04	[4] 10.69	- 2.44	2.04 2.70	3.73 0.83	8.06 1.22	5.49 2.97	7.09 3.73
Paper manufacturing		[4]	[4]	0.28	0.25	3.58	0.83	0.71	0.77	1.24
Pulp, paper, and paperboard mills	[4]	-	[4]	[4]		0.30	0.19	0.43	0.17	0.23
Converted paper product		[4]	[4]	0.59	2.32	5.77	0.75	1.60	2.37	3.02
Printing and related support activities	8.35	[4]	[4]	11.28	15.09	2.14	1.91	4.38	3.69	4.16
Petroleum and coal products manufacturing		-	[4]	0.29		0.04	0.03	0.08		0.20
Petroleum refineries (including integrated)		-	[4]	[4]	[4]	0.02	0.01	0.02		0.03
Asphalt paving, roofing, other petroleum and coal products		- [41	-	57.51	0.62 0.09	8.39 0.11	5.39 0.06	21.68 0.14	6.08 0.31	9.33 0.34
Chemical manufacturing	0.02	[4]	-	0.12 0.65		0.11	0.06	0.14	0.51	0.54
Resin, synthetic rubber, and fibers and filaments	[4]		_	1.81		0.09		0.54	1.54	1.91
Pharmaceutical and medicine	[23]	[4]	-	0.09		0.08	0.05	0.11	0.30	0.53
Paint, coating, and adhesive	0.37	[4]	-	0.83		1.43	1.45	2.86		3.16
Soap, cleaning compound, and toilet preparation		[4]	-	0.35		0.27	0.25	0.53		0.46
Other chemical product and preparation		-	-	7.08		1.93	0.64	1.18	1.47	1.52
Plastics and rubber products manufacturing	0.39	[4]	[4]	3.38		2.45		2.30		1.55
Plastics product	0.60	[4]	[4]	4.92		2.72	1.13	2.90		1.98
Rubber product Nonmetallic mineral product manufacturing		- [4]	- [4]	0.95 2.54		5.86 0.76	1.23 0.72	3.63 1.39	1.67 1.71	2.37 2.00
Clay, refractory, and other nonmetallic mineral product	9.81	[⁴]	[4]	[4]	[4]	2.78	1.08	5.59		4.06
Glass and glass product	0.34	-	-	12.16		6.11	1.97	4.06		4.70
Cement, concrete, lime and gypsum product	[23]	[4]	[4]	4.32		0.75	1.05	1.34	2.26	2.60
Primary metal manufacturing	0.64	-	- 1	9.50		0.51	0.39	0.62		0.88
Iron, steel mills and steel product	8.99	-	-	0.80		0.49		1.47		1.14
Nonferrous metal production and processing	0.26	-	-	47.20	0.65	2.19	0.37	0.47	0.88	1.23

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued

 $\underline{\hbox{[All figures are estimates based on samples--money amounts are in thousands of dollars]}}$

				Co	efficient of vari	ation (Percent)				
	Foreign	U.S.	Nonconventional	General	Prior year	Total income				
Minor industry	tax	possessions	source	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
•	credit	tax credit	fuel credit	credit	credit	credits [2]			assets [25]	deduction
Manufacturing continued	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Manufacturingcontinued Foundries	1.16	_	_	48.50	17.00	2.31	2.43	2.79	5.08	4.00
Fabricated metal product manufacturing	0.25	[4]	-	2.49	4.25	1.02	0.47	0.95		1.96
Forging and stamping	[4]	-	-	[4]	30.19	7.20	4.42	5.34	5.98	5.93
Cutlery, hardware, spring and wire: machine shops, nut, bolt	1.27	-	-	4.74	20.95	4.61	1.91	5.29	5.28	6.23
Architectural and structural metals	0.02	-	-	11.93	3.82	5.99	3.38	5.58	5.56	6.62
Boiler, tank, and shipping container	[4]	-	-	6.46	0.91	2.48	1.19	4.78	1.83	1.92
Coating, engraving, heat treating, and allied activities	29.58 0.11	- 141	-	52.53 3.40	9.25 15.48	14.09 0.89	5.09	9.49 0.65	11.01	8.48 2.46
Other fabricated metal product	0.11	[4] [4]	- [4]	0.56	0.63	0.69	0.56 0.32	0.63	2.72 1.07	0.94
Agriculture, construction, and mining machinery	0.04	-	[4]	0.65	[4]	0.86	0.52	1.04	1.16	1.63
Industrial machinery	0.49	[4]	-	2.28	2.45	2.05	1.62	2.15	3.51	2.51
Commercial and service industry machinery	[4]	-	-	3.00	4.53	3.34	0.91	2.91	1.52	0.89
Ventilation, heating, air-conditioning, and										
commercial refrigeration equipment		[4]	-	3.64	23.57	2.59	0.90	1.62	2.24	2.61
Metalworking machinery		-	-	9.04	23.45	1.69	3.62	5.63	7.61	8.56
Engine, turbine and power transmission equipment	[4] 0.25	-	-	[4] 1.49	[4] 0.55	3.57 1.98	0.47 0.58	0.82 0.76	0.81 2.77	0.85 3.25
Other general purpose machinery Computer and electronic product manufacturing	0.25	- [4]		0.66	0.55	0.30	0.58	0.76	0.45	0.31
Computer and electronic product manufacturing Computer and peripheral equipment	0.07	-		0.00	0.10	0.30	0.18	0.23	0.45	0.40
Communications equipment	0.74	_	-	4.22	[4]	0.70	0.27	0.42	0.45	0.33
Audio and video equipment manufacturing, and reproducing										
magnetic and optical media	[4]	[4]	-	6.77	18.91	2.58	1.49	2.22	3.14	2.88
Semiconductor and other electronic component	0.12	[4]	-	0.47	0.47	0.41	0.37	0.38	0.83	0.54
Navigational, measuring, electromedical, and control instruments	0.64	[4]	-	3.17	0.30	1.94	0.84	1.00	1.52	1.87
Electrical equipment, appliance, and component manufacturing Electrical lighting equipment and household appliance	0.07 0.02	[4] [4]	[4] [4]	2.72 2.41	0.60 0.55	1.76 2.56	0.09 0.04	0.13 0.03	0.60 0.19	0.34 0.09
Electrical lighting equipment and nouseriold appliance	0.02	[4]	[4]	2.41	3.46	1.80	0.04	0.64	1.76	2.24
Other electrical equipment and component	1.51	[4]	[4]	7.55	2.02	4.24	1.50	2.74	4.58	3.52
Transportation equipment manufacturing	0.08	[4]	-	0.08	0.09	0.35	0.08	0.47	0.21	0.14
Motor vehicles and parts	0.04	[4]	-	0.05	0.12	0.45	0.07	0.36	0.21	0.12
Aerospace product and parts	0.29	-	-	0.35	0.06	0.39	0.19	0.41	0.47	0.49
Ship and boat building	[4]	-	-	1.74	59.72	1.62	2.18	2.07	5.02	7.35
Other transportation equipment and railroad rolling stock	[4]	-	-	2.41	[4]	2.25	1.73	17.32	2.74	4.37
Furniture and related product manufacturing	0.06 0.08	[4]	[4]	5.65	1.08 0.61	1.56 0.69	1.76 0.64	3.61 0.82	2.69	3.54 1.34
Miscellaneous manufacturing Medical equipment and supplies	0.08	[4] [4]	[4]	0.72 0.66	0.60	0.69	0.54	0.62	1.40 1.44	1.34
Other miscellaneous manufacturing	0.40	[4]	[4]	2.98	3.15	1.74	1.54	2.23	2.51	2.59
Wholesale and retail trade	0.40	[4]	2.47	0.55	0.51	0.18	0.15	0.30	0.38	0.40
Wholesale trade	0.53	[4]	3.18	0.82	0.50	0.37	0.19	0.35	0.63	0.67
Merchant wholesalers, durable goods	0.59	[4]	71.47	3.84	0.92	0.77	0.48	0.92	0.93	0.89
Motor vehicle and motor vehicle parts and supplies		-	-	0.98	0.63	0.77	0.76	1.40	0.69	0.44
Lumber and other construction materials	0.06	-	-	48.42	41.78	3.90	3.56	4.57	4.36	4.51
Professional and commercial equipment and supplies	0.79 0.45	-	-	5.61 13.67	6.19 1.58	1.98 2.10	1.37 1.58	2.04 3.10	3.32 1.83	2.59 3.15
Metal and mineral (except petroleum) Electrical and electronic goods	1.08	- [4]	-	2.27	2.95	2.10	1.27	2.42	2.50	1.88
Hardware, plumbing and heating equipment and supplies	52.81	-	-	11.63	[4]	6.32	2.95	4.82	6.31	6.92
Machinery, equipment, and supplies	3.36	-	84.99	27.26	9.08	1.99	1.95	2.88	3.03	3.29
Furniture, sports, toys, recycle, jewelry, and other										
durable goods	0.67	-	94.53	7.32		2.49		3.09		4.72
Merchant wholesalers, nondurable goods	0.65 0.83	[4]	[4]	0.38	0.59 46.28	0.36 9.25	0.30 4.02	0.33 8.26	0.97 5.91	1.11 5.76
Paper and paper product Drugs and druggists' sundries	0.83	- [4]	-	16.11 0.18	46.28 0.18	0.39	4.02 0.45	0.56		4.43
Apparel, piece goods, and notions	0.22	[+]	-	0.18	1.66	1.47	1.97	2.15		2.47
Grocery and related product		_	[4]	0.93	11.74	0.59	0.44	0.36	2.17	2.19
Farm product raw material	0.13	-	-	0.73	2.67	2.00	1.14	1.72	2.88	2.81
Chemical and allied products	0.85	-	[4]	28.52	[4]	4.64	2.37	3.61	4.60	3.04
Petroleum and petroleum products	2.11	-	-	1.53	0.70	0.62	0.95	0.97	2.11	2.41
Beer, wine, and distilled alcoholic beverage	[4]	-	-	[4]	43.79	2.60	2.37	4.02	4.77	4.46
Miscellaneous nondurable goods	1.10	[4]	-	7.65	5.81	3.28	2.41	3.47	3.13	4.00
Wholesale electronic markets and agents and brokers	[4] 0.50	- 541	- F41	0.70	[4]	1.11	5.18 0.28	11.82	10.08	11.86
Retail trade	0.50 6.66	[4]	[4]	0.72 8.89	1.86 6.18	0.17 1.48	0.28 0.71	0.55 1.95	0.49 1.53	0.50 1.90
New and used car dealers	0.00			19.40	11.57	2.12	1.10	2.38	1.75	2.24
Other motor vehicle and parts dealers			_	4.08	3.81	2.12	2.88	4.19	3.54	3.89
Furniture and home furnishings stores	[4]	-	-	18.58	[4]	1.89	2.80	4.66	2.85	3.27
Electronics and appliance stores	[4]	-	[4]	1.57	3.07	1.25	2.34	3.52	3.12	4.16
Building material and garden equipment and supplies dealers	0.51	-	-	0.50	21.83	0.40	0.95	1.42	1.36	1.58
Homes centers; paint and wallpaper stores	[23]	-	-	[4]		0.13	0.38	0.55	0.46	0.39
Hardware stores	- 07.00	-	-	[4]	71.76	25.48	10.88	15.37	12.06	12.74
Other building material dealersLawn and garden equipment and supplies stores	67.30			9.85 [4]	21.77 86.00	5.07 21.71	4.58 12.79	5.52 17.71	5.59 16.66	6.08 16.16
Endnotes at end of table section. Detail may not add to total because of rounding. See to	- out for "Evalenation	of Tarma" and "	acceptation of the Com-			21.71	12.79	17.71	10.00	10.10

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				Co	efficient of vari	ation (Percent)				
	Foreign	U.S.	Nonconventional	General	Prior year	Total income				
Minor industry	tax	possessions	source	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
•	credit	tax credit	fuel credit	credit	credit	credits [2]			assets [25]	deduction
Whalanda and retail trade continued	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Wholesale and retail tradecontinued Retail tradecontinued										
Food, beverage and liquor stores	18.59	_	-	3.44	6.74	0.48	0.77	1.64	0.98	1.11
Food and beverage stores		-	-	3.40	2.29	0.48	0.78	1.56	0.99	1.13
Beer, wine, and liquor stores	-	-	-	91.84	96.95	20.84	10.83	20.13	14.71	14.81
Health and personal care stores		-	-	3.64	7.12	0.66	0.98	1.87	1.63	1.73
Gasoline stations		-	-	5.12	3.19	1.95	3.39	8.57	4.12	3.85
Clothing and clothing accessories stores		[4]	-	0.66		0.37	0.91	1.27	0.76	0.76
Sporting goods, hobby, book, and music stores		- 141	-	17.16 0.02		1.65 0.09	1.90 0.15	4.18 0.22	2.15 0.18	1.97 0.13
General merchandise stores	[4] 0.14	[4]	- [4]	3.97	- 6.57	1.55	1.95	5.33	3.15	2.96
Nonstore retailers	5.28	_	[⁺]	4.58	40.45	2.27	1.47	1.64	6.52	5.14
Wholesale and retail trade not allocable			_	-	-	99.80	64.89	-74.08	37.07	37.55
Transportation and warehousing		-	[4]	3.75	0.77	0.55	0.40	1.26	1.05	1.16
Air, rail, and water transportation		-	[4]	10.57	0.19	0.60	0.31	3.06	1.08	1.19
Air transportation	[4]	-	-	33.67	0.46	4.44	0.54	10.37	2.38	1.72
Rail transportation		-	[4]	11.69	[4]	0.12	0.13	0.28	0.18	0.41
Water transportation		-	-	6.17	8.65	3.31	2.60	3.19	4.55	5.10
Truck transportation		-	-	13.13	15.63	1.98	1.64	2.85	2.71	2.95
Transit and ground passenger transportation		-	-	77.84	60.94	20.55	5.67	6.45	9.71	10.61
Pipeline transportation		-		[4]	[4]	2.84	2.44	3.34	2.56	3.76
Other transportation and support activities		-	[4]	0.52		0.60	1.05	1.33	4.40	2.56
Warehousing and storage	4.13 0.16	-	-	20.26	[4]	8.22	3.90	6.83	6.09 0.20	6.68
Information Publishing industries (except Internet)		-	[4] [4]	0.48 1.34	0.22 1.17	0.16 0.25	0.06 0.32	0.22 0.57	1.22	0.24 0.83
Newspaper publishers		_	[4] [4]	8.59	3.49	0.25	0.32	0.57	2.17	1.79
Periodical publishers			[4]	2.59	[4]	2.84	1.96	8.68	6.11	4.17
Book publishers		_	_	[4]	[4]	0.85	1.00	2.30	4.38	2.00
Database directory and other publishers		_	_	6.03	[4]	4.79	1.52	2.35		4.93
Software publishers		-	-	1.39	1.30	0.29	0.35	0.72	0.87	0.95
Motion picture and sound recording industries	13.37	-	-	13.32	0.36	1.84	0.14	0.57	3.42	1.84
Motion picture and video industries										
(except video rental)	[4]	-	-	13.32	0.36	1.80	0.12	0.47	3.44	2.04
Sound recording industries		-	-	-	[4]	15.68	1.39	9.90	17.77	3.66
Broadcasting (except Internet)		-	-	[4]	3.54	0.54	0.22	0.63		0.71
Internet publishing and broadcasting	-	-	-	5.00	[4]	2.77	1.20	4.19	2.38	1.98
Telecommunications (including paging, cellular,	0.00		F41	0.00	0.40	0.04	0.00	0.00	0.14	0.01
satellite, cable, etc.)	0.88	-	[4]	0.08	0.19	0.21	0.06	0.29	0.14	0.21
Internet service providers, web search portals, and data processing services	[4]	_	_	2.50	3.23	1.11	0.16	0.52	1.49	1.25
Other information services	0.33	_	_	4.94	[4]	2.03	0.10	3.73	3.61	5.66
Finance and insurance	0.05	[4]	[4]	0.07	0.23	0.09	0.01	0.04	0.18	0.22
Credit intermediation		[4]	[4]	0.01	12.95	0.12	0.04	0.33	0.58	0.37
Depository credit intermediation			[4]	0.07	[4]	0.07	0.04	0.66	0.15	0.06
Commercial banking	[4]	-	[4]	0.22	[4]	0.10	0.23	1.36	0.70	0.15
Savings institutions, credit unions, and other										
depository credit intermediation		-	[4]	0.08		0.09	0.03	0.68		0.05
Nondepository credit intermediation		[4]	[4]	0.01	19.84	0.21	0.06	0.38		0.52
Credit card issuing and other consumer credit	0.02	-	-	0.03	[4]	0.26	0.17	0.45	0.38	0.40
Real estate credit (including mortgage	F.41			[41	F 41	1.18	0.47	2.46	4.27	2.46
bankers and originators)	[4]	_	_	[4]	[4]	1.18	0.47	2.46	4.27	2.46
International, secondary financing, and other nondepository credit intermediation	1.77	[4]	[4]	[23]	3.40	0.09	0.02	0.31	2.98	1.66
Activities related to credit intermediation	Ί ""	[7]	[+]	[=0]	3.40	0.55	0.02	0.51	2.30	1.00
(loan brokers, check clearing, etc)	2.42	_	_	0.18	95.34	1.36	0.56	0.91	3.34	1.87
Securities, commodity contracts, other financial				20			2.30]		
investments and related activities	0.05	-	[4]	0.44	0.34	0.26	0.02	0.19	0.89	0.70
Investment banking and securities dealing		-	[4]	[4]	[4]	0.26	0.01	0.09	0.21	0.11
Securities brokerage	0.01	-	[4]	1.19		0.32				0.84
Commodity contracts dealing and brokerage	6.62	-	-	66.42	[4]	1.90	0.38	4.25	11.49	13.68
Securities, commodity exchanges, and other										
financial investment activities			[4]	0.98		0.56	0.25		2.48	2.64
Insurance carriers and related activities		[4]	[4]	0.03	0.11	0.12	0.02	0.06		0.44
Life insurance	[23]	[4]	[4]	[4]	0.07	0.07	[23]	0.01	[23]	0.01
Mutual property and casualty companies (Form 1120-PC)		_	_	[4]	0.14 0.22	0.12 0.10	0.06 0.03	0.09 0.05		0.14 0.12
Stock property and casualty companies (Form 1120-PC) Insurance agencies and brokerages			- [4]	[4] 7.29		2.50	1.05			6.07
Other insurance related activities	. 0.02	Ī	[۳]	1.23	21.09	2.30	1.03	2.20	7.09	0.07
(including third-party admin. of Ins., etc.)	0.30	_	_	1.76	26.15	1.98	0.81	0.80	6.70	7.85
Funds, trusts, and other financial vehicles		_	-	3.56		0.69	0.01	0.04	0.03	0.16
Open-end investment funds (Form 1120-RIC)		-	-	-	-	0.09	0.01	0.01	0.53	[4]
Real estate investment trusts (Form 1120-REIT)	-	-	-	[4]	[4]	0.02	[23]	0.01	0.01	0.15
Other financial vehicles. Endnotes at end of table section. Detail may not add to total because of rounding. See	0.62	-	-	3.56	3.01	0.74	0.16	2.99	20.12	2.69

Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 1--Number of Returns, Selected Receipts, Cost of Goods Sold, Net Income, Deficit, Income Subject to Tax, Total Income Tax Before Credits, Selected Credits, Total Income Tax After Credits, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry [3]--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	us oi uoliaisj			Co	efficient of varia	ation (Percent)				
	Foreign	U.S.	Nonconventional	General	Prior year	Total income				
Minor industry	tax	possessions	source	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
Willion Industry	credit	tax credit	fuel credit	credit	credit	credits [2]	10101 033013	14Ct Worth	assets [25]	deduction
Finance and incomment and income	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Finance and insurancecontinued Real estate and rental and leasing	5.80	[4]	90.14	7.35	4.27	1.98	0.54	1.69	1.19	1.10
Real estate	10.32	[4]	90.14	10.78	6.40	2.56		2.08		2.17
Lessors of buildings	19.30			16.27	4.38	4.84	1.43	2.92		2.52
Lessors of miniwarehouses, self-storage units,	10.00			10.27	4.00	4.04	1.40	2.02	1.00	2.02
and other real estate	12.23	_	_	6.53	8.66	7.05	2.53	3.77	4.63	6.67
Offices of real estate agents and brokers	0.09	[4]	94.66	53.13	[4]	5.37	4.67	8.07	8.89	8.08
Other real estate activities.	1.75	[4]	70.26	30.88	19.73	3.89	1.98	5.49	4.23	6.16
Rental and leasing services	5.53	[4]	-	6.10	5.35	1.67	0.63	2.84	2.18	1.28
Automotive equipment rental and leasing	[4]	-	-	[4]	4.53	3.42	1.33	4.16	2.10	1.74
Other consumer goods and general rental centers	[4]	-	-	19.11	[4]	3.34	3.73	14.35	7.36	6.70
Commercial and industrial machinery and										
equipment rental and leasing	12.77	[4]	-	8.63	5.58	2.45	0.80	3.53	3.74	1.92
Lessors of nonfinancial intangible assets										
(except copyrighted works)	54.32	-	-	39.11	-	7.41	5.17	5.86		7.65
Professional, scientific, and technical services	0.58	[4]	[4]	2.55	1.88	1.36	0.40	1.40		1.49
Legal services	34.73	-	[4]	41.44	[4]	13.34	5.34	15.04	6.66	7.46
Accounting, tax preparation, bookkeeping,										
and payroll services	[4]	-	-	[4]	[4]	4.13		14.73		8.64
Architectural, engineering, and related services	0.92	-	-	5.53	20.42	4.28	1.69	3.60	4.40	5.55
Specialized design services	[4]	-	-	54.41		16.23	7.41	16.64	10.13	9.77
Computer systems design and related services	1.10	-	-	3.41	0.31	2.14	0.94	1.79		2.19
Management, scientific, and technical consulting services	0.75	-	-	3.75	3.77	3.21	1.47	4.24	3.78	3.47
Scientific research and development services	3.06	[4]	-	8.14	47.38	2.17	0.98	1.47	2.23	2.46
Advertising and related services	0.02 22.06	-	-	23.73	0.39 20.00	3.56 6.19	0.80	1.87 13.81	5.04	3.85 5.75
Other professional, scientific, and technical services Management of companies (holding companies)	0.13	- [4]	- [4]	7.41 0.01	20.00 0.86	0.19 0.14	2.03 0.01	0.59	6.19 0.16	0.05
Offices of bank holding companies	[4]	[-1	[4]	[23]	0.08	0.01	0.01	0.02		0.03
Offices of other holding companies	2.90	[4]		0.69	5.20	2.07	0.48	4.82		9.29
Administrative and support and waste management	2.50	[-1		0.00	0.20	2.07	0.40	4.02	0.44	0.20
and remediation services	0.24	_	0.13	2.38	1.56	0.81	0.72	1.59	1.85	2.32
Administrative and support services	0.24	-	-	2.61	2.36	0.82	0.87	1.87	2.70	3.06
Employment services	0.14	-	-	0.49	3.11	1.47	2.83	5.08	5.85	4.48
Travel arrangement and reservation services	0.52	-	-	3.85	2.99	0.70	1.30	2.78	5.52	9.40
Other administrative and support services	0.47	-	-	4.46	2.89	1.57	1.15	2.45	3.21	3.51
Waste management and remediation services	0.32	-	0.13	5.12	[4]	2.88	1.30	2.71	2.44	3.53
Educational services	14.50	-	-	25.58	9.91	2.26		9.02		4.53
Health care and social assistance	0.29	[4]	-	10.36	1.95	0.93	0.68	2.65		2.29
Offices of health practitioners and outpatient care centers	0.69	-	-	22.73	5.99	2.21	1.31	4.82		4.25
Offices of physicians	19.63	-	-	32.30	19.56	6.49	3.21	19.85		7.27
Offices of dentists		-	-	11.71	-	21.27	7.05	20.42		8.76
Offices of other health practitioners	[4]	-	-	78.07 8.73	32.81 0.53	13.38 1.21	5.42 0.98	14.44 2.27	8.76 3.37	9.09 3.80
Outpatient care centers		-	-	41.23	0.53 8.25	1.21	1.98	4.67	5.34	4.95
Miscellaneous health care and social assistance	[4] [4]	- [4]	-	1.42	6.25	0.65	0.88	3.98		1.38
Hospitals, nursing, and residential care facilities Arts, entertainment, and recreation	0.93	[4]	-	0.90	3.43	2.51	2.04	5.28		4.21
Other arts, entertainment, and recreation	4.72			[4]	1.78	2.75	1.92	6.92	5.58	6.92
Amusement, gambling, and recreation industries	[4]	_	_	0.96	6.06	4.61	3.21	8.05		5.09
Accommodation and food services	[4]	[4]	[4]	1.21	3.52	0.58	0.49	1.49		1.29
Accommodation	[4]	[4]	[4]	0.54	4.77	0.77	0.63	1.53	1.58	1.59
Food services and drinking places	0.01	[4]	-	1.60	4.87	0.83	0.76	2.68		1.85
Other services	1.05	-	-	12.32	42.45	3.83	2.02	3.89		3.80
Repair and maintenance	21.13	-	-	39.86	83.12	10.79	3.72	9.66		4.93
Automotive repair and maintenance	1.03	-	-	55.00	84.56	19.59	5.20	14.98		6.59
Other repair and maintenance	30.11	-	-	43.26	42.17	11.87	6.39	11.70	8.41	8.06
Personal and laundry services	[4]	-	-	8.91	24.69	2.86	2.74	5.02	5.13	5.90
Religious, grantmaking, civic, professional,										
and similar organizations	6.71	-	-	[4]	95.56	14.59		7.22		
Not allocable Endnotes at end of table section. Detail may not add to total because of rounding. See to	_	-	-		-	-	93.68	97.65	98.88	97.00

RETURNS OF ACTIVE CORPORATIONS

Table 2--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

[All figures are estimates based on samplesmoney amounts are in thousands of	dollars and size of total assets	is in whole dollarsj		0'		
Item	Total returns of		\$1	Size of total assets \$500,000	\$1,000,000	\$5.000.000
nem	active corporations	Zero assets	under	under	under	under
			\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	5,671,257	774,622	3,962,278	370,562	406,543	66,278
Total assets	66,445,429,787 2.823,419,976	-	388,401,406 90,250,506	260,923,167 43,654,621	858,170,772 114,177,568	463,000,889 56,390,738
Cash Notes and accounts receivable	11,962,100,582	-	41,244,857	38,159,294	166,040,538	99,726,711
Less: Allowance for bad debts	170,466,986	-	390,285	607,225	2,079,567	1,606,789
Inventories	1,505,452,196	-	43,150,314	34,783,514	139,904,629	92,055,412
Investments in Government obligations	1,613,373,550 1,468,019,062	-	345,392 139,140	187,354 348,131	1,783,351 1,266,064	1,305,573 1,464,498
Tax-exempt securities Other current assets	5,309,202,111	-	19,884,655	15,963,659	60,292,474	34,414,720
Loans to shareholders	445,244,680	-	24,501,524	10,196,797	19,165,382	6,423,713
Mortgage and real estate loans	4,776,955,204	-	2,468,744	2,086,542	8,112,669	5,617,249
Other investments	25,161,629,498 8,415,761,105	-	18,239,095 388,362,716	15,682,527 189,694,530	66,556,229 480,566,229	40,730,605 211,693,421
Depreciable assets [25]	4,096,350,302	-	278,110,829	120,792,410	282,684,863	122,222,580
Depletable assets	310,219,056	-	739,739	337,041	1,817,859	1,414,701
Less: Accumulated depletion	128,373,491	-	392,666	146,018	1,087,356	630,519
Land	406,830,196 3,055,303,170	-	14,251,443 28,384,073	16,961,856 14,000,923	51,062,051 29,559,233	17,186,685 14,117,593
Intangible assets (amortizable) Less: Accumulated amortization	532,450,560	_	12,147,604	4,948,531	11,748,985	4,908,499
Other assets	4,119,560,739	-	7,480,590	5,360,562	15,467,263	9,827,657
Total liabilities	66,445,429,787	-	388,401,406	260,923,167	858,170,772	463,000,889
Accounts payable Mortgages, notes, and bonds payable in less than one year	6,028,618,202 4,192,065,342	-	43,632,093 40.381.322	29,752,619 22,690,022	114,724,556 93,835,380	66,818,764 73,110,900
Other current liabilities	16,510,644,978	-	44,244,981	20,658,918	82,676,569	54,114,444
Loans from shareholders	543,624,853	-	112,088,838	37,301,531	85,660,889	24,065,217
Mortgages, notes, and bonds payable in one year or more	8,331,501,033	-	104,993,239	73,288,539	210,071,643	92,718,368
Other liabilities	7,314,067,770 2,482,284,753	-	14,204,319 50,054,578	8,119,086 21,440,558	27,180,996 68,402,116	13,380,338 42,754,259
Additional paid-in capital	17,828,299,850	-	88,077,820	52,508,528	148,722,841	90,943,004
Retained earnings, appropriated	242,693,805	-	1,496,029	1,660,639	2,676,387	799,845
Retained earnings, unappropriated [26]	4,088,766,169 1,117,136,968	-	-95,893,259 14.878.554	1,102,553 7,599,826	44,624,003 20,404,608	12,223,640 7.927.890
Less: Cost of treasury stock Total receipts	25,504,789,203	445,036,031	1,850,210,074	642,832,416	1,792,529,109	971,980,526
Business receipts	21,800,290,496	338,343,056	1,817,872,532	624,994,627	1,753,714,959	950,179,853
Interest	1,712,270,625	53,642,863	1,222,560	701,956	2,728,534	1,527,702
Interest on Government obligations: State and local	61,174,727 136,067,022	1,592,665 1,064,884	54,443 866,404	31,638 669,935	345,552 1,399,306	206,419 658,513
RentsRoyalties	153,609,706	1,006,612	226,423	54,184	600,862	280,927
Net short-term capital gain reduced by net long-term capital loss	38,685,662	1,324,796	150,973	111,774	296,677	123,265
Net long-term capital gain reduced by net short-term capital loss	161,699,988	15,771,817	2,051,616	1,342,813	4,544,366	2,251,989
Net gain, noncapital assets Dividends received from domestic corporations	78,271,268 21,401,252	5,604,700 1,912,304	2,822,964 135,659	1,356,499 115,235	3,398,272 366,010	1,521,740 166,096
Dividends received from foreign corporations	362,945,282	3,532,568	63,212	14,833	168,847	102,018
Other receipts	978,373,175	21,239,766	24,743,288	13,438,924	24,965,722	14,962,005
Total deductions	23,612,765,507 13,816,464,452	410,544,199 213,904,964	1,767,567,853 736,463,720	620,026,730 332,886,153	1,740,068,983 1,112,286,875	946,087,276 673,751,369
Cost of goods sold [19] Inventory, beginning of year	1,347,756,027	31,761,274	43,864,138	35,464,423	129.126.843	85,369,102
Purchases	9,913,449,262	159,220,976	502,193,592	240,552,910	790,383,059	514,162,784
Cost of labor	962,614,949	8,110,852	83,893,527	37,949,869	128,279,665	60,049,443
Additional inventory costs (section 263A)	54,633,045 2,351,773,013	1,634,164 13,997,391	5,457,500 143,848,206	2,742,407 49,854,964	9,992,701 189.983.406	4,148,800 100,439,260
Other costs Less: Inventory, end of year	1,443,712,896	30,276,439	42,842,585	33,858,447	136,129,498	91,357,319
Compensation of officers	444,974,385	10,355,296	183,509,303	36,784,691	66,310,543	23,512,280
Salaries and wages	2,327,662,606	35,124,515	272,479,056	82,964,694	193,206,987 12.683.455	86,161,360 5.026.489
Repairs	154,331,486 119,041,270	2,794,014 2,101,339	16,972,739 2,143,089	6,065,796 1,498,654	4,555,305	2,538,709
Rent paid on business property	438,512,225	8,660,540	81,239,064	20,210,122	44,798,575	19,255,652
Taxes paid	472,952,167	7,450,722	53,514,259	16,963,882	39,417,823	18,327,439
Interest paid	1,287,097,591 16,594,361	48,603,628 127,415	11,566,658 272,969	5,994,746 102,922	17,028,104 313,812	8,924,807 156,669
Amortization	140,874,992	1,370,535	2,186,929	943,861	2,241,731	1,112,792
Depreciation	530,931,029	6,792,240	24,759,493	11,322,090	26,915,887	12,028,753
Depletion	15,421,478	133,986	72,657	45,930	176,272	167,486
Advertising	253,187,675 146,824,063	3,221,903 1,801,175	20,097,535 14.611.572	5,761,894 3,338,850	15,058,802 7,422,491	6,878,114 3,401,384
Pension, profit-sharing, etc., plans Employee benefit programs	303,141,008	3,370,669	18,662,603	6,315,726	19,748,932	9,386,317
Domestic production activities deduction	9,339,228	92,874	18,112	10,304	66,517	59,801
Net loss, noncapital assets	38,000,708	2,752,357	991,774	339,111	950,188	425,421
Other deductions	3,097,414,783 1,892,023,696	61,886,027 34,491,832	328,006,322 82,642,221	88,477,304 22,805,686	176,886,683 52,460,126	74,972,433 25,893,250
Constructive taxable income from related foreign corporations	117,806,164	491,119	7,296	26	49,786	15,380
Net income (less deficit)	1,948,655,133	33,390,285	82,595,074	22,774,074	52,164,359	25,702,212
Income subject to tax	1,201,325,339 419,209,279	19,086,398 5,779,882	9,223,476 1,766,772	4,473,747	14,935,227 4,567,870	9,367,290 3,164,228
Total income tax before credits [7]	416,324,111	6,240,757	1,758,017	1,077,862 1,065,580	4,526,737	3,130,922
Alternative minimum tax	3,339,891	121,328	9,708	11,274	41,051	30,691
Foreign tax credit	82,051,187	535,714	42,083	2,951	56,069	18,461
U.S. possessions tax credit	883,735 3 418 404	1,412	[1]	495 129	1,719	8,224
Nonconventional source fuel credit	3,418,404 13,499,478	13,280 75,938	[1] 23,271	28,808	7,269 98,406	2,832 47,643
Prior year minimum tax credit	7,134,874	59,377	2,506	1,985	31,678	26,752
Total income tax after credits [2]	312,086,477	5,094,162	1,698,911	1,043,493	4,372,716	3,060,316
Distributions, except Form 1120S:	706,176,303	25,678,127	2,577,623	1,184,215	3,938,151	2,076,540
Cash and property except own stock	15,499,515	979,675	3,194	17,379	174,785	87,213
Endnotes at end of table section. Detail may not add to total because of rounding					,	· · · · ·

RETURNS OF ACTIVE CORPORATIONS

Table 2--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

[All figures are estimates based on samplesmoney amounts are in thousands of	uonars and size of total	assets is iii WIIOle dolla		an of total and the	ntinued		
Item	\$10,000,000	\$25.000.000	\$50,000,000	ze of total assetsco \$100,000,000	ntinued \$250,000,000	\$500,000,000	\$2,500,000,000
ion.	under	under	under	under	under	under	or
	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	42,736	15,808	9,887	9,316	4,809	6,012	2,405
Total assets	654,348,093 73,467,741	555,194,699 54,855,810	699,918,213 54,924,450	1,490,548,405 91,745,162	1,741,949,089 77,890,334	7,372,297,893 263,412,360	51,960,677,162 1,902,650,686
Notes and accounts receivable	143,015,533	124,392,323	166,762,022	342,850,009	337,289,118	1,109,621,491	9,392,998,686
Less: Allowance for bad debts	3,466,539	3,423,436	3,899,202	7,078,107	6,320,831	20,350,429	121,244,576
Inventories	119,420,317 5,635,298	76,979,433 10,444,416	66,030,890 25,000,384	85,539,473 65,229,650	67,794,625 70,016,155	236,048,990 245,096,246	543,744,598 1,188,329,731
Investments in Government obligations	3,605,396	7,397,888	20,131,238	65,292,879	92,643,259	289,591,644	986,138,925
Other current assets	47,014,242	38,786,998	39,413,943	72,556,816	71,911,881	288,336,171	4,620,626,553
Loans to shareholders	6,589,963	3,639,884 8,707,788	2,649,733	2,871,746	3,507,562	38,231,664	327,466,713
Mortgage and real estate loans Other investments	5,991,426 79,033,828	90,757,514	18,340,029 155,856,223	55,933,809 432,812,126	78,806,317 640,057,813	288,164,683 3.227.636.549	4,302,725,949 20,394,266,990
Depreciable assets [25]	266,319,932	198,709,106	191,762,948	294,688,353	274,181,005	1,061,006,355	4,858,776,510
Less: Accumulated depreciation [25]	147,575,688	107,046,076	99,447,151	149,261,343	134,465,900	480,162,365	2,174,581,099
Depletable assets Less: Accumulated depletion	2,105,033 778,567	3,489,081 1,213,231	3,241,827 1,087,661	8,606,537 3,381,282	11,666,926 5,475,565	60,732,472 21,701,320	216,067,839 92,479,305
Land	22,375,443	14,425,369	13,080,473	17,073,380	15,107,414	60,456,739	164,849,343
Intangible assets (amortizable)	23,901,255	31,059,347	40,325,351	96,351,554	126,287,903	573,707,004	2,077,608,934
Less: Accumulated amortization	8,158,811 15,852,292	11,335,475 14,567,960	9,300,906 16,133,623	20,247,037 38,964,681	24,293,584 45,344,658	103,783,208 256,252,847	321,577,920 3,694,308,605
Other assets	654,348,093	555,194,699	699,918,213	1,490,548,405	1.741.949.089	7,372,297,893	51,960,677,162
Accounts payable	91,098,094	71,398,366	76,077,875	139,132,345	138,910,239	704,193,799	4,552,879,452
Mortgages, notes, and bonds payable in less than one year	99,180,118	62,353,940	49,979,083	66,791,926	68,376,003	236,945,840	3,378,420,806
Other current liabilities Loans from shareholders	77,468,544 25,789,804	85,363,441 13,301,343	150,732,420 10,138,406	361,796,366 14,503,350	382,882,140 7.809.808	1,083,482,845 44,409,741	14,167,224,309 168,555,927
Mortgages, notes, and bonds payable in one year or more	117,037,794	90,915,601	98,753,827	181,264,998	184,484,641	811,023,803	6,366,948,580
Other liabilities	22,671,240	38,355,162	27,667,032	56,435,530	77,175,563	453,042,609	6,575,835,894
Capital stock	59,083,267 143,733,026	52,816,179 164,707,969	50,627,864 234,261,426	110,558,570 578,470,461	123,173,390 739,098,353	463,835,487 3,306,357,795	1,439,538,484 12,281,418,625
Retained earnings, appropriated	1,315,712	1,166,452	2,391,347	4,799,571	7,218,793	30,165,817	189,003,214
Retained earnings, unappropriated [26]	28,367,903	-17,303,002	7,861,679	-6,685,360	32,071,629	394,459,245	3,687,937,137
Less: Cost of treasury stock	11,397,411 1,223,997,461	7,880,753 812,566,876	8,572,747 693,615,075	16,519,354 1,012,405,328	19,251,471 817,354,678	155,619,088 3,063,700,726	847,085,266 12,178,560,901
Total receipts	1,192,323,776	785,876,229	658,335,711	942,167,969	735,550,334	2,676,651,309	9,324,280,141
Interest	2,914,192	3,936,023	8,197,602	23,702,949	31,635,915	121,932,230	1,460,128,098
Interest on Government obligations: State and local	303,563	544,800 1,219,273	1,208,832	3,496,546	4,712,168 3,570,364	14,890,867 16,488,049	33,787,234 104,765,765
RentsRoyalties	1,068,750 431,811	818,922	1,340,259 734,597	2,955,519 2,646,068	3,737,856	18.738.976	124,332,470
Net short-term capital gain reduced by net long-term capital loss	294,774	258,664	564,405	2,024,340	2,829,982	12,613,076	18,092,935
Net long-term capital gain reduced by net short-term capital loss	2,913,993	2,940,211	5,285,141	5,206,989	2,948,533	20,733,293	95,709,227
Net gain, noncapital assets Dividends received from domestic corporations	2,702,840 204,799	1,917,146 137,999	1,764,337 180,110	2,291,730 421,936	1,714,743 433,226	6,792,549 1,872,373	46,383,748 15,455,504
Dividends received from foreign corporations	150,427	468,226	417,801	1,888,209	3,975,608	58,371,830	293,791,703
Other receipts	20,688,534	14,449,382	15,586,281	25,603,073	26,245,950	114,616,175	661,834,076
Total deductions Cost of goods sold [19]	1,191,108,460 870,508,063	787,488,543 558,908,686	668,473,227 452,761,766	961,000,910 629,251,568	763,956,080 480,643,381	2,782,842,804 1,697,113,040	10,973,600,442 6,057,984,866
Inventory, beginning of year	110,271,925	69,854,793	58,320,031	79,343,263	64,242,902	210,439,366	429,697,968
Purchases	664,502,514	428,510,576	325,871,467	462,463,608	348,053,573	1,222,561,821	4,254,972,383
Cost of labor Additional inventory costs (section 263A)	68,131,124 5,950,433	40,438,483 4,313,673	40,321,080 2,481,765	47,218,136 3,146,950	48,145,960 1,779,787	117,373,774 5,253,735	282,703,037 7,731,131
Other costs	137,018,631	89,587,541	83,894,705	108,161,977	81,886,910	311,737,909	1,041,362,113
Less: Inventory, end of year	118,853,319	76,695,103	65,120,175	85,562,678	70,414,915	228,320,455	464,281,964
Compensation of officers	21,654,741 101,175,546	11,587,497 71,405,889	9,366,579 64,092,905	10,237,643 101,120,978	7,270,413 78,669,666	21,463,051 298,526,387	42,922,346 942,734,622
Repairs	5,584,217	3,610,264	3,688,641	5,229,301	4,652,116	17,425,915	70,598,539
Bad debts	3,625,870	1,881,986	1,884,800	3,932,909	2,794,151	9,135,568	82,948,891
Rent paid on business property	20,581,353 20,314,639	13,125,428 13,527,166	12,350,655 12,377,224	18,583,836 17,817,050	14,000,289 15,593,990	50,716,943 60,122,420	134,989,768 197,525,553
Taxes paidInterest paid	11,727,763	9,435,719	11,037,464	22,243,002	23,875,361	96,867,465	1,019,792,874
Charitable contributions	199,149	165,015	170,604	366,705	375,539	2,305,259	12,038,302
Amortization	2,208,590 16,064,747	2,236,873 12,626,134	2,722,494 12,242,404	5,462,970 18,056,097	6,508,060 18.746.438	22,290,325 65,367,838	91,589,833 306,008,908
Depreciation Depletion	303,128	328,415	238,479	602,839	500,721	3,077,690	9,773,874
Advertising	9,757,307	6,957,928	6,014,761	9,809,584	8,173,589	34,462,096	126,994,163
Pension, profit-sharing, etc., plans	3,518,643	2,674,954 8,981,759	2,469,368	3,860,398 12,658,029	3,578,043	17,329,700	82,817,484 144,863,370
Employee benefit programs Domestic production activities deduction	12,720,608 97,698	89,649	8,748,181 103,478	239,061	11,909,911 257,796	45,774,904 1,413,581	6,890,358
Net loss, noncapital assets	2,020,114	2,494,635	1,160,048	1,662,642	1,285,811	5,408,616	18,509,990
Other deductions	89,046,284	67,450,546	67,043,375	99,866,298	85,120,804	334,042,006	1,624,616,701
Total receipts less total deductions	32,889,001 94,596	25,078,333 302,193	25,141,848 241,522	51,404,418 752,940	53,398,599 1,054,436	280,857,923 13,831,955	1,204,960,459 100,964,915
Net income (less deficit)	32,680,034	24,835,726	24,174,538	48,660,813	49,740,866	279,799,010	1,272,138,140
Income subject to tax	13,506,966	13,459,430	14,239,710	31,250,096	32,014,740	171,339,765	868,428,494
Total income tax before credits [7]	4,646,895 4,588,056	4,678,404 4,605,630	4,973,109 4,890,601	10,983,815 10,836,294	11,273,507 11,137,256	60,459,095 59,893,079	305,837,840 303,651,181
Alternative minimum tax	53,891	62,110	85,116	134,932	124,398	553,759	2,111,632
Foreign tax credit	61,209	163,495	173,360	581,034	624,052	7,734,331	72,058,429
U.S. possessions tax credit		27,482	20,813	123,461	111,160	187,469	391,848
Nonconventional source fuel credit	1,103 77,466	1,064 80,967	34 98,162	118 199,546	5,022 236,516	13,382 1,337,042	3,374,171 11,195,715
Prior year minimum tax credit	40,349	38,469	56,055	143,490	144,718	818,027	5,771,466
Total income tax after credits [2]	4,456,998	4,366,840	4,624,285	9,935,667	10,150,832	50,364,959	212,917,298
Distributions, except Form 1120S: Cash and property except own stock	3,881,955	5,660,818	9,983,356	21,848,212	26,384,969	126,439,917	476,522,420
Corporation's own stock	46,701	117,231	100,872	238,564	477,899	924,953	12,331,048
Endnotes at end of table section. Detail may not add to total because of rounding	ng See text for "Explan	ation of Torme" and "F	Accorintion of the Sample	le and Limitations of the I	Data "		

RETURNS WITH NET INCOME

Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

Hom	Total returns	1	\$1	Size of total assets	\$1.000.000	\$5,000,000
Item	vith net income	Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under
	with het income	Zeio assets	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	3,324,260	355,466	2,363,382	232,757	260,178	45,510
Total assets	60,064,412,854	, <u>-</u>	241,920,876	164,105,045	556,992,415	317,685,285
Cash	2,500,402,563	-	67,909,022	33,549,396	84,865,010	40,812,157
Notes and accounts receivable	11,132,767,537 146,967,225	-	27,416,371 251,125	27,867,509 401,502	127,242,625 1,388,534	78,953,063 947,132
Less: Allowance for bad debts	1,258,506,656	-	26,156,555	23,652,676	104,023,288	66,666,296
Investments in Government obligations	1,554,465,177	-	184,844	144,488	1,228,491	881,898
Tax-exempt securities	1,105,041,973	-	66,996	238,709	550,913	719,313
Other current assets	4,680,786,271	-	11,618,743	10,259,965	38,623,804	22,544,213
Loans to shareholders	406,472,483	-	17,490,473	7,052,223	11,647,379 4.262.093	3,762,855
Mortgage and real estate loans Other investments	4,631,910,200 23,235,039,255	-	1,174,689 9,727,004	857,345 9,230,698	4,262,093 39,543,210	3,589,763 25,489,537
Depreciable assets [25]	6,744,804,467	-	235,279,623	115,315,492	291,386,321	139,009,358
Less: Accumulated depreciation [25]	3,307,684,282	-	175,056,647	79,917,636	187,920,144	84,931,452
Depletable assets	259,434,512	-	565,848	237,333	948,383	777,071
Less: Accumulated depletion	114,052,780	-	325,451	127,157	586,048	432,790
Land	307,062,436	-	6,237,011	7,951,465	24,293,870	9,655,268
Intangible assets (amortizable) Less: Accumulated amortization	2,605,569,214 413,952,493	-	17,092,120 7,717,992	8,228,493 2,966,494	17,391,534 7,009,203	8,637,495 3,061,051
Other assets	3,624,806,890	_	4,352,792	2,932,040	7,889,424	5,559,427
Total liabilities	60,064,412,854	-	241,920,876	164,105,045	556,992,415	317,685,285
Accounts payable	5,448,276,783	-	22,827,239	19,566,393	83,062,331	50,303,560
Mortgages, notes, and bonds payable in less than one year	3,639,108,370	-	21,197,685	12,078,291	58,057,286	47,065,778
Other current liabilities	15,490,845,501 339,194,392	-	26,075,295 40,392,036	13,564,544	55,210,109	34,119,945
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	6,961,320,215	-	51,003,882	15,077,917 34,924,601	35,206,855 103,585,676	12,012,585 49,428,315
Other liabilities	6,416,529,053	-	4,028,645	3,726,889	13.055.240	6,827,146
Capital stock	2,018,657,134	-	22,897,595	8,349,099	24,773,536	13,187,350
Additional paid-in capital	15,118,438,032	-	29,399,173	19,181,233	42,482,293	30,340,200
Retained earnings, appropriated	201,417,733	-	1,012,536	1,394,007	2,132,356	639,325
Retained earnings, unappropriated [26]	5,482,470,801 1,051,845,162	-	32,310,853 9,224,061	41,346,887 5,104,817	154,239,475 14,812,742	79,712,812 5,951,731
Less: Cost of treasury stock Total receipts	21,857,896,027	309,082,859	1,354,293,061	495,680,706	1,433,891,708	781,488,658
Business receipts	18,444,180,132	227,519,076	1,329,471,640	481,150,250	1,403,053,455	764,116,996
Interest	1,595,365,735	36,673,607	913,422	485,877	1,785,144	1,068,763
Interest on Government obligations: State, local	46,547,425	852,252	39,814	22,249	101,404	113,401
Rents	123,261,836	938,546	584,564	523,581	1,029,830	492,334
Royalties	133,932,171 37,832,879	480,556 1,201,175	177,167 127,537	43,240 106,843	457,890 256,862	222,907 104,369
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	149,712,795	15,193,371	1.548.159	1,273,725	3,996,251	2,104,155
Net gain, noncapital assets	68,469,935	4,995,580	2,184,326	1,010,523	2,904,096	1,341,022
Dividends received from domestic corporations	18,711,464	74,127	93,812	93,856	336,217	143,018
Dividends received from foreign corporations	358,710,566	3,494,694	17,730	9,287	166,912	100,504
Other receipts	881,171,087	17,659,876	19,134,889	10,961,275	19,803,648	11,681,189
Total deductions	19,688,522,579 11,727,837,394	255,741,256 143,353,352	1,232,231,808 523,203,007	460,390,941 252,952,732	1,350,364,438 891,629,908	741,020,205 540,600,383
Inventory, beginning of year	1,090,958,244	16,335,407	26,037,865	22,519,503	94,728,377	60,493,814
Purchases	8,600,002,534	116,157,522	361,875,070	185,748,862	640,397,821	412,093,274
Cost of labor	793,721,522	4,703,404	57,493,991	27,614,291	102,491,253	49,463,712
Additional inventory costs (section 263A)	44,887,609	435,807	3,822,907	2,228,743	8,355,770	3,219,160
Other costs	1,869,833,968 1.188.446.804	7,872,791 16,019,338	99,794,731 25,844,857	38,066,573 23,245,462	146,955,687 101,604,569	80,494,223 65,808,848
Less: Inventory, end of year Compensation of officers	342.905.123	6,210,266	131,918,207	23,245,462	53,342,219	18.525.480
Salaries and wages	1,909,153,794	20,289,470	188,432,642	62,920,028	141,352,564	65,388,698
Repairs	120,451,993	1,756,277	11,265,858	4,274,038	9,388,462	3,837,810
Bad debts	96,516,681	918,638	1,023,448	803,351	2,659,194	1,278,738
Rent paid on business property	335,328,643	5,142,604	53,521,727	14,515,185	33,064,282	14,565,954
Taxes paid	392,845,763 1,124,419,802	4,973,421 30,725,758	36,278,212 6,412,391	12,545,700 3,568,873	29,753,041 10,313,303	13,367,125 5.594,486
Interest paid Charitable contributions	16,459,459	122,200	233,515	97,760	303,028	155,095
Amortization	109,295,744	619,014	1,249,911	493,467	1,138,670	530,746
Depreciation	416,010,728	4,348,157	15,377,831	7,243,599	18,634,348	8,673,489
Depletion	12,930,990	100,734	44,062	45,368	154,878	147,858
Advertising	215,600,673	2,004,401	13,628,000	4,106,887	11,691,619	4,953,875
Pension, profit-sharing, etc., plans Employee benefit programs	122,640,343 251,148,595	1,338,776 2,051,713	10,237,583 12,674,423	2,398,456 4,687,501	5,851,663 14,702,564	2,934,996 7,052,688
Domestic production activities deduction	9,331,628	92,648	18,111	8,612	65,796	56,308
Net loss, noncapital assets	17,071,401	577,349	123,290	97,469	227,767	117,925
Other deductions	2,468,573,823	31,116,478	226,589,590	62,440,609	126,091,131	53,238,551
Total receipts less total deductions	2,169,373,448	53,341,603	122,061,254	35,289,765	83,527,270	40,468,453
Constructive taxable income from related foreign corporations	112,056,087	448,407	7,288	*26	49,499	15,378
Net incomeIncome subject to tax	2,234,882,109 1,200,432,619	52,937,759 19,004,137	122,028,727 9,246,766	35,267,542 4,473,747	83,475,365 14,901,175	40,370,430 9.362,296
Total income tax before credits [7]	418,700,595	5,712,528	1,763,112	1,077,812	4,549,327	3,159,689
Income tax	415,977,792	6,206,653	1,766,166	1,065,580	4,514,794	3,129,177
Alternative minimum tax	3,234,066	100,239	9,373	11,274	38,542	28,633
Foreign tax credit	81,906,393	535,714	42,083	2,951	56,069	18,461
U.S. possessions tax credit	883,735	1,412	[1]	495	1,719	8,224
Nonconventional source fuel credit	3,418,404 13,496,992	13,280 75,938	[1] 23,377	*129 28,808	*7,269 98,300	*2,832 47,643
General business credit Prior year minimum tax credit	7,110,465	59,377	2,506	1,985	31,678	26,752
Total income tax after credits [2]	311,749,538	5,026,808	1,695,146	1,043,444	4,354,278	3,055,777
Distributions, except Form 1120S:						
Cash and property except own stock	673,480,871	23,775,616	2,234,006	1,004,009	3,297,340	1,834,376
Corporation's own stock	15,141,841	*969,722	*1,475	*7,692	*65,694	*62,304

RETURNS WITH NET INCOME

Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

[All figures are estimates based on samplesmoney amounts are in thousands of	dollars and size of total a	issets is in whole dollars					
Item	\$10.000.000	\$25,000,000	\$50,000,000	e of total assetscon \$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
item	under	under	under	under	4230,000,000 under	under	φ2,500,000,000 Or
	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
-	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	29,928	11,378	7,365	7,346	3,841	5,020	2,090
Total assets	458,736,085	399,787,180	544,623,653	1,202,700,169	1,388,562,274	6,411,190,606	48,378,109,264
Cash	52,883,598	40,052,679	39,404,055	69,082,253	60,182,092	224,428,161	1,787,234,142
Notes and accounts receivable	113,907,365	99,357,476	138,160,947	301,742,610	297,125,348	1,034,519,774	8,886,474,451
Less: Allowance for bad debts	1,959,980 93,603,237	2,352,461 61,587,801	2,969,127 54,321,082	5,734,817 70,272,229	4,905,110 55,423,558	17,351,791 210,753,693	108,705,645 492,046,242
Investments in Government obligations	4,771,414	8,903,626	22,462,600	61,571,178	67,341,202	236,615,805	1,150,359,629
Tax-exempt securities	2,107,682	4,264,738	12,768,345	45,333,041	58,149,070	206,140,876	774,702,291
Other current assets	30,917,430	27,003,432	27,580,228	54,440,969	50,634,405	233,593,040	4,173,570,040
Loans to shareholders	3,934,373 4,138,992	2,381,685 6,506,311	1,652,802 15,503,609	1,774,010 51.108.614	2,873,942 75,050,325	33,275,775 269,070,731	320,626,965 4,200,647,726
Mortgage and real estate loans Other investments	49,223,792	60,067,655	128,923,602	340,756,249	520,260,324	2,824,186,734	19.227.630.452
Depreciable assets [25]	182,269,253	140,151,818	138,311,063	230,623,130	194,791,545	913,018,342	4,164,648,523
Less: Accumulated depreciation [25]	107,085,276	78,027,131	74,512,950	120,963,492	98,629,423	420,579,551	1,880,060,582
Depletable assets	1,373,259	1,965,286	2,122,674	5,336,828	7,984,970	36,557,553	201,565,308
Less: Accumulated depletion	659,771 11,450,212	795,158 8,371,051	896,975 8,379,313	2,149,183 12,993,401	3,752,377 10,595,149	14,439,482 53,344,396	89,888,389 153,791,301
LandIntangible assets (amortizable)	13,465,122	15,893,439	28,367,611	74,082,070	72,461,215	439,723,147	1,910,226,967
Less: Accumulated amortization	4,592,454	4,440,588	6,110,892	14,048,733	11,248,955	71,627,760	281,128,370
Other assets	8,987,837	8,895,520	11,155,667	26,479,811	34,224,995	219,961,164	3,294,368,214
Total liabilities	458,736,085	399,787,180	544,623,653 58,427,719	1,202,700,169	1,388,562,274	6,411,190,606 653,279,896	48,378,109,264
Accounts payable Mortgages, notes, and bonds payable in less than one year	69,042,204 69,306,957	53,598,030 44,721,480	36,370,321	113,712,492 48,499,401	112,045,660 49,217,305	182,925,653	4,212,411,260 3,069,668,213
Other current liabilities	54,880,766	64,434,120	130,449,980	320,058,222	347,467,529	967,158,945	13,477,426,046
Loans from shareholders	13,057,207	6,632,275	5,542,032	7,402,981	5,187,284	37,923,462	160,759,757
Mortgages, notes, and bonds payable in one year or more	62,044,107	51,613,468	61,811,320	120,562,431	109,046,426	589,690,988	5,727,609,002
Other liabilities	13,162,795 20,083,207	14,111,114 21,160,057	17,520,764 35,803,387	43,872,020 66.989.111	49,412,462 87,372,937	380,096,639 376,632,254	5,870,715,339 1,341,408,602
Capital stock	55,026,881	74,252,217	125,114,115	371,225,228	514,226,544	2,685,309,382	11,171,880,766
Retained earnings, appropriated	1,023,374	836,251	1,733,980	3,452,153	5,759,475	25,590,526	157,843,750
Retained earnings, unappropriated [26]	109,229,503	74,617,156	79,120,972	119,328,266	125,431,711	660,664,443	4,006,468,724
Less: Cost of treasury stock	8,120,917	6,188,987	7,270,937	12,402,136	16,605,058	148,081,581	818,082,196
Total receipts Business receipts	1,002,333,529 977,100,521	674,880,247 653,523,759	570,165,445 538,205,022	846,459,530 786,235,370	656,061,813 584,730,627	2,762,223,689 2,403,255,630	10,971,334,780 8,295,817,784
Interest	2,053,099	2,921,318	6,889,098	21,097,490	28,707,219	112,357,884	1,380,412,813
Interest on Government obligations: State, local	182,727	319,435	769,617	2,419,616	2,958,222	10,868,607	27,900,080
Rents	730,833	887,677	1,037,885	2,426,113	2,757,004	15,369,438	96,484,033
Royalties	359,773 279,793	606,277 242,398	2,167,389 542,025	2,013,887 1,986,808	2,957,723 2,764,326	17,118,692 12,500,730	107,326,670 17,720,014
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	2,661,429	2,724,989	4,832,343	4,436,982	2,764,326	18,808,351	89,543,830
Net gain, noncapital assets	2,212,900	1,609,176	1,400,655	2,060,085	1,344,439	6,118,108	41,289,025
Dividends received from domestic corporations	187,331	117,346	603,882	393,484	379,721	1,366,175	14,922,496
Dividends received from foreign corporations	143,001	452,143	544,233	1,827,698	3,973,038	58,317,735	289,663,591
Other receipts Total deductions	16,422,123 949,282,257	11,475,729 634,814,349	13,173,294 529,103,726	21,561,996 778,866,682	22,900,283 592,276,258	106,142,341 2,442,991,892	610,254,443 9,721,438,768
Cost of goods sold [19]	714,905,023	466,450,721	371,065,600	525,835,837	388,871,719	1,487,226,120	5,421,742,993
Inventory, beginning of year	85,158,502	55,436,099	47,271,002	64,485,495	52,167,702	184,638,934	381,685,543
Purchases	548,287,908	360,462,135	272,324,885	393,119,131	287,043,041	1,066,248,908	3,956,243,976
Cost of labor Additional inventory costs (section 263A)	55,704,175 5.063.980	32,825,610 3,445,119	32,802,788 2,098,026	37,419,177 2,842,032	39,308,519 1,624,675	99,580,671 4,409,531	254,313,931 7,341,857
Other costs	111,641,653	73,597,635	64,727,231	88.041.424	60.352.372	288,888,039	809,401,611
Less: Inventory, end of year	93,515,316	61,473,764	53,753,606	70,441,751	58,326,713	202,546,147	415,866,432
Compensation of officers	17,673,821	9,393,968	7,283,302	8,333,625	5,724,243	18,250,403	39,058,282
Salaries and wages	76,907,729 4,007,493	55,304,042 2,768,490	49,210,566 2,661,069	78,549,537 4,200,958	58,063,816 3,264,388	272,556,900 17,659,441	840,177,804 55,367,709
RepairsBad debts	1,592,264	1,148,312	1,178,219	2,310,199	1,583,483	7,734,373	74,286,462
Rent paid on business property	15,702,775	9,803,274	8,723,163	14,396,863	9,584,155	44,478,192	111,830,469
Taxes paid	15,819,770	10,681,477	9,806,413	14,367,319	12,280,858	55,316,515	177,655,913
Interest paid	7,529,069	5,977,628	7,651,202	16,428,337	16,462,514	74,506,009	939,250,233
Charitable contributions	197,687 979,833	164,572 1,157,855	171,179 1,367,673	379,796 3,518,048	361,539 3,706,151	2,399,551 15,609,700	11,873,537 78,924,678
Depreciation.	11,496,898	8,788,504	8,728,772	13,941,144	13,166,546	53,215,707	252,395,731
Depletion	237,023	258,251	179,269	402,641	297,553	2,118,923	8,944,431
Advertising	7,306,622	5,415,904	4,779,483	7,732,618	6,180,819	30,835,158	116,965,286
Pension, profit-sharing, etc., plans	2,874,396 9,752,014	2,256,670 6,989,860	1,995,479 6,617,193	3,319,398 10,053,631	2,793,678 9,168,371	17,375,727 43,333,142	69,263,520 124,065,493
Employee benefit programs Domestic production activities deduction	97,698	89,649	103,443	255,750	245,883	1,420,972	6,876,759
Net loss, noncapital assets	156,164	226,764	307,163	808,754	543,835	2,362,880	11,522,041
Other deductions	62,045,978	47,938,409	47,274,537	74,032,227	59,976,706	296,592,179	1,381,237,428
Total receipts less total deductions	53,051,273	40,065,898	41,061,720	67,592,848	63,785,555	319,231,797	1,249,896,012
Constructive taxable income from related foreign corporations Net income	87,768 52,956,314	245,257 39,991,720	319,144 40,611,246	681,082 65,854,314	947,659 61,774,992	14,158,770 322,521,960	95,095,809 1,317,091,740
Income subject to tax	13,421,262	13,472,248	14,255,131	32,017,601	31,384,766	181,169,015	857,724,474
Total income tax before credits [7]	4,612,921	4,674,597	4,969,832	11,236,326	11,052,109	63,863,524	302,028,818
Income tax	4,557,695	4,604,573	4,888,053	11,105,351	10,919,229	63,322,056	299,898,465
Alternative minimum tax	52,536 61,209	60,174 163,355	85,124 173,242	132,687 583,672	122,244 628,061	531,533 8,175,513	2,061,707 71,466,063
Foreign tax credit	9,650	27,482	20,813	123,461	111,160	187,469	391,848
Nonconventional source fuel credit	*1,103	*1,064	34	118	5,022	13,386	3,374,167
General business credit	77,461	80,852	97,742	206,897	234,568	1,397,038	11,128,369
Prior year minimum tax credit	40,349	37,968	56,321 4 621 280	143,951	147,102	812,901 53 273 333	5,749,575
Total income tax after credits [2] Distributions, except Form 1120S:	4,423,028	4,363,789	4,621,280	10,177,728	9,925,045	53,273,333	209,789,882
Cash and property except own stock	3,425,568	4,939,044	9,037,866	19,045,256	23,774,869	120,308,268	460,804,652
Corporation's own stock	11,643	105,571	68,286	259,299	410,732	848,375	12,331,048

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

Costor and Harry	Tatalt		64	¢500.000	¢1,000,000	¢E 000 000		otal Assets	\$E0.000.000	¢100 000 000	¢2E0 000 000	¢500 000 000	¢2 E00 200 20
Sector and Item	Total returns	7	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,00
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations	(0)	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Number of returns	5,671,257	774,622	3,962,278	370,562	406,543	66,278	42,736	15,808	9,887	9,316	4,809	6,012	2,4
Total assets	. 66,445,429,787	-	388,401,406	260,923,167	858,170,772	463,000,889	654,348,093	555,194,699	699,918,213			7,372,297,893	
Cash	2,823,419,976	-	90,250,506	43,654,621	114,177,568	56,390,738	73,467,741	54,855,810	54,924,450	91,745,162	77,890,334	263,412,360	1,902,650,
Notes and accounts receivable Less: Allowance for bad debts	. 11,962,100,582 170,466,986	-	41,244,857 390,285	38,159,294 607,225	166,040,538 2,079,567	99,726,711 1,606,789	143,015,533 3,466,539	124,392,323 3,423,436	166,762,022 3,899,202	342,850,009 7,078,107	337,289,118 6,320,831	1,109,621,491 20,350,429	9,392,998, 121,244,
Inventories	1,505,452,196		43,150,314	34,783,514	139,904,629	92,055,412	119,420,317	76,979,433	66,030,890	85,539,473	67,794,625	236,048,990	543,744
U.S. govt. obligations, total		-	345,392	187,354	1,783,351	1,305,573	5,635,298	10,444,416	25,000,384	65,229,650	70,016,155	245,096,246	
Tax-exempt securities	1,468,019,062	-	139,140	348,131	1,266,064	1,464,498	3,605,396	7,397,888	20,131,238	65,292,879	92,643,259	289,591,644	986,138
Other current assets		-	19,884,655	15,963,659	60,292,474	34,414,720	47,014,242	38,786,998	39,413,943	72,556,816	71,911,881	288,336,171	
Loans to shareholders	. 445,244,680	-	24,501,524	10,196,797	19,165,382	6,423,713	6,589,963	3,639,884	2,649,733	2,871,746	3,507,562	38,231,664	327,466
Mortgage and real estate loans	4,776,955,204 25,161,629,498	-	2,468,744 18,239,095	2,086,542 15,682,527	8,112,669 66,556,229	5,617,249 40,730,605	5,991,426 79,033,828	8,707,788 90,757,514	18,340,029 155,856,223	55,933,809 432,812,126	78,806,317 640,057,813	288,164,683 3,227,636,549	
Other investments Depreciable assets [25]	8,415,761,105		388,362,716	189,694,530	480,566,229	211,693,421	266,319,932	198,709,106	191,762,948	294,688,353	274,181,005	1,061,006,355	
Less: Accumulated depreciation [25]	4,096,350,302	_	278,110,829	120,792,410	282,684,863	122,222,580	147,575,688	107,046,076	99,447,151	149,261,343	134,465,900	480,162,365	
Depletable assets	. 310,219,056	-	739,739	337,041	1,817,859	1,414,701	2,105,033	3,489,081	3,241,827	8,606,537	11,666,926	60,732,472	216,06
Less: Accumulated depletion	128,373,491	-	392,666	146,018	1,087,356	630,519	778,567	1,213,231	1,087,661	3,381,282	5,475,565	21,701,320	92,47
Land	406,830,196	-	14,251,443	16,961,856	51,062,051	17,186,685	22,375,443	14,425,369	13,080,473	17,073,380	15,107,414	60,456,739	164,84
Intangible assets (Amortizable)	3,055,303,170 532,450,560	-	28,384,073 12,147,604	14,000,923 4,948,531	29,559,233 11,748,985	14,117,593 4,908,499	23,901,255 8,158,811	31,059,347 11,335,475	40,325,351 9,300,906	96,351,554	126,287,903 24,293,584	573,707,004 103,783,208	2,077,60
Less: Accumulated amortization Other assets	4,119,560,739	_	7,480,590	4,948,531 5,360,562	15,467,263	4,908,499 9,827,657	15,852,292	14,567,960	16,133,623	20,247,037 38,964,681	24,293,584 45,344,658	256,252,847	321,57 3,694,30
Fotal liabilities	66,445,429,787	_	388,401,406	260,923,167	858,170,772	463,000,889	654,348,093	555,194,699	699,918,213	1,490,548,405		7,372,297,893	
Accounts payable	6,028,618,202	-	43,632,093	29,752,619	114,724,556	66,818,764	91,098,094	71,398,366	76,077,875	139,132,345	138,910,239	704,193,799	
Mortgages, notes, and bonds under one year.	4,192,065,342	-	40,381,322	22,690,022	93,835,380	73,110,900	99,180,118	62,353,940	49,979,083	66,791,926	68,376,003	236,945,840	3,378,42
Other current liabilities	. 16,510,644,978	-	44,244,981	20,658,918	82,676,569	54,114,444	77,468,544	85,363,441	150,732,420	361,796,366	382,882,140	1,083,482,845	14,167,22
Loans from shareholders	543,624,853	-	112,088,838	37,301,531	85,660,889	24,065,217	25,789,804	13,301,343	10,138,406	14,503,350	7,809,808	44,409,741	168,55
Mortgages, notes, bonds, one year or more	8,331,501,033 7,314,067,770	-	104,993,239 14,204,319	73,288,539 8,119,086	210,071,643 27,180,996	92,718,368 13,380,338	117,037,794 22,671,240	90,915,601 38,355,162	98,753,827 27,667,032	181,264,998 56,435,530	184,484,641 77,175,563	811,023,803 453,042,609	6,366,94 6,575,83
Other liabilities Net worth	23,524,907,609	_	28,856,614	69,112,453	244,020,739	138,792,858	221,102,499	193,506,845	286,569,569	670,623,889	882,310,695	4,039,199,256	
Total receipts	25,504,789,203	445,036,031	1,850,210,074	642,832,416	1,792,529,109	971,980,526	1,223,997,461	812,566,876	693,615,075		817,354,678	3,063,700,726	
Business receipts	21,800,290,496	338,343,056	1,817,872,532	624,994,627	1,753,714,959	950,179,853	1,192,323,776	785,876,229	658,335,711	942,167,969	735,550,334	2,676,651,309	9,324,28
Interest	1,712,270,625	53,642,863	1,222,560	701,956	2,728,534	1,527,702	2,914,192	3,936,023	8,197,602	23,702,949	31,635,915	121,932,230	1,460,12
Interest on govt. obligations, total	61,174,727	1,592,665	54,443	31,638	345,552	206,419	303,563	544,800	1,208,832	3,496,546	4,712,168	14,890,867	33,78
Rents	. 136,067,022 153,609,706	1,064,884 1,006,612	866,404 226,423	669,935 54,184	1,399,306 600,862	658,513 280,927	1,068,750 431,811	1,219,273 818,922	1,340,259 734,597	2,955,519 2,646,068	3,570,364 3,737,856	16,488,049 18,738,976	104,76 124,33
Royalties Net S-T capital gain less net LT loss	38,685,662	1,324,796	150,973	111,774	296,677	123,265	294,774	258,664	564,405	2,024,340	2,829,982	12,613,076	18,09
Net L-T capital gain less net ST loss		15,771,817	2,051,616	1,342,813	4,544,366	2,251,989	2,913,993	2,940,211	5,285,141	5,206,989	2,948,533	20,733,293	95,70
Net gain, noncapital assets		5,604,700	2,822,964	1,356,499	3,398,272	1,521,740	2,702,840	1,917,146	1,764,337	2,291,730	1,714,743	6,792,549	46,38
Other receipts	. 978,373,175	21,239,766	24,743,288	13,438,924	24,965,722	14,962,005	20,688,534	14,449,382	15,586,281	25,603,073	26,245,950	114,616,175	661,83
Total deductions	. 23,612,765,507	410,544,199	1,767,567,853	620,026,730	1,740,068,983	946,087,276	1,191,108,460	787,488,543	668,473,227	961,000,910	763,956,080	2,782,842,804	
Cost of goods	13,816,464,452	213,904,964 10,355,296	736,463,720 183,509,303	332,886,153 36,784,691	1,112,286,875 66,310,543	673,751,369 23,512,280	870,508,063	558,908,686 11,587,497	452,761,766 9,366,579	629,251,568 10,237,643	480,643,381	1,697,113,040 21,463,051	6,057,98 42,92
Compensation of officers	444,974,385 2,327,662,606	35,124,515	272,479,056	82,964,694	193,206,987	23,512,260 86,161,360	21,654,741 101,175,546	71,405,889	9,366,579 64,092,905	10,237,643	7,270,413 78,669,666	298,526,387	942,73
Rent paid on business property	438,512,225	8,660,540	81,239,064	20,210,122	44,798,575	19,255,652	20,581,353	13,125,428	12,350,655	18,583,836	14,000,289	50,716,943	134,98
Taxes paid	472,952,167	7,450,722	53,514,259	16,963,882	39,417,823	18,327,439	20,314,639	13,527,166	12,377,224	17,817,050	15,593,990	60,122,420	197,52
Interest paid	1,287,097,591	48,603,628	11,566,658	5,994,746	17,028,104	8,924,807	11,727,763	9,435,719	11,037,464	22,243,002	23,875,361	96,867,465	1,019,79
Amortization		1,370,535	2,186,929	943,861	2,241,731	1,112,792	2,208,590	2,236,873	2,722,494	5,462,970	6,508,060	22,290,325	91,58
Depreciation		6,792,240	24,759,493	11,322,090	26,915,887	12,028,753	16,064,747	12,626,134	12,242,404	18,056,097	18,746,438	65,367,838	306,00
Advertising Pension, profit-sharing, etc., plans	. 253,187,675 . 146,824,063	3,221,903 1,801,175	20,097,535 14,611,572	5,761,894 3,338,850	15,058,802 7,422,491	6,878,114 3,401,384	9,757,307 3,518,643	6,957,928 2,674,954	6,014,761 2,469,368	9,809,584 3,860,398	8,173,589 3,578,043	34,462,096 17,329,700	126,99 82,81
Employee benefit programs	303,141,008	3.370.669	18,662,603	6,315,726	19,748,932	9,386,317	12,720,608	8,981,759	8,748,181	12,658,029	11,909,911	45,774,904	144.86
let income (less deficit)	1,948,655,133	33,390,285	82,595,074	22,774,074	52,164,359	25,702,212	32,680,034	24,835,726	24,174,538	48,660,813	49,740,866	279,799,010	
ncome subject to tax	1,201,325,339	19,086,398	9,223,476	4,473,747	14,935,227	9,367,290	13,506,966	13,459,430	14,239,710	31,250,096	32,014,740	171,339,765	
otal income tax before credits [7]	419,209,279	5,779,882	1,766,772	1,077,862	4,567,870	3,164,228	4,646,895	4,678,404	4,973,109	10,983,815	11,273,507	60,459,095	
Income tax	416,324,111	6,240,757	1,758,017	1,065,580	4,526,737	3,130,922	4,588,056	4,605,630	4,890,601	10,836,294	11,137,256	59,893,079	303,65
Alternative minimum tax	3,339,891	121,328	9,708 42,083	11,274	41,051	30,691	53,891	62,110 163,495	85,116	134,932	124,398 624,052	553,759	2,11
Foreign tax credit	. 82,051,187 883,735	535,714 1,412	42,083 [1]	2,951 495	56,069 1,719	18,461 8,224	61,209 9,650	163,495 27,482	173,360 20,813	581,034 123,461	624,052 111,160	7,734,331 187,469	72,05 39
Nonconventional source fuel credit	3,418,404	13,280	[1]	*129	*7,269	*2,832	*1,103	*1,064	20,613	123,401	5,022	13,382	3,37
Seneral business credit	13,499,478	75,938	23,271	28,808	98,406	47,643	77,466	80,967	98,162	199,546	236,516	1,337,042	11,19
Prior year minimum tax credit	7,134,874	59,377	2,506	1,985	31,678	26,752	40,349	38,469	56,055	143,490	144,718	818,027	5,77
Total income tax after credits [2]	312,086,477	5,094,162	1,698,911	1,043,493	4,372,716	3,060,316	4,456,998	4,366,840	4,624,285	9,935,667	10,150,832	50,364,959	212,91

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

								otal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
Androlfon Franks Sisting and	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and													
Hunting Number of returns	142,439	17.295	88.123	17.617	16.932	1.461	652	180	102	53	14	8	3
Total assets	122,625,034	17,233	12,999,398	12,316,424	32,321,768	10,295,205	9,927,738	6,247,491			4,577,744	6,139,028	11.707.652
Cash	10,051,899	-	2,055,375	1,231,410	2,842,035	825,546	694,214	494,946	498,825	534,201	253,169	334,681	287,497
Notes and accounts receivable	12,375,083	-	381,565	514,653	1,931,619	615,432	1,329,143	884,424	991,833	1,140,111	259,605	359,907	3,966,790
Less: Allowance for bad debts	105,295	-	*57	*556	*5,672	*3,118	8,787	33,375	10,878	14,141	1,417	4,281	23,014
Inventories	11,399,608	-	684,861	709,107	2,409,417	1,390,456	1,498,428	873,138	1,012,702	1,116,588	609,507	296,999	798,406
U.S. govt. obligations, total	107,169	-	*66	*509	*28,223	*5,822	*25,490	*3,934		11,490	-	-	6,697
Tax-exempt securities	465,420	-	*23	*9,782	*208,671	*8,960	*75,976	10,511		151,498	070 000	400.005	- 07.707
Other current assets	5,479,963 3,942,887	-	408,738 1,188,667	449,993 515,100	1,384,867	425,338 218,109	625,668 175,406	308,283 100,177	363,310 32,312	701,084 46,588	276,889 215,004	438,085	97,707
Loans to shareholders Mortgage and real estate loans	986,368	_	75,193	515,190 *32,807	1,451,434 433,708	*128,331	51,738	174,082		5,716	213,004	_	_
Other investments	15,962,656		886,571	888,977	2,809,183	1,006,514	1,307,427	750,370	1,165,849	1,372,155	1,131,263	1,886,716	2,757,631
Depreciable assets [25]	98,057,793	_	21,764,684	13,490,441	29,869,379	7,801,114	6,234,486	3,517,030	4,508,901	5,431,982	1,581,124	1,657,006	2,201,646
Less: Accumulated depreciation [25]	66,310,870	-	17,225,577	9,791,973	20,995,718	4,809,976	3,761,754	1,963,466		2,918,238	766,536	774,008	852,894
Depletable assets	2,744,536	-	*56,232	*73,781	210,593	*78,600	126,854	205,884		9,950	347,141	1,531,962	-
Less: Accumulated depletion	621,109	-	*55,125	*11,057	*72,096	*37,925	*18,335	*27,467	18,812	7,342	70,827	302,122	-
Land	21,089,978	-	2,195,112	3,588,767	8,753,824	2,139,982	1,279,260	735,225	731,572	627,197	437,389	181,967	419,684
Intangible assets (Amortizable)	2,896,992	-	264,452	64,957	346,160	81,780	116,287	79,563	99,642	340,090	41,909	370,367	1,091,787
Less: Accumulated amortization	493,547	-	76,490	36,336	148,111	45,594	28,985	29,289	22,929	41,089	8,396	1,817	54,510
Other assets	4,595,503	-	395,109	585,972	864,250	465,835	205,223	163,522	222,776	247,102	271,920	163,567	1,010,225
Total liabilities	122,625,034 9,100,642	-	12,999,398 247,818	12,316,424 287,562	32,321,768 759,175	10,295,205 438,918	9,927,738 893,073	6,247,491 603,551	7,337,642 738,976	8,754,943 596,970	4,577,744 162,204	6,139,028 333,054	11,707,652 4,039,341
Accounts payable Mortgages, notes, and bonds under one year.	13,360,026	_	1,850,344	1,241,271	3,938,738	1,955,050	1,426,755	914,419	932,583	626,017	210,158	218,252	46,441
Other current liabilities	6,081,555		266,534	297,745	1,258,426	383,448	652,599	373,413	436,052	877,557	444,283	308,985	782,514
Loans from shareholders	14,648,834	_	5,836,953	1,267,453	4,824,129	859,372	621,871	257,089	311,250	227,388	12,557	-	430.773
Mortgages, notes, bonds, one year or more	33,891,288	-	4,479,638	3,868,285	8,885,349	3,407,990	2,168,003	1,457,474	1,595,381	2,001,374	1,045,897	2,111,999	2,869,898
Other liabilities	8,225,020	-	265,725	145,566	779,011	403,037	324,834	292,113	394,336	550,557	219,793	1,401,174	3,448,873
Net worth	37,317,669	-	52,387	5,208,543	11,876,940	2,847,390	3,840,604	2,349,432		3,875,080	2,482,853	1,765,564	89,811
Total receipts	140,748,881	2,978,531	24,453,962	12,569,813	33,456,442	10,887,513	13,214,615				3,084,239	4,417,172	9,841,329
Business receipts	125,809,223	2,202,394	21,377,435	10,648,394	28,763,732	10,163,169	12,238,689	5,542,334	8,870,069	10,032,448	2,824,279	4,068,009	9,078,270
Interest	385,473	10,146 *41	40,975 *58	29,389	90,027	26,090 *566	24,442	24,347	25,235	30,827	12,625	46,756	24,613
Interest on govt. obligations, total	47,975 929,646	16,868	223,141	*2,345 194,215	13,425 267,026	62,807	4,357 19,721	2,658 30,830	1,926 45,585	13,084 27,320	5,172 5,549	2,934 31,139	1,408 5,445
RentsRoyalties	123,892	10,000	*6,335	*12,219	12,915	*6,499	*25,352	*7,837	5,348	14,788	171	19,026	13,402
Net S-T capital gain less net LT loss	29,159	*321	*397	*6,546	*2,745	*1,562	*1,111	*1,544		979	8,471	3,617	-1,516
Net L-T capital gain less net ST loss	1,343,484	198,148	143,269	80,151	323,790	68,779	141,870	70,529	52,855	132,902	17,780	111,896	1,516
Net gain, noncapital assets	1,335,501	216,754	225,070	123,851	386,355	71,794	84,873	46,242	70,942	23,899	79,573	3,163	2,985
Other receipts	10,024,357	332,712	2,428,528	1,468,923	3,579,060	480,736	665,790	288,855	196,816	260,231	130,535	118,546	73,625
Total deductions	136,056,153	2,982,426	23,789,908	12,184,273	32,642,521	10,824,784	12,895,226	5,782,100			3,019,096	4,062,132	8,904,152
Cost of goods	67,746,819	1,247,921	7,017,826	3,912,499	12,964,636	4,835,399	8,117,519	3,741,543	5,964,994	7,621,424	2,420,145		7,079,586
Compensation of officers	3,046,359	15,322	923,837	559,623	772,316	267,803	171,692	65,341	88,387	93,504	17,610	18,233	52,691
Salaries and wages	10,709,302	282,238	2,027,973	1,033,608	3,128,401	1,128,915	864,129	325,654	612,502	539,464	39,658	310,063	416,696
Rent paid on business property	6,300,357 2,956,208	152,606 83,645	2,461,802 608,921	667,754 334,765	1,718,663 859,954	496,660 251,761	304,819 218,266	92,238 93,506	114,695 125,599	119,579 185,680	55,993 46,899	38,359 54,853	77,188 92,359
Taxes paidInterest paid	2,990,415	72,100	461.836	327,210	693,288	293,420	204,552	122,324	135,432	181,594	57,093	199.389	242,177
Amortization	261,115	8,320	7,756	4,329	31,262	8,052	12,161	35,672		28,246	45,073	19,634	25,554
Depreciation	6,299,890	89,433	1,336,671	963,681	1,954,412	514,512	335,160	195,280	268,723	288,508	97,448	73,066	182,995
Advertising	551,880	4,408	99,914	26,435	81,813	55,366	42,676	13,286		27,993	3,016	32,739	145,667
Pension, profit-sharing, etc., plans	313,284	*420	22,109	45,570	68,261	63,202	26,852	12,532	20,678	23,657	3,797	13,702	12,502
Employee benefit programs	1,222,827	8,871	228,473	108,348	271,069	114,546	94,332	37,150	77,281	68,721	22,801	107,906	83,327
Net income (less deficit)	4,723,729	-3,936	663,996	383,195	800,495	62,162	315,032	235,035		543,654	59,971	352,106	1,009,284
Income subject to tax	3,192,707	176,071	368,200	211,947	398,644	153,027	213,966	148,950		,	107,772		508,363
Total income tax before credits [7]	969,072	58,438	62,056	37,742	101,582	50,541	73,955	52,106		151,614	37,517	93,572	177,927
Income tax	966,582	57,818 *617	65,781 *175	37,686 *56	101,351	50,169	72,471	51,028 *1,079		150,576 788	37,517	93,572	177,927
Alternative minimum tax	5,278 12,078	^61 <i>7</i> 1,858	*175		*218 *22	*319	*689	^1,079 *841	1,336 a	788 1,309	_	0	- 8,028
Foreign tax credit U.S. Possessions tax credit	733	1,000]	_	22]	710	041	9	1,309]	9	- 0,020
Nonconventional source fuel credit	, 33]]]	-]]]]] -
General business credit	15,569	84	795	748	1,780	889	*537	*1,123	2,257	3,043	1	-	4,312
Prior year minimum tax credit	5,610	58	-] [*1,348	*70	*867	1,358	818	.,	-	-	
Total income tax after credits [2]	935,082	56,437	61,261	36,991	98,409	49,582	71,841	48,784	68,939	146,171	37,516	93,563	165,587

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

									otal Assets	1	T	T		
	Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Mining													
M		32.589	3,469	20.734	2.509	3.579	834	668	317	147	132	62	94	4
	mber of returns al assets	559,195,001	3,469	2,539,613	1,821,168	7,930,563	6,243,664	10,098,678	11,354,497	10,296,001	19,744,603	21,718,270	100,651,392	
	ash	30,956,626	_	755,205	502,605	1,673,493	957,016	1,933,810	1,753,757	1,394,612	1,907,510	1,189,055	6,180,624	12,708,9
	otes and accounts receivable	76,510,178	_	418,834	170,300	1,252,515	543.851	1,834,074	1,358,513	1,630,527	2,704,281	3.413.942	12,098,243	51.085.0
	ess: Allowance for bad debts	1,281,274	-	*849	*16,501	*238	*1,632	22,849	11,084	18,175	24,995	25,600	921,008	238,3
	ventories	11,896,733	-	*7,869	*44,939	178,331	117,810	398,903	267,578	357,162	801,993	578,622	2,843,323	6,300,2
	S. govt. obligations, total	1,093,249	-	-	-	*10,374	*60,189	30,478	59,465	19,056	87,903	94,307	-	731,4
	ax-exempt securities	487,346	-	*10,027		*32,864	*124,494	132,662	60,129	79,117	25,734	21,100	1,218	
	ther current assets	18,659,016	-	97,487	78,981	263,554	734,298	551,797	640,635	536,456	1,027,279	1,092,045	3,366,767	10,269,7
	pans to shareholders	3,761,620	-	86,266	80,110	348,016	294,960 *13,401	91,378	104,491	79,757	78,196 6,742	286,752	979,483	1,332,2
	ortgage and real estate loans	100,357 134,084,514	-	226,025	- 175,948	*3,596 934,114	1,136,861	*3,608 1,091,008	*5,666 2,007,388	188 1,580,635	2,824,429	60,257 3,463,163	12,650,210	6,9 107,994,7
	ther investments epreciable assets [25]	183,426,831]	2,775,021	1,656,500	6,588,353	3,380,741	5,089,491	5,188,097	4,262,065	8,393,220	8,108,034	35,958,746	107,994,7
	ess: Accumulated depreciation [25]	94,565,508]	2,103,554	1,129,056	4,482,637	2,261,015	3,054,427	2,947,385	2,238,407	4,378,849		16,712,750	51,864,7
	epletable assets	177,116,142	-	288,474	217,934	1,385,907	1,188,796	1,626,852	2,962,315	2,575,688	7,498,121	10,594,120	51,265,764	97,512,1
	Less: Accumulated depletion	65,972,827	-	172,276	121,704	984,927	519,835	658,887	1,128,506	894,730	2,854,882	5,204,879	19,846,237	33,585,9
	and	5,606,001	-	59,793	46,856	425,893	78,992	312,261	342,432	268,711	480,556	198,756	749,712	
	tangible assets (Amortizable)	30,480,007	-	60,299	8,825	203,824	318,666	367,748	347,456	334,020	665,309		6,926,123	20,407,4
	Less: Accumulated amortization	10,149,337	-	18,412	1,592	46,173	140,392	109,231	72,095	116,965	191,575		1,218,281	7,957,7
	Other assets	56,985,326	-	49,404	107,024	143,704	216,461	480,001	415,645	446,283	693,630	677,843	6,329,455	47,425,8
	al liabilities	559,195,001 49,411,776	-	2,539,613	1,821,168	7,930,563	6,243,664 526,625	10,098,678	11,354,497		19,744,603		100,651,392	
	ccounts payable	10,535,901	-	181,310 198,621	189,547 87,617	887,998 569,011	289,829	1,459,868 501,775	1,014,325 478,263	1,165,996 444,108	1,833,216 636,327	1,464,382 880,437	8,356,618 1,369,339	32,331,8 5,080,5
	ortgages, notes, and bonds under one year. ther current liabilities	38,270,134]	243,852	160,927	819,417	377,242	887,324	865,776	921,685	1,619,322	1,552,303	6,024,598	24,797,6
	pans from shareholders	6,264,691	_	259,855	*12,503	1,161,440	289.557	529,758	467,123	317,375	656,279		639,935	1,522,5
	ortgages, notes, bonds, one year or more	111,913,184	-	508,513	415,038	1,707,288	758,158	1,456,677	1,869,596	1,866,738	4,210,609	4,073,488	23,870,511	71,176,5
	ther liabilities	79,241,846	-	127,938	126,577	144,476	481,404	410,211	715,036	775,640	1,713,518	1,958,427	14,186,953	58,601,6
	et worth	263,557,467	-	1,019,524	828,959	2,640,933	3,520,850	4,853,065	5,944,378	4,804,458	9,075,333	11,380,964	46,203,438	173,285,5
	al receipts	314,260,412	4,042,389	8,245,382	2,982,462	15,915,675	6,015,835	10,457,688	7,223,302		13,226,645		47,754,123	179,065,8
	usiness receipts	279,825,028	3,426,242	7,860,882	2,865,798	15,123,363	5,494,775	9,593,495	6,560,128	7,278,187	12,229,183	10,104,813	43,546,843	155,741,3
	terest	3,792,041	93,825	13,071	4,774	17,295	11,050	30,233	39,379	39,126	123,442	116,585	505,522	2,797,7
	terest on govt. obligations, total	146,543	*627 *293	*625	*119 *1.418	*2,886	11,001	6,388 16,352	6,655	5,329	6,630	3,053	71,160	32,0
	ents	449,047 1,490,182	*1,132	*13,363 *38,944	*2,239	38,121 89,142	10,121 33.001	78.587	11,946 16,140	22,442 21,031	27,082 73,222	94,079 26,887	138,021 242,734	75,8 867.1
	oyaltieset S-T capital gain less net LT loss	92,175	1,132	30,944	2,239	*2,717	*1,665	*1,205	2,171	1,873	9,716	2,777	8,020	61,8
	et L-T capital gain less net ST loss	5,609,891	56,455	*63,548	*8,656	69,581	56,136	97,166	136,044	107,056	193,709	88,672	395,489	4,337,3
	et gain, noncapital assets	2,522,448	72,769	44,697	*9,303	138,400	94,337	229,625	92,052	164,407	105,602	90,500	357,693	1,123,0
	ther receipts	12,359,991	279,897	209,821	89,289	418,423	303,489	399,740	349,808	633,462	429,798	402,892	1,759,055	7,084,3
	al deductions	270,445,817	3,420,854	7,150,527	2,634,753	14,340,644	5,006,660	9,352,037	6,229,255	7,060,702	11,639,130	9,329,906	41,451,871	152,829,4
	ost of goods	147,011,520	1,197,510	2,151,015	921,646	7,880,908	2,082,529	5,489,634	3,055,535	3,729,688	6,187,575	4,787,622	18,373,864	91,153,9
	ompensation of officers	3,538,446	96,800	536,783	210,690	348,142	134,374	214,055	132,055	129,527	184,589	97,006	474,720	979,7
	alaries and wages	14,854,944	249,869	819,311	411,289	1,405,684	529,627	539,835	425,694	544,324	655,500		2,580,583	6,159,1
	ent paid on business property	4,814,367	67,529	215,634	51,752	662,027	230,304	236,605	168,583	174,339	303,083	197,552	851,126	1,655,8
	axes paidterest paid	8,664,188 10,051,157	66,383 304,349	271,923 51,947	114,993 23,193	442,167 172,883	231,488 71,179	263,680 366,635	263,174 120,108	231,199 122,404	301,393 331,683	295,283 304,171	1,531,230 1,769,682	4,651,2 6,412,9
	nortization	2,586,486	43,643	9,518	*1.247	23,385	21,122	35,915	47,823	42,206	93,934		805,286	1,283,3
	epreciation	12,372,005	473,860	210,196	169,008	559,451	241,877	370,519	379,123	318,321		625,120	2,762,810	5,667,8
	dvertising	215,531	2,706	13,182	6,516	22,552	7,971	12,207	11,407	9,678	10,293	6,434	28,005	84,5
	ension, profit-sharing, etc., plans	2,033,126	16,635	51,182	*10,332	25,509	12,689	58,210	27,847	50,384	40,100		224,147	1,481,5
	mployee benefit programs	3,586,498	45,594	73,167	14,870	210,340	74,465	106,989	78,861	101,700	146,565	153,305	662,077	1,918,5
	t income (less deficit)	46,784,960	667,206	1,094,230	347,591	1,572,145	998,174	1,099,262	987,392	1,215,510	1,583,027	1,763,569	6,955,406	
	ome subject to tax	36,059,924	1,074,513	155,761	57,643	334,045	212,963	286,593	432,415		1,030,699	1,092,075	5,253,927	25,592,
	al income tax before credits [7]	12,880,276	99,110	46,904	15,686	110,807	72,527	98,671	149,857	189,367	367,919	390,206	1,892,453	9,446,7
	come tax	12,807,096	594,991	46,696	15,564	110,318	72,287	97,521	148,268	185,887	358,576	382,030	1,837,803	8,957,
	ternative minimum tax	569,742 3,836,335	1,423 54,668	*208 24,451	*122	*489 *8	*240 *14	*1,150 *5,726	1,562 *11,894	3,081 54,961	9,093 126,006	8,108 68,972	54,650 668,819	489,6 2,820,8
	eign tax credit	3,030,335	54,008	24,451		-8	14	5,726	11,094	54,961	120,006	00,972	000,019	2,020,8
	nconventional source fuel credit	*4,440]	-]]]	*25]]	5	2,156	_	2,2
	neral business credit	122,748	_	*87	_	173	*136	*560	*1,590	315	1,380	309	39,098	79,0
		259.730	55	1.188		*912	*408	*1.990	*1.498	449	12,224	10.089	50,514	180.4
	or year minimum tax credit	259,730	55	1,100	-	312	700	1,550	1,730	773			00,017	100,1

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars and size of total assets is in whole dollars]

					A=00	#4.00	*= **		otal Assets	A=0.05	* + 0.0 0	4050 0	A = 0.0 0 =	
	Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Utilities													
		7 500	500	5 400	+0.54	500	470	445			40			١ .
Nu	mber of returns	7,536	592	5,409	*351 *260,947	598	176 1,294,503	115	61 2,257,542	35	43	26	44 54 747 650	8 1,403,897,12
	tal assetsash	1,487,753,576 31,038,982	-	649,371 147,746	*34,197	1,598,988 254,741	1,294,503	1,872,892 170,471	2,257,542 147,207	2,413,310 222,933	6,683,182 466,800	12,108,053 748,601	54,717,659 2,030,838	
_	otes and accounts receivable	173,561,503	_	*114,140	*30.641	109,608	100.424	291.744	528.515	612.925	668.037	1.258.663	4.222.290	165.624.51
	Less: Allowance for bad debts	6,536,056	_	*11,498	30,041	*207	*142	4,077	*4,901	33,975	5.534	44,810	58,255	6,372,65
	ventories	24,901,381	_	*3,188	*30,368	*33,348	*9,460	60,830	74,355	97,215	124,108	534,831	1,585,716	22,347,96
	.S. govt. obligations, total	2,529,215	-	-,	-	*38	-,	-	*4,704	1,932		-	125,928	2,396,6
	ax-exempt securities	76,534	-	-	-	-	-	-	-	100	-	-	6,334	70,10
	ther current assets	114,518,266	-	*23,449	*7,231	54,827	113,885	124,403	230,039	115,649	254,138	460,835	2,603,179	110,530,63
L	oans to shareholders	172,671	-	*7,359	*584	*67,523	3,004	*2,292	-	9,578	428	76	-	81,82
	lortgage and real estate loans	3,116,466	-	*4,692	-	-	-	-	*882	763	-	126,680	-	2,983,44
	ther investments	237,864,071	-	*6,263		*21,501	197,652	290,487	207,698	350,213	1,260,930	522,629	4,597,858	230,408,84
	epreciable assets [25]	996,996,749	-	993,844	*367,490	1,606,119	1,111,446	1,200,067	1,541,376	1,484,023	4,637,102	10,193,605	47,562,177	926,299,50
	Less: Accumulated depreciation [25]	350,547,350	-1	741,640	*210,207	630,067	516,848 *2,976	414,995 *7,072	628,933 *40,275	601,318 39,628	1,575,703	4,309,736 38,190	17,501,460	323,416,4 13,192,4
	epletable assets	15,348,360 5,098,205]	-]		*1,830	7,072	*46	39,628 39,513	_	38,190 14,867	2,027,768 761,819	4,280,1
	Less: Accumulated depletionand	3,769,343]	53,829	*154	35,736	*124,896	13,164	*11,851	14,177	31,875	72,494	494,635	
	ntangible assets (Amortizable)	53,460,945		*12,420	*332	*8,268	22,450	47,681	22,883	162,328	164,432	685,383	1,659,586	50,675,1
	Less: Accumulated amortization	6,594,008	<u> </u>	*11,654	-	*7,674	*8.508	9,888	*2.059	63,262	33.735	41,826	362,641	6,052,7
	Other assets	199,174,707	-	*47,234	*159	45,227	-7,183	93,641	83,695	39,914	690,303	1,877,304	6,485,526	189,818,8
	tal liabilities	1,487,753,576	_	649,371	*260,947	1,598,988	1,294,503	1,872,892	2,257,542	2,413,310	6,683,182		54,717,659	
	ccounts payable	148,958,735	-	*82,987	*16,639	54,831	73,752	322,151	522,957	279,185	541,023	1,005,446	4,125,675	141,934,0
N	lortgages, notes, and bonds under one year.	72,802,093	-	*19,670	15	64,168	113,235	85,414	140,416	130,544	376,768	739,756	2,129,851	69,002,2
	ther current liabilities	127,197,230	-	54,240	*14,440	103,354	150,232	143,255	442,562	176,045	455,042	454,485	3,171,205	122,032,3
	oans from shareholders	3,564,509	-	*30,250	*64,843	*27,675	*12,853	*76,737		104,260	214	84,430	255,456	2,907,7
	lortgages, notes, bonds, one year or more	465,008,255	-	*57,413	*57,925	600,837	365,911	351,046	492,965	479,509	2,955,201	3,565,072	19,439,142	436,643,2
	other liabilities	311,787,083	-	*8,607	*13,277 *93,808	*433,646	11,255	266,504	299,512	338,475	1,094,933	2,472,581	10,262,240	
	et worth	358,435,669 652,929,657	510.336	396,204 822,679	*332.574	314,478 1,320,414	567,264 1,867,167	627,786 1,911,985	359,129 2,427,409	905,293 4,301,278	1,260,001 7,506,775	3,786,283 8,050,847	15,334,090 32,322,017	
	tal receiptsusiness receipts	604,140,085	*98.412	761,241	*298.982	1,293,435	1,794,794	1,841,961	2,362,291	4,165,905	7,242,217	7,807,189	30,790,053	545.683.6
	nterest	10,973,001	310,785	*1,602	*349	3,303	14,956	3,472	16,495	34,136	55,730	55,122	479,144	9,997,9
	nterest on govt. obligations, total	645,956	-		-	-	*1,081		*1,961	26	1,582	779	4,485	
	ents	3,117,798	45	-	*152	*410	*2,161	*2,527	*1,711	2,314	2,143	16,218	59,894	3,030,2
	oyalties	69,371	-	-	-	-	-	*563	-	70	-	1,393	23,234	44,1
N	et S-T capital gain less net LT loss	223,292	-	-	-	-	-	-	-	-	1,022	946	1,108	220,2
	et L-T capital gain less net ST loss	5,546,757	-	*24,428	*1,959	-	*31,716	*15,103	*5,328	1,782	58,842	410	120,380	5,286,8
	et gain, noncapital assets	4,483,998	*38,172	*5,089	*26,347	*1,035	*1,964	*1,275	*109	1,005	458	4,437	49,120	4,354,9
	other receipts	21,744,004	62,921	*30,319	*4,784	*15,185	19,779	46,942	37,994	95,534	144,239	161,446	781,432	
	tal deductions	632,204,330 378,142,678	526,205 *9,563	730,290 *24,015	* 315,473 *126,468	1,297,907	1,783,087 807,667	1,895,471 1,522,631	2,354,942 1,821,498	4,227,078	7,335,243 4,889,563	8,021,742 5,758,668	31,370,130	572,346,7 336,464,6
	ost of goodsonpensation of officers	378,142,678 2,343,967	*30	*24,015 *62,704	*12,377	746,656 52,201	*15,893	1,522,631	1,821,498	3,689,647 20,082	4,889,563	33,506	22,281,647 118,419	1,956,0
	alaries and wages	24,139,742	*4.100	*89,871	*21,519	96,025	405.988	55,676	137,415	67,538	86.347	296,292	846,684	22.032.2
	ent paid on business property	4,951,313	*2,946	*38,725	*3,684	19,245	5,092	19,564	25,429	20,938	73,990	60,997	388,721	4,291,9
	axes paid	21,528,310	6,924	45,678	*15,249	36,039	63,022	30,068	47,399	36,701	67,615	207,558	707,689	20,264,3
	nterest paid	36,461,886	*325,532	*3,402	*21,016	35,667	23,091	33,804	22,204	50,195	178,728	283,418	1,249,807	34,235,0
	mortization	3,097,687	6,170	*64	-	*982	1,044	4,054	6,541	25,634	11,364	65,571	143,273	2,832,9
D	epreciation	36,122,012	*55,732	37,759	*19,643	82,642	64,111	45,285	44,240	57,710	175,212	386,204	1,588,934	33,564,5
	dvertising	617,074	-	*8,307	*1,107	3,438	1,692	1,223	6,391	6,503	6,108	12,719	19,361	550,2
	ension, profit-sharing, etc., plans	6,115,139	429	*8,177	*1,725	*10,412	2,932	9,971	4,213	5,841	16,123	39,288	219,904	
	mployee benefit programs	6,389,079	*831	*13,356	*3,227	17,230	184,430	12,212	38,909	17,791	27,309	79,508	228,369	5,765,9
	t income (less deficit)	20,830,603	-15,869 *24,442	92,389	*17,101 *44,364	22,507	82,999	16,515	70,506	74,174	169,949	28,326	947,402	
	come subject to tax	26,813,086 9,591,733	* 21,412 *7,689	* 28,302 *7,945	* 11,361 *3,755	* 42,703 *13,688	64,814 21,757	* 46,431 16,301	63,936 21,730	78,401 27,702	128,396 45,263	129,306 45,131	1,115,547 393,827	25,082,4 8,986,9
	tal income tax before credits [7]	9,591,733	*7,089	*7,945	*3,755	*13,688	21,757 21,672	*15,797	21,730	27,702 26,893	45,263 44,029	45,131 44,621	393,827	8,986,9 8,779,3
	Iternative minimum tax	208,191	7,229 143	45, 1	3,735	13,000	21,672	*324	21,717 *13	20,693 508	1,234	510	390,313	201,8
	reign tax credit	96,326		-]]	- 65	- 524	*103	506	635	- 310	3,314	95,5
	S. Possessions tax credit	-]	_	_	_	_	_	-	_	-	_] [1
	nconventional source fuel credit	940,821	-l	-	-	*7,213	-	-	-	-	-	-	-	933,6
	eneral business credit	414,743	-	1	2	-	85	-	*15	-	1,909	883	9,474	402,3
	or year minimum tax credit	302,375	-	-	-	-	35	-	*122	420	1,784	4,637	30,992	264,3
	tal income tax after credits [2]	7,837,467	*7,689	*7,944	*3,753	*6,475	21,637	16,301	21,490	27,282	40,935	39,611	353,357	7,290,9

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

_								Size of To	otal Assets					
	Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Construction													
N		751.521	103.709	515.958	51.458	62.537	9.818	5.633	1.370	595	287	73	72	12
	umber of returnsotal assets	714,365,062	103,703	51,207,405	36,510,950	133,107,623	68,049,951	83,893,663	47,389,676			26,711,353	85,775,598	94,418,143
	Cash	81,368,087	-	12,029,422	6,840,233	15,851,765	7,168,518	9,570,869	5,399,176	4,384,968	4,436,095	1,978,694	7,880,719	5,827,626
	Notes and accounts receivable	171,969,428	-	7,884,036	7,034,846	36,407,210	21,850,217	27,501,198	15,139,067	12,334,632	12,733,076	5,636,098	15,333,075	10,115,974
	Less: Allowance for bad debts	1,184,795	-	57,094	32,635	229,825	115,962	177,422	124,934	83,290	135,604	95,771	115,628	16,631
	nventories	141,549,366	-	4,990,147	4,770,353	24,564,273	10,820,783	13,198,262	7,495,867	6,937,259	6,651,646	5,486,120	15,894,212	40,740,443
	U.S. govt. obligations, total Tax-exempt securities	692,142 738,921	_	*237 *3.045	*239 *568	*77,475 *38.011	*57,585 *45.538	154,934 192.075	105,761 72.865	86,212 100,747	94,718 201.099	62,112 1.929	51,371 80.041	1,497 3.003
	Other current assets	83,033,231	_	3,764,337	4,586,974	19,870,812	11,170,681	11,817,403	6,767,816	5,273,686	5,631,869	2,786,282	6,702,188	4,661,183
	Loans to shareholders	11,947,689	-	4,067,859	1,523,714	2,730,975	662,541	702,017	230,240	345,150	289,755	26,158	1,337,869	31,411
	Mortgage and real estate loans	15,342,427	-	344,550	109,768	699,185	512,753	176,012	190,894	327,643	246,393	197,061	195,406	12,342,762
	Other investments	62,276,823	-	1,453,054	1,515,865	7,251,815	3,503,912	5,145,975	3,341,907	3,769,825	5,199,057	3,641,734	14,881,086	12,572,594
	Depreciable assets [25]	237,119,393	-	56,744,982	24,151,136	52,109,051	20,455,192	24,761,017	12,506,198	9,702,388	12,322,684	5,245,078	17,629,595	1,492,072
	Less: Accumulated depreciation [25] Depletable assets	150,256,515 1,468,881]	43,083,807 *35,753	16,643,001 *35,193	34,396,272 16,550	13,044,108 7,430	14,864,202 75,103	7,051,479 48,536	5,365,811 72,868	6,268,871 81,763	2,311,356 122,827	6,428,459 966,841	799,149 6,018
	Depletable assets Less: Accumulated depletion	306,943]	*7,517	*7,835	*7,975	*2,345	21,317	14,644	23,090	17,123	17,858	187,239	
	Land	28,295,834	- 	1,976,567	1,725,182	5,604,199	2,613,150	3,377,947	1,866,744	1,321,864	1,493,298	1,616,769	4,799,515	1,900,600
	ntangible assets (Amortizable)	13,128,557	-	880,898	147,007	695,576	342,998	401,394	241,929	778,291	2,000,542	1,814,591	2,604,420	3,220,911
	Less: Accumulated amortization	2,910,575	-	363,511	64,189	293,568	122,767	134,880	77,896	69,999	755,395	218,503	308,094	501,774
_	Other assets	20,093,112 714,365,062	-	544,447 51,207,405	817,533 36,510,950	2,118,366 133,107,623	2,123,834 68,049,951	2,017,278 83,893,663	1,251,628 47,389,676	672,198 40,565,540	2,530,158 46,735,161	739,388 26,711,353	4,458,678 85,775,598	2,819,605 94,418,143
	otal liabilities Accounts payable	71 4,365,062 118,040,703	_	51,207,405 5,648,210	4,224,900	22,132,383	13,271,839	17,649,493	10,497,185	40,565,540 8,451,036	8,104,679	3,764,999	15,440,559	94,418,143 8,855,419
	Mortgages, notes, and bonds under one year.	80,743,492	_	7,412,895	5,299,507	20,402,644	10,196,996	11,229,369	6,371,118	4,459,852	3,769,473	1,614,454	4,705,332	5,281,853
	Other current liabilities	96,681,064	-	5,418,177	3,731,533	18,216,591	12,306,167	12,822,119	7,399,798	5,720,810	6,777,998	3,172,899	12,503,076	8,611,896
	Loans from shareholders	32,946,038	-	10,718,656	3,994,586	8,916,415	2,672,321	3,014,615	1,223,222	967,493	504,167	400,137	534,424	-
	Mortgages, notes, bonds, one year or more	150,196,698	-	13,253,941	6,993,650	22,955,076	11,166,415	13,856,655	7,888,080	6,839,536	11,061,172	7,115,046	17,149,668	31,917,460
	Other liabilities	28,715,929	-	1,531,297 7,224,229	797,637	3,802,162 36,682,351	1,849,029 16,587,183	2,635,619	1,569,756 12,440,517	1,840,422 12,286,391	2,667,764	1,462,211	5,840,125	4,719,908
	Net worthotal receipts	207,041,138 1,452,508,509	17,208,456	286,898,227	11,469,138 102,092,099	302,380,185	131,207,709	22,685,792 157,590,870	85,521,553	67,388,247	13,849,908 66,032,696	9,181,608 31,156,681	29,602,414 105,780,124	35,031,608 99,251,661
	Business receipts	1,427,006,853	16.076.344	284.641.189	101,245,262	299,343,337	129,803,191	155,378,944	84,410,814	65,739,628	64,163,786	29,919,214	100,910,924	95,374,220
	nterest	2,887,075	58,760	75,596	48,605	200,480	118,278	118,297	72,706	133,975	170,325	128,469	554,939	1,206,645
1	Interest on govt. obligations, total	151,017	[1]	*1,335	*2,267	14,971	6,787	24,180	14,396		22,433	13,735	22,233	10,878
	Rents	1,514,742	78,231	84,081	68,512	182,214	74,655	108,191	90,639	102,878	143,472	197,930	355,715	28,225
	Royalties	263,410 116,944	9 *459	460 *4,315	11 *654	*1,265 50,188	*10,240 4,946	*2,263 3,353	*7,186 3,608	954 10,680	9,946 2,163	8,915 3,696	200,019 336	22,142 32,546
	Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss	2,093,890	101,520	161,347	77,587	250,909	145,541	169,372	79,678	169,963	76,691	109,971	672,842	78,467
	Net gain, noncapital assets	2,585,668	147,912	606,991	188,784	442,194	127,437	190,989	143,507	101,378	234,857	131,314	186,320	83,984
	Other receipts	15,472,522	745,072	1,319,502	456,878	1,876,979	909,939	1,582,424	692,924	1,105,471	1,140,152	638,188	2,785,129	2,219,865
	otal deductions	1,378,115,248	15,899,370	273,925,689	98,124,468	290,820,006	125,967,100	151,188,615	82,033,103		63,225,668	29,468,338	97,294,034	86,040,339
	Cost of goods	1,048,888,259	8,648,859	164,644,418	69,001,130	226,877,789	104,243,355	128,289,530	71,309,411	54,991,837	54,023,938	25,059,337	81,794,582	60,004,074
	Compensation of officers	42,254,587 75,456,760	959,095 1,468,542	17,795,295 26,493,046	4,203,705 6,292,012	8,966,690 13,808,588	3,147,056 4,669,440	2,881,870 5,300,002	1,052,975 2,615,319	746,177 2.346.618	638,461 2,558,797	191,189 1,369,166	1,094,772 3,984,453	577,301 4,550,778
	Salaries and wages Rent paid on business property	21,701,931	290,366	5,556,376	2,185,810	4,923,206	2,107,483	2,168,320	1,101,363	930,543	689,828	296,078	961,363	491,194
	Taxes paid	24,799,005	434,156	7,233,540	2,362,623	5,450,057	1,850,520	2,108,116	920,295	743,398	676,434	268,861	1,384,808	1,366,196
	nterest paid	10,834,270	150,376	1,602,328	769,686	1,843,228	839,152	915,603	482,465	432,974	699,981	415,712	1,346,312	1,336,452
	Amortization	835,225	5,393	98,726	9,450	45,762	22,467	41,541	20,545	56,966	123,158	70,725	231,224	109,266
	Depreciation	17,575,573	307,753	4,638,897	1,871,754	3,922,787	1,297,118	1,640,928	906,373	675,161	871,741	365,416	901,175	176,470
	Advertising Pension, profit-sharing, etc., plans	4,735,883 4,421,342	44,312 18,255	1,593,481 859,663	464,695 446,070	852,734 1,003,241	222,553 611,898	272,016 513,984	144,903 230,883	149,584 183,046	138,371 135,898	80,268 92,506	307,040 269,061	465,926 56,838
	Employee benefit programs	13,805,942	100,437	3,299,677	1,114,754	3,330,447	1,435,596	1,871,456	744,600	534,864	390,004	177,151	476,325	330,630
	et income (less deficit)	74,356,808	1,309,086	12,971,212	3,965,365	11,545,650	5,233,823	6,378,078	3,507,905			1,677,080	8,485,190	13,251,405
	come subject to tax	29,333,522	792,734	1,296,806	571,020	1,846,297	1,137,065	1,332,757	668,708	724,711	938,415	589,056	6,248,628	13,187,325
	otal income tax before credits [7]	9,807,183	231,705	205,695	129,715	556,702	385,860	458,074	232,272	252,556	341,024	208,594	2,188,603	4,616,384
	ncome tax	9,751,893	232,627	203,842	129,211	538,914	376,154	451,351	228,563	248,650	335,082	205,363	2,186,573	4,615,564
	Alternative minimum tax	40,749 93,552	*157	*209 *8.640	*164 *2	14,115 *2,668	9,158 *[1]	4,805 *6	2,482 *16,550	2,739 2,261	3,698 637	2,079 1,657	1,142 10,386	50,742
	oreign tax credit	93,332]	[1]	-	2,000	[' '] -	-	10,550	2,201	-	1,057	10,360	- 50,742
	onconventional source fuel credit	*80,690	- 		*129	*27	-	-	-	34	-	-	-	80,500
G	eneral business credit	31,808	13	684	2,398	3,828	2,388	4,739	1,882	2,653	1,302	77	9,011	2,832
	rior year minimum tax credit	76,222	*365		*150	7,928	6,516	8,045	2,095	4,469	2,247	1,377	3,573	39,458
<u>T</u>	otal income tax after credits [2] Endnotes at end of table section. Detail may not add to	9,524,912	231,327	196,371	127,036	542,250 ne Sample and Limita	376,956	445,283	211,745	243,138	336,837	205,483	2,165,634	4,442,852

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

								otal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,00
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing													
Number of returns	277.618	20.868	158.040	28.128	45.665	9.510	7.533	3,159	1.699	1.343	571	772	3
Total assets	10,440,305,266	20,000	20,181,959	20,166,113	100,407,293	66,281,770	115,700,286	110,277,843	120,072,173	212,290,490	225,355,764	1,533,613,881	
Cash	393,627,240	_	3,539,174	3,520,143	12,180,219	7,697,821	11,167,194	10,008,531	10,148,438	16,779,904	18,087,925	71,443,417	229,054,4
Notes and accounts receivable	2,803,875,213	_	5,091,376	5,165,888	27,088,938	16,430,066	28.673.931	25.694.957	25,624,718	41.082.905	38.020.618	344.162.720	
Less: Allowance for bad debts	26,871,799	_	42,683	44,444	230,540	284,746	599,203	709,597	725,008	1,179,787	924,001	4,521,100	17,610,
Inventories	524,854,697	-	3,203,729	4,129,065	23,263,978	15,574,828	26,772,352	23,591,128	23,021,065	35,156,625	30,802,877	106,639,680	232,699,
U.S. govt. obligations, total	12,894,418	-	*20,745	*15,693	*52,768	*36,709	260,715	320,426	110,673	865,069	70,502	1,650,176	9,490
Tax-exempt securities	18,226,299	-	*1,129	*150	*14,932	40,779	187,660	268,346	431,276	506,367	159,474	1,743,417	14,872
Other current assets	529,716,876	-	636,841	812,791	4,037,636	2,804,952	5,688,046	5,722,118	6,391,677	13,338,443	15,881,105	65,143,665	409,259
Loans to shareholders	46,029,966	-	813,377	687,557	1,425,871	603,757	832,596	471,237	414,653	377,320	393,633	24,355,679	15,654
Mortgage and real estate loans	59,865,216	-	*44,199	*41,315	198,898	53,060	116,397	66,558	56,751	29,383	63,244	199,871	58,995
Other investments	3,291,325,886	-	460,875	673,947	4,127,998	3,894,343	6,797,202	8,206,226	10,807,097	22,525,639	29,341,113	416,084,424	
Depreciable assets [25]	2,576,305,448	-	27,009,601	18,830,313	81,053,374	46,677,337	74,579,388	68,548,238	67,935,838	106,872,867	102,590,331	425,950,894	1,556,257
Less: Accumulated depreciation [25]	1,422,775,332	-	21,610,796	14,748,432	58,236,075	30,724,259	46,641,367	41,988,743	39,684,453	62,029,802	58,209,504	225,612,134	823,289
Depletable assets	87,708,803	-	*17,562	-	*7,712 *5 529	*13,634 *2,031	99,242	90,876	314,344	652,632 229,334	460,815 113,331	3,691,018	82,360
Less: Accumulated depletion	47,703,838 49,593,384	-	*12,986 237,610	- 371,342	*5,538 1 628 114	^2,031 974,298	12,237 1,698,547	3,755 1,594,525	44,689 1,851,034	229,334 2,565,181	2,380,869	387,651 9,548,968	46,892 26,742
LandIntangible assets (Amortizable)	975,949,118	-[1,273,415	968,232	1,628,114 3,137,110	2,682,282	6,209,969	7,945,472	12,469,015	31,412,522	43,007,324	239,967,235	
Less: Accumulated amortization	197,699,081		566,001	423,040	1,381,717	1,281,346	2,469,285	2,173,802	2,549,764	5,314,482	7,152,357	40,056,723	134,330
Other assets	765,382,751	_	64,790	165,592	2,043,613	1,090,285	2,339,141	2,625,104	3,499,507	8,879,036	10,495,128	93,610,326	640,570
Total liabilities	10,440,305,266	_	20,181,959	20,166,113	100,407,293	66,281,770	115,700,286	110,277,843	120,072,173	212,290,490	225,355,764		
Accounts payable	1,880,097,734	_	3,564,014	3,370,427	17,458,312	10,105,495	17,297,708	15,537,271	15,075,412	25,170,914	24,388,470	308,729,390	1,439,400
Mortgages, notes, and bonds under one year.	835,963,635	-	2,674,127	2,159,217	11,290,508	6,828,010	13,342,642	10,482,821	10,060,681	13,057,846	10,812,351	48,432,697	706,822
Other current liabilities	889,328,665	-	2,139,363	1,601,397	8,420,575	5,711,921	12,012,006	10,475,531	12,132,067	22,784,535	23,724,182	114,932,768	675,394
Loans from shareholders	123,302,113	-	6,355,433	3,643,841	9,713,408	4,451,994	3,822,008	2,777,678	1,986,830	3,884,767	2,067,682	14,885,609	69,712
Mortgages, notes, bonds, one year or more	1,807,677,017	-	5,922,999	5,546,813	19,284,432	11,742,632	19,227,822	18,423,183	23,489,051	45,351,869	52,101,111	290,340,048	1,316,247
Other liabilities	1,093,169,435	-	810,958	235,833	4,478,084	1,450,612	3,136,959	4,436,766	6,037,643	12,633,356	15,162,446	176,332,597	868,454
Net worth	3,810,766,667	-	-1,284,935	3,608,587	29,761,974	25,991,106	46,861,140	48,144,594	51,290,488	89,407,203	97,099,521	579,960,773	
Total receipts	7,279,554,873	66,789,915	81,877,976	50,734,574	229,813,139	127,917,508	218,981,984	180,569,912	173,903,922	282,777,686	255,481,924	1,073,990,672	
Business receipts	6,505,757,036	60,133,891	81,125,116	50,042,994	226,906,103	125,991,868	216,115,419	177,360,859	170,276,921	275,403,295	245,522,891	977,362,525	
Interest	145,577,801	312,685	27,065	39,105	158,891	129,951	247,490	322,842	394,345	1,065,054	1,485,434	13,285,480	128,109
Interest on govt. obligations, total	4,137,819	135,228	*1,501	*2,613 25.841	17,513	9,791 52,995	26,595 83,390	34,520	56,842	99,827	105,556	768,727	2,879
Rents	29,932,417 92,246,460	18,127 417.374	13,873 *6,579	*18.623	96,933 55,716	32,560	93,417	79,041 160,707	86,745 228,904	150,191 880.041	192,600 1,000,069	2,958,977 7,061,806	26,173 82,290
Royalties Net S-T capital gain less net LT loss	92,240,460 212,051	*107,650	*10,479	*376	4,061	2,371	6,082	5,472	4,527	26,778	51,525	6,146	
Net L-T capital gain less net ST loss	27,894,889	169,083	98,990	77,839	276,362	127,751	436,609	430,920	448,429	902,005	890,692	5,768,798	18,267
Net gain, noncapital assets	20,942,642	398,971	133,065	167,086	490,092	207,367	387,524	597,459	213,403	372,401	270,640	1,401,983	16,302
Other receipts	164.754.112	2.234.719	432.519	353,488	1,762,783	1.336.030	1.535.813	1.391.648	1.942.027	3.136.635	3.511.529	19.519.756	127.59
Total deductions	6,679,637,501	62,074,571	79,779,974	49,860,727	223,543,795	123,522,305	211,806,334	173,967,632	169,111,599	270,170,733	242,535,780	985,232,408	
Cost of goods	4,756,208,056	47,395,801	42,916,424	30,587,038	150,503,475	88,027,320	156,186,896	127,452,231	123,362,309	198,842,121	173,658,074	678,319,542	
Compensation of officers	52,193,229	880,236	5,934,713	2,991,157	9,732,969	3,953,818	4,599,032	2,842,228	2,271,190	2,443,183	2,124,648	5,656,291	8,763
Salaries and wages	419,755,424	3,273,588	9,544,553	4,210,384	19,174,672	9,683,983	15,254,352	12,905,805	11,713,306	18,702,925	16,868,180	68,917,898	229,505
Rent paid on business property	61,768,203	506,432	3,545,592	1,904,057	5,519,098	2,192,856	3,010,762	2,108,736	1,845,606	2,755,989	2,403,888	9,283,558	26,69
Taxes paid	111,535,566	692,395	2,523,308	1,321,211	5,884,132	2,687,258	4,211,699	3,251,600	2,952,657	4,283,302	4,577,549	19,759,084	59,391
Interest paid	212,640,877	966,505	734,896	649,468	2,282,137	1,332,767	2,347,693	2,106,607	2,530,327	4,715,011	5,023,931	32,446,120	157,505
Amortization	42,342,498	247,363	88,720	76,341	289,471	233,206	515,270	582,751	768,236	1,585,880	2,053,006	6,780,044	29,122
Depreciation	168,880,769	1,271,985 656,270	1,523,942 510,250	1,093,708	4,729,713	2,596,477 762,588	4,265,795	3,897,056	4,010,089	6,122,353	5,772,940 2,512,208	23,831,585	
Advertising	79,307,623 52,441,420	291,732	510,250 176,403	279,449 175,732	1,395,172 956,690	762,588 503,927	1,416,978 867,280	1,476,035 870,061	1,734,386 904,098	2,713,101 1,516,980	2,512,208 1,500,967	11,715,017 8,750,254	54,136 35,927
Pension, profit-sharing, etc., plans Employee benefit programs	52,441,420 96,501,863	719,689	1,080,144	637,957	3,682,126	503,927 1,743,841	3,256,051	2,901,863	2,903,628	4,494,544	4,458,086	8,750,254 18,842,945	51,78
Employee benefit programs Net income (less deficit)	680,058,202	4,724,513	2,103,790	871,233	6,262,307	4,386,930	7,194,848	6,648,897	2,903,626 4,852,578	12,900,330	13,553,356	98,025,158	51,760 518,534
Income subject to tax	450,002,618	4,138,071	418,262	332,348	2,292,427	1,789,393	3,368,966	3,959,024	3,840,048	9,504,315	11,212,152	66,599,661	342,54
Total income tax before credits [7]	157,671,750	1,518,507	78,962	74,781	711,775	599,599	1,160,606	1,371,741	1,330,528	3,345,912	3,950,430	23,402,434	120,12
Income tax	157,112,188	1,438,764	79,502	74,343	709,514	597,470	1,148,597	1,354,641	1,316,794	3,303,287	3,914,970	23,305,840	119,86
Alternative minimum tax	504,116	38,956	*685	*438	4,787	3,395	10,427	12,902	21,927	44,815	33,883	92,035	23
Foreign tax credit	56,553,977	243,228	7,686	32	*3,373	853	13,430	57,994	45,470	171,636	368,377	5,142,439	50,49
U.S. Possessions tax credit	868,624	1,412	-	-	1,478	7,380	8,006	24,030	20,385	123,461	107,554	183,075	39
Nonconventional source fuel credit	641,284	217	-	-	-	*746	*609	*820	-	113	-	1,826	636
General business credit	5,773,919	30,051	210	1,440	34,633	19,646	29,660	41,108	42,100	95,496	113,081	597,202	4,769
Prior year minimum tax credit	3,327,102	*26,257	-	*857	6,355	3,254	11,865	13,993	15,868	54,062	70,164	388,585	2,73
Total income tax after credits [2]	90,506,840	1,217,341	71,067	72,453	665,935	567,719	1,097,036	1,233,796	1,206,706	2,901,144	3,291,253	17,089,308	61,093

RETURNS OF ACTIVE CORPORATIONS

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Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars and size of total assets is in whole dollars]

_	· · · · ·							Size of To	otal Assets					
	Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Wholesale and Retail Trade													
Nu	mber of returns	992.818	112.567	650.622	89.988	101.257	20.077	11.699	3,495	1.383	903	314	398	115
To	tal assets	3,154,245,364	- 1.2,001	80,790,347	63,457,590	219,259,821	141,807,880	177,163,362	121,102,397	95,992,676	141,025,387	107,090,437	455,333,616	1,551,221,852
С	ash	228,380,061	-	14,915,461	9,046,088	25,797,360	13,887,770	16,202,088	10,213,457	7,067,187	11,473,751	7,544,936	30,395,067	81,836,896
	otes and accounts receivable	525,511,650	-	10,757,605	11,595,602	50,746,851	32,899,387	41,857,066	31,322,725	23,745,819	33,996,722	22,918,201	76,255,306	189,416,366
	Less: Allowance for bad debts	11,452,792	-	38,077	182,517	606,071	504,946	735,354	732,354	711,146	1,122,240	716,162	2,188,681	3,915,245
	ventoriesS. govt. obligations, total	705,688,972 27,755,719	-	27,994,532 *76,578	22,443,377 *61,496	83,228,281 *60,397	61,549,424 89,998	73,788,475 193,214	41,995,745 63,393	31,313,571 135,529	37,956,849 44,227	26,356,019 145,602	96,536,530 719,389	202,526,168 26,165,895
	ax-exempt securities	6.770.832	_	*257	*157.227	14.801	200.328	143.030	113.478	231,165	286.657	99.896	1,276,740	4.247.250
	ther current assets	180,639,276	-	2,286,946	2,188,598	8,633,464	5,632,910	7,066,443	5,730,980	5,166,183	8,002,489	6,360,118	34,537,860	95,033,285
L	oans to shareholders	15,703,893	-	2,707,602	1,718,624	3,520,063	1,375,146	1,307,185	754,609	540,251	573,602	212,086	1,633,606	1,361,118
	ortgage and real estate loans	2,737,263	-	82,437	268,210	546,511	225,047	197,344	175,584	40,545	25,666	94,808	23,217	1,057,894
	ther investments	563,945,763	-	1,739,506	2,099,638	7,952,581	5,051,059	7,615,289	6,500,946	6,431,336	12,468,683	11,950,287	53,834,313	448,302,125
	epreciable assets [25] Less: Accumulated depreciation [25]	970,638,019 486,127,380	-	45,088,421 31,868,550	29,552,023 19,591,033	76,263,090 48,134,817	38,950,011 24,038,189	47,735,583 27,327,069	34,705,168 18,628,787	29,278,407 15,267,478	40,458,867 20,825,289	32,389,989 16,063,301	156,197,871 74,850,816	440,018,589 189,532,051
	epletable assets	23,692,274]	*68,854	*5,291	6,924	*38,609	19,279	47,618	72,675	138,617	91,644	272,083	22,930,682
	Less: Accumulated depletion	7,976,978	-	*18,213	*1,333	*3,059	*2,509	9,278	15,364	39,009	77,172	51,621	80,025	7,679,396
	and	69,855,796	-	1,189,760	1,431,630	4,760,136	2,047,661	2,709,187	2,252,730	1,873,904	2,504,359	1,697,939	9,172,702	40,215,786
	tangible assets (Amortizable)	246,524,628	-	6,969,381	3,027,910	5,666,152	3,796,881	5,406,014	5,814,066	5,821,598	13,387,420	11,843,599	58,037,360	126,754,245
	Less: Accumulated amortization	40,676,218	-	2,873,829	1,031,220	2,166,377	963,085	1,361,546	1,453,154	1,292,658	2,738,315	1,758,311	9,429,142	15,608,579
	Other assetstal liabilities	132,634,587 3,154,245,364		1,711,674 80,790,347	667,978 63,457,590	2,973,533 219,259,821	1,572,378 141,807,880	2,356,412 177,163,362	2,241,558 121,102,397	1,584,796 95,992,676	4,470,492 141,025,387	3,974,709 107,090,437	22,990,235 455,333,616	88,090,822 1,551,221,852
	ccounts payable	530,623,604	_	14,823,995	12,407,285	47,636,373	28,459,195	34,537,003	23,766,216	18,744,579	27,946,901	21,623,895	80,815,924	219,862,238
	ortgages, notes, and bonds under one year.	294,577,614	-	6,541,298	5,128,353	32,356,775	38,623,963	51,400,210	28,149,434	16,389,137	16,856,669	9,376,571	23,874,989	65,880,215
	ther current liabilities	353,048,197	-	6,328,239	4,162,590	17,209,919	12,148,922	13,242,138	10,487,922	10,098,652	15,012,059	11,621,504	60,706,787	192,029,464
	oans from shareholders	74,446,878	-	23,475,306	7,839,855	15,662,974	5,572,682	6,343,625	3,713,948	1,895,813	2,962,480	684,165	3,001,834	3,294,196
	ortgages, notes, bonds, one year or more	502,161,737	-	15,407,247	12,824,209 851,049	33,653,919 3,571,365	15,596,517	18,928,282 2,905,595	15,286,461 2,399,177	15,049,032 2,779,925	23,717,240	17,299,335 6,908,627	78,948,896 30,765,054	255,450,599
	ther liabilitieset worth	182,658,511 1,216,728,822	_	1,034,354 13,179,908	20,244,250	69,168,496	1,886,159 39,520,442	49,806,509	37,299,240	31,035,538	6,405,315 48,124,722	39,576,339	177,220,131	123,151,891 691,553,249
	tal receipts	6,818,434,520	137.539.666	412,349,448	219,385,009	718,304,163	501,300,113	596,071,063	368,757,649	257,163,192	350,532,346	245,882,716	907,373,129	2,103,776,026
	usiness receipts	6,652,131,497	134,086,410	408,437,223	216,607,126	710,002,950	494,746,251	587,766,526	363,672,343	253,295,009	343,648,997	240,660,361	879,653,454	2,019,554,848
	terest	24,460,906	440,539	113,647	132,511	592,901	344,266	436,515	343,826	292,886	681,560	809,900	3,270,210	17,002,144
	terest on govt. obligations, total	1,506,718	102,644	16,089	7,603	10,024	13,888	25,011	21,269	20,574	57,315	52,292	472,533	707,476
	ents	6,477,384 12,847,526	18,687 210,623	53,632 *2,376	74,181 *7,804	276,040 63.463	177,295 49,382	187,594 52.997	201,047 117,308	144,698 78,519	252,001 462,234	240,989 183,367	1,048,166 3,301,756	3,803,054 8,317,697
	oyaltieset S-T capital gain less net LT loss	12,647,526	*5,671	*25,994	7,604 18,621	2,373	49,362 4,139	10,646	4,342	6,644	2,813	11,837	12,507	61,405
	et L-T capital gain less net ST loss	7,774,642	328,869	245,760	139,443	412,181	206,209	244,230	160,577	124,292	184,802	346,287	851,929	4,530,064
	et gain, noncapital assets	6,564,751	393,582	331,969	231,408	550,099	368,611	509,068	360,719	301,847	389,559	294,627	666,482	2,166,780
	ther receipts	88,076,085	1,505,200	3,118,416	2,156,560	6,346,565	5,367,431	6,799,292	3,743,780	2,780,313	4,427,790	2,569,957	12,315,989	36,944,790
	tal deductions	6,608,615,645	135,342,119	406,005,535	215,315,350	704,726,722	493,187,925	586,220,854	360,952,891	250,658,973	340,680,632	239,400,746	871,391,756	2,004,732,142
	ost of goods	5,207,833,297 71,232,273	109,036,523 907,464	286,622,538 18,460,720	159,095,214 7,830,732	549,693,492 16,751,504	409,463,296 6,416,548	490,389,224 5,992,126	299,998,295 2,969,315	204,014,320 1,971,383	275,695,287	192,554,528 1,043,762	674,444,695 3,623,599	1,556,825,884 3,286,490
	ompensation of officersalaries and wages	473,012,888	7,903,850	27,736,093	7,830,732 16,817,453	51,827,494	29,068,531	34,942,559	2,969,315	1,971,383	1,978,629 21,801,964	15,038,061	3,623,599 67,473,579	3,286,490 161,580,738
	ent paid on business property	109,093,150	2,513,036	15,596,582	4,745,600	11,607,419	6,092,713	6,766,699	3,966,333	3,272,713	4,788,167	3,748,459	16,484,338	29,511,092
	axes paid	84,374,040	1,602,600	7,589,213	3,836,235	9,253,735	6,134,345	5,932,953	3,819,360	2,722,715	4,218,369	2,401,140	10,963,273	25,900,101
In	terest paid	55,097,448	1,402,466	1,957,786	1,323,924	4,592,136	3,032,085	3,415,903	2,322,703	1,874,497	2,702,362	1,847,897	8,071,029	22,554,660
	mortization	13,095,278	183,260	509,042	162,601	401,594	288,573	425,882	403,260	331,745	682,122	569,102	2,103,689	7,034,407
	epreciation	63,979,984	1,420,458	2,742,577	1,659,237	4,621,975	2,498,191	3,230,584	2,420,571	2,059,834	2,794,863	2,460,941	9,756,716	28,314,037
	dvertisingension, profit-sharing, etc., plans	72,470,330 16,443,657	936,022 529,573	4,002,658 792,556	1,979,477 457,555	6,193,601 1,729,054	4,102,415 804,784	5,200,956 812,481	3,094,460 602,615	2,346,802 486,210	3,997,946 615,783	2,910,143 460,349	10,965,724 2,143,448	26,740,127 7,009,250
	mployee benefit programs	42,963,226	681,534	1,733,698	1,069,739	3,772,092	2,482,615	3,063,133	1,894,789	1,609,496	2,140,797	1,638,894	7,566,821	15,309,619
	t income (less deficit)	214,851,252	2,312,948	6,327,825	4,062,056	13,567,461	8,098,346	9,840,466	7,873,349	6,532,037	9,917,420	6,538,388	37,145,310	102,635,645
	ome subject to tax	153,736,536	3,622,076	1,356,509	1,138,656	4,079,239	2,405,049	2,837,353	3,144,614	2,811,483	6,117,249	4,843,089	30,741,682	90,639,537
	al income tax before credits [7]	52,477,473	587,592	243,043	246,245	1,201,266	804,032	967,092	1,084,504	974,808	2,128,194	1,699,169	10,821,308	31,720,219
	come tax	52,615,992	896,303	228,491	244,950	1,196,215	798,268	958,345	1,072,068 9.552	963,001	2,124,491	1,691,229	10,760,171	31,682,462
	ternative minimum tax	154,476 3,306,184	1,934 *159,333	*3,734 [1]	*1,167 *1	5,024 *115	4,643 2.165	8,664 6,311	9,552 24,375	10,189 33,592	13,165 113,542	6,870 71,799	59,611 1,027,567	29,922 1,867,384
	eign tax credit	3,300,164 8,670	-	ני <u>ו</u> -	<u> </u>	218	2,105	606	3,452	- 33,392	113,342	71,799	4,394	1,007,304
	nconventional source fuel credit	*12,922	-	-	-	29	*82	*367] -	-	-	2,866	9,578	-
Ge	neral business credit	696,701	7,881	2,481	1,905	12,761	4,039	8,589	8,339	10,280	15,046	20,332	143,161	461,887
	or year minimum tax credit	506,061	*18,329	1	*509	3,330	3,087	7,384	6,457	7,253	11,744	25,407	75,775	346,784
То	tal income tax after credits [2]	47,946,935	402,049	240,560	243,830	1,184,813 ne Sample and Limita	794,659	943,835	1,041,880	923,683	1,987,863	1,578,765	9,560,833	29,044,165

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amo	ounts are in thousands o	of dollars and size of to	otal assets is in whole	e dollarsj			O' f T	-4-1 44-					
Cooker and Harr	Total automos		\$1	¢ 500,000	£4.000.000	¢5,000,000		otal Assets	\$50,000,000	£400,000,000	#250 000 000	¢500,000,000	\$2,500,000,000
Sector and Item	Total returns	Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000 under	\$100,000,000 under	\$250,000,000	\$500,000,000 under	
	of active	Zero assets				under	under	under			under		or
	corporations	(2)	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
Number of returns	187,051	32,265	126,104	12,898	11,921	1,902	1,164	311	188	144	55	79	20
Total assets	586,306,011	-	11,474,778	9,348,669	24,950,690	12,895,131	17,769,693	10,742,107	13,128,153	23,343,138	18,539,431	106,783,478	337,330,745
Cash	. 42,885,363	-	2,023,569	1,242,252	3,053,184	1,505,899	1,535,011	848,848	947,613	1,553,063	1,312,978	6,339,081	22,523,865
Notes and accounts receivable	67,669,707	-	1,651,438	1,655,850	6,378,196	3,241,295	4,328,991	2,558,338	2,751,933	4,312,104	3,579,254	15,666,311	21,545,997
Less: Allowance for bad debts	1,466,084	-	*4,666	7,278	33,928	39,339	82,706	44,580	62,065	157,648	88,584	428,497	516,792
Inventories	7,083,580 236,646	-	226,117	244,666 *8,605	488,779 16	248,417	314,236 *2,009	240,098 23,650	304,946 44,975	437,036 30,178	190,946 20,910	1,321,287 106,304	3,067,052
U.S. govt. obligations, total	270,657	_	*11.752	*14	*17.708	*1.026	*64,084	23,030	15,099	1,363	20,910	94.941	63.724
Other current assets	30,705,548	_	538,273	474,362	1,557,796	1,065,744	1,397,631	613,538	885,947	1,545,885	1,233,881	6,101,122	15,291,370
Loans to shareholders	4,727,388	-	787,076	802,489	631,656	154,299	176,990	63,512	62,827	78,116	9,417	1,961,007	
Mortgage and real estate loans	284,275	-	*89,585	*30,797	*26,872	*49,996	*15,880	6,979	7,140	26,494	-	30,533	-
Other investments	47,562,302	-	164,830	354,445	1,870,364	961,516	1,427,068	805,774	1,278,645	2,162,502	2,355,632	13,968,726	22,212,801
Depreciable assets [25]	. 530,582,719	-	20,917,727	15,148,878	25,791,779	14,131,910	15,693,479	9,379,097	11,434,999	17,389,079	14,125,891	65,236,546	321,333,334
Less: Accumulated depreciation [25]	. 212,133,497	-	15,726,337	11,152,389	16,351,988	9,084,270	8,220,100	4,632,863	5,764,669	7,660,454	6,528,903	22,712,384	104,299,140
Depletable assets	. 56,550 33,537	-	*159 *63	-	*7,755 *5,912	*9,159 *3,318	*28,058 *21,553	6,013	2,247 1,179	734 652	-	2,424 861	-
Less: Accumulated depletion	7,806,967	-	84,891	113,898	5,912 535,515	239,682	413,033	204,541	327,046	553,125	416,328	2,288,226	2,630,681
LandIntangible assets (Amortizable)	31,547,724]	652,667	493,128	1,144,808	224,441	384,239	460,119	799,374	2,263,987	1,459,271	11,606,387	12,059,303
Less: Accumulated amortization	5,415,442	_	247,931	130,697	334,319	53,674	93,885	82,708	343,186	428,470	236,786	1,461,028	2,002,756
Other assets	33,935,145	-	305,691	69,651	172,411	242,349	407,226	290,804	436,462		689,196	6,663,353	23,421,306
Total liabilities	586,306,011	-	11,474,778	9,348,669	24,950,690	12,895,131	17,769,693		13,128,153			106,783,478	337,330,745
Accounts payable	50,316,712	-	1,388,285	1,025,352	2,994,877	1,717,407	2,418,179	1,445,804	1,385,081	2,173,997	2,658,465	7,076,557	26,032,707
Mortgages, notes, and bonds under one year.		-	1,046,116	1,007,976	2,867,084	1,739,252	2,622,596	1,129,967	1,236,852	1,619,614	1,314,402	5,094,872	9,222,255
Other current liabilities	. 60,411,276	-	844,623	436,193	1,501,257	921,651	1,489,238	1,152,392	1,603,675	3,025,773	2,273,969	11,467,615	35,694,889
Loans from shareholders Mortgages, notes, bonds, one year or more	12,137,785 156,928,766	_	2,727,094 5,132,585	1,817,211 3,647,049	2,378,647 7,242,995	508,244 3,657,640	885,091 4,374,101	328,030 3,010,731	365,876 3,636,005	643,136 6,562,978	13,099 5,688,703	2,471,356 27,343,847	86,632,131
Other liabilities	149,846,046	_	317,859	127,562	579,210	374,520	680,749	417,571	1,160,605	1,812,373	1,852,582	14,161,305	128,361,710
Net worth	127,764,439	_	18,216	1,287,326	7,386,619	3,976,417	5,299,738	3,257,612	3,740,058	7,505,266	4,738,210	39,167,926	51.387.052
Total receipts	687,092,197	12,333,059	59,221,505	31,671,676	69,657,474	27,859,837	35,128,082		21,034,280		21,873,969		254,297,598
Business receipts	659,186,488	11,910,956	58,485,409	31,360,409	68,562,599	27,294,996	34,241,469	20,235,544	20,324,966	29,098,877	20,798,621	96,331,225	240,541,419
Interest	3,856,638	25,135	11,899	11,582	32,131	24,361	31,245	31,278	33,444	127,676	87,012	1,189,334	2,251,542
Interest on govt. obligations, total	136,101	570	*767	5	1,492	*1,417	6,827	2,133	3,698	9,304	3,754	73,897	32,237
Rents	1,871,589 2,044,221	*3,260 420	8,455	*13,406	45,991 *2,284	17,893 *41,445	27,969 *105	51,414 *597	54,213 9,453	90,191 1,916	50,939 53,225	448,781 179,469	1,059,077 1,755,306
Royalties Net S-T capital gain less net LT loss	102,049	*15,410	_	_	2,204 *32	*2,147	*10,455	10	9,453	1,910	46,807	27,215	-340
Net L-T capital gain less net ST loss	2,219,372	*141,103	42,455	*21,963	30,272	67,339	64,059	32,677	202,967	54,142	44,381	315,293	1,202,722
Net gain, noncapital assets		277,191	202,874	188,665	317,817	239,662	247,361	98,385	193,063	172,031	152,484	528,901	1,643,620
Other receipts	. 12,274,624	-41,046	468,599	66,012	634,878	167,251	475,371	374,981	205,987	503,850	619,757	3,104,935	5,694,050
Total deductions	. 668,435,555	11,968,390	57,921,503	31,257,739	68,037,992	26,893,999	34,108,619	20,288,035			21,192,264	98,022,543	249,065,753
Cost of goods	. 221,554,412	3,271,032	20,962,909	14,426,023	31,349,988	13,016,155		9,768,405	8,598,531	11,307,861	7,200,436	27,202,769	57,509,033
Compensation of officers	7,934,427	206,207	2,235,526	857,966	1,694,118	471,825	507,823	247,639	201,121	199,206	124,740	610,159	578,099
Salaries and wages	. 118,803,645 . 39,919,244	2,092,235 749,399	8,076,593 3,747,226	3,940,614 1,266,095	9,013,986 3,202,203	3,949,974 2,199,614	4,311,724 2,315,139	2,820,348 1,348,620	3,377,251 1,153,035	4,778,074 2,498,020	3,634,689 1,672,203	20,461,252 4,639,125	52,346,905 15,128,565
Rent paid on business property Taxes paid	22,560,417	749,399 342,610	2,139,488	1,266,095	3,202,203 1,846,939	2, 199,614 854,256	1,029,524	538,058	798,701	920,380	704,897	3,850,444	8,475,279
Interest paid	14,475,447	171,820	475,637	295,256	651,402	316,509	412,562	250,130	313,555	617,141	423,833	2,743,451	7,804,152
Amortization	1,634,496	34,770	46,874	35,812	85,464	21,883	24,110	42,931	50,703	109,041	98,963	492,322	591,622
Depreciation	32,346,330	470,780	1,869,294	1,341,859	2,333,190	959,328	1,388,759	807,151	842,755	1,298,160	1,233,299	4,981,553	14,820,201
Advertising	2,787,913	82,375	173,162	83,646	186,048	65,041	92,424	50,837	47,295	72,621	49,036	275,175	1,610,252
Pension, profit-sharing, etc., plans	. 8,514,998	65,337	147,343	55,287	163,093	122,461	135,640	52,429	61,584	140,982	163,071	929,340	6,478,429
Employee benefit programs	22,333,747	271,087	518,658	281,417	965,668	332,804	662,779	340,969	539,793	716,079	490,807	3,970,556	13,243,132
Net income (less deficit)	. 18,910,404 . 21,643,987	364,098 215,545	1,299,234 287,867	413,932 157,205	1,617,990 515,053	964,421 409,029	1,012,747 466,827	537,654 345,397	843,513 578,110	614,080 759,948	691,362 736,877	5,152,747 4,378,804	5,398,625 12,793,325
Income subject to tax Total income tax before credits [7]	7,480,008	63,988	50,953	37,785	156,563	138,212	160,220	119,959	203,999		258,650	4,376,604 1,542,260	4,478,952
Income tax	7,453,375	60,356	51,808	37,785 37,785	155,623	137,802	158,841	118,049	200,065		257,396	1,532,110	4,477,664
Alternative minimum tax	31,422	*9,491	*84	-	*454	*265	1,379	1,874	3,856	2,214	1,103	9,579	1,123
Foreign tax credit	359,116	*128	-	[1]	[1]	*3	*2,000	139	1,612	12,152	4,036		200,323
U.S. Possessions tax credit	-	-	-		-	-	-	-	-	-	-	-	-
Nonconventional source fuel credit	. 112,023	-	_ =	=		-				-	-		112,023
General business credit	92,297	1,026	426	161	7,512	*100	1,805	*721	2,161	4,570	942	16,232	56,640
Prior year minimum tax credit	261,355 6,655,216	62,834	*404 50,123	*110 37,514	*652 148,398	*2,786 135,323	*1,367 155,047	*1,355 117,744	7,093 193,134	3,414 248,331	2,133 251,539	38,094 1,349,211	203,947 3,906,019
Total income tax after credits [2]	. 0,000,216	0∠,034	50,123	31,514	140,398	135,323	155,047	117,744	193,134	240,331	251,539	1,349,211	3,300,019

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amou	unts are in thousands o	or dollars and size of t	otal assets is in whol	e dollarsj			Circ of T	atal Assats					
Sector and Item	Total returns	 	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	stal Assets \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Sector and item	of active	Zero assets	پ م under	under	under	under	under	ψ25,000,000 under	under	under	under	under	φ2,500,000,000 or
	corporations	2010 833013	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
I. f	(./	(2)	(0)	(+)	(0)	(0)	(7)	(0)	(0)	(10)	(11)	(12)	(10)
Information													
Number of returns	122,825	21,238	84,874	5,857	6,660	1,452	1,147		351	273	133	177	101
Total assets	2,918,886,012	-	5,416,031	4,228,967	15,686,931	10,228,058	17,726,581	19,792,920	24,334,289		62,938,772	243,550,100	
Cash	122,740,090	-	1,866,603	813,132	3,242,924	3,024,761	3,514,269	3,426,550	3,316,716	5,296,014	5,037,490	19,185,639	74,015,992
Notes and accounts receivable	269,455,411 13,564,600	-	727,927 *1,505	919,700 15,589	3,805,564 70,292	2,278,524 59,107	2,809,803 104,969	3,215,081 449,711	3,589,561 256,017	6,829,766 354,605	8,271,431 636,770	26,055,623 1,904,364	210,952,430 9,711,673
Less: Allowance for bad debts	32,837,813		224,400	294,378	660,877	185,631	765,365	680,837	750,123	924,089	737,874	3,312,750	24,301,490
U.S. govt. obligations, total	765,439	_	*27,081	*5,099	*78,052	*74	179,950	97,716	106,328	104,515	136,191	2,185	28,248
Tax-exempt securities	1,969,703	-	*27,050	-	*36,922	*32,685	66,699	156,944	15,277	91,206	793,781	743,659	5,479
Other current assets	169,584,876	-	553,073	321,454	999,283	990,412	1,276,765	1,670,757	1,971,512	3,575,048	3,819,514	18,785,279	135,621,781
Loans to shareholders	4,714,087	-	398,641	131,168	583,877	175,850	147,196	151,488	199,605	125,368	54,893	412,799	2,333,202
Mortgage and real estate loans	121,839	-	*20,809	90	*9,996	*7,988		*13,932	13,980	30,864	163	4,113	19,903
Other investments	1,039,409,999	-	144,767	303,349	1,529,956	917,250	2,602,148	3,028,325	3,804,919	6,783,060	8,073,746	49,174,553	963,047,925
Depreciable assets [25] Less: Accumulated depreciation [25]	927,530,872 515,068,122	-]	5,025,988 3,999,617	3,978,555 3,149,543	8,332,797 5,316,442	4,663,257 3,098,161	9,864,481 6,261,657	9,975,649 6,055,784	11,237,825 6,476,785	16,784,866 9,535,559	25,708,419 14,482,659	57,875,445 30,552,865	774,083,591 426,139,049
Depletable assets	128,861]	3,999,617 *4,977	5, 148,545	5,316,442 *71,818	3,096,161	0,201,057	723	606		14,402,009	7,523	426,139,049
Less: Accumulated depletion	*37,568	_[*989	_	- 1,510	*210	_	459	-	-	_	- ,525	35,911
Land	11,684,555	-	62,913	37,411	84,536	110,401	192,153	202,136	192,388	276,482	352,159	1,163,170	9,010,807
Intangible assets (Amortizable)	775,281,045	-	989,848	1,140,292	2,862,334	901,677	2,804,514	3,922,916	6,218,562	13,872,606	30,358,349	106,967,029	605,242,919
Less: Accumulated amortization	132,035,692	-	743,207	657,199	1,621,349	295,805	1,227,123	1,353,764	1,715,998	4,544,426	8,623,864	25,553,168	85,699,789
Other assets	223,367,405	-	87,273	106,670	396,078	392,620	1,096,987	1,109,583	1,365,687	3,003,372	3,338,055	17,870,730	194,600,350
Total liabilities	2,918,886,012 183,879,516	=	5,416,031 1,018,578	4,228,967 795,652	15,686,931 2,442,750	10,228,058 1,298,519	17,726,581	19,792,920	24,334,289 2,005,212	43,262,664 3,761,204	62,938,772 3,959,568	243,550,100 12,642,553	2,471,720,700 152,504,496
Accounts payable Mortgages, notes, and bonds under one year.	132,511,328	-	966,037	624,177	2,442,750 1,179,940	353,682	1,576,514 1,390,903	1,874,469 1,296,942	1,847,088	1,982,904	2,826,319	4,730,683	115,312,652
Other current liabilities	258,862,036		1,598,589	1,087,588	2,542,650	3,478,836	3,166,268	3,547,747	3,697,484	5,492,958	7,436,418	31,441,099	195,372,402
Loans from shareholders	41,355,387	_	4,719,269	2,526,067	2,920,867	845,224	661,010	137,218	851,102	2,243,368	117,982	8,949,330	17,383,949
Mortgages, notes, bonds, one year or more	603,359,116	-	1,526,341	616,205	3,583,285	1,839,376	3,963,319	5,488,740	4,753,618		16,176,054	70,863,151	483,198,824
Other liabilities	369,098,355	-	443,531	321,205	930,054	686,149	-217,106	1,771,775	1,737,598	4,375,854	10,100,256	29,099,844	319,849,195
Net worth	1,329,820,274		-4,856,314	-1,741,926	2,087,385	1,726,272	7,185,673	5,676,028	9,442,187	14,056,170	22,322,175	85,823,441	1,188,099,182
Total receipts	1,053,251,269	5,634,154	28,245,108	10,346,714	28,998,273	13,335,694	19,982,924	19,654,493	18,775,981		36,277,816	113,180,123	729,120,874
Business receipts	887,008,860 34,222,374	4,723,721 64.575	27,787,903 18.270	10,292,221 11,560	28,012,577 54.040	12,876,223 54,514	18,830,448 99,785	18,377,510 118,732	17,434,523 147,465	27,534,988 295.953	33,733,103 332,287	97,379,740 2.152.147	590,025,905 30.873.047
Interest on govt. obligations, total	585,458	*2.445	*564	*692	1,884	3,272	11,644	11,335	21,066	28,385	65,318	139,729	299,126
Rents	13,254,916	*15,905	*5,946	*5,629	17,047	9,129	16,787	31,890	25,061	62,473	113,671	179,278	12,772,099
Royalties	27,189,725	*318,455	*29,991	-	*68,622	*33,616	35,669	227,997	39,486	347,333	430,787	3,624,218	22,033,549
Net S-T capital gain less net LT loss	459,293	-	*3,209	*1,306	*89	*22,243	15,572	14,492		3,323	5,505	11,590	378,437
Net L-T capital gain less net ST loss	10,076,410	*149,565	*40,038	*14,518	304,960	63,014	116,536	158,748	123,345	620,800	63,794	2,611,221	5,809,871
Net gain, noncapital assets	4,289,156	13,338	*20,433	*5,479	94,033	33,672	186,611	47,366	64,585	86,688	56,261	420,855	3,259,836
Other receipts	61,754,989 981,538,561	344,580 6,760,379	338,141 27,884,199	15,115 10,338,562	428,411 29,964,074	237,630 13,817,030	645,709 20,000,481	648,659 20,706,913	889,104 19,008,322	632,520 28,946,625	1,255,296 36,077,885	3,991,478 108,424,496	52,328,346 659,609,595
Total deductions Cost of goods	211,620,172	1,686,530	10,512,311	3,442,766	14,323,789	4,959,054	5,856,577	7,154,382	6,407,423	10,177,787	9,053,078	26,759,692	111,286,782
Compensation of officers	14,522,237	296,294	3,614,650	760,884	1,514,597	610,981	849,664	466,819	370,756	459,781	625,873	1,479,846	3,472,092
Salaries and wages	160,101,399	1,105,719	3,358,207	2,080,249	4,695,232	3,338,871	4,265,535	3,534,516	3,549,093	5,530,098	7,536,041	21,698,527	99,409,311
Rent paid on business property	25,688,481	147,280	934,297	670,021	873,567	369,252	484,700	446,516	565,639	607,905	1,122,088	2,849,278	16,617,939
Taxes paid	26,674,232	174,725	707,319	301,045	686,924	425,106	553,647	505,553	502,433	703,045	1,090,215	2,654,635	18,369,584
Interest paid	68,065,419	338,694	239,982	162,515	292,308	167,507	324,390	425,807	451,628	1,020,473	1,954,309	8,691,685	53,996,121
Amortization Depreciation	34,904,269 60,451,982	136,551 418,751	83,532 407,903	72,438 277,788	272,992 695,689	77,272 340,595	358,326 709,009	396,261 789,077	481,351 1,031,374	830,871 1,230,743	1,408,244 2,655,189	5,159,374 5,432,611	25,627,057 46,463,251
Advertising	25,773,803	244,730	512,139	133.940	374.602	163,389	446.794	474.574	351,131	572,064	565,369	3,097,139	18.837.931
Pension, profit-sharing, etc., plans	8,743,590	39,618	293,087	106,234	74,182	70,627	121,108	92,290	76,966	147,970	245,467	727,208	6,748,832
Employee benefit programs	20,514,905	82,250	261,383	133,569	399,635	315,882	412,956	331,429	363,340	541,896	737,926	2,289,558	14,645,080
Net income (less deficit)	75,408,348	-1,127,226	360,346	7,461	-967,477	-484,605	-19,203	-1,046,934	-251,234	806,634	177,072	5,093,868	72,859,646
Income subject to tax	71,639,550	154,703	167,911	65,546	327,674	274,537	596,317	575,392		1,277,134	1,918,131	5,915,916	59,568,363
Total income tax before credits [7]	25,288,105	49,167	34,074	19,126	106,977	93,594	207,953	202,255		459,203	675,082	2,113,110	21,048,072
Income tax	24,999,397	46,325	32,218	19,071 *55	104,032	92,616 *977	203,230	197,547	275,858	443,316	670,198	2,067,285	20,847,700
Alternative minimum tax Foreign tax credit	286,692 2,883,475	*2,635 *5,025	- 2		2,945 *3,864	*767	4,629 9,887	4,684 3,074	3,621 3,366	10,521 27,588	4,884 42,688	54,138 154,130	197,603 2,633,082
U.S. Possessions tax credit	2,003,475	3,025	-	-	5,004	-	3,00 <i>1</i>	3,074	5,500	- 21,300	42,000	154,150	2,000,002
Nonconventional source fuel credit	5,772	-	-	_	_	-	-	-	-	-	_	1,708	4,063
General business credit	821,498	1,117	51	10	5,821	*30	4,093	6,846	9,305	16,017	17,221	77,985	683,002
Prior year minimum tax credit	240,443	*392	-	-	-	*43	*250	1,657	1,425	7,732	3,777	13,619	211,548
Total income tax after credits [2]	21,336,917	42,633	34,022	19,114	97,293	92,754	193,723	190,678	265,395	407,865	611,397	1,865,666	17,516,377

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars and size of total assets is in whole dollars]

	<u> </u>	I		otal assets is in whol				Size of To	otal Assets					
	Sector and Item	Total returns	1	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
-		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Finance and Insurance													
	Number of returns	242.686	29.448	161.318	12,890	15.672	3.955	3.593	2.446	2.714	3.544	2.354	3.351	1.402
	Total assets	30,392,706,733		13,204,675	9,190,802	35,014,623	27,843,498	57,972,449	87,930,453	195,399,574	579,230,598	838,603,363		24,886,700,820
	Cash	706,557,034	-	5,188,028	2,940,179	9,550,347	5,203,517	7,435,751	7,224,223	9,382,170	18,017,387	15,202,284	59,934,399	566,478,750
	Notes and accounts receivable	2,701,067,211	-	1,256,651	1,681,006	6,813,397	6,395,897	10,887,267	14,999,274	31,180,323	66,904,534	64,874,641	201,637,687	2,294,436,535
	Less: Allowance for bad debts	26,286,191	-	*16,382	*24,907	300,514	120,504	198,723	300,348	455,587	912,634	809,222	2,730,771	20,416,600
	Inventories	1,189,250 989,340,079]	126 16,739	- 24,677	*4,626 673,181	*39,905 866,002	12,434 3,234,499	18,903 5,550,049	104,897 11,940,521	39,729 34,338,545	108,057 40,680,133	103,780 182,260,264	756,794 709,755,470
	Tax-exempt securities	1.311.815.202	_	*5.006	*8.178	262.917	369.177	1.927.282	5,185,663	15.431.911	53.211.906	81.131.711	267.651.870	886.629.582
	Other current assets	2,701,043,529	-	1,108,847	870,733	2,874,047	2,523,794	4,899,731	5,425,302	7,309,949	19,299,681	22,177,777	101,178,001	2,533,375,666
	Loans to shareholders	31,228,377	-	1,121,757	469,230	654,185	388,816	576,834	318,548	177,990	137,781	1,525,814	4,975,380	20,882,043
	Mortgage and real estate loans	3,372,501,800	-	402,201	*48,760	1,606,012	3,761,925	3,461,554	6,431,006	14,303,586	45,463,034	61,853,628	228,245,377	3,006,924,719
	Other investments	16,188,144,108 509,989,465	-	1,225,226 6,948,590	1,249,479 2,126,510	7,478,785 5,179,241	6,260,966 2,198,299	21,385,491 3,266,809	38,029,317 3,859,385	96,806,759 6,221,942	319,632,255 15,510,692	522,052,397 17,400,962	2,458,104,597 95,810,574	12,715,918,837 351,466,462
	Depreciable assets [25] Less: Accumulated depreciation [25]	141,850,877	_	5,209,274	2,126,510 1,419,564	2,783,373	2,196,299 1,094,710	1,514,603	3,659,365 1,457,311	2,055,375	4,514,068	4,512,157	21,331,926	95,958,517
	Depletable assets	128,121	-	*547	-, , 50 -	*10,251	*65	*35,339	*30,771	4,902	15,534	8,167		22,544
	Less: Accumulated depletion	32,484	-	*419	-	*6,095	-	*2,142	*10,189	3,433	4,012	578	-	5,616
	Land	69,743,578	-	106,355	29,836	366,150	85,881	294,337	400,196	914,853	2,085,607	3,307,222	16,751,834	45,401,307
	Intangible assets (Amortizable)	232,710,088	-	1,505,032	1,177,021 410.943	2,103,410	769,297	858,476	1,098,783	1,776,094 450,854	4,209,131	3,560,783	28,557,396	187,094,667
	Less: Accumulated amortization Other assets	41,813,173 1,787,231,614		721,835 267,480	410,943 420,608	834,565 1,362,620	268,213 463,384	252,699 1,664,812	255,146 1,382,029	450,854 2,808,925	736,840 6,532,337	562,098 10,603,844	5,744,775 46,212,193	31,575,205 1,715,513,383
1	Total liabilities	30,392,706,733	_	13,204,675	9,190,802	35,014,623	27,843,498	57,972,449	87,930,453	195,399,574	579,230,598	838,603,363		24,886,700,820
	Accounts payable	1,852,546,662	-	3,388,321	1,225,661	4,087,537	3,256,235	3,856,798	5,331,433	8,812,582	25,995,079	36,960,539	187,069,757	1,572,562,721
	Mortgages, notes, and bonds under one year.	2,013,548,228	-	866,511	853,575	3,086,908	3,834,619	5,635,146	4,795,083	6,674,110	15,506,495	25,775,131	90,990,748	1,855,529,903
	Other current liabilities	6,062,243,545	-	3,073,542	1,178,667	6,432,301	7,024,310	12,524,227	21,975,424	48,145,350	118,194,842	124,646,187	370,896,646	5,348,152,048
	Loans from shareholders	33,201,680 2,762,540,838	-	2,182,128 3,823,085	443,429 1,904,459	2,542,433 5,339,039	1,299,436 3,828,825	1,520,357 4,829,416	655,405 5,175,196	576,481 8,078,569	1,031,279 19,902,653	1,801,138 24,688,459	5,275,846 130,087,082	15,873,749 2,554,884,055
	Mortgages, notes, bonds, one year or more Other liabilities	4,127,768,481	_	3,976,185	1,295,718	1,805,013	1,411,626	3,490,522	3,504,924	4,558,342	9,548,726	21,726,908	95,165,149	3,981,285,369
	Net worth	13,540,857,299	-	-4,105,097	2,289,293	11,721,392	7,188,448	26,115,983	46,492,988	118,554,140	389,051,524	603,005,001	2,782,130,650	9,558,412,976
1	Total receipts	3,301,642,987	124,523,165	55,047,057	22,423,032	32,020,618	18,971,109	29,727,677	23,299,186	32,894,994	64,247,081	66,917,924	311,425,744	2,520,145,402
	Business receipts	1,798,196,722	45,238,037	53,446,696	19,428,320	28,375,992	16,847,766	25,833,509	18,091,431	21,350,068	37,844,471	30,459,125	154,200,975	1,347,080,332
7	Interest	934,940,428 45,431,316	47,776,588 1,306,582	318,843 3,526	121,316 2,367	528,763 16,099	405,657 34,769	948,391 105,433	1,708,823 291,946	4,082,666 854,688	11,691,049 2,678,095	16,988,184 3,885,011	69,130,136 11,951,437	781,240,012 24,301,364
•	Interest on govt. obligations, total	46,878,254	732,881	41,020	*14,797	53.931	86,672	211,248	365,956	563,796	1,820,172	2,382,811	9,897,593	30,707,378
	Royalties	1,411,137	[1]	*64,944		*2,030	*34	21,635	18,483	13,562	80,963	63,664	30,650	1,115,172
	Net S-T capital gain less net LT loss	36,132,936	1,151,768	14,167	2,156	27,375	27,368	114,050	211,225	486,647	1,935,103	2,638,247	12,411,638	17,113,192
	Net L-T capital gain less net ST loss	50,999,882	11,198,992	95,951	127,063	611,703	258,130	333,228	664,110	2,352,207	947,742	468,225	3,862,122	30,080,410
	Net gain, noncapital assets	9,654,632 352.840.799	2,862,338 12.390.578	40,414 1.011.496	*6,895	28,239 2,295,957	5,592 1,274,113	313,865	66,253 1,824,882	91,172 3.050.762	239,516 6.834.859	153,953	1,259,446 47,452,874	4,586,950 262,487,263
,	Other receipts Total deductions	2,764,686,695	102,316,646	48,603,632	2,694,243 18,666,518	2,295,957 28,705,762	17,246,026	1,785,795 27,025,539	20,210,897	25,417,634	49,816,058	9,737,978 45,466,756	215,536,711	2,165,674,517
	Cost of goods	990,381,743	31,124,512	5,548,935	4,790,953	2,057,986	2,346,722	5,755,568	4,853,664	8,013,232	15,847,284	14,252,761	83,054,739	812,735,387
	Compensation of officers	40,416,057	1,075,231	7,818,005	1,658,717	3,784,329	1,682,046	2,105,558	1,240,438	1,363,210	1,311,689	735,928	2,968,552	14,672,354
	Salaries and wages	283,468,669	7,326,449	12,316,241	4,624,858	9,679,877	4,425,844	6,735,089	4,842,360	4,724,429	8,863,822	6,769,898	30,606,891	182,552,910
	Rent paid on business property	27,108,882	944,485	2,545,178 1,491,129	652,251	1,345,541 979,729	474,848 512,602	596,072	435,627	376,381	700,724	671,022 1,281,733	2,519,370	15,847,383
	Taxes paidInterest paid	45,889,897 515,303,986	1,321,720 39,431,767	1,491,129 466,479	424,429 172,557	979,729 546,120	512,603 652,184	696,655 752,691	645,842 1,048,423	706,740 1,675,998	1,327,270 3,805,196	1,281,733 5,238,283	5,273,607 17,728,962	31,228,441 443,785,325
	Amortization	18,353,192	380,193	119,830	77,879	151,337	62,169	90,799	89,073	150,222	366,241	390,694	2,180,506	14,294,249
	Depreciation	32,590,756	811,724	432,140	129,265	311,006	189,647	218,326	275,412	370,190	836,546	778,162	3,990,899	24,247,440
	Advertising	17,296,687	325,760	848,635	166,975	461,022	146,988	335,009	255,358	210,456	430,954	377,276	2,080,357	11,657,896
	Pension, profit-sharing, etc., plans	14,909,216	321,673	742,505	155,643	320,262	145,061	149,207	137,400	152,187	305,472	306,179	1,250,243	10,923,385
	Employee benefit programs Net income (less deficit)	25,493,487 500,563,173	479,470 20,903,685	667,175 6,439,899	290,148 3,754,147	508,122 3,298,756	221,472 1,690,314	452,418 2,607,873	513,709 2,798,725	421,868 6,625,444	739,346 11,760,287	681,270 17,625,397	2,862,838 84,067,084	17,655,652 338,991,561
	ncome subject to tax	187,620,311	3,790,985	612,282	239,005	796,742	587,046	1,118,700	1,176,447	1,664,033	4,113,794	4,124,262	21,889,855	147,507,160
	Total income tax before credits [7]	66,391,944	1,533,616	97,618	62,351	247,368	197,613	384,290	409,352	575,072	1,445,735	1,460,993	7,810,381	52,167,555
	Income tax	65,098,055	1,318,208	96,309	62,233	243,910	195,004	378,967	404,588	563,132	1,416,405	1,424,042	7,621,843	51,373,415
	Alternative minimum tax	1,107,745	57,843	*1,310	*115	2,477	2,098	5,043	3,484	10,885	16,206	29,915	177,383	800,986
	Foreign tax credit	6,694,733 433	*21,175	[1]	*2,717	*25	*76	1,899	1,018	706	28,798	12,726	126,326	6,499,266
	J.S. Possessions tax credit Nonconventional source fuel credit	433 1,023,597	13,063	-]	-		_		428]]	_	1,010,535
	Seneral business credit	1,914,081	6,917	163	39	- 727	*660	- 561	1,818	1,344	7,060	6,224	39,875	1,848,693
	Prior year minimum tax credit	1,797,643	7,893	41	*30	4,787	*847	2,306	2,949	3,743	25,874	14,062	100,255	1,634,858
1	Total income tax after credits [2]	54,959,137	1,484,568	97,415	59,565	241,829	196,030	379,524	403,551	568,730	1,383,820	1,427,643	7,542,895	41,173,566
	Endnotes at end of table section. Detail may not add to	a total bassues of rouns	ling Contout for "Ev	planation of Terms"	and "Description of the	ne Sample and Limita	tions of the Data."							

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

							Size of T	otal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
•	044.047	00.007	400 550	00.407	00.400	7.000	4 470	4 004				7.5	
Number of returns	641,947 766,334,870	93,227	403,559 47,493,687	62,427 44,152,669	68,402 139,788,144	7,686 52,815,098	4,473 68,216,281	1,204 41,829,866	517 35,396,020	268 39,813,795	90 31,776,999	75 94,706,740	20 170.345.572
Total assets	62,808,099	-	8,726,692	5,120,469	139,766,144	4,544,918	5,923,802	3,723,461	35,396,020	3,397,366	2,617,095	4,961,921	7,378,032
Notes and accounts receivable	92,131,122		1.823.461	1.826.795	6.441.409	2.702.287	3,507,476	2.663.290	2.716.710	2.938.832	4.031.349	10.416.679	53.062.834
Less: Allowance for bad debts	1,549,735	_	5,122	*2,921	35,017	16,248	59,695	108,149	50,144	113,964	168,215	185,547	804,714
Inventories	7,186,916	-	217,389	207,450	459,394	253,651	451,302	370,990	382,472	297,350	888,147	2,412,096	1,246,673
U.S. govt. obligations, total	1,245,180	-	118,335	*5,306	325,630	99,879	271,340	143,397	86,557	130,851	53,138	8,448	2,299
Tax-exempt securities	1,067,930	-	34,002	*24,677	407,626	*103,362	135,889	172,972	97,499	40,257	-	51,646	-
Other current assets	55,000,375	-	3,446,593	2,497,534	10,626,405	3,785,982	5,674,983	3,918,668	2,761,705	2,084,495	2,299,119	5,923,389	11,981,500
Loans to shareholders	13,003,090	-	2,382,331	1,406,667	3,940,731	1,660,617	1,369,470	546,191	382,656	516,649	116,494	592,223	89,061
Mortgage and real estate loans	11,236,597	-	762,786	1,141,951	3,109,653	701,197	1,392,214	858,809	656,004	293,223	174,956	1,278,758	867,047
Other investments	121,949,973	-	3,812,592	3,229,412	15,788,685	7,880,668	12,201,222	7,743,107	7,303,130	11,303,514	6,304,847	24,126,935	22,255,861 76,980,141
Depreciable assets [25] Less: Accumulated depreciation [25]	449,113,891 168,902,824	_	41,109,375 21,994,300	36,739,804 16,505,280	101,250,248 40,465,744	38,812,607 15,552,019	41,725,528 16,395,932	23,796,387 8,834,500	18,728,248 6,464,311	18,632,317 6,005,336	14,630,402 4,881,652	36,708,834 13,125,430	18,678,321
Depletable assets	319,215		*128,072	- 10,000,200	*91,720	*14,545	*13,481	*11,808	51,292	8,296	-,501,052	10, 120,700	10,070,021
Less: Accumulated depletion	72,345	-	*27,387	-	*243	*6,970	*6,846	*7,747	23,137	15	-	-	-
Land	66,801,209	-	5,696,669	7,118,770	20,580,278	6,299,279	8,990,279	4,494,396	3,445,874	3,028,006	1,239,070	5,155,969	752,617
Intangible assets (Amortizable)	29,927,982	-	636,929	712,221	2,166,699	801,872	1,231,191	798,073	854,380	1,104,967	2,700,841	9,034,146	9,886,663
Less: Accumulated amortization	9,151,551	-	298,287	323,847	920,442	253,400	416,597	292,700	205,204	236,016	388,035	4,517,422	1,299,601
Other assets	34,219,746	-	923,558	953,661	2,754,196	982,872	2,207,172	1,831,412	1,524,859	2,393,001	2,159,443	11,864,095	6,625,478
Total liabilities	766,334,870	-	47,493,687	44,152,669	139,788,144	52,815,098	68,216,281	41,829,866		39,813,795	31,776,999	94,706,740	170,345,572
Accounts payable	23,789,758	-	1,352,012 2,430,727	726,086	3,146,021 6,556,340	898,667	1,888,962 5,110,452	1,212,554	1,261,284	1,324,572 2,486,785	1,469,998	3,440,124 6,060,220	7,069,476
Mortgages, notes, and bonds under one year.	66,329,109 48,749,889	-	2,430,727 3,049,910	1,670,038 1,517,801	5,709,102	2,668,345 1,908,984	3,188,123	3,431,201 2,495,012	2,351,527 2,069,252	3,186,844	2,706,317 2,350,461	7,838,128	30,857,158 15,436,272
Other current liabilities Loans from shareholders	56,275,436		12,874,195	8,174,005	18,628,818	4,368,293	4,284,904	1,575,468	1,129,483	655,822	673,856	2,071,295	1,839,297
Mortgages, notes, bonds, one year or more	308,024,147	-	14,803,508	20,022,453	63,808,076	25,037,594	30,432,704	17,234,305	14,688,698	16,000,864	10,070,723	27,917,900	68,007,323
Other liabilities	47,448,051	-	1,690,410	1,338,340	5,301,560	2,331,745	3,388,912	2,889,632	2,439,958	2,608,271	3,034,491	14,348,222	8,076,511
Net worth	215,718,480	-	11,292,926	10,703,946	36,638,229	15,601,470	19,922,222	12,991,694	11,455,817	13,550,638	11,471,154	33,030,850	39,059,534
Total receipts	316,578,467	8,736,890	77,562,175	22,904,283	42,932,038	14,496,605	20,330,523	13,623,602	10,012,998	14,207,305	12,215,665	33,141,857	46,414,524
Business receipts	268,384,638	5,876,483	74,382,843	18,172,046	38,383,466	12,482,571	16,623,577	11,274,210	7,732,305	11,877,090	10,431,433	26,256,786	34,891,827
Interest	8,767,451	104,131	192,205	111,608	324,567	134,597	288,492	214,213	190,406	270,178	311,617	1,133,915	5,491,522
Interest on govt. obligations, total	482,292 2,558,723	1,364 102,846	4,705 233,869	5,517 194,475	69,766 277,158	27,570 97,815	31,915 298,793	22,766 240,466	17,629 146,094	14,578 143,190	9,295 59,116	209,452 366,347	67,736 398,554
Rents	1,039,316	*2,678	32,463	*8,887	72,568	22,986	*52,045	68,020	17,800	150,241	295,079	289,240	27,308
Net S-T capital gain less net LT loss	258,229	21,183	*54,377	20,454	38,531	23,470	22,884	6,997	14,036	13,524	19,766	13,271	9,737
Net L-T capital gain less net ST loss	8,192,849	1,509,255	486,000	536,356	1,441,807	565,793	677,947	537,368	699,988	505,152	242,058	691,083	300,043
Net gain, noncapital assets	6,913,117	474,730	312,262	136,973	584,720	168,812	367,489	326,471	403,933	315,132	281,723	616,371	2,924,501
Other receipts	18,770,264	642,495	1,839,315	3,700,673	1,703,509	938,011	1,937,087	918,586	779,200	742,450	541,541	2,939,442	2,087,955
Total deductions	286,395,700	6,086,323	70,084,858	21,339,217	39,830,155	13,104,469	18,495,086	12,299,630	8,957,289	13,246,447	11,577,686	29,875,536	41,499,003
Cost of goods	56,170,584	961,700	10,099,160	3,112,918	7,050,701	3,221,709	5,681,294	3,927,388	2,357,160	5,044,436	4,062,000	5,020,155	5,631,965
Compensation of officers	15,687,113 58,551,177	406,092 416,877	8,807,382 17,835,932	1,455,720	1,999,279	647,090 1,882,113	642,374 2,824,627	355,945	254,702 1,263,367	219,298	233,842 1,310,303	395,929 7,398,528	269,459 5,618,362
Salaries and wages Rent paid on business property	15,502,586	240,975	3,332,886	6,542,899 1,107,925	9,955,566 2,046,432	1,002,113	2,824,827 595,350	1,591,973 473,535	528,125	1,910,631 1,500,144	509,527	2,221,100	1,746,987
Taxes paid	11,391,290	434,912	2,105,789	998,020	2,261,455	937,491	944,897	584,018	385,250	343,642	331,332	947,018	1,117,466
Interest paid	18,483,490	458.980	826,309	674,464	2,000,989	834,875	1,323,363	892.372	756.443	889,461	771,304	2,431,651	6,623,280
Amortization	1,435,723	25,571	50,046	23,474	104,141	41,655	82,832	77,651	62,444	109,277	185,615	362,294	310,723
Depreciation	27,329,225	398,372	1,416,216	947,136	2,322,759	1,257,821	1,669,850	1,299,948	925,681	1,009,712	1,782,963	4,376,475	9,922,295
Advertising	4,722,078	120,977	1,940,608	389,761	566,735	108,037	183,015	149,984	128,315	158,250	237,443	428,436	310,515
Pension, profit-sharing, etc., plans	2,180,923	32,855	1,103,745	246,363	194,144	102,089	54,172	33,864	22,229	46,040	41,882	66,410	237,130
Employee benefit programs	3,767,979	39,481	777,701	272,201	440,905	196,834	187,586	130,687	110,776	111,096	136,654	540,040	824,019
Net income (less deficit)	29,777,730	2,649,204	7,472,612	1,559,549	3,032,312	1,364,566	1,803,608	1,301,256	1,039,749	953,232	628,869	3,069,233	4,903,540
Income subject to tax	13,731,778 4,559,849	1,621,212	927,068 179,652	698,222 196,964	1,590,985 502,210	754,530	924,518 317,384	802,526 280,383	686,851 253,541	752,554 262,398	664,014 248,197	2,957,538 1,058,851	1,351,760 508,234
Total income tax before credits [7]	4,559,849 4,427,618	494,137 479,990	179,652 178,504	196,964 196,264	502,210 495,589	257,898 253,044	317,384 314,051	280,383 275,308	253,541 242,577	262,398 254,772	248,197	1,058,851 1,034,857	508,234 471,124
Income tax Alternative minimum tax	4,427,616	479,990 2,465	*367	*628	495,569 3,775	253,044 3,445	4,308	4,783	10,694	6,043	231,536 16,669	23,549	471,122 37,110
Foreign tax credit	53,026	2,403 *41	*1,128	526	*1,174	4,154	1,774	8,835	1,925	4,727	448	11,885	16,933
U.S. Possessions tax credit	441	-		29		412			- 1,020			- 1,505	10,000
Nonconventional source fuel credit	*2,106	-	-	-	-	*2,004	*102	-	-	-	-	-	
General business credit	35,293	*54	1,859	437	2,910	*245	4,115	1,211	1,250	323	1,667	8,280	12,944
Prior year minimum tax credit	75,307	*312	*363	-	2,305	*3,725	3,710	3,568	2,937	4,810	5,178	16,459	31,940
Total income tax after credits [2]	4,393,676	493,730	176,303	196,499	495,821	247,357	307,683	266,770	247,430	252,538	240,903	1,022,227	446,416

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All								Size of To	otal Assets					
	Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Professional, Scientific, and Technical													
	Services		400 400	222 244		00.400	2 2 4 2	0.400				400	400	
	imber of returns	786,275	126,423	609,341	23,202	20,180	3,342	2,130		382		130	120	28
	tal assets	645,918,660 91,901,023	-	39,221,375 13,351,066	16,146,855 4,213,646	41,000,793 11,025,806	22,956,461 5,368,961	33,112,918 8,546,920	24,811,003 5,137,051	26,887,934 5,713,214	46,297,313 9,050,543	46,046,861 7,121,683	138,973,788 13,175,182	210,463,359 9,196,951
_	lotes and accounts receivable	138.674.674		4,179,550	3,433,067	11,662,572	6,548,172	8.676.402	5,962,520	6.051.211	9,385,320	8.957.626	25,515,539	48.302.694
	Less: Allowance for bad debts	2,704,692	_	37,140	99,261	189,996	97,976	198,437	159,483	231,991	335,787	288,502	574,371	491,749
	nventories	13,051,156	-	1,001,727	685,360	1,368,239	610,377	801,006	571,673	638,419	1,102,264	591,464	2,198,564	3,482,064
	I.S. govt. obligations, total	1,165,425	-	*21,295	*15,852	*254,538	2,650	70,434	113,316	90,451	29,807	68,795	498,286	1
	ax-exempt securities	753,146	-	*21,088	*42,732	*13,833	*84,410	*39,147	50,333	12,178	237,852	185,100	66,474	-
	Other current assets	56,836,369	-	2,656,415	1,487,202	3,442,072	2,623,287	3,622,286	3,413,046	3,013,941	5,361,917	4,467,021	14,723,431	12,025,753
	oans to shareholders	7,008,827 11,917,946	-	3,599,349 97,828	1,003,119 *57,133	802,682 229,145	348,749 *22,856	329,791 132,278	167,052 *28,458	53,680 9,147	253,911 402	94,572 1,849	76,631 11,338,849	279,292
	fortgage and real estate loans Other investments	127,408,084		2,642,515	1,455,636	4,078,831	2,674,723	4,477,594	3,571,471	3,766,076	6,695,736	8,127,287	22,731,680	67,186,536
	Depreciable assets [25]	144,577,824		37,778,140	8,234,043	14,164,674	7,197,210	8,841,435	5,979,025	5,968,778	9,175,671	7,907,543	19,608,026	19.723.279
	Less: Accumulated depreciation [25]	90,906,041	-	28,677,588	5,849,791	9,289,808	4,682,874	5,354,515	3,469,790	3,454,103	5,443,992	4,113,369	9,339,811	11,230,399
	epletable assets	207,345	-	*10,854	-	*1,284	*2,369	*9,622	*1,280	-	181,364	456	115	-
	Less: Accumulated depletion	191,090	-	*6,353	-	*515	*2,219	*98	257	-	181,193	456	-	-
_	and	2,972,245	-	438,563	140,644	471,011	160,612	307,145		160,348	180,761	266,556	376,752	331,914
	ntangible assets (Amortizable)	126,832,764 24,863,285	-	2,676,613 1,282,245	1,260,977 349,381	3,113,176 1,383,874	1,361,964	2,847,627 988,566	6,621,269 4,536,442	4,870,272 1,330,470	10,565,201 2,190,319	11,838,025	32,639,881 4,584,607	49,037,760 5,548,422
	Less: Accumulated amortization Other assets	24,863,285 41,276,940]	749,698	415,878	1,383,874	444,657 1,177,847	988,566 952,847	4,536,442 1,222,543	1,330,470	2,190,319	2,224,303 3,045,515	4,584,607 10,523,167	5,548,422 18,167,686
	otier assetstal liabilities	645,918,660	_	39,221,375	16,146,855	41,000,793	22,956,461	33,112,918		26,887,934	46,297,313	46,046,861	138,973,788	210,463,359
	ccounts payable	84,212,258	-	3,809,660	2,097,574	5,193,417	3,327,579	3,917,739	3,057,256	3,101,814	4,429,922	3,985,233	10,125,756	41,166,307
	fortgages, notes, and bonds under one year.	50,367,606	-	5,551,980	2,223,440	3,435,529	2,018,809	2,523,619	1,553,492	1,554,363	1,457,212	2,721,743	18,355,064	8,972,356
C	Other current liabilities	99,577,650	-	8,158,569	2,507,660	9,337,189	4,257,672	7,520,928	4,954,441	4,774,971	7,499,562	7,003,066	20,353,703	23,209,889
	oans from shareholders	27,117,170	-	13,043,968	2,313,590	5,904,061	571,590	982,640	728,169	389,050	575,468	736,467	1,547,310	324,857
	flortgages, notes, bonds, one year or more	105,649,091	-	7,563,052	2,544,901 649,578	5,939,814	3,686,942 914.703	3,816,060 2,392,710	2,635,072 1,340,079	4,252,849 1,342,966	7,905,643 3,208,986	10,246,008	25,449,381 13,224,504	31,609,369
	Other liabilitieslet worth	44,606,933 234,387,953		1,325,854 -231,708	3,810,110	1,696,663 9,494,119	8,179,167	11,959,223	10,542,493	11,471,920	21,220,521	3,227,681 18,126,663	49,918,071	15,283,209 89,897,372
	tal receipts	855,507,620	22,986,359	264,277,512	56,177,095	102,121,074	44,385,350	48,115,448	31,625,797	28,239,446		35,132,943	88,634,585	88.937.050
	usiness receipts	814,499,239	21,704,516	257,099,276	55,010,664	98,909,041	42,611,356	46,213,219	30,367,815	27,059,272	42,473,219	32,553,971	79,195,834	81,301,056
	nterest	6,244,155	88,036	150,970	74,902	168,956	106,784	249,870	206,147	244,943	477,578	382,821	2,028,440	2,064,709
	nterest on govt. obligations, total	250,929	1,843	3,774	680	11,033	58,837	9,164	12,067	11,028	41,265	25,213	35,242	40,784
	lents	601,217	*2,383	36,197	33,095	46,449	13,455	43,409	14,247	26,002	23,079	24,013	150,958	187,929
	loyalties	5,900,259 358,770	*4,121 *50	*37,602 4,699	*4,319 54,135	141,513 *94,132	21,844 *19,546	22,188 93,053	92,022 *2,937	192,557 2,006	249,328 1,698	639,409 16,162	2,195,119 56,220	2,300,237
	let S-T capital gain less net LT losslet L-T capital gain less net ST loss	3,031,432	481,712	4,699 122,121	84,586	189,435	136,799	139,732	2,937 126,841	118,077	238,139	77,634	479,889	14,134 836,469
	let gain, noncapital assets	873,676	85,480	125,461	62,235	119,277	44,752	39,044	32,871	16,403	33,154	14,374	257,401	43,225
	Other receipts	20,758,858	614,540	6,644,062	846,396	2,434,710	1,360,705	1,297,951	738,978	507,823	1,159,940	912,214	2,960,324	1,281,215
	tal deductions	825,169,038	22,640,300	245,157,755	53,777,500	98,876,663	43,330,472	48,489,253	32,270,374	30,940,896	44,612,214	34,411,559	84,944,533	85,717,518
	cost of goods	237,595,161	2,911,369	53,352,177	12,644,105	34,578,536	14,781,674	17,386,296	9,649,298	11,843,961	17,586,457	13,602,839	24,740,727	24,517,724
	compensation of officers	71,573,197	2,082,113	42,496,747	6,045,698	8,709,456	3,662,904	2,252,232	1,295,227	810,270	846,179	560,745	1,589,090	1,222,535
	alaries and wages	198,368,263 28,541,762	4,736,347 848,261	52,852,268 10,974,983	14,116,863 1,669,004	25,054,930 3,115,577	11,445,954 1,441,736	12,315,362 1,469,882	7,854,287 1,017,120	6,439,522 792,556	10,683,764 1,231,402	7,590,220 799,743	21,922,639 2,556,839	23,356,108 2,624,660
	tent paid on business propertyaxes paid	26,742,389	657,826	8,397,353	1,781,366	3,115,577	1,432,470	1,481,205	903,762	818,321	1,231,402	803,890	2,556,639	3,230,227
	nterest paid	11,618,380	393,823	1,372,703	381,910	712,830	373,124	430,043	328,241	321,659	695,088	590,090	2,133,503	3,885,365
	mortization	6,273,465	104,457	231,620	88,726	348,413	164,046	283,406	253,001	293,317	604,570	519,738	1,303,375	2,078,797
	epreciation	11,177,967	232,330	2,325,931	552,994	1,094,281	615,684	711,449	554,857	499,037	718,959	651,889	1,725,624	1,494,932
	dvertising	9,784,175	180,937	3,411,095	512,006	2,103,787	382,406	805,290	508,781	188,898	268,279	157,027	1,041,532	224,137
	ension, profit-sharing, etc., plans	9,627,380	229,261	3,257,301	697,542	1,235,373	554,628	451,198	327,448	243,097	353,106	284,797	1,139,289	854,339
	mployee benefit programst income (less deficit)	17,626,095 30,931,686	369,515 347,408	3,919,902 19,115,982	1,142,143 2,398,915	1,880,834 3,234,942	1,048,213 997,183	1,090,441 -374,286	724,062 - 643,467	648,000 -2,663,378	1,079,430 264,459	752,527 715,452	2,639,963 3,880,637	2,331,065 3,657,839
	come subject to tax	16,411,766	439,406	1,236,458	2,396,915	1,100,972	699,226	1,005,092	704,167	667,324	1,380,947	1,268,707	4,068,466	3,561,630
	tal income tax before credits [7]	5,578,429	153,007	278,070	78,844	356,470	241,495	347,732	247,703	235,703	492,112	449,215	1,443,277	1,254,799
	ncome tax	5,500,953	139,699	276,783	77,710	359,705	238,056	343,608	242,149	230,484	479,952	443,018	1,423,401	1,246,387
Α	Iternative minimum tax	68,154	1,565	*463	*1,088	2,322	3,440	3,860	5,554	4,725	12,154	5,943	19,647	7,394
	reign tax credit	463,862	*780	60	*35	*570	*2,247	4,735	6,453	24,935	36,266	9,871	140,195	237,715
	S. Possessions tax credit	255	-	-	_	-	255	-	-	-	-	-	-	-
	onconventional source fuel credit	[1] 269.302	679	[1] 2,424	4,269	- 14,852	- 10,489	- 8,299	9,680	- 8,687	22,714	29,622	- 79.854	77,733
	eneral business creditior year minimum tax credit	57.845	37	*502	*330	*1.412	*10,469	*447	*839	1.726	878	1.155	19,852	30.562
	otal income tax after credits [2]	4,787,165	151,511	275,084	74,211	339,637	228,397	334,251	230,731	200,355	432,254	408,567	1,203,377	908,790
	Industrial may not add to			colanation of Terms"		•	•							

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

				otal assets is in whole				C:/ T	otal Apacts					
	Sector and Item	Total returns	T	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	otal Assets \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	Oction and Item	of active	Zero assets	φι under	پان	ֆ1,000,000 under	\$5,000,000 under	under	\$25,000,000 under	under	under	\$250,000,000 under	under	\$2,500,000,000 or
		corporations	2010 833013	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
-		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mana	agement of Companies	(- 7	(=/	(=)	.,,	(=)	(=)	V- /	(=7	χ=7	()	,,,,	\ .=/	(1.5)
	Holding Companies)													
	turns	50,921 13.487.039.096	6,987	27,844	3,953	4,305	1,090	1,157	1,034			820 288.110.703	643	192
Cash		914,127,890	_	3,034,834 761,356	2,644,015 275,874	10,039,389 864,692	7,949,043 932,212	19,104,520 1,533,194	37,829,217 2,549,350	92,596,657 4,956,556	259,520,011 12,076,269	12,216,398	28,911,379	12,117,715,397 849,050,611
	ccounts receivable	4.794.369.521	-	124,533	*136.745	425.834	301.649	3.190.051	14.396.788	49.582.966	150.594.528	167.814.275	347.635.618	4.060.166.534
	vance for bad debts	64,399,302	-	281	-	1,484	*3,238	45,088	180,936	616,180	1,756,366	2,031,462	4,218,205	55,546,063
Inventories		455,859	-	-	-	*620	858	*6,903	*28,363	25,157	2,699	41,650	15,434	334,174
	oligations, total	574,363,344	-	-	*740	*113,984	*32,298	1,105,026	3,852,749	12,114,134	29,340,391	28,599,245	59,460,956	439,743,822
	securities	124,090,569 1,304,968,843	-	*25,173 223,550	*99,385 424,150	213,057 871,134	*432,065 551,075	611,040 825,017	1,230,568 1,653,033	3,697,097 2,725,193	10,410,597 6,375,788	10,162,111 6,862,311	17,013,915 15,225,441	80,195,561 1,269,232,152
	t assets	287,473,103	-	105,044	*47,092	319,575	*64.088	275,761	479,107	147,206	225,790	441,633	130,176	285,237,631
	d real estate loans	1,295,727,208	-	*80,234	*139,961	237,327	*50.863	132,484	699,586	2,724,122	9,735,672	15,996,678	46,442,746	1,219,487,534
	ments	3,121,284,986	-	1,636,671	1,297,342	6,074,015	5,206,834	10,627,281	11,657,709	14,003,905	32,822,705	37,076,077	106,509,411	2,894,373,034
	assets [25]	171,871,864	-	41,673	101,529	359,613	523,729	443,025	1,058,672	3,195,773	7,709,294	8,122,125	15,814,246	134,502,185
	ımulated depreciation [25]	85,299,090	-	25,789	14,188	186,226	195,390	188,921	460,876	1,373,797	3,363,683	3,612,836	7,263,020	68,614,364
	ssets Imulated depletion	89,823 11,291	-[*8,426	-	*699 *621	*279	*1,920 *513	42,177 4,508	3,960 61	3,865 1,029	3,249 854	25,248 3,706	-
	imulated depletion	15,110,773	_	*4.014	*10,411	323,648	6,308	146,595	149,668	304,332	887,484	1,043,796	2,027,261	10,207,256
	sets (Amortizable)	313,010,626	-	24,394	*9,452	211,536	77,515	153,005	106,304	406,741	1,479,972	1,881,526	8,449,711	300,210,470
	ımulated amortization	21,555,145	-	4,371	*4,143	18,992	20,895	65,010	31,134	88,420	201,748	345,444	838,776	19,936,212
	ts	741,359,514	-	30,207	119,666	230,979	-11,207	352,748	602,595	787,973	3,177,783	3,840,223	13,157,473	719,071,072
	9S	13,487,039,096 1,022,088,021	-	3,034,834 12,810	2,644,015 *4,818	10,039,389 48,056	7,949,043 254,956	19,104,520 1,382,833	37,829,217 3,318,626	92,596,657 12,063,091	259,520,011 31,934,618	288,110,703 34,005,861	648,495,309 52,512,277	12,117,715,397 886.550.078
	yablenotes, and bonds under one year.	534,758,772	_	181,492	4,616 *55,725	317,801	254,956 220,994	1,362,633 485,377	752,177	1,795,780	5,076,809	6,990,849	22,684,377	496,197,390
	t liabilities	8,341,249,248	-	61,279	187,432	267,329	267,951	3,883,071	16,289,437	55,088,410	166,029,934	189,971,553	416,867,128	7,492,335,723
	shareholders	59,456,086	-	855,262	267,787	1,110,153	499,801	882,147	697,438	470,873	450,142	533,986	49,591	53,638,906
	notes, bonds, one year or more	964,651,602	-	*1,372,137	*141,194	1,524,230	748,504	1,641,609	2,013,614	3,743,729	9,459,413	12,320,528	34,711,219	896,975,425
	es	736,257,802	-	91,038 460.816	*45,467 1,941,592	686,665 6,085,156	168,715	739,313 10.090,170	15,714,103 -956,177	1,409,685 18,025,089	4,933,751 41,635,344	4,197,924 40,090,002	16,082,302 105,588,415	692,188,841 1.599.829.034
Net worth	S	1,828,577,565 895,321,523	8,498,624	327,138	255,593	1,628,825	5,788,123 1,118,616	1,955,013		6,261,770		18,634,566	44,731,187	792,164,603
	ceipts	139,325,361	2.239.643	*3,526	*2,579	34,919	56,138	141,954	397,087	1,546,982	3,403,512	3,331,292	7,575,522	120.592.208
Interest		526,561,282	4,172,990	43,018	19,256	346,309	61,639	299,514	709,568	2,405,295	8,247,457	10,497,580	25,465,491	474,293,165
Interest on g	ovt. obligations, total	7,042,314	39,762	9,374	5,347	163,635	31,758	39,727	93,876	183,255	491,688	499,612	876,388	4,607,893
		25,813,599	9,704	*200	50 *58	10,616	*3,956	6,976	32,078	48,168	43,749	53,630	231,538	25,372,933
	tal gain less net LT loss	618,303 410,613	*23,143 21,274	*813 17,803	*2,671	*11,073 46,995	*16,027 10,432	*143 14,292	9,370 4,829	4,324 26,509	20,261 20,327	119,344 12,474	64,093 26,989	349,651 206,017
	tal gain less net ST losstal	24,023,717	613,561	136,907	83,446	311,647	364,332	213,606	362,743	346,601	564,590	502,719	1,065,430	19,458,134
	ncapital assets	9,307,785	175,300	*7,409	*2	*1,934	*18,598	9,196	4,698	38,504	113,856	138,461	364,574	8,435,252
	ts	147,892,795	1,128,313	60,795	105,010	508,148	450,112	1,178,639	1,116,766	1,624,118	3,678,568	3,358,332	8,443,905	126,240,089
	ions	734,136,089	7,694,818	693,652	104,331	980,602	649,355	1,026,152	1,886,045					657,415,081
	son of officers	5,634,948 10,270,948	947 63,283	- *11,891	*4,879	*1,341 147,155	54,376	*12,291 82,083	*13,472 185,663	38,937 511,474	38,154 1,061,348	13,956 909,748	21,563 1,643,181	5,494,285 5,595,867
	wages	115,416,897	571,073	*5,936	*2,368	37,382	86,750	89,018	247,909	761,546	2,255,725	2,846,493	6,348,702	102,163,995
	business property	11,591,010	49,804	*880	*251	6,670	7,980	13,573	15,989	41,638	134,829	169,919	552,479	10,596,997
		16,232,071	123,360	17,539	6,348	44,200	41,348	46,376	78,797	174,866	483,140	535,797	1,187,059	13,493,241
		297,108,263	3,721,486	86,427	15,601	277,420	99,110	185,972	512,211	1,483,473	4,381,447	5,159,457	11,916,299	269,269,359
		5,901,430 25,859,417	34,297 71,280	*252 *9,986	*1,156 *2,136	14,976 12,414	3,814 8.938	48,613 19,411	29,291 40,512	34,204 155,551	57,617 378,564	71,850 415,324	306,670 882,418	5,298,689 23,862,882
		9,519,360	68,524	30	2,130	*1.470	*4.029	4,313	15,701	72,927	153,916		471,798	8.541.739
	fit-sharing, etc., plans	7,037,366	47,314	408	-	57,322	5,016	9,407	15,273	60,421	162,475		445,666	6,070,982
	enefit programs	16,595,541	56,659	*15,214	*972	6,399	5,155	18,391	46,512	143,026	390,109	392,832	808,050	14,712,221
	less deficit)	161,499,246	785,796	-375,887	145,940	520,613	447,805	890,049	942,812		3,915,795	4,112,307	11,880,237	137,101,200
	ect to tax	147,950,097 51,747,954	1,911,837 631,373	186,126 51,242	97,083 29,090	424,002 142,022	355,632 122,444	413,231 143,382	591,134 207,224	753,433 261,701	2,631,331 909,275	3,260,720	9,081,770 3,179,756	128,243,798 44,947,492
	tax before credits [7]	51,747,954	631,373	51,242 51,025	29,090 28,545	142,022	122,444	143,382	207,224		909,275	1,122,954 1,112,597	3,179,756	44,947,492 44,905,064
	ninimum tax	65,849	2,938	*54	*231	*231	*647	2,337	3,332		6,023	10,162	25,759	10,441
	edit	6,591,199	*11,636	*116	*159	42,670	7,719	9,795		484	43,171	22,012	97,688	6,332,015
U.S. Possessi	ions tax credit	[1]	-[[1]	-	-	-	-	-	-	-	-	-	-
	nal source fuel credit	333,274	-	-	-	-					-	-	18	333,255
	ness credit	2,671,256 83,160	24,680 1,178	[1] *8	*331	*58 *203	*2,015 *999	504 *719	*261 1,591	1,061 3,760	3,980 5,967	8,739 3,478	89,100 5,592	2,540,527 59,664
	imum tax credit tax after credits [2]	41,936,262	593,879	51,117	28,599	99,078	111,711	132,244		256,115				35,553,752

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Contan and Ham	Total of	1	64	# E00.000	#4.000.000	#F 000 000		otal Assets	6E0 000 000	£400 000 000	#0E0 000 000	¢500,000,000	#0 F00 000 000
Sector and Item	Total returns	_	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste													
Management and Remediation Services	257.623	43.807	193.992	9.192	8.374	1.035	656	223	131	97	57	49	10
Number of returns Total assets	281,726,153	43,007	15,615,888	6,337,094	17,515,629	7,088,329	9,833,560	7,864,565	9.308.025	•	20,248,874	73,583,280	99.325.639
Cash	22,592,076	_	3,683,486	1,540,867	2,940,210	1,135,948	1,411,463	1,115,273	1,012,195	1,718,283	2,028,740	3,038,334	2,967,277
Notes and accounts receivable	44,495,582	-	2,209,201	1,306,092	5,377,679	2,380,927	2,810,326	1,876,155	2,153,570	3,170,170	3,829,980	13,201,740	6,179,743
Less: Allowance for bad debts	1,222,880	-	*55,491	*8,398	46,877	67,001	69,273	42,311	71,384	94,497	149,941	233,248	384,460
Inventories	3,253,354	-	365,209	134,774	496,617	92,441	212,279	173,490	195,110	166,708	153,108	403,604	860,014
U.S. govt. obligations, total	353,875	-	*381	-	*21,927	*154	*76,285	21,218	59,954	-	24,008	143,177	6,770
Tax-exempt securities	746,130	-	-				*17,546	19,121	12,334		88,156	584,094	24,878
Other current assets	18,067,512	-	850,320	601,703	1,554,247	717,999	1,274,341	791,996	1,012,725	1,682,504	2,070,447	3,889,026	3,622,205
Loans to shareholders	2,894,766 549,173	-	1,358,696 *103,906	304,773 *12,139	583,380 *161,925	67,259 *8,870	118,737 *15,588	114,102 1,338	56,453	64,125 7,705	127,887 200,531	96,727	2,628 37,171
Mortgage and real estate loans	40,364,547	-	782,263	252,326	1,437,089	358,640	1,134,898	1,324,039	1,402,707	1,917,997	1,948,166	15,404,432	14,401,991
Other investments Depreciable assets [25]	110,184,199	_	19,537,208	5,046,160	10,081,740	2,887,130	4,152,518	2,504,590	2,981,540	4,351,644	5,156,334	12,859,939	40,625,395
Less: Accumulated depreciation [25]	63,747,345		14,731,200	3,501,748	6,887,139	1,392,038	2,469,021	1,413,781	1,706,506	2,552,468	2,747,012	6,438,598	19,907,836
Depletable assets	906,087	-	*1,242	-,55.,, 10	*418	-,552,500	*16,894	457	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,552, .00	_, ,0 12	887,077	
Less: Accumulated depletion	*120,558	-	100	-	*168	-	*13,219	12	-	-	-	107,059	-
Land	4,086,914	-	113,164	225,639	606,649	331,508	174,010	122,191	215,102	279,846	206,771	297,335	1,514,699
Intangible assets (Amortizable)	89,116,190	-	1,742,384	449,095	836,475	570,810	876,586	1,203,923	1,950,905	4,675,080	7,539,733	28,800,799	40,470,401
Less: Accumulated amortization	14,314,660	-	712,237	192,329	209,016	100,451	245,160	341,131	342,291	1,032,866	1,401,792	5,312,328	4,425,059
Other assets	23,521,187	-	367,454	165,999	560,473	96,133	338,762	393,906	375,613	651,038	1,173,756	6,068,231	13,329,821
Total liabilities	281,726,153	-	15,615,888	6,337,094	17,515,629	7,088,329	9,833,560	7,864,565	9,308,025		20,248,874	73,583,280	99,325,639
Accounts payable	23,662,845 14,717,370	-	1,513,129 2,061,256	1,011,768 397,791	3,086,688 1,733,130	759,236 1,599,651	1,409,880 996,342	1,003,115 802,790	897,312 812,404	1,225,361 797,084	1,110,623 616,550	4,186,646 2,781,328	7,459,088 2,119,043
Mortgages, notes, and bonds under one year. Other current liabilities	37,545,972	_	2,328,753	839,752	2,715,008	1,393,900	1,897,760	1,264,513	1,982,243	2,872,392	4,325,322	9,985,397	7,940,931
Loans from shareholders	7,578,260		3,199,473	467,883	1,438,098	78,773	341,539	121,959	210,701	275,473	38,219	1,348,321	57,821
Mortgages, notes, bonds, one year or more	68,434,794	-	4,851,795	1,625,308	3,730,834	1,794,827	1,651,497	1,713,501	2,051,206	4,250,688	6,180,331	10,250,498	30,334,309
Other liabilities	39,513,062	-	375,191	465,736	828,215	111,471	658,073	688,801	827,182	1,214,245	1,508,725	12,941,645	19,893,778
Net worth	90,273,850	-	1,286,291	1,528,855	3,983,654	1,350,471	2,878,469	2,269,887	2,526,977	4,370,027	6,469,104	32,089,445	31,520,669
Total receipts	455,332,505	4,732,028	98,702,392	22,022,495	64,022,506	24,973,072	23,808,556	15,350,514	19,423,736	24,688,192	35,099,123	68,862,407	53,647,484
Business receipts	431,345,806	4,471,774	97,650,743	21,885,473	63,524,536	24,692,814	23,102,460	14,641,023	18,978,788	23,841,019	33,905,489	61,301,055	43,350,632
Interest	3,071,211	20,940	53,352	10,881	37,699	17,306	42,981	27,577	41,530	148,182	201,767	1,020,211	1,448,785
Interest on govt. obligations, total	255,118 419,552	56	*3,063	*448 *9,066	*2,803 7,562	*34 *3,266	3,809 7,896	4,900 16,544	4,913 9,497	13,011	23,134 12,147	119,453 56,867	79,494 276,421
RentsRoyalties	1,556,278	-	14,441	9,000	*7,239	3,∠00 *141	*527	*2,146	10,144	5,844 25,697	47,608	297,742	1,165,036
Net S-T capital gain less net LT loss	47,361	*45	*7,057	*232	*954	*290	*732	*487	1,403	25,037	2,159	30,583	3,412
Net L-T capital gain less net ST loss	5,447,263	*62,793	25,455	*25,283	48,921	*21,878	33,281	25,408	22,702	40,365	22,233	2,314,910	2,804,034
Net gain, noncapital assets	1,420,923	25,286	86,814	38,369	28,100	11,068	32,527	32,952	53,993	8,883	24,343	41,305	1,037,284
Other receipts	10,442,447	151,134	859,514	51,248	359,122	225,881	578,140	594,793	288,537	594,404	790,591	3,401,145	2,547,938
Total deductions	432,350,429	4,497,320	94,426,838	21,077,432	62,175,434	24,351,861	23,170,008	14,804,724	18,901,047	23,954,174	34,555,447	63,030,531	47,405,611
Cost of goods	198,237,179	1,310,173	39,082,693	9,162,076	37,623,704	13,322,666	13,952,839	7,053,437	10,026,605	8,039,534	18,821,208	24,831,891	15,010,353
Compensation of officers	12,452,436	383,526	6,545,831	1,079,848	2,170,401	398,235	389,503	208,209	175,550	225,862	237,977	601,907	35,587
Salaries and wages	84,442,445	592,427	20,389,494	4,770,107	7,901,771	5,301,669	3,459,465	3,298,664	3,580,505	8,641,047	5,448,395	13,423,098	7,635,806
Rent paid on business property	11,465,252 18,533,531	178,481 169,410	2,851,849 3,718,995	580,586 948,109	1,210,643 2,510,234	439,498 1,044,578	420,234 928,008	301,529 566,820	257,226 841,027	609,536 1,112,568	542,458 1,606,982	1,373,439 3,293,623	2,699,772 1,793,178
Taxes paidInterest paid	8,141,788	59,465	5,716,995 574,702	130,801	480,285	1,044,576	180.508	162,037	214,734	436,683	593,687	1,564,277	3,611,769
Amortization	3,682,397	16,488	106,652	42,810	40,566	23,589	49,232	74,249	122,088	218,350	376,613	994,593	1,617,167
Depreciation	7,878,124	132,417	1,507,960	419,502	803,017	224,020	309,671	195,540	225,012	311,159	382,038	997,193	2,370,595
Advertising	4,694,215	116,618	1,125,080	170,378	285,033	102,821	182,375	194,722	136,758	128,175	456,430	1,103,155	692,668
Pension, profit-sharing, etc., plans	1,519,069	9,218	303,243	65,807	140,494	62,349	66,082	71,041	51,287	108,796	105,926	356,363	178,464
Employee benefit programs	9,105,417	69,778	1,064,131	270,337	1,531,309	461,173	561,501	350,511	508,864	553,134	1,440,455	1,382,445	911,779
Net income (less deficit)	22,980,942	234,652	4,272,490	944,615	1,844,270	623,546	637,304	542,518	523,032	730,991	534,478	5,893,552	6,199,495
Income subject to tax	10,238,237	93,956	391,318	62,904	277,115	131,625	217,451	235,858	269,573	538,477	507,778	5,679,901	1,832,281
Total income tax before credits [7]	3,553,314	25,489	57,679	12,640	83,202	44,479	74,083	81,527	95,696	187,371	177,942	1,990,173	723,034
Income tax	3,466,762	25,728	61,561	12,398	82,881 *221	44,325	73,747 336	80,769 *758	92,502	186,852 518	177,040	1,987,660	641,298
Alternative minimum tax	90,548 168,725	-	-	*242	*321	*154 *1	*2,006		3,194 953	518 5,975	825 8,411	2,464 142,033	81,735 4,792
Foreign tax credit	100,725]]	_	2,006	4,554	953	5,875	0,411	142,033	4,192
Nonconventional source fuel credit	*140,960	_		_	_		_	*244	-	_	_	252	140,465
General business credit	87,169	43	2,362	173	677	*1,629	2,021	*814	3,547	5,368	5,951	54,076	10,509
Prior year minimum tax credit	52,696	-	-	-	*927	-	*72	*193	2,995	3,755	1,763	27,647	15,343
Total income tax after credits [2]	3,103,764	25,446	55,317	12,467	81,599	42,849	69,984	75,721	88,201	172,272	161,818	1,766,165	551,925

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All rigures are estimates based on samplesmoney ami	I modeline	i dollaro ana oleo ol	total accord to in mile.	o donaroj			Size of T	otal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Educational Services													
Number of returns	44.885	8.251	34.467	649	1.266	83	83	24	25	25	6	,	**
Number of returns Total assets	25,992,750	0,231	2,616,425	405,868	2,396,471	613,612	1,347,448				2,333,988	9,845,493	**
Cash	4,086,054	_	615,400	75,077	811,710	163,376	255,472	143,736		593,086	48,073	1,118,512	**
Notes and accounts receivable	. 4,120,322	-	357,202	*59,667	512,498	148,727	276,748	182,392	378,602	874,522	493,733	836,230	**
Less: Allowance for bad debts	. 372,699	-	*3,575	*94	56,452	*3,027	18,834	*14,182		63,455	7,485	147,554	**
Inventories	304,079	-	63,617	*1,153	*22,866	*35,605	26,846	*24,097	26,946	49,406	18,434	35,108	**
U.S. govt. obligations, total	. *3,858 106.884	-	-	-	-	*3,560	299	-	-	- 106.884	-	-	-
Tax-exempt securities Other current assets	1,918,908	_	95.775	*23.191	118.730	52,571	149,186	57,185	132,181	210,439	89,674	989.977	**
Loans to shareholders	402,495		255,109	*1,487	*118,655	*31	*19,300		1,832	2,507	- 05,074	303,311	_
Mortgage and real estate loans	*39,656	-	*30,548	-	-	-	*704	-	5,481	2,923	-	-	-
Other investments	. 1,718,871	-	*42,779	*36,730	28,238	*22,161	111,687	107,663		107,519	214,118	885,902	**
Depreciable assets [25]	9,628,734	-	2,076,828	298,906	1,289,669	174,604	528,305	318,367	640,485	1,418,291	406,141	2,477,139	**
Less: Accumulated depreciation [25]	4,679,125	-	1,347,301	*125,887	595,641	108,886	238,725	148,321	295,302	704,755	98,103	1,016,204	**
Depletable assets	*24,400 *22,520	-	*20,073 *18,431	*4,327 *4,089	*[1] *[1]	-	-	·	-	-	· -	-	-
Less: Accumulated depletion Land]	*98,727	*25,480	*41,364	*8,332	29,994	*21,695	23,709	46,344	15,610	118,347	**
Intangible assets (Amortizable)	8,000,347	_	227,974	*10,247	51,857	141,263	126,078	*86,071	461,724	1,341,023	1,284,033	4,270,077	**
Less: Accumulated amortization	. 577,621	-	98,821	*1,482	16,588	41,864	29,469	*13,011	50,085	131,468	92,325	102,509	**
Other assets	. 860,507	-	200,524	*1,153	69,565	*17,161	109,858			122,500	-37,915	380,469	**
Total liabilities	25,992,750	-	2,616,425	405,868	2,396,471	613,612	1,347,448				2,333,988		**
Accounts payable	. 1,807,849 1,269,932	-	208,623 245,756	*10,314 *21,453	301,637 61,018	90,020 111,663	98,286 44,326	36,866 41,036	128,319 72,831	198,412 91,617	234,743 165,049	500,629 415,181	**
Mortgages, notes, and bonds under one year. Other current liabilities	. 1,269,932	_	489,979	255,104	965,272	228,212	286,114	175,730		1,001,735	351,356	1,388,202	**
Loans from shareholders	1,751,121		1,148,821	*192,468	*262,232	*11,966	*9,681	271	2,843	10.050	103,405	9.385	_
Mortgages, notes, bonds, one year or more	5,702,894	-	640,468	*142,978	700,127	*79,589	237,210	79,239		661,727	470,606	2,308,791	**
Other liabilities	., 1,194,899	-	24,746	*144	106,745	*15,035	70,825	34,498		346,701	189,625	326,107	**
Net worth	. 8,758,947		-141,968	-216,593	-561	77,128	601,006			1,665,524	819,204	4,897,199	**
Total receipts	. 34,297,361 . 33,247,315	664,254 654,381	8,983,205 8,864,547	636,902 633,491	4,225,485 4,043,334	790,141 771,304	1,941,767 1,897,087	1,164,188 1,144,556	1,983,207 1,918,184	4,351,826 4,275,192	1,382,397 1,288,922	8,173,990 7,756,317	**
Business receipts	. 33,247,315	*449	6,664,547 5,989	*1,240	4,043,334 6,498	771,304 2,422	1,697,067 5,495		5,076	4,275,192 32,410	1,266,922	60,464	**
Interest on govt. obligations, total	44,772	261	36	*29	*123	14	*756		1,885		3,119		**
Rents	21,288	217	2	-	*1,094	*955	*319	-	344	6,528	952	10,878	**
Royalties	. 214,600	-	-	-	*67,957	*105	*772	-	61	786	67,008	77,912	-
Net S-T capital gain less net LT loss		[1]	-	-				-		461	-		-
Net L-T capital gain less net ST loss		*5,194	- *101	-	*43,446	*1,154	*144 *107	*35		3,131	-	5,625	-
Net gain, noncapital assets Other receipts		*3,052 *608	111.243	- *1,792	62.975	*235 13.952	37.086	16.433	2,260 46.009	210 30.421	14.460	331 225.591	**
Total deductions	31,596,850	637,015	8,477,162	622,441	3,829,691	801,472	1,848,457	1,117,735		4,011,107	1,368,863	7,009,812	**
Cost of goods		51,973	880,913	*167,398	383,251	237,895	543,774	*290,512		1,100,650	228,238	352,581	**
Compensation of officers	1,740,966	68,421	1,030,306	*71,078	226,117	33,556	77,683	11,382		50,696	24,206	114,736	**
Salaries and wages	9,299,211	90,497	2,041,328	*130,359	1,266,599	245,110	478,003	333,481		1,089,437	417,702	2,682,666	**
Rent paid on business property	2,199,541	100,458	661,787	*53,143	326,529	42,098	84,938	70,075		176,540	51,661	520,426	**
Taxes paidInterest paid		28,673 *4,013	352,950 64,090	20,655 *10,367	170,135 32,813	32,534 15,289	59,680 16,765	48,261 6,753	58,743 33,470	124,627 91,501	49,157 82,476	202,063 58,522	**
Amortization	256,144	*1,015	22,832	*708	6,961	9,065	4,279	12,091	31,785	46,699	67,632	53,078	**
Depreciation	659,938	9,922	123,355	*12,202	74,257	12,518	36,274	26,896			25,880	192,703	**
Advertising	., 1,865,516	16,344	172,870	*6,729	200,410	15,895	105,654	64,962		219,679	33,183		**
Pension, profit-sharing, etc., plans		*1,831	62,517	*5,191	16,149	*4,388	9,903	*6,081		21,521	3,868	21,384	
Employee benefit programs Net income (less deficit)		*8,982 26,978	160,354 506,007	*7,115 14,431	127,046 396,501	8,626 -11,344	34,688 92,554	21,818 46,332		66,125 338,031	51,771 12,109	253,203 1,129,539	**
Income subject to tax		*10,440	38,293	*8,893	86,945	*28,865	*48,346	*20,049		305,983	12,786	1,156,145	**
Total income tax before credits [7]	. 606,785	*2,635	7,838	*1,735	28,713	*9,732	16,489	*6,959	16,282	107,404	4,347	404,651	**
Income tax	605,904	*2,635	7,838	*1,735	28,653	*9,732	*16,471	*6,817	16,282	106,743	4,347	404,651	**
Alternative minimum tax	. *878	-	-	-	*60	-	*17	*142	-	658	-	-	-
Foreign tax credit	., 7,513	-	-	-	*1,139	-	*12	*16	2,035	937	3,078	296	**
U.S. Possessions tax credit	·[- 1	-	-	-	-	-	-	l -	-	-	l -	-	· -
Nonconventional source fuel credit General business credit			- 61	3	*76	*506	*95	*287	169	- 174	_	687	**
Prior year minimum tax credit	*634	_	-	-	-	*69	-	-	565	- 1/4] -	367	_
Total income tax after credits [2]		*2,635	7,776	*1,732	27,498	*9,157	16,382	*6,656	13,512	106,293	1,269	403,668	**
Endnotes at end of table section. Detail may not add		ding See text for "Ex	volunation of Torme"	and "Description of t	he Sample and Limits	ations of the Data "				·			

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars and size of total assets is in whole dollars]

_								Size of To	otal Assets					
	Sector and Item	Total returns	1	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
		of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
		corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
-		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Health Care and Social Assistance													
		222 242	40.044	244.242	44.440					440	400			
	lumber of returns	380,940 251,942,127	49,041	311,219 28,259,258	11,440 7,930,896	7,441 14,685,955	808 5,644,068	457 6,836,277	230 8,073,706	118 8,108,292	103 17,502,370	31 10,550,149	41 54,881,341	11 89.469.816
	otal assets	25,833,825]	8,681,254	1,588,408	2,838,474	1,151,858	1,014,283	977,137	911,817	1,925,363	711,552	3,256,929	2,776,750
	Notes and accounts receivable	39.238.064	_	1,252,277	920,211	2.898.108	1,441,876	2,994,725	2,249,156	1.852.266	3,500,482	1.924.964	7.916.490	12.287.510
	Less: Allowance for bad debts	9,712,576	-	72,128	*162,497	241,300	252,945	1,084,115	448,430	440,666	735,675	277,841	1,512,124	4,484,854
	Inventories	1,997,175	-	322,947	36,449	246,142	41,949	123,830	91,364	214,981	192,376	96,949	245,291	384,899
	U.S. govt. obligations, total	354,063	-			*280	*13,702	*10,873	*58,673	142,150	91,312	6,210	30,862	-
	Tax-exempt securities	40,056	-	*586	*2,607	-	*4,760	*7,478	153	3,014	21,458	750,000	4 740 400	- 0.047.500
	Other current assets Loans to shareholders	15,493,267 5,139,541	-	874,364 3,446,384	350,735 570,323	941,514 563,560	441,842 244,433	673,063 138,816	726,996 46,694	797,198 46,564	1,335,292 9,284	758,286	4,746,438 35,091	3,847,539 38,393
	Mortgage and real estate loans	74,211		*25,160	370,323	*9,403	244,433	*21,883	*448	74	9,204	14,212	33,091	3,030
	Other investments	49,513,339	-	1,221,008	552,637	1,144,907	385,326	629,179	1,077,371	958,956	2,423,349	1,126,208	5,481,730	34,512,668
	Depreciable assets [25]	133,735,369	-	38,849,687	6,189,838	11,671,685	3,681,258	3,775,640	4,039,958	3,489,155	7,322,787	3,643,069	19,206,574	31,865,717
	Less: Accumulated depreciation [25]	71,733,184	-	29,020,873	3,633,003	6,669,349	1,911,946	1,984,975	1,887,811	1,560,383	2,889,222	1,200,502	7,525,530	13,449,590
	Depletable assets	*35,702	-	*35,405	-	-	-	-	296	-	-	-	-	-
	Less: Accumulated depletion	*9,965	-	*9,697	-	050.004	07.400	- 00 001	268	400.000	407.411	400 445	4 000 000	4 500 001
	Intangible assets (Amortizable)	4,905,083 49,886,871	-	448,356 3,236,849	257,333 1,590,486	358,634 716,913	87,499 347,303	83,861 474,604	188,234 703,186	169,860 1,454,264	407,111 4,203,299	160,415 3,321,539	1,233,900 18,937,323	1,509,881 14,901,104
	Less: Accumulated amortization	8,051,027		1,349,023	394,589	245,850	185,428	150.203	171,254	274,335	562,731	195,122	1,695,463	2.827.029
	Other assets	15,202,314	-	316,702	61,957	452,834	152,579	107,335	421,804	343,378	257,886	460,211	4,523,830	8,103,798
-	otal liabilities	251,942,127	-	28,259,258	7,930,896	14,685,955	5,644,068	6,836,277	8,073,706	8,108,292	17,502,370	10,550,149	54,881,341	89,469,816
	Accounts payable	13,250,460	-	1,493,877	387,974	1,191,716	571,265	853,368	1,035,680	913,304	1,894,981	565,019	2,002,235	2,341,041
	Mortgages, notes, and bonds under one year.	14,838,163	-	4,302,717	556,908	1,689,078	805,160	724,072	702,679	439,605	1,137,072	323,848	2,684,919	1,472,104
	Other current liabilities	33,246,002	-	4,970,347	1,063,935	2,552,677	1,317,684	1,325,769	1,547,872	1,349,740	3,317,086	1,170,420	6,871,135	7,759,336
	Loans from shareholders Mortgages, notes, bonds, one year or more	9,742,397 79,783,972]	5,549,789 8,776,253	471,008 3,618,341	1,266,352 5,451,382	417,320 1,562,125	465,206 2,073,300	113,035 2,371,769	104,937 2,442,333	219,352 6,044,443	20,025 3,750,571	878,601 18,572,880	236,773 25,120,577
	Other liabilities	25,725,874	_	661.449	523,757	504,603	187,284	512,256	502,064	654,028	397.444	784,262	6,319,393	14,679,334
	Net worth	75,355,259	-	2,504,826	1,308,974	2,030,147	783,230	882,305	1,800,606	2,204,345	4,491,993	3,936,004	17,552,179	37,860,650
-	otal receipts	531,900,286	11,051,698	227,420,261	32,833,742	58,339,105	18,992,977	16,684,028	15,870,259	12,873,071	22,655,848	11,218,763	53,533,209	50,427,326
	Business receipts	514,547,924	10,555,784	223,095,906	32,186,978	57,326,386	18,114,226	16,112,835	14,691,948	12,301,400	21,594,662	10,913,975	50,999,973	46,653,852
ŭ	Interest	1,349,939	10,471	64,412	19,631	41,644	24,523	25,137	47,320	53,422	152,224	57,606	470,585	382,966
•	Interest on govt. obligations, total	174,042 631,414	*31 *7,124	*1,442 76,409	*269 *2,652	*1,931	*347 *6,625	1,562 6,678	15,738	4,453 24,721	5,922 52,874	4,606 22,455	80,523 67,269	57,218 317,412
	Rents	180,304	2,510	76,409 *83	2,052	21,398	0,023	*4,739	25,798 *2.064	50.553	28.602	1,131	87,209 87,297	3,326
	Net S-T capital gain less net LT loss	41,065	2,010	*7.425	*135	*25,504	_	*52	*149	1,419	2,969	294	2,934	183
	Net L-T capital gain less net ST loss	1,654,937	*32,836	49,511	*3,368	*9,429	*53,001	53,433	87,362	13,874	166,629	15,264	118,071	1,052,159
	Net gain, noncapital assets	531,920	104,782	86,979	86,849	12,599	41,358	44,105	11,574	4,269	32,957	536	34,801	71,111
	Other receipts	12,459,853	337,930	4,030,387	532,240	897,509	752,873	419,209	987,803	418,143	617,741	201,986	1,632,337	1,631,695
	otal deductions	504,954,704	10,962,384	212,453,534	30,895,399	56,451,413	18,728,768	16,500,204	15,460,466	12,827,059	22,532,602	10,958,657	50,713,745	46,470,470
	Cost of goods Compensation of officers	50,978,799 71,077,699	915,948 2,251,983	12,734,127 52,412,777	1,527,762 6,697,054	5,625,023 6,582,398	3,125,315 1,384,108	3,657,601 401,124	2,763,465 232,982	1,808,897 169,956	2,289,697 174,143	2,349,265 74,149	8,679,015 449,278	5,502,685 247,747
	Salaries and wages	151,115,979	2,304,345	55,251,039	9,125,064	19,903,087	4,727,189	4,594,073	5,005,050	4,005,750	7,501,793	3,725,650	16,490,948	18,481,994
	Rent paid on business property	22,597,313	620,511	11,641,255	1,427,646	2,480,293	654,500	518,117	473,772	506,432	741,896	418,680	2,024,175	1,090,036
	Taxes paid	19,123,494	377,462	7,701,085	1,140,226	2,044,241	520,319	645,214	554,655	459,411	800,663	450,554	2,164,986	2,264,679
	Interest paid	7,137,241	91,537	992,761	324,648	448,819	132,829	186,453	206,243	209,633	599,079	281,303	1,537,602	2,126,334
	Amortization	2,317,269	47,725	222,671	96,911	61,060	16,035 271,460	95,961 231,059	70,430 214,573	87,230	225,679	181,429 219,902	628,646 1,234,762	583,490 1,539,718
	Depreciation	8,034,413 3,561,352	130,359 77,176	2,237,780 2,003,940	501,815 296,874	843,588 388,769	47,389	231,059 68,078	62,696	208,731 59,284	400,668 150,211	49,811	205,191	1,539,716
	Pension, profit-sharing, etc., plans	9,992,701	154,840	6,134,693	666,259	1,275,848	242,520	140,717	142,230	69,053	84,194	26,073	523,619	532,655
	Employee benefit programs	12,519,983	172,410	3,361,816	460,261	1,400,205	426,065	459,697	524,147	339,636	697,770	321,708	1,970,430	2,385,837
	let income (less deficit)	26,796,387	89,283	14,965,285	1,938,074	1,885,761	263,861	182,270	394,055	41,559	117,528	255,691	2,749,889	3,913,133
	ncome subject to tax	9,909,472	56,011	791,683	144,216	154,982	105,020	220,913	325,117	268,338	426,334	390,739	2,262,154	4,763,965
	otal income tax before credits [7]	3,384,578	7,059	202,871	32,844	51,133	36,347	76,833	118,275	95,714	150,572	137,510	807,301	1,668,120
	Income tax	3,349,680 40,967	6,390 *669	208,282 *1,094	26,076 *6.769	48,711	36,000 *347	75,622	111,690	93,773	147,636	136,711 513	791,401	1,667,388
	Alternative minimum tax	40,967 18,122	069	"1,094	*6,768	*2,422	-347	1,060	6,584 *301	1,942 40	2,936 900	513	15,900 5,161	732 11,719
	oreign tax credit	33]	-	_	-]	33	-	-	-]	- 3,101	- 11,719
	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
	General business credit	57,355	5	3,352	6,771	*1,481	579	*2,256	*955	1,979	3,807	880	14,771	20,519
	Prior year minimum tax credit	16,977	*25	-	-	*127	*419	*147	*482	841	1,873	58	9,862	3,143
-	otal income tax after credits [2] Endnotes at end of table section. Detail may not add to	3,292,091	7,029	199,519	26,073 and "Description of t	49,524 ne Sample and Limita	35,349	74,396	116,536	92,854	143,991	136,572	777,507	1,632,740

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns	1	\$1	\$500.000	\$1,000,000	\$5,000,000	\$10,000,000	stal Assets \$25,000,000	\$50,000,000	\$100.000.000	\$250,000,000	\$500,000,000	\$2,500,000,00
Occioi and item	of active	Zero assets	φι under	under	په ۱,000,000 under	\$5,000,000 under	under	\$25,000,000 under	under	under	\$250,000,000 under	under	\$2,500,000,00 or
	corporations	Zeio asseis	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	-
	(1)	(2)	(3)	(4)	\$5,000,000	(6)	(7)	(8)	(9)	(10)	(11)	(12)	more (13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Number of returns	116,451	19,318	84,789	5,328	5,402	851	436	168	66	52	19	22	
Total assets	100,547,530	-	5,840,007	3,719,351	11,512,838	6,267,074	6,551,879	5,887,268	4,458,822	8,361,137	6,703,878	41,245,276	
Cash		-	1,609,589	963,006	1,486,737	889,825	702,439	638,682	450,052	998,345		2,103,273	
Notes and accounts receivable		-	203,535	77,679	623,519	619,086	458,668	461,129	271,937	678,218	344,064	2,379,996	
Less: Allowance for bad debts		-	*9,066	-	3,052	12,499	7,124	22,900	9,660	23,987	24,724	256,835	
Inventories		-	347,367	62,444	615,425	234,720 *5,189	195,411	125,798 585	49,505	72,770	72,463	524,546	
U.S. govt. obligations, total Tax-exempt securities			_	_	*2.433	*6,210	*1,196 *1.344	39.305	32,616	_]	138.556	
Other current assets			514,793	133,019	671,046	228,072	372,824	320,703	212,972	765,954	487,080	851,525	
Loans to shareholders		-	398,779	228,755	94,575	*11,279	30,170	39,081	34,027	34,153		1,197,666	
Mortgage and real estate loans			*79,748		*43,121	*2,728	*64,598	*30,327	21,249	20,894		-	
Other investments		-	105,945	403,061	492,926	568,997	770,418	1,034,820	1,031,122	1,091,565	971,952	16,432,033	
Depreciable assets [25]		-	7,529,100	3,882,753	10,997,052	6,081,626	5,038,725	3,674,005	2,457,035		3,655,793	16,359,948	
Less: Accumulated depreciation [25]		-	5,455,729	2,624,363	5,865,890	3,363,667	2,378,637	1,631,689	986,863	2,421,665		5,698,570	
Depletable assets	*30,038	-	-	-	*6,152	-	*23,441	*51	77	-	317	-	
Less: Accumulated depletion			-	- 440.000	*137		-	*9	9		296	4 005 (50	
Land		-	320,208	412,388	1,474,123	671,614	828,500	798,713	461,884	269,074	250,249	1,395,453	
Intangible assets (Amortizable)	10,746,918 2,220,133	-	298,012 119,127	183,121 47,822	731,493 153,612	444,490 169,460	230,511 124,066	287,607 105,624	396,512 134,309	1,453,792 412,229		5,625,602 810,081	
Less: Accumulated amortization Other assets]	16,852	47,822 45,309	296,929	48,864	343,462	196,683	170,676	944,783	668,986	1,002,164	
Total liabilities		_	5,840,007	3,719,351	11,512,838	6,267,074	6,551,879	5,887,268		8,361,137		41,245,276	
Accounts payable	5,768,792		456,986	169,951	310,774	547,119	216,014	388,711	181,540	476,389		2,781,153	
Mortgages, notes, and bonds under one year		-	624,381	302,257	1,534,544	612,832	592,294	326,302	210,317	417,521	715,386	980,616	
Other current liabilities	9,506,221	-	824,138	408,268	925,830	958,456	655,789	601,670	551,339	1,492,859	679,083	2,408,787	
Loans from shareholders	. 9,125,196	-	3,133,716	433,256	2,058,851	637,264	455,049	227,804	314,521	22,752	21,023	1,820,961	
Mortgages, notes, bonds, one year or more		-	1,572,899	863,406	3,621,829	1,918,676	2,042,067	1,289,703	1,564,578	2,767,947		13,511,400	
Other liabilities		-	355,580	745,450	339,675	238,163	480,947	493,442	306,026	1,265,242		3,483,270	
Net worth			-1,127,693	796,764	2,721,335	1,354,565	2,109,718	2,559,636	1,330,501	1,918,427		16,259,089	
otal receipts		1, 598,160 1,459,573	21,757,546		11,589,131	6,482,759	5,078,378	3,771,004				14,963,528	
Business receipts		756	21,116,145 9.995	7,048,936 8.654	10,905,796 23,231	6,023,763 11.485	4,407,336 19.077	3,356,432 12,189	2,728,385 23,133	6,254,801 53.029	4,482,988 54,186	12,364,724 441.350	
Interest on govt. obligations, total		750	*354	*395	720	*3,785	3,093	2,718	898	3,861	7,417	11,554	
Rents]	*6,621	*4,054	14,319	*16,772	4,359	10,958	5,761	25,098		125,084	
Royalties		3		*22	*4,729	*12,596			325	55,150		76,397	
Net S-T capital gain less net LT loss		-	-	-	*15	*55	*525	*278	797	1,521	6,851	-	
Net L-T capital gain less net ST loss		*12,235	*91,464	*6,931	84,876	*8,555	*24,927	*4,733	22,034	30,705	11,350	273,243	
Net gain, noncapital assets		*1,530	45,592	*11,084	46,761	*6,578	13,994	24,331	7,711	14,269		15,488	
Other receipts		124,062	486,062	235,904	508,467	385,205	596,968	358,308	451,130			1,616,519	
Total deductions		1,638,914	20,931,301	7,035,176	10,714,356	6,316,802	4,883,438	3,637,090		6,647,767		14,080,028	
Cost of goods		255,990	3,410,271	1,137,657	2,756,450	1,199,825	1,333,362	710,170	513,621	1,370,838		2,034,622	
Compensation of officers		101,688 215,716	3,245,537 3,125,909	599,870 771,723	758,377 2,223,529	201,535 1,701,775	127,269 1,159,981	56,989 965,556	115,569 895,431	99,179 1,877,896		211,189 2,730,804	
Salaries and wages Rent paid on business property		101,665	1,794,647	279,593	553,200	1,701,775	1,159,961	144,592	106,305	427,231	373,920	653,263	
Taxes paid		93,491	737,303	290,771	519,581	365,716	314,363	184,533	219,404	277,569	238,813	992,760	
Interest paid		24,571	232,072	68,361	299,212	147,279	155,104	84.343	100,619	248.154	221.315	1,251,404	
Amortization		6,631	57,920	14,958	29,251	33,916	11,381	19,898	44,951	175,080		183,376	
Depreciation		45,180	514,585	182,545	551,448	315,368	223,374	183,380	124,627	237,066		875,814	
Advertising	1,971,319	44,959	366,862	205,863	211,026	158,566	103,888	109,946	100,830	177,931	96,487	394,960	
Pension, profit-sharing, etc., plans		*15,377	341,810		50,012	28,630	13,508	12,335	19,513	80,851	40,844	56,711	
Employee benefit programs		*22,173	155,366	30,526	149,405	57,826	94,427	58,987	37,554	116,929	92,343	329,728	
Net income (less deficit)		-40,755	825,891	282,808	874,056	162,172	191,846	138,577	104,542	325,317		883,052	
ncome subject to tax	2,190,146	22,808	113,465		120,803	*45,867	70,792	72,722		204,803		1,042,479	
Total income tax before credits [7]	739,601 735,734	5,571 5,750	23,455 23,424	10,914 10,810	37,810 37,579	15,950 *15,220	24,682 24,270	24,797 24,687	39,146 38,488	71,702 71,330		366,253 364,855	
Income taxAlternative minimum tax		91	23,424	10,010	37,579 *231	*730	24,270 *272	24,687 *110	38,488 658	71,330		1,398	
Foreign tax credit		9	-]	*440	*174	*39	3,508		3,101		37,251	
U.S. Possessions tax credit] _]	_	_	-	- 1/-	-		1,010		-,507		
Nonconventional source fuel credit			-	-	-	-	-	-	-	-	-	-	
General business credit		136	40	37	*76	-	*140	*36	3,067	316	181	16,943	
Prior year minimum tax credit		42	-	-	*862	778	*272	-	533	2,246		17,967	
Fotal income tax after credits [2]	645,929	5,393	23,415	10,877	36,431	14,998	24,231	21,253	34,536	66,040	114,663	294,092	<u></u>

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All ligures are estimates based on samplesmoney an	leante are in theacanae a	or dollars and size or t	total accord to in mile.	o domaroj			Size of To	otal Assets					
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
	287.490	34.917	216.764	16.943	16.181	1.325	766	260	115		47	50	20
Number of returns Total assets	407,241,600		216,764 24,456,985	11,405,410	32,692,502	1,325 8,689,192	11,453,386	260 8,907,949	7,900,143	93 14,647,782		51,412,037	29 219,447,364
Cash	29,467,742	_	4,371,647	1,387,514	3,172,447	894,116	1,128,953	816,126	822,137	1,227,741	1,100,230	2,760,214	11,786,618
Notes and accounts receivable	29,166,811	-	842,243	407,183	1,297,471	360,051	560,384	537,433	649,458	610,950	1,475,856	4,450,672	17,975,110
Less: Allowance for bad debts	908,437	-	*11	-	*1,029	5,281	10,389	26,260	26,335	23,660	25,428	143,328	646,715
Inventories		-	1,513,613	343,858	571,656	334,547	241,749	140,917	209,057	232,414	361,833	1,230,588	3,168,048
U.S. govt. obligations, total		-	*21,710	*2,065	*38,015	-	8,643	19,646	769	24,809	55,000	34,860	-
Tax-exempt securities	*44,774 14,017,570	-	*[1] 983.837	*2,811 350,812	- 1,510,485	- 272.923	*3,100 624,790	*12,282 487,885	443.659	1,000,847	722,460	2.543.942	26,580 5,075,930
Other current assets Loans to shareholders	3,250,906	_	938,232	360,950	901,088	130,068	221,100	40,341	443,659	48,724	2,992	2,543,942 420,359	137,917
Mortgage and real estate loans		_	*92,852	*170,558	734,269	*42,174	199,378	*19,907	88,452	38,697	22,252	403,762	107,517
Other investments		-	779,365	510,290	2,447,541	463,740	994,351	1,139,512	755,411	1,662,744	1,648,463	8,332,812	65,798,677
Depreciable assets [25]	236,976,242	-	29,069,986	12,105,350	32,303,848	8,694,360	10,259,935	7,083,669	6,039,364	11,900,377	11,761,189	30,963,864	76,794,300
Less: Accumulated depreciation [25]		-	18,254,281	6,223,839	15,490,508	4,090,230	4,926,638	3,290,864	2,534,221	5,411,248	5,129,166		25,689,168
Depletable assets	139,743	-	*18,941	515	*77	*58,028	-	-	-	15,662	-	46,521	-
Less: Accumulated depletion		[-	*18,941 589,920	725 724	*70 3,330,618	*51,327 777,185	- 1,060,531	- 834,218	- 588,155	8,529 1,232,412	- 1,348,125	24,601 3,823,311	- 16,951,776
LandIntangible assets (Amortizable)] [589,920 4,036,335	725,721 1,455,250	3,885,143	957,111	1,060,531	1,150,077	711,182	1,232,412	1,348,125 2,253,239		26,085,757
Less: Accumulated amortization	9,984,438]	1,401,435	539,425	1,446,767	401,605	340,727	305,563	116,021	376,540	442,263	1,174,101	3,439,992
Other assets	32,418,206	-	872,970	345,797	-561,781	253,332	423,240	248,622	219,939	696,020	1,074,070	3,423,472	25,422,525
Total liabilities	407,241,600	-	24,456,985	11,405,410	32,692,502	8,689,192	11,453,386	8,907,949	7,900,143	14,647,782	16,228,850	51,412,037	219,447,364
Accounts payable	22,626,778	-	2,079,106	698,443	1,513,972	636,606	819,752	475,363	523,845	1,015,934	1,193,849	3,317,707	10,352,200
Mortgages, notes, and bonds under one yea		-	1,770,112	633,613	1,452,147	570,033	654,496	849,785	347,344	478,777	521,167	1,335,707	6,500,421
Other current liabilities	34,621,923 21,141,489	-	2,451,135	690,008	2,148,252	739,443 832,064	1,204,206	938,799 241,052	1,139,540 113,374	1,421,875 103.925	1,453,965 93,367	5,520,706 656,153	16,913,995 1,332,352
Loans from shareholders Mortgages, notes, bonds, one year or more	145,813,155	_	9,681,470 8,266,121	2,346,608 4,900,405	4,971,683 16,440,315	4,109,487	769,442 4,949,044	4,076,811	2,837,126	5,462,962	6,972,510	15,293,258	72,505,118
Other liabilities	50,743,841	_	449.554	218,879	659,225	353,320	388,783	1,011,771	582,213	1,153,801	821,632	6,211,129	38,893,534
Net worth		-	-240,512	1,917,455	5,506,909	1,448,239	2,667,663	1,314,368	2,356,702	5,010,508	5,172,361	19,077,376	72,949,744
Total receipts		10,132,692	104,597,078	28,102,549	46,708,530	13,098,412	16,012,278	11,229,731	12,967,946	16,792,051	16,266,668	46,716,160	115,946,621
Business receipts			103,367,158	27,728,832	45,965,765	12,647,785	15,330,167	10,707,240	11,969,723	15,278,907	14,440,480	41,801,296	87,837,532
Interest		142,813 *903	20,244	17,627 *934	25,828 *730	19,294 *126	20,610	26,727	33,764	56,335	102,790	627,705	2,901,693
Interest on govt. obligations, total		58,183	24,332	11,190	19,769	18,537	2,166 18,202	3,578 13,828	1,278 28,164	5,804 76,372	4,980 69,470	12,203 341,239	28,498 544,707
Royalties		*26,144	*5,718	- 11,130	51	*452	*34,989	89,047	59,147	169,350	757,723	918,125	3.971.580
Net S-T capital gain less net LT loss			[1]	_	*135	*2,882	*712	*18	656	457	2,466	753	2,251
Net L-T capital gain less net ST loss		685,145	205,105	*13,959	79,044	66,112	147,226	47,886	410,889	452,605	33,752	1,048,610	1,631,455
Net gain, noncapital assets		197,388	433,568	*45,622	100,932	21,095	22,531	29,734	32,650	137,849	6,361	538,391	326,226
Other receipts		290,395	539,874	284,007	512,206	320,649	435,308	311,032	429,848	555,922	822,338	1,373,835	13,257,950
Total deductions Cost of goods		10,035,901 2,341,770	102,597,876 42,410,719	26,895,023 9,514,003	44,697,269 16,631,377	12,666,473 4,512,383	15,522,874 5,988,435	10,834,157 4,200,736	12,605,239 4,373,898	15,809,457 5,447,785	15,326,869 4,631,237	43,079,492 15,301,057	101,295,024 27,185,561
Compensation of officers		2,341,770	4,801,110	722,316	983,312	4,512,363 217,265	180,275	140,706	89,498	169,739	143,872	384,936	1,181,322
Salaries and wages		1,796,962	17,394,234	5,769,525	8,674,117	2,526,943	3,015,153	1,988,200	1,894,350	2,943,014	3,618,511	9,482,320	25,525,144
Rent paid on business property		629,184	9,100,992	2,039,205	2,886,637	820,815	1,077,843	824,892	1,267,241	979,293	832,390	2,419,203	5,565,109
Taxes paid		662,968	4,763,669	1,335,713	2,007,618	536,449	628,330	432,072	422,077	681,756	621,738	2,197,693	5,569,685
Interest paid		615,663	728,977	381,496	1,166,993	350,792	377,281	300,207	228,888	484,706	544,769	1,493,882	6,222,721
Amortization Depreciation		63,587 343,240	328,679 1,737,819	123,421 659,231	225,649 1,371,977	67,196 342,551	87,779 453,276	65,216 334,603	59,085 302,852	91,712 585,289	103,916 573,139		699,233 3,431,338
Advertising		191,151	1,784,080	761,632	1,427,574	397,098	421,571	272,854	315,957	456,984	421,626		2,747,894
Pension, profit-sharing, etc., plans		12,189	165,808	18,646	17,104	28,528	40,954	18,649	18,365	39,881	55,819	163,232	453,273
Employee benefit programs	5,949,664	198,572	505,054	211,082	371,678	152,751	192,560	146,532	159,176	287,898	231,578	673,363	2,819,419
Net income (less deficit)		148,132	1,999,202	1,206,591	2,010,531	431,812	487,238	391,995	366,521	976,791	936,706	3,633,854	15,170,356
Income subject to tax		835,192	417,568	158,534	325,806	87,070	193,420	135,620	117,803	574,996	757,323	2,321,222	10,644,245
Total income tax before credits [7]	5,736,976 5,680,822	287,929 287,133	69,104 69,092	39,824 39,624	100,023 99,485	29,596 29,294	69,910 65,539	47,960 45,036	41,907 40,100	203,681 199,427	267,711 264,778	825,431 812,441	3,753,900 3,728,874
Income tax Alternative minimum tax		207,133 *402	69,092 12	*200	99,465 *538	29,294	4,371	2,924	1,796	4,254	2,933	12,991	11,609
Foreign tax credit		37,841	-	-	-	6	3,503	*98	[1]	2,534	5,213	9,641	778,167
U.S. Possessions tax credit	4,545	-	-	467	-	177	295	-	-	,	3,606	-	-
Nonconventional source fuel credit	120,515	-	-	-	-	-	-	-	-	-	-	-	120,515
General business credit		*3,247	7,408	9,148	10,844	3,162	9,006	4,023	7,980	17,041	30,046	139,694	221,153
Prior year minimum tax credit		4,430 242,411	61,696	30,210	*529 88,650	*2,073 24,179	*898 56,207	*312 43,527	667 33,259	3,693 180,413	915 227,929	19,241 656,856	13,587 2,620,478
Total income tax after credits [2] Endnotes at end of table section. Detail may not add							56,∠07	43,527	აა,∠59	100,413	221,929	000,056	2,020,478

RETURNS OF ACTIVE CORPORATIONS

Table 4--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

[All figures are estimates based on samplesmoney amo	iurits are in thousands o	i uoilars and size of t	otal assets is in whol	e dollarsj			Size of T	otal Assets					
Sector and Item	Total returns	I	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other Services													
	2440==	40 =00	000 400	45.504	40.004	.=.					_	40	
Number of returns	344,877 102,185,400	49,562	268,102 23,396,023	15,734 10,879,379	10,064 18,150,554	876 6,038,351	373 5,766,484	63 2,107,865	Ŭ.	27 4,354,796		10 10,974,000	14.158.727
Total assets	14,518,410		5,928,117	2,319,520	3,315,208	895,855	727,539	238,299		293,439	64,526	362,148	87,781
Notes and accounts receivable	11,791,270	_	1,969,283	1.223.369	2,267,549	868.843	1.027.534	362,565	643.029	725.451	184.822	1.477.365	1.041.459
Less: Allowance for bad debts	477,929	-	34,662	9,626	27,073	19,080	39,494	9,902	38,662	23,527	4,896	206,630	64,377
Inventories	7,153,528	-	1,983,477	645,774	1,291,760	514,549	551,706	215,091		214,822		449,483	730,836
U.S. govt. obligations, total	228,624	-	*42,224	*47,072	*48,453	*31,762	*9,914	*5,734		35,835	-	4,039	-
Tax-exempt securities	160,809	-	- 040 544	-	*2,290	*10,705	*382	*4,272		-		138,740	700 500
Other current assets	4,959,218 1,774,738	-	819,541 838,996	304,197 344,965	880,556 427,539	278,956 20,707	349,865 74,924	308,017 9,442		363,663 9,447	67,038	586,855 26,969	700,532 5,691
Loans to shareholders Mortgage and real estate loans	279,436		*132,015	*33.054	*63,048	*36.061	*9.767	3,332		9,447]	2,050	5,091
Other investments	11,377,830	_	908,840	683,444	1,087,699	239,441	425,105		477,564	558,287	108,729	2,549,132	4,115,716
Depreciable assets [25]	64,358,011	-	25,101,260	7,794,301	11,552,944	4,271,588	3,130,021	1,034,195		1,487,140	1,554,974	3,128,932	3,106,471
Less: Accumulated depreciation [25]	36,950,534	-	17,034,567	4,479,115	5,902,580	2,253,992	1,578,150	553,692			805,406	1,554,602	859,649
Depletable assets	*74,174	-	*44,169	-	-	-	*21,877	1 -	-	-	-	8,129	-
Less: Accumulated depletion	*58,313	-	*44,169	700 000	4 000 010	400 405	*14,144		045.050	404.000	-	077.004	4 700 000
Land	6,933,155 16,443,440	-	574,991 2,896,171	700,396 1,302,370	1,680,019 1,678,299	429,405 274,793	464,638 360,345	67,935 169,648	215,659 760,446	124,662 1,435,821	96,899 761,702	877,684 3,210,075	1,700,869 3,593,769
Intangible assets (Amortizable) Less: Accumulated amortization	3,945,628		1,259,187	340,297	519,991	111,357	111,490						317,909
Other assets	3,565,162	-	529,524	309,954	304,834	550,114	356,147	67,759		210,691	292,982	525,884	317,538
Total liabilities	102,185,400	-	23,396,023	10,879,379	18,150,554	6,038,351	5,766,484	2,107,865	4,053,619	4,354,796	2,305,601	10,974,000	14,158,727
Accounts payable	8,435,358	-	2,362,373	1,102,666	1,478,038	585,330	500,472	276,984		508,173		737,185	418,038
Mortgages, notes, and bonds under one year.	5,411,036	-	1,637,282	427,090	1,300,018	568,778	414,327	136,014		416,938	65,516	101,665	123,450
Other current liabilities	8,515,811	-	1,942,262	517,879	1,551,422	539,414	567,609	375,401		733,992		796,878	760,572
Loans from shareholders Mortgages, notes, bonds, one year or more	9,568,131 28,712,429]	6,295,546 7,035,244	1,025,140 3,555,919	1,872,654 5,601,309	136,461 1,417,162	124,125 1,038,982	36,435 409,161		37,289 1,598,011	822,163	14,335 2,854,133	3,376,633
Other liabilities	9,171,920	_	714,044	217,310	534,622	506,113	405,536	274,144			360,506	2,891,596	2,361,838
Net worth	32,370,716	-	3,409,271	4,033,374	5,812,490	2,285,093	2,715,432			555,700		3,578,206	7,118,197
Total receipts	188,874,502	5,065,106	89,419,820	20,043,428	29,095,672	8,280,110	7,004,581	2,763,832	5,594,203	6,306,459	2,434,379	5,614,187	7,252,725
Business receipts	183,985,574	4,817,374	88,367,692	19,536,121	28,237,270	7,766,862	6,654,680	2,682,665	5,365,395	5,971,305	2,372,188	5,156,055	7,057,967
Interest	398,586	9,239 *308	61,408	38,965	75,971	20,528	23,145 935	10,835	16,755	23,941	5,248 122	70,400	42,150
Interest on govt. obligations, total	40,360 132,840	129	*7,232 30,823	o 17,202	16,517 23,229	*1,375 3,404	8,339	2,164 *881	1,540 3,775	1,076 3,738	8,219	3,178 20,306	5,905 12,795
RentsRoyalties	192,860	129	*115	17,202	*296	[1]	*5,819	-	2,359	76,208		50,136	56,167
Net S-T capital gain less net LT loss	13,901	*816	*1,049	*4,488	*830	*150	*49	*107		1,287		150	4,795
Net L-T capital gain less net ST loss	329,890	*25,352	19,268	39,707	56,001	*9,752	5,524	*9,224	58,968	34,039	13,311	26,463	32,281
Net gain, noncapital assets	482,252	*116,125	114,176	27,548	55,686	58,809	22,656	2,425		10,409	392	49,924	21,291
Other receipts	3,214,893	95,656	814,697	376,361	620,832	418,217	271,272	53,153	141,998	181,309	33,134	193,880	14,384
Total deductions	. 183,196,098 75,338,923	5,048,818 1,536,843	86,949,348 34,093,270	19,582,348 9,316,497	28,421,739 11,237,773	7,888,688 3,568,405	6,679,813 3,403,323	2,652,551 1,145,244		6,349,931 3,741,176	2,374,861 1,108,416	5,174,491 1,076,573	6,563,352 2,626,073
Cost of goods Compensation of officers	9,880,172	358,309	6,775,487	1,022,378	1,117,180	212,868	157,979	59,031		56,437	16,095	28,215	31,251
Salaries and wages	28,658,043	692,203	13,121,030	2,303,800	5,360,047	1,042,685	970,965	532,992		700,681	416,780	1,166,754	1,398,665
Rent paid on business property	12,020,708	517,071	6,238,141	905,745	2,301,478	285,094	323,770	110,480		245,681	73,711	380,782	353,400
Taxes paid	6,702,693	176,715	3,107,301	672,284	1,114,164	406,177	221,958	89,462		102,862	81,592	234,099	318,100
Interest paid	2,542,655	70,482	694,326	262,274	499,573	110,774	98,442	42,540	101,534	164,713	82,312	233,888	181,798
Amortization	. 1,119,741 4,192,483	25,099 108,662	202,195 1,686,479	111,598 518,586	108,464 631,281	17,687 278,535	37,049 206,019	10,190 61,544		103,126 99,858		305,472 186,615	81,024 185,260
DepreciationAdvertising	4, 192,463 2,845,559	108,421	1,531,232	276,406	303.016	133.868	62,837	51,030		126,707		86.557	96,508
Pension, profit-sharing, etc., plans	549,852	14,618	149,019	55,754	85,340	35,654	37,968	17,762		20,567	9,613	29,720	56,415
Employee benefit programs	2,843,121	43,334	827,333	267,059	684,423	124,023	148,993	96,222	194,745	90,277	50,295	170,286	146,132
Net income (less deficit)	5,660,308	15,980	2,463,240	461,072	657,416	390,047	323,833	109,117		-44,281	60,534	454,747	686,099
Income subject to tax	2,518,228	109,394	429,598	195,714	220,793	126,534	145,294	57,355		132,082		358,722	603,790
Total income tax before credits [7]	744,251 739,663	22,872 22,871	69,610 68,915	47,822 47,822	59,560 58,918	42,551 42,030	49,240 49,022	19,801 19,511		45,968 45,652		125,453 125,453	212,961 211,326
Income tax	739,663 5,122	22,871	*1,305	41,822	58,918 *642	42,030 *521	49,022 *219			45,652		125,453	1,635
Foreign tax credit	26,049]	1,303]	[1]	*281	84	*6		1,117	376	21,778	2,406
U.S. Possessions tax credit	-	-	-	-	-	-	-	- J	-		-		- 2,.30
Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	9,956	3	868	937	196	*1,044	*485	*258		-	359	1,599	4,197
Prior year minimum tax credit	2,579	5	-	40.004	*3	*1,538	*10		493		435	400.6==	-
Total income tax after credits [2]	705,667	22,863	68,741	46,884	59,362	39,687	48,661	19,536	27,372	44,756	19,369	102,075	206,359

RETURNS OF ACTIVE CORPORATIONS

				-			Size of T	otal Assets						
Sector and Item	Total returns		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	
	of active	Zero assets	under	under	under	under	under	under	under	under	under	under	or	
	corporations		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
N. (All)	(.,	(2)	(0)	(4)	(0)	(0)	(, ,	(0)	(0)	(10)	(117	(12)	(10)	
Not Allocable														
Number of returns	2,764	*1,638	*1,020	-	*106	-	-	-					-	
Total assets	*113,545	-	*3,347	-	*110,198	-	-	-			-		-	
Cash	*10,620	-	*1,317	-	*9,303	-	-	-	-	-	-		-	
Notes and accounts receivable	-	-	-	-	-	-	-	-	-	-	-		-	
Less: Allowance for bad debts	-	-	-	-	-	-	-	-	1	1	1 -		-	
Inventories	_	-	_	-	-	-	-	-	1	1	-		-	
U.S. govt. obligations, total Tax-exempt securities						_								
Other current assets	*1,479	_	*1,479	_	-	-	_							
Loans to shareholders	-,	_	-	_	-	_	_	_			. -			
Mortgage and real estate loans	-	-	-	-	-	-	_	-						
Other investments	-	-	-	-	-	-	-	-			-		-	
Depreciable assets [25]	*102,172	-	*599	-	*101,573	-	-	-	-		-		-	
Less: Accumulated depreciation [25]	*4,637	-	*49	-	*4,589	-	-	-	-	-	-		-	
Depletable assets	-	-	-	-	-	-	-	-	1 .	1 -	-	1	-	
Less: Accumulated depletion	*4 000	-	-	-	+4 000	-	-	-	1	1	-		-	
Land	*1,603	-	-	-	*1,603	-	-	-	1	1	1 -	·	1 -	2005
Intangible assets (Amortizable) Less: Accumulated amortization	1	-	-	_	_	_	1]]]	1] -	ă
Other assets	2,308	_		_	2,308	_	_							ŭ
Total liabilities	*113,545	_	*3,347	_	*110,198	_	-				-			C
Accounts payable	· -	-	· -	-	,	-	-	-	. -				-	ö
Mortgages, notes, and bonds under one year.	-	-	-	-	-	-	-	-			-		-	_
Other current liabilities	*1,450	-	*1,450	-	-	-	-	-	-		-		-	ğ
Loans from shareholders	*1,653	-	*1,653	-		-	-	-	-	-	-		-	pora:
Mortgages, notes, bonds, one year or more	1,506	-	-	-	1,506	-	-	-	-	-	-		-	ā
Other liabilities	*[1] *108,936	-	*[1] *243	-	*108,692	-	-	-	1	-	-		-	tio
Net worth	*12,511	*10,549	*1,603	_	359	_	_						-	ĭ
Total receipts Business receipts	*12,510	*10,548	*1,603	_	359	_]]]	
Interest	*[1]	*[1]	- 1,000	_	-	-	_							Return
Interest on govt. obligations, total	-	-	-	-	-	-	_	-						7
Rents	-	-	-	-	-	-	-	-			-		-	⊆
Royalties	-	-	-	-	-	-	-	-	-		-		-	3
Net S-T capital gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-		-	S
Net L-T capital gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-		-	- 1
Net gain, noncapital assets	-	-	-	-	-	-	-	-	1	-	-		-	\Box
Other receipts Total deductions	27,954	*11,447	*4,271	_	[1] *12,236	-							_	a
Cost of goods	21,554	-	-,271	_	12,200	_								<u>S</u>
Compensation of officers]	_	_	_	_	_	-	-						<u>ਨ</u>
Salaries and wages	*1,478	*1,478	-	-	-	-	-	-						\dashv
Rent paid on business property	*427	*49	*232	-	146	-	-	-			-		-	able
Taxes paid	3,285	*747	*1,756	-	*783	-	-	-	-	-	-		-	<u>o</u>
Interest paid	-	-	-	-	-	-	-	-	·	1 -	-		-	Ð
Amortization	-	-	-	-	-	-	-	-	1	1	-	·	-	(I)
Depreciation	*223	*213	*3 *11	-	-	-	-	-	1	-	-		-	
Advertising Pension, profit-sharing, etc., plans	223	213	-11	_	-	_	-	-]]] -	
Employee benefit programs]			_	_]							
Net income (less deficit)	-15,443	*-898	*-2,668	_	*-11,877	_] -							
Income subject to tax	*32	*32	_,555	-	,577	-	-			.] .				
Total income tax before credits [7]]	-	-	-	-	-	-	-			-		-	
Income tax	-	-	-	-	-	-	-	-			-		-	
Alternative minimum tax	-	-	-	-	-	-	-	-		-	-		-	
Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-		-	
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	1 -	1 -	-	·	-	
Nonconventional source fuel credit]	-	-	-	-	-	-	-	1	1 -	1 -	·	1 -	
General business credit Prior year minimum tax credit	1	-]	-	-	-	-	-	-]]] -	1] -	
Total income tax after credits [2]]]] - [_]] [] :] [
Total moonie tax aitel cleuits [2]									<u> </u>	<u> </u>		1	<u> </u>	

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney ame	ounts are in thousands o	f dollars and size of b	usiness receipts is in	whole dollars)			Cina of Decide	ana Danaint-					
Sector and Item	Total returns	Т	\$25,000	\$100 000 I	\$250,000	\$500,000		ness Receipts	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Seciol and Item	Total returns of active	Under	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All loods and a	(1)	(2)	(0)	(4)	(0)	(0)	(,,	(0)	(0)	(10)	(11)	(12)	(10)
All Industries													
Number of returns	. 5,671,257	1,299,686	884,006	997,271	757,801	644,202	563,790	243,244	129,749		16,281	9,096	6,603
Total assets	66,445,429,787 2,823,419,976	601,170,922 55,268,962	91,433,604 12,650,959	133,949,266 20,232,712	195,231,311 25,938,841	283,379,636 38,650,083	563,176,565 65,660,045	7 18,337,432 62,736,071	1,107,464,699 65,520,083	4,579,684,724 184,002,798	2,630,525,728 89,712,602	4,107,466,744 143,961,825	51,433,609,156 2,059,084,995
Notes and accounts receivable	11.962.100.582	31,380,546	5.512.283	9.883.719	12.509.091	26.049.281	73.045.843	121.799.368	212.160.999	753.376.522	366.567.787	487.204.302	9.862.610.840
Less: Allowance for bad debts	170,466,986	380,103	217,143	50,605	133,007	312,280	902,401	1,766,319	2,527,795	10,960,086	5,583,627	9,113,758	138,519,864
Inventories		7,250,962	3,148,710	6,977,270	13,076,350	22,445,878	45,041,904	56,461,313	62,372,027	204,184,823	92,341,411	107,312,784	884,838,763
U.S. govt. obligations, total		1,582,263	599,877	1,129,574	3,041,393	2,152,483	10,398,427	23,014,932	42,186,893	194,794,549	117,933,715	175,866,239	1,040,673,205
Tax-exempt securities		17,780,931	1,330,617	1,178,078	2,572,494	2,089,892	9,585,689	22,020,516	49,962,108	226,499,595	148,759,075	156,460,853	829,779,215
Other current assets		42,689,961 14,127,804	5,957,692 3,636,336	7,949,371 4,303,865	17,657,734 6,944,502	15,891,160 9,415,702	32,231,305 11,299,306	33,582,952 7,644,487	42,664,903 5,918,593	146,646,189 11,277,821	108,824,805 6,535,693	141,266,941 15,120,079	4,713,839,098 349.020.491
Loans to shareholders Mortgage and real estate loans		9,778,013	1,040,995	1,834,587	2,705,755	3,002,429	7,227,627	15,680,056	33,216,695	208,264,658	96,927,616	218,844,106	4,178,432,667
Other investments		213,716,442	23,996,741	30,589,116	48,385,407	79,721,816	184,346,053	256,206,436	474,402,685	2,272,830,655	1,358,099,999		18,005,525,113
Depreciable assets [25]		184,296,538	44,407,902	75,624,100	109,517,912	160,475,736	247,020,627	213,479,960	210,187,794	515,636,620	256,549,202	399,189,486	5,999,375,229
Less: Accumulated depreciation [25]	4,096,350,302	72,655,043	22,910,894	42,875,979	69,191,182	101,674,786	161,584,779	136,210,229	129,966,349	289,042,421	128,209,548	183,434,349	2,758,594,742
Depletable assets	310,219,056	2,808,648	157,144	548,966	388,426	916,933	1,257,280	1,521,591	2,146,146	9,545,752	9,846,953	17,657,236	263,423,982
Less: Accumulated depletion Land	. 128,373,491 . 406,830,196	973,236 46,575,102	65,275 7,283,089	117,678 10,010,264	75,478 9,768,890	534,985 12,101,839	697,757 16,998,376	634,857 12,729,173	932,311 12,693,054	3,415,859 30,024,310	4,321,531 18,711,736	5,762,321 24,330,631	110,842,203 205,603,730
Intangible assets (Amortizable)	3,055,303,170	15,256,198	3,686,293	5,851,043	9,655,023	13,807,350	19,466,323	26,080,156	19,908,439	84,706,883	66,226,621	153,553,224	2,637,105,619
Less: Accumulated amortization		2,807,972	1,319,177	2,262,762	3,199,143	5,399,542	7,062,015	5,840,185	7,300,661	23,023,678	15,515,927	32,376,102	426,343,396
Other assets	. 4,119,560,739	35,474,907	2,537,455	3,143,624	5,668,303	4,580,646	9,844,713	9,832,013	14,851,394	64,335,593	47,119,145	83,576,532	3,838,596,414
Total liabilities	66,445,429,787	601,170,922	91,433,604	133,949,266	195,231,311	283,379,636	563,176,565		1,107,464,699			4,107,466,744	
Accounts payable	. 6,028,618,202 4,192,065,342	19,323,212 26,257,020	3,978,383 5,020,591	7,451,760 9,864,692	12,433,901 13,112,961	21,411,352 21,011,809	49,609,278 37,789,730	69,027,245 43,957,702	108,825,625 57,614,691	360,516,279 217,020,154	190,302,672 159,378,580	235,291,937 290,683,039	4,950,446,557 3,310,354,373
Mortgages, notes, and bonds under one year. Other current liabilities	16,510,644,978	31,640,227	5,562,475	9,335,541	23,336,034	29,143,750	63,395,987	113,867,526	202,894,779	806,034,995	336,315,146	505,250,168	14,383,868,351
Loans from shareholders	. 543,624,853	66,722,352	20,832,131	26,354,922	31,828,306	33,189,367	35,191,159	27,367,034	23,800,235	54,107,437	14,437,376	13,727,832	196,066,703
Mortgages, notes, bonds, one year or more	. 8,331,501,033	154,760,933	22,691,203	33,317,670	45,031,089	70,442,542	100,263,984	86,084,287	85,284,912		169,330,887	330,618,257	6,949,495,931
Other liabilities	., 7,314,067,770	42,771,370	4,031,339	5,098,198	5,917,056	7,619,956	30,612,071	20,638,292	20,482,875	88,123,328	64,829,705	151,194,963	6,872,748,620
Net worth	23,524,907,609	259,695,808	29,317,483	42,526,484	63,571,964	100,560,861	246,314,357	357,395,346	608,561,581	2,769,703,193	1,695,931,363	2,580,700,548	14,770,628,621
Total receipts Business receipts	. 25,504,789,203 21,800,290,496	56,915,288 5,845,919	57,911,232 52,184,623	170,175,749 163,159,623	280,383,236 271,262,697	468,589,582 456,513,653	896,928,336 872,299,395	865,844,433 837,319,543	920,223,220 878,453,681	2,493,750,252 2,314,340,922	1,146,452,532 1,036,060,327	1,440,027,226 1,257,462,325	16,707,588,117 13,655,387,788
Interest	1,712,270,625	3,460,237	387.634	479,893	584.649	1,153,092	3.185.142	6,285,470	13.025.515	70.282.474	44.618.510	82.738.342	1.486.069.666
Interest on govt. obligations, total		355,535	45,299	58,119	94,669	111,679	505,320	1,182,396	2,437,943	11,749,466	6,930,989	6,721,063	30,982,249
Rents		1,605,500	161,322	309,680	309,585	435,630	706,223	855,344	932,100	4,290,682	2,855,292	7,648,878	115,956,785
Royalties		1,578,486	79,304	95,429	151,220	118,625	459,788	318,562	518,099	1,878,810	1,486,719	3,591,407	143,333,257
Net S-T capital gain less net LT loss		249,784 7,700,346	60,427 861,927	65,123 849,823	80,742 1,279,374	206,548 1,096,169	410,913 2,271,332	726,656 1,989,011	1,617,358 2,084,961	8,352,475 6,796,905	6,648,984 4,682,190	7,554,795 8,856,263	12,711,857 123,231,685
Net L-T capital gain less net ST loss Net gain, noncapital assets		2,112,923	583,944	803,482	1,279,374	1,278,073	1,780,139	1,639,011	2,064,961	5,979,607	2,858,885	4,132,475	53,893,922
Other receipts		33,270,083	3,469,923	4,248,995	5,303,559	7,487,756	15,074,652	15,245,431	18,707,042	68,017,908	38,828,798	55,410,860	713,308,168
Total deductions		66,124,209	58,681,719	159,798,140	266,380,703	448,144,212	859,731,050	829,654,688	881,294,158	2,355,648,555		1,320,805,541	15,302,981,258
Cost of goods		1,747,577	9,928,302	42,205,756	85,185,961	168,191,594	399,548,458		529,185,365			860,317,856	9,007,591,502
Compensation of officers	. 444,974,385 . 2,327,662,606	5,122,984 9,619,532	7,172,106 4,764,721	20,936,738 17,413,628	30,791,465 38,712,726	45,007,353 72,107,375	66,812,171 131,594,825	49,808,587 111,041,074	41,495,154 107,755,342	73,735,611 246,651,878	17,184,690 106,563,770	15,182,576 130,509,022	71,724,951 1,350,928,714
Salaries and wages Rent paid on business property		2,240,613	4,764,721	11,250,793	16,125,015	23,322,095	33,705,072	25,352,324	22,911,744	48,361,039	17,085,195	24,013,661	209,904,568
Taxes paid	472,952,167	3,001,844	2,209,061	5,895,849	9,907,559	15,524,751	27,059,000	22,083,920	20,285,425	45,427,451	18,438,167	24,539,209	278,579,931
Interest paid	1,287,097,591	6,997,434	1,678,703	2,960,802	3,914,812	6,185,896	9,842,020	10,030,279	12,266,252	44,057,903	23,524,867	46,112,338	1,119,526,286
Amortization		919,198	330,424	459,351	737,665	1,112,378	1,473,261	1,057,083	1,402,606	5,080,593	3,623,101	8,251,844	116,427,488
Depreciation		2,946,199 625.861	2,753,321 868,449	5,022,379	6,480,570	9,842,694 6.008.561	15,517,200 9.897.458	13,529,979	13,618,508	33,418,437	16,368,708	24,896,637	386,536,397
Advertising Pension, profit-sharing, etc., plans		597,013	295,315	2,174,852 1,489,188	3,663,275 2,153,979	2,899,137	9,897,458 5,504,597	7,369,920 4,554,898	7,115,876 4,492,817	19,548,485 11,203,995	9,005,169 4,108,902	12,807,675 5,064,377	174,102,094 104,459,846
Employee benefit programs		1,101,722	587.444	1,465,822	2,566,841	5,025,867	10,280,705	9.583.500	10,302,134	26,855,433	12,511,362	17.007.328	205.852.850
Net income (less deficit)	, , ,	-9,255,678	-756,387	10,323,315	13,996,168	20,335,257	36,745,057	35,176,189	36,552,593	126,957,468	76,383,016	114,271,896	1,487,926,237
Income subject to tax	1,201,325,339	8,589,378	1,548,805	2,338,873	2,914,689	3,646,282	7,613,276	7,924,413	10,657,700		24,103,641	40,744,021	1,051,552,656
Total income tax before credits [7]	. 419,209,279	2,831,759	295,308	466,906	700,261	854,838	2,046,326	2,407,853	3,493,043	13,646,449	8,383,294	14,343,686	369,739,556
Income tax	416,324,111 3,339,891	2,739,164 29,954	295,047 959	452,139 1,886	696,268 5,561	854,660 4,336	2,000,222 22,146	2,380,380 27,985	3,458,297 38,511	13,433,277 173,241	8,280,977 102,523	14,175,648 148,978	367,558,031 2,783,810
Alternative minimum tax Foreign tax credit	82,051,187	29,954 96,813	182	259	71,850	4,336 1,542	20,243	27,985 59,507	35,219	359,754	339,908	1,100,271	79,965,638
U.S. Possessions tax credit		2,996	[1]	-	29	[1]	1,073	691	1,178	52,268	48,493	91,822	685,186
Nonconventional source fuel credit	3,418,404	[1]	1 -	-	-	*102	*9,273	*2,285	*25	*2,262	*876	5	3,403,576
General business credit	13,499,478	41,709	445	1,620	8,474	9,341	34,668	49,198	59,505	215,334	171,155	269,271	12,638,759
Prior year minimum tax credit	7,134,874	8,424	842	1,370	1,623	5,153	11,469	16,442	23,181	145,648	71,909	151,205	6,697,607
Total income tax after credits [2]	312,086,477	2,681,818	293,839	463,656	618,285	838,700	1,969,408	2,279,646	3,373,506	12,867,964	7,749,831	12,729,123	266,220,701

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney am	lounts are in thousands of	of dollars and size of	business receipts is ir	i whole dollars)			Size of Busir	less Receints					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2.500.000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and													
Hunting	142,439	50,685	24,835	21,168	16,757	10,711	11,811	3,640	1,389	1,208	137	64	34
Number of returns Total assets	122,625,034	19,197,037	5,362,997	7,987,217	8,120,304	8,165,372	11,238,275	3,640 7,947,441	6,628,129	14,506,401	4,662,883	10,692,911	18,116,069
Cash	10,051,899	1,490,683	721,629	634,024	1,027,420	674,057	1,125,453	901,995	549,807	1,197,287	290,958	632,011	806,575
Notes and accounts receivable	12,375,083	879,340	118,773	371,788	167,583	363,639	690,701	747,135	558,186	1,999,710	702,240	938,805	4,837,182
Less: Allowance for bad debts	. 105,295	*504	-	-	*57	*1,947	*457	*4,042	3,993	38,621	8,785	15,323	31,569
Inventories		929,155	69,553	264,089	372,554	398,959	1,283,980	1,048,779	789,454	2,219,395	1,018,819	1,203,929	1,800,942
U.S. govt. obligations, total		*85	-	*5,438	*1,537	*67,452	*10	*9,366	*4,466	*12,118	400,000	- 0.400	6,697
Tax-exempt securities	465,420 5,479,963	*201,479 1,443,348	- 142,269	*15,299 175,380	*693 206,046	*14,789 177,937	223,566	*49,804 380,791	*26,663 562,332	*51,496 677,872	102,998 324,177	2,199 678,761	- 487,484
Other current assets Loans to shareholders	3,942,887	935,452	491,496	250,305	348,867	435,630	565,723	348,250	101,834	297,046	106,257	60,959	1,067
Mortgage and real estate loans		157,342	*27,412	90,680	281,828	*85,122	*61,854	94,912	*35,959	113,721	*31,916	-	5,622
Other investments	15,962,656	3,056,768	303,159	584,166	757,712	535,741	1,054,688	758,475	647,577	1,609,883	387,798	3,075,484	3,191,205
Depreciable assets [25]		12,568,224	4,006,424	7,843,735	9,680,753	9,846,757	14,530,448	7,663,291	6,603,124	11,211,187	2,928,966	4,339,308	6,835,578
Less: Accumulated depreciation [25]	66,310,870	8,800,205	2,949,374	5,652,000	7,225,140	7,005,185	10,455,788	5,110,853	4,515,612	7,146,187	1,693,308	2,467,830	3,289,388
Depletable assets	2,744,536 621,109	332,987 *120,373	-	*154,482 *64,173	*24,859 *9,608	*7,161 *915	*6,011	*34,837 *18,826	*326,877 *25,508	*91,622 5,521	Ī	1,068,358 148,754	697,342 227,433
Less: Accumulated depletion Land	01.000.000	5,448,983	2,126,008	2,907,946	2,092,786	2,406,760	1,861,831	823,505	670,121	1,355,061	279,054	346,404	771,519
Intangible assets (Amortizable)	2,896,992	98,828	91,123	97,699	94,996	11,760	103,310	221,997	114,171	187,253	118,991	495,862	1,261,002
Less: Accumulated amortization	493,547	39,816	45,174	22,567	14,389	7,040	33,901	103,741	47,679	52,748	18,164	30,761	77,567
Other assets	4,595,503	615,261	259,699	330,926	311,862	154,692	220,844	101,767	230,348	725,828	90,964	513,499	1,039,812
Total liabilities	122,625,034	19,197,037	5,362,997	7,987,217	8,120,304	8,165,372	11,238,275	7,947,441	6,628,129	14,506,401	4,662,883	10,692,911	18,116,069
Accounts payable Mortgages, notes, and bonds under one year	9,100,642 13,360,026	262,285 1,404,595	83,424 638,680	38,275 841,175	53,595 747,437	108,869 781,402	242,845 1,777,805	419,201 1,178,139	439,459 1,305,229	1,439,784 2,559,155	407,966 905,757	702,730 615,679	4,902,210 604,974
Other current liabilities	6,081,555	773,380	89,731	140,426	112,328	161,763	310,832	337,361	264,988	912,802	559,669	1,083,533	1,334,743
Loans from shareholders	. 14,648,834	4,300,785	2,390,724	1,731,953	1,028,704	1,889,307	1,116,281	428,616	427,207	414,495	221,453	151,770	*547,539
Mortgages, notes, bonds, one year or more	33,891,288	4,973,951	788,402	2,129,588	2,586,427	3,236,802	4,046,369	2,631,729	1,667,946	3,451,642	988,615	2,131,508	5,258,308
Other liabilities	8,225,020	626,410	33,767	225,385	163,953	318,457	231,327	149,289	320,129	413,584	173,770	1,642,221	3,926,728
Net worth	37,317,669 140,748,881	6,855,631 5,829,356	1,338,268 2,091,174	2,880,415 4,621,758	3,427,860 7,364,642	1,668,771 8,082,147	3,512,817 19,055,901	2,803,106 13,293,869	2,203,172 10,803,354	5,314,939 23,334,899	1,405,653 9,741,186	4,365,470 11,390,767	1,541,566 25,139,829
Total receipts Business receipts	125,809,223	144,794	1,395,191	3,438,305	5,901,162	7,335,837	17,730,912	12,540,383	10,329,019	22,527,987	9,607,258	10,916,107	23,942,268
Interest		67,342	12,099	19,287	20,532	25,924	26,817	19,824	24,558	42,008	17,077	67,480	42,524
Interest on govt. obligations, total	. 47,975	12,119	*1,003	*706	*525	*2,134	*3,386	5,263	1,444	4,723	*3,351	6,909	6,411
Rents	929,646	223,803	69,322	116,345	131,518	92,421	67,750	90,062	28,922	55,035	5,391	20,346	28,731
Royalties	123,892 29,159	13,849 *2,717	*5,141 *869	*24,277 *880	*5,613 *10	*4,322 *641	*7,083 *1,901	*2,803 *6,662	*9,017 5,222	10,195 *3,924	5,322 974	*20,968 3,457	15,301 1,902
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss		308,008	116,978	115,834	119,084	46,610	149,538	101,603	63,280	95,677	*9,799	51,609	165,463
Net gain, noncapital assets		302,951	85,930	102,751	209,124	83,345	154,162	95,553	80,736	109,306	12,696	83,893	15,055
Other receipts	10,024,357	4,736,245	400,701	796,207	973,417	488,281	911,436	424,253	254,766	474,748	77,502	218,648	268,153
Total deductions		5,832,402	2,112,087	4,514,694	6,895,966	8,073,083	18,317,467	12,595,193	10,588,504	22,871,759	9,849,654	10,788,464	23,616,879
Cost of goods	67,746,819	60,713	199,554	514,824	748,072	1,094,115	6,787,392	5,664,833	5,776,074	13,431,225	7,549,744	7,853,878	18,066,394
Compensation of officers		168,402 647,618	122,238 167,260	221,292 386,379	298,820 598,144	341,462 764,571	477,684 2,016,167	485,571 951,190	276,357 875,693	378,271 2,188,171	74,171 424,828	94,948 553,147	107,144 1,136,135
Salaries and wages Rent paid on business property		494,909	226,628	445,464	804,565	1,051,132	1,123,080	580,904	280,577	791,297	136,333	154,768	210,698
Taxes paid		223,967	94,192	200,347	189,652	263,281	477,369	270,196	254,481	442,529	102,184	165,844	272,164
Interest paid	2,990,415	238,890	119,668	214,176	240,174	260,100	347,644	231,065	183,222	349,735	136,066	221,228	448,448
Amortization	261,115		7,040	3,189	1,001	1,532	7,354	21,795	14,746	29,212	32,815	47,043	90,360
Depreciation	6,299,890 551,880	621,147 16,406	236,411	432,659 7,432	642,238 13,411	779,158 25,811	1,014,006 85,036	541,189 24,863	426,289 46,327	727,014 95,348	179,659 17,906	242,335 25,670	457,786 189,976
Advertising Pension, profit-sharing, etc., plans		9,640	3,694	8,915	9,304	11,198	20,224	68,963	19,906	95,346 86,325	16,855	25,868	36,085
Employee benefit programs	1,222,827	78,196	25,741	63,409	61,445	106,242	89,029	79,674	120,239	224,195	63,167	74,398	237,092
Net income (less deficit)		-15,166	-21,916	106,358	468,151	6,930	735,047	693,413	213,405	463,590	-111,682	595,543	1,590,054
Income subject to tax		436,833	162,266	157,621	143,180	126,493	173,830	146,515	94,718	264,019	93,023	587,260	806,949
Total income tax before credits [7]	969,072	113,633	39,628	25,929	30,221	26,139	48,008	44,534	31,026	89,922	32,035	204,645	283,353
Income tax Alternative minimum tax	966,582 5,278	113,561	39,430 *195	29,018 *17	30,179 42	25,899 *232	46,920 *838	44,175 *353	30,305 *721	88,912 *1,011	31,538 *496	204,525 *120	282,118 1,234
Foreign tax credit	12,078	*1,402	*18	''_	*1	*[1]	-	*4	-	*152	*695	1,777	8,028
U.S. Possessions tax credit	. 733	-,	-	-	-		-	22	-	710	-	-	-
Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit		*247	12	14	1,352	573	335	*860	*780	2,119	*1,520	1,429	6,329
Prior year minimum tax credit Total income tax after credits [2]	. 5,610 935,082	*862 111,122	39,598	25,916	28,868	25,565	*1,324 46,349	*891 42,757	79 30,168	1,980 84,962	117 29,702	358 201,081	268,996
Endnotes at end of table section. Detail may not add			colanation of Terms" a				40,349	42,131	30,100	04,302	29,102	201,001	∠00,330

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	ounts are in thousands of	of dollars and size of b	ousiness receipts is in	whole dollars)			Cito of Desir	non Bonints					
Sector and Item	Total returns	 	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	ness Receipts \$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Occioi and Item	of active	Under	\$25,000 under	\$100,000 under	\$250,000 under	งอบบ,บบบ under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	under	\$100,000,000 under	\$250,000,000 or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining	(-7	(-/	χ= /		(-)	(=/	(-7	χ=7	(-7	(/	,,,,	(- /	(10)
Mining													
Number of returns	32,589	10,233	3,337	5,658	2,510	2,765	3,626				143	92	138
Total assets	559,195,001	12,657,965	1,762,877	1,953,067	5,145,654	3,017,619	4,760,312	6,195,213	7,617,252		16,542,016	27,812,197	446,365,686
Cash	. 30,956,626 76,510,178	1,423,851 1.492,512	511,922	436,136 461.857	408,503 338,181	919,500 272,282	960,184 361.001	1,263,339 838.991	1,285,168 781.800	3,274,391	1,476,888 2.057.573	1,541,404 3,265,397	17,455,340 61.860.526
Notes and accounts receivable Less: Allowance for bad debts	1,281,274	1,492,512 2,757	421,394	461,657 *849	330, 161	*16,501	*2,876	*9,479	2,264	4,358,662 34,837	20,927	3,265,397 44,755	1,145,999
Inventories	11,896,733	171,981		*4,316	*29,990	18,958	94,523	98,979	188,874	667,164	426,417	1,485,483	8,710,048
U.S. govt. obligations, total	1,093,249	*11,407	-	*3,766	440	*8,274	*53,596		*63,714	79,970	*105,017	35,587	731,477
Tax-exempt securities	487,346	*60,607	*30,868	*30,773	-	-	*145,756	-	*17,425	133,168		64,989	1,218
Other current assets	. 18,659,016	615,900	38,314	51,689	305,703	191,749	533,836	279,137	203,070	1,662,360	665,008	1,262,673	12,849,579
Loans to shareholders	. 3,761,620	257,337	*15,178	*64,922	*43,358	*64,272	209,774	134,668	245,319	137,309	22,407	305,260	2,261,816
Mortgage and real estate loans	. 100,357	*13,024		*221	-	-	*2,367		*645	*8,496	6,246	62,458	6,900
Other investments	134,084,514	4,628,528	516,509	422,228	2,846,533	307,938	912,988	1,003,729	951,347	2,813,526	2,410,410	2,808,487	114,462,290
Depreciable assets [25] Less: Accumulated depreciation [25]	. 183,426,831 . 94,565,508	2,430,495 1,091,288	437,973 228,390	483,197 336,722	345,197 209,060	1,598,542 1,017,529	2,751,763 1,947,443	3,790,345 2,468,274	4,580,244 2,474,590	11,824,116 6,926,863	6,464,278 3,565,377	7,766,346 3,771,287	140,954,335 70,528,683
Depletable assets	177,116,142	2,165,203	*121,379	295,791	222,549	790,995	1,066,580	1,373,992		8,796,854	9,310,175	15,780,548	135,694,053
Less: Accumulated depletion	65,972,827	816,021	*63,262	29,718	41,521	495,481	598,787	548,149		3,177,232	4,200,917	5,308,432	50,033,849
Land	5,606,001	151,551	*17,946	*20,906	*11,215	150,199	96,025	116,103	355,994	537,910	313,899	347,331	3,486,922
Intangible assets (Amortizable)	30,480,007	245,242	*1,112	8,553	*12,625	136,838	41,335	100,073	491,137	747,114	443,947	1,177,076	27,074,955
Less: Accumulated amortization	10,149,337	21,667	*637	1,727	*659	26,919	5,235	39,842	189,774	217,368	133,600	276,059	9,235,850
Other assets	. 56,985,326	922,062	-57,430	37,727	832,631	114,501	84,924	261,602		680,400	758,029	1,309,692	51,760,607
Total liabilities	. 559,195,001 . 49,411,776	12,657,965 953,830	1,762,877 671,800	1,953,067 381,973	5,145,654 216,607	3,017,619 308,300	4,760,312 268,854	6,195,213 697,122		25,365,140 2,453,889	16,542,016 1,373,003	27,812,197 2,816,077	446,365,686 38,738,915
Accounts payable Mortgages, notes, and bonds under one year.	10,535,901	483,588	80,068	52,066	43,580	118,462	200,054 116,364	374,605		2,453,669 980,753	425,274	1,175,596	6,288,866
Other current liabilities	38,270,134	353,077	252,054	47,540	231,733	257,197	264,500	572,839	937,734	2,236,339	884,373	2,039,283	30,193,463
Loans from shareholders	6,264,691	940,265	*60,335	*230,031	*377,047	411,911	116,502	269,437	428,330	832,838	497,754	503,598	1,596,645
Mortgages, notes, bonds, one year or more	111,913,184	2,100,943	*73,880	237,918	811,425	447,839	701,733	785,927	1,611,484	4,599,048	3,910,291	7,307,819	89,324,877
Other liabilities	79,241,846	986,137	*31,200	102,373	888,026	89,157	337,164	496,314	300,887	1,431,857	1,090,783	3,419,815	70,068,133
Net worth	. 263,557,467	6,840,126	593,540	901,167	2,577,236	1,384,753	2,955,195		3,410,732	12,830,417	8,360,537	10,550,009	210,154,786
Total receipts	314,260,412	2,221,572	347,413	1,244,517	1,156,492	2,364,440	5,692,844				10,652,139	15,939,140	235,542,839
Business receipts	. 279,825,028 3,792,041	29,525 186,943	189,770 4.879	892,478 4.402	842,598 9.509	1,969,311 14.687	5,319,749 14.891	6,902,185 31.924	7,977,791 19.900	21,802,322 65.395	10,113,826 106,894	14,621,607 176,496	209,163,866 3,156,121
Interest	146,543	7,520	*4.400	*1,392	9,509 *617	*1,102	*9,823	1,247	2,932	11,078	2,389	1,754	102,288
Rents	449,047	65,307	*961	*7,897	-	*2,142	31,065	*4,214	13,099	29,138	12,560	36,736	245,927
Royalties	1,490,182	126,285	*22,258	*15,812	*16,655	*65,881	25,942	*12,274		30,279	20,666	92,450	1,001,275
Net S-T capital gain less net LT loss	. 92,175	*5,186	*59	1,735	-	*52	*1,148	*1,031	*443	2,259	17,057	232	62,973
Net L-T capital gain less net ST loss	5,609,891	82,185	*25,060	*58,638	*9,380	39,882	62,715	76,129		277,868	152,461	218,666	4,523,205
Net gain, noncapital assets		29,074	*15,840	*35,931	33,984	63,562	68,421	76,914	110,587	376,406	103,593	78,429	1,529,707
Other receipts	. 12,359,991 . 270,445,817	1,682,794 1,977,503	79,416 264,744	226,200 947,480	132,939 1,060,128	197,365 1,924,783	155,744 4,818,777	153,263 6,236,269	161,420 7,413,947	753,635 20,622,611	111,366 9,514,168	499,003 14,592,564	8,206,848 201,072,844
Total deductions Cost of goods	147,011,520	3,826	*31,086	*94,713	231,336	642,158	1,154,837	2,157,967	3,394,656	11,302,845	4,398,376	7,271,931	116,327,790
Compensation of officers	3,538,446	59,952	26,351	132,444	136,693	144,075	345,003	249,777	194,455	400,324	231,418	162,087	1,455,867
Salaries and wages	14,854,944	241,769	76,645	79,237	75,111	164,231	873,141	773,803	822,155	1,372,763	703,236	913,916	8,758,936
Rent paid on business property	4,814,367	34,224	7,619	37,577	43,434	35,335	192,886	242,080	144,699	882,362	212,651	337,677	2,643,822
Taxes paid	8,664,188	51,106	16,055	51,170	36,077	108,555	245,110	226,062	296,946	655,698	329,634	354,833	6,292,944
Interest paid	. 10,051,157 . 2,586,486	176,607 36,753	12,800 *83	14,739 *633	35,285 1,313	34,007 1,823	53,495 23,780	88,536 21,187	133,363 23,957	332,608 107,205	329,893 120,102	789,468 298,644	8,050,355 1,951,008
Amortization Depreciation	12,372,005	73,004	24,399	27,226	1,313	133,390	25,760 256,955	21,167	25,957 354,979	1,026,694	599,870	711,820	8,925,228
Advertising	215,531	2,177	*75	*1,211	4,898	4,805	9,795	13,465		29,964	8,290	11,697	118,056
Pension, profit-sharing, etc., plans	2,033,126	33,259	*4,436	*28,592	*17,614	1,852	16,253	29,118		60,120	41,184	45,243	1,732,391
Employee benefit programs	3,586,498	8,991	*4,165	*7,222	16,974	21,147	49,883	116,981	69,946	273,505	130,623	204,349	2,682,710
Net income (less deficit)	. 46,784,960	280,816	78,268	295,645	142,045	438,555	864,243	1,022,022		2,771,536	1,135,900	1,574,406	37,164,148
Income subject to tax	36,059,924	449,648	*6,542 *1,676	49,264	*169,337	76,337	145,828	165,059		920,066		1,081,611	32,009,088
Total income tax before credits [7]	12,880,276	159,620 154,608	*1,676 *1,497	14,826	*57,819 *57,250	23,279	45,862 45,563	54,488 54,300	84,990 83 545	320,196 315,085		384,005 377,702	11,470,798
Income tax	. 12,807,096 . 569,742	154,608 4,951	*1,497 *179	14,785 40	^57,250 *208	23,143 *136	45,563 *299	54,390 *98	83,545 *1,199	315,985 4,184	258,075 4,178	377,702 6,233	11,420,551 548,036
Alternative minimum tax Foreign tax credit	3,836,335	*4,356	*4	129	54,668	*27	299 *4	96	*21	*30,268	94,178	177,559	3,475,100
U.S. Possessions tax credit	- 3,000,000	-1,000	-	.25	-	-	-	-	-	- 55,200	-		
Nonconventional source fuel credit	*4,440	-	-	-	-	-	-	2,156	*25	-	1	4	2,254
General business credit	122,748	291	-	*48	-	*82	9	201	*1,020	*813	461	539	119,285
Prior year minimum tax credit	259,730	903		31	26	*268	*1,776		*297	4,037	7,960	13,786	230,639
Total income tax after credits [2]	. 8,657,023	154,071	*1,672	14,618	*3,124	22,902	44,073	52,123	83,626	285,078	160,097	192,118	7,643,521

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	ounts are in thousands o	or dollars and size of b	ousiness receipts is in	wildle dollars)			Size of Busin	ness Receipts					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities													
Number of returns	7,536	2,518	*1,030	*1,281	1,460	251	307	248	118	96	62	35	132
Total assets	1,487,753,576	1,475,051	*165,465	*412,243	736,650	*252,319	1,139,979	2,193,173	1,267,031			11,640,329	1,449,787,552
Cash	31,038,982	240,792	*35,768	*58,600	64,734	*38,339	196,311	290,566	75,603	743,266	523,488	319,007	28,452,508
Notes and accounts receivable	173,561,503	252,673	*46,473	*34,623	*28,660	*8,466	162,307	129,877	113,073	2,233,745	651,171	1,120,860	168,779,575
Less: Allowance for bad debts	6,536,056 24,901,381	*30,857 *14,101	-	-	*969	- *3,063	*27 *32,597	*847 30,554	*550 *16,223	5,309 133,255	5,178 170,006	37,659 291,564	6,455,629 24,209,050
InventoriesU.S. govt. obligations, total	2,529,215	14,101	-	_	909	*38	32,397	30,334	10,223	*6,637	170,000	67,258	2,455,283
Tax-exempt securities	76,534	_	-	-	-	-	-	-	-	-	100	-	76,434
Other current assets	114,518,266	136,375	*1,281	*190	*1,590	*11,786	111,461	104,446	26,848	1,024,109	338,754	378,748	112,382,679
Loans to shareholders	. 172,671	-	*5,776	-	*82	*1,501	*37,160	*3,842	*29,265	*555	*9,583	-	84,907
Mortgage and real estate loans	3,116,466	*5,574	-	*882	-				-	763		125,798	2,983,449
Other investments	237,864,071	504,586	*6,263	*42,037	*26,313	*13,718	*142,464	446,557	325,778	1,830,964	573,271	663,087	233,289,034
Depreciable assets [25] Less: Accumulated depreciation [25]	. 996,996,749 350,547,350	*469,352 *117,889	*160,502 *101,715	*199,351 *86,334	1,191,667 627,151	*390,642 *230,090	714,347 303,253	1,651,684 655,769	1,080,445 451,596		5,514,746 1,474,825	10,705,202 4,198,820	969,212,666 340,325,590
Depletable assets	15,348,360	*7,072	101,713	*40,275	-	200,090	-	-	-+51,590	*40,985	*5,176	230	15,254,621
Less: Accumulated depletion	5,098,205	-,572	-	*46	-	-	-	-	-	*40,974	3,526	86	5,053,573
Land	3,769,343	*33,281	*10,798	*109,434	*29,103	*9,729	*1,503	35,903	*4,931	52,868	71,951	137,026	3,272,817
Intangible assets (Amortizable)	53,460,945	*37,293	-	*380	*7,937	*387	*16,541	12,924	*14,072	544,624	167,841	419,852	52,239,094
Less: Accumulated amortization	6,594,008	*11,791	*240	*287	*7,575	*140	*2,332	6,371	*1,885	57,903	38,980	257,164	6,209,580
Other assets Total liabilities	199,174,707 1,487,753,576	*-65,510 1,475,051	*318 *165,465	*13,139 *412,243	*20,322 736,650	*4,881 *252,319	30,901 1,139,979	149,808 2,193,173	34,824 1,267,031	441,907 10,681,319	1,498,885 8,002,463	1,905,426 11,640,329	195,139,807 1,449,787,552
Accounts payable	148,958,735	163,056	*47.963	*6,816	*30,078	*9.421	134,705	64.989		3,361,227	442,237	781,210	143.829.572
Mortgages, notes, and bonds under one year.	72,802,093	*14,847	*4,022	*5,290	*18,938	*2,485	177,283	152,947	34,254	1,082,494	217,541	332,565	70,759,427
Other current liabilities	127,197,230	369,774	*2,391	*14,255	*26,655	*4,580	44,201	124,030	59,641	688,650	396,824	354,417	125,111,812
Loans from shareholders	3,564,509	*29,257	*5,847	-	*15,457	-	*85,454	*11,532	*23,217	*44,970	82,141	255,456	3,011,179
Mortgages, notes, bonds, one year or more	465,008,255	*405,924	*17,813	*160,911	*151,896	*91,406	441,155	532,451	318,436	2,130,867	3,797,934	5,092,303	451,867,159
Other liabilities	311,787,083 358,435,669	13,775 478,417	*463 *86.966	*52,347 *172,625	*215,760 277,866	*46,148 *98.279	*250,428 6,753	348,893 958,330	103,443 640,578	1,411,541 1,961,570	1,152,945 1,912,842	2,785,789 2,038,589	305,405,550 349,802,852
Net worth Total receipts	652,929,657	482,618	* 54,748	*304,841	489,255	196,539	529,937				4,438,267	5,760,594	634,682,430
Business receipts	604,140,085	*23,773	*53,165	*251,965	469,851	174,625	466,209	945,028	845,565	2,559,241	4,158,408	5,513,362	588,678,893
Interest	10,973,001	342,423	*814	*469	*450	*3,467	5,026	13,488	16,984	104,427	19,526	135,681	10,330,246
Interest on govt. obligations, total	645,956	-	-	-	-	-	-	4	*1,081	*2,269	35	1,287	641,281
Rents	3,117,798	-	-	-	-	-	*152	*3,338	*1,405	5,606	1,556	17,137	3,088,604
Royalties	69,371	-	-	-	-	-	-	*563	-	23,194	850 1,937	575	44,188
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss	. 223,292 5,546,757	*35,690	- *491	_	_]	*7,245	*19,732	*16,072	*220,011	60,306	2,146	221,355 5,185,065
Net gain, noncapital assets	4,483,998	*508	-	_	*2,300	*9.979	*26,347	*33,528	*1,036	915,171	4,966	22,144	3,468,017
Other receipts	21,744,004	80,223	*278	*52,407	*16,654	*8,467	24,959	24,202	21,197	206,408	189,290	59,660	21,060,259
Total deductions	632,204,330	588,144	*52,709	*265,413	437,233	225,561	516,432	968,565			4,268,010	5,534,160	614,197,784
Cost of goods	378,142,678	*8,878	*5,320	*14,610	*19,854	*6,770	*192,513	436,412			2,481,403	3,633,305	369,471,479
Compensation of officers	2,343,967	*2,710	- *6.518	*14,426 *26,736	*51,035 *51,522	*12,145 *26,223	*22,860 31,138	42,120 93,921		36,263 146,291	45,804 504,269	26,369 188,376	2,084,158 23,004,488
Salaries and wages Rent paid on business property	24,139,742 4,951,313	6,943 *464	*1,698	*28,583	*3,005	*9,566	*6,946	13,479	53,316 7,109	50,286	92,506	77,315	23,004,488 4,660,356
Taxes paid	21,528,310	5,094	*773	*10,941	25,337	24,418	26,044	39,010	30,480	125,170	100,721	150,828	20,989,495
Interest paid	36,461,886	314,488	*791	*1,951	*9,818	*10,120	52,130	52,117	26,920	282,217	154,643	308,934	35,247,758
Amortization	3,097,687	*2,738	-	*61	*392	*169	*1,821	5,997	*871	32,934	29,710	25,640	2,997,354
Depreciation	36,122,012	29,715	*5,558	*7,548	42,724	*17,852	34,979	72,859	71,310	260,943	177,904	304,387	35,096,235
Advertising.	617,074	17	1	*137 *4 106	*6,038 *4,037	*2,425 *769	*1,123	2,488	*2,585	4,733	11,884	5,477	580,166
Pension, profit-sharing, etc., plans	6,115,139 6,389,079	*251 *95	- *59	*4,196 *1,249	*4,027 *10.070	*768 *5.771	*1,422 6,161	11,671 20,223	2,854 13,700	22,970 51,512	13,561 224.095	31,332 48,704	6,022,087 6,007,441
Employee benefit programs Net income (less deficit)	20,830,603	-105,526	*2. 039	*39,428	52,022	-29,022	13,505	78,465		-253,754	224,095 170,221	225,147	20,594,599
Income subject to tax	26,813,086		*4,608	*970	*840	*3,852	*36,173	41,197	49,145		144,809	220,212	26,062,828
Total income tax before credits [7]	9,591,733	*19,353	*691	*190	*126	*828	*12,154	13,947	16,773		50,451	77,709	9,332,491
Income tax	9,377,027	*19,274	*691	*190	*126	*817	*12,084	13,849	16,471	65,090	49,714	76,522	9,122,198
Alternative minimum tax	208,191	-	-	-	-	-	*70	*98	-	*1,523	738	1,187	204,576
Foreign tax credit	. 96,326	-	-	-]	-	-	-	-	-	-	*103	-	96,223
U.S. Possessions tax credit Nonconventional source fuel credit	940,821]	-		-		- *7,213	_	_]]	_	933,608
General business credit	414,743	_	_	2	1		- 7,210	85	_	7,622	124	*477	406,433
Prior year minimum tax credit	302,375	35	-	-]	-	-	-	-	*122	2,055	4,300	486	295,377
Total income tax after credits [2]	7,837,467	*19,318	*691	*188	*125	*828	*4,941	13,862	16,651	57,343	45,924	76,745	7,600,850

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney and							Size of Busir	ness Receipts					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction													
Number of returns	751,521	112,800	105,134	135,766	117,475	102,159	92,977	43,727	21,360	17,608	1,587	656	272
Total assets	714,365,062	33,711,689	5,617,838	9,885,499	16,574,109	30,030,866	57,254,691	60,239,652	56,822,350	138,196,350	48,926,726	46,330,632	210,774,660
Cash	81,368,087	2,859,464	709,641	1,825,555	2,821,296	4,268,926	8,659,976	8,325,412	7,289,826	16,128,268	5,956,099	5,638,211	16,885,412
Notes and accounts receivable	171,969,428	2,292,214	539,078	803,005	1,440,329	3,431,489	9,013,011	11,967,920	16,526,578	49,913,197	17,815,224	17,135,804	41,091,579
Less: Allowance for bad debts	1,184,795	*61,010		*7,190	*2,640	6,806	96,541	71,842	94,370	305,299	101,000	162,300	275,796
Inventories	141,549,366	4,631,140	1,040,589	1,832,753	3,027,723	4,962,777	9,186,568	13,941,947	9,240,206	19,286,084	7,056,299	6,383,123	60,960,157
U.S. govt. obligations, total	692,142	*102,740	+070	-	41,936	*15,564	*8,096	*3,354	*4,311 *22.898	197,802	126,334	*80,959	111,046
Tax-exempt securities	. 738,921 . 83,033,231	*67,003 5,111,434	*670 361.075	- 891,118	*56 1,585,231	*66 3,935,079	*8,441 9,081,241	*56,448 8,514,907	9,202,239	209,639 18,699,065	91,659 5,845,312	97,832 5,023,876	184,209 14,782,654
Other current assets Loans to shareholders	11,947,689	967,564	325,473	625,066	758,977	1,634,397	2,040,725	1,370,707	9,202,239	1,408,309	293,534	168,899	1,448,413
Mortgage and real estate loans	15,342,427	748,670	*27,007	*71,335	245,379	239,461	198,720	184,292	230,557	490,987	353,854	13,995	12,538,168
Other investments	62,276,823	5,643,333	587,291	860,874	1,317,050	2,621,369	3,335,850	2,996,230	2,860,167	7,524,578	3,240,827	4,322,414	26,966,841
Depreciable assets [25]	. 237,119,393	6,295,876	2,593,153	6,832,662	13,231,140	20,181,885	34,822,632	30,844,080	21,813,890	47,671,153	14,092,964	11,647,186	27,092,770
Less: Accumulated depreciation [25]	150,256,515	2,377,690	1,667,134	4,924,844	9,612,669	13,338,565	24,012,802	21,540,758	14,668,705	30,715,034	8,219,177	6,822,685	12,356,453
Depletable assets	1,468,881	*5,220	*1,025	*14,006	*16,526	*22,793	*14,905	*13,407	*9,831	57,687	83,653	79,430	1,150,397
Less: Accumulated depletion	306,943	*5,220	*311	*445	*1,853	*2,193	*7,195	*5,608	*2,498	17,779	29,634	16,362	217,845
Land	28,295,834	4,966,594	871,189	612,427	761,977	1,353,609	3,387,966	2,202,505	1,895,081	4,396,395	1,206,988	898,755	5,742,349
Intangible assets (Amortizable)	13,128,557	629,511	35,590 10,425	202,623	68,047	287,793	523,335	345,608	289,022	727,133	865,325 171.414	903,372	8,251,197
Less: Accumulated amortization	2,910,575 20,093,112	112,518 1,947,363	203,926	61,696 308,250	36,142 911,745	160,403 583,627	198,877 1,288,638	156,973 1,248,017	115,482 1,413,173	223,405 2,747,567	419,880	83,613 1,021,735	1,579,627 7,999,190
Other assets Total liabilities	714,365,062		5,617,838	9,885,499	16,574,109	30,030,866	57,254,691	60,239,652	56,822,350	138,196,350	48,926,726	46,330,632	210,774,660
Accounts payable	118,040,703	1,138,856	248,460	612,110	1,343,288	2,873,132	5,541,176	7,927,879	10,286,089	29,353,311	11,804,653	11,880,999	35,030,751
Mortgages, notes, and bonds under one year.	80,743,492	4,272,232	757,129	1,132,112	2,504,080	5,697,397	9,343,138	10,675,963	8,044,737	18,576,531	4,748,590	3,173,694	11,817,889
Other current liabilities	96,681,064	2,412,543	420,692	608,634	1,283,038	3,833,489	6,489,008	8,206,690	10,128,917	21,649,322	7,467,887	7,069,779	27,111,066
Loans from shareholders	32,946,038	5,578,575	1,234,138	2,295,016	3,205,396	3,758,637	4,392,025	3,591,646	2,601,931	4,304,201	656,074	422,081	906,317
Mortgages, notes, bonds, one year or more	150,196,698	11,398,982	1,358,717	2,782,878	4,114,587	7,801,517	14,099,141	11,209,821	9,692,591	19,774,593	7,227,262	7,968,231	52,768,379
Other liabilities	28,715,929	2,961,390	325,705	410,193	317,198	669,768	1,690,094	2,202,293	1,448,048	4,372,982	1,635,614	1,508,162	11,174,483
Net worth	207,041,138	5,949,112	1,272,998	2,044,556	3,806,521	5,396,926	15,700,109	16,425,361	14,620,036	40,165,410	15,386,646	14,307,687	71,965,775 292.651.530
Total receipts	. 1,452,508,509 1,427,006,853	4,642,392 600,422	6,384,519 6,154,909	23,070,970 22,627,953	44,069,053 43,345,354	72,932,585 71,916,755	146,784,167 145,105,349	155,135,038 153,601,416	151,369,726 150,031,577	348,342,443 345,395,279	108,149,020 106,945,954	98,977,067 97,318,120	283.963.765
Business receipts Interest	2,887,075	185,293	18,505	20,547	27,477	60,095	139,403	102,413	82,637	239,160	94,433	116,479	1,800,633
Interest on govt. obligations, total	151,017	13,903	*285	*357	*1,200	*2,458	4,346	4,855	7,455	25,656	19,246	21,043	50,212
Rents	1,514,742	237,958	19,768	26,813	44,335	47,603	144,991	131,274	96,927	151,614	74,008	77,647	461,806
Royalties	263,410	*1,503	*205	*11	-	*101	-	*1,225	*1,135	11,786	*13,396	3,469	230,579
Net S-T capital gain less net LT loss	. 116,944	*4,540	*117	-	*15,346	*6,285	*3,896	*457	34,766	14,765	1,060	2,311	33,401
Net L-T capital gain less net ST loss	. 2,093,890	327,770	*51,121	*38,812	108,410	180,481	245,981	190,930	53,611	223,746	86,888	46,636	539,506
Net gain, noncapital assets	2,585,668 15,472,522	222,782 3.035,418	31,524 106.649	135,723 220.345	199,583	277,166 419.377	230,806 862.508	195,144 897.436	229,743 825,930	382,489 1.884.219	198,775 705.992	128,168 1.255.334	353,765
Other receipts Total deductions	1,378,115,248		6,101,195	220,345 21,300,658	325,720 41,275,406	419,377 69,412,554	862,508 140,062,885	897,436 148,731,979	825,930 145,666,186	335,013,774	705,992 103,523,724	94,517,903	4,933,594 269,200,687
Cost of goods	1,048,888,259	295,877	2,164,441	9,157,608	20,929,116	39,704,682	90,834,063	105,861,990	113,617,731	276,067,570	89,064,429	82,396,870	218,793,881
Compensation of officers	42,254,587	171,684	671,473	2,350,841	3,803,617	4,648,220	7,739,517	5,945,045	4,812,808	7,228,926	1,516,846	1,016,562	2,349,048
Salaries and wages	75,456,760	447,243	330,657	1,720,324	4,051,783	7,333,885	11,017,319	10,771,816	7,307,054	14,158,335	3,576,126	3,350,681	11,391,537
Rent paid on business property	. 21,701,931	73,866	193,645	558,140	883,186	1,447,228	2,876,540	2,754,927	2,426,885	5,622,001	1,401,592	1,215,418	2,248,503
Taxes paid	24,799,005	242,884	186,751	650,155	1,226,138	1,886,085	3,711,992	3,399,482	2,787,426	5,016,238	1,281,096	998,436	3,412,323
Interest paid	10,834,270	326,166	116,213	276,643	377,663	704,394	1,146,405	1,113,140	876,054	1,744,832	510,480	559,099	3,083,181
Amortization	835,225	43,875	2,396	16,107	45,493	20,699	28,358	19,306	30,264	67,123	41,414	63,510	456,681
Depreciation	17,575,573 4,735,883	260,013 26,769	268,226 63,355	569,446 150,655	963,700 315,218	1,622,168 365,297	2,561,896 673,579	2,433,854 778,335	1,696,726 437,246	3,422,777 665,215	1,115,802 201,171	874,706 167,939	1,786,258 891,103
Advertising Pension, profit-sharing, etc., plans	4,735,883	26,769 14,752	6,598	91,152	315,218 147,936	365,297 193,527	576,675	641,576	437,246 553,407	1,138,796	201,171 302,174	259,194	495,556
Employee benefit programs	13,805,942	29,395	51,649	184,426	417,014	647,671	2,033,769	1,710,955	1,922,066	3,719,242	1,044,070	756,443	1,289,243
Net income (less deficit)	74,356,808	1,320,201	283,039	1,769,955	2,792,446	3,518,659	6,716,936	6,398,204	5,696,084	13,338,338	4,606,765	4,438,981	23,477,200
Income subject to tax	. 29,333,522	1,068,746	149,143	210,332	305,714	466,417	1,161,459	988,957	954,014	2,410,337	776,916	1,420,185	19,421,303
Total income tax before credits [7]	9,807,183	363,734	21,042	34,013	56,456	104,340	275,403	258,566	298,592	828,665	268,735	496,081	6,801,555
Income tax	9,751,893	360,340	22,150	30,115	55,767	103,938	273,716	254,584	290,078	809,374	265,289	490,957	6,795,586
Alternative minimum tax	40,749	*1,779	-	25	*689	*375	*981	3,917	8,451	16,903	1,987	3,595	2,046
Foreign tax credit	93,552	*8,641	-	-	*5	343	*7,115	*11	*2,689	*13,044	3,391	*2,554	55,759
U.S. Possessions tax credit	[1] *80,690	-	[1]	-	-	-	*27	*130	-	-	- 34	-	80,500
Nonconventional source fuel credit General business credit	31.808	*25	-	- 12	22	- 56	2,391	*129 1,777	1,370	- 8,619	1,599	3.489	12,445
Prior year minimum tax credit	76.222	*167	*213	12	-	*170	*115	*2.488	7.079	17.843	2.284	2,960	42.903
Total income tax after credits [2]			20,825	34,001	56,429	103,772	265,756	254,161	287,453	789,160		487,078	6,609,947
Endnotes at end of table section. Detail may not add t			planation of Terms" a		ne Sample and Limita			,		,	,	,••	-,,

RETURNS OF ACTIVE CORPORATIONS

_								Size of Busir	ness Receipts					
	Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		of active	Under	under	under	under	under	under	under	under	under	under	under	or
		corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Manufacturing													
	•	077.040	20.007	05.400	04.447	20.400	07.500	45 440	04.040	40 404	47.000	2 242	4 000	4.054
	umber of returns	277,618 10,440,305,266	38,927 46,824,465	25,199 2,441,392	31,147 3,916,087	32,420 6,092,640	37,523 13,193,124	45,442 33,293,314	24,313 43,123,073	18,184 71,023,326	17,686 235,007,644	3,016 160,558,588	1,909 256,638,214	1,851 9,568,193,398
	tal assets	393,627,240	4.352.012	538.757	582.146	1,118,274	2,097,661	6,023,886	5,622,526	8,087,202	22.982.981	12.846.083	20,253,037	309.122.676
-	Notes and accounts receivable	2,803,875,213	1,961,710	87,405	317,965	1,066,605	2,549,049	7,719,521	9,755,757	18,757,260	53,277,971	33,116,462	48,385,831	2,626,879,678
	Less: Allowance for bad debts	26,871,799	24,592	*3,055	*3,539	32,125	13,016	31,724	85,350	185,625	1,102,786	877,216	1,306,155	23,206,617
	nventories	524,854,697	138,624	272,453	443,293	1,003,576	2,299,616	5,965,468	8,010,711	14,051,436	48,598,282	26,800,607	38,110,706	379.159.926
	J.S. govt. obligations, total	12,894,418	*312,656	-	-	-	*25,464	*9,557	*4,939	*110,037	581,519	234,376	437,872	11,177,999
	ax-exempt securities	18,226,299	10,246	-	16,308	-	*150	*27,665	*25,611	*137,817	477,755	377,530	364,394	16,788,823
	Other current assets	529,716,876	2,245,925	80,478	571,581	232,090	546,168	1,393,621	1,718,466	2,921,486	11,939,869	9,332,327	16,840,500	481,894,365
L	oans to shareholders	46,029,966	94,504	109,674	73,871	195,589	475,164	1,067,255	525,678	707,510	1,387,377	503,552	515,730	40,374,063
	Nortgage and real estate loans	59,865,216	*31,085	-	*7,302	*42,282	*81,658	*23,600	82,883	54,771	180,808	66,413	40,262	59,254,153
	Other investments	3,291,325,886	30,677,867	462,194	391,911	234,826	800,230	1,639,612	3,502,207	7,443,707	18,911,637	22,251,257	35,724,158	3,169,286,280
	Depreciable assets [25]	2,576,305,448		1,306,730	3,298,187	6,037,401	12,694,084	31,276,439	36,318,274	46,950,299	139,411,991	79,832,187	116,743,506	2,100,253,248
	Less: Accumulated depreciation [25]	1,422,775,332 87,708,803	1,181,957 2,318	783,588 *1	2,239,841	4,472,074	9,487,269 *10,512	24,206,740 *9,789	25,299,728 *14,260	32,723,690 *10,208	87,998,026 372,553	47,245,819 356,132	67,379,108 636,333	1,119,757,492 86,296,697
	Depletable assets	47,703,838	2,310	<u>'</u>]	_]	-	*5,363	*8,828	*5,830	*5,495	372,553 46,183	67,362	239,834	47,324,943
	and	49,593,384	104,665	*4,814	74,691	72,620	288,335	564,432	851,600	934,240	3,182,181	2,059,523	2,677,292	38,778,990
	ntangible assets (Amortizable)	975,949,118	697,591	148,337	485,199	536,201	793,307	2,032,839	1,625,823	4,761,902	20,361,415	18,788,945	40,282,148	885,435,411
	Less: Accumulated amortization	197,699,081	220,211	50,694	116,751	162,426	229,677	672,472	590,020	2,052,983	4,520,220	3,401,421	7,924,208	177,757,999
	Other assets	765,382,751	5,438,922	267,884	13,764	219,801	267,052	459,395	1,045,265	1,063,245	7,008,521	5,585,014	12,475,751	731,538,138
	otal liabilities	10,440,305,266	46,824,465	2,441,392	3,916,087	6,092,640	13,193,124	33,293,314	43,123,073	71,023,326	235,007,644	160,558,588	256,638,214	9,568,193,398
P	Accounts payable	1,880,097,734	2,724,448	136,395	241,121	938,404	1,565,515	4,999,616	5,654,678	12,228,094	32,391,490	18,705,032	28,335,019	1,772,177,921
	Mortgages, notes, and bonds under one year.	835,963,635	1,058,186	273,979	517,850	880,850	1,056,791	3,676,198	4,232,362	6,799,694	22,079,877	12,052,270	14,477,757	768,857,821
	Other current liabilities	889,328,665	2,498,449	108,177	465,402	597,007	921,144	3,034,982	3,230,047	5,854,777	20,424,915	14,107,610	27,438,657	810,647,497
	oans from shareholders	123,302,113	2,227,413	802,218	1,043,217	1,520,109	3,157,392	4,297,085	3,969,332	4,600,356	8,039,593	3,270,635	3,808,033	86,566,729
	Mortgages, notes, bonds, one year or more	1,807,677,017 1,093,169,435	4,572,636 8,885,390	498,018 59,259	1,038,648 164,511	1,981,738 206,909	3,616,200 628.077	7,805,688 581.916	9,237,461 1,176,102	10,989,999 1,687,175	41,412,264 8,013,993	29,232,678 8,938,476	58,266,116 14,387,457	1,639,025,570 1,048,440,168
	Other liabilities	3,810,766,667	24,857,943	563,346	445,337	-32,378	2,248,004	8,897,828	15,623,089	28,863,231	102,645,511	74,251,887	109,925,175	3,442,477,691
	otal receipts	7,279,554,873	3,216,578	1,659,173	5,460,857	11,488,046	27,697,756	76,480,721	87,470,814	131,292,349	380,534,788	213,715,878	309,382,600	6,031,155,313
	Business receipts	6,505,757,036	214,643	1,454,683	5,247,779	11,284,989	27,082,139	75,037,531	86,096,419	128,168,213	373,238,894	209,923,313	297,486,600	5,290,521,834
	nterest	145,577,801	539,455	9,037	13,209	16,548	31,412	65,639	93,835	337,137	760,996	527,434	1,469,383	141,713,715
- 1	nterest on govt. obligations, total	4,137,819	3,895	*50	*1,040	32	*1,746	8,582	9,192	18,239	82,530	85,860	112,577	3,814,076
	Rents	29,932,417	2,516	*283	*2,235	4,260	13,142	26,543	56,488	61,154	155,487	97,256	245,455	29,267,598
	Royalties	92,246,460	183,187	*18,182	-	51	*5,550	*227,881	27,038	162,117	633,280	284,480	1,012,999	89,691,695
	Net S-T capital gain less net LT loss	212,051	*699	*10,582	+70 444	+40.700	*11,311	1,606	3,600	3,301	33,547	27,849	102,227	17,329
	Net L-T capital gain less net ST loss	27,894,889 20,942,642	216,226 72,177	51,275 66,502	*79,114 10,962	*42,729 37,796	65,206 61,235	327,154 273,735	120,751 230,672	274,234 356,683	784,168 723,460	592,967 395,525	958,183 754,564	24,382,881 17,959,332
	let gain, noncapital assets Other receipts	164,754,112	1,933,484	45,723	10,902	100,828	422,265	493,573	818,268	1,877,819	3,696,783	1,482,355	4,500,223	149,279,774
	tal deductions	6,679,637,501	5.215.170	2.048.149	5,772,809	12,048,332	27,851,306	74.453.503	85,881,848		366,008,959	205.769.536	295.460.382	5,472,018,391
	Cost of goods	4,756,208,056		590,473	2,100,978	5,161,921	12,721,078	44,081,818	54,140,324	85,468,848	260,303,373	149,528,055	209,680,588	3,932,198,984
	Compensation of officers	52,193,229	181,244	115,843	609,006	1,060,046	2,511,666	4,445,968	4,469,165	5,095,239	9,889,997	3,232,854	3,613,920	16,968,283
5	Salaries and wages	419,755,424	1,532,969	192,948	698,760	1,620,033	3,525,918	7,213,137	7,855,388	11,432,188	28,691,361	15,417,222	23,056,248	318,519,252
F	Rent paid on business property	61,768,203	134,916	183,535	394,392	720,369	1,239,048	2,740,952	2,548,519	2,941,684	5,865,286	2,448,110	3,119,902	39,431,490
	axes paid	111,535,566	135,781	53,013	188,263	438,478	1,021,887	2,276,633	2,467,475	3,271,640	7,801,069	3,718,127	5,052,162	85,111,036
	nterest paid	212,640,877	430,173	54,120	96,669	230,274	369,467	874,603	1,153,057	1,360,309	4,541,471	2,975,589	5,973,378	194,581,767
	Amortization	42,342,498 168,880,769	134,898 123,345	12,958 133,546	28,930 221,587	63,738 337,483	67,354 707,674	167,467 1,647,634	154,587 2,200,031	208,878 2,686,247	1,084,789	933,362 4,491,829	1,972,664 6,937,885	37,512,875 141,415,021
	Depreciation	79,307,623	123,345	22,231	61,366	134,438	210,809	443,577	477,844	2,666,247 847,956	7,978,486 2,486,688	1,797,897	2,889,052	69,917,732
	Advertising Pension, profit-sharing, etc., plans	52,441,420	22.748	*2,712	8,844	14,165	62,813	272.448	363,100	599,928	1,667,053	979,178	1,711,914	46,736,519
	Employee benefit programs	96,501,863	108,003	27,457	64,132	179,194	531,763	1,152,589	1,286,604	2,086,206	5,951,343	3,262,467	5,293,919	76,558,186
	et income (less deficit)	680,058,202		-389,026	-312,992	-560,318	-155,297	2,035,838	1,585,704	4,170,331	14,601,803	8,018,943	14,653,689	638,398,328
	come subject to tax	450,002,618		58,773	83,946	118,368	198,097	758,660	1,004,003	2,464,725	6,402,378	4,615,505	10,331,011	423,345,622
	otal income tax before credits [7]	157,671,750	252,891	15,094	20,560	21,669	42,356	217,009	303,252	815,880	2,212,130	1,600,395	3,614,630	148,555,884
	ncome tax	157,112,188	210,092	15,012	20,560	22,706	41,832	213,834	300,991	815,798	2,176,983	1,579,209	3,583,797	148,131,375
	Alternative minimum tax	504,116	2,432	*82	-	*189	*524	*3,223	2,056	2,633	30,021	20,716	36,662	405,578
	oreign tax credit	56,553,977	*8,919	-	-	-	*38	*2,428	*4,573	812	58,724 50,704	68,814	478,035	55,931,636
	S. Possessions tax credit	868,624 641,284	2,995	-	-	-	-	228	633	24	50,701 *1,572	45,041 *820	90,735	678,268 638,891
	onconventional source fuel crediteneral business credit	5,773,919	20,627	- *42	- 766	- 19	- 246	5,506	13,333	24,569	*1,572 70,428	^820 55,538	1 106,368	5,476,476
	ior year minimum tax credit	3,773,919	20,627 957	180	700	*33	240	ა,ასნ -	*2,707	24,569 4.953	70,426 18.972	55,536 17.925	46.558	3,234,819
	otal income tax after credits [2]	90,506,840		14.872	19.794	21.617	42.073	208.847	282.005	785.523	2,011,733	1,412,258	2,892,934	82,595,791
<u></u>	2 tax a 31041t0 [±]	22,000,040	_ 10,000	17,072	10,704	21,017	,010	200,047	102,000	. 00,020	_,,,,,,,,,,	., + , _ 00	_,002,004	52,555,751

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	ounts are in thousands o	of dollars and size of b	usiness receipts is in	whole dollars)			Circ of Decid	non Doneinte					
Sector and Item	Total returns	 	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	s2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Geoloi and item	of active	Under	under	under	under	under	under	\$2,500,000 under	under	under	under	under	\$250,000,000 or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade	` '	` '	, , ,	` ′	, -,	\ -7	, ,	, , ,		, -,	, ,	, ,	, , ,
Number of returns	992,818 3,154,245,364	139,829 19,262,346	105,000 5,108,377	163,876 11,704,879	132,246 19,984,395	130,297	143,467 70,210,359	75,995 82,343,391	43,877 93,289,916	46,188 310.441.085		3,448 177,220,882	1,803 2.188.569.907
Total assets	228,380,061	2,340,480	771,603	2,291,904	2,954,193	34,875,499 5,523,015	10,577,890	12,019,522	10,379,933	29,181,347	12,432,499	13,700,335	126,207,340
Notes and accounts receivable	525,511,650	1,688,758	265,482	852,594	1,801,475	4,701,501	12,459,684	16,892,169	22,344,735	73,391,588	34,057,675	41,852,550	315,203,440
Less: Allowance for bad debts	11,452,792	*21,439	*2,152	*6,452	*2,327	17,841	227,362	195,191	351,577	1,161,308	729,707	1,267,159	7,470,277
Inventories	705,688,972	826,396	1,355,733	3,489,465	6,893,237	12,114,576	24,755,151	29,406,421	35,181,085	125,700,398	53,308,107	54,661,039	357,997,364
U.S. govt. obligations, total	27,755,719	57,297	*4,193	*18,507	*24,106	*41,530	*54,724	*13,547	*9,868	293,453	85,012	198,416	26,955,066
Tax-exempt securities	6,770,832 180,639,276	*85,506 1,604,923	*10,598 358,036	*17 335,111	*135 721,875	*61 1,993,290	*117,247 2,767,025	*32,101 2,706,280	*42,783 3,653,083	354,225 13,069,229	288,362 6,140,903	177,465 10,148,146	5,662,331 137,141,374
Other current assets Loans to shareholders	15,703,893	834,462	202,374	324,107	489,141	1,057,918	1,635,581	1,586,038	1,316,403	2,728,828	1,116,263	923.011	3.489.767
Mortgage and real estate loans	2,737,263	268,555	*1,609	*231.082	*16,515	*20,918	71,866	98,334	238,032	294.082	155,443	85,511	1,255,316
Other investments	563,945,763	8,000,840	609,933	537,295	810,612	1,160,393	2,394,959	2,914,001	3,931,846	14,794,870	6,989,048	12,941,980	508,859,986
Depreciable assets [25]	970,638,019	3,461,566	2,033,962	5,830,308	10,959,509	15,230,557	32,213,471	33,326,534	32,608,993	84,154,571	39,540,197	50,797,416	660,480,933
Less: Accumulated depreciation [25]	486,127,380	1,769,544	1,221,272	3,594,855	6,996,360	9,680,674	21,576,411	21,715,257	21,361,071	50,488,298	22,565,525	26,817,353	298,340,761
Depletable assets	. 23,692,274 7,976,978	*63,723	*794 *507	*446	*1,706 *94	*11,258 *3,839	*34,831 *15,083	*43,258 *42,294	*9,151 *2,989	73,743 47,206	57,034 *15,834	26,766 *12,468	23,369,565 7,836,663
Less: Accumulated depletion Land	69,855,796	415,795	65,776	- 287,577	522,149	3,639 852,955	1,844,288	1,729,107	2,969 1,504,324	4,279,161	2,122,057	3,220,476	53,012,132
Intangible assets (Amortizable)	246,524,628	621,840	346,126	1,301,028	1,787,237	2,296,356	3,329,321	3,110,702	3,290,585	11,607,689	7,845,643	15,089,644	195,898,457
Less: Accumulated amortization	40,676,218	224,156	81,008	623,518	496,128	957,284	1,288,036	916,066	1,261,469	2,616,161	1,902,064	3,039,156	27,271,172
Other assets	132,634,587	1,007,344	387,097	430,264	497,413	530,809	1,061,214	1,334,185	1,756,200	4,830,873	2,309,215	4,534,263	113,955,708
Total liabilities	3,154,245,364	19,262,346	5,108,377	11,704,879	19,984,395	34,875,499	70,210,359	82,343,391	93,289,916			177,220,882	2,188,569,907
Accounts payable Mortgages, notes, and bonds under one year.	. 530,623,604 294,577,614	2,095,337 1,587,469	375,362 267,394	1,230,882 794,017	2,761,359 1,620,814	5,508,692 2,759,805	13,387,158 5,570,892	17,105,366 9,002,804	22,220,331 13,806,532	63,343,161 75,282,650	25,179,585 37,146,548	32,563,408 32,810,941	344,852,963 113,927,749
Other current liabilities	353,048,197	1,925,533	259,988	766,001	1,134,296	2,755,253	4,356,380	7,041,700	8,000,736	25,825,474	11,073,493	16,709,642	273,199,701
Loans from shareholders	74,446,878	3,299,519	2,432,921	5,081,300	6,527,138	7,580,605	7,841,885	6,464,704	6,248,483	11,583,569	5,015,787	3,813,521	8,557,445
Mortgages, notes, bonds, one year or more	502,161,737	2,585,240	1,292,460	2,418,717	4,460,154	7,247,741	14,024,898	15,733,698	12,982,943	33,675,119	18,060,832	28,015,057	361,664,879
Other liabilities	182,658,511	1,652,741	9,514	166,748	293,620	585,300	1,007,033	1,898,792	1,634,832	5,890,101	2,350,463	6,645,518	160,523,849
Net worth	1,216,728,822	6,116,507	470,739	1,247,213	3,187,014	8,438,104	24,022,113	25,096,327	28,396,059	94,841,010		56,662,794	925,843,322
Total receipts Business receipts	6,818,434,520 6,652,131,497	3,999,179 728.064	6,574,517 6,203,514	28,596,256 27,706,695	48,484,332 47,609,755	94,849,762 93,537,227	232,892,805 230,470,252	273,228,626 269,836,185	308,919,564 305,797,214	995,917,322 982,181,904	473,055,999 466,374,757	519,396,455 511,574,790	3,832,519,700 3,710,111,140
Interest	24.460.906	137.097	13.997	32,035	40.637	90.011	171.965	184,866	267.969	776.643	430,777	661,176	21.653.732
Interest on govt. obligations, total	1,506,718	8,352	*601	-	*14,193	*539	9,871	6,801	7,138	36,926	29,630	31,083	1,361,584
Rents	6,477,384	*837	*346	10,997	8,773	21,751	105,892	98,935	99,324	350,402	190,231	283,029	5,306,867
Royalties	12,847,526	*17,147		*18,120	*2,335	*93	*4,159	*25,761	137,024	212,075	145,681	182,907	12,102,223
Net S-T capital gain less net LT loss	. 166,992	*2,875	*343 11,832	*5,785	*13,629	3,186	1,300	5,431	3,157	26,560	6,471	8,229	90,027
Net L-T capital gain less net ST loss Net gain, noncapital assets	. 7,774,642 6,564,751	245,852 195,410	35,737	32,794 124,470	102,287 105,601	133,270 144,832	210,301 170,969	141,610 215,944	140,679 291,218	510,954 918,024	212,373 437,819	129,440 536,957	5,903,250 3,387,769
Other receipts	88,076,085	2,636,769	307,862	664.854	583,107	912,095	1,724,925	2.694.242	2,154,248	10,581,988	5,076,918	5,585,682	55,153,397
Total deductions	6,608,615,645	4,055,018	7,189,654	28,194,790	48,015,519	93,406,442	227,753,506		303,340,672		463,598,439	508,154,321	3,681,042,124
Cost of goods	5,207,833,297	634,956	3,012,103	14,260,322	27,388,333	57,428,671	158,967,925	201,237,123	234,065,183	792,579,944	385,877,735	421,272,224	2,911,108,778
Compensation of officers	71,232,273	190,191	483,055	2,469,872	3,207,481	5,772,031	9,585,968	8,571,986	7,764,959	15,105,197	4,517,381	3,503,295	10,060,856
Salaries and wages	. 473,012,888 . 109,093,150	278,769 223,064	436,382 741,051	2,091,471 2,237,554	4,210,692 2,960,215	8,728,150 4,757,552	19,058,788 6,718,099	19,318,390 5,743,789	22,790,717 5,366,466	65,516,326 12,784,310	27,969,805 5,387,797	30,944,180 6,188,947	271,669,218 55,984,307
Rent paid on business property Taxes paid	84,374,040	217,369	186,507	2,237,554 704,069	1,296,921	4,757,552 2,178,817	4,489,136	5,743,769 4,516,226	4,062,888	12,764,310	4,878,080	5,884,346	44,814,438
Interest paid	55,097,448	181,500	100,047	305,150	460,007	763,498	1,543,523	1,844,938	1,969,015	6,261,830	2,880,914	3,349,159	35,437,869
Amortization	13,095,278	66,076	22,525	120,386	110,127	140,483	215,165	200,478	245,250	738,102	479,414	712,927	10,044,344
Depreciation	63,979,984	130,052	136,936	397,587	600,320	918,005	1,916,866	1,911,069	2,199,270	5,586,921	2,732,678	3,426,472	44,023,807
Advertising	72,470,330	52,514	143,204	418,421	683,477	1,278,238	2,484,269	2,293,960	2,524,765	8,973,829	4,261,837	4,811,889	44,543,928
Pension, profit-sharing, etc., plans Employee benefit programs	. 16,443,657 42,963,226	21,155 23.760	*2,398 45.600	112,098 125,638	129,773 296,865	205,422 520,171	561,717 1,238,002	616,566 1,413,303	772,147 1,618,588	1,854,695 5,307,068	709,424 2.486.457	791,298 2.925.909	10,666,963 26,961,866
Net income (less deficit)	214,851,252	- 64,146	-614,227	401,466	454,620	1,442,781	5,132,069	5,389,552	5,571,755	19,971,787	9,467,995	11,365,268	156,332,331
Income subject to tax	153,736,536	349,373	55,340	192,439	285,953	491,040	1,251,433	1,398,073	1,785,728	6,445,982	3,216,258	4,702,327	133,562,589
Total income tax before credits [7]	52,477,473	115,887	6,598	49,780	52,835	90,030	251,453	360,578	526,070	2,156,348	1,101,952	1,629,192	46,136,749
Income tax	52,615,992	109,234	7,322	37,673	52,739	88,626	250,189	362,578	522,824	2,136,583	1,094,099	1,616,814	46,337,309
Alternative minimum tax	. 154,476 3,306,184	*2,517 *32	-	-	*215	*1,402 *110	*528 *2,242	*3,644 *348	3,199 *974	15,368 85,107	7,991 20,259	16,639 84,359	102,973 3,112,752
Foreign tax credit U.S. Possessions tax credit	3,306,184 8,670	-32		[]		^110 [1]	"Z,Z42	"348 -	-9/4	85,107 824	20,259 3,452	84,359 1,087	3,112,752 3,307
Nonconventional source fuel credit	*12,922]]]	_	ניז -	29]	_	*446	3,432	- 1,007	12,444
General business credit	696,701	514	5	26	87	239	2,162	3,550	5,524	16,491	10,476	21,533	636,096
Prior year minimum tax credit	506,061	*106	-	*265	8	*105	*241	*820	2,189	10,654	7,156	17,314	467,203
Total income tax after credits [2]	47,946,935	115,235	6,593	49,489	52,740	89,575	246,779	355,860	517,383	2,042,827	1,060,606	1,504,898	41,904,948

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney at	mounts are in thousands of	of dollars and size of b	ousiness receipts is in	whole dollars)			Circ of D	non Dossints					
Sector and Item	Total returns	 	\$25,000	\$100,000 I	\$250,000	\$500,000		ess Receipts	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Sector and item	Total returns of active	Under	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	\$1,000,000	\$2,500,000	(8)	(9)	(10)	(11)	(12)	(13)
	(1)	(2)	(5)	(4)	(5)	(0)	(1)	(0)	(3)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
Number of returns	187,051	28,285	42,615	41,343	22,346	14,773	17,758	9,121	5,749		412	230	189
Total assets	586,306,011	10,160,064	2,849,823	2,714,854	3,869,065	5,713,221	9,475,672	9,950,718	13,426,910		16,991,737	26,491,631	451,106,180
Cash	42,885,363	973,987	166,946 99,537	374,747 362,954	361,321 344,020	662,738	1,541,761 1,578,447	1,342,093 1,990,196	1,657,750	3,247,174	1,090,324	1,771,000 5,456,826	29,695,522
Notes and accounts receivable	67,669,707 1,466,084	920,236 1,539	99,537	302,954	344,020 *98	731,958	1,576,447	9,317	3,211,002 14,606	8,590,461 125,058	3,314,412 66,171	108,264	41,069,660 1,130,757
Less: Allowance for bad debts Inventories		32,364	*15,044	*5,687	*52,437	131,756	245,397	271,086	252,982	628,159	291,726	682,685	4,474,257
U.S. govt. obligations, total		*3,991		-	-	-	*224	*49,108	-	*35,616	*3,746	11,645	132,316
Tax-exempt securities		*11,758	-	-	*3	-	*77,232	-	*2,208	*3,383	16,045	351	159,677
Other current assets		361,216	131,239	87,448	50,433	590,790	659,124	518,361	998,880	2,290,705	974,216	1,129,252	22,913,885
Loans to shareholders		282,518	381,631	74,012	307,324	143,649	653,212	237,844	257,805	258,511	111,700	41,716	1,977,466
Mortgage and real estate loans			*111,656	*16,997	*8,530	*5,035	*145	*5,713	*49,751	*23,538	27,598	4,780	30,533
Other investments		3,038,771	251,407	*118,988	*557,036	301,915	447,176	617,595	964,971	2,882,308	1,109,545	2,369,399	34,903,191
Depreciable assets [25] Less: Accumulated depreciation [25]		8,208,569 5,045,958	2,221,413 1,124,093	4,233,739 2,730,848	5,802,798 3,798,735	10,610,351 7,773,008	11,779,238 8,239,351	13,656,969 9,160,946	13,826,204 8,588,045	30,776,868 17,463,331	12,801,953 5,832,384	20,659,178 9,182,268	396,005,440 133,194,530
Depletable assets	212,133,497	5,045,956	1,124,093 *5,647	2,730,646 *733	3,180,135	1,113,000	*3,274	9,160,946 *3,748	6,566,045 *14,090	*20,537	3,032,304	9,162,266	2,424
Less: Accumulated depletion	· ·	*40	*417	*733	_		*3,056	*2,123	*11,704	*14,604	_	-	861
Land	· ·	92,068	*35,345	*73,798	26,147	195,434	125,303	157,436	370,703	725,358	261,339	477,269	5,266,766
Intangible assets (Amortizable)	31,547,724	711,940	606,136	109,437	130,108	144,734	524,426	236,442	340,677	1,183,726	1,390,941	1,940,049	24,229,110
Less: Accumulated amortization		15,643	196,983	28,530	16,878	42,617	160,626	89,884	104,827	251,527	270,879	388,268	3,848,778
Other assets		585,744	145,315	16,425	44,620	10,486	254,022	126,397	199,069	744,312	1,767,627	1,620,269	28,420,858
Total liabilities		10,160,064 217,803	2,849,823 70,012	2,714,854 192,226	3,869,065 86,952	5,713,221 707,489	9,475,672 746,570	9,950,718 1,193,178	13,426,910 1,611,937	33,556,137 4,753,578	16,991,737 2,128,503	26,491,631 2,603,523	451,106,180 36,004,943
Accounts payable Mortgages, notes, and bonds under one yea		419,134	44,167	262,519	289,974	522,451	1,067,451	1,252,957	1,925,608	3,903,557	1,870,459	1,815,288	15,527,422
Other current liabilities		718,616	24,568	78,769	140,024	303,197	493,559	633,939	930,092	2,655,493	1,545,101	3,270,465	49,617,454
Loans from shareholders	12,137,785	1,146,120	464,942	1,342,954	1,507,584	1,092,652	975,788	718,955	1,228,113	843,178	107,500	184,065	2,525,935
Mortgages, notes, bonds, one year or more.	156,928,766	1,884,276	1,818,508	1,580,252	1,241,340	2,586,251	3,161,909	3,628,806	4,016,874	8,607,436	5,238,279	10,014,775	113,150,061
Other liabilities		1,555,175	79,381	*42,761	304,622	77,865	111,786	141,035	275,079	1,693,675	1,192,938	1,640,183	142,731,545
Net worth	127,764,439	4,218,940	348,247	-784,627	298,568	423,316	2,918,609	2,381,849	3,439,207	11,099,220	4,908,958	6,963,333	91,548,819
Total receipts		2,244,996	2,755,664	6,447,030	8,048,493	11,079,910	29,198,758	31,857,799	41,096,296		29,003,363	36,396,351	406,264,376
Business receipts	659,186,488 3,856,638	212,467 23.683	2,606,861 5,558	6,290,531 1,433	7,912,565 1.973	10,866,502 7,361	28,806,677 32,917	31,146,331 20,402	40,327,142 23.577	81,243,156 62,163	28,413,112 89.972	35,219,052 144,744	386,142,090 3.442.855
Interest Interest on govt. obligations, total		15,531	3,556	*45	*543	7,301	*3,066	*393	*2,156	6,593	2,198	2,886	102,684
Rents	1,871,589	*970	-	*1,407	*1,077	4,639	20,250	30,995	26,870	52,225	45,535	97,711	1,589,911
Royalties	2,044,221	275	-	*1,959	-	-	*103	*41,654	*14	*693	*10,640	34,648	1,954,234
Net S-T capital gain less net LT loss	102,049	*69,395	-	-	-	-	-	*2,147	-	*1,294	*141	*20,364	8,708
Net L-T capital gain less net ST loss		147,384	*21,305	*18,742	*314	*14,830	57,480	32,077	52,403	76,029	29,519	193,886	1,575,402
Net gain, noncapital assets		55,889 1,714,536	100,527 20,819	82,407 50,064	96,784 29,596	76,121 110,119	165,648 112,146	203,880 352,604	293,966 337,559	478,398 757,905	115,160 284,200	169,196 490,563	2,424,077 8,014,513
Other receipts Total deductions		2,515,402	2,725,761	6,165,926	8,024,380	10,818,751	28,429,582	31,105,380	40,103,254	80,001,907	28,297,354	35,222,546	395,025,313
Cost of goods	, ,	*17,307	261,919	965,883	1,630,896	2,641,042	9,352,383	11,184,049	19,168,702	41,855,034	14,257,837	15,863,648	104,355,711
Compensation of officers	7,934,427	114,644	178,779	414,385	497,199	490,345	936,403	886,040	1,023,532	1,298,850	357,147	291,838	1,445,264
Salaries and wages	118,803,645	596,808	165,221	419,056	1,272,009	1,975,301	5,095,804	5,106,084	4,323,064	10,564,793	3,581,161	4,885,769	80,818,576
Rent paid on business property		43,776	110,215	311,526	347,000	467,030	2,041,044	1,681,791	2,353,273	4,457,587	1,465,945	2,615,214	24,024,842
Taxes paid		125,734 113,744	89,105 103,904	168,122 150,985	287,458 127,820	425,346 195,946	1,247,568 288,213	1,074,267 366,273	1,191,814 320,089	2,288,933 791,122	810,056 502,212	1,053,084 681,099	13,798,928 10,834,039
Interest paid Amortization		3,509	35,096	8,775	127,820	195,946	288,213 44,743	13,529	320,089 22,167	791,122 85,117	70,295	129,912	1,197,404
Depreciation		193,097	341,012	623,095	557,714	692,620	1,088,889	1,301,799	1,231,848	2,499,595	1,086,628	1,552,969	21,177,064
Advertising		10,492	20,195	22,831	15,481	67,223	66,405	140,563	89,492	171,728	53,848	107,340	2,022,315
Pension, profit-sharing, etc., plans	8,514,998	*109,513	*1,169	*8,011	14,783	26,466	60,232	54,171	86,701	259,145	109,374	129,034	7,656,400
Employee benefit programs		234,991	18,037	28,126	64,905	115,556	347,865	384,055	518,631	1,143,217	555,730	696,685	18,225,948
Net income (less deficit)		-285,937	29,899	281,060	26,386 57,430	261,157	777,161	752,026	990,886	2,698,529	706,925	1,172,816	11,499,497
Income subject to tax	21,643,987 7,480,008	175,364 60,205	80,122 15,348	81,539 12,262	57,439 12,062	89,834 17,896	301,579 77,262	259,859 76,175	301,425 96,701	1,008,683 346,557	401,212 133,222	810,526 287,368	18,076,404 6,344,948
Total income tax before credits [7] Income tax		58,371	16,373	12,262	12,062	17,890	77,262 77,077	75,175 75,922	95,701	340,557	137,136	283,131	6,344,946
Alternative minimum tax		1,088	10,575	- 12,202	12,002	*25	*185	*220	95,625 876	4,185	1,749	4,173	18,921
Foreign tax credit	· ·	*42	[1]	-	717	*128	-	-	*13	*4,889	1,442	9,886	341,998
U.S. Possessions tax credit		-	` -	-	-	-	-	-	-	-	-	-	-
Nonconventional source fuel credit		-	-	-	-	-	-	-	-	-	-	-	112,023
General business credit		*96	*224	6	7	46	1,859	2,329	1,679	4,717	5,909	1,265	74,159
Prior year minimum tax credit	261,355 6,655,216	65 60,002	- 15,125	- 12,256	- 11,338	- 17,722	*110 75,293	*404 73,442	*527 94,482	6,888 330,063	*1,640 124,231	7,064 269,152	244,657 5,572,111
Total income tax after credits [2]	0,000,216	00,002	15,125	12,256	11,338	11,122	15,293	13,442	94,482	J 33U,U63	124,237	∠o9,152	0,012,111

RETURNS OF ACTIVE CORPORATIONS

								Size of Busin	ness Receipts					
	Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		of active	Under	under	under	under	under	under	under	under	under	under	under	or
		corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
-		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Information	` ′	` '	, ,	` ′	, , ,	, , ,	, ,	\- /	, , ,	, , ,	` '	, ,	, , ,
	Number of returns	122,825		17,122	22,197	11,432	8,446	9,030	4,978	2,279	2,340	344	273	280
	Total assets	2,918,886,012		1,337,284	1,796,085	2,418,271	3,696,612	7,337,285 1,331,009	23,832,546	13,802,945 2,728,528	192,750,165	44,911,914	126,390,418	2,448,673,184 89,171,135
	Cash Notes and accounts receivable	122,740,090 269,455,411	4,355,117 2,161,992	406,670 292,499	691,856 150,524	679,806 313,994	923,391 535,996	717,805	1,791,705 2,035,350	2,720,520	7,793,155 8,870,135	5,135,137 5,537,623	7,732,582 13,295,061	233,429,521
	Less: Allowance for bad debts	13,564,600	*11,955	*187,077	*419	*103	8,483	14,541	47,934	55,413	276,715	368,272	906,939	11,686,750
	Inventories	32,837,813	245,936	8,223	137,747	7,895	297,823	194,997	436,236	335,173	1,323,297	710,971	1,293,776	27,845,738
	U.S. govt. obligations, total	765,439	*42,446	*27,081	-	*12,784	*61,266	*59,445	*50,276	*90,196	128,310	*139,791	58,514	95,329
	Tax-exempt securities	1,969,703	*57,313	6,535	-	-	*4,289	*64,591	*67,144	*71,628	66,528	250,757	969,068	411,850
	Other current assets	169,584,876	2,749,791	63,999	109,989	354,079	304,466	599,579	542,587	1,016,271	4,282,364	3,762,544	10,678,773	145,120,433
	Loans to shareholders	4,714,087	146,927	*48,302	107,071	70,682	219,181	122,621	535,403	60,100	365,000	102,737	99,710	2,836,354
	Mortgage and real estate loans	121,839	895	- 040.075	*7,139	070.454	*17,995	*3,996	*548	374	*25,955	20,777	27,285	16,875
	Other investments	1,039,409,999 927,530,872	38,689,654 1.340.643	312,975 528,303	244,047 811.655	273,454 1,438,522	360,748 2,415,869	922,691 5.121.940	3,007,055 6,235,544	2,040,219 7.807.881	140,250,634 26,213,409	11,193,831 13.000.445	43,934,486 31,732,746	798,180,205 830.883.914
	Depreciable assets [25] Less: Accumulated depreciation [25]	515,068,122	711,193	356,270	629,179	1,436,522	1,825,628	3,243,384	4,217,119	4,803,573	15,292,821	7,576,976	17,573,224	457,760,221
	Depletable assets	128,861	*72,027	-	*4,867	- ,57 5,554	*109		.,,,,,,,	723	606	- ,575,576	4,389	46,139
	Less: Accumulated depletion	*37,568	*210	-	*892	-	*96	-	-	459	-	-	4,389	31,522
	Land	11,684,555	*54,651	*27,965	*641	30,738	11,309	92,159	108,060	73,921	488,850	205,976	554,542	10,035,742
	Intangible assets (Amortizable)	775,281,045	1,155,459	484,571	451,496	440,433	819,151	1,853,251	13,831,869	2,209,004	13,892,917	13,505,817	41,037,313	685,599,765
	Less: Accumulated amortization	132,035,692	274,295	370,444	365,001	226,476	519,915	884,339	1,330,676	751,614	4,646,140	5,290,708	12,177,550	105,198,534
	Other assets	223,367,405	1,864,103	43,952	74,545	100,997	79,140	395,464	786,497	865,076	9,264,681	4,581,466	5,634,275	199,677,209
	Total liabilities	2,918,886,012 183,879,516	51,939,302 1,317,854	1,337,284 336,746	1,796,085 230,458	2,418,271 254,138	3,696,612 542,227	7,337,285 708,997	23,832,546 947,521	13,802,945 1,235,748	192,750,165 4,793,355	44,911,914 3,129,230	126,390,418 7,289,826	2,448,673,184 163,093,417
	Accounts payable Mortgages, notes, and bonds under one year.	132,511,328	649,302	67,160	79,503	308,737	508,941	950,095	428,221	761,972	2,772,292	1,833,008	4,310,996	119,841,102
	Other current liabilities	258,862,036	2,930,222	216,709	535,425	278,773	1,063,301	790,347	1,652,666	2,274,894	9,445,655	5,501,114	10,633,736	223,539,195
	Loans from shareholders	41,355,387	3,923,127	644,542	783,556	420,224	876,196	1,726,271	1,037,949	1,957,029	15,402,765	561,607	269,788	13,752,333
	Mortgages, notes, bonds, one year or more	603,359,116	4,684,584	846,701	628,068	612,136	685,860	2,001,984	3,687,213	2,058,041	16,815,608	10,204,727	31,018,660	530,115,535
	Other liabilities	369,098,355	895,324	60,410	56,369	53,309	495,205	355,062	5,657,708	1,065,150	10,753,188	3,083,502	12,336,435	334,286,693
	Net worth	1,329,820,274	37,538,889	-834,983	-517,293	490,955	-475,118	804,529	10,421,269	4,450,111	132,767,302	20,598,727	60,530,979	1,064,044,908
	Total receipts	1,053,251,269	3,329,767 186,828	988,607	3,602,370	4,021,073	6,360,720	13,634,739	18,453,094	16,055,539	52,647,016	25,881,137	56,550,291	851,726,915 705,896,796
7	Business receipts	887,008,860 34,222,374	216,404	966,310 8,050	3,525,062 14,144	3,894,827 15,552	6,156,520 25,234	13,124,194 44,798	16,845,996 100,758	15,349,527 71,574	47,061,783 673,796	24,097,674 377,886	49,903,343 1,458,987	31,215,190
	Interest on govt. obligations, total	585,458	7,224	*258	*258	*796	*263	4,056	4,832	5,040	28,767	37,044	76,335	420,585
	Rents	13,254,916	*4,033	271	949	*2,723	*6,424	5,032	11,666	11,818	53,806	39,077	156,485	12,962,631
	Royalties	27,189,725	142,216	*1	-	-	-	*57,565	67,894	*28,650	230,217	143,268	831,246	25,688,667
	Net S-T capital gain less net LT loss	459,293	*5,948	-	*72	-	-	*5,694	*4,666	*753	36,502	16,199	*350	389,109
	Net L-T capital gain less net ST loss	10,076,410	1,489,476	*5,879	*25,520	*37,756	*15,037	153,463	121,838	99,372	461,191	132,370	1,182,733	6,351,776
	Net gain, noncapital assets	4,289,156	3,169	*11	*147	*7,785	*616	27,019	11,485	172,455	235,616	61,425	207,038	3,562,390
	Other receipts	61,754,989 981,538,561	1,215,561 5,892,487	7,280 2,991,231	35,718 3,876,357	60,895 4,075,765	143,422 7,164,844	208,550 14,228,406	1,282,457 17,442,192	307,376 16,083,116	3,780,197 50,524,420	934,976 25,128,784	2,007,178 54,481,386	51,771,377 779,649,573
	Fotal deductions Cost of goods	211,620,172	75,932	114,892	843,066	613,702	1,798,038	4,437,388	7,014,203	6,026,316	16,558,059	7,965,493	17,746,040	148,427,043
	Compensation of officers	14,522,237	106,597	157,730	644,581	570,915	928,416	1,927,659	902,691	799,111	1,821,180	597,197	994,717	5,071,442
	Salaries and wages	160,101,399	359,590	149,522	400,162	687,998	1,260,786	2,365,418	3,006,543	3,394,531	10,114,117	5,224,126	9,981,303	123,157,304
	Rent paid on business property	25,688,481	80,653	84,602	194,528	266,033	352,031	448,520	653,538	508,434	1,300,914	699,660	1,319,632	19,779,935
	Taxes paid	26,674,232	148,998	31,115	129,505	150,703	197,274	414,437	424,260	460,321	1,435,051	705,094	1,458,501	21,118,973
	Interest paid	68,065,419	2,472,813	25,877	50,703	49,072	183,406	188,341	234,485	264,055	1,745,615	884,020	3,641,406	58,325,626
	Amortization	34,904,269	152,428 97.432	79,533 40,769	12,428	19,807	104,475	155,330	106,508	166,372 551.091	892,870	592,279	1,905,961	30,716,278
	Depreciation	60,451,982 25,773,803	28,221	40,769 47,816	117,866 37,688	72,135 93,198	166,226 77,280	416,370 254,722	399,407 343,647	192,893	1,960,859 748,365	1,062,097 458,666	3,020,166 1,247,559	52,547,563 22,243,746
	Advertising Pension, profit-sharing, etc., plans	25,773,803 8,743,590	4,594	*6,285	29,793	27,776	94,685	139,083	166,817	44,132	218,063	456,666 150,884	287,206	7,574,273
	Employee benefit programs	20,514,905	31,780	15,959	63,813	61,282	76,910	195,525	247,325	239,324	966,935	493,682	936,681	17,185,688
	Net income (less deficit)	75,408,348	-2,445,107	-2,002,879	-271,232	-55,488	-804,387	-595,582	1,006,160	-25,628	2,204,626	726,362	2,177,698	75,493,803
	ncome subject to tax	71,639,550	244,830	11,771	48,839	23,428	66,911	160,398	783,552	401,618	3,079,995	831,388	2,396,683	63,590,137
	Total income tax before credits [7]	25,288,105		1,956	5,651	4,983	17,302	43,955	268,747	136,946	1,083,524	291,258	859,685	22,486,189
	Income tax	24,999,397	83,113	1,951	5,456	4,834	17,264	41,701	267,793	134,204	1,069,094	286,113	835,957	22,251,918
	Alternative minimum tax	286,692	4,725	4	*190	-	38	461 *221	*898	2,648	9,074	4,290	22,853	241,511
	Foreign tax credit	2,883,475	*17,724	-	-1	-	2	*221	*693	*2,784	26,870	12,507	51,700	2,770,975
	Nonconventional source fuel credit	5,772]]]]]]]]	5,772
	General business credit	821,498	103	-	7	12	_]	52	*3,232	*3,128	11,250	13,056	29,643	761,015
	Prior year minimum tax credit	240,443	480	-	-[-	-	-	*188	*290	47,091	1,248	10,037	181,109
	Fotal income tax after credits [2]	21,336,917	69,602	1,956	5,643	4,972	17,300	43,683	264,634	130,744	998,314	264,447	768,306	18,767,317

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney am	ounts are in thousands o	of dollars and size of b	ousiness receipts is in	whole dollars)			0:(5 :	D!t					
Sector and Ham	Total		\$2E 000	¢100.000	¢250.000	¢500.000		ness Receipts	¢E 000 000	\$10,000,000	¢50,000,000	¢100 000 000	\$350 000 000
Sector and Item	Total returns	Under	\$25,000 under	\$100,000	\$250,000 under	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000 or
	of active	Under		under		under	under	under	under	under	under	under	
-	corporations (1)	\$25,000 [21] (2)	\$100,000 (3)	\$250,000	\$500,000	\$1,000,000 (6)	\$2,500,000 (7)	\$5,000,000 (8)	\$10,000,000 (9)	\$50,000,000 (10)	\$100,000,000 (11)	\$250,000,000 (12)	more (13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Number of returns	242,686	52,782	41,700	44,075	37,171	21,347	19,806	9,430	5,990	6,920	1,390	1,052	1,024
Total assets	30,392,706,733	47,362,615	15,022,524	27,963,572	48,822,659	79,422,704	207,621,184	320,134,481	599,547,464	2,785,621,050	1,794,042,363	2,883,356,447	21,583,789,671
Cash	706,557,034	2,361,455	1,953,524	2,252,345	2,930,520	3,914,819	7,819,569	10,197,109	11,952,003	42,819,201	23,147,899	58,176,019	539,032,571
Notes and accounts receivable	2,701,067,211	1,951,210	1,224,467	3,116,617	2,912,755	5,178,399	15,790,897	31,059,624	45,326,082	154,170,627	103,913,450	158,013,990	2,178,409,094
Less: Allowance for bad debts	26,286,191	*6,439	*5,018	19,839 866	29,007 *3,167	36,613 *3,404	227,344	554,218 *23,842	502,911	1,711,681	593,717 58,396	1,405,627 44,543	21,193,776
Inventories		- 144,887	428,929	720,774	3, 167 2,741,546	3,404 1,416,821	*2,622 6,178,485	23,642 13,717,544	3,977 22,960,523	125,969 128,980,939	95,016,216	44,543 148,204,171	922,463 568,829,246
U.S. govt. obligations, total Tax-exempt securities	1,311,815,202	16,690,557	1,008,664	890,597	1,975,788	1,696,282	7,650,562	18,996,187	42,971,689	203,953,980	141,285,581	146,583,654	728,111,661
Other current assets		2,039,143	1,366,193	1,185,992	8,879,970	2,473,597	6,667,807	9,591,769	14,066,258	62,577,972	66,015,154	68,000,669	2,458,179,005
Loans to shareholders		284,165	212,744	465,461	925,511	289,941	593,722	370,670	182,514	2,997,268	3,798,564	12,652,790	8,455,028
Mortgage and real estate loans	3,372,501,800	2,153,636	261,716	580,494	1,236,940	1,445,948	5,180,251	12,730,028	26,588,867	172,430,109	74,774,072	192,667,435	2,882,452,304
Other investments	16,188,144,108	19,722,559	7,503,592	17,282,016	24,743,800	59,756,240	152,829,629	218,470,661	423,721,763	1,963,478,210	1,235,442,579		10,060,920,657
Depreciable assets [25]	509,989,465	651,202	1,259,237	1,540,260	2,393,314	3,407,050	4,643,302	5,120,646	8,949,303	34,060,168	28,342,260	56,907,917	362,714,805
Less: Accumulated depreciation [25]	141,850,877	297,906	600,417	791,286	1,412,780	1,897,808	2,479,542	2,473,812	2,724,996	7,997,829	5,827,359	13,462,884	101,884,257
Depletable assets	128,121 32,484	-	*200	*69	*35,466 *2,343	-	*980 *491	*31,210 *10,409	*17,749 *6,399	12,159 4,265	4,530 873	1 [1]	25,758 7,703
Less: Accumulated depletion Land	69,743,578	- 82,064	*1 89,924	- 173,492	^2,343 229,765	- 174,732	^491 449,606	^10,409 592,146	^6,399 992,431	4,265 5,730,522	873 6,641,155	[1] 10,674,943	7,703 43,912,797
Intangible assets (Amortizable)	232,710,088	209,205	123,748	297,859	1,011,022	1,075,965	1,456,079	962,599	1,511,452	6,838,420	4,295,781	10,351,671	204,576,287
Less: Accumulated amortization		101,175	53,900	143,709	307,698	375,186	464,726	532,662	453,734	899,837	788,801	1,578,529	36,113,216
Other assets	1,787,231,614	1,478,052	248,922	411,566	554,924	899,111	1,529,774	1,841,547	3,990,892	18,059,118		33,253,282	1,706,446,950
Total liabilities	30,392,706,733	47,362,615	15,022,524	27,963,572	48,822,659	79,422,704	207,621,184	320,134,481	599,547,464				
Accounts payable	1,852,546,662	3,314,155	386,341	1,884,937	3,659,898	4,001,864	11,974,625	19,306,377	32,034,689	132,691,274	94,601,663	114,839,347	1,433,851,491
Mortgages, notes, and bonds under one year		2,249,434	516,071	1,297,647	1,397,381	2,106,902	4,144,327	6,653,394	11,904,681	56,968,029	73,985,605	208,310,076	1,644,014,680
Other current liabilities	6,062,243,545	4,115,688	1,495,753	2,538,452	12,079,179	9,618,216	20,234,453	41,338,979	66,589,723	285,417,716	106,625,987	195,848,122	5,316,341,276
Loans from shareholders	. 33,201,680 2,762,540,838	982,139 7,444,125	1,149,940 914,943	746,868 1,545,634	880,243 2,400,979	1,472,756 3,815,390	1,577,268 7,013,806	655,936 6,518,940	1,541,737 11,505,727	5,404,398 65,573,615	1,358,693 43,811,430	2,215,891 96,101,275	15,215,811 2,515,894,974
Mortgages, notes, bonds, one year or more Other liabilities	4,127,768,481	1,108,401	999,078	1,536,599	1,223,566	2,109,551	4,318,835	3,318,798	6,245,139	32,929,341	30,274,432	83,944,270	3,959,760,472
Net worth	13,540,857,299	28,148,674	9,560,397	18,413,436	27,181,413	56,298,024	158,357,870	242,342,057	469,725,768		1,443,384,552	2,182,097,465	6.698.710.967
Total receipts		-292,396	2,512,839	7,026,049	13,460,700	15,235,290	29,668,396	32,881,665	42,488,070		98,214,948	165,650,701	2,743,086,985
Business receipts	1,798,196,722	229,753	2,299,578	6,455,938	12,601,186	13,934,742	24,682,185	23,408,629	23,864,370	53,431,751	30,929,842	48,673,639	1,557,685,110
Interest	934,940,428	146,125	87,673	141,521	197,368	441,214	1,550,926	3,660,613	7,206,726	43,255,890	31,166,545	62,436,925	784,648,901
Interest on govt. obligations, total	. 45,431,316	4,968	4,580	10,395	25,110	69,263	351,351	975,686	2,061,490	10,364,142	6,161,412	5,986,734	19,416,185
Rents	46,878,254	*234	5,237	12,304	11,510	36,732	98,287	178,408	403,776	2,938,201	1,900,917	6,371,678 14,589	34,920,969
Royalties	., 1,411,137 ., 36,132,936	8,666	*2,381 6,140	*216 14,097	*62,520 28,393	- 55,929	*6,617 313,307	1,422 655,019	22,782 1,471,368	49,894 8,172,364	109,689 6,437,337	7,378,052	1,141,029 11,592,266
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss		4,689	14,465	20,665	90,411	42,527	124,033	212,494	215,913	1,774,952	866,111	3,774,607	43,859,016
Net gain, noncapital assets		*214	2,297	32,458	18,823	3,911	98,742	34,773	63,198	564,047	325,278	983,881	7,527,011
Other receipts		-697,257	78,124	328,354	404,857	605,247	2,386,040	3,688,660	7,127,568	30,734,491	20,065,643	29,646,640	258,472,432
Total deductions	2,764,686,695	1,620,915	2,467,317	5,961,993	11,599,251	14,023,432	25,966,639	27,108,645	31,960,203	91,040,947	52,442,587	94,480,253	2,406,014,514
Cost of goods	990,381,743	31,141	117,503	87,769	878,437	647,148	3,123,845	3,296,763	3,472,688	13,197,342	9,251,064	19,564,929	936,713,115
Compensation of officers		51,235	281,138	979,340	1,918,771	2,312,802	3,118,552	3,153,429	2,209,967	4,451,503	1,675,153	1,770,159	18,494,008
Salaries and wages		144,870 46,981	285,157 154,255	1,171,002 406,766	2,708,593 722,449	3,816,442 767,423	6,725,898 936,248	7,160,100	7,697,185 1,014,599	17,056,264 1,463,672	8,362,673 680,060	11,786,161	216,554,322 18,538,343
Rent paid on business property Taxes paid	27,108,882	46,981 55,561	85,880	205,451	722,449 413,807	767,423 540,728	936,248 882,408	1,056,333 774,041	1,014,599 855,338	2,419,236	1,326,965	1,321,753 2,310,226	36,020,256
Interest paid	515,303,986	233,252	127,173	197,608	296,367	398,082	930,582	1,361,569	2,280,034	11,982,051	7,085,889	19,533,693	470,877,687
Amortization	18,353,192	21,052	8,628	36,505	80,033	91,523	107,757	79,889	134,728	422,318	349,402	1,008,813	16,012,545
Depreciation	32,590,756	35,995	72,926	89,665	144,030	188,466	232,068	273,852	379,617	1,394,114	847,599	2,016,958	26,915,465
Advertising	17,296,687	8,511	57,059	147,689	287,399	343,754	240,525	275,556	262,617	802,453	452,594	721,430	13,697,099
Pension, profit-sharing, etc., plans		478	1,555	49,363	134,243	222,149	375,341	302,648	219,831	738,107	356,820	434,001	12,074,681
Employee benefit programs		6,858	44,206	51,710	160,990	285,347	394,636	463,972	449,546	1,327,032	644,029	1,283,683	20,381,478
Net income (less deficit)	500,563,173 187,620,311	-1,918,279 19,702	40,942 117,958	1,053,662 216,381	1,836,517 268,244	1,142,595 286,488	3,369,715 620,990	4,797,524 823,985	8,466,648 1,326,957	50,354,207 6,785,119	39,677,503 5,317,791	65,380,649 9,204,938	326,361,493 162,631,757
Total income tax before credits [7]	66,391,944	4,414	15,726	38,138	64,385	200,400 68,182	190,623	276,534	455,604	2,366,240	1,830,792	3,234,654	57,846,651
Income tax	65,098,055	4,004	15,402	37,513	63,784	67,717	175,991	269,409	447,011	2,318,306	1,815,826	3,203,700	56,679,392
Alternative minimum tax	., 1,107,745	*1	*4	*51	463	445	1,704	4,813	4,208	29,467	13,980	9,331	1,043,277
Foreign tax credit	6,694,733	- [*2	*6	*2,947	*40	*33	576	829	48,475	50,260	198,964	6,392,601
U.S. Possessions tax credit		-	-	-	-	-	-	-	428	-	-	-	4
Nonconventional source fuel credit	1,023,597	-	-		-		-	-		-	-		1,023,597
General business credit	1,914,081	-	5	*32	149	478	223	622	2,109	13,392	8,737	15,213	1,873,121
Prior year minimum tax credit	. 1,797,643 54,959,137	*22 4,392	61 15,659	390 37,710	*44 61,246	*4,048 63,615	*638 189,730	1,395 273,894	3,070 449,103	12,001 2,291,018	11,431 1,760,144	21,000 2,999,477	1,743,545 46,813,150
Total income tax after credits [2]	54,959,137	4,392	15,659	37,710	01,∠46	03,015	109,130	213,094	449,103	2,291,018	1,760,144	2,999,477	40,013,150

RETURNS OF ACTIVE CORPORATIONS

								Size of Busin	ess Receints					
	Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	Sector and item	of active	Under	under	under	under	under	under	φ2,300,000 under	under	under	under	under	φ250,000,000 or
_		corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Real Estate and Rental and Leasing													
	han af naturuna	641,947	345,816	101,955	80,743	43,727	36,449	20,596	7,784	2,597	1,975	162	82	60
	umber of returns otal assets	766,334,870	238,684,664	23,595,331	28,989,038	27,813,533	31,333,992	40,063,512	31,751,401	25,242,306	56,470,369	30,790,658	56,441,540	175.158.525
	Cash	62,808,099	18,997,975	2,398,444	3,473,888	3,618,545	4,274,870	5,667,158	3,788,555	2,380,880	4,634,521	2,017,730	2,256,522	9.299.012
	Notes and accounts receivable	92,131,122	7,727,482	1,359,071	1,734,092	987,515	1,789,577	2,992,303	1,816,477	1,596,193	6,482,730	4,222,128	5,531,684	55,891,871
	Less: Allowance for bad debts	1,549,735	21,704	*9,981	*4,480	12,118	13,427	19,489	33,964	24,326	300,879	75,711	128,639	905,017
	nventories	7,186,916	10,341	27,114	*59,441	107,469	168,608	453,947	173,441	358,311	1,032,846	397,950	441,426	3,956,020
	J.S. govt. obligations, total	1,245,180	511,995	*33,416	*16,250	*114,389	51,370	172,016	65,730	104,809	145,327	18,333	1,777	9,767
-	Tax-exempt securities	1,067,930	456,839	78,807	*123,766	*14,984	*53,197	168,364	*59,157	*1,839	*110,608	-	3	365
(Other current assets	55,000,375	16,391,814	1,788,642	2,471,676	2,540,595	1,790,841	3,714,387	2,207,134	2,297,336	3,759,893	1,524,120	6,157,025	10,356,913
- 1	oans to shareholders	13,003,090	7,630,137	684,396	844,833	673,450	884,932	749,767	743,385	287,259	258,935	62,847	*66,499	116,650
	Mortgage and real estate loans	11,236,597	4,899,787	452,855	673,653	541,257	680,112	664,433	369,416	239,505	527,384	1,103,132	605,899	479,164
	Other investments	121,949,973	48,050,823	2,433,959	3,433,111	3,721,535	3,718,437	5,182,895	4,145,985	4,103,406	11,574,071	7,381,064	5,939,055	22,265,634
	Depreciable assets [25]	449,113,891	133,654,992	17,121,754	19,943,728	20,327,296	25,888,262	28,229,719	25,616,451	16,471,380	34,113,403	13,433,299	32,641,051	81,672,556
	Less: Accumulated depreciation [25]	168,902,824	45,219,688 108,865	6,595,666	8,153,540	9,424,603 *65,899	12,373,405 *46,336	14,546,369 *821	12,504,876 *46	7,138,076 *59,547	14,153,165	4,558,453	6,178,955	28,056,029
	Depletable assets	319,215 72,345	108,865	*27,131	8,296 15	*442	*23.008	*75	"46	*28,715	*2,272 1.476	-	-	-
	Less: Accumulated depletionand	66,801,209	33,597,795	3,134,237	3,724,810	3,445,960	23,006 3,724,040	4,426,215	3,599,888	3,491,291	2,835,921	2,544,265	- 816.747	1,460,040
	ntangible assets (Amortizable)	29,927,982	4,372,203	354,274	319,741	293,222	641,229	844,661	877,840	684,320	1,558,956	738,704	6,010,451	13,232,382
	Less: Accumulated amortization	9.151.551	1.077.497	118.027	172,745	89.934	288.477	213.153	289.392	239.017	435.639	169.187	492.408	5.566.075
	Other assets	34,219,746	8,611,119	424,906	492,535	888,513	320,496	1,575,913	1,116,128	596,364	4,324,662	2,150,437	2,773,404	10,945,271
T	otal liabilities	766,334,870	238,684,664	23,595,331	28,989,038	27,813,533	31,333,992	40,063,512	31,751,401	25,242,306	56,470,369	30,790,658	56,441,540	175,158,525
	Accounts payable	23,789,758	2,876,134	572,127	500,104	471,587	898,109	1,092,823	1,111,994	899,274	2,687,788	1,367,120	2,255,171	9,057,526
1	Mortgages, notes, and bonds under one year.	66,329,109	8,952,182	1,093,986	2,670,167	1,627,717	1,692,397	2,697,133	2,278,218	1,845,560	4,183,868	1,587,970	5,034,224	32,665,686
(Other current liabilities	48,749,889	7,374,758	901,921	1,386,586	1,761,499	1,423,122	2,763,903	2,322,721	1,411,672	3,700,055	2,922,026	3,566,683	19,214,943
	oans from shareholders	56,275,436	30,347,897	4,921,843	3,292,403	5,243,263	2,870,512	1,973,678	1,376,684	1,071,618	1,049,750	1,029,279	918,599	2,179,911
	Mortgages, notes, bonds, one year or more	308,024,147	99,714,834	9,356,937	11,367,711	12,327,778	15,257,572	16,076,681	13,558,041	9,722,432	20,805,489	11,100,320	25,694,696	63,041,655
	Other liabilities	47,448,051	16,050,586 73,368,274	1,266,323 5,482,195	1,090,145 8,681,922	1,065,407 5,316,282	1,046,164	2,580,018 12,879,277	1,244,431 9,859,312	1,358,635 8,933,115	3,908,324	2,984,160 9,799,782	3,890,309	10,963,551 38,035,252
	Net worth	215,718,480 316,578,467	13,250,491	6,909,761	14,156,282	17,346,638	8,146,116 26,965,990	36,437,964	27,969,980	0,933,115 19,499,245	20,135,095 40,699,850	14,176,865	15,081,857 19,134,173	80,031,227
	otal receipts	268,384,638	836.690	5,730,407	13,049,162	15,667,315	25,266,409	31,727,347	26,350,646	18,095,245	37,451,993	11,185,129	16,235,168	66.789.097
-	nterest	8,767,451	835,162	116,027	91,388	117,980	143,345	273,207	198,747	178,777	351,954	345,273	388,537	5,727,055
	nterest on govt. obligations, total	482,292	77,729	5,282	9,725	5,312	3,718	13,782	6,923	8,740	58,715	209,709	5,052	77,604
	Rents	2,558,723	1,022,205	58,742	97,820	56,847	116,607	114,157	143,992	71,898	148,447	98,746	31,221	598,040
- 1	Royalties	1,039,316	308,199	*31,094	*451	*53,430	*892	*208	*14,546	*11,853	*289,900	4,460	*7,618	316,664
- 1	Net S-T capital gain less net LT loss	258,229	116,459	27,750	31,505	*3,578	*14,711	4,540	3,442	3,098	26,757	11,431	3,935	11,024
1	Net L-T capital gain less net ST loss	8,192,849	4,138,170	310,373	251,638	477,813	240,509	439,936	417,710	276,949	484,655	549,210	289,200	316,684
	Net gain, noncapital assets	6,913,117	880,149	139,889	100,861	71,535	204,963	274,019	244,914	218,877	642,721	335,066	714,566	3,085,557
	Other receipts	18,770,264	4,606,368	474,121	508,399	870,992	960,220	3,575,452	570,679	623,933	1,194,183	1,416,914	1,147,004	2,821,998
	otal deductions	286,395,700	9,805,402	6,019,054	11,939,557	15,392,819	24,386,722	33,953,606	25,846,024	18,034,595	37,180,035	12,281,517	18,128,347	73,428,022
	Cost of goods	56,170,584	28,771 522,689	237,424 652,293	838,408	1,003,100 2,101,252	4,843,989	4,445,155 3,142,578	4,188,785	4,293,071	10,205,374	3,679,736	6,758,300 233,657	15,648,472 578,095
	Compensation of officers	15,687,113 58,551,177	660,307	438,568	1,630,536 1,413,632	2,101,252	2,315,433 5,079,276	10,563,404	1,704,271 7,750,279	1,325,250 3,594,212	1,114,234 9,085,135	366,827 2,145,497	1,917,787	13,476,828
	Rent paid on business property	15,502,586	173,449	295,004	633,379	643,761	1,060,170	1,603,113	1,067,913	1,011,474	2,477,542	567,587	1,929,535	4,039,658
	Taxes paid	11,391,290	861,749	468,164	745,792	826,334	1,132,682	1,739,560	1,129,532	645,263	1,154,902	451,795	333,042	1,902,477
	nterest paid	18,483,490	1,653,942	546,732	624,172	721,919	1,072,320	1,123,015	936,463	741,127	1,450,775	963,538	1,076,814	7,572,672
	Amortization	1,435,723	67,540	22,392	27,737	25,604	45,694	48,176	50,971	62,677	156,005	60,602	191,780	676,544
	Depreciation	27,329,225	608,243	575,021	751,512	785,390	1,176,783	1,428,920	1,242,845	1,080,773	2,810,914	1,445,298	2,371,793	13,051,734
,	Advertising	4,722,078	78,200	91,626	252,638	405,484	591,729	619,448	561,183	281,282	551,606	197,457	140,909	950,515
	Pension, profit-sharing, etc., plans	2,180,923	39,863	21,453	285,389	310,223	165,478	546,770	172,459	95,464	158,890	29,775	45,388	309,772
	Employee benefit programs	3,767,979	123,176	39,915	153,916	179,808	321,198	547,850	218,159	165,421	373,035	123,469	116,119	1,405,912
	et income (less deficit)	29,777,730	3,369,223	885,425	2,207,000	1,948,507	2,575,550	2,470,576	2,118,313	1,458,366	3,465,171	1,685,752	1,040,305	6,553,542
	come subject to tax	13,731,778 4,559,849	3,848,615 1,245,172	403,931 85,914	562,327 122.354	597,765 180,262	494,213 142,667	779,139 249.023	562,780 188.907	500,296 168,823	1,266,617 452,446	1,408,542 506,686	429,101 166,690	2,878,454 1.050.907
	otal income tax before credits [7]	4,559,849 4,427,618	1,245,172	83,145	122,354	180,262	142,667	249,023 245,119	188,907	168,652	452,446 434.506	491,777	149,497	1,050,907
	ncome tax Alternative minimum tax	113,838	8,754	*378	*1,330	2,180	*241	2,171	3,705	1,375	17,380	13,952	16,748	45,625
	preign tax credit	53.026	14.670	*17	*11	*760	*639	<u>-,</u> 171	*1.761	*163	1.793	244	5,734	27,226
	S. Possessions tax credit	441	[1]	- '-		29	-	377	35	-	-,,,,,,		-	- ,
	onconventional source fuel credit	*2,106		-	-	-	*102	*2,004	-	-	-	-	-	-
	eneral business credit	35,293	6,280	78	*37	1,659	*2,726	1,953	356	832	3,589	5,764	2,102	9,918
	rior year minimum tax credit	75,307	3,235	*385	*478	*337	*162	4,823	4,341	*666	6,322	7,660	35	46,863
<u>T</u>	otal income tax after credits [2]	4,393,676	1,220,986	85,434	121,828	177,476	139,039	239,858	182,414	167,162	440,742	493,018	158,819	966,899

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	ounts are in thousands o	of dollars and size of b	ousiness receipts is in	whole dollars)			Size of Ducin	ness Receipts					
Sector and Item	Total returns	I	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
occioi and item	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Professional, Scientific, and Technical													
Services													
Number of returns	786,275	199,962	164,875	154,713	93,884	74,517	62,143	18,463	9,283		941	358	220 335.110.934
Total assets	. 645,918,660 91,901,023	35,690,467 8,556,475	6,095,711 1,668,154	8,678,759 2,913,863	11,436,121 3,497,424	16,683,928 5,684,520	25,387,300 8,117,984	21,580,554 5,866,272	25,156,451 6,271,241	65,932,878 12,716,224	38,085,946 5,930,902	56,079,611 8,440,215	22,237,749
Notes and accounts receivable	138.674.674	6.747.369	321.716	774.470	1.139.329	2.505.212	3.870.845	5.045.056	6.567.402	17.499.471	8.364.145	10.699.109	75.140.549
Less: Allowance for bad debts	2,704,692	32,700	*8,250	*1,488	7,407	133,850	39,660	51,275	174,593	401,387	208,091	361,355	1,284,636
Inventories	13,051,156	71,865	91,583	97,695	489,737	396,102	867,518	760,289	755,236	1,434,610	921,966	1,139,610	6,024,942
U.S. govt. obligations, total	1,165,425	*213,136	*22,194	*211,524	*9,244	*15,852	*101	952	*10,808	223,583	5,889	88,147	363,994
Tax-exempt securities	753,146 56,836,369	*1,896 4.607.475	*6,580 477.025	*[1] 825.145	*42,732 829,382	*21,042 1,272,580	- 2.281.991	*63,700 2,226,363	*7,826 2,194,426	225,460 7,262,134	109,399 4.099,240	155,856 7.007.400	118,656 23,753,209
Other current assets	7,008,827	909,432	477,025 486,396	506,784	629,362 778,571	1,272,560	989,683	475,709	714,186	7,262,134 363,103	4,099,240 67,547	7,007,400 104,797	23,753,209 479,902
Loans to shareholders Mortgage and real estate loans	11,917,946	*268,227	*10,953	*56,620	*22,895	*10,832	*45,117	*14,514	*92,557	41,321	*17,537	472	11,336,901
Other investments	127,408,084	6,789,346	1,409,630	712,138	1,845,438	1,340,045	2,715,468	2,661,900	3,108,135	9,292,141	6,497,911	9,187,831	81,848,101
Depreciable assets [25]	144,577,824	4,686,486	3,224,804	5,557,951	6,175,414	10,302,742	15,118,329	8,644,898	11,326,399	17,288,130	10,058,522	11,103,388	41,090,760
Less: Accumulated depreciation [25]	90,906,041	2,370,921	2,228,837	3,682,123	4,475,250	7,361,999	11,189,810	6,005,428	8,249,951	10,822,758	5,628,716	6,459,199	22,431,050
Depletable assets	. 207,345	*12,090	*679	*6,989	*1,293	-	*2,218	*824	181,364	*1,059	*257	115	456
Less: Accumulated depletion	191,090	*77	*678	*5,003	*1,186	400.000	*2,218	*1	181,193	*278		- 170 000	456
Land	2,972,245	209,175 2,796,577	121,850 528,590	225,562 449,499	278,890 975,351	138,260 1,281,056	323,259 2,206,443	116,706	94,442 2,144,453	294,313 13,709,660	243,675 7,310,106	173,068 14,487,210	753,045 79,514,509
Intangible assets (Amortizable) Less: Accumulated amortization	. 126,832,764 24,863,285	2,796,577 253,824	528,590 158,439	449,499 165,479	390,078	1,281,056 574,864	2,206,443 822,775	1,429,309 630,425	2,144,453 635,947	6,004,521	7,310,106 1,645,352	2,567,186	79,514,509 11,014,396
Other assets	41,276,940	2,478,438	121,762	194,611	224,342	653,681	902,808	961,188	929,661	2,810,613	1,941,007	2,880,131	27,178,699
Total liabilities	645,918,660	35,690,467	6,095,711	8,678,759	11,436,121	16,683,928	25,387,300	21,580,554	25,156,451	65,932,878		56,079,611	335,110,934
Accounts payable	84,212,258	2,388,166	348,450	621,912	695,903	1,725,243	2,763,645	2,640,488	2,764,576	8,316,162	4,098,447	4,892,513	52,956,752
Mortgages, notes, and bonds under one year.	50,367,606	1,601,224	527,442	469,935	984,908	1,844,435	3,059,904	2,494,091	2,012,176	4,887,968	1,882,641	2,919,864	27,683,020
Other current liabilities	. 99,577,650	3,362,444	816,597	1,441,195	2,211,596	3,467,988	3,675,923	4,707,542	5,525,649	12,513,242	6,782,182	8,918,556	46,154,734
Loans from shareholders	27,117,170 105,649,091	5,890,328 5,804,524	2,030,015 1,431,118	2,279,693 1,810,161	3,125,669 1,553,295	2,514,059 6,012,858	2,409,097 4,574,463	3,559,816 3,187,833	834,172 3,687,931	2,142,248 10,809,352	974,027 6,891,937	416,022 10,517,715	942,024 49,367,903
Mortgages, notes, bonds, one year or more Other liabilities	44,606,933	1,654,874	488,514	316,716	307,160	776,195	1,188,629	1,030,661	1,668,169	2,764,136	2,528,499	4,142,433	27,740,947
Net worth	234,387,953	14,988,907	453,576	1,739,148	2,557,590	343,150	7,715,639	3,960,122	8,663,779	24,499,770	14,928,213	24,272,507	130,265,553
Total receipts	855,507,620	9,719,575	10,438,317	25,419,663	34,434,797	55,144,061	97,522,699	65,456,720	67,383,278		63,654,736	58,694,783	230,589,058
Business receipts	814,499,239	1,178,882	9,809,460	24,671,597	33,770,452	53,290,097	95,144,569	63,690,600	66,053,572	134,509,872	61,579,802	55,765,948	215,034,389
Interest	6,244,155	437,018	30,252	40,455	39,304	82,347	124,846	144,781	170,294	594,649	282,284	469,624	3,828,302
Interest on govt. obligations, total	250,929	2,626	*571	*15,348	*1,469	2,383	4,729	24,828	8,613	58,904	11,449	34,235	85,775
Rents	. 601,217 5,900,259	37,627 698,258	*312 *38	*5,426 *31,831	*5,414 *6,658	4,294 *36,751	26,896 102,228	27,462 *80,592	48,305 77,151	35,316 126,057	30,023 390,278	31,019 586,641	349,123 3,763,775
Royalties Net S-T capital gain less net LT loss	358,770	31,031	*2.141	*1,184	*744	*108,726	*30,453	*202	*54,600	4,065	*108,207	93	17,323
Net L-T capital gain less net ST loss	3,031,432	295,085	*21,548	*83,993	*48,385	43,992	107,583	205,265	201,254	348,432	112,328	332,618	1,230,949
Net gain, noncapital assets	873,676	45,265	20,843	29,468	19,591	64,233	51,451	83,561	73,598	102,383	40,192	37,696	305,393
Other receipts	. 20,758,858	6,922,788	549,458	533,339	542,022	1,497,305	1,923,337	1,196,214	681,830	1,210,113	1,001,749	883,476	3,817,228
Total deductions	. 825,169,038	13,902,604	9,704,116	22,793,798	31,697,555	51,356,048	92,857,610	62,757,879	64,789,495	' '		57,288,517	220,056,117
Cost of goods	237,595,161 71,573,197	138,879 2,087,484	764,524 2,074,775	2,471,681 5,570,078	5,508,347 5,878,723	9,980,729 9,267,960	23,289,184 12,177,416	15,474,086 8,182,041	16,049,454 7,877,937	49,581,729 11,341,041	19,193,673 2,181,497	20,036,374 1,380,635	75,106,500 3,553,609
Compensation of officers Salaries and wages	198,368,263	3,308,065	910,027	2,779,504	5,693,781	11,067,772	23,701,249	15,786,826	19,243,507	29,195,455	17,214,696	15,472,047	53,995,333
Rent paid on business property	28,541,762	525,749	675,754	1,216,629	1,988,277	2,286,094	4,055,839	2,542,121	2,380,023	3,693,903	1,473,225	1,586,830	6,117,317
Taxes paid	26,742,389	487,895	370,302	866,864	1,211,770	1,842,707	3,231,899	2,207,718	2,211,527	4,084,378	1,607,900	1,646,738	6,972,692
Interest paid	. 11,618,380	330,949	180,267	283,832	306,255	434,168	689,366	446,824	406,057	979,729	560,693	1,017,036	5,983,204
Amortization	6,273,465	256,356	40,708	49,157	57,845	120,943	203,075	153,351	223,294	723,310	389,793	638,993	3,416,640
Depreciation	11,177,967 9,784,175	366,743 274,586	238,411 122.090	388,499 363,207	386,115 515,435	579,049 809.012	1,058,368 1,721,795	661,402 618,966	772,298 451,769	1,487,958 2,174,012	815,696 515,065	979,895 850,475	3,443,533 1,367,763
Advertising Pension, profit-sharing, etc., plans	9,627,380	168,533	134,216	611,736	471,691	649,278	987,112	717,283	920,430	1,358,456	680,780	577,636	2,350,230
Employee benefit programs	17,626,095	288,021	155,704	323,432	410,987	959,925	1,588,360	1,424,766	1,367,826	2,545,298	1,397,169	1,423,986	5,740,622
Net income (less deficit)	30,931,686	-4,181,861	733,630	2,610,517	2,773,911	3,785,630	4,660,541	2,675,340	2,588,677	1,257,063	1,466,050	1,407,738	11,154,451
Income subject to tax	. 16,411,766	675,100	127,846	295,261	290,268	342,375	638,262	496,676	646,920		1,085,954	1,379,026	8,629,806
Total income tax before credits [7]	5,578,429	215,752	21,984	59,068	81,063	90,410	181,804	158,688	212,508	626,751	381,952	491,944	3,056,506
Income tax	5,500,953	211,682	22,528	59,135	80,528	89,422	180,471	154,123	215,307	615,822	374,595	478,724	3,018,615
Alternative minimum tax	. 68,154 463,862	*1,654 1,824	*98 [1]	-[*370 *12,152	*99	1,316 32	4,398 *62	2,750 *1,253	9,358 9,000	7,641 25,173	13,087 35,415	27,384 378,949
Foreign tax credit U.S. Possessions tax credit	255	1,024	ניו -]	12,102		-	- 02	255	3,000	23,173	- 35,415	370,349
Nonconventional source fuel credit	[1]	[1]	-	-	-	-	-	-	-	-	_	-	-
General business credit	269,302	12,047	*20	32	2,198	340	4,102	5,517	11,985	20,164	13,195	20,766	178,938
Prior year minimum tax credit	57,845	*563	-	-	-	*325	*597	*86	*139	1,749	1,184	*2,373	50,828
Total income tax after credits [2]	4,787,165	201,317	21,964	59,036	66,713	89,745	177,073	153,023	198,877	595,838	342,400	433,389	2,447,790

RETURNS OF ACTIVE CORPORATIONS

Conton conditions	Total of	ı	005.000	0400 000	#0F0 000	0500 000	Size of Busin		05.000.000	040.000.000	#F0 000 000	#400 CCC CC-	0050 000 000
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
Management of Companies	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(Holding Companies)													
Number of returns	50.921	35.183	5.371	1.845	1.110	970	1,244	1,247	1.436	1.939	277	156	14
Total assets	13,487,039,096	55,502,962	11,340,475	7,283,745	7,526,788	11,019,552	31,578,672	66,435,905	154,213,555	620,639,554			11,907,370,62
Cash	914,127,890	2,093,357	814,674	588,170	586,075	1,129,051	2,308,230	3,731,466	7,157,411	28,481,816	12,724,654	15,765,435	838,747,5
Notes and accounts receivable	4,794,369,521	1,268,411	391,613	224,747	336,990	847,857	12,030,435	33,518,269	86,789,406	357,875,195	145,101,327	168,386,928	3,987,598,34
Less: Allowance for bad debts	64,399,302	*3,901	273	*1,540	*4,974	8,597	157,003	412,390	1,005,094	4,173,684	1,662,014	2,032,052	54,937,7
Inventories	455,859	*48,858	-	*1,446	-	*7	*479	14	*7,066	56,658	5,215	1,531	334,5
U.S. govt. obligations, total	574,363,344	*61,481	*46,421	*122,350	89,748	433,565	3,824,638	9,054,524	18,797,629	63,904,350	22,063,427	26,391,462	429,573,7
Tax-exempt securities	124,090,569 1,304,968,843	*129,729 2,734,469	*185,272 650,426	100,741 340.745	538,103 601,764	299,990 826.143	1,286,952 1.594.632	2,646,565 1.838.381	6,642,821 2,737,665	20,874,069 12,869,452	6,218,725 5,967,596	7,712,207 9.329,758	77,455,3 1,265,477,8
Other current assets	287,473,103	814,315	138,058	106,565	69,211	59,197	110,417	149,220	497,497	104,805	5,967,596 97,971	9,329,738 2,188	285,323,6
Loans to shareholders Mortgage and real estate loans	1,295,727,208	250,220	*135,914	*34,407	*14,300	*100,439	619,548	1,880,705	5,572,542	33,998,163	20,156,842	24,970,379	1,207,993,7
Other investments	3,121,284,986	37,138,629	8,663,980	5.210.145	4,885,151	6,621,531	8,995,361	11,833,303	21,310,104	82,973,508	51,743,717	69,291,561	2,812,617,9
Depreciable assets [25]	171,871,864	782,750	233,714	398.542	119,614	200,105	780,263	1,962,918	4,591,556	17,086,242	6,560,881	7,088,271	132,067,0
Less: Accumulated depreciation [25]	85,299,090	207,688	69,354	50,341	59,625	57,701	421,863	909,326	2,077,283	7,584,856	3,005,029	3,309,226	67,546,7
Depletable assets	89,823	*9,322	-	*357	-	- ,	*44,399	3,784	*3,631	5,007	23,003	320	,. ,,,
Less: Accumulated depletion	11,291	-	-	-	-	-	*5,748	61	829	948	3,386	320	
Land	15,110,773	274,372	27,766	41,840	*66,513	159,423	85,776	155,606	478,025	2,198,373	855,114	905,827	9,862,1
Intangible assets (Amortizable)	313,010,626	893,825	*4,765	79,078	14,595	204,193	107,135	285,329	499,676	3,094,545	2,416,542	5,108,606	300,302,3
Less: Accumulated amortization	21,555,145	80,677	*3,207	39,924	1,589	16,732	37,291	46,478	113,237	562,281	214,269	265,088	20,174,3
Other assets	741,359,514	9,295,491	120,707	126,416	270,914	221,080	412,314	744,075	2,324,967	9,439,139	5,496,465	10,232,692	702,675,2
Total liabilities	13,487,039,096 1,022,088,021	55,502,962 322,409	11,340,475 78,264	7,283,745 562,677	7,526,788 82,148	11,019,552 218,234	31,578,672 3,233,351	66,435,905 8,292,780	154,213,555 20,033,239	620,639,554 66,549,592	274,546,782 23,460,528	21,046,395	11,907,370,6 878,208,4
Accounts payable Mortgages, notes, and bonds under one year.	534,758,772	1,598,147	162,410	157,447	284,374	213,584	472,591	1,152,827	3,135,719	16,602,343	17,465,517	10,804,439	482,709,3
Other current liabilities	8,341,249,248	1,254,264	231,969	155,934	647,115	958,681	13,974,736	38,330,473	96,107,374	407,773,621	171,762,151	216,235,369	7,393,817,5
Loans from shareholders	59,456,086	2,389,679	477,766	695,728	413,767	195,956	225,172	278,557	158,153	720,799	43,527	215,910	53.641.0
Mortgages, notes, bonds, one year or more	964,651,602	3,056,047	846,631	773,577	925,508	482,254	1,627,188	2,419,749	5,768,587	31,345,529	14,234,657	19,056,594	884,115,2
Other liabilities	736,257,802	1,416,694	313,263	671,614	127,675	269,248	15,711,688	1,101,753	2,979,205	10,156,090	5,983,266	5,802,390	691,724,9
Net worth	1,828,577,565	45,465,722	9,230,171	4,266,767	5,046,200	8,681,594	-3,666,052	14,859,766	26,031,278	87,491,580	41,597,136	66,419,384	
Total receipts	895,321,523	-835,796	242,317	296,926	364,781	719,590	2,075,791	4,598,177	10,283,729	41,188,192	19,302,377	23,632,538	793,452,9
Business receipts	139,325,361	*3,605	*2,758	2,875	2,492	24,406	248,882	951,372	2,226,775	6,812,176	3,103,163	2,863,010	123,083,8
Interest	526,561,282	92,530	43,944	38,121	46,543	96,318	622,983	1,623,995	4,496,287	22,977,065	10,822,375	14,395,583	471,305,5
Interest on govt. obligations, total	7,042,314 25,813,599	194,065 *1,383	28,265 *1,001	16,538	36,176 *7,726	26,424 5,294	71,780 12,968	134,714 11,337	304,417 32,912	1,028,666 166,818	351,778	413,226 122,063	4,436,2 25,300,2
Rents	25,613,599	1,363 *411	1,001	4,355 *2,669	*7,736 *2,390	5,294 *606	*6,863	15,191	1,430	40,723	147,433 87,353	106,070	25,300,2 354,5
Royalties Net S-T capital gain less net LT loss	410,613	*139	*8,314	5,893	*7,004	5,645	42,335	18,274	40,069	25,225	15,861	28,928	212,9
Net L-T capital gain less net ST loss	24,023,717	9,043	48,621	60,841	88,391	133,529	189,476	192,325	399,334	1,000,260	659,824	973,598	20,268,4
Net gain, noncapital assets	9,307,785	1,332	*102	1,809	*408	12,060	5,768	8,054	58,669	297,580	177,212	244,139	8,500,6
Other receipts	147,892,795	-1,152,861	80,636	114,297	113,442	364,291	824,862	1,539,629	2,615,784	8,340,710	3,385,973	3,983,610	127,682,4
Total deductions	734,136,089	1,169,275	297,882	259,678	312,329	445,794	1,600,086	3,362,200	7,544,057	30,556,405	13,854,308	16,039,767	658,694,3
Cost of goods	5,634,948	-	-	*1,411	-	-	*2,919	27	3,513	82,544	46,883	3,515	5,494,1
Compensation of officers	10,270,948	79,442	14,562	14,365	14,794	25,793	183,168	417,826	695,121	1,903,353	651,061	700,853	5,570,6
Salaries and wages	115,416,897	50,125	9,380	5,619	10,632	21,202	193,457	491,968	1,256,805	5,739,091	2,737,942	3,261,631	101,639,0
Rent paid on business property	11,591,010	7,550	731	1,623	1,026	5,562	16,336	25,807	59,230	388,318	219,795	281,027	10,584,0
Taxes paid	16,232,071	34,668 139,739	10,776	6,387 27,621	10,928	17,152 72,288	64,695 371.060	126,740 1,009,693	290,963	1,141,500	507,210	570,771	13,450,2
Interest paid Amortization	297,108,263 5,901,430	5,454	35,953 22,909	5,439	50,118 8,202	72,200 2,619	37 1,060 15,254	29,378	2,712,293 42,955	11,478,707 183,941	5,186,578 89,924	6,307,613 104,635	269,716,5 5,390,7
Depreciation	25,859,417	5,523	7.655	10.681	2.929	9,485	32,357	98,258	236,084	886,212	376,992	422,175	23,771,0
Advertising	9,519,360	*25	*44	*852	153	1,098	16,537	35,365	87,301	393,853	180.626	222,491	8,581,0
Pension, profit-sharing, etc., plans	7,037,366	*21,916	*12	4,361	*2,229	3,206	13,485	89,434	86,844	379,395	188,849	226,999	6,020,6
Employee benefit programs	16,595,541	20,381	*1,528	2,022	9,218	4,999	42,707	101,997	223,895	821,235	343,515	388,617	14,635,4
Net income (less deficit)	161,499,246	-2,079,688	-25,943	21,521	17,150	247,853	404,492	1,261,188	2,473,078	9,680,682	5,161,087	7,215,737	137,122,0
Income subject to tax	147,950,097	121,243	112,306	73,983	104,024	156,986	465,015	645,374	1,350,522	7,295,854	3,950,219	5,896,204	127,778,
Total income tax before credits [7]	51,747,954	41,365	26,809	19,654	33,208	54,923	164,122	224,841	475,277	2,459,948	1,379,171	2,090,368	44,778,2
Income tax	51,635,370	40,869	25,496	18,288	32,108	52,748	156,576	220,901	467,887	2,443,212	1,372,359	2,082,496	44,722,
Alternative minimum tax	65,849	*87	*18	*232	*591	584	1,747	2,262	7,063	15,397	6,747	7,127	23,9
Foreign tax credit	6,591,199 [1]	*37,804	*142	*113	*600	*215	8,137	50,829	25,373	71,587	55,356	30,090	6,310,9
U.S. Possessions tax credit Nonconventional source fuel credit	[1] 333,274	[1]	-	-	-	-	-	-	-	-	1Ω]	333,2
General business credit	2,671,256	*21	- [1]	*180	- *1	*88	*288	- 696	2,345	23.591	18.921	- 27,227	2,597,8
Prior year minimum tax credit	83,160	*4	3 (1)	*207	*123	*74	*1,020	2,396	1,824	10,601	3,931	4,592	58,3
Total income tax after credits [2]	41,936,262	3,536	26,664	19,155	32,482	54,547	154,487	170,883	445,369	2,352,304		2,026,471	

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	ounts are in thousands o	of dollars and size of b	ousiness receipts is in	whole dollars)			City of Pursing	ana Danainta					
Sector and Item	Total returns	 	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Occioi and Item	of active	Under	ֆ≥5,000 under	\$100,000 under	\$250,000 under	under	\$1,000,000 under	\$2,500,000 under	under	\$10,000,000 under	under	\$100,000,000 under	\$250,000,000 or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste	(1)	(2)	(0)	(4)	(0)	(0)	(,,	(0)	(0)	(10)	(11)	(12)	(10)
Management and Remediation Services													
Number of returns	257,623	46,052	51,989	54,120	37,400	26,618	23,946	8,900	5,235		331	318	161
Total assets	. 281,726,153	6,222,324	1,709,397	2,301,329	4,240,268	5,751,407	9,387,070	8,009,412	10,379,034		11,229,699	17,397,461	184,607,441
Cash	22,592,076	682,174	326,883	643,630	670,025	1,060,717	1,877,830	1,544,960	1,477,762	2,992,803	1,588,409	1,948,909	7,777,974
Notes and accounts receivable	. 44,495,582 1,222,880	1,197,475 59,881	55,410	187,367 *515	412,839 *11,694	1,038,579 *429	1,715,413 10,657	1,802,224 26,310	4,241,463 25,220	5,454,377 133,559	2,439,758 100,452	4,124,574 82,953	21,826,103 771,212
Less: Allowance for bad debts	3,253,354	*2,827	*13,574	24,265	57,649	136,820	241,660	254,315	284,370	339,962	215,886	210,484	1,471,544
U.S. govt. obligations, total	353,875	*21,927	*381	24,203	- 37,043	100,020	*15,266	204,515	204,570	*69.696	63,368	147,754	35,483
Tax-exempt securities	746,130	8,000	-	-	-	-	*118	*4,279	*13,149	3,650	7,472	133,236	576,227
Other current assets	18,067,512	483,407	212,052	252,209	499,085	267,857	546,777	877,238	1,085,525	1,958,028	1,131,950	1,455,400	9,297,984
Loans to shareholders	2,894,766	305,299	197,924	206,400	527,939	253,094	362,783	249,834	159,088	203,114	68,719	62,474	298,098
Mortgage and real estate loans	549,173	*83,586	*5,583	1,201	*155,589	*14,498	*27,042	*5,299	*605	*13,331	3,744	*200,470	38,225
Other investments	40,364,547	1,678,650	134,001	160,887	434,597	616,801	746,727	676,811	651,752	2,744,202	875,530	1,687,582	29,957,007 58,262,243
Depreciable assets [25] Less: Accumulated depreciation [25]	. 110,184,199 63,747,345	796,778 456,985	1,173,434 617,003	2,450,007 1,855,797	4,262,819 3,230,030	5,262,828 3,633,619	8,923,360 6,231,953	7,677,727 5,791,165	4,555,219 2,997,303	8,746,460 5,163,144	3,354,139 1,727,710	4,719,185 2,655,512	29,387,125
Depletable assets	906,087	450,965	286	1,000,787	J,ZJU,UJU	3,033,019 1	6,231,953 *955	5,781,105	2,997,303 *6,289	5, 163, 144 *12,343	1,121,110	2,000,012	29,367,125 886,213
Less: Accumulated depletion	*120,558	_[99]	_]	1	-	_	*5,600	*7,799	_	_	107,059
Land	4,086,914	24,156	*92,762	*37,888	*36,029	203,656	401,737	297,369	289,125	338,393	134,452	263,725	1,967,623
Intangible assets (Amortizable)	89,116,190	1,125,083	64,734	245,257	608,500	685,592	768,148	383,780	397,041	2,763,173	2,933,089	5,879,156	73,262,637
Less: Accumulated amortization	14,314,660	130,200	14,683	116,786	204,001	226,924	281,395	147,001	89,397	561,803	534,406	1,425,883	10,582,180
Other assets	23,521,187	460,030	64,157	65,315	20,922	71,937	283,260	200,051	335,165	718,085	775,751	728,859	19,797,656
Total liabilities	. 281,726,153 23,662,845	6,222,324 664,929	1,709,397 71,853	2,301,329 244,601	4,240,268 362,762	5,751,407 520,451	9,387,070 942,027	8,009,412 1,185,884	10,379,034 1,625,570	20,491,313 2,535,375	11,229,699 894,014	17,397,461 1,413,732	184,607,441 13,201,646
Accounts payable Mortgages, notes, and bonds under one year.	14,717,370	559,935	71,653 181,087	206,268	594,823	427,454	884,974	617,880	3,079,438	2,535,375	1,276,034	871,159	4,002,434
Other current liabilities	37,545,972	1,212,167	163,290	229,805	452,014	786,160	1,562,007	1,005,348	1,209,480	3,736,074	1,728,056	3,668,876	21,792,695
Loans from shareholders	7,578,260	370,533	726,487	695,260	706,947	519,942	930,857	700,618	414,934	663,994	107,271	131,577	1,609,840
Mortgages, notes, bonds, one year or more	68,434,794	932,896	390,967	673,299	1,430,941	1,888,626	2,961,722	2,140,226	1,393,850	4,488,627	3,129,428	5,797,205	43,207,009
Other liabilities	39,513,062	1,111,259	54,024	1,126	-8,602	32,289	343,011	315,573	414,734	1,180,086	1,016,362	936,425	34,116,775
Net worth	90,273,850	1,370,605	121,689	250,971	701,383	1,576,485	1,762,473	2,043,882	2,241,028	5,871,272	3,078,533	4,578,487	66,677,042
Total receipts	455,332,505	1,640,745	3,463,838	8,858,288	13,648,282	19,490,352	38,120,601	30,338,739	34,048,783		22,110,380	44,610,968	188,986,455
Business receipts	431,345,806 3,071,211	332,834 98.058	3,325,237 7,693	8,805,656 6,206	13,455,602 13,433	19,123,779 41,760	37,813,338 17,267	29,995,989 15.806	33,777,275 34,791	48,984,773 96,695	21,493,617 57,705	43,172,269 130,491	171,065,437 2.551.307
Interest on govt. obligations, total	255,118	*733	7,095	*2,101	*671	*28	*2,122	*2,713	2,470	7,095	7,251	6,376	223,558
Rents	419,552	*781	-	*7,044	*2,561	*7,377	*9,554	*1,989	*5,482	24,776	9,694	5,854	344,440
Royalties	1,556,278	*141	-	-	*1,567	-	46	*7,609	-	7,294	13,989	29,101	1,496,530
Net S-T capital gain less net LT loss	. 47,361	*289	*3,065	*3,822	249	-	*644	*79	113	*1,835	717	1,021	35,527
Net L-T capital gain less net ST loss	5,447,263	27,549	*58,484	*66	*27,860	*3	36,320	*2,954	11,662	81,807	13,208	76,524	5,110,828
Net gain, noncapital assets	1,420,923	*10,640	*10,670	*5,736	37,618	*19,391	37,564	50,090	14,817	75,601	46,160	12,618	1,100,020
Other receipts	. 10,442,447 . 432,350,429	1,166,874 1,860,610	57,830 2,976,518	23,691 7,980,342	108,197 12,836,672	296,031 18,496,680	202,729 36,555,002	261,201 29,043,969	200,208 33,172,418	709,964 48,429,094	459,614 21,471,259	1,161,551 43,736,751	5,794,556 175,791,113
Total deductions Cost of goods	198,237,179	35,060	487,697	2,176,061	3,393,185	7,187,641	14,539,867	13,775,888	17,304,939	23,307,802	11,803,249	28,286,858	75,938,931
Compensation of officers	12,452,436	65,101	389,823	1,103,153	1,350,007	1,509,305	2,014,938	1,398,054	1,802,878	1,248,215	227,499	412,051	931,411
Salaries and wages	84,442,445	509,905	293,097	899,167	2,637,531	3,641,809	8,309,271	5,826,038	7,361,781	10,510,064	4,289,369	4,488,624	35,675,790
Rent paid on business property	. 11,465,252	74,537	183,822	388,212	502,615	768,344	1,097,639	871,214	621,882	1,127,381	322,540	521,907	4,985,159
Taxes paid	18,533,531	97,473	101,430	283,834	580,532	669,989	1,557,695	1,101,845	1,175,177	1,990,878	678,399	1,941,316	8,354,961
Interest paid	. 8,141,788 3,682,397	116,358 52,952	34,375 5,758	105,189 23,846	115,131 47,837	166,940 44,291	306,968 52,631	222,792 21,372	180,191 21,288	480,329 105,955	317,501 121,946	504,521 340,633	5,591,493 2,843,889
Amortization Depreciation	7,878,124	69,491	5,756 115,843	23,646 272,726	303,222	400,335	726,842	586,648	385,877	638,674	259,081	363,819	3,755,566
Advertising	4,694,215	17,999	43.200	124,595	166.792	355.004	537,610	201.141	178,293	318.408	141,966	289.644	2.319.562
Pension, profit-sharing, etc., plans	1,519,069	9,065	*13,303	20,729	92,595	97,919	67,615	123,257	84,452	152,126	75,785	81,076	701,148
Employee benefit programs	9,105,417	59,815	22,098	96,805	102,478	226,499	602,057	470,407	336,550	914,424	564,840	1,197,881	4,511,563
Net income (less deficit)	22,980,942	-220,598	487,320	875,844	810,938	993,643	1,563,476	1,292,057	873,895	1,583,377	634,618	883,192	13,203,178
Income subject to tax	. 10,238,237	140,941	81,151	89,820	117,864	72,883	141,049	106,249	161,363			527,232	8,096,508
Total income tax before credits [7]	3,553,314 3,466,762	45,655 45,627	14,495 15,179	12,013 12,603	16,955 18,931	12,316 13,632	30,732 30,447	28,274 28,265	50,979 50,944	140,460 139,073	100,542 97,741	183,557 182,101	2,917,336 2,832,219
Income tax Alternative minimum tax	3,466,762	45,627 *28	15,179	12,603	18,931	13,032	30,447 *242	∠8,∠65 *a	50,944 *35	139,073	97,741 2,399	182,101 1,456	2,832,219 84,992
Foreign tax credit	168,725	65	_	_]]		*7	*3	*8	*2,177	2,399 *665	5,244	160,556
U.S. Possessions tax credit	100,725	- 55	_	-]	_]	_	-	-	-		-	-	-
Nonconventional source fuel credit	*140,960	-	-	-	-	-	-	-	-	*244	-	-	140,716
General business credit	87,169	*12	2	4	*8	44	348	2,098	1,073	2,837	*654	9,580	70,509
Prior year minimum tax credit	52,696				*773	-	-	-	*26		50	*3,589	46,568
Total income tax after credits [2]	3,103,764	45,578	14,493	12,009	16,175	12,273	30,376	26,173	49,872	133,511	99,174	165,144	2,498,987

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	ounts are in thousands of	of dollars and size of b	ousiness receipts is in	whole dollars)			Cine of Deci-	none Docainte					
Sector and Item	Total returns	ļ	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	ness Receipts \$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Sector and item	of active	Under	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Educational Services	(-7	(=/	ν-,	1.7	χ=,	(=/	7. 7	(-)	χ=7	(1-7)	()	(/	(1.5)
Number of returns	44,885 25,992,750	11,499 692,570	12,252 330,406	10,296 536,641	4,007 694,115	3,483 886,189	2,245 1,256,796		175 577,891	160 2,401,647		23 4,817,134	13 10.500.718
Total assets	4,086,054	150,318	133,519	119,200	165,721	157,030	388,010	335,194	170,132	2,401,647 417,279	306,349	420,508	1,322,794
Notes and accounts receivable	4.120.322	99.519	*1,719	*9.783	*72.450	*213.165	182.453	340.863	*111.661	462.014	386.663	1.129.467	1,110,565
Less: Allowance for bad debts	372,699	*27,254	, -	-	*2,500	*1,169	*15,931	*31,135	*4,002	40,732	39,579	36,288	174,110
Inventories	304,079	*1,566	*5,914	*42,378	*12,560	*229	*8,884	*22,619	*4,623	75,331	25,070	52,546	52,358
U.S. govt. obligations, total	*3,858	-	-	-	-	-	-	-	-	*3,858	-	-	-
Tax-exempt securities	106,884 1,918,908	- 71,461	- *11,643	*8,343	*13,006	- *27,680	91,683	60,750	*45,205	134,333	- 151,406	106,884 211,579	- 1,091,818
Other current assets Loans to shareholders	402.495	*17,445	*16.761	*22,272	*92.207	*122,162	*70,637	*30,364	*508	*22.974	*3,428	2,481	1,091,616
Mortgage and real estate loans	*39,656	-	*2,031	-	*28,517	-		-	-	*6,185	2,863	61	-
Other investments	1,718,871	*118,463	*1,854	*20,715	*4,218	-	*52,813	*22,724	*16,829	94,469		773,711	479,662
Depreciable assets [25]	9,628,734	163,528	329,319	463,934	380,282	774,616	723,265	715,057	295,246	881,680		1,275,659	2,876,714
Less: Accumulated depreciation [25]	4,679,125	78,997	181,536	295,549	233,454	472,229	393,959	340,253	128,656	394,727	376,990	547,528	1,235,247
Depletable assets	*24,400 *22,520	-]	-	-	*20,073 *18,431	*4,327 *4,089	-	*[1] *[1]	-	1 -]	-	-
Less: Accumulated depletion Land	429,601	*4.664	*8,289	*1,976	*82,628	*31,314	*24,140	*29,587	- *11,715	42,157	*19,964	41,420	131,746
Intangible assets (Amortizable)	8,000,347	102,685	*470	*16,909	*50,880	*45,385	*112,178	41,466	*56,110	755,013	674,297	1,568,194	4,576,760
Less: Accumulated amortization	577,621	43,979	*284	*16,032	*22,669	*14,662	*8,761	27,866	*3,610	88,369		182,022	105,460
Other assets	860,507	113,150	*706	*142,712	*48,629	*2,430	21,385	44,607	*2,130	30,182		461	371,863
Total liabilities	. 25,992,750 1,807,849	692,570 237,728	330,406 *1,352	536,641 *25,894	694,115 *45,299	886,189 *99,094	1,256,796 77,323	1,243,976 58,305		2,401,647 166,880		4,817,134 605,731	10,500,718 357,263
Accounts payable Mortgages, notes, and bonds under one year.	1,269,932	*63,975	*3,714	*37,350	*20,619	*95,704	93,511	18,018	*85,777	100,900		290,999	363,289
Other current liabilities	5,507,110	432,630	51,649	44,628	68,525	178,696	450,392	466,735	*166,523	503,978	427,260	948,554	1,767,539
Loans from shareholders	1,751,121	352,931	*87,129	416,295	*136,049	*102,012	*79,441	*261,530	*187,656	*5,091	*147	33,055	89,785
Mortgages, notes, bonds, one year or more	5,702,894	*41,893	*163,783	*33,081	*198,377	*309,238	263,024	213,246	*103,853	839,449		678,139	2,331,870
Other liabilities	1,194,899	*56,285	*28,421	*-2,114	*12,957	*18,247	*29,745	*28,224	*9,011	116,866		341,094	449,844
Net worth Total receipts	8,758,947 34,297,361	-492,870 180,345	-5,641 727,767	-18,492 1,724,604	212,288 1,466,523	83,197 2,611,714	263,359 3,725,147	197,918 2,468,038	7,343 998,378	668,484 3,487,458		1,919,562 3,556,708	5,141,129 10,804,993
Business receipts	33,247,315	84,771	721,767	1,715,982	1,465,246	2,514,068	3,684,885	2,434,709	990.330	3,389,852	2,495,249	3,451,628	10,299,074
Interest	129,748	*852	3,537	*173	*97	1,081	2,831	5,081	*719	10,799	6,420	18,510	79,647
Interest on govt. obligations, total	44,772	*438	-	-	-	-	*[1]	*27	*343	*750	1,665	5,806	35,742
Rents	21,288	*795	-	-	-	2	*250	*49	-	*1,527	2,087	3,322	13,257
Royalties	214,600 461	*68,062	-	-	-	-	-	-	-	*832	-	17,820 460	127,886 1
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss	67,843]	-	*5,194	-	_	-	*16,486	_	[1] *28,115	*242	17,484	324
Net gain, noncapital assets	6,297	*9	-	*3,052	*101	-	*20	*9	-	*2,171	*342	255	338
Other receipts	560,571	*25,417	*2,669	*112	*1,079	*96,563	*35,566	11,621	*6,986	53,411	39,385	40,170	247,592
Total deductions	31,596,850	313,592	662,637	1,540,237	1,298,186	2,473,074	3,643,306	2,241,022	942,084			3,349,537	9,435,428
Cost of goods	4,778,563	*9,397	60,585	129,979	*78,302	410,482	578,122	189,849	*36,719		659,761	516,908	1,572,675
Compensation of officers	1,740,966 9,299,211	*22,279 30,910	87,616 47,049	241,588 195,712	130,583 351,142	236,641 680,955	433,151 887,842	141,247 874,368	38,859 285,667	174,838 1,073,894	55,156 650,768	39,310 1,034,925	139,699 3,185,976
Salaries and wages Rent paid on business property	2,199,541	25,961	84,150	220,952	102,220	236,588	180,029	159,924	102,407	184,704	169,442	153,492	579,672
Taxes paid	1,147,478	10,052	20,333	61,271	58,045	105,446	141,987	110,222	38,971	142,771	75,224	113,928	269,227
Interest paid	416,058	*6,930	12,461	4,251	*14,328	29,367	20,739	22,298	9,876	46,926	47,427	74,282	127,174
Amortization	256,144	11,142	*1,324	*279	*3,079	*6,161	*4,241	1,027	*3,204	33,645	25,479	96,738	69,825
Depreciation	659,938 1,865,516	8,461 21,372	29,003 16,235	24,831 26,297	23,569 31,408	36,981 76.001	47,231 52,337	43,893 127,528	15,918 17,267	56,696 186,613		86,602 227,920	229,686 980,985
Advertising Pension, profit-sharing, etc., plans	159,822	*3,726	*6,581	*4,824	*9,977	*21,860	*13,289	*17,824	*1,969	23,650		10,845	35,691
Employee benefit programs	776,371	*4,925	10,903	*9,133	*19,605	*22,239	101,642	39,446	*10,406	135,888	50,320	70,331	301,534
Net income (less deficit)	2,659,365	-132,855	65,130	184,367	168,336	138,640	81,841	226,989	55,951	229,296	103,687	203,845	1,334,138
Income subject to tax	1,764,540	*18,112	*4,415	*9,902	*3,837	*10,964	*14,221	72,397	*910				1,310,359
Total income tax before credits [7]	606,785	*6,040	*698	*1,485	*576	*1,644	*3,426	23,530	*202	33,989			458,576
Income tax Alternative minimum tax	605,904 *878	*6,040	*698	*1,485	*576	*1,644	*3,426	23,530	*202	33,911 *77	19,991 *305	55,824 495	458,576
Foreign tax credit	7,513	*1,139		_			-	_	_	*28			1,645
U.S. Possessions tax credit		-,100	-	-	-	-	-	-	-	-	_,000		,540
Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	2,059	-	47	3	-	15	2	*74	-	*1,038	*115	[1]	764
Prior year minimum tax credit	*634	*4 000	*654	*4 400	*==0	*4 600	*2 404	22.450	*200	*353	281 47.964	- -	AEC 467
Total income tax after credits [2]	596,579	*4,902	*651	*1,482	*576	*1,630	*3,424	23,456	*202	32,570	17,864	53,654	456,167

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	ounts are in thousands of	of dollars and size of b	ousiness receipts is in	whole dollars)			Size of Ducin	nose Dossinto					
Sector and Item	Total returns	Г	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
ocolor and item	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Health Care and Social Assistance					•								
Number of returns	. 380,940 . 251,942,127	45,975 4,806,084	51,130 1,161,036	64,905 3,285,864	76,872	69,114	47,383 12,850,744	15,097	4,697 7,126,650	5,113 19,422,248	348 10,514,113	199 17,089,925	108 150.925.944
Total assets	251,942,127	702,748	382,952	902,013	6,733,878 1,712,309	10,670,577 2,647,954	3,382,190	7,355,064 1,553,043	1,408,085	2,809,279	1,605,371	1,963,279	6,764,603
Notes and accounts receivable	39.238.064	153.880	*29.640	105.297	319.834	477.894	760.538	1,438,560	1,359,549	4.704.911	2.553.834	3.764.014	23.570.112
Less: Allowance for bad debts	9,712,576	*52,073	-	*34	*1,324	*50,775	23,741	201,535	59,848	1,052,402	633,121	1,029,891	6,607,833
Inventories	1,997,175	*18,199	*532	21,224	57,769	29,519	203,224	81,739	70,827	329,500	147,378	270,195	767,071
U.S. govt. obligations, total	354,063	*15,702	-	-	-	-	-	*280	-	*69,585	39,930	*69,142	159,424
Tax-exempt securities	. 40,056 . 15,493,267	1 330,190	*358 62,160	- 93,853	- 74,315	- 259,320	227 709,317	*2,607 530,738	686,882	*15,656 1,755,885	- 812,870	21,206 1,129,597	9,048,140
Other current assets	5,139,541	262,738	77,019	365,163	971,433	1,423,728	933.483	373,798	169,745	334,726	124,298	28,584	74.826
Mortgage and real estate loans	74,211	-		*3,574	*5.623	*27.285	*4.056	*4.157	*23.885	*2.349	51	201	3.030
Other investments	49,513,339	1,722,868	*121,281	127,575	328,326	392,126	930,387	680,673	636,492	2,119,250	1,247,042	2,116,264	39,091,055
Depreciable assets [25]	133,735,369	2,076,058	912,850	2,904,471	7,254,676	12,949,218	15,054,025	7,084,941	5,945,754	12,895,425	4,543,222	8,109,296	54,005,434
Less: Accumulated depreciation [25]	71,733,184	992,938	595,915	1,563,436	4,999,926 40	9,047,262	10,759,203	4,708,401	3,804,446	7,196,830 296	2,398,508	2,877,683	22,788,637
Depletable assets	*35,702 *9,965	*9,494 *25	-]	-]	40	-	*25,871 *9,672	-	-	296 268]	-[-
Less: Accumulated depletion Land	4,905,083	162,236	*6,336	*41,210	168,685	- 334,153	9,672 271,168	90,438	106,541	200 311,427	180,301	470,860	2,761,729
Intangible assets (Amortizable)	49,886,871	331,276	90,920	260,615	1,041,802	1,884,265	1,735,331	447,606	629,425	2,080,337	2,096,575	2,909,918	36,378,799
Less: Accumulated amortization	8,051,027	68,494	10,383	99,741	288,205	731,947	615,984	137,986	175,364	370,538	327,267	360,543	4,864,576
Other assets	. 15,202,314	134,224	83,285	124,080	88,522	75,098	249,527	114,405	129,121	613,660	522,138	505,487	12,562,767
Total liabilities	251,942,127		1,161,036	3,285,864	6,733,878	10,670,577	12,850,744	7,355,064	7,126,650			17,089,925	150,925,944
Accounts payable Mortgages, notes, and bonds under one year.	. 13,250,460 14,838,163	42,170 309,295	67,554 162,548	203,305 446,433	294,757 601,258	401,313 1,170,713	876,976 1,257,600	427,696 1,526,971	713,987 783,528	1,540,263 1,910,764	1,361,931 1,015,629	1,163,514 825,803	6,156,995 4,827,622
Other current liabilities	33,246,002	396,678	98,783	273,162	902,597	1,342,544	1,748,974	1,410,184	1,480,553	3,784,896	2,028,629	2,840,555	16,938,447
Loans from shareholders	9,742,397	720,064	465,994	655,445	1,137,149	1,464,111	933,699	1,265,912	310,097	1,298,484	192,254	183,815	1,115,374
Mortgages, notes, bonds, one year or more	79,783,972	1,112,608	448,087	855,059	2,255,144	4,869,439	4,388,567	2,671,208	2,132,827	6,757,944	2,650,298	5,033,849	46,608,942
Other liabilities	25,725,874	350,333	67,492	28,363	202,988	93,493	659,027	543,129	168,677	998,542	583,781	1,730,393	20,299,657
Net worth	75,355,259	1,874,936	-149,422	824,098	1,339,986	1,328,964	2,985,903	-490,036	1,536,981	3,131,354	2,681,591	5,311,997	54,978,907
Total receipts J Business receipts	. 531,900,286 514,547,924	3,737,854 244,216	3,993,968 3,127,489	11,310,369 10,966,328	28,351,132 27,845,634	49,960,449 49,750,217	72,014,428 71,137,115	52,303,606 51,883,986	31,312,876 30,739,935	89,522,562 87,726,983	25,677,621 24,909,186	31,492,676 30,753,201	132,222,744 125,463,635
Interest	1,349,939	46.858	6,587	6,290	7.023	8.117	23,359	17.086	33.087	145,753	64.753	102.795	888.231
Interest on govt. obligations, total	174,042	2,191	-	-	*277	*1,044	*57	*2,222	*182	19,039	3,273	1,672	144,083
Rents	631,414	*3,465	-	*7,486	*345	46,980	*7,905	18,009	10,983	35,271	41,431	32,273	427,265
Royalties	180,304	11,580	-	*83		-	-	-	2,472	*21,037	*25,875	21,190	98,067
Net S-T capital gain less net LT loss	41,065	*156	+00.400	-	*7,248 *31,822	*61 *2,521	- *4,271	*25,106	44 *23,290	*611 130,235	*1,442 32,047	*4,145 52,613	2,250
Net L-T capital gain less net ST loss Net gain, noncapital assets	. 1,654,937 . 531,920	*26,257 *49,225	*26,132 *2,724	17 21,225*	44,681	10,728	62,509	*4,210 83,867	30,658	50,189	32,047 63,711	52,613 8,044	1,321,523 104,359
Other receipts		3,353,360	830,403	308,925	410,898	139,502	778,345	267,919	470,424	1,388,235	520,797	510,980	3,480,066
Total deductions	504,954,704	3,967,686	3,661,200	10,405,204	25,816,401	45,538,301	66,850,103	49,652,857	29,916,122	87,734,289	25,367,786	30,954,255	125,090,501
Cost of goods	50,978,799	12,892	66,040	519,658	1,564,582	2,518,210	4,491,113	5,578,275	1,608,658		3,585,791	7,138,520	17,844,165
Compensation of officers	71,077,699	1,185,220	995,465	2,357,952	6,563,693	9,629,005	15,076,975	10,375,219	6,614,940	15,838,069	1,070,440	528,756	841,963
Salaries and wages	. 151,115,979 . 22,597,313	290,615 107,828	475,135 280,594	1,649,259 1,163,371	5,150,768 2,129,962	12,197,348 3,304,767	17,137,276 3,774,893	14,523,410 2,120,294	9,894,545 1,138,780	27,477,575 2,878,290	8,115,138 689,115	10,011,148 1,177,795	44,193,763 3,831,623
Rent paid on business property Taxes paid	19,123,494	97,374	280,594 126,097	413,729	2,129,962 1,112,859	3,304,767 1,889,957	3,774,893 2,515,135	1,816,200	1,138,780	2,878,290	855,886	996,803	5,364,283
Interest paid	7,137,241	78,120	39,971	124,030	255,816	412,106	450,382	285,629	167,786	554,375	247,646	453,127	4,068,253
Amortization	2,317,269	16,970	6,561	21,969	73,556	119,431	121,930	27,257	48,535	123,355	102,919	233,589	1,421,198
Depreciation	8,034,413	104,573	79,900	213,836	410,368	646,634	923,952	473,644	437,792	948,958	279,656	433,400	3,081,700
Advertising	3,561,352	18,809	44,503	135,425	218,827	400,573	945,036	463,892	323,553	329,606	77,945	184,710	418,474
Pension, profit-sharing, etc., plans Employee benefit programs	. 9,992,701 12,519,983	123,091 55,815	29,018 86.523	158,015 125.048	653,960 287,491	1,004,167 679,631	1,614,504 1.059.526	909,766 927,128	828,947 679,712	2,854,801 1.944.338	377,094 539,234	239,821 965,595	1,199,518 5.169.942
Net income (less deficit)	26,796,387	-232,023	332,768	905,165	2,534,454	4,421,104	5,164,268	2,648,527	1,396,572	1,769,234	306,571	542,922	7,006,825
Income subject to tax	9,909,472		18,259	70,913	187,894	287,206	365,115	82,954	119,261	393,717	308,713	556,179	7,441,015
Total income tax before credits [7]	3,384,578	25,633	3,321	14,059	32,354	65,536	105,856	26,610	40,158			194,836	2,621,167
Income tax	3,349,680	25,604	3,321	14,059	32,272	71,975	99,071	25,263	39,813	136,604	106,068	192,048	2,603,583
Alternative minimum tax	40,967	*30	-]	-[*82	*66	*6,785	*1,347	*345	10,591	1,785	2,637	17,299
Foreign tax credit U.S. Possessions tax credit	. 18,122 33	1 -1	-]	-[-	-	-	-	299	33	*724	3,148	13,951
Nonconventional source fuel credit	-	1]]]				_	_	-]]	
General business credit	57,355	2	*4	23	1,716	1,451	6,084	2,621	27	2,353	1,644	3,183	38,246
Prior year minimum tax credit	16,977	*25	-]	-[-	-	-	-	*127	*318	*1,691	*1,659	13,156
Total income tax after credits [2]	3,292,091	25,606	3,317	14,036	30,638	64,085	99,772	23,989	39,704	144,491	103,794	186,846	2,555,814

RETURNS OF ACTIVE CORPORATIONS

				,			Size of Busir	ness Receipts					
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Arts, Entertainment, and Recreation													
Number of returns	. 116,451	34,235	26,545	21,117	14,468	9,792	6,341	2,339	887	589	61	45	31
Total assets	100,547,530	6,099,258	1,348,707	2,887,029	8,546,154	4,199,719	6,996,085	5,349,792	5,905,474	16,849,691	5,418,545	7,123,564	29,823,512
Cash	. 10,468,853	848,538	200,557	436,871	649,959	923,247	914,655	882,732	741,973	1,326,392	561,618	785,814	2,196,497
Notes and accounts receivable	. 6,117,833	209,088 88	*29,937	93,236	125,460	209,890	388,442	304,647	637,209	1,125,609	497,277	578,631	1,918,406
Less: Allowance for bad debts	. 369,848 2,300,449	*91,730	*60,537	- 44,649	*9,318	*1,242 257,334	*1,574	1,772 356,903	13,362	34,841 454,503	17,695 67,700	14,241 73,055	275,713 559,146
Inventories U.S. govt. obligations, total	*39,586	91,730	60,537	44,649	108,292	257,334	127,755	*1,196	98,847	*36,206	2,184	73,055	559, 146
Tax-exempt securities	*187,848			*577			35,722	*6,210	*768	*6,016	2,104	_	138,556
Other current assets	4,557,988	940,869	24,542	61,341	218,164	94,656	283,463	276,032	204,611	555,353	414,438	497,062	987,459
Loans to shareholders	2,068,635	*78.193	*44,921	*35,863	256.949	99.541	49.362	188.707	23.604	39,782	*19.895	34,152	1.197.666
Mortgage and real estate loans	262,664	*117,610	,02	-	11,513	*1,162	*26,571	*63,521	*4,898	*6,887	9,610	20,894	-
Other investments	22,902,838	1,838,809	*363,778	*147,882	5,146,061	241,357	395,589	207,429	404,039	7,292,293	670,391	527,700	5,667,510
Depreciable assets [25]	64,565,509	1,437,159	1,002,094	2,339,441	3,475,356	4,799,725	7,444,349	4,904,486	6,575,657	7,263,799	4,276,168	4,133,559	16,913,715
Less: Accumulated depreciation [25]	31,728,110	702,707	618,844	999,213	2,159,357	3,009,877	4,091,706	2,742,549	3,855,731	3,716,335	1,924,109	1,874,921	6,032,761
Depletable assets	. *30,038	-	-	*6,000	*14	*23,441	*189	-	77	-	-	-	317
Less: Accumulated depletion	. *451	-	-	-	-	-	*146	-	9	-	-	-	296
Land	6,882,205	260,328	*166,140	493,984	514,258	423,257	747,290	651,481	718,233	941,197	260,551	188,325	1,517,162
Intangible assets (Amortizable)	. 10,746,918	990,211	94,202	164,031	235,377	110,583	502,235	127,080	258,568	863,584	412,231	1,645,646	5,343,169
Less: Accumulated amortization	2,220,133	87,267	33,981	14,540	84,223	41,035	101,922	48,992	104,125	263,846	145,736	362,432	932,034
Other assets	3,734,707	76,786	14,823	76,909	57,649	67,682	275,813	172,680	210,218	953,090	314,023	890,322	624,713
Total liabilities	100,547,530 5,768,792	6,099,258 74,670	1,348,707 120,068	2,887,029 123,097	8,546,154 162,308	4,199,719 171,803	6,996,085 326,739	5,349,792 278,193	5,905,474 475,070	16,849,691 1,426,084	5,418,545 270,472	7,123,564 365,775	29,823,512 1,974,514
Accounts payable	6,316,450	328,651	*33.455	426,307	271,180	454,987	639,485	428,058	640,529	842,077	547.465	727,053	977,202
Other current liabilities	9,506,221	714,699	96,535	135,512	296,760	265,475	713,074	633,187	796,460	1,453,652	776,199	1,029,720	2,594,949
Loans from shareholders	9,125,196	2,042,050	710,370	833,476	568,907	884,765	762,668	380,576	661,104	274,305	*147,988	17,005	1,841,981
Mortgages, notes, bonds, one year or more	31,050,543	1,713,030	*139,444	479,453	1,368,831	1,152,287	3,261,149	1,333,270	1,742,947	2,937,085	1,343,570	2,456,020	13,123,457
Other liabilities	8,894,681	1,587,747	*6,229	25,991	114,439	34,375	263,225	677,919	264,074	664,090	731,774	1,054,109	3,470,708
Net worth	. 29,885,647	-361,589	242,607	863,192	5,763,731	1,236,027	1,029,746	1,618,588	1,325,290	9,252,398	1,601,077	1,473,880	5,840,701
Total receipts	. 87,970,407	642,302	1,874,358	3,535,760	5,492,892	7,412,493	9,719,309	8,870,161	6,342,793	12,300,525	5,679,788	7,362,700	18,737,328
Business receipts	. 80,148,880	212,694	1,638,771	3,460,086	5,164,053	6,904,919	9,252,631	8,385,878	6,071,291	11,117,289	4,098,456	6,939,521	16,903,290
Interest	657,085	11,956	4,981	12,140	2,654	9,522	15,768	12,966	8,397	34,524	69,513	34,459	440,204
Interest on govt. obligations, total	34,796	*1,343	+0.005	*197	*520	*133	*1,213	*1,402	2,580	6,558	454	3,819	16,578
Rents	. 238,604 189,536	- *7,372	*2,385	*1,264	*6,648	*1,009	13,008 *4,751	8,425	4,817	25,697 3,862	24,702 *34,348	13,293 24,729	137,356 114,473
Royalties Net S-T capital gain less net LT loss	*10,042	7,372 797	-	-	-	-	4,751 *873	-	_	3,662 797	34,346 1,521	24,729 18	6,037
Net L-T capital gain less net ST loss	571.053	*481	*39.800	*9.260	*6.599	*63.744	*60.329	*23.799	*8.673	49.439	*42.609	2.362	263.958
Net gain, noncapital assets	202,101	23,490	*3,695	*6,084	*5,527	31,125	30,955	7,693	6,282	15,015	11,937	40.770	19,529
Other receipts	5,838,645	362,289	184,661	44,458	305,528	402,041	339,402	429,971	240,641	1,042,795	1,393,383	301,191	792,285
Total deductions	83,837,483	1,126,439	2,096,050	3,186,849	5,360,914	7,015,327	9,505,512	8,373,015	6,023,485	11,423,349	5,182,636	6,814,822	17,729,085
Cost of goods	. 15,804,379	24,392	316,002	417,865	853,769	1,384,512	1,817,226	1,968,922	1,053,305	2,479,704	824,235	1,362,298	3,302,148
Compensation of officers	5,592,718	*24,016	286,823	361,207	742,122	998,000	1,145,335	783,914	220,725	480,748	140,279	161,577	247,974
Salaries and wages		140,240	139,437	283,740	885,289	983,471	1,884,059	1,822,673	1,026,519	2,652,277	1,554,736	2,114,435	3,390,990
Rent paid on business property	4,804,894	44,908	180,802	376,090	478,570	614,734	411,359	420,754	347,917	395,554	164,431	334,952	1,034,822
Taxes paid	4,234,304	29,850	73,136	112,627	229,217	309,163	496,008	314,174	253,857	599,911	219,052	418,216	1,179,092
Interest paid	. 2,832,434 625,633	90,501 28,497	19,580 4,957	66,369 7,390	97,773 11,850	120,543 12,701	236,693 35,973	125,103 17,336	148,569 21,351	180,824 69,970	163,097 39,743	284,268 162,253	1,299,113 213,611
Amortization	3,467,958	26,497 94.836	79,738	7,390 131,620	182,881	324,017	342,930	210,274	315,991	363,156	225,293	242.046	955,176
Depreciation Advertising	1,971,319	27,197	63,652	68,711	85,840	134,294	232,788	140,995	170,176	291,354	106,698	118,356	531,257
Pension, profit-sharing, etc., plans	788,730	*1,257	57,988	*17,223	70,454	72,990	128,118	171,849	26,970	60,495	16,787	87,414	77,186
Employee benefit programs	1,145,265	17,770	10,565	24,055	29,319	50,647	107,299	89,749	78,014	142,240	124,657	109,704	361,247
Net income (less deficit)	4,117,704	-485,480	-221,693	348,714	131,458	397,033	212,584	495,744	316,728	878,513	497,081	544,058	1,002,964
Income subject to tax	. 2,190,146	45,661	45,976	28,283	33,109	48,684	53,081	74,292	43,193	243,481	139,589	193,407	1,241,390
Total income tax before credits [7]	739,601	14,722	*11,856	5,632	6,657	13,095	14,799	21,015	14,666	84,548	50,189	67,716	434,706
Income tax	. 735,734	14,263	*11,856	6,119	6,632	13,095	14,554	21,015	14,132	83,607	48,441	67,546	434,474
Alternative minimum tax	. 3,870	-	-	-	-	-	*244	-	*533	941	1,748	170	233
Foreign tax credit	49,910	*194	-	-	-	-	-	*647	-	*3,771	1,744	934	42,621
U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonconventional source fuel credit	20.972	-	-	-	-	-	*407	- F41	*0.4	*2 205	*30	205	47 405
General business credit	20,972	- 778	[1]	' I	-	-	*137 *752	[1]	*64 *92	*3,305 *354	*30 375	305 2.382	17,125 18,057
Prior year minimum tax credit	645,929		*11,856	5,625	6,657	13,095	13,910	20,368	14,510	77,119	48,040	2,382 64,095	356,904
Total income tax after credits [2]	. 045,929	13,/50	11,000	5,625	0,037	13,095	13,910	20,300	14,510	11,119	40,040	04,095	330,304

RETURNS OF ACTIVE CORPORATIONS

(All figures are estimates based on samplesmoney amo	unts are in thousands o	of dollars and size of b	ousiness receipts is in	whole dollars)			Size of Ducin	nose Dossinto					
Sector and Item	Total returns	I	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
octor and item	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
	007.400	04 000	20.000	64.007	50,000	50.400	22.722	0.000	0.574	4.004	470	404	447
Number of returns Total assets	287,490 407,241,600	31,886 5,815,812	32,989 2,465,780	64,927 4,906,502	56,068 8,496,716	52,493 13,662,094	33,799 21,788,099	9,682 12,954,680	3,571 11,040,555	1,661 21,879,975	173 18,902,466	124 37,585,131	117 247.743.791
Cash	29,467,742	637,581	158,657	387,530	893,448	1,586,201	2,753,013	2,115,935	1,380,364	2,050,202	1,805,070	2,332,629	13,367,113
Notes and accounts receivable	29,166,811	84,435	37,567	53,077	250,455	357,649	909,422	866,547	485,294	981,521	1,300,921	2,772,023	21,067,900
Less: Allowance for bad debts	908,437	*722	-	-	[1]	-	922	6,061	3,909	23,817	35,405	152,560	685,040
Inventories	8,348,280	4,646	51,313	197,257	368,045	436,785	563,855	502,261	309,805	645,394	476,344	684,634	4,107,941
U.S. govt. obligations, total	205,519	-	*3,107	-	*851	*3,655	*16,349 *2,811	*37,828	25,187 2,211	25,579 *9,169	8,501	48,134	36,328 26,580
Tax-exempt securities Other current assets	*44,774 14,017,570	428,231	*[1] 54,450	360,378	260,044	- 727,222	683,102	713,045	468,327	1,491,562	4,002 1,177,341	806,207	6,847,661
Loans to shareholders	3,250,906	277,104	*19,229	87,643	271,633	610,820	611,856	271,107	204,967	280,705	11,146	38,482	566.216
Mortgage and real estate loans	1,812,302	750,620	-	*5,969	-	*256,734	*298,061	*127,081	*34,307	87,578	*197,519	*16,157	38,277
Other investments	84,532,907	1,519,019	*51,950	*84,729	243,194	573,725	1,203,762	1,564,922	980,361	2,127,978	5,593,362	13,633,095	56,956,811
Depreciable assets [25]	236,976,242	1,794,525	2,939,786	4,564,446	8,676,330	14,014,812	22,411,390	13,409,280	12,749,199	19,825,361	9,642,113	16,885,344	110,063,657
Less: Accumulated depreciation [25]	102,763,961 139,743	696,109 515	1,337,941	1,953,559 *16,652	4,220,684	7,317,028	11,090,668 *2,289	7,740,861 *77	7,345,262 8,586	10,220,868 *58,028	3,886,163 6,992	6,710,237 46,603	40,244,580
Depletable assets Less: Accumulated depletion	*103,468		-	*16,652	_	_	*2,289	*70	1,454	*51,327	0,992	31,677	
Land	31,261,972	542,167	221,195	493,423	640,301	827,391	1,731,323	879,888	561,165	1,957,334	1,167,410	1,944,767	20,295,610
Intangible assets (Amortizable)	49,358,928	160,682	198,886	685,517	1,337,961	1,961,646	1,998,547	1,380,459	1,777,821	2,982,305	1,429,218	2,842,963	32,602,925
Less: Accumulated amortization	9,984,438	16,431	35,888	148,153	478,813	682,194	690,551	489,303	803,661	997,164	253,702	639,832	4,748,744
Other assets	32,418,206	329,549	103,469	88,246	253,953	304,677	386,750	-677,455	207,249	650,435	257,798	3,068,399	27,445,136
Total liabilities	407,241,600 22,626,778	5,815,812 132,427	2,465,780 104,875	4,906,502 138,443	8,496,716 355,922	13,662,094 689.541	21,788,099 1,271,447	12,954,680 954,784	11,040,555 1,022,506	21,879,975 1,420,996	18,902,466 704,599	37,585,131 1,306,397	247,743,791 14,524,840
Accounts payable Mortgages, notes, and bonds under one year.	15,113,602	575,532	41,682	316,350	444,030	921,231	1,028,166	712,985	650,830	1,303,823	1,984,361	1,909,972	5,224,638
Other current liabilities	34,621,923	361,130	190,607	219,798	539,137	1,000,356	1,527,394	1,190,201	805,029	2,115,872	1,343,645	2,705,028	22,623,726
Loans from shareholders	21,141,489	1,553,693	950,596	2,492,770	3,487,439	2,970,330	4,007,500	1,892,149	836,640	730,470	154,917	112,539	1,952,448
Mortgages, notes, bonds, one year or more	145,813,155	1,865,255	1,286,896	2,483,557	4,000,145	6,371,548	10,255,706	4,602,761	4,850,977	8,253,043	6,211,343	14,092,356	81,539,569
Other liabilities	50,743,841	1,254,166	*65,922 -174,797	53,570 -797.986	213,147 -543,105	81,139 1,627,950	393,444 3,304,442	56,936 3,544,862	390,811 2,483,761	801,247 7,254,524	719,867	4,183,023 13,275,816	42,530,568 79,348,002
Net worth Total receipts	117,180,812 438,570,716	73,609 1,000,796	2,285,121	11,043,011	20,565,500	37,117,605	50,055,641	33,478,244	26,514,267	7,254,524 34,192,406	7,783,734 15,730,377	24,992,298	181,595,451
Business receipts	395,731,456	135,058	2,128,934	10,805,388	20,232,982	36,523,975	49,569,409	32,972,692	25,647,417	32,557,283	11,996,676	20,204,242	152,957,398
Interest	3,995,430	25,706	*307	10,158	2,807	47,061	22,524	22,734	39,904	57,965	133,448	494,249	3,138,567
Interest on govt. obligations, total	61,201	*1,877	-	-	-	51	*946	*148	*1,896	4,677	3,461	10,221	37,924
Rents	1,223,992	*1,196	4	*2,919	*18,155	7,794	12,275	12,427	12,227	52,641	130,203	96,288	877,863
Royalties	6,032,325 10,330	1	-	-	- *78	*4,428	*15,930 *3,171	*19,864 *66	4,049 99	181,562 *1,857	196,424 617	530,753 820	5,079,315 3,622
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss	4,821,786	299,570	*58,172	*41,017	*61,679	*66,221	84,784	62,229	134,404	233,909	1,123,262	504,266	2,152,271
Net gain, noncapital assets	1,892,348	195,067	*28,861	68,521	81,448	170,739	67,514	23,396	118,057	49,021	512,112	102,372	475,240
Other receipts	19,133,365	341,257	68,843	115,008	166,725	297,311	278,121	362,858	542,365	1,012,687	1,630,246	3,041,690	11,276,254
Total deductions	411,365,654	946,549	2,780,921	11,410,235	20,600,348	36,110,565	47,866,702	31,499,092	25,549,613		13,787,994	24,115,342	163,705,234
Cost of goods	142,538,960	63,049	776,117	4,189,288	8,424,898	13,775,678	18,080,122	12,176,151	10,388,492		4,714,948	7,040,705	50,325,602
Compensation of officers Salaries and wages	9,217,553 84,628,472	47,498 62,108	122,188 255,802	539,599 1,479,189	803,981 3,113,305	1,596,856 6,267,690	2,067,181 8,883,574	1,093,001 7,043,954	388,615 4,994,468	483,951 6,657,672	151,171 3,167,232	179,030 5,483,700	1,744,484 37,219,777
Rent paid on business property	28,442,805	78,699	361,566	1,341,381	1,907,848	2,885,706	3,741,261	2,034,791	1,664,772	2,029,073	761,644	1,311,668	10,324,395
Taxes paid	19,859,768	112,102	134,310	611,724	1,026,957	1,806,009	2,342,438	1,410,151	926,279	1,372,245	627,840	917,992	8,571,720
Interest paid	12,896,377	65,086	73,352	197,862	286,805	597,720	855,891	359,596	379,766	649,621	478,355	1,165,854	7,786,468
Amortization	2,152,946	7,071	15,973	52,810	105,022	206,145	138,678	85,127	105,211	171,973	87,324 510,100	203,047	974,563
Depreciation	11,712,200 10,467,156	57,766 12,781	157,313 38,207	327,620 151,453	486,420 369,373	835,192 739,117	1,111,931 933.996	555,011 592,212	575,624 1,026,584	898,716 1,087,088	519,109 357,579	785,589 703,674	5,401,907 4.455.091
Advertising Pension, profit-sharing, etc., plans	1,032,448	*12,761	36,207 *4,788	151,453 *973	*17,319	6,356	28,086	29,338	1,026,564	77,540	37,232	40,999	4,455,091 671,447
Employee benefit programs	5,949,664	*1,263	2,096	22,777	52,194	159,963	306,900	358,653	216,112	393,448	343,475	325,873	3,766,908
Net income (less deficit)	27,759,730	52,370	-495,800	-367,224	-34,848	1,006,989	2,187,993	1,979,004	967,850	1,194,669	1,938,921	888,702	18,441,103
Income subject to tax	16,568,800	160,526	*6,384	87,182	76,427	243,868	309,095	185,878	115,552	375,123	653,337	769,520	13,585,909
Total income tax before credits [7]	5,736,976	44,484	*959 *058	20,329	17,624	46,822	82,005	56,172	36,977	132,508	239,285	277,237	4,782,575
Income tax Alternative minimum tax	5,680,822 42,256	42,589 *1,889	*958	20,330	17,213 *411	46,653 *169	81,837 *168	55,992 *105	35,077 1,900	127,111 5,397	227,483 11,582	267,568 6,156	4,758,011 14,478
Foreign tax credit	837,004	1,009]	411	- 109	17	105	1,500	*3,497	2,298	11,829	819,363
U.S. Possessions tax credit	4,545	-	-	-	-	-	468	-	471	- 5,.07		, 525	3,606
Nonconventional source fuel credit	120,515	-	-	-	-	-	-	-	-	-	-	-	120,515
General business credit	462,752	*1,430	[1]	*416	492	2,874	8,244	11,125	2,930	22,650	32,665	25,991	353,934
Prior year minimum tax credit	46,345	224	*959	40.04	*280	42.040	*74	*606	*225 33,351	2,717	2,675	16,217	23,326
Total income tax after credits [2]	4,265,816	42,829	"959	19,914	16,852	43,948	73,201	44,441	აა,ა51	103,644	201,646	223,200	3,461,831

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts
(All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

(All figures are estimates based on samplesmoney amo	ounts are in thousands o	of dollars and size of b	ousiness receipts is in	whole dollars)			Size of Pucir	ness Receipts					
Sector and Item	Total returns	I	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Coolor and Rom	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other Services													
		20.400		=		40.400	04.000		4 ===	4 0 4 0			
Number of returns	. 344,877 . 102,185,400	66,400 4,956,041	70,681 3,714,845	78,093 6,746,855	56,446 7,979,989	42,496 10,804,845	21,866 11,537,217	5,657 7,696,962	1,770 4,397,459		70 3,109,834	33 4,778,236	27 26.991.358
Total assets	14,518,410	2,191,336	750,659	1,620,235	1,779,268	2,164,047	2,014,938	1,163,648	526,416	1,207,213	273,121	284,908	542,623
Notes and accounts receivable	11,791,270	292,243	190,500	229,721	450,617	836,680	1,702,619	1,249,707	639,195	1,984,600	535,904	752,746	2,926,738
Less: Allowance for bad debts	477,929	20,691	*1,336	*4,259	*17,284	*1,585	22,276	23,659	6,133	37,172	40,585	21,598	281,351
Inventories	7,153,528	11,235	136,547	310,699	483,282	789,541	813,281	1,041,176	423,533	1,134,016	242,554	282,454	1,485,210
U.S. govt. obligations, total	228,624	*82,515	*34,156	*30,965	*4,812	*11,633	*5,920	*6,288	*5,346	+4.700	*21,592	25,399	- 07.004
Tax-exempt securities Other current assets	. 160,809 . 4,959,218	392,512	*2,264 133,866	- 127,186	284,363	*26 399,999	288,693	*10,705 496,526	*382 294,459	*4,792 636,005	3,901 147,450	71,509 531,515	67,231 1,226,645
Loans to shareholders	1,774,738	30,212	178,984	143,528	163,580	507,856	495,546	49,261	55,363	89,476	*15,245	12,349	33,338
Mortgage and real estate loans	279,436	*29,182	*4,258	*53,033	*94,588	*15,231	-	*18,653	*49,442	*12,998		2,050	-
Other investments	11,377,830	896,930	262,985	208,372	209,553	359,501	442,994	696,181	304,193	516,134	359,004	540,338	6,581,647
Depreciable assets [25]	. 64,358,011	1,193,123	2,922,389	5,928,486	7,765,823	9,907,692	10,482,346	4,856,834	3,456,999	6,506,511	1,413,428	1,934,931	7,989,451
Less: Accumulated depreciation [25]	36,950,534 *74,174	530,743 *19,729	1,633,544	3,336,510	4,955,750	6,145,910	6,394,534 *44,169	2,824,853 *2,148	2,057,763	3,787,033	703,119	1,145,630 8,129	3,435,143
Depletable assetsLess: Accumulated depletion	. 74,174 *58,313	*12,657]]]	*44,169	2,146 *1.487]]]	0,129]
Land	6,933,155	149,924	253,778	688,661	759,128	817,284	564,355	291,843	140,771	356,889	144,065	191,854	2,574,603
Intangible assets (Amortizable)	16,443,440	76,747	512,710	676,121	1,008,729	1,427,111	1,311,209	659,250	439,003	809,017	792,627	1,404,094	7,326,821
Less: Accumulated amortization	3,945,628	28,332	135,020	125,575	371,262	503,524	579,640	256,507	156,858	254,208	146,071	325,397	1,063,232
Other assets	. 3,565,162	182,778	101,650	196,194	320,544	219,265	411,768	261,249	283,111	292,520	50,720	228,587	1,016,777
Total liabilities	. 102,185,400 8,435,358	4,956,041 396,956	3,714,845 257,339	6,746,855 212,928	7,979,989 618,895	10,804,845 1,062,056	11,537,217 1,020,401	7,696,962 760,810	4,397,459 598,460	9,471,757 1,292,069	3,109,834 258,437	4,778,236 430,572	26,991,358 1,526,433
Accounts payable Mortgages, notes, and bonds under one year.	5,411,036	129,292	165,598	152,257	472,261	636,668	832,814	777,261	401,750	967,187	256,437 337,836	276,933	261,178
Other current liabilities	8,515,811	432,726	141,061	254,016	573,756	802,587	961,324	662,884	350,537	1,197,238	382,940	889,193	1,867,549
Loans from shareholders	9,568,131	626,325	1,276,325	1,738,958	1,527,216	1,428,224	1,740,488	503,084	269,458	352,290	*16,321	75,106	14,335
Mortgages, notes, bonds, one year or more	28,712,429	469,186	1,016,392	2,319,158	2,610,387	4,569,714	3,558,803	1,991,907	1,037,467	1,902,628	770,343	1,375,941	7,090,502
Other liabilities	9,171,920	604,682	142,377	155,501	214,920	249,278	559,638	250,441	149,677	623,684	282,754	804,935	5,134,034
Net worth	. 32,370,716 . 188,874,502	2,296,875 1,901,277	715,753 4,598,255	1,914,036 13,456,199	1,962,553 20,130,606	2,056,318 30,368,179	2,863,749 33,318,487	2,750,575 19,733,291	1,590,109 12,476,572	3,136,660 22,664,411	1,061,203 4,722,766	925,556 7,106,416	11,097,328 18,398,043
Total receipts Business receipts	183,985,574	443.262	4,367,191	13,245,843	19,796,635	30,142,125	32,978,160	19,331,100	12,476,372	22,348,384	4,634,904	6,850,716	17,685,861
Interest	398,586	67,330	13,692	27,916	24,765	24,137	29,973	16,151	12,196	32,593	6,194	36,742	106,895
Interest on govt. obligations, total	40,360	*1,020	*[1]	*17	*7,227	*390	16,212	*1,147	*1,727	2,376	784	46	9,414
Rents	. 132,840	2,388	*2,690	*4,418	7,682	21,419	9,248	26,274	*2,180	8,676	*4,442	7,322	36,100
Royalties	192,860	+007	+4 047	+454	+4 400	-	*411	*125	[1]	5,929	-	73,633	112,763
Net S-T capital gain less net LT loss Net L-T capital gain less net ST loss	. 13,901 . 329,890	*887 46,910	*1,047 *389	*151 *7,679	*4,463 *26,453	*7.809	*43 10,721	*472 46,872	*327 *30,131	*115 15,457	162 *6,667	154 49,691	6,077 81,110
Net gain, noncapital assets		*25,571	*38,793	*41,878	105,609	44,067	34,490	39,538	9,923	42,009	16,914	7,749	75,710
Other receipts	3,214,893	1,306,818	174,450	123,600	156,664	127,854	236,957	269,954	256,986	195,439	52,494	78,257	235,420
Total deductions	. 183,196,098	2,018,696	4,510,557	13,282,120	19,633,496	29,420,946	32,351,924	18,976,186	12,197,705		4,531,665	7,146,224	17,213,344
Cost of goods	75,338,923	74,891	722,622	3,421,633	6,758,109	11,406,650	13,372,587	10,425,263	6,951,309	9,446,632	1,972,563	3,890,965	6,895,699
Compensation of officers	9,880,172 28,658,043	42,597 309,199	511,955 385,915	1,282,074 1,714,678	1,661,731 3,168,142	2,267,197 4,572,344	1,971,816 5,637,882	1,007,191 1,884,322	348,325 1,401,934	540,652 4,452,296	92,788 924,944	72,811 1,064,943	81,036 3,141,444
Salaries and wages Rent paid on business property	12,020,708	68,797	474,289	1,714,676	1,620,479	2,033,784	1,740,287	834,145	541,534	1,968,557	924,944 192,761	365,830	885,619
Taxes paid	6,702,693	60,951	161,073	485,598	786,343	1,105,257	1,198,887	676,319	382,454	826,125	162,903	172,143	684,641
Interest paid	2,542,655	28,176	75,419	218,851	240,188	361,424	362,969	176,703	107,526	205,135	100,328	171,358	494,579
Amortization	1,119,741	6,863	41,585	43,709	70,406	114,746	101,529	47,986	26,858	52,770	56,579	115,060	441,651
Depreciation	4,192,483 2,845,559	66,760 11,525	210,653 91,262	414,374 204,245	519,365 316.406	608,659 526,089	675,004 578,879	305,470 277,915	200,774 164,671	469,751 237,621	96,451 62,189	123,621 81,442	501,601 293,313
Advertising Pension, profit-sharing, etc., plans	. 2,845,559	*850	*2,804	204,245 44,973	25,910	526,089 59,002	578,879 82,223	69,061	19,722	93,369	13,563	39,108	293,313 99,265
Employee benefit programs	2,843,121	8,486	25,239	118,910	207,002	290,188	416,906	230,103	185,950	621,479	120,365	188,452	430,042
Net income (less deficit)	5,660,308	-118,439	87,699	174,061	489,882	946,843	950,351	755,958	277,140	748,799	190,317	-38,799	1,196,495
Income subject to tax	. 2,518,228	75,988	101,982	79,871	130,999	183,634	237,950	86,613	96,493		75,192	78,118	1,084,167
Total income tax before credits [7]	744,251	15,289	11,511	10,961	31,006	37,071	52,830	22,997	30,872	98,002	25,762	27,049	380,899
Income tax	. 739,663 5,122	15,288	12,036	10,962	30,971 *122	37,071	51,646 *1,184	22,935 *62	30,218 *576	97,026 977	25,524 *238	26,740 309	379,244 1,655
Alternative minimum tax Foreign tax credit	26,049]]	122]	[1]	- 62	5/6	*372	230	309 376	25,301
U.S. Possessions tax credit	20,043	_[-	-]	_]	_	['] -	_	_	-	_	-	-
Nonconventional source fuel credit	. -	-]	-	-[-	-	-	-	-	-	-	-	-
General business credit	9,956	*14	-	5	748	85	973	722	71	*359	*747	161	6,071
Prior year minimum tax credit	2,579	-	-	-	-	-		*112	*1,475	*24		795	172
Total income tax after credits [2]	. 705,667	15,275	11,511	10,956	30,258	36,987	51,858	22,163	29,325	97,248	25,015	25,716	349,355

RETURNS OF ACTIVE CORPORATIONS

					г .			ness Receipts	г .		г.		т.
Sector and Item	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	of active	Under	under	under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not Allocable													
	. =	0 - 4 -	+0.4=										
Number of returns	2,764	2,517 *110,204	*247 3,340	-	**	-	-	-	-	-	-	-	
Total assets	* 113,545 *10,620	*110,204 *10,620	3,340	-		-	•	-	-	1 -	-	1 -	
Cash Notes and accounts receivable	10,020	10,020	-	-	-	-	1	1	_	1	_	1	
Less: Allowance for bad debts	1 - 1]				1]		
Inventories	_	_	_	_	_	_			_	_	_	_	
U.S. govt. obligations, total	-	-	-	-	-	-			-	_	-	_	
Tax-exempt securities	-	-	-	-	-	-	. -		-	-	-	-	
Other current assets	*1,479	*1,479	-	-	-	-		-	-	-	-	-	
Loans to shareholders	-	-	-	-	-	-	-	-	-	-	-	-	
Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciable assets [25]	*102,172	*102,110	62	-	**	-	-	-	-	-	-	-	ĺ
Less: Accumulated depreciation [25]	*4,637	*4,637	-	-	-	-	1 -	1 -	-	1 -	-	1 -	ĺ
Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Accumulated depletion	*1,603	*633	970	-	**	1]	_	1 -	_	1 -	
Land	1,003	033	970	-	_]]	_]	
Intangible assets (Amortizable) Less: Accumulated amortization]]		-]]]] -	ĺ
Other assets	2,308	_	2,308	_	**	_			_	_	_	_	
Total liabilities	*113,545	*110,204	3.340	_	**								
Accounts payable		- 110,201	-	-	_	_			_		_	_	
Mortgages, notes, and bonds under one year.	-	-	-	-	-	-			-	_	-	_	
Other current liabilities	*1,450	*1,450	-	-	-	-			-	-	-	-	
Loans from shareholders	*1,653	*1,653	-	-	-	-	-	-	-	-	-	-	
Mortgages, notes, bonds, one year or more	1,506	-	1,506	-	**	-	-	-	-	-	-	-	
Other liabilities	*[1]	*[1]	-	-	-	-	-	-	-	-	-	-	
Net worth	*108,936	*107,101	1,835	-	**	-	-	-	-	-	-	-	
Total receipts	*12,511	*3,638	*8,874	-	**	-	-	-	-	-	-	-	
Business receipts	*12,510	*3,637	*8,874	-	**	-	-	-	-	-	-	-	
Interest	*[1]	*[1]	-	-	-	-	-	-	-	1 -	-	-	
Interest on govt. obligations, total Rents	_	_	_	-	_]]	_]	
Rents Royalties]]				1]		
Net S-T capital gain less net LT loss	_	_	_	-	_	_			_		_	_	
Net L-T capital gain less net ST loss	_	_	_	-	-	_	.		_	_	_	_	
Net gain, noncapital assets	-	-	-	-	-	-	. -		-	-	-	-	
Other receipts	. 1	1	[1]	-	**	-	-	-	-	-	-	-	
Total deductions	27,954	8,018	*19,936	-	**	-	-	-	-	-	-	-	
Cost of goods	-	-	-	-	-	-	-	-	-	-	-	-	ĺ
Compensation of officers			-	-	-	-	1 -	-	-	1 -	-	1 -	ĺ
Salaries and wages	*1,478	*1,478	-	-		-	1 -	1 -	-	1 -	-	1 -	ĺ
Rent paid on business property	*427 3,285	*281 *3,236	146 *49	-	^^	-	1	1 -	-	1 -	-	1 -	
Taxes paidInterest paid	3,285	3,236	49	-] -] []] [] [] [ĺ
Amortization] -]		-] -] -] -]	ĺ
Depreciation	*3	*3	-	-	-	-			-		-		ĺ
Advertising	*223	*223	-	-	-	-	-		-	-	-	-	
Pension, profit-sharing, etc., plans	-	-1	-	-	-	-		-	-	-	-	-	ĺ
Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	ĺ
Net income (less deficit)	-15,443	-4,380	*-11,063	-	**	-	-	-	-	-	-	-	ĺ
Income subject to tax	. *32		*32	-	-	-	-	-	-	-	-	-	ĺ
Total income tax before credits [7]	-	-	-	-	-	-	1 -	-	-	1 -	-	-	ĺ
Income tax	-	-	-	-	-	-	1 -	-	-	1 -	-	-	
Alternative minimum tax	-	-	-	-	-	-	1 -	1 -	-	1 -	-	1 -	ĺ
Foreign tax credit	1 -	-1	-	-	· -	-]] -	1	1 -	·	1 -	ĺ
Nonconventional source fuel credit]			-]] [[] []] [ĺ
General business credit]			-]				1 .]]	ĺ
Prior year minimum tax credit] -]		-] -]			1 -		1 .		ĺ
Total income tax after credits [2]	1	1	_	_	Ī	1	1	1	1	Ī	Ī	Ī	

RETURNS OF ACTIVE CORPORATIONS

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry (All figures are estimates based on samples--money amounts are in thousands of dollars)

Column	(All figures are estimates based on samplesmoney amounts	s are in tnousands of dolla		riculture, forestry, f	ishing, and hunt	ing			Constr	ruction
Pode-Size										
March Total March Total March Marc	Item					Support				
Production Pro		All	Total	Agricultural	Forestry		Mining	Utilities	Total	Construction
Number of natures			10101		and	hunting and	9	ounuos		of
14-13-75 14-13-75	-	(1)	(2)	(3)			(6)	(7)	(8)	
Cash	Number of returns									224,109
None and accounts receivable										357,705,669
Less Allowane for hard order. 176, 648, 119, 130, 658 176, 649, 119, 130, 658 176, 649, 119, 130, 658 176, 649, 119, 130, 658 176, 649, 119, 130, 658 176, 649, 119, 119, 119, 119, 119, 119, 119, 1		1 1 - 1 1						. , ,		36,390,305 66.112.425
Incommentation 1,000.25 1,0	Less: Allowance for bad debts	170,466,986	105,295	93,195	5,940	6,160	1,281,274	6,536,056	1,184,795	231,019
Tare exertises excuritives										
Loone is bardworker. 46,544,660 4778,550,261 680,280 4778,570 680,280 477	Tax-exempt securities	1,468,019,062	465,420	447,106	*8,532	*9,782	487,346	76,534	738,921	230,894
Montpage and rule trailer tourn										
Depressible seases [25]	Mortgage and real estate loans	4,776,955,204	986,368	777,875	85,657	*122,837	100,357	3,116,466	15,342,427	13,848,467
Less: Accumulatinel dependention [29] — 406,035,030 2										
Less Accumulated depellation	Less: Accumulated depreciation [25]	4,096,350,302	66,310,870	51,681,978	6,257,683		94,565,508	350,547,350	150,256,515	26,641,992
Land (1968) 169 (1969) 1939/99 (1977						-				
Less: Accommanded amortization. 4 4139-067, 794 4,595-020 4,304-020 6,702-0	Land	406,830,196	21,089,978	19,359,809	1,137,715		5,606,001	3,769,343	28,295,834	12,117,356
Control specifies										
Accounts payable in less from chargesprotein. 4. 60.028.618.2002 5.10.0640 7.7.066.489 1.72.6.689 1.218.6640 49.411.775 97.06.076 1.218.6670 1.200.0640 7.	Other assets	4,119,560,739	4,595,503	4,304,655	19,482	271,365	56,985,326	199,174,707	20,093,112	11,061,031
Mortgage, rotes, and bonds payable in less plan one year. 4, 192,065,342 13,380,026 10,965,204 1,100,125 1,204,697 10,535,901 72,802,093 80,743,492 43,140,31 72,000,000 47,719,300			, ,							357,705,669 61,977,599
Compare intermetables	Mortgages, notes, and bonds payable in less	-,,,			.,					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Lose Cost Oriente parties and points sysple in one year or more. 948 or						, . ,				48,149,314 47,719,363
year'or more	Loans from shareholders		. , ,							12,502,523
Other isabilities		8.331.501.033	33.891.288	26.497.438	4.136.818	3.257.032	111.913.184	465.008.255	150.196.698	76.931.577
Addisonal pand-in capital 17,822,879,850 28,968,401 22,764,914 1,401,782 27,997.05 177,093,675 250,777,564 66,683,622 23,038,04 Retained earnings, unappropriated [26]. 4,088,766,169 2,905,600 698,856 2,574,221 -367,468 70,851,308 877,836 137,466,765 75,843,235 75,614 75,914	Other liabilities	7,314,067,770	8,225,020	6,393,509	1,498,974	332,537	79,241,846	311,787,083	28,715,929	13,979,141
Retained earnings, appropriatede [28] 4.088766, files 0 2,000,009 698.65 2,577.2 21 367.4 86.0 21 13.2 12.2 22.6 67 1 12.40 98.4 615,070 1 12.3 88.6 Retained earnings, unappropriated [28] 4.0 90.0 99.0 99.0 99.0 99.0 99.0 99.0										4,056,026 23,038,049
Less Cost of freasury stock. 1.117,136,988 2.886,601 2.307,637 258,301 320,663 9.014,15 11,862,312 12,254,680 6.515,127 8.515,604,6789,003 14,862,016,905 14,825,065,905 37,167,57 15,1017 14,825,065,905 14,825,065,	Retained earnings, appropriated	242,693,805	334,020	275,273	*46,425	*12,321	229,657	1,249,984	615,070	123,881
Total receipts										75,843,322 6,615,126
Interest on Government obligations: State and local	Total receipts	25,504,789,203	140,748,881	101,438,830			314,260,412	652,929,657	1,452,508,509	637,167,570
Interest on Government obligations: 61,174,727 47,975 42,822 1,687 3,465 146,543 645,966 151,017 73,71 Rents.										624,841,005 1,801,350
Rents	Interest on Government obligations:				4.007					
Net bront-term capital joan reduced by net long-term capital joan reduced by net long-term capital joan reduced by net short-term capital joan reduced by net short reduced by net short-term capital joan reduced by										490,392
net long-term capital joss. Net long-term capital joss reduced by net short-term capital loss. Net gain, noncapital assets. 161,699,988 1338,5501 886,241 299,518 197,626 197,626 197,626 198,726 197,626 198,726 197,626 198,726 197,626 198,726 198,726 198,727 198,726 198,727 198,726 198,727 198		153,609,706	123,892	118,263	*5,302	328	1,490,182		263,410	168,085
Net long-term capital gain reduced by net short-term capital loss. Net gain, noncapital assets. Net gain, noncapital assets. 78,271,268 78,271,271,271 70,11,200 78,271,268 78,271,271 70,271 70,272 70,276 70,277 70,276 70,276 70,276 70,276 70,276 70,276 70,276 70,276 70,276 70,276 70,277 70,276 70,276 70,277 70,276 70,276 70,276 70,277 70,276 70,276 70,277 70,276 70,277 70,276 70,277 70,276 70,277 70,276 70,277 70,276 70,277 70,276 70,277 70,2		38,685,662	29,159	12,679	*15,766	*714	92,175	223,292	116,944	51,880
Net gain, noncapital assets						400.045				
Dividends received from foreign corporations. 362,945,282 660,536 761,407 11,493 7,036 7,029,355 1,789,874 329,038 213,89 213										570,319
Other receipts										19,956
Cost of goods sold.										8,206,112
Compensation of officers									, , - , -	599,643,627
Salaries and wages. 2,327,662,606 10,709,302 7,41,899 1,072,131 1,896,273 14,864,944 24,139,742 75,456,760 22,165,58 Repairs. 154,331,486 3,260,993 2,505,705 222,646 532,642 2,531,055 11,778,724 5,570,881 1,210,91 19,041,270 134,517 59,511 4,740 70,266 215,839 5,902,023 2,152,417 538,46 472,952,167 2,995,208 2,149,159 307,213 498,836 8,664,188 21,528,310 24,799,005 6,984,351 1,210,91 1,210,										12,158,235
Baid debts. Rent paid on business property. Rent paid on busin	Salaries and wages									22,165,581
Taxes paid.							, ,			538,460
Interest paid.										4,627,726
Amortization	Interest paid	1,287,097,591	2,990,415	2,343,284	366,838	280,293	10,051,157	36,461,886	10,834,270	4,618,927
Depreciation										196,908 279,532
Advertising										3,007,014
Pension, profit-sharing, etc., plans	•	-, , -								15,831
Domestic production activities deduction. 9,339,228 20,588 16,300 *2,665 1,623 600,894 292,475 416,108 304,69 Net loss, noncapital assets. 38,000,708 400,758 374,111 11,819 14,829 1,533,013 4,917,490 332,661 65,420 Other deductions. 3,097,414,783 29,671,870 23,974,096 1,745,011 3,952,762 47,325,675 88,385,991 103,827,026 39,206,73 Total receipts less total deductions. 1,892,023,696 4,692,728 3,293,535 503,035 896,158 43,814,595 20,725,326 74,393,262 37,523,94 Constructive taxable income from related foreign corporations. 117,806,164 78,976 73,802 - 5,173 3,116,907 751,234 114,563 *53,88 Net income (less deficit). 1,948,655,133 4,723,729 3,324,515 501,348 897,867 46,784,960 20,830,603 74,356,808 37,504,111 Income subject to tax. 1,201,325,339 3,192,707 2,534,326 399,553 258,828 36,059,924 26,813,086 29,333,522 19,642,34 Total income tax before credits [7] 419,209,279 969,072 757,984 128,866 82,403 12,880,276 9,591,733 9,807,183 6,737,59 Income tax. 416,324,111 966,582 757,051 128,021 81,511 12,807,096 9,377,027 9,751,893 6,720,751 Alternative minimum tax. 3,339,891 5,278 3,723 *663 *892 569,742 208,191 40,749 12,66 Foreign tax credit. 82,051,187 12,078 10,309 *696 1,073 3,836,335 96,326 93,552 54,33 U.S. possessions tax credit. 883,735 733 733 - - - 4,440 940,821 *80,690 80,50 General business credit. 13,499,478 15,569 14,840 446 284 122,748 414,743 31,808 6,92	Pension, profit-sharing, etc., plans				26,644					1,238,754
Net loss, noncapital assets										3,006,244
Total receipts less total deductions	Net loss, noncapital assets	38,000,708	400,758	374,111		14,829	1,533,013	4,917,490		65,428
Constructive taxable income from related foreign corporations										39,206,734 37,523,943
Net income (less deficit) 1,948,655,133 4,723,729 3,324,515 501,348 897,867 46,784,960 20,830,603 74,356,808 37,504,11 Income subject to tax 1,201,325,339 3,192,707 2,534,326 399,553 258,828 36,059,924 26,813,086 29,333,522 19,642,34 Total income tax before credits [7] 419,209,279 969,072 757,984 128,686 82,403 12,807,096 9,591,733 9,807,183 6,737,007 Alternative minimum tax 3,339,891 5,278 3,723 *663 *892 569,742 208,191 40,749 12,66 Foreign tax credit 82,051,187 12,078 10,309 *696 1,073 3,836,335 96,326 93,552 54,33 U.S. possessions tax credit 3,418,404 - - - - - - 1,11 *80,690 80,50 General business credit 13,499,478 15,569 14,840 446 284 122,748 414,743 31,808 6,92	Constructive taxable income from related				500,000					
Income subject to tax					501 348					*53,882 37,504,115
Income tax	Income subject to tax	1,201,325,339	3,192,707	2,534,326	399,553	258,828	36,059,924	26,813,086	29,333,522	19,642,347
Alternative minimum tax										6,737,599 6,720,070
U.S. possessions tax credit	Alternative minimum tax	3,339,891	5,278	3,723	*663	*892	569,742	208,191	40,749	12,668
Nonconventional source fuel credit					*696	1,073	3,836,335	96,326		54,335 -
	Nonconventional source fuel credit	3,418,404	-	-	-	-			*80,690	80,500
1,155.07 IC16.206 IU61.862 IC00.1 IE0# (OCC, UT) IT10,751 1 IC16.206 IU61.863 IC00.1 IE0# (OCC, UT)	General business credit Prior year minimum tax credit	13,499,478 7,134,874	15,569 5,610	14,840 3,538	446 *469	284 *1,603	122,748 259,730	414,743 302,375	31,808 76,222	6,929 48,623
	Total income tax after credits [2]	312,086,477	935,082	728,564	127,075	79,443	8,657,023			6,547,213

RETURNS OF ACTIVE CORPORATIONS
Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	Construction		Manufacturing					
Item	Heavy and civil				Beverage	Textile		Leather
item	engineering				and	mills and		and
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied
	and land	trade		manufacturing	product	product	manufacturing	product
	subdivision	contractors			manufacturing	mills		manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	73,489	453,923	277,618	,	2,589	4,052	9,854	2,661
Total assets	182,411,204	174,248,190	10,440,305,266		178,185,621	36,583,308	42,674,896	6,741,057
Cash	19,470,223	25,507,559	393,627,240		7,913,454	1,896,829	1,996,081	548,127
Notes and accounts receivable Less: Allowance for bad debts	35,259,240 350,339	70,597,763 603,436	2,803,875,213 26,871,799	201,219,831 707,154	17,027,098 169,137	5,462,266 147,260	8,428,985 455,487	1,640,271 61,559
Inventories	26,365,619	9,427,552	524,854,697	38,745,946	12,367,620	6,548,706	8,921,045	1,646,538
Investments in Government obligations	355,281	70,470	12,894,418		*1,799	*195,657	*46,563	- 1,040,000
Tax-exempt securities	384,964	123,064	18,226,299	117,472	*208,634	506,487	-	-
Other current assets	17,989,476	16,368,815	529,716,876	16,621,886	6,214,485	1,449,262	1,979,149	726,015
Loans to shareholders	3,455,152	4,482,357	46,029,966	422,359	145,664	66,659	270,999	7,253
Mortgage and real estate loans	1,246,594	247,365	59,865,216		*1,045	*2,350	*47,433	-
Other investments Depreciable assets [25]	21,421,392 81,342,821	7,608,173 106,833,105	3,291,325,886	175,092,507 161,082,182	57,469,247 62,885,274	6,749,086 22,484,776	6,538,025 11,036,240	688,074 2,208,170
Less: Accumulated depreciation [25]	48,910,534	74,703,989	2,576,305,448 1,422,775,332	84,980,702	33,858,263	15,080,691	7,292,088	1,400,420
Depletable assets	1,251,915	52,489	87,708,803	15,639	59,661	1,794	*4,178	1,400,420
Less: Accumulated depletion	266,648	16,146	47,703,838		25,314	-	-	-
Land	13,538,301	2,640,177	49,593,384	3,981,497	2,285,286	328,252	258,904	33,530
Intangible assets (amortizable)	3,301,611	5,230,436	975,949,118		43,234,006	4,232,532	7,993,686	879,919
Less: Accumulated amortization	637,348	1,456,163	197,699,081	12,889,261	6,292,739	575,514	1,077,534	137,545
Other assets	7,193,484	1,838,597	765,382,751	46,495,757 666.969.486	8,717,801	2,462,116	3,978,719	-37,315
Total liabilities Accounts payable	182,411,204 21,917,201	174,248,190 34,145,903	10,440,305,266 1,880,097,734	206,927,739	178,185,621 10,570,380	36,583,308 3,640,106	42,674,896 7.359.519	6,741,057 1,213,072
Mortgages, notes, and bonds payable in less	21,017,201	JT, 14J,5UJ	1,500,031,134	200,321,139	10,070,000	3,040,100	7,000,019	1,213,012
than one year	17,527,549	15,066,629	835,963,635	33,113,606	4,827,848	2,731,875	1,929,642	256,960
Other current liabilities	19,889,947	29,071,754	889,328,665		9,471,644	2,714,234	3,515,392	623,020
Loans from shareholders	10,044,347	10,399,168	123,302,113	7,551,325	5,071,380	526,392	1,170,764	329,578
Mortgages, notes, and bonds payable in one								
year or more	44,941,053	28,324,068	1,807,677,017		54,102,712	11,342,367	7,945,734	1,254,264
Other liabilities	10,640,710 6,384,489	4,096,079 4,079,846	1,093,169,435 396,140,118	56,689,303 34,134,954	29,861,060 8,581,528	1,933,473 1,552,607	2,578,846 1,931,708	387,329 379,785
Additional paid-in capital	29,420,199	14,205,374	2,568,146,663		41,411,664	7,860,601	8,074,036	531,125
Retained earnings, appropriated	102,094	389,096	3,950,378		968	3,373	653	108
Retained earnings, unappropriated [26]	23,700,766	37,952,677	1,372,514,109		53,075,220	5,561,229	11,685,210	2,033,406
Less: Cost of treasury stock	2,157,149	3,482,405	529,984,601	52,688,813	38,788,784	1,282,950	3,516,607	267,591
Total receipts	236,017,373	579,323,566	7,279,554,873	504,944,378	132,404,188	45,631,633	61,793,489	10,061,263
Business receipts	227,146,173	575,019,676	6,505,757,036		115,482,607	44,262,995	58,948,333	9,759,341
Interest	742,181	343,544	145,577,801	3,803,481	1,560,555	166,601	249,162	22,509
Interest on Government obligations: State and local	54,922	22,386	4,137,819	117,451	81,044	13,708	23,620	*3,113
Rents	723,280	301,071	29,932,417	2,454,428	135,005	18,845	28,843	4,519
Royalties	84,439	10,886	92,246,460		2,187,651	74,926	981,064	76,731
Net short-term capital gain reduced by								
net long-term capital loss	30,932	34,131	212,051	-70,377	*746	*1,420	*1,384	826
Net long-term capital gain reduced by	000 704	222 227	07.004.000	4 000 040		00.404	00.040	47.005
net short-term capital loss Net gain, noncapital assets	996,731	366,297 958,304	27,894,889		320,902	96,484 78,550	83,046	17,095
Dividends received from domestic corporations.	1,057,045 49,435	17,958	20,942,642 2,665,489	893,428 105,080	101,977 307,959	1,621	15,589 *2,514	5,551 925
Dividends received from foreign corporations	107,627	*7,512	285,434,157	20.182.526	9,272,258	240.638	392,125	81,816
Other receipts	5,024,609	2,241,801	164,754,112	7,790,209	2,953,486	675,845	1,067,809	88,837
Total deductions	221,362,360	557,109,260	6,679,637,501	464,334,426	111,163,308	45,162,786	58,816,624	9,456,767
Cost of goods sold	167,871,630	382,941,140	4,756,208,056		57,665,293	32,286,627	38,619,155	6,218,678
Compensation of officers	5,107,767	24,988,585	52,193,229		772,076	612,276	1,332,502	210,918
Salaries and wages	10,255,792 1,348,992	43,035,388 3,010,974	419,755,424 29,057,529	24,322,951	10,446,166 888,556	3,552,773	5,422,227	940,653 35,567
Repairs Bad debts	416,645	1,197,311	13,253,028	2,470,062 291,198	86,264	214,738 92,836	173,993 111,172	22,815
Rent paid on business property	4,843,257	12,230,948	61,768,203	4,210,474	956,249	684,537	1,339,703	277,366
Taxes paid	4,027,049	13,787,600	111,535,566	9,664,766	9,464,296	838,549	1,226,566	173,663
Interest paid	2,915,605	3,299,738	212,640,877	12,065,287	4,658,834	984,829	1,268,081	134,727
Charitable contributions	60,347	103,074	7,380,521	539,210	246,388	6,670	23,277	4,336
Amortization	225,151	330,543	42,342,498		885,025	141,055	251,144	29,814
Depreciation	5,448,008 111,048	9,120,551 20,169	168,880,769 5,555,673	8,976,631 23,919	3,311,768 *15,709	1,003,915	560,187	115,999
Advertising	481,336	2,311,749	79,307,623	13,040,748	4,977,929	290,118	1.326.957	241,060
Pension, profit-sharing, etc., plans	904,144	2,278,444	52,441,420	3,831,810	1,222,814	222,324	302,074	41,201
Employee benefit programs	2,064,901	8,734,797	96,501,863	6,294,240	1,999,538	711,626	610,834	125,009
Domestic production activities deduction	67,097	44,316	6,171,463	471,074	233,276	17,892	4,548	62
Net loss, noncapital assets	107,275	159,958	9,717,712	1,242,479	136,429	101,032	83,093	8,106
Other deductions	15,106,317	49,513,976	554,926,046		13,196,700	3,400,988	6,161,110	876,792 604,496
Total receipts less total deductions Constructive taxable income from related	14,655,013	22,214,306	599,917,372	40,609,951	21,240,880	468,847	2,976,865	004,496
foreign corporations	56,413	*4,268	84,278,650	6,444,720	1,404,007	66,365	153,962	*43,158
Net income (less deficit)	14,656,504	22,196,189	680,058,202	46,937,220	22,563,844	521,505	3,107,207	644,542
Income subject to tax	5,528,898	4,162,278	450,002,618	32,807,792	14,485,682	866,289	1,900,078	291,448
Total income tax before credits [7]	1,901,103	1,168,481	157,671,750	11,474,145	5,077,650	299,716	660,481	102,449
Income tax	1,879,654	1,152,169	157,112,188		5,066,169	298,025	658,290	101,386
Alternative minimum tax Foreign tax credit	17,529 34,222	10,551 4,994	504,116 56,553,977	9,185 3,422,360	11,134 1,247,587	*1,440 40,636	2,038 75,565	*1,063 *15,647
U.S. possessions tax credit	34,222	4,994 [1]	56,553,977 868,624	3,422,360 15,196	79,959	40,030	75,565 13,605	5,122
Nonconventional source fuel credit	*27	*163	641,284	982			- 10,000	- 5,122
General business credit	12,685	12,194	5,773,919		19,638	1,957	2,287	2,028
Prior year minimum tax credit	19,263	8,337	3,327,102	133,145	18,592	3,468	*834	-
Total income tax after credits [2]	1,834,906	1,142,793	90,506,840	7,759,221	3,711,875	253,654	568,189	79,652

RETURNS OF ACTIVE CORPORATIONS

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	nounts are in thousands of dollars) Manufacturingcontinued							
Item						Plastics		
item			Printing	Petroleum		and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	metal manufacturing
-	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	14,326	3,577	32,671	1,853	9,171	11,052	9,153	6,534
Total assets	145,566,530	253,528,742	63,513,413		1,610,464,457	136,284,707	147,102,351	234,636,598
Cash Notes and accounts receivable	4,843,456 33.674.751	9,811,564 20,962,098	4,214,006 12,343,025	26,601,602 1,029,192,648	55,493,107 354,892,695	7,629,395 25,230,064	5,817,257 24,707,702	9,398,575 58,157,705
Less: Allowance for bad debts	179,138	532,488	283,138	969,509	4,287,661	604,066	468,226	570,956
Inventories	10,848,296	15,168,711	4,548,892	28,729,718	76,226,935	18,490,267	10,597,080	25,463,243
Investments in Government obligations Tax-exempt securities	192,698 *43,112	248,884 *175,706	*45,573 *22,701	*39,280 *1,784,399	1,269,449 210,354	*16,060 *158,024	*105,799 *45,829	*145,211 307,504
Other current assets	3,417,195	9,395,613	1,869,955	55,513,956	92,419,112	5,218,577	11,784,638	8,322,630
Loans to shareholders	204,228	2,456,862	426,316		22,420,533	322,828	1,383,181	930,871
Mortgage and real estate loans Other investments	193,027 59,900,308	10,156,347 82,503,582	*32,988 10,688,282	*15,459 510,630,621	73,046 542,854,113	*27,769 19,775,616	62,206 30,587,422	*13,938 62,920,197
Depreciable assets [25]	43,354,471	139,450,296	49,862,048		359,299,872	79,174,884	74,013,534	94,386,037
Less: Accumulated depreciation [25]	18,841,893	77,045,958	32,357,868	170,030,532	194,709,719	48,259,721	38,863,209	51,583,623
Depletable assets Less: Accumulated depletion	2,442,070 97,741	6,767,932 617,166	*9,351 *8,390	71,391,779 45,590,325	670,810 303,247	38,927 27,058	5,154,948 656,048	656,853 188,072
Land	1,091,026	2,130,629	493,109		6,839,052	1,052,649	3,598,530	1,682,789
Intangible assets (amortizable)	3,126,878	26,328,117	9,799,183		205,041,279	18,605,400	14,287,710	14,443,440
Less: Accumulated amortization Other assets	298,106 1,651,890	3,837,237 10,005,249	1,931,768 3,739,148		41,409,186 133,463,914	2,849,105 12,284,197	2,662,909 7,606,907	1,722,587 11,872,844
Total liabilities	145,566,530	253,528,742	63,513,413		1,610,464,457	136,284,707	147,102,351	234,636,598
Accounts payable	34,486,066	12,846,772	9,879,184	992,199,178	108,040,699	17,162,689	16,793,999	33,804,931
Mortgages, notes, and bonds payable in less than one year	3,708,374	16,535,652	3,579,128	12,997,615	247,446,311	9,243,679	8.481.534	20.260.041
Other current liabilities	10,349,241	36,846,912	4,952,529	95,635,786	118,661,742	12,750,884	20,793,011	15,211,334
Loans from shareholders	1,928,345	1,171,145	2,105,305	17,119,204	40,085,998	2,689,352	3,826,655	2,708,788
Mortgages, notes, and bonds payable in one year or more	23,401,239	65,993,658	18,647,342	133,622,627	240,812,961	42,441,290	35,079,133	39,253,271
Other liabilities	6,255,855	25,851,264	5,116,032	102,379,207	239,460,447	20,708,113	18,041,870	26,556,180
Capital stock	2,221,641	6,404,611	4,892,573	25,035,384	55,453,409	7,288,626	3,764,036	8,080,104
Additional paid-in capital Retained earnings, appropriated	40,248,950 492,896	59,330,018 *245,005	8,680,082 *34,698	353,113,899 461,141	371,737,238 481,879	27,521,513 *44,189	38,073,321 *45,726	66,003,238 32,074
Retained earnings, unappropriated [26]	23,778,474	45,237,476	8,692,594	318,479,998	322,417,803	-284	3,139,926	27,852,738
Less: Cost of treasury stock	1,304,551	16,933,772	3,066,055	69,551,166	134,134,032	3,565,345	936,860	5,126,100
Total receipts Business receipts	111,923,301 108,389,808	191,882,659 174,494,424	92,423,144 90,556,289	1,601,954,507 1,529,990,440	897,862,051 691,571,282	168,359,302 163,476,740	124,682,784 118,950,118	225,450,396 216,994,006
Interest	831,768	2,722,905	182,282	15,606,451	13,086,733	740,922	1,357,057	1,930,257
Interest on Government obligations:	15,328	157,029	29,731	281,021	527,407	65,809	14,699	167,752
State and local	44,689	126,351	135,659	1,422,201	1,201,490	63,502	97,597	97,843
Royalties	42,981	995,022	321,449	895,923	28,003,951	750,152	447,148	447,597
Net short-term capital gain reduced by net long-term capital loss	*3,813	*5,355	*1,022	*83,426	356,947	*481	*9,962	15,788
Net long-term capital gain reduced by	3,013	3,333	1,022	03,420	330,947	401	9,902	13,700
net short-term capital loss	138,095	672,912	79,046		3,440,682	395,227	345,920	1,278,619
Net gain, noncapital assets Dividends received from domestic corporations.	180,256 20,454	1,499,192 42,796	220,046 8,142		669,004 578,577	264,643 16,138	518,782 114,441	484,048 46,129
Dividends received from foreign corporations	1,207,050	7,602,332	179,791	12,363,143	122,140,865	1,083,495	1,621,785	876,585
Other receipts	1,049,059	3,564,341	709,687	33,326,565	36,285,113 730.584.109	1,502,193	1,205,276	3,111,772
Total deductions Cost of goods sold	106,154,822 80,619,878	176,763,110 128,552,254	88,646,610 55,520,373		419,534,368	163,394,538 117,290,364	115,442,099 78,450,789	211,384,601 171,404,169
Compensation of officers	2,045,610	1,064,962	2,912,402	1,053,543	5,039,417	2,135,636	1,451,942	1,487,674
Salaries and wages Repairs	6,364,145 556,410	11,162,382 1,069,846	9,176,541 567,384	21,248,524 3,150,933	68,663,065 4,390,978	9,349,886 1,031,480	7,348,566 1,014,504	7,028,601 1.500.759
Bad debts	104,761	271,773	176,533	235,544	815,030	361,969	206,021	188,005
Rent paid on business property	1,059,744	2,149,920	2,465,932	4,809,798	7,272,434	2,293,116	2,027,151	1,463,168
Taxes paidInterest paid	1,806,916 2,597,575	2,572,436 6.592.198	2,184,929 1,716,310	25,942,175 18,768,268	9,745,638 26.651.043	2,581,941 4,129,012	2,596,296 3,922,901	2,770,818 4,222,755
Charitable contributions	25,957	146,980	35,452	399,173	3,434,062	31,195	78,220	77,879
Amortization	161,716	769,898	386,589		9,182,662	843,185	286,788	592,003
Depreciation Depletion	1,970,510 439,966	5,551,176 60,359	3,052,209 *47	14,015,750 1,944,281	18,368,433 423,118	4,215,755 14	4,362,713 515,860	4,593,387 459,990
Advertising	608,061	840,695	710,507	1,106,725	22,053,971	1,113,021	483,878	236,770
Pension, profit-sharing, etc., plans	539,913	1,417,628	503,964	2,961,731	9,883,548	1,262,663	983,667	2,365,584
Employee benefit programs Domestic production activities deduction	1,187,054 52,106	3,669,760 142,863	1,634,428 39,054	2,130,889 1,863,231	14,365,240 810,075	3,350,947 54,087	2,572,495 146,021	2,759,589 206,509
Net loss, noncapital assets	101,740	615,586	362,211	433,307	1,705,859	199,086	197,117	165,093
Other deductions	5,912,761	10,112,393	7,201,746		108,245,169	13,151,181	8,797,172	9,861,849
Total receipts less total deductions Constructive taxable income from related	5,768,479	15,119,548	3,776,534	114,094,653	167,277,942	4,964,764	9,240,685	14,065,796
foreign corporations	*138,786	1,513,173	*43,853	22,815,966	18,599,838	289,495	186,606	614,262
Net income (less deficit)	5,891,937 2,343,201	16,475,692 10,916,330	3,790,656 1,933,556	136,629,598 134,683,890	185,350,373 86,978,231	5,188,450 2,542,113	9,412,592 6,577,611	14,512,306 10,274,894
Total income tax before credits [7]	801,136	3,814,652	659,927	47,177,476	30,529,922	2,542,113 880,954	2,321,276	3,654,852
Income tax	795,691	3,810,836	657,684	47,135,618	30,409,719	871,476	2,288,403	3,583,801
Alternative minimum tax Foreign tax credit	5,007 48,000	3,868 1,092,597	1,517 17,826		79,463 10,430,043	16,212 106,202	30,989 99,232	74,534 674,722
U.S. possessions tax credit	40,000	1,092,597	2,198		496,296	2,980	2,227	- 014,122
Nonconventional source fuel credit	*2,429	195,132	1	255,006	-	217	166	-
General business credit Prior year minimum tax credit	5,905 29,184	71,585 236,893	8,715 7,444		1,185,010 268,054	23,309 13,594	15,919 59,570	14,789 118,510
Total income tax after credits [2]	715,618	2,217,028	623,743	20,703,931	18,150,515	734,653	2,144,162	2,846,832
Endnotes at end of table section. Detail may not add to	total bassuas of rounding	Con tout for "Evalenation	of Tormo" and "Descript	ion of the Comple and Limi	totions of the Date "			

RETURNS OF ACTIVE CORPORATIONS

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dolla	irs)	Mai	nufacturingcontinued				
H			Computer	Electrical equipment,				
Item	Fabricated		and	appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product manufacturing	manufacturing	product manufacturing	component manufacturing	equipment manufacturing	product manufacturing	manufacturing	retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	54,360	23,242	14,788	8,029	10,506	12,126	32,119	992,818
Total assets	373,058,964	499,618,990 24,927,683	783,034,529 98,022,283	1,383,945,725 16,195,152	1,610,414,036	47,528,095 2,079,229	238,960,890 18,406,658	3,154,245,364 228,380,061
Cash Notes and accounts receivable	15,088,769 52,527,289	105,584,423	129.028.355	200,126,736	65,555,858 475,353,903	10,046,201	38,269,167	525,511,650
Less: Allowance for bad debts	919,891	1,882,054	2,687,777	2,719,937	7,246,640	309,977	1,669,742	11,452,792
Inventories	34,341,844	45,451,055	47,158,319	22,666,240	81,702,803	7,224,876	28,006,564	705,688,972
Investments in Government obligations	343,415 197,861	678,463 594,671	986,030 655,654	776,232 *12,153,671	6,143,754 863,092	*7,113 *47,283	254,652 133,847	27,755,719 6,770,832
Other current assets	14,966,372	26,493,917	86,709,030	46,552,982	117,796,711	2,783,079	19,482,313	180,639,276
Loans to shareholders Mortgage and real estate loans	1,640,836	741,337	1,057,868	832,282	873,756	390,678	458,172	15,703,893
Other investments	340,805 158,195,543	129,430 130,930,064	13,998 176,256,475	8,182,884 908,883,766	40,492,266 297,142,531	*11,380 5,766,319	49,191 47,754,109	2,737,263 563,945,763
Depreciable assets [25]	129,231,808	126,375,795	221,830,993	152,601,435	433,470,550	21,054,609	66,090,111	970,638,019
Less: Accumulated depreciation [25]	83,388,501 26,231	79,272,268 *229,886	143,549,297 *10,785	91,278,084 32,808	199,062,402	13,018,537 60	38,901,556 *67,590	486,127,380 23,692,274
Depletable assetsLess: Accumulated depletion	13,008	*108,035	*767	18,066	*127,501 44,521	-	2,842	7,976,978
Land	2,378,835	2,385,100	5,847,690	1,058,767	4,957,679	519,085	1,486,916	69,855,796
Intangible assets (amortizable) Less: Accumulated amortization	37,473,331 5,891,749	68,533,048 11,870,119	114,209,652 30,519,400	73,873,179 10,945,555	106,860,459 25,520,540	7,570,083 997,069	56,043,835 10,793,997	246,524,628 40,676,218
Other assets	16,519,175	59,696,591	78,004,638	44,971,232	210,947,276	4,353,684	13,825,902	132,634,587
Total liabilities	373,058,964	499,618,990	783,034,529	1,383,945,725	1,610,414,036	47,528,095	238,960,890	3,154,245,364
Accounts payable Mortgages, notes, and bonds payable in less	27,926,758	57,029,892	95,192,789	77,868,358	139,704,200	5,923,782	21,527,618	530,623,604
than one year	23,055,413	38,435,206	22,079,932	210,329,139	158,092,595	2,835,229	16,023,858	294,577,614
Other current liabilities	21,706,600	42,585,467	95,758,644	70,490,611	255,515,914	5,351,305	24,298,369	353,048,197
Loans from shareholders Mortgages, notes, and bonds payable in one	7,217,750	6,120,496	11,725,410	2,107,036	4,751,956	1,035,975	4,059,259	74,446,878
year or more	105,871,190	109,561,156	90,512,136	241,655,850	431,843,005	11,814,144	47,311,070	502,161,737
Other liabilities	22,050,492	71,666,888	72,647,351	72,815,515	293,713,661	1,865,906	22,590,642	182,658,511
Capital stock Additional paid-in capital	34,085,999 78,828,942	22,766,842 110,700,241	68,594,548 523,349,470	40,301,596 434,311,980	52,009,816 213,155,914	2,241,077 3,719,090	16,419,275 60,689,207	120,904,307 537,871,347
Retained earnings, appropriated	240,608	168,206	948,779	221,838	341,256	*13,744	87,154	3,732,583
Retained earnings, unappropriated [26]	67,441,130	65,218,625	-117,908,974	260,478,434	97,965,903	13,938,545	40,385,393	658,276,976
Less: Cost of treasury stock Total receipts	15,365,919 325,365,743	24,634,029 400,321,069	79,865,556 720,812,225	26,634,633 306,608,339	36,680,185 1,048,704,266	1,210,701 75,749,645	14,430,953 232,620,491	104,056,391 6,818,434,520
Business receipts	307,499,610	370,646,371	605,883,274	236,318,056	914,129,300	74,142,230	208,892,146	6,652,131,497
Interest	4,650,288	7,537,845	7,965,990	37,839,478	42,863,048	148,970	2,311,501	24,460,906
Interest on Government obligations: State and local	210,127	291,016	1,229,772	579,880	213,420	19,484	96,409	1,506,718
Rents	184,975	1,683,448	1,541,028	140,394	20,392,024	57,949	101,628	6,477,384
Royalties	1,715,947	3,833,639	28,013,660	2,274,144	15,027,193	62,856	3,784,757	12,847,526
Net short-term capital gain reduced by net long-term capital loss	4,401	19,569	19,086	-6,414	-330,106	3,765	90,958	166,992
Net long-term capital gain reduced by	·	10,000	10,000	0,	000,100	0,1 00	00,000	.00,002
net short-term capital loss Net gain, noncapital assets	1,042,592 802,248	2,008,232 793,137	1,657,150 422,927	3,815,569 2,190,007	5,060,874 9,094,743	85,537 34,298	533,634 213,366	7,774,642 6,564,751
Dividends received from domestic corporations.	62,454	63,065	203,106	154,116	179,911	18,533	49,496	1,478,124
Dividends received from foreign corporations	5,723,955	7,044,045	61,929,347	7,449,997	14,281,540	200,757	11,560,105	16,949,896
Other receipts Total deductions	3,469,147 302,663,670	6,400,703 376,182,443	11,946,886 643.335.374	15,853,111 294.275.372	27,792,318 1,011,466,761	975,266 72,140,117	4,986,490 210,410,111	88,076,085 6,608,615,645
Cost of goods sold	211,410,450	257,178,567	405,940,230	157,415,939	710,756,042	49,199,768	120,188,942	5,207,833,297
Compensation of officers	7,451,809	4,822,104	5,865,113	2,087,325	2,878,288	1,347,126	4,608,999	71,232,273
Salaries and wages Repairs	19,800,566 1,389,161	35,108,803 1,526,310	78,354,003 2,987,609	25,962,423 1,784,607	44,116,442 3,036,055	5,562,139 295,178	25,824,569 973,397	473,012,888 25,619,308
Bad debts	575,786	891,616	2,189,826	1,898,846	3,956,660	207,584	568,789	9,897,979
Rent paid on business property	4,643,595	4,372,006	6,177,333	2,965,052	7,767,240	1,442,151	3,391,232	109,093,150
Taxes paidInterest paid	6,351,352 9,112,182	5,664,649 11,706,708	9,279,365 10,273,919	3,307,076 42,339,522	9,875,083 44,692,025	1,581,862 1,047,391	3,907,189 5,757,311	84,374,040 55.097.448
Charitable contributions	110,873	259,720	399,476	230,431	1,010,931	35,043	285,248	2,326,094
Amortization	1,648,531	2,474,493	6,999,050	3,063,772	7,352,088	200,772	2,146,490	13,095,278
Depreciation Depletion	7,074,002 *37,003	8,258,252 *17,522	18,923,529	13,316,833 *2,237	45,916,231 1,548,181	1,004,752	4,288,736 *67,466	63,979,984 571,089
Advertising	2,284,001	2,478,497	8,452,982	2,191,864	12,345,768	1,464,590	3,059,483	72,470,330
Pension, profit-sharing, etc., plans	2,791,398	3,665,964	7,313,959	1,670,449	9,308,387	342,134	1,810,209	16,443,657
Employee benefit programs Domestic production activities deduction	6,171,132 218,774	8,272,933 216,410	10,686,806 639,717	4,732,644 184,473	19,365,836 618,383	1,374,561 60,742	4,486,305 192,165	42,963,226 539,823
Net loss, noncapital assets	214,346	504,521	1,897,101	288,158	1,132,223	59,199	271,026	5,341,475
Other deductions Total receipts less total deductions	21,378,710	28,763,368 24 138 626	66,955,355 77,476,851	30,833,720 12,332,967	85,790,896 37,237,505	6,915,125 3,609,528	28,582,554	354,724,305
Constructive taxable income from related	22,702,074	24,138,626	11,410,001	12,332,907	37,237,505	3,009,528	22,210,380	209,818,875
foreign corporations	922,122	3,198,052	14,546,950	3,910,279	7,039,710	101,850	2,245,494	6,539,095
Net income (less deficit)	23,414,069 12,522,570	27,045,662 19,674,612	90,794,028 47,086,132	15,663,366 11,881,911	44,063,795 35,028,925	3,691,894 2,679,266	24,359,466 14,528,086	214,851,252 153,736,536
Total income tax before credits [7]	4,330,554	6,888,029	47,086,132 16,520,136	4,153,653	35,028,925 12,315,617	2,679,266 923,518	5,085,606	52,477,473
Income tax	4,313,952	6,843,558	16,449,584	4,142,382	12,240,714	923,791	5,059,309	52,615,992
Alternative minimum tax Foreign tax credit	17,492 792,766	41,173 1,980,472	67,984 4,943,672	12,283 2,388,844	60,548 3,189,977	*2,374 67,740	26,257 1,178,736	154,476 3,306,184
U.S. possessions tax credit	1,277	15,198	55,509	52,130	2,426	24	123,063	8,670
Nonconventional source fuel credit	-	307	-	185,250	-	461	1,333	*12,922
General business credit Prior year minimum tax credit	94,929 66,110	305,381 111,813	1,074,087 1,075,127	125,041 33,083	1,670,870 319,462	21,368 *2,890	232,830 107,172	696,701 506,061
Total income tax after credits [2]	3,375,471	4,474,858	9,371,741	1,369,305	7,132,882	831,036	3,442,473	47,946,935
Endnotes at end of table section. Detail may not add to	total because of rounding	See text for "Explanation	of Terms" and "Descripti	on of the Sample and Limit	tations of the Data "			

RETURNS OF ACTIVE CORPORATIONS

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are in thousands of dollars)									
		\A/I==1== 1	trada	Wholesale	and retail tradecor	ntinued	Dotoil t		
		Wholesale	trade			1	Retail trade	1	Building
Item				Electronic		Motor			material
				markets		vehicle	Furniture	Electronics	and garden
	Total	Durable goods	Nondurable goods	and agents	Total	dealers and parts	and home furnishings	and appliance	equipment and supplies
		goods	goods	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	373,725	223,679	136,139	13,907	615,717	93,566	42,130	31,164	39,946
Total assets	1,731,655,656	732,806,558	995,149,247	3,699,851	1,422,228,011	259,658,339	42,329,546	48,487,928	149,200,832
Cash	123,832,799	49,651,990	73,677,542	503,267	104,517,951	21,221,490	3,491,832	5,847,791	5,000,090
Notes and accounts receivable Less: Allowance for bad debts	379,053,555 8,184,885	209,710,021 4,882,020	168,688,060 3,292,525	655,474 10,340	146,425,851 3,267,816	29,276,113 466,018	5,119,526 110,299	6,844,344 137,418	25,315,262 207,425
Inventories	299,567,148	182,279,245	117,273,483	*14,419	405,881,322	138,390,814	15,695,433	11,793,600	33,141,388
Investments in Government obligations	27,438,820	900,984	26,537,836	-	316,899	81,782	*2,375	*26,504	*30,168
Tax-exempt securities	4,999,745	1,051,466	3,948,279		1,771,086	125,321	*92,780	10,003	*88,711
Other current assets Loans to shareholders	120,785,958 8,535,630	56,349,367 5,241,241	64,233,764 3,195,840	202,827 98,549	59,837,413 7,168,263	6,471,358 2,317,881	2,440,382 276,143	5,450,918 552,048	2,580,755 414,182
Mortgage and real estate loans	1,801,596	440,532	1,361,064	-	935,666	87,359	*21,907	*43,008	161,025
Other investments	388,835,435	69,665,970	318,588,042	581,423	175,108,779	12,505,863	1,853,907	4,636,045	13,594,242
Depreciable assets [25] Less: Accumulated depreciation [25]	388,031,478 208,697,501	197,216,620 105,069,282	189,864,676 103,183,227	950,183 444,992	582,519,708 277,376,275	58,763,637 30,346,766	19,258,742 9,404,247	15,433,968 8,476,198	54,236,364 22,008,537
Depletable assets	23,524,526	337,363	23,187,163	444,992	167,748	*8,319	9,404,247	0,470,190	*59,163
Less: Accumulated depletion	7,899,871	106,548	7,793,322	-	77,107	*4,436	-	-	25,871
Land	17,053,503	6,687,703	10,183,589	*182,211	52,801,166	5,406,925	1,250,256	506,494	9,982,860
Intangible assets (amortizable) Less: Accumulated amortization	133,523,996 23,534,590	42,937,518 8,453,279	89,420,703 14,853,218	1,165,775 228,093	112,986,395 17,131,337	13,903,442 1,550,846	2,076,759 896,558	4,974,759 869,378	4,364,471 302,224
Other assets	62,988,311	28,847,667	34,111,498	29,147	69,642,297	3,466,100	1,160,609	1,851,440	22,776,208
Total liabilities	1,731,655,656	732,806,558	995,149,247	3,699,851	1,422,228,011	259,658,339	42,329,546	48,487,928	149,200,832
Accounts payable	312,533,714	165,616,409	146,476,391	440,913	218,060,261	20,514,296	7,320,894	11,346,752	27,266,540
Mortgages, notes, and bonds payable in less than one year	132.054.376	81,455,599	50,256,088	342,689	162,485,456	110,513,099	3,019,667	2,127,335	4,212,672
Other current liabilities	205,449,949	79,016,016	126,123,320	310,613	147,570,230	18,990,590	6,599,716	7,560,621	14,977,564
Loans from shareholders	33,443,580	19,391,244	13,945,685	106,651	40,678,676	11,182,483	2,244,314	1,584,595	2,529,525
Mortgages, notes, and bonds payable in one									
year or more Other liabilities	237,004,097 103,101,836	106,318,823 44,605,607	129,810,890 58,390,899	*874,383 105,330	265,153,624 79,556,675	32,827,971 5,281,663	6,120,624 2,138,883	6,183,090 2,032,796	36,541,874 3,348,707
Capital stock	73,207,808	41,325,606	31,700,949	181,254	47,692,910	8,336,212	1,343,515	3,150,984	2,071,471
Additional paid-in capital	297,459,721	104,873,744	191,637,628	*948,349	239,652,866	16,628,227	5,518,591	14,625,262	11,664,207
Retained earnings, appropriated	2,952,597	285,746	2,656,870	9,981	779,987	186,327	51,871	*91,937	*93,112
Retained earnings, unappropriated [26] Less: Cost of treasury stock	374,985,053 40,537,075	102,048,834 12,131,071	272,370,417 28,219,891	565,802 *186,113	284,116,642 63,519,316	39,344,010 4,146,539	10,253,957 2,282,487	2,194,819 2,410,263	57,488,531 10,993,372
Total receipts	3,371,918,992	1,560,571,981	1,805,753,667	5,593,345	3,445,760,015	852,916,514	96,184,735	126,664,012	247,368,502
Business receipts	3,288,892,180	1,528,357,142	1,755,121,051	5,413,987	3,362,482,212	835,576,628	94,983,666	124,004,209	243,464,514
Interest	15,221,252	5,025,793	10,178,157	17,303	9,239,618	1,259,357	244,249	336,858	527,488
Interest on Government obligations: State and local	952,879	193,162	759,494	224	553,840	20,334	28,591	100,926	38,034
Rents	3,584,845	1,339,529	2,241,947	3,369	2,892,539	360,378	38,528	63,488	98,651
Royalties	6,246,516	1,603,534	4,633,586	9,396	6,601,010	53,064	24,521	*38,861	*163,765
Net short-term capital gain reduced by	440.000	10.000	00.004	225	50.004	2 222	*400	+0.704	
net long-term capital loss Net long-term capital gain reduced by	110,892	16,683	93,884	325	56,031	8,008	*186	*6,784	930
net short-term capital loss	5,115,212	901,187	4,213,867	*158	2,659,327	161,790	88,765	86,945	74,800
Net gain, noncapital assets	4,500,871	2,583,622	1,916,227	1,021	2,063,780	932,307	63,055	27,746	101,764
Dividends received from domestic corporations. Dividends received from foreign corporations	1,357,360 11,926,610	168,918 5,301,226	1,188,357 6,598,812	*85 26,572	120,764 5,023,286	15,901 13,924	1,976 43,040	9,378 498,157	11,625 *4,029
Other receipts	34,010,375	15,081,185	18,808,286	120,904	54,067,608	14,514,823	668,159	1,490,660	2,882,901
Total deductions	3,269,295,878	1,510,162,544	1,754,204,861	4,928,473	3,338,548,255	842,261,051	93,353,641	122,256,746	228,656,186
Cost of goods sold	2,700,860,940		1,491,182,908		2,506,309,357	711,366,161	55,353,833	87,113,713	168,084,818
Compensation of officers Salaries and wages	38,000,270 169,530,818	22,616,837 93,729,496	14,295,342 74,619,187	1,088,090 1,182,135	33,232,003 303,464,978	7,486,835 48,015,240	2,193,293 11,908,841	2,085,519 13,314,524	2,943,046 24,649,365
Repairs	9,095,784	4,539,747	4,532,488	23,550	16,520,982	2,024,783	684.575	571,339	1,037,354
Bad debts	4,776,941	2,638,161	2,115,150	*23,630	5,120,974	662,599	233,998	469,036	633,124
Rent paid on business property	29,832,143	16,605,498	13,054,945	171,700	79,254,820	9,761,357	5,026,626	3,149,452	3,878,911
Taxes paidInterest paid	31,712,376 27,186,915	14,759,708 12,631,325	16,771,441 14,468,235	181,227 87,355	52,658,217 27,907,766	8,387,935 6,678,262	2,205,276 585,193	2,178,081 664,713	4,882,478 1,488,628
Charitable contributions	965,260	473,166	490,371	*1,722	1,360,834	52,920	75,539	53,621	97,850
Amortization	8,394,163	5,749,773	2,599,085	45,305	4,700,719	684,910	154,789	163,973	235,794
Depreciation Depletion	28,094,796	17,033,430	10,998,139	63,226	35,879,783	4,417,015	1,074,056	1,004,450	3,167,468
Advertising	557,797 25,694,777	53,835 16,129,019	503,962 9,510,714	- 55,044	13,292 46,772,373	*839 9,551,095	- 4.186.607	- 2,784,416	*3,550 3,120,758
Pension, profit-sharing, etc., plans	8,129,330	4,197,258	3,830,271	101,801	8,314,274	659,822	190,827	200,660	587,574
Employee benefit programs	17,428,922	9,517,719	7,772,922	138,281	25,533,599	4,098,273	868,172	782,245	1,609,605
Domestic production activities deduction Net loss, noncapital assets	475,830 1,760,991	162,155 1,067,875	313,676 690,034	*3,082	63,993 3,580,485	2,666 299,317	3,641 94,027	4,965 196,210	14,427 73,389
Other deductions	166,797,827	78,579,509	86,455,993	1,762,325	3,560,465 187,859,806	28,111,021	8,514,348	7,519,830	73,369 12,148,047
Total receipts less total deductions	102,623,114	50,409,436	51,548,806	664,872	107,211,760	10,655,462	2,831,095	4,407,267	18,712,315
Constructive taxable income from related	,	255 555	004:		105.5:-		· ·		1000 000
foreign corporations Net income (less deficit)	4,584,779 106,255,014	958,833 51,175,108	3,614,028 54,403,340	11,918 676,566	1,954,315 108,612,236	*56,764 10,691,893	2,547 2,805,051	15,367 4,321,707	*390,989 19,065,270
Income subject to tax	67,009,416	27,151,497	39,577,360	280,560	86,727,073	4,636,114	2,145,621	3,054,568	15,554,831
Total income tax before credits [7]	23,163,998	9,317,939	13,751,145	94,915	29,313,467	1,525,611	729,181	1,053,877	5,397,986
Income tax	23,059,708	9,239,555	13,725,013	95,141	29,556,276	1,522,136	728,636	1,051,160	5,395,949
Alternative minimum tax Foreign tax credit	92,869 2,341,884	66,021 442,546	26,848 1,882,942	16,396	61,606 964,299	6,476 58,838	*420 3,723	2,719 16,689	*854 *178,206
U.S. possessions tax credit	5,363	3,452	1,911	- 10,590	3,307	-	5,725	-	- 170,200
Nonconventional source fuel credit	*10,027	*446	9,581	-	2,895	-	-	2,866	-
General business credit	376,190	74,230	301,960	-	320,511	11,637	3,474	18,200 *2,224	19,146
Prior year minimum tax credit Total income tax after credits [2]	430,382 20,000,152	139,266 8,657,998	290,876 11,263,874	239 78,279	75,679 27,946,775	7,984 1,447,152	5 721,978	*3,224 1,012,898	*1,830 5,198,804
Endnotes at end of table section. Detail may not add to							121,070	1,012,090	5, 150,004

RETURNS OF ACTIVE CORPORATIONS
Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	Wholesale and retail trade—continued									
					econtinued					
ltem	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	
Number of returns	96,556	38,611	38,508	52,049	30,589	10,733	91,513	50,352	3,375	
Total assets	182,052,949 12,176,140	95,470,823 5,849,783	42,525,445 4,473,277	101,229,236 12,863,743	53,866,033 4,860,771	305,668,674 14,391,052	66,356,283 6,105,296	75,381,923 8,236,686	* 361,697 *29,311	
Notes and accounts receivable	13,219,313	11,642,210	3,853,000	5,378,912	3,377,162	21,225,397	9,047,107	12,127,505	*32,243	
Less: Allowance for bad debts	142,827	497,969	42,974	230,779	76,551	626,311	214,213	515,032	92	
Inventories Investments in Government obligations	30,104,418 *54,249	22,626,920 161	4,848,768 *8,464	31,475,370 47,650	20,224,357	71,796,611	18,307,370 *31,137	7,476,272 34,409	*240,502	
Tax-exempt securities	*753,526	*37,467	*5,909	236,278	*128,855	-	-	*292,237	-	
Other current assets	7,516,396	3,359,845	1,550,655	6,141,261	3,071,366	10,165,113	4,426,946	6,662,420	*15,905	
Loans to shareholders Mortgage and real estate loans	483,161 173,266	338,923	1,029,515 66,323	443,591 *18,058	265,972 *112,585	105,367 *13,001	539,131 *226,100	402,350 *13,035	-	
Other investments	17,590,043	16,633,216	2,643,940	8,301,488	3,224,769	66,557,729	6,796,500	20,771,038	*1,549	
Depreciable assets [25] Less: Accumulated depreciation [25]	129,362,421 65,981,636	27,582,713 12,082,147	32,482,386 16,353,173	48,642,529 26,012,760	25,125,530 12,520,232	124,785,707 45,423,235	25,269,332 14,607,639	21,576,380 14,159,705	*86,833 *53,605	
Depletable assets	*25,947	12,002,147	*68,317	2,750	*2,900		-	352	-	
Less: Accumulated depletion	*11,939	-	*34,095	-	*767	-	-	-	-	
LandIntangible assets (amortizable)	10,337,011 22,084,592	2,518,694 16,747,131	4,629,572 3,204,984	1,111,569 7,614,890	1,374,074 3,112,726	14,252,397 17,483,517	994,825 7,625,202	436,490 9,793,922	1,127 *14,237	
Less: Accumulated amortization	4,072,692	2,339,388	827,975	985,015	773,441	738,881	1,419,446	2,355,494	*10,291	
Other assets	8,381,561	3,053,265	918,552	6,179,701	2,355,958	11,681,210	3,228,634	4,589,059	*3,978	
Total liabilities	182,052,949 31,855,746	95,470,823 12,421,717	42,525,445 7,258,084	101,229,236 14,305,016	53,866,033 9,813,731	305,668,674 56,713,688	66,356,283 10,109,315	75,381,923 9,134,482	* 361,697 *29,629	
Mortgages, notes, and bonds payable in less										
than one year Other current liabilities	7,042,995 19,069,392	6,730,222 8,817,745	1,209,910 2,439,175	4,019,249 13,077,105	2,677,320 6,858,839	14,283,601 31,483,523	3,459,929 10.956.120	3,189,457 6,739,839	*37,783 *28,017	
Loans from shareholders	5,402,896	1,688,567	3,746,473	2,389,366	2,227,042	380,584	5,754,537	1,548,293	*324,623	
Mortgages, notes, and bonds payable in one year or more	45 576 404	12.070.150	14.990.758	11 101 500	12 00E E26	60 200 040	42 007 660	10 251 267	*4.046	
Other liabilities	45,576,194 16,683,461	13,978,150 5,353,140	1,620,589	11,401,582 14,854,469	12,995,526 2,557,825	60,288,818 17,581,093	13,897,669 1,943,107	10,351,367 6,160,942	*4,016	
Capital stock	11,918,400	3,617,490	1,645,828	4,214,056	1,696,101	1,600,594	2,961,469	5,136,790	*3,589	
Additional paid-in capital Retained earnings, appropriated	21,554,628 *37,607	24,940,932 *58,824	5,280,436 *12,194	22,953,382 *76,256	8,759,749 *19,848	48,685,980 *412	14,357,571 *138,839	44,683,901 *12,761	*758,759	
Retained earnings, unappropriated [26]	32,095,572	19,842,699	4,922,221	25,850,226	15,731,031	77,556,334	8,427,160	-9,589,918	*-824,719	
Less: Cost of treasury stock	9,183,941	1,978,664	600,222	11,911,471	9,470,980	2,905,952	5,649,435	1,985,990	-	
Total receipts Business receipts	508,392,689 497,778,426	214,060,243 211,683,325	242,556,955 240,598,193	176,233,359 170,189,389	93,554,344 90,523,813	612,890,726 586,308,302	138,044,893 134,935,400	136,893,042 132,436,347	755,513 *757,105	
Interest	758,222	222,667	79,485	968,273	160,249	3,544,787	537,492	600,490	*35	
Interest on Government obligations: State and local	34,269	35,213	16,584	93,541	23,306	41,754	33,054	88,234		
Rents	623,977	106,848	127,239	168,669	66,392	945,536	169,923	122,909		
Royalties	1,411,575	119,368	31,085	979,895	482,928	2,498,022	132,337	665,589	-	
Net short-term capital gain reduced by net long-term capital loss	4,731	*16,360	7,829	*1,174	*592	708	*4,918	*3,811	69	
Net long-term capital gain reduced by		·								
net short-term capital loss Net gain, noncapital assets	222,008 351,999	283,487 81,438	99,278 209,477	38,824 31,039	28,099 14,769	1,340,583 56,443	128,054 70,978	106,693 122,765	103 100	
Dividends received from domestic corporations.	30,286	3,678	6,340	10,303	915	22,047	4,152	4,162	-	
Dividends received from foreign corporations	1,309,197	*7,964	7	1,240,630	*700,330	611,976	559,123	34,910	-	
Other receipts Total deductions	5,867,999 496,025,103	1,499,894 207,317,912	1,381,438 240,470,537	2,511,623 164.801.803	1,552,951 91,677,363	17,520,568 584,088,144	1,469,461 133,634,372	2,707,132 134,005,397	*-1,899 771,511	
Cost of goods sold	366,998,882	151,250,558	213,832,708	91,565,886	56,870,136	423,239,808	86,931,966	93,700,888	*663,000	
Compensation of officers	3,030,098	3,201,128	1,222,780	3,153,997	1,425,264	910,418	3,293,951	2,285,676	*47.000	
Salaries and wages Repairs	48,709,115 3,961,713	22,913,978 603,853	7,837,951 1,095,742	23,565,566 1,099,472	11,107,711 792,826	66,229,643 3,328,291	14,755,052 850,289	10,457,990 470,746	*17,093 *2,541	
Bad debts	248,451	315,600	95,931	403,240	174,924	969,478	216,037	698,555	*64	
Rent paid on business property Taxes paid	10,286,606 8,375,080	6,553,976 2,812,224	2,633,846 2,634,371	12,534,056 3,983,265	5,172,102 1,988,298	12,484,837 10,938,600	6,303,476 2,662,146	1,469,576 1,610,464	*6,187 3,448	
Interest paid	4,302,914	1,474,743	1,149,291	1,412,099	1,123,843	6,508,785	1,498,229	1,021,066	*2,767	
Charitable contributions	344,607	47,216	9,654	113,620	22,194	470,095	55,605	17,914	-	
Amortization Depreciation	939,396 6,206,715	607,393 1,849,039	218,403 2,070,051	532,809 2,905,224	234,017 1,528,592	224,695 8,630,020	313,480 1,560,818	391,060 1,466,333	396 *5,404	
Depletion	*49	*243	1,660	*160	-	3,489	1,000,010	*3,301	-	
AdvertisingPension, profit-sharing, etc., plans	3,220,422	2,258,683	296,358	4,327,506	2,077,346	8,829,818	2,395,799	3,723,563	*3,180	
Employee benefit programs	2,037,059 6,764,790	633,842 1,310,813	99,027 393,966	606,370 1,733,448	180,799 528,062	2,587,976 5,224,341	247,334 1,220,176	282,983 999,708	53 706	
Domestic production activities deduction	21,343	805	3,030	*5,742	1,287	531	1,871	*3,685	-	
Net loss, noncapital assets Other deductions	374,589 30,203,274	103,195 11,380,623	17,996 6,857,770	385,125 16,474,217	122,022 8,327,938	501,987 33,005,332	82,390 11,245,753	1,330,239 14,071,651	66,672	
Total receipts less total deductions	12,367,586	6,742,331	2,086,418	11,431,556	1,876,982	28,802,583	4,410,521	2,887,644	-15,998	
Constructive taxable income from related										
foreign corporations Net income (less deficit)	*185,712 12,519,029	3,266 6,710,384	2,069,834	553,405 11,891,420	57,927 1,911,602	474,726 29,235,555	92,219 4,469,686	121,394 2,920,805	-15,998	
Income subject to tax	8,869,871	5,201,005	917,726	10,395,776	1,811,735	28,686,594	3,357,246	2,095,986	*47	
Total income tax before credits [7]	3,059,073	1,794,260	304,158	3,577,061	619,560	9,385,641	1,135,369	731,690	*7 *7	
Income tax Alternative minimum tax	3,055,533 3,557	1,790,007 2,868	301,211 2,697	3,562,154 14,554	618,525 1,035	9,685,757 3,964	1,133,237 2,626	711,972 19,836	*7 -	
Foreign tax credit	12,148	*7,855	4,036	256,466	28,504	299,586	*75,371	22,878	-	
U.S. possessions tax credit	-	-	-	[1]	-	3,307	- 29	-	-	
Nonconventional source fuel credit General business credit	44,795	13,679	6,008	26,232	4,978	154,566	10,636	7,161	-	
Prior year minimum tax credit	13,602	*2,087	13,704	*27,635	*752	-	*3,758	1,098	-	
Total income tax after credits [2]	2,988,528	1,770,639	280,410	3,266,727	585,326	8,928,182	1,045,576	700,554	*7	

RETURNS OF ACTIVE CORPORATIONS
Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	Transportation and warehousing									
Item										
item				Transit		Other				
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and			
		transportation		transportation		activities	storage			
	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
Number of returns Total assets	187,051 586,306,011	12,250 334,443,334	100,026 89,773,563	26,105 14,570,906	410 17,914,134	40,974 110,725,699	7,287 18,878,374			
Cash	42,885,363	24,824,837	6,176,214	1,094,987	502,480	9,248,332	1,038,512			
Notes and accounts receivable	67,669,707	16,564,025	21,520,340	1,901,585	1,881,722	23,618,166	2,183,869			
Less: Allowance for bad debts Inventories	1,466,084 7,083,580	602,028 3,620,064	394,930 892,161	25,557 115,093	6,241 326,755	416,725 1,835,552	20,603 293,955			
Investments in Government obligations	236,646	*49,203	144,008	3,524	-	*12,048	*27,863			
Tax-exempt securities Other current assets	270,657 30,705,548	*360	*96,918 5,550,226	1,012 1,442,732	12 285,405	*151,335 5.753.684	*21,021 1,522,120			
Loans to shareholders	4,727,388	16,151,380 120,235	2,786,244	1,442,732 564,268	*207,665	800,656	248,319			
Mortgage and real estate loans	284,275	27,700	74,199	400	-	*106,924	*75,052			
Other investments Depreciable assets [25]	47,562,302 530,582,719	22,527,765 326,324,382	5,584,032 87,589,909	889,818 12,601,992	3,633,842 14,407,426	12,640,587 76,369,886	2,286,258 13,289,125			
Less: Accumulated depreciation [25]	212,133,497	101,141,689	50,157,003	7,056,464	5,037,161	42,444,265	6,296,915			
Depletable assets	56,550 33,537	*11,900 *9,854	31,244 17,989	734 652	*1,750 *1,510	*3,107 *1,932	*7,815 *1,600			
Less: Accumulated depletion Land	7,806,967	2,787,939	2,460,473	291,564	87,311	1,424,227	755,452			
Intangible assets (amortizable)	31,547,724	6,614,292	5,689,674	2,819,687	254,315	13,279,584	2,890,173			
Less: Accumulated amortization Other assets	5,415,442 33,935,145	1,648,567 18,221,390	753,636 2,501,479	646,775 572,956	56,446 1,426,809	1,919,115 10,263,649	390,903 948,861			
Total liabilities	586,306,011	334,443,334	89,773,563	14,570,906	17,914,134	110,725,699	18,878,374			
Accounts payable Mortgages, notes, and bonds payable in less	50,316,712	18,869,846	9,020,520	603,237	957,344	19,711,088	1,154,678			
than one year	28,900,986	10,723,400	9,624,484	1,356,213	757,993	5,519,360	919,536			
Other current liabilities	60,411,276	38,785,376	8,675,696	1,896,004	1,385,309	8,573,676	1,095,215			
Loans from shareholders Mortgages, notes, and bonds payable in one	12,137,785	3,007,117	4,768,003	776,447	*260,083	2,807,590	518,545			
year or more	156,928,766	98,858,456	23,049,601	4,668,010	6,818,952	16,627,207	6,906,540			
Other liabilities	149,846,046 27,221,930	128,399,804 18,924,306	6,452,465 2,673,326	200,452 1,939,156	2,442,001 1,026,651	11,223,069 2,003,127	1,128,255 655,365			
Additional paid-in capital	99,939,493	63,960,071	7,458,131	3,663,898	2,892,671	18,656,051	3,308,671			
Retained earnings, appropriated	124,078	*8,298	*20,769	34,440		*36,723	*23,848			
Retained earnings, unappropriated [26] Less: Cost of treasury stock	16,241,689 15,762,751	-35,776,688 11,316,653	20,422,744 2,392,176	-334,840 232,110	2,092,535 *719,404	26,212,872 645,062	3,625,065 457,344			
Total receipts	687,092,197	225,506,408	219,774,596	25,243,221	6,606,472	191,947,997	18,013,503			
Business receipts Interest	659,186,488 3,856,638	211,189,989 2,240,886	213,804,445 415,720	24,246,733 235,451	6,118,827 50,000	186,837,765 660,332	16,988,729 254,251			
Interest on Government obligations:	3,030,030	2,240,000	415,720	233,431	50,000	000,332	254,251			
State and local	136,101	27,158	57,780	*1,767	13,508		3,164			
RentsRoyalties	1,871,589 2,044,221	1,180,969 56,083	387,688 206,298	26,160 13	8,841 *1,959	245,638 1,770,977	22,293 *8,891			
Net short-term capital gain reduced by										
net long-term capital loss Net long-term capital gain reduced by	102,049	23,329	3,309	*1,084	64,993	*1,857	*7,478			
net short-term capital loss	2,219,372	1,490,781	239,252	*19,171	32,644	355,390	82,134			
Net gain, noncapital assets	4,262,054	2,356,736	1,466,458	218,635	40,370		56,144			
Dividends received from domestic corporations. Dividends received from foreign corporations	105,631 1,033,430	24,932 548,334	45,263 68,058	*1,945 111	*1,223	30,163 397,901	2,104 19,027			
Other receipts	12,274,624	6,367,212	3,080,326	492,153	274,107	1,491,537	569,289			
Total deductions Cost of goods sold	668,435,555 221,554,412	225,244,301 59,780,393	212,524,351 73,521,070	25,019,518 7,778,469	5,801,382 2,606,452	182,811,104 72,557,262	17,034,899 5,310,767			
Compensation of officers	7,934,427	1,079,642	3,528,787	526,320	39,544	2,442,464	317,670			
Salaries and wages	118,803,645	40,332,050	37,132,836 4.708.369		458,967	32,137,804	3,483,490			
Repairs Bad debts	18,662,206 1,615,512	8,905,870 445,823	4,706,369 319,561	508,497 238,481	100,290 4,782	4,059,576 581,904	379,604 24,960			
Rent paid on business property	39,919,244	18,075,540	12,572,236	1,243,080	50,830	6,285,475	1,692,082			
Taxes paidInterest paid	22,560,417 14,475,447	7,154,834 8,736,370	8,145,627 2,237,920	1,069,497 772,831	228,235 437,986	5,316,509 1,613,575	645,715 676,765			
Charitable contributions	209,605	64,441	38,094	3,430	781	97,115	5,743			
Amortization	1,634,496	570,396	237,670	142,565 1,353,400	28,250		143,038			
Depreciation Depletion	32,346,330 46,477	15,934,126 *18,574	8,918,202 13,050	1,353,400	511,510 *12,897	4,919,931 877	709,160 *1,078			
Advertising	2,787,913	1,175,712	474,965	138,195	2,501	930,887	65,653			
Pension, profit-sharing, etc., plans Employee benefit programs	8,514,998 22,333,747	3,639,263 9,542,277	978,390 5,535,330		26,196 75,777	3,572,058 6,292,973	107,751 418,688			
Domestic production activities deduction	4,298	1,858	1,402	-	-	*524	513			
Net loss, noncapital assets Other deductions	320,008 154,712,375	73,838 49,713,294	142,657 54,018,186	7,777 5,318,438	*4,067 1,212,316	86,658 41,402,932	5,011 3,047,210			
Total receipts less total deductions	18,656,642	262,107	7,250,244	223,703	805,090	9,136,893	978,604			
Constructive taxable income from related										
foreign corporations Net income (less deficit)	389,863 18,910,404	122,506 357,455	*15,626 7,208,091	5,013 226,950	- 791,582	244,224 9,348,392	2,494 977,934			
Income subject to tax	21,643,987	6,865,885	3,913,383	170,894	905,764	9,355,922	432,139			
Total income tax before credits [7]	7,480,008 7,453,375	2,401,709	1,318,038	50,218	315,332 315,038	3,249,933	144,779			
Income tax Alternative minimum tax	7,453,375 31,422	2,395,694 11,100	1,306,087 12,948	49,698 *520	315,038 *293	3,246,876 2,205	139,982 4,355			
Foreign tax credit	359,116	122,349	15,523	1,667	*128		*2,804			
U.S. possessions tax credit Nonconventional source fuel credit	- 112,023	- 112,019	-	-	-	- 4	-			
General business credit	92,297	27,891	8,575		375	52,891	699			
Prior year minimum tax credit	261,355 6 655 216	233,342	11,939		8,830		3,312			
Total income tax after credits [2]	6,655,216	1,906,108	1,282,002	45,756	305,998	2,977,390	137,963			

RETURNS OF ACTIVE CORPORATIONS
Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	amounts are in thousands of dollars) Information								
ltem	Total	Publishing industries (except	Motion picture and sound recording	Broadcasting (except	Internet publishing and	Telecommunications (including paging, cellular, satellite,	Internet service providers, web search portals, and data processing	Other information	
		Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services	
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	
Number of returns	122,825	34,068	31,955	6,321	6,396	17,565	15,850	10,670	
Total assets	2,918,886,012	406,948,326	475,477,105	314,915,045	19,877,512	1,300,528,203	354,286,187	46,853,634	
Notes and accounts receivable	122,740,090 269,455,411	31,891,646 65,544,784	17,841,521 12,391,098	11,023,520 25,754,650	1,178,062 2,325,012	37,878,761 120,725,551	19,338,576 36.602.102	3,588,004 6,112,215	
Less: Allowance for bad debts	13,564,600	3,018,646	759,862	1,025,364	273,755	6,307,860	2,010,325	168,788	
Inventories	32,837,813	8,776,723	4,222,691	3,650,480	*248,184	7,872,082	7,872,783	194,869	
Investments in Government obligations Tax-exempt securities	765,439 1,969,703	335,982 718,135	*133,272 *43,570	*32,049 668,712	- 265,423	244,826 157,316	*19,310 *27,170	- 89,377	
Other current assets	169,584,876	32,439,446	8,547,541	11,533,710	1,101,193	39,051,012	73,787,063	3,124,911	
Loans to shareholders	4,714,087	2,729,705	170,354	228,936	*54,296	732,527	720,878	77,393	
Mortgage and real estate loans Other investments	121,839 1,039,409,999	46,772 63,175,632	*16,257 393,282,755	*13,208 76,788,002	- 1,129,385	*34,928 375,765,139	*10,342 118,259,695	*332 11,009,390	
Depreciable assets [25]	927,530,872	77,078,266	28,480,519	84,408,426	4,567,561	688,520,469	37,865,098	6,610,533	
Less: Accumulated depreciation [25]	515,068,122	46,835,043	15,100,773	50,934,737	2,962,785	375,835,476	19,324,119	4,075,189	
Depletable assets Less: Accumulated depletion	128,861 *37,568	7,523	-	1,689 600	-	*30,001 *19,720	*89,648 17,247	-	
Land	11,684,555	2,966,462	1,031,927	2,564,068	-	3,868,439	1,167,314	86,344	
Intangible assets (amortizable)	775,281,045	172,121,382	22,888,616	139,010,724	14,493,921	309,002,057	97,719,893	20,044,454	
Less: Accumulated amortization Other assets	132,035,692 223,367,405	45,504,178 44,473,734	3,928,308 6,215,929	13,097,038 24,294,609	2,930,401 681,418	29,208,710 128,016,862	34,246,777 16,404,784	3,120,279 3,280,069	
Total liabilities	2,918,886,012	406,948,326	475,477,105	314,915,045	19,877,512	1,300,528,203	354,286,187	46,853,634	
Accounts payable	183,879,516	28,631,610	8,296,699	7,702,655	1,487,057	52,646,679	82,847,228	2,267,587	
than one year	132,511,328	11,400,887	16,763,210	8,761,596	275,543	86,346,086	2,138,673	6,825,331	
Other current liabilities	258,862,036	71,958,509	18,123,163	34,445,500	2,057,283	85,840,778	38,145,299	8,291,503	
Loans from shareholders	41,355,387	14,521,054	3,989,368	5,102,181	*77,466	14,950,751	1,671,757	1,042,810	
Mortgages, notes, and bonds payable in one year or more	603,359,116	72,239,129	92,252,243	105,846,380	3,266,276	287,545,671	34,506,145	7,703,271	
Other liabilities	369,098,355	32,555,117	8,241,708	35,324,560	7,349,173	225,589,020	56,726,155	3,312,622	
Capital stock Additional paid-in capital	281,737,541 1,441,920,258	25,726,716 239,662,998	44,068,532 282,175,436	6,967,717 164,282,880	1,035,641	184,063,295 465,009,039	15,043,057 260,106,531	4,832,584	
Retained earnings, appropriated	1,441,920,236	361,993	*13,276	*36,929	7,686,838	531,559	108,740	22,996,536	
Retained earnings, unappropriated [26]	-266,720,211	-1,963,952	1,787,291	-47,712,282	-3,158,695	-84,034,892	-124,062,723	-7,574,958	
Less: Cost of treasury stock Total receipts	128,169,810 1,053,251,269	88,145,735 260,960,613	233,821 64,034,111	5,843,073 122,497,148	199,070 12,222,794	17,959,784 451,530,485	12,944,674 111,587,967	2,843,653 30,418,150	
Business receipts	887,008,860	212,025,355	50,804,780	106,916,847	11,773,839	389,278,110	89,361,364	26,848,564	
Interest	34,222,374	4,141,350	5,627,878	2,629,668	38,269	15,365,981	6,162,838	256,390	
Interest on Government obligations: State and local	585,458	182,312	35,863	95,888	*6,445	168,236	85,372	11,342	
Rents	13,254,916	458,408	137,344	485,899	*37,332	11,492,072	609,743	34,118	
Royalties	27,189,725	7,189,735	2,926,370	6,391,401	*172,125	1,466,675	8,905,165	138,254	
Net short-term capital gain reduced by net long-term capital loss	459,293	439,195	*2,491	114	17	13,861	*1,062	*2,554	
Net long-term capital gain reduced by	100,200	100,100	2, 10 1			10,001	1,002	2,00	
net short-term capital loss	10,076,410	3,265,359	262,881	1,033,641	32,184	4,327,220	695,095	460,030	
Net gain, noncapital assets Dividends received from domestic corporations.	4,289,156 2,202,357	462,735 344,899	73,919 1,186,074	481,729 12,408	*27 *323	3,073,433 584,766	184,245 16,756	13,068 57,132	
Dividends received from foreign corporations	12,207,729	6,777,487	722,403	460,435	34,844	3,373,694	537,753	301,113	
Other receipts Total deductions	61,754,989 981,538,561	25,673,778 229,082,749	2,254,108 60,568,064	3,989,119 118,445,667	127,389 11,398,751	22,386,436 426,280,831	5,028,574 106,622,832	2,295,585 29,139,667	
Cost of goods sold	211,620,172	61,261,098	16,155,391	21,206,840	2,588,960	89,313,300	15,412,642	5,681,943	
Compensation of officers	14,522,237	5,269,132	2,628,564	1,468,443	282,651	2,058,698	1,912,676	902,072	
Salaries and wages Repairs	160,101,399 13,153,823	57,773,771 1,489,173	5,470,988 397,556	15,288,130 647,069	2,489,935 60,722	52,712,587 9,357,535	19,416,517 1,017,661	6,949,471 184,108	
Bad debts	9,011,193	1,145,700	95,067	541,889	39,500	6,561,537	448,812	178,689	
Rent paid on business property	25,688,481	4,900,256	3,847,302	2,366,886	293,446	10,338,669	3,169,928	771,994	
Taxes paidInterest paid	26,674,232 68,065,419	6,884,427 8,824,219	1,092,469 6,763,539	2,956,279 7,472,819	377,220 679,069	12,166,707 35,763,949	2,438,314 7,480,595	758,818 1,081,227	
Charitable contributions	1,118,557	348,760	15,131	88,161	9,078	565,288	74,213	17,927	
Amortization Depreciation	34,904,269 60,451,982	5,800,445 5,227,774	4,055,315 4,336,339	13,141,442 4,602,887	368,506 472,994	5,865,012 41,153,516	4,926,583 3,974,407	746,966 684,065	
Depletion	*4,052	5,227,774	4,330,339	4,002,007	472,994	3,707	3,974,407 *278	- 004,005	
Advertising	25,773,803	7,566,293	1,993,133	3,546,242	245,113	7,486,265	4,073,679	863,077	
Pension, profit-sharing, etc., plans Employee benefit programs	8,743,590 20,514,905	1,756,487 6,068,602	275,588 668,324	682,558 2,910,138	125,513 162,726	5,127,094 8,157,231	510,369 1,876,208	265,982 671,674	
Domestic production activities deduction		642,528	6,027	70,196	12,115	*277,267	12,081	*7,665	
Net loss, noncapital assets	5,936,517	1,102,475	97,673	318,494	29,290	4,245,649	85,934	57,003	
Other deductions Total receipts less total deductions	294,226,053 71,712,708	53,021,601 31,877,864	12,669,658 3,466,047	41,137,137 4,051,482	3,161,915 824,043	135,126,821 25,249,654	39,791,936 4,965,135	9,316,986 1,278,483	
Constructive taxable income from related									
foreign corporations	4,281,098 75,408,348	1,940,085 33,635,637	200,948	603,093 4,558,687	1,393 818,991	625,065	859,014 5 738 777	51,499 1 318 641	
Net income (less deficit)	75,408,348 71,639,550	29,698,028	3,631,133 1,201,012	4,558,687 7,281,230	759,706	25,706,482 26,699,355	5,738,777 4,286,705	1,318,641 1,713,515	
Total income tax before credits [7]	25,288,105	10,412,595	446,756	2,558,736	264,806	9,464,558	1,545,919	594,735	
Income tax	24,999,397 286,692	10,377,273	410,394 34,232	2,545,167 13 508	264,219 *588	9,328,451	1,488,863 56,896	585,031 7.481	
Alternative minimum tax Foreign tax credit	2,883,475	45,469 1,958,651	34,232 19,539	13,508 445,439	- 588	128,519 158,583	56,896 270,571	7,481 30,693	
U.S. possessions tax credit	-	-	-	-	-	-	-	-	
Nonconventional source fuel credit General business credit	5,772 821,498	3,417 215,773	- *970	- 6,467	- *6,062	2,355 480,843	- 102,269	9,114	
Prior year minimum tax credit	240,443	32,768	*9,783	*1,710	340	192,440	*2,203	1,199	
Total income tax after credits [2]	21,336,917	8,201,986	416,464	2,105,119	258,404	8,630,338	1,170,875	553,730	

RETURNS OF ACTIVE CORPORATIONS
Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	ts are in thousands of dollar			Real estate and rental and leasing					
		F	inance and insuran	ce		1	Real estate and re	ntal and leasing	_
			Securities,						Lessors of
lb			commodity contracts,	Insurance	Funds,				nonfinancial intangible
Item			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	242,686	60,399	50,887	107,139	24,261	641,947	587,499	52,493	1,954
Total assets	30,392,706,733	4,658,027,105	5,968,119,639	7,511,999,318	12,254,560,671	766,334,870	509,812,558	253,207,549	3,314,762
Cash Notes and accounts receivable	706,557,034 2.701.067.211	123,386,235 801,299,016	320,494,177 1,330,455,333	156,635,718 276,548,862	106,040,904 292,764,001	62,808,099 92,131,122	48,323,173 26,066,441	14,298,438 65,800,488	186,488 264,194
Less: Allowance for bad debts	26,286,191	21,425,140	1,717,607	2,001,930	1,141,514	1,549,735	320,215	1,220,306	*9,215
Inventories	1,189,250	193,794	176,472	818,984	-	7,186,916	1,873,785	5,307,010	*6,120
Investments in Government obligations	989,340,079	104,380,184	109,789,719	285,270,885	489,899,292	1,245,180	1,132,614	104,606	*7,961
Tax-exempt securities	1,311,815,202	49,156,956	10,897,598	603,270,423	648,490,224	1,067,930	1,061,100	*6,830	-
Other current assets	2,701,043,529	226,556,784	1,954,164,705	334,627,313	185,694,727	55,000,375	42,543,923	12,279,663	176,789
Loans to shareholders Mortgage and real estate loans	31,228,377 3,372,501,800	19,156,770 2,429,143,894	2,311,905 88,090,350	4,503,782 328,944,175	5,255,921 526,323,381	13,003,090 11,236,597	11,892,823 10,026,939	1,079,364 1,209,357	*30,904 300
Other investments	16,188,144,108	684,937,463	1,662,954,246	4,171,360,235	9,668,892,164	121,949,973	92,000,789	29,485,689	463,495
Depreciable assets [25]	509,989,465	69,967,374	54,921,990	114,537,438	270,562,662	449,113,891	290,135,394	158,590,104	388,394
Less: Accumulated depreciation [25]	141,850,877	29,605,053	30,165,444	32,753,420	49,326,960	168,902,824	104,930,729	63,820,169	151,926
Depletable assets	128,121	583	78,921	42,659	5,958	319,215	308,529	*495	*10,191
Less: Accumulated depletion	32,484	[1]	*14,507	17,976	-	72,345	69,015	*153	*3,177
Land	69,743,578	3,674,263	1,489,679	2,611,144	61,968,492	66,801,209	65,205,438	1,458,403	*137,368
Intangible assets (amortizable) Less: Accumulated amortization	232,710,088 41,813,173	53,244,455 11,455,275	65,196,286 10,865,249	106,115,314 17,340,946	8,154,033 2,151,702	29,927,982 9,151,551	9,658,764 2,888,884	18,718,669 6,073,048	1,550,549 189,618
Other assets	1,787,231,614	155,414,802	409,861,065	1,178,826,658	43,129,090	34,219,746	17,791,691	15,982,110	445,945
Total liabilities	30,392,706,733	4,658,027,105	5,968,119,639	7,511,999,318	12,254,560,671	766,334,870	509,812,558	253,207,549	3,314,762
Accounts payable	1,852,546,662	139,418,148	1,162,079,110	147,592,836	403,456,568	23,789,758	12,624,943	11,067,511	97,305
Mortgages, notes, and bonds payable in less									
than one year	2,013,548,228	1,022,965,409	578,801,926	126,184,954	285,595,939	66,329,109	23,789,927	42,489,869	49,313
Other current liabilities Loans from shareholders	6,062,243,545	1,339,110,521 6,887,013	2,262,459,387	2,230,180,640	230,492,997 11,418,629	48,749,889	25,246,974	23,285,603	217,312
Mortgages, notes, and bonds payable in one	33,201,680	0,007,013	10,696,307	4,199,731	11,410,029	56,275,436	47,087,873	9,160,305	*27,259
year or more	2,762,540,838	1,580,943,796	745.042.674	184,133,318	252,421,050	308,024,147	212,128,211	95,694,395	201,542
Other liabilities	4,127,768,481	230,609,277	672,401,364	3,099,500,022	125,257,818	47,448,051	30,172,948	16,891,772	383,332
Capital stock	1,196,443,629	38,592,416	64,419,318	102,170,731	991,261,163	41,508,339	35,226,217	5,840,554	441,568
Additional paid-in capital	10,610,350,511	113,600,123	331,185,296	894,270,095	9,271,294,997	160,452,209	106,696,260	52,505,036	1,250,912
Retained earnings, appropriated	223,740,095	4,422,901	2,860,599	116,826,795	99,629,799	1,216,984	1,123,079	93,904	928,648
Retained earnings, unappropriated [26] Less: Cost of treasury stock	1,637,612,120 127,289,055	210,875,134 29,397,635	185,208,021 47,034,363	652,909,847 45,969,650	588,619,118 4,887,407	23,453,722 10,912,774	23,185,340 7,469,214	-660,266 3,161,132	*282,428
Total receipts	3,301,642,987	534,167,311	456,910,476	1,866,975,436	443,589,763	316,578,467	200,765,538	114,391,359	1,421,570
Business receipts	1,798,196,722	152,986,256	180,874,681	1,463,793,968	541,818	268,384,638	169,445,027	98,300,207	639,403
Interest	934,940,428	324,113,343	212,729,082	203,778,763	194,319,240	8,767,451	2,535,509	6,203,545	28,397
Interest on Government obligations:									
State and local	45,431,316	3,829,936	2,173,881	9,130,442	30,297,057	482,292	192,216	287,623	*2,453
Rents	46,878,254 1,411,137	1,546,733 532,503	1,586,606 232,127	5,267,673 623,550	38,477,242 *22,957	2,558,723 1,039,316	2,095,519 309,162	463,165 150,326	*39 579,828
Net short-term capital gain reduced by	1,411,107	332,303	202,127	020,000	22,557	1,000,010	303,102	130,320	373,020
net long-term capital loss	36,132,936	88,675	1,193,259	1,363,270	33,487,732	258,229	248,472	9,450	*308
Net long-term capital gain reduced by									
net short-term capital loss	50,999,882	1,159,597	7,273,320	21,630,953	20,936,012	8,192,849	7,887,459	300,590	*4,800
Net gain, noncapital assets	9,654,632	4,486,791	1,421,136	1,650,533	2,096,172	6,913,117	1,801,614	5,104,521	*6,982
Dividends received from domestic corporations. Dividends received from foreign corporations	10,740,116 14,416,763	493,867 655,902	1,266,732 7,771,640	8,934,312 5,627,503	45,205 361,717	230,378 981,209	223,415 146,803	6,935 834,406	*28
Other receipts	352,840,799	44,273,707	40,388,012	145,174,470	123,004,610	18,770,264	15,880,342	2,730,592	159,330
Total deductions	2,764,686,695	477,157,410	408,059,060	1,757,334,606	122,135,620	286,395,700	178,446,505	106,963,411	985,784
Cost of goods sold	990,381,743	11,963,550	3,873,201	974,538,049	*6,942	56,170,584	30,642,004	25,410,793	117,787
Compensation of officers	40,416,057	6,861,462	19,071,676	13,974,770	508,149	15,687,113	13,725,372	1,905,341	56,400
Salaries and wages	283,468,669	53,084,940	73,650,417	154,963,761	1,769,551	58,551,177	43,536,641	14,795,376	219,161
Repairs Bad debts	6,108,556 21,177,455	2,175,868 14,644,146	1,241,817 3,710,577	1,692,363 2,319,706	998,508 503,026	6,980,871 1,433,363	3,982,427 575,112	2,996,019 852,060	2,426 *6,190
Rent paid on business property	27,108,882	6,165,122	6,783,602	12,457,932	1,702,227	15,502,586	8,744,609	6,739,313	18,665
Taxes paid	45,889,897	7,594,218	6,306,978	28,632,760	3,355,941	11,391,290	8,401,825	2,957,860	31,605
Interest paid	515,303,986	256,840,553	192,028,460	38,783,798	27,651,175	18,483,490	8,946,481	9,518,161	18,847
Charitable contributions	1,727,017	419,990	470,856	835,246	926	164,011	127,909	35,557	*545
Amortization Depreciation	18,353,192 32,590,756	3,418,834	2,216,732 4,522,181	11,784,044 12,706,146	933,583 6,506,191	1,435,723 27,329,225	572,662 5,670,047	812,154 21,626,232	50,908
Depletion	32,590,756	8,856,238 1,917	4,522,181 18,548	7,517	2,283	27,329,225 22,398	5,679,947 19,131	21,626,232 *86	23,045 *3,182
Advertising	17,296,687	7,791,484	2,043,791	7,311,939	149,473	4,722,078	3,375,356	1,303,995	42,726
Pension, profit-sharing, etc., plans	14,909,216	2,543,158	3,398,840	8,743,656	223,563	2,180,923	1,731,587	443,311	*6,024
Employee benefit programs	25,493,487	4,601,517	4,239,405	16,637,298	15,267	3,767,979	2,200,474	1,551,765	15,739
Domestic production activities deduction		15,454	2,852	82,740	*1,037	19,429	17,528	1,776	*125
Net loss, noncapital assets Other deductions	3,437,013 720,891,734	2,369,434 87,809,525	343,522 84,135,605	362,482 471,500,401	361,575 77,446,203	960,808 61,592,652	697,304 45,470,135	262,064 15,751,548	*1,439 370,970
Total receipts less total deductions	536,956,291	57,009,902	48,851,417	109,640,830	321,454,143	30,182,767	22,319,033	7,427,948	435,786
Constructive taxable income from related		,,,,,,,,,	-,,	, , 200	.,,,.	, , . 01	,= ==,= 00	,,,,,,]
foreign corporations	9,038,198	815,624	3,669,532	4,378,700	*174,343	77,255	18,503	58,752	-
Net income (less deficit)	500,563,173	53,995,589	50,347,068	104,889,088	291,331,428	29,777,730	22,145,320	7,199,077	433,332
Income subject to tax	187,620,311 66,391,944	46,957,649 16,511,930	40,208,537	94,831,334	5,622,792	13,731,778	10,457,525	3,016,888	257,365 88,901
Total income tax before credits [7] Income tax	65,098,055	16,331,159	14,102,998 14,060,850	33,735,128 32,777,627	2,041,888 1,928,420	4,559,849 4,427,618	3,389,522 3,318,673	1,081,425 1,022,366	88,901
Alternative minimum tax	1,107,745	71,536	42,296	988,225	5,688	113,838	55,705	57,789	344
Foreign tax credit	6,694,733	488,082	2,508,053	3,257,648	440,951	53,026	26,015	26,331	*680
U.S. possessions tax credit	433	428	-	4	-	441	29	412	-
Nonconventional source fuel credit	1,023,597	216,139	515,480	291,978	0.405	*2,106	*2,106	44.000	+0.400
General business credit Prior year minimum tax credit	1,914,081 1,797,643	874,623 29,463	276,703 180,163	753,261 1,585,689	9,495 *2,328	35,293 75,306	21,846 20,321	11,282 54,985	*2,166
Total income tax after credits [2]	54,959,137	14,900,943	10,622,599	27,846,482	1,589,113	4,393,676	3,319,206	988,414	86,056
Endnotes at end of table section. Detail may not add to							5,5.5,200	555,717	55,000

RETURNS OF ACTIVE CORPORATIONS

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands of dollars)		Administrative and supp	ort and waste management a	and romodiation convices	
			Administrative and supp	ort and waste management a	and remediation services	
Item	Professional, scientific,	Management of			Waste management	
	and	companies	Total	Administrative	and	Educational
	technical	(holding		and support	remediation	services
	services (76)	companies) (77)	(78)	services (79)	services (80)	(81)
Number of returns	786,275	50,921	257,623	243,092	14,531	44,885
Total assets	645,918,660	13,487,039,096	281,726,153	209,926,974	71,799,179	25,992,750
Cash	91,901,023	914,127,890	22,592,076	18,985,406	3,606,670	4,086,054
Notes and accounts receivable	138,674,674 2,704,692	4,794,369,521 64,399,302	44,495,582 1,222,880	36,259,025 994,187	8,236,557 228,693	4,120,322 372,699
Less: Allowance for bad debts Inventories	13,051,156	455,859	3,253,354	2,740,085	513,270	304,079
Investments in Government obligations	1,165,425	574,363,344	353,875	321,524	*32,351	*3,858
Tax-exempt securities	753,146	124,090,569 1,304,968,843	746,130 18.067.512	703,000 14,502,475	*43,130 3.565.037	106,884
Other current assets Loans to shareholders	56,836,369 7,008,827	287,473,103	2,894,766	2,761,661	133,105	1,918,908 402,495
Mortgage and real estate loans	11,917,946	1,295,727,208	549,173	549,107	*66	*39,656
Other investments Depreciable assets [25]	127,408,084 144,577,824	3,121,284,986 171,871,864	40,364,547 110,184,199	33,466,066 61,470,435	6,898,481 48,713,765	1,718,871 9,628,734
Less: Accumulated depreciation [25]		85,299,090	63,747,345	38,254,367	25,492,977	4,679,125
Depletable assets	207,345	89,823	906,087	*7,977	*898,110	*24,400
Less: Accumulated depletion	191,090 2,972,245	11,291 15,110,773	*120,558 4,086,914	*5,532 1,592,015	*115,027 2,494,899	*22,520 429,601
LandIntangible assets (amortizable)	126,832,764	313,010,626	89,116,190	65,771,875	23,344,316	8,000,347
Less: Accumulated amortization	24,863,285	21,555,145	14,314,660	11,999,019	2,315,640	577,621
Other assets Total liabilities	41,276,940 645,918,660	741,359,514 13,487,039,096	23,521,187 281,726,153	22,049,428 209,926,974	1,471,759 71,799,179	860,507 25.992.750
Accounts payable	84,212,258	1,022,088,021	23,662,845	17,612,465	6,050,380	1,807,849
Mortgages, notes, and bonds payable in less						
than one year Other current liabilities	50,367,606 99,577,650	534,758,772 8,341,249,248	14,717,370 37,545,972	11,928,841 30,662,372	2,788,528 6.883.600	1,269,932 5,507,110
Loans from shareholders	27,117,170	59,456,086	7,578,260	6,672,136	906,124	1,751,121
Mortgages, notes, and bonds payable in one						
year or moreOther liabilities	105,649,091 44,606,933	964,651,602 736,257,802	68,434,794 39,513,062	43,834,391 27,314,140	24,600,403 12.198.922	5,702,894 1,194,899
Capital stock	82,065,525	118,159,968	9,647,822	7,681,052	1,966,769	1,947,892
Additional paid-in capital	328,870,903	1,217,401,485	99,725,384	72,311,434	27,413,950	8,874,660
Retained earnings, appropriated Retained earnings, unappropriated [26]	601,809 -155,464,813	2,209,713 565,901,188	297,300 4,252,508	260,944 11,307,936	*36,356 -7,055,428	*7,057 -44,957
Less: Cost of treasury stock	21,685,470	75,094,789	23,649,164	19,658,738	3,990,427	2,025,706
Total receipts	855,507,620	895,321,523	455,332,505	393,617,983	61,714,522	34,297,361
Business receipts Interest	814,499,239 6,244,155	139,325,361 526,561,282	431,345,806 3,071,211	372,917,320 2,297,404	58,428,486 773,808	33,247,315 129,748
Interest on Government obligations:						•
State and local	250,929 601,217	7,042,314 25,813,599	255,118 419,552	172,253 348,582	82,865 70,970	44,772 21,288
Royalties	5,900,259	618,303	1,556,278	1,530,595	*25,683	214,600
Net short-term capital gain reduced by		·				
net long-term capital loss Net long-term capital gain reduced by	358,770	410,613	47,361	40,451	6,910	461
net short-term capital loss	3,031,432	24,023,717	5,447,263	5,308,213	139,050	67,843
Net gain, noncapital assets	873,676	9,307,785	1,420,923	1,188,154	232,769	6,297
Dividends received from domestic corporations. Dividends received from foreign corporations	149,827 2,839,257	2,322,808 12,002,947	55,783 1,270,761	54,280 774,331	1,503 *496,430	*2,940 1,527
Other receipts	20,758,858	147,892,795	10,442,447	8,986,399	1,456,048	560,571
Total deductions	825,169,038	734,136,089	432,350,429	373,886,917	58,463,513	31,596,850 4.778.563
Cost of goods sold Compensation of officers	237,595,161 71,573,197	5,634,948 10,270,948	198,237,179 12,452,436	174,402,223 11,411,592	23,834,957 1,040,844	4,778,563 1,740,966
Salaries and wages	198,368,263	115,416,897	84,442,445	75,908,049	8,534,396	9,299,211
Repairs	4,292,546 1,883,106	6,006,593 42,244,586	3,856,573 1,016,544	2,493,044 670,255	1,363,529 346,289	367,934 518,807
Rent paid on business property	28,541,762	11,591,010	11,465,252	9,866,217	1,599,034	2,199,541
Taxes paid	26,742,389	16,232,071	18,533,531	16,271,632	2,261,899	1,147,478
Interest paid	11,618,380 291,911	297,108,263 1,563,368	8,141,788 93,219	5,276,452 79,429	2,865,336 13,791	416,058 9,286
Amortization	6,273,465	5,901,430	3,682,397	2,826,974	855,423	256,144
Depreciation	11,177,967	25,859,417	7,878,124	4,796,001	3,082,123	659,938
Depletion	35,543 9,784,175	22,823 9.519.360	104,280 4,694,215	23,647 4,485,601	*80,634 208.614	- 1,865,516
Pension, profit-sharing, etc., plans	9,627,380	7,037,366	1,519,069	1,257,445	261,625	159,822
Employee benefit programs	17,626,095	16,595,541	9,105,417	7,935,829	1,169,588	776,371
Domestic production activities deduction Net loss, noncapital assets	73,307 1,237,947	37,266 1,430,590	6,072 294,408	4,567 245,131	*1,505 49,277	*1,296 51,761
Other deductions	188,426,444	161,663,613	66,827,478	55,932,830	10,894,649	7,348,159
Total receipts less total deductions	30,338,582	161,185,434	22,982,075	19,731,066	3,251,010	2,700,511
Constructive taxable income from related foreign corporations	844,034	7,356,126	253,984	217,264	36,720	*3,625
Net income (less deficit)	30,931,686	161,499,246	22,980,942	19,776,077	3,204,865	2,659,365
Income subject to tax	16,411,766 5,578,429	147,950,097 51,747,954	10,238,237 3,553,314	8,573,190 2,978,440	1,665,048 574,873	1,764,540 606,785
Total income tax before credits [7] Income tax	5,576,429 5,500,953	51,747,954 51,635,370	3,466,762	2,893,050	574,673 573,713	605,904
Alternative minimum tax	68,154	65,849	90,548	88,087	2,461	*878
Foreign tax credit	463,862 255	6,591,199 [1]	168,725	168,408	*317	7,513
Nonconventional source fuel credit	[1]	333,274	*140,960	-	*140,960	-
General business credit	269,302	2,671,256	87,169	76,504	10,665	2,059
Prior year minimum tax credit Total income tax after credits [2]	57,845 4,787,165	83,160 41,936,262	52,696 3,103,764	34,131 2,699,397	18,565 404,366	*634 596,579
Endnotes at end of table section. Detail may not add to					707,000	000,010

RETURNS OF ACTIVE CORPORATIONS

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars)	Health care and	social assistance		Arts, en	tertainment, and recr	eation
		Offices of					
Item		health practitioners	Miscellaneous health	Hospitals, nursing, and		Other arts,	Amusement, gambling,
	Total	and	care and	residential	Total	entertainment,	and
		outpatient	social	care		and	recreation
		care centers	assistance	facilities		recreation	industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	380,940	310,487	52,189	18,263	116,451	63,581	52,870
Total assets	251,942,127 25,833,825	90,890,962 16,669,701	47,103,580 4,354,222	113,947,585 4,809,902	100,547,530 10.468.853	40,498,555 4,994,873	60,048,975 5,473,980
Cash Notes and accounts receivable	39.238.064	12,600,427	9,196,793	17,440,843	6,117,833	2.801.951	3,315,882
Less: Allowance for bad debts	9,712,576	2,725,420	1,991,989	4,995,167	369,848	103,785	266,063
Inventories	1,997,175	992,534	695,133	309,509	2,300,449	573,677	1,726,772
Investments in Government obligations	354,063	*149,597	*59,963	144,503	*39,586	*36,791	*2,795
Other current assets	40,056 15,493,267	*34,664 4,197,144	*4,760 4.699.452	631 6,596,671	*187,848 4,557,988	*180,474 2.181.647	*7,375 2,376,340
Loans to shareholders	5,139,541	4,066,414	495,705	577,422	2,068,635	472,556	1,596,079
Mortgage and real estate loans	74,211	*32,172	*26,506	*15,533	262,664	190,900	71,765
Other investments	49,513,339	11,576,343	3,308,053	34,628,944	22,902,838	15,927,456	6,975,382
Depreciable assets [25] Less: Accumulated depreciation [25]	133,735,369 71,733,184	58,101,463 39,195,604	20,152,437 11,212,836	55,481,469 21,324,744	64,565,509 31,728,110	13,348,757 6,341,062	51,216,752 25,387,048
Depletable assets	*35,702	*26,039	*9,366	296	*30,038	*369	*29,669
Less: Accumulated depletion	*9,965	*9,697	-	268	*451	*305	*147
Land	4,905,083	725,455	695,684	3,483,944	6,882,205	1,234,491	5,647,714
Intangible assets (amortizable) Less: Accumulated amortization	49,886,871 8,051,027	21,775,742 4.061.483	16,555,685 2,200,925	11,555,444 1,788,619	10,746,918 2,220,133	4,143,058 1,045,942	6,603,860 1,174,192
Other assets	15,202,314	5,935,472	2,255,570	7,011,273	3,734,707	1,902,649	1,832,058
Total liabilities	251,942,127	90,890,962	47,103,580	113,947,585	100,547,530	40,498,555	60,048,975
Accounts payable	13,250,460	5,133,891	2,396,195	5,720,374	5,768,792	3,042,179	2,726,613
Mortgages, notes, and bonds payable in less than one year	14.838.163	7,417,530	4,064,074	3,356,559	6,316,450	1,852,602	4.463.847
Other current liabilities	33,246,002	13,875,608	6,118,950	13,251,444	9,506,221	4,498,286	5,007,934
Loans from shareholders	9,742,397	5,401,080	2,333,520	2,007,797	9,125,196	3,102,984	6,022,212
Mortgages, notes, and bonds payable in one							
year or more	79,783,972	25,245,663	13,972,163	40,566,146	31,050,543	7,971,562	23,078,981
Other liabilities	25,725,874 9,120,306	12,347,270 3,602,461	3,565,110 3,954,459	9,813,494 1,563,385	8,894,681 6,815,946	3,648,634 1,724,346	5,246,047 5,091,600
Additional paid-in capital	82,295,816	27,042,203	17,262,390	37,991,223	40,863,868	24,249,179	16,614,689
Retained earnings, appropriated	*51,730	*26,513	-	*25,218	*68,296	4,790	*63,506
Retained earnings, unappropriated [26]	-6,807,998	-6,855,864	-3,191,421	3,239,288	-16,930,185	-9,401,306	-7,528,879
Less: Cost of treasury stock Total receipts	9,304,595 531,900,286	2,345,393 345,835,852	3,371,860 77,989,641	3,587,342 108,074,793	932,277 87,970,407	194,701 38,330,719	737,576 49,639,688
Business receipts	514,547,924	336,250,839	75,996,856	102,300,229	80,148,880	35,542,084	44,606,796
Interest	1,349,939	364,011	243,647	742,281	657,085	213,882	443,203
Interest on Government obligations:							
State and local	174,042 631,414	87,646 225,726	15,785 26,116	70,610 379,571	34,796 238,604	17,627 83,801	17,169 154,803
Royalties	180,304	*90,870	79,139	10,296	189,536	105,272	84,264
Net short-term capital gain reduced by	,			,	,	,	,
net long-term capital loss	41,065	35,660	*727	4,678	*10,042	*9,447	*595
Net long-term capital gain reduced by net short-term capital loss	1,654,937	847.798	68,036	739,102	571,053	165,585	405,468
Net gain, noncapital assets	531,920	196,196	108,258	227,466	202,101	69,905	132,196
Dividends received from domestic corporations.	34,688	15,245	1,782	17,660	64,535	30,526	34,009
Dividends received from foreign corporations	294,201	*16,681	*38,531	*238,989	15,130	*3,088	12,042
Other receipts Total deductions	12,459,853 504,954,704	7,705,180 326,522,311	1,410,764 74.941.974	3,343,909 103,490,420	5,838,645 83,837,483	2,089,502 35,647,927	3,749,143 48,189,557
Cost of goods sold	50,978,799	27,106,625	15,541,581	8,330,593	15,804,379	5,626,043	10,178,335
Compensation of officers	71,077,699	66,368,578	3,473,733	1,235,388	5,592,718	4,099,693	1,493,026
Salaries and wages	151,115,979	86,003,598	23,457,203	41,655,178	16,877,867	6,847,046	10,030,821
Repairs Bad debts	4,750,308	2,489,758	849,829	1,410,721	1,603,594	259,431	1,344,164
Rent paid on business property	7,173,838 22,597,313	3,355,878 14,871,989	1,540,059 3,321,831	2,277,900 4,403,492	527,282 4,804,894	47,554 1,126,602	479,728 3,678,292
Taxes paid	19,123,494	10,586,343	3,013,159	5,523,992	4,234,304	1,081,505	3,152,799
Interest paid	7,137,241	2,448,303	1,453,153	3,235,785	2,832,434	614,678	2,217,756
Charitable contributions	156,576	78,604	14,262	63,710	39,174	22,461	16,712
Amortization Depreciation	2,317,269 8,034,413	918,894 3,814,418	659,212 1,696,242	739,163 2,523,753	625,633 3,467,958	323,001 781,276	302,632 2,686,682
Depletion	*251	*251	- 1,000,242	2,020,700	*1,262	283	*979
Advertising	3,561,352	2,725,845	420,351	415,156	1,971,319	751,940	1,219,379
Pension, profit-sharing, etc., plans	9,992,701	8,997,173	371,670	623,858	788,730	654,109	134,621
Employee benefit programs Domestic production activities deduction	12,519,983 6,193	6,231,807 3,499	2,063,409 2,463	4,224,767 231	1,145,265 *9,164	374,793 *2,431	770,472 6,732
Net loss, noncapital assets	551,738	156,708	164,441	230,590	341,170	46,663	294,507
Other deductions	133,859,558	90,364,040	16,899,374	26,596,143	23,170,338	12,988,418	10,181,920
Total receipts less total deductions	26,945,582	19,313,541	3,047,668	4,584,373	4,132,924	2,682,792	1,450,132
Constructive taxable income from related foreign corporations	24,847	418	8,126	16,302	*19,577	8,596	*10,981
Net income (less deficit)	26,796,387	19,226,313	3,040,009	4,530,065	4,117,704	2,673,761	1,443,943
Income subject to tax	9,909,472	3,512,533	2,388,770	4,008,168	2,190,146	1,155,128	1,035,018
Total income tax before credits [7]	3,384,578	1,170,700	812,026	1,401,852	739,601	391,668	347,933
Income tax Alternative minimum tax	3,349,680 40,967	1,155,469 14,946	806,673 5,202	1,387,539 20,818	735,734 3,870	390,660 *419	345,073 3,450
Foreign tax credit	18,122	*165	5,983	11,974	49,910	8,703	
U.S. possessions tax credit	33	-	-	33		-	-
Nonconventional source fuel credit	-		40.045	-		- 4 400	40.510
General business credit Prior year minimum tax credit	57,355 16,977	6,904 4,679	13,845 2,138	36,606 10,161	20,972 22,789	1,430 *10,231	19,542 *12,558
Total income tax after credits [2]	3,292,091	1,158,953	790,059	1,343,079	645,929	371,304	274,625
Endnotes at end of table section. Detail may not add to						, = 0 .	,

RETURNS OF ACTIVE CORPORATIONS

Table 6--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All figures are estimates based on samplesmoney amount	1	nodation and food se	rvices		Other	services		
							Religious,	
ltem	Total	Accommodation	Food services and	Total	Repair and	Personal	grantmaking, civic, professional,	Not
			drinking places		maintenance	and laundry services	and similar organizations	allocable
-	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	287,490	33,923	253,567	344,877	164,366	140,302	40,209	2,764
Total assets	407,241,600 29,467,742	221,938,758 12,557,271	185,302,841 16,910,471	102,185,400 14,518,410	33,130,400 4,274,519	56,491,783 4,035,454	12,563,217 6,208,438	* 113,545 *10,620
Notes and accounts receivable	29,166,811	14,507,425	14,659,386	11,791,270	4,993,383	5,925,061	872,826	-
Less: Allowance for bad debts Inventories	908,437 8,348,280	581,115 2,882,362	327,321 5,465,918	477,929 7,153,528	57,843 4,527,156	369,516 2,544,589	50,570 81,783	-
Investments in Government obligations	205,519	*142,076	63,443	228,624	*6,157	*16,432	206,036	-
Tax-exempt securities	*44,774	*4,028	*40,746	160,809	-	*152,637	*8,173	-
Other current assets Loans to shareholders	14,017,570 3,250,906	7,286,570 1,230,061	6,731,000 2,020,846	4,959,218 1,774,738	1,301,218 987,042	2,913,365 767,637	744,634 20,058	*1,479
Mortgage and real estate loans	1,812,302	1,217,420	594,882	279,436	125,287	116,968	*37,181	-
Other investments Depreciable assets [25]	84,532,907 236,976,242	57,353,490 109,676,284	27,179,417 127,299,958	11,377,830 64,358,011	1,604,586 26,385,200	9,055,833 33,373,304	717,411 4,599,507	- *102,172
Less: Accumulated depreciation [25]	102,763,961	37,473,362	65,290,599	36,950,534	16,939,096	17,835,091	2,176,347	*4,637
Depletable assets	139,743	55,622	*84,121	*74,174	-	*54,446	*19,729	-
Less: Accumulated depletion Land	*103,468 31,261,972	26,055 22,357,850	*77,413 8,904,123	*58,313 6,933,155	- 1,895,140	*45,656 4,087,156	*12,657 950,858	*1,603
Intangible assets (amortizable)	49,358,928	17,724,234	31,634,694	16,443,440	4,686,816	11,574,525	182,099	-
Less: Accumulated amortization Other assets	9,984,438 32,418,206	2,357,559 15,382,156	7,626,878 17,036,050	3,945,628 3,565,162	1,246,320 587,157	2,640,631 2,765,270	58,678 212,735	2,308
Total liabilities	407,241,600	221,938,758	185,302,841	102,185,400	33.130.400	56,491,783	12,563,217	*113,545
Accounts payable	22,626,778	5,417,068	17,209,710	8,435,358	3,925,536	3,275,616	1,234,206	-
Mortgages, notes, and bonds payable in less than one year	15,113,602	6,500,566	8,613,035	5,411,036	2,807,467	2,377,652	225,916	_
Other current liabilities	34,621,923	15,496,537	19,125,385	8,515,811	2,642,991	4,572,559	1,300,261	*1,450
Loans from shareholders	21,141,489	7,132,965	14,008,524	9,568,131	4,394,079	5,148,149	*25,903	*1,653
Mortgages, notes, and bonds payable in one year or more	145,813,155	93,454,761	52,358,395	28.712.429	10.686.188	16,982,219	1,044,021	1,506
Other liabilities	50,743,841	30,651,573	20,092,268	9,171,920	685,142	7,715,532	771,246	*[1]
Capital stock Additional paid-in capital	16,954,290 91,835,349	7,556,319 60,443,406	9,397,971 31,391,944	7,220,024 18,178,777	3,357,352 4,703,723	3,048,786 11,476,067	813,886 1,998,987	*4,676 *121,862
Retained earnings, appropriated	196,767	*13,748	183,019	3,015,789	111,723	100,001	2,804,066	-
Retained earnings, unappropriated [26]	37,222,734	2,511,192	34,711,542	7,145,372	710,375	4,059,363	2,375,633	*-17,602
Less: Cost of treasury stock Total receipts	29,028,328 438,570,716	7,239,377 102,473,554	21,788,951 336,097,162	3,189,247 188,874,502	894,176 99,327,947	2,264,161 77,346,210	*30,910 12,200,345	*12,511
Business receipts	395,731,456	81,938,623	313,792,833	183,985,574	98,528,486	75,091,070	10,366,018	*12,510
Interest Interest on Government obligations:	3,995,430	2,589,574	1,405,856	398,586	54,983	190,054	153,549	*[1]
State and local	61,201	29,043	32,158	40,360	3,546	27,689	9,125	-
Rents	1,223,992	568,869	655,123	132,840	39,214	59,755	33,871	-
Royalties Net short-term capital gain reduced by	6,032,325	1,644,668	4,387,658	192,860	*68,327	118,839	5,694	-
net long-term capital loss	10,330	7,986	2,343	13,901	3,831	*9,807	*263	-
Net long-term capital gain reduced by net short-term capital loss	4,821,786	3,663,491	1,158,295	329,890	42,610	261,548	25,732	_
Net gain, noncapital assets	1,892,348	959,195	933,153	482,252	231,388	248,582	2,282	-
Dividends received from domestic corporations. Dividends received from foreign corporations	20,785	10,810 832,483	9,975	41,577	10,775 *536	27,203	3,599 *3,222	-
Other receipts	5,647,699 19,133,365	10,228,812	4,815,216 8,904,553	41,771 3,214,893	344,251	*38,013 1,273,651	1,596,991	1
Total deductions	411,365,654	94,036,046	317,329,609	183,196,098	96,286,324	74,867,170	12,042,604	27,954
Cost of goods sold Compensation of officers	142,538,960 9,217,553	12,725,697 1,462,771	129,813,263 7,754,782	75,338,923 9,880,172	50,551,029 5,798,835	21,765,041 3,829,894	3,022,854 251,443	-
Salaries and wages	84,628,472	22,332,916	62,295,556	28,658,043	12,118,412	15,416,704	1,122,927	*1,478
Repairs Bad debts	7,483,024 498,191	2,018,692 249,366	5,464,332	3,246,594 385,422	810,165 178,898	1,129,271 196,304	1,307,158	*375 *170
Rent paid on business property	28,442,805	6,017,869	248,825 22,424,936	12,020,708	4,581,103	7,328,977	10,219 110,628	*427
Taxes paid	19,859,768	6,446,210	13,413,557	6,702,693	3,332,139	3,167,417	203,138	3,285
Interest paid Charitable contributions	12,896,377 278,118	7,505,295 96,223	5,391,082 181,895	2,542,655 53,635	1,052,942 17,536	1,433,703 25,028	56,010 11,071	-
Amortization	2,152,946	698,300	1,454,646	1,119,741	341,483	765,513	12,744	-
Depreciation Depletion	11,712,200	4,513,489	7,198,711	4,192,483	1,744,942	2,275,817	171,724	*3
Advertising	*1,708 10,467,156	*890 2,796,607	*818 7,670,549	*2,764 2,845,559	*2,752 1,265,390	*11 1,539,918	40,250	*223
Pension, profit-sharing, etc., plans	1,032,448	406,565	625,883	549,852	214,918	307,304	27,630	-
Employee benefit programs Domestic production activities deduction	5,949,664 5,156	2,129,743 418	3,819,921 4,739	2,843,121 5,735	1,469,273 5,027	1,222,787 *708	151,060	-
Net loss, noncapital assets	923,234	392,497	530,737	272,403	50,938	213,209	8,257	-
Other deductions	73,277,876	24,242,498	49,035,379	32,535,595	12,750,540	14,249,564	5,535,491	*21,994
Total receipts less total deductions Constructive taxable income from related	27,205,062	8,437,509	18,767,553	5,678,404	3,041,623	2,479,039	157,741	-15,443
foreign corporations	615,869	185,285	430,584	22,265	1,405	20,859		-
Net income (less deficit)	27,759,730 16,568,800	8,593,750 6,314,652	19,165,980 10,254,148	5,660,308 2,518,228	3,039,482 826,748	2,472,210 1,479,841	148,616 211,639	-15,443 *32
Total income tax before credits [7]	5,736,976	2,242,052	3,494,924	744,251	217,128	478,810	48,313	-
Income tax	5,680,822	2,191,733	3,489,090	739,663	215,056	476,364	48,243	-
Alternative minimum tax Foreign tax credit	42,256 837,004	36,428 139,007	5,827 697,997	5,122 26,049	2,684 *1,281	2,369 24,684	69 *85	_
U.S. possessions tax credit	4,545	934	3,611		-,_51	,	-	-
Nonconventional source fuel credit General business credit	120,515 462,752	120,515 116,254	- 346,497	- 9,956	2,603	- 7,342	- 11	-
Prior year minimum tax credit	46,345	29,657	16,688	2,579	*1,261	*1,209	*109] -
Total income tax after credits [2]	4,265,816	1,835,685	2,430,131	705,667	211,984	445,575	48,107	-

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dolla		riculture, forestry, f	ishing, and hunt	ing			Constr	ruction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries		production	and	hunting and	g			of
	(1)	(2)	(3)	logging (4)	trapping (5)	(6)	(7)	(8)	buildings (9)
Number of returns	3,324,260	77,937	57,057	6,372	14,508	18,339	5,275	489,228	141,397
Total assets	60,064,412,854	81,901,001	65,820,106	7,612,454	8,468,441	427,438,824	1,192,674,607	582,637,433	302,682,198
Cash Notes and accounts receivable	2,500,402,563 11,132,767,537	7,470,601 9,876,203	5,471,368 7,950,091	575,653 534,349	1,423,580 1,391,763	23,644,087 60,704,035	20,616,150 109,381,828	70,725,435 144,865,107	31,802,112 56,955,615
Less: Allowance for bad debts	146,967,225	82,479	74,820	4,509	3,150	1,141,120	5,867,854	821,416	162,418
Inventories Investments in Government obligations	1,258,506,656 1,554,465,177	8,353,432 51,554	6,783,334 26,114	517,110 *25,009	1,052,988 *431	8,705,294 1,081,069	21,268,835 2,150,859	120,208,660 681,422	93,544,838 260,398
Tax-exempt securities	1,105,041,973	243,831	234,046	25,009 *4	*9,782	421,774	76,434	616,256	184,311
Other current assets	4,680,786,271	3,299,263	2,705,720	388,926	204,617	13,432,292	80,615,835	63,158,817	37,241,997
Loans to shareholders Mortgage and real estate loans	406,472,483 4,631,910,200	2,601,768 502,920	2,093,493 365,858	286,683 *36,227	221,593 *100,836	2,166,146 98,445	96,403 *2,988,905	9,199,472 14,420,071	2,991,717 13,597,775
Other investments	23,235,039,255	11,444,167	8,144,544	2,347,739	951,884	99,591,627	210,999,658	50,401,635	28,770,556
Depreciable assets [25] Less: Accumulated depreciation [25]	6,744,804,467 3,307,684,282	61,006,773 42,209,090	47,302,701 32,719,218	5,365,091 3,677,021	8,338,981 5,812,851	156,061,419 81,011,913	815,403,439 285,618,403	180,271,230 115,127,547	36,529,923 20,511,217
Depletable assets	259,434,512	1,507,173	37,120	1,470,054	-	132,736,433	13,402,368	1,377,800	*125,442
Less: Accumulated depletion Land	114,052,780 307,062,436	469,448 13,267,803	15,667 12.652.536	453,781 349,251	- 266,017	53,112,344 4,615,230	4,360,166 3,075,648	294,068 19,679,251	*21,658 9,330,372
Intangible assets (amortizable)	2,605,569,214	2,349,871	1,999,879	32,610	317,382	25,561,964	47,946,068	11,005,873	4,440,722
Less: Accumulated amortization Other assets	413,952,493 3,624,806,890	304,901 2,991,557	173,845 3,036,851	16,381 -164,558	114,675 119,264	8,751,332 42,635,719	5,744,564 166,243,165	2,384,534 14,653,969	775,392 8,377,104
Total liabilities	60,064,412,854	81,901,001	65,820,106	7,612,454	8,468,441	427,438,824	1,192,674,607	582,637,433	302,682,198
Accounts payable	5,448,276,783	7,440,581	6,141,284	294,188	1,005,109	35,213,998	85,110,006	97,536,547	52,831,095
Mortgages, notes, and bonds payable in less than one year	3,639,108,370	7,834,154	6,472,969	544,853	816,332	8,323,283	51,243,202	60,198,545	37,321,879
Other current liabilities	15,490,845,501	3,954,870	2,956,780	275,015	723,075	27,696,033	93,769,846	78,226,357	38,796,151
Loans from shareholders Mortgages, notes, and bonds payable in one	339,194,392	4,132,765	2,798,781	286,004	1,047,980	3,486,595	3,333,459	17,643,677	6,896,580
year or more	6,961,320,215	21,046,946	16,172,446	2,806,925	2,067,576	83,611,965	357,802,019	111,817,400	63,213,336
Other liabilities Capital stock	6,416,529,053 2,018,657,134	6,694,415 5,719,850	5,151,239 5,161,826	1,373,911 205,267	169,265 352,757	62,659,151 13,227,890	244,178,764 105,117,694	21,120,147 9,954,160	11,616,970 3,111,759
Additional paid-in capital	15,118,438,032	8,611,121	6,768,384	979,419	863,318	128,690,840	202,650,290	44,904,016	18,883,269
Retained earnings, appropriated Retained earnings, unappropriated [26]	201,417,733 5,482,470,801	256,658 18,109,052	243,557 15,413,376	*780 1,073,031	*12,321 1,622,644	189,717 72,417,193	914,879 56,950,420	511,778 151,392,538	89,199 76,198,097
Less: Cost of treasury stock	1,051,845,162	1,899,411	1,460,537	226,938	211,935	8,077,841	8,395,972	10,667,732	6,276,135
Total receipts Business receipts	21,857,896,027 18,444,180,132	104,485,536 92,781,255	74,747,506 64,636,861	11,124,826 10,442,233	18,613,203 17,702,162	261,021,280 230,567,840	528,724,779 494,011,143	1,241,571,898 1,217,797,282	561,654,691 549,774,456
Interest	1,595,365,735	316,329	240,268	58,717	17,344	2,906,731	7,305,213	2,641,199	1,738,360
Interest on Government obligations: State and local	46,547,425	32,389	28,993	*1,229	2,167	84,480	356,380	128,669	60,861
Rents	123,261,836	764,849	692,732	59,018	13,099	397,514	2,895,848	1,309,046	432,490
Royalties Net short-term capital gain reduced by	133,932,171	113,074	107,445	*5,301	328	1,290,726	63,789	251,880	168,084
net long-term capital loss	37,832,879	21,998	9,152	*12,517	*330	36,013	39,608	114,760	51,007
Net long-term capital gain reduced by net short-term capital loss	149,712,795	1,203,651	922,269	168,982	112,399	3.785.083	4,200,002	1,951,487	710,222
Net gain, noncapital assets	68,469,935	1,079,514	702,168	160,963	216,383	2,420,477	3,232,341	2,199,698	482,108
Dividends received from domestic corporations. Dividends received from foreign corporations	18,711,464 358,710,566	50,249 *652,368	42,815 *640,874	4,166 11,493	3,268	939,891 7,012,202	177,113 1.389.636	79,114 328,303	16,323 213,212
Other receipts	881,171,087	7,469,859	6,723,929	200,206	545,724	11,580,322	15,053,706	14,770,458	8,007,568
Total deductions	19,688,522,579	94,671,543 50,264,520	67,308,455	10,235,760 6,898,232	17,127,327 10,578,581	208,952,729	495,169,986	1,153,726,563	520,117,608 434,318,214
Cost of goods sold Compensation of officers	11,727,837,394 342,905,123	2,089,681	32,787,707 1,384,004	186,335	519,342	117,138,612 2,755,343	296,908,839 1,882,873	891,415,395 33,960,897	9,825,753
Salaries and wages	1,909,153,794	7,031,525	5,116,924	633,795	1,280,806	11,651,605	20,368,400	60,335,913	18,499,887
Repairs Bad debts	120,451,993 96,516,681	2,125,253 46,871	1,605,179 29,450	145,543 3,441	374,530 13,980	2,310,805 172,020	8,453,214 2,080,266	4,297,139 1,266,725	947,002 302,801
Rent paid on business property	335,328,643	4,135,755 2,001,879	3,597,380	97,486	440,890	3,367,084	3,922,086	16,907,449	3,663,392
Taxes paidInterest paid	392,845,763 1,124,419,802	1,910,555	1,452,915 1,472,065	202,976 251,059	345,988 187,431	6,851,117 7,723,433	17,915,416 28,716,471	20,071,068 8,131,971	5,904,666 3,876,836
Charitable contributions	16,459,459	67,835	54,378	7,774	5,683	171,586	582,080	354,157	195,094
Amortization Depreciation	109,295,744 416,010,728	140,712 4,061,577	105,047 3,174,566	14,926 401,697	20,739 485,314	1,634,080 9,947,602	2,572,242 29,956,918	696,508 13,519,815	263,768 2,334,281
Depletion	12,930,990	40,422	21,966	18,448	*9	6,627,889	346,871	135,439	13,750
Advertising Pension, profit-sharing, etc., plans	215,600,673 122,640,343	422,814 248,410	324,050 183,584	16,903 19,388	81,862 45,438	158,859 1,744,680	508,518 5,595,855	3,784,647 3,714,106	1,708,880 1,111,900
Employee benefit programs	251,148,595	821,125	665,396	62,446	93,283	2,493,293	4,992,765	11,184,793	2,532,413
Domestic production activities deduction Net loss, noncapital assets	9,331,628 17,071,401	20,588 46,213	16,300 41,167	*2,665 3,100	1,623 1,946	600,860 187,653	291,480 1,631,254	416,107 130,676	304,695 52,141
Other deductions	2,468,573,823	19,195,808	15,276,379	1,269,547	2,649,882	33,416,208	68,444,437	83,403,757	34,262,135
Total receipts less total deductions Constructive taxable income from related	2,169,373,448	9,813,993	7,439,050	889,067	1,485,876	52,068,551	33,554,793	87,845,335	41,537,083
foreign corporations	112,056,087	73,665	73,665	-	-	2,953,374	526,221	112,821	*53,874
Net income Income subject to tax	2,234,882,109 1,200,432,619	9,855,268 3,187,522	7,483,722 2,529,733	887,838 398,961	1,483,709 258,828	54,937,445 36,059,281	33,724,635 26,754,916	87,829,487 29,329,330	41,530,096 19,639,184
Total income tax before credits [7]	418,700,595	967,244	756,363	128,479	82,403	12,864,947	9,570,339	9,798,799	6,735,125
Income taxAlternative minimum tax	415,977,792 3,234,066	964,753 5,278	755,429 3,723	127,813 *663	81,511 *892	12,806,824 554,930	9,356,111 208,082	9,750,426 37,217	6,718,963 11,497
Foreign tax credit	81,906,393	12,078	10,309	*696	1,073	3,836,279	95,676	93,552	54,335
U.S. possessions tax credit Nonconventional source fuel credit	883,735 3,418,404	733	733	-	-	*4,440	940,821	[1] *80,690	- 80,500
General business credit	13,496,992	15,569	14,840	446	284	122,748	414,743	31,808	6,929
Prior year minimum tax credit	7,110,465	5,610	3,538	*469	*1,603 79,443	259,730 8 641 750	282,443 7,836,655	76,222 0.516.528	48,623 6 544 730
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	311,749,538	933,254	726,943	126,868	-, -	8,641,750	7,836,655	9,516,528	6,544,739

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollar Construction	•	Manufacturing					
	Construction	ıconunueu			iviariufact	unny		
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors			manufacturing	mills		manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	39,655	308,176	167,182	7,503	896	1,358	5,385	919
Total assets	140,773,923	139,181,312	9,226,093,115	623,998,262	172,586,752	19,918,435	32,503,703	5,147,243
Cash Notes and accounts receivable	16,983,339 29,143,233	21,939,985 58,766,259	324,181,341 2.552.618.319	15,954,757 194,678,821	7,704,015 16.217.089	879,583 2,371,953	1,687,923 7.151.417	454,338 1,370,928
Less: Allowance for bad debts	29,143,233	454,576	2,552,616,519	540,487	149,799	2,371,953 71,147	352,158	57,056
Inventories	19,579,640	7,084,182	438,916,521	33,246,183	11,436,501	3,991,442	7,299,861	1,281,041
Investments in Government obligations	350,555	70,469	8,859,001	1,251,106	*1,799	*3,864	*38,469	-
Tax-exempt securities	325,022	106,922	17,072,360	117,422	*208,625	45,467	4 550 045	-
Other current assets Loans to shareholders	13,706,429 2,608,202	12,210,392 3,599,553	466,251,259 42,128,839	15,157,168 368,954	6,038,923 103,192	793,134 30,357	1,558,015 172,331	623,831 *5,757
Mortgage and real estate loans	628,132	194,164	19,213,261	*14,535	*611	*1,029	*47,422	-
Other investments	16,268,683	5,362,396	3,075,858,495	172,000,795	57,226,268	4,224,132	3,527,374	497,148
Depreciable assets [25] Less: Accumulated depreciation [25]	63,633,325	80,107,982	2,170,996,238	137,492,752 73,108,243	58,963,137	10,917,742	8,954,645	1,796,960
Depletable assets	38,610,704 1,225,295	56,005,627 27,063	1,200,322,340 85,864,258	15,639	31,856,884 59,661	7,154,738	5,897,097 *4,178	1,135,439
Less: Accumulated depletion	260,047	12,363	47,518,352	3,237	25,314	-	-	-
Land	8,596,704	1,752,175	42,047,083	3,121,227	2,054,248	171,024	232,031	24,755
Intangible assets (amortizable) Less: Accumulated amortization	2,662,734 480,701	3,902,417 1,128,442	820,549,483 157,700,316	92,687,393 11,668,314	42,412,914 6,241,945	2,347,670 231,706	7,062,349 804,363	481,203 105,400
Other assets	4,618,503	1,658,362	588,940,647	43,211,791	8,433,711	1,598,632	1,821,305	-90,823
Total liabilities	140,773,923	139,181,312	9,226,093,115	623,998,262	172,586,752	19,918,435	32,503,703	5,147,243
Accounts payable	17,862,554	26,842,899	1,749,742,561	201,610,174	10,047,994	1,778,833	4,352,422	1,121,392
Mortgages, notes, and bonds payable in less than one year	13.048.164	9.828.503	724,126,423	26,425,188	4,404,034	1,159,080	1.370.990	238,952
Other current liabilities	16,238,457	23,191,749	757,458,973	37,586,961	9,188,940	1,427,995	2,801,207	438,291
Loans from shareholders	4,412,179	6,334,918	98,477,691	5,367,255	4,694,434	166,818	592,895	*93,507
Mortgages, notes, and bonds payable in one								
year or more Other liabilities	28,794,905 6,922,925	19,809,159 2,580,252	1,425,049,958 895,412,038	80,872,947 54,363,460	52,340,275 29,649,842	5,403,993 862,060	4,853,281 1,529,763	756,617 278,826
Capital stock	4,118,998	2,723,404	316,740,354	30,061,043	7,800,777	847,601	1,387,671	349,632
Additional paid-in capital	17,971,966	8,048,781	2,063,261,750	109,189,707	39,825,223	2,971,075	5,010,641	342,331
Retained earnings, appropriated	73,797	348,782	3,193,933	*51,495	968	1,854	452	108
Retained earnings, unappropriated [26] Less: Cost of treasury stock	33,106,836 1,776,857	42,087,605 2,614,740	1,708,630,924 516,001,491	130,099,155 51,629,124	53,415,721 38,781,455	6,044,940 745,814	14,082,984 3,478,604	1,761,671 234,083
Total receipts	202,821,809	477,095,398	6,398,601,959	438,038,782	128,211,133	26,359,435	52,453,809	8,182,231
Business receipts	194,498,270	473,524,556	5,697,427,416	399,330,078	111,341,627	25,411,861	50,020,695	7,914,160
Interest	664,664	238,175	122,149,821	3,692,451	1,543,780	37,859	128,300	19,307
Interest on Government obligations: State and local	49.867	17,941	3,767,291	96,030	80,880	2,581	22,158	*1,949
Rents	636,625	239,930	24,435,879	2,424,126	127,853	13,028	27,072	3,787
Royalties	74,439	9,358	77,967,017	2,255,983	2,186,903	24,783	811,374	75,916
Net short-term capital gain reduced by	00.000	00.457	101.107	70.400	*7.40	*4.057	** ***	200
net long-term capital loss Net long-term capital gain reduced by	30,296	33,457	104,167	-70,468	*746	*1,257	*1,384	826
net short-term capital loss	968,498	272,767	26,323,972	1,881,968	308,361	52,318	78,114	17,095
Net gain, noncapital assets	907,364	810,226	18,811,189	819,815	93,410	24,080	14,805	*5,252
Dividends received from domestic corporations.	48,381	14,409	2,458,914	94,050	306,486	*1,074	*2,493	812
Dividends received from foreign corporations Other receipts	107,580 4,835,825	*7,512 1,927,065	282,538,196 142,618,097	20,182,435 7,332,314	9,272,258 2,948,829	237,842 552,752	*345,620 1,001,793	81,816 61,310
Total deductions	184,954,248	448,654,707	5,740,025,769	393,971,929	106,528,673	24,842,874	48,708,762	7,499,682
Cost of goods sold	142,283,941	314,813,241	4,146,341,369		55,125,275	17,765,025	32,362,024	4,902,135
Compensation of officers	4,336,606	19,798,537	41,756,800	2,582,730	684,403	395,698	1,105,298	174,114
Salaries and wages	8,351,359 1,030,207	33,484,667 2,319,930	354,286,226 24,764,106	20,306,864 2,102,632	10,007,374 863,280	2,235,503 88,602	4,494,138 147,500	779,073 26,562
Bad debts	214,494	749,430	10,284,329	223,826	73,355	59,712	83,569	20,366
Rent paid on business property	3,747,082	9,496,976	49,736,296	3,421,274	871,000	384,399	1,103,895	245,030
Taxes paidInterest paid	3,371,636 2.044.080	10,794,765 2,211,054	98,619,621 171,233,664	8,816,250 10,627,519	9,303,230 4,485,439	444,932 344,156	1,030,486 659,551	133,648 103,894
Charitable contributions	60,233	98,830	7,369,465	538,045	246,388	6,666	23,112	4,185
Amortization	182,297	250,443	31,064,905	1,313,133	849,142	49,530	208,040	21,368
Depreciation	4,362,458	6,823,076	133,241,430	7,560,935	3,080,337	459,975	448,907	95,005
DepletionAdvertising	103,025 365,763	18,664 1,710,003	5,079,909 69,896,073	11,397 12,068,524	*14,899 4,865,848	- 189,107	- 1,118,566	226,331
Pension, profit-sharing, etc., plans	747,861	1,854,345	44,152,951	3,262,091	1,206,453	104,943	206,941	35,232
Employee benefit programs	1,678,828	6,973,552	79,779,522	5,066,053	1,935,727	350,796	538,533	87,871
Domestic production activities deduction	67,097	44,316	6,169,971	471,074	233,276	17,892	4,548	62
Net loss, noncapital assets Other deductions	15,336 11,991,944	63,200 37,149,679	4,904,322 461,344,809	331,672 40,469,274	126,210 12,557,037	19,308 1,926,630	38,670 5,134,982	7,631 637,175
Total receipts less total deductions	17,867,561	28,440,691	658,576,190	44,066,853	21,682,460	1,516,561	3,745,047	682,549
Constructive taxable income from related								
foreign corporations	55,779	*3,168	79,849,158	6,437,741	1,403,062	60,987	93,334	*43,158
Net income Income subject to tax	17,873,473 5,527,868	28,425,918 4,162,278	734,658,056 449,540,561	50,408,563 32,807,792	23,004,641 14,485,682	1,574,967 866,289	3,816,223 1,900,078	723,758 291,448
Total income tax before credits [7]	1,899,604	1,164,070	157,498,180	11,473,856	5,077,646	299,716	660,328	102,449
Income tax	1,879,293	1,152,169	156,945,539	11,461,517	5,066,169	298,025	658,290	101,386
Alternative minimum tax	17,051	8,669	499,269	9,185	11,131	*1,440	2,038	*1,063
Foreign tax credit U.S. possessions tax credit	34,222	4,994 [1]	56,412,746 868,624	3,422,360 15,196	1,247,587 79,959	40,636	75,565 13,605	*15,647 5,122
Nonconventional source fuel credit	*27	*163	641,284	982			10,000	
General business credit	12,685	12,194	5,773,618	143,242	19,638	1,957	2,287	2,028
Prior year minimum tax credit	19,263	8,337	3,323,409	133,145	18,592	3,468	*834	70.050
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	1,833,407	1,138,382	90,478,496	7,758,932	3,711,871	253,654	568,036	79,652

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	amounts are in thousands of dollars) Manufacturingcontinued								
				ivianulaciumig-	continued		1		
Item						Plastics			
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary	
	product	manufacturing	support	products	manufacturing	products	product	metal	
	manufacturing		activities	manufacturing		manufacturing	manufacturing	manufacturing	
N	(18)	(19)	(20)	(21) 900	(22)	(23)	(24)	(25)	
Number of returns Total assets	9,961 135,360,713	2,559 225,200,057	18,007 50,420,915		4,361 1,484,349,753	6,232 94,816,268	6,338 126,279,328	3,974 220,372,585	
Cash	4,092,672	9,326,258	3,697,002	26,277,933	49.439.505	5,360,247	5,264,656	8,841,222	
Notes and accounts receivable	32,313,367	17,512,883	9,323,101	1,028,485,919	338,826,024	17,132,431	22,654,882	55,175,720	
Less: Allowance for bad debts	126,423	456,769	204,936		3,996,915	432,484	391,953		
Inventories Investments in Government obligations	8,546,863 192,698	11,856,903 237,946	3,302,993 *45,445	28,356,458 32,735	66,585,209 1,214,606	13,429,173 *16,060	8,741,343 *105,799	22,892,615 *143,179	
Tax-exempt securities	*42,919	*175,706	*22,701	1,775,989	166,139	*158,024	*45,829	307,504	
Other current assets	3,076,098	8,045,440	1,322,801	55,253,986	84,706,170	3,755,024	11,161,376		
Loans to shareholders	142,614 *184,348	2,203,179 10,149,962	296,164 *24,469	10,974,780 *15,459	22,009,983 44,831	256,415 *27,769	1,069,676 62,206	870,835 *13,938	
Other investments	59,523,241	80,041,105	9,806,013		510,439,434	12,971,020	24,224,683	61,133,562	
Depreciable assets [25]	36,785,650	116,849,456	38,127,912	324,897,744	309,081,529	55,073,291	62,637,302	86,374,975	
Less: Accumulated depreciation [25] Depletable assets	15,126,836 2,130,217	66,334,530 6,411,165	24,786,185 *9,351	169,234,351 71,303,905	168,862,141 650,046	33,811,345 38,927	32,531,212 4,111,296	47,465,064 656,853	
Less: Accumulated depletion	33,290	612,399	*8,390	45,576,562	296,180	27,058	563,002	188,072	
Land	840,515	1,720,980	364,046		5,758,205	713,062	3,012,766		
Intangible assets (amortizable) Less: Accumulated amortization	1,470,887 204,167	23,030,046 3,369,646	7,926,220 1,548,720	59,956,221 25,396,201	181,902,430 37,493,883	12,019,175 1,941,311	12,787,750 2,328,740	13,028,180 1,509,926	
Other assets	1,509,339	8,412,374	2,700,926		124,174,760	10,077,850	6,214,670		
Total liabilities	135,360,713	225,200,057	50,420,915		1,484,349,753	94,816,268	126,279,328	220,372,585	
Accounts payable Mortgages, notes, and bonds payable in less	33,511,387	10,549,965	7,002,641	991,468,838	96,962,352	10,087,093	15,488,171	31,524,416	
than one year	2,500,831	15,567,145	2,476,278	12,790,088	243,099,753	5,741,259	6,994,077	18,937,897	
Other current liabilities	9,636,194	34,428,346	3,895,752	95,360,032	108,654,586	8,928,137	18,784,155		
Loans from shareholders Mortgages, notes, and bonds payable in one	1,278,630	359,070	939,741	16,990,369	36,510,580	1,441,073	3,083,100	1,782,110	
year or more	19,819,116	53,487,452	13,314,534	132,749,566	190,996,814	25,937,129	25,436,952	34,294,028	
Other liabilities	5,656,965	21,578,755	3,892,792	102,212,510	222,561,911	14,067,357	16,395,750	24,717,521	
Capital stock Additional paid-in capital	1,559,958 38,618,613	4,362,416 53,742,132	2,628,366 7,269,420	24,886,519 352,402,499	45,143,222 317,426,350	3,861,943 16,470,515	2,841,405 28,040,130	7,505,733 61,056,663	
Retained earnings, appropriated	*492,864	*220,628	*34,698		466,946	*36,297	*39,664	25,736	
Retained earnings, unappropriated [26]	23,176,725	47,544,820	11,801,730	318,565,572	352,203,440	11,424,654	9,639,843	31,709,824	
Less: Cost of treasury stock	890,569	16,640,670	2,835,035	69,520,899	129,676,199	3,179,188	463,919	5,024,202	
Total receipts Business receipts	95,730,474 92,421,415	158,265,531 141,556,564	70,350,397 68,692,000	1,595,792,602 1,524,000,314	825,735,495 624,672,623	124,816,784 121,269,265	107,979,376 102,914,706	202,463,979 194,748,567	
Interest	818,541	2,607,569	150,938		11,969,935	518,342	1,123,580	1,787,428	
Interest on Government obligations:	12.570	140.070	20.400	270 550	406 400	22.227	14 605	457 677	
State and local	13,572 39,187	148,272 103,207	29,490 127,649		496,182 1,098,668	22,337 42,645	14,685 81,466	157,677 88,018	
Royalties	38,866	947,992	310,579		27,128,751	342,757	359,120		
Net short-term capital gain reduced by	*2.000	4.450	*198	*02.426	224 442	*202	*407	15 115	
net long-term capital loss Net long-term capital gain reduced by	*3,809	4,152	196	*83,426	331,412	*392	*187	15,115	
net short-term capital loss	124,860	653,673	75,215		3,183,332	258,874	313,282	1,268,520	
Net gain, noncapital assets Dividends received from domestic corporations.	148,411	1,477,628	183,157	2,453,556	600,245	195,554	474,108		
Dividends received from foreign corporations	17,575 1,192,050	7,116 7,572,867	7,620 179,791	690,033 12.359.181	571,192 121,727,212	10,233 918,671	108,986 1,616,038		
Other receipts	912,188	3,186,491	593,759	33,218,707	33,955,943	1,237,711	973,219	2,628,566	
Total deductions	89,182,237	141,722,454	65,599,552		652,656,380	117,493,869	97,376,860		
Cost of goods sold Compensation of officers	68,024,681 1,774,817	101,864,066 901,005	41,259,649 2,102,403	1,326,756,128 985,405	373,287,218 3,923,533	85,754,874 1,681,843	66,574,860 1,205,867	1,237,779	
Salaries and wages	5,383,445	9,756,258	6,811,772	21,077,376	62,110,296	6,607,991	6,293,107	6,152,608	
Repairs	481,112	986,372	422,135	3,133,278	3,754,662	493,265	851,496	1,356,580	
Rent paid on business property	95,396 876,383	167,995 1,745,910	104,427 1,769,385	230,266 4,743,629	659,860 6,287,057	289,723 1,624,868	165,690 1,747,231	151,232 1,233,245	
Taxes paid	1,499,505	2,125,086	1,575,286	25,902,628	8,712,815	1,901,056	2,178,388	2,478,012	
Interest paid	2,217,600	5,465,818	1,206,772	18,615,699	21,972,051 3,433,227	2,530,121	2,992,860	3,599,354	
Charitable contributions Amortization	25,956 109,050	146,932 458,123	34,941 253,640	399,156 3,065,791	8,126,864	31,086 378,819	78,143 210,879	77,846 516,674	
Depreciation	1,451,350	4,059,241	2,276,991	13,929,899	16,366,357	2,822,695	3,683,489	4,114,524	
Depletion	434,119	58,624	*47	1,758,365	194,601	7	480,101	459,990	
Advertising Pension, profit-sharing, etc., plans	511,584 516,060	755,672 1,252,999	590,584 389,858	1,100,975 2,946,878	21,510,096 8,700,189	871,292 775,196	423,906 875,734	207,376 2,269,523	
Employee benefit programs	965,887	2,968,722	1,246,557	2,113,071	13,032,812	2,226,412	2,109,968	2,422,768	
Domestic production activities deduction	51,880	142,863	39,054	1,863,231	810,075	53,965	146,021	206,509	
Net loss, noncapital assets Other deductions	47,334 4,716,077	302,869 8,563,900	37,077 5,478,974	431,457 52,381,189	1,441,920 98,332,747	77,200 9,373,457	131,885 7,227,236	83,207 8,500,208	
Total receipts less total deductions	6,548,237	16,543,077	4,750,845		173,079,116	7,322,915	10,602,516		
Constructive taxable income from related									
foreign corporations Net income	*138,786 6,673,451	1,510,597 17,905,402	*43,853 4,765,209	22,815,966 136,894,588	18,236,286 190,819,220	182,716 7,483,294	178,505 10,766,336	595,544 15,495,744	
Income subject to tax	2,326,725	10,908,893	1,933,556	134,683,551	86,976,398	2,541,534	6,577,611	10,273,360	
Total income tax before credits [7]	792,664	3,813,116	659,875	47,177,358	30,524,456	880,630	2,320,868	3,653,365	
Income tax Alternative minimum tax	789,924 2,608	3,809,310 3,868	657,684 1,516	47,135,499 39,552	30,405,498 78,336	871,279 16,212	2,288,403 30,989	3,583,280 73,585	
Foreign tax credit	48,000	1,092,597	17,826		10,429,904	106,005	99,232	674,722	
U.S. possessions tax credit	-	1,415	2,198	-	496,296	2,980	2,227	-	
Nonconventional source fuel credit	*2,429 5,905	195,132 71,585	1 8,715	255,006 755,028	- 1,185,010	217 23,309	166 15,919		
General business credit Prior year minimum tax credit	29,184	236,702	6,715 7,444	755,026	267,996	13,594	59,570		
Total income tax after credits [2]	707,146	2,215,684	623,691	20,703,813	18,145,247	734,526	2,143,754	2,845,548	
Endnotes at end of table section. Detail may not add to	total because of rounding	See text for "Explanation	of Terms" and "Descripti	ion of the Sample and Limit	tations of the Data "				

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands of dollar	rs)	Mai	nufacturingcontinued			1	
			0	Electrical				
Item	Fabricated		Computer and	equipment, appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product manufacturing	manufacturing	product manufacturing	component manufacturing	equipment manufacturing	product manufacturing	manufacturing	retail trade, total
-	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	40,123	13,686	9,169	4,476	5,907	6,746	18,682	584,543
Total assets	340,354,038 13,670,085	422,335,049 22,348,183	618,412,090 78,989,642	1,352,949,789 14,469,926	1,080,283,193 38,768,802	41,958,167 1,846,876	200,480,539 15,107,716	2,771,621,226 198,779,041
Cash Notes and accounts receivable	44,897,022	91,069,967	105,308,239		332,139,816	8,736,382	31,804,082	448,435,440
Less: Allowance for bad debts	744,083	1,605,686	2,112,773	2,509,395	5,057,298	246,644	1,352,062	9,492,638
Inventories Investments in Government obligations	28,656,571 331,039	38,433,582 654,890	37,457,273 *883,858	19,003,127 771,608	66,325,416 *2,676,847	6,004,496 *7,113	22,069,470 *249,941	593,701,549 27,520,907
Tax-exempt securities	191,235	590,780	640,644	*12,153,671	248,577	*47,283	133,847	6,597,640
Other current assets Loans to shareholders	13,341,742 1,316,855	23,759,858 553,311	69,794,033 408,974	44,731,419 306,681	96,398,088 363,069	2,502,791 347,588	16,717,631 328,124	155,866,201 11,992,990
Mortgage and real estate loans	261,814	113,217	12,725	*8,147,506	*48,023	*7,472	35,925	2,094,386
Other investments	155,618,595	111,354,754	135,072,296	901,482,984	219,039,615	5,472,120	41,884,309	530,722,490
Depreciable assets [25] Less: Accumulated depreciation [25]	106,053,171 67,640,993	110,456,349 69,320,338	176,163,635 113,997,917	143,660,974 85,290,731	314,692,540 144,187,568	17,784,561 10,899,605	54,231,914 31,681,125	842,562,117 414,073,331
Depletable assets	26,231	*229,886	8,483	32,808	*108,062	60	*67,490	23,533,733
Less: Accumulated depletion Land	13,008 2,026,765	*108,035 2,025,912	- 5.073.006	18,066 877,293	42,897 3,677,305	- 458,077	2,842 1,189,403	7,927,500 62,901,569
Intangible assets (amortizable)	33,521,822	54,575,256	76,779,317	67,789,027	76,111,410	7,264,265	47,395,947	213,065,725
Less: Accumulated amortization	4,657,474	9,726,803	16,671,209	10,031,816	13,578,330	937,836	9,252,525	33,012,664
Other assets Total liabilities	13,496,650 340,354,038	46,929,964 422,335,049	64,601,863 618,412,090	41,924,498 1,352,949,789	92,551,716 1.080.283.193	3,563,169 41,958,167	11,553,294 200,480,539	118,353,571 2,771,621,226
Accounts payable	22,748,362	46,326,384	77,826,323	74,491,301	90,768,976	4,980,579	17,094,959	452,381,452
Mortgages, notes, and bonds payable in less than one year	19.877.046	35,219,757	16,501,270	208,300,121	88,375,335	2,276,420	11,870,903	231,345,314
Other current liabilities	18,126,332	35,707,431	80,018,653		186,995,048	4,385,560	21,016,928	310,349,184
Loans from shareholders Mortgages, notes, and bonds payable in one	5,862,339	4,161,730	8,555,470	976,989	2,483,218	618,935	2,519,429	43,200,411
year or more	92,726,020	90.348.655	65,376,391	234.754.451	256.067.898	9,403,779	36.110.062	415,438,352
Other liabilities	20,224,625	58,017,133	50,942,866		177,152,507	1,540,935	20,466,708	162,080,942
Capital stock Additional paid-in capital	30,924,833 71,824,007	19,099,616 87,356,787	43,626,975 262,252,471	36,469,135 410,437,449	42,775,364 160,729,828	1,719,656 2,594,599	8,888,490 35,701,311	85,799,816 429,621,384
Retained earnings, appropriated	240,533	100,786	556,545		207,766	*13,744	*29,331	3,438,379
Retained earnings, unappropriated [26] Less: Cost of treasury stock	71,862,412 14,062,471	70,016,658 24,019,887	90,880,823 78,125,699	278,167,164 26,394,515	110,737,435 36,010,183	15,517,340 1,093,380	59,978,013 13,195,594	728,766,295 90,800,302
Total receipts	280,524,837	351,670,184	624,566,693	281,232,465	768,288,539	65,067,231	192,871,980	5,862,917,199
Business receipts	263,609,392	323,781,300	517,398,487	211,742,155	682,842,552	63,622,568	170,137,087	5,713,415,713
InterestInterest on Government obligations:	4,532,618	6,807,526	6,232,428	37,597,602	24,697,337	145,475	2,158,520	21,801,436
State and local	208,172	280,792	1,173,031	574,806	69,055	19,461	76,600	1,422,991
Rents	173,718 1,590,289	1,655,518 3,647,901	1,444,361 25,210,742	122,235 2,203,307	15,304,077 5,791,996	53,659 56,946	88,278 3,643,492	5,878,258 11,860,209
Net short-term capital gain reduced by	1,000,200	0,047,001	20,210,742	2,200,007	0,701,000	00,040	0,040,402	11,000,200
net long-term capital loss Net long-term capital gain reduced by	4,285	19,554	51,327	-19,354	-331,368	*3,699	3,586	152,674
net short-term capital loss	829,872	1,968,885	1,305,975	3,803,579	4,874,854	79,198	428,347	7,425,807
Net gain, noncapital assets	724,638	706,807	226,400		7,841,087	28,025	179,937	5,835,210
Dividends received from domestic corporations. Dividends received from foreign corporations	61,030 5.665.976	57,968 6,944,609	140,543 61,439,909	153,336 7,405,596	132,734 12.860.109	17,930 200,757	44,533 11,498,626	1,459,235 16.621.851
Other receipts	3,124,847	5,799,324	9,943,490	15,488,260	14,206,107	839,512	4,612,975	77,043,816
Total deductions Cost of goods sold	255,203,506 178,868,444	324,111,906 224,040,941	534,091,134 343,470,472		718,949,804 523,649,143	60,813,864 41,740,199	165,852,975 94,334,716	5,619,027,780 4,443,317,679
Compensation of officers	6,384,205	3,810,620	4,645,615	1,649,325	2,184,541	1,023,816	3,303,783	56,688,771
Salaries and wages	16,781,650	30,059,281	63,813,749	23,206,152 1,664,508	33,079,919	4,735,791	20,593,878	408,236,925
Repairs Bad debts	1,170,491 395,581	1,299,793 622,771	2,556,041 1,874,349	1,799,348	2,299,135 2,725,242	249,960 128,410	816,703 413,211	21,731,394 7,697,262
Rent paid on business property	3,711,154	3,624,859	4,583,358	2,487,430	5,726,574	993,824	2,555,789	89,650,179
Taxes paidInterest paid	5,272,416 7,881,650	4,740,282 9,317,537	7,590,011 6,821,153	2,805,898 41,481,703	7,617,075 25,581,128	1,308,094 804,893	3,184,524 4,524,766	71,421,144 44,290,352
Charitable contributions	109,815	259,384	397,987	227,671	1,010,656	35,020	283,249	2,314,725
Amortization Depreciation	1,410,315 5,854,417	1,881,507 7,198,035	4,916,385 15,195,516	2,699,280 12,756,712	2,799,126 27,595,223	121,740 858,951	1,675,498 3,432,874	11,152,931 55,471,633
Depletion	*37,003	*17,498	-	*2,237	1,543,555	-	*67,466	549,309
Advertising Pension, profit-sharing, etc., plans	2,017,046	2,176,459	7,861,203	1,972,975	7,590,783	1,285,535	2,552,212	61,785,784
Employee benefit programs	1,857,425 5,153,877	3,287,339 7,075,416	6,515,182 8,695,571	1,552,534 4,272,968	6,409,728 14,606,074	316,178 1,200,668	1,672,468 3,709,771	15,050,067 37,291,432
Domestic production activities deduction	218,774	216,410	639,717	184,473	617,243	60,742	192,162	537,754
Net loss, noncapital assets Other deductions	107,304 17,971,940	273,978 24,209,795	589,170 53,925,652	105,371 28,285,988	565,304 53,349,356	36,275 5,913,767	150,481 22,389,425	2,712,910 289,127,529
Total receipts less total deductions	25,321,331	27,558,278	90,475,559	14,653,680	49,338,735	4,253,367	27,019,005	243,889,419
Constructive taxable income from related	877,226	3,068,616	14,325,121	3,845,565	3,698,045	101,850	2,192,200	6,363,077
foreign corporations Net income	25,990,385	30,346,103	103,627,649	3,845,565 17,924,439	52,967,725	4,335,755	2,192,200 29,134,605	248,829,504
Income subject to tax	12,522,562	19,668,612	47,082,524	11,879,724	34,620,098	2,678,191	14,515,932	153,680,549
Total income tax before credits [7] Income tax	4,328,836 4,312,751	6,886,970 6,842,595	16,518,893 16,448,341	4,153,544 4,142,275	12,172,012 12,097,147	923,142 923,415	5,078,456 5,052,753	52,435,147 52,595,275
Alternative minimum tax	17,478	41,077	67,984	12,281	60,548	*2,374	26,003	146,021
Foreign tax credit	792,766 1,277	1,980,472 15,198	4,942,780 55,509	2,388,844 52,130	3,051,657	67,740 24	1,177,054 123,063	3,304,222 8,670
U.S. possessions tax credit Nonconventional source fuel credit	1,277	307	55,509	185,250	2,426 -	461	1,333	*12,922
General business credit	94,929	305,283	1,074,087	125,041	1,670,870	21,368	232,830	696,681
Prior year minimum tax credit Total income tax after credits [2]	65,927 3,373,937	111,141 4,474,569	1,075,127 9,371,391	33,083 1,369,196	316,874 7,130,186	*2,890 830,660	107,172 3,437,004	505,753 47,906,899
Endnotes at end of table section. Detail may not add to							-, . 5. , 50 -	,.,,,,,,,,,

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	mounts are in thousands of dollars) Wholesale and retail tradecontinued								
		Wholesole	trada	vvnoiesaie	and retail tradecol	ntinued	Datail trade		
	ļ	Wholesale	uaue	1			Retail trade		Building
Item	Total	Durable	Nondurable	Electronic markets and	Total	Motor vehicle dealers	Furniture and home	Electronics and	material and garden equipment
		goods	goods	agents		and parts	furnishings	appliance	and supplies
	(2.1)	(0.5)	(0.0)	and brokers	(00)	dealers	stores	stores	dealers
No. 1 of the control	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	233,666	141,052	82,604	10,010	349,801	53,648	23,041	16,950	27,880
Total assets	1,530,162,826 107,870,613	638,109,973 42,716,658	888,627,685 64,758,945	3,425,169 395,010	1,241,428,854 90,906,519	198,065,700 17,368,096	33,438,668 2,812,134	41,845,324 4,832,843	144,166,993 4,636,038
Notes and accounts receivable	322,098,219	185,589,373	135,899,680	609,166	126,312,723	22,853,609	3,894,039	5,515,288	24.436.730
Less: Allowance for bad debts	6,695,992	4,233,578	2,452,074	10,340	2,796,647	396,402	80,761	108,628	203,668
Inventories	254,753,302	157,655,199	97,083,684	*14,419	338,948,247	102,929,429	12,111,420	10,441,874	31,119,450
Investments in Government obligations	27,255,766	784,080	26,471,686	-	265,142	69,264	*2,337	*26,504	*19,262
Tax-exempt securities Other current assets	4,957,599 104.569.527	1,044,484 50,580,690	3,913,115 53,805,870	- 182,967	1,640,041 51,296,674	125,305 4,810,825	*92,780 2,016,036	10,003 5,037,771	*12,671 2,503,727
Loans to shareholders	6,833,680	4,522,328	2,249,014	*62,339	5,159,309	1,426,413	122,369	397,710	330,396
Mortgage and real estate loans	1,435,876	310,667	1,125,209	-	658,510	60,798	*20,871	*42,335	151,847
Other investments	368,255,253	60,528,372	307,167,060	559,821	162,467,237	11,135,421	1,499,434	3,993,818	13,085,040
Depreciable assets [25]	335,208,264	169,072,430	165,295,326	840,508	507,342,867	41,158,836	15,598,370	13,260,475	52,266,823
Less: Accumulated depreciation [25] Depletable assets	178,273,690 23,369,812	89,266,556 210,719	88,636,581 23,159,093	370,553	235,791,793 163,921	20,966,454 *5,427	7,426,530	7,171,074	20,772,011 *59,163
Less: Accumulated depletion	7,850,733	57,930	7,792,803	-	76,766	*4,245	-	-	25,871
Land	15,217,679	5,946,004	9,092,475	*179,200	47,683,890	4,401,228	1,004,632	440,327	9,832,312
Intangible assets (amortizable)	113,426,307	34,173,727	78,090,854	1,161,726	99,639,258	11,599,816	1,847,140	4,433,147	4,282,007
Less: Accumulated amortization	18,989,074 56,720,418	6,607,894 25,141,199	12,153,332	227,849 *28,754	14,023,431 61,633,153	1,206,140 2,694,474	851,997 776 394	772,256 1 465 188	286,091 22,719,168
Other assets Total liabilities	56,720,418 1,530,162,826	25,141,199 638.109.973	31,550,466 888,627,685	3,425,169	61,633,153 1,241,428,854	2,694,474 198,065,700	776,394 33,438,668	1,465,188 41,845,324	22,719,168 144,166,993
Accounts payable	259,061,035	139,926,828	118,742,992	391,215	193,294,001	16,165,689	5,538,640	9,966,252	26,324,781
Mortgages, notes, and bonds payable in less than one year	109,744,161	70,133,628	39,317,923	292,610	121,601,154	78,289,746	2,057,460	1,663,973	3,455,284
Other current liabilities	178,695,837	68,574,058	109,828,587	293,192	131,627,305	15,713,206	5,452,855	6,294,710	14,740,792
Loans from shareholders	21,982,090	12,532,031	9,370,094	*79,964	21,205,050	6,809,889	758,757	737,453	1,918,067
Mortgages, notes, and bonds payable in one year or more	199,414,572	89,385,705	109,247,135	*781,732	216,023,780	22,326,601	4,448,119	5,291,445	35,122,096
Other liabilities	90,032,645	37,097,655	52,841,559	*93,431	72,048,297	3,848,557	1,725,730	1,541,401	3,305,929
Capital stock	54,457,084	30,218,505	24,085,445	153,134	31,342,196	5,158,987	679,452	834,809	1,666,713
Additional paid-in capital	243,953,649	72,148,453	170,939,902	*865,294	185,667,735	12,377,235	3,708,560	5,655,756	10,402,581
Retained earnings, appropriated Retained earnings, unappropriated [26]	2,785,613 406,707,157	180,857 128,301,883	2,594,775 277,754,546	9,981 650,728	652,766 322,095,855	144,571 40,402,798	51,871 10,888,083	*91,937 12,045,396	*76,891 57,993,566
Less: Cost of treasury stock	36,671,018	10,389,630	26,095,274	*186,113	54,129,284	3,171,579	1,870,858	2,277,809	10,839,706
Total receipts	2,904,254,945	1,391,858,401	1,507,252,786	5,143,759	2,958,103,188	662,263,808	76,797,321	111,073,613	235,878,512
Business receipts	2,828,402,636	1,362,204,310	1,461,232,841	4,965,485	2,884,454,011	649,091,302	75,874,064	108,743,554	232,132,048
Interest	13,803,471	4,530,840	9,256,253	*16,378	7,997,965	1,061,281	200,899	299,620	515,450
Interest on Government obligations: State and local	913,394	175,277	737,894	224	509,597	17,759	26,797	99,926	37,499
Rents	3,239,812	1,248,012	1,988,431	3,369	2,638,446	306,205	27,973	57,360	81,700
Royalties	5,842,924	1,482,127	4,351,401	9,396	6,017,285	29,734	1,847	*38,764	*163,765
Net short-term capital gain reduced by net long-term capital loss	102,813	11,011	91,477	325	49,861	5,141	*186	*6,774	472
Net long-term capital gain reduced by	102,013	11,011	91,477	323	49,001	3, 14 1	100	0,774	472
net short-term capital loss	4,926,802	834,847	4,091,797	158	2,499,005	147,965	84,904	77,792	72,017
Net gain, noncapital assets	4,229,463	2,427,699	1,800,748	1,015	1,605,747	678,910	57,085	27,289	92,682
Dividends received from domestic corporations.	1,344,574	162,623	1,181,866	*85	114,661	14,811	1,603	9,355	10,770
Dividends received from foreign corporations Other receipts	11,724,206 29,724,850	5,216,841 13,564,814	6,480,793 16,039,285	26,572 120,752	4,897,644 47,318,965	13,924 10,896,775	18,840 503,123	471,918 1,241,259	*4,029 2,768,079
Total deductions	2,785,773,517	1,332,951,361	1.448.422.910	4,399,246	2,832,711,695	648,358,245	72,939,867	105,557,160	216,616,526
Cost of goods sold	2,308,097,617	1,078,021,230		-	2,134,719,995	549,337,302	43,941,337	77,063,943	159,684,956
Compensation of officers	31,256,565	19,249,724			25,432,205	5,744,899	1,651,130	1,608,685	
Salaries and wages	145,851,907	81,107,679	63,622,975	1,121,254	262,376,724	37,713,118	9,368,023	11,063,471	23,492,386
Repairs Bad debts	7,802,554 3,639,275	3,958,294 2,017,219	3,824,503 1,599,121	19,757 *22,935	13,926,756 4,057,987	1,527,241 479,227	502,516 133,550	497,716 418,921	963,437 566,661
Rent paid on business property		13,725,102	10,829,288	147,180	64,945,464	7,406,985	3,604,986	2,497,680	3,620,506
Taxes paid	26,698,856	12,682,199	13,858,005	158,652	44,721,227	6,427,513	1,722,398	1,816,892	4,606,712
Interest paid	22,239,455	10,366,070	11,790,857	82,528	22,050,269	4,644,653	405,161	541,204	1,355,010
Charitable contributions Amortization	958,830 7,316,558	471,120 5,161,475	485,991 2,110,014	*1,719 45,069	1,355,895 3,836,373	52,449 540,580	73,520 90,185	53,316 107,654	97,764 233,371
Depreciation	24,736,338	15,306,069	9,370,875	59,394	30,734,060	2,952,567	873,889	819,598	3,048,591
Depletion	538,735	37,360	501,375	-	10,575	*839	-	-	*3,550
Advertising	22,794,533	14,344,755	8,400,410	49,368	38,990,805	7,051,766	3,345,944	2,369,717	2,965,602
Pension, profit-sharing, etc., plans	7,269,053	3,827,899	3,375,919	65,235	7,781,013	551,225	149,465	185,807	566,538
Employee benefit programs Domestic production activities deduction	14,805,813 473,761	7,984,058 160,462	6,703,802 313,299	117,953	22,485,619 63,993	3,076,796 2,666	691,653 3,641	596,506 4,965	1,524,870 14,427
Net loss, noncapital assets	1,210,557	761,522	448,475	*561	1,502,353	282,821	30,338	62,487	61,384
Other deductions	135,381,539	63,769,123	69,957,634	1,654,781	153,720,383	20,565,598	6,352,132	5,848,601	11,258,994
Total receipts less total deductions	118,481,429	58,907,040	58,829,876	744,513	125,391,493	13,905,563	3,857,454	5,516,452	19,261,986
Constructive taxable income from related	4,457,747	906,198	3,539,631	11,918	1,905,330	55 254	1,701	10 507	*390,989
foreign corporations Net income	4,457,747 122,025,781	59,637,962	61,631,613		126,787,225	55,254 13,943,058	3,832,359	12,587 5,429,113	19,615,475
Income subject to tax	66,999,177	27,143,666	39,574,951	280,560	86,681,325	4,626,711	2,141,991	3,051,571	15,554,803
Total income tax before credits [7]	23,139,722	9,301,835	13,742,973	94,915	29,295,418	1,520,345	727,947	1,052,829	5,397,886
Income tax	23,054,937	9,235,626	13,724,170	95,141	29,540,330	1,518,845	727,402	1,050,141	5,395,939
Alternative minimum tax Foreign tax credit	85,082 2,341,788	65,257 442,449	19,826 1,882,942	16,396	60,938 962,434	5,847 58,838	*420 2,877	2,691 15,670	*854 *178,206
U.S. possessions tax credit	2,341,766 5,363	3,452	1,002,942	10,390	3,307	J0,036 -	2,011	10,070	170,200
Nonconventional source fuel credit	*10,027	*446	9,581	-	2,895	-	-	2,866	-
General business credit	376,170	74,226	301,944		320,511	11,637	3,474	18,200	19,146
Prior year minimum tax credit	430,074	139,266	290,569	239	75,679	7,984	5	*3,224	*1,830
Total income tax after credits [2]	19,976,301	8,641,995	11,256,026	78,279	27,930,591	1,441,886	721,590	1,012,870	5,198,703

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Piet	(All figures are estimates based on samplesmoney amount	wholesale and retail tradecontinued Wholesale and retail tradecontinued									
Been											
1.000 1.00	ltem	beverage and liquor	personal care		Clothing and clothing accessories	Sporting goods, hobby, book, and music	merchandise	store		and retail trade not	
Total seasests		` '	` ′	` '	` '	` '	, ,	` '	` '		
Case		-			,		,	,		,	
Note and accounts monitoring 1,000,000											
Lies All-Annexed for bail dailing. 1967.05											
The assempts and conterment all patients — 12-209		128,176			144,482					-	
Tax-exempt seconties 72,482 12,776 9,901 220,278 118,655 1,770,20 1,700,00						15,346,484	70,136,065			-	
Control received search						*128.855	-	- 31,137		-	
Mortgage, and real estation locals 156,334 16,8349	Other current assets	6,690,265	3,091,963	1,286,346	5,951,786	2,477,281			4,449,709	-	
Commitments			322,373							-	
Description 1986 1987 1986 1987 1986 1987 1986 1987 1986 1987 1986 1987 1986 1987			- 16.483.972							-	
Depletion senses 17.56.500	Depreciable assets [25]				44,932,690		122,072,092				
Less Actumulated depetion. 11.1861 18.00.00			10,678,432				43,834,474	11,211,648	8,957,603	*7,848	
Land Land Land Land Land Land Land Land			_		2,750		-	-	_	-	
Less Accumulated amentations						738,003		704,020		-	
Common content											
Total Indicatilities										-160	
Mortgages, notes, and bonds payable in less than one year or more. 1,615,311 5,884,522 771,555 1,986,609 1,247,573 5,944,585 3,001,445 3,001,445 3,001,465 1,001,765										*29,546	
then mere mere shalless. 17,844,777 8, 023,1857 1,988,746 1,286,746 1,287,760 1,287,7		29,768,480	11,003,911	5,782,619	12,104,347	7,005,428	55,887,756	7,131,541	6,614,559	*26,416	
Content tabilities		6 196 311	5 954 926	861 564	3 334 916	1 424 666	13 715 711	2 367 917	2 278 681	_	
Loss from shareholders. 37.00	*									*26,041	
year or none		2,665,297	771,506	1,388,649	1,487,139	780,124	203,124	2,906,763	778,282	*13,271	
Direct labelities		30 047 786	9 081 608	10 305 155	9 690 896	6 207 341	58 849 081	8 250 161	6 503 490	_	
Additional pand-in capital (197, 200, 200, 200, 2191, 251 (197, 200, 200, 200, 200, 2191, 201, 201, 201, 201, 201, 201, 201, 20	•									-	
Retained earnings, appropriated [28] Retained earnings, suppropriated [28] Retained earnings, unapportised [28] Retained [28] Retained earnings, unapportised [28] Retained earnings, unapportised [28] Retained [28] Retai	·									*535	
Retained earnings, unappropriated [26]. 39.463.069 21,501,771 3,767.088 2,071,271 3,151,4577 3,221,216 11,734,552 4,438,433 *39.717 Total receipts. 482,443,572 192,443,660 194,438,680 198,480,071 19,102 3,021,116 13,000,071 19,102 105,786,117 555,066 Bosiness receipts. 42,841,769 190,300,101 197,200 15,000 199,000							38,968,747			-	
Total receipts							84,152,119			*-36,717	
Business receipts. 442,90.4769 190,302,091 192,752,385 159,348,068 67,069,701 566,111,300 102,753,364 101,744,406 556,520 101,744,406 556,520 102,752,365 103,045,43 311,643 103,045,753 103,045,743 113,045 103,045,743 113,045 103,045,743 113,045 103,045,743 113,045 103,045,743 113,045											
Interest of Covernment obligations: State and local											
Sales and local										339,000	
Rents											
Net short-term capital gain reduced by net long-term capital loss 2,445 "16,281 "7,698 "11,122 "569 708 "4,918 "3,547 - Net long-term capital loss 202,936 267,489 84,563 28,466 25,048 13,38,860 118,047 50,957 - Net gain, noncepital sassets 322,713 21,464 174,467 12,308 6,577 56,280 56,222 97,937 - Net gain, noncepital sassets 322,713 21,464 174,467 12,308 6,577 56,280 58,022 97,937 - Net gain, noncepital sassets 322,713 21,464 174,467 12,308 6,577 56,280 58,022 97,937 - Net gain, noncepital sassets 33,014 33,014 34,073 - Net gain, noncepital sassets 33,014 33,014 34,073 - Net gain, noncepital sassets 34,978,484 4,978,485 1,384,263 1,190,152 2,300,734 1,139,248 17,130,489 1,284,971 2,501,398 1,701 2,501,398 1,701 2,501,398 1,701 2,701,370 1,701,370 1,701 2,701,370 1,701 2,701,370 1,701,370 1,701 2,701,370 1,										-	
Ret long-term capital alloises										-	
Net Indy-ferm capital gain reduced by net short-ferm capital loss. 1 202,936 267,489 84,563 28,426 25,048 1,338,860 180,002 97,937 2- Dividends received from foreign corporations. 29,203 3,042 5,754 10,268 915 22,036 3,891 3,014 2- Dividends received from foreign corporations. 1*3,06,667 4,978,484 433,925,24 184,965,180 191,346,032 184,9											
ent short-term capital loss. 202,936 287,489 84,563 28,426 25,048 1,338,880 118,047 50,957 Dividends received from foreign corporations. Dividends received from foreign corporations. 1,306,667 7,911 7 1,228,422 631,000 6,117,976 559,088 34,873 - Other receipts. 4,978,484 1,334,253 11,901,522 2,300,734 1,139,248 17,130,489 1,284,971 2,501,398 34,873 - Cot of goods sold. 324,957,290 136,088,196 171,878,528 82,462,748 41,498,569 410,962,725 65,932,509 70,911,991 500,067 Salaries and wages. 43,546,699 20,471,436 5,890,851 21,992,755 8,145,427 62,301,004 11,389,445 75,890 79,911,911 500,067 79,911,911 500,006 70,911,911 500,006 70,911,911 500,006 70,911,911 500,006 70,911,911 500,006 70,911,911 500,006 70,911,911 500,006 70,911,911 500,006 70,911,911 500,006 70,911,911		2,445	*16,281	*7,698	*1,122	*569	708	*4,918	*3,547	-	
Dividends received from domestic corporations. 29,203 3,042 5,754 10,268 915 22,008 3,891 3,014 5,008 3,4873 5,008 3,9873 5,008 3,9873 5,008 3,9873 5,008 3,9873 5,008 3,9873 5,008 3,9873 5,008 3,9873 5,008 3,9873 5,008 3	0 , 0	202,936	267,489	84,563	28,426	25,048	1,338,860	118,047	50,957	-	
Dividends received from foreign corporations	• •									-	
Other receipts A 976,484 A 1,384,253 A 1,190,152 A 2,300,734 A 38,392,524 18,495,180 191,146,022 146,823 66,079,010 561,727,221 101,037,46 984,34,45 542,568 Cost of goods sold 324,957,200 136,088,196 171,876,528 82,462,748 A 1,498,569 410,962,275 65,932,509 79,911,891 5500,057 50,000 561,727,273 31,000,746 984,34,45 542,568 324,957,200 136,088,196 171,876,528 82,462,748 A 1,498,569 410,962,275 65,932,509 79,911,891 500,057 32,930,144 26,1992 77,975 2,900,144 1,029,918 76,801 2,273,33 1,686,138 78,912 2,985,894 2,98				5,754						-	
Total deductions				1,190,152							
Compensation of officers	Total deductions	438,392,524	. ,,		146,782,237	, ,	561,727,722	, , .	99,843,445		
Salaries and wages										*500,067	
Repairs										*8.294	
Rent paid on business property	Repairs		513,661	778,412	988,989	537,794	3,187,512	652,889	284,762		
Takes paid										*2 145	
Interest paid. 3,861,033 1,142,235 824,676 1,175,289 535,601 5,918,277 936,272 710,859 628 Charitable contributions. 344,286 47,131 9,654 113,483 22,115 470,095 54,329 17,774											
Amortization	Interest paid	3,861,033	1,142,235	824,676	1,175,289	535,601	5,918,277	936,272	710,859		
Depreciation										-	
Depletion										*1.235	
Pension, profit-sharing, etc., plans.	Depletion	*49	7	1,660	-	-	3,489	-	*980	-	
Employee benefit programs							-, -,			*446	
Domestic production activities deduction. 21,343 805 3,030 *5,742 1,287 531 1,871 *3,685 -										-	
Other deductions	Domestic production activities deduction	21,343	805	3,030	*5,742	1,287	531	1,871	*3,685	-	
Total receipts less total deductions. 14,051,048 7,478,380 3,092,626 12,898,134 3,232,812 29,856,982 6,297,384 5,942,672 *16,498 Constructive taxable income from related foreign corporations. *185,712 3,266 14,205,732 7,447,667 3,076,057 13,358,538 1,292,608 30,297,985 6,361,455 5,992,177 *16,498 Income subject to tax. 8,869,871 5,201,005 916,589 10,395,776 1,811,735 28,686,594 3,356,893 2,067,786 *47 Total income tax before credits [7]. 3,055,533 1,790,007 300,813 3,562,154 618,525 9,685,757 1,133,113 702,103 *7 Alternative minimum tax. 3,055,533 1,790,007 300,813 3,562,154 618,525 9,685,757 1,133,113 702,103 *7 Alternative minimum tax. 4,785 12,148 4,785 4,036 256,466 28,504 299,586 *75,371 22,878 -1 Nonconventional source fuel credit1 Nonconventional source fuel credit1 Nonconventional source fuel credit1 Nonconventional source fuel credit1 13,602 *2,087 1,770,639 280,013 3,266,727 585,326 8,928,182 1,045,453 60,0673 *7 416,498 30,297,985 6,297,384 5,942,672 \$12,106 -1 -1,106 -1,106										*25.607	
Constructive taxable income from related foreign corporations											
Net income 14,205,732 lncome 7,447,667 lncome subject to tax. 3,076,057 lncome subject to tax. 13,358,538 lncome subject to tax. 3,227,608 lncome subject to tax. 30,297,985 lncome subject to tax. 6,361,455 lncome subject to tax. 5,992,177 lncome subject to tax. *16,498 lncome subject to tax. 10,395,776 lncome subject to tax. 3,356,893 lncome subject to tax. 3,356,415 lncome subject to tax. 3,356,415 lncome subject to tax. 3,356,415 lncome subject to tax. 3,356,893 lncome subject to tax. 3,356,893 lncome subject to tax. 44,751 lncome subject to tax. 3,577,061 lncome subject to subject to subject to tax. 41,554 lncome subject to subje	Constructive taxable income from related			-,2,020						. 5, . 50	
Income subject to tax				2 076 057						*46.400	
Total income tax before credits [7] 3,059,073 1,794,260 303,761 3,577,061 619,560 9,385,641 1,135,246 721,810 *7 Income tax 3,055,533 1,790,007 300,813 3,562,154 618,525 9,685,757 1,133,113 702,103 *7 Alternative minimum tax 3,557 2,868 2,697 144,554 1,035 3,964 2,626 19,825 Foreign tax credit 1 29,586 *75,371 22,878 29											
Income tax		3,059,073	1,794,260	303,761	3,577,061	619,560	9,385,641	1,135,246	721,810	*7	
Foreign tax credit	Income tax									*7	
U.S. possessions tax credit										-	
General business credit. 44,795 13,679 6,008 26,232 4,978 154,566 10,636 7,161 - Prior year minimum tax credit. 13,602 *2,087 13,704 *27,635 *752 - *3,758 1,098 - Total income tax after credits [2]. 2,988,528 1,770,639 280,013 3,266,727 585,326 8,928,182 1,045,453 690,673 *7		2, .40	- ,500	,500		-		-	-	-	
Prior year minimum tax credit. 13,602 *2,087 13,704 *27,635 *752 - *3,758 1,098 - Total income tax after credits [2]. 2,988,528 1,770,639 280,013 3,266,727 585,326 8,928,182 1,045,453 690,673 *7		44.705	40.070	- 0.000	- 00.000	4.070	454.500		7 401	-	
Total income tax after credits [2]							134,566			-	
	Total income tax after credits [2]	2,988,528	1,770,639	280,013	3,266,727	585,326				*7	

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	y amounts are in thousands of dollars) Transportation and warehousing									
Item				Transit		Other				
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing			
		and water transportation	transportation	passenger transportation	transportation	and support activities	and storage			
	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
Number of returns	112,644	5,427	65,390	13,325	375	23,351	4,776			
Total assets	408,661,812 26.015.392	208,977,923 10,737,459	77,591,260 5,341,323	6,613,232 589,407	8,558,429 313,185	91,224,466 8,136,120	15,696,502 897,897			
Notes and accounts receivable	53,866,771	10,757,459	19,032,481	1,151,651	641,531	20,622,767	1,862,431			
Less: Allowance for bad debts	1,033,897	337,310		11,531	*3,611	318,006	16,790			
Inventories Investments in Government obligations	4,023,136 232,142	1,767,849 *47,239	696,537 142,849	50,502 3,524	97,039	1,176,321 *11,799	234,887 *26,731			
Tax-exempt securities	257,642	351	*96,905	1,012	12	*138,342	*21,021			
Other current assets Loans to shareholders	18,553,994	6,929,036 76,689	4,722,471 2,564,662	588,081 436,599	200,108	4,726,066 713,125	1,388,233 151,669			
Mortgage and real estate loans	4,150,409 267,858	27,700	2,564,662 71,674	430,599	*207,665 -	*106,924	*61,560			
Other investments	33,404,764	17,563,197	5,089,555	466,115	633,456	7,757,573	1,894,868			
Depreciable assets [25] Less: Accumulated depreciation [25]	368,855,385 145,908,832	205,897,010 57,476,055	71,586,184 40,022,431	6,610,314 4,107,618	10,283,359 4,214,090	64,030,905 35,014,387	10,447,612 5,074,251			
Depletable assets	54,935	*11,900	*29,713	734	*1,666	*3,107	*7,815			
Less: Accumulated depletion	33,021	*9,854	*17,512	652	*1,470	*1,932	*1,600			
LandIntangible assets (amortizable)	6,514,221 19,479,141	2,411,123 1,919,337	2,130,677 4,910,019	68,715 729,655	64,689 53,667	1,247,909 9,155,320	591,108 2,711,144			
Less: Accumulated amortization	2,903,692	519,198	621,013	204,662	*30,550	1,170,686	357,583			
Other assets	22,865,463 408,661,812	9,375,539 208,977,923	2,183,815 77,591,260	241,386 6 613 232	311,773	9,903,199	849,751 15,696,502			
Total liabilities Accounts payable	408,661,812 38,526,438	208,977,923 11,410,918	77, 591,260 7,458,800	6,613,232 356,779	8,558,429 406,729	91,224,466 17,977,126	15,696,502 916,086			
Mortgages, notes, and bonds payable in less				,	·		,			
than one year Other current liabilities	19,213,040 31,748,836	5,325,038 15,585,901	7,726,726 7,625,264	826,667 518,998	219,282 321,108	4,312,361 6,723,601	802,968 973,964			
Loans from shareholders	5,688,421	206,883	3,567,533	288,132	*260,083	1,172,625	193,165			
Mortgages, notes, and bonds payable in one	85,232,295	44.540.400	47 700 004	0 000 507	2 204 554	44 454 074	F 70F 707			
year or moreOther liabilities	85,232,295 74,731,287	44,546,132 56,331,051	17,760,281 5,806,895	2,383,567 319,397	3,294,554 1,786,458	11,451,974 9,487,090	5,795,787 1,000,396			
Capital stock	19,523,817	16,753,629	1,361,176	174,407	179,279	650,603	404,723			
Additional paid-in capital Retained earnings, appropriated	59,399,670	41,886,408	6,392,633	422,223	1,116,432	6,644,993	2,936,981			
Retained earnings, appropriated [26]	87,122 84,225,298	*5,629 23,072,652	*20,159 21,845,474	763 1,489,703	1,686,497	*36,723 33,299,972	*23,848 2,831,000			
Less: Cost of treasury stock	9,714,412	6,146,318	1,973,681	167,404	*711,992	532,601	182,416			
Total receipts Business receipts	493,557,893 473,059,031	113,642,499 104,595,195	180,822,337 175,348,501	14,271,151 13,962,051	4,915,175 4,646,056	165,287,103 160,698,232	14,619,627 13,808,997			
Interest	2,778,843	1,506,405	399,395	11,255	14,674	594,737	252,377			
Interest on Government obligations:	444.440			+4 707	0.44	04.000	0.505			
State and local	114,416 1,449,269	21,144 845,677	57,264 338,481	*1,767 21,349	341 6,938	31,366 220,159	2,535 16,664			
Royalties	2,030,260	53,188			*1,959	1,759,924	*8,891			
Net short-term capital gain reduced by net long-term capital loss	79,443	*23,291	1,277	*1,084	46,613	-300	*7,478			
Net long-term capital gain reduced by	79,443	23,291	1,211	1,004	40,013	-300	7,470			
net short-term capital loss	1,801,595	1,100,145	224,125	*14,513	*32,002	348,676	82,134			
Net gain, noncapital assets Dividends received from domestic corporations.	2,370,380 100,017	777,998 22,272	1,237,736 44,559	155,238 *594	40,370 *552	108,086 29,943	50,951 2,096			
Dividends received from foreign corporations	976,550	510,689	*66,864	-	-	379,970	19,027			
Other receipts	8,798,091	4,186,495	2,897,837	103,300	125,670	1,116,312	368,476			
Total deductions Cost of goods sold	460,678,740 158,164,137	104,330,553 29,245,159	171,948,570 57,868,035	13,513,326 4,896,439	3,865,406 1,591,869	153,635,273 60,242,630	13,385,612 4,320,005			
Compensation of officers	6,190,231	833,224	2,724,909	429,535	38,438	1,946,995	217,131			
Salaries and wages	84,022,008	19,118,871	30,715,108	3,005,291	331,055	28,304,432	2,547,250			
Repairs Bad debts	12,435,718 1,043,354	4,338,567 324,723	3,766,873 272,646	305,614 12,100	89,856 *4,127	3,654,807 408,525	280,001 21,232			
Rent paid on business property	24,890,525	7,278,200		758,893	39,135	5,072,375	1,368,137			
Taxes paid	17,005,378	4,366,651	6,648,532	607,617	192,072	4,674,999	515,508			
Interest paid Charitable contributions	8,398,427 205,423	4,519,806 64,234	1,714,610 34,980	216,937 2,926	238,781 781	1,122,134 96,759	586,160 5,743			
Amortization	894,965	262,019	156,896	27,065	8,189	329,950	110,846			
Depreciation	20,537,918	7,788,087	7,095,561	656,413	339,850	4,118,594	539,412			
DepletionAdvertising	44,991 1,698,005	*18,157 373,737	12,956 411,610	64,788	*12,799 *2,439	[1] 795,135	*1,078 50,296			
Pension, profit-sharing, etc., plans	5,496,703	956,729	883,927	77,134	19,033	3,478,438	81,441			
Employee benefit programs Domestic production activities deduction	17,101,641 4,298	5,942,644 1,858	4,751,978 1,402	250,028	49,279	5,749,374 *524	358,339 513			
Net loss, noncapital assets	158,511	19,579	101,423	*2,456	1,044	30,904	3,104			
Other deductions	102,386,507	18,878,309	44,413,338	2,200,088	906,658	33,608,697	2,379,416			
Total receipts less total deductions Constructive taxable income from related	32,879,153	9,311,946	8,873,767	757,825	1,049,769	11,651,830	1,234,015			
foreign corporations	384,701	119,683	*13,287	5,013	-	244,224	2,494			
Net income	33,149,439	9,410,486 6,865,885		761,072 170,804	1,049,428	11,864,688	1,233,974			
Income subject to tax Total income tax before credits [7]	21,641,380 7,478,832	6,865,885 2,401,631	3,913,354 1,317,983	170,894 50,218	905,764 315,332	9,353,344 3,249,038	432,139 144,631			
Income tax	7,452,488	2,395,694	1,306,077	49,698	315,038	3,246,000	139,982			
Alternative minimum tax Foreign tax credit	31,366 358,849	11,089 122,349	12,903 15,523	*520 1,667	*293 *128	2,205 216,378	4,355 *2,804			
U.S. possessions tax credit	-	122,349	10,023	1,007	120	210,376	2,004			
Nonconventional source fuel credit	112,023	112,019		4.005	-	4	-			
General business credit Prior year minimum tax credit	92,297 261,355	27,891 233,342	8,575 11,939	1,865 *930	375 8,830	52,891 *3,002	699 3,312			
Total income tax after credits [2]	6,654,308	1,906,030	1,281,947	45,756	305,998	2,976,762	137,816			
Endnotes at end of table section. Detail may not add to	total because of rounding. Se	e text for "Explanation of Terr	ns" and "Description of the Sa	mnle and Limitations of the Da	a"					

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All rigures are estimates based on samples-money amount	money amounts are in thousands of dollars) Information								
ltem	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Internet publishing and broadcasting	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services	
No. 1 of the control	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	
Number of returns	61,660	16,722	16,070	2,984	4,104	9,280	8,923	3,577	
Total assets	2,526,285,631 94,050,742	346,690,372 24,523,024	448,087,099 16,649,475	255,314,125 8,957,602	17,644,309 771,526	1,143,235,217 24,142,840	275,624,086 16,810,224	39,690,423 2,196,051	
Notes and accounts receivable	221,241,464	54,709,228	8,269,789	18,980,439	1,940,290	101,082,881	31,155,142	5,103,696	
Less: Allowance for bad debts	10,338,584	2,424,918	509,467	913,756	264,607	4,164,978	1,924,295	136,564	
Inventories	28,867,270	7,384,231	3,564,226	3,463,904	*246,969	6,368,850	7,727,633	111,456	
Investments in Government obligations Tax-exempt securities	554,826 1,804,321	281,408 637,714	*69,927 *14,674	*31,155 627,056	265,423	153,100 143,526	19,235 *27,170	88,759	
Other current assets	90,904,444	25,924,847	6,150,274	8,461,019	544,560	28,206,362	18,755,394	2,861,989	
Loans to shareholders	3,594,079	2,459,377	98,893	173,156	*41,956	193,434	605,091	*22,172	
Mortgage and real estate loans	82,420	46,682	*9,116	*2,060	- 000 000	*14,219	*10,342	7 000 440	
Other investments Depreciable assets [25]	960,017,290 761,565,031	54,568,131 66,115,890	389,411,180 14,525,369	66,722,308 69,278,969	929,293 4,103,005	324,954,928 580,256,074	115,542,038 22,417,030	7,889,412 4,868,693	
Less: Accumulated depreciation [25]	427,491,669	39,648,985	7,658,873	43,405,001	2,696,528	318,445,089	12,701,468	2,935,725	
Depletable assets	*10,145	7,523	-	1,689	-	*932	-	-	
Less: Accumulated depletion	*1,268 9,480,238	- 2.631.018	- 777,371	600 2,101,852	-	*668 2,904,588	992,058	73,350	
Intangible assets (amortizable)	664,634,691	144,076,679	14,200,227	110,133,239	13.841.027	274,774,755	88,938,336	18,670,429	
Less: Accumulated amortization	102,841,711	35,782,959	1,676,273	9,594,821	2,691,452	20,929,141	29,528,567	2,638,499	
Other assets	230,151,901	41,181,482	4,191,190	20,293,856	612,846	143,578,603	16,778,721	3,515,204	
Total liabilities Accounts payable	2,526,285,631 101,718,904	346,690,372 21,885,913	448,087,099 4,916,593	255,314,125 6,376,874	17,644,309 1,361,194	1,143,235,217 40,753,317	275,624,086 24,777,157	39,690,423 1,647,856	
Mortgages, notes, and bonds payable in less	101,710,004	21,000,010	4,010,000	0,070,074	1,001,104	40,700,017	24,777,107	1,047,000	
than one year	111,231,838	8,869,535	11,871,575	4,006,045	165,931	78,712,074	1,092,053	6,514,625	
Other current liabilities Loans from shareholders	216,452,591 27,140,459	61,862,910 12,590,658	14,184,325 560,689	29,840,384 836,099	1,309,178 *27,366	68,727,001 12,710,075	34,361,492 340,282	6,167,301 *75,289	
Mortgages, notes, and bonds payable in one	27, 140,459	12,590,056	300,069	630,099	27,300	12,710,075	340,262	75,269	
year or more	467,470,504	58,468,288	84,546,625	80,095,842	3,008,956	212,436,520	23,096,155	5,818,117	
Other liabilities Capital stock	334,328,122 234,498,381	25,219,899 11,011,324	6,728,039	26,338,804 3,500,258	7,059,160 408,358	211,406,391	55,228,082 11,852,938	2,347,747 1,604,565	
Additional paid-in capital	1,105,446,350	189,896,309	42,572,370 267,263,898	108,775,170	3,712,970	163,548,568 308,853,062	213,378,911	13,566,029	
Retained earnings, appropriated	767,164	307,590	-	-	-	459,283	291	-	
Retained earnings, unappropriated [26]	50,875,541	43,772,969	15,627,086	1,130,511	761,619	61,708,317	-76,870,049	4,745,089	
Less: Cost of treasury stock Total receipts	123,644,223 873,039,928	87,195,024 225,218,307	184,101 51,664,499	5,585,861 102,764,081	*170,423 10,519,104	16,079,393 364,448,734	11,633,226 93,081,324	2,796,195 25,343,880	
Business receipts	724,044,158	178,388,487	40,395,234	88,508,309	10,141,894	309,333,444	75,353,412	21,923,377	
Interest	27,531,127	3,802,654	5,466,619	2,219,385	30,654	13,611,357	2,182,787	217,671	
Interest on Government obligations: State and local	503,763	168,120	32,987	66,802	*6,357	140,254	81,727	7,515	
Rents	12,169,524	344,969	116,128	407,583	*37,332	10,805,487	427,649	*30,377	
Royalties	25,083,851	6,524,619	1,654,772	*6,315,619	*167,979	1,422,707	*8,867,218	130,938	
Net short-term capital gain reduced by net long-term capital loss	446 FE0	422 446	*1.075	111	17	10.570	*658	1	
Net long-term capital gain reduced by	446,558	432,116	*1,075	114	1′	12,579	036	'	
net short-term capital loss	7,966,760	3,182,112	*257,535	973,624	32,184	2,476,732	596,832	447,741	
Net gain, noncapital assets	3,789,444	416,363	57,255	406,857	*1	2,735,748	161,425	11,795	
Dividends received from domestic corporations. Dividends received from foreign corporations	2,187,666 12,009,909	342,638 6,682,075	1,185,541 721,877	8,205 450,555	*323 34,844	577,272 3,338,718	*16,724 537,446	*56,963 244,393	
Other receipts	57,307,167	24,934,155	1,775,477	3,407,027	67,519	19,994,435	4,855,445	2,273,110	
Total deductions	768,068,663	186,890,908	46,083,147	94,432,267	9,369,026	323,520,860	85,139,550	22,632,905	
Cost of goods sold Compensation of officers	149,633,416 10,320,774	51,813,245 3,669,897	12,811,301 2,089,043	19,780,974 1,023,375	1,927,257 230,418	49,256,828 1,170,358	9,437,729 1,581,760	4,606,082 555,922	
Salaries and wages	127,354,104	45,950,644	4,108,665	10,945,995	2,034,568	43,124,839	16,088,138	5,101,255	
Repairs	9,786,838	1,239,242	290,091	487,998	50,682	6,712,506	863,940	142,380	
Rent paid on business property	6,717,944 18,374,397	978,799 3,697,790	28,363 2,454,859	419,558 1,417,427	33,302 243,014	4,742,408 7,462,720	356,384 2,539,038	159,130 559,549	
Taxes paid	21,260,697	5,771,497	802,377	1,886,292	327,679	9,833,220	2,062,449	577,183	
Interest paid	49,793,142	7,526,681	5,979,986	5,244,779	630,664	26,655,659	2,814,203	941,169	
Charitable contributions	1,114,895	347,640	13,044	88,068	9,062	565,226	73,967	17,888	
Amortization Depreciation	27,404,561 44,347,181	4,412,625 4,379,538	3,407,224 2,874,868	10,541,810 3,310,299	332,006 420,144	3,511,551 30,285,264	4,611,019 2,575,891	588,325 501,176	
Depletion	3,733	10	2,014,000	57		3,666	-	-	
Advertising	21,488,400	6,537,461	1,451,403	2,948,136	165,144	5,956,717	3,872,908	556,631	
Pension, profit-sharing, etc., plans Employee benefit programs	7,559,936 17,189,786	1,311,050 4,928,757	232,335 421,255	582,334 2,634,107	121,887 129,739	4,571,529 7,007,235	494,905 1,535,218	245,896 533,474	
Domestic production activities deduction		642,494	*5,257	70,196	12,115	*277,267	12,081	*7,665	
Net loss, noncapital assets	2,120,679	942,027	55,524	239,543	22,674	793,333	17,307	50,272	
Other deductions	252,571,106	42,741,510	9,057,549	32,811,318 8,331,814	2,678,670	121,590,536	36,202,614	7,488,908	
Total receipts less total deductions Constructive taxable income from related	104,971,265	38,327,399	5,581,352	0,331,614	1,150,078	40,927,874	7,941,774	2,710,974	
foreign corporations	3,889,234	1,885,093	197,202	556,530	1,374	341,232	856,834	50,968	
Net income	108,356,736	40,044,372	5,745,567	8,821,542 7,281,165	1,145,095	41,128,852	8,716,880 4,286,705	2,754,427	
Income subject to tax Total income tax before credits [7]	71,598,982 25,266,195	29,688,425 10,408,118	1,201,012 446,756	7,281,165 2,558,713	759,706 264,806	26,676,324 9,449,372	4,286,705 1,545,919	1,705,644 592,512	
Income tax	24,986,747	10,372,796	410,394	2,545,144	264,219	9,320,300	1,488,863	585,031	
Alternative minimum tax	286,692	45,469	34,232	13,508	*588	128,519	56,896	7,481	
Foreign tax credit	2,882,851	1,958,027	19,539	445,439]	158,583	270,571	30,693	
Nonconventional source fuel credit	5,772	3,417] -	_] -	2,355]	-	
General business credit	821,498	215,773	*970	6,467	*6,062	480,843	102,269	9,114	
Prior year minimum tax credit Total income tax after credits [2]	240,322 21,315,752	32,647 8,198,254	*9,783 416,464	*1,710 2,105,097	340 258,404	192,440 8,615,152	*2,203 1,170,875	1,199 551,506	
Endnotes at end of table section. Detail may not add to						5,510,102	., 0,010	331,000	

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands of dollar				Real estate and rental and leasing				
		F	inance and insuran	ce		ŀ	Real estate and re	ntal and leasing	,
			Securities,						Lessors of
16			commodity	Insurance	Funds				nonfinancial
Item			contracts, other financial	carriers	Funds, trusts,			Rental	intangible assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	167,924	38,626	30,992	84,491	13,815	270,082	245,980	23,232	870
Total assets	27,743,014,078 649,708,609	4,348,091,767	5,589,271,292	6,689,060,850	11,116,590,169	419,526,412	225,811,757	190,924,722	2,789,933
Cash Notes and accounts receivable	2,486,200,548	112,754,097 672,258,268	306,240,942 1,292,412,084	135,024,470 248,766,648	95,689,100 272,763,548	39,034,659 75,881,468	27,437,238 16,089,267	11,424,709 59,619,212	172,712 172,990
Less: Allowance for bad debts	19,753,766	15,340,911	1,530,886	1,748,502	1,133,467	1,328,232	250,383	1,070,221	*7,628
Inventories	1,080,291	173,687	156,513	750,091	-	5,536,385	1,735,219	3,795,839	*5,327
Investments in Government obligations	942,389,275	98,998,252	108,176,706	248,160,361	487,053,956	743,289	698,699	*36,629	*7,961
Tax-exempt securities	954,352,952	48,649,068	6,935,530	534,883,256	363,885,097	370,640	365,479	*5,161	
Other current assets Loans to shareholders	2,379,000,890 22,202,298	195,072,381 13,622,858	1,723,067,527 1,376,103	306,040,171 3,427,142	154,820,812 3,776,195	33,377,054 5,374,506	24,017,230 4,828,695	9,192,424 527,723	167,400 *18,089
Mortgage and real estate loans	3,281,300,387	2,389,197,032	87,295,647	281,845,430	522,962,278	6,273,063	5,163,450	1,109,313	300
Other investments	14,893,138,894	618,372,307	1,594,196,903	3,774,399,950	8,906,169,734	76,539,911	50,846,329	25,400,203	293,379
Depreciable assets [25]	457,127,049	48,920,550	49,643,927	105,119,743	253,442,828	203,864,392	98,348,879	105,134,347	381,165
Less: Accumulated depreciation [25]	130,155,602	24,450,730	27,594,438	30,241,782	47,868,653	82,998,151	39,124,609	43,724,137	149,405
Depletable assets	83,579	583	*35,628	41,410	5,958	215,134	204,943	-	*10,191
Less: Accumulated depletionLand	28,924 64,787,745	[1] 3,183,745	*11,999 1,323,546	16,925 1,904,822	- 58.375.632	69,577 22,500,717	66,400 21,354,768	1,009,786	*3,177 *136,162
Intangible assets (amortizable)	206,308,458	3,163,745 48.176.355	61,010,651	89,687,463	7,433,989	13,599,028	5,320,581	6,963,056	1,315,390
Less: Accumulated amortization	32,268,786	8,448,829	10,532,928	11,284,388	2,002,640	2,894,704	1,325,347	1,396,852	172,505
Other assets	1,587,540,183	146,953,055	397,069,837	1,002,301,490	41,215,801	23,506,829	10,167,719	12,897,528	441,583
Total liabilities	27,743,014,078	4,348,091,767	5,589,271,292	6,689,060,850	11,116,590,169	419,526,412	225,811,757	190,924,722	2,789,933
Accounts payable	1,732,778,920	113,173,051	1,126,642,890	136,081,490	356,881,490	16,489,389	8,095,072	8,322,915	71,402
Mortgages, notes, and bonds payable in less than one year	1,777,571,680	953,091,974	518,462,530	123,447,213	182,569,963	47,497,495	10,556,589	36,923,716	*17,189
Other current liabilities	5,467,378,789	1,261,609,820	2,084,116,624	1,903,497,964	218,154,380	34,931,855	15,100,873	19,669,123	161,860
Loans from shareholders	23,984,660	4,608,184	5,859,590	2,999,309	10,517,577	16,565,733	12,334,905	4,214,378	*16,450
Mortgages, notes, and bonds payable in one									
year or more	2,595,786,207	1,516,669,494	718,443,919	148,600,714	212,072,081	134,885,747	69,980,596	64,776,699	*128,452
Other liabilities	3,754,462,492 1,039,316,311	197,717,555 33,546,750	641,179,786 52,286,138	2,794,558,394 93,471,622	121,006,757 860,011,800	27,906,040 19,285,069	16,254,021 16,044,262	11,367,590 2,851,059	284,430 389,748
Additional paid-in capital	9,483,258,083	78,530,430	299,835,667	757,465,213	8,347,426,774	76,025,389	42,338,754	32,638,079	1,048,557
Retained earnings, appropriated	185,991,775	3,957,695	2,780,804	95,634,186	83,619,090	885,927	802,962	*82,965	-
Retained earnings, unappropriated [26]	1,805,394,476	214,277,436	186,268,852	675,924,957	728,923,232	51,338,157	37,621,340	12,762,543	954,275
Less: Cost of treasury stock	122,909,315	29,090,620	46,605,509	42,620,211	4,592,974	6,284,389	3,317,616	2,684,345	*282,428
Total receipts	2,963,800,618 1,576,733,738	487,972,834 132,040,499	421,181,653 165,466,197	1,635,796,374 1,278,872,441	418,849,757 354,601	250,072,487 207,798,222	159,994,922 133,139,409	88,702,961 74,056,784	1,374,605 602,029
Interest	868,130,424	303,207,548	197,067,483	179,161,942	188,693,452	7,861,272	1,865,715	5,967,288	28,269
Interest on Government obligations:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	., . ,-	, ,	, ,	,,	, , , ,	
State and local	32,347,050	3,246,524	2,075,909	8,878,737	18,145,879	337,544	67,545	267,899	*2,100
Rents	43,755,749	1,484,823	1,301,277	4,858,189	36,111,459	1,889,704	1,492,087	397,578	*39
Royalties Net short-term capital gain reduced by	1,394,943	528,909	225,241	617,836	*22,957	929,081	289,527	68,460	571,094
net long-term capital loss	35,787,417	78,937	1,157,225	1,237,411	33,313,845	233,497	223,751	9,439	*308
Net long-term capital gain reduced by									
net short-term capital loss	49,324,886	1,071,001	6,959,155	20,465,969	20,828,760	7,242,708	6,979,524	258,384	*4,800
Net gain, noncapital assets Dividends received from domestic corporations.	8,920,109	3,980,593	1,259,099	1,629,578	2,050,839	6,208,697	1,563,705	4,638,010	*6,982
Dividends received from foreign corporations	8,480,657 14,288,006	464,391 650,619	1,220,487 7,744,857	6,757,410 5,536,335	38,369 356,196	203,702 964,267	198,052 142,927	5,621 821,340	*28
Other receipts	324,637,640	41,218,991	36,704,722	127,780,527	118,933,401	16,403,794	14,032,680	2,212,157	158,957
Total deductions	2,410,026,289	424,993,400	367,442,708	1,512,505,147	105,085,033	207,404,689	128,312,413	78,241,685	850,590
Cost of goods sold	869,801,914	10,799,477	3,566,393	855,429,452	*6,591	41,874,324	24,274,252	17,494,291	*105,781
Compensation of officers	35,216,112	5,650,877	16,659,091	12,474,959	431,185	12,043,934	10,593,897	1,400,627	49,409
Salaries and wages	253,942,705 5,509,212	45,710,241 1,954,311	66,537,975 1,124,648	140,039,394 1,474,779	1,655,095 955,474	46,291,189 4,545,605	35,257,040 2,142,325	10,833,371 2,401,022	200,779 2,258
Bad debts	18,942,181	13,587,854	3,018,775	1,945,010	390,543	998,531	2,142,323	712,799	*4,590
Rent paid on business property	23,187,516	5,103,812	5,631,197	11,048,942	1,403,565	11,706,374	6,949,289	4,740,658	16,427
Taxes paid	41,677,265	6,756,438	5,695,763	26,144,792	3,080,273	7,010,915	4,786,129	2,195,629	29,157
Interest paid	470,156,833	235,553,488	176,705,843	36,144,105	21,753,396	12,413,321	4,591,199	7,811,855	10,268
Charitable contributions Amortization	1,676,219 16,118,082	417,715 2,981,757	467,977 1,920,676	789,691 10,354,929	836 860,720	159,984 937,113	124,128 356,341	35,311 541,689	*545 39,083
Depreciation	26,544,492	4,786,512	4,119,232	11,756,607	5,882,141	19,596,226	2,966,920	16,606,709	22,596
Depletion	17,635	1,489	6,423	7,441	2,283	20,106	18,771	*81	*1,254
Advertising	15,836,901	7,146,443	1,928,876	6,622,812	138,770	3,468,911	2,756,584	671,310	41,017
Pension, profit-sharing, etc., plans	13,380,880	2,298,929	3,200,953	7,657,879	223,119	1,762,155	1,374,979	381,180	*5,996
Employee benefit programs Domestic production activities deduction	23,093,889 102,082	4,120,861 15,454	3,697,037	15,270,610 82,740	5,380 *1,037	2,725,900 19,303	1,446,143 17,402	1,265,881	*13,876 *125
Net loss, noncapital assets	2,357,649	1,639,273	2,852 179,813	264,185	274,378	287,743	147,860	1,776 138,739	*1,144
Other deductions	592,464,721	76,468,469	72,979,183	374,996,820	68,020,248	41,543,056	30,228,013	11,008,758	306,285
Total receipts less total deductions	553,774,330	62,979,434	53,738,945	123,291,228	313,764,723	42,667,799	31,682,509	10,461,276	524,014
Constructive taxable income from related	0.000.00	707 717	00/:	4.000.01				40	
foreign corporations	8,908,825 530,336,105	798,342 60 531 252	3,644,389 55,307,424	4,292,602	*173,491 205 702 335	36,323 42 366 578	*17,780 31 632 743	18,543	521 01F
Net income Income subject to tax	530,336,105 187,512,307	60,531,252 46,935,069	55,307,424 40,190,343	118,705,093 94,764,103	295,792,335 5,622,792	42,366,578 13,673,414	31,632,743 10,399,302	10,211,920 3,016,747	521,915 257,365
Total income tax before credits [7]	66,249,673	16,447,566	14,089,141	33,680,760	2,032,206	4,519,275	3,350,651	1,079,723	88,901
Income tax	65,038,637	16,301,992	14,054,488	32,754,024	1,928,133	4,399,871	3,290,975	1,022,317	86,579
Alternative minimum tax	1,048,255	48,423	36,846	957,481	5,504	102,871	45,377	57,151	344
Foreign tax credit	6,694,730	488,082	2,508,053	3,257,645	440,951	53,026	26,015 29	26,331	*680
U.S. possessions tax credit Nonconventional source fuel credit	433 1,023,597	428 216,139	515,480	4 291,978		441 *2,106	29 *2,106	412	_
General business credit	1,912,500	874,451	276,703	751,851	9,495	35,293	21,846	11,282	*2,166
Prior year minimum tax credit	1,797,288	29,109	180,163	1,585,687	*2,328	75,306	20,321	54,985	-
Total income tax after credits [2]	54,818,806	14,837,105	10,608,741	27,793,528	1,579,432	4,353,102	3,280,335	986,712	86,056

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands of dollars)		A 1			
			Administrative and supp	ort and waste management a	and remediation services	
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)		services	services	
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	497,262	19,399	170,075	160,476	9,599	24,708
Total assets	445,986,732 58,308,904	13,324,704,627 904,320,815	231,994,771 17,757,657	174,266,261 14,961,499	57,728,510 2,796,158	19,400,857 3.145.068
Notes and accounts receivable	100,063,430	4,766,241,394	33,500,038	27,347,368	6,152,669	2,942,240
Less: Allowance for bad debts	1,916,876	63,896,414	911,744	758,463	153,281	286,806
Inventories Investments in Government obligations	9,489,965 812,082	425,815 568,408,058	2,736,896 305,850	2,365,496 283,814	371,400 *22,036	219,893 *3,858
Tax-exempt securities	639,964	121,411,381	649,856	*606,726	*43.130	106,884
Other current assets	35,895,716	1,297,706,801	13,903,903	10,970,659	2,933,244	1,651,602
Loans to shareholders	5,296,538	286,236,119	2,082,265 312,525	1,974,113	108,152 *66	253,196 *26,508
Other investments		1,291,474,550 3,029,730,504	34,090,402	312,458 29,070,287	5,020,114	887,865
Depreciable assets [25]	99,366,010	168,431,287	91,468,999	50,051,153	41,417,847	7,221,289
Less: Accumulated depreciation [25]		84,074,722	53,510,638	31,036,681	22,473,957	3,460,259
Depletable assetsLess: Accumulated depletion	21,262 7,858	15,513 3,831	*409,815 *81,520	*7,022 *5,532	*402,793 *75,988	*20,073 *18,432
Land	2,035,276	14,465,243	2,875,260	1,197,303	1,677,957	369,373
Intangible assets (amortizable)	90,675,970	310,414,266	75,579,808	55,635,088	19,944,719	5,994,442
Less: Accumulated amortization Other assets	14,980,120 22,506,527	21,186,846 734,584,693	10,532,990 21,358,390	8,736,679 20,020,627	1,796,311 1,337,762	311,142 635,203
Total liabilities	445,986,732	13,324,704,627	231,994,771	174,266,261	57,728,510	19,400,857
Accounts payable	64,522,979	1,014,904,903	16,704,103	13,587,911	3,116,192	909,108
Mortgages, notes, and bonds payable in less	22 027 546	E20 460 862	0.004.000	7.239.832	1 701 450	744 770
than one year Other current liabilities	32,937,516 68.876.338	529,169,862 8,304,702,892	9,021,289 28,421,768	23,106,017	1,781,458 5,315,751	744,773 3,858,992
Loans from shareholders	11,952,099	55,780,469	4,530,806	4,082,358	448,448	512,450
Mortgages, notes, and bonds payable in one						
year or moreOther liabilities	62,188,992 24,252,886	943,687,149 698,289,033	54,338,493 35,095,132	34,127,754 23,886,206	20,210,739 11,208,925	4,152,729 807,021
Capital stock	33,845,575	106,895,915	6,625,886	5,169,550	1,456,336	691,811
Additional paid-in capital	144,349,547	1,147,156,533	70,961,741	58,537,625	12,424,115	4,989,009
Retained earnings, appropriated	457,837	2,064,068	234,232 28,786,881	213,533	*20,698	*7,057
Retained earnings, unappropriated [26] Less: Cost of treasury stock	21,924,008 19,321,045	594,134,447 72,080,643	20,700,001	23,104,482 18,789,007	5,682,399 3,936,552	4,078,411 1,350,503
Total receipts	669,952,318	884,943,424	366,808,155	315,978,512	50,829,643	27,969,479
Business receipts	640,175,696	137,671,819	344,638,112	296,595,634	48,042,478	27,000,218
InterestInterest on Government obligations:	4,331,348	519,461,189	2,680,317	2,011,698	668,619	104,704
State and local	203,757	6,668,528	242,267	161,403	80,864	40,796
Rents	436,099	25,738,413	379,288	316,796	62,492	14,693
Royalties Net short-term capital gain reduced by	4,388,978	481,519	1,536,091	1,511,734	*24,357	*213,776
net long-term capital loss	356,151	353,428	41,753	34,843	6,910	461
Net long-term capital gain reduced by	223,121		,		2,2.12	
net short-term capital loss	2,450,494	23,819,293	5,307,552	5,256,976	50,575	60,970
Net gain, noncapital assets Dividends received from domestic corporations.	483,672 122,513	9,089,187 2,258,793	1,293,656 49,105	1,126,395 47,980	167,261 1,125	6,187 *2,918
Dividends received from foreign corporations	2,715,913	12,000,767	1,257,112	761,038	496,074	1,527
Other receipts	14,287,697	147,400,487	9,382,903	8,154,015	1,228,888	523,230
Total deductions Cost of goods sold	605,474,077 184,115,476	718,344,297 5,433,493	338,645,794 155,830,918	291,927,403 135,878,177	46,718,391 19,952,740	24,440,111 3,767,063
Compensation of officers	51,320,778	9,777,951	9,811,928	8,935,688	876,240	1,388,246
Salaries and wages	147,079,371	113,915,359	65,219,010	58,354,360	6,864,650	7,547,402
Repairs	3,013,561 1,024,245	5,925,116 41,547,582	3,100,019 624,486	2,031,419 467,726	1,068,600 156,760	291,832 355,836
Rent paid on business property	20,683,712	11,485,694	9,119,254	7,844,702	1,274,552	1,688,407
Taxes paid	20,268,024	16,022,902	15,095,995	13,159,671	1,936,324	907,894
Interest paid	7,436,845	289,718,687	6,484,519	4,206,949	2,277,570	226,406
Charitable contributions Amortization	268,220 3,775,398	1,563,060 5,757,980	91,739 2,840,115	79,088 2,170,708	12,650 669,407	8,839 128,864
Depreciation	7,392,229	25,670,700	6,332,437	3,806,379	2,526,058	464,352
Depletion	5,086	21,835	32,969	*21,101	*11,868	-
Advertising Pension, profit-sharing, etc., plans	7,179,880 7,462,256	9,433,462 6,897,595	3,994,792 1,291,910	3,825,270 1,067,972	169,522 223,938	1,646,968 139,946
Employee benefit programs	12,817,143	16,435,061	7,666,845	6,725,099	941,746	667,612
Domestic production activities deduction	73,174	36,028	6,072	4,567	*1,505	*1,296
Net loss, noncapital assets	515,644	1,230,787	102,380	75,657	26,723	21,511
Other deductions Total receipts less total deductions	131,043,037 64,478,240	157,471,003 166,599,127	51,000,406 28,162,361	43,272,871 24,051,108	7,727,535 4,111,252	5,187,636 3,529,368
Constructive taxable income from related	01,110,210			24,001,100	7,111,202	0,020,000
foreign corporations	712,503	7,339,713	236,984	211,285	25,699	*2,524
Net income Income subject to tax	64,986,986 16,401,790	167,270,312 147,932,447	28,157,078 10,236,349	24,100,991 8,571,301	4,056,087 1,665,048	3,491,097 1,764,540
Total income tax before credits [7]	5,573,763	51,739,033	3,552,472	2,977,599	574,873	606,785
Income tax	5,497,636	51,629,180	3,466,101	2,892,389	573,713	605,904
Alternative minimum tax	67,681	64,107 6 501 100	90,410	87,949 168,408	2,461 *317	*878 7.513
Foreign tax credit U.S. possessions tax credit	463,862 255	6,591,199 [1]	168,725 -	168,408 -	- 317	7,513 -
Nonconventional source fuel credit	[1]	333,274	*140,960	-	*140,960	-
General business credit	268,738	2,671,237	87,169	76,504	10,665	2,059
Prior year minimum tax credit Total income tax after credits [2]	57,845 4,783,063	83,160 41,927,418	52,696 3,102,922	34,131 2,698,556	18,565 404,366	*634 596,579
Endnotes at end of table section. Detail may not add to					+04,300	390,379

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars)	Health care and	social assistance		Arts, entertainment, and recreation				
		Offices of							
Item		health practitioners	Miscellaneous health	Hospitals, nursing, and		Other arts,	Amusement, gambling,		
	Total	and	care and	residential	Total	entertainment,	and		
		outpatient	social	care		and	recreation		
		care centers	assistance	facilities		recreation	industries		
	(82)	(83)	(84)	(85)	(86)	(87)	(88)		
Number of returns	256,308	215,276	30,534	10,498	58,650	32,651	25,999		
Total assets	192,774,340 19.708.100	70,649,339 13,522,201	33,958,127 2,820,270	88,166,874 3,365,629	50,690,775 7,219,616	18,504,455 3,728,638	32,186,320 3,490,978		
Cash Notes and accounts receivable	29,412,978	8,398,157	6,957,589	14,057,232	3,475,121	1,592,146	1,882,975		
Less: Allowance for bad debts	6,952,865	1,006,261	1,414,997	4,531,608	128,708	77,384	51,324		
Inventories	1,430,670	780,038	411,948	238,683	1,450,025	390,453	1,059,572		
Investments in Government obligations	293,470	*133,507	*15,568	144,395	*38,390	*36,791 *176.890	1,599		
Other current assets	*39,829 9.891.664	*34,664 3.019.395	*4,760 3,425,796	404 3,446,473	*176,890 2,584,041	1,340,477	1,243,564		
Loans to shareholders	3,633,832	3,008,746	251,255	373,831	1,709,258	357,214	1,352,044		
Mortgage and real estate loans	33,007	*24,985	*6,702	*1,321	104,580	*79,372	*25,207		
Other investments	42,911,602	9,215,252	2,244,321	31,452,029	6,704,266	2,365,395	4,338,872		
Depreciable assets [25] Less: Accumulated depreciation [25]	95,810,706 52,704,891	40,964,112 28,244,139	13,860,552 7,937,943	40,986,042 16,522,809	35,054,083 18,452,443	8,964,577 4,155,820	26,089,507 14,296,622		
Depletable assets	*26,167	*25,871	- 1,007,010	296	*545	317	*228		
Less: Accumulated depletion	*9,940	*9,672	-	268	*443	296	*147		
Land	3,165,349	435,533	353,956	2,375,860	3,207,008	742,415	2,464,593		
Intangible assets (amortizable) Less: Accumulated amortization	38,571,290 6,050,741	17,582,303 2.923.121	12,997,857 1,749,371	7,991,130 1,378,248	6,163,920 1,253,912	2,712,134 810,518	3,451,786 443,395		
Other assets	13,564,114	5,687,769	1,709,862	6,166,482	2,638,537	1,061,655	1,576,883		
Total liabilities	192,774,340	70,649,339	33,958,127	88,166,874	50,690,775	18,504,455	32,186,320		
Accounts payable	7,789,428	3,008,592	1,674,124	3,106,712	3,196,619	1,505,746	1,690,873		
Mortgages, notes, and bonds payable in less than one year	10,556,902	5,256,762	2,910,884	2,389,257	2,565,241	997.124	1,568,117		
Other current liabilities	22,411,124	9,338,591	3,847,405	9,225,128	6,121,370	3,103,828	3,017,543		
Loans from shareholders	4,850,540	2,732,039	956,801	1,161,700	3,514,864	641,246	2,873,618		
Mortgages, notes, and bonds payable in one	50 704 000	44.550.700	0.040.007	00 000 000	40 500 040	0.400.000	0.000.040		
year or moreOther liabilities	52,784,992 18,510,512	14,556,726 10.903.687	9,019,937 3,168,759	29,208,329 4,438,066	12,503,010 4,097,139	3,420,068 1,775,411	9,082,942 2,321,727		
Capital stock	4,263,532	2,142,706	1,075,778	1,045,048	1,585,489	457,589	1,127,899		
Additional paid-in capital	54,011,607	16,446,845	9,153,619	28,411,143	9,902,417	4,686,640	5,215,776		
Retained earnings, appropriated	*51,626	*26,408	- 400 005	*25,218	*37,543	4,790	*32,753		
Retained earnings, unappropriated [26] Less: Cost of treasury stock	24,538,865 6,994,788	7,950,948 1,713,965	5,433,985 3,283,164	11,153,933 1,997,660	7,753,591 586,507	2,054,303 142,291	5,699,288 444,216		
Total receipts	378,602,999	240,955,618	56,859,849	80,787,532	60,506,815	29,394,594	31,112,221		
Business receipts	365,551,821	234,156,420	55,432,131	75,963,270	54,647,701	27,453,412	27,194,288		
Interest	969,856	218,071	161,741	590,043	349,592	124,903	224,689		
Interest on Government obligations: State and local	169,356	86,765	12,029	70,562	31,688	16,667	15,021		
Rents	379,235	104,491	14,517	260,227	163,595	58,864	104,731		
Royalties	135,040	*77,392	*52,482	5,165	180,811	100,027	*80,785		
Net short-term capital gain reduced by	0.4.750	+00.704		+0.000	*0.040	0.070	****		
net long-term capital loss Net long-term capital gain reduced by	34,756	*32,724	-	*2,032	*8,912	8,372	*541		
net short-term capital loss	1,388,893	831,644	25,525	531,724	492,620	157,834	334,786		
Net gain, noncapital assets	426,165	134,865	67,507	223,792	163,581	58,845	104,736		
Dividends received from domestic corporations. Dividends received from foreign corporations	23,412	6,684	*144	16,583	64,218	30,284	33,934		
Other receipts	292,223 9,232,244	*16,314 5,290,247	*36,920 1.056.852	*238,989 2,885,144	13,816 4.390.280	*3,088 1,382,299	10,728 3.007.981		
Total deductions	344,120,618	218,295,317	51,522,330	74,302,971	52,287,596	25,040,773	27,246,823		
Cost of goods sold	37,685,887	19,864,135	10,775,858	7,045,895	11,168,889	4,298,323	6,870,565		
Compensation of officers	49,678,930	46,815,540	1,969,241	894,149	4,175,420	3,279,625	895,795		
Salaries and wages	102,921,931 3,468,763	55,480,851 1,824,626	16,412,321 593,047	31,028,759 1,051,089	10,243,431 824,439	4,530,870 161,858	5,712,561 662,581		
Bad debts	2,986,933	434,763	1,287,040	1,265,131	83,923	31,092	52,831		
Rent paid on business property	15,692,447	10,636,336	2,227,931	2,828,179	2,343,243	765,706	1,577,537		
Taxes paid	13,646,967	7,423,813	2,096,656	4,126,497	2,728,893	763,303	1,965,590		
Interest paid Charitable contributions	4,648,335 148,054	1,529,390 70,519	872,772 13,825	2,246,173 63,710	1,223,192 36,823	304,899 20,275	918,293 16,548		
Amortization	1,553,954	669,136	403,124	481,695	364,023	233,549	130,474		
Depreciation	5,576,202	2,560,337	1,080,296	1,935,569	1,911,808	530,284	1,381,524		
Depletion	*251	*251	- 200 040		*1,086	282	*803		
Advertising Pension, profit-sharing, etc., plans	2,771,191 6,230,444	2,178,539 5,517,746	303,019 255,248	289,633 457,449	1,185,176 607,656	577,180 508,447	607,996 99,209		
Employee benefit programs	9,109,893	4,225,828	1,667,989	3,216,077	729,074	265,857	463,217		
Domestic production activities deduction	6,080	3,499	2,463	118	*9,164	*2,431	6,732		
Net loss, noncapital assets	150,537	55,523	50,055	44,959	44,064	2,256	41,808		
Other deductions Total receipts less total deductions	87,843,818 34,482,381	59,004,484 22,660,301	11,511,443 5,337,519	17,327,891 6,484,561	14,607,291 8,219,218	8,764,534 4,353,821	5,842,756 3,865,397		
Constructive taxable income from related	57,702,301	22,000,001	5,557,519	0,707,301	0,210,210	-1,000,021	5,555,597		
foreign corporations	24,647	248	8,097	16,302	*18,080	7,748	*10,332		
Net income	34,337,672	22,573,784	5,333,588	6,430,301	8,205,610	4,344,903	3,860,708		
Income subject to tax Total income tax before credits [7]	9,885,304 3,375,711	3,488,365 1,162,064	2,388,770 811,795	4,008,168 1,401,852	2,190,146 738,959	1,155,128 391,057	1,035,018 347,902		
Income tax	3,341,221	1,147,010	806,673	1,387,539	735,734	390,660	345,073		
Alternative minimum tax	40,559	14,769	4,972	20,818	3,839	*419	3,420		
Foreign tax credit	18,122	*165	5,983	11,974	49,910	8,703	41,207		
U.S. possessions tax credit Nonconventional source fuel credit	33	-	-	33	-	-	-		
General business credit	57,355	6,904	13,845	36,606	20,972	1,430	19,542		
Prior year minimum tax credit	16,977	4,679	2,138	10,161	22,789	*10,231	*12,558		
Total income tax after credits [2]	3,283,224	1,150,316	789,829	1,343,079	645,288	370,693	274,595		
Endnotes at end of table section. Detail may not add to	total pecause of rounding. Se	ee text for "Explanation of Terr	ns and "Description of the Sa	mple and Limitations of the Da	ia."				

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount		modation and food se	ervices		Other	services		
ltem	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
No. 1 of the control	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	149,581	16,184	133,397	193,219	94,297	76,589	22,333	*246
Total assets	345,386,121 24,595,017	187,814,122 9,556,883	157,571,999 15,038,134	73,620,493 11,121,328	22,430,677 3,393,077	42,716,503 3,062,712	8,473,313 4,665,540	-
Notes and accounts receivable	25,060,279	12,711,827	12,348,453	9,000,872	3,773,657	4,796,729	430,486	-
Less: Allowance for bad debts	738,383	482,025	256,358	412,460	39,451	330,094	42,914	-
Inventories	7,003,311	2,616,352	4,386,958	5,088,710	2,917,495	2,108,593	62,622	-
Investments in Government obligations	153,813 *44,774	97,516 *4,028	*56,297 *40,746	185,313 *158,545	*6,157	*16,432 *150.372	162,725 *8,173	-
Other current assets	11,534,386	5,744,241	5,790,145	3,158,107	779,674	1,938,603	439,830	-
Loans to shareholders	2,416,208	916,624	1,499,584	1,338,158	736,222	594,821	*7,115	-
Mortgage and real estate loans	880,847	515,350	365,497	137,407	*104,586	*24,092	*8,729	-
Other investments Depreciable assets [25]	79,386,438 186,861,924	54,294,528 84,466,265	25,091,909 102,395,659	9,863,675 42,877,095	1,087,819 17,967,681	8,084,776 22,418,914	691,080 2,490,501	-
Less: Accumulated depreciation [25]	81,957,722	29,906,112	52,051,610	25,342,038	11,797,989	12,280,382	1,263,667	-
Depletable assets	*125,572	41,527	*84,045	*30,005	-	*10,277	*19,729	-
Less: Accumulated depletion	*101,944 26,977,193	24,601 19.076.183	*77,343 7,901,010	*14,144 5,098,230	- 1.184.457	*1,487 3,387,292	*12,657 526,481	-
Intangible assets (amortizable)	42,477,004	16,609,567	25,867,437	11,192,212	2,600,144	8,434,723	157,345	-
Less: Accumulated amortization	8,348,895	1,989,470	6,359,426	2,480,643	713,658	1,713,234	53,750	-
Other assets	29,016,301	13,565,438	15,450,862	2,620,120	430,805	2,013,366	175,948	-
Total liabilities Accounts payable	345,386,121 17,889,079	187,814,122 3,647,178	157,571,999 14,241,900	73,620,493 5,421,769	22,430,677 2,534,115	42,716,503 2,364,109	8,473,313 523,546	- -
Mortgages, notes, and bonds payable in less	17,303,079	3,347,170	1-,2-1,300	5,721,709	2,004,110	2,004,109	020,040	_
than one year	12,425,871	5,697,758	6,728,113	3,101,941	1,602,237	1,325,299	174,405	-
Other current liabilities Loans from shareholders	28,986,539 10,471,806	12,975,893 3,597,101	16,010,646	5,499,146	1,639,412	3,060,480	799,255 *22,200	-
Mortgages, notes, and bonds payable in one	10,471,606	3,397,101	6,874,705	3,927,488	2,040,973	1,863,225	*23,290	-
year or more	116,410,183	76,452,224	39,957,959	17,113,275	6,159,370	10,586,350	367,555	-
Other liabilities	44,668,443 10,613,030	28,276,746 4,364,163	16,391,697 6,248,867	7,235,489 4,952,553	461,110 2,455,660	6,136,264	638,115 639,344	-
Additional paid-in capital	72,714,854	49,264,823	23,450,032	12,483,431	2,753,189	1,857,549 8,693,923	1,036,320	-
Retained earnings, appropriated	57,177	*7,050	*50,126	2,270,862	*75,949	*48,920	2,145,994	-
Retained earnings, unappropriated [26]	59,211,215	10,489,439	48,721,777	13,943,489	3,388,138	8,401,688	2,153,663	-
Less: Cost of treasury stock Total receipts	28,062,076 355,840,213	6,958,253 82,885,340	21,103,823 272,954,873	2,328,951 135,470,534	679,474 73,147,647	1,621,303 54,985,650	*28,174 7,337,237	*8,515
Business receipts	315,065,671	63,161,930	251,903,741	131,784,782	72,493,257	53,210,338	6,081,187	*8,515
Interest	3,722,649	2,437,423	1,285,225	323,684	38,844	162,769	122,072	-
Interest on Government obligations: State and local	58,712	27,295	31,417	37,349	*1,732	26,552	*9,065	_
Rents	1,102,324	524,685	577,639	102,550	21,202	53,948	27,400	-
Royalties	5,825,332	1,639,214	4,186,117	185,795	*67,458	*112,643	5,694	-
Net short-term capital gain reduced by net long-term capital loss	8,945	6,602	2,343	12,335	*2,343	*9,730	*263	
Net long-term capital gain reduced by	0,943	0,002	2,343	12,333	2,545	9,730	203	-
net short-term capital loss	4,660,910	3,588,622	1,072,288	306,113	41,374	240,385	24,355	-
Net gain, noncapital assets Dividends received from domestic corporations.	1,724,271 19,545	940,467 10,764	783,804 8,780	416,158 34,403	190,006 10,480	223,980 20,361	*2,173 3,562	-
Dividends received from foreign corporations	5,606,804	831,996	4,774,807	41,117	429	37,466	*3,222	-
Other receipts	18,045,052	9,716,341	8,328,711	2,226,247	280,523	887,480	1,058,244	-
Total deductions	321,705,806	71,784,612	249,921,194	125,743,047	68,498,545	50,262,788	6,981,714	*8,483
Cost of goods sold Compensation of officers	112,359,997 6,989,206	9,242,146 1,244,149	103,117,851 5,745,057	52,615,466 6,857,247	36,938,405 4,075,828	14,678,983 2,551,185	998,077 230,234	-
Salaries and wages	69,060,182	18,981,582	50,078,601	19,646,506	8,754,843	10,074,089	817,575	-
Repairs	5,656,682	1,327,569	4,329,114	2,212,297	547,826	792,786	871,685	-
Rent paid on business property	340,847 20,206,100	186,800 3,137,237	154,047 17,068,863	303,347 8,232,125	130,888 3,077,053	165,085 5,081,856	7,375 73,216	-
Taxes paid	15,799,291	5,213,416	10,585,875	4,541,248	2,297,128	2,103,392	140,729	*49
Interest paid	10,454,752	6,229,850	4,224,901	1,458,898	623,271	811,631	23,996	-
Charitable contributions	274,937	95,653 515,591	179,283	51,420 670,647	16,026	24,328	11,065	-
Amortization Depreciation	1,588,663 8,851,649	3,198,544	1,073,072 5,653,105	2,586,560	168,851 1,080,784	493,669 1,409,590	8,127 96,186	-
Depletion	*901	83	*818	*2,559	*2,547	*11	-	-
Advertising	8,435,252	2,272,302	6,162,949	1,905,038	890,237	987,450	27,351	-
Pension, profit-sharing, etc., plans Employee benefit programs	888,642 5,002,442	376,122 1,791,106	512,520 3,211,335	416,154 2,046,378	156,938 1,063,635	235,496 906,757	23,720 75,987	-
Domestic production activities deduction		418	4,739	5,139	5,027	*112		-
Net loss, noncapital assets	311,830	71,233	240,596	157,037	11,091	141,151	4,795	-
Other deductions Total receipts less total deductions	55,479,278 34,134,407	17,900,811 11,100,728	37,578,467 23,033,679	22,034,982 9,727,487	8,658,169 4,649,102	9,805,218 4,722,862	3,571,595 355,523	*8,434 *32
Constructive taxable income from related	34,104,407	,100,720	25,000,079		.,040,102	7,7 22,002	300,320	32
foreign corporations	601,972	171,612	430,360	22,265	1,405	20,859	-	-
Net income Income subject to tax	34,677,667 16,568,800	11,245,045 6,314,652	23,432,622 10,254,148	9,712,402 2,474,972	4,648,774 783,492	4,717,170 1,479,841	346,458 211,639	*32 *32
Total income tax before credits [7]	5,736,287	2,241,608	3,494,679	728,953	201,952	478,689	48,313	-
Income tax	5,680,822	2,191,733	3,489,090	724,523	199,916	476,364	48,243	-
Alternative minimum tax Foreign tax credit	41,646 837,004	36,060 139,007	5,587 697,997	4,964 26,049	2,647 *1,281	2,247 24,684	69 *85	-
U.S. possessions tax credit	4,545	934	3,611	20,049	1,201	24,004	-	-
Nonconventional source fuel credit	120,515	120,515	-		-			-
General business credit Prior year minimum tax credit	462,752 46,345	116,254 29,657	346,497 16,688	9,956 2,579	2,603 *1,261	7,342 *1,209	11 *109	-
Total income tax after credits [2]	4,265,126	1,835,241	2,429,885	690,369	196,807	445,454	48,107	
Endnotes at end of table section. Detail may not add to		O 44 f #F14i	f T D	in of the County and Lie	-it-tifth- D-t- !			

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10--Income Statement and Selected Tax Items, by Selected Sectors

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

	housands of dollars)						Who			
Item		Agriculture, forestry,								
	All	fishing, and	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale	Retail	Transportation
	industries	hunting						trade	trade	and warehousing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns [29]	14,145	183	149	*12	247	431	888	707	165	111
Total receipts	188,952,360	883,948	2,121,860	*144,933	590,398	, ,	83,603,930	56,591,592	27,012,338	2,208,330
Business receipts	127,226,506	807,351	2,009,189	*83,523	*521,504	10,009,816	82,941,116	56,230,997	26,710,119	2,330,528
Interest	44,341,389	4,974	1,374	*2,553	*1,694	95,527	131,191	24,125	107,067	*1,593
Interest on Government obligations:										
State and local	646,208	-	-	-	-	945	-	-	-	-
Rents	335,060	*177	*65	45	*6,581	*2,112	*393	*336	*58	36
Royalties	157,947	-	*205	-	-	*105,760	25	25	-	420
Net short-term capital gain reduced by	99,641	*321			*22		*39		*39	
net long-term capital loss Net long-term capital gain reduced by	99,041	321	-	-	22	1	39	-	39	-
net short-term capital loss	2,204,520	*45,020	*391		*44,121	*13,182	203,669	*71,069	*132,600	_
Net gain, noncapital assets	1,066,171	*434	*1,056	_		*3,675	3,110	3,110	102,000	*5,232
Dividends received from domestic corporations	95,197	-	-,,,,,,	-	_	*5	*218	*218	_	-
Dividends received from foreign corporations	51,857	_	_	_	_	-	-	-	_	-
Other receipts	12,727,863	25,670	109,580	58,813	16,476	1,011,429	324,168	261,712	62,455	*-129,479
Total deductions	181,602,850	1,111,308	1,346,281	*127,069	518,976		81,576,659	56,426,376	25,150,271	2,200,685
Cost of goods sold	95,411,699	774,552	*662,693	1,629	*434,350	8,668,866	72,309,833	55,110,005	17,199,827	1,509,406
Compensation of officers	549,769	-	*15,463	-	*238	15,736	16,103	14,601	1,502	*15,046
Salaries and wages	10,966,567	*18,420	*62,300	2,879	*13,907	201,620	3,178,841	448,124	2,730,717	154,533
Repairs	752,619	*1,187	*866	2,083	*1,592	28,790	317,006	8,740	308,266	14,590
Bad debts	777,731	*353	*369	-	-	*6,101	10,871	10,851	20	*490
Rent paid on business property	2,131,534	*4,757	*4,129	2,322	*15,926	43,538	1,197,072	48,149	1,148,923	86,491
Taxes paid	2,120,417	4,185	7,633	*6,489	6,605	84,674	560,251	55,404	504,847	11,542
Interest paid	41,014,991	*13,179	*140,150	43,570	*2,026	96,617	525,012	187,982	*337,030	15,714
Charitable contributions	50,125	*126	179	12	*[1]	16,473	600	535	*66	1,766
Amortization	402,744	*7,536	*934	4,838	*22	16,923	39,105	24,996	*14,109	*165
Depreciation	2,584,759	8,855	*382,282	*39,129	5,564	253,494	860,155	38,462	821,693	101,596
Depletion	11,859	-	*2,026	-	-	*542	*52	*52	-	-
Advertising	542,480	*2,080	*2,171	-	*78	27,226	261,246	41,944	219,302	39,728
Pension, profit-sharing, stock, annuity	711,662	*11	11,955	295	*5	17,611	407,200	6,219	*400,981	1,990
Employee benefit programs	772,764	*1,001	14,221	827	*1,219	i i	268,901	30,574	238,327	7,835
Domestic production activities deduction	13,470	415 *256 402	*466	-	*252	*5,942	*1,734	*1,734	*0.050	3
Net loss, noncapital assets	1,270,718	*256,102	*166 38.744	*22.006	*1,905	211,567	3,473	*614	*2,859	239,790
Other deductions Total receipts less total deductions	21,516,941 7,349,510	18,548 -227,360	775,579	*22,996 *17,864	35,286 71,422	742,123 748,315	1,619,202 2,027,272	397,389 165,216	1,221,802 1,862,067	7,646
Foreign dividend income resulting from foreign	7,545,510	-221,500	110,510	17,004	71,422	740,515	2,021,212	103,210	1,002,007	7,040
taxes deemed paid	15	_	_	_	_	_	_	_	_	_
Net income (less deficit)	6,703,536	-227,360	775,579	*17,864	71,422	747,370	2,027,272	165,216	1,862,067	7,646
Income subject to tax	9,788,062	*66,550	*874,282	*18,685	73,635		2,175,464	281,737	1,893,727	79,161
Total income tax before credits [5]	2,597,126	*22,551	28,083	*6,762	24,925	· ·	103,321	100,662	*2,658	23,696
Income tax	3,167,107	*22,548	*525,190	*6,302	24,557	286,060	408,665	96,877	311,788	29,468
Alternative minimum tax	62,993	-	198	143	-	*1,320	*731	*731	-	-
Branch tax	177,454	*3	486	*317	*368	40,441	8,711	8,643	*67	*62
Foreign tax credit	17,207	1,401	-	-	-	*166	*61	*61	-	-
Nonconventional source fuel credit	13,063	-	-	-	-	-	-	-	-	-
General business credit	26,249	57	-	-	-	20,754	*20	*20	-	1,021
Prior year minimum tax credit	42,541	-	5	-	*213	23,763	*323	*273	50	-
Total income tax after credits [2]	2,498,066	*21,093	28,079	*6,762	24,712	283,138	102,917	100,308	*2,609	22,675
Tax from Section I [9]	203,664	*10,717	*2	-	-	*6,540	*7	*5	2	486
Tax from Section II [10]	1,962,875	*21,091	27,593	*6,445	24,343	242,697	94,206	91,665	*2,541	22,614
U.S. income tax paid or withheld at source on										
non-effectively connected income	353,709	*93	-	-	-	6,126	*28	*28	-	467
U.S. income tax paid or withheld at source on										
effectively connected income	1,138,654	*20,115	*295	16,475	*9,097 Sample and Limitat	398,921	49,945	49,021	*923	*92

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10--Income Statement and Selected Tax Items, by Selected Sectors--Continued

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

(All figures are estimates based on samples-money amounts are in	thousands of dollars		nance and insura	nce						1
ltem	Information	Total	Credit intermediation	Insurance carriers and related activities	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Arts, entertainment, and recreation	Accommodation and food services
Number of setums 1991	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29]	. 208	4,079	227	3,513		735	1,492		112	
Total receipts	1,092,849	72,055,056		16,105,522	2,530,441	7,094,247	4,365,719	•	187,829	•
Business receipts	. 905,968	18,010,881	7,180,541	10,674,063	1,112,461	6,974,113	*862,703	175,527	*5,062	*414,456
Interest	. 14,102	41,714,366	40,007,312	1,624,459	45,453	26,000	2,296,532	*1,664	*84	*3,058
Interest on Government obligations:		044.404	500 405	77.055	000	4743	****			
State and local	-	644,421	566,465	77,955	363	*[1]	*479	-	-	-
Rents	+45.007	257,322	182,406	*69,254	50,307	*208	*5,831	-	-	11,982
Royalties	. *45,387	16	[1]	16	*2,660	-	*807	-	-	2,667
Net short-term capital gain reduced by		70.620	0.070	E4 E47	6.750		*42.000			
net long-term capital loss Net long-term capital gain reduced by	-	79,620	9,372	51,547	6,750	-	*12,888	-	-	-
net short-term capital loss	. *16,903	821,887	63,837	719,327	764,270	*10,032	272,802	*20	*218	
Net gain, noncapital assets	. *31	675,813	·	*755	223,050	*170	152,718	*6	210	876
Dividends received from domestic corporations	. 167	93,941	5,848	88,092	*662	170	*206	_		
Dividends received from foreign corporations	. 107	51,675		51,223	002	_	*182	_	_	-
Other receipts	110,292	9,705,114	6,690,143	2,748,831	324,466	83,725	760,572	*94,873	*182,465	*19,164
Total deductions	1,018,391	69,198,397	52,669,586	15,927,766	1,554,456	7,196,824	4,163,314	•	198,274	433,804
Cost of goods sold	545,395	9,852,513		9,852,513		444,244	4,103,314	*112,441	*244	*67,915
Compensation of officers	. *7,203	374,986		*4,128		90,225	-	*9,818	244	*1,433
Salaries and wages	50,235	4,873,749	3,991,338	804,862	35,354	1,944,990	*169,749	·	*103,191	*98,118
Repairs	38,402	199,925	196,611	*1,857	89,336	13,402	*22,243	*3,871	*51	*18,121
Bad debts	. *26,884	637,234	627,101	*10,091	29,176	*3,555	62,526	3,071	31	*171
Rent paid on business property	6,346	684,541	626,478	34,224	13,815	42,121	*10,551	*10,788	*1,855	
Taxes paid	27,740	936,659	· ·	122,212	227,678	159,008	33,536	7,103	*575	·
Interest paid	*704	36,912,776	36,629,640	115,016	276,486	27,875	2,912,797	*3,877	*76	•
Charitable contributions	. *[1]	27,286	23,202	*3,893	1,367	727	1,283	*44	*77	*183
Amortization	*4,272	268,126	· ·	149,121	22,597	18,560	*6,721	*5,205	*94	*3,779
Depreciation	. 12,343	557,748		21,364	236,023	40,037	43,466	*5,402	*580	
Depletion]	1,024	· ·		*1,950	-	*6,264	_	-	-
Advertising	. 3,813	102,522	84,620	17,854	1,179	9,965	216	*74,871	*22	*14,145
Pension, profit-sharing, stock, annuity	*10,626	236,150	188,814	22,345	3,463	*6,962	12,731	*139	*1,240	
Employee benefit programs	14,732	292,860	· ·	7,857	5,300	51,586	*12,839	*5,440	*15,441	*22,395
Domestic production activities deduction	. *4	*12	4	-	*2	_	*5,109	_	-	-
Net loss, noncapital assets	. *337	744,525	739,361	*636	23,335	*5,156	4,726	*26	*883	18,513
Other deductions	269,357	12,495,759	7,502,650	4,759,792	569,310	4,338,410	858,557	78,722	73,944	74,085
Total receipts less total deductions	. 74,458	2,856,659	2,711,298	177,756	975,985	-102,577	202,405	-90,216	-10,445	18,399
Foreign dividend income resulting from foreign										
taxes deemed paid		15	-	15	-	-	-	-	-	-
Net income (less deficit)	. 74,458	2,212,472	2,144,832	100,035	975,622	-102,577	201,926	-90,216	-10,445	18,399
Income subject to tax	. 51,786	3,529,178	2,356,083	1,064,002	945,835	254,410	810,534	*37,980	*5,370	*34,422
Total income tax before credits [5]	. 18,203	1,372,008	954,938	379,094	301,506	99,534	236,787	*13,499	*2,311	*12,672
Income tax	. 17,668	1,214,204	822,519	354,833	289,252	86,983	226,053	*13,055	*1,700	*11,955
Alternative minimum tax	*385	58,159	39,334	18,580	1,336	*163	238	-	-	321
Branch tax	. *150	90,660	83,569	-	11,855	12,455	10,497	*444	*611	*396
Foreign tax credit		15,539	11,445	4,078	41	-	*[1]	-	-	-
Nonconventional source fuel credit		13,063	13,063	-	-	-	-	-	-	-
General business credit	. -	4,189	4,020	26	*2	-	*206	-	-	-
Prior year minimum tax credit	. *128	13,420	3,383	10,037	*72	37	375	-	-	4,206
Total income tax after credits [2]	. 18,076	1,325,797	923,026	364,953	301,391	99,497	236,206	*13,499	*2,311	*8,466
Tax from Section I [9]		92,130	29,767	*20,772	14,358	*5,958	71,887	*1,371	*38	171
Tax from Section II [10]	. 17,926	877,400	839,457	*7,215	289,536	87,042	225,709	*13,055	*1,700	*8,070
U.S. income tax paid or withheld at source on										
non-effectively connected income	-	96,160	24,559	*26,691	20,591	*183,742	39,646	1,353	-	82
U.S. income tax paid or withheld at source on										
effectively connected income	1	128,289	89,132	*8,356	260,009	*11,970	237,664	*2,381	*2,215	3

RETURNS WITH NET INCOME, FORM 1120-F

Table 11--Income Statement and Selected Tax Items, by Selected Sectors

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

(All figures are estimates based on samplesmoney amounts are in	anodonido or donaro)						Whol	esale and retail t	rade	
Item		Agriculture, forestry,								
	All industries	fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and
	(1)	_	(3)	(4)	(5)	(6)	(7)		(9)	warehousing (10)
Number of returns [29]	. 8,053	(2)	(3) 45	(4) d	152	(6) 231	429	(8)	(9) 62	41
Total receipts		98,348	1,784,220	d	482,484		66,145,378	39,313,895	26,831,484	1,256,768
Business receipts	96,833,390	*23,556	*1,672,616	d	*419,009	, ,	65,501,199	38,971,532	*26,529,668	1,255,253
Interest	. 29,855,644	*4,357	*840	d	*1,675		124,334	17,681	*106,654	663
Interest on Government obligations:					·		,			
State and local	. 103,835	-	-	d	-	945	-	-	-	-
Rents	280,069	*149	-	d	*1,204	*1,557	*294	240	*54	36
Royalties	. 152,461	-	*70	d	-	*105,760	25	25	-	420
Net short-term capital gain reduced by										
net long-term capital loss	. 78,116	*321	-	d	*22	-	*39	-	*39	-
Net long-term capital gain reduced by										
net short-term capital loss	. 2,099,699	*45,020	*391	d	*44,096	*12,953	202,245	*69,645	*132,600	-
Net gain, noncapital assets	863,863	-	*1,056	d	-	*2,831	*2,111	*2,111	-	-
Dividends received from domestic corporations	. 92,961	-	-	d	-	*5	*218	*218	-	-
Dividends received from foreign corporations	. 51,713	-	-	d	-	-	-	-	-	-
Other receipts	. 11,304,424	*24,944	*109,247	d	16,479	926,944	314,914	252,444	62,470	*396
Total deductions	. 129,126,713	27,827	*895,412	d	400,795	8,798,457	63,918,225	38,982,579	24,935,646	1,162,739
Cost of goods sold	. 73,500,083	*11,732	*407,865	d	*375,609	7,709,815	55,413,834	38,286,005	*17,127,828	*770,882
Compensation of officers	. 395,935	-	12,741	d	*42	*10,146	10,661	*9,158	1,502	2,645
Salaries and wages	8,303,179	*747	*58,639	d	*6,870	116,061	2,959,760	271,890	*2,687,870	127,294
Repairs	600,151	*516	220	d	*165	8,912	310,392	3,985	*306,407	*10,089
Bad debts	417,950	-	*196	d	-	*2,319	2,759	2,739	20	*328
Rent paid on business property	. 1,706,047	*2,972	*3,682	d	*597	33,207	1,148,888	24,415	*1,124,473	*5,737
Taxes paid	. 1,813,800	*1,012	*6,769	d	5,829	73,211	532,166	32,353	499,813	*9,148
Interest paid	. 26,136,310	*128	*115,964	d	*7	61,487	407,149	70,205	336,943	*11,161
Charitable contributions	. 50,094	*126	179	d	*[1]	16,465	588	522	*66	1,766
Amortization	. 238,085	*23	*654	d	-	9,539	*32,798	*19,576	*13,222	126
Depreciation	1,948,006	*1,741	*272,751	d	*1,327	121,325	831,846	11,326	*820,520	32,217
Depletion	*9,005	-	1,583	d	-	*59	*52	*52	-	-
Advertising	. 401,045	*7	*793	d	*12	23,550	235,835	25,849	*209,986	*28,683
Pension, profit-sharing, stock, annuity	. 590,132	-	8,494	d	*5	9,787	402,476	*1,495	*400,981	1,619
Employee benefit programs	. 604,101	*54	10,031	d	*1,219	51,094	249,861	18,031	231,830	*4,959
Domestic production activities deduction	13,470	415	-	d	*252	*5,942	*1,734	*1,734	-	-
Net loss, noncapital assets	. 296,064	*137	15	d	*32	8,820	*1,268	*515	*753	3
Other deductions	12,103,257	*8,216	*-5,165	d	8,828	·	1,376,159	202,726	1,173,433	156,083
Total receipts less total deductions	12,589,462	70,522	888,808	d	81,689	1,063,878	2,227,153	331,316	1,895,837	94,029
Foreign dividend income resulting from foreign										
taxes deemed paid	. 2		-	d	-	-	-	-	-	-
Net income (less deficit)		70,522	888,808	d	81,689		2,227,153	331,316	1,895,837	94,029
Income subject to tax		*66,550	*874,282	d	73,635		2,175,464	281,737	1,893,727	79,161
Total income tax before credits [5]	,,.	*22,551	28,083	d .	24,925		103,216	100,558	*2,658	23,696
Income tax		*22,548	*525,190	d	24,557	286,060	408,665	96,877	311,788	29,468
Alternative minimum tax	41,904	-	198	a	+000	*1,320	*731	*731	+07	+00
Branch tax		*3	486	a	*368	•	8,676	8,609	*67	*62
Foreign tax credit		1,401	-	0	-	*166	*61	*61	-	-
Nonconventional source fuel credit		- 57	-	a	-	20.754	*20	*20	-	1 021
General business credit Prior year minimum tax credit		57	_	u a	*213	20,754 23,763	*323	*20 *273	50	1,021
		*24.002	20.070	u		•				22.675
Total income tax after credits [2] Tax from Section I [9]		*21,093 *10,717	28,079 *2	d	24,712	283,134 *6,534	102,813 *7	100,204 *5	*2,609	22,675 486
Tax from Section II [10]			27,593	u 	24,343		94,137	91,595	*2,541	22,614
U.S. income tax paid or withheld at source on	1,332,200	21,091	21,593	l u	24,043	242,097	34 ,137	31,030	2,541	22,014
non-effectively connected income	308,715	*93		4		6,120				467
U.S. income tax paid or withheld at source on	300,713	95	_	l		0,120			_	407
effectively connected income	. 1,100,188	*19,834	*295	d	*8,625	398,918	49,428	48,976	*452	*92
Endnotes at end of table section. Detail may not add to total be				"Description of the	-	·		70,010	732	52

RETURNS WITH NET INCOME, FORM 1120-F

Table 11--Income Statement and Selected Tax Items, by Selected Sectors--Continued

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

ltem										
	Information	Total	Credit intermediation	Insurance carriers and related activities	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Arts, entertainment, and recreation	Accommodation and food services
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29]	110	3,361	147	3,067	2,236	303	862	*48	*39	d
Total receipts	1,032,719	53,985,897	40,238,713	13,430,323	2,008,936	3,226,450	1,007,542	*233,924	*7,514	d
Business receipts	. 869,033 14,032	13,893,545 29,577,343	5,371,631 28,168,714	8,462,374 1,400,786	672,441 25,410	3,179,728 2,459	*6,167 12,640	*135,733 *1,492	*1,186 *51	a d
Interest Interest on Government obligations:	14,032	29,577,545	20,100,714	1,400,700	23,410	2,439	12,040	1,492	31	u
State and local	_	102,851	25,607	77,245	*31	_	*7	_	_	ф
Rents	_	214,439	145,449	*68,956	45,139	*208	*5,036	_	_	d
Royalties	*45,387	16	[1]	16	*13	-	769	_	_	d
Net short-term capital gain reduced by	.,									
net long-term capital loss	-	64,490	2,441	43,348	*6,657	-	*6,586	-	-	d
Net long-term capital gain reduced by										
net short-term capital loss	*16,903	751,945	37,414	676,447	738,431	*10,032	265,659	*20	-	d
Net gain, noncapital assets	. *31	630,900	629,885	*582	218,433	*134	8,367	-	-	d
Dividends received from domestic corporations	167	91,782	4,929	86,853	*584	-	*206	-	-	d
Dividends received from foreign corporations	-	51,531	426	51,105	-	-	*182	-	-	d
Other receipts	87,166	8,607,055	5,852,217	2,562,611	301,796	33,889	701,923	*96,679	*6,277	d
Total deductions	946,559	48,413,961	36,522,137	11,703,916	800,911	2,938,205	128,308	*195,219	*2,143	d
Cost of goods sold	545,395	7,721,668	-	7,721,668	*5,331	350,334	-	*108,990	-	d
Compensation of officers	*7,039	294,997	290,774	*4,128	*2,025	*49,919	-	*4,626	-	d
Salaries and wages		3,382,873	2,837,461	543,895	14,653	1,500,125	*5,715	*5,254	-	d
Repairs	*38,103	154,183	152,398	*1,785	43,594	9,920	*1,576	*2,668	*11	d
Bad debts	*1,396	379,063	376,214	2,849	28,812	*2,903	-	-	-	d .
Rent paid on business property	4,179	467,999	436,222	31,777	10,588	20,397	-	*722	*38	d .
Taxes paid	· ·	806,227	684,092	120,354	142,496	134,759	20,620	*2,690	*313	a
Interest paid	*80 *[1]	25,304,645 27,286	25,092,998 23,202	103,288 *3,893	132,900 1,365	2,520 *721	28,602 1,282	*1,288 *44	- *77	a d
Amortization	*3,431	168,761	35,178	133,448	9,498	*2,924	*1,856	44	11	ď
Depreciation	11,820	445,245	426,032	19,020	134,640	21,838	2,145	*2,324	_	d
Depletion		1,024	1,024	-	*22	21,000	*6,264	2,024	_	q
Advertising	*3,369	90,606	72,752	17,854	723	3,162	-	*754	_	d
Pension, profit-sharing, stock, annuity	*10,511	154,429	132,960	21,470	*451	*723	-	58	-	d
Employee benefit programs	14,097	213,461	210,160	3,301	2,067	33,348	*400	640	-	d
Domestic production activities deduction	*4	*12	4	-	*2	-	*5,109	-	-	d
Net loss, noncapital assets	*333	263,780	263,632	*72	*13,015	*4,342	4,249	*11	-	d
Other deductions	236,056	8,537,701	5,487,033	2,975,114	258,729	800,272	50,490	*65,151	*1,704	d
Total receipts less total deductions	86,159	5,571,937	3,716,577	1,726,408	1,208,026	288,245	879,234	*38,705	*5,370	d
Foreign dividend income resulting from foreign										
taxes deemed paid	-	2	-	2	-	-	-	-	-	d
Net income (less deficit)		5,469,306	3,690,970	1,649,383	1,207,994	288,245	879,227	*38,705	*5,370	d
Income subject to tax		3,529,178	2,356,083	1,064,002	945,835	254,410	810,534	*37,980	*5,370	d
Total income tax before credits [5]		1,340,096	923,273	379,094	301,364	99,508	236,389	*13,456	*1,700	
Income tax	17,668	1,214,204	822,519	354,833	289,252	86,983	226,053	*13,055	*1,700	d .
Alternative minimum tax Branch tax	*385 *150	37,072	18,247	18,580	1,333	*163	238 10,098	401	-	a
Foreign tax credit		89,350 15,539	82,507 11,445	4,078	11,715 41	12,429	*[1]	401	-	ď
Nonconventional source fuel credit		13,063	13,063	4,076	41		ניז		_	d
General business credit		4,189	4,020	26	*2		*206		_	d
Prior year minimum tax credit		13,420	3,383	10,037	*72	37	375]		4
Total income tax after credits [2]		1,293,886	891,362	364,953	301,249	99,471	235,808	*13,456	*1,700	d
Tax from Section I [9]		71,288	20,872	*20,772	9,582	*4,381	55,821	1,353	*38	
Tax from Section II [10]	17,926	846,798	808,855	*7,215		87,042	225,709	*13,055	*1,700	
U.S. income tax paid or withheld at source on										
non-effectively connected income		78,767	17,800	*26,677	15,429	*183,742	22,705	1,353	-	d
U.S. income tax paid or withheld at source on										
effectively connected income	-	122,933	84,323	*8,281	235,150	*8,412	234,247	*2,381	*2,215	d

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry (All figures are estimates based on samples--money amounts are in thousands of dollars)

		Ag	riculture, forestry,	fishing, and hunt	ing			Constr	uction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries	rotai	production	and	hunting and	Willing	Ounted	rotai	of
				logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	1,974,961	63,201	48,298	4,841	10,062	14,838	5,584	228,850	64,234
Total assets	51,892,807,925	69,116,960	57,801,973	6,819,080	4,495,906	519,650,657	1,482,235,525	351,601,223	192,270,701
Cash Notes and accounts receivable	2,444,842,472 11,108,612,680	4,972,966 8,126,389	4,109,903 6,863,496	508,658 463,110	354,406 799,782	24,903,130 70,199,048	30,192,272 172,005,595	34,424,752 81,448,321	16,715,133 32,925,771
Less: Allowance for bad debts	160,246,200	90,692	81,061	4,369	5,262	1,262,640	6,522,099	695,497	135,697
Inventories	1,119,166,472	6,737,727	5,675,411	368,162	694,153	11,070,267	24,582,683	77,061,211	63,299,612
Investments in Government obligations	1,074,571,234	40,433	15,423	*25,009	[1]	887,396	2,528,799	416,600	168,318
Tax-exempt securities Other current assets	803,055,846 4,967,379,964	44,002 2,646,965	*34,217 2,116,056	*4 396,032	*9,782 134,876	132,281 16,620,042	76,534 114,041,273	115,476 33,487,017	36,796 17,615,119
Loans to shareholders	394,718,275	1,754,332	1,525,166	50,032	179,142	3.018.966	131,039	4,839,031	1,523,378
Mortgage and real estate loans	4,194,650,328	431,390	409,909	*18,541	*2,939	96,974	3,116,466	13,532,258	12,864,220
Other investments	15,453,201,589	11,011,396	7,966,215	2,474,262	570,918	124,455,165	237,110,328	35,715,213	22,992,850
Depreciable assets [25] Less: Accumulated depreciation [25]	6,929,617,290 3,348,878,330	49,281,671 33,589,613	41,568,997 28,347,959	3,721,507 2,511,744	3,991,167 2,729,910	163,708,975 81,797,770	994,959,186 349,571,535	108,191,539 67,811,852	20,974,449 11,442,300
Depletable assets	298,202,338	1,547,203	28,533	1,518,670	2,729,910	169,857,963	15,322,685	1,185,786	*136,135
Less: Accumulated depletion	124,112,215	515,392	*8,316	507,075	-	62,239,020	5,086,288	239,067	*15,045
Land	243,917,281	11,665,864	11,076,734	417,132	171,997	4,448,254	3,660,596	11,051,987	4,990,191
Intangible assets (amortizable) Less: Accumulated amortization	2,952,306,280 499,888,367	2,173,544 262,259	2,005,675 219,984	36,346 16,458	131,523 25,817	29,525,376 9,758,250	53,276,292 6,517,029	10,873,921 2,207,748	4,222,831 647,328
Other assets	4,041,690,988	3,141,035	3,063,558	-138,733	25,617 216,210	55,784,501	198,928,729	10,212,276	6,046,265
Total liabilities	51,892,807,925	69,116,960	57,801,973	6,819,080	4,495,906	519,650,657	1,482,235,525	351,601,223	192,270,701
Accounts payable	5,292,718,236	6,959,265	6,073,085	361,594	524,586	45,553,381	147,643,036	53,642,581	29,844,914
Mortgages, notes, and bonds payable in less	2 700 402 742	6.120.816	E 200 200	202 517	454.022	9,037,053	72.551.738	20 470 005	47 700 0E0
than one year Other current liabilities	3,799,102,712 15.837,730,519	3,887,459	5,286,366 3,204,027	382,517 295,131	451,932 388,302	35,280,369	126,527,275	30,479,865 45,626,617	17,708,959 23,090,809
Loans from shareholders	317,293,185	3,807,892	3,408,094	185,324	214,474	4,859,594	3,521,158	11,293,940	4,013,801
Mortgages, notes, and bonds payable in one	, ,								
year or more	7,576,832,897	18,622,269	15,096,872	2,228,639	1,296,757	105,542,944	464,214,629	81,213,281	48,317,612
Capital stock	7,110,096,770 1,453,796,752	7,169,414 5,338,107	5,438,540 4.634,842	1,446,135 226,842	284,739 476,424	77,829,818 23.903.231	311,215,512 117.350.628	18,463,894 8,416,992	8,898,850 2,145,261
Additional paid-in capital	8,400,546,429	9,494,823	7,964,182	1,082,673	447,969	171,263,013	250,003,811	44,388,145	17,212,619
Retained earnings, appropriated	143,103,139	334,020	275,273	*46,425	*12,321	229,657	1,249,984	615,070	123,881
Retained earnings, unappropriated [26]	3,034,536,439	9,393,083	8,123,472	789,270	480,340	54,668,829	-151,452	66,368,596	46,606,754
Less: Cost of treasury stock Total receipts	1,072,949,154 19,828,404,170	2,010,188 75,901,757	1,702,780 59,537,483	225,469 7,442,332	81,938 8,921,942	8,517,233 272,497,064	11,890,793 643,235,076	8,907,758 624,995,086	5,692,759 290,036,185
Business receipts	16,653,273,737	65,196,135	49,997,968	6,813,427	8,384,741	241,213,550	594,638,954	607,637,957	281,316,531
Interest	1,531,979,942	385,473	295,149	66,863	23,460	3,792,041	10,973,001	2,887,075	1,801,350
Interest on Government obligations:	00 040 040	15.510	40.000	*4.004	*4 000	445 700	0.45.404	57.005	00.400
State and local	30,016,648 97,626,560	15,540 929,646	12,938 840,841	*1,001 67,726	*1,600 21,079	115,723 449,047	645,121 3,117,798	57,635 1,514,742	28,122 490,392
Royalties	153,609,706	123,892	118,263	*5,302	328	1,490,182	69,371	263,410	168,085
Net short-term capital gain reduced by		,,,,,,	.,	-,		, ,	, .	,	,
net long-term capital loss	5,243,962	29,159	12,679	*15,766	*714	92,175	223,292	116,944	51,880
Net long-term capital gain reduced by net short-term capital loss	141,032,802	1,343,484	1,022,812	197,626	123,045	5,609,891	5,546,757	2,093,890	730,861
Net gain, noncapital assets	64,290,911	607,110	463,671	82,108	61,332	1,993,553	4,473,695	1,274,974	270,612
Dividends received from domestic corporations.	21,401,252	59,636	49,212	4,532	5,892	943,710	195,520	87,349	19,956
Dividends received from foreign corporations	362,945,282	660,536	*641,407	11,493	7,636	7,029,355	1,789,874	329,038	213,899
Other receipts Total deductions	766,983,368 18,535,993,225	6,551,147 72,938,439	6,082,542 57,142,200	176,489 7,033,513	292,116 8,762,726	9,767,836 237,798,082	21,561,693 622,940,186	8,732,071 597,448,318	4,944,497 270,667,047
Cost of goods sold	10,591,345,634	38,423,498	28,661,360	4,679,256	5,082,882	130,132,303	369,928,230	442,943,508	214,628,163
Compensation of officers	253,206,299	1,515,171	1,177,190	131,636	206,345	2,621,380	2,274,092	17,983,713	5,026,750
Salaries and wages	1,787,044,258	5,340,750	3,957,562	452,901	930,288	11,647,439	23,961,313	32,429,341	11,267,936
RepairsBad debts	121,465,632 109,615,483	1,548,811 91,078	1,308,204 30,668	77,919 3,927	162,688 56,483	1,831,733 188,427	11,769,411 5,894,466	2,408,512 1,039,217	591,240 231,213
Rent paid on business property	308,066,013	3,554,775	3,297,712	77,205	179,858	3,872,681	4,898,285	9,769,186	2,093,482
Taxes paid	364,532,460	1,621,719	1,232,960	153,684	235,076	7,422,288	21,468,168	11,526,791	3,538,437
Interest paid	1,219,112,012	1,767,996	1,414,375	236,440	117,181	9,554,732	36,415,385	5,877,854	2,799,914
Charitable contributions Amortization	16,594,361 133,154,205	68,319 189,647	54,619 168,437	7,774 13,832	5,926 7,379	171,817 2,539,337	582,803 3,083,295	360,329 580,145	196,908 193,613
Depreciation	457,736,155	3,401,315	2,887,089	260,954	253,272	10,874,968	36,030,896	8,878,067	1,575,994
Depletion	14,810,577	75,071	17,088	57,974	*9	8,014,444	435,713	101,171	12,786
Advertising	205,476,105	338,461	295,367	9,052	34,042	174,577	602,065	2,224,096	983,496
Pension, profit-sharing, etc., plans Employee benefit programs	125,889,261 255,929,571	147,440 744,779	116,073 577,864	17,247 94,641	14,120 72,274	1,899,766 3,155,944	6,103,073 6,368,894	1,777,751 6,586,453	454,177 1,373,037
Domestic production activities deduction	9,339,228	20,588	16,300	*2,665	1,623	600,894	292,475	416,108	304,695
Net loss, noncapital assets	36,652,422	366,722	350,022	11,707	4,993	1,513,727	4,917,465	280,199	54,344
Other deductions	2,526,023,548	13,722,300	11,579,312	744,701	1,398,287	41,581,625	87,914,157	52,265,874	25,340,863
Total receipts less total deductions Constructive taxable income from related	1,292,410,945	2,963,318	2,395,283	408,819	159,216	34,698,982	20,294,890	27,546,768	19,369,138
foreign corporations	117,806,164	78,976	73,802	-	5,173	3,116,907	751,234	114,563	*53,882
Net income (less deficit)	1,380,200,460	3,026,754	2,456,146	407,818	162,789	37,700,166	20,401,003	27,603,696	19,394,899
Income subject to tax	1,199,826,055	3,153,018	2,497,545	398,585	256,888	36,014,003	26,796,934	29,246,930	19,590,368
Total income tax before credits [8] Income tax	418,480,452 415,756,958	955,162 952,672	745,091 744,158	128,347 127,682	81,724 80,832	12,864,582 12,791,429	9,586,080 9,371,374	9,758,591 9,711,018	6,717,463 6,701,266
Alternative minimum tax	3,338,023	5,278	3,723	*663	*892	569,742	208,191	40,749	12,668
Foreign tax credit	82,051,187	12,078	10,309	*696	1,073	3,836,335	96,326	93,552	54,335
U.S. possessions tax credit	883,735	733	733	-	-	*4.440	040.001	[1] *90 600	- 00.500
Nonconventional source fuel credit	3,418,404 13,499,478	15,569	14,840	446	284	*4,440 122,748	940,821 414,743	*80,690 31,808	80,500 6,929
Prior year minimum tax credit	7,134,046	5,610	3,538	*469	*1,603	259,730	302,375	76,222	48,623
Total income tax after credits [2]	311,358,477	921,172	715,672	126,736	78,764	8,641,328	7,831,814	9,476,319	6,527,077
Endnotes at end of table section. Detail may not add to	total because of rounding	See text for "Explai	nation of Terms" and "	Description of the S	amnle and Limitations	s of the Data "			

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

	Construction	ncontinued	tinued Manufacturing					
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering	0	Total	Fd	and	mills and	AI	and
	construction and land	Specialty trade	rotai	Food manufacturing	tobacco product	textile product	Apparel manufacturing	allied product
	subdivision	contractors		manalactaring	manufacturing	mills	manadadaning	manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	23,677	140,939	126,593	7,864	1,308	2,073	5,303	779
Total assets	80,988,593	78,341,930	10,116,049,536	637,029,563	169,901,968	30,659,967	32,200,143	4,824,638
Cash	7,077,279	10,632,340	362,974,112	15,225,823	6,806,357	1,420,402	1,004,431	328,202
Notes and accounts receivable	16,970,443	31,552,106	2,727,003,794	195,671,213	15,991,575	4,297,272	6,083,122	994,349
Less: Allowance for bad debts	232,765	327,035	25,622,251	620,443	156,090 10,753,192	105,432	423,253	49,875
Inventories Investments in Government obligations	9,526,021 215,584	4,235,578 *32,698	454,262,762 11,998,532	32,611,360 1,176,880	10,755,192	5,097,583 *189,853	5,257,017 *6,595	1,024,860
Tax-exempt securities	*48,372	*30.308	17,083,705	*65,042	65	*471,764	0,595	
Other current assets	7,706,013	8,165,884	514,958,626	15,327,652	6,045,308	1,022,853	1,021,060	614,305
Loans to shareholders	1,829,941	1,485,712	42,613,178	221,393	50,628	*31,241	131,987	*3,488
Mortgage and real estate loans	479,960	188,077	59,569,099	*13,082	*1,028	*975	*31,909	
Other investments	9,069,815	3,652,548	3,267,348,161	172,946,962	56,622,458	6,200,782	5,790,119	575,654
Depreciable assets [25] Less: Accumulated depreciation [25]	41,430,952 24,303,081	45,786,138 32,066,471	2,347,567,880 1,274,105,544	136,387,294 70,642,943	57,907,511 30,840,912	18,425,618 12,289,650	7,691,220 5,069,944	1,624,271 1,052,313
Depletable assets	1,016,806	*32,845	85,084,553	15,473	59,661	1,794	*4,178	1,032,313
Less: Accumulated depletion	209,588	*14,434	47,614,035	3,237	25,314	-	-	-
Land	5,132,042	929,754	44,629,442	3,386,797	2,082,962	259,323	96,872	22,575
Intangible assets (amortizable)	2,489,290	4,161,799	964,505,262	101,814,071	42,841,450	4,096,754	7,630,245	860,946
Less: Accumulated amortization Other assets	438,229 3,179,738	1,122,191 986,273	194,184,389 757,976,650	12,567,591 46,000,734	6,155,100 7,917,190	553,304 2,092,141	947,877 3.892.462	133,545 11,722
Total liabilities	80,988,593	78.341.930	10,116,049,536	637,029,563	169,901,968	30,659,967	3,692,462 32,200,143	4,824,638
Accounts payable	8,464,859	15,332,808	1,837,759,280	202,471,438	9,865,170	2,929,206	5,400,089	909,517
Mortgages, notes, and bonds payable in less	., . ,			. ,, .30	.,,		.,,	,
than one year	6,250,336	6,520,570	807,239,394	30,546,480	4,342,641	2,178,100	1,000,561	124,084
Other current liabilities	9,446,775	13,089,033	862,253,440	39,683,977	9,105,382	2,335,076	2,818,218	403,812
Loans from shareholders Mortgages, notes, and bonds payable in one	2,826,861	4,453,277	103,215,240	5,929,306	4,717,070	230,874	348,351	*226,490
year or more	19,594,877	13.300.793	1,752,834,533	89,105,253	53,011,159	10,550,511	6,910,564	1,142,542
Other liabilities	7,385,382	2,179,662	1,082,406,297	55,717,752	29,654,155	1,783,806	2,391,793	397,503
Capital stock	4,107,469	2,164,262	389,381,930	33,568,193	8,413,077	1,363,113	1,599,676	371,171
Additional paid-in capital	18,063,642	9,111,884	2,550,663,658	119,464,242	40,270,453	7,554,827	7,751,979	498,816
Retained earnings, appropriated	102,094	389,096	3,950,378	*86,084	968	3,373	653	108
Retained earnings, unappropriated [26] Less: Cost of treasury stock	5,954,741 1,208,443	13,807,102 2,006,556	1,247,323,202 520,977,817	112,529,651 52,072,813	49,221,510 38,699,617	2,818,043 1,086,961	7,354,388 3,376,128	850,174 99,578
Total receipts	102,137,433	232,821,467	6,629,056,292	432,898,980	123,336,871	36,304,019	37,706,029	6,309,184
Business receipts	96,285,670	230,035,756	5,861,975,917	393,765,474	106,572,561	34,998,926	35,166,395	6,040,698
Interest	742,181	343,544	145,577,801	3,803,481	1,560,555	166,601	249,162	22,509
Interest on Government obligations: State and local	21,721	7,793	3,992,108	106,188	74,391	10,769	19,886	*1,937
Rents	723,280	301,071	29,932,417	2,454,428	135,005	18,845	28,843	4,519
Royalties	84,439	10,886	92,246,460		2,187,651	74,926	981,064	76,731
Net short-term capital gain reduced by								
net long-term capital loss	30,932	34,131	212,051	-70,377	*746	*1,420	*1,384	826
Net long-term capital gain reduced by	006 724	266 207	27 004 000	4 000 046	220.002	06 404	02.046	17.005
net short-term capital loss Net gain, noncapital assets	996,731 561,255	366,297 443,108	27,894,889 19,594,887	1,988,816 848,104	320,902 67,030	96,484 63,776	83,046 5,165	17,095 *5,223
Dividends received from domestic corporations.	49.435	17,958	2.665.489	105,080	307,959	1,621	*2,514	925
Dividends received from foreign corporations	107,627	*7,512	285,434,157	20,182,526	9,272,258	240,638	392,125	81,816
Other receipts	2,534,164	1,253,410	159,530,116	7,405,591	2,837,814	630,012	776,445	56,905
Total deductions	96,799,558	229,981,712	6,068,867,496	394,988,072	103,088,054	36,162,279	35,902,425	6,023,878
Cost of goods sold Compensation of officers	72,754,543 2.154,746	155,560,802 10,802,217	4,315,559,613 35,133,695	271,401,436 2,185,201	52,896,886 610,096	25,362,165 427,734	22,570,712 645,695	3,920,772 79,292
Salaries and wages	4,142,231	17,019,174	371,778,288	19,949,058	9,574,002	2,984,483	3,359,663	626,603
Repairs	637,363	1,179,908	25,731,016	2,014,946	824,135	185,722	117,010	25,870
Bad debts	198,681	609,323	12,173,354	240,984	76,709	78,455	82,625	19,448
Rent paid on business property	2,134,469	5,541,236	50,481,160	3,452,802	857,904	533,839	875,439	227,986
Taxes paid	2,043,125	5,945,230	98,450,223	8,800,108	8,860,396	679,904	752,029	112,689
Interest paid Charitable contributions	1,515,392 60,347	1,562,549 103,074	206,881,407 7,380,521	11,537,574 539,210	4,545,416 246,388	891,902 6,670	1,071,846 23,277	104,416 4,336
Amortization	181,940	204,591	41,606,491	1,767,638	856,587	125,396	219,853	28,049
Depreciation	2,776,212	4,525,861	156,500,645	7,663,678	3,056,699	832,338	401,625	82,225
Depletion	80,507	7,878	5,380,465	15,144	*6,076	-	-	-
Advertising	210,774	1,029,826	73,917,152	12,056,156	4,776,109	231,623	968,443	142,828
Pension, profit-sharing, etc., plans Employee benefit programs	408,240 1,009,830	915,334 4,203,586	49,695,895 87,753,166	3,618,444 5,535,213	1,165,311 1,854,134	190,355 609.863	220,964 447,602	38,201 99,547
Domestic production activities deduction	67,097	44,316	6,171,463	471,074	233,276	17,892	4,548	62
Net loss, noncapital assets	94,662	131,194	9,592,354	1,230,948	110,435	99,216	81,655	7,711
Other deductions	6,329,399	20,595,612	514,680,589	42,508,460	12,537,494	2,904,721	4,059,439	503,842
Total receipts less total deductions	5,337,875	2,839,755	560,188,795	37,910,908	20,248,818	141,739	1,803,603	285,306
Constructive taxable income from related	EG 412	*4 260	94 279 650	6 444 720	1 404 007	66 265	152.062	*42.150
foreign corporations Net income (less deficit)	56,413 5,372,567	*4,268 2,836,230	84,278,650 640,475,337	6,444,720 44,249,440	1,404,007 21,578,433	66,365 197,336	153,962 1,937,679	*43,158 326,527
Income subject to tax	5,508,842	4,147,720	449,691,780	32,803,657	14,480,785	864,792	1,899,859	291,448
Total income tax before credits [8]	1,883,899	1,157,229	157,539,437	11,470,996	5,075,589	298,942	660,404	102,449
Income tax	1,863,254	1,146,498	156,991,464	11,459,923	5,064,455	297,501	658,214	101,386
Alternative minimum tax	17,529	10,551	504,116	9,185	11,134	*1,440	2,038	*1,063
Foreign tax credit U.S. possessions tax credit	34,222	4,994 [1]	56,553,977 868,624	3,422,360 15,196	1,247,587 79,959	40,636	75,565 13,605	*15,647 5,122
Nonconventional source fuel credit	*27	*163	641,284	982	13,339		- 13,003	
General business credit	12,685	12,194	5,773,919	143,242	19,638	1,957	2,287	2,028
Prior year minimum tax credit		8,337	3,327,102	133,145	18,592	3,468	*834	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	1,817,702	1,131,541	90,374,528	7,756,072	3,709,813	252,880	568,112	79,652

				Manufacturing	continued			
				I				
Item						Plastics		
			Printing	Petroleum		and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
-	manufacturing (18)	(19)	activities (20)	manufacturing (21)	(22)	manufacturing (23)	manufacturing (24)	manufacturing (25)
Number of returns	, ,	1,176	` ,	` '	, ,	. ,	, ,	
Number of returns	6,091		11,035		4,649	5,415	3,032	2,160
Total assets	124,387,342 2,892,582	242,297,155 9,001,267	46,179,531 2,443,468	1,977,278,331 26,278,274	1,596,863,627 54,141,536	114,964,980 5,666,479	133,914,019 4,528,869	219,106,946 8,202,197
Notes and accounts receivable	30,282,508	18,520,211	7,963,645	1,028,144,849	351.385.543	19,678,118	21,913,854	53,954,888
Less: Allowance for bad debts	94,275	491,621	220,099	959,987	4,241,984	512,751	430,643	502,418
Inventories	5,997,631	13,422,311	3,085,724	28,201,332	73,457,018	14,220,887	8,735,244	22,100,347
Investments in Government obligations	156,993	237,946	*11,323	*39,253	1,269,449	*7,623	11,376	*120,172
Tax-exempt securities	*11,899	*12,555	5,094	*1,784,399	187,175	55,900	*28,376	*286,950
Other current assets	2,379,439	9,043,940	1,402,931	55,329,127	91,655,980	4,328,160	11,444,568	7,353,333
Loans to shareholders Mortgage and real estate loans	90,323 *178,114	2,387,687 10,147,966	237,660 *23,474	10,940,300 *8,375	22,249,874 *60,320	157,270 25,201	1,145,064 *25,011	864,322 *9,684
Other investments	58,658,536	81,682,122	9,910,422	510,261,245	541,530,150	18,269,744	30,071,825	62,044,057
Depreciable assets [25]	28,531,142	129,356,990	29,354,983	324,142,310	350,695,397	62,203,116	60,892,579	84,720,348
Less: Accumulated depreciation [25]	9,372,677	70,538,370	19,169,966	168,805,544	189,100,665	37,257,837	30,716,534	45,231,839
Depletable assets	297,895	6,377,024	*9,351	71,354,962	670,810	38,927	5,123,557	656,853
Less: Accumulated depletion	*36,026	617,166	*8,390	45,575,466	303,247	27,058	645,809	188,072
Land	627,009	2,014,650	349,337	6,947,501	6,681,282	847,478 17,860,770	3,060,985	1,484,762
Intangible assets (amortizable) Less: Accumulated amortization	2,801,720 196,439	25,818,443 3,700,697	8,662,700 1,428,797	60,187,504 25,458,446	204,564,511 41,290,560	17,860,770 2,690,780	13,958,904 2,577,523	13,591,490 1,520,201
Other assets	1,180,967	9,621,897	3,546,671	94,458,343	133,251,039	12,093,732	7,344,316	11.160.075
Total liabilities	124,387,342	242,297,155	46,179,531	1,977,278,331	1,596,863,627	114,964,980	133,914,019	219,106,946
Accounts payable	32,635,821	11,612,501	7,759,014	991,561,375	105,978,076	13,982,055	15,309,503	31,474,614
Mortgages, notes, and bonds payable in less								
than one year	1,690,446	15,624,186	2,275,512		246,360,043	7,411,828	7,165,866	19,042,581
Other current liabilities	8,647,110	36,138,504	3,494,347	95,313,489	117,495,892	11,118,567	20,202,620	14,057,501
Loans from shareholders Mortgages, notes, and bonds payable in one	990,009	591,531	807,614	16,776,721	38,658,967	1,494,920	2,931,226	2,064,695
year or more	20,139,210	63,280,902	13,672,858	132,732,976	238,762,700	39,298,779	31,799,727	35,778,249
Other liabilities	5,627,473	25,376,126	4,786,221	102,163,676	239,117,553	20,304,683	17,903,297	24,252,724
Capital stock	1,816,337	6,081,830	4,408,025	24,963,203	55,168,543	6,825,010	3,550,184	7,906,170
Additional paid-in capital	39,067,346	58,706,968	7,937,139		371,101,387	26,408,097	36,958,627	65,148,421
Retained earnings, appropriated	492,896	*245,005	*34,698		481,879	*44,189	*45,726	32,074
Retained earnings, unappropriated [26]	14,003,600	41,439,848	3,361,378		317,578,801	-8,760,300	-1,108,922	23,654,884 4,304,966
Less: Cost of treasury stock Total receipts	722,906 66,972,562	16,800,246 170,030,969	2,357,276 56,530,907	1,595,554,295	133,840,214 871,789,744	3,162,848 125,694,837	843,833 101,229,774	192,342,884
Business receipts	64,082,222	152,920,299	55,022,251	1,523,784,334	665,617,936	121,092,057	95,823,034	184,321,600
Interest	831,768	2,722,905	182,282	15,606,451	13,086,733	740,922	1,357,057	1,930,257
Interest on Government obligations:	,							
State and local	6,342	140,933	23,900		519,255	55,697	12,717	165,850
Rents	44,689	126,351	135,659	1,422,201	1,201,490	63,502	97,597	97,843
Royalties	42,981	995,022	321,449	895,923	28,003,951	750,152	447,148	447,597
Net short-term capital gain reduced by net long-term capital loss	*3,813	*5,355	*1,022	*83,426	356,947	*481	*9,962	15,788
Net long-term capital gain reduced by	3,013	3,333	1,022	00,420	330,347	401	3,302	13,700
net short-term capital loss	138,095	672,912	79,046	4,834,455	3,440,682	395,227	345,920	1,278,619
Net gain, noncapital assets	75,782	1,362,870	179,289	2,454,253	657,594	175,839	344,554	361,597
Dividends received from domestic corporations.	20,454	42,796	8,142	690,033	578,577	16,138	114,441	46,129
Dividends received from foreign corporations	1,207,050	7,602,332	179,791	12,363,143	122,140,865	1,083,495	1,621,785	876,585
Other receipts	519,366	3,439,193	398,076	33,141,849	36,185,714	1,321,328	1,055,559	2,801,019
Total deductions Cost of goods sold	63,908,902 48,454,124	155,802,866 112,885,962	54,798,271 34,876,547	1,482,131,068 1,327,526,706	705,869,688 402,811,587	123,783,984 87,733,504	93,597,241 63,744,123	180,428,161 145,706,761
Compensation of officers	1,074,519					1,189,898	796,388	923.788
Salaries and wages	3,673,346	9,685,602	5,323,423		66,552,424	6,721,493	5,562,017	5,547,201
Repairs	242,984	993,343	299,464	3,086,167	4,228,372	826,032	777,288	1,323,974
Bad debts	53,370	204,832	124,132	229,844	720,004	303,080	157,077	158,308
Rent paid on business property	567,383	1,677,375	1,284,336	4,746,507	6,793,141	1,589,217	1,524,892	1,165,106
Taxes paidInterest paid	958,990 2,226,407	2,125,316	1,336,346	25,866,016 18,688,027	9,254,553 26,448,186	1,791,264 3,785,415	2,049,461 3.697.175	2,376,367 3,953,095
Charitable contributions	2,226,407	6,328,226 146,980	1,262,926 35,452	399,173	3,434,062	3,765,415	78,220	3,953,095 77,879
Amortization	130,415	740,322	317,963	3,074,370	9,144,129	797,618	260,081	566,462
Depreciation	1,148,206	5,032,045	1,774,579	13,864,293	17,898,775	3,322,169	3,494,092	4,151,504
Depletion	334,285	60,359	*47	1,938,571	420,677	14	489,995	443,698
Advertising	399,590	778,313	392,258	1,074,598	21,669,604	885,790	394,191	183,530
Pension, profit-sharing, etc., plans	354,250	1,317,529	373,721	2,941,094	9,750,255	1,098,111	909,236	2,279,207
Employee benefit programs Domestic production activities deduction	740,379 52,106	3,328,643 142,863	1,067,225 39,054	2,085,112 1,863,231	14,031,122 810,075	2,780,814 54,087	2,274,260 146,021	2,479,447 206,509
Net loss, noncapital assets	96,904	606.029	360,610		1,703,076	194,046	195,943	164,360
Other deductions	3,375,687	9,120,394	4,439,017	52,438,379	105,946,679	10,680,238	7,046,779	8,720,965
Total receipts less total deductions	3,063,661	14,228,103	1,732,635		165,920,057	1,910,853	7,632,533	11,914,723
Constructive taxable income from related								
foreign corporations	*138,786	1,513,173	*43,853	22,815,966	18,599,838	289,495	186,606	614,262
Net income (less deficit)	3,196,105	15,600,342	1,752,588	135,960,967	184,000,640	2,144,651	7,806,422 6,575,007	12,363,135
Income subject to tax Total income tax before credits [8]	2,325,249 793,763	10,687,258 3,734,300	1,932,178 659,162	134,683,280 47,177,263	86,975,697 30,520,185	2,539,571 879,668	6,575,997 2,320,699	10,271,151 3,653,034
Income tax	789,408	3,730,836	657,202	47,177,203	30,400,482	870,586	2,320,099	3,582,491
Alternative minimum tax	5,007	3,868	1,517	39,552	79,463	16,212	30,989	74,534
Foreign tax credit	48,000	1,092,597	17,826	24,741,352	10,430,043	106,202	99,232	674,722
U.S. possessions tax credit		1,415	2,198		496,296	2,980	2,227	-
Nonconventional source fuel credit	*2,429	195,132	1	255,006	4 405 040	217	166	- 44.700
General business credit Prior year minimum tax credit	5,905 29,184	71,585 236,893	8,715 7,444	755,028 722,159	1,185,010 268,054	23,309 13,594	15,919 59,570	14,789 118,510
Total income tax after credits [2]	708,245	2,136,676	622,978	20,703,718	18,140,778	733,367	2,143,586	2,845,014
Endnotes at end of table section. Detail may not add to						. 55,561	_, ,	_,0 10,0 14

Part	. , ,		,	Mai	nufacturingcontinued	l			
Part									
Part					Electrical				
Product Prod	Item			Computer					
Product Prod		Fabricated			appliance,				Wholesale
Immunicatory Immu									
Number of returns.			manufacturing	·				manufacturing	
Number of reterns			(27)	•		·	,	(32)	
Total assessite	Number of returns		` '	` ,	` '	` ,	` '		
Cardin Goodele Periodella. 9.004.887 9.005.007.007.008.007.007.008.007.007.008.007.007				,			-		
Selection concentration									
International content of the policy of the	Notes and accounts receivable	39,656,007		125,234,992		471,118,945	7,963,819	32,154,759	400,670,532
Transcript Conference Conjugations 174 40,004 932,562 770,005 6,019,569 11,000 123,005 12,000 123,005 12,000 123,005 12,000 123,005 123,000 123,									
The resemble in the color of									
Differ control spaces									
Loors to susmensiones	•								
Other investments				858,684				290,371	
Depreciale aures PS									
Loss Accumentario deportance 175, 150, 161, 161, 161, 161, 161, 161, 161, 16									
Deposition seases									
Less: Accumulated dependen. 1.749, 102 2.092.40 1.749, 102 2.092.							10,336,230		
Interpolae basels (emrotazable)							-		
Less: Accumulated amortization 5,468,786 13,397,712 73,0333,297 44,197,000 210,659,394 492,723 10,476,467 33,833,896 58,600,397 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 30,3033,297 45,600,277 45,600,2	Land				874,623			, , .	
Other caseds: 15.616.422 59.44.467.27 7.7500.874 4.197.000 21.0559.948 4.222.49 13.34.3,168 122.994.548									
Total labelities									
According psyches. and broths psychole in less floated and broths									
Mortgages, notes, and bonds appaled in less than one year. 17,600,400 39,333,040 43,383,383 42,384,383,383 43,383,383 44,389,383,383 44,389,383,383 44,389,383,383 44,389,383,383 44,389,383,383 44,389,383 44,3								, .,	
Open current liabilities	Mortgages, notes, and bonds payable in less	, ,							
Loans from shareholders. 4,103,912 4,221,944 10,043,006 86,065 4,069,065 10,062,065									
Mortgages, notes, and bonds payable in one year or more									
year or more		4,103,912	4,321,344	10,043,030	030,314	3,709,930	490,200	3,033,917	31,322,373
Capital stock		98,046,256	106,845,882	88,704,812	239,343,598	428,828,577	10,906,208	43,973,769	415,004,327
Additional pandlen capital Retinance damnings, emproprieted [26] 140,000 146,779 146,7									
Retlaned earnings, appropriated [28], 4648,094 511,0162 521,376,495 525,531,703 521,519 579,684,094 625,371,302 532,531,703 521,519 579,684,094 625,371,302 562,502 625,002									
Retained earnings, unappropriated [26]. Less Cost of researcy stock. 12,097.310 228,078.269 338,870.366 644,522.13 228,078.269 348,870.366 644,522.13 228,078.269 348,870.366 644,522.13 228,078.269 348,870.366 644,522.13 228,078.269 37,862.960 38,862.960 38,862.960 38,862.960 38,862.960 38,862.960 38,862.960									
Less Cost of ressury stock									
Business receipts. 211,030,545 329,661,967 579,282,044 212,988,187 372,265,386 54,555,724 161,848,666 4,599,419,500 24,460,906 interest on Government obligations: 193,142 278,298 1,218,847 576,322 204,474 14,605 90,325 1,351,869 Rents. 193,142 278,298 1,218,847 1,576,322 204,474 14,605 90,325 1,351,869 204,702,702 1,000,719 1,000,206 1,000,206 1,000,719 1,000,206 1,00									
Interest Coverment obligations: State and local									
Interest on Government colligations: State and local	•								
State and local		4,650,288	7,537,845	7,965,990	37,839,478	42,863,048	148,970	2,311,501	24,460,906
Rents		193.142	278,298	1.218.847	576.322	204.474	14.605	90.325	1.351.869
Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital gain reduced by net short reduced by net short-term capital gain reduced by									
Net long-term capital ions		1,715,947	3,833,639	28,013,660	2,274,144	15,027,193	62,856	3,784,757	12,847,526
Net long-term capital gain reduced by net short-ferm capital loss. 1,042,592 2,008,232 1,657,150 3,3815,569 5,060,874 1,777,464 Net gain, noncapital assets. 670,367 584,503 393,375 2,152,009 9,026,888 3,0540 136,130 4,347,212 104,045 10		4 404	10.500	10.006	6.414	220 406	2.765	00.050	166 000
Net spin-frem capital loss. 1,042,592 2,008,232 1,165,7150 3,815,560 500,0874 85,37 533,694 7,774,642 Net spin nonceptal assests. 670,3807 584,503 393,375 2,152,009 9,028,888 30,540 136,130 4347,212 Dividends received from forigo corporations. 5,723,955 7,044,045 61,929,347 7,449,97 14,815,40 200,757 11,560,105 16,949,886 Other receipts. 2,799,603 61,557,655 11,755,571 27,194,864 27,216,168 34,286,793,886 65,278,335 48,486,806 65,472,833 Cost of goods sold. 16,073,131 230,668,429 399,379,521 141,715,734 680,121,954 36,230,121 91,479,438 3,523,800,381 Salaries and wages. 13,734,195 31,614,799 75,743,010 23,764,105 41,745,416 3,816,466 20,905,710 333,122,211 91,479,438 3,523,800,381 Repairs. 962,227 13,627,827 2,814,023 1,707,412 2,889,740 41,745,416 3,816,466 20,905,710 333,125		4,401	19,509	19,000	-0,414	-330, 100	3,703	90,936	100,992
Dividends received from domestic corporations. 62,454 63,065 203,106 154,116 179,911 18,333 49,496 1,478,124 14,281,540 200,757 11,5501,051 15,949,896 14,781,124 14,281,540 200,757 15,507,391 27,315,653 641,198 4,698,052 65,472,833,806 62,5472,833,806 62,5472,833,806 63,472,834,834,834,834,834,834,834,834,834,834	,	1,042,592	2,008,232	1,657,150	3,815,569	5,060,874	85,537	533,634	7,774,642
Dividends received from foreign corporations 5,723,955 7,044,045 61,929,347 7,449,997 14,281,540 200,757 11,560,105 61,949,896 Cher receipts 5,279,603 61,55,765 11,753,571 271,914,564 972,154,169 36,230,121 91,479,43 35,238,003 12,000 14,007,311 20,668,429 39,379,521 11,715,734 11,715,734 12,171,715,734 13,000 13,396,138 3,463,806 5,135,716 1,486,573 2,218,766 760,507 2,814,073 35,975,750 3,474,145 3,814,474 474,415 3,814,474 474,415 3,814,474 474,47									
Cher receipts									
Total deductions 212,333,004 337,552,994 619,112,771 271,914,664 53,428,679 168,825,882 4,527,933,806 Cost of goods sold. 146,073,131 230,688,429 389,379,521 4147,157,34 680,121,9154 362,0121 91479,438 3523,800,331 Compensation of officers. 3,966,138 3,463,806 5,135,716 1,486,573 2,218,786 760,507 2,814,073 35,975,750 Salaries and wages. 13,734,195 31,614,799 75,743,010 2,3764,105 41,745,416 3,818,468 20,905,710 337,129,083 Bad debts. 444,474 697,798 2,161,904 1,866,975 3,923,221 171,105 469,010 7,495,715 Taxes paid. 4,141,923 4,680,921 8,650,533 1,586,237 7,192,908 866,727 2,407,30 7,6225,931 Interest paid. 8,256,636 11,389,787 10,083,185 42,041,004 44,367,173 905,632 5,297,477 42,962,905 Charitable contributions 110,873 259,720 399,476 230,431	· .							, ,	
Cost of goods sold	•	, ,							
Salaries and wages									
Repairs	Compensation of officers								
Bad debts. 444.474 697.798 2.161,904 1,856,975 3,923,221 171,105 469,010 7,495,715 Rent paid on business property. 2,873,108 3,602,357 5,612,525 2,597,695 7,192,089 866,727 2,440,730 75,625,361 Taxes paid. 4,141,923 4,680,921 8,650,533 2,883,237 9,102,228 1,146,117 2,901,825 58,703,505 Interest paid. 110,873 259,720 399,476 230,431 1,010,931 35,043 252,974,77 42,962,905 Charitable contributions. 15,64,047 2,435,981 6,946,664 3,029,069 7,322,361 188,724 2,990,762 11,447,394 Depreciation. 4,943,904 7,480,950 18,566,461 12,986,583 45,342,798 774,316 3663,404 17,651,684 2,942,731 1,481,811 -67,466 545,082 4,444,794 4,444,794 4,444,473,94 4,444,473,94 4,444,473,94 4,444,473,94 4,444,473,94 4,444,474,94 4,444,474,94 4,444,474,94 4,444,474,94 4,444,474									
Rent paid on business property									
Taxes paid.									
Interest paid.									
Amortization	Interest paid	8,256,536		.,,	42,041,004	44,367,173	905,632	5,297,477	
Depreciation									
Depletion									
Advertising	•			10,300,401			774,310		
Pension, profit-sharing, etc., plans				8,240,448			1,296,832		
Domestic production activities deduction. 218,774 216,410 639,717 184,473 618,383 60,742 192,165 539,823 Net loss, noncapital assets						9,130,899			
Net loss, noncapital assets									
Other deductions. 16,198,165 26,066,689 65,350,190 29,351,105 83,733,636 5,473,854 24,224,855 257,321,905 Total receipts less total deductions. 15,684,665 21,317,371 75,410,442 10,676,630 35,132,730 2,371,155 19,379,635 152,813,168 Constructive taxable income from related foreign corporations. 922,122 3,198,052 14,546,950 3,910,279 7,039,710 101,850 2,245,494 6,539,095 Net income (less deficit). 16,413,645 24,237,125 88,738,546 14,010,587 41,967,966 2,458,400 21,534,805 188,000,393 Income subject to tax. 12,515,009 19,673,752 47,084,030 11,879,478 35,024,457 2,678,031 14,506,100 215,354,805 188,000,393 Income tax before credits [8]. 4,325,941 6,886,122 16,518,171 4,152,783 12,312,832 923,086 5,074,048 52,370,583 Income tax. 4,311,292 6,843,182 16,448,848 4,141,772 12,238,028 923,358 5,049,234 52,542,881									
Total receipts less total deductions									
foreign corporations. 922,122 3,198,052 14,546,950 3,910,279 7,039,710 101,850 2,245,494 6,539,095 Net income (less deficit). 16,413,645 24,237,125 88,738,546 14,010,587 41,967,966 2,458,400 21,534,805 158,000,393 Income subject to tax. 12,515,009 19,673,752 47,084,030 11,879,478 35,024,457 2,678,031 14,506,100 153,542,296 Total income tax before credits [8]. 4,325,941 6,886,122 16,518,171 4,152,783 12,312,832 923,086 5,074,048 52,370,583 Income tax. 4,311,292 6,843,182 16,448,848 4,141,772 12,238,028 923,358 5,049,234 52,542,881 Alternative minimum tax. 17,492 41,173 67,984 12,283 60,548 *2,374 26,257 154,476 U.S. possessions tax credit. 792,766 1,980,472 4,943,672 2,388,844 3,189,977 67,740 1,178,736 3,306,184 U.S. possessions tax credit. 12,77 15,198 55,5									
Net income (less deficit)									
Income subject to tax.	• .								
Total income tax before credits [8] 4,325,941 6,886,122 16,518,171 4,152,783 12,312,832 923,086 5,074,048 52,370,583 Income tax 4,311,292 6,843,182 16,448,848 4,141,772 12,238,028 923,358 5,049,234 52,542,881 Alternative minimum tax 17,492 41,173 67,984 12,283 60,548 *2,374 26,257 154,476 Foreign tax credit 792,766 1,980,472 4,943,672 2,388,844 3,189,977 67,740 1,178,736 3,306,184 U.S. possessions tax credit 1,277 15,198 55,509 52,130 2,426 24 123,063 8,670 Nonconventional source fuel credit - 307 - 185,250 - 461 1,333 *12,922 General business credit 94,929 305,381 1,074,087 125,041 1,670,870 21,368 232,830 696,701 Prior year minimum tax credit 66,110 111,813 1,075,127 33,083 319,462 *2,890									
Income tax									
Foreign tax credit	Income tax	4,311,292	6,843,182	16,448,848	4,141,772	12,238,028	923,358	5,049,234	52,542,881
U.S. possessions tax credit									
Nonconventional source fuel credit. - 307 - 185,250 - 461 1,333 *12,922 General business credit. 94,929 305,381 1,074,087 125,041 1,670,870 21,368 232,830 696,701 Prior year minimum tax credit. 66,110 111,813 1,075,127 33,083 319,462 *2,890 107,172 506,061 Total income tax after credits [2]. 3,370,858 4,472,951 9,369,776 1,368,436 7,130,097 830,603 3,430,915 47,840,046									
General business credit		- 1,277		- 35,309		2,420			
Total income tax after credits [2]	General business credit		305,381		125,041		21,368	232,830	696,701
							830,603	3,430,915	47,840,046

(All figures are estimates based on samplesmoney amount	Wholesale and retail tradecontinued								
		Wholesale	trade				Retail trade		
									Building
Item				Electronic markets		Motor vehicle	Furniture	Electronics	material and garden
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment
		goods	goods	agents		and parts	furnishings	appliance	and supplies
	(34)	(35)	(36)	and brokers (37)	(38)	dealers (39)	stores (40)	stores (41)	dealers (42)
Number of returns	165,413	99,984	60,044	5,384	221,079	34,647	16,917	11,283	16,043
Total assets	1,450,211,172	565,487,816		3,101,689	1,100,377,061	112,165,358	26,763,083	38,277,086	122,381,091
Cash	97,931,565	35,651,197	62,002,037	278,331	70,298,543	7,441,113	2,110,373	4,136,191	2,624,506
Notes and accounts receivable Less: Allowance for bad debts	292,370,857 6,956,902	157,270,235 4,094,051	134,499,833 2,852,595	600,789 10,256	108,299,135 2,684,194	12,243,346 235,837	3,404,359 78,759	4,570,020 103.676	20,029,060 115,540
Inventories	209,717,326	122,276,668	87,433,555	*7,103	265,784,382	50,432,868	8,828,451	9,174,718	24,094,220
Investments in Government obligations	27,144,748	766,070	26,378,678	-	220,360	*46,093	38	2,148	*19,262
Tax-exempt securities	3,831,340	349,521	3,481,819	-	1,569,800	*120,888	92,723	-	*1,901
Other current assets Loans to shareholders	107,894,246 5,149,071	49,562,733 3,698,374	58,136,983 1,391,582	194,530 *59,115	47,940,983 3,198,278	3,172,483 766,233	1,821,093 97,187	5,030,863 191,631	1,543,316 225,300
Mortgage and real estate loans	1,216,633	142,893	1,073,740	-	454,484	34,158	*12,492	*42,318	60,805
Other investments	373,586,558	62,234,030	310,905,318	*447,209	156,836,738	8,801,650	1,321,303	4,057,753	11,226,997
Depreciable assets [25] Less: Accumulated depreciation [25]	305,923,863 159,398,600	151,406,691	153,782,204	734,968	465,634,557	29,306,315	12,446,781	12,284,313	42,293,764
Depletable assets	23,348,159	78,162,759 238,592	80,927,337 23,109,567	308,504	212,462,408 153,784	14,645,950 *1,446	5,772,514	6,707,218	15,483,760 53,582
Less: Accumulated depletion	7,807,130	57,155	7,749,975	-	*70,850	*21	-	-	24,085
Land	13,670,075	5,079,772	8,413,677	176,626	44,408,220	3,239,798	756,450	384,413	9,418,335
Intangible assets (amortizable) Less: Accumulated amortization	124,047,781 20,998,076	39,648,434 7,444,462	83,357,725 13,407,510	*1,041,622 *146,104	99,010,836 12,640,528	9,889,944 719,528	1,652,681 761,475	4,171,528 566,744	4,090,338 210,521
Other assets	59,539,658	26,921,035		*26,259	64,424,940	2,270,360	831,899	1,608,829	22,533,611
Total liabilities	1,450,211,172	565,487,816	881,621,667	3,101,689	1,100,377,061	112,165,358	26,763,083	38,277,086	122,381,091
Accounts payable	243,114,595	125,146,641	117,561,374	406,580	178,568,983	9,923,977	4,547,479	8,278,191	22,808,334
Mortgages, notes, and bonds payable in less than one year	94.194.610	57,728,121	36,243,890	*222,599	77,036,793	36,980,710	1,661,143	1,314,535	2,347,659
Other current liabilities	184,110,350	65,723,114		262,781	123,012,232	9,171,295	4,186,342	6,165,509	12,939,492
Loans from shareholders	17,312,320	10,370,311	6,867,863	*74,146	13,967,771	2,925,566	578,574	743,680	900,288
Mortgages, notes, and bonds payable in one year or more	202,078,230	97 266 046	113,922,047	*789,237	212,925,417	16,539,168	3,584,498	4,829,980	33,692,240
Other liabilities	99,536,462	87,366,946 42,663,132	56,778,551	*94,779	73,891,430	3,477,506	1,554,820	1,869,853	2,964,884
Capital stock	66,698,454	38,261,301	28,264,468	172,685	36,153,764	3,676,023	922,461	2,815,615	1,367,154
Additional paid-in capital	286,360,441	98,359,760	187,137,563	*863,118	209,525,568	10,089,501	3,744,782	14,319,141	10,907,169
Retained earnings, appropriated Retained earnings, unappropriated [26]	2,952,597 290,177,730	285,746 48,980,614	2,656,870 240,846,986	9,981 350,130	779,987 233,289,802	186,327 21,655,687	51,871 8,010,543	*91,937 77,735	*93,112 44,933,389
Less: Cost of treasury stock	36,324,617	9,397,870	26,782,400	*144,347	58,774,687	2,460,401	2,079,430	2,229,090	10,572,630
Total receipts	2,398,949,779	1,080,960,861	1,314,933,912	3,055,005	2,281,769,605	298,957,269	52,711,905	87,154,032	176,799,556
Business receipts	2,325,017,048	1,053,632,850	1,268,450,731	2,933,468	2,214,375,178	291,316,581	51,829,109	84,851,699	173,413,539
InterestInterest on Government obligations:	15,221,252	5,025,793	10,178,157	17,303	9,239,618	1,259,357	244,249	336,858	527,488
State and local	879,307	151,737	727,346	224	472,562	13,233	26,290	98,252	19,521
Rents	3,584,845	1,339,529	2,241,947	3,369	2,892,539	360,378	38,528	63,488	98,651
Royalties Net short-term capital gain reduced by	6,246,516	1,603,534	4,633,586	9,396	6,601,010	53,064	24,521	*38,861	*163,765
net long-term capital loss	110,892	16,683	93,884	325	56,031	8,008	*186	*6,784	930
Net long-term capital gain reduced by	.,	.,	,		,	.,		.,	
net short-term capital loss	5,115,212	901,187	4,213,867	*158	2,659,327	161,790	88,765	86,945	74,800
Net gain, noncapital assets Dividends received from domestic corporations.	3,270,271 1,357,360	1,651,331 168,918	1,617,925 1,188,357	1,015 *85	1,076,941 120,764	462,578 15,901	42,546 1,976	21,126 9,378	58,259 11,625
Dividends received from foreign corporations	11,926,610	5,301,226		26,572	5,023,286	13,924	43,040	498,157	*4,029
Other receipts	26,220,465	11,168,074	14,989,301	63,090	39,252,349	5,292,455	372,696	1,142,485	2,426,949
Total deductions	2,330,017,715	1,051,977,557		2,843,109	2,197,885,424	294,822,725	50,986,622	84,241,991	161,778,413
Cost of goods sold Compensation of officers	1,930,591,648 19,652,624	11,504,890	1,080,031,933 7,613,547	534,187	1,593,189,484 16,323,126	241,616,930 2,782,782	29,469,461 1,142,338	59,550,458 1,018,038	118,334,165 1,528,497
Salaries and wages	111,528,677	57,623,136		852,829	225,599,787	19,438,193	6,459,414	9,285,080	18,000,154
Repairs	6,116,799	2,848,551	3,247,762	20,486	12,222,222	887,212	362,210	482,472	674,601
Rent paid on business property	3,367,424 18,538,203	1,813,486 9,820,783	1,531,021 8,597,892	22,917 119,528	4,128,272 57,083,994	351,552 3,929,929	154,560 2,953,755	406,032 2,360,185	467,243 2,504,250
Taxes paid	20,669,461	9,526,377	11,022,836	120,249	38,033,804	3,414,483	1,286,678	1,559,991	3,706,945
Interest paid	22,245,917	9,749,708	12,423,287	72,922	20,716,723	2,764,173	340,966	510,107	1,127,158
Charitable contributions	965,260	473,166	490,371	*1,722	1,360,834	52,920	75,539	53,621	97,850
Amortization Depreciation	7,725,966 22,739,706	5,472,939 13,710,508	2,212,267 8,979,886	*40,760 49,311	3,721,427 29,013,685	413,557 2,440,409	126,458 743,287	114,790 771,738	214,745 2,571,107
Depletion	537,609	48,708	488,901		7,473	820	- 143,201		*281
Advertising	21,378,556	13,809,689	7,542,424	26,443	32,252,632	3,217,332	2,305,428	2,063,932	2,412,503
Pension, profit-sharing, etc., plans	5,802,620	2,685,346		72,073	6,978,911	265,653	119,393	109,364	411,270
Employee benefit programs Domestic production activities deduction	12,753,886 475,830	6,541,212 162,155	6,126,194 313,676	86,480	19,801,083 63,993	1,758,920 2,666	531,939 3,641	510,490 4,965	1,133,710 14,427
Net loss, noncapital assets	1,684,550	1,031,516	650,004	*3,031	3,314,029	77,033	89,715	193,557	64,367
Other deductions	123,242,979	54,595,675		820,171	134,073,946	11,408,160	4,821,838	5,247,172	8,515,140
Total receipts less total deductions Constructive taxable income from related	68,932,063	28,983,304	39,736,864	211,896	83,884,182	4,134,544	1,725,283	2,912,041	15,021,143
foreign corporations	4,584,779	958,833	3,614,028	11,918	1,954,315	*56,764	2,547	15,367	*390,989
Net income (less deficit)	72,637,536	29,790,400	42,623,546	223,590	85,365,935	4,178,075	1,701,539	2,829,156	15,392,611
Income subject to tax	66,880,396	27,050,055	39,549,781	280,560	86,661,853	4,624,569	2,145,099	3,054,529	15,535,200
Total income tax before credits [8] Income tax	23,097,652 23,012,715	9,265,189 9,203,039	13,737,548 13,714,535	94,915 95,141	29,272,925 29,530,159	1,509,454 1,514,806	728,873 728,453	1,053,863 1,051,146	5,389,488 5,389,078
Alternative minimum tax	92,869	9,203,039	26,848	55,141	29,530,159	6,476	726,453 *420	2,719	5,369,076 *854
Foreign tax credit	2,341,884	442,546	1,882,942	16,396	964,299	58,838	3,723	16,689	*178,206
U.S. possessions tax credit	5,363 *10,037	3,452	1,911	-	3,307	-	-	- 0.000	-
Nonconventional source fuel credit General business credit	*10,027 376,190	*446 74,230	9,581 301,960	_	2,895 320,511	- 11,637	3,474	2,866 18,200	- 19,146
Prior year minimum tax credit	430,382	139,266	290,876	239	75,679	7,984	5	*3,224	*1,830
Total income tax after credits [2]	19,933,806	8,605,248	11,250,278	78,279	27,906,233	1,430,995	721,670	1,012,884	5,190,305

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

Heath and Front Heath and Company Heath and Company Heath and Company		Wholesale and retail tradecontinued								
Proc. Neurope					Retail trac	lecontinued				
Foot Part						Sporting				
Decorate Security	Item									
March Marc				Gasolino			Conoral	Missollanoous	Nonstoro	
Monther of reference										
1.2394 1										
Total seased		(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Comm. 1, 130,7 60 1, 130,7 60 1, 130,7 60 1, 130,7 60 1, 130,7 60 1, 130,7 60 1, 130,7 75	Number of returns	33,231	12,396	11,467	20,560	10,451	4,331	33,994	15,760	*1,262
Notes and accounts receivable	Total assets									
Assert Allywards or bas deaths										
New Control										^540
International Conference of										*4.866
Comment Comm						-	-			-
Learn Accommend and Company Comp										
Mortgogn and rank actation books. 17,000 44,461 10,216 10,216 10,216 11,200 27,730 11,200 27,200 11,200 27,200 11,200 27,200 11,200 27,200 11,200 27,200 11,200 27,200 11,200 27,200 11,200 27,200 11,200 1										*14,691
Other investments 15.09.0473 15.09.0730 1.200.7700 7.900.0073 2.27.260 0.139.000 0.202.241 15.05.9022 2.7.27.250 0.002.2503 1.			00,219							-
Less Accumulated depresentation [25] — 94 297 416 9,905,602 6,086 677 24,086 207 77,072 24,086 10,200,604 9,417,607 724,848 Physphotate seasons (morphatisch) 18,083,500 12,085,404 17,085			16,009,763							-
Deposition assets										
Less Accumulated depletion			9,928,562				44,758,681	10,296,648	9,417,657	*24,848
Land]		2,750]]]	
International assets (correctable)	·		2,362,326		1,014,883		14,210,155	642,065	305,135	1,127
Control assesses				1,260,043			17,386,220	6,790,824		-
Total Inchilities									, ,	-
Accounts payable. Mortgapes, notes, and bords payable in less flan one year. 5. 2797-10.5 10.713-168 5.09410			,,							
Mortgage, notes, and bonds payable in less flavor from the control of the control										
Cheer current learnings, section of the property of the prop		,0.0,.00	,	_,,	, ,	.,5.0,542		-,020,002	2,000,201	5.0
Loans from harderboldens and bonds populse in one years or more. 1,732,065 1,746,300 1,737,065 1,746,300 1,732,065 1,746,300 1,732,065 1,746,300							, ,			
Mortgage, notes, and boots payable in one year or more										
year or more		1,732,065	746,380	1,031,530	1,240,739	550,277	195,613	2,889,206	433,853	"42,284
Cher isabilities. 16,039,703 5,074,462 938,372 14,516,328 2,239,066 17,539,463 1,732,288 5,903,093 - Capital stock. 9,66,973 2,172,550 737,965 3,727,555 3,200,224 4,484,075 11,907,314 4,206,259 14,908,075 11,703,31 2,2448,085 11,100,314 2,4486,035 11,100,314		38,363,253	12,279,436	5,818,712	9,841,165	11,623,891	59,784,079	9,784,259	6,784,735	*680
Additional paid in capital (18,080,141 (19,031) (21,044,08) (17,076,151) (42,046,073) (19,075,151) (42,046,073) (19,075,151) (42,046,073) (19,075,151) (42,046,073) (19,075,151) (42,046,073) (19,075,151) (42,046,073) (19,075,151) (19,075,15		16,039,703	5,074,452		14,516,328	2,280,060			5,903,093	-
Relatined earnings, appropriated [26]. 24,986,917 16,967,285 24,969,725 14,198,205 14,19										
Rearband carnings, unappropriated [26]. 24,985,917 16,967,286 3,258,936 23,860,857 14,955,007 13,934,735 14,205,056 13,105,067 13,934,735 14,205,067 13,934,735 14,205,067 13,934,735 14,205,067 13,934,735 14,205,067 13,934,735 14,205,067 13,934,735 14,205,067 13,934,735 14,205,067 13,934,735 14,205,067 14,20										3,292
Less Cost of Iresaury stock										*1.843
Business receipts										-
Interest of Coverment obligations: State and local										
Interest on Government obligations:										
State and local		730,222	222,007	79,460	900,273	100,249	3,344,767	557,492	000,490	33
Net short-term capital gain reduced by net long-term capital loss 4,731 16,860 7,829 11,174 7592 708 14,918 3,811 69	· ·	27,375	32,532	*5,958	91,131	22,777	41,698	31,927	61,869	-
Net bront-term capital joss										-
Ret long-term capital glain ended by Ret short-term capital glain reduced by Ret short-term capital glain re		1,411,575	119,368	31,085	979,895	482,928	2,498,022	132,337	665,589	-
Net long-term capital gain reduced by net short-term capital loss 122,008 283,487 89,278 85,798 72,872 12,423 56,190 42,387 51,288 -		4 731	*16 360	7 829	*1 174	*592	708	*4 918	*3 811	69
Net gain, noncapital assets. 199,999 16,476 85,798 67,872 12,423 56,190 42,387 41,52 4,162 5,100		4,701	10,000	7,020	1,174	002	700	4,010	0,011	00
Dividends received from domestic corporations 30,286 3,678 6,340 10,303 915 22,047 559,123 34,910 570,000										103
Dividends received from foreign corporations. 33,0816,685 331,391 49,687 2,0869 1,328,796										-
Control of goods sold				6,340						
Total deductions				493,687						19
Compensation of officers	Total deductions	374,948,474		91,666,275	140,451,291	71,312,085	577,330,817	93,077,770	91,271,106	*30,667
Salaries and wages										*19,249
Repairs										*610
Rent paid on business property			.,,							
Taxes paid.	Bad debts			55,758						
Interest paid								, ,		
Charitable contributions										
Amortization										203
Depletion		752,395								-
Advertising		5,138,494			2,723,952	1,323,476		1,171,718		*1,763
Pension, profit-sharing, etc., plans. 1,857,582 495,067 58,370 574,514 152,963 2,581,493 185,403 167,840 1-2,240,334 1,618,719 435,377 5,189,629 1,004,626 545,124 105 1,618,719		- 202 650			2 574 672	4 642 772		1 700 104		-
Employee benefit programs										[1]
Net loss, noncapital assets										105
Other deductions 22,836,475 8,838,124 2,661,403 13,815,441 6,685,309 32,484,359 7,475,136 9,285,389 *4,980 Total receipts less total deductions 9,386,585 5,005,935 871,344 10,560,213 1,360,142 28,682,337 3,138,032 1,086,581 *3,077 Constructive taxable income from related foreign corporations *185,712 3,266 - 553,405 57,927 474,726 92,219 121,394 - Net income (less deficit) 9,544,923 4,976,670 865,386 11,022,487 1,395,291 29,115,365 3,198,325 1,146,107 *3,077 Income subject to tax 8,869,124 5,200,147 916,019 10,395,776 1,811,734 28,686,511 3,355,573 2,067,573 *47 Total income tax before credits [8] 3,056,880 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,746 *7 Alternative minimum tax 3,055,271 1,789,707 300,613 3,562,154 618,525 9,685,728 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>										-
Total receipts less total deductions					,					*4.000
Constructive taxable income from related foreign corporations. **185,712** **185,712** **3,266** **185,712** **3,266** **185,712** **3,266** **185,712** **3,266** **185,712** **3,266** **185,712** **3,266** **3,266** **3,267** **3,277** **1,395,291** **3,395,271** **3,395,271** **3,305,271** **3,055,271** **47 **47 **47 **47 **5,001** **47 **47 **47 **47,026** **4,019** **5,019** **4,019** **4,019** **4,019** **4,026** **4,02										
Net income (less deficit)		0,000,000	0,000,000	071,044	10,000,210	1,000,142	20,002,007	0,100,002	1,000,001	0,011
Income subject to tax.	foreign corporations			-						-
Total income tax before credits [8]										
Income tax 3,055,271 1,789,707 300,613 3,562,154 618,525 9,685,728 1,132,651 702,028 *7 Alternative minimum tax 3,557 2,868 2,697 14,554 1,035 3,964 2,626 19,836 -										
Alternative minimum tax 3,557 2,868 2,697 14,554 1,035 3,964 2,626 19,836 - Foreign tax credit 12,148 *7,855 4,036 256,466 28,504 299,586 *75,371 22,878 - U.S. possessions tax credit [1] Nonconventional source fuel credit 44,795 13,679 6,008 26,232 4,978 154,566 10,636 7,161 - Frior year minimum tax credit. 13,602 *2,087 33,704 *27,635 *752 - 37,758 1,098 - Total income tax after credits [2] 2,986,336 1,769,046 279,687 3,266,399 585,326 8,928,051 1,044,925 690,609 *7	= =									
U.S. possessions tax credit	Alternative minimum tax	3,557	2,868	2,697	14,554	1,035	3,964	2,626	19,836	-
Nonconventional source fuel credit		12,148	*7,855	4,036		28,504		*75,371	22,878	-
General business credit		-	-	-	[1]	-	3,307	- 20	-	-
Prior year minimum tax credit. 13,602 *2,087 13,704 *27,635 *752 - *3,758 1,098 - Total income tax after credits [2]. 2,986,336 1,769,046 279,687 3,266,399 585,326 8,928,051 1,044,925 690,609 *7		44.795	13.679	6.008	26.232	4.978	154.566		7.161	-
	Prior year minimum tax credit	13,602	*2,087	13,704	*27,635	*752	-	*3,758	1,098	-
								1,044,925	690,609	*7

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

			Transp	oortation and warehousing	3		
Item							
	Total	A:!!	Truck	Transit	Disalina	Other	\A/bi
	rotai	Air, rail, and water	transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and
		transportation	transportation	transportation	transportation	activities	storage
-	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	75,825	3,722	36,965	13,104	155	18,577	3,302
Total assets	521,766,144	321,264,232	60,072,337	9,998,726	17,110,319	100,119,814	13,200,717
Cash	36,668,828	23,459,914	3,666,376	773,796	410,857	7,862,360	495,525
Notes and accounts receivable	55,212,952	15,238,599	14,938,349	1,168,790	1,724,223	20,707,708	1,435,282
Less: Allowance for bad debts	1,317,446	566,956	311,982	23,696	*3,982	394,254	16,576
Inventories	5,725,161	3,445,268	515,931	97,136	304,968	1,196,413	165,446
Investments in Government obligations	185,058 *231,984	40,711	102,294 *95,969	3,524 1,012	- 12	*11,799 *134,992	*26,731
Tax-exempt securities Other current assets	26,876,465	15,130,841	4,051,387	1,153,770	279.823	4,955,486	1,305,158
Loans to shareholders	2,878,663	53,968	2,100,434	138,506	*70,612	454,341	60,802
Mortgage and real estate loans	84,595	1,256	*22,029	-	-	23,726	*37,584
Other investments	42,857,322	21,476,141	3,689,723	718,083	3,490,023	12,024,089	1,459,265
Depreciable assets [25]	453,277,741	307,323,218	51,001,326	7,633,701	13,933,458	65,154,814	8,231,225
Less: Accumulated depreciation [25]	165,210,491	89,765,863	28,461,555	4,121,812	4,797,203	34,362,329	3,701,729
Depletable assetsLess: Accumulated depletion	26,391 16,837	2,424 861	*17,062 *11,440	734 652	*817 *773	*3,107 *1,932	2,247 1,179
Land	6,648,128	2,650,280	1,894,199	240,592	86,853	1,289,265	486,938
Intangible assets (amortizable)	29,481,176	6,531,265	5,011,274	2,117,603	236,029	12,794,829	2,790,177
Less: Accumulated amortization	4,815,792	1,608,670	510,343	448,419	50,706	1,839,585	358,068
Other assets	32,972,244	17,852,697	2,261,304	546,059	1,425,308	10,104,986	781,890
Total liabilities	521,766,144	321,264,232	60,072,337	9,998,726	17,110,319	100,119,814	13,200,717
Accounts payable	44,520,046	17,991,457	6,301,549	421,744	940,113	18,049,703	815,478
Mortgages, notes, and bonds payable in less than one year	21,946,599	9,987,760	5,633,014	735,108	751,246	4,177,970	661.501
Other current liabilities	56,078,738	37,889,899	6,684,468	1,690,302	1,354,857	7,584,392	874,819
Loans from shareholders	5,646,295	368,220	3.140.408	484,399	*63,442	1,435,897	153,928
Mortgages, notes, and bonds payable in one	.,,	,	., .,	,,,,,,,		,,	
year or more	136,094,761	93,863,739	13,629,844	2,636,757	6,750,785	13,975,080	5,238,555
Other liabilities	148,438,114	128,137,578	5,850,795	166,642	2,199,998	11,097,873	985,228
Capital stock	25,662,999	18,608,481	1,973,830	1,680,086	1,026,406	1,855,676	518,521
Additional paid-in capitalRetained earnings, appropriated	86,106,239 124,078	53,724,139 *8,298	6,244,913 *20,769	3,350,150 34,440	2,853,048	16,932,965 *36,723	3,001,024 *23,848
Retained earnings, unappropriated [26]	11,759,419	-28,103,557	12,527,609	-1,103,608	1,889,827	25,513,328	1.035.820
Less: Cost of treasury stock	14,611,144	11,211,785	1,934,862	97,294	*719,404	539,793	108,007
Total receipts	532,257,386	212,880,540	131,770,160	15,417,098	5,925,203	154,794,231	11,470,154
Business receipts	506,795,768	198,967,190	127,230,224	14,550,785	5,463,160	149,894,229	10,690,180
Interest	3,856,638	2,240,886	415,720	235,451	50,000	660,332	254,251
Interest on Government obligations:	400,000	05.004	55.400	+4 704	40.500	04.000	+00
State and local	128,229 1,871,589	25,884 1,180,969	55,138 387,688	*1,721 26,160	13,508 8,841	31,896 245,638	*83 22,293
Royalties	2,044,221	56,083	206,298	13	*1,959	1,770,977	*8,891
Net short-term capital gain reduced by	2,0 : :,=2 :	00,000	200,200		1,000	1,1.0,011	0,001
net long-term capital loss	102,049	23,329	3,309	*1,084	64,993	*1,857	*7,478
Net long-term capital gain reduced by							
net short-term capital loss	2,219,372	1,490,781	239,252	*19,171	32,644	355,390	82,134
Net gain, noncapital assets Dividends received from domestic corporations.	3,234,928	2,169,465 24.932	751,310 45,263	133,160 *1.945	33,046	98,922	49,025 2,104
Dividends received from foreign corporations	105,631 1.033.430	548,334	45,263 68,058	111	*1,223	30,163 397,901	2,104 19,027
Other receipts	10,865,531	6,152,688	2,367,902	447,498	255,829	1,306,925	334,689
Total deductions	519,495,915	212,935,490	127,914,529	15,535,879	5,237,192	147,069,056	10,803,769
Cost of goods sold	157,965,768	55,607,227	42,412,637	4,207,026	2,423,347	50,158,406	3,157,124
Compensation of officers	4,651,828	845,497	1,900,266	222,391	30,482	1,496,699	156,493
Salaries and wages	98,453,602	39,097,709	24,471,798	3,683,765	302,265	28,617,467	2,280,599
Repairs Bad debts	15,604,190 1,309,897	8,364,489 415,825	2,821,397 224,646	311,920 230,577	79,106 *3,309	3,784,400 420,958	242,878 14,582
Rent paid on business property	31,154,671	17,122,929	7,661,618	623,446	30,345	4,905,377	810,956
Taxes paid	18,141,149	6,939,434	5,209,859	730,405	204,838	4,670,863	385,750
Interest paid	12,802,868	8,408,953	1,426,026	612,742	434,300	1,368,192	552,656
Charitable contributions	209,605	64,441	38,094	3,430	781	97,115	5,743
Amortization	1,493,548 25.835.950	561,348	187,849	109,578	26,948	476,815	131,010
Depreciation Depletion	25,835,950 42,780	14,652,795 *18,567	5,120,211 *9,361	817,582	485,591 *12,897	4,287,700 877	472,072 *1,078
Advertising	2,406,097	1,143,579	264,149	93,176	*293	856,740	48,161
Pension, profit-sharing, etc., plans	8,059,816	3,529,890	788,007	149,114	23,703	3,491,913	77,189
Employee benefit programs	20,178,103	9,422,528	4,048,414	370,986	57,187	5,997,527	281,461
Domestic production activities deduction	4,298	1,858	1,402	-	-	*524	513
Net loss, noncapital assets	299,989	72,471	124,252	7,777	*4,067	86,476	4,946
Other deductions	120,881,756	46,665,951	31,204,543	3,361,965	1,117,733	36,351,006	2,180,558
Total receipts less total deductions Constructive taxable income from related	12,761,471	-54,951	3,855,632	-118,780	688,011	7,725,174	666,384
foreign corporations	389,863	122,506	*15,626	5,013	-	244,224	2,494
Net income (less deficit)	13,023,105	41,672	3,816,120	-115,488	674,504	7,937,502	668,795
Income subject to tax	21,610,841	6,862,802	3,885,880	168,333	905,764	9,355,922	432,139
Total income tax before credits [8]	7,466,034	2,400,808	1,306,103	49,322	315,332	3,249,839	144,631
Income tax	7,439,548	2,394,793	1,294,151	48,801 *520	315,038	3,246,782	139,982
Alternative minimum tax Foreign tax credit	31,422 359,116	11,100 122,349	12,948 15,523	*520 1,667	*293 *128	2,205 216,645	4,355 *2,804
U.S. possessions tax credit	333,110	122,349	10,023	- 1,007	120	210,045	2,004
Nonconventional source fuel credit	112,023	112,019	-	-	-	4	-
General business credit	92,297	27,891	8,575	1,865	375	52,891	699
Prior year minimum tax credit	261,355	233,342	11,939	*930	8,830	*3,002	3,312
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	6,641,242	1,905,207	1,270,066	44,859	305,998	2,977,296	137,816

				Informat	ion			
					1		Internet service	
							providers,	
Item			Motion				web search	
		Publishing	picture		Internet	Telecommunications	portals, and	
	Total	industries	and sound	Broadcasting	publishing	(including paging,	data	Other
		(except Internet)	recording industries	(except Internet)	and broadcasting	cellular, satellite, cable, etc.)	processing services	information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	49,649	13,824	11,707	1,487	1,225	9,001	7,620	4,785
Total assets	2,862,236,027	384,547,415	468,062,626	304,252,937	19,163,972	1,287,871,851	352,424,061	45,913,164
Cash	115,903,266	29,456,878	16,879,788	9,994,514	1,101,095	36,457,738	18,772,429	3,240,825
Notes and accounts receivable	259,702,417	61,294,920	11,269,688	23,405,581	2,255,389	119,086,160	36,455,527	5,935,152
Less: Allowance for bad debts	13,359,873	2,906,767	738,880	1,004,813	273,133	6,259,692	2,008,995	167,594
Inventories	31,668,255	8,154,910	3,989,058	3,639,635	*247,482	7,582,695	7,862,493	191,982
Investments in Government obligations	591,478	294,528	*41,644	*14,117		221,880	*19,310	
Tax-exempt securities Other current assets	899,457 166,911,351	*359,038	*4,746 8.024.048	3,115	265,423	152,339 38.669.436	*27,170	87,627
Loans to shareholders	3,410,384	31,349,090 1,943,756	89,734	11,215,314 30,639	1,017,499 *20,243	610,556	73,604,081 673,477	3,031,883 *41,980
Mortgage and real estate loans	97,327	*24,368	*16,257	*11,906	20,243	*34,122	*10,342	*332
Other investments	1,020,342,649	55,552,089	390,811,099	74,517,089	748,364	369,701,670	118,107,668	10,904,669
Depreciable assets [25]	904,629,803	68,175,943	24,032,458	81,435,767	4,418,035	683,821,390	36,488,115	6,258,095
Less: Accumulated depreciation [25]	499,700,324	40,726,605	11,761,839	48,860,061	2,858,189	373,168,494	18,485,126	3,840,010
Depletable assets	*123,640	7,523	-	1,689	-	*24,780	*89,648	-
Less: Accumulated depletion Land	*32,624 10,913,855	2,716,775	- 875.758	600 2,416,581	-	*14,777 3.681.299	17,247 1,138,488	84,953
Intangible assets (amortizable)	767,636,792	169,293,344	21,353,118	136,346,799	14,446,635	308,652,467	97,540,540	20,003,890
Less: Accumulated amortization	128,675,711	44,187,714	2,660,618	12,508,951	2,904,294	29,085,547	34,216,652	3,111,934
Other assets	221,173,884	43,745,338	5,836,568	23,594,617	679,425	127,703,830	16,362,793	3,251,313
Total liabilities	2,862,236,027	384,547,415	468,062,626	304,252,937	19,163,972	1,287,871,851	352,424,061	45,913,164
Accounts payable	180,101,021	26,725,142	8,063,126	7,510,512	1,451,091	51,465,588	82,679,108	2,206,454
Mortgages, notes, and bonds payable in less than one year	130,444,588	10,645,016	16,582,822	8,363,684	164,521	86,155,556	1,782,178	6.750.810
Other current liabilities	251.237.745	68,246,083	17,204,045	33,463,245	1,942,129	84,701,437	37,834,001	7,846,805
Loans from shareholders	32,676,094	13,023,885	943,566	3,763,741	*17,896	13,708,889	908,762	309,355
Mortgages, notes, and bonds payable in one	,, ,,,,,,	-,,	,	.,,	, , , , , , , , , , , , , , , , , , , ,	.,,	, .	,
year or more	592,292,196	69,974,115	91,209,919	100,914,590	3,252,936	285,051,598	34,265,873	7,623,165
Other liabilities	365,990,487	31,035,193	7,865,773	34,780,878	7,344,605	224,988,345	56,680,675	3,295,018
Capital stock Additional paid-in capital	279,321,345	24,746,520 238,195,509	43,737,505	6,624,749 163,064,406	1,030,275	183,550,542	14,857,981 259,284,564	4,773,773
Retained earnings, appropriated	1,434,127,098 1,052,496	236, 195,509 361,993	280,342,164 *13,276	*36,929	6,903,387	463,719,722 531,559	108,740	22,617,346
Retained earnings, unappropriated [26]	-278,030,985	-11,019,112	2,301,120	-48,466,504	-2,745,740	-88,172,578	-123,201,315	-6,726,857
Less: Cost of treasury stock	126,976,057	87,386,929	200,690	5,803,293	*197,128	17,828,807	12,776,506	2,782,705
Total receipts	989,320,547	233,753,458	53,762,147	117,804,896	11,237,786	438,456,391	106,140,122	28,165,746
Business receipts	824,439,042	185,480,766	40,825,655	102,330,671	10,788,079	376,461,419	83,931,359	24,621,092
Interest	34,222,374	4,141,350	5,627,878	2,629,668	38,269	15,365,981	6,162,838	256,390
Interest on Government obligations: State and local	508,893	150,555	18,267	73,191	*5.811	166,120	84,074	10.876
Rents	13,254,916	458,408	137,344	485,899	*37,332	11,492,072	609,743	34,118
Royalties	27,189,725	7,189,735	2,926,370	6,391,401	*172,125	1,466,675	8,905,165	138,254
Net short-term capital gain reduced by								
net long-term capital loss	459,293	439,195	*2,491	114	17	13,861	*1,062	*2,554
Net long-term capital gain reduced by	10.070.110	0.005.050	000 004	4 000 044	00.404	4 007 000	225 225	400.000
net short-term capital loss Net gain, noncapital assets	10,076,410 3,993,868	3,265,359 411,189	262,881 46,498	1,033,641 460,574	32,184 *27	4,327,220 2,883,057	695,095 179,491	460,030 13,032
Dividends received from domestic corporations.	2,202,357	344,899	1,186,074	12,408	*323	584,766	16,756	57,132
Dividends received from foreign corporations	12,207,729	6,777,487	722,403	460,435	34,844	3,373,694	537,753	301,113
Other receipts	60,765,938	25,094,515	2,006,286	3,926,895	128,775	22,321,526	5,016,786	2,271,155
Total deductions	922,037,196	203,675,152	51,785,642	113,666,548	10,624,881	413,777,342	101,557,768	26,949,861
Cost of goods sold	189,217,817	52,325,664	13,461,355	20,575,582	2,502,712	81,693,198	13,893,402	4,765,905
Compensation of officers Salaries and wages	10,505,423 149,176,383	3,796,584 52,057,572	1,202,550 4,421,606	1,229,607 13,928,365	190,576 2,319,667	1,691,985 51,342,280	1,660,680 18,489,353	733,442 6,617,538
Repairs	12,712,449	1,300,698	336,320	602,995	45,090	9,266,319	985,202	175,825
Bad debts	8,768,062	1,071,132	84,091	493,741	39,500	6,474,249	435,173	170,176
Rent paid on business property	23,758,977	4,033,963	3,459,182	2,217,311	266,363	10,047,202	3,032,937	702,019
Taxes paid	24,975,950	6,107,183	889,641	2,702,800	343,750	11,980,513	2,272,799	679,264
Interest paid Charitable contributions	67,068,760 1,118,557	8,581,435 348,760	6,687,164 15,131	7,075,168 88,161	670,231 9,078	35,564,891 565,288	7,443,814 74,213	1,046,056 17,927
Amortization	34,126,678	5,573,869	3,771,813	12,921,791	363,697	5,836,342	4,917,668	741,498
Depreciation	58,999,066	4,816,775	4,026,066	4,436,454	467,315	40,742,742	3,877,653	632,061
Depletion	*4,051	10	-	57	-	3,707	*278	-
Advertising	24,802,389	7,132,056	1,898,411	3,458,409	187,632	7,356,289	4,023,025	746,567
Pension, profit-sharing, etc., plans	8,238,002	1,477,554	202,806	662,525	107,268	5,063,386	486,803	237,660
Employee benefit programs	19,600,024	5,530,152	591,785	2,839,795	155,990	8,072,867	1,766,195	643,239
Domestic production activities deduction Net loss, noncapital assets	1,027,878 5,912,690	642,528 1,101,193	6,027 97,028	70,196 315,449	12,115 29,290	*277,267 4.227.096	12,081 85,891	*7,665 56,742
Other deductions	282,024,041	47,778,024	10,634,666	40.048.143	2,914,609	133,571,721	38,100,601	8,976,278
Total receipts less total deductions	67,283,351	30,078,306	1,976,505	4,138,348	612,905	24,679,049	4,582,354	1,215,885
Constructive taxable income from related								
foreign corporations	4,281,098	1,940,085	200,948	603,093	1,393	625,065	859,014	51,499
Net income (less deficit)	71,055,555	31,867,837	2,159,186	4,668,250	608,487	25,137,993	5,357,295	1,256,508
Income subject to tax Total income tax before credits [8]	71,558,978 25,257,179	29,691,703 10,409,117	1,200,969 446,740	7,280,905 2,558,622	759,706 264,806	26,625,476 9,437,240	4,286,705 1,545,919	1,713,515 594,735
Income tax	24,968,512	10,373,835	410,379	2,545,053	264,219	9,301,132	1,488,863	585,031
Alternative minimum tax	286,692	45,469	34,232	13,508	*588	128,519	56,896	7,481
Foreign tax credit	2,883,475	1,958,651	19,539	445,439	-	158,583	270,571	30,693
U.S. possessions tax credit			-	-	-	-	-	-
Nonconventional source fuel credit	5,772	3,417	- *970	- 6,467	- *6,062	2,355 480,843	- 102,269	- 9,114
General business credit Prior year minimum tax credit	821,498 240,443	215,773 32,768	*9,783	*1,710	340	480,843 192,440	*2,203	9,114 1,199
Total income tax after credits [2]	21,305,992	8,198,508	416,449	2,105,006	258,404	8,603,020	1,170,875	553,730
Endnotes at end of table section. Detail may not add to							,. +	-, -

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

		F	inance and insuran	ce		F	Real estate and re	ntal and leasing	
			Securities,						Lessors of
			commodity						nonfinancial
Item			contracts,	Insurance	Funds,				intangible
	Total	Credit	other financial	carriers	trusts,	Total	Real estate	Rental	assets
	rotai	intermediation	investments, and related	and related	and other financial	Total	Real estate	and leasing	(except copyrighted
		intermediation	activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	81,314	24,204	17,492	34,854	4,764	206,838	188,793	17,551	495
Total assets	18,326,396,116	4,493,490,248	5,912,739,051	7,488,190,403	431,976,414	466,988,989	240,546,814	223,811,854	2,630,322
Cash	594,961,259	112,424,631	312,360,290	148,571,466	21,604,872	35,909,920	24,152,652	11,636,297	120,971
Notes and accounts receivable	2,420,066,810	746,406,491	1,324,393,055	270,938,031	78,329,232	76,336,883	14,307,515	61,894,690	134,679
Less: Allowance for bad debts Inventories	23,652,060 1,178,701	19,986,911 192,582	1,703,612 167,136	1,955,716 818.984	*5,820	1,336,897 5,465,507	223,979 1,741,353	1,105,548 3,719,389	*7,370 *4,765
Investments in Government obligations	485,606,835	92,866,221	104,170,764	285,226,681	3,343,168	812,126	707,357	*96,808	*7,961
Tax-exempt securities	664,256,065	47,407,256	9,478,238	603,204,138	*4,166,433	516,234	512,991	*3,242	- ,55
Other current assets	2,521,368,865	215,527,649	1,947,243,882	332,576,869	26,020,464	26,762,255	15,648,324	10,952,607	161,324
Loans to shareholders	27,955,882	18,589,108	1,397,625	3,852,832	4,116,317	4,098,273	3,488,312	609,878	*83
Mortgage and real estate loans	2,811,193,996	2,382,128,443	87,459,851	328,861,120	12,744,581	5,531,284	4,397,974	1,133,310	+044.040
Other investments Depreciable assets [25]	6,733,459,092 222,423,809	665,112,103 63,276,906	1,641,583,162 50,448,672	4,168,986,783 108,339,511	257,777,044 358,721	82,592,954 250,035,395	55,092,446 128,956,776	27,285,560 120,716,278	*214,948 *362,341
Less: Accumulated depreciation [25]	82,706,486	26,474,638	27,613,658	28,548,844	69,345	93,948,718	52,120,661	41,687,303	*140,755
Depletable assets	115,826	583	*66,627	42,658	5,958	150,349	140,158	- 1,001,000	*10,191
Less: Accumulated depletion	30,421	[1]	*12,445	17,975	-	65,463	62,286	-	*3,177
Land	7,156,878	3,247,407	1,242,502	2,556,036	110,932	29,337,139	28,273,918	927,750	*135,470
Intangible assets (amortizable)	219,679,517	51,836,367	64,796,954	102,798,215	247,980	25,654,986	6,030,728	18,365,425	1,258,833
Less: Accumulated amortization Other assets	37,935,525 1,761,297,073	11,035,506 151,971,557	10,731,231 407,991,239	16,127,352 1,178,066,965	41,436 23,267,312	7,562,481 26.699,244	1,523,392 11,026,627	5,973,187 15,236,658	65,902 435,959
Total liabilities	18,326,396,116	4,493,490,248	5,912,739,051	7,488,190,403	431,976,414	466,988,989	240,546,814	223.811.854	2,630,322
Accounts payable	1,423,918,569	130,337,231	1,151,056,684	140,591,181	1,933,474	16,727,466	7,012,647	9,621,785	93,035
Mortgages, notes, and bonds payable in less									
than one year	1,896,641,202	991,872,683	576,674,782	124,662,094	203,431,643	49,894,925	10,652,092	39,209,412	*33,422
Other current liabilities Loans from shareholders	5,779,750,443 16,557,227	1,273,692,513 3,672,820	2,255,454,869 7,936,809	2,224,730,228 3,254,891	25,872,834 1,692,706	36,237,032 17,413,298	13,900,929 13,403,241	22,150,043 3,999,219	186,060 *10,839
Mortgages, notes, and bonds payable in one	10,557,227	3,072,020	7,930,609	3,234,091	1,092,700	17,413,296	13,403,241	3,999,219	10,639
year or more	2,524,638,672	1,561,974,445	740,239,822	180,613,701	41,810,704	172,904,813	89,242,434	83,571,153	*91,226
Other liabilities	3,994,499,348	214,022,314	669,206,100	3,098,571,321	12,699,614	34,587,195	18,482,356	15,756,792	348,047
Capital stock	239,805,092	36,077,387	63,048,218	101,875,411	38,804,076	29,139,350	23,690,303	5,052,112	396,935
Additional paid-in capital	1,430,333,543	108,491,003	321,187,914	893,031,811	107,622,816	121,337,080	74,168,374	46,076,899	1,091,807
Retained earnings, appropriated Retained earnings, unappropriated [26]	124,149,428 1,016,743,316	4,422,901 197,988,658	2,860,599 171,569,990	116,826,795 648,929,540	*39,133 -1,744,872	1,216,984 -5,131,497	1,123,079 -6,832,898	93,904 1,042,122	659,279
Less: Cost of treasury stock	120,640,724	29,061,707	46,496,735	44,896,570	185,713	7,337,657	4,295,744	2,761,586	*280,327
Total receipts	2,755,102,846	490,454,504	428,503,130	1,817,017,341	19,127,871	189,017,005	96,617,277	91,388,071	1,011,657
Business receipts	1,690,136,548	119,804,392	155,130,124	1,414,880,881	321,151	147,753,266	70,948,243	76,501,482	303,541
Interest	754,649,745	324,113,343	212,729,082	203,778,763	14,028,558	8,767,451	2,535,509	6,203,545	28,397
Interest on Government obligations: State and local	15,857,975	3,726,083	2,098,381	9,123,861	909,650	359,433	75,014	283,155	*1,263
Rents	8,437,792	1,546,733	1,586,606	5,267,673	36,780	2,558,723	2,095,519	463,165	*39
Royalties	1,411,137	532,503	232,127	623,550	*22,957	1,039,316	309,162	150,326	579,828
Net short-term capital gain reduced by									
net long-term capital loss Net long-term capital gain reduced by	2,691,236	88,675	1,193,259	1,363,270	46,032	258,229	248,472	9,450	*308
net short-term capital loss	30,332,696	1,159,597	7,273,320	21,630,953	268,826	8,192,849	7,887,459	300,590	*4,800
Net gain, noncapital assets	6,725,290	3,828,665	1,333,288	1,467,200	96,137	5,214,087	890,550	4,322,327	*1,210
Dividends received from domestic corporations.	10,740,116	493,867	1,266,732	8,934,312	45,205	230,378	223,415	6,935	*28
Dividends received from foreign corporations	14,416,763	655,902	7,771,640	5,627,503	361,717	981,209	146,803	834,406	
Other receipts Total deductions	219,703,547	34,504,743 439,585,916	37,888,571	144,319,375	2,990,858	13,662,065	11,257,130	2,312,692	92,243 762,004
Cost of goods sold	2,551,283,139 979,221,044	9,312,635	383,965,139 3,036,993	1,714,814,563 966,870,813	12,917,521 603	173,456,393 28,525,127	87,534,522 10,303,443	85,159,867 18,145,160	*76,524
Compensation of officers	27,863,902	4,936,454	14,191,101	8,699,352	36,995	6,815,598	5,570,736	1,191,382	*53,480
Salaries and wages	245,727,500	40,258,274	65,350,242	140,088,790	30,193	26,517,452	14,718,318	11,620,019	179,115
Repairs	4,402,891	1,870,684	1,152,554	1,377,366	2,287	5,461,852	3,034,634	2,425,406	*1,812
Bad debts	19,130,312	13,135,389	3,659,755	2,247,609	87,559	1,153,532	373,191	775,899	*4,442
Rent paid on business property Taxes paid	21,233,344 39,283,629	4,624,337 6,367,072	5,888,451 5,532,309	10,678,621 27,336,812	41,936 47,436	9,355,638 8,268,900	4,158,390 5,997,451	5,180,109 2,245,845	17,139 25,605
Interest paid	492,020,233	252,153,790	191,238,179	38,453,017	10,175,246	15,824,117	7,076,221	8,736,941	10,955
Charitable contributions	1,727,017	419,990	470,856	835,246	926	164,011	127,909	35,557	*545
Amortization	17,084,132	3,340,352	2,175,565	11,560,709	7,506	1,283,084	470,353	791,151	21,579
Depreciation	25,124,590	8,423,547	4,254,800	12,341,879	104,365	22,607,221	4,280,364	18,305,094	21,763
DepletionAdvertising	30,080	1,917	18,548	7,332	2,283	19,518 2,048,612	16,256	*81	*3,182
Pension, profit-sharing, etc., plans	15,293,582 13,852,431	6,763,123 2,339,952	1,790,458 3,084,494	6,737,346 8,205,403	2,655 222,583	1,034,116	1,027,734 681,564	991,443 350,608	29,435 *1,944
Employee benefit programs	23,756,740	4,084,594	3,883,665	15,776,036	12,444	2,646,249	1,292,649	1,340,236	*13,364
Domestic production activities deduction	102,082	15,454	2,852	82,740	*1,037	19,429	17,528	1,776	*125
Net loss, noncapital assets	3,001,302	2,281,320	338,060	361,520	20,402	897,286	647,684	248,458	*1,144
Other deductions Total receipts less total deductions	622,428,327 203,819,707	79,257,032 50,868,587	77,896,257 44,537,992	463,153,971 102,202,778	2,121,067 6,210,350	40,814,650 15,560,612	27,740,096 9,082,755	12,774,702 6,228,205	299,851 249,653
Constructive taxable income from related	203,019,707	30,000,307	44,557,992	102,202,770	0,210,330	13,300,012	9,002,733	0,220,203	249,000
foreign corporations	9,038,198	815,624	3,669,532	4,378,700	*174,343	77,255	18,503	58,752	-
Net income (less deficit)	196,999,930	47,958,128	46,109,143	97,457,617	5,475,042	15,278,434	9,026,244	6,003,802	248,389
Income subject to tax	187,398,736	46,904,883	40,188,187	94,747,250	5,558,416	13,536,245	10,270,415	3,008,465	257,365
Total income tax before credits [8] Income tax	66,208,692 65,020,131	16,493,279 16,312,509	14,095,489 14,053,723	33,705,684 32,748,182	1,914,239 1,905,717	4,483,663 4,352,882	3,317,485 3,246,892	1,077,277 1,019,411	88,901 86,579
Alternative minimum tax	1,105,877	71,536	42,296	988,225	3,820	113,838	55,705	57,789	344
Foreign tax credit	6,694,733	488,082	2,508,053	3,257,648	440,951	53,026	26,015	26,331	*680
U.S. possessions tax credit	433	428	-	4	-	441	29	412	-
Nonconventional source fuel credit	1,023,597	216,139	515,480	291,978	0.405	*2,106	*2,106	44.000	*0.460
General business credit Prior year minimum tax credit	1,914,081 1,796,816	874,623 29,463	276,703 180,163	753,261 1,585,689	9,495 *1,501	35,293 75,306	21,846 20,321	11,282 54,985	*2,166
Total income tax after credits [2]	54,776,713	14,882,293	10,615,090	27,817,037	1,462,293	4,317,490	3,247,168	984,266	86,056
Endnotes at end of table section. Detail may not add to							. , ,	- ,	.,

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in mousands of dollars)		Administrative and supp	ort and waste management a	and remediation services	
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)		services	services	
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	235,744	26,069	76,700	72,515	4,185	14,435
Total assets	549,776,527 67,918,429	13,157,825,437 899,025,554	236,206,592 14,536,915	173,498,323 12,055,670	62,708,268 2,481,245	20,885,527 2,892,477
Notes and accounts receivable	117,430,980	4,612,054,146	33,494,831	27,124,409	6,370,422	3,143,643
Less: Allowance for bad debts	2,420,791	62,041,996	1,073,373	877,793	195,581	302,556
Inventories Investments in Government obligations	10,350,287 870,161	430,523	2,317,055 342,529	1,983,568 320,493	333,487 *22,036	233,588 *3,560
Tax-exempt securities	511,049	542,262,525 112.677.426	*713,741	*688,864	24,878	106,884
Other current assets	48,643,707	1,294,738,906	13,527,548	10,711,802	2,815,746	1,626,246
Loans to shareholders	2,609,802	286,477,060	1,094,844	1,058,336	36,508	177,645
Mortgage and real estate loans Other investments	11,599,630 115,728,745	1,286,371,121 3,063,118,345	288,181 36,587,305	288,181 30,361,043	6,226,262	*13,852 1,518,059
Depreciable assets [25]	98,967,913	162,094,491	78,903,258	38,409,857	40,493,401	6,310,806
Less: Accumulated depreciation [25]	59,734,240	80,950,632	42,265,851	22,203,667	20,062,184	3,018,346
Depletable assets Less: Accumulated depletion	199,479 *187,407	83,727 9,887	*893,235 *112,591	*7,022 *5,532	886,213 107,059	*20,073 *18,432
Land	1,732,558	13,823,542	2,725,225	871,779	1,853,446	260,850
Intangible assets (amortizable)	120,792,475	311,092,570	85,101,317	62,691,022	22,410,295	7,705,959
Less: Accumulated amortization Other assets	23,212,828 37,976,577	21,223,654 737,801,669	13,038,018 22,170,442	11,115,894 21,129,165	1,922,124 1,041,278	478,732 689,951
Total liabilities	549.776.527	13,157,825,437	236,206,592	173,498,323	62.708.268	20,885,527
Accounts payable	74,400,727	981,618,222	18,483,536	13,464,926	5,018,610	1,495,006
Mortgages, notes, and bonds payable in less	40,405,000	500 000 004	0.000.000	0.070.005	0.450.504	004.457
than one year Other current liabilities	42,425,966 82,697,024	526,328,291 8,148,854,500	9,039,399 30.956.956	6,879,895 24,883,986	2,159,504 6,072,970	961,157 4,346,185
Loans from shareholders	10,519,643	56,146,487	3,494,672	3,189,802	304,870	731,474
Mortgages, notes, and bonds payable in one						
year or more Other liabilities	92,312,346 40,576,522	951,833,131 730,790,603	57,547,040 36,966,719	35,844,428 25,628,036	21,702,612 11,338,684	4,672,767 1,108,324
Capital stock	77,982,764	113,739,691	8,494,945	6,738,897	1,756,047	1,835,447
Additional paid-in capital	317,468,931	1,180,580,216	95,672,358	68,720,261	26,952,096	7,814,074
Retained earnings, appropriated	601,809	2,209,713	297,300	260,944	*36,356	*7,057
Retained earnings, unappropriated [26] Less: Cost of treasury stock	-169,898,590 19,310,614	539,173,519 73,448,935	-1,949,694 22,796,639	6,864,084 18,976,935	-8,813,777 3,819,704	-122,118 1,963,846
Total receipts	514,724,688	872,501,241	273,827,377	230,570,125	43,257,252	22,840,664
Business receipts	480,839,517	131,588,137	251,615,740	211,405,422	40,210,318	21,982,086
Interest Interest on Government obligations:	6,244,155	526,561,282	3,071,211	2,297,404	773,808	129,748
State and local	175,154	6,262,679	232,366	151,982	80,385	42,472
Rents	601,217	25,813,599	419,552	348,582	70,970	21,288
Royalties	5,900,259	618,303	1,556,278	1,530,595	*25,683	214,600
Net short-term capital gain reduced by net long-term capital loss	358,770	410,613	47,361	40,451	6,910	461
Net long-term capital gain reduced by			·	,	2,2.2	
net short-term capital loss	3,031,432	24,023,717	5,447,263	5,308,213	139,050	67,843
Net gain, noncapital assets Dividends received from domestic corporations.	595,988 149,827	9,208,486 2,322,808	1,209,643 55,783	1,038,384 54,280	171,259 1,503	5,985 *2,940
Dividends received from foreign corporations	2,839,257	12,002,947	1,270,761	774,331	*496,430	1,527
Other receipts	13,989,112	133,688,671	8,901,417	7,620,481	1,280,936	371,715
Total deductions Cost of goods sold	519,320,726 140,370,432	718,737,911 5,594,443	260,476,886 111,656,611	219,089,382 95,055,278	41,387,504 16,601,333	21,433,144 3,113,153
Compensation of officers	37,009,308	8,796,175	4,900,080	4,457,968	442,112	901,912
Salaries and wages	133,243,413	112,693,719	49,786,798	43,913,345	5,873,452	6,484,856
Repairs Bad debts	2,684,359 1,545,458	5,760,472 41,577,139	2,611,445 776,445	1,551,020 488,917	1,060,424 287,528	191,710 486,424
Rent paid on business property	17,650,125	11,388,009	7,602,353	6,492,894	1,109,459	1,318,320
Taxes paid	16,888,567	15,679,104	11,379,687	9,697,451	1,682,235	708,577
Interest paid	9,740,895	291,939,062	7,064,759	4,426,171	2,638,588	322,034
Charitable contributions Amortization	291,911 5,867,912	1,563,368 5,777,777	93,219 3,433,405	79,429 2,636,196	13,791 797,209	9,286 229,347
Depreciation	8,508,874	25,435,800	5,558,866	3,148,010	2,410,856	493,673
Depletion	34,439	22,515	102,897	*22,369	80,528	
Advertising Pension, profit-sharing, etc., plans	6,052,292 6,019,524	9,276,625 6,850,857	3,173,807 1,033,085	3,058,721 874,623	115,086 158,462	1,476,893 112,202
Employee benefit programs	12,782,071	16,165,978	5,861,716	5,034,981	826,735	579,831
Domestic production activities deduction	73,307	37,266	6,072	4,567	*1,505	*1,296
Net loss, noncapital assets	1,220,742	1,373,534	276,467	227,915	48,552	42,560
Other deductions Total receipts less total deductions	119,337,097 -4,596,038	158,806,068 153,763,330	45,159,176 13,350,491	37,919,527 11,480,742	7,239,648 1,869,749	4,961,070 1,407,520
Constructive taxable income from related					1,000,140	1,401,020
foreign corporations	844,034	7,356,126	253,984	217,264	36,720	*3,625
Net income (less deficit)	-3,927,158 16,334,042	154,856,777 147,871,476	13,372,108 10,231,072	11,546,024 8,566,123	1,826,083 1,664,949	1,368,673 1,764,069
Total income tax before credits [8]	5,550,084	51,718,492	3,550,622	2,975,874	574,748	606,620
Income tax	5,473,180	51,606,840	3,464,163	2,890,576	573,587	605,740
Alternative minimum tax	68,154 463,863	65,849 6 501 100	90,548	88,087 168,408	2,461	*878 7.513
Foreign tax credit U.S. possessions tax credit	463,862 255	6,591,199 [1]	168,725 -	168,408 -	*317	7,513
Nonconventional source fuel credit	[1]	333,274	*140,960	-	*140,960	-
General business credit	269,302 57,945	2,671,256	87,169 53,606	76,504	10,665	2,059
Prior year minimum tax credit Total income tax after credits [2]	57,845 4,758,819	83,160 41,906,800	52,696 3,101,072	34,131 2,696,831	18,565 404,241	*634 596,414
Endnotes at end of table section. Detail may not add to					707,241	330,414

(All figures are estimates based on samplesmoney amounts	Health care and social assistance				Arts, entertainment, and recreation				
		Offices of	A.C	11					
Item		health practitioners	Miscellaneous health	Hospitals, nursing, and		Other arts,	Amusement, gambling,		
	Total	and	care and	residential	Total	entertainment,	and		
		outpatient	social	care		and	recreation		
		care centers	assistance	facilities		recreation	industries		
	(82)	(83)	(84)	(85)	(86)	(87)	(88)		
Number of returns	137,066	115,513	16,198	5,356	35,398	17,948	17,449		
Total assets	208,720,129 16,245,344	66,403,140 9,538,366	40,147,039 3,035,262	102,169,950 3,671,716	69,132,845 5,364,942	29,879,235 2,286,570	39,253,610 3.078.372		
Cash Notes and accounts receivable	34,035,338	10,925,676	8,036,956	15,072,707	4.300.024	1,946,355	2.353.670		
Less: Allowance for bad debts	9,273,196	2,561,766	1,873,490	4,837,940	338,721	84,112	254,609		
Inventories	1,477,530	676,691	591,559	209,280	1,031,707	194,758	836,949		
Investments in Government obligations	287,413	*98,845	*50,605	137,963	*32,212	31,017	*1,196		
Tax-exempt securities Other current assets	*25,058 13.452.782	*24,579 3,353,043	- 4,336,141	479 5,763,599	138,556 2,735,554	138,556 1,385,304	1,350,250		
Loans to shareholders	1,667,205	1,385,795	135,290	146,119	1,443,048	97,628	1,345,420		
Mortgage and real estate loans	72,914	*32,045	*26,506	14,362	77,787	*71,147	*6,640		
Other investments	46,718,811	10,130,818	2,727,709	33,860,283	19,399,138	14,498,423	4,900,715		
Depreciable assets [25]	93,678,757	33,294,022	13,987,586	46,397,148	39,379,697	8,509,298	30,870,400		
Less: Accumulated depreciation [25] Depletable assets	46,871,038 *208	22,198,520 *168	7,437,987 40	17,234,531	17,662,295 *6,597	3,574,534 *369	14,087,761 *6,228		
Less: Accumulated depletion	*25	*25	-	_	*451	*305	*147		
Land	3,733,429	458,694	493,429	2,781,306	4,600,712	1,076,298	3,524,415		
Intangible assets (amortizable)	45,260,817	18,516,713	15,673,077	11,071,027	7,050,663	2,227,759	4,822,904		
Less: Accumulated amortization	6,391,917	2,940,971	1,821,158 2,185,514	1,629,788 6,746,219	1,156,884	320,183	836,701		
Other assets Total liabilities	14,600,698 208,720,129	5,668,966 66,403,140	2,185,514 40.147.039	102,169,950	2,730,558 69,132,845	1,394,889 29,879,235	1,335,669 39,253,610		
Accounts payable	10,925,718	4,276,734	2,040,956	4,608,028	4,217,497	2,260,029	1,957,468		
Mortgages, notes, and bonds payable in less									
than one year	10,075,549	5,148,262	3,021,289	1,905,997	3,356,739	710,769	2,645,970		
Other current liabilities Loans from shareholders	28,157,947 4,227,977	11,106,911 2,841,977	5,320,634 1,243,932	11,730,403 142,068	5,599,243 3,909,274	2,600,416 728,597	2,998,826 3,180,677		
Mortgages, notes, and bonds payable in one	4,221,911	2,041,977	1,243,932	142,000	3,909,274	720,397	3,100,077		
year or more	64,114,536	16,781,412	12,220,779	35,112,345	20,923,416	5,290,561	15,632,855		
Other liabilities	24,155,880	11,663,050	3,356,411	9,136,420	5,808,098	2,015,187	3,792,910		
Capital stock	7,905,861	2,854,312	3,693,567	1,357,982	5,600,498	1,459,633	4,140,865		
Additional paid-in capital Retained earnings, appropriated	79,465,931 *51,730	25,499,521 *26,513	16,515,458	37,450,953 *25,218	30,313,400 *68,296	19,604,282 4,790	10,709,118 *63,506		
Retained earnings, unappropriated [26]	-11,784,428	-11,758,046	-3,964,421	3,938,039	-10,013,505	-4,626,615	-5,386,891		
Less: Cost of treasury stock	8,576,572	2,037,505	3,301,565	3,237,502	650,109	168,414	481,695		
Total receipts	355,864,605	218,604,273	52,899,267	84,361,064	46,399,256	18,719,551	27,679,705		
Business receipts	341,494,635	211,239,172	51,196,249	79,059,214	40,301,943	16,655,355	23,646,588		
InterestInterest on Government obligations:	1,349,939	364,011	243,647	742,281	657,085	213,882	443,203		
State and local	169,218	85,850	13,751	69,616	22,786	13,541	9,245		
Rents	631,414	225,726	26,116	379,571	238,604	83,801	154,803		
Royalties	180,304	*90,870	79,139	10,296	189,536	105,272	84,264		
Net short-term capital gain reduced by net long-term capital loss	41,065	35,660	*727	4 670	*10,042	*9,447	*595		
Net long-term capital gain reduced by	41,005	33,000	121	4,678	10,042	9,447	393		
net short-term capital loss	1,654,937	847,798	68,036	739,102	571,053	165,585	405,468		
Net gain, noncapital assets	240,709	107,773	13,598	119,338	109,963	48,071	61,891		
Dividends received from domestic corporations.	34,688	15,245	1,782	17,660	64,535	30,526	34,009		
Dividends received from foreign corporations Other receipts	294,201 9,773,496	*16,681 5,575,488	*38,531 1,217,690	*238,989 2,980,318	15,130 4,218,580	*3,088 1,390,984	12,042 2,827,596		
Total deductions	348,479,301	215,897,974	51,752,538	80,828,789	45,307,720	17,927,315	27,380,405		
Cost of goods sold	35,179,246	17,614,298	11,356,085	6,208,862	7,609,942	3,370,288	4,239,654		
Compensation of officers	45,578,453	43,141,563	1,628,064	808,825	2,789,590	2,054,609	734,981		
Salaries and wages	107,852,975 3,144,776	58,638,840 1,420,563	16,201,128 533,339	33,013,007 1,190,874	9,356,344 927,629	3,184,822 137.669	6,171,522 789,960		
Repairs Bad debts	6,883,571	3,269,389	1,472,127	2,142,055	482,031	33,809	448,222		
Rent paid on business property	13,029,305	8,081,530	1,980,419	2,967,356	2,723,288	559,388	2,163,901		
Taxes paid	12,624,046	6,595,492	1,973,736	4,054,818	2,551,932	616,988	1,934,944		
Interest paid	5,697,792	1,668,806	1,224,773	2,804,213	1,989,055	405,533	1,583,521		
Charitable contributions	156,576 1,985,313	78,604 675,295	14,262 607,140	63,710 702,878	39,174 328,734	22,461 115,581	16,712 213,154		
Depreciation	5,901,173	2,432,131	1,282,504	2,186,537	2,139,756	512,618	1,627,138		
Depletion	*251	*251	-	-	*1,262	283	*979		
Advertising	1,821,919	1,252,334	257,905	311,681	1,075,917	377,524	698,393		
Pension, profit-sharing, etc., plans Employee benefit programs	6,882,862 10,244,629	6,089,912	216,454	576,496	291,326 791,762	224,594 263,448	66,732		
Domestic production activities deduction	6,193	4,935,700 3,499	1,754,453 2,463	3,554,476 231	*9,164	*2,431	528,314 6,732		
Net loss, noncapital assets	538,852	151,175	161,994	225,683	303,881	36,896	266,985		
Other deductions	90,951,370	59,848,591	11,085,693	20,017,086	11,896,934	6,008,372	5,888,562		
Total receipts less total deductions	7,385,304	2,706,299	1,146,729	3,532,275	1,091,536	792,236	299,300		
Constructive taxable income from related foreign corporations	24,847	418	8,126	16,302	*19,577	8,596	*10,981		
Net income (less deficit)	7,240,933	2,620,867	1,141,104	3,478,962	1,088,326	787,291	301,036		
Income subject to tax	9,869,721	3,478,990	2,382,563	4,008,168	2,186,939	1,152,025	1,034,914		
Total income tax before credits [8]	3,368,790	1,158,960	809,578	1,400,252	738,478	390,582	347,896		
Income tax	3,333,893	1,143,728	804,225	1,385,939	734,611	389,574	345,037		
Alternative minimum tax Foreign tax credit	40,967 18,122	14,946 *165	5,202 5,983	20,818 11,974	3,870 49,910	*419 8,703	3,450 41,207		
U.S. possessions tax credit	33	- 105	5,963	33	45,510 -	- 0,703	+1,207		
Nonconventional source fuel credit	-	-	-	-	-	-	-		
General business credit	57,355	6,904	13,845	36,606	20,972	1,430	19,542		
Prior year minimum tax credit	16,977	4,679	2,138 787,611	10,161	22,789	*10,231	*12,558		
Total income tax after credits [2]	3,276,303	1,147,212	101,011	1,341,479	644,807	370,218	274,589		

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

	Accom	modation and food se	rvices		Other	services		
							Religious,	
Item			Food				grantmaking,	
			services				civic,	
	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
			drinking		maintenance	and laundry	and similar	allocable
	(89)	(90)	places (91)	(92)	(93)	services (94)	organizations (95)	(96)
N 1 6 4	` '	` '		` '		` '	` '	
Number of returns	81,967	7,566	74,401	124,882	51,554	33,916	39,411	2,254
Total assets	318,588,704	183,093,542 10,000,358	135,495,162 9,947,613	64,976,618 9,743,161	15,950,725 1,995,506	36,772,270 1,744,047	12,253,622 6,003,607	* 6,687 *1,317
Cash Notes and accounts receivable	19,947,971 25,379,201	12,736,439	12.642.762	8,001,777	3,016,842	4,115,100	869,834	1,317
Less: Allowance for bad debts	872,974	571,764	301,210	422,041	42,797	328,680	50,565	_
Inventories	5,852,758	2,626,164	3,226,593	4,214,177	2,345,373	1,787,021	81,783	-
Investments in Government obligations	120,933	83,181	*37,752	219,536	*3,727	*9,774	206,036	-
Tax-exempt securities	*33,056	*1,816	*31,239	*93,196	-	*85,024	*8,173	-
Other current assets	9,873,879	5,313,062	4,560,817	3,257,085	802,788	1,727,759	726,538	*1,479
Loans to shareholders	1,435,101	659,273	775,828	766,474	486,076	272,894	*7,504	-
Mortgage and real estate loans Other investments	670,092 75,735,139	556,640 51,865,867	113,452 23,869,272	232,246 9,080,471	*82,820 804,044	*112,244 7,566,093	*37,181 710,334	-
Depreciable assets [25]	154,719,814	78,264,225	76,455,589	29,890,140	10,512,449	14,829,360	4,548,331	*661
Less: Accumulated depreciation [25]	61,455,256	25,392,556	36,062,700	16,592,435	6,981,436	7,436,156	2,174,843	*49
Depletable assets	*9,956	515	*9,441	*72,724	-	*52,996	*19,729	-
Less: Accumulated depletion	*9,434	-	*9,434	*56,863	-	*44,206	*12,657	-
Land	24,831,881	18,152,290	6,679,591	4,616,549	613,195	3,056,887	946,467	970
Intangible assets (amortizable)	37,877,786	16,072,350	21,805,436	11,559,208	2,610,345	8,780,916	167,946	-
Less: Accumulated amortization Other assets	6,563,914 31,002,714	1,795,993 14,521,675	4,767,921 16,481,039	2,264,633 2,565,847	701,639 403,432	1,508,522 1,949,719	54,471 212,695	2,308
Total liabilities	318,588,704	183.093.542	135,495,162	2,565,647 64.976.618	15,950,725	36,772,270	12,253,622	2,306 * 6,687
Accounts payable	17,911,730	4,556,174	13,355,557	5,156,999	2,107,025	2,048,519	1,001,455	-
Mortgages, notes, and bonds payable in less	.,,. 00	.,,,	.,,	.,,	, , . 20	,,,,,,,,,	.,,	
than one year	8,703,072	3,377,642	5,325,431	2,615,098	1,494,587	894,605	225,906	-
Other current liabilities	27,401,746	13,149,569	14,252,177	5,713,698	1,604,807	2,844,753	1,264,138	*1,450
Loans from shareholders	5,900,043	1,892,211	4,007,832	2,048,850	1,252,949	770,858	*25,042	*1,653
Mortgages, notes, and bonds payable in one year or more	106,634,997	73,128,624	33,506,373	15,430,735	4,234,952	10,314,216	881,567	1,506
Other liabilities	48,713,092	29,808,617	18,904,476	7,949,560	4,234,932	6,771,268	771,246	*[1]
Capital stock	12,189,864	5.554.531	6.635.334	4,872,202	2,442,385	1,670,348	759,468	*2,741
Additional paid-in capital	82,265,726	55,628,544	26,637,181	13,354,654	2,304,037	9,187,932	1,862,686	*4,428
Retained earnings, appropriated	196,767	*13,748	183,019	3,015,789	111,723	100,001	2,804,066	-
Retained earnings, unappropriated [26]	35,945,237	2,813,113	33,132,124	6,779,225	501,200	3,589,068	2,688,958	*-5,092
Less: Cost of treasury stock	27,273,572	6,829,230	20,444,342	1,960,193	509,987	1,419,297	*30,910	-
Total receipts	266,117,864 225,969,395	82,754,676 62,755,720	183,363,188 163,213,675	83,985,932 80,263,047	40,232,624 39,737,283	31,896,143 30,499,211	11,857,165 10,026,553	* 12,511 *12,510
Business receipts Interest	3,995,430	2,589,574	1,405,856	398,586	54,983	190,054	153,549	*[1]
Interest on Government obligations:	3,333,430	2,303,374	1,400,000	330,300	34,303	130,034	155,545	ניו
State and local	54,599	25,908	28,691	24,850	2,260	13,522	9,068	-
Rents	1,223,992	568,869	655,123	132,840	39,214	59,755	33,871	-
Royalties	6,032,325	1,644,668	4,387,658	192,860	*68,327	118,839	5,694	-
Net short-term capital gain reduced by								
net long-term capital loss	10,330	7,986	2,343	13,901	3,831	*9,807	*263	-
Net long-term capital gain reduced by net short-term capital loss	4,821,786	3,663,491	1,158,295	329,890	42,610	261.548	25,732	_
Net gain, noncapital assets	1,267,175	819,634	447,541	193,359	80,704	110,453	*2,203	_
Dividends received from domestic corporations.	20,785	10,810	9,975	41,577	10,775	27,203	3,599	-
Dividends received from foreign corporations	5,647,699	832,483	4,815,216	41,771	*536	*38,013	*3,222	-
Other receipts	17,074,348	9,835,533	7,238,815	2,353,252	192,102	567,739	1,593,412	1
Total deductions	245,641,087	74,988,127	170,652,960	82,370,307	39,761,726	30,901,353	11,707,228	27,171
Cost of goods sold	78,176,171	10,160,637	68,015,535	33,928,348	21,569,910 2,250,058	9,352,735	3,005,702	-
Compensation of officers	4,183,117 53,314,997	1,113,374 18,570,825	3,069,744 34,744,172	3,707,113 12,148,525	4,821,008	1,207,532 6,211,671	249,523 1,115,846	*1,478
Repairs	4,259,167	1,354,423	2,904,744	2,075,552	352,650	524,885	1,198,017	*375
Bad debts	405,619	222,266	183,353	214,566	93,989	110,857	9,720	*170
Rent paid on business property	16,476,404	4,830,959	11,645,445	4,173,705	1,751,016	2,312,975	109,714	*427
Taxes paid	12,085,585	4,984,574	7,101,011	2,750,138	1,301,948	1,247,419	200,772	*2,502
Interest paid	9,859,437	5,987,312	3,872,125	1,322,722	464,912	802,637	55,174	-
Amortization	278,118 1,372,909	96,223 521,981	181,895 850,928	53,635 725,056	17,536 156,447	25,028 556,134	11,071 12,474	-
Depreciation	7,745,321	3,289,876	4,455,444	1,944,820	795,299	979,211	170,310	*3
Depletion	*827	*818	*9	*11		*11	-	-
Advertising	6,227,532	2,398,309	3,829,224	932,675	358,455	534,333	39,887	*223
Pension, profit-sharing, etc., plans	770,958	371,066	399,893	338,625	140,496	170,712	27,417	-
Employee benefit programs	4,665,874	1,910,951	2,754,923	1,492,285	629,587	712,985	149,713	-
Domestic production activities deduction Net loss, noncapital assets	5,156 870,564	418 348.206	4,739	5,735 245,508	5,027	*708 187,167	- 8,257	-
Other deductions	44,943,330	348,206 18,825,911	522,358 26,117,419	245,508 16,311,287	50,085 5,003,301	5,964,354	5,343,633	*21,994
Total receipts less total deductions	20,476,777	7,766,549	12,710,228	1,615,625	470,898	994,790	149,937	-14,660
Constructive taxable income from related	.,,	,,	,,	, ,	. 2,230	, . 50		,
foreign corporations	615,869	185,285	430,584	22,265	1,405	20,859	-	-
Net income (less deficit)	21,038,046	7,925,926	13,112,120	1,613,040	470,043	1,002,127	140,869	-14,660
Income subject to tax	16,558,719	6,310,503	10,248,216	2,460,226	783,491	1,465,095	211,639	*32
Total income tax before credits [8] Income tax	5,733,475 5,677,321	2,240,607 2,190,288	3,492,868 3,487,033	723,888 719,300	201,927 199,854	473,649 471,203	48,313 48,243	-
Alternative minimum tax	42,256	2, 190,288 36,428	5,467,033 5,827	7 19,300 5,122	2,684	2,369	46,243	
Foreign tax credit	837,004	139,007	697,997	26,049	*1,281	24,684	*85	_
U.S. possessions tax credit	4,545	934	3,611	-	,	-	-	-
Nonconventional source fuel credit	120,515	120,515	-	-	-	-	-	-
General business credit	462,752	116,254	346,497	9,956	2,603	7,342	11	-
Prior year minimum tax credit	46,345	29,657	16,688	2,579 685,304	*1,261	*1,209	*109 48 107	-
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	4,262,314	1,834,240	2,428,074		196,782	440,415	48,107	-

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

(All figures are estimates based on samplesmoney amount	s are in thousands of dolla		riculture, forestry,	fishing, and hunt	ting			Constr	ruction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries	Total	production	and	hunting and	Willing	Ounties	Total	of
	(1)	(2)	(3)	logging (4)	trapping (5)	(6)	(7)	(8)	buildings (9)
Number of returns	1,038,946	38,172	31,241	2,839	4,093	6,814	3,484	129,184	34,151
Total assets	47,234,272,613	53,376,738	44,518,868	5,772,341	3,085,529	392,587,538	1,188,079,848	299,291,198	174,538,488
Cash Notes and accounts receivable	2,184,193,822 10,376,478,658	4,066,149 7,167,850	3,407,153 6,114,773	432,498 428,355	226,498 624,722	18,140,376 55,179,961	19,949,698 108,045,562	29,683,752 67,859,892	15,001,626 29,471,846
Less: Allowance for bad debts	137,846,156	73,093	66,416	3,959	2,718	1,124,910	5,854,190	405,453	79,240
Inventories Investments in Government obligations	950,951,609 1,019,945,679	5,306,904 38,579	4,394,886 *13,569	324,400 *25,009		7,997,730 884,538	20,960,931 2,150,443	69,524,242 409,901	59,009,529 163,958
Tax-exempt securities	728,581,304	44,002	*34,217	*4	*9,782	112,742	76,434	88,905	34,690
Other current assets Loans to shareholders	4,412,940,547 374,198,016	1,927,819 1,286,738	1,505,924 1,133,792	338,091 40,937	83,804 112,009	11,534,537 1,639,523	80,169,617 92,008	26,451,976 3,819,564	14,705,363 1,083,223
Mortgage and real estate loans	4,063,788,941	309,164	293,602	*15,102	*460	95,063	*2,988,905	13,327,098	12,780,025
Other investments Depreciable assets [25]	14,299,394,121 5,667,712,086	9,124,351 33,309,600	6,573,492 28,122,443	2,184,501 2,591,303	366,357 2,595,854	90,919,063 139,552,944	210,334,695 813,855,474	30,518,510 82,110,763	20,927,711 16,246,336
Less: Accumulated depreciation [25]	2,755,848,561	22,925,356	19,489,765	1,658,281	1,777,310	70,275,649	284,809,359	50,723,535	8,631,803
Depletable assets	249,744,543 110,207,795	1,464,925 461,891	24,543 *8,110	1,440,382 453,781	-	125,734,548 49,573,055	13,376,694 4,348,248	1,132,882 232,587	*114,172 *14,402
Less: Accumulated depletion Land	200,362,701	8,913,773	8,536,172	248,522	129,080	3,757,313	2,980,325	9,124,984	4,336,861
Intangible assets (amortizable)	2,531,810,514	1,863,601	1,762,411	27,858		24,817,557	47,773,890 5,676,055	9,236,003	4,162,759
Less: Accumulated amortization Other assets	390,553,191 3,568,625,775	166,954 2,180,577	133,586 2,299,766	14,972 -193,628		8,405,196 41,600,453	5,676,955 166,013,926	1,822,191 9,186,491	639,192 5,865,026
Total liabilities	47,234,272,613	53,376,738	44,518,868	5,772,341	3,085,529	392,587,538	1,188,079,848	299,291,198	174,538,488
Accounts payable Mortgages, notes, and bonds payable in less	4,815,115,160	6,066,612	5,407,033	250,277	409,301	31,767,773	83,906,900	43,770,642	26,428,472
than one year	3,334,074,310	3,938,920	3,361,849	307,842		7,081,315	51,015,084	23,574,501	14,297,134
Other current liabilities Loans from shareholders	14,882,611,960 244,445,157	2,863,329 2,183,198	2,299,376 1,968,352	223,330 135,234	340,622 79,611	25,584,173 2,557,493	93,282,801 3,331,029	38,311,733 6,123,996	20,533,607 2,096,060
Mortgages, notes, and bonds payable in one									
year or more Other liabilities	6,468,659,718 6,257,160,595	12,887,065 6,133,985	10,335,867 4,620,854	1,879,961 1,362,813	671,237 150,317	78,485,678 61,488,733	357,315,801 244,004,775	66,694,659 14,811,328	44,675,047 8,089,788
Capital stock	1,155,911,058	3,527,223	3,139,546	155,339	232,338	12,909,897	105,001,693	5,863,502	1,801,903
Additional paid-in capital Retained earnings, appropriated	6,750,413,477 117,837,776	5,360,805 256,658	4,290,139 243,557	876,522 *780	194,145 *12,321	125,856,439 189,717	201,945,594 914,879	29,877,302 511,778	15,347,981 89,199
Retained earnings, unappropriated [26]	4,225,199,027	11,529,224	9,937,274	805,042		54,267,210	55,757,102	77,780,857	46,716,381
Less: Cost of treasury stock Total receipts	1,017,155,624 17,030,858,876	1,370,280 59,050,674	1,084,981 46,068,129	224,799 6,268,797	60,500 6,713,748	7,600,892 224,695,895	8,395,809 520,407,713	8,029,101 523,552,647	5,537,086 260,024,618
Business receipts	14,115,729,120	50,744,947	38,741,890	5,716,457	6,286,601	197,288,577	485,893,674	507,533,363	251,624,754
Interest on Government obligations:	1,416,090,298	316,329	240,268	58,717	17,344	2,906,731	7,305,213	2,641,199	1,738,360
State and local	28,020,929	12,581	10,201	*780	*1,600	56,323	355,548	51,655	26,160
Rents	87,153,962	764,849	692,732	59,018 *5,301	13,099 328	397,514	2,895,848	1,309,046	432,490 168,084
Royalties Net short-term capital gain reduced by	133,932,171	113,074	107,445	*5,301	320	1,290,726	63,789	251,880	100,004
net long-term capital loss	4,560,475	21,998	9,152	*12,517	*330	36,013	39,608	114,760	51,007
Net long-term capital gain reduced by net short-term capital loss	129,070,032	1,203,651	922,269	168,982	112,399	3,785,083	4,200,002	1,951,487	710,222
Net gain, noncapital assets	56,385,481	524,185	392,411	81,100		1,920,831	3,222,038	1,116,809	251,384
Dividends received from domestic corporations. Dividends received from foreign corporations	18,711,464 358,710,566	50,249 *652,368	42,815 *640,874	4,166 11,493		939,891 7,012,202	177,113 1,389,636	79,114 328,303	16,323 213,212
Other receipts	682,494,379	4,646,443	4,268,073	150,265	228,105	9,062,004	14,865,243	8,175,029	4,792,622
Total deductions Cost of goods sold	15,517,323,134 9,032,889,258	54,179,331 30,399,707	42,091,280 22,219,083	5,765,401 4,057,015	6,322,649 4,123,609	182,269,197 103,906,692	487,383,913 289,976,960	490,237,101 368,576,181	239,358,971 189,717,928
Compensation of officers	184,963,774	1,070,405	850,530	98,070	121,805	1,968,459	1,828,663	13,910,236	4,049,399
Salaries and wages Repairs	1,472,776,796 94,865,566	3,754,100 1,070,540	2,829,089 909.013	322,603 50,558		8,849,421 1,667,323	20,223,186 8,444,432	25,474,166 1,857,883	9,970,148 486,252
Bad debts	89,661,298	24,873	18,642	2,872	3,359	149,546	2,078,280	552,183	95,288
Rent paid on business property Taxes paid	234,731,842 306,918,946	2,468,385 1,175,969	2,312,367 903,597	56,117 117,302	99,901 155,070	2,545,946 5,759,228	3,876,007 17,867,273	7,278,116 9,147,705	1,723,104 3,064,783
Interest paid	1,071,998,584	1,236,191	968,465	200,380	67,347	7,317,514	28,681,033	4,586,317	2,499,194
Charitable contributions Amortization	16,459,459 103,663,523	67,835 95,424	54,378 77,321	7,774 13,035	5,683 5,068	171,586 1,601,315	582,080 2,558,174	354,157 480,986	195,094 186,073
Depreciation	362,021,311	2,369,024	2,035,012	169,337	164,675	8,793,707	29,888,727	6,946,379	1,261,744
DepletionAdvertising	12,397,424 177,406,961	35,522 258,303	17,065 227,068	18,448 8,209		6,341,899 127,426	346,646 497,476	96,465 1.836.853	12,736 891,817
Pension, profit-sharing, etc., plans	104,732,697	123,415	97,341	14,856	11,218	1,617,381	5,584,113	1,484,071	416,285
Employee benefit programs Domestic production activities deduction	212,303,698 9,331,628	487,130 20,588	389,937 16,300	48,773 *2,665	48,419 1,623	2,149,617 600,860	4,972,964 291,480	4,984,213 416,107	1,113,990 304,695
Net loss, noncapital assets	16,284,731	27,896	23,000	*3,007	1,888	176,527	1,631,229	103,551	44,932
Other deductions Total receipts less total deductions	2,013,915,635 1,513,535,743	9,494,026 4,871,344	8,143,070 3,976,849	574,382 503,396		28,524,752 42,426,698	68,055,189 33,023,801	42,151,532 33,315,546	23,325,510 20,665,647
Constructive taxable income from related				505,590	381,080				
foreign corporations Net income	112,056,087 1,597,570,901	73,665 4,932,427	73,665 4,040,312	- 502,617	389,498	2,953,374 45,323,749	526,221 33,194,474	112,821 33,376,712	*53,874 20,693,361
Income subject to tax	1,199,265,994	3,153,018	2,497,545	398,585	256,888	36,013,815	26,738,765	29,246,930	19,590,368
Total income tax before credits [8]	418,132,171 415 542 278	955,162 952,672	745,091 744,158	128,347	81,724 80,832	12,849,412	9,564,686 9,350,457	9,754,543	6,716,112
Income taxAlternative minimum tax	415,542,278 3,232,198	952,672 5,278	744,158 3,723	127,682 *663		12,791,317 554,930	9,350,457 208,082	9,711,018 37,217	6,701,266 11,497
Foreign tax credit	81,906,393	12,078	10,309	*696	1,073	3,836,279	95,676	93,552	54,335
U.S. possessions tax credit Nonconventional source fuel credit	883,735 3,418,404	733 -	733 -	-] -	*4,440	940,821	[1] *80,690	80,500
General business credit	13,496,992	15,569	14,840	446		122,748	414,743	31,808	6,929
Prior year minimum tax credit Total income tax after credits [2]	7,109,637 311,181,942	5,610 921,172	3,538 715,672	*469 126,736	*1,603 78,764	259,730 8,626,215	282,443 7,831,002	76,222 9,472,272	48,623 6,525,726
Endnotes at end of table section. Detail may not add to	total bassues of rounding	Coo tout for "Evolo	nation of Torme" and !	'Description of the C	Comple and Limitation				

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

	Construction	ncontinued			Manufact	uring		
						-		
	Heavy and							
Item	civil				Beverage	Textile		Leather
item	engineering				and	mills and		and
	construction	Specialty	Total	Food	tobacco	textile	Apparel	allied
	and land	trade		manufacturing	product	product	manufacturing	product
	subdivision	contractors		_	manufacturing	mills	-	manufacturing
-	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	13,073	81,960	70,580	3,324	554	949	1,799	62
Total assets	64,926,126	59,826,584	8,961,085,538	598,985,152	165,706,236	15,940,920	23,501,169	3.662.368
Cash	5,986,566	8,695,560	296,985,566	14,163,289	6,615,243	542,011	775,913	281,249
Notes and accounts receivable	13,406,084	24,981,962	2,488,976,567	189,945,168	15,565,636	1,549,312	5,101,640	804,995
Less: Allowance for bad debts	113,219	212,994	20,869,900	467,720	137,382	40,572	328,702	45,719
Inventories	7,605,853	2,908,860	381,964,141	28,039,000	10.099.148	2,949,608	4,268,104	769,775
Investments in Government obligations	213,247	*32,697	8,144,677	1,171,653	-	-	*6,595	-
Tax-exempt securities	*28,159	*26,056	15.947.288	*65,042	65	*10.744	-	-
Other current assets	5,950,214	5,796,399	454,444,269	14,139,877	5,907,453	468,722	770,022	596,516
Loans to shareholders	1,632,103	1,104,238	39,574,886	179,015	*14,637	*2,626	39,151	*2,150
Mortgage and real estate loans	411,465	135,608	18,979,117	*9,839	*594	*212	*31,898	-
Other investments	7,125,901	2,464,898	3,057,533,337	170,246,838	56,527,160	3,785,973	2,862,279	437,085
Depreciable assets [25]	32,731,506	33,132,921	1,987,185,313	117,046,980	55,169,471	8,235,493	6,116,420	1,337,233
Less: Accumulated depreciation [25]	18,971,749	23,119,983	1,081,160,159	61,093,021	29,560,644	5,229,358	4,028,431	866,458
Depletable assets	997,285	*21,425	83,845,071	15,473	59,661	-	*4,178	-
Less: Accumulated depletion	207,089	*11,095	47,482,812	3,237	25,314			-
Land	4,091,504	696,619	37,883,567	2,602,675	1,883,296	122,540	84,358	21,150
Intangible assets (amortizable)	2,023,106	3,050,138	811,181,351	91,467,569	42,058,090	2,296,880	6,752,147	467,231
Less: Accumulated amortization	332,966	850,032	154,834,597	11,385,459	6,113,657	219,243	694,705	102,102
Other assets	2,348,156	973,308	582,787,856	42,842,171	7,642,779	1,465,972	1,740,303	-40,737
Total liabilities	64,926,126	59,826,584	8,961,085,538	598,985,152	165,706,236 9.566,635	15,940,920	23,501,169	3,662,368
Accounts payable	6,070,130	11,272,039	1,716,815,542	197,890,919	9,000,035	1,275,693	2,709,095	844,003
Mortgages, notes, and bonds payable in less than one year	4,928,765	4,348,602	703.820.266	24.342.011	4,139,558	889,809	628,969	115,391
Other current liabilities	7,874,337	9,903,788	735,432,352	35,587,010	8,866,759	1,167,988	2,212,862	352,871
Loans from shareholders	1,393,507	2,634,429	88,089,629	4,792,844	4,470,966	132,094	137,347	1,682
Mortgages, notes, and bonds payable in one	1,000,007	2,004,420	00,003,023	4,732,044	4,470,300	132,034	157,547	1,002
year or more	13,354,618	8,664,995	1,383,947,156	76,320,024	51,461,361	5,016,809	3,971,811	650,474
Other liabilities	5,097,305	1,624,235	886,507,128	53,576,853	29,447,112	732,704	1,364,903	297.015
Capital stock	2,709,130	1,352,468	312,218,614	29,812,695	7,687,163	759,756	1,081,120	345,805
Additional paid-in capital	9,744,790	4,784,532	2,052,279,209	108,343,420	39,312,328	2,832,199	4,779,301	316,354
Retained earnings, appropriated	73,797	348,782	3,193,933	*51,495	968	1,854	452	108
Retained earnings, unappropriated [26]	14,664,004	16,400,472	1,587,016,158	119,348,397	49,446,857	3,759,464	9,965,254	829,137
Less: Cost of treasury stock	984,255	1,507,760	508,234,450	51,080,518	38,693,471	627,453	3,349,945	*90,470
Total receipts	85,960,868	177,567,161	5,846,369,988	374,520,263	120,717,634	19,440,510	31,015,584	5,109,981
Business receipts	80,519,191	175,389,419	5,151,107,484	336,242,117	103,991,802	18,534,072	28,860,519	4,871,828
Interest	664,664	238,175	122,149,821	3,692,451	1,543,780	37,859	128,300	19,307
Interest on Government obligations:								
State and local	19,223	6,272	3,640,423	85,141	74,228	*685	19,772	*1,937
Rents	636,625	239,930	24,435,879	2,424,126	127,853	13,028	27,072	3,787
Royalties	74,439	9,358	77,967,017	2,255,983	2,186,903	24,783	811,374	75,916
Net short-term capital gain reduced by	00.000	00.457	404.407	70.400	+7.40	*4.057	** ***	200
net long-term capital loss	30,296	33,457	104,167	-70,468	*746	*1,257	*1,384	826
Net long-term capital gain reduced by net short-term capital loss	968,498	272,767	26,323,972	1,881,968	308,361	EO 240	70 111	17,095
Net gain, noncapital assets	496,647	272,767 368,778	26,323,972 17,631,407	785,952	63,162	52,318 21,712	78,114 5,069	5,101
Dividends received from domestic corporations.	48,381	14,409	2,458,914	94,050	306,486	*1,074	*2.493	812
Dividends received from foreign corporations	107,580	*7,512	282,538,196	20.182.435	9,272,258	237,842	*345,620	81,816
Other receipts	2,395,324	987,083	138,012,708	6,946,509	2,842,055	515,880	735.866	31,555
Total deductions	79,178,745	171,699,385	5,234,154,580	333,557,881	100,195,158	18,402,676	28,730,685	4,770,731
Cost of goods sold	60,142,984	118,715,269	3,777,173,483	226,907,475	51,368,730	12,781,241	18,361,186	3,029,631
Compensation of officers	1,729,407	8,131,431	27,375,238	1,805,975	560,847	263,406	489,551	63,697
Salaries and wages	3,415,133	12,088,884	315,458,284	16,446,637	9,330,844	1,800,403	2,730,374	531,172
Repairs	491,338	880,293	21,959,229	1,707,025	807,589	72,509	98,748	21,379
Bad debts	121,022	335,873	9,552,526	183,190	64,402	50,528	68,933	17,329
Rent paid on business property	1,620,718	3,934,294	41,075,054	2,781,347	798,014	293,242	708,869	214,060
Taxes paid	1,708,341	4,374,581	87,945,317	8,081,980	8,776,421	331,102	604,150	89,601
Interest paid	1,074,238	1,012,885	167,070,183	10,219,582	4,412,938	306,956	511,562	78,520
Charitable contributions	60,233	98,830	7,369,465	538,045	246,388	6,666	23,112	4,185
Amortization	147,558	147,356	30,490,339	1,246,176	822,681	43,327	180,968	19,992
Depreciation	2,239,080	3,445,555	123,387,419	6,483,406	2,888,703	346,440	314,132	66,053
Depletion	77,168	6,560	4,911,721	2,622	*6,076	440.050	770.000	400 404
Advertising	170,366	774,670	65,271,546	11,131,802	4,693,963	140,853	776,926	132,404
Pension, profit-sharing, etc., plans Employee benefit programs	343,283 738,867	724,503 3,131,356	41,693,954 72,642,516	3,068,273 4,460,764	1,154,520 1,807,997	78,101 280,412	132,061 391,641	33,253 67,724
Domestic production activities deduction	67,097	44,316	6,169,971	471,074	233,276	17,892	4,548	62
Net loss, noncapital assets	13,380	45,239	4,823,380	322,717	100,974	18,739	37,609	7,631
Other deductions	5,018,532	13,807,490	429,784,957	37,699,791	12,120,797	1,570,859	3,296,316	394,038
Total receipts less total deductions	6,782,123	5,867,775	612,215,407	40,962,382	20,522,476	1,037,835	2,284,899	339,249
Constructive taxable income from related	.,,	.,,	,,	.,,	.,.==,	,,	, : .,:30	, 0
foreign corporations	55,779	*3,168	79,849,158	6,437,741	1,403,062	60,987	93,334	*43,158
Net income	6,818,679	5,864,672	688,424,142	47,314,982	21,851,309	1,098,137	2,358,461	380,470
Income subject to tax	5,508,842	4,147,720	449,255,660	32,803,657	14,480,785	864,792	1,899,859	291,448
Total income tax before credits [8]	1,883,305	1,155,125	157,381,820	11,470,707	5,075,585	298,942	660,252	102,449
Income tax	1,863,254	1,146,498	156,839,665	11,459,638	5,064,455	297,501	658,214	101,386
Alternative minimum tax	17,051	8,669	499,269	9,185	11,131	*1,440	2,038	*1,063
Foreign tax credit	34,222	4,994	56,412,746	3,422,360	1,247,587	40,636	75,565	*15,647
U.S. possessions tax credit		[1]	868,624	15,196	79,959	-	13,605	5,122
Nonconventional source fuel credit	*27	*163	641,284	982	40.000	4 055	- 0.007	0.000
General business credit	12,685	12,194	5,773,618	143,242	19,638	1,957	2,287 *834	2,028
Prior year minimum tax credit	19,263 1,817,109	8,337 1,129,437	3,323,409 90,362,136	133,145 7,755,783	18,592 3,709,809	3,468 252,880	567,960	70.650
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to						232,000	307,900	79,652

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amount	s are in thousands or dolla	is)		Manufacturing	continued			
				manadataning				
Item						Plastics		
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing	_	activities	manufacturing	_	manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	3,892 118,038,102	713	5,316 36,679,605	465	2,024	2,945	2,232 115,687,493	1,413
Total assets	2,525,568	216,624,814 8,664,930	2,117,611	1,974,600,085 25,967,105	1,473,608,769 48,273,652	76,226,753 3,556,851	4,128,614	206,236,543 7,742,712
Notes and accounts receivable	29,424,678	15,585,736	5,873,535	1,027,563,872	335,950,513	12,088,999	20,434,671	51,375,011
Less: Allowance for bad debts	78,183	424,541	150,271	941,834	3,961,430	346,879	358,969	439,559
Inventories Investments in Government obligations	4,949,863 156,993	10,420,020 237,946	2,132,743 *11,323	27,888,932 32,708	64,366,422 1,214,606	9,732,915 *7,623	7,260,693 11,376	19,982,456 *118,139
Tax-exempt securities	*11,899	*12,555	5,094	1,775,989	*153,156	55,900	*28,376	*286,950
Other current assets	2,194,104	7,739,893	966,239	55,137,121	84,204,207	2,990,793	10,873,737	6,588,911
Loans to shareholders Mortgage and real estate loans	76,326 *176,621	2,172,623 10,147,966	190,200 *23,474	*10,938,821 *8,375	21,904,718 *32,105	93,727 25,201	951,266 *25,011	819,163 *9,684
Other investments	58,448,738	79,554,398	9,112,095	509,993,543	509,435,678	11,733,896	23,868,786	60,303,401
Depreciable assets [25]	24,676,503	109,193,850	22,184,311	322,846,328	302,497,662	40,453,220	51,913,673	77,631,034
Less: Accumulated depreciation [25] Depletable assets	7,362,999 251,180	61,494,293 6,357,969	14,640,693 *9,351	168,122,358 71,268,743	164,558,914 650,046	24,263,749 38,927	25,711,256 4,080,464	41,762,009 656,853
Less: Accumulated depletion	*23,717	612,399	*8,390	45,563,356	296,180	27,058	553,230	188,072
Land	454,205	1,644,813	251,905	6,940,028	5,638,523	530,303	2,556,271	1,368,390
Intangible assets (amortizable)	1,180,032	22,559,032	7,140,079	59,883,983 25,380,456	181,489,516 37,305,654	11,443,679	12,487,964	12,264,744
Less: Accumulated amortization Other assets	111,860 1,088,151	3,253,732 8,118,049	1,117,615 2,578,614	25,380,456 94,362,542	37,395,654 124,010,141	1,809,305 9,921,712	2,257,543 5,947,589	1,344,471 10,823,207
Total liabilities	118,038,102	216,624,814	36,679,605	1,974,600,085	1,473,608,769	76,226,753	115,687,493	206,236,543
Accounts payable	32,113,452	9,540,459	5,580,313	990,881,370	95,380,610	7,530,684	14,340,362	29,576,415
Mortgages, notes, and bonds payable in less than one year	1,299,943	14,945,903	1,449,423	12,602,240	242,408,818	4.174.493	6,345,309	17,946,366
Other current liabilities	8,148,481	33,874,766	2,744,694	95,071,891	107,753,040	7,497,721	18,289,867	12,758,235
Loans from shareholders	682,164	286,805	425,559	16,688,952	35,476,204	625,255	2,832,962	1,541,399
Mortgages, notes, and bonds payable in one year or more	17,297,046	51,472,610	9,895,103	132,011,215	189,636,029	23,649,910	23,106,521	31,250,505
Other liabilities	5.069.244	21,204,118	3,746,889	102,008,181	222,362,412	13,750,798	16,293,876	22,439,890
Capital stock	1,333,741	4,099,038	2,399,956	24,815,829	44,992,586	3,502,122	2,691,544	7,352,221
Additional paid-in capital	38,032,210 *492,864	53,402,494 *220,628	6,636,542	352,049,751	317,042,082	15,918,090	27,450,443	60,392,393
Retained earnings, appropriated Retained earnings, unappropriated [26]	14,229,950	44,097,966	*34,698 5,985,947	461,141 317,487,585	466,946 347,567,612	*36,297 2,365,294	*39,664 4,668,142	25,736 27,167,173
Less: Cost of treasury stock	660,993	16,519,974	2,219,520	69,478,069	129,477,569	2,823,911	371,199	4,213,790
Total receipts	56,713,932	139,970,179	41,598,900	1,590,431,160		86,818,895	88,133,730	173,054,423
Business receipts Interest	53,994,175 818,541	123,509,970 2,607,569	40,278,066 150,938	1,518,825,431 15,580,286	602,986,470 11,969,935	83,521,504 518,342	83,313,781 1,123,580	165,766,936 1,787,428
Interest on Government obligations:	010,041	2,007,000	100,000	10,000,200	11,000,000	010,042	1,120,000	1,707,420
State and local	4,689	138,438	23,693	277,704	488,503	12,977	12,703	155,778
RentsRoyalties	39,187 38,866	103,207 947,992	127,649 310,579	1,417,328 892,565	1,098,668 27,128,751	42,645 342,757	81,466 359,120	88,018 446,756
Net short-term capital gain reduced by	30,000	341,332	310,373	032,303	27,120,731	342,737	333,120	440,730
net long-term capital loss	*3,809	4,152	*198	*83,426	331,412	*392	*187	15,115
Net long-term capital gain reduced by net short-term capital loss	124,860	653,673	75,215	4,817,649	3,183,332	258,874	313,282	1.268.520
Net gain, noncapital assets	57,911	1,347,160	155,465	2,447,688	594,108	121,939	325,832	333,606
Dividends received from domestic corporations.	17,575	7,116	7,620	690,033	571,192	10,233	108,986	33,172
Dividends received from foreign corporations Other receipts	1,192,050 422,269	7,572,867 3,078,034	179,791 289,686	12,359,181 33,039,870	121,727,212 33,806,443	918,671 1,070,561	1,616,038 878,756	836,829 2,322,263
Total deductions	53,246,913	124,544,288	39,240,573	1,476,758,365		82,850,442	79,524,219	160,276,885
Cost of goods sold	40,564,133	89,022,093	24,989,785	1,323,208,316	359,451,796	59,775,359	54,457,377	129,578,572
Compensation of officers	903,016 3,165,865	503,532 8,556,500	1,019,207 3,856,975	930,467 20,743,415	3,298,227	857,706 4,285,374	681,253 4,862,550	761,707 4.930,240
Salaries and wages Repairs	203,179	919,266	210.680	3,071,509	60,507,861 3,623,253	4,265,374 316,708	4,662,550 655,577	4,930,240 1,191,425
Bad debts	48,266	138,568	65,535	225,489	600,260	238,940	128,481	129,533
Rent paid on business property	455,886	1,370,961	872,532	4,696,885	5,893,902	1,066,412	1,338,919	1,023,227
Taxes paidInterest paid	778,511 1.945.911	1,755,233 5,279,175	953,335 879,287	25,834,315 18,547,692	8,321,199 21,836,732	1,212,811 2,276,541	1,740,269 2,820,904	2,145,440 3,369,270
Charitable contributions	25,956	146,932	34,941	399,156		31,086	78,143	77,846
Amortization	82,899	432,290	209,289	3,059,575		342,490	187,546	497,742
Depreciation Depletion	764,627 *330,188	3,662,675 58,624	1,309,179 *47	13,792,691 1,753,243	16,009,183 194,601	2,062,136	2,998,762 455,666	3,724,620 443,698
Advertising	333,765	699,497	345,639	1,069,713	21,188,307	662,651	365,292	159,996
Pension, profit-sharing, etc., plans	339,757	1,170,515	278,457	2,927,152	8,589,463	620,944	813,610	2,188,123
Employee benefit programs Domestic production activities deduction	572,636 51,880	2,683,041 142,863	773,871 39,054	2,068,469 1,863,231	12,773,163 810,075	1,718,049 53,965	1,864,274 146,021	2,183,693 206,509
Net loss, noncapital assets	42,517	302,409	35,615	431,251	1,441,049	74,055	130,949	82,595
Other deductions	2,637,923	7,700,114	3,367,146	52,135,796	96,646,379	7,255,210	5,798,627	7,582,649
Total receipts less total deductions	3,467,019	15,425,890	2,358,327	113,672,795	171,169,348	3,968,453	8,609,511	12,777,538
Constructive taxable income from related foreign corporations	*138,786	1,510,597	*43,853	22,815,966	18,236,286	182,716	178,505	595,544
Net income	3,601,116	16,798,049	2,378,487	136,211,057	188,917,131	4,138,192	8,775,313	13,217,304
Income subject to tax	2,322,999	10,683,355	1,932,178	134,683,280	86,974,022	2,538,991	6,575,997	10,269,617
Total income tax before credits [8] Income tax	790,577 788,620	3,733,835 3,730,372	659,157 657,202	47,177,263 47,135,404	30,518,388 30,399,929	879,471 870,389	2,320,291 2,287,863	3,651,546 3,581,970
Alternative minimum tax	2,608	3,868	1,516	39,552	78,336	16,212	30,989	73,585
Foreign tax credit	48,000	1,092,597	17,826	24,741,352	10,429,904	106,005	99,232	674,722
U.S. possessions tax credit Nonconventional source fuel credit	- *2,429	1,415 195,132	2,198 1	- 255,006	496,296	2,980 217	2,227 166	-
General business credit	5,905	71,585	8,715	755,028	1,185,010	23,309	15,919	14,585
Prior year minimum tax credit	29,184	236,702	7,444	722,159	267,996	13,594	59,570	118,510
Total income tax after credits [2]	705,059	2,136,403	622,973	20,703,718	18,139,179	733,367	2,143,178	2,843,730

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

		,	Mai	nufacturingcontinued	l			
				Ü				
				Electrical				
Item			Computer	equipment,				
	Fabricated		and	appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
-	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing (31)	(32)	total (33)
Number of returns	17,060	6,722	5,953	2,885	2,795	3,353	6,126	211,370
Number of returns		·			,			
Total assets	299,250,025 8,888,368	403,362,403 19,777,937	607,105,641 77,510,455	1,342,702,639 13,405,641	1,063,219,931 37,519,602	35,985,360 1,095,241	183,961,530 13,433,575	2,282,944,040 147,363,841
Notes and accounts receivable	33,824,850	86,162,137	102,247,686	192,739,322	328.584.513	7,149,046	27,005,245	339,763,913
Less: Allowance for bad debts	595,773	1,545,286	2,061,034	2,459,943	4,999,637	218,211	1,268,255	7,925,057
Inventories	20,300,251	33,763,444	34,892,217	16,326,039	61,709,414	4,412,886	17,700,211	408,837,839
Investments in Government obligations	165,157	639,469	*830,420	*753,950	*2,552,692	*110	*233,918	27,187,398
Tax-exempt securities	48,112	474,468	582,666	12,131,659	*208,115	*604	*95,892	5,345,729
Other current assets	12,102,007	23,005,577	69,315,992	44,458,848	94,816,622	2,320,607	15,847,019	137,680,077
Loans to shareholders	803,796 240,380	381,240 *29,657	224,830	168,203 8,144,055	128,621 *45,263	306,664 *7,423	177,110 *21,362	6,881,608 1,453,162
Other investments	152,718,001	110,050,095	133,953,910	900,898,842	217,402,527	5,155,925	41,044,167	505,727,718
Depreciable assets [25]	72,753,625	98,397,848	171,180,965	139,123,654	306,606,832	14,619,588	45,200,622	684,874,872
Less: Accumulated depreciation [25]	44,401,074	60,994,643	110,554,636	82,429,981	139,468,537	9,009,449	25,607,657	323,200,152
Depletable assets	15,600	*229,886	8,483	22,707	*108,062	-	*67,488	23,463,416
Less: Accumulated depletion	10,247	*108,035		17,837	42,897	-	2,842	7,877,346
Land	1,520,407 32,521,739	1,751,044 53,921,877	4,939,792 76,062,526	743,825 67,377,168	3,428,885	391,038 7,200,858	1,010,118 46,802,300	53,660,685 195,232,941
Intangible assets (amortizable) Less: Accumulated amortization	32,521,739 4,326,719	9,353,866	16,551,244	9,923,117	75,803,937 13,505,084	7,200,858 922,445	46,802,300 9,066,318	27,558,557
Other assets	12,681,546	46,779,553	64,522,610	41,239,604	92,321,000	3,475,477	11,267,574	112,031,952
Total liabilities	299,250,025	403,362,403	607,105,641	1,342,702,639	1,063,219,931	35,985,360	183,961,530	2,282,944,040
Accounts payable	17,673,773	44,244,988	76,452,255	73,249,704	88,724,782	4,361,793	14,878,235	360,662,998
Mortgages, notes, and bonds payable in less								
than one year	16,620,920	33,921,616	15,936,667	207,786,934	85,762,243	1,827,322	10,676,331	140,358,672
Other current liabilities Loans from shareholders	14,705,462 3.460,449	33,643,751	78,980,812	65,247,337 735,028	185,367,265	3,668,871 216,102	19,492,670	271,743,757 20,645,409
Mortgages, notes, and bonds payable in one	3,460,449	3,346,032	8,055,547	1 35,028	2,236,510	210,102	1,945,728	20,040,409
year or more	86,662,310	88.055.693	63.931.685	233.202.224	253,650,562	8,802,192	33,903,073	353,688,352
Other liabilities	19,170,950	57,681,543	50,821,432	68,211,659	176,839,965	1,515,671	19,971,912	155,704,061
Capital stock	30,192,005	18,537,311	43,443,713	36,332,130	42,614,126	1,663,062	8,562,689	74,091,828
Additional paid-in capital	70,482,659	86,637,887	261,382,819		160,128,679	2,310,440	34,716,108	411,420,242
Retained earnings, appropriated	240,533	100,786	556,545			*13,744	*29,331	3,438,379
Retained earnings, unappropriated [26] Less: Cost of treasury stock	51,888,524 11,847,560	60,837,808 23,645,012	85,298,036 77,753,871	273,795,360 26,183,123	103,273,866 35,585,832	12,606,150 999,989	52,397,635 12,612,181	574,685,338 83,494,995
Total receipts	195,325,052	317,022,289	602,296,074	263,187,233	732,905,865	48,921,160	155,301,098	4,055,252,929
Business receipts	179,131,270	289,542,144	495,325,879	193,856,531	647,963,865	47,767,258	132,823,867	3,926,535,260
Interest	4,532,618	6,807,526	6,232,428			145,475	2,158,520	21,801,436
Interest on Government obligations:								
State and local	191,969	272,050	1,162,731	571,316		14,582	70,544	1,287,069
Rents	173,718	1,655,518	1,444,361 25,210,742	122,235	15,304,077 5,791,996	53,659	88,278	5,878,258 11,860,209
Royalties Net short-term capital gain reduced by	1,590,289	3,647,901	25,210,742	2,203,307	5,791,990	56,946	3,643,492	11,000,209
net long-term capital loss	4,285	19,554	51,327	-19,354	-331,368	*3,699	3,586	152,674
Net long-term capital gain reduced by	.,	,	,	,	,	2,222	-,	,
net short-term capital loss	829,872	1,968,885	1,305,975	3,803,579	4,874,854	79,198	428,347	7,425,807
Net gain, noncapital assets	608,800	509,495	200,272	2,134,876	7,780,384	25,036	107,840	3,912,304
Dividends received from domestic corporations.	61,030	57,968	140,543	153,336		17,930	44,533	1,459,235
Dividends received from foreign corporations Other receipts	5,665,976 2,535,226	6,944,609 5,596,639	61,439,909 9,781,908	7,405,596 15,358,209	12,860,109 13,770,893	200,757 556,620	11,498,626 4,433,465	16,621,851 58.318.827
Total deductions	177,853,004	292,750,222	514,264,476		686.165.385	46,017,281	131,855,317	3,880,299,167
Cost of goods sold	122,646,355	201,794,753	329,650,701	127,847,892	497,883,916	31,342,534	72,511,637	3,024,276,400
Compensation of officers	3,282,715	2,657,949	4,041,663				1,815,081	28,109,283
Salaries and wages	11,522,912	27,584,202	61,734,476	21,709,434	31,156,576	3,270,165	16,732,311	295,243,139
Repairs	787,559	1,168,515	2,478,981	1,621,505	2,179,572	181,493	642,758	15,805,909
Rent paid on business property	291,322	525,788 3,077,150	1,848,338	1,786,085 2,289,209	2,697,432 5,207,108	104,071 696,057	340,037	5,879,384
Taxes paid	2,213,827 3,419,768	3,077,150 3,990,491	4,154,246 7,074,423	2,289,209 2,510,893		991,627	1,833,200 2,344,309	63,352,322 51,264,199
Interest paid	7,199,389	9,074,525	6,681,867	41,342,602	25,352,138	711,734	4,222,856	35,551,194
Charitable contributions	109,815	259,384	397,987	227,671	1,010,656	35,020	283,249	2,314,725
Amortization	1,346,907	1,852,175	4,874,130	2,670,778	2,772,239	113,467	1,637,668	9,929,340
Depreciation	4,153,339	6,591,657	14,937,691	12,529,983	27,147,563	673,326	2,931,251	45,860,408
Depletion	*36,193	*17,498	7 600 7 11	*2,237	1,543,555	4 400 501	*67,466	526,507
Advertising Pension, profit-sharing, etc., plans	1,647,533 1,355,319	1,990,752 3,068,088	7,666,744 6,396,326	1,696,601 1,454,177	7,362,286 6,247,241	1,162,581 263,949	2,044,241 1,514,624	46,874,697 11,726,301
Employee benefit programs	3,846,025	6,490,076	8,356,456	3,994,615		1,022,182	3,218,462	28,762,993
Domestic production activities deduction	218,774	216,410	639,717	184,473	617,243	60,742	192,162	537,754
Net loss, noncapital assets	102,536	265,600	588,452	104,206	553,540	36,250	144,686	2,434,320
Other deductions	13,672,715	22,125,208	52,742,278	27,256,338	51,653,441	4,750,013	19,379,319	211,850,294
Total receipts less total deductions	17,472,048	24,272,068	88,031,598	12,753,835	46,740,479	2,903,878	23,445,780	174,953,762
Constructive taxable income from related foreign corporations	877,226	3,068,616	14,325,121	3,845,565	3,698,045	101,850	2,192,200	6,363,077
Net income	18,157,305	27,068,634	101,193,988	16,028,084	50,377,541	2,991,146	25,567,436	180,029,770
Income subject to tax	12,515,009	19,667,753	47,080,422	11,879,478		2,678,031	14,498,355	153,528,165
Total income tax before credits [8]	4,324,716	6,885,063	16,516,928	4,152,781	12,169,841	923,086	5,070,943	52,356,770
Income tax	4,310,094	6,842,219	16,447,605	4,141,772	12,095,075	923,358	5,046,601	52,537,444
Alternative minimum tax	17,478	41,077	67,984	12,281	60,548	*2,374	26,003	146,021
Foreign tax credit	792,766 1,277	1,980,472 15,198	4,942,780 55,509	2,388,844 52,130	3,051,657 2,426	67,740 24	1,177,054 123,063	3,304,222 8,670
Nonconventional source fuel credit	1,277	307	55,509	185,250	2,420	461	1,333	*12,922
General business credit	94,929	305,283	1,074,087	125,041	1,670,870	21,368	232,830	696,681
Prior year minimum tax credit	65,927	111,141	1,075,127	33,083	316,874	*2,890	107,172	505,753
Total income tax after credits [2]	3,369,816	4,472,661	9,369,426	1,368,433	7,128,014	830,603	3,429,491	47,828,522
Endnotes at end of table section. Detail may not add to	total because of rounding	 See text for "Explanation 	of Terms" and "Descripti	on of the Sample and Limi	tations of the Data."			

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Notes and accounts recreated:	(All figures are estimates based on samplesmoney amounts	Wholesale and retail tradecontinued								
Total Parallelin Professor Parallelin Paralleli			Wholesale	trade				Retail trade		
Total public processor of the										
Total Durane Du	Item							Euroituro	Electronics	
Marchest of relations		Total	Durable	Nondurable		Total				
Marche of neturins			goods	goods						
18.00 19.0		(24)	(25)	(26)		(20)				
Tech septem	Number of returns	` '							` ′	
Cease 1986 1986 1986 1986 1986 1986 1986 1987 1986 1986 1986 1987 1986 1986 1986 1987 1986 1986 1986 1987 1986			•						,	
Lees Allowande for bad cedes. 5.664,154 170,007,707 171,007,707 171,007,707 172,007,707 173,007,707 174,007,007 174,007,007 174,007,007 174,007,007 175,00	Cash			54,900,087		62,135,307	6,153,440			2,420,129
Inventments to Covernment obligations 178,097,798 104,092.01 71,247,860 77,002 202,002.00 30,073,079 27,070,002 20,003,001 27,003,002 27,003,002 27,003,003 27,003,003,003,003 27,003,003,003,003,003 27,003,003,003,003,003,003,003,003,003,00										
Presentation of Conference Configuration 27.073 889 664 566 28.05.25.26.24 176.56.16 173.67.2 2.4.05.2 2.1.05.2 2.										,
Other control stands. 91,993,286 4,413,070 3,377,360 90,802,101 90,804,10					-			-		*19,262
Learn for systematics 14,143,070 337,746 101,146		-,,							-	*1,901
Motigage and real estate location				-, , -						
Degreestate saves [25] Lear Accommised representant [25] 137.472.256 (6) (6) (22.007) 137.472.256 (6) (6) (22.007) 137.472.256 (6) (6) (22.007) 137.472.256 (6) (6) (22.007) 14.00.2765 14.00.2765 14.00.2765 15.00.2767 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.746.454 17.776.656 17.										52,103
Less - Accounted deprecation [25] Depticate assumption (expectation [25] Land.										10,824,770
Depositable seads									, ,	
Less Azummaterd depletion					249,303		9,300,110	4,330,414	5,722,504	
Internigalité assets (amortizables)	Less: Accumulated depletion	7,806,610	57,155	7,749,455	-	*70,735	-	-	-	24,085
Less Accumulated amontization 56,912,209 5,767,809 10,988,429 1149,500 10,746,544 614,421 223,004 224,993,956,761 10,983,947,745 490,300,793 10,983,947,745 490,300,793 10,983,947,745 490,300,793 10,983,947,745 490,300,793 10,983,947,745 10,983,947,947,947,947,947,947,947,947,947,947										9,332,640
Other seasoths. 53,963,548 1,283,967,488 1,283,967,488 1,283,967,489 1,283,9										205,849
Mortgages, notes, and bonds payable in less than one year in less and bonds payable in less than one year. 108,659,157 1	Other assets	53,963,548	23,630,097	30,307,398	*26,052	58,068,404	1,875,503	547,682	1,283,306	22,499,395
Mortgages, notes, and bonds appalete in less that one year or note. 10.60.51312 57.76.62 72.96.841 11.50.65 75.00.76 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75.00.76 72.00.85 11.10.50 75	Total liabilities				, ,					119,245,031
then one year		196,928,550	104,536,913	94,027,127	364,510	101,/34,44/	0,172,052	3,434,799	7,091,542	22,251,711
Loans from shareholders. Mortgages, mosts, and bods payable in one year er more. 12,612,840 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 17,296,841 18,330,996 18,330,996 18,330,996 18,330,996 18,330,996 18,330,996 18,341 17,346,841	than one year	-,,-		28,385,156	*172,900			1,148,416		1,758,325
Mortgages, notes, and bonds payable in one year or more										12,734,434
year more		12,612,840	7,296,841	5,268,539	47,460	8,032,568	1,704,555	261,417	248,225	600,353
Capital stock. 49,004,875 27,746,699 21,713,566 144,616 24,486,480 2,916,672 41,003,773 736,727 11,005,566 44,616 24,486,480 2,916,704 41,003,707 736,727 736,727 736,877 736,877 736,977 737,978 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778 737,778		171,766,659	73,711,316	97,346,745	708,597	181,921,693	11,261,586	2,678,834	4,170,380	32,817,404
Additional pasel-in capital 236,888.420 67.894.376 186,230.926 9683.18 174,431.822 8,486.06 2.882,704 5.384,372 9.732,686 186,876.826 144,671 5.871 14,977 76,891 144,571 5.871 14,571 1										2,974,873
Retained earmings, appropriated 2,785,613 180,857 2,594,775 9,981 682,766 144,671 51,871 791,937 776,891 776,991										
Less Cost of freasury stock										*76,891
Total receipts. 9205,338,665 952,594,570 1,080,091,278 2,264,47 97 30,500 97										45,628,945
Business receipts										
Interest on Government obligations: State and local										166,015,746
Sale and local		13,803,471	4,530,840	9,256,253	*16,378	7,997,965	1,061,281	200,899	299,620	515,450
Remts.		045 217	127 155	707 020	224	441 752	12 120	24 525	07.650	10 226
Royallies Section Se							, .			81,700
net long-term capital loss. 10,2813 11,011 91,477 325 4,98,61 5,141 186 6,774 472 Net long-term capital loss. 4,926,802 83,487 4,091,797 158 2,499,005 147,965 84,904 77,792 72,017 72,176 72,176 72,176 72,176 72,176 72,176 72,176 72,176 72,176 72,176 72,176 72,176 72,176 73,176 74,176	Royalties	5,842,924	1,482,127	4,351,401	9,396	6,017,285	29,734	1,847	*38,764	*163,765
Net long-term capital gain reduced by net short-term capital loss		100.010	11.011	04 477	225	40.064	F 141	*100	*6 774	470
net short-term capital loss. 4,926,802 83,8447 4,991,797 158 2,499,005 147,965 84,904 77,722 72,207 Net gain, noncapital assests 3,110,463 1,574,206 1,344,574 162,623 1,181,866 85 1,146,611 1,148,11 1,603 9,355 10,770 Olividends received from foreign corporations. 1,344,574 62,623 1,181,866 85 1,146,611 1,148,11 1,603 9,355 10,770 Other receipts 1,344,574 3,2053,644 9,838,440 31,154,266 72,237 2,525,775,542 229,934,395 37,247,11 71,017,66 23,345,33 Cost of goods sold. 1,820,992,878 748,947,5752 87,1518,835 - 1,813,844 9,480,919 5,973,338 7,40 1,252,377,564 229,934,395 37,944,711 79,217,140 43,246,667 12,279,978 661,227 1,273,9975 661,227 1,273,99,78 661,227 1,273,9975 661,227 1,273,733 2,413,99 2,753,338 7,40 1,272,238 661,227 1,2		102,613	11,011	91,477	325	49,001	5, 14 1	100	0,774	4/2
Dividends received from foreign corporations. 1,344,574 162,623 1,181,866 '865 114,661 14,811 1,603 9,355 10,770 Dividends received from foreign corporations. 11,724,026 5,21,841 6,807,93 26,572 4,897,644 13,924 18,840 471,918 '4,029 Dividends received from foreign corporations. 11,724,026 5,21,841 4,867,93 24,029,90 1,225,377,555 229,934,955 37,947,11 71,921,564 13,948,948 Cost of goods sold. 1,620,992,587 749,475,752 871,516,835 -1,403,268,353 188,664,209 22,376,400 52,244,667 12,739,935 3,944,711 71,921,564 13,948,948 48,969,19 5,973,417 39,91,937,941 17,921,564 13,948,948 48,969,19 5,973,417	net short-term capital loss		834,847	4,091,797			147,965	84,904		72,017
Dividends received from foreign corporations. Other receipts. 11,724,206 22,035,644 23,036,444 23,036,440 23,046,440 23,046,440 23,046,440 24,	• .									
Other receipts 23,053,644 9,836,440 13,154,266 *62,938 35,265,183 3,665,210 274,714 1,010,1746 2,334,533 1,295,491,886 1,252,224,831 3,262,288,33 2,420,590 1,225,377,554 229,343,385 374,471 1,291,564 13,384,886 Cost of goods sold. 1,820,992,587 749,475,752 871,516,835 871,516,835 14,03,268,353 188,684,209 22,376,400 52,244,667 112,739,973 661,287 112,739,973 661,287 12,739,630 871,5725,296 4,868,567 7,588,314 17,360,104 17,605,104 805,029 200,242,796 15,725,296 4,868,567 7,588,314 17,360,104 805,029 200,242,796 15,725,296 4,868,567 7,588,314 17,360,104 809,029 2,763,938 17,440 10,610,552,296 64,138 241,895 417,433 690,072 805,029 200,242,796 16,138 241,895 417,433 690,722 41,955 44,916,101 809,023 17,401 10,610,532 2,418,885 417,433 690,124 417,439 417,										
Cost of goods sold										2,334,533
Compensation of officers	Total deductions				2,420,590					153,964,863
Salaries and wages. 95,000,343 48,505,242 45,690,072 805,029 200,242,796 15,725,296 4,858,567 7,588,314 17,360,104 30,727 32,605 32,605,326 32,605					359 509					
Bad debts	•			45,690,072			15,725,296			
Rent paid on business property	•			, ,						630,727
Taxes paid.										
Charitable contributions										3,541,176
Amortization										1,052,125
Depreciation										
Depletion										
Pension, profit-sharing, etc., plans	Depletion	519,270	32,957	486,313	-	7,237	820	-	-	*281
Employee benefit programs										
Domestic production activities deduction.										
Other deductions	Domestic production activities deduction	473,761	160,462	313,299	-	63,993	2,666	3,641	4,965	14,427
Total receipts less total deductions 80,483,769 35,342,097 44,862,446 279,226 94,469,946 5,090,751 2,318,806 3,850,236 15,305,222 Constructive taxable income from related foreign corporations. 4,457,747 906,198 3,539,631 11,918 1,905,330 55,254 1,701 12,587 *390,989 Net income 84,096,200 36,111,141 47,694,139 290,920 95,933,523 5,133,876 2,295,982 3,765,173 15,676,875 Income subject to tax 66,872,892 27,044,603 39,547,730 280,560 86,655,226 4,624,569 2,141,469 3,051,531 15,535,208 Income tax before credits [8]. 23,086,774 9,262,359 13,729,501 94,915 29,269,989 1,508,811 727,638 1,052,816 5,389,488 Income tax 23,009,531 9,200,573 13,713,817 95,141 29,527,906 1,514,806 727,219 1,050,127 5,389,078 Alternative minimum tax. 85,082 65,257 19,826 - 60,938 5,847 *420 2,691 *854 Custom for the complex of the complex			,	. , .		, ,				
Constructive taxable income from related foreign corporations. 4,457,747 906,198 3,539,631 11,918 1,905,330 55,254 1,701 12,587 *390,989 Net income. 84,096,200 36,111,141 47,694,139 290,920 95,933,523 5,133,876 2,295,982 3,765,173 15,676,875 15,676,8										
Net income. 84,096,200 36,111,141 47,694,139 290,920 95,933,523 5,133,876 2,295,982 3,765,173 15,676,875 Income subject to tax. 66,872,892 27,044,603 39,547,730 280,560 86,655,226 4,624,569 2,141,469 3,051,531 15,676,875 Total income tax before credits [8]. 23,086,774 9,262,359 13,729,501 94,915 29,269,989 1,508,811 727,638 1,052,216 5,389,488 Income tax. 23,009,531 9,200,573 13,713,817 95,141 29,527,906 1,514,806 727,219 1,050,127 5,389,078 Alternative minimum tax. 85,082 65,257 19,826 - 60,938 5,847 *420 2,691 *854 U.S. possessions tax credit. 5,363 3,452 1,911 - 3,307 - <td< td=""><td>Constructive taxable income from related</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>, ,</td><td></td></td<>	Constructive taxable income from related								, ,	
Income subject to tax										*390,989
Total income tax before credits [8]										
Income tax	Total income tax before credits [8]					29,269,989				
Foreign tax credit	Income tax	23,009,531	9,200,573	13,713,817	95,141	29,527,906		727,219	1,050,127	5,389,078
U.S. possessions tax credit					- 16 306					
Nonconventional source fuel credit	U.S. possessions tax credit				10,390		- 30,036	2,077	13,070	- 170,200
Prior year minimum tax credit	Nonconventional source fuel credit	*10,027	*446	9,581	-	2,895				
					230			3,474		
	Total income tax after credits [2]							721,282		5,190,305

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

No. Find House on House o	(All figures are estimates based on samplesmoney amount	is are in modsands or de	niai3)		Wholes	ale and retail trade	continued			
Foot Processing					Retail trac	lecontinued				
Momber of referems	ltem	beverage and liquor	personal care		and clothing accessories	goods, hobby, book, and music	merchandise	store		and retail trade not
1-2		(43)		(45)	(46)	(47)	(48)	(49)	(50)	(51)
Cash				,	-	,		,		
Notes and accounts receivable— In 801.056 9.887 117 1.550.338 4.00.464 2.097.604 17.316.502 6.156.333 7.774.209 Investment of in Coverment displants 1.00.464 1.769 1.20.50 1.00.007 1.00.007 1.00.007 1.00.007 1.00.007 Investment of in Coverment displants 1.00.007 1.00										
Liese Almense for road-solub. 21,727.13 21,320,98 21,320,98 22,42,78 38 38,46,80 38 38,47 38 38,48 38 38,47 38 38,48 38,47 38 38,48 38,47 38 38,48 38,47 38 38,48 38,47 38 38,48 38,47 38 38,48 38,47 38 38,48 38,47 38 38,48 38,47 38 38,48 38,										540
The everifies and colors in Colors were displaced. 12,244 610 73,755 74,650 74,65			415,299		130,755					-
Tax-eventy learnifles			, ,			11,656,979	69,113,477			-
Control control asserts Co			-			*124.903	-	30,706		-
Mortgage and real evisite forum	Other current assets	5,377,643		487,465	5,757,240	2,403,382			3,903,320	-
College Content College Coll			74,650							-
Deprecials assets 29			15.860.519							-
Comparison Com	Depreciable assets [25]	102,733,213	21,354,928	11,012,142	42,216,141	15,219,039	121,147,120	14,659,928	8,865,511	-
Less Azamutatide depeliation 11.861 34.023 44.07 19.00			8,899,659				43,333,019	8,288,049	5,624,478	-
Land Librargue sooris (enorstrable) 1 8-867-807			-		2,750		-	-	_	-
Lesis: Accumulated amortization. 2, 568-010 (2.469, 18) 17,174 (1.474, 174, 18) 190, 175 (1.700) 1,795-227 (1.700) 1,79		8,967,497	, ,	1,271,713		728,970				-
Control Islabilities										-
Total Instititiste										-
Mortgages, notes, and bonds papaged in less than one years or more. 1,0052,477 1,0053,007 1,130,007 1,13										*540
than non year		26,558,088	9,493,005	3,007,967	10,457,233	5,496,287	55,573,149	5,492,720	4,705,295	-
Control course floatifilities		5 096 844	5 782 374	400 418	2 571 993	872 078	13 451 802	1 137 366	1 190 551	_
Mortgage, notes, and bonds payable in one year or more			, ,							-
year'or more								2,230,669		-
Other liabilities		35 104 568	7 054 508	4 562 917	9 716 239	5 179 207	E8 433 2E3	5 721 500	5 333 308	
Additional pand-in capital Retained earnings, suppropriated [26]. 27,723,072 Retained earnings, unappropriated [26]. 28,848,851,32 Retained color. 28,983 Retained color.	•	, . ,								-
Retained earnings, appropriated [26] Retained earnings, suppropriated [26] Retained earnings, unappropriated [27] Retained earnings, un	·									*493
Reamend earnings, unappropriated [28] Less: Cost of treasury stock. 8.112,715 1738,252 340,889,132 153,691,455 76,399,331 189,046,525 863,754,037 74,288,082 873,330,922 113,758 1178,276 118,28							38,772,473			-
Total receipts							83,073,096			*47
Business receipts 341,128,876 151,545,180 75,532,234 133,531,727 52,323,407 560,335,092 72,110,191 32,806,118 19,765 116,765	Less: Cost of treasury stock	8,112,715	1,738,252	300,222	11,241,138	3,109,911	2,812,458	5,252,294	1,543,011	-
Interest of Government obligations: State and local										
Interest on Coverment obligations: 25,983 31,298 75,985 90,567 21,638 31,183 27,092 54,393 8,775 7,876 7,971 7,976 7,976 7,976 7,976 7,976 7,977 7,768 7,976										19,705
Rents	Interest on Government obligations:									
Net short-term capital loss 2,445 16,281 7,696 1,122 569 708 4,918 3,547 - Net long-term capital loss 2,02936 267,489 84,563 28,426 25,048 1,388,860 118,047 50,957 - Net long-term capital loss 20,2936 178,778 15,778 82,476 9,197 6,300 56,128 33,221 32,392 - Net long-term capital loss 20,203 3,042 5,754 10,268 915 22,036 3,891 3,014 - 1,207 3,014 - 1,207 3,014 1,007 3,014 - 1,207 3,014										-
Net fong-term capital gain entoded by net short-term capital gain reduced										_
Net long-term capital gain reduced by net short-term capital loss. 18,776 Net gain, noncapital assets. 18,777 Net gain, noncapital gain,										
Rest short-term capital loss		2,445	*16,281	*7,698	*1,122	*569	708	*4,918	*3,547	-
Dividends received from domestic corporations. 29,203 3,042 5,754 10,268 915 22,036 3,891 3,014 3,016 7,911 7 1,237,365 33,001 611,976 559,068 34,873 3,014 7,201,000 7,20		202,936	267,489	84,563	28,426	25,048	1,338,860	118,047	50,957	_
Dividends received from foreign corporations. 1,306,667 7,911 7,1297,365 33,277,917 1,297,365 383,578 2,085,76 956,769 17,056,249 818,939 2,059,415	• •									-
Other receipts				5,754						-
				383,578						_
Compensation of officers	Total deductions	338,509,890	., , .				556,197,888		63,966,990	
Salaries and wages										*15,460
Repairs										-
Rent paid on business property	Repairs	2,764,192	413,261	341,372	879,120	475,627	3,154,437	459,960	168,366	-
Taxes paid.										*2.057
Interest paid.										2,957
Amortization	Interest paid	3,457,707	1,028,746	418,328	1,051,840	447,114	5,866,862	658,446	580,192	-
Depreciation										-
Depletion.										-
Pension, profit-sharing, etc., plans	Depletion	-	7	1,660	-	-	3,489	-	*980	-
Employee benefit programs					-, -, -		-,,-			-
Domestic production activities deduction.										-
Other deductions. 20,306,823 7,849,229 2,046,359 12,323,452 4,448,838 30,056,827 5,339,162 6,790,448 *1,301 Total receipts less total deductions. 10,359,242 5,474,254 1,106,261 11,645,302 2,371,164 29,556,149 4,036,455 3,356,102 *47 **Constructive taxable income from related foreign corporations 185,712 3,266 - 553,381 16,933 472,243 92,157 121,106 - 50,000 **Ite income income subject to tax 18,869,124 5,200,147 916,019 10,395,776 1,811,734 28,666,611 3,355,573 2,067,573 47 **Income tax before credits [8] 3,056,880 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,509 1,134,719 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,769 1,347,19 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,769 1,347,19 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 619,560 9,385,769 1,347,19 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 3,576,733 619,560 9,385,769 1,347,19 721,735 *7 **Income tax 17,900,000 1,792,666 303,436 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576,733 3,576	Domestic production activities deduction	21,343	805	3,030	*5,742	1,287	531	1,871	*3,685	-
Total receipts less total deductions. 10,359,242 5,474,254 1,106,261 11,645,302 2,371,164 29,556,149 4,036,455 3,356,102 *47 Constructive taxable income from related foreign copporations. *185,712 3,266 10,518,970 5,446,223 1,100,302 12,108,117 10,518,970 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,518,117,734 10,5										*4 204
Constructive taxable income from related foreign corporations.										
Net income Net	Constructive taxable income from related			.,,						"
Income subject to tax				1 100 200						* 47
Total income tax before credits [8]										
Alternative minimum tax		3,056,880	1,792,666	303,436	3,576,733	619,560	9,385,509	1,134,719	721,735	*7
Foreign tax credit	Income tax									*7
U.S. possessions tax credit										-
Nonconventional source fuel credit		12,140		-,030		20,504		-	-	-
Prior year minimum tax credit	Nonconventional source fuel credit	-	40.0==	-	-	-	45150		- 40:	-
							154,566			-
							8,928,051			*7

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars)		Transp	portation and warehousing	9		
Itam							
Item				Transit		Other	
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and
		transportation	transportation	transportation	transportation	activities	storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	39,616	2,153	20,380	5,909	121	8,778	2,274
Total assets	361,562,110 21,161,646	201,119,909 9,787,858	53,610,432 3,342,847	3,604,930 326,278	7,754,613 221,563	83,413,041 7,036,932	12,059,186 446,168
Notes and accounts receivable	43,689,940	9,689,689	13,515,428	601,323	484,033	18,193,051	1,206,416
Less: Allowance for bad debts Inventories	919,015 2,870,737	324,306 1,620,090	270,535 385,388	9,860 32,544	*1,353 75,252	298,185 610,879	14,777 146,583
Investments in Government obligations	185,058	40,711	102,294	3,524	13,232	*11,799	*26,731
Tax-exempt securities	*220,222	-	*95,955	1,012	12	*123,243	-
Other current assets Loans to shareholders	15,866,583 2,702,540	6,397,897 14,060	3,480,130 2,033,374	356,811 127,512	194,526 *70,612	4,184,696 397,087	1,252,524 59,896
Mortgage and real estate loans	82,131	1,256	*19,565	-	-	23,726	*37,584
Other investments Depreciable assets [25]	29,754,003 316,714,330	16,949,452 194,647,048	3,387,417 43,265,418	299,474 3,009,916	489,636 9,809,391	7,217,057 58,607,360	1,410,967 7,375,196
Less: Accumulated depreciation [25]	114,499,857	50,492,104	23,356,682	1,866,338	3,974,132	31,437,387	3,373,214
Depletable assets	25,508	2,424	*16,263	734	*733	*3,107	2,247
Less: Accumulated depletionLand	16,543 5,726,674	861 2.324.488	*11,186 1.742.561	652 54,347	*733 64,231	*1,932 1,132,765	1,179 408,281
Intangible assets (amortizable)	18,392,530	1,883,248	4,247,250	617,914	*35,381	8,945,839	2,662,898
Less: Accumulated amortization Other assets	2,551,759 22,157,385	505,378 9,084,335	386,182 2,001,128	173,318 223,709	*24,810 310,273	1,118,870 9,781,875	343,200 756,066
Total liabilities	361,562,110	201,119,909	53,610,432	3,604,930	7,754,613	83,413,041	12,059,186
Accounts payable	33,972,968	10,854,707	5,309,888	198,545	389,497	16,560,022	660,309
Mortgages, notes, and bonds payable in less than one year	14,214,531	4,822,066	4,561,642	394,701	212,535	3,596,302	627,286
Other current liabilities	28,253,815	15,000,300	5,937,426	348,239	290,656	5,888,147	789,047
Loans from shareholders Mortgages, notes, and bonds payable in one	3,937,161	92,244	2,865,826	138,056	*63,442	698,527	79,065
year or more	72,055,703	41,921,873	10,912,641	1,285,906	3,226,388	9,951,032	4,757,862
Other liabilities	73,579,852 18,793,533	56,108,444	5,299,690	297,591	1,544,454	9,377,753	951,919 351,258
Additional paid-in capital	51,640,816	16,689,860 35,962,036	914,620 5,643,720	74,368 308,279	179,034 1,076,809	584,392 5,853,773	2,796,198
Retained earnings, appropriated	87,122	*5,629	*20,159	763	-	*36,723	*23,848
Retained earnings, unappropriated [26] Less: Cost of treasury stock	73,895,231 8,868,621	25,710,241 6,047,491	13,698,250 1,553,431	591,242 32,761	1,483,790 *711,992	31,294,756 428,386	1,116,952 94,559
Total receipts	368,030,796	103,885,916	109,278,931	6,696,525	4,233,907	134,284,665	9,650,853
Business receipts	349,520,253	95,219,711 1,506,405	105,006,215 399,395	6,503,574	3,990,390	129,878,076	8,922,288 252,377
InterestInterest on Government obligations:	2,778,843	1,500,405	399,393	11,255	14,674	594,737	232,377
State and local	108,199	20,682	54,804	*1,721	341	30,567	*83
Rents	1,449,269 2,030,260	845,677 53,188	338,481 206,298	21,349	6,938 *1,959	220,159 1,759,924	16,664 *8,891
Net short-term capital gain reduced by		·					•
net long-term capital loss Net long-term capital gain reduced by	79,443	*23,291	1,277	*1,084	46,613	-300	*7,478
net short-term capital loss	1,801,595	1,100,145	224,125	*14,513	*32,002	348,676	82,134
Net gain, noncapital assets	1,524,528	599,927	673,421	78,401	33,046	92,040	47,694
Dividends received from domestic corporations. Dividends received from foreign corporations	100,017 976,550	22,272 510,689	44,559 *66,864	*594 -	*552 -	29,943 379.970	2,096 19,027
Other receipts	7,661,840	3,983,930	2,263,490	64,033	107,392	950,875	292,120
Total deductions Cost of goods sold	343,659,275 107,383,503	95,882,447 26,512,389	104,632,286 33,348,972	6,437,984 2,230,670	3,301,216 1,408,765	124,505,912 41,188,435	8,899,430 2,694,272
Compensation of officers	3,564,092	621,921	1,552,887	147,321	29,376	1,092,048	120,539
Salaries and wages	67,687,714	18,100,335 3,941,760	20,543,630	1,649,387	174,352	25,433,310 3,466,613	1,786,700 208.169
Repairs Bad debts	10,172,665 862,310	322,634	2,327,179 198,405	160,272 9,861	68,672 *2,653	3,466,613	12,038
Rent paid on business property	17,992,706	6,857,124	6,060,601	289,955	18,649	4,155,622	610,754
Taxes paidInterest paid	13,495,720 7,321,568	4,197,633 4.363.669	4,328,328 1,112,880	313,239 128,691	168,674 235,095	4,147,650 973,364	340,195 507,868
Charitable contributions	205,423	64,234	34,980	2,926	781	96,759	5,743
Amortization Depreciation	811,370 16,272,743	255,759 7,163,413	108,414 4,311,540	24,604 298,933	6,887 313,931	312,731 3,762,151	102,975 422,775
Depletion	41,386	*18,149	*9,359	290,933	*12,799	3,762,131	*1,078
Advertising	1,384,962	355,508	226,433	28,274	*231	737,690	36,826
Pension, profit-sharing, etc., plans Employee benefit programs	5,132,250 15,284,921	908,462 5,848,108	712,527 3,501,741	36,664 164,868	16,540 30,690	3,401,457 5,505,748	56,600 233,766
Domestic production activities deduction	4,298	1,858	1,402	-	-	*524	513
Net loss, noncapital assets Other deductions	156,787 75,884,857	18,811 16,330,680	100,714 26.152.295	*2,456 949,861	1,044 812,075	30,722 29,884,369	3,041 1,755,576
Total receipts less total deductions	24,371,521	8,003,469	4,646,644	258,541	932,691	9,778,753	751,423
Constructive taxable income from related	204.704	440.600	*40 007	E 040		244 204	0.404
foreign corporations Net income	384,701 24,648,023	119,683 8,102,470	*13,287 4,605,127	5,013 261,833	932,349	244,224 9,992,410	2,494 753,834
Income subject to tax	21,608,263	6,862,802	3,885,880	168,333	905,764	9,353,344	432,139
Total income tax before credits [8]	7,465,015 7,438,671	2,400,730 2,394,793	1,306,057 1,294,151	49,322 48,801	315,332 315,038	3,248,943 3,245,905	144,631 139,982
Alternative minimum tax	31,366	11,089	12,903	*520	*293	2,205	4,355
Foreign tax credit	358,849	122,349	15,523	1,667	*128	216,378	*2,804
Nonconventional source fuel credit	- 112,023	- 112,019	-]	-	4	-
General business credit	92,297	27,891	8,575	1,865	375	52,891 *2,002	699
Prior year minimum tax credit Total income tax after credits [2]	261,355 6,640,491	233,342 1,905,129	11,939 1,270,021	*930 44,859	8,830 305,998	*3,002 2,976,668	3,312 137,816

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

				Informati	ion			
							Internet service	
							providers,	
Item			Motion				web search	
	Total	Publishing	picture	Danadanatina	Internet	Telecommunications	portals, and	Other
	rotai	industries (except	and sound recording	Broadcasting (except	publishing and	(including paging, cellular, satellite,	data processing	information
		Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	20,719	5,636	4,213	382	591	3,246	4,439	2,211
Total assets	2,492,077,157	327,895,249	443,309,952	250,684,008	17,118,743	1,139,335,067	274,687,371	39,046,767
Cash	89,328,872	22,879,533	15,819,935	8,311,966	705,376	23,368,758	16,339,567	1,903,737
Notes and accounts receivable Less: Allowance for bad debts	215,380,890 10,179,328	51,257,127 2,335,872	7,250,963 490,723	18,569,587 899,011	1,875,615 263,984	100,372,246 4,130,105	31,065,644 1,923,973	4,989,709 135,660
Inventories	28,168,511	7,024,232	3,432,525	3,455,530	246,267	6,179,733	7.720.365	109.859
Investments in Government obligations	459,567	256,021	*28,860	*13,223		142,228	19,235	-
Tax-exempt securities	847,750	*322,350	856	2,616	265,423	141,709	*27,170	87,627
Other current assets	89,145,484	25,025,284	5,954,403	8,269,594	494,224	27,930,467	18,686,987	2,784,524
Loans to shareholders Mortgage and real estate loans	2,657,372 60,106	1,866,932 *24,368	34,398 *9.116	*8,480 *2,060	*7,903	117,075 *14,219	*602,344 *10,342	*20,240
Other investments	949,225,285	47,457,986	387,775,340	65,670,195	*664,027	324,407,419	115,411,934	7,838,385
Depreciable assets [25]	745,518,706	58,752,748	11,056,046	67,732,933	3,981,533	577,532,036	21,745,040	4,718,369
Less: Accumulated depreciation [25]	416,333,552	34,699,446	4,869,219	42,310,831	2,597,337	316,848,981	12,162,545	2,845,192
Depletable assets	*9,422 *810	7,523	-	1,689 600	-	*210 *210	-	-
Less: Accumulated depletion Land	9,165,183	2,465,144	- 726,427	2,039,701	-	2,881,917	980,034	71,960
Intangible assets (amortizable)	661,588,561	142,291,742	14,098,948	109,256,591	13,793,743	274,594,945	88,905,054	18,647,539
Less: Accumulated amortization	101,836,115	35,224,468	1,615,126	9,303,445	2,665,348	20,871,533	29,520,253	2,635,943
Other assets	228,871,254	40,524,046	4,097,204	19,863,732	611,301	143,502,933	16,780,425	3,491,613
Total liabilities	2,492,077,157 99,164,213	327,895,249 20,487,144	443,309,952 4,717,915	250,684,008 6,312,103	17,118,743 1,325,228	1,139,335,067 40,002,386	274,687,371 24,731,928	39,046,767 1,587,508
Mortgages, notes, and bonds payable in less	99,104,213	20,407,144	4,717,913	0,312,103	1,323,220	40,002,300	24,731,920	1,307,300
than one year	110,005,137	8,315,118	11,744,746	3,778,596	*54,909	78,568,142	1,068,256	6,475,369
Other current liabilities	211,568,105	59,224,082	13,418,139	29,222,153	1,194,236	68,304,393	34,263,105	5,941,997
Loans from shareholders Mortgages, notes, and bonds payable in one	25,771,072	11,919,055	244,082	576,650	*15,618	12,661,919	310,511	*43,238
year or more	463,259,482	56,739,164	83,909,503	79,021,208	3,000,138	211,774,235	23,045,069	5,770,166
Other liabilities	332,982,368	24,340,561	6,581,896	26,106,708	7,054,592	211,341,183	55,227,285	2,330,143
Capital stock	233,837,368	10,803,879	42,543,738	3,432,047	404,319	163,318,484	11,779,844	1,555,057
Additional paid-in capital	1,103,378,842	189,467,230	266,839,481	108,559,516	3,114,043	308,530,386	213,362,711	13,505,474
Retained earnings, appropriated Retained earnings, unappropriated [26]	767,164 34,039,190	307,590 32,798,358	- 13,461,433	- -776,457	- 1,124,140	459,283 60,331,988	291 -77,479,154	- 4,578,881
Less: Cost of treasury stock	122,695,785	86,506,933	150,980	5,548,517	*168,481	15,957,333	11,622,476	2,741,066
Total receipts	822,326,970	203,650,209	42,360,920	99,767,407	9,535,587	353,758,860	89,824,319	23,429,669
Business receipts	674,576,218	157,355,234	31,309,501	85,644,827	9,158,978	298,968,291	72,103,120	20,036,267
Interest	27,531,127	3,802,654	5,466,619	2,219,385	30,654	13,611,357	2,182,787	217,671
Interest on Government obligations: State and local	438,764	138,918	*16,988	49,749	*5,811	138,948	81,120	7,230
Rents	12,169,524	344,969	116,128	407,583	*37,332	10,805,487	427,649	*30,377
Royalties	25,083,851	6,524,619	1,654,772	*6,315,619	*167,979	1,422,707	*8,867,218	130,938
Net short-term capital gain reduced by	440.550	400 440	*4 075		4-	40.570	+050	
net long-term capital loss Net long-term capital gain reduced by	446,558	432,116	*1,075	114	17	12,579	*658	1
net short-term capital loss	7,966,760	3,182,112	*257,535	973,624	32,184	2.476.732	596,832	447,741
Net gain, noncapital assets	3,660,906	390,953	29,876	387,566	*1	2,680,764	159,985	*11,761
Dividends received from domestic corporations.	2,187,666	342,638	1,185,541	8,205	*323	577,272	*16,724	*56,963
Dividends received from foreign corporations Other receipts	12,009,909 56,255,686	6,682,075 24,453,924	721,877 1,601,009	450,555 3,310,178	34,844 67,463	3,338,718 19,726,004	537,446 4,850,780	244,393 2,246,327
Total deductions	724,752,839	167,957,264	38,803,480	91,976,842	8,615,113	313,938,381	82,508,966	20.952.794
Cost of goods sold	132,264,298	45,542,290	10,295,362	19,296,624	1,841,009	43,083,798	8,462,749	3,742,467
Compensation of officers	7,021,269	2,538,846	754,396	832,201	138,583	890,353	1,426,200	440,689
Salaries and wages	119,401,628 9.446.592	41,320,213	3,248,765	10,195,848	1,864,431	42,175,646	15,707,093 853,450	4,889,632
Repairs Bad debts	6,569,753	1,082,358 921,157	238,012 20,858	465,712 403,288	35,151 33,302	6,635,088 4,691,453	349,045	136,821 150,652
Rent paid on business property	16,898,043	2,944,164	2,146,247	1,361,718	217,365	7,263,715	2,441,697	523,137
Taxes paid	20,049,859	5,149,074	632,119	1,784,724	294,901	9,704,152	1,970,652	514,236
Interest paid	49,434,055	7,364,282 347,640	5,928,836	5,171,903	626,126	26,598,995	2,810,006	933,907
Amortization	1,114,895 26,989,401	4,249,252	13,044 3,226,094	88,068 10,490,184	9,062 330,363	565,226 3,497,310	73,967 4,608,114	17,888 588,085
Depreciation	43,466,672	4,030,037	2,698,616	3,235,678	416,841	30,069,844	2,529,803	485,853
Depletion	3,733	10	-	57	-	3,666	-	-
Advertising	20,827,442	6,277,788	1,379,010	2,898,581	107,821	5,853,689	3,861,880	448,673
Pension, profit-sharing, etc., plans Employee benefit programs	7,121,681 16,523,719	1,078,900 4,493,468	160,210 366,502	567,713 2,589,394	*103,642 123.029	4,515,137 6,949,823	478,505 1,495,233	217,574 506,270
Domestic production activities deduction	1,027,075	642,494	*5,257	70,196	12,115	*277,267	12,081	*7,665
Net loss, noncapital assets	2,115,458	941,574	54,897	236,499	22,674	792,501	17,301	50,012
Other deductions	244,477,267	39,033,718	7,635,253	32,288,454	2,438,699	120,370,717	35,411,191	7,299,235
Total receipts less total deductions	97,574,131	35,692,945	3,557,441	7,790,565	920,474	39,820,479	7,315,353	2,476,874
Constructive taxable income from related foreign corporations	3,889,234	1,885,093	197,202	556,530	1,374	341,232	856,834	50,968
Net income	101,024,601	37,439,121	3,737,654	8,297,346	916,038	40,022,764	8,091,067	2,520,612
Income subject to tax	71,544,006	29,684,601	1,200,969	7,280,905	759,706	26,625,476	4,286,705	1,705,644
Total income tax before credits [8]	25,245,415	10,406,702	446,740	2,558,622	264,806	9,430,114	1,545,919	592,512
Income tax Alternative minimum tax	24,966,007 286,692	10,371,420 45,469	410,379 34,232	2,545,053 13,508	264,219 *588	9,301,043 128,519	1,488,863 56,896	585,031 7,481
Foreign tax credit	2,882,851	1,958,027	19,539	445,439	-	158,583	270,571	30,693
U.S. possessions tax credit	-	-	-	-	-	-	-	-
Nonconventional source fuel credit	5,772	3,417	-	- 10-		2,355	400.000	-
General business credit Prior year minimum tax credit	821,498 240,322	215,773 32,647	*970 *9,783	6,467 *1,710	*6,062 340	480,843 192,440	102,269 *2,203	9,114 1,199
Total income tax after credits [2]	21,294,972	8,196,838	416,449	2,105,006	258,404	8,595,894	1,170,875	551,506
Endnotes at end of table section. Detail may not add to						-,,	, .,	. ,

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

		F	inance and insuran	се		Real estate and rental and leasing			
			Securities,						Lessors of
			commodity						nonfinancial
Item			contracts,	Insurance	Funds,				intangible
	Total	Credit	other financial	carriers	trusts,	Total	Real estate	Rental	assets
	Total	intermediation	investments, and related	and related	and other financial	Total	Real estate	and leasing	(except copyrighted
		intermediation	activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	49,999	15,245	9,070	23,885	1,800	101,711	92,908	8,414	389
Total assets	16,732,281,994	4,214,242,350	5,556,626,351	6,668,466,362	292,946,931	325,384,473	147,755,606	175,194,257	2,434,610
Cash	547,751,268	103,890,703	300,874,589	127,857,591	15,128,385	27,257,613	17,434,060	9,712,277	111,276
Notes and accounts receivable Less: Allowance for bad debts	2,226,301,723 17,233,205	625,984,675 13,999,536	1,288,033,066 1,523,993	243,889,573 1,703,856	68,394,408 *5,820	68,249,246 1,200,836	11,093,605 172,698	57,025,292 1.020.768	*130,350 *7,370
Inventories	1,079,079	172,475	156,513	750,091	5,020	4,324,531	1,604,838	2,714,927	*4,765
Investments in Government obligations	440,764,596	88,342,651	102,793,501	248,128,032	1,500,413	582,578	545,737	*28,881	*7,961
Tax-exempt securities	592,698,797	47,085,769	6,823,788	534,824,047	*3,965,192	262,347	260,774	*1,573	-
Other current assets	2,223,228,944	185,375,670	1,719,963,298	304,242,953	13,647,024	19,024,575	10,254,337	8,613,600	*156,638
Loans to shareholders Mortgage and real estate loans	19,875,371 2,727,319,974	13,374,432 2,346,764,121	910,647 87,040,588	2,815,218 281,806,021	2,775,074 *11,709,245	3,009,095 4,073,434	2,651,802 2,991,087	357,210 1,082,347	*83
Other investments	6,117,359,293	608,536,238	1,583,012,601	3,772,393,656	153,416,798	63,398,462	38,777,813	24,405,701	*214,948
Depreciable assets [25]	190,465,687	43,357,974	47,000,442	99,981,108	126,163	146,763,717	60,659,137	85,742,239	*362,341
Less: Accumulated depreciation [25]	74,361,708	21,845,967	25,931,907	26,562,413	21,422	57,117,370	24,706,017	32,270,598	*140,755
Depletable assetsLess: Accumulated depletion	79,656 27,444	583 [1]	*31,706 *10,520	41,409 16,924	5,958	129,382 65,132	119,191 61,955	-	*10,191 *3,177
Land	5,906,622	2,835,523	1,172,977	1,850,511	*47,610	15,801,299	15,015,209	650,619	*135,470
Intangible assets (amortizable)	195,108,582	47,452,072	60,746,532	86,783,401	126,577	12,083,173	4,151,281	6,854,947	*1,076,945
Less: Accumulated amortization	28,854,999	8,179,789	10,454,846	10,202,774	17,591	2,298,510	875,187	1,363,264	*60,058
Other assets Total liabilities	1,564,819,759 16,732,281,994	145,094,757 4,214,242,350	395,987,368 5,556,626,351	1,001,588,717 6,668,466,362	22,148,917 292,946,931	21,106,870 325,384,473	8,012,593 147,755,606	12,659,275 175.194.257	*435,002 2,434,610
Accounts payable	1,352,281,994	4,214,242,350 104,844,059	1,116,416,623	130,133,576	705,529	12,712,833	5,071,155	7,572,087	2,434,610 *69,592
Mortgages, notes, and bonds payable in less	.,552,555,750	. 5 1,0 14,000	.,,,	.55,.55,570	. 00,020	.2,2,000	5,5. 1,100	.,5.2,507	33,002
than one year	1,666,828,848	925,775,570	517,489,258	122,018,319	101,545,701	41,176,338	6,530,077	34,641,254	*5,007
Other current liabilities	5,197,945,123	1,200,027,098	2,080,983,066	1,899,019,823	17,915,135	28,844,921	9,685,713	19,015,359	143,848
Loans from shareholders Mortgages, notes, and bonds payable in one	11,389,013	2,299,119	4,927,945	2,785,970	1,375,978	8,660,274	5,978,268	2,671,168	*10,839
year or more	2,390,163,696	1,503,776,731	716,610,288	145,629,861	24,146,815	102,322,653	42,826,961	59,419,663	*76,030
Other liabilities	3,636,338,935	193,306,532	638,525,340	2,793,680,741	10,826,322	23,956,227	12,807,376	10,864,739	*284,112
Capital stock	213,400,816	31,741,730	51,748,272	93,207,284	36,703,530	16,700,900	13,793,288	2,538,967	368,645
Additional paid-in capitalRetained earnings, appropriated	1,216,773,743 102,411,818	75,495,074 3,957,695	295,450,349 2,780,804	756,507,837 95,634,186	89,320,483 *39,133	67,193,172 885,927	35,864,525 802,962	30,301,742 *82,965	1,026,904
Retained earnings, appropriated [26]	1,061,676,774	201,833,005	177,965,400	671,412,975	10,465,394	28,363,116	17,012,840	10,620,314	729.961
Less: Cost of treasury stock	116,746,558	28,814,265	46,270,995	41,564,210	*97,088	5,431,888	2,617,559	2,534,001	*280,327
Total receipts	2,451,523,229	449,958,647	397,499,601	1,590,357,291	13,707,690	144,221,406	70,891,682	72,340,673	989,052
Business receipts	1,482,477,841	103,724,291	144,088,888	1,234,476,466	188,196	108,316,206	49,291,697	58,734,697	*289,813
Interest Interest on Government obligations:	688,854,987	303,207,548	197,067,483	179,161,942	9,418,014	7,861,272	1,865,715	5,967,288	28,269
State and local	14,900,575	3,158,300	2,038,655	8,872,938	830,683	317,454	50,491	265,699	*1,263
Rents	7,647,874	1,484,823	1,301,277	4,858,189	3,584	1,889,704	1,492,087	397,578	*39
Royalties	1,394,943	528,909	225,241	617,836	*22,957	929,081	289,527	68,460	571,094
Net short-term capital gain reduced by net long-term capital loss	2,515,014	78,937	1,157,225	1,237,411	41,442	233,497	223,751	9,439	*308
Net long-term capital gain reduced by	2,515,014	76,937	1,157,225	1,237,411	41,442	233,497	223,731	9,439	306
net short-term capital loss	28,682,123	1,071,001	6,959,155	20,465,969	185,997	7,242,708	6,979,524	258,384	*4,800
Net gain, noncapital assets	6,129,754	3,399,537	1,223,385	1,447,025	59,807	4,674,774	723,148	3,950,416	*1,210
Dividends received from domestic corporations. Dividends received from foreign corporations	8,480,657 14,288,006	464,391 650,619	1,220,487 7,744,857	6,757,410 5,536,335	38,369 356,196	203,702 964,267	198,052 142,927	5,621 821,340	*28
Other receipts	196,151,456	32,190,293	34,472,948	126,925,769	2,562,447	11,588,741	9,634,763	1,861,750	92,228
Total deductions	2,226,119,309	393,999,872	350,240,874	1,475,006,506	6,872,057	121,751,326	56,967,891	64,087,320	696,115
Cost of goods sold	859,611,819	8,461,589	2,793,602	848,356,025	603	20,400,882	8,254,084	12,073,364	*73,434
Compensation of officers	24,526,433	4,082,680	12,885,520	7,546,712	11,521	4,952,396	4,002,269	903,637	*46,489
Salaries and wages Repairs	223,288,810 3,950,742	35,007,862 1,698,608	60,756,287 1,058,061	127,512,015 1,192,853	12,647 1,220	19,802,817 3,528,554	10,623,636 1,476,242	9,000,066 2,050,560	179,115 *1,751
Bad debts	17,184,950	12,300,365	2,992,315	1,883,935	*8,336	872,903	199,108	669,353	*4,442
Rent paid on business property	18,418,890	3,824,824	5,020,505	9,559,885	13,676	6,859,324	3,169,119	3,674,471	*15,734
Taxes paid	35,861,662	5,726,465	5,134,303	24,970,766 35,851,563	30,128 5 387 056	5,016,924	3,234,025	1,757,758	25,142 *6.445
Interest paid Charitable contributions	449,339,036 1,676,219	231,708,861 417,715	176,390,656 467,977	35,851,563 789,691	5,387,956 836	11,014,373 159,984	3,634,903 124,128	7,373,026 35,311	*6,445 *545
Amortization	14,993,793	2,929,103	1,895,648	10,163,847	5,195	834,645	286,339	534,245	*14,061
Depreciation	19,884,517	4,442,628	3,969,675	11,469,215	2,998	16,752,078	2,125,025	14,605,293	21,760
Depletion	17,450	1,489	6,423	7,256	2,283	17,249	15,914	*81	*1,254
Advertising Pension, profit-sharing, etc., plans	14,124,930 12,405,684	6,314,395 2,106,618	1,694,090 2,924,574	6,114,751 7,152,167	*1,694 *222,325	1,279,456 826,222	735,139 527,584	514,948 296,694	*29,369 *1,944
Employee benefit programs	21,632,688	3,709,000	3,452,798	14,468,316	2,573	1,968,978	813,311	1,142,355	*13,312
Domestic production activities deduction	102,082	15,454	2,852	82,740	*1,037	19,303	17,402	1,776	*125
Net loss, noncapital assets	2,068,776	1,626,823	178,344	263,223	387	281,863	145,775	134,945	*1,144
Other deductions Total receipts less total deductions	507,030,828 225,403,920	69,625,393 55,958,775	68,617,245 47,258,727	367,621,546 115,350,785	1,166,644 6,835,633	27,163,375 22,470,081	17,583,890 13,923,791	9,319,438 8,253,353	260,047 292,937
Constructive taxable income from related	223,403,920	33,936,773	47,230,727	113,330,763	0,033,033	22,470,001	13,923,791	0,233,333	292,937
foreign corporations	8,908,825	798,342	3,644,389	4,292,602	*173,491	36,323	*17,780	18,543	-
Net income	219,412,170	53,598,818	48,864,461	110,770,449	6,178,442	22,188,950	13,891,079	8,006,198	291,673
Income subject to tax Total income tax before credits [8]	187,369,019 66,103,410	46,904,883 16,436,819	40,187,574 14,087,879	94,718,146 33,664,660	5,558,416	13,536,245 4,471,964	10,270,415 3,306,444	3,008,465 1,076,620	257,365 88,901
Income tax before credits [8]	64,988,400	16,291,244	14,087,879	33,664,660	1,914,053 1,905,717	4,471,964 4,352,882	3,306,444	1,076,620	88,901
Alternative minimum tax	1,046,387	48,423	36,846	957,481	3,636	102,871	45,377	57,151	344
Foreign tax credit	6,694,730	488,082	2,508,053	3,257,645	440,951	53,026	26,015	26,331	*680
U.S. possessions tax credit	433	428	- 	204.070	-	441 *2.106	29 *2,106	412	-
Nonconventional source fuel credit	1,023,597 1,912,500	216,139 874,451	515,480 276,703	291,978 751,851	9,495	*2,106 35,293	21,846	11,282	*2,166
Prior year minimum tax credit	1,796,460	29,109	180,163	1,585,687	*1,501	75,306	20,321	54,985	_,
Total income tax after credits [2]	54,673,371	14,826,358	10,607,479	27,777,428	1,462,106	4,305,791	3,236,127	983,609	86,056
Endnotes at end of table section. Detail may not add to	total because of rounding.	see text for "Explanat	tion of Terms" and "De:	scription of the Sample ar	ng Limitations of the Data	-			

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All figures are estimates based on samplesmoney amount	s are in triousands or donars)		Administrative and supp	ort and waste management a	and remediation services	
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)		services	services	
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	114,871	14,404	39,953	37,958	1,995	7,108
Total assets	372,577,970 38,543,967	13,037,628,708 892,154,513	197,361,459 10,969,746	146,456,180 9,115,314	50,905,279 1,854,433	15,484,012 2,238,603
Notes and accounts receivable	82,923,523	4,589,589,103	25,053,004	20,314,780	4,738,224	2,030,315
Less: Allowance for bad debts	1,647,989	61,607,912	782,118	657,688	124,430	232,195
Inventories Investments in Government obligations	7,362,048 545,274	425,140 537,730,051	1,912,042 305,315	1,701,068 283,279	210,974 *22,036	159,719 *3,560
Tax-exempt securities	485,480	111,431,765	*625,585	*600,707	24,878	106,884
Other current assets	30,216,176	1,290,309,112	10,748,969	8,311,514	2,437,455	1,401,560
Loans to shareholders Mortgage and real estate loans	1,795,508 11,517,058	286,034,317 1,282,554,251	647,783 281,471	632,910 281,471	14,873	121,942 *704
Other investments	80,971,645	2,996,461,464	31,643,001	27,097,208	4,545,793	732,518
Depreciable assets [25]	63,703,364	159,856,211	65,112,187	30,824,884	34,287,303	4,686,254
Less: Accumulated depreciation [25] Depletable assets	38,098,574 *16,709	80,078,300 9,417	35,167,717 *398,375	17,636,938 *7,022	17,530,779 391,354	2,130,406 *20,073
Less: Accumulated depletion	*5,003	*2,427	*73,564	*5,532	68,033	*18,432
Land	1,280,319	13,455,604	1,872,151	646,708	1,225,443	237,076
Intangible assets (amortizable) Less: Accumulated amortization	86,353,817 13,653,447	308,837,595 20,887,935	73,014,930 9,538,576	53,685,899 8,058,936	19,329,031 1,479,640	5,879,749 273,136
Other assets	20,268,095	731,356,739	20,338,874	19,312,510	1,026,364	519,223
Total liabilities	372,577,970 56,041,633	13,037,628,708	197,361,459	146,456,180	50,905,279	15,484,012
Accounts payable Mortgages, notes, and bonds payable in less	56,941,622	976,306,276	13,150,952	10,855,021	2,295,931	648,801
than one year	27,258,113	522,325,858	5,012,023	3,613,382	1,398,641	509,959
Other current liabilities	55,346,194	8,118,047,738	23,311,282	18,693,477	4,617,805	2,866,715
Loans from shareholders Mortgages, notes, and bonds payable in one	4,987,210	54,833,036	2,461,734	2,295,321	166,413	210,358
year or more	53,075,768	934,327,398	46,730,168	28,346,032	18,384,136	3,477,567
Other liabilities	21,785,929	693,945,265	33,834,281	23,275,441	10,558,840	776,538
Capital stock Additional paid-in capital	31,649,689 137,660,537	105,442,087 1,135,788,067	5,798,826 69,165,195	4,491,229 57,049,906	1,307,597 12,115,289	621,990 4,428,399
Retained earnings, appropriated	457,837	2,064,068	234,232	213,533	*20,698	*7,057
Retained earnings, unappropriated [26] Less: Cost of treasury stock	548,904 17,133,832	565,410,066 70,861,151	19,628,506 21,965,740	15,810,131 18,187,293	3,818,376 3,778,447	3,225,287 1,288,658
Total receipts	377,173,501	862,253,971	218,560,919	183,845,427	34,715,492	17,920,216
Business receipts	353,151,129	130,168,791	198,069,860	165,916,560	32,153,300	17,144,734
InterestInterest on Government obligations:	4,331,348	519,461,189	2,680,317	2,011,698	668,619	104,704
State and local	137,402	6,187,799	225,424	146,069	*79,355	38,869
Rents	436,099	25,738,413	379,288	316,796	62,492	14,693
Royalties Net short-term capital gain reduced by	4,388,978	481,519	1,536,091	1,511,734	*24,357	*213,776
net long-term capital loss	356,151	353,428	41,753	34,843	6,910	461
Net long-term capital gain reduced by						
net short-term capital loss Net gain, noncapital assets	2,450,494 266,472	23,819,293 8,995,787	5,307,552 1,112,368	5,256,976 999,739	50,575 112,629	60,970 5,875
Dividends received from domestic corporations.	122,513	2,258,793	49,105	47,980	1,125	*2,918
Dividends received from foreign corporations	2,715,913	12,000,767	1,257,112	761,038	496,074	1,527
Other receipts Total deductions	8,817,002 352,726,480	132,788,191 704,538,113	7,902,050 202,114,864	6,841,993 169,813,695	1,060,057 32,301,169	331,690 15,968,952
Cost of goods sold	105,375,912	5,424,122	89,231,881	75,130,858	14,101,024	2,291,082
Compensation of officers	23,505,107 92,384,904	8,463,861 111,408,609	3,470,335 36,406,731	3,136,354 31,990,428	333,981 4,416,302	678,369 5,157,267
Repairs	1,707,603	5,693,892	2,062,344	1,268,325	794,019	140,402
Bad debts	759,363	41,146,873	421,696	316,551	105,145	324,415
Rent paid on business property Taxes paid	11,840,728 11,915,150	11,302,397 15,521,489	6,173,078 9,125,212	5,310,636 7,690,424	862,443 1,434,788	1,034,398 532,058
Interest paid	6,045,455	284,876,167	5,698,243	3,587,215	2,111,027	168,201
Charitable contributions	268,220	1,563,060	91,739	79,088	12,650	8,839
Amortization Depreciation	3,503,724 5,490,011	5,646,054 25,282,971	2,688,632 4,484,909	2,048,240 2,506,382	640,392 1,978,527	117,081 350,764
Depletion	*3,982	21,832	*31,593	*19,823	11,770	-
Advertising	3,947,962	9,197,316	2,740,954	2,655,838	85,116	1,327,990
Pension, profit-sharing, etc., plans Employee benefit programs	4,279,519 8,733,091	6,738,815 16,025,941	880,426 4,821,779	755,711 4,189,124	124,715 632,656	92,614 492,914
Domestic production activities deduction	73,174	36,028	6,072	4,567	*1,505	*1,296
Net loss, noncapital assets	506,560	1,190,196	98,288	72,243	26,045	21,311
Other deductions Total receipts less total deductions	72,386,015 24,447,020	154,998,490 157,715,858	33,680,951 16,446,055	29,051,888 14,031,732	4,629,063 2,414,323	3,229,951 1,951,265
Constructive taxable income from related	, ,			,,	_,,	.,,
foreign corporations	712,503	7,339,713	236,984	211,285	25,699	*2,524
Net income Income subject to tax	25,022,121 16,329,856	158,867,772 147,871,476	16,457,614 10,231,072	14,096,947 8,566,123	2,360,667 1,664,949	1,914,920 1,764,069
Total income tax before credits [8]	5,548,016	51,716,160	3,550,442	2,975,694	574,748	606,620
Income tax	5,471,889 67,681	51,606,828 64,107	3,464,163 90,410	2,890,576 87,949	573,587 2,461	605,740 *878
Alternative minimum tax Foreign tax credit	463,862	6,591,199	168,725	67,949 168,408	*317	7,513
U.S. possessions tax credit	255	[1]	-		-	-
Nonconventional source fuel credit General business credit	[1] 268,738	333,274 2,671,237	*140,960 87,169	- 76,504	*140,960 10,665	2,059
Prior year minimum tax credit	57,845	83,160	52,696	76,504 34,131	18,565	*634
Total income tax after credits [2]	4,757,316	41,904,545	3,100,892	2,696,651	404,241	596,414

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All figures are estimates based on samplesmoney amount	sare in triousarius or dollars)	Health care and	social assistance		Arts, entertainment, and recreation				
ltem	Total	Offices of health practitioners and	Miscellaneous health care and	Hospitals, nursing, and residential	Total	Other arts, entertainment,	Amusement, gambling, and		
		outpatient	social assistance	care facilities		and recreation	recreation industries		
	(82)	care centers (83)	assistance (84)	(85)	(86)	(87)	(88)		
Number of returns	69,373	58,813	7,730	2,830	16,178	` ′	8,290		
Total assets	158,984,943	50,687,235	28,922,393	79,375,315	32,840,537	11,973,742	20,866,795		
Cash	11,002,702	6,992,587	1,631,220	2,378,894	3,502,621	1,659,438	1,843,183		
Notes and accounts receivable	25,397,545	7,106,593	6,031,724	12,259,228	2,561,881	1,133,098	1,428,783		
Less: Allowance for bad debts	6,602,934	861,971	1,296,900	4,444,063	113,786		43,779		
Inventories Investments in Government obligations	971,460 *226,820	508,064 *82,755	318,066 6,210	145,330 137,854	723,998 31,017	150,249 31,017	573,749		
Tax-exempt securities	*24.831	*24,579	0,210	251	138,556		-		
Other current assets	8,498,870	2,240,611	3,268,630	2,989,629	1,595,747	936,630	659,116		
Loans to shareholders	968,476	846,671	30,795	91,010	1,310,745		1,266,052		
Mortgage and real estate loans	*31,711	*24,858	*6,702	151	*39,306		*616		
Other investments Depreciable assets [25]	40,509,002 64,756,975	8,017,668 20,610,225	1,756,246 9,792,769	30,735,089 34,353,982	4,922,196 20,623,735	1,720,545 6,241,176	3,201,651 14,382,559		
Less: Accumulated depreciation [25]	32,474,838	13,579,219	5,353,011	13,542,608	9,843,384	2,595,723	7,247,661		
Depletable assets	-	-	-	-	*545		*228		
Less: Accumulated depletion	- 0.040.000	- 007.000	454.704	4 000 000	*443	296	*147		
LandIntangible assets (amortizable)	2,318,298 34,817,321	237,928 14,860,162	151,701 12,352,332	1,928,669 7,604,827	1,996,988 3,824,510	676,189 1,315,570	1,320,799 2,508,940		
Less: Accumulated amortization	4,611,162	1,907,363	1,453,476	1,250,323	549,656		329,740		
Other assets	13,149,868	5,483,088	1,679,385	5,987,395	2,075,958	773,514	1,302,445		
Total liabilities	158,984,943	50,687,235	28,922,393	79,375,315	32,840,537	11,973,742	20,866,795		
Accounts payable Mortgages, notes, and bonds payable in less	6,284,459	2,397,020	1,447,005	2,440,434	2,474,060	1,160,910	1,313,150		
than one year Other current liabilities	6,810,260 18,500,137	3,507,772 6,920,786	2,061,353 3,378,107	1,241,135 8,201,244	1,085,765 3,325,466		776,868 1,533,209		
Loans from shareholders	2,148,332	1,192,408	856,239	99,685	2,422,002		2,202,115		
Mortgages, notes, and bonds payable in one	_,,	1,10=,100		55,755	_,,	,	_,,		
year or more	41,553,603	9,076,734	7,653,697	24,823,172	7,969,113	, . , .	5,687,362		
Other liabilities	17,495,631	10,323,198	3,070,337	4,102,096	3,362,148		2,083,594		
Capital stock Additional paid-in capital	3,202,423 52,045,419	1,455,342 15,384,494	852,168 8,757,746	894,913 27,903,179	1,076,621 7,199,264	352,401 3,187,345	724,220 4,011,919		
Retained earnings, appropriated	*51,626	*26,408	-	*25,218	*37,543	4,790	*32,753		
Retained earnings, unappropriated [26]	17,223,356	1,815,745	4,063,972	11,343,639	4,306,347	1,526,455	2,779,892		
Less: Cost of treasury stock	6,330,304	1,412,672	3,218,231	1,699,401	417,793	139,504	278,288		
Total receipts	230,645,963 220,057,483	131,503,784 126,509,289	36,844,062 35,617,118	62,298,118 57,931,077	28,407,121 24,121,396	13,975,591 12,676,666	14,431,530 11,444,730		
Interest	969,856	218,071	161,741	590,043	349,592		224,689		
Interest on Government obligations:	,	- /-	,			,,,,,,,	,		
State and local	164,924	85,359	9,997	69,568	21,309		*8,166		
RentsRoyalties	379,235 135,040	104,491 *77,392	14,517 *52,482	260,227 5,165	163,595 180,811	58,864 100,027	104,731 *80,785		
Net short-term capital gain reduced by	133,040	11,392	32,402	3,103	100,011	100,027	60,765		
net long-term capital loss	34,756	*32,724	-	*2,032	*8,912	8,372	*541		
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	1,388,893 190,306	831,644 65,036	25,525 9,424	531,724 115,846	492,620 91,360	157,834 41,108	334,786 50,252		
Dividends received from domestic corporations.	23,412	6,684	*144	16,583	64,218		33,934		
Dividends received from foreign corporations	292,223	*16,314	*36,920	*238,989	13,816		10,728		
Other receipts	7,009,835	3,556,778	916,193	2,536,864	2,899,491	761,303	2,138,188		
Total deductions	217,904,201	126,707,785	33,998,256	57,198,160	25,591,844	12,640,490	12,951,354		
Cost of goods sold Compensation of officers	25,964,532 27,248,162	13,439,778 25,878,874	7,319,885 757,738	5,204,869 611,549	5,101,042 1,976,328		2,360,260 351,625		
Salaries and wages	69,301,026	34,124,063	10,728,036	24,448,928	4,759,450		2,935,379		
Repairs	2,134,561	882,494	372,700	879,368	433,862	97,741	336,121		
Bad debts	2,761,393	352,598	1,225,327	1,183,467	53,764	23,490	30,275		
Rent paid on business property Taxes paid	8,117,930 8,502,792	4,941,492 4,184,091	1,244,051 1,308,176	1,932,387 3,010,525	1,093,778 1,572,495	394,292 463,575	699,487 1,108,921		
Interest paid	3,597,232	975,083	711,217	1,910,932	839,082	217,909	621,173		
Charitable contributions	148,054	70,519	13,825	63,710	36,823	20,275	16,548		
Amortization	1,300,635	474,846	369,969	455,820	171,611	65,325	106,286		
Depreciation Depletion	4,050,021 *251	1,534,875 *251	844,255	1,670,891	1,213,194 *1,086	407,986 282	805,208 *803		
Advertising	1,228,520	830,317	175,970	222,233	575,920	280,112	295,808		
Pension, profit-sharing, etc., plans	3,893,360	3,366,013	107,381	419,966	224,651	184,605	40,045		
Employee benefit programs	7,330,109	3,215,227	1,407,677	2,707,205	478,180		283,940		
Domestic production activities deduction Net loss, noncapital assets	6,080 149,305	3,499 55,265	2,463 49,879	118 44,162	*9,164 40,304	*2,431 1,720	6,732 38,584		
Other deductions	52,170,237	32,378,500	7,359,707	12,432,030	7,011,111	4,096,951	2,914,160		
Total receipts less total deductions	12,741,762	4,795,998	2,845,806	5,099,958	2,815,277	1,335,101	1,480,176		
Constructive taxable income from related		<u>.</u>							
foreign corporations Net income	24,647 12,601,485	248 4,710,886	8,097 2,843,907	16,302 5,046,692	*18,080 2,812,048		*10,332 1,482,342		
Income subject to tax	9,869,721	4,710,886 3,478,990	2,843,907 2,382,563	5,046,692 4,008,168	2,812,048 2,186,939	1,329,707	1,482,342		
Total income tax before credits [8]	3,368,382	1,158,782	809,347	1,400,252	737,837	389,971	347,866		
Income tax	3,333,893	1,143,728	804,225	1,385,939	734,611	389,574	345,037		
Alternative minimum tax	40,559	14,769 *165	4,972	20,818	3,839		3,420		
Foreign tax credit	18,122 33	"165	5,983 -	11,974 33	49,910 -	8,703	41,207		
Nonconventional source fuel credit	-	-	-	-	-	-	_		
General business credit	57,355	6,904	13,845	36,606	20,972		19,542		
Prior year minimum tax credit	16,977	4,679	2,138	10,161	22,789		*12,558		
Total income tax after credits [2]	3,275,895	1,147,035	787,381	1,341,479	644,165	369,607	274,558		

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Total services 281,777,466 10,000,700 10,000,000 10,000 10,	(All figures are estimates based on samplesmoney amounts	1	modation and food se	rvices		Other	services		
Total Accommodation Decision Decisio	Item							grantmaking,	
Member of returns		Total	Accommodation	and drinking	Total		and laundry	professional, and similar	
Total services 16,000,700		(89)	(90)		(92)	(93)			(96)
Cash 1,6607,789		,			,	-			*246
Notes and accounts recovable (20.03.76									-
Less Alleanner fan sad richs									
Transmert Control 120.000									-
Tax exercis securities									-
A. S.	· ·					*3,727			-
Mortgage and mile estate incoms						450,369			
One investments									
Depresidable sarebs [25]									
Deposition issues 1,9,364 1,9,365 1,9,565 1,9,565 1,9,720 1,9,									
Less Accumulated depetition			21,683,576			4,655,533			
Land. 122.595.0072 16.400.389 13.86.779 401.582 279.727 525.561 1 mingle baseds (mortzable) 33.451.770 15.241.070 15.210.070 5.353.252 1.367.260 0.44.419 14.470 15.210.070 15.210.070 15.200.070 1.367.260 0.44.419 14.470 15.210.070 15.200.070 1.367.260 0.44.419 14.470 1.367.260			-			-			
International assets (amortanois)			- 16 409 389			- 401 854			
Other assets. 28.272.281 12.949,066 15.323.195 1.888.214 309.200 1.346,066 175.908 **Total liabilities. 2817.746 15.021.071 120.249 1.888.216 1.03.82.568 2.39.97.840 8.43.769 **Accounts jasyeths. 1.051.071 1.052.081			15,241,076	18,210,097		1,367,266	6,842,491		
Total Individence	Less: Accumulated amortization				1,464,017	375,460			
Accounts payable in less with Mindigues, notes, and bonds payable in less than more year more year 25,859,877 15,922,388 13,923,389									
Mortgage, notes, and bonds payable in less from one year. 7, 567, 277 7, 567, 277 7, 567, 277 1, 2, 991, 679 1, 126, 338, 873 1, 12, 263, 33, 379, 446 886, 205 2, 119, 365 2, 119									
Other current labelilities. 23.580,373 11.226,336 12.283,337 13.794,446 898,205 23.716,766 10.006 10.0	Mortgages, notes, and bonds payable in less	,,							
Loans from haterholders and bronish gaywhe in one year or more. 0.10, 0.00,									
Mortgage, notes, and bonds payable in one year or more. 90,820,280 63,404,904 52,415,286 53,107,289 15,777,820 6,567,752 323,845 5,648,742 333,154 633,154			, .,		., . ,				
Control isabilities		3,393,300	1,403,340	2,107,700	1,100,900	019,790	257,017	25,290	
Capital stock									
Addisonal pari-in capital. 68,569,260 47,892,031 50,007 229 9,841,173 10,022,892 7,785,056 1,033,225 Retained earnings, unapproprieted [26]. 47,384,438 6,488,841 40,885,999 8,461,923 1,371,466 4,950,149 2,140,308 Less: Cost of treasury stock. 26,745,129 (27,751,90 4) 48,000 2,140,308 Less: Cost of treasury stock. 26,745,129 (27,751,90 4) 48,000 2,140,308 Less: Cost of treasury stock. 26,745,129 (27,751,90 4) 48,000 2,140,308 Less: Cost of treasury stock. 26,745,129 (27,751,90 4) 49,274,20 1,154,203,202 57,285,698 28,535,004 29,482,329 7,285,178 78,5									-
Retained earnings, appropriated [28] Retained earnings, unappropriated [28] Less: Cost of treasury stock. 26,745,129 6,7394,338 6,488,241 26,745,129 6,721,190 20,23,3398 1,544,6393 331,862 1,134,600,313 22,174 22,235,003 1,544,6399 331,862 1,134,600,313 22,174 22,235,003 1,544,6399 331,862 1,134,600,313 22,174 22,235,003 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 22,350,398 1,524,239 1,529,247 22,235,003 1,524 1,529,247 22,235,003 1,524 1,529,247 22,235,003 1,524 1,529,247 22,235,003 1,524 1,529,247									
Less Cost of treasury stock. 26,745,129 6,721,100 20,023,938 1,544,639 381,862 1,134,603 728,174 Total receipts. 184,006,013 49,749,738 134,871,775 54,07,375 26,142,704 22,235,663 6,026,518 16,526		57,177							
Total receipts									-
Business receipts									*O E4E
Interest of Government obligations: State and local	-								*8,515
Sale and local									-
Rents		50.400	05.404	07.070	00 500	*4.504	10.074	+0.007	
Royalities								.,	
Ret long-term capital gains reduced by Ret short-term capital gain reduced by Ret short-term capital gains r									
Net long-term capital gain reduced by net short-term capital loss									
net short-term capital loss 4,660,910 3,588,622 1,072,288 306,113 41,374 240,385 24,355 Net gain, noncapital assets. 1,230,616 811,451 149,165 175,160 70,788 102,203 *2,169 Dividends received from foring corporations. 1,656,604 81,986 47,748,07 41,117 429 37,466 *3,562 Other receipts. 16,333,582 9,355,571 6,978,010 1,674,562 141,859 474,790 1,075,913 Cost of goods sold. 83,295,004 7,500,049 55,704,955 22,235,757 14,226,784 7,028,049 880,925 Compensation of officers. 3,090,013 975,476 2,123,537 21,361,572 14,226,784 7,028,049 880,925 Salaries and wages. 45,829,357 16,539,551 22,289,827 8,346,186 3,082,026 4,470,924 813,236 Rent paid on business property 11,610,800 2,568,501 9,041,579 2,746,659 1,124,573 1,568,950 7,3137 7,378 1,322,337 1,414,474		8,945	6,602	2,343	12,335	*2,343	*9,730	*263	
Net gain, noncapital assests		4 660 910	3 588 622	1 072 288	306 113	41 374	240 385	24 355	
Dividends received from foreign corporations. 5,606,804 831,996 4,774,807 41,117 429 37,466 3,222									
Other receipts.									
Total deductions									
Cost of goods sold.									*8,483
Salaries and wages	Cost of goods sold	63,295,004			22,235,757	14,226,784		980,925	,
Repairs 3,332,366 946,388 2,385,968 1,456,667 213,103 372,043 871,520 301,283 378,270 123,013 165,804 67,706 90,820 7,278 7,278 7,274 7,27	•								
Bad debts. 301,283 178,270 123,013 165,804 67,706 90,820 7,278 Rent paid on business property. 11,610,080 2,568,501 9,041,579 2,794,659 1,124,573 1,596,950 73,137 Taxes paid. 10,239,038 4,334,538 5,904,500 1,926,808 850,895 936,060 139,853 ** Charitable contributions. 274,937 95,653 179,283 51,420 16,026 24,328 11,065 Amortization. 1,014,117 405,138 608,979 436,882 64,598 364,212 8,073 Depreciation. 6279,151 2,445,473 3,833,678 1,248,617 517,107 635,495 96,015 Depletion. 792 83 79 *** 11 424,617 426,617 426,617 426,615 426,615 426,615 426,615 426,615 426,817 427,107 635,495 96,015 426,817 427,107 635,495 96,015 427,107 427,107 427,107 427,107<									
Taxes paid.	·			,,.					
Interest paid									
Charitable contributions									*49
Amortization									
Depletion		,							
Advertising				3,833,678		517,107		96,015	
Pension, profit-sharing, etc., plans	•			3 200 832		204.445		- 26 087	
Employee benefit programs									
Net loss, noncapital assets		4,043,951		2,421,159					
Other deductions. 35,468,935								4.705	
Total receipts less total deductions. 23,638,026 9,152,403 14,485,623 3,154,238 1,109,596 1,708,778 335,864 73 Constructive taxable income from related foreign corporations. 601,972 171,612 430,360 22,265 1,405 20,859 Net income. 24,186,892 9,298,881 14,888,011 3,152,999 1,109,476 1,716,666 326,857 73 Income subject to tax. 16,558,719 6,310,503 10,248,216 2,460,226 783,491 1,465,095 211,639 75 Total income tax before credits [8]. 5,732,786 2,240,163 3,492,622 723,730 201,890 473,528 48,313 Income tax. 5,677,321 2,190,288 3,487,033 719,300 199,854 471,203 48,243 Alternative minimum tax. 41,646 36,060 5,587 4,964 2,647 2,247 69 Foreign tax credit. 4,545 934 3,611									*8,434
foreign corporations 601,972 171,612 430,360 22,265 1,405 20,859 - Net income 24,186,892 9,298,881 14,888,011 3,152,999 1,109,476 1,716,666 326,857 *** Income subject to tax 16,558,719 6,310,503 10,248,216 2,460,226 783,491 1,465,095 211,639 *** Total income tax before credits [8] 5,732,786 2,240,163 3,492,622 723,730 201,890 473,528 48,313 Income tax 5,677,321 2,190,288 3,487,033 719,300 199,854 471,203 48,243 Alternative minimum tax 41,646 36,060 5,587 4,964 2,647 2,247 69 Foreign tax credit 837,004 139,007 697,997 26,049 **1,281 24,684 *85 U.S. possessions tax credit 4,545 934 3,611 - - - - - - - - - - - -									*32
Net income		<u></u>	,						
Income subject to tax								- 326 957	*32
Total income tax before credits [8]									*32
Income tax		5,732,786	2,240,163	3,492,622	723,730	201,890	473,528	48,313	
Foreign tax credit	Income tax								
U.S. possessions tax credit									
Nonconventional source fuel credit					20,049	1,201	24,004	-	
Prior year minimum tax credit	Nonconventional source fuel credit	120,515	120,515	-	-	-	-	-	
TOTAL MODIFIC BAS BIRD OF GROUP (ALTO A COLOR OF	Total income tax after credits [2]	4,261,625	1,833,796	2,427,829	2,579 685,146	196,745	440,293	48,107	

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

(All figures are estimates based on samplesmoney amounts	are in thousands of dolla	of dollars) Agriculture, forestry, fishing, and hunting				<u> </u>		uction	
				-					
Item					Support				
item					activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
			·	logging	trapping				buildings
North an of materials	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns Total assets	1,799,530 44,644,361,460	59,850 68,772,744	46,177 57,575,919	4,338 6,736,315	9,334 4,460,510	12,965 519,497,683	4,791 1,482,217,854	212,876 351,178,658	59,860 192,163,013
Cash	2,309,583,898	4,889,292	4,064,035	471,741	353,517	24,864,788	30,190,204	34,355,150	16,710,555
Notes and accounts receivable Less: Allowance for bad debts	10,868,693,641	8,121,920 90,692	6,862,011 81,061	460,127 4,369	799,782 5,262	70,191,088 1,262,640	171,994,072	81,399,648 695,497	32,893,522 135,697
Inventories	158,538,674 1,117,983,514	6,730,684	5,670,587	366,206	693,891	11,070,267	6,510,602 24,579,495	77,005,916	63,299,612
Investments in Government obligations	791,189,834	40,433	15,423	*25,009	[1]	887,396	2,528,799	416,600	168,318
Tax-exempt securities Other current assets	205,062,395 4,644,828,032	44,002 2,623,829	*34,217 2,093,324	*4 395,629	*9,782 134,876	132,281 16,620,042	76,534 114.026.520	115,476 33,449,622	36,796 17,578,719
Loans to shareholders	391,518,599	1,753,228	1,524,062	50,025	179,142	3,018,966	131,039	4,808,274	1,523,087
Mortgage and real estate loans Other investments	3,870,583,803 11,403,245,852	424,764 11,011,396	409,909 7,966,215	*11,916 2,474,262	*2,939 570,918	96,974 124,455,165	3,116,466 237,110,328	13,524,457 35,715,213	12,864,220 22,992,850
Depreciable assets	6,828,079,823	49,080,789	41,408,219	3,718,720	3,953,850	163,576,301	994,957,719	107,743,173	20,938,485
Less: Accumulated depreciation	3,324,775,650	33,484,926	28,246,345	2,511,744	2,726,836	81,771,403	349,571,150	67,501,144	11,417,591
Depletable assetsLess: Accumulated depletion	298,167,965 124,100,435	1,547,203 515,392	28,533 *8,316	1,518,670 507,075	-	169,857,963 62,239,020	15,322,685 5,086,288	1,185,786 239,067	*136,135 *15,045
Land	241,346,728	11,593,940	11,022,760	399,183	171,997	4,448,254	3,660,596	11,025,939	4,973,504
Intangible assets (amortizable) Less: Accumulated amortization	2,871,702,764 486,978,746	2,173,544 262,259	2,005,675 219,984	36,346 16,458	131,523 25,817	29,525,376 9,758,250	53,276,292 6,517,029	10,873,921 2,207,748	4,222,831 647,328
Other assets	2,896,768,117	3,090,989	3,026,656	-151,877	216,210	55,784,135	198,932,173	10,202,936	6,040,040
Total liabilities	44,644,361,460	68,772,744	57,575,919	6,736,315	4,460,510	519,497,683	1,482,217,854	351,178,658	192,163,013
Accounts payable Mortgages, notes, and bonds payable in less	5,175,442,804	6,958,274	6,072,594	361,594	524,086	45,535,050	147,640,526	53,578,956	29,811,119
than one year	3,677,064,596	6,120,816	5,286,366	382,517	451,932	9,037,053	72,551,738	30,479,865	17,708,959
Other current liabilities Loans from shareholders	13,656,486,710 313,298,555	3,885,507 3,754,152	3,202,478 3,375,514	294,727 185,324	388,302 193,313	35,207,157 4,859,528	126,527,253 3,512,212	45,535,163 11,204,614	23,090,191 3.983.303
Mortgages, notes, and bonds payable in one	310,230,033	3,734,132	3,373,314	100,024	100,010	4,000,020	3,312,212	11,204,014	3,303,303
year or more	7,420,203,584	18,566,390	15,047,033	2,226,193	1,293,164	105,537,774	464,214,629	80,818,290	48,291,694
Other liabilities Capital stock	4,054,479,045 1,356,616,837	7,135,285 5,300,612	5,442,991 4,601,421	1,407,555 226,695	284,739 472,496	77,814,230 23,875,438	311,212,446 117,349,392	17,428,941 8,375,025	8,898,935 2,129,522
Additional paid-in capital	7,579,846,728	9,488,043	7,957,401	1,082,673	447,969	171,262,129	250,002,500	44,339,339	17,212,619
Retained earnings, appropriated Retained earnings, unappropriated [30]	28,785,261 2,416,876,605	334,020 9,211,216	275,273 7,989,010	*46,425 748,079	*12,321 474,127	229,657 54,656,900	1,249,984 -152,031	615,070 67,710,908	123,881 46,605,549
Less: Cost of treasury stock	1,034,739,263	1,981,570	1,674,162	225,469	81,938	8,517,233	11,890,793	8,907,513	5,692,759
Total receipts Business receipts	17,930,588,938 15,198,995,780	74,777,178 64,254,929	58,536,423 49,127,529	7,399,639 6,774,736	8,841,116 8,352,664	270,257,020 239,111,822	643,085,912 594,551,200	622,292,646 605,054,564	289,744,816 281,035,867
Interest	1,288,644,506	376,223	288,804	64,942	22,477	3,789,809	10,970,448	2,885,288	1,801,271
Interest on Government obligations:	20,563,766	15,540	12,938	*1,001	*1,600	115 700	645,121	57,635	28,122
State and local	92,252,185	920,865	836,334	67,661	16,871	115,723 448,983	3,117,753	1,503,925	489,361
Royalties	152,842,473	123,412	117,782	*5,302	328	1,467,931	69,371	263,410	168,085
Net short-term capital gain reduced by net long-term capital loss	3,849,089	28,838	12,679	*15,766	*393	92,175	223,292	116,922	51,880
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	119,067,717 62,090,830	1,298,463 606,676	1,022,458 463,237	195,610 82,108	80,396 61,332	5,609,180 1,992,497	5,546,757 4,473,695	2,045,665 1,261,499	730,861 270,612
Dividends received from domestic corporations.	12,625,555	59,628	49,204	4,532	5,892	943,710	195,520	87,208	19,956
Dividends received from foreign corporations Other receipts	358,681,187	660,536	*641,407	11,493 176,489	7,636 291,529	7,029,355	1,789,874 21,502,881	329,038	213,899 4,934,901
Total deductions	620,975,850 16,739,670,621	6,432,068 71,584,131	5,964,050 55,863,719	6,993,833	8,726,578	9,655,834 236,329,777	622,803,986	8,687,492 594,872,078	270,381,160
Cost of goods sold	9,559,565,662	37,576,658	27,858,871	4,651,753	5,066,034	129,469,610	369,925,660	441,586,217	214,501,330
Compensation of officers	247,020,458 1,653,373,847	1,498,178 5,321,202	1,166,549 3,938,760	129,141 452,154	202,488 930,288	2,601,178 11,578,191	2,274,092 23,958,434	17,770,255 32,265,308	5,006,718 11,242,429
Repairs	119,282,410	1,538,701	1,300,315	75,748	162,639	1,830,670	11,767,329	2,384,563	589,116
Bad debts Rent paid on business property	106,778,472 296,584,366	90,725 3,532,713	30,315 3,275,692	3,927 77,164	56,483 179,858	188,058 3,865,181	5,894,466 4,895,962	1,038,624 9,690,763	230,620 2,086,055
Taxes paid	337,168,230	1,608,972	1,223,696	152,290	232,987	7,408,902	21,461,382	11,447,527	3,528,125
Interest paid	1,141,924,493 15,765,513	1,742,098 68,193	1,388,947 54,552	236,394 7,774	116,756 5,868	9,409,516 169,939	36,371,816 582,791	5,862,392 358,216	2,794,773 196,718
Amortization	122,420,647	182,111	54,552 160,924	13,808	7,379	2,538,403	3,078,455	580,088	196,718
Depreciation	443,290,527	3,373,909	2,860,537	260,100	253,272	10,487,810	35,991,712	8,798,576	1,569,640
Depletion Advertising	14,787,791 198,771,229	75,064 336,333	17,082 293,245	57,974 9,045	*9 34,042	8,008,516 172,209	435,713 602,065	101,171 2,197,933	12,786 982,432
Pension, profit-sharing, etc., plans	118,247,016	147,429	116,061	17,247	14,120	1,887,811	6,102,777	1,772,442	454,177
Employee benefit programs Domestic production activities deduction	241,518,555 9,243,731	740,602 20,098	573,888 15,810	94,440 *2,665	72,274 1,623	3,139,624 600,785	6,368,067 292,475	6,573,437 415,855	1,373,037 304,695
Net loss, noncapital assets	35,045,246	110,619	93,920	11,707	4,993	1,513,560	4,917,463	277,029	54,344
Other deductions Total receipts less total deductions	2,078,882,429	13,620,523	11,494,555	740,502	1,385,466	41,459,813	87,883,328 20,281,926	51,751,681	25,260,552
Constructive taxable income from related	1,190,918,317	3,193,048	2,672,704	405,806	114,538	33,927,243	20,201,920	27,420,568	19,363,656
foreign corporations	114,082,317	78,976	73,802	404.00-	5,173	3,116,907	751,234	114,563	*53,882
Net income (less deficit) Income subject to tax	1,284,436,869 1,103,758,741	3,256,484 3,074,635	2,733,568 2,469,123	404,805 392,992	118,111 212,519	36,928,427 35,135,244	20,388,039 26,777,452	27,477,496 29,136,734	19,389,417 19,579,223
Total income tax before credits [5]	385,154,264	930,836	736,890	127,308	66,638	12,835,814	9,579,296	9,728,181	6,715,370
Income taxAlternative minimum tax	382,789,758 2,309,485	928,348 5,278	735,957 3,723	126,645 *663	65,747 *892	12,265,554 569,544	9,365,049 208,048	9,680,977 40,749	6,699,173 12,668
Foreign tax credit	79,263,406	10,677	8,908	*696	1,073	3,836,335	96,326	93,552	54,335
U.S. possessions tax credit	883,730	733	733	-	-	*4 440	040.004	[1] *80.600	90.500
Nonconventional source fuel credit General business credit	3,139,854 12,731,806	- 15,510	14,780	446	284	*4,440 122,748	940,821 414,743	*80,690 31,804	80,500 6,929
Prior year minimum tax credit	5,518,376	5,610	3,538	*469	*1,603	259,726	302,375	76,009	48,623
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	283,482,034	898,307	708,931	125,697	63,679	8,612,565	7,825,030	9,446,127	6,524,984

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All figures are estimates based on samplesmoney amount	Construction		Manufacturing					
	Heavy and							
Item	civil				Beverage	Textile		Leather
ļ	engineering	Specialty	Total	Food	and	mills and	Apparel	and allied
!	construction and land	Specialty trade	Total	manufacturing	tobacco product	textile product	manufacturing	product
!	subdivision	contractors		manalaotamig	manufacturing	mills	manaraotannig	manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	21,743	131,273	120,093	7,180	1,308	2,073	d	d
Total assets	80,895,466	78,120,179	10,116,002,526	637,029,563	169,901,968	30,659,967	d	d
Cash	7,071,385	10,573,210	362,959,356	15,225,823	6,806,357	1,420,402	d	d
Notes and accounts receivable Less: Allowance for bad debts	16,968,120 232,765	31,538,007 327,035	2,726,992,242 25,622,251	195,671,213 620,443	15,991,575 156,090	4,297,272 105,432	d d	a d
Inventories	9,478,066	4,228,238	454,256,946	32,611,360	10,753,192	5,097,583	d	d
Investments in Government obligations	215,584	*32,698	11,986,400	1,176,880	-	*189,853	d	d
Tax-exempt securities	*48,372	*30,308	17,083,705	*65,042	65	*471,764	d	d
Other current assets	7,706,013	8,164,890	514,958,626	15,327,652	6,045,308	1,022,853	d	d
Loans to shareholders Mortgage and real estate loans	1,829,941 479,960	1,455,247 180,277	42,611,733 59,569,099	221,393 *13,082	50,628 *1,028	*31,241 *975	d d	d d
Other investments	9,069,815	3,652,548	3,267,348,161	172,946,962	56,622,458	6,200,782	d	d
Depreciable assets	41,354,201	45,450,487	2,347,514,221	136,387,294	57,907,511	18,425,618	d	d
Less: Accumulated depreciation	24,255,038	31,828,515	1,274,056,528	70,642,943	30,840,912	12,289,650	d	d
Depletable assets	1,016,806	*32,845	85,084,553	15,473	59,661	1,794	d	d
Less: Accumulated depletionLand	209,588 5,123,794	*14,434 928,641	47,614,035 44,629,442	3,237 3,386,797	25,314 2,082,962	- 259,323	d d	d d
Intangible assets (amortizable)	2,489,290	4,161,799	964,505,262	101,814,071	42,841,450	4,096,754	d	d
Less: Accumulated amortization	438,229	1,122,191	194,184,389	12,567,591	6,155,100	553,304	d	d
Other assets	3,179,738	983,159	757,979,983	46,000,734	7,917,190	2,092,141	d	d
Total liabilities	80,895,466	78,120,179	10,116,002,526	637,029,563	169,901,968	30,659,967	d	d
Accounts payable Mortgages, notes, and bonds payable in less	8,452,746	15,315,090	1,837,741,652	202,471,438	9,865,170	2,929,206	d	d
than one year	6,250,336	6,520,570	807,239,394	30,546,480	4,342,641	2,178,100	d	d
Other current liabilities	9,378,898	13,066,073	862,252,470	39,683,977	9,105,382	2,335,076	d	d
Loans from shareholders	2,812,471	4,408,841	103,209,166	5,929,306	4,717,070	230,874	d	d
Mortgages, notes, and bonds payable in one	10.000.110	10.000.151	4 750 000 000	00 405 050	50 044 450	10 550 511		
year or more Other liabilities	19,303,446 6,398,240	13,223,151 2,131,766	1,752,830,668 1,082,405,743	89,105,253 55,717,752	53,011,159 29,654,155	10,550,511 1,783,806	d d	d d
Capital stock	4,096,254	2,149,249	389,380,010	33,568,193	8,413,077	1,763,600	d	d
Additional paid-in capital	18,034,861	9,091,858	2,550,651,798	119,464,242	40,270,453	7,554,827	d	d
Retained earnings, appropriated	102,094	389,096	3,950,378	*86,084	968	3,373	d	d
Retained earnings, unappropriated [30]	7,274,564	13,830,796	1,247,319,063	112,529,651	49,221,510	2,818,043	d	d
Less: Cost of treasury stock Total receipts	1,208,443 101,825,157	2,006,311 230,722,674	520,977,817 6,617,400,239	52,072,813 432,769,936	38,699,617 123,336,871	1,086,961 36,304,019	0	d d
Business receipts	96,042,197	227,976,500	5,851,555,746	393,639,186	106,572,561	34,998,926	d	d
Interest	741,661	342,356	145,481,744	3,803,108	1,560,555	166,601	d	d
Interest on Government obligations:								
State and local	21,721	7,793	3,991,163	106,188	74,391	10,769	d	d
Rents	713,511 84,439	301,053 10,886	29,930,305 92,140,642	2,454,428 2,309,669	135,005 2,187,651	18,845 74,926	d d	a d
Royalties Net short-term capital gain reduced by	64,439	10,000	92,140,042	2,309,009	2,167,031	74,920	u	u
net long-term capital loss	30,910	34,131	212,051	-70,377	*746	*1,420	d	d
Net long-term capital gain reduced by						·		
net short-term capital loss	952,610	362,194	27,881,707	1,987,542	320,902	96,484	d	d
Net gain, noncapital assets	559,890	430,997	19,588,933	847,262	67,030	63,776	d	d d
Dividends received from domestic corporations. Dividends received from foreign corporations	49,435 107,627	17,816 *7,512	2,665,484 285,434,157	105,080 20,182,526	307,959 9,272,258	1,621 240,638	q	d d
Other receipts	2,521,155	1,231,435	158,518,307	7,405,323	2,837,814	630,012	d	d
Total deductions	96,544,252	227,946,666	6,057,915,744	394,842,764	103,088,054	36,162,279	d	d
Cost of goods sold	72,688,454	154,396,433	4,306,742,894	271,313,134	52,896,886	25,362,165	d	d
Compensation of officers	2,122,908	10,640,629	35,094,219	2,185,052	610,096	427,734	d	d
Salaries and wages Repairs	4,084,169 636,685	16,938,709 1,158,762	371,511,195 25,697,455	19,947,457 2,013,054	9,574,002 824,135	2,984,483 185,722	d d	d d
Bad debts	198,681	609,323	12,145,468	240,984	76,709	78,455	d	d
Rent paid on business property		5,483,595	50,383,857	3,445,433	857,904	533,839	d	d
Taxes paid	2,021,351	5,898,051	98,355,455	8,799,925	8,860,396	679,904	d	d
Interest paid	1,512,562	1,555,058	206,782,449	11,537,536	4,545,416	891,902	d	d
Charitable contributions	59,338 181,919	102,160 204,556	7,363,774 41,589,474	539,160 1,766,540	246,388 856,587	6,670 125,396	d d	d d
Depreciation		4,458,627	156,235,752	7,658,383	3,056,699	832,338	d	d
Depletion	80,507	7,878	5,379,923	15,144	*6,076	-	d	d
Advertising	210,628	1,004,874	73,886,620	12,036,546	4,776,109	231,623	d	d
Pension, profit-sharing, etc., plans		910,025	49,678,284	3,618,444	1,165,311	190,355	d	d
Employee benefit programs Domestic production activities deduction	1,009,422 67,097	4,190,978 44,064	87,692,249 6,165,521	5,532,984 471,074	1,854,134 233,276	609,863 17,892	d	d d
Net loss, noncapital assets	94,630	128,056	9,380,786	1,230,948	110,435	99,216	d	d
Other deductions	6,276,240	20,214,889	513,830,369	42,490,966	12,537,494	2,904,721	d	d
Total receipts less total deductions	5,280,905	2,776,008	559,484,495	37,927,172	20,248,818	141,739	d	d
Constructive taxable income from related	50.445	** 000	04.070.075	0.444.700	4 40 4 00=	20.00-		
foreign corporations Net income (less deficit)	56,413 5,315,597	*4,268 2,772,483	84,278,650 639,771,982	6,444,720 44,265,704	1,404,007 21,578,433	66,365 197,336	d	d d
Income subject to tax	5,452,006	4,105,504	448,864,124	32,802,433	14,480,785	864,792	q	d d
Total income tax before credits [5]	1,864,725	1,148,086	157,210,559	11,470,647	5,075,589	298,942	d	d
Income tax	1,844,448	1,137,356	156,704,347	11,459,577	5,064,455	297,501	d	d
Alternative minimum tax	17,529	10,551	502,796	9,185	11,134	*1,440	d .	d
Foreign tax credit	34,222	4,994 [1]	56,553,811 868,624	3,422,360 15,196	1,247,587 79,959	40,636	d	d d
Nonconventional source fuel credit	*27	*163	641,284	982	19,939]	d	d d
General business credit	12,685	12,191	5,753,164	143,242	19,638	1,957	d	d
Prior year minimum tax credit	19,049	8,337	3,303,339	133,145	18,592	3,468	d	d
Total income tax after credits [2]	1,798,741	1,122,401	90,090,333	7,755,723	3,709,813	252,880	d	d

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All figures are estimates based on samplesmoney amount	nounts are in thousands of dollars) Manufacturing—continued							
Item			D : #	D		Plastics	N	
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing	(10)	activities	manufacturing	(00)	manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	6,066	1,167	10,021	d d		5,170	3,013	1,914
Total assets	124,387,342 2,892,582	242,297,155 9,001,267	46,173,902 2,443,389	d d		114,964,980 5,666,479	133,914,019 4,528,869	219,106,936 8,202,194
Notes and accounts receivable	30,282,508	18,520,211	7,958,275	d	351,385,543	19,678,118	21,913,854	53,954,880
Less: Allowance for bad debts	94,275	491,621	220,099	d		512,751	430,643	502,418
Inventories Investments in Government obligations	5,997,631 156,993	13,422,311 237,946	3,083,696 *11,323	d d		14,220,887 *7,623	8,735,244 11,376	22,100,347 *120,172
Tax-exempt securities	*11.899	*12,555	5,094	d		55,900	*28,376	*286.950
Other current assets	2,379,439	9,043,940	1,402,931	d	91,655,980	4,328,160	11,444,568	7,353,333
Loans to shareholders	90,323	2,387,687	237,083	d		157,270	1,145,064	864,322
Mortgage and real estate loans Other investments	*178,114 58,658,536	10,147,966 81,682,122	*23,474 9,910,422	d d		25,201 18,269,744	*25,011 30,071,825	*9,684 62,044,057
Depreciable assets	28,531,142	129,356,990	29,320,474	d		62,203,116	60,892,579	84,720,348
Less: Accumulated depreciation	9,372,677	70,538,370	19,136,365	d		37,257,837	30,716,534	45,231,839
Depletable assets	297,895	6,377,024	*9,351 *9,300	d		38,927	5,123,557	656,853
Less: Accumulated depletion	*36,026 627,009	617,166 2,014,650	*8,390 349,337	d d		27,058 847,478	645,809 3,060,985	188,072 1,484,762
Intangible assets (amortizable)	2,801,720	25,818,443	8,662,700	d	204,564,511	17,860,770	13,958,904	13,591,490
Less: Accumulated amortization	196,439	3,700,697	1,428,797	d		2,690,780	2,577,523	1,520,201
Other assets Total liabilities	1,180,967 124.387.342	9,621,897 242,297,155	3,550,003 46,173,902	d d		12,093,732 114,964,980	7,344,316 133,914,019	11,160,075 219,106,936
Accounts payable	32,635,821	11,612,501	7,741,803			13,982,055	15,309,503	31,474,612
Mortgages, notes, and bonds payable in less								
than one year	1,690,446	15,624,186	2,275,512			7,411,828	7,165,866	
Other current liabilities Loans from shareholders	8,647,110 990,009	36,138,504 591,531	3,494,347 807,614	d d		11,118,567 1,494,920	20,202,620 2,931,226	14,057,501 2,064,695
Mortgages, notes, and bonds payable in one	330,003	331,331	007,014	ď	30,030,307	1,454,520	2,331,220	2,004,033
year or more	20,139,210	63,280,902	13,671,962			39,298,779	31,799,727	35,778,249
Other liabilities	5,627,473	25,376,126	4,786,221	d d		20,304,683	17,903,297	24,252,724
Additional paid-in capital	1,816,337 39,067,346	6,081,830 58,706,968	4,407,600 7,937,139			6,825,010 26,408,097	3,550,184 36,958,627	7,906,170 65,148,408
Retained earnings, appropriated	492,896	*245,005	*34,698	d	481,879	*44,189	*45,726	32,074
Retained earnings, unappropriated [30]	14,003,600	41,439,848	3,374,280	d		-8,760,300	-1,108,922	23,654,888
Less: Cost of treasury stock Total receipts	722,906 66,450,521	16,800,246 169,605,302	2,357,276 56,387,324	d d		3,162,848 125,651,801	843,833 99,748,221	4,304,966 191,922,893
Business receipts	63,561,002	152,576,944	54,887,049	d		121,050,623	94,356,252	183,925,705
Interest	831,652	2,722,905	174,279	d	13,012,663	739,891	1,351,409	1,926,899
Interest on Government obligations:	6,342	140,933	23,900	d	519,255	55,697	11,772	165,850
State and local	44,689	126,351	135,659	d d	1,200,774	63,502	96,901	97,843
Royalties	42,981	995,022	321,449			748,169	446,863	447,597
Net short-term capital gain reduced by	+0.040	+5.055	*4 000		050047	***	+0.000	45 700
net long-term capital loss Net long-term capital gain reduced by	*3,813	*5,355	*1,022	d	356,947	*481	*9,962	15,788
net short-term capital loss	138,095	672,912	79,046	d	3,440,666	395,227	345,920	1,278,619
Net gain, noncapital assets	75,782	1,362,870	179,289	d		175,839	344,138	359,323
Dividends received from domestic corporations. Dividends received from foreign corporations	20,454 1,207,050	42,796 7,602,332	8,142 179,791	d d		16,138 1,083,495	114,441 1,621,785	46,129 876,585
Other receipts	518,661	3,356,882	397,697	d		1,322,740	1,048,779	2,782,555
Total deductions	63,362,818	155,228,985	54,638,194	d		123,741,942	92,230,318	180,041,529
Cost of goods sold	48,072,243	112,573,001	34,832,230	d		87,711,444	62,799,243	
Compensation of officers	1,073,855 3,667,787	628,735 9,681,958	1,473,084 5,300,495	d d	4,249,846 66,506,560	1,189,898 6,714,798	790,597 5,512,569	922,021 5,541,770
Repairs	242,382	984,976	298,130	d	4,223,818	826,000	768,075	
Bad debts	53,370	201,583	124,114	d		303,080	156,529	157,873
Rent paid on business property Taxes paid	565,126 957,991	1,675,887 2,119,965	1,277,056 1,329,558	d d		1,588,221 1,790,583	1,508,375 2,016,658	1,161,729 2,375,371
Interest paid	2,196,380	6,328,226	1,258,441	d	26,427,050	3,785,404	3,666,185	3,944,398
Charitable contributions	25,947	146,980	35,452	d	3,418,944	31,195	77,258	77,760
Amortization	128,356	740,322	317,901	d		797,031	259,062	
Depreciation Depletion	1,047,263 334,285	5,014,442 60,359	1,772,013 *47	d d		3,321,943 14	3,416,118 489,512	4,146,535 443,698
Advertising	399,576	778,302	390,513		21,669,483	885,763	390,734	182,533
Pension, profit-sharing, etc., plans	351,713	1,315,857	373,721	d		1,098,111	902,363	2,278,054
Employee benefit programs Domestic production activities deduction	739,868 52,106	3,328,643 142,863	1,064,901 39,054	d d		2,780,814	2,249,883 142,929	2,478,027 205,995
Net loss, noncapital assets	96,895	403,575	360.610			54,087 194,046	195,496	164,360
Other deductions	3,357,674	9,103,312	4,390,873	d	105,549,535	10,669,511	6,888,733	8,704,253
Total receipts less total deductions	3,087,704	14,376,317	1,749,130	d	165,714,295	1,909,860	7,517,903	11,881,363
Constructive taxable income from related foreign corporations	*138,786	1,513,173	*43,853	d	18,599,838	289,495	186,606	614,262
Net income (less deficit)	3,220,148	15,748,556	1,769,083	d		2,143,657	7,692,738	
Income subject to tax	2,322,225	10,687,258	1,931,784	d	86,803,112	2,534,222	6,474,239	10,236,934
Total income tax before credits [5] Income tax	792,799 788,464	3,734,300 3,730,836	659,103 657,143		30,419,115 30,340,205	877,848 868,767	2,285,220 2,252,404	3,641,090 3,570,548
Alternative minimum tax	5,007	3,730,630	1,517		78,300	16,212	30,989	
Foreign tax credit	48,000	1,092,597	17,826	d	10,430,043	106,202	99,188	
U.S. possessions tax credit	- *2,429	1,415	2,198	d d	496,296	2,980	2,227	-
Nonconventional source fuel credit General business credit	*2,429 5,905	195,132 71,585	1 8,715	d d	- 1,166,203	217 23,309	166 15,706	- 14,789
Prior year minimum tax credit	29,184	236,893	7,444	ď	268,054	13,594	57,166	118,510
Total income tax after credits [2]	707,281	2,136,676	622,919	l d	18,058,516	731,547	2,110,767	2,833,070

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	(All figures are estimates based on samples—money amounts are in thousands of dollars) Manufacturing—continued								
			0 1	Electrical					
Item	Fabricated		Computer and	equipment, appliance,		Furniture		Wholesale	
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and	
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,	
-	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing (31)	(32)	total (33)	
Number of returns	24,056	11,469	8,478	4,531	4,899	5,887	11,450	363,460	
Total assets	324,010,107	475,871,595	769,185,780	1,369,419,326	1,590,320,049	40,146,738	217,446,360	2,549,702,248	
Cash	9,893,365	22,071,280	96,205,510	14,963,846	64,161,846	1,274,256	16,449,450	168,105,074	
Notes and accounts receivable	39,656,007 735,358	99,510,070	125,234,992 2,623,381	196,484,054 2.653.122	471,118,945	7,958,035 266,266	32,154,370 1,549,944	400,524,891	
Less: Allowance for bad debts Inventories	24,420,050	1,802,778 39,341,897	43,982,221	19,063,446	7,182,531 76,096,887	5,291,347	22,098,619	9,641,088 475,124,537	
Investments in Government obligations	155,709	663,043	*932,592	*753,950	6,019,599	*110	*233,936	27,365,108	
Tax-exempt securities	48,112	478,360	597,676	12,131,659	*822,182	*604	*95,892	5,401,140	
Other current assets Loans to shareholders	13,178,165 873,423	25,490,490 548,585	86,119,176 858,684	46,178,699 607,185	116,046,632 584,852	2,498,095 337,971	18,478,713 290,371	155,829,759 8,335,763	
Mortgage and real estate loans	311,394	*45,869	1,273	*8,156,069	*40,489,507	*11,331	28,519	1,647,219	
Other investments	154,467,536	129,209,253	174,926,561	906,976,171	295,315,996	5,408,308	46,480,261	530,423,296	
Depreciable assets Less: Accumulated depreciation	88,613,430 55,014,847	110,941,104 68,534,090	215,491,756 139,161,018	145,617,438 86,523,229	423,413,049 193,049,818	16,836,621 10,358,256	54,702,552 31,359,678	771,216,435 371,652,285	
Depletable assets	15,600	*229,886	*10,785	22,707	*127,501	10,330,230	*67,589	23,501,943	
Less: Accumulated depletion	10,247	*108,035	*767	17,837	44,521		2,842	7,877,979	
LandIntangible assets (amortizable)	1,745,102 36,263,030	2,052,740 67,687,021	5,694,425 113,377,720	874,623 73,406,776	4,673,298 106,496,189	432,251 7,468,645	1,295,470 55,116,373	58,079,415 223,058,617	
Less: Accumulated amortization	5,486,788	11,397,712	30,383,297	10,821,009	25,429,514	968,752	10,476,457	33,638,604	
Other assets	15,616,422	59,444,612	77,920,874	44,197,900	210,659,948	4,222,439	13,343,168	123,899,007	
Total liabilities	324,010,107 21.830.797	475,871,595	769,185,780	1,369,419,326	1,590,320,049 136,892,645	40,146,738 5.009,237	217,446,360 18,600,947	2,549,702,248 421,587,067	
Accounts payable Mortgages, notes, and bonds payable in less	21,830,797	54,364,277	93,337,238	75,835,347	136,892,645	5,009,237	18,600,947	421,587,067	
than one year	18,809,512	36,580,166	21,402,102	209,407,515	154,549,267	2,145,598	13,783,878	171,241,260	
Other current liabilities	17,650,480	39,633,042	94,382,834	69,155,121	253,598,648	4,497,089	22,520,762	307,027,607	
Loans from shareholders Mortgages, notes, and bonds payable in one	4,099,355	4,321,944	10,843,036	857,915	3,769,936	496,206	3,052,998	31,018,175	
year or more	98,046,256	106,845,882	88,704,812	239,343,598	428,826,839	10,906,208	43,972,538	414,839,403	
Other liabilities	20,579,600	71,173,179	72,384,508	71,696,610	293,329,831	1,838,505	21,926,747	173,375,055	
Capital stock Additional paid-in capital	33,194,834 76,896,483	22,067,168 109,822,870	68,256,830 522,116,629	40,076,201 433,864,839	51,676,309 212,335,582	2,170,777 3,311,901	15,903,784 58,690,083	102,657,316 495,804,482	
Retained earnings, appropriated	240,608	168,206	948,779	221,838	341,256	*13,744	87,154	3,732,583	
Retained earnings, unappropriated [30]	45,629,491	55,109,450	-123,726,495	255,331,703	91,251,798	10,873,257	32,651,031	523,497,018	
Less: Cost of treasury stock	12,967,310	24,214,589	79,464,494	26,371,362	36,252,062	1,115,784	13,743,562	95,077,719	
Total receipts Business receipts	227,945,109 210,916,545	358,857,840 329,661,806	694,399,698 579,726,849	282,545,170 212,570,375	1,007,111,889 873,097,344	55,696,609 54,431,928	185,016,562 161,676,453	4,594,420,907 4,453,867,930	
Interest	4,649,081	7,537,780	7,965,302	37,839,459	42,862,504	148,941	2,311,287	24,324,788	
Interest on Government obligations:	100 110	070 000	4 040 047	570,000	004.474	44.005	00.005	4 054 000	
State and local	193,142 184,820	278,298 1,683,259	1,218,847 1,541,028	576,322 140,394	204,474 20,391,668	14,605 57,949	90,325 101,628	1,351,869 6,476,990	
Royalties	1,715,947	3,833,639	28,013,660	2,274,144	15,024,544	62,856	3,784,699	12,847,502	
Net short-term capital gain reduced by		40.500	10.000	2 444	202.422	0.705	00.050	100.050	
net long-term capital loss Net long-term capital gain reduced by	4,401	19,569	19,086	-6,414	-330,106	3,765	90,958	166,953	
net short-term capital loss	1,038,051	2,007,438	1,654,193	3,815,569	5,058,533	85,537	532,605	7,552,415	
Net gain, noncapital assets	670,367	584,439	393,375	2,152,009	9,026,888	30,540	133,779	4,321,483	
Dividends received from domestic corporations. Dividends received from foreign corporations	62,454 5,723,955	63,065 7,044,045	203,101 61,929,347	154,116 7,449,997	179,911 14,281,540	18,533 200,757	49,496 11,560,105	1,477,840 16,949,896	
Other receipts	2,786,345	6,144,502	11,734,912	15,579,198	27,314,589	641,198	4,685,225	65,083,242	
Total deductions	212,279,491	337,551,444	618,968,230	271,874,846	971,972,484	53,333,745	165,634,833	4,443,617,630	
Cost of goods sold	146,013,260 3,963,236	230,668,429 3,463,806	389,315,440 5,134,120	141,693,331	680,050,554	36,211,317	91,346,841	3,449,963,206	
Compensation of officers Salaries and wages	13,734,195	31,614,799	75,719,277	1,486,573 23,759,041	2,218,786 41,706,283	758,851 3,778,047	2,810,344 20,893,347	35,764,531 333,758,981	
Repairs	951,664	1,362,782	2,883,112	1,706,704	2,886,940	211,546	777,302	18,007,475	
Bad debts Rent paid on business property	444,474 2,846,918	697,798 3,602,357	2,140,021 5,611,088	1,856,975 2,597,297	3,923,199 7,187,271	171,105 860,541	468,990 2,435,830	7,476,489 74,233,941	
Taxes paid	4.140.928	4,680,254	8,648,148	2,863,206	9,101,190	1,144,337	2,900,135	58,077,988	
Interest paid	8,256,536	11,389,785	10,082,019	42,040,143	44,365,994	905,632	5,297,145	42,425,184	
Charitable contributions	110,858	259,710	399,337	230,414	1,010,883	34,828	285,204	2,322,491	
Amortization Depreciation	1,564,047 4,943,857	2,435,981 7,480,909	6,946,346 18,584,502	3,029,069 12,985,103	7,319,817 45,337,847	188,724 774,316	2,089,510 3,661,932	11,402,091 50,868,431	
Depletion	*36,193	*17,522	- 10,004,002	*2,237	1,548,181		*67,407	545,030	
Advertising	1,881,618	2,195,134	8,238,376	1,862,567	12,058,120	1,296,650	2,427,202	53,314,975	
Pension, profit-sharing, etc., plans Employee benefit programs	2,245,283 4,549,597	3,407,970 7,500,931	7,186,572 10,215,462	1,559,418 4,389,194	9,129,411 18,704,797	287,793 1,142,038	1,620,446 3,910,293	12,369,827 32,279,605	
Domestic production activities deduction	218,496	216,410	639,502	184,473	618,383	60,742	192,007	538,089	
Net loss, noncapital assets	202,754	490,977	1,894,133	286,918	1,119,547	58,981	254,952	4,995,106	
Other deductions Total receipts less total deductions	16,175,576 15,665,618	26,065,887 21,306,396	65,330,773 75,431,467	29,342,183 10,670,324	83,685,281 35,139,406	5,448,300 2,362,864	24,195,946 19,381,728	255,274,191 150,803,278	
Constructive taxable income from related	10,000,018	Z 1,3U0,396	10,401,407	10,070,324	33, 139, 4 06	2,302,004	18,301,728	130,003,278	
foreign corporations	922,122	3,198,052	14,546,950	3,910,279	7,039,710	101,850	2,245,494	6,539,095	
Net income (less deficit)	16,394,598	24,226,150	88,759,570	14,004,281	41,974,641	2,450,109	21,536,897	155,990,504	
Income subject to tax Total income tax before credits [5]	12,502,935 4,321,942	19,667,912 6,884,086	47,070,773 16,513,555	11,873,501 4,150,816	35,023,979 12,311,919	2,672,397 922,241	14,500,238 5,072,225	151,331,543 52,261,967	
Income tax	4,307,293	6,841,196	16,444,348	4,139,805	12,237,871	922,513	5,047,411	52,128,921	
Alternative minimum tax	17,492	41,173	67,945	12,283	60,429	*2,374	26,257	153,745	
Foreign tax credit U.S. possessions tax credit	792,766 1,277	1,980,472 15,198	4,943,672 55,509	2,388,844 52,130	3,189,856 2,426	67,740 24	1,178,736 123,063	3,306,123 8,670	
Nonconventional source fuel credit	-	307	-	185,250	-	461	1,333	*12,922	
General business credit	94,929	305,381	1,074,087	125,041	1,670,870	21,368	232,830	696,671	
Prior year minimum tax credit Total income tax after credits [2]	66,110 3,366,860	111,813 4,470,915	1,075,127 9,365,160	33,083 1,366,469	319,462 7,129,306	*2,890 829,758	107,035 3,429,229	505,738 47,731,844	
Endnotes at end of table section. Detail may not add to						023,130	5,723,229	71,131,044	

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	Wholesale and retail tradecontinued									
		Wholesale	trade				Retail trade			
									Building	
Item				Electronic markets		Motor vehicle	Furniture	Electronics	material and garden	
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment	
		goods	goods	agents		and parts	furnishings	appliance	and supplies	
	(34)	(35)	(36)	and brokers (37)	(38)	dealers (39)	stores (40)	stores (41)	dealers (42)	
Number of returns	155,815	94,312	56,657	4,846	206,898	32,959	15,983	10,931	15,304	
Total assets	1,449,821,588	565,216,675	881,513,003	3,091,911	1,099,836,019	112,029,918	26,684,892	38,277,086	122,380,968	
Cash	97,855,655	35,616,381	61,968,929	270,345	70,224,307	7,438,888	2,103,462	4,136,191	2,624,506	
Notes and accounts receivable Less: Allowance for bad debts	292,290,142 6,956,894	157,203,104 4,094,043	134,486,249 2,852,595	600,789 10,256	108,234,209 2,684,194	12,185,443 235,837	3,400,422 78,759	4,570,020 103.676	20,029,060 115,540	
Inventories	209,604,996	122,179,495	87,418,398	*7,103	265,514,703	50,395,045	8,777,632	9,174,718	24,094,220	
Investments in Government obligations	27,144,748	766,070	26,378,678	-	220,360	*46,093	38	2,148	*19,262	
Tax-exempt securities	3,831,340	349,521	3,481,819	-	1,569,800	*120,888	92,723	-	*1,901	
Other current assets	107,889,465 5,141,856	49,558,655 3,692,852	58,136,366 1,391,447	194,443 *57,557	47,939,746 3,193,907	3,172,034 766,233	1,820,858 95,158	5,030,863 191,631	1,543,314 225,300	
Mortgage and real estate loans	1,210,291	136,551	1,073,740	-	436,928	34,158	*12,492	*42,318	60,805	
Other investments	373,586,558	62,234,030	310,905,318	*447,209	156,836,738	8,801,650	1,321,303	4,057,753	11,226,997	
Depreciable assets Less: Accumulated depreciation	305,774,106	151,320,919 78,099,522	153,718,403	734,785 308,467	465,404,995	29,235,850	12,430,361	12,284,313	42,293,620	
Depletable assets	159,293,769 23,348,159	238,592	80,885,780 23,109,567	306,467	212,333,668 153,784	14,613,961 *1,446	5,757,156	6,707,218	15,483,731 53,582	
Less: Accumulated depletion	7,807,130	57,155	7,749,975	-	*70,850	*21	-	-	24,085	
Land	13,670,075	5,079,772	8,413,677	176,626	44,408,213	3,239,798	756,450	384,413	9,418,328	
Intangible assets (amortizable) Less: Accumulated amortization	124,047,781 20,998,076	39,648,434 7,444,462	83,357,725 13,407,510	*1,041,622 *146,104	99,010,836 12,640,528	9,889,944 719,528	1,652,681 761,475	4,171,528 566,744	4,090,338 210,521	
Other assets	59,482,285	26,887,481	32,568,545	*26,259	64,416,732	2,271,796	818,700	1,608,829	22,533,611	
Total liabilities	1,449,821,588	565,216,675	881,513,003	3,091,911	1,099,836,019	112,029,918	26,684,892	38,277,086	122,380,968	
Accounts payable	243,080,982	125,123,748	117,552,428	404,807	178,505,508	9,917,320	4,519,461	8,278,191	22,808,330	
Mortgages, notes, and bonds payable in less than one year	94,194,610	57,728,121	36,243,890	*222,599	77,036,793	36,980,710	1,661,143	1,314,535	2,347,659	
Other current liabilities	184,027,625	65,645,909	118,120,556	261,160	122,999,913	9,165,947	4,185,871	6,165,509	12,939,482	
Loans from shareholders	17,250,708	10,325,250	6,851,312	*74,146	13,737,841	2,879,291	573,080	743,680	900,178	
Mortgages, notes, and bonds payable in one year or more	202.002.281	07 251 727	112 061 206	*789,237	212,836,442	16,511,555	3,569,082	4,829,980	33,692,040	
Other liabilities	99,507,637	87,351,737 42,634,307	113,861,306 56,778,551	*94,779	73,867,418	3,457,430	1,554,820	1,869,853	2,964,884	
Capital stock	66,556,626	38,171,785	28,219,755	165,086	36,100,385	3,673,840	922,385	2,815,615	1,367,154	
Additional paid-in capital	286,343,815	98,343,390	187,137,307	*863,118	209,457,374	10,085,547	3,744,782	14,319,141	10,907,149	
Retained earnings, appropriated Retained earnings, unappropriated [30]	2,952,597 290,207,739	285,746 48,982,967	2,656,870 240,873,427	9,981 351,345	779,987 233,289,044	186,327 21,632,354	51,871 7,981,825	*91,937 77,735	*93,112 44,933,610	
Less: Cost of treasury stock	36,303,032	9,376,285	26,782,400	*144,347	58,774,687	2,460,401	2,079,430	2,229,090	10,572,630	
Total receipts	2,341,226,061	1,069,078,350		3,044,696	2,253,187,226	298,492,470	52,518,137	87,071,442	176,751,172	
Business receipts	2,267,684,436	1,041,807,611	1,222,953,659	2,923,166	2,186,176,099	290,863,492	51,637,161	84,778,748	173,394,706	
InterestInterest on Government obligations:	15,195,083	5,017,302	10,160,485	17,296	9,129,670	1,256,903	244,249	336,487	527,488	
State and local	879,307	151,737	727,346	224	472,562	13,233	26,290	98,252	19,521	
Rents	3,584,509	1,339,433	2,241,707	3,369	2,892,481	360,378	38,524	63,488	98,651	
Royalties Net short-term capital gain reduced by	6,246,491	1,603,510	4,633,586	9,396	6,601,010	53,064	24,521	*38,861	*163,765	
net long-term capital loss	110,892	16,683	93,884	325	55,992	8,008	*186	*6,784	930	
Net long-term capital gain reduced by	.,	.,	,		,	.,		.,		
net short-term capital loss	5,044,143	899,534	4,144,451	158	2,508,169	160,995	87,364	82,655	74,800	
Net gain, noncapital assets Dividends received from domestic corporations.	3,267,002 1,357,142	1,648,741 168,918	1,617,247 1,188,139	1,015 *85	1,054,481 120,698	462,578 15,901	42,546 1,910	15,129 9,378	41,817 11,625	
Dividends received from foreign corporations	11,926,610	5,301,226	6,598,812	26,572	5,023,286	13,924	43,040	498,157	*4,029	
Other receipts	25,930,445	11,123,656	14,743,700	*63,090	39,152,778	5,283,995	372,347	1,143,503	2,413,839	
Total deductions	2,272,432,333	1,039,999,479	1,229,602,028	2,830,827	2,171,174,907	294,360,085	50,785,697	84,156,407	161,746,346	
Cost of goods sold Compensation of officers	1,874,723,227 19,539,681	839,706,296 11,412,647	1,035,016,931 7,593,131	533.904	1,575,236,190 16,224,849	241,315,705 2,770,861	29,427,646 1,137,942	59,527,284 1,018,038	118,323,243 1,528,497	
Salaries and wages	111,011,370	57,289,605	52,873,192	848,572	222,746,991	19,404,978	6,443,685	9,260,873	17,996,679	
Repairs	6,105,069	2,839,304	3,245,310	20,456	11,902,144	885,433	361,247	482,258	673,548	
Bad debts Rent paid on business property	3,352,439 18,445,041	1,800,403 9,758,034	1,529,119 8,570,597	22,917 116,410	4,124,050 55,788,692	348,727 3,918,513	154,560 2,915,965	406,032 2,355,995	467,213 2.503,718	
Taxes paid	20,592,096	9,479,881	10,992,623	119,592	37,485,674	3,406,930	1,278,219	1,557,758	3,705,976	
Interest paid	22,057,047	9,733,664	12,250,466	72,916	20,367,872	2,761,560	340,464	510,063	1,123,372	
Charitable contributions	962,898	471,215	489,961	*1,722	1,359,593	52,864	75,539	53,621	97,749	
Amortization Depreciation	7,700,778 22,689,104	5,452,199 13,675,691	2,207,877 8,964,156	*40,702 49,257	3,701,313 28,177,564	413,557 2,437,725	126,379 742,551	114,025 771,017	214,744 2,569,863	
Depletion	537,557	48,708	488,849	49,237	7,473	2,437,723 820	742,551		*281	
Advertising	21,322,705	13,756,123	7,540,172	26,410	31,992,270	3,214,507	2,277,958	2,061,972	2,411,758	
Pension, profit-sharing, etc., plans	5,793,594	2,680,876	3,040,645	72,073	6,576,233	265,582	117,696	109,364	411,270	
Employee benefit programs Domestic production activities deduction	12,723,129 474,096	6,519,469 162,066	6,117,181 312,030	86,480	19,556,370 63,993	1,754,614 2,666	529,941 3,641	506,866 4,965	1,133,710 14,427	
Net loss, noncapital assets	1,683,936	1,031,460	649,445	*3,030	3,311,170	77,033	89,715	193,557	64,367	
Other deductions	122,718,565	54,181,834	67,720,344	816,387	132,552,465	11,328,010	4,762,549	5,222,721	8,505,932	
Total receipts less total deductions Constructive taxable income from related	68,793,728	29,078,871	39,500,987	213,870	82,012,318	4,132,385	1,732,440	2,915,034	15,004,827	
foreign corporations	4,584,779	958,833	3,614,028	11,918	1,954,315	*56,764	2,547	15,367	*390,989	
Net income (less deficit)	72,499,200	29,885,967	42,387,669	225,564	83,494,072	4,175,916	1,708,697	2,832,149	15,376,295	
Income subject to tax	66,588,401	26,993,282	39,314,559	280,560	84,743,142	4,617,663	2,144,115	3,054,529	15,533,358	
Total income tax before credits [5]	22,995,449 22,914,298	9,243,157 9,185,627	13,657,471 13,633,530	94,820 95,141	29,266,519 29,214,623	1,507,371 1,512,765	728,725 728,305	1,053,863 1,051,146	5,389,211 5,388,802	
Alternative minimum tax	92,139	65,896	26,243		61,606	6,476	*420	2,719	*854	
Foreign tax credit	2,341,824	442,546	1,882,882	16,396	964,299	58,838	3,723	16,689	*178,206	
U.S. possessions tax credit Nonconventional source fuel credit	5,363 *10,027	3,452 *446	1,911 9,581	-	3,307 2,895	-	-	- 2,866	-	
General business credit	376,165	74,205	301,960]	320,506	11,637	3,474	18,200	19,146	
Prior year minimum tax credit	430,108	138,993	290,876	239	75,630	7,935	5	*3,224	*1,830	
Total income tax after credits [2]	19,831,962	8,583,515	11,170,262	78,185	27,899,882	1,428,961	721,522	1,012,884	5,190,029	

RETURNS OF ACTIVE CORPORATIONS, FORM 1120
Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	s are in thousands of do	nidis)		Wholes	ale and retail trade	continued			
				Retail trad	lecontinued				
				C! ".	Sporting				
Item	Food,	Health and		Clothing and	goods, hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not
-	stores (43)	stores (44)	(45)	stores (46)	stores (47)	stores (48)	retailers (49)	(50)	allocable (51)
Number of returns	30,231	11,914	(4 3)		9,934	(4 0)	,	13,728	*747
Total assets	152,209,965	86,214,541	d		43,982,933	d		56,162,798	*44,641
Cash	8,712,652	3,826,262	d	11,575,218	3,820,467	d	4,089,306	5,975,532	*25,111
Notes and accounts receivable	11,337,015	10,377,326	d d	.,,	2,734,366	d	-,,	9,115,189 450,743	*540
Less: Allowance for bad debts Inventories	132,291 23,109,872	477,514 19,817,959	d	,	68,399 14,841,592	d d	165,229 11,851,918	5,006,880	*4,838
Investments in Government obligations	*32,244	161	d	47,650	-	d	*30,706	33,915	-
Tax-exempt securities	*717,541	*25,290	d	,	*124,903	d		*289,291	-
Other current assets Loans to shareholders	5,891,156 251,248	2,980,157 86,219	d d	-,,	2,919,856 131,362	d d	3,552,131 339,793	4,559,837 161,425	549
Mortgage and real estate loans	*73,028	-	d		*95,029	d	*34,643	*12,788	-
Other investments	15,590,463	16,009,763	d	7,950,023	2,572,289	d		15,559,622	-
Depreciable assets Less: Accumulated depreciation	108,868,241 54,257,361	24,220,202 9,918,364	d	45,401,501 24,073,106	21,569,303 10,390,446	d d	18,095,340 10,285,891	14,161,752 9,417,657	*37,334 *24,848
Depletable assets	*24,992	5,510,504	d		*2,900	d	- 10,203,031	5,417,057	24,040
Less: Accumulated depletion	*11,939		d		*767	d			
LandIntangible assets (amortizable)	9,231,103 18,838,309	2,362,326 16,019,417	d d	1,014,883 7,188,030	1,329,115 2,738,652	d d	642,065 6,790,824	305,135 8,984,848	1,127
Less: Accumulated amortization	2,919,658	2,047,600	d		641,756	d	-,,-	2,035,946	-
Other assets	6,853,349	2,932,938	d	6,007,533	2,204,466	d	3,182,237	3,900,930	-10
Total liabilities Accounts payable	152,209,965 27,965,358	86,214,541 10,713,168	d	91,091,768 12,142,219	43,982,933 7,803,694	d d	50,425,993 8,027,757	56,162,798 6,595,261	* 44,641 *576
Mortgages, notes, and bonds payable in less	27,900,336	10,7 13,100	u	12,142,219	7,603,094	u	6,021,131	0,393,201	570
than one year	5,482,731	6,485,452	d	-, ,	1,623,427	d	1,680,207	1,764,763	*9,857
Other current liabilities Loans from shareholders	17,029,527	8,073,359	d	12,235,914 1,239,858	6,279,177	d d	9,258,342	5,130,071	69 *20.627
Mortgages, notes, and bonds payable in one	1,665,459	731,720	ď	1,239,000	487,721	ū	2,856,207	433,659	*29,627
year or more	38,363,253	12,279,436	d	9,812,619	11,619,619	d	9,771,460	6,784,735	*680
Other liabilities	16,035,734	5,074,452	d	, ,	2,280,060	d	1,732,898	5,903,125	+005
Capital stock Additional paid-in capital	9,960,417 18,933,241	3,145,296 24,488,073	d d	3,727,388 22,105,774	1,317,021 7,697,515	d d	2,317,225 11,986,187	4,693,508 40,782,874	*305 3,292
Retained earnings, appropriated	*37,607	*58,824	d	*76,256	*19,848	d	*138,839	*12,761	-
Retained earnings, unappropriated [30]	24,899,187	16,985,427	d	,_,	14,209,636	d	8,085,288	-14,205,768	*235
Less: Cost of treasury stock Total receipts	8,162,550 383,880,309	1,820,667 170,954,833	d d	, ,	9,354,787 72,575,785	d d	-, -,	1,732,191 92,292,116	*7,621
Business receipts	375,432,555	168,754,061	d	145,011,881	69,772,283	d	93,345,955	88,377,491	*7,395
Interest	758,209	222,667	d	968,155	160,249	d	537,271	600,354	*35
Interest on Government obligations: State and local	27,375	32,532	d	91,131	22,777	d	31,927	61,869	_
Rents	623,977	106,848	d		66,392	d	169,870	122,909	-
Royalties	1,411,575	119,368	d	979,895	482,928	d	132,337	665,589	-
Net short-term capital gain reduced by net long-term capital loss	4,731	*16,360	d	*1,174	*592	d	*4,918	*3,772	69
Net long-term capital gain reduced by	4,701	10,000		1,114	002	ŭ	4,010	0,772	00
net short-term capital loss	209,213	283,487	d	38,070	28,099	d	126,024	106,103	103
Net gain, noncapital assets Dividends received from domestic corporations.	199,999 30,286	16,476 3,678	d	,	12,423 915	d d	42,387 4,152	51,288 4,162	-
Dividends received from foreign corporations	1,309,197	*7,964	d	1,240,630	*700,330	d	559,123	34,910	_
Other receipts	3,873,193	1,391,391	d	2,267,834	1,328,796	d	975,546	2,263,669	19
Total deductions Cost of goods sold	374,509,233 275,458,621	165,946,076 121,162,432	d	,	71,211,715 43,577,098	d d	92,799,132 60,699,060	91,182,269 64,726,600	*10,389 *3,789
Compensation of officers	1,575,045	1,393,063	d		813,472	d	1,762,463	1,239,653	3,709
Salaries and wages	38,049,884	19,059,364	d	20,156,855	8,920,757	d	10,722,088	6,808,090	*619
Repairs Bad debts	3,060,603 171,762	484,724 277,949	d d	,	684,905 161,494	d d		300,078 582,294	261
Rent paid on business property	7,060,776	5,415,928	d	,	3,964,247	d		889,431	208
Taxes paid	6,175,044	2,187,471	d	-,,	1,578,270	d	1,811,465	1,022,101	*219
Interest paid	3,714,493 344,607	1,313,736 47,216	d d	1,226,982 113,283	969,005 22,192	d d	1,022,093	768,820 17,586	*265
Charitable contributions Amortization	747,216	540,424	d		202,556	d d	55,189 265,465	290,921	-
Depreciation	5,138,036	1,675,375	d		1,321,678	d	1,169,325	992,421	*1,763
Depletion	- 2.283.025	*243	d d	3.565.028	4 600 202	d	1 707 000	*980	-
Advertising Pension, profit-sharing, etc., plans	2,283,025 1,857,582	1,830,995 495,067	d d	3,565,028 574,494	1,609,203 152,963	d d	1,787,828 185,403	2,268,063 167,725	[1] -
Employee benefit programs	5,702,068	1,129,622	d	1,616,043	435,064	d	1,004,626	544,833	105
Domestic production activities deduction Net loss, noncapital assets	21,343 361,431	805 97,151	d	-,	1,287 120,618	d	1,871 79,544	*3,685 1,329,668	-
Other deductions	22,787,696	8,834,512	d	13,786,099	6,676,906	d d	7,434,746	9,229,321	*3,161
Total receipts less total deductions	9,371,076	5,008,757	d	10,570,447	1,364,069	d	3,130,379	1,109,846	*-2,768
Constructive taxable income from related	*105 740	3 360		EE0 405	E7 007		00.040	124 204	
foreign corporations Net income (less deficit)	*185,712 9,529,413	3,266 4,979,491	d	,	57,927 1,399,219	d d	92,219 3,190,672	121,394 1,169,372	- *-2,768
Income subject to tax	8,858,003	5,200,147	d	10,389,411	1,811,734	d	3,353,017	2,063,558	_,.00
Total income tax before credits [5]	3,055,212	1,792,666	d	3,575,493	619,560	d	1,134,335	721,144	-
Income tax Alternative minimum tax	3,053,603 3,557	1,789,707 2,868	d d	3,560,938 14,554	618,525 1,035	d d	1,132,268 2,626	701,426 19,836	-
Foreign tax credit	12,148	*7,855	d		28,504	d	*75,371	22,878	-
U.S. possessions tax credit	-	-	d	[1]	-	d	-	-	-
Nonconventional source fuel credit General business credit	- 44,795	13,679	d d	26,232	4,978	d d	29 10,635	- 7,161	-
Prior year minimum tax credit	13,602	*2,087	d		*752	d	*3,758	1,098	-
Total income tax after credits [2]	2,984,667	1,769,046	d	3,265,159	585,326	d	1,044,542	690,007	-

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amount	mounts are in thousands of dollars) Transportation and warehousing									
Item				Transit		Other				
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and			
		transportation	transportation	transportation	transportation	activities	storage			
	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
Number of returns Total assets	65,332 521,336,634	3,651 321,264,232	32,084 59,919,740	9,996 9,787,764	155 17,110,319	16,397 100,053,870	3,049 13,200,710			
Cash	36,629,454	23,459,914	3,641,374	772,525	410,857	7,849,266	495,518			
Notes and accounts receivable	55,162,490	15,238,599	14,931,968	1,145,689	1,724,223	20,686,728	1,435,282			
Less: Allowance for bad debts Inventories	1,317,446 5,721,051	566,956 3,445,268	311,982 511,970	23,696 97,136	*3,982 304,968	394,254 1,196,265	16,576 165,446			
Investments in Government obligations	185,058	40,711	102,294	3,524	-	*11,799	*26,731			
Tax-exempt securities Other current assets	*220,235 26,854,714	- 15,130,841	*95,969 4,049,026	1,012 1,145,590	12 279,823	*123,243 4,944,276	1,305,158			
Loans to shareholders	2,869,543	53,968	2,094,679	136,221	*70,612	453,262	60,802			
Mortgage and real estate loans	84,595	1,256	*22,029	740,000	- 400 000	23,726	*37,584			
Other investments Depreciable assets	42,857,322 452,877,653	21,476,141 307,323,218	3,689,723 50,649,665	718,083 7,596,650	3,490,023 13,933,458	12,024,089 65,143,438	1,459,265 8,231,225			
Less: Accumulated depreciation	164,933,942	89,765,863	28,213,148	4,096,284	4,797,203	34,359,715	3,701,729			
Depletable assetsLess: Accumulated depletion	26,391 16.837	2,424 861	*17,062 *11,440	734 652	*817 *773	*3,107 *1,932	2,247 1.179			
Land	6,643,800	2,650,280	1,889,871	240,592	86,853	1,289,265	486,938			
Intangible assets (amortizable) Less: Accumulated amortization	29,481,176 4,815,792	6,531,265 1,608,670	5,011,274 510,343	2,117,603 448,419	236,029 50,706	12,794,829 1,839,585	2,790,177 358,068			
Other assets	32,807,166	17,852,697	2,259,750	381,455	1,425,308	10,106,066	781,890			
Total liabilities	521,336,634	321,264,232	59,919,740	9,787,764	17,110,319	100,053,870	13,200,710			
Accounts payable Mortgages, notes, and bonds payable in less	44,496,262	17,991,457	6,286,907	421,566	940,113	18,040,820	815,399			
than one year	21,946,599	9,987,760	5,633,014	735,108	751,246	4,177,970	661,501			
Other current liabilities Loans from shareholders	56,061,558 5.543.648	37,889,899 368,220	6,669,506 3.119.232	1,689,544 417,252	1,354,857 *63,442	7,583,054 1,421,572	874,697 153,928			
Mortgages, notes, and bonds payable in one	-,,-	,	3,113,232				133,320			
year or moreOther liabilities	135,962,919 148,380,234	93,863,739 128,137,578	13,548,009	2,586,750 124,738	6,750,785 2,199,998	13,975,080 11,097,873	5,238,555 972.158			
Capital stock	25,628,875	18,608,481	5,847,889 1,963,587	1,656,904	1,026,406	1,855,025	518,472			
Additional paid-in capital	86,076,117	53,724,139	6,233,250	3,350,150	2,853,048	16,914,506	3,001,024			
Retained earnings, appropriated Retained earnings, unappropriated [30]	124,078 11,727,487	*8,298 -28,103,557	*20,769 12,532,438	34,440 -1,131,395	- 1,889,827	*36,723 25,491,039	*23,848 1,049,134			
Less: Cost of treasury stock	14,611,144	11,211,785	1,934,862	97,294	*719,404	539,793	108,007			
Total receipts	529,125,830 503,548,114	211,112,917 197,077,123	130,755,842 126,218,865	15,288,098 14,423,863	5,925,203 5,463,160	154,612,345 149,713,651	11,431,425 10,651,451			
Interest	3,854,598	2,239,296	415,695		50,000	659,919	254,251			
Interest on Government obligations: State and local	127,464	25,884	55,138	*1,721	13,508	31,131	*83			
Rents	1,871,553	1,180,932	387,688	26,160	8,841	245,638	22,293			
Royalties	2,043,801	55,664	206,298	13	*1,959	1,770,977	*8,891			
Net short-term capital gain reduced by net long-term capital loss	102,049	23,329	3,309	*1,084	64,993	*1,857	*7,478			
Net long-term capital gain reduced by			·	,		,				
net short-term capital loss Net gain, noncapital assets	2,219,372 3,224,989	1,490,781 2,164,233	239,252 748,668	*19,171 131,094	32,644 33,046	355,390 98,922	82,134 49,025			
Dividends received from domestic corporations.	105,504	24,932	45,263	*1,945	*1,223	30,037	2,104			
Dividends received from foreign corporations Other receipts	1,033,430 10,994,957	548,334 6,282,410	68,058 2,367,609	111 447,498	- 255,829	397,901 1,306,922	19,027 334,689			
Total deductions	516,389,191	211,163,926	126,922,304	15,409,434	5,237,192	146,890,275	10,766,060			
Cost of goods sold	156,298,730	54,362,455	42,029,089		2,423,347	50,138,097	3,145,192			
Compensation of officers Salaries and wages	4,584,065 98,226,586	832,059 39,016,777	1,878,476 24,345,296	208,565 3,679,292	30,482 302,265	1,477,990 28,613,054	156,493 2,269,903			
Repairs	15,506,301	8,360,323	2,744,744	302,132	79,106	3,777,339	242,658			
Rent paid on business property	1,308,942 31,037,379	415,470 17,040,390	224,207 7,644,419	230,577 621,193	*3,309 30,345	420,797 4,893,506	14,582 807,526			
Taxes paid	18,102,083	6,930,289	5,188,054	725,597	204,838	4,668,341	384,963			
Interest paid Charitable contributions	12,766,613 207,290	8,395,204 62,676	1,411,798 37,626	604,576 3,413	434,300 781	1,368,080 97,051	552,656 5,743			
Amortization	1,493,373	561,183	187,839		26,948	476,815	131,010			
Depreciation	25,683,923	14,556,028	5,078,371	807,317	485,591	4,284,805	471,810			
DepletionAdvertising	42,780 2,365,193	*18,567 1,104,815	*9,361 262,200	93,168	*12,897 *293	877 856,557	*1,078 48,161			
Pension, profit-sharing, etc., plans	8,057,576	3,527,900	787,757	149,114	23,703	3,491,913	77,189			
Employee benefit programs Domestic production activities deduction	20,167,174 4,298	9,416,815 1,858	4,045,402 1,402	370,140	57,187	5,997,527 *524	280,103 513			
Net loss, noncapital assets	298,158	72,468	123,919	6,283	*4,067	86,476	4,946			
Other deductions Total receipts less total deductions	120,238,725 12,736,639	46,488,650 -51,009	30,922,344 3,833,538	3,297,939 -121,336	1,117,733 688,011	36,240,525 7,722,070	2,171,534 665,365			
Constructive taxable income from related					000,011					
foreign corporations	389,863 12,999,038	122,506 45,614	*15,626 3,794,027	5,013 -118,044	- 674,504	244,224 7,935,163	2,494 667,776			
Net income (less deficit)	12,999,038 21,517,035	45,614 6,794,791	3,794,027 3,867,205		674,504 905,764	7,935,163 9,349,990	667,776 432,139			
Total income tax before credits [5]	7,440,141	2,382,706	1,299,380	49,143	315,332	3,248,949	144,631			
Income tax Alternative minimum tax	7,407,882 31,422	2,370,890 11,100	1,287,457 12,948	48,623 *520	315,038 *293	3,245,892 2,205	139,982 4,355			
Foreign tax credit	359,116	122,349	15,523	1,667	*128	216,645	*2,804			
U.S. possessions tax credit Nonconventional source fuel credit	- 112,023	- 112,019	<u>-</u>	_	<u>-</u>	- 1	-			
General business credit	91,276	26,870	8,575		375	52,891	699			
Prior year minimum tax credit Total income tax after credits [2]	261,355 6,616,369	233,342 1,888,125	11,939 1,263,344	*930 44,681	8,830 305,998	*3,002 2,976,406	3,312 137,816			
Endnotes at end of table section. Detail may not add to						4,510,400	131,010			

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amount	s are in thousands of dolla	rs)		Informat	tion			
				1	1		Internet service	
							providers,	
Item		Dublishiss	Motion		l=4====4	T-1	web search	
	Total	Publishing industries	picture and sound	Broadcasting	Internet publishing	Telecommunications (including paging,	portals, and data	Other
		(except	recording	(except	and	cellular, satellite,	processing	information
	(50)	Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services
Number of returns	(59) 43,132	(60) 10,796	(61) 10,725	(62) 1,472	(63) 1,225	(64) 7,989	(65) 6,704	(66) 4,220
Number of returns Total assets	2,862,074,229	384,422,048	468,062,105		19,163,972	1,287,871,851	352,389,496	45,911,819
Cash	115,873,113	29,433,132	16,879,720	9,994,514	1,101,095	36,457,738	18,767,434	3,239,480
Notes and accounts receivable	259,697,025	61,289,927	11,269,688	23,405,581	2,255,389	119,086,160	36,455,128	5,935,152
Less: Allowance for bad debts Inventories	13,359,873 31,663,981	2,906,767 8,151,640	738,880 3,989,058	1,004,813 3,639,635	273,133 *247,482	6,259,692 7,582,695	2,008,995 7,861,488	167,594 191,982
Investments in Government obligations	591,478	294,528	*41,644	*14,117	247,402	221,880	*19,310	-
Tax-exempt securities	872,407	*359,038	*4,746	3,115	265,423	152,339	120	87,627
Other current assets Loans to shareholders	166,910,319 3,408,554	31,348,231 1,941,925	8,024,048	11,215,314 30,639	1,017,499	38,669,436	73,603,909	3,031,883 *41,980
Mortgage and real estate loans	97,327	*24,368	89,734 *16,257	*11,906	*20,243	610,556 *34,122	673,477 *10,342	*332
Other investments	1,020,342,649	55,552,089	390,811,099	74,517,089	748,364	369,701,670	118,107,668	10,904,669
Depreciable assets Less: Accumulated depreciation	904,516,175 499,674,635	68,071,048 40,708,252	24,031,847 11,761,681	81,435,767 48,860,061	4,418,035 2,858,189	683,821,390 373,168,494	36,479,993 18,477,947	6,258,095 3,840,010
Depletable assets	*123,640	7,523	11,701,001	1,689	2,030,109	*24,780	*89,648	3,640,010
Less: Accumulated depletion	*32,624	-	-	600	-	*14,777	17,247	-
LandIntangible assets (amortizable)	10,913,855 767,636,792	2,716,775 169,293,344	875,758 21,353,118	2,416,581 136,346,799	- 14,446,635	3,681,299 308,652,467	1,138,488 97,540,540	84,953 20,003,890
Less: Accumulated amortization	128,675,711	44,187,714	2,660,618		2,904,294	29,085,547	34,216,652	3,111,934
Other assets	221,169,758	43,741,212	5,836,568	23,594,617	679,425	127,703,830	16,362,793	3,251,313
Total liabilities	2,862,074,229	384,422,048	468,062,105		19,163,972 1,451,091	1,287,871,851	352,389,496 82.678.642	45,911,819
Accounts payable Mortgages, notes, and bonds payable in less	180,095,446	26,720,033	8,063,126	7,510,512	1,451,091	51,465,588	02,070,042	2,206,454
than one year	130,444,588	10,645,016	16,582,822	8,363,684	164,521	86,155,556	1,782,178	6,750,810
Other current liabilities	251,224,133	68,239,334	17,204,045	33,463,245	1,942,129	84,701,437	37,827,180	7,846,763
Loans from shareholders Mortgages, notes, and bonds payable in one	32,668,356	13,016,635	943,078	3,763,741	*17,896	13,708,889	908,762	309,355
year or more	592,281,584	69,967,658	91,209,919		3,252,936	285,051,598	34,261,718	7,623,165
Other liabilities	365,963,437	31,035,193	7,865,773	34,780,878	7,344,605	224,988,345	56,653,625	3,295,018
Capital stock Additional paid-in capital	279,165,199 1,434,124,946	24,591,842 238,195,509	43,737,382 280,342,164	6,624,749 163,064,406	1,030,275 6,903,387	183,550,542 463,719,722	14,857,981 259,282,413	4,772,428 22,617,346
Retained earnings, appropriated	1,052,496	361,993	*13,276	*36,929	-	531,559	108,740	-
Retained earnings, unappropriated [30]	-277,969,899	-10,964,236	2,301,210	-48,466,504	-2,745,740	-88,172,578	-123,195,236	-6,726,816
Less: Cost of treasury stock Total receipts	126,976,057 987,802,906	87,386,929 233,044,615	200,690 53,526,093	5,803,293 117,804,104	*197,128 11,237,786	17,828,807 438,325,631	12,776,506 105,937,545	2,782,705 27,927,132
Business receipts	823,112,658	184,773,774	40,743,499	102,329,879	10,788,079	376,337,735	83,756,604	24,383,088
Interest	34,206,039	4,140,059	5,613,690	2,629,668	38,269	15,365,894	6,162,421	256,038
Interest on Government obligations: State and local	508,893	150,555	18,267	73,191	*5,811	166,120	84,074	10,876
Rents	13,254,916	458,408	137,344	485,899	*37,332	11,492,072	609,743	34,118
Royalties	27,144,338	7,189,735	2,880,983	6,391,401	*172,125	1,466,675	8,905,165	138,254
Net short-term capital gain reduced by net long-term capital loss	459,293	439,195	*2,491	114	17	13,861	*1,062	*2,554
Net long-term capital gain reduced by		100,100	2,101			10,001	1,002	2,00
net short-term capital loss	10,059,507	3,265,359	245,980	1,033,641	32,184	4,327,218	695,095	460,030
Net gain, noncapital assets Dividends received from domestic corporations.	3,993,837 2,201,772	411,189 344,899	46,467 1,186,074	460,574 12,408	*27 *323	2,883,057 584,599	179,491 16,337	13,032 57,132
Dividends received from foreign corporations	12,207,729	6,777,487	722,403	460,435	34,844	3,373,694	537,753	301,113
Other receipts	60,653,923	25,093,956	1,928,895	3,926,895	128,775	22,314,707	4,989,799	2,270,896
Total deductions Cost of goods sold	920,583,502 188,596,811	202,977,541 51,947,279	51,567,931 13,446,599	113,663,758 20,575,582	10,624,881 2,502,712	413,673,906 81,664,179	101,351,467 13,881,109	26,724,019 4,579,351
Compensation of officers	10,421,082	3,774,155	1,201,365		190,576	1,689,256	1,602,693	733,431
Salaries and wages	149,100,453	52,026,377	4,406,294	13,927,650	2,319,667	51,340,403	18,474,592	6,605,471
Repairs Bad debts	12,671,042 8,741,106	1,297,814 1,071,132	300,053 82,956	602,989 493,741	45,090 39,500	9,264,824 6,474,177	984,589 409,822	175,684 169,779
Rent paid on business property	23,740,165	4,021,046	3,457,746	2,216,763	266,363	10,045,988	3,031,677	700,581
Taxes paid	24,934,085	6,078,045	886,874	2,702,727	343,750	11,976,519	2,267,904	678,264
Interest paid Charitable contributions	67,064,241 1,118,488	8,577,850 348,720	6,687,163 15,127	7,075,168 88,161	670,231 9,078	35,564,891 565,273	7,442,957 74,203	1,045,982 17,927
Amortization	34,122,406	5,572,327	3,771,218		363,697	5,836,342	4,916,820	740,211
Depreciation	58,979,188	4,813,263	4,014,698		467,315	40,740,661	3,874,980	631,868
DepletionAdvertising	*4,051 24,786,675	10 7,128,769	- 1,897,251	57 3,458,396	187,632	3,707 7.353.493	*278 4,015,100	746,034
Pension, profit-sharing, etc., plans	8,227,376	1,477,467	192,578	662,525	107,268	5,063,386	486,613	237,538
Employee benefit programs	19,577,953	5,514,928	590,897	2,839,386	155,990	8,069,649	1,764,403	642,701
Domestic production activities deduction Net loss, noncapital assets	1,027,874 5,912,353	642,528 1,101,193	*6,023 97,024	70,196 315.449	12,115 29,290	*277,267 4,226,774	12,081 85,891	*7,665 56,732
Other deductions	281,558,150	47,584,638	10,514,063	40,047,169	2,914,609	133,517,116	38,025,756	8,954,800
Total receipts less total deductions	67,219,404	30,067,075	1,958,163	4,140,346	612,905	24,651,725	4,586,078	1,203,113
Constructive taxable income from related foreign corporations	4,281,098	1,940,085	200,948	603,093	1,393	625,065	859,014	51,499
Net income (less deficit)	70,991,608	31,856,605	2,140,844	4,670,248	608,487	25,110,670	5,361,018	1,243,736
Income subject to tax	71,498,572	29,654,588	1,200,545	7,280,905	759,706	26,614,758	4,282,422	1,705,646
Total income tax before credits [5]	25,237,676 24,949,544	10,396,419 10,361,137	446,229 410,254	2,558,622 2,545,053	264,806 264,219	9,434,350 9,298,242	1,545,117 1,488,211	592,134 582,429
Alternative minimum tax	286,307	45,469	33,847	13,508	*588	128,519	56,896	7,481
Foreign tax credit	2,883,475	1,958,651	19,539	445,439	-	158,583	270,571	30,693
U.S. possessions tax credit Nonconventional source fuel credit	5,772	- 3,417	_]]	2,355]	_
General business credit	821,498	215,773	*970	6,467	*6,062	480,843	102,269	9,114
Prior year minimum tax credit	240,316	32,768 8 185 810	9,746		340 258 404	192,440		1,108
Total income tax after credits [2]	21,286,616	8,185,810	415,975	2,105,006	258,404	8,600,130	1,170,074	551,219

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	figures are estimates based on samplesmoney amounts are in thousands of dollars)								
	1	F	inance and insuran	ce		-	Real estate and re	ntal and leasing	
			Securities,						Lessors of
H			commodity contracts,	Insurance	Funds,				nonfinancial intangible
Item			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
	(07)	(00)	activities	activities	vehicles	(70)	(70)	services	works)
North an of returns	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	67,897	22,349	15,536	26,391	3,620	183,608	166,493	16,647	469
Total assets	11,083,803,523 461,069,119	4,493,310,108 112,341,956	5,912,666,118 312,349,705	245,850,882 14,772,586	431,976,414 21,604,872	465,845,740 35,722,699	239,425,369 23,973,766	223,790,049 11,627,963	2,630,322 120.971
Notes and accounts receivable	2,180,591,269	746,386,693	1,324,393,055	31,482,288	78,329,232	76,332,772	14,303,404	61,894,690	134,679
Less: Allowance for bad debts	21,958,048	19,986,911	1,703,612	261,705	*5,820	1,336,890	223,972	1,105,548	*7,370
Inventories	504,259	192,582	167,136	144,542		5,465,507	1,741,353	3,719,389	*4,765
Investments in Government obligations	202,268,531	92,866,221	104,170,764 9.478.238	1,888,378 5,264,126	3,343,168	812,126	707,357	*96,808	*7,961
Tax-exempt securities Other current assets	66,316,053 2.199.202.841	47,407,256 215.509.318	9,476,236 1,947,241,695	10,431,363	*4,166,433 26,020,464	501,594 26,707,023	498,352 15.593.093	*3,242 10,952,607	161,324
Loans to shareholders	24,990,738	18,589,108	1,392,746	892,567	4,116,317	4,093,090	3,483,129	609,878	*83
Mortgage and real estate loans	2,487,168,634	2,382,091,272	87,459,851	4,872,929	12,744,581	5,528,445	4,395,135	1,133,310	-
Other investments	2,683,503,355	665,112,103	1,641,583,162	119,031,046	257,777,044	82,592,954	55,092,446	27,285,560	*214,948
Depreciable assets Less: Accumulated depreciation	125,087,613 60,931,708	63,245,508 26,451,067	50,436,337 27,608,243	11,047,047 6,803,053	358,721 69,345	248,902,788 93,401,825	127,859,562 51,595,690	120,680,885 41,665,380	*362,341 *140,755
Depletable assets	81,452	583	*66,627	*8,284	5,958	150,349	140,158	41,000,000	*10,191
Less: Accumulated depletion	*18,641	[1]	*12,445	*6,195	-	65,463	62,286	-	*3,177
Land	4,871,991	3,247,407	1,242,502	271,150	110,932	29,170,474	28,107,254	927,750	*135,470
Intangible assets (amortizable) Less: Accumulated amortization	139,076,002	51,836,367	64,796,954	22,194,700	247,980	25,654,986	6,030,728	18,365,425	1,258,833
Less: Accumulated amortization Other assets	25,025,904 617,005,966	11,035,506 151,957,218	10,731,231 407,942,877	3,217,731 33,838,559	41,436 23,267,312	7,562,481 26,577,591	1,523,392 10,904,974	5,973,187 15,236,658	65,902 435,959
Total liabilities	11,083,803,523	4,493,310,108	5,912,666,118	245,850,882	431,976,414	465,845,740	239,425,369	223,790,049	2,630,322
Accounts payable	1,307,165,220	130,336,128	1,151,056,510	23,839,109	1,933,474	16,702,687	6,987,867	9,621,785	93,035
Mortgages, notes, and bonds payable in less	. ==								
than one year Other current liabilities	1,774,603,086	991,872,683 1,273,684,415	576,674,782	2,623,978 44,040,319	203,431,643	49,894,925	10,652,092	39,209,412 22,148,802	*33,422 186,060
Loans from shareholders	3,599,052,017 13.805.549	3,629,655	2,255,454,449 7,935,332	547,855	25,872,834 1,692,706	36,176,798 17,115,954	13,841,936 13,105,897	3,999,219	*10.839
Mortgages, notes, and bonds payable in one	10,000,010	0,020,000	7,000,002	011,000	1,002,100	,,	10,100,001	0,000,210	.0,000
year or more	2,369,518,022	1,561,945,839	740,231,833	25,529,646	41,810,704	172,669,205	89,006,826	83,571,153	*91,226
Other liabilities	940,207,985	214,022,314	669,206,099	44,279,958	12,699,614	34,532,086	18,427,248	15,756,792	348,047
Capital stockAdditional paid-in capital	143,661,325 610,313,205	36,053,928 108,485,256	63,040,410 321,177,584	5,762,910 73,027,549	38,804,076 107,622,816	28,901,498 121,015,139	23,452,492 73,849,809	5,052,071 46,073,523	396,935 1,091,807
Retained earnings, appropriated	9,831,550	4,422,901	2,860,599	2,508,917	*39,133	1,216,984	1,123,079	93,904	-
Retained earnings, unappropriated [30]	398,142,492	197,918,696	171,509,635	30,459,034	-1,744,872	-5,047,682	-6,731,936	1,024,975	659,279
Less: Cost of treasury stock	82,496,928	29,061,707	46,481,115	6,768,393	185,713	7,331,855	4,289,942	2,761,586	*280,327
Total receipts	989,249,102 359,522,042	434,820,391	427,940,633	107,480,895	19,007,183 299,231	185,399,400	93,151,539	91,242,941	1,004,919
Business receipts Interest	513,987,196	112,371,618 284,105,036	154,921,473 212,652,783	91,929,720 3,208,450	14,020,928	145,662,165 8,718,284	68,949,648 2,488,654	76,409,548 6,201,797	*302,970 27,833
Interest on Government obligations:	010,007,100	204,100,000	212,002,700	0,200,400	14,020,020	0,7 10,204	2,400,004	0,201,707	27,000
State and local	6,408,172	3,159,618	2,098,381	240,523	909,650	358,566	74,148	283,155	*1,263
Rents	3,166,761	1,364,327	1,580,978	184,710	36,745	2,498,157	2,035,013	463,105	*39
Royalties Net short-term capital gain reduced by	827,287	532,503	232,127	39,700	*22,957	1,036,656	309,149	150,326	577,182
net long-term capital loss	1,316,612	79,302	1,175,358	16,720	45,231	251,297	241,540	9,450	*308
Net long-term capital gain reduced by	1,515,51	,	.,,		10,20		,	2,122	
net short-term capital loss	9,838,363	1,095,760	7,269,380	1,242,300	230,922	7,378,764	7,074,711	299,254	*4,800
Net gain, noncapital assets Dividends received from domestic corporations.	4,984,156 1,975,509	3,154,159 488,019	1,333,169 1,264,998	401,124 177,287	95,704 45,205	4,984,547 227,077	668,511 220,113	4,314,826 6,935	*1,210 *28
Dividends received from foreign corporations	10,152,850	655,450	7,771,640	1,364,042	361,717	981,209	146,803	834,406	-
Other receipts	77,070,155	27,814,599	37,640,345	8,676,319	2,938,892	13,302,677	10,943,250	2,270,141	89,286
Total deductions	882,384,721	386,663,859	383,339,053	99,555,210	12,826,599	170,862,624	85,093,509	85,011,158	757,957
Cost of goods sold	37,218,007	9,284,825	3,036,993	24,895,586	603	28,399,455	10,185,909	18,137,022	*76,524
Compensation of officers Salaries and wages	23,488,546 119,802,450	4,525,200 36,243,088	14,165,986 65,253,811	4,760,460 18,275,357	36,900 30,193	6,757,360 26,370,220	5,512,499 14,579,691	1,191,382 11,611,413	*53,480 179,115
Repairs	3,196,936	1,672,448	1,151,086	371,114	2,287	5,293,730	2,891,261	2,400,657	*1,812
Bad debts	16,483,803	12,506,726	3,659,713	233,871	83,493	1,122,251	342,014	775,795	*4,442
Rent paid on business property	12,117,218	3,989,537	5,863,175	2,231,195	33,311	9,297,545	4,105,613	5,175,133	16,799
Taxes paidInterest paid	13,667,541 419.137.505	5,551,322 215,518,183	5,522,765 191,072,968	2,546,816 2,374,401	46,638 10,171,953	7,960,476 15,500,252	5,692,218 6,767,221	2,243,076 8,722,099	25,182 10,933
Charitable contributions	944,344	395,328	470,768	77,596	653	161,938	125,836	35,556	*545
Amortization	6,501,876	3,257,469	2,139,271	1,098,116	7,019	1,259,646	449,213	789,009	*21,424
Depreciation	13,099,016	7,890,037	4,245,188	859,608	104,183	22,300,131	4,018,279	18,260,100	21,752
Depletion	22,036	893	18,548	*311	2,283	17,568	16,233	*81	*1,254
Advertising Pension, profit-sharing, etc., plans	9,213,414 6,746,000	6,675,214 2,149,153	1,789,360 3,059,504	746,185 1,314,761	2,655 222,583	2,023,241 1,030,653	1,002,463 678,113	991,350 350,596	*29,427 *1,944
Employee benefit programs	9,964,454	3,794,729	3,881,256	2,276,025	12,444	2,635,925	1,282,373	1,340,189	*13,364
Domestic production activities deduction	20,228	15,450	2,852	898	*1,029	19,427	17,526	1,776	*125
Net loss, noncapital assets	1,933,442	1,541,959	335,581	49,455	6,446	864,678	619,253	244,281	*1,144
Other deductions Total receipts less total deductions	188,827,906 106,864,381	71,652,297 48,156,532	77,670,228 44,601,580	37,443,455 7,925,685	2,061,926 6,180,584	39,848,129 14,536,776	26,807,795 8,058,031	12,741,643 6,231,783	298,691 246,962
Constructive taxable income from related	100,004,301	70,100,002	74,001,000	1,920,000	0,100,304	17,000,770	0,000,001	0,231,703	240,902
foreign corporations	5,314,352	815,624	3,669,532	654,853	*174,343	77,255	18,503	58,752	-
Net income (less deficit)	105,770,560	45,812,538	46,172,732	8,340,015	5,445,276	14,255,465	8,002,386	6,007,380	245,699
Income subject to tax	97,988,430 34,173,005	44,531,217 15,535,456	40,123,013	7,826,262	5,507,938	12,517,612	9,264,880	2,998,379	254,353
Total income tax before credits [5]	34,173,095 34,071,306	15,535,456 15,487,104	14,077,255 14,032,743	2,666,966 2,662,693	1,893,418 1,888,766	4,170,672 4,052,145	3,009,387 2,949,718	1,073,391 1,016,853	87,894 85,574
Alternative minimum tax	82,173	32,203	42,296	4,100	3,575	112,502	54,400	57,759	344
Foreign tax credit	3,908,621	476,637	2,508,038	482,996	440,951	52,984	26,015	26,331	*638
U.S. possessions tax credit	428	428	-		-	441 *2.406	29	412	-
Nonconventional source fuel credit	745,048 1,168,509	203,076 870,603	515,480 276,703	26,491 11,852	- *9,352	*2,106 35,291	*2,106 21,843	11,282	*2,166
Prior year minimum tax credit	210,267	26,079	180,163	2,523	*1,501	75,235	20,259	54,976	2,100
Total income tax after credits [2]	28,137,970	13,956,381	10,596,871	2,143,104	1,441,614	4,004,615	2,939,135	980,390	85,090
Endnotes at end of table section. Detail may not add to	total because of rounding.	See text for "Explanat	ion of Terms" and "Des	scription of the Sample a	nd Limitations of the Data				

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(Air rigures are estimates based on samples-money amounts	are in thousands of dollars)		A 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		P P	
			Administrative and supp	ort and waste management a	and remediation services	
Item	Professional,	Management			Waste	
	scientific,	of			management	
	and	companies	Total	Administrative	and	Educational
	technical services	(holding companies)		and support services	remediation services	services
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	212,148	23,849	70,126	66,180	3,946	12,354
Total assets	549,328,607	13,157,819,001	236,078,681	173,370,412	62,708,268	20,775,285
Cash	67,803,140	899,025,382	14,523,397	12,042,152	2,481,245	2,879,476
Notes and accounts receivable	117,399,087	4,612,048,159	33,488,959	27,118,537	6,370,422	3,106,329
Less: Allowance for bad debtsInventories	2,418,788 10,350,287	62,041,996 430,523	1,073,373 2,317,055	877,793 1,983,568	195,581 333,487	302,556 233,250
Investments in Government obligations	870.161	542,262,525	342,529	320,493	*22,036	*3,560
Tax-exempt securities	511,049	112,677,426	*713,741	*688,864	24,878	106,884
Other current assets	48,605,490	1,294,738,628	13,524,015	10,708,270	2,815,746	1,620,433
Loans to shareholders Mortgage and real estate loans	2,529,583 11,599,630	286,477,060 1,286,371,121	1,076,371 288,181	1,039,864 288,181	36,508	177,645 *13,852
Other investments	115,728,745	3,063,118,345	36,587,305	30,361,043	6,226,262	1,518,059
Depreciable assets	98,726,253	162,094,491	78,792,377	38,298,975	40,493,401	6,223,369
Less: Accumulated depreciation	59,589,316	80,950,632	42,187,759	22,125,575	20,062,184	2,982,554
Depletable assets	199,479	83,727	*893,235	*7,022	886,213	*20,073
Less: Accumulated depletion Land	*187,407 1,732,308	9,887 13.823.542	*112,591 2,724,441	*5,532 870,994	107,059 1,853,446	*18,432 258,874
Intangible assets (amortizable)	120,792,475	311,092,570	85,101,317	62,691,022	22,410,295	7,705,959
Less: Accumulated amortization	23,212,828	21,223,654	13,038,018	11,115,894	1,922,124	478,732
Other assets	37,889,258	737,801,669	22,117,499	21,076,222	1,041,278	689,795
Total liabilities Accounts payable	549,328,607 74,285,535	13,157,819,001 981,618,222	236,078,681 18,482,388	173,370,412 13,463,778	62,708,268 5,018,610	20,775,285 1,458,335
Mortgages, notes, and bonds payable in less	17,200,000	901,010,222	10,402,000	13,403,770	3,010,010	1,400,000
than one year	42,425,966	526,328,291	9,039,399	6,879,895	2,159,504	961,157
Other current liabilities	82,638,419	8,148,854,500	30,942,116	24,869,146	6,072,970	4,340,047
Loans from shareholders Mortgages, notes, and bonds payable in one	10,396,760	56,146,487	3,435,649	3,130,779	304,870	708,617
year or more	92,051,330	951,833,131	57,491,184	35,788,572	21,702,612	4,635,021
Other liabilities	40,556,935	730,790,603	36,962,389	25,623,705	11,338,684	1,106,581
Capital stock	77,914,060	113,739,116	8,457,667	6,701,619	1,756,047	1,825,151
Additional paid-in capital Retained earnings, appropriated	317,402,041 601,809	1,180,579,367	95,670,982 297,300	68,718,886 260,944	26,952,096	7,807,210 *7,057
Retained earnings, appropriatedRetained earnings, unappropriated [30]	-169,633,662	2,209,713 539,168,506	-1,903,755	6,910,022	*36,356 -8,813,777	-110,044
Less: Cost of treasury stock	19,310,585	73,448,935	22,796,639	18,976,935	3,819,704	1,963,846
Total receipts	505,588,671	868,134,059	272,808,184	229,618,126	43,190,058	22,596,978
Business receipts	471,849,362	130,725,434	250,697,487	210,554,364	40,143,123	21,738,851
InterestInterest on Government obligations:	6,208,798	524,263,394	3,069,292	2,295,484	773,808	129,489
State and local	175,149	6,262,200	232,366	151,982	80,385	42,472
Rents	599,686	25,807,768	419,552	348,582	70,970	21,288
Royalties	5,897,391	617,496	1,556,278	1,530,595	*25,683	214,600
Net short-term capital gain reduced by net long-term capital loss	358,723	397,726	47,361	40,451	6,910	461
Net long-term capital gain reduced by	550,725	337,720	47,301	40,451	0,310	401
net short-term capital loss	3,021,400	23,750,915	5,443,848	5,304,797	139,050	67,843
Net gain, noncapital assets	595,818	9,055,768	1,209,637	1,038,378	171,259	5,985
Dividends received from domestic corporations. Dividends received from foreign corporations	147,751 2,839,257	2,322,602 12,002,765	55,058 1,270,761	53,555 774,331	1,503 *496,430	*2,940 1,527
Other receipts	13.895.335	132,927,992	8,806,543	7,525,607	1,280,936	371,523
Total deductions	510,111,780	714,573,493	259,342,698	218,020,139	41,322,558	21,175,581
Cost of goods sold	139,756,131	5,594,443	111,430,806	94,874,430	16,556,376	3,100,176
Compensation of officers	36,533,293 130,970,915	8,796,175 112,523,971	4,807,229 49,557,723	4,365,117 43,684,271	442,112 5,873,452	854,501 6,432,574
Salaries and wages Repairs	2,648,805	5,738,229	2,595,059	1,534,743	1,060,316	186,956
Bad debts	1,539,024	41,514,613	776,445	488,917	287,528	486,424
Rent paid on business property	17,509,778	11,377,457	7,554,706	6,445,371	1,109,335	1,278,897
Taxes paidInterest paid	16,665,701 9,670,756	15,645,370 289,026,266	11,321,392 7,054,435	9,639,245 4,415,848	1,682,147 2,638,588	696,782 319,541
Charitable contributions	288,200	1,562,085	92,792	79,001	13,791	8,996
Amortization	5,846,563	5,771,055	3,427,870	2,630,661	797,209	229,210
Depreciation	8,436,745	25,392,334	5,540,663	3,129,807	2,410,856	484,646
DepletionAdvertisina	34,439 6,017,140	16,251 9,276,409	102,897 3,092,008	*22,369 2.977.603	80,528 114,405	1,474,130
Pension, profit-sharing, etc., plans	5,996,558	6,838,126	1,028,324	2,977,003 869,861	158,462	112,202
Employee benefit programs	12,675,149	16,153,139	5,851,078	5,024,342	826,735	570,164
Domestic production activities deduction	73,307	32,157	6,072	4,567	*1,505	*1,296
Net loss, noncapital assets Other deductions	1,215,175 114,234,098	1,368,808 157,946,605	276,442 44,826,759	227,890 37,606,098	48,552 7,220,661	42,560 4,896,524
Total receipts less total deductions	-4,523,109	153,560,566	13,465,486	11,597,987	1,867,499	1,421,398
Constructive taxable income from related						
foreign corporations	844,034	7,356,126	253,984	217,264	36,720	*3,625
Net income (less deficit)	-3,854,224 16,013,143	154,654,492 147,060,616	13,487,103 10,178,544	11,663,269 8,515,475	1,823,834 1,663,068	1,382,551 1,758,168
Income subject to tax Total income tax before credits [5]	5,437,753	51,481,655	3,534,941	2,960,797	574,144	605,735
Income tax	5,373,400	51,380,739	3,448,926	2,875,943	572,983	604,854
Alternative minimum tax	67,992	65,611	90,548	88,087	2,461	*878
Foreign tax credit U.S. possessions tax credit	463,862 255	6,591,199	168,725	168,408	*317	7,513
Nonconventional source fuel credit	255 [1]	[1] 333,274	*140,960]	*140,960	-
General business credit	269,291	2,671,050	87,169	76,504	10,665	2,059
Prior year minimum tax credit	57,808	82,784	52,696	34,131	18,565	*634
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to	4,646,536	41,670,545	3,085,391	2,681,754	403,637	595,529

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samplesmoney amounts	s are in thousands of dollars)	Health care and	social assistance		Arts, en	tertainment, and recr	eation
		Offices of					
Item		health	Miscellaneous	Hospitals,			Amusement,
	Total	practitioners and	health care and	nursing, and residential	Total	Other arts, entertainment,	gambling, and
	Total	outpatient	social	care	Total	and	recreation
		care centers	assistance	facilities		recreation	industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	128,576	109,864	14,071	4,642	31,412	15,477	15,935
Total assets	208,535,391	66,264,278	40,128,656	102,142,457	68,940,564	29,765,868	39,174,695
Cash	16,208,647	9,513,846	3,031,983	3,662,817	5,311,824	2,264,221	3,047,602
Notes and accounts receivable Less: Allowance for bad debts	34,027,542 9,273,196	10,925,676 2,561,766	8,029,160 1,873,490	15,072,707 4,837,940	4,278,201 338,721	1,924,531 84,112	2,353,670 254,609
Inventories	1,477,530	676,691	591,559	209,280	1,019,892	194,758	825,135
Investments in Government obligations	287,413	*98,845	*50,605	137,963	*32,212	31,017	*1,196
Tax-exempt securities	*25,057	*24,578		479	138,556	138,556	
Other current assets Loans to shareholders	13,449,566 1,629,184	3,353,004 1,347,775	4,332,963 135,290	5,763,599 146,119	2,654,856 1,443,040	1,327,665 97,620	1,327,191 1,345,420
Mortgage and real estate loans	72,914	*32,045	*26,506	140,119	77,787	*71,147	*6,640
Other investments	46,718,811	10,130,818	2,727,709	33,860,283	19,399,138	14,498,423	4,900,715
Depreciable assets	93,507,054	33,167,349	13,973,956	46,365,749	39,271,191	8,466,647	30,804,544
Less: Accumulated depreciation Depletable assets	46,776,450 *208	22,126,437 *168	7,428,287 40	17,221,727	17,578,608 *6,597	3,543,431 *369	14,035,177 *6,228
Less: Accumulated depletion	*25	*25	-	_	*451	*305	*147
Land	3,733,429	458,694	493,429	2,781,306	4,600,712	1,076,298	3,524,415
Intangible assets (amortizable)	45,260,817	18,516,713	15,673,077	11,071,027	7,050,663	2,227,759	4,822,904
Less: Accumulated amortization Other assets	6,391,917 14,578,807	2,940,971 5,647,274	1,821,158 2,185,314	1,629,788	1,156,884 2.730.558	320,183 1,394,889	836,701 1,335,669
Other assets Total liabilities	14,578,807 208,535,391	5,647,274 66,264,278	2,185,314 40,128,656	6,746,219 102,142,457	2,730,558 68.940.564	1,394,889 29,765,868	39,174,695
Accounts payable	10,919,465	4,275,716	2,035,721	4,608,028	4,209,075	2,253,605	1,955,470
Mortgages, notes, and bonds payable in less							
than one year	10,075,549	5,148,262	3,021,289	1,905,997	3,356,739	710,769	2,645,970
Other current liabilities Loans from shareholders	28,081,270 4,220,953	11,052,380 2,836,649	5,301,534 1,242,235	11,727,356 142,068	5,590,212 3,868,990	2,599,037 709,743	2,991,175 3,159,246
Mortgages, notes, and bonds payable in one	4,220,933	2,030,049	1,242,233	142,000	3,000,990	709,743	3,139,240
year or more	64,102,939	16,769,815	12,220,779	35,112,345	20,917,871	5,290,561	15,627,310
Other liabilities	24,155,829	11,662,998	3,356,411	9,136,420	5,805,694	2,015,180	3,790,514
Capital stock Additional paid-in capital	7,892,961 79,459,909	2,852,068 25,493,499	3,693,432 16,515,458	1,347,461 37,450,953	5,588,827 30,262,621	1,456,933 19,568,256	4,131,895 10,694,365
Retained earnings, appropriated	*51,730	*26,513	10,515,456	*25,218	*68,296	4,790	*63,506
Retained earnings, unappropriated [30]	-11,848,642	-11,816,118	-3,956,637	3,924,114	-10,078,538	-4,674,592	-5,403,946
Less: Cost of treasury stock	8,576,572	2,037,505	3,301,565	3,237,502	649,224	168,414	480,810
Total receipts	354,565,168	217,646,982	52,683,295	84,234,891	45,844,102	18,263,631	27,580,471
Business receipts Interest	340,318,409 1,346,815	210,377,167 361,756	50,980,277 243,647	78,960,965 741,412	39,932,487 656,137	16,384,331 213,451	23,548,157 442,686
Interest on Government obligations:	1,040,010	001,700	240,041	741,412	000,107	210,401	442,000
State and local	169,218	85,850	13,751	69,616	22,784	13,539	9,245
Rents	631,414	225,726	26,116	379,571	238,604	83,801	154,803
Royalties Net short-term capital gain reduced by	180,304	*90,870	79,139	10,296	189,536	105,272	84,264
net long-term capital loss	41,065	35,660	*727	4,678	*10,042	*9,447	*595
Net long-term capital gain reduced by				·			
net short-term capital loss	1,653,969	847,798	68,036	738,135	570,835	165,367	405,468
Net gain, noncapital assets Dividends received from domestic corporations.	224,235 32,305	91,299 12,862	13,598 1,782	119,338 17,660	109,963 63,287	48,071 29,278	61,891 34,009
Dividends received from foreign corporations	294,201	*16,681	*38,531	*238,989	15,130	*3,088	12,042
Other receipts	9,673,233	5,501,313	1,217,690	2,954,230	4,035,297	1,207,986	2,827,311
Total deductions	347,157,262	214,926,689	51,514,616	80,715,957	44,753,766	17,474,108	27,279,658
Cost of goods sold Compensation of officers	35,107,202 45,239,742	17,574,150 42,834,960	11,324,191 1,614,089	6,208,862 790,692	7,499,561 2,785,005	3,305,728 2,050,024	4,193,833 734,981
Salaries and wages	107,659,739	58,494,691	16,178,942	32,986,106	9,176,925	3,016,743	6,160,183
Repairs	3,125,726	1,410,732	528,128	1,186,866	923,624	135,347	788,278
Bad debts	6,883,568	3,269,386	1,472,127	2,142,055	482,031	33,809	448,222
Rent paid on business property Taxes paid	12,926,559 12,573,626	8,015,116 6,556,615	1,948,803 1,966,903	2,962,640 4,050,108	2,689,724 2,541,455	544,068 609,239	2,145,657 1,932,216
Interest paid	5,668,443	1,654,689	1,223,679	2,790,074	1,988,141	405,104	1,583,038
Charitable contributions	153,991	76,792	14,262	62,936	38,359	21,647	16,712
Amortization	1,982,605	672,897	606,948	702,760	328,621	115,561	213,060
Depreciation Depletion	5,880,685 *251	2,425,354 *251	1,272,730	2,182,601	2,120,320 *1,262	499,090 283	1,621,230 *979
Advertising	1,811,928	1,245,877	254,381	311,670	1,073,605	375,697	697,908
Pension, profit-sharing, etc., plans	6,853,340	6,060,390	216,454	576,496	290,086	223,353	66,732
Employee benefit programs	10,233,061	4,924,132	1,754,453	3,554,476	774,597	246,283	528,314
Domestic production activities deduction Net loss, noncapital assets	6,193 538.508	3,499 151,034	2,463 161,791	231 225,683	*9,164 302,997	*2,431 36,519	6,732 266,478
Other deductions	90,512,095	59,556,122	10,974,274	19,981,699	11,728,289	5,853,182	5,875,108
Total receipts less total deductions	7,407,906	2,720,293	1,168,679	3,518,934	1,090,336	789,523	300,813
Constructive taxable income from related							
foreign corporations	24,847 7,263,535	418 2,634,861	8,126 1,163,054	16,302 3,465,621	*19,577 1,087,129	8,596 784,580	*10,981 302,549
Net income (less deficit)	7,263,535 9,841,817	2,634,861 3,463,682	1,163,054 2,382,281	3,465,621	1,087,129 2,167,165	1,136,933	1,030,232
Total income tax before credits [5]	3,362,248	1,154,372	809,536	1,398,340	734,007	386,813	347,194
Income tax	3,327,350	1,139,141	804,183	1,384,027	730,750	386,416	344,335
Alternative minimum tax	40,967 18 122	14,946 *165	5,202 5,983	20,818 11,974	3,870 49,910	*419 8 703	3,450 41,207
Foreign tax credit	18,122 33	- 105	5,983	11,974	49,910	8,703	41,207
Nonconventional source fuel credit	-	-	-	-	-	-	-
General business credit	57,351	6,904	13,842	36,606	20,972	1,430	19,542
Prior year minimum tax credit	16,977 3,269,765	4,679 1 142 625	2,138 787,572	10,161 1,339,567	22,789 640,335	*10,231 366 449	*12,558 273,886
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to		1,142,625			640,335	366,449	273,886

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

Blane	(All figures are estimates based on samplesmoney amounts		s) modation and food se	rvices	<u> </u>				
Peace									
Monitor of nations. 106	Item							grantmaking,	
Number of returns		Total	Accommodation		Total				
1,400 1,40									
Total assessition			` '						
Cash		-					,		
Selection of Securation revolutions 12,046,007 12,046,007 12,046,007 12,046,007 12,046,007 12,046									
Less Allowane for bad define									1,517
International Conference of					422,041				-
Tax-service securities : 10.006									-
Chemican designation Chemican						*3,727			-
Loos to stratembles						- 762 974			- *1 479
Other innestments									-
Depreciable assert 14,200.200 76,150.077 20,722.201 10,400.006 12,714,377 44,4777 41,677 42,6777									-
Less Accumulated depreciation									-
Deposition search									
Less: Accumulation depoletion 9,434 19,856 41,320 34,040 12,607 16,140 14,000 6,77,076 16,140 14,000 6,77,077 16,140 14,000 1,000						0,942,200			-
Interpolate assets immortation. Less: Accountant payable in Control of Contr			-			-			-
Less Acamuniarda amortarion. 5,693,914 1,796,993 2,004,633 701,636 1,000,125 1,000,104									970
Other assets. 30,959.223 14,511,776 170c labellities. 318,249,469 18,327,756 19,349,326 18,279,390 44,244,59 15,797,390 36,42,236 19,700,100 19,000 44,204,59 15,797,390 36,422,236 19,700,100 19,700 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700,100 19,700 19,700,1									-
Total Inhalities									2 308
Accords psychie in ias. Bittl rare year. 17, 901, 033 A (55) 770 Bittl rare year. 18, 100, 72 Bittl rare year. 18, 100, 72 Bittl rare year. 19, 100, 100, 100, 100, 100, 100, 100, 1							, ,	· ·	
then nor year	Accounts payable								-,
Common C									
Loans from shareholders. 5.78,06-64 1,892.211 3,995.843 2,030,038 1,251,442 3,000,038 1,251,442 10,275.563 2,042 11,555.672 11,555.673 11,500,027 11,500,038 11,501,442 11,501,501,443 11,501,443									*4.450
Mortgages, notes, and bonds payable in one year or more. 106,587,770 73,100,025 73,100,025 73,100,025 73,100,025 73,100,025 73,100,025 74,752,331 74,752,									
Orien inabilities		3,730,034	1,032,211	3,303,043	2,030,030	1,251,442	755,555	20,042	1,000
Capital stock. 12,079 108 5,922,882 6,556,226 4,822,515 2,437,504 1,628,025 756,086 4,224,444 1,025							10,267,563		1,506
Additional panied neaphal (asphale). 82,255,381 55,025,205 26,830,176 13,327,000 2,304,037 11,723 10,001 2,404,666 44,228 473,765 2,276,291 45,000 2,207,572 33,008,387 6,317,848 473,765 3,667,702 2,276,291 45,000 2,207,572 33,008,387 6,317,848 473,765 3,667,702 2,276,291 45,000 4,0		-, -,							
Retained earnings, appropriated [30]									
Retained earnings, unappropriated [90]									4,420
Total receipts.									*-5,092
Business receipts.								· ·	-
Interest of Ooverment obligations: Slate and local									
Interest on Government colligations: Sale and tool col.									
State and local		3,990,029	2,560,555	1,404,095	300,034	54,950	100,969	144,569	[1]
No.29668		54,599	25,908	28,691	24,832	2,260	13,522	9,050	-
Net bon-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital loss. Net gain, noncapital assets. 1.263.754 1.863.754 1.863.754 1.863.755 1.863.754 1.863.755 1.863.	Rents								-
Ret long-term capital gain reduced by Ret short-term capital gains reduced b		6,029,658	1,642,001	4,387,658	192,860	*68,327	118,839	5,694	-
Net tony-ferm capital gain reduced by net short-ferm capital loss		10.220	7 006	2 242	12 001	2 021	*0.907	*262	
net short-term capital loss. 4,800,859 3,663,491 1,146,368 318,853 42,610 261,548 14,695 10,4610 10,453 22,033 1,461,605 10,4610 10,453 10,461 10,453 10,461 10,453 10,461		10,330	7,900	2,343	13,901	3,031	9,607	203	-
Dividends received from domestic corporations 5,647,699 832,483 4,815,216 41,771 10,775 27,203 3,599 1,7048,768 17,048,768 38,16,570 7,232,219 2,315,602 181,400 563,314 1,570,888 1,570,888 1,570,888 1,570,888 1,570,889 1,570,899 1,570,899 1,570,899 1,570,899 1,570,899 1,570,899 1,570,899 1,570,899 1,570,899 1,570,899 1,570,899		4,809,859	3,663,491	1,146,368	318,853	42,610	261,548	14,695	-
Dividends received from foreign corporations. 5,647,699 832,483 4,815,216 41,771 536 73,8013 73,222 75,847,888 17,048,788 816,570 7,232,219 3,215,602 181,400 563,314 1,570,888 1 1,570,88									-
Cher receipts									-
Total deductions									1
Cost of goods sold	•		- , ,				· ·		25.058
Salaries and wages. 53,087,636 18,463,375 34,624,261 12,071,344 4,787,292 6,168,207 1,115,845 1,245,814 2,889,343 1,955,550 350,339 515,610 1,009,8001 37,75 337,904 222,096 175,808 208,362 92,765 105,876 9,720 17		77,698,032							-
Repairs									-
Bad debts. 397,904 222,096 175,808 208,362 92,765 105,876 9,720 **170 Rent paid on business property. 16,332,976 4,804,087 11,528,889 4,119,116 1,730,983 2,278,823 109,310 **427 Taxes paid. 11,978,054 4,929,246 7,048,808 2,719,572 1,283,043 1,240,227 196,302 **1,867 Interest paid. 9,823,501 5,956,798 3,866,703 1,311,344 461,530 794,671 55,143 - Charlable contributions. 277,612 96,040 1815,73 46,012 17,204 24,517 4,291 - Amortization. 7,680,969 3,246,220 4,44,449 1925,716 791,411 96,044 170,261 3 22,383,441 461,192,5716 791,411 96,044 170,261 3 33,328 223 48,444 91,11 - 11 - - - 4,040,611 170,712 27,417 - - - - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>*075</td></td<>									*075
Rent paid on business property						,			
Taxes paid.									*427
Charitable contributions									*1,867
Amortization									-
Depreciation									-
Depletion									*3
Pension, profit-sharing, etc., plans	·			*9		-			-
Employee benefit programs	3								*223
Domestic production activities deduction.									-
Net loss, noncapital assets								149,713	-
Other deductions. 44,661,760 18,726,203 25,935,557 15,761,491 4,911,645 5,859,732 4,990,113 *21,994 Total receipts less total deductions. 20,477,809 7,748,149 12,729,660 1,564,501 444,349 976,063 144,088 -14,333 Constructive taxable income from related foreign corporations. 615,869 185,285 430,584 22,265 1,405 20,859 - - Net income (less deficit). 21,039,079 7,907,526 13,131,553 1,561,933 443,494 983,401 135,038 -14,333 Income subject to tax. 16,502,901 6,275,032 10,227,868 2,394,975 754,719 1,448,913 191,343 *32 Total income tax before credits [5]. 5,717,594 2,227,783 3,489,811 712,094 197,528 471,221 43,345	•							8.257	_
Constructive taxable income from related foreign corporations		44,661,760	18,726,203						*21,994
Foreign corporations		20,477,809	7,748,149	12,729,660	1,564,501	444,349	976,063	144,088	-14,333
Net income (less deficit) 21,039,079 7,907,526 13,131,553 1,561,933 443,494 983,401 135,038 -14,333 Income subject to tax 16,502,901 6,275,032 10,227,868 2,394,975 754,719 1,448,913 191,343 *32 Total income tax before credits [5] 5,717,594 2,227,783 3,489,811 712,094 197,528 471,221 43,345		645 000	405.005	400 504	22.225	4 405	20.050		
Income subject to tax.								- 135 038	-14 333
Total income tax before credits [5] 5,717,594 2,227,783 3,489,811 712,094 197,528 471,221 43,345 - Income tax 5,662,157 2,178,176 3,483,981 707,506 195,456 468,775 43,276 - Alternative minimum tax 41,935 36,107 5,827 5,122 2,684 2,369 69 - Foreign tax credit 837,004 139,007 697,997 26,049 *1,281 24,684 *85 - U.S. possessions tax credit 4,545 934 3,611 -									-14,333 *32
Income tax		5,717,594	2,227,783	3,489,811	712,094	197,528	471,221	43,345	-
Foreign tax credit	Income tax								-
U.S. possessions tax credit									-
Nonconventional source fuel credit					26,049	"1,∠81	∠4, 084 -	"85 ₋	-
General business credit				- 5,511]]		-	-
Total income tax after credits [2]	General business credit	462,747	116,254						-
									-
							437,990	43,140	-

RETURNS WITH NET INCOME, FORM 1120
Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry
[All figures are estimates based on samples-money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amount	s are in thousands of dolla		riculture, forestry,	fishing, and hunt	ing		1	Constr	ruction
Item					Support				
i.c.i.i		-		-	activities		Liere	Ŧ	0 1 1
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
	(4)	(2)	(2)	logging	trapping	(6)	(7)	(9)	buildings
Number of returns	(1) 954,726	(2) 36,550	(3) 30,138	(4) 2,619	(5) 3,792	(6) 5,807	(7) 2,939	(8) 120,331	(9) 32,143
Total assets	40,791,150,847	53,158,246	44,418,538	5,689,575	3,050,133	392,434,579	1,188,063,420	299,061,611	174,512,491
Cash Notes and accounts receivable	2,067,945,194 10,162,128,078	4,008,282 7,163,382	3,387,092 6,113,288	395,581 425,372	225,609 624,722	18,102,050 55,172,001	19,948,874 108,034,039	29,640,333 67,855,768	14,999,911 29,471,846
Less: Allowance for bad debts	136,350,708	73,093	66,416	3,959	2,718	1,124,910	5,842,693	405,453	79,240
Inventories Investments in Government obligations	950,083,508 773,531,458	5,299,862 38,579	4,390,062 *13,569	322,444 *25,009	587,355 [1]	7,997,730 884,538	20,957,743 2,150,443	69,517,657 409,901	59,009,529 163,958
Tax-exempt securities	198,963,334	44,002	*34,217	*4	*9,782	112,742	76,434	88,905	34,690
Other current assets Loans to shareholders	4,117,697,916 371,665,908	1,926,951 1,285,869	1,505,459 1,132,924	337,688 40,937	83,804 112,009	11,534,537 1,639,523	80,154,864 92,008	26,450,735 3,791,275	14,705,116 1,083,223
Mortgage and real estate loans	3,786,831,887	302,538	293,602	*8,476	*460	95,063	*2,988,905	13,327,098	12,780,025
Other investments Depreciable assets	10,641,067,115 5,574,786,266	9,124,351 33,250,684	6,573,492 28,103,632	2,184,501 2,588,516	366,357 2,558,536	90,919,063 139,420,270	210,334,695 813,854,007	30,518,510 81,756,770	20,927,711 16,216,115
Less: Accumulated depreciation	2,733,670,473	22,908,747	19,476,230	1,658,281	1,774,236	70,249,282	284,808,973	50,491,926	8,610,772
Depletable assets Less: Accumulated depletion	249,711,418 110,197,067	1,464,925 461,891	24,543 *8,110	1,440,382 453,781	-	125,734,548 49,573,055	13,376,694 4,348,248	1,132,882 232,587	*114,172 *14,402
Land	198,610,956	8,865,611	8,505,959	230,572	129,080	3,757,313	2,980,325	9,107,692	4,328,240
Intangible assets (amortizable) Less: Accumulated amortization	2,461,499,813 382,710,394	1,863,601 166,954	1,762,411 133,586	27,858 14,972	73,332 18,397	24,817,557 8,405,196	47,773,890 5,676,955	9,236,003 1,822,191	4,162,759 639,192
Other assets	2,599,556,638	2,130,294	2,262,628	-206,772	74,439	41,600,087	166,017,369	9,180,241	5,858,801
Total liabilities Accounts payable	40,791,150,847 4,707,140,273	53,158,246 6,066,112	44,418,538 5,407,033	5,689,575 250,277	3,050,133 408,802	392,434,579 31,749,442	1,188,063,420 83,904,390	299,061,611 43,759,210	174,512,491 26,428,472
Mortgages, notes, and bonds payable in less									
than one year Other current liabilities	3,214,056,744 13,024,717,553	3,938,920 2,862,923	3,361,849 2,299,375	307,842 222,926	269,228 340,622	7,081,315 25,510,961	51,015,084 93,282,779	23,574,501 38,273,341	14,297,134 20,533,114
Loans from shareholders	241,525,792	2,160,486	1,966,801	135,234	58,451	2,557,493	3,322,082	6,107,150	2,090,578
Mortgages, notes, and bonds payable in one year or more	6,343,193,985	12.866.100	10,320,941	1,877,516	667,643	78,480,508	357,315,801	66,597,247	44,664,658
Other liabilities	3,505,763,083	6,095,405	4,620,854	1,324,234	150,317	61,473,144	244,001,709	14,763,588	8,089,788
Capital stock Additional paid-in capital	1,066,574,475 6,058,084,016	3,498,412 5,354,138	3,114,810 4,283,471	155,192 876,522	228,409 194,145	12,882,104 125,855,556	105,001,693 201,944,282	5,850,618 29,862,389	1,795,258 15,347,981
Retained earnings, appropriated	24,712,507	256,658	243,557	*780	*12,321	189,717	914,879	511,778	89,199
Retained earnings, unappropriated [30] Less: Cost of treasury stock	3,586,676,244 981,293,825	11,429,371 1,370,280	9,884,826 1,084,981	763,852 224,799	780,694 60,500	54,255,230 7,600,892	55,756,530 8,395,809	77,790,645 8,028,855	46,713,393 5,537,086
Total receipts	15,397,243,314	58,805,310	45,941,805	6,226,342	6,637,162	222,794,547	520,262,520	521,495,756	259,821,491
Business receipts Interest	12,863,357,783 1,211,530,496	50,615,058 308,765	38,682,558 235,574	5,677,975 56,798	6,254,524 16,393	195,524,456 2,905,033	485,808,803 7,302,674	505,557,379 2,639,431	251,426,205 1,738,293
Interest on Government obligations:									
State and local	19,353,633 82,242,590	12,581 760,304	10,201 688,224	*780 58,981	*1,600 13,099	56,323 397,514	355,548 2,895,825	51,655 1,303,625	26,160 431,460
Royalties	133,174,113	112,594	106,965	*5,301	328	1,268,631	63,789	251,880	168,084
Net short-term capital gain reduced by net long-term capital loss	3,296,732	21,677	9,152	*12,517	*8	36,013	39,608	114,738	51,007
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	108,315,924 54,431,146	1,158,630 524,185	921,915 392,411	166,965 81,100	69,749 50,674	3,784,372 1,919,775	4,200,002 3,222,038	1,903,288 1,107,993	710,222 251,384
Dividends received from domestic corporations.	12,110,670	50,245	42,810	4,166	3,268	939,891 7.012,202	177,113	79,114	16,323
Dividends received from foreign corporations Other receipts	354,535,778 554,894,449	*652,368 4,588,904	*640,874 4,211,120	11,493 150,265	227,518	8,950,336	1,389,636 14,807,482	328,303 8,158,350	213,212 4,789,141
Total deductions	14,001,531,407	54,020,654 30,316,542	42,000,428	5,728,816 4,029,542	6,291,410	181,264,971	487,263,438	488,345,688	239,168,580
Cost of goods sold Compensation of officers	8,137,815,640 180,038,018		22,180,239 848,522	95,576		103,498,827 1,950,978	289,974,390 1,828,663	367,518,773 13,754,095	189,625,173 4,042,588
Salaries and wages Repairs	1,352,145,807 93,174,461	3,752,498 1,067,541	2,828,234 906,553	321,856 50,069	602,409 110,919	8,785,224 1,666,985	20,220,658 8,442,499	25,333,728 1,844,394	9,953,278 485,785
Bad debts	87,511,698	24,873	18,642	2,872	3,359	149,350	2,078,280	552,183	95,288
Rent paid on business property Taxes paid	224,846,318 282,172,298	2,461,308 1,168,906	2,305,332 899,353	56,075 116,317	99,901 153,236	2,539,353 5,746,924	3,873,813 17,861,037	7,244,715 9,087,412	1,722,409 3,056,546
Interest paid	1,012,079,712	1,232,947	965,691	200,334	66,922	7,196,595	28,637,926	4,574,557	2,495,051
Charitable contributions	15,677,502 94,247,082	67,709 95,400	54,311 77,321	7,774 13,011	5,624 5,068	169,708 1,600,662	582,068 2,553,334	352,077 480,951	194,937 186,073
Depreciation	349,107,255	2,365,138	2,031,980	168,484	164,675	8,516,267	29,856,265	6,878,315	1,257,332
Depletion Advertising	12,377,596 171,309,690	35,516 258,296	17,059 227,068	18,448 8,203	*9 23,025	6,336,442 126,436	346,646 497,476	96,465 1,818,276	12,736 890,957
Pension, profit-sharing, etc., plans	98,188,176	123,415	97,341	14,856	11,218	1,608,887	5,583,818	1,478,762	416,285
Employee benefit programs Domestic production activities deduction	199,166,748 9,236,131	486,841 20,098	389,850 15,810	48,572 *2,665	48,419 1,623	2,137,487 600,751	4,972,182 291,480	4,976,917 415,855	1,113,990 304,695
Net loss, noncapital assets	15,751,901	27,758	22,863	*3,007	1,888	176,512	1,631,229	102,254	44,932
Other deductions Total receipts less total deductions	1,666,685,372 1,395,711,907	9,453,824 4,784,656	8,114,262 3,941,377	571,156 497,526		28,457,585 41,529,575	68,031,674 32,999,082	41,835,957 33,150,068	23,270,525 20,652,911
Constructive taxable income from related				,	2 .5,7 52				
foreign corporations Net income	108,418,215 1,484,776,488	73,665 4,845,739	73,665 4,004,840	- 496,747	- 344,152	2,953,374 44,426,626	526,221 33,169,755	112,821 33,211,234	*53,874 20,680,624
Income subject to tax	1,103,227,783	3,074,635	2,469,123	392,992	212,519	35,135,057	26,719,282	29,136,734	19,579,223
Total income tax before credits [5]	384,880,111 382,585,336	930,836 928,348	736,890 735,957	127,308 126,645	66,638 65,747	12,820,644 12,265,442	9,557,902 9,344,133	9,724,134 9,680,977	6,714,020 6,699,173
Alternative minimum tax	2,255,352	5,278	3,723	*663	*892	554,733	207,939	37,217	11,497
Foreign tax credit	79,118,616 883,730	10,677 733	8,908 733	*696	1,073	3,836,279 -	95,676 -	93,552 [1]	54,335 -
Nonconventional source fuel credit	3,139,854 12,730,730	- 15,510	- 14,780	- 446	- 284	*4,440 122,748	940,821 414,743	*80,690 31,804	80,500 6,929
General business credit Prior year minimum tax credit	5,493,969	5,610	3,538	*469	*1,603	259,726	282,443	76,009	48,623
Total income tax after credits [2]	283,378,211	898,307	708,931	125,697	63,679	8,597,451	7,824,218	9,442,079	6,523,633

RETURNS WITH NET INCOME, FORM 1120
Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Heavy and Companies Specially Total Specially Total Specially Total Specially Total Specially Speciall		Constructio	ncontinued			Manufact	uring		
Part									
Proceedings Processing Pr									
Secondary Secondary Secondary Total Food Decision Secondary Se	Item								
Bear Process			Specialty	Total	Food			Annarel	
Number of returns				10141					
Number of referes		subdivision	contractors		ŭ	manufacturing	mills	ŭ	
Total assessis. 4. 88.247				,	` '	` '		` '	<u> </u>
Cash	Number of returns	-							· ·
Makes and accounts non-learness 1,440,300 24,977,050 2480,070,300 15,900,317 15,900,317 32,017									
Less Anomardent depertues 7.000.000 7.000.000 19.7.700 19.7.800 0.000.000 0.000									
Development						-,,			
Tax compress according 150 120 150 150 120 150 150 120 150 120 150 120 150 120 150 120 150 120 150 120 150 120 150 120 150									
Control control asserts	•					-	-	*6,595	
Loos in submeholders 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66 3.15.00 4.11.66							- /	-	
Abrogage and and contail locans									
Cher in construents									
Less Accumulated depreciation. 19,062,044 99,720 71,475 61,993,021 90,901 12,247 13,048,071 13,477 13,041 13						56,527,160			
Deposition seases									
Less Azamandarie depetion. 4 (8)3.77 (9) (2) (7) (7) (2) (2) (7) (7) (2) (7) (7) (2) (7) (7) (2) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	The state of the s						5,229,358		
Land (1982) 2023 100 3.000.138 211 181.35 5 91.407.060 22.000.000 22.000.000 1707.247 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							_	4,176	
Less Accumulated amentration. 332,966 80,002 51 548,845,677 1,136,546 92 14,136,570 1,146,5072 1,1							122,540	84,358	
Other cassels. 4.2,348,156 4.4,3277 5.0,469,378 5.0,686,37 1.7,680,379 4.7,7657 6.0,686,37 1.7,680,379 4.7,7657 6.0,686,37 1.7,680,379 4.7,7657 6.0,686,37 1.7,687,765 4.7,8767 4.8,776 6.0,686,37 1.7,687,765 6.0,686,37 1.7,687,765 6.0,768,776 6.0,776,776 6.0,776,776 6.0,776,776 6.0,776,776 6.0,776,777 6.0,777 6.0,776,777 6.0,776,777 6.0,776,777 6.0,776,777 6.0,7	Intangible assets (amortizable)	2,023,106	3,050,138	811,181,351	91,467,569	42,058,090	2,296,880	6,752,147	_
Total lacinitime									_
Accounts psysyble in less from run year. Accounts and broth psysyble in less from run year. Accounts from shareholders. 1,389,776 1,347,250 1,357,800 1,3									_
Mortgage, nices, and bonds payable in less 14,028,769 4,348,602 703,802,026 24,342,011 4,139,556 888,809 622,868 d. One current labilities. 1,377,872,378 3882,802 75,543,382 3,567,101 4,139,556 1,107,988 2,217,862 d. Avenue 1,377,877 3,877,879									
thin non year		5,500,007	,202,100	.,5,510,125	, 500, 515	5,500,000	.,_,,,,,,,	_,. 55,555	l
Lours from shareholders. 1,389,3760 2,627,695 88,084,153 1,702,844 1,702,846 1,707,945 1,507,965 1,507	than one year								_
Mortgages, notes, and bonds payable in one year or more									
year'or more		1,388,976	2,627,595	88,084,153	4,792,844	4,470,966	132,094	137,347	a
Content isabilities		13.337.803	8.594.785	1.383.945.925	76.320.024	51.461.361	5.016.809	3.971.811	d
Additional partiel recipital (1974) (d
Retained earnings, appropriated [00]. 1	·	, , .							
Retained earnings, unappropriated [50]									
Less Cost of freasury stock									
Total receipts. 88,679,926 176,003,339 5,836,203,55 374,400,849 120,717,634 19,406,510 31,016,584 deliberation colored c									_
Interest. Government obligations: State and local. 19,223 6,272 3,639,478 85,141 74,226 1685 19,772 de Rents. 632,224 239,300 24,434,322 2,424,126 12,7853 13,026 27,7072 de Royalties. 74,459 9,558 77,861,199 2,255,963 2,186,903 24,783 811,374 de Net long-term capital loss. 30,274 33,457 Not long-term capital loss. 40,224 33,3457 Not long-term capital loss. 40,224 33 Not long-term capital loss. 40,224 34,224		85,670,926	176,003,339		374,400,849	120,717,634	19,440,510	31,015,584	d
Interest on Government obligations: State and local	•								
State and local		664,151	236,987	122,063,631	3,692,450	1,543,780	37,859	128,300	d
Rents.		19 223	6 272	3 639 478	85 141	74 228	*685	19 772	d
Net short-term capital joins									d
net long-term capital alloises. 80 274 33,457 104,167 7-0,468 746 12,57 1,344 d Net long-term capital gain retuced by net short-term capital gain retuced by 24,402 268,664 26,311,018 1,880,694 308,361 52,318 76,114 d Net gain, nonceptal assestes. 80 24,402 495,283 361,326 17,628,676 785,952 63,162 21,712 5,069 d Dividends received fron domestic corporations. 107,560 7,512 282,583,195 0,182,435 94,052,58 94,050 0,064,866 1,1074 2,493 d Net gain corporations. 107,560 7,512 282,583,195 0,182,435 92,722,58 237,442 345,620 d Net gain corporations. 107,560 7,512 282,583,195 0,182,435 92,722,58 237,442 345,620 d Net gain corporations. 107,560 7,512 282,583,195 0,182,435 92,722,58 237,442 345,620 d Net gain corporations. 107,560 7,512 282,583,195 0,182,435 92,722,58 237,442 345,620 d Net gain corporations. 107,560 7,512 282,583,195 0,182,435 92,722,58 237,442 345,620 d Net gain corporations. 107,560 7,512 282,583,195 0,182,435 92,736,585 0,182,435		74,439	9,358	77,861,199	2,255,983	2,186,903	24,783	811,374	d
Net long-term capital gain reduced by net short-ferm capital loss. 924,402 268,664 26,311,018 1,880,694 308,361 52,316 76,114 d. Net gain, noncapital assets. 495,283 361,326 17,628,576 785,952 63,162 21,712 5,069 d. Dividends received from foreign corporations. 43,881 14,409 2,489,110 94,050 306,486 1,074 2,493 d. Dividends received from foreign corporations. 107,580 77,512 282,538,196 20,182,435 9,272,256 237,842 345,620 d. Other receipts. 2,382,326 986,883 137,087,636 364,690 2,242,055 515,880 735,886 d. Other receipts. 78,959,065 177,027,042 5,225,091,092 333,442,253 100,195,168 18,402,676 28,730,885 d. Other receipts. 1,698,876 1,702,270,42 5,225,091,092 333,442,253 100,195,168 18,402,676 28,730,885 d. Other receipts. 1,698,876 1,702,270,42 2,736,920 1,805,975 560,847 263,406 489,551 d. Other receipts. 1,698,876 4,91,223 387,387 1,202,3063 315,256,839 1,707,025 807,589 72,509 99,748 d. Other receipts. 1,891,335 3,414,454 1,891,434 1,8		00.074	00.457	101.107	70.400	+7.40	*4.057	***	
enet short-term capital loss. 924.402 286,664 28,311.018 1,808,094 308,361 52,318 78,114 d Net gain, noncapital assets. 485,283 361,326 17,628,576 785,952 63,162 21,712 5,069 d Dividends received from foreign corporations. 107,550 7,512 22,588,196 0,94,050 306,486 1,074 2,493 d Other receipts. 2,382,326 986,883 137,085,763 6,946,500 2,842,055 515,880 735,866 d Cost of goods sold. 60,086,550 117,807,051 3,769,357,035 226,821,262 513,88730 12,781,241 18,361,186 d Salaries and wages. 3,357,387 12,022,063 315,296,839 16,445,036 9,330,844 1,800,403 2,730,374 d Repairs. 491,223 867,387 21,949,538 1,070,025 807,589 22,599 87,748 d Bad debts. 121,022 335,873 9,550,207 183,190 64,402 505,28 68,933 <td></td> <td>30,274</td> <td>33,457</td> <td>104,167</td> <td>-70,468</td> <td>*746</td> <td>*1,257</td> <td>*1,384</td> <td>d</td>		30,274	33,457	104,167	-70,468	*746	*1,257	*1,384	d
Net gain, nonceapital assets		924 402	268 664	26 311 018	1 880 694	308 361	52 318	78 114	d
Dividends received from foreign corporations. 107,580 7,512 282,538,196 20,182,435 9,272,258 237,842 "34,5620 d Cher receipits. 7,850,065 77,027,042 5,225,091,092 333,442,253 100,195,158 18,402,676 28,730,885 d Const of goods sold. 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,550 117,807,051 60,086,650 117,807,061 60,086,650 117,80									d
Cherreceipts									-
Total deductions 78,950,065 170,227,042 5,225,091,092 333,442,253 100,195,168 18,402,676 28,730,685 d Cost of goods sold. 60,086,550 17,807,051 3,769,357,032 226,821,262 51,368,730 12,781,241 18,361,186 d Compensation of officers 1,608,876 8,012,631 27,356,920 1,806,975 560,847 263,406 499,551 d Repairs 491,223 867,387 21,949,538 1,707,025 807,589 72,509 98,748 d Rent paid on business property 1,611,763 3,910,543 41,004,774 2,781,321 798,014 293,242 708,869 d Taxes paid 1,687,365 4,343,481 87,866,449 8,081,929 8,776,421 331,102 604,150 Interest paid 1,073,298 1,006,208 167,008,533 10,219,562 4,412,938 306,966 23,112 d Amortization 147,558 147,321 3,040,799 1,245,166 822,881 33,327 180,966 2,	· .			- ,,					_
Cost of goods sold					.,,				-
Compensation of officers									
Repairs									d
Bad debts 121,022 335,873 9,550,207 183,190 64,402 50,528 68,933 d Rent paid on business property 1611,763 3,910,543 41,004,774 2,781,321 798,014 293,242 708,869 d 1,687,385 4,343,481 87,866,449 8,081,929 8,776,421 331,102 604,150 d d Interest paid. 1,073,298 1,006,208 167,008,533 10,219,562 4,412,938 306,956 511,562 d C C C C C C C C C									
Rent paid on business property									
Taxes paid			,						
Interest paid.									
Amortization	Interest paid	1,073,298				4,412,938		511,562	
Depletion									
Depletion									
Advertising							340,440	514,132	
Employee benefit programs	Advertising	170,280				4,693,963	140,853	776,926	d
Domestic production activities deduction.									
Net loss, noncapital assets									
Other deductions									
Total receipts less total deductions									
foreign corporations	Total receipts less total deductions			611,139,261					d
Net income 6,757,416 5,773,194 687,348,940 47,311,195 21,851,309 1,098,137 2,358,461 d Income subject to tax. 5,452,006 4,105,504 448,428,003 32,802,433 14,480,785 864,792 1,899,859 d Total income tax before credits [5]. 1,864,132 1,145,983 157,052,946 111,470,362 5,075,885 298,942 660,252 d Income tax. 1,844,448 1,137,356 156,552,548 11,459,293 5,064,455 297,501 658,214 d Alternative minimum tax. 17,051 8,669 497,949 9,185 11,131 *1,440 2,038 d Foreign tax credit. 34,222 4,994 56,412,580 3,422,360 1,247,587 40,636 75,565 d U.S. possessions tax credit. - [1] 868,624 15,196 79,959 - 13,605 d Nonconventional source fuel credit. *27 *163 641,284 982 - - - - d </td <td></td> <td></td> <td>±0.4==</td> <td>70.040.4==</td> <td>0.407.</td> <td>4 400 555</td> <td>20.5==</td> <td>00.00</td> <td></td>			±0.4==	70.040.4==	0.407.	4 400 555	20.5==	00.00	
Income subject to tax									
Total income tax before credits [5] 1,864,132 1,145,983 157,052,946 11,470,362 5,075,585 298,942 660,252 d Income tax 1,844,448 1,137,356 156,552,548 11,459,293 5,064,455 297,501 658,214 d Alternative minimum tax 17,051 8,669 497,949 9,185 11,131 *1,440 2,038 d Foreign tax credit 34,222 4,994 56,412,580 3,422,360 12,47,587 40,636 75,565 d U.S. possessions tax credit. - [1] 868,624 15,196 79,959 - 13,605 d Nonconventional source fuel credit *27 *163 641,284 982 - - - - d General business credit. 12,685 12,191 5,752,864 143,242 19,638 1,957 2,287 d Total income tax after credits [2]. 1,798,148 1,120,298 90,077,945 7,755,438 3,709,809 252,880 567,960 d									
Income tax									
Foreign tax credit	Income tax	1,844,448	1,137,356			5,064,455			
U.S. possessions tax credit									
Nonconventional source fuel credit. *27 *163 641,284 982 -							40,636		
General business credit. 12,685 12,191 5,752,864 143,242 19,638 1,957 2,287 d Prior year minimum tax credit. 19,049 8,337 3,299,647 133,145 18,592 3,468 *834 d Total income tax after credits [2]. 1,798,148 1,120,298 90,077,945 7,755,438 3,709,809 252,880 567,960 d		*27				1 3,309	_	13,005	
Total income tax after credits [2]			12,191	5,752,864		19,638			
							252,880	567,960	d

[All figures are estimates based on samplesmoney amount	units are in thousands of dollars] Manufacturing—continued							
				3				
						Diagtica		
Item			Printing	Petroleum		Plastics and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	3,876	713	5,057	d	,	2,929	2,214	1,410
Total assets	118,038,102 2,525,568	216,624,814 8,664,930	36,679,605 2,117,611	d d		76,226,753 3,556,851	115,687,493 4,128,614	206,236,532 7,742,709
Cash Notes and accounts receivable	29,424,678	15,585,736	5,873,535	d	335,950,513	12,088,999	20,434,671	51,375,003
Less: Allowance for bad debts	78,183	424,541	150,271	d	3,961,430	346,879	358,969	439,559
Inventories Investments in Government obligations	4,949,863 156,993	10,420,020 237,946	2,132,743 *11,323	d d	64,366,422 1,214,606	9,732,915 *7,623	7,260,693 11,376	19,982,456 *118,139
Tax-exempt securities	*11,899	*12,555	5,094	d		55,900	*28,376	*286,950
Other current assets Loans to shareholders	2,194,104 76,326	7,739,893 2,172,623	966,239 190,200	d	84,204,207 21,904,718	2,990,793 93,727	10,873,737 951,266	6,588,911 819,163
Mortgage and real estate loans	*176,621	10,147,966	*23,474	d	*32,105	25,201	*25,011	*9,684
Other investments	58,448,738	79,554,398	9,112,095	d	509,435,678	11,733,896	23,868,786	60,303,401
Depreciable assets Less: Accumulated depreciation	24,676,503 7,362,999	109,193,850 61,494,293	22,184,311 14,640,693	d d	302,497,662 164,558,914	40,453,220 24,263,749	51,913,673 25,711,256	77,631,034 41,762,009
Depletable assets	251,180	6,357,969	*9,351	ď	650,046	38,927	4,080,464	656,853
Less: Accumulated depletion	*23,717 454,205	612,399 1,644,813	*8,390 251,905	d d	296,180 5,638,523	27,058 530,303	553,230 2,556,271	188,072 1.368.390
Intangible assets (amortizable)	1,180,032	22,559,032	7,140,079	d		11,443,679	12,487,964	12,264,744
Less: Accumulated amortization	111,860	3,253,732	1,117,615	d	37,395,654	1,809,305	2,257,543	1,344,471
Other assets Total liabilities	1,088,151 118,038,102	8,118,049 216,624,814	2,578,614 36,679,605	d d	, ,	9,921,712 76,226,753	5,947,589 115,687,493	10,823,207 206,236,532
Accounts payable	32,113,452	9,540,459	5,580,313	d	, .,,	7,530,684	14,340,362	29,576,413
Mortgages, notes, and bonds payable in less than one year	1,299,943	14,945,903	1,449,423	d	242,408,818	4,174,493	6,345,309	17,946,366
Other current liabilities	8,148,481	33,874,766	2,744,694	d		7,497,721	18,289,867	12,758,235
Loans from shareholders	682,164	286,805	425,559	d	35,476,204	625,255	2,832,962	1,541,399
Mortgages, notes, and bonds payable in one year or more	17,297,046	51,472,610	9,895,103	d	189,636,029	23,649,910	23,106,521	31,250,505
Other liabilities	5,069,244	21,204,118	3,746,889	d	222,362,412	13,750,798	16,293,876	22,439,890
Capital stock Additional paid-in capital	1,333,741 38,032,210	4,099,038 53,402,494	2,399,956 6,636,542	d d	44,992,586 317,042,082	3,502,122 15,918,090	2,691,544 27,450,443	7,352,221 60,392,380
Retained earnings, appropriated	*492,864	*220,628	*34,698	d		*36,297	*39,664	25,736
Retained earnings, unappropriated [30]	14,229,950	44,097,966	5,985,947	d d	. ,,.	2,365,294	4,668,142	27,167,177
Less: Cost of treasury stock Total receipts	660,993 56,562,130	16,519,974 139,970,179	2,219,520 41,555,811	d d	129,477,569 802,009,845	2,823,911 86,776,007	371,199 86,892,450	4,213,790 172,653,431
Business receipts	53,843,194	123,509,970	40,234,977	d	601,613,078	83,480,070	82,086,997	165,387,767
Interest Interest on Government obligations:	818,424	2,607,569	150,938	d	11,896,075	517,458	1,118,048	1,784,070
State and local	4,689	138,438	23,693	d		12,977	11,758	155,778
Rents	39,187 38,866	103,207 947,992	127,649 310,579	d d	1,097,952 27,027,908	42,645 340,773	80,968 358,835	88,018 446,756
Net short-term capital gain reduced by	30,000	347,332	310,373	u	21,021,300	340,773	330,033	440,730
net long-term capital loss	*3,809	4,152	*198	d	331,412	*392	*187	15,115
Net long-term capital gain reduced by net short-term capital loss	124,860	653,673	75,215	d	3,183,316	258,874	313,282	1,268,520
Net gain, noncapital assets	57,911	1,347,160	155,465	d	594,108	121,939	325,416	333,606
Dividends received from domestic corporations. Dividends received from foreign corporations	17,575 1,192,050	7,116 7,572,867	7,620 179,791	d d		10,233 918,671	108,986 1,616,038	33,172 836.829
Other receipts	421,564	3,078,034	289,686	d	, ,	1,071,973	871,934	2,303,799
Total deductions	53,098,263 40,457,045	124,544,288 89,022,093	39,197,878	d d	631,062,303	82,814,137	78,444,786	159,910,112
Cost of goods sold Compensation of officers	902,352	503,532	24,971,318 1,015,593	d	358,329,069 3,295,452	59,753,299 857,706	53,649,062 676,482	129,245,326 761,020
Salaries and wages	3,160,305	8,556,500	3,854,136	d	60,471,539	4,278,679	4,837,100	4,924,809
Repairs Bad debts	202,577 48,266	919,266 138,568	210,590 65,535	d d		316,676 238,940	655,577 127,933	1,190,303 129,099
Rent paid on business property	453,629	1,370,961	867,843	d	5,881,705	1,065,415	1,324,204	1,022,820
Taxes paidInterest paid	777,517 1,941,568	1,755,233 5,279,175	950,525 879,124	d d	-,,-	1,212,131 2,276,531	1,710,715 2,792,300	2,144,542 3,362,037
Charitable contributions	25,946	146,932	34,941	d	, ,	31,086	77,180	77,727
Amortization Depreciation	82,451 746,140	432,290	209,289	d	8,095,309	341,903	186,640	497,314
Depletion	746,140 *330,188	3,662,675 58,624	1,307,793 *47	d d	15,981,507 194,601	2,061,910 7	2,933,397 455,666	3,723,190 443,698
Advertising	333,752	699,497	345,103	d	21,188,220	662,623	362,044	159,582
Pension, profit-sharing, etc., plans Employee benefit programs	339,695 572,438	1,170,515 2,683,041	278,457 773,871	d d	8,586,412 12,753,082	620,944 1,718,049	808,954 1,839,897	2,186,970 2,182,733
Domestic production activities deduction	51,880	142,863	39,054	ď	808,391	53,965	142,929	205,995
Net loss, noncapital assets Other deductions	42,509 2,630,005	302,409 7,700,114	35,615 3,359,044	d d	1,432,456 96,282,529	74,055 7,250,220	130,796 5,733,908	82,595 7,570,355
Total receipts less total deductions	3,463,866	15,425,890	2,357,933	d		3,961,869	8,447,664	12,743,319
Constructive taxable income from related			+40.050		40,000,000			
foreign corporations Net income	*138,786 3,597,964	1,510,597 16,798,049	*43,853 2,378,093	d d	18,236,286 188,695,325	182,716 4,131,608	178,505 8,614,410	595,544 13,183,085
Income subject to tax	2,319,975	10,683,355	1,931,784	d	86,801,437	2,533,642	6,474,239	10,235,400
Total income tax before credits [5]	789,612 787,677	3,733,835 3,730,372	659,098 657,143	d d	30,417,318 30,339,652	877,651 868,570	2,284,812 2,252,404	3,639,603 3,570,026
Alternative minimum tax	2,608	3,868	1,516	d	77,173	16,212	30,989	73,585
Foreign tax credit	48,000	1,092,597	17,826	d	10,429,904	106,005	99,188	674,722
U.S. possessions tax credit Nonconventional source fuel credit	- *2,429	1,415 195,132	2,198 1	d d	496,296	2,980 217	2,227 166	-
General business credit	5,905	71,585	8,715	d	1,166,203	23,309	15,706	14,585
Prior year minimum tax credit Total income tax after credits [2]	29,184 704,095	236,702 2,136,403	7,444 622,914	d d	267,996 18,056,917	13,594 731,547	57,166 2,110,359	118,510 2,831,786
Endnotes at end of table section. Detail may not add to				u on of the Comple and Limi		101,047	۵,۱۱۰,۵۵۶	2,001,700

[All figures are estimates based on samplesmoney amount	s are in thousands of dollar	rsj	Mar	nufacturingcontinued				
Item	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
Number of returns	(26) 16,566	(27) 6,681	(28) 5,619	(29) 2,860	(30) 2,785	(31) 2,888	(32) 5,581	(33) 199,944
Total assets	299,226,272	403,362,403	607,105,641	1,342,702,639	1,063,219,931	35,973,706	183,958,054	2,282,501,828
Cash	8,876,746	19,777,937	77,510,455	13,405,641	37,519,602	1,094,582	13,432,406	147,268,788
Notes and accounts receivable	33,824,850	86,162,137	102,247,686	192,739,322	328,584,513	7,143,262	27,004,856	339,646,944
Less: Allowance for bad debts Inventories	595,773 20,300,251	1,545,286 33,763,444	2,061,034 34,892,217	2,459,943 16,326,039	4,999,637 61,709,414	218,211 4,411,052	1,268,255 17,698,508	7,925,057 408,651,753
Investments in Government obligations	153,025	639,469	*830,420	*753,950	*2,552,692	*110	*233,918	27,187,398
Tax-exempt securities	48,112	474,468	582,666	12,131,659	*208,115	*604	*95,892	5,345,729
Other current assets Loans to shareholders	12,102,007 803,796	23,005,577	69,315,992	44,458,848	94,816,622	2,320,607	15,847,019	137,674,993 6,875,951
Mortgage and real estate loans	240,380	381,240 *29,657	224,830	168,203 8,144,055	128,621 *45,263	306,664 *7,423	177,110 *21,362	1,446,820
Other investments	152,718,001	110,050,095	133,953,910	900,898,842	217,402,527	5,155,925	41,044,167	505,727,718
Depreciable assets Less: Accumulated depreciation	72,753,625 44,401,074	98,397,848 60,994,643	171,180,965 110,554,636	139,123,654 82,429,981	306,606,832 139,468,537	14,616,211 9,009,449	45,199,321 25,606,571	684,779,411 323,122,012
Depletable assets	15,600	*229,886	8,483	22,707	*108,062	9,009,449	*67,488	23,463,416
Less: Accumulated depletion	10,247	*108,035	-	17,837	42,897	-	2,842	7,877,346
LandIntangible assets (amortizable)	1,520,407 32,521,739	1,751,044 53,921,877	4,939,792 76,062,526	743,825 67,377,168	3,428,885 75,803,937	391,038 7,200,858	1,010,118 46,802,300	53,660,685 195,232,941
Less: Accumulated amortization	4,326,719	9,353,866	16,551,244	9,923,117	13,505,084	922,445	9,066,318	27,558,557
Other assets	12,681,546	46,779,553	64,522,610	41,239,604	92,321,000	3,475,477	11,267,574	112,022,254
Total liabilities Accounts payable	299,226,272	403,362,403	607,105,641	1,342,702,639	1,063,219,931	35,973,706	183,958,054	2,282,501,828
Mortgages, notes, and bonds payable in less	17,673,773	44,244,988	76,452,255	73,249,704	88,724,782	4,361,793	14,877,819	360,607,744
than one year	16,620,920	33,921,616	15,936,667	207,786,934	85,762,243	1,827,322	10,676,331	140,358,672
Other current liabilities	14,705,462	33,643,751	78,980,812	65,247,337	185,367,265	3,667,901	19,492,670	271,699,077
Loans from shareholders Mortgages, notes, and bonds payable in one	3,455,893	3,346,032	8,055,547	735,028	2,236,510	216,102	1,944,809	20,531,071
year or more	86,662,310	88,055,693	63,931,685	233,202,224	253,650,562	8,802,192	33,901,842	353,648,404
Other liabilities	19,170,866	57,681,543	50,821,432	68,211,659	176,839,965	1,515,671	19,971,912	155,671,528
Capital stock Additional paid-in capital	30,191,496 70,482,659	18,537,311 86,637,887	43,443,713 261,382,819	36,332,130 410,113,011	42,614,126 160,128,679	1,663,062 2,305,391	8,562,534 34,716,108	74,052,481 411,416,055
Retained earnings, appropriated	240,533	100,786	556,545	*212,375	207,766	*13,744	*29,331	3,438,379
Retained earnings, unappropriated [30]	51,869,920	60,837,808	85,298,036	273,795,360	103,273,866	12,600,516	52,396,880	574,573,413
Less: Cost of treasury stock Total receipts	11,847,560 195,191,892	23,645,012 317,009,915	77,753,871 602,234,214	26,183,123 263,143,200	35,585,832 732,762,197	999,989 48,817,935	12,612,181 155,125,393	83,494,995 3,987,274,490
Business receipts	179,017,270	289,542,144	495,285,173	193,830,711	647,826,710	47,664,062	132,664,449	3,859,301,937
Interest	4,531,412	6,807,461	6,232,067	37,597,583	24,696,822	145,446	2,158,440	21,674,309
Interest on Government obligations: State and local	191,969	272,050	1,162,731	571,316	60,983	14,582	70,544	1,287,069
Rents	173,563	1,655,329	1,444,361	122,235	15,304,077	53,659	88,278	5,877,965
Royalties	1,590,289	3,647,901	25,210,742	2,203,307	5,789,347	56,946	3,643,434	11,860,184
Net short-term capital gain reduced by net long-term capital loss	4,285	19,554	51,327	-19,354	-331,368	*3,699	3,586	152,635
Net long-term capital gain reduced by	4,200	10,004	01,027	10,004	001,000	0,000	0,000	102,000
net short-term capital loss	825,331	1,968,092	1,303,017	3,803,579	4,872,512	79,198	427,318	7,206,344
Net gain, noncapital assets Dividends received from domestic corporations.	608,800 61,030	509,431 57,968	200,272 140,538	2,134,876 153,336	7,780,384 132,734	25,036 17,930	105,489 44,533	3,887,575 1,459,017
Dividends received from foreign corporations	5,665,976	6,944,609	61,439,909	7,405,596	12,860,109	200,757	11,498,626	16,621,851
Other receipts	2,521,968	5,585,376	9,764,076	15,340,016	13,769,885	556,620	4,420,696	57,945,605
Total deductions Cost of goods sold	177,738,891 122,586,484	292,749,580 201,794,753	514,223,323 329,622,919	250,398,631 127,826,896	686,035,199 497,829,529	45,922,347 31,323,731	131,694,272 72,384,697	3,814,648,771 2,967,870,873
Compensation of officers	3,279,813	2,657,949	4,040,539		1,632,473	600,413	1,814,954	27,951,882
Salaries and wages	11,522,912	27,584,202	61,731,920	21,704,369	31,136,882	3,229,746	16,722,497	292,179,723
Repairs Bad debts	786,996 291,322	1,168,515 525,788	2,478,981 1,848,338	1,620,967 1,786,085	2,176,812 2,697,410	181,356 104,071	642,580 340,017	15,485,655 5,869,507
Rent paid on business property	2,187,637	3,077,150	4,154,213	2,288,811	5,295,145	689,871	1,832,976	62,088,701
Taxes paid	3,418,773	3,989,971	7,073,425	2,510,893	6,988,459	989,847	2,343,519	50,696,579
Interest paid Charitable contributions	7,199,389 109,801	9,074,525 259,374	6,681,721 397,856	41,342,265 227,655	25,351,512 1,010,608	711,734 34,805	4,222,587 283,205	35,135,585 2,311,446
Amortization	1,346,907	1,852,175	4,874,099	2,670,778	2,769,694	113,467	1,636,776	9,895,856
Depreciation	4,153,292	6,591,616	14,936,464	12,528,502	27,143,016	673,326	2,930,453	45,016,579
DepletionAdvertising	*36,193 1,646,870	*17,498 1,990,752	- 7,666,736	*2,237 1,696,601	1,543,555 7,362,286	- 1,162,399	*67,407 2,044,099	526,455 46.605.913
Pension, profit-sharing, etc., plans	1,355,319	3,068,088	6,396,326	1,454,177	6,246,599	263,949	1,514,401	11,321,017
Employee benefit programs	3,846,025	6,490,076	8,356,163	3,994,615	14,065,161	1,022,182	3,217,474	28,511,357
Domestic production activities deduction Net loss, noncapital assets	218,496 102,536	216,410 265,581	639,502 588,429	184,473 104,201	617,243 553,522	60,742 36,250	192,003 144,686	536,020 2,433,052
Other deductions	13,650,126	22,125,156	52,735,693	27,250,406	51,615,293	4,724,458	19,359,940	210,212,570
Total receipts less total deductions	17,453,001	24,260,335	88,010,891	12,744,569	46,726,998	2,895,588	23,431,121	172,625,719
Constructive taxable income from related foreign corporations	877,226	3,068,616	14,325,121	3,845,565	3,698,045	101,850	2,192,200	6,363,077
Net income	18,138,258	27,056,902	101,173,281	16,018,818	50,364,060	2,982,856	25,552,777	177,701,727
Income subject to tax	12,502,935	19,661,913	47,067,165	11,873,501	34,615,151	2,672,397	14,492,494	151,317,413
Total income tax before credits [5]	4,320,717 4,306,095	6,883,027 6,840,233	16,512,312 16,443,105	4,150,814 4,139,805	12,168,928 12,094,917	922,241 922,513	5,069,120 5,044,778	52,248,259 52,123,484
Alternative minimum tax	17,478	41,077	67,945	12,281	60,429	*2,374	26,003	145,290
Foreign tax credit	792,766	1,980,472	4,942,780	2,388,844	3,051,535	67,740	1,177,054	3,304,161
U.S. possessions tax credit Nonconventional source fuel credit	1,277	15,198 307	55,509 -	52,130 185,250	2,426	24 461	123,063 1,333	8,670 *12,922
General business credit	94,929	305,283	1,074,087	125,041	1,670,870	21,368	232,830	696,650
Prior year minimum tax credit	65,927	111,141	1,075,127	33,083	316,874	*2,890	107,035	505,430
Total income tax after credits [2]	3,365,818	4,470,625	9,364,810	1,366,466	7,127,223	829,758	3,427,804	47,720,425

RETURNS WITH NET INCOME, FORM 1120
Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amount	ounts are in thousands of dollars] Wholesale and retail trade—continued								
		Wholesale	trade	vviiolesale	and retail tradecol	nunueu	Retail trade		
		vviiolesale	liade	I			rtetaii trade		Building
Item				Electronic		Motor			material
				markets		vehicle	Furniture	Electronics	and garden
	Total	Durable goods	Nondurable goods	and agents	Total	dealers and parts	and home furnishings	and appliance	equipment and supplies
		goods	goods	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	90,905	56,448	32,184	2,273	109,039	17,986	7,084	6,009	10,079
Total assets	1,285,759,750	490,147,875	792,721,632	2,890,244	996,742,078	88,857,797	21,386,351	32,824,572	119,245,031
Cash	85,168,921	30,117,856	54,867,994	183,071	62,099,867	6,151,214	1,568,578	3,240,703	2,420,129
Notes and accounts receivable	244,932,700	137,954,162	106,412,009	*566,529	94,714,244 2,278,903	9,604,784	2,509,593	3,382,778	19,444,883
Less: Allowance for bad debts Inventories	5,646,154 175,836,469	3,518,551 104,584,219	2,117,347 71,245,146	10,256 *7,103	232,815,284	194,271 38,839,812	57,026 6,953,630	79,220 8,083,081	114,460 22,766,910
Investments in Government obligations	27,007,889	654,964	26,352,924		179,510	*33,574	-	2,148	*19,262
Tax-exempt securities	3,830,935	349,386	3,481,549	-	1,514,794	*120,872	92,723	-	*1,901
Other current assets	94,584,753	45,168,045	49,241,895	*174,814	43,090,240	2,451,375	1,579,648	4,644,550	1,493,182
Loans to shareholders Mortgage and real estate loans	4,408,313 1,162,453	3,371,875 131,404	988,056 1,031,048	*48,383	2,467,638 284,367	585,255 22,422	53,567 *11,456	162,216 *42,318	161,167 52,103
Other investments	355,085,510	54,020,844	300,638,843	*425,822	150,642,208	8,274,033	1,091,073	3,525,205	10,824,770
Depreciable assets	266,379,938	129,463,236	136,266,797	649,905	418,399,473	19,452,062	9,952,474	10,665,821	41,143,629
Less: Accumulated depreciation	137,355,002	66,182,944	70,922,473	249,585	185,767,010	9,367,352	4,353,525	5,722,564	14,690,783
Depletable assets	23,311,520 7,806,610	202,840	23,108,680	-	*151,896 *70,735	-	-	-	53,582
Less: Accumulated depletion	12,299,206	57,155 4,476,157	7,749,455 7,646,424	176,626	41,361,478	2.610.680	635,312	349,219	24,085 9,332,640
Intangible assets (amortizable)	105,417,658	31,537,537	72,842,412	*1,037,709	89,815,284	9,010,819	1,526,181	3,726,192	4,066,657
Less: Accumulated amortization	16,812,208	5,767,850	10,898,428	*145,930	10,746,349	614,421	725,014	481,180	205,849
Other assets	53,953,460	23,641,851	30,285,557	*26,052	58,068,794	1,876,939	547,682	1,283,306	22,499,395
Total liabilities	1,285,759,750 198,904,835	490,147,875 104,518,447	792,721,632 94,021,878	2,890,244 *364,510	996,742,078 161,702,909	88,857,797 8,172,484	21,386,351 3,417,352	32,824,572 7,091,542	119,245,031 22,251,711
Mortgages, notes, and bonds payable in less	100,004,000	.54,510,447	34,021,070	334,510	.51,752,509	0, 1, 2, 704	3,417,002	7,001,042	,
than one year	78,346,011	49,787,956	28,385,156		62,012,661	27,628,461	1,148,416	974,032	1,758,325
Other current liabilities	160,514,874	57,191,830	103,073,007	250,037	111,184,203	7,676,389	3,367,509	5,019,442	12,734,434
Loans from shareholders	12,570,257	7,255,552	5,267,245	*47,460	7,960,814	1,680,779	261,417	248,225	600,353
year or more	171,761,502	73,708,754	97,344,151	708,597	181,886,902	11,236,927	2,678,834	4,170,380	32,817,404
Other liabilities	87,324,548	35,457,051	51,777,042	*90,455	68,346,980	2,919,262	1,179,982	1,404,452	2,974,873
Capital stock	49,572,618	27,737,984	21,690,018	144,616	24,479,863	2,197,452	419,324	734,672	1,105,056
Additional paid-in capital	236,986,846	67,893,058	168,230,670	*863,118	174,429,209	8,482,652	2,882,704	5,384,372	9,732,650
Retained earnings, appropriated Retained earnings, unappropriated [30]	2,785,613 320,250,105	180,857 74,522,925	2,594,775 245,344,264	9,981 382,916	652,766 254,323,308	144,571 20,493,380	51,871 7,794,744	*91,937 9,807,079	*76,891 45,628,945
Less: Cost of treasury stock	33,257,459	8,106,538	25,006,574	*144,347	50,237,537	1,774,562	1,815,802	2,101,563	10,435,610
Total receipts	1,995,191,364	941,693,264		2,698,264	1,992,083,126	234,688,489	40,177,771	75,760,756	169,221,710
Business receipts	1,927,567,570	916,709,387	1,008,280,379	2,577,804	1,931,734,367	229,169,350	39,504,153	73,689,071	165,996,922
InterestInterest on Government obligations:	13,785,525	4,525,353	9,243,794	*16,378	7,888,784	1,058,827	200,899	299,620	515,450
State and local	845,317	137,155	707,938	224	441,752	12,129	24,525	97,650	19,336
Rents	3,239,572	1,248,012	1,988,192	3,369	2,638,392	306,205	27,973	57,360	81,700
Royalties	5,842,899	1,482,103	4,351,401	9,396	6,017,285	29,734	1,847	*38,764	*163,765
Net short-term capital gain reduced by	400.040	44.044	04 477	205	40.000	5 4 4 4	*400	+0 774	470
net long-term capital loss Net long-term capital gain reduced by	102,813	11,011	91,477	325	49,822	5,141	*186	*6,774	472
net short-term capital loss	4,857,157	833,358	4,023,641	158	2,349,187	147,171	84,843	73,502	72,017
Net gain, noncapital assets	3,108,194	1,572,570	1,534,610	1,015	779,381	274,126	38,189	14,995	35,825
Dividends received from domestic corporations.	1,344,356	162,623	1,181,648		114,661	14,811	1,603	9,355	10,770
Dividends received from foreign corporations Other receipts	11,724,206 22,773,754	5,216,841 9,794,852	6,480,793 12,915,964	26,572 *62,938	4,897,644 35,171,851	13,924 3,657,071	18,840 274,714	471,918 1,001,746	*4,029 2,321,424
Total deductions	1,915,063,152	906,433,741	1,006,209,856	2,419,555	1,899,585,619	229,612,328	37.859.999	71,920,310	153,932,997
Cost of goods sold	1,582,132,128	739,307,935	842,824,193		1,385,738,745	188,421,270	22,374,347	52,244,481	112,729,200
Compensation of officers	15,720,805	9,408,579	5,953,000		12,231,077	2,123,810	795,387	661,287	
Salaries and wages	94,676,730	48,299,680	45,572,020	805,029	197,502,994	15,717,262	4,858,567	7,588,314	17,356,629
Repairs Bad debts	5,188,842 2,545,661	2,408,805 1,320,544	2,762,606 1,202,200	17,431 22,917	10,296,812 3,323,846	663,949 271,446	241,579 80,515	417,362 357,837	629,673 441,950
Rent paid on business property		7,756,558	6,973,468	100,302	47,258,373	3,187,348	1,929,415	1,911,506	2,354,957
Taxes paid	17,882,729	8,103,747	9,678,006	100,975	32,813,850	2,699,928	986,998	1,325,858	3,540,210
Interest paid	18,246,494	7,977,445	10,199,840	*69,209	16,889,091	2,017,300	242,486	410,020	1,048,351
Charitable contributions Amortization	956,710 6,752,844	469,410 4,935,973	485,581 1,776,344	*1,719 40,528	1,354,736 3,143,012	52,392 364,728	73,520 66,421	53,316 65,129	
Depreciation	20,286,688	12,428,489	7,812,612	45,587	24,729,891	1,491,923	596,053	643,912	2,502,978
Depletion	519,218	32,957	486,261	-	7,237	820	-	-	*281
Advertising	19,149,351	12,390,604	6,737,966	*20,781	27,456,562	2,471,251	1,765,652	1,718,169	2,301,366
Pension, profit-sharing, etc., plans Employee benefit programs	5,143,021 10,806,754	2,441,127 5,428,808	2,665,976 5,311,792	*35,918 66,153	6,177,997 17,704,603	219,172 1,376,750	86,942 407,576	96,583 359,036	393,493 1,070,390
Domestic production activities deduction		160,373	311,654	- 00,153	63,993	2,666	3,641	4,965	1,070,390
Net loss, noncapital assets	1,172,844	737,999	434,335	*510	1,260,208	65,687	29,656	60,249	52,584
Other deductions	98,579,977	42,824,708	55,022,000	733,269	111,632,593	8,464,627	3,321,245	4,002,285	7,938,217
Total receipts less total deductions	80,128,212	35,259,523	44,589,980	278,709	92,497,507	5,076,161	2,317,772	3,840,447	15,288,713
Constructive taxable income from related foreign corporations	4,457,747	906,198	3,539,631	11,918	1,905,330	55,254	1,701	12,587	*390,989
Net income	83,740,642	36,028,566	47,421,673	290,403	93,961,085		2,294,948	3,755,383	15,660,366
Income subject to tax	66,580,898	26,987,831	39,312,507	280,560	84,736,515	4,617,663	2,140,485	3,051,531	15,533,358
Total income tax before credits [5]	22,984,676	9,240,362	13,649,494	94,820	29,263,583	1,506,727	727,491	1,052,816	5,389,211
Income tax Alternative minimum tax	22,911,114 84,352	9,183,162 65,131	13,632,812 19,221	95,141	29,212,370 60,938	1,512,765 5,847	727,071 *420	1,050,127 2,691	5,388,802 *854
Foreign tax credit	2,341,727	442,449	1,882,882	16,396	962,434	58,838	2,877	15,670	
U.S. possessions tax credit	5,363	3,452	1,911	-	3,307	-	-,	-	-,_50
Nonconventional source fuel credit	*10,027	*446	9,581	-	2,895		-	2,866	-
General business credit Prior year minimum tax credit	376,145 429,800	74,201 138,993	301,944 290,569	239	320,506 75,630	11,637 7,935	3,474 5	18,200 *3,224	19,146 *1,830
Total income tax after credits [2]	19,821,614	8,580,821	11,162,608	78,185	27,898,811	1,428,318	721,134	1,012,856	5,190,029
Endnotes at end of table section. Detail may not add to							,	.,,	-,.50,020

RETURNS WITH NET INCOME, FORM 1120
Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amount	mounts are in thousands of dollars] Wholesale and retail tradecontinued									
					lecontinued	Johanucu				
Item	Food, beverage and liquor	Health and personal care	Gasoline stations	Clothing and clothing accessories	Sporting goods, hobby, book, and music	General merchandise	Miscellaneous store	Nonstore retailers	Wholesale and retail trade not	
	stores	stores		stores	stores	stores	retailers	. 5.0575	allocable	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	
Number of returns	15,764	6,893	d	,	5,948	d	,	6,502	-	
Total assets	144,045,989 7,915,171	78,311,277 3,516,423	d d		32,839,795 2,793,326	d d		47,304,046 4,697,811	-	
Notes and accounts receivable	10,810,584	9,887,117	d	4,406,039	2,057,943	d	6,187,396	7,574,209	-	
Less: Allowance for bad debts	117,731 21,298,348	415,299 17,254,692	d d	130,755 23,022,779	48,162 11,656,979	d d	127,988 8,544,395	359,166 3,485,458	-	
Investments in Government obligations	*32,244	161	d	47,650	-	d	*30,706	10,610	-	
Tax-exempt securities	688,877	- 740 700	d	,	*124,903	d	- 0.404.500	288,256	-	
Other current assets Loans to shareholders	5,377,643 205,107	2,743,793 74,650	d d	5,757,240 203,512	2,403,382 60,454	d d	2,481,526 273,093	3,903,320 111,920	-	
Mortgage and real estate loans	*56,097	-	d	*10,216	*12,366	d	*28,781	*5,820	-	
Other investments Depreciable assets	15,018,990 102,730,739	15,860,519 21,354,928	d d	7,474,341 42,205,243	2,324,553 15,219,039	d d	, , .	15,051,857 8,865,511		
Less: Accumulated depreciation	50,472,837	8,899,659	d	22,183,882	7,465,874	d	8,282,179	5,624,478	-	
Depletable assetsLess: Accumulated depletion	*24,914 *11,861	-	d	2,750	*2,900 *767	d d	-	-	-	
Land	8,967,497	1,856,358	d	964,365	728,970	d	516,372	208,754	-	
Intangible assets (amortizable)	17,853,213	14,311,886	d	6,641,575	2,181,033	d	4,347,379	8,020,821	-	
Less: Accumulated amortization Other assets	2,668,010 6,337,004	1,729,486 2,495,195	d d	,	345,415 1,134,163	d d	771,790 1,292,156	1,795,327 2,858,668	-	
Total liabilities	144,045,989	78,311,277	d	84,811,886	32,839,795	d	36,997,899	47,304,046	-	
Accounts payable Mortgages, notes, and bonds payable in less	26,550,512	9,493,005	d	10,452,743	5,496,287	d	5,490,874	4,705,295	-	
than one year	5,096,844	5,782,374	d	, - ,	872,078	d		1,190,551	-	
Other current liabilities Loans from shareholders	16,052,144	7,487,312	d	, ,	4,657,130	d d	7,911,173	3,956,665	-	
Mortgages, notes, and bonds payable in one	922,131	159,868	ū	790,737	340,554	a	2,198,676	216,682	-	
year or more	35,104,568	7,954,508	d	-,,	5,178,207	d		5,322,308	-	
Other liabilities	14,944,534 8,940,332	4,741,986 2,478,269	d d	13,844,319 3,081,603	1,862,972 753,348	d d	1,031,451 1,066,142	5,081,360 1,894,598	-	
Additional paid-in capital	16,814,825	23,660,613	d	18,613,403	5,812,113	d	8,865,109	34,489,587	-	
Retained earnings, appropriated Retained earnings, unappropriated [30]	*37,605 27,695,208	*54,457 18,237,136	d d	72,075 26,534,609	*4,487 10,972,528	d d	*93,917 8,743,043	*12,761 -8,022,750	-	
Less: Cost of treasury stock	8,112,715	1,738,252	d		3,109,911	d		1,543,011	-	
Total receipts	348,530,241	153,591,455	d	, ,	54,355,296	d	,,	67,278,322	-	
Business receipts Interest	340,811,353 729,118	151,545,180 187,910	d d	133,463,089 930,039	52,323,407 101,925	d d	71,880,251 311,568	63,762,714 555,384	-	
Interest on Government obligations:										
State and local	25,983 573,110	31,298 99,854	d d	90,567 159,254	21,638 37,528	d d	27,092 160,308	54,393 85,775		
Royalties	1,363,087	119,326	d	959,667	250,174	d	118,758	637,088	-	
Net short-term capital gain reduced by net long-term capital loss	2,445	*16,281	d	*1,122	*569	d	*4,918	*3,508		
Net long-term capital gain reduced by	2,445	10,261	u	1,122	509	u	4,910	3,506	-	
net short-term capital loss	190,141	267,489	d	27,672	25,048	d	116,017	50,367	-	
Net gain, noncapital assets Dividends received from domestic corporations.	178,778 29,203	15,778 3,042	d d	9,197 10,268	6,300 915	d d	35,221 3,891	32,392 3,014	-	
Dividends received from foreign corporations	*1,306,667	7,911	d	1,237,432	631,000	d	559,068	34,873	-	
Other receipts Total deductions	3,320,357 338,192,712	1,297,386 148,117,201	d d	2,087,549 127,338,346	956,792 51,984,132	d d	818,893 70,010,315	2,058,815 63,927,096	-	
Cost of goods sold	248,732,021	108,520,548	d		32,160,437	d		45,783,246	-	
Compensation of officers	1,193,752	1,009,112	d	1,590,463	629,211	d	1,199,465	876,234	-	
Salaries and wages	34,738,887 2,761,682	17,169,977 413,261	d d	, ,	6,635,258 475,627	d d	-,,	5,094,633 168,295	-	
Bad debts	141,459	255,554	d	299,037	74,143	d	114,641	340,775	-	
Rent paid on business property Taxes paid	6,004,347 5,625,062	4,750,656 1,886,016	d d	9,593,439 3,074,720	3,002,300 1,169,492	d d	2,841,511 1,310,732	551,069 735,345	-	
Interest paid	3,457,707	1,028,746	d	1,051,727	447,114	d	657,217	580,140	-	
Charitable contributions Amortization	344,266 684,546	47,131 481,992	d d	113,146 471,249	22,115 177,938	d d	53,913 182,406	17,527 184,489	-	
Depreciation	4,838,257	1,529,287	d	2,545,039	994,008	d	934,038	625,524	-	
Depletion	- 2.001.993	7	d		- 4 400 404	d	- 4 405 540	*980	-	
Advertising Pension, profit-sharing, etc., plans	2,001,993 1,801,823	1,631,308 467,362	d d	3,208,000 537,509	1,199,164 119,338	a d	1,435,542 139,875	1,632,600 147,455	-	
Employee benefit programs	5,458,899	985,814	d	1,482,203	366,375	d	798,051	378,322	-	
Domestic production activities deduction Net loss, noncapital assets	21,343 119.890	805 90,395	d d	*5,742 288,379	1,287 61,487	d d	1,871 58,262	*3,685 38,671	-	
Other deductions	20,266,779	7,849,229	d	12,315,886	4,448,838	d	5,312,611	6,768,106	-	
Total receipts less total deductions Constructive taxable income from related	10,337,529	5,474,254	d	11,637,510	2,371,164	d	4,025,669	3,351,227	-	
foreign corporations	*185,712	3,266	d	553,381	16,933	d	92,157	121,106	-	
Net income	10,497,258	5,446,223	d	12,100,324	2,366,460	d	4,090,734	3,417,940	-	
Income subject to tax Total income tax before credits [5]	8,858,003 3,055,212	5,200,147 1,792,666	d d	10,389,411 3,575,493	1,811,734 619,560	d d	3,353,017 1,134,335	2,063,558 721,133	-	
Income tax	3,053,603	1,789,707	d	3,560,938	618,525	d	1,132,268	701,426	-	
Alternative minimum tax Foreign tax credit	3,557 12,148	2,868 *7,855	d	14,554 256,466	1,035 28,504	d d	2,626 *75,371	19,825 22,878	-	
U.S. possessions tax credit	12,140		d	230,400	20,304	d	-	-	_	
Nonconventional source fuel credit	- 44,795	- 13,679	d	- 26,232	- 4,978	d d	29 10,635	- 7,161	-	
General business credit Prior year minimum tax credit	13,602	*2,087	d	*27,635	4,976 *752	d d		1,098	-	
Total income tax after credits [2]	2,984,667	1,769,046	d	3,265,159	585,326	d	1,044,542	689,996	-	

[All figures are estimates based on samplesmoney amount	s are in thousands of dollars)		Transp	portation and warehousing	g		
Item							
item	Tatal	Ai!!	Tarah	Transit	Disalisa	Other	\A/b
	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and
	(52)	transportation	(54)	transportation	(56)	activities	storage
Number of returns	(52) 35,309	(53) 2,137	(54) 18,523	(55) 4,718	(56) 121	(57) 7,544	(58) 2,266
Total assets	361,425,984	201,119,909	53,577,356	3,504,829	7,754,613	83,410,091	12,059,186
Cash Notes and accounts receivable	21,145,604 43,666,032	9,787,858 9,689,689	3,328,746 13,515,428	325,514 578,222	221,563 484,033	7,035,756 18,192,244	446,168 1,206,416
Less: Allowance for bad debts	919,015	324,306	270,535	9,860	*1,353	298,185	14,777
Inventories	2,870,588	1,620,090	385,388	32,544	75,252	610,730	146,583
Investments in Government obligations Tax-exempt securities	185,058 *220,222	40,711 -	102,294 *95,955	3,524 1,012	12	*11,799 *123,243	*26,731 -
Other current assets	15,858,480	6,397,897 14,060	3,480,130 2,029,974	348,708	194,526	4,184,696	1,252,524
Loans to shareholders Mortgage and real estate loans	2,696,855 82,131	1,256	*19,565	125,226 -	*70,612 -	397,087 23,726	59,896 *37,584
Other investments	29,754,003	16,949,452 194,647,048	3,387,417	299,474 2,985,287	489,636	7,217,057	1,410,967
Depreciable assetsLess: Accumulated depreciation	316,591,170 114,395,388	50,492,104	43,167,900 23,273,346	2,965,267 1,845,401	9,809,391 3,974,132	58,606,347 31,437,191	7,375,196 3,373,214
Depletable assets	25,508	2,424	*16,263	734 652	*733 *733	*3,107	2,247
Less: Accumulated depletion Land	16,543 5,726,674	861 2,324,488	*11,186 1,742,561	54,347	*733 64,231	*1,932 1,132,765	1,179 408,281
Intangible assets (amortizable)	18,392,530	1,883,248 505,378	4,247,250 386,182	617,914	*35,381 *24,810	8,945,839	2,662,898
Less: Accumulated amortization Other assets	2,551,759 22,093,835	9,084,335	1,999,735	173,318 161,552	*24,810 310,273	1,118,870 9,781,875	343,200 756,066
Total liabilities	361,425,984	201,119,909	53,577,356	3,504,829	7,754,613	83,410,091	12,059,186
Accounts payable Mortgages, notes, and bonds payable in less	33,969,425	10,854,707	5,307,103	198,545	389,497	16,559,264	660,309
than one year	14,214,531	4,822,066	4,561,642	394,701	212,535	3,596,302	627,286
Other current liabilities Loans from shareholders	28,249,353 3,898,589	15,000,300 92,244	5,934,772 2,851,504	347,659 113,807	290,656 *63,442	5,886,919 698,527	789,047 79,065
Mortgages, notes, and bonds payable in one	, ,						,
year or more Other liabilities	71,986,128 73,579,852	41,921,873 56,108,444	10,879,281 5,299,690	1,249,692 297,591	3,226,388 1,544,454	9,951,032 9,377,753	4,757,862 951,919
Capital stock	18,768,992	16,689,860	912,986	51,766	179,034	584,088	351,258
Additional paid-in capital Retained earnings, appropriated	51,638,515 87,122	35,962,036 *5,629	5,641,419 *20,159	308,279 763	1,076,809	5,853,773 *36,723	2,796,198 *23,848
Retained earnings, unappropriated [30]	73,902,097	25,710,241	13,722,231	574,787	1,483,790	31,294,096	1,116,952
Less: Cost of treasury stock Total receipts	8,868,621 366,285,311	6,047,491 102,795,995	1,553,431 108,859,170	32,761 6,609,303	*711,992 4,233,907	428,386 134,174,813	94,559 9,612,124
Business receipts	347,778,373	94,131,061	104,586,706	6,418,430	3,990,390	129,768,228	8,883,559
InterestInterest on Government obligations:	2,778,160	1,505,742	399,387	11,243	14,674	594,737	252,377
State and local	108,199	20,682	54,804	*1,721	341	30,567	*83
RentsRoyalties	1,449,232 2,029,840	845,641 *52,768	338,481 206,298	21,349	6,938 *1,959	220,159 1,759,924	16,664 *8,891
Net short-term capital gain reduced by							
net long-term capital loss Net long-term capital gain reduced by	79,443	*23,291	1,277	*1,084	46,613	-300	*7,478
net short-term capital loss	1,801,595	1,100,145	224,125	*14,513	*32,002	348,676	82,134
Net gain, noncapital assets Dividends received from domestic corporations.	1,522,463 100,017	599,927 22,272	673,421 44,559	76,335 *594	33,046 *552	92,040 29,943	47,694 2,096
Dividends received from foreign corporations	976,550	510,689	*66,864	-	-	379,970	19,027
Other receipts Total deductions	7,661,440 342,046,411	3,983,777 94,874,263	2,263,246 104.244.993	64,033 6,361,899	107,392 3,301,216	950,871 124,402,198	292,120 8,861,843
Cost of goods sold	106,491,461	25,753,440	33,247,486	2,224,196	1,408,765	41,175,236	2,682,339
Compensation of officers Salaries and wages	3,520,392 67,537,118	619,276 18,039,564	1,536,907 20,473,388	136,826 1,644,915	29,376 174,352	1,077,468 25,428,896	120,539 1,776,004
Repairs	10,127,709	3,939,315	2,292,066	155,621	68,672	3,464,085	207,950
Rent paid on business property	861,821 17,973,382	322,333 6,854,818	198,378 6,056,488	9,861 287,702	*2,653 18,649	316,558 4,148,402	12,038 607,324
Taxes paid	13,475,309	4,190,243	4,320,423	310,286	168,674	4,146,152	339,531
Interest paid	7,302,207 203,300	4,353,401 62,468	1,107,116 34,640	125,475 2,909	235,095 781	973,253 96,759	507,868 5,743
Amortization	811,244	255,633	108,414	24,604	6,887	312,731	102,975
Depreciation Depletion	16,220,281 41,386	7,134,969 *18,149	4,296,280 *9,359	292,634	313,931 *12,799	3,759,954 [1]	422,513 *1,078
Advertising	1,356,041	327,783	225,288	28,266	*231	737,647	36,826
Pension, profit-sharing, etc., plans Employee benefit programs	5,130,630 15,279,961	906,843 5,844,506	712,527 3,501,741	36,664 164,867	16,540 30,690	3,401,457 5,505,748	56,600 232,408
Domestic production activities deduction	4,298	1,858	1,402	-	-	*524	513
Net loss, noncapital assets Other deductions	156,784 75,553,085	18,808 16,230,855	100,714 26,022,378	*2,456 914,618	1,044 812,075	30,722 29,826,606	3,041 1,746,552
Total receipts less total deductions	24,238,900	7,921,732	4,614,178	247,404	932,691	9,772,615	750,281
Constructive taxable income from related foreign corporations	384,701	119,683	*13,287	5,013	_	244,224	2,494
Net income	24,515,403	8,020,733	4,572,660	250,696	932,349	9,986,272	752,692
Income subject to tax Total income tax before credits [5]	21,514,457 7,439,122	6,794,791 2,382,628	3,867,205 1,299,335	167,145 49,143	905,764 315,332	9,347,412 3,248,053	432,139 144,631
Income tax	7,407,006	2,370,890	1,287,457	48,623	315,038	3,245,015	139,982
Alternative minimum tax Foreign tax credit	31,366 358,849	11,089 122,349	12,903 15,523	*520 1,667	*293 *128	2,205 216,378	4,355 *2,804
U.S. possessions tax credit	-	-		-	-		-
Nonconventional source fuel credit General business credit	112,023 91,276	112,019 26,870	- 8,575	- 1,865	- 375	4 52,891	- 699
Prior year minimum tax credit	261,355	233,342	11,939	*930	8,830	*3,002	3,312
Total income tax after credits [2]	6,615,618	1,888,047	1,263,299	44,681	305,998	2,975,777	137,816

[All figures are estimates based on samplesmoney amounts	s are in triousarius or dollar	isj		Informat	ion			
ltem	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Internet publishing and broadcasting	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	18,197	5,019	3,958	382	591	2,497	3,825	1,923
Total assets	2,491,998,783 89,317,522	327,843,924 22,868,183	443,309,952 15,819,935	250,684,008 8,311,966	17,118,743 705,376	1,139,335,067 23,368,758	274,660,321 16,339,567	39,046,767 1,903,737
Notes and accounts receivable	215,380,731	51,256,968	7,250,963	18,569,587	1,875,615	100.372.246	31.065.644	4,989,709
Less: Allowance for bad debts	10,179,328	2,335,872	490,723	899,011	263,984	4,130,105	1,923,973	135,660
Inventories	28,165,241	7,020,963	3,432,525	3,455,530	246,267	6,179,733	7,720,365	109,859
Investments in Government obligations Tax-exempt securities	459,567 820,700	256,021 *322,350	*28,860 856	*13,223 2,616	- 265,423	142,228 141,709	19,235 120	- 87,627
Other current assets	89,145,484	25,025,284	5,954,403	8,269,594	494,224	27,930,467	18,686,987	2,784,524
Loans to shareholders	2,657,372	1,866,932	34,398	*8,480	*7,903	117,075	*602,344	*20,240
Mortgage and real estate loans	60,106	*24,368	*9,116	*2,060	*664.027	*14,219	*10,342	7 020 205
Other investments Depreciable assets	949,225,285 745,480,359	47,457,986 58,714,401	387,775,340 11,056,046	65,670,195 67,732,933	*664,027 3,981,533	324,407,419 577,532,036	115,411,934 21,745,040	7,838,385 4,718,369
Less: Accumulated depreciation	416,328,029	34,693,923	4,869,219	42,310,831	2,597,337	316,848,981	12,162,545	2,845,192
Depletable assets	*9,422	7,523	-	1,689	-	*210	-	-
Less: Accumulated depletion Land	*810 9,165,183	- 2,465,144	- 726,427	600 2,039,701	-	*210 2,881,917	980,034	71,960
Intangible assets (amortizable)	661,588,561	142,291,742	14,098,948	109,256,591	13,793,743	274,594,945	88,905,054	18,647,539
Less: Accumulated amortization	101,836,115	35,224,468	1,615,126	9,303,445	2,665,348	20,871,533	29,520,253	2,635,943
Other assets	228,867,531	40,520,323	4,097,204	19,863,732	611,301	143,502,933	16,780,425	3,491,613
Total liabilities Accounts payable	2,491,998,783 99,164,213	327,843,924 20,487,144	443,309,952 4,717,915	250,684,008 6,312,103	17,118,743 1,325,228	1,139,335,067 40,002,386	274,660,321 24,731,928	39,046,767 1,587,508
Mortgages, notes, and bonds payable in less	00,104,210	20,407,144	4,7 17,010	0,012,100	1,020,220	40,002,000	24,701,020	1,007,000
than one year	110,005,137	8,315,118	11,744,746	3,778,596	*54,909	78,568,142	1,068,256	6,475,369
Other current liabilities Loans from shareholders	211,568,105 25,771,072	59,224,082 11,919,055	13,418,139 244,082	29,222,153 576,650	1,194,236 *15,618	68,304,393 12.661.919	34,263,105 310,511	5,941,997 *43,238
Mortgages, notes, and bonds payable in one	23,771,072	11,919,033	244,002	370,030	13,010	12,001,919	310,311	43,230
year or more	463,259,482	56,739,164	83,909,503	79,021,208	3,000,138	211,774,235	23,045,069	5,770,166
Other liabilities	332,955,318 233,830,496	24,340,561 10,797,006	6,581,896 42,543,738	26,106,708 3,432,047	7,054,592 404,319	211,341,183 163,318,484	55,200,235	2,330,143 1,555,057
Additional paid-in capital	1,103,378,842	189,467,230	266,839,481	108,559,516	3,114,043	308,530,386	11,779,844 213,362,711	13,505,474
Retained earnings, appropriated	767,164	307,590	-	-	-	459,283	291	-
Retained earnings, unappropriated [30]	33,994,738	32,753,906	13,461,433	-776,457	1,124,140	60,331,988	-77,479,154	4,578,881
Less: Cost of treasury stock Total receipts	122,695,785 821,123,617	86,506,933 203,067,213	150,980 42,135,911	5,548,517 99,767,407	*168,481 9,535,587	15,957,333 353,676,401	11,622,476 89,749,512	2,741,066 23,191,588
Business receipts	673,540,161	156,773,866	31,238,386	85,644,827	9,158,978	298,892,367	72,032,941	19,798,796
Interest	27,515,133	3,801,569	5,452,431	2,219,385	30,654	13,611,333	2,182,441	217,319
Interest on Government obligations: State and local	438,764	138,918	*16,988	49,749	*5,811	138,948	81,120	7,230
Rents	12,169,524	344,969	116,128	407,583	*37,332	10,805,487	427,649	*30,377
Royalties	25,038,464	6,524,619	1,609,384	*6,315,619	*167,979	1,422,707	*8,867,218	130,938
Net short-term capital gain reduced by net long-term capital loss	446 FE0	422 446	*1.075	111	17	10.570	*658	1
Net long-term capital gain reduced by	446,558	432,116	*1,075	114	17	12,579	030	'
net short-term capital loss	7,949,857	3,182,112	*240,634	973,624	32,184	2,476,730	596,832	447,741
Net gain, noncapital assets	3,660,876	390,953	*29,845	387,566	*1	2,680,764	159,985	*11,761
Dividends received from domestic corporations. Dividends received from foreign corporations	2,187,081 12,009,909	342,638 6,682,075	1,185,541 721,877	8,205 450,555	*323 34,844	577,106 3,338,718	*16,305 537,446	*56,963 244,393
Other receipts	56,167,291	24,453,380	1,523,621	3,310,178	67,463	19,719,662	4,846,918	2,246,069
Total deductions	723,655,232	167,411,658	38,601,017	91,976,842	8,615,113	313,884,202	82,438,441	20,727,960
Cost of goods sold Compensation of officers	131,674,317 6,992,073	45,169,869 2,531,948	10,280,606 753,212	19,296,624 832,201	1,841,009 138,583	43,067,880 887,625	8,462,417 1,407,827	3,555,913 440,678
Salaries and wages	119,357,477	41,306,091	3,236,330	10,195,848	1,864,431	42,173,769	15,703,444	4,877,564
Repairs	9,406,456	1,080,201	201,761	465,712	35,151	6,633,684	853,265	136,681
Bad debts Rent paid on business property	6,568,357 16,889,981	921,157 2,939,580	19,872 2,145,465	403,288 1,361,718	33,302 217,365	4,691,452 7,262,551	349,032 2,441,442	150,255 521,861
Taxes paid	20,016,980	5,124,384	629,675	1,784,724	294,901	9,700,159	1,969,853	513,285
Interest paid	49,433,974	7,364,282	5,928,834	5,171,903	626,126	26,598,995	2,810,002	933,833
Charitable contributions	1,114,867	347,640	13,041	88,068	9,062	565,211	73,957	17,888
Amortization Depreciation	26,985,969 43,451,949	4,247,710 4,029,373	3,225,605 2,687,778	10,490,184 3,235,678	330,363 416,841	3,497,310 30,069,045	4,608,001 2,527,574	586,797 485,660
Depletion	3,733	10	2,007,770	57	-	3,666	- 2,027,074	-
Advertising	20,815,160	6,274,698	1,377,956	2,898,581	107,821	5,853,685	3,854,280	448,140
Pension, profit-sharing, etc., plans Employee benefit programs	7,111,170 16,503,786	1,078,813 4,479,745	149,982 365,622	567,713 2,589,394	*103,642 123,029	4,515,137 6,946,605	478,431 1,493,658	217,452 505,731
Domestic production activities deduction		642,494	*5,254	70,196	12,115	*277,267	12,081	*7,665
Net loss, noncapital assets	2,115,125	941,574	54,897	236,499	22,674	792,179	17,301	50,001
Other deductions Total receipts less total deductions	244,186,784 97,468,385	38,932,090 35,655,555	7,525,127 3,534,894	32,288,454 7,790,565	2,438,699 920,474	120,347,981 39,792,199	35,375,878 7,311,070	7,278,555 2,463,628
Constructive taxable income from related	31, 4 00,303	55,000,000	5,554,694	1,190,000	920,474	35,782,199	7,311,070	2,403,020
foreign corporations	3,889,234	1,885,093	197,202	556,530	1,374	341,232	856,834	50,968
Net income	100,918,855 71,483,599	37,401,731 29,647,487	3,715,107 1,200,545	8,297,346	916,038 759,706	39,994,484	8,086,785	2,507,365
Income subject to tax Total income tax before credits [5]	25,225,912	29,647,487 10,394,004	1,200,545	7,280,905 2,558,622	759,706 264,806	26,614,758 9,427,224	4,282,422 1,545,117	1,697,776 589,910
Income tax	24,947,040	10,358,722	410,254	2,545,053	264,219	9,298,152	1,488,211	582,429
Alternative minimum tax	286,307	45,469	33,847	13,508	*588	128,519	56,896 270,571	7,481
Foreign tax credit U.S. possessions tax credit	2,882,851	1,958,027	19,539 -	445,439]	158,583	270,571	30,693
Nonconventional source fuel credit	5,772	3,417	-	-	-	2,355	-	-
General business credit	821,498 240,105	215,773	*970 9.746	6,467 *1,710	*6,062	480,843	102,269	9,114
Prior year minimum tax credit Total income tax after credits [2]	240,195 21,275,597	32,647 8,184,140	9,746 415,975	*1,710 2,105,006	340 258,404	192,440 8,593,004	*2,203 1,170,074	1,108 548,995
Endnotes at end of table section. Detail may not add to						-,,30	,,	

[All figures are estimates based on samplesmoney amount	s are in thousands of dollar								
		F	inance and insuran	ce		-	Real estate and re	ntal and leasing	
			Securities,						Lessors of
			commodity						nonfinancial
Item			contracts,	Insurance	Funds,				intangible
			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	40,856	14,157	8,149	17,307	1,242	92,239	83,819	8,049	372
Total assets	10,292,464,502	4,214,121,889	5,556,553,467	228,842,215	292,946,931	324,858,062	147,251,000	175,172,452	2,434,610
Cash	432,478,184	103,816,605	300,864,052	12,669,141	15,128,385	27,166,963	17,351,745	9,703,942	111,276
Notes and accounts receivable	2,012,258,399	625,966,928	1,288,033,066	29,863,996	68,394,408	68,246,178	11,090,537	57,025,292	*130,350
Less: Allowance for bad debts	15,751,258	13,999,536	1,523,993	221,909	*5,820	1,200,836	172,698	1,020,768	*7,370
Inventories	462,566	172,475	156,513	133,578		4,324,531	1,604,838	2,714,927	*4,765
Investments in Government obligations	194,393,471	88,342,651	102,793,501	1,756,907	1,500,413	582,578	545,737	*28,881	*7,961
Tax-exempt securities	63,110,118	47,085,769	6,823,788	5,235,369	*3,965,192	260,106	258,533	*1,573	+450.000
Other current assets	1,928,201,437	185,357,408	1,719,961,111	9,235,894	13,647,024	18,981,059	10,210,821	8,613,600	*156,638
Loans to shareholders Mortgage and real estate loans	17,507,804 2,450,375,888	13,374,432 2,346,760,467	905,768 87,040,588	452,530 4,865,588	2,775,074 *11,709,245	3,005,487 4,073,434	2,648,195 2,991,087	357,210 1,082,347	*83
Other investments	2,459,032,287	608,536,238	1,583,012,601	114,066,650	153,416,798	63,398,462	38,777,813	24,405,701	*214,948
Depreciable assets	99,690,228	43,329,487	46,988,108	9,246,470	126,163	146,162,750	60,093,563	85,706,846	*362,341
Less: Accumulated depreciation	53,480,170	21,824,136	25,926,491	5,708,121	21,422	56,766,842	24,377,411	32,248,676	*140,755
Depletable assets	46,531	583	*31,706	*8,284	5,958	129,382	119,191	-	*10,191
Less: Accumulated depletion	*16,716	[1]	*10,520	*6,195	-	65,132	61,955	-	*3,177
Land	4,305,434	2,835,523	1,172,977	249,323	*47,610	15,725,906	14,939,816	650,619	*135,470
Intangible assets (amortizable)	124,797,882	47,452,072	60,746,532	16,472,701	126,577	12,083,173	4,151,281	6,854,947	*1,076,945
Less: Accumulated amortization	21,012,202	8,179,789	10,454,846	2,359,977	17,591	2,298,510	875,187	1,363,264	*60,058
Other assets	596,064,621	145,094,712	395,939,006	32,881,986	22,148,917	21,049,373	7,955,097	12,659,275	*435,002
Total liabilities	10,292,464,502	4,214,121,889	5,556,553,467	228,842,215		324,858,062	147,251,000	175,172,452	2,434,610
Accounts payable	1,244,486,599	104,844,059	1,116,416,623	22,520,388	705,529	12,694,763	5,053,085	7,572,087	*69,592
Mortgages, notes, and bonds payable in less	4 540 011 001	005 775 555	E47 400 050	0.000 755	404 545 70	44 470 000	0.500.0=	04.044.05	+= ^^=
than one year	1,546,811,281	925,775,570	517,489,258	2,000,753		41,176,338	6,530,077	34,641,254	*5,007
Other current liabilities	3,340,353,971	1,200,021,185	2,080,982,646	41,435,004	17,915,135	28,834,597	9,676,630	19,014,118	143,848
Loans from shareholders	8,914,771	2,278,585	4,926,469	333,739	1,375,978	8,517,803	5,835,797	2,671,168	*10,839
year or more	2,265,312,270	1,503,776,494	716,602,300	20,786,661	24,146,815	102,211,073	42,715,381	59,419,663	*76,030
Other liabilities	885,143,741	193,306,532	638,525,340	42,485,547	10,826,322	23,947,017	12,798,166	10,864,739	*284,112
Capital stock	124,433,701	31,736,071	51,741,040	4,253,061	36,703,530	16,639,744	13,732,172	2,538,926	368,645
Additional paid-in capital	524,714,909	75,495,074	295,440,019	64,459,333	89,320,483	67,092,765	35,767,494	30,298,366	1,026,904
Retained earnings, appropriated	9,286,549	3,957,695	2,780,804	2,508,917	*39,133	885,927	802,962	*82,965	-
Retained earnings, unappropriated [30]	423,898,026	201,744,889	177,904,343	33,783,400	10,465,394	28,284,501	16,951,372	10,603,167	729,961
Less: Cost of treasury stock	80,891,316	28,814,265	46,255,375	5,724,589	*97,088	5,426,465	2,612,137	2,534,001	*280,327
Total receipts	915,138,574	409,553,286	397,238,063	94,759,845	13,587,380	141,534,461	68,295,857	72,253,643	984,961
Business receipts	322,189,558	98,186,879	143,998,941	79,837,463	166,276	107,055,171	48,085,059	58,680,871	*289,242
Interest	484,601,132	275,037,967	197,065,791	3,086,837	9,410,537	7,834,364	1,840,066	5,966,594	27,705
Interest on Government obligations:									
State and local	6,234,552	3,132,693	2,038,655	232,522	830,683	317,140	50,178	265,699	*1,263
Rents	2,814,146	1,339,374	1,301,277	169,944	*3,550	1,843,671	1,446,114	397,518	*39
Royalties Net short-term capital gain reduced by	814,759	528,908	225,241	*37,653	*22,957	929,068	289,514	68,460	571,094
net long-term capital loss	1,265,125	76,496	1,139,324	8,664	40,641	226,658	216,912	9,439	*308
Net long-term capital gain reduced by	1,200,120	70,430	1,100,024	0,004	40,041	220,030	210,312	3,433	300
net short-term capital loss	9,361,327	1,033,587	6.955.215	1,223,791	148,733	6,455,456	6.193.608	257,049	*4,800
Net gain, noncapital assets	4,448,637	2,769,651	1,223,385	396,227	59,374	4,452,548	501,377	3,949,962	*1,210
Dividends received from domestic corporations.	1,889,768	459,462	1,218,753	173,184	38,369	200,939	195,289	5,621	*28
Dividends received from foreign corporations	10,113,400	650,193	7,744,857	1,362,155	356,196	964,267	142,927	821,340	-
Other receipts	71,406,170	26,338,076	34,326,624	8,231,405	2,510,064	11,255,178	9,334,814	1,831,091	89,272
Total deductions	799,841,304	357,328,669	350,048,387	85,641,551	6,822,697	120,395,619	55,685,677	64,014,904	695,038
Cost of goods sold	33,099,168	8,461,589	2,793,602	21,843,374	603	20,352,987	8,206,189	12,073,364	*73,434
Compensation of officers	20,610,000	3,779,735	12,879,690	3,939,149			3,980,469	903,637	*46,489
Salaries and wages	108,561,487	32,150,900	60,754,771	15,643,170	12,647	19,702,168	10,531,205	8,991,848	179,115
Repairs Bad debts	2,908,398 15,098,258	1,544,658 11,922,589	1,058,059 2,992,315	304,461 179,085	1,220 *4,270	3,452,068 842,375	1,407,692 168,684	2,042,625 669,249	*1,751 *4,442
Rent paid on business property	10,260,836	3,384,105	5,020,505	1,851,174	5,052	6,829,822	3,144,699	3,669,729	*15,394
Taxes paid	12,437,334	5,037,633	5,132,411	2,237,939	29,350	4,833,766	3,052,889	1,756,055	24,822
Interest paid	390,356,706	206,611,840	176,285,205	2,074,998	5,384,663	10,860,042	3,491,381	7,362,239	*6,422
Charitable contributions	937,672	394,123	467,951	74,953	645	157,913	122,057	35,310	*545
Amortization	5,648,372	2,893,494	1,895,470	854,348	5,060	825,115	278,030	533,179	*13,906
Depreciation	8,696,904	4,015,437	3,966,504	712,148		16,576,002	1,968,755	14,585,498	*21,749
Depletion	9,482	465	6,423	*311	2,283	17,227	15,892	*81	*1,254
Advertising	8,454,859	6,238,792	1,693,250	521,122	*1,694	1,259,260	715,032	514,866	*29,362
Pension, profit-sharing, etc., plans	6,334,139	1,971,674	2,924,574	1,215,566		825,771	527,145	296,682	*1,944
Employee benefit programs Domestic production activities deduction	8,956,437 20,228	3,492,775 15,450	3,452,299 2,852	2,008,790 898	2,573 *1,029	1,966,894 19,301	811,275 17,400	1,142,307 1,776	*13,312 *125
Net loss, noncapital assets	1,569,539	1,363,191	177,806	28,212	329	268,848	136,937	130,768	*1,144
Other deductions	165,881,484	64,050,218	68,544,701	32,151,853	1,134,712	26,675,465	17,109,946	9,305,692	259,827
Total receipts less total deductions	115,297,270	52,224,617	47,189,676	9,118,294	6,764,683	21,138,842	12,610,180	8,238,739	289,922
Constructive taxable income from related		-=,,17	,.55,570	3,110,204	3,. 3 .,300	_ :, :00,042	,5.0,.50	2,200,.00	_30,022
foreign corporations	5,270,953	798,342	3,644,389	654,731	*173,491	36,323	*17,780	18,543	-
Net income	114,333,671	49,890,266	48,795,410	9,540,503	6,107,492	20,858,024	12,577,782	7,991,584	288,659
Income subject to tax	97,987,817	44,531,217	40,122,400	7,826,262	5,507,938	12,517,612	9,264,880	2,998,379	254,353
Total income tax before credits [5]	34,140,608	15,510,660	14,069,892	2,666,825	1,893,231	4,159,116	2,998,470	1,072,753	87,894
Income tax	34,049,833	15,465,839	14,032,535	2,662,693	1,888,766	4,052,145	2,949,718	1,016,853	85,574
Alternative minimum tax	74,373	30,177	36,846	3,959	3,391	101,538	44,074	57,120	344
Foreign tax credit	3,908,621	476,637	2,508,038	482,996	440,951	52,984	26,015 29	26,331	*638
U.S. possessions tax credit Nonconventional source fuel credit	428 745,048	428 203,076	- 515,480	- 26,491	1	441 *2,106	*2,106	412	_
General business credit	745,048 1,168,338	203,076 870,431	276,703	26,491 11,852	*9,352	35,291	21,843	11,282	*2,166
Prior year minimum tax credit	209,913	25,726	180,163	2,523	*1,501	75,235	20,259	54,976	2,100
Total income tax after credits [2]	28,106,009	13,932,110	10,589,508	2,142,963	1,441,427	3,993,059	2,928,217	979,752	85,090
Endnotes at end of table section. Detail may not add to							_,0,=.1	J,. JL	,000

RETURNS WITH NET INCOME, FORM 1120
Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item				Administrative and supp	ort and waste management a	and remediation services	
Second							
Section Company Comp	Item	Professional,	Management			Waste	
Inches Proceedings			of				
Newborn of new 17,000 17				lotal			
Number of refuses 1,752 15,023 13,073 13,073 15,023 12,073 13,073		****	, ,				
Total assessite							
Cash					,		,
Select and accounts recreated: 1,500,000 1,000,0							
International Content	Notes and accounts receivable	82,902,781	4,589,583,117			4,738,224	1,993,621
Description 1,724 1,724 225 23,727 23,526 23,277 2							
Tax-content exercition							
Leaves to International (1.724.225) 288,039.317 (20.221) 614,466 (14.77) 17.19.05 (20.77) 17.00 (20.	Tax-exempt securities						
Montgage and read entine bases						, . ,	
Cher morements. 50,977.562 2,986,481,464 31,640,001 27,072,08 4,545,783 722,586 1,640,001 1,640,0						14,873	
Less Accumulated degreeatation. Depositable assisted. 16,700 94.77 983,370 7, 722.30 17,959,220 17,593,770 2,117,696 7,002.20 31,347,696 7,002.20 31,349,696 18,329,391 18,229			2,996,461,464		27,097,208		732,518
Depletable seath 16,700							
Less Accumulated depletion 15,000 2,427 73,564 15,522 68,033 14,632 22,640 12,024,401 12,000							
International seasons (immortazonis)	Less: Accumulated depletion	*5,003	*2,427	*73,564	*5,532	68,033	*18,432
Loss Accumulated amontzation. 13,833.447 20,887.955 9,538,676 10,2636,936 1,479,640 2273,156 Total Intellities		, ,					
Come sealester							
Accounts paywelle. 56,826,725 976,002,776 13,149,004 10,833,873 2,295,931 613,849 Mortgages, notes, and bords paywelle in est from one year. 62,910,255 8,116,497,738 2,206,442 16,774,505 2,865,777 2,206,442 16,774,505 2,865,777 2,206,442 16,774,505 2,865,777 2,206,442 16,774,505 2,865,777 2,206,442 16,774,505 2,865,777 2,206,442 16,774,505 2,865,777 2,206,442 16,774,505 2,865,777 2,206,442 16,774,505 2,865,777 2,776,543 633,545,205 3,835,957 2,277,111 10,558,840 777,475 2,406,406 22,432 2,375,111 10,558,840 777,475 2,406,406 22,432 2,375,411 10,558,840 777,475 2,406,406 22,432 2,375,411 10,558,840 777,475 2,406,406 22,432 2,375,411 10,558,840 777,475 2,406,406 22,432 2,375,411 10,558,840 777,475 2,406,406 22,432 2,375,411 2,375 2,406,406 22,432 2,375,411 2,375 2,406,406 22,432 2,375,411 2,375 2,406,406 22,432 2,375,411 2,375 2,406,406 2,375,411 2,375	Other assets	20,236,218		20,314,001			519,223
Mortgage, notes, and bonds payable in less than one year. Chee content liabilities. 55,310,226 Chee content liabilities. 55,310,226 55,310,226 51,104,7732 52,256,843 52,237,111 52,236,843 53,202,236 53,202,236 53,202,236 53,202,236 53,202,236 53,202,236 53,202,236 53,202,237		. ,,					
than now year		20,820,725	910,300,276	13,149,804	10,853,873	2,295,931	013,849
Loans from shareholders. 4. 498-272 4. 4	than one year					, , .	
Mortgapes, notes, and bonds payable in one year or more							
year or more		4,930,272	54,633,036	2,457,763	2,291,351	100,413	210,336
Capital stock	year or more						
Additional patient capital APRILIMENT STATE ASSOCIATION TO STATE ASSOCIA							,
Retained earnings, appropriated [30]. Less: Cost of treasury stock. 17.133,829 7.0861,151 12.1965,740 18.187233 3.781,477 1.288.685 1.28	•						
Less Cost of freasury stock	Retained earnings, appropriated	457,837	2,064,068	234,232	213,533	*20,698	*7,057
Total receipts							
Business receipts							
Interest on Government obligations Slate and local	Business receipts	348,881,549	130,162,624	197,565,932	165,479,826	32,086,105	16,924,275
State and local		4,326,653	519,447,193	2,678,574	2,009,955	668,619	104,445
Rents		137,398	6,187,793	225,424	146,069	*79,355	38,869
Net short-term capital joss	Rents						
Met long-term capital ioss S56,104 346,842 5,304,136 5,304,136 5,305,611 50,575 60,970 11,005,005 12,0		4,386,110	480,750	1,536,091	1,511,734	*24,357	*213,776
net short-term capital loss. 2.440,482 23,53,634 5,004,136 5,283,561 90,970 Net gain, noncapital assets. 266,337 8,987,420 1,112,368 999,739 112,629 5,875 Dividends received from foreing corporations. 120,745 2,288,587 48,380 47,255 1,125 2,918 Dividends received from foreing corporations. 2,715,913 12,000,585 1,257,112 761,038 496,074 1,525 2,918 Obbiding for receipts. 8,774,592 132,086,162 7,805,369 6,745,313 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513 1,080,057 331,513<		356,104	346,842	41,753	34,843	6,910	461
Net gain, noncapital assets		0.440.400	00 550 004	5 004 400	5 050 504	50 575	22.272
Dividends received from domestic corporations. 120,745 2.288.887							
Cher receipts	Dividends received from domestic corporations.	120,745	2,258,587	48,380	47,255	1,125	*2,918
Total deductions							
Cost of goods sold.	•						
Salaries and wages							
Repairs							
Rent paid on business property							
Taxes paid		. ,					
Interest paid.							
Amortization		6,017,125	284,847,565	5,694,651	3,583,624	2,111,027	168,152
Depreciation							
Depletion							
Pension, profit-sharing, etc., plans	Depletion	*3,982	15,567	*31,593	*19,823	11,770	-
Employee benefit programs.							
Domestic production activities deduction.							
Other deductions. 71,178,290 154,948,001 33,489,735 28,879,658 4,610,076 3,176,810 Total receipts less total deductions. 24,042,579 156,835,359 16,388,630 13,976,556 2,412,074 1,942,444 Constructive taxable income from related foreign corporations. 712,503 7,339,713 236,984 211,285 25,699 *2,524 Net income. 24,617,684 157,987,279 16,400,190 14,041,772 2,358,418 1,906,098 Income subject to tax. 16,008,957 147,060,616 10,178,544 8,515,475 1,663,068 1,758,168 Total income tax before credits [5]. 5,435,710 51,479,722 3,534,803 2,960,659 574,144 605,735 Income tax. 5,372,109 51,380,726 3,448,926 2,875,943 572,983 604,854 Alternative minimum tax. 67,518 63,869 90,410 87,949 2,461 *878 Foreign tax credit. 255 [1] - - - - - - - -	Domestic production activities deduction	73,174	30,919	6,072	4,567	*1,505	
Total receipts less total deductions. 24,042,579 156,835,359 16,386,630 13,976,556 2,412,074 1,942,444							
foreign corporations 712,503 7,339,713 236,984 211,285 25,699 *2,524 Net income 24,617,684 157,987,279 16,400,190 14,041,772 2,358,418 1,906,098 Income subject to tax 16,008,957 147,060,616 10,178,544 8,515,475 1,663,068 1,758,168 Total income tax before credits [5] 5,435,710 51,479,722 3,534,803 2,960,659 574,144 605,735 Income tax 5,372,109 51,380,726 3,448,926 2,875,943 572,983 604,854 Alternative minimum tax 67,518 63,869 90,410 87,949 2,461 *878 Foreign tax credit 463,862 6,591,199 168,725 168,408 *317 7,513 U.S. possessions tax credit 255 [1] - - - - - Nonconventional source fuel credit [1] 333,274 *140,960 - *140,960 - *140,960 - *140,960 - *140,960 - *140,960							-, -,
Net income 24,617,684 157,987,279 16,400,190 14,041,772 2,358,418 1,906,098 Income subject to tax 16,008,957 147,060,616 10,178,544 8,515,755 1,663,068 1,758,168 Total income tax before credits [5] 5,435,710 51,479,722 3,534,803 2,960,659 574,144 605,735 Income tax 5,372,109 51,380,726 3,448,926 2,875,943 572,983 604,854 Alternative minimum tax 67,518 63,869 90,410 87,949 2,461 *878 Foreign tax credit 255 [1] -							
Income subject to tax							
Income tax							
Alternative minimum tax							
Foreign tax credit							
Nonconventional source fuel credit. [1] 333,274 *140,960 - *140,960 - General business credit. 268,727 2,671,031 87,169 76,504 10,665 2,059 Prior year minimum tax credit. 57,808 82,784 52,696 34,131 18,565 *634	Foreign tax credit	463,862	6,591,199				
General business credit				*440.000	-	*440.000	-
Prior year minimum tax credit 57,808 82,784 52,696 34,131 18,565 *634					- 76,504		2,059
Total income toy offer gradite [3] 4.6.6.0.0.0.1 4.6.6.0.0.0.1 9.00.0.0.1 9.00.0.0.1 9.00.0.0.1 1.00.0.0.1	Prior year minimum tax credit	57,808	82,784	52,696	34,131	18,565	*634
Total income tax after credits [2]	Total income tax after credits [2]	4,645,058	41,668,688	3,085,253	2,681,617	403,637	595,529

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amounts	s are in thousands of dollars]	Health care and	social assistance		Arts, en	tertainment, and recre	eation
		Offices of	M II	11 . 7 1			
Item		health practitioners	Miscellaneous health	Hospitals, nursing, and		Other arts,	Amusement, gambling,
	Total	and	care and	residential	Total	entertainment,	and
		outpatient	social	care		and	recreation
		care centers	assistance	facilities		recreation	industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	66,852	56,986	7,277	2,589	14,209	6,602	7,607
Total assets	158,858,328 10,975,905	50,587,707 6,974,277	28,922,386 1,631,220	79,348,234 2,370,408	32,675,698 3,456,759	11,875,581 1,643,910	20,800,116 1,812,848
Cash Notes and accounts receivable	25,397,545	7,106,593	6.031.724	12,259,228	2.540.058	1,043,910	1,428,783
Less: Allowance for bad debts	6,602,934	861,971	1,296,900	4,444,063	113,786	70,006	43,779
Inventories	971,460	508,064	318,066	145,330	712,183	150,249	561,934
Investments in Government obligations	*226,820	*82,755	6,210	137,854	31,017	31,017	-
Tax-exempt securities Other current assets	*24,830 8,498,870	*24,578 2.240.611	3,268,630	251 2.989.629	138,556 1,515,049	138,556 878,991	636,058
Loans to shareholders	967,675	845,869	30,795	91,010	1,310,737	44,686	1,266,052
Mortgage and real estate loans	*31,711	*24,858	*6,702	151	*39,306	*38,690	*616
Other investments	40,509,002	8,017,668	1,756,246	30,735,089	4,922,196	1,720,545	3,201,651
Depreciable assets Less: Accumulated depreciation	64,649,659 32,429,631	20,534,317 13,546,820	9,792,760 5,353,008	34,322,582 13,529,804	20,547,151 9,771,431	6,211,171 2,568,880	14,335,980 7,202,551
Depletable assets	-	-	- 0,000,000	-	*545		*228
Less: Accumulated depletion	-	-	-	-	*443	296	*147
Land	2,318,298	237,928	151,701	1,928,669	1,996,988	676,189	1,320,799 2.508.940
Intangible assets (amortizable) Less: Accumulated amortization	34,817,321 4,611,162	14,860,162 1,907,363	12,352,332 1,453,476	7,604,827 1,250,323	3,824,510 549,656	1,315,570 219,916	2,508,940 329,740
Other assets	13,112,960	5,446,181	1,679,385	5,987,395	2,075,958	773,514	1,302,445
Total liabilities	158,858,328	50,587,707	28,922,386	79,348,234	32,675,698	11,875,581	20,800,116
Accounts payable	6,283,725	2,396,286	1,447,005	2,440,434	2,465,637	1,154,486	1,311,152
Mortgages, notes, and bonds payable in less than one year	6.810.260	3.507.772	2.061.353	1,241,135	1,085,765	308,896	776.868
Other current liabilities	18.447.816	6,871,125	3,378,106	8,198,585	3,316,436	1.790.878	1,525,558
Loans from shareholders	2,148,184	1,192,261	856,239	99,685	2,400,170	219,478	2,180,691
Mortgages, notes, and bonds payable in one							
year or moreOther liabilities	41,547,106 17,495,582	9,070,237 10,323,148	7,653,697 3,070,337	24,823,172 4,102,096	7,963,568 3,359,752	2,281,751 1,278,554	5,681,817 2,081,198
Capital stock	3,190,657	1,454,073	852,168	884,417	1,065,190	349,940	715,250
Additional paid-in capital	52,043,788	15,382,863	8,757,746	27,903,179	7,148,486	3,151,319	3,997,167
Retained earnings, appropriated	*51,626	*26,408		*25,218	*37,543	4,790	*32,753
Retained earnings, unappropriated [30] Less: Cost of treasury stock	17,169,887 6,330,304	1,776,207 1,412,672	4,063,966 3,218,231	11,329,713 1,699,401	4,250,060 416,908	1,474,994 139,504	2,775,066 277,403
Total receipts	230,011,550	131,057,528	36,746,844	62,207,178	28,151,563	13,804,359	14,347,203
Business receipts	219,427,703	126,066,072	35,519,900	57,841,731	23,874,318	12,513,398	11,360,920
Interest	969,089	217,931	161,741	589,417	348,678	124,506	224,173
Interest on Government obligations: State and local	164,924	85,359	9.997	69,568	21,307	13,141	*8,166
Rents	379,235	104,491	14,517	260,227	163,595	58,864	104,731
Royalties	135,040	*77,392	*52,482	5,165	180,811	100,027	*80,785
Net short-term capital gain reduced by							
net long-term capital loss Net long-term capital gain reduced by	34,756	*32,724	-	*2,032	*8,912	8,372	*541
net short-term capital loss	1,387,925	831,644	25,525	530,756	492,620	157,834	334,786
Net gain, noncapital assets	189,888	64,618	9,424	115,846	91,360	41,108	50,252
Dividends received from domestic corporations.	21,029	4,302	*144	16,583	62,970	29,036	33,934
Dividends received from foreign corporations Other receipts	292,223 7,009,738	*16,314 3,556,681	*36,920 916,193	*238,989 2,536,864	13,816 2,893,175	*3,088 754,987	10,728 2,138,188
Total deductions	217,303,404	126,280,930	33,901,344	57,121,130	25.358.312		12,871,709
Cost of goods sold	25,926,721	13,401,967	7,319,885	5,204,869	4,990,905		2,314,683
Compensation of officers	27,119,160	25,770,454	749,057	599,649	1,971,743	1,620,118	351,625
Salaries and wages	69,198,384 2,125,119	34,047,509 878,984	10,727,956 370,772	24,422,920 875,364	4,744,823 430,886	1,820,390 95,992	2,924,433 334,894
Bad debts	2,761,390	352,596	1,225,327	1,183,467	53,764	23,490	30,275
Rent paid on business property	8,071,242	4,914,977	1,228,594	1,927,671	1,076,347	382,476	693,870
Taxes paid	8,475,970	4,163,197	1,306,481	3,006,292	1,567,572	461,282	1,106,290
Interest paid Charitable contributions	3,593,661 145,554	972,011 68,793	710,727 13,825	1,910,924 62,936	838,565 36,526	217,876 19,977	620,690 16,548
Amortization	1,300,435	474,667	369,949	455,820	171,592	65,305	106,286
Depreciation	4,042,337	1,531,269	844,052	1,667,016	1,201,607	397,347	804,261
Depletion	*251	*251		-	*1,086	282	*803
Advertising Pension, profit-sharing, etc., plans	1,221,421 3,883,823	826,693 3,356,476	172,505 107,381	222,223 419,966	573,655 224,651	278,315 184,605	295,340 40,045
Employee benefit programs	7,322,377	3,207,495	1,407,677	2,707,205	476,455		283,940
Domestic production activities deduction	6,080	3,499	2,463	118	*9,164	*2,431	6,732
Net loss, noncapital assets	149,261	55,222	49,877	44,162	40,304	1,720	38,584
Other deductions Total receipts less total deductions	51,960,217 12,708,146	32,254,870 4,776,597	7,294,817 2,845,500	12,410,529 5,086,049	6,948,670 2,793,250	4,046,259 1,317,756	2,902,411 1,475,494
Constructive taxable income from related	12,700,140	4,770,397	2,043,300	3,000,049	2,793,230	1,517,750	1,475,494
foreign corporations	24,647	248	8,097	16,302	*18,080	7,748	*10,332
Net income	12,567,869	4,691,486	2,843,600	5,032,783	2,790,023	1,312,363	1,477,660
Income subject to tax Total income tax before credits [5]	9,841,817 3,361,840	3,463,682 1,154,195	2,382,281 809,305	3,995,854 1,398,340	2,167,165 733,976		1,030,232 347,163
Income tax	3,327,350	1,139,141	804,183	1,384,027	730,750	386,416	344,335
Alternative minimum tax	40,559	14,769	4,972	20,818	3,839	*419	3,420
Foreign tax credit	18,122	*165	5,983	11,974	49,910	8,703	41,207
U.S. possessions tax credit Nonconventional source fuel credit	33	-	-	33	-	-	-
General business credit	57,351	6,904	13,842	36,606	20,972	1,430	19,542
Prior year minimum tax credit	16,977	4,679	2,138	10,161	22,789	*10,231	*12,558
Total income tax after credits [2]	3,269,356	1,142,448	787,342	1,339,567	640,305	366,449	273,856
Endnotes at end of table section. Detail may not add to	total because of rounding. Se	ee text for "Explanation of Terr	ns" and "Description of the Sa	mple and Limitations of the Da	ta."		

RETURNS WITH NET INCOME, FORM 1120
Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samplesmoney amount		modation and food se	rvices		Other	services		
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
No. 1 of the control	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	36,293	3,253	33,040	56,313	25,015	13,764	17,534	*246
Total assets	281,581,230 16,630,324	161,467,239 7,626,039	120,113,991 9,004,286	48,362,865 7,027,781	10,384,217 1,452,797	29,934,218 1,265,061	8,044,430 4,309,922	-
Notes and accounts receivable	22,081,837	11,373,330	10,708,507	6,184,337	2,167,511	3,591,830	424,996	-
Less: Allowance for bad debts	705,114	474,221	230,893	369,122	26,233	299,979	42,909	-
Inventories	5,173,050	2,458,531	2,714,520	3,159,691	1,539,595	1,557,475	62,622	-
Investments in Government obligations	*120,082 *33,056	83,181 *1,816	*36,902 *31,239	145,261 *90,932	*3,727	*9,774 *82,759	131,760 *8,173	-
Other current assets	8,548,219	4,534,348	4,013,870	2.094.742	410,555	1,263,819	420,368	-
Loans to shareholders	1,170,345	596,818	573,527	580,317	350,836	222,432	*7,049	-
Mortgage and real estate loans	567,460	463,556	103,905	108,830	*80,732	*19,369	*8,729	-
Other investments Depreciable assets	71,944,744 129,108,678	49,682,151 63,675,759	22,262,594 65,432,919	8,314,836 19,174,690	486,839 6,779,562	7,138,545 9,911,144	689,452 2,483,984	-
Less: Accumulated depreciation	51,825,851	21,565,779	30,260,072	10,604,281	4,616,356	4,725,908	1,262,017	-
Depletable assets	*9,364		*9,364	*28,555	- 1,010,000	*8,827	*19,729	-
Less: Accumulated depletion	*9,364		*9,364	*12,694		*37	*12,657	-
Land	22,585,596	16,405,538	6,180,058	3,688,763	401,854	2,761,258	525,651	-
Intangible assets (amortizable) Less: Accumulated amortization	33,451,173 5,569,428	15,241,076 1,579,357	18,210,097 3,990,071	8,353,228 1,464,017	1,367,266 375,460	6,842,491 1,038,759	143,470 49,798	-
Other assets	28,267,059	12,944,454	15,322,605	1,861,018	360,993	1,324,118	175,908	-
Total liabilities	281,581,230	161,467,239	120,113,991	48,362,865	10,384,217	29,934,218	8,044,430	-
Accounts payable	14,762,481	3,172,956	11,589,524	3,514,752	1,353,906	1,644,114	516,732	-
Mortgages, notes, and bonds payable in less than one year	7,567,277	2,991,679	4,575,598	1,491,444	801,507	515,542	174,395	
Other current liabilities	23,584,790	11,226,336	12,358,454	3,781,830	897,188	2,119,318	765,324	-
Loans from shareholders	3,583,722	1,405,546	2,178,177	1,091,615	819,768	248,557	*23,290	-
Mortgages, notes, and bonds payable in one								
year or more	90,772,992 43,885,301	63,376,395	27,396,597	9,845,502	2,278,642	7,200,287	366,573	-
Other liabilitiesCapital stock	43,665,301 8,220,122	28,107,839 3,520,197	15,777,461 4,699,925	6,567,751 3,465,260	324,845 1,847,893	5,604,792 980,485	638,114 636,882	-
Additional paid-in capital	68,552,419	47,892,031	20,660,388	9,814,778	1,022,892	7,780,152	1,011,733	-
Retained earnings, appropriated	57,177	*7,050	*50,126	2,270,862	*75,949	*48,920	2,145,994	-
Retained earnings, unappropriated [30]	47,340,079	6,488,400	40,851,679	8,063,711	1,343,489	4,926,655	1,793,568	-
Less: Cost of treasury stock Total receipts	26,745,129 222,088,722	6,721,190 68,497,927	20,023,938 153,590,794	1,544,639 56,298,883	381,862 26,128,837	1,134,603 23,258,133	*28,174 6,911,912	*8,515
Business receipts	183,578,641	49,298,840	134,279,801	53,458,240	25,733,120	22,034,584	5,690,535	*8,515
Interest	3,720,629	2,436,055	1,284,574	312,604	38,824	159,051	114,728	-
Interest on Government obligations:								
State and local	53,106 1,089,556	25,134 512,703	27,972 576,853	23,502 102,152	*1,524 21,202	12,971 53,948	*9,007 27,002	-
RentsRoyalties	5,825,332	1,639,214	4,186,117	185,795	*67,458	*112,643	5,694	-
Net short-term capital gain reduced by	0,020,002	1,000,211	1,100,111	100,100	07,100	, 0 . 0	0,001	
net long-term capital loss	8,945	6,602	2,343	12,335	*2,343	*9,730	*263	-
Net long-term capital gain reduced by	4 0 4 0 0 4 4	0 500 000	4 000 500	005.077	44.074	040.005	40.040	
net short-term capital loss Net gain, noncapital assets	4,649,211 1,228,070	3,588,622 811,451	1,060,589 416,619	295,077 175,160	41,374 70,788	240,385 102,203	13,319 *2,169	-
Dividends received from domestic corporations.	19,545	10,764	8,780	34,403	10,480	20,361	3,562	_
Dividends received from foreign corporations	5,606,804	831,996	4,774,807	41,117	429	37,466	*3,222	-
Other receipts	16,308,884	9,336,546	6,972,339	1,658,498	141,295	474,790	1,042,412	-
Total deductions Cost of goods sold	198,530,709 62,947,898	59,396,250 7,435,430	139,134,459 55,512,467	53,227,186 21,982,366	25,057,212 14,042,635	21,571,654 7,002,941	6,598,320 936,790	*8,483
Compensation of officers	3,066,429	972,326	2,094,104	2,148,118	1,280,527	638,657	228,934	-
Salaries and wages	45,670,046	16,460,869	29,209,177	8,293,006	3,038,526	4,441,245	813,235	-
Repairs	3,302,044	922,922	2,379,122	1,384,840	211,019	363,934	809,887	-
Rent paid on business property	294,595 11,541,947	178,100 2,552,717	116,495 8,989,230	159,711 2,748,424	66,594 1,109,585	85,839 1,565,857	7,278 72,982	-
Taxes paid	10,168,422	4,284,773	8,989,230 5,883,648	2,748,424 1,902,055	1,109,585 833,885	932,395	72,982 135,775	*49
Interest paid	8,412,319	5,251,894	3,160,424	768,601	256,522	488,105	23,974	-
Charitable contributions	274,677	95,470	179,207	44,051	15,693	24,072	4,286	-
Amortization Depreciation	1,010,049	401,580	608,469	436,733 1,233,972	64,508	364,153	8,073	-
Depreciation	6,233,102 *92	2,403,011 83	3,830,091 *9	1,233,972	513,265	624,727 *11	95,979	-
Advertising	5,305,438	2,017,495	3,287,944	573,201	199,255	349,509	24,437	-
Pension, profit-sharing, etc., plans	662,276	345,024	317,252	244,585	91,052	130,027	23,507	-
Employee benefit programs	4,021,864	1,600,751	2,421,112	961,070	371,352	514,598	75,120	-
Domestic production activities deduction Net loss, noncapital assets	5,156 306,472	418 70,987	4,739 235,485	5,139 152,448	5,027 10,405	*112 137,248	- 4,795	-
Other deductions	35,307,883	14,402,400	20,905,483	10,188,855	2,947,364	3,908,224	3,333,268	*8,434
Total receipts less total deductions	23,558,013	9,101,677	14,456,336	3,071,696	1,071,625	1,686,479	313,592	*32
Constructive taxable income from related	201 5==	171 6:-	100 5	20.05-		20.0		
foreign corporations Net income	601,972 24,106,879	171,612 9,248,155	430,360 14,858,724	22,265 3,070,459	1,405 1,071,506	20,859 1,694,367	- 304,586	*32
Income subject to tax	16,502,901	6,275,032	10,227,868	2,394,975	754,719	1,448,913	191,343	*32
Total income tax before credits [5]	5,716,909	2,227,339	3,489,570	711,936	197,491	471,099	43,345	-
Income tax	5,662,157	2,178,176	3,483,981	707,506	195,456	468,775	43,276	-
Alternative minimum tax	41,325 837,004	35,739	5,587	4,964	2,647 *1.281	2,247	69 *85	-
Foreign tax credit	837,004 4,545	139,007 934	697,997 3,611	26,049	*1,281	24,684	"85	-
Nonconventional source fuel credit	120,515	120,515		-	-	_	-	-
General business credit	462,747	116,254	346,493	9,951	2,602	7,338	11	-
Prior year minimum tax credit	42,139	25,451	16,688	2,579	*1,261	*1,209	*109	-
Total income tax after credits [2]	4,249,958	1,825,178	2,424,781	673,356	192,348	437,868	43,140	-

RETURNS OF ACTIVE CORPORATIONS

Table 18--Total Receipts, Net Income, Statutory Special Deductions, Taxes, Tax Credits, and Tax Payment Items, by Ending Accounting Period

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

	Т	Total returns of a	ctive corporations						Ending account	ung penoa [13]					
	L			_		200	05					20	06		
Type of return, item		Number of													
		returns	Amount	July	August	September	October	November	December	January	February	March	April	May	June
	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns With and Without Net Income															
Number of returns		5,671,257	-	46,562	50,887	154,071	66,819	36,086	4,911,220	42,058	33,244	96,553	40,328	44,398	149
Total receipts		5,184,516	25,504,789,203	219,840,723	327,902,511	1,098,009,211	473,517,500	319,149,926	19,068,015,602	1,128,042,106	243,609,992	1,056,882,976	247,760,892	350,228,234	971,829
Net income (less deficit)		5,405,766	1,948,655,133	19,820,235	26,754,260	63,201,140	62,773,704	37,853,546	1,451,023,092	75,805,056	19,409,903	74,946,468	22,545,137	28,429,500	66,093
Total income tax before credits [7]		679,752	419,209,279	2,860,566	3,928,814	12,784,463	6,057,009	7,796,342	320,589,482	21,491,152	2,476,949	13,616,679	3,257,796	5,840,459	18,509
Alternative minimum tax		13,619	3,339,891	9,931	45,824	132,481	54,532	22,094	2,841,773	23,863	20,565	90,188	8,312	14,085	76
Returns With and Without Net Income															
Other Than Forms 1120S, 1120-REIT, and	I 1120-RIC														
Number of returns		1,974,961	-	43,462	46,276	127,294	53,235	30,536	1,285,967	40,260	32,379	92,759	37,985	40,736	144
Total receipts Net income (less deficit)		1,875,857	19,828,404,170	190,678,658	294,519,059	890,143,612	354,431,895	270,680,889	14,058,833,674	1,095,166,873	219,473,790	981,338,824	220,646,404	326,706,032	925,784
Net income (less deficit) Statutory special deductions, total		1,892,223 546,757	1,380,200,460 404,285,452	8,646,347 2,940,734	11,196,134 2,760,791	35,182,181 10,854,157	31,708,659 17,821,705	25,615,776 5,656,058	1,069,838,747 325,642,243	66,536,877 9,468,692	6,973,832 2,151,144	40,516,727 9,846,301	10,907,854 3,686,569	17,354,691 2,358,755	55,722 11,098
Net operating loss deduction		484,407	138,234,816	2,940,734		6,010,835	3,155,128		105,019,995	2,584,786	1,332,781	6,574,191	1,383,655	1,258,028	4,971
Total special deductions		79,955	266.071.425	679,838	2,628,019 132,772	4,843,322	14,666,577	1,055,451 4,600,607	220,643,036	6.883.906	818,363	3.272.110	2,302,914	1,100,727	6,127
Income subject to tax		693,627	1,199,826,055	8,340,930	11,307,346	36,778,172	17,407,384	22,369,455	914,273,756	61,671,775	6,958,001	41,034,400	9,344,676	16,861,830	53,478
Total income tax before credits [8]		671,086	418.480.452	2,855,815	3,925,119	12,769,272	6,047,220	7,794,189	320.070.886	21,486,985	2,391,277	13.615.037	3,191,154	5,840,420	18,493
Income tax		665,445	415,756,958	2,845,228	3,879,130	12,635,330	5,986,945	7,771,386	317,566,587	21,458,046	2,371,346	13,821,481	3,183,437	5,820,813	18,417
Alternative minimum tax		13,607	3,338,023	9,931	45,824	132,481	54,532	22,094	2,839,904	23,863	20,565	90,188	8,312	14,085	70,41
Foreign tax credit		6,016	82,051,187	200,421	284,965	1,613,889	946,598	876,594	71,234,307	918,623	86,463	960,010	584,054	918,754	3,420
U.S. possessions tax credit		104	883,735	3,621	710	160,315	40,684	343,379	224,258	218	-	2,171	8,553	6,521	93
Nonconventional source fuel credit		216	3,418,404	*364		*10,401	1	456,426	2,947,669	2,866	_	3	29	-	
General business credit		22,115	13,499,478	117,612	46,715		65,492	298,936	11,336,411	268,430	24,761	316,454	79,398	254,917	390
Prior year minimum tax credit		6,112	7,134,046	12,026	28,098	113,559	380,998	234,566	5,802,669	51,130	35,284	229,885	14,637	51,082	180
Total income tax after credits [2]		662,438	311,358,477	2,521,770	3,564,601	10,571,529	4,613,405	5,584,288	228,390,798	20,245,718	2,244,769	12,106,451	2,504,484	4,609,145	14,40
Returns With Net Income, Other Than															
Forms 1120S, 1120-REIT, and 1120-RIC															
Number of returns		1,038,946	-	24,741	23,638	69,552	28,431	15,090	655,253	21,850	17,612	51,619	23,573	23,099	84
Total receipts		1,038,926	17,030,858,876	155,877,080	243,979,685	748,606,907	296,367,608	238,759,904	12,077,635,108	1,043,077,787	196,586,846	772,597,710	188,608,392	271,098,635	797,663
Net income		1,038,946	1,597,570,901	11,254,345	14,059,571	47,279,900	35,076,368	28,020,363	1,234,661,719	70,627,298	9,038,401	50,820,077	12,986,382	19,206,909	64,539
Statutory special deductions, total		524,903	402,384,181	2,917,517	2,754,269	10,800,201	17,799,963	5,651,541	323,977,478	9,464,658	2,097,320	9,811,768	3,683,931	2,354,574	11,070
Net operating loss deduction		484,403	138,209,459	2,260,895	2,628,019	6,010,835	3,155,128	1,055,451	104,994,638	2,584,786	1,332,781	6,574,191	1,383,655	1,258,028	4,97
Total special deductions		58,100	264,174,722	656,622	126,250	4,789,366	14,644,835	4,596,090	218,982,840	6,879,872	764,539	3,237,577	2,300,276	1,096,546	6,099
Income subject to tax		693,585	1,199,265,994	8,337,437	11,307,346	36,778,172	17,404,029	22,369,065	913,732,330	61,671,775	6,949,485	41,033,948	9,344,676	16,861,573	53,476
Total income tax before credits [8] Income tax		670,117 665,384	418,132,171 415,542,278	2,853,924 2,844,040	3,925,094	12,759,662 12,633,847	6,044,892	7,794,006 7,771,386	319,751,554 317,359,800	21,486,838 21,458,046	2,387,962 2,368,451	13,613,342 13,821,327	3,190,544	5,834,320	18,490
Alternative minimum tax		13,014	3,232,198	9,248	3,879,130 45,799	12,033,047	5,985,804 53,426	22,067	2,753,437	23,765	20,148	88,774	3,183,437 7,713	5,820,730 8,546	18,416 74
Foreign tax credit		6,000	81,906,393	200,421	284,965	1,613,889	945,579	876,594	71,091,782	918,623	20, 146 85,617	960.010	584,054	918,754	3,426
U.S. possessions tax credit		104	883,735	3,621	710	160,315	40,684	343,379	224,258	218	05,017	2,171	8,553	6,521	93
Nonconventional source fuel credit		216	3,418,404	*364	710	*10,401	10,004	456,426	2,947,669	2,866		2,171	29	0,321	30
General business credit		22,104	13,496,992	117,612	46,715		65,394	298,936	11,334,249	268,426	24,761	316,454	79,398	254,917	390
		6,096	7,109,637	12,026	28,098	113,376	380,998	234,566	5,779,127	51,130	34,600	229.885	14,637	51,082	180
Total income tax after credits [2]		661,480	311,181,942	2,519,880	3,564,575	10,562,117	4,612,194	5,584,106	228,239,751	20,245,576	2,242,984	12,104,756	2,503,873	4,603,045	14,399
		347,150	307,473,427	2,904,081	3,573,532	10,586,222	4,068,320	4,836,800	229,577,297	18,053,344	1,603,023	11,907,423	2,178,326	4,396,380	13,78
Tax deposited with Form 7004		93,377	36,105,683	535,843	276,626	1,341,264	830,738	905,871	23,842,974	3,270,774	770,475	1,548,669	546,719	578,265	1,65
Credit for tax paid on undistributed capital gai	ns	159	3,710	-	5	1,011	*5	*39	2,634	-	[1]	12	-	*3	,
		13,518	120,516	1,313	5,286	9,475	2,973	1,563	68,255	2,726	2,705	9,438	2,875	3,628	1
Penalty for underpayment of estimated tax		225,691	149,767	2,493	1,916	6,470	2,916	3,977	96,952	4,550	6,346	8,266	2,164	2,571	1
Tax due at time of filing [22]		431,735	6,657,898	113,049	115,968	359,123	188,051	178,660	4,240,525	143,592	111,052	443,350	117,058	152,162	49
Overpayment of tax [22]		248,504	40,337,561	1,034,770	412,844	1,737,614	482,255	348,809	30,572,533	1,222,626	243,072	1,822,793	340,911	525,027	1,59
Credit to 2006 estimated tax		211,360	34,004,215	992,804	315,620	1,448,024	381,862	301,252	25,601,699	1,114,037	195,867	1,556,658	287,744	456,876	1,35
Tax refunded		63,295	6,333,346	41,965	97,225	289,590	100,393	47,557	4,970,834	108,589	47,205	266,136	53,166	68,151	24

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS
Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors

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

(All rigures are estimates based on samples—money amounts are in				Selected sectors		
		A 1 11				
Item		Agriculture, forestry,				
	All	fishing, and	Mining	Utilities	Construction	Manufacturing
	sectors [15]	hunting				
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	46,328	620	944	242	2,315	8,650
Total assets	. 47,989,169,344	28,018,104	484,450,762	1,460,780,989	212,487,203	9,810,130,645
Cash	2,140,442,977	1,013,406	21,124,249	29,038,285	15,145,309	332,437,369
Notes and accounts receivable Less: Allowance for bad debts	. 10,458,561,166 . 153,110,374	5,617,045 76,066	65,774,221 1,219,700	170,031,436 6,475,437	37,930,491 436,560	2,658,780,122 24,520,419
Inventories	. 899,903,710	3,049,067	9,974,738	24,166,650	58,051,576	401,971,245
Investments in Government obligations	1,013,172,289	*10,660	806,135	2,522,535	249,731	11,522,329
Tax-exempt securities Other current assets	. 751,241,486 . 4,718,505,498	11,695 1,182,808	*61,428 14,967,440	70,200 113,434,562	*32,093 16,612,739	16,837,255 498,497,157
Loans to shareholders	347,498,781	74,893	2,730,266	*93,249	1,747,498	40,832,376
Mortgage and real estate loans		*66,743	86,959	2,985,095	12,705,783	59,289,557
Other investments Depreciable assets	. 14,591,123,504 6,136,466,175	5,816,747 11,775,638	120,716,768 151,627,684	234,779,035 973,583,514	28,228,127 34,687,479	3,233,541,391 2,159,942,858
Less: Accumulated depreciation		6,139,950	75,329,483	340,510,838	16,215,890	1,155,624,460
Depletable assets	. 276,275,701	1,039,005	149,257,486	15,279,434	1,092,996	84,868,939
Less: Accumulated depletionLand		356,199 1.815.574	54,033,053 3,962,672	5,084,412 3.369.835	214,966 7,374,529	47,548,660 40,857,986
Intangible assets (amortizable)	2,875,888,107	1,788,307	28,880,076	53,139,116	9,919,686	946,687,407
Less: Accumulated amortization	. 477,279,942 3,799.837.894	115,243	9,633,709 54,696,584	6,480,977	1,813,114	189,079,970 740,838,163
Other assets Total liabilities	3,799,837,894 4 7,989,169,344	1,443,973 28,018,104	54,696,584 484,450,762	196,839,706 1,460,780,989	7,389,693 212,487,203	740,838,163 9,810,130,645
Accounts payable	5,024,560,653	5,305,699	41,395,182	145,680,423	26,133,306	1,795,512,323
Mortgages, notes, and bonds payable in less	. 2,931,810,012	1,248,119	7,130,530	74 705 0 47	12,602,778	700 400 045
than one year Other current liabilities	15,354,750,863	2,380,043	32,701,849	71,795,947 125,422,220	25,466,304	783,426,815 835,054,629
Loans from shareholders	. 224,186,435	608,050	3,382,964	3,248,774	1,997,416	90,742,659
Mortgages, notes, and bonds payable in one	6,705,137,761	8,216,409	98.953.073	454,206,596	59,171,226	1,702,754,177
year or more Other liabilities	6,756,945,985	4,588,959	74,762,607	307,792,719	12,796,378	1,065,155,532
Capital stock	1,179,738,019	866,097	20,877,423	116,596,898	4,970,461	338,846,288
Additional paid-in capital Retained earnings, appropriated	. 7,721,890,581 . 130,608,868	4,591,114 *37,175	159,556,637 *135,682	247,803,729 849,936	32,355,485 *6,947	2,467,837,912 3,340,058
Retained earnings, appropriated		962,352	53,542,906	-778,798	42,882,330	1,241,183,848
Less: Cost of treasury stock	1,028,774,492	785,913	7,988,091	11,837,456	5,895,430	513,723,595
Total receipts	. 16,335,437,974 . 13,444,794,034	28,277,315 26,215,453	244,784,649 215,715,994	628,084,104 580,776,163	257,761,132 245,261,440	6,149,536,719 5,393,942,154
Interest	1,379,486,242	114,036	3,602,726	10,343,670	2,266,243	143,873,705
Interest on Government obligations:						
State and localRents	. 27,404,664 . 92,134,503	6,319 99.691	107,736 329.623	640,358 3,098,396	36,567 976,180	3,893,322 29.601.333
Royalties	149,942,753	65,609	1,259,447	69,371	252,747	91,511,693
Net short-term capital gain reduced by						
net long-term capital loss Net long-term capital gain reduced by	4,025,860	11,244	84,018	222,236	54,373	135,786
net short-term capital loss	. 122,359,784	363,006	5,231,922	5,427,749	1,311,789	26,685,554
Net gain, noncapital assets		161,788	1,740,459 915,263	4,411,979	541,567	18,967,291
Dividends received from domestic corporations Dividends received from foreign corporations		14,095 *660,302	6,917,835	193,681 1.782.828	50,561 328,730	2,575,699 284,758,915
Other receipts	681,034,057	565,771	8,879,627	21,117,673	6,680,934	153,591,268
Total deductions	. 15,105,214,719	26,560,922 19,776,361	211,878,573	607,939,581	235,329,927	5,599,237,213
Cost of goods sold		300,227	118,788,215 1,910,641	361,227,143 2,145,367	180,206,145 2.344,050	3,989,457,113 21,077,854
Salaries and wages	1,435,361,083	1,389,441	9,984,800	23,152,817	11,450,219	337,541,728
RepairsBad debts	. 97,135,603 . 101,035,259	181,032 56,957	1,498,430 153,740	11,443,550 5,880,851	646,038 317,229	23,350,711 11,155,896
Rent paid on business property		360,052	2,963,779	4,614,618	2,723,064	42,298,851
Taxes paid		411,870	6,707,134	21,199,637	3,813,735	88,805,020
Interest paid	. 1,080,434,436 . 15,240,226	707,773 32,082	8,635,426 153,698	35,469,005 581,361	3,654,913 203,266	201,036,421 7,178,557
Amortization	125,860,724	144,498	2,257,654	3,058,534	513,077	40,230,132
Depreciation	400,116,431	735,095	9,311,387	35,309,384	2,270,815	145,279,740
Depletion Advertising		61,262 199,401	7,024,161 133,081	429,513 577,415	89,907 871,449	5,370,107 71,101,574
Pension, profit-sharing, etc., plans	105,872,469	63,440	1,788,638	6,052,922	456,825	47,227,870
Employee benefit programs		225,284	2,831,163	6,080,212	1,644,428	80,476,694
Domestic production activities deduction Net loss, noncapital assets	. 8,901,703 . 31,632,664	9,945 55,917	586,043 1,424,561	288,456 4,914,988	349,081 113,340	5,935,347 8,608,892
Other deductions	2,040,090,186	1,850,286	35,726,023	85,513,806	23,662,345	473,104,707
Total receipts less total deductions Constructive taxable income from related	. 1,230,223,255	1,716,393	32,906,076	20,144,522	22,431,205	550,299,506
foreign corporations	. 116,229,429	78,976	3,070,016	751,234	81,138	83,768,624
Net income (less deficit)	1,319,048,020	1,789,050	35,868,357	20,255,398	22,475,777	630,174,809
Income subject to tax Total income tax before credits [7]		1,399,174 488,203	33,167,918 12,151,270	26,411,258 9,454,985	22,466,681 7,864,950	429,147,132 150,574,064
Income tax	380,523,348	485,715	11,599,910	9,454,965 9,242,107	7,864,950 7,844,434	150,574,064
Alternative minimum tax	2,935,294	2,238	551,319	206,859	14,774	462,669
Foreign tax credit		*9,951	3,703,363	95,692	66,102	56,445,699 720
Nonconventional source fuel credit		- -	2,255	933,608	80,534	639,501
General business credit	12,812,027	7,338	105,377	414,726	16,893	5,607,192
Prior year minimum tax credit Total income tax after credits [2]		4,156 466,759	256,283 8,083,991	296,811 7,714,148	54,660 7,646,761	3,246,218 84,634,731
Endnotes at end of table section. Detail may not add to total be					7,040,701	07,007,701

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS
Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts are in	tnousands of dollars)			Sal	ected sectorscontinu	ıed		
	\	Wholesale and retail tra	de	361	55.50 566.015001IIIII			
Item								Professional,
	Total [16]	Wholesale trade	Retail trade	Transportation and	Information	Finance and	Real estate and rental	scientific, and technical
		trade	liaue	warehousing		insurance	and leasing	services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	. d	4,841	3,402	1,524	2,618	4,656	3,309	4,203
Total assets	. d	1,227,637,194	948,587,373		2,803,836,265	16,087,413,098	296,974,792	438,283,278
Cash Notes and accounts receivable		75,594,778 219,539,594	52,854,312 87,886,783	31,467,002 46,386,344	105,037,077 249,760,250	503,044,790 2,086,740,608	17,701,232 64,799,788	40,263,875 92,130,485
Less: Allowance for bad debts	. d	5,791,845	2,264,603	1,225,872	13,006,637	22,022,516	1,125,926	2,003,507
Inventories		142,144,260	201,652,701	5,030,441	29,685,804	1,173,841	4,447,695	7,512,339
Investments in Government obligations		26,566,038 3,774,990	113,732 1,457,891	*135,727 159,677	263,900 505,473	430,747,158 615,209,996	147,703 *177,136	572,500 444,139
Other current assets	. d	93,971,491	42,908,482	24,394,610	162,561,321	2,374,519,391	15,833,934	35,509,777
Loans to shareholders		2,993,838	994,116	2,095,501	2,978,041	3,566,522	994,922	452,334
Mortgage and real estate loans Other investments		1,026,564 363,076,759	151,165 150,406,085	*38,803 40,631,042	78,827 1,012,540,013	2,031,535,925 6,149,573,557	2,629,825 54,111,125	11,354,754 102,893,822
Depreciable assets		245,824,305	401,629,419	413,373,916	880,692,160	207,808,404	134,317,236	61,152,523
Less: Accumulated depreciation		121,426,151	172,995,545	141,422,009 *16,889	486,008,759	75,630,287	40,708,290 *64,946	34,420,620
Depletable assetsLess: Accumulated depletion		23,285,536 7,794,650	124,082 58,108	*9,826	46,139 31,522	34,073 11,058	*29,384	191,253 181,648
Land	d	10,906,774	40,587,554	5,995,170	10,678,682	6,076,294	9,876,630	1,142,517
Intangible assets (amortizable)		117,410,463	92,846,639	28,237,530	756,623,794	215,689,185	22,050,182	109,466,024
Less: Accumulated amortization Other assets		19,005,534 55,539,983	10,894,994 61,187,659	4,470,078 31,831,678	125,639,495 217,071,198	36,802,498 1,596,159,713	6,417,112 18,103,151	20,240,773 32,043,485
Total liabilities		1,227,637,194	948,587,373	482,666,544	2,803,836,265	16,087,413,098	296,974,792	438,283,278
Accounts payable	d	173,367,503	156,089,759	38,837,487	173,901,027	1,370,121,151	12,543,937	61,255,974
Mortgages, notes, and bonds payable in less than one year		68,216,028	48,576,638	18.110.678	126,361,214	1,185,725,126	41.327.914	32,835,678
Other current liabilities		164,347,201	110,046,584	52,522,343	239,727,833	5,468,948,285	26,667,218	60,777,814
Loans from shareholders	. d	6,373,839	3,035,539	3,182,201	29,164,330	10,340,264	5,600,675	3,549,250
Mortgages, notes, and bonds payable in one year or more	.] .	177,915,882	188,118,353	124.593.390	578,811,404	1,968,992,819	109,040,052	73,142,079
Other liabilities	. d	93,514,332	70,050,485	145,597,956	358,295,018	3,724,088,186	24,288,076	33,863,197
Capital stock		48,873,378	24,306,366 192,403,113		259,103,431	173,481,012	11,949,298	40,277,178
Additional paid-in capital Retained earnings, appropriated		263,945,304 2,413,094	279,359	52,264	1,381,412,169 768,751	1,238,328,561 119,819,606	67,261,082 *93,409	238,949,235 364,751
Retained earnings, unappropriated [30]	. d	260,463,776	210,394,313	8,104,190	-218,077,464	937,146,199	2,621,539	-90,217,814
Less: Cost of treasury stock		31,793,143	54,713,135 1,767,349,235	13,974,434 424,852,650	125,631,449	109,578,111	4,418,407	16,514,064 284,188,374
Total receipts	.] "	1,662,507,553 1,597,027,413	1,707,555,660		922,774,787 761,988,955	2,386,659,331 1,496,728,574	104,081,488 81,067,694	261,640,144
Interest	d	14,207,950	7,987,816		33,557,283	619,784,059	7,067,005	4,982,595
Interest on Government obligations: State and local		864,013	450,446	120,956	487,221	13,661,981	305,550	135,990
Rents		3,149,368	2,461,809	1,756,280	13,189,030	7,908,459	1,127,314	461,907
Royalties	. d	6,095,265	6,569,465	2,035,105	26,734,537	1,256,151	705,470	4,607,464
Net short-term capital gain reduced by net long-term capital loss		79,671	42,212	82,277	430,567	2,371,902	74,356	92,159
Net long-term capital gain reduced by		75,071	72,212	02,211	430,307	2,011,002	74,550	·
net short-term capital loss		4,456,054	1,904,952		9,432,938	27,702,883	2,910,167	2,235,672
Net gain, noncapital assets Dividends received from domestic corporations		2,611,408 1,298,216	564,453 69,800	2,640,101 84,676	3,860,507 2,179,461	5,347,054 8,405,928	3,770,158 85,800	351,803 90,164
Dividends received from foreign corporations		11,670,385	4,987,277	1,029,023	12,156,937	13,844,355	676,036	2,774,690
Other receipts		21,047,810	34,755,346		58,757,351	189,647,985	6,291,937	6,815,786
Total deductions Cost of goods sold		1,602,165,110 1,325,973,986	1,688,574,503 1,213,409,423		851,822,346 162,384,240	2,211,210,331 890,892,126	93,833,187 16,966,340	279,792,863 87,964,827
Compensation of officers	. d	6,191,241	4,663,643		6,550,044	19,646,979		6,485,470
Salaries and wages		77,104,990	185,229,933		137,291,601 12,270,885	223,775,661 3,726,493	16,501,603	73,724,938
RepairsBad debts		4,178,505 2,205,800	9,727,126 3,397,163		8,431,995	3,726,493 17,162,254	2,064,688 916,696	1,398,206 1,126,184
Rent paid on business property	. d	10,714,442	43,164,514	24,732,427	21,816,437	17,765,451	5,969,568	8,449,598
Taxes paidInterest paid		13,228,017 18,639,825	29,460,580 17,100,028		23,346,787 65,946,578	35,038,674 390,144,916	2,886,544 10,326,319	9,175,397 7,940,292
Charitable contributions		797,716	1,235,942		1,086,299	1,574,596	83,115	150,981
Amortization		7,230,695	3,272,741	1,348,516	33,362,164	15,964,734	942,141	4,720,197
Depreciation Depletion		17,999,441 523,965	24,036,654 *6,980	21,932,105 34,705	57,025,898 3,773	23,188,761 7,960	15,990,939 4,206	5,107,105 31,299
Advertising		18,024,365	25,638,769	2,075,047	23,585,160	14,136,193	1,028,988	1,969,759
Pension, profit-sharing, etc., plans	d	4,197,709	5,714,081	7,771,588	7,861,558	12,147,449	368,145	2,703,549
Employee benefit programs Domestic production activities deduction		9,409,011 447,444	16,540,915 58,212		18,494,675 1,018,262	21,218,025 100,594	1,627,106 17,145	7,411,697 52,830
Net loss, noncapital assets		1,339,947	3,018,629		5,771,225	2,037,439	389,849	781,659
Other deductions		83,958,011	102,899,168		265,574,761	522,682,026	16,239,954	60,598,875
Total receipts less total deductions Constructive taxable income from related	. j	60,342,443	78,774,732	11,385,471	70,952,441	175,449,000	10,248,301	4,395,511
foreign corporations	. d	4,499,232	1,898,625	388,237	4,212,579	8,806,297	75,539	792,327
Net income (less deficit)		63,977,662	80,222,911	11,652,753	74,677,799	170,593,316		5,051,848
Income subject to tax Total income tax before credits [7]		55,188,071 19,315,464	78,718,922 27,537,481	19,265,148 6,761,304	69,252,867 24,485,243	159,348,026 56,465,303	6,019,678 2,187,471	10,776,740 3,808,559
Income tax		19,274,513	27,492,198		24,218,752	55,546,497	2,089,378	3,754,714
Alternative minimum tax		48,842	47,626	28,050	272,697	940,175	95,679	52,108
Foreign tax credit		2,278,675	903,090	348,977	2,841,456	6,378,207 4	30,277	430,094
Nonconventional source fuel credit	d	9,578	2,866	112,023	5,772	837,366	*102	-
General business credit		352,404	299,937	80,224	802,853	1,684,894	28,125	197,670
Prior year minimum tax credit Total income tax after credits [2]		414,913 16,259,893	65,586 26,266,002	255,445 5,964,635	238,481 20,596,680	1,750,589 45,812,889	61,571 2,067,396	54,373 3,126,422
Endnotes at and of table section. Detail may not add to total h						70,012,009	2,001,000	0,120,722

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS
Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued

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

(All rigures are estimates based on samples—money amounts are in t			Select	ed sectorscontinued			
		Administrative					
Item	Management	and support and waste					
	of companies	management	Educational	Health care	Arts,	Accommodation	Other
	(holding	and remediation	services	and social	entertainment,	and food	services
	companies)	services	(47)	assistance	and recreation	services	(04)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	3,918	1,423	171	1,246	437	1,068	(
Total assets	12,930,857,622	200,902,377	17,661,100 2,099,901	179,502,806	51,412,580	292,062,960	(
Cash Notes and accounts receivable	872,974,653 4,585,750,297	9,935,706 24,323,088	2,099,901	9,841,447 29,244,073	3,033,639 3,066,454	16,502,861 24,226,066	(
Less: Allowance for bad debts	61,908,859	923,296	248,211	8,357,459	307,656	860,270	
Inventories	372,599	1,650,708	179,081	1,120,211	702,685	5,041,999	(
Investments in Government obligations	538,784,089	320,581	*3,560	210,546	31,017	118,739	(
Tax-exempt securities Other current assets	111,573,868 1,288,833,976	*713,741 10,270,673	106,884 1,379,079	3,265 11,440,411	1,686,484	*30,244 8,622,825	(
Loans to shareholders	285,583,568	227,787	*1,889	119,448	*1,199,013	691,788	Č
Mortgage and real estate loans	1,284,826,891	*248,912	2,923	*38,351	*38,672	235,668	(
Other investments	2,921,135,200	28,836,265	1,353,650	44,183,779	17,991,573	73,752,404	(
Depreciable assets Less: Accumulated depreciation	161,191,890 80,658,552	64,003,432 32,395,662	4,608,903 2,064,172	65,758,644 27,205,687	23,981,714 9,404,060	129,685,753 48,619,872	(
Depletable assets	71,500	887,077	2,004,172	-	*446	7,075	,
Less: Accumulated depletion	8,691	107,059	-	-	*314	7,075	(
Land	13,607,439	2,239,240	194,346	3,399,036	2,270,614	22,917,181	(
Intangible assets (amortizable)	310,141,920 21,133,665	81,496,509 11,318,447	7,537,917 422,416	42,683,038 5,685,406	6,270,092 890,141	35,413,687 5,682,148	(
Other assets	719,719,498	20,493,122	484,044	12,709,109	1,742,349	29,986,035	(
Total liabilities	12,930,857,622	200,902,377	17,661,100	179,502,806	51,412,580	292,062,960	Č
Accounts payable	978,999,234	14,716,175	1,060,487	8,173,714	3,077,707	16,258,610	(
Mortgages, notes, and bonds payable in less	E11 000 700	E 000 054	700 740	6 676 004	1 045 074	7 577 000	
than one year Other current liabilities	511,600,790 8,131,285,762	5,232,051 23,999,672	768,743 3,250,574	6,676,084 20,537,804	1,915,071 3,746,288	7,577,999 24,824,338	(
Loans from shareholders	54,698,201	1,795,743	*294,925	1,551,333	2,002,607	2,412,906	
Mortgages, notes, and bonds payable in one							
year or more	929,012,880	49,346,801	4,130,539	55,452,911	16,475,231	96,780,173	(
Other liabilities	726,132,369 90,969,483	34,688,945 5,796,820	901,479 1,161,806	21,753,566 4,648,954	4,622,684 2.742.121	47,453,716 7,981,880	(
Additional paid-in capital	1,063,414,176	87,650,854	6,744,397	73,620,838	26,622,816	76,655,498	Č
Retained earnings, appropriated	1,987,009	246,638	318	*8,822	6,558	*123,156	(
Retained earnings, unappropriated [30]	515,429,743	-542,040	666,779	-5,098,985	-9,478,742	38,709,325	(
Less: Cost of treasury stock	72,672,026 855,885,415	22,029,283 187,297,025	1,318,946 15,972,120	7,822,235 155,933,810	319,761 25,275,808	26,714,642 207,632,204	(
Business receipts	130,550,332	167,042,205	15,301,575	146,788,743	21,199,831	169,346,368	
Interest	519,321,025	2,821,384	108,707	1,135,099	562,766	3,858,692	(
Interest on Government obligations:							
State and local	6,187,030 25,709,900	229,115 353.291	42,133 19.975	154,314 492,870	18,185 203,030	52,704 1,134,873	(
Royalties	543,343	1,547,514	*146,644	160,331	171,913	6,018,173	
Net short-term capital gain reduced by	0.11,0.10	.,,	,	,	,	5,5 . 5,	
net long-term capital loss	278,765	37,324	461	6,857	*8,633	6,445	(
Net long-term capital gain reduced by net short-term capital loss	21,069,365	5,289,917	47,133	1,509,980	455,026	4,154,582	(
Net gain, noncapital assets	9,013,215	1,130,424	896	173,297	70,030	1,098,597	
Dividends received from domestic corporations	1,979,562	37,355	1,132	25,531	36,277	15,672	
Dividends received from foreign corporations	10,820,637	1,262,061	1,527	292,349	15,004	5,610,412	(
Other receipts Total deductions	130,412,241 708,131,564	7,546,435 174,235,500	301,937 14,558,549	5,194,438 148,922,104	2,535,114 24,206,249	16,335,686 187,770,693	(
Cost of goods sold	5.592.155	73,961,756	2,072,529	22,358,692	4,502,848	56,087,558	
Compensation of officers	8,680,141	1,414,813	255,268	2,080,688	383,541	2,114,011	
Salaries and wages	112,339,798	31,766,779	4,895,969	50,846,773	5,346,289	43,800,208	(
Repairs Bad debts	5,732,991 41,342,305	1,932,270 572,963	128,555 367,916	1,759,917 5,951,530	456,779 448,075	3,097,684 335,296	(
Rent paid on business property	41,342,305 11,338,694	5,389,021	898,675	5,951,530 4,921,851	1,348,045	11,103,682	(
Taxes paid	15,086,994	8,028,007	454,255	6,231,107	1,479,576	9,453,458	(
Interest paid	286,300,362	6,166,946	269,061	4,839,607	1,646,587	9,095,606	(
Charitable contributions Amortization	1,521,793 5,698,910	58,326 3,094,638	4,933 215,655	105,462 1,754,232	22,800 245 153	257,890 1,210,297	(
Depreciation	5,698,910 25,345,471	3,094,638 4,155,741	215,655 354,980	3,761,163	245,153 1,336,524	1,210,297 6,260,987	(
Depletion	2,946	81,551	-	-	465	82	,
Advertising	9,269,135	2,409,056	1,303,157	629,604	730,174	5,183,421	(
Pension, profit-sharing, etc., plans	6,770,141	709,199 4 330 153	54,067 470,350	1,038,573	86,719 500 386	700,405	(
Employee benefit programs Domestic production activities deduction	16,112,801 10,388	4,330,152 4,611	470,359 1,089	5,824,186 6,193	500,386 9,122	4,248,131 4,580	(
Net loss, noncapital assets	1,233,182	217,239	33,725	425,438	218,531	643,941	Č
Other deductions	155,753,357	29,942,431	2,778,357	36,387,088	5,444,632	34,173,455	(
Total receipts less total deductions	147,753,851	13,061,525	1,413,571	7,011,706	1,069,559	19,861,511	(
Constructive taxable income from related foreign corporations	6,874,990	246,264	2,795	24,847	*19,577	615,869	
Net income (less deficit)	148,441,811	13,078,674	1,374,233	6,882,238	1,070,951	20,424,676	,
Income subject to tax	140,857,068	8,927,938	1,562,479	8,364,751	1,637,514	15,231,339	(
Total income tax before credits [7]	49,302,552	3,204,969	546,429	2,950,525	573,661	5,379,667	(
Income tax Alternative minimum tax	49,218,968 49,752	3,116,726 88,118	545,548 *878	2,920,599 29,490	570,942 2,719	5,328,087 38,077	(
Foreign tax credit	6,408,853	166,116	6,375	29,490 18,084	2,719 45,145	836,974	(
	2, .00,000	.00,.10	5,570	.0,004	.5,. 10	5	,
U.S. possessions tax credit	-	-	-				
U.S. possessions tax credit Nonconventional source fuel credit	333,274	140,716	-	- 	-	120,515	(
U.S. possessions tax credit	- 333,274 2,629,158 75,916	- 140,716 80,487 51,591	1,899 *350	- 45,421 16,483	- 20,788 20,830	120,515 429,663 38,882	

RETURNS OF ACTIVE CORPORATIONS

Table 20--Tax Items: Number of Returns by Selected Types of Tax, Dividend Items, Net Income or Deficit, Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Selected Sectors

(All figures are estimates based on samples—money amounts are in thousands of dollars)

				Selected sectors		
	•					
Item		Agriculture,				
item		forestry,				
	All sectors [15]	fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	sectors [15]	nunung				
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns with income tax Number of returns with						
Total income tax before credits [7]	679,752	24,320	4,745	1,147	87,379	45,581
Income tax	670,655	24,422	4,597	1,103	85,353	43,747
Alternative minimum tax Total income tax after	13,619	456	392	52	1,519	2,402
Foreign tax, U.S. possessions tax, nonconventional source fuel,						
qualified electric vehicle, general business, prior year minimum						
tax and qualified zone academy bond credits	671,102	24,146	4,733	1,138	86,947	44,958
Returns with and without net income Number of returns	5,671,257	142,439	32,589	7,536	751,521	277,618
Dividends received from domestic corporations, total	21,401,252	59,636	943,710	195,520	87,349	2,665,489
Less-than-20%-owned subject to 70% deduction	15,774,846	52,201	157,624	79,944	68,917	884,101
20%-or-more-owned subject to 80% deduction	5,214,964	7,293 *141	786,012	108,332	12,484	1,687,085
Debt-financed stock of domestic corporations Certain preferred stock of less-than-20%-owned public utilities	268,823	141	- 1	7,242	*5,713	50,309
subject to 42% deduction	12,352	-	*68	-	*134	-
Certain preferred stock of 20%-or-more-owned public utilities	*0					
subject to 48% deduction Amount received from IC-DISC or former DISC	61,227]	-	_		- 29,154
Amount received by a small business investment company	5.,227					20,.04
qualifying for 100% deduction	61,238		*6	2	*101	*14,839
Dividends received from foreign corporations, total	362,945,282 33,312	660,536 *234	7,029,355 *434	1,789,874 3,507	329,038 *78	285,434,157 1.280
20%-or-more-owned subject to 80% deduction	18,381	-	1,189	1,103	633	11,406
Intragroup dividends qualifying for 100% deduction	1,436,265		-	-		241,782
Other foreign dividends Certain FSC and intragroup dividends qualifying for 100% deduction	66,797,597 4,968,064	*37,522 11,493	4,272,239 *112,535	168,567 *18,325	132,333 *81,403	46,515,350 1,548,982
One-time dividends from controlled foreign corporations	4,300,004	11,400	112,555	10,020	01,403	1,040,002
subject to 85% deduciton (Form 8895)	289,691,664	611,287	2,642,958	1,598,372	*114,592	237,115,358
Constructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations	117,806,164 62,738,900	78,976 72,176	3,116,907 1,153,178	751,234 643,999	114,563 61,337	84,278,650 44,004,304
Foreign dividend income resulting from foreign taxes deemed paid	55,067,264	6,799	1,963,729	107,235	53,227	40,274,345
Net income (less deficit)	1,948,655,133	4,723,729	46,784,960	20,830,603	74,356,808	680,058,202
Statutory special deductions, total [24]	700,119,983	1,821,600	9,346,482	6,825,880	4,166,600	242,786,702
Net operating loss deduction	138,397,074 265,937,536	1,248,413 573,187	6,276,431 3,070,051	5,275,305 1,527,002	3,929,555 236,865	37,521,055 205,348,296
Deduction for dividends paid on certain public utility stock	30,572	-	-	23,404	180	1
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	295,655,310	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	16,964 1,201,325,339	3,192,707	36,059,924	26,813,086	29,333,522	450,002,618
Total income tax before credits [7]	419,209,279	969,072	12,880,276	9,591,733	9,807,183	157,671,750
Income tax	416,324,111	966,582	12,807,096	9,377,027	9,751,893	157,112,188
Alternative minimum tax Branch tax (Form 1120-F)	3,339,891 177,454	5,278 3	569,742 486	208,191 317	40,749 368	504,116 40,441
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT)	2,609	-	-	-	-	-
Tax on net income from prohibited transaction (Form 1120-REIT) Capital gains tax (Form 1120-RIC)	82 17,612]	-	-	-	-
Excess net passive income tax (Form 1120S)	21,908	-	-	-	5,278	1,326
Reciprocal tax (Form 1120-PC)	467	- 0.005	407.450	- 0.000	-	-
Adjustment to total tax	-741,695 *445	-3,895 -	-497,156	2,088	679 1	396 *253
Foreign tax credit	82,051,187	12,078	3,836,335	96,326	93,552	56,553,977
U. S. possessions tax credit	883,735	733	-	-	[1]	868,624
Nonconventional source fuel credit	3,418,404 13,499,478	- 15,569	*4,440 122,748	940,821 414,743	*80,690 31,808	641,284 5,773,919
Prior year minimum tax credit	7,134,874	5,610	259,730	302,375	76,222	3,327,102
Total income tax after						
Foreign tax, U.S. possessions tax, nonconventional source fuel,						
qualified electric vehicle, general business, prior year minimum tax and qualified zone academy bond credits	312,086,477	935.082	8,657,023	7.837.467	9,524,912	90,506,840
Overpayments less refunds [14]	309,850,912	833,218	8,023,395	8,352,601	7,728,569	91,012,185
Tax deposited with Form 7004	36,516,198	98,978	1,439,318	815,720	1,927,896	11,711,240
Credit from regulated investment companies Credit for Federal tax on fuels	21,870 256,979	*79 17,623	[1] 9,088	7,220	19 41,822	*3,188 32,352
Tax from Section II (Form 1120-F)	1,962,875	*21,091	27,593	*6,445	24,343	242,697
U.S. tax paid or withheld at source on effectively connected	4 400 6= :	****	161-	40 :==	10.5==	222.22
income (Form 1120-F)	1,138,654 153,637	*20,115 2,318	*295 3,598	16,475 2,609	*9,097 14,528	398,921 30,684
Adjustment to tax payment	300,051	2,316	627	*-9,684	2,696	55,012
Credit by reciprocal	*446,035	-	-	-	-	-
Other credits and payments (Form 1120-PC)	52,313 6,841,595	- 107,302	- 177,837	- 75,615	[1] 691,248	271 1,094,741
Tax due at time of filing [22] Overpayment of tax [22]	43,010,861	155,565	1,001,816	1,442,895	895,685	13,715,504
Credit to 2006 estimated tax	35,525,205	98,751	749,251	1,049,191	660,274	11,956,237
Tax refund Endnotes at end of table section. Detail may not add to total because of rounding. Se	7,485,657	56,815	252,565	393,704	235,412	1,759,267

RETURNS OF ACTIVE CORPORATIONS

Table 20--Tax Items: Number of Returns by Selected Types of Tax, Dividend Items, Net Income or Deficit, Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Selected Sectors--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

				Sele	cted sectorsconti	nued		
	Who	olesale and retail tr	ade					
Item								Professional,
	Total [16]	Wholesale	Retail	Transportation		Finance	Real estate	scientific,
		trade	trade	and	Information	and	and rental	and technical
	(7)	(8)	(9)	warehousing (10)	(11)	insurance (12)	and leasing (13)	services (14)
Number of returns with income tax	(7)	(0)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns with								
Total income tax before credits [7]	146,825	68,065	78,514	25,906	13,524	38,477	68,071	73,088
Income tax	145,571	66,939	78,385	26,042	12,521	37,798	66,938	72,015
Alternative minimum tax	2,437	1,271	1,166	392	536	946	1,403	972
Total income tax after								
Foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum								
tax and qualified zone academy bond credits	145,792	67,796	77,749	25,344	13,406	38,337	67,246	72,562
Returns with and without net income	1.10,7.02	0.,.00	,	20,0	10,100	00,007	0.,2.0	. 2,002
Number of returns	992,818	373,725	615,717	187,051	122,825	242,686	641,947	786,275
Dividends received from domestic corporations, total	1,478,124	1,357,360	120,764	105,631	2,202,357	10,740,116	230,378	149,827
Less-than-20%-owned subject to 70% deduction	909,039	817,835	91,204	83,905	1,430,985	9,884,557	202,402	64,356
20%-or-more-owned subject to 80% deduction	567,375	538,187	29,188	20,617	769,355	618,677	27,768	83,253
Debt-financed stock of domestic corporations	*328	-	*328	-	244	199,223	*122	158
Certain preferred stock of less-than-20%-owned public utilities	*1		*1			11 025	*7	F41
subject to 42% deduction Certain preferred stock of 20%-or-more-owned public utilities	1	-]]	11,935		[1]
subject to 48% deduction	*[1]	*[1]	-	_	_	2	_	-
Amount received from IC-DISC or former DISC	1,338	1,338	-	-	*1,773	*11,329	-	*2,061
Amount received by a small business investment company								
qualifying for 100% deduction	*42	-	*42	*1,108	-	*6,592	*79	
Dividends received from foreign corporations, total	16,949,896	11,926,610	5,023,286	1,033,430	12,207,729	14,416,763	981,209	2,839,257
Less-than-20%-owned subject to 70% deduction	851 *3,417	*603 *3,415	248	*75	*178 148	16,515 *367	986 *17	*878
Intragroup dividends qualifying for 100% deduction	*340,305	*320,583	*19.722	9,800	*703	41,469	*4,202	*44.268
Other foreign dividends	3,528,632	2,695,673	832,959	179,010	2,641,887	3,400,828	373,665	422.658
Certain FSC and intragroup dividends qualifying for 100% deduction	584,042	557,957	26,085	*37,495	136,938	1,119,820	151,442	*142,113
One-time dividends from controlled foreign corporations								
subject to 85% deduciton (Form 8895)	12,492,649	8,348,379	4,144,270	807,050	9,427,876	9,837,764	450,896	2,229,340
Constructive taxable income from related foreign corporations, total	6,539,095	4,584,779	1,954,315	389,863	4,281,098	9,038,198	77,255	844,034
Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid	3,557,904 2,981,191	2,357,981 2,226,799	1,199,923 754,392	231,306 158,558	2,671,779 1,609,319	6,121,373 2,916,825	65,254 12,001	581,916 262,117
Net income (less deficit)	214,851,252	106,255,014	108,612,236	18,910,404	75,408,348	500,563,173	29,777,730	30,931,686
Statutory special deductions, total [24]	27,168,815	17,685,167	9,483,648	3,095,865	29,988,660	327,914,471	8,724,516	9,135,384
Net operating loss deduction	14,534,738	8,704,233	5,830,505	2,292,520	20,213,653	17,112,005	8,022,062	6,942,715
Dividends received deduction	12,632,812	8,980,934	3,651,878	809,266	9,768,020	14,962,166	702,179	2,192,669
Deduction for dividends paid on certain public utility stock	-	-	-	-	*6,987		-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	-	-	-	-	-	295,655,310 16,964	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	153,736,536	67,009,416	86,727,073	21,643,987	71,639,550	187,620,311	13,731,778	16,411,766
Total income tax before credits [7]	52,477,473	23,163,998	29,313,467	7.480.008	25,288,105	66,391,944	4,559,849	5,578,429
Income tax	52,615,992	23,059,708	29,556,276	7,453,375	24,999,397	65,098,055	4,427,618	5,500,953
Alternative minimum tax	154,476	92,869	61,606	31,422	286,692	1,107,745	113,838	68,154
Branch tax (Form 1120-F)	8,711	8,643	67	62	150	90,660	11,855	12,455
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	-	- 0.000	-	-
Section 857(b)(5) tax (Form 1120-REIT) Tax on net income from prohibited transaction (Form 1120-REIT)		_	-]]	2,609 82	_	_
Capital gains tax (Form 1120-RIC)			-			17,612		_
Excess net passive income tax (Form 1120S)	13,214	11,692	1,522	147	-		1,324	46
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	467	-	-
Adjustment to total tax	-320,153	-12,694	-307,459	-6,365	-1,068	67,759	-2,817	-5,220
Income tax adjustment	*192	26	*166	050 115	0.000 :=-	0.001.70	-	400.05=
Foreign tax credit	3,306,184	2,341,884	964,299	359,116	2,883,475	6,694,733 433	53,026 441	463,862
U. S. possessions tax credit Nonconventional source fuel credit	8,670 *12,922	5,363 *10,027	3,307 2,895	112,023	5,772	433 1,023,597	*2,106	255 [1]
General business credit	696,701	376,190	320,511	92,297	821,498	1,914,081	35,293	269,302
Prior year minimum tax credit	506,061	430,382	75,679	261,355	240,443	1,797,643	75,306	57,845
Total income tax after		·			,			
Foreign tax, U.S. possessions tax, nonconventional source fuel,								
qualified electric vehicle, general business, prior year minimum	47.040.05	00.000.455	07.040.7	0.055.015	04.000.0:=	F4.050.45=	4 000 0==	4 =0= 4==
tax and qualified zone academy bond credits	47,946,935 44,504,718	20,000,152	27,946,775	6,655,216 6,611,349	21,336,917	54,959,137 56 137 547	4,393,676 3 341 187	4,787,165 4,617,030
Overpayments less refunds [14]	44,504,718 7,386,175	19,530,387 2,681,869	24,974,330 4,704,305	6,611,349 754,982	21,603,735 2,502,913	56,137,547 5,217,803	3,341,187 808,588	4,617,030 928,146
Credit from regulated investment companies	*31	*29	*1	*50	2,002,010	18,082	*49	- 520,140
Credit for Federal tax on fuels	37,302	25,789	11,513	85,519	1,143	1,486	3,226	2,214
Tax from Section II (Form 1120-F)	94,206	91,665	*2,541	22,614	17,926	877,400	289,536	87,042
U.S. tax paid or withheld at source on effectively connected								
income (Form 1120-F)	49,945	49,021	*923	*92		128,289	260,009	*11,970
Estimated tax penalty	30,995	16,475	14,519	4,801	7,333	13,962	10,836	8,881
Adjustment to tax payment Credit by reciprocal	3,747	1,706	2,042	1,295	1,605	225,071 *446,035	5,350	3,031
Other credits and payments (Form 1120-PC)			-]	52,001		_
Tax due at time of filing [22]	1,199,769	739,616	460,146	239,754	138,613	743,846	654,588	397,433
Overpayment of tax [22]	5,240,826	3,023,705	2,217,121	1,039,319	2,932,732	7,617,617	739,156	1,181,592
Credit to 2006 estimated tax	4,441,510	2,509,969	1,931,541	745,023	2,692,307	5,944,863	460,693	844,230
Tax refund	799,316	513,736	285,580	294,296	240,425	1,672,753	278,463	337,361

RETURNS OF ACTIVE CORPORATIONS

Table 20--Tax Items: Number of Returns by Selected Types of Tax, Dividend Items, Net Income or Deficit, Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Selected Sectors--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

			Sel	ected sectorscontir	nued		
ltem	Management of companies (holding	Administrative and support and waste management and remediation	Educational services	Health care and social	Arts, entertainment,	Accommodation and food	Other services
	companies)	services	SEI VICES	assistance	and recreation	services	Services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns with income tax							
Number of returns with							
Total income tax before credits [7]	11,261	24,485	3,687	37,364	8,573	23,852	41,467
Income tax	10,454	24,859	3,675	37,200	9,097	23,614	41,648
Alternative minimum tax	646	173	*12	624	83	244	331
Total income tax after							
Foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum							
tax and qualified zone academy bond credits	11,209	24,204	3,678	36,941	8,526	21,087	40,849
Returns with and without net income	11,200	24,204	0,010	00,041	0,020	21,007	40,040
Number of returns.	50,921	257,623	44,885	380,940	116,451	287,490	344,877
Dividends received from domestic corporations, total	2,322,808	55,783	*2,940	34,688	64,535	20,785	41,577
Less-than-20%-owned subject to 70% deduction	1,800,065	43,065	*2,899	26,250	32,251	20,416	31,869
20%-or-more-owned subject to 80% deduction	473,362	*12,718	*41	8,435	*22,169	*368	9,617
Debt-financed stock of domestic corporations	*5,341	-	-	-	1	-	-
Certain preferred stock of less-than-20%-owned public utilities							
subject to 42% deduction	*204	-	-	2	-	-	-
Certain preferred stock of 20%-or-more-owned public utilities							
subject to 48% deduction Amount received from IC-DISC or former DISC	- 5,367	-	-	_	- 10,113	-	- *91
Amount received from 16-bisc or former bisc	5,307	-	-	-	10,113	-	91
qualifying for 100% deduction	38,469	_	_	_	_	_	-
Dividends received from foreign corporations, total	12,002,947	1,270,761	1,527	294,201	15,130	5,647,699	41,771
Less-than-20%-owned subject to 70% deduction	7,311	*250	-	*553	27	131	21
20%-or-more-owned subject to 80% deduction	84	16	-	-	-	-	-
Intragroup dividends qualifying for 100% deduction	-	*1	-	-	-	753,736	-
Other foreign dividends	4,251,199	228,883	1,527	65,429	*7,044	532,769	38,056
Certain FSC and intragroup dividends qualifying for 100% deduction	931,398	23,593	-	*32,223	4,423	*30,817	*1,021
One-time dividends from controlled foreign corporations	6,812,954	*1,018,019		195,996	3,636	4,330,246	2,673
subject to 85% deduciton (Form 8895) Constructive taxable income from related foreign corporations, total	7,356,126	253,984	*3,625	24,847	*19,577	4,330,246 615,869	22,265
Includable income of controlled foreign corporations	3,282,788	126,068	*2,626	5,010	*16,035	138,614	3,233
Foreign dividend income resulting from foreign taxes deemed paid	4,073,338	127,916	*999	19,837	3,542	477,255	19,032
Net income (less deficit)	161,499,246	22,980,942	2,659,365	26,796,387	4,117,704	27,759,730	5,660,308
Statutory special deductions, total [24]	11,017,203	6,242,956	150,866	2,744,294	626,941	7,659,665	703,081
Net operating loss deduction	2,618,503	5,313,135	148,808	2,519,963	579,680	3,179,725	668,808
Dividends received deduction	8,398,775	929,418	*2,058	224,331	47,262	4,479,940	33,238
Deduction for dividends paid on certain public utility stock	-	-	-	-	-	-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT) Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	-	-
Income subject to tax	147,950,097	10,238,237	1,764,540	9,909,472	2,190,146	16,568,800	2,518,228
Total income tax before credits [7]	51,747,954	3,553,314	606,785	3,384,578	739,601	5,736,976	744,251
Income tax	51,635,370	3,466,762	605,904	3,349,680	735,734	5,680,822	739,663
Alternative minimum tax	65,849	90,548	*878	40,967	3,870	42,256	5,122
Branch tax (Form 1120-F)	10,497	444	-	-	611	396	*[1]
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT)	-	-	-	-	-	-	-
Tax on net income from prohibited transaction (Form 1120-REIT)	-	-	-	-	-	-	-
Capital gains tax (Form 1120-RIC) Excess net passive income tax (Form 1120S)	481	- 03	_]	-]	-
Reciprocal tax (Form 1120-PC)	-]	-]	-
Adjustment to total tax	26,354	-4,597	3	-6,069	-882	9,859	-611
Income tax adjustment	-	-	-	-	-	-	-
Foreign tax credit	6,591,199	168,725	7,513	18,122	49,910	837,004	26,049
U. S. possessions tax credit	[1]	-	-	33	-	4,545	-
Nonconventional source fuel credit	333,274	*140,960	-		-	120,515	-
General business credit	2,671,256	87,169	2,059	57,355	20,972	462,752	9,956
Prior year minimum tax credit	83,160	52,696	*634	16,977	22,789	46,345	2,579
Total income tax after Foreign tax, U.S. possessions tax, nonconventional source fuel,							
qualified electric vehicle, general business, prior year minimum							
tax and qualified zone academy bond credits	41,936,262	3,103,764	596,579	3,292,091	645,929	4,265,816	705,667
Overpayments less refunds [14]	44,569,922	3,184,880	595,864	3,409,973	607,602	4,160,793	556,343
Tax deposited with Form 7004	1,316,456	266,365	57,677	362,401	110,363	671,125	140,052
Credit from regulated investment companies	41	4	-	*214	-	5	103
Credit for Federal tax on fuels	242	12,245	12	*1,101	3,228	658	498
Tax from Section II (Form 1120-F)	225,709	*13,055	*3	-	*1,700	*8,070	*3,444
U.S. tax paid or withheld at source on effectively connected	207.00	10.05			±0.0:-		
income (Form 1120-F)	237,664	*2,381	- 640	- - 400	*2,215	3 004	*1,183
Estimated tax penalty	8,651 -6.328	2,557	640 *22	5,196 16,059	827 260	2,901 645	2,321 132
Adjustment to tax payment Credit by reciprocal	-6,328	400	. 22	10,059	260	645	132
Other credits and payments (Form 1120-PC)] -]	41	-]	-
Tax due at time of filing [22]	760,911	90,385	13,980	181,158	33,325	125,097	115,996
Overpayment of tax [22]	4,972,567	449,992	70,305	643,794	110,916	690,263	110,318
Credit to 2006 estimated tax	4,159,396	374,384	62,948		82,471	603,771	82,945
Tax refund	813,171	75,608	7,357	126,835	28,445	86,493	27,373

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors (All figures are estimates based on samples-money amounts are in thousands of dollars)

Number of returns	9,711,018 93,552 [1] *80,690 31,808 2,331 76,222	(6) 126,593 688,424,142 449,691,780 157,539,437 156,991,464 56,553,977 868,624 641,284 5,773,919 33,550 3,327,102
Number of returns	228,850 33,376,712 29,246,930 9,758,591 9,711,018 93,552 [1] *80,690 31,808 2,331 76,222 *116	126,593 688,424,142 449,691,780 157,539,437 156,991,464 56,553,977 868,624 641,284 5,773,919 33,550
Net income 1,597,570,901 4,932,427 45,323,749 33,194,474 Income subject to tax	33,376,712 29,246,930 9,758,591 9,711,018 93,552 [1] *80,690 31,808 2,331 76,222	688,424,142 449,691,780 157,539,437 156,991,464 56,553,977 868,624 641,284 5,773,919 33,550
Income subject to tax	29,246,930 9,758,591 9,711,018 93,552 [1] *80,690 31,808 2,331 76,222	449,691,780 157,539,437 156,991,464 56,553,977 868,624 641,284 5,773,919 33,550
Total income tax before credits [8]: Total	9,758,591 9,711,018 93,552 [1] *80,690 31,808 2,331 76,222	157,539,437 156,991,464 56,553,977 868,624 641,284 5,773,919 33,550
Total	9,711,018 93,552 [1] *80,690 31,808 2,331 76,222	156,991,464 56,553,977 868,624 641,284 5,773,919 33,550
Income tax	9,711,018 93,552 [1] *80,690 31,808 2,331 76,222	156,991,464 56,553,977 868,624 641,284 5,773,919 33,550
Credits [2]: 82,051,187 12,078 3,836,335 96,326 U.S. possessions tax credit. 883,735 733 - - Nonconventional source fuel credit. 3,418,404 - *4,440 940,821 General business credit [28]. 13,499,478 15,569 122,748 414,743 Empowerment zone employment credit. 155,144 5,333 765 952 Prior year minimum tax credit. 7,134,046 5,610 259,730 302,375 General business credit items: 492,812 - - 4,639	93,552 [1] *80,690 31,808 2,331 76,222	56,553,977 868,624 641,284 5,773,919 33,550
Foreign tax credit. 82,051,187 12,078 3,836,335 96,326 U.S. possessions tax credit. 883,735 733 - - Nonconventional source fuel credit. 3,418,404 - *4,440 940,821 General business credit [28]. 13,499,478 15,569 122,748 414,743 Empowerment zone employment credit. 155,144 5,333 765 952 Prior year minimum tax credit. 7,134,046 5,610 259,730 302,375 General business credit items: 492,812 - - 4,639	[1] *80,690 31,808 2,331 76,222 *116	868,624 641,284 5,773,919 33,550
U.S. possessions tax credit	[1] *80,690 31,808 2,331 76,222 *116	868,624 641,284 5,773,919 33,550
Nonconventional source fuel credit. 3,418,404 - *4,440 940,821 General business credit [28]	*80,690 31,808 2,331 76,222 *116	641,284 5,773,919 33,550
General business credit [28]	31,808 2,331 76,222 *116	5,773,919 33,550
Empowerment zone employment credit. 155,144 5,333 765 952 Prior year minimum tax credit. 7,134,046 5,610 259,730 302,375 General business credit items: Current year regular investment credit. 492,812 - - 4,639	2,331 76,222 *116	33,550
Prior year minimum tax credit. 7,134,046 5,610 259,730 302,375 General business credit items: Current year regular investment credit. 492,812 - - 4,639	76,222 *116	·
General business credit items: Current year regular investment credit	*116	3,327,102
Current year regular investment credit		
Current year work opportunity credit		151,536
1,772	11,483	21,392
Current year welfare-to-work credit	5	2,857
Current year alcohol fuel credit 5,148 2,884 *213 *130	*7	1,021
Current year research activities credit 6,363,476 4,183 5,408 20,454	3,424	4,529,302
Current year low-income housing credit	3,376	242,225
Current year enhanced oil recovery credit 717,342 *507 152,780 11,503	*28	492,998
Current year disabled access credit	-	-
Current year renewable electricity production credit	4,172	*26,153
Current year Indian employment credit	*1,303	7,444
Current year credit for employer Social Security and Medicare		
taxes on tips	941	1,392
Current year orphan drug credit	_	148,180
Current year new markets credit	_	9,198
Current year credit for contributions for small employer		2,122
pension plan startup costs	_	*8
Current year credit for employer provided child care		o d
facilities and services	108	4,520
	100	23,456
Current year credit for qualified railroad track maintenance	-	23,456
Current year credit for contributions to selected community		_
development corporations	1	1
Current year trans-Alaska pipeline liability fund credit	-	-
Tentative general business credit [27]	68,472	21,366,067
Tentative empowerment zone and renewal community		
employment credit [20] 298,627 8,531 4,745 1,339	5,521	69,354
Current year biodiesel fuels credit*2,980	-	2,868
Current year low sulfur diesel fuel production credit	-	959
Current year distilled spirits credit	-	-
Current year nonconventional source fuel credit	-	*7,949
Current year energy efficient home credit	422	7,736
Current year alternative motor vehicle credit	*111	*873
Current year alternative fuel vehicle refueling property credit	-	-
Current year credit for employers affected by		
hurricane Katrina, Rita, or Wilma	7,182	133,264
Passive activity credits	-	*1,385
Passive activity credits allowed in 2005	3,030	231,342
Carryforward of general business credit from prior years 25,205,771 23,200 83,788 592,212	32,767	15,351,142
Total income tax after credits [2]	9,476,319	90,374,528

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samplesmoney amounts are in thousands of				Se	lected sectorscontinu	ied		
	W	holesale and retail tra	de					
Item								
	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
Niverbas of sub-sus-	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	387,754	165,413	221,079	75,825	49,649	81,314	206,838	235,744
Net income	. 180,029,770	84,096,200	95,933,523	24,648,023	101,024,601	219,412,170	22,188,950	25,022,121
Income subject to tax	153,542,296	66,880,396	86,661,853	21,610,841	71,558,978	187,398,736	13,536,245	16,334,042
Total income tax before credits [8]:								
Total	. 52,370,583	23,097,652	29,272,925		25,257,179	66,208,692	4,483,663	5,550,084
Income tax	52,542,881	23,012,715	29,530,159	7,439,548	24,968,512	65,020,131	4,352,882	5,473,180
Credits [2]:								
Foreign tax credit	3,306,184	2,341,884	964,299	359,116	2,883,475	6,694,733	53,026	463,862
U.S. possessions tax credit	. 8,670	5,363	3,307	-	=	433	441	255
Nonconventional source fuel credit	. *12,922	*10,027	2,895	112,023	5,772	1,023,597	*2,106	[1]
General business credit [28]	696,701	376,190	320,511	92,297	821,498	1,914,081	35,293	269,302
Empowerment zone employment credit	32,097	6,466	25,631	8,372	6,128	3,114	1,310	8,775
Prior year minimum tax credit	506,061	430,382	75,679	261,355	240,443	1,796,816	75,306	57,845
General business credit items:								
Current year regular investment credit	. *2,484	*2,275	*209	*6,586	5,498	102,255	*950	1,159
Current year work opportunity credit	. 178,138	10,160	167,978	7,928	2,345	1,869	3,228	4,331
Current year welfare-to-work credit	. 52,477	2,262	50,215	3,140	1,116	599	694	1,116
Current year alcohol fuel credit	. *43	*42	[1]	-	-	1	-	*757
Current year research activities credit	235,402	195,678	39,723	9,040	636,462	124,607	4,445	651,093
Current year low-income housing credit	46,630	37,081	9,550	*24,306	205,812	1,961,549	10,205	285
Current year enhanced oil recovery credit	. 28,635	28,635	=	-	=	203	*16	4
Current year disabled access credit	. *282	ē	*282	=	1	2	*163	-
Current year renewable electricity production credit	4,790	4,790	-	-	-	7,861	-	540
Current year Indian employment credit	. 10,024	1,679	8,345	*710	1,071	332	*381	*1,301
Current year credit for employer Social Security and Medicare								
taxes on tips	. 3,655	*849	2,806	*249	5,572	3,957	2,516	*20
Current year orphan drug credit	. 26,855	25,087	1,768	-	-	=	-	55,664
Current year new markets credit	. 2,786	25	2,761	-	27	23,807	212	=
Current year credit for contributions for small employer								
pension plan startup costs	. *37	*33	*5	-	*2	*9	=	-
Current year credit for employer provided child care								
facilities and services	1,515	583	932	154	1,515	2,446	2	833
Current year credit for qualified railroad track maintenance	-	-	-	42,202	-	72,962	-	-
Current year credit for contributions to selected community								
development corporations		-	-	-	[1]	200	16	-
Current year trans-Alaska pipeline liability fund credit		-	-	-	-	-	-	-
Tentative general business credit [27]	1,596,112	972,771	623,341	218,437	3,598,455	3,350,520	125,200	4,153,593
Tentative empowerment zone and renewal community								
employment credit [20]	. 58,332	15,243	43,089	13,440	8,541	4,045	3,931	12,446
Current year biodiesel fuels credit	*112	*101	11	-	=	-	=	-
Current year low sulfur diesel fuel production credit	_	-	_	-	=	-	=	-
Current year distilled spirits credit		-	-	-	-	-	-	-
Current year nonconventional source fuel credit		_	_	-	_	182,340	_	-
Current year energy efficient home credit		-	-	-	-	-	-	_
Current year alternative motor vehicle credit	. *43	*19	24	-	-	7,261	2	
Current year alternative fuel vehicle refueling property credit] .	-	-	-	-	-	-	-
Current year credit for employers affected by								
hurricane Katrina, Rita, or Wilma	. 53,417	17,839	35,578	13,024	16,821	7,835	3,272	21,645
Passive activity credits		71		-,	48,074	26,356	*16	430
Passive activity credits allowed in 2005	5,634	2,465	3,169	50	126,532	30,944	17,104	120,038
Carryforward of general business credit from prior years	939,227	643,404	295,823	104,415	2,643,585	733,427	76,524	3,303,326
Total income tax after credits [2]	47,840,046	19,933,806	27,906,233	6,641,242	21,305,992	54,776,713	4,317,490	4,758,819
. otal moonio tax antici ciccito [2]	-1,040,040	10,000,000	21,800,233	0,041,242	21,303,882	J4,110,113	4,317,490	7,700,019

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

			Sele	ected sectorscontinued			
Item	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
Number of returns	(15) 26,069	(16) 76,700	(17) 14,435	(18) 137,066	(19) 35,398	(20) 81,967	(21) 124,882
Net income	158,867,772	16,457,614	1,914,920	12,601,485	2,812,048	24,186,892	3,152,999
Income subject to tax	147,871,476	10,231,072	1,764,069	9,869,721	2,186,939	16,558,719	2,460,226
Total income tax before credits [8]:	147,071,470	10,201,072	1,704,000	3,000,721	2,100,000	10,550,715	2,400,220
Total	51,718,492	3,550,622	606,620	3,368,790	738,478	5,733,475	723,888
Income tax.	51,606,840	3,464,163	605,740	3,333,893	734,611	5,677,321	719,300
Credits [2]:	01,000,040	0,404,100	000,740	0,000,000	704,011	0,077,021	713,000
Foreign tax credit	6,591,199	168,725	7,513	18,122	49,910	837,004	26,049
U.S. possessions tax credit	[1]	-	-	33	-	4,545	
Nonconventional source fuel credit	333,274	*140,960	_	_	-	120,515	_
General business credit [28]	2,671,256	87,169	2,059	57,355	20,972	462,752	9,956
Empowerment zone employment credit	9,397	9,282	179	11,396	136	20,370	1,656
Prior year minimum tax credit	83,160	52,696	*634	16,977	22,789	46,345	2,579
General business credit items:		,,,,,		-,-	,	,,,	,
Current year regular investment credit	209,520	484	-	-	183	7,403	_
Current year work opportunity credit	3,988	33,123	*20	11,791	1,436	57,039	4,496
Current year welfare-to-work credit	1,458	6,054	-	7,101	135	14,656	1,477
Current year alcohol fuel credit	32	58	-	-	-	_	· -
Current year research activities credit	94,833	11,859	*1,074	23,609	*3,172	3,337	*1,774
Current year low-income housing credit	2,091,145	2,909	-	1,863	-	2,922	139
Current year enhanced oil recovery credit	30,652	17	-	-	-	_	-
Current year disabled access credit	*31	-	-	*3,559	*1,444	2	*336
Current year renewable electricity production credit	3,597	-	-	-	[1]	_	-
Current year Indian employment credit	1,243	1,189	-	*4,253	- 1	788	*1,308
Current year credit for employer Social Security and Medicare							
taxes on tips	1,854	4,021	-	-	3,318	362,466	*300
Current year orphan drug credit	1,254	-	-	233	-	-	-
Current year new markets credit	133,548	65	-	-	-	150	11
Current year credit for contributions for small employer							
pension plan startup costs		-	-	1	=	*42	-
Current year credit for employer provided child care							
facilities and services	1,823	2	-	151	-	670	-
Current year credit for qualified railroad track maintenance	1,500	-	-	-	-	-	-
Current year credit for contributions to selected community							
development corporations	. 332	-	-	-	-	-	-
Current year trans-Alaska pipeline liability fund credit	-	-	-	-	-	-	-
Tentative general business credit [27]	2,972,411	214,739	3,532	318,045	42,937	1,192,515	28,375
Tentative empowerment zone and renewal community							
employment credit [20]	10,115	20,715	781	31,625	297	37,908	6,961
Current year biodiesel fuels credit	. 1	-	-	-	-	-	-
Current year low sulfur diesel fuel production credit	-	-	-	-	-	-	-
Current year distilled spirits credit	-	-	-	-	-	-	-
Current year nonconventional source fuel credit	89,490	-	-	-	-	-	-
Current year energy efficient home credit	-	-	-	-	-	-	-
Current year alternative motor vehicle credit	*3	2	=	=	=	-	-
Current year alternative fuel vehicle refueling property credit	-	-	-	-	-	-	-
Current year credit for employers affected by							
hurricane Katrina, Rita, or Wilma	12,796	5,041	*1,451	27,852	6,241	33,899	*3,240
Passive activity credits	*126	=	=	=	=	-	-
Passive activity credits allowed in 2005	11,933	*5,023	-	*16,013	=	71,641	*456
Carryforward of general business credit from prior years	267,611	151,149	*988	222,143	27,015	637,554	15,698
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total because of rour	41,906,800	3,101,072	596,414	3,276,303	644,807	4,262,314	685,304

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RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 22--Number of Returns and Selected Tax Items, by Size of Total Income Tax After Credits (All figures are estimates based on samples-money amounts are in thousands of dollars and size of total income tax after credits is in whole dollars)

٠				Total income to	ax before credits							
	Size of total income tax after credits	Number of returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC	Income subject to tax	Total [8]	Income tax	Foreign tax credit	U.S. possessions tax credit	Nonconventional source fuel credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	
•		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	Total	1,974,961	1,199,826,055	418,480,452	415,756,958	82,051,187	883,735	3,418,404	13,499,478	7,134,046	311,358,477	
	Returns with net income	1,038,946	1,199,265,994	418,132,171	415,542,278	81,906,393	883,735	3,418,404	13,496,992	7,109,637	311,181,942	
	Returns without net income	936,015	560,062	348,281	214,680	144,794	-	-	2,486	24,409	176,535	
	Returns with total income tax before credits	671,086	1,195,306,820	418,480,452	414,900,492	82,051,187	883,735	3,418,404	13,499,478	7,134,046	311,358,477	
	Returns with total income tax after credits	662,438	1,184,361,007	414,685,301	411,110,182	78,551,992	824,271	3,396,537	13,389,836	7,029,222	311,358,477	2005
	\$1 under \$6,000	448,786	4,940,533	804,814	793,251	21,474	2,869	*273	26,097	7,345	746,668	_
	\$6,000 under \$10,000	60,682	2,826,187	481,082	469,719	6,257	240	-	7,183	5,235	462,167	Corporation
7	\$10,000 under \$15,000	31,598	2,165,245	442,001	430,623	23,936	4,712	*7,213	13,257	3,172	389,711	tion
•	\$15,000 under \$20,000	16,918	1,350,736	311,459	296,243	*1,658	3,039	-	10,055	2,700	294,007	Ret
	\$20,000 under \$25,000	11,824	1,139,546	280,132	272,009	5,283	1,431	-	5,217	4,222	263,980	Returns
	\$25,000 under \$50,000	25,807	3,668,465	1,079,485	1,041,745	107,365	167	*129	33,781	23,212	914,830	- Basic
	\$50,000 under \$75,000	12,243	4,170,287	1,402,991	1,367,022	634,184	291	*82	15,928	5,401	746,964	Ta
	\$75,000 under \$100,000	7,700	2,124,123	729,137	698,944	11,492	1,022	-	18,875	34,567	663,182	bles
	\$100,000 under \$250,000	20,195	9,661,231	3,414,636	3,277,579	93,854	7,659	*783	70,683	43,141	3,198,019	
	\$250,000 under \$500,000	9,583	10,857,056	3,817,737	3,701,855	307,633	17,423	*973	74,594	42,559	3,374,125	
	\$500,000 under \$1,000,000	6,298	15,393,316	5,412,145	5,264,091	752,879	19,585	*922	113,407	75,613	4,449,180	
	\$1,000,000 under \$10,000,000	8,282	89,701,423	31,633,716	30,962,349	5,395,770	153,111	8,737	809,130	739,979	24,522,824	
	\$10,000,000 under \$50,000,000	1,682	131,614,142	46,965,292	46,080,366	7,649,721	127,843	274,319	1,640,042	1,023,861	36,244,140	
	\$50,000,000 under \$100,000,000	359	91,896,459	32,376,389	31,959,792	4,438,150	18,342	227,676	1,218,446	1,064,240	25,407,925	
	\$100,000,000 or more	481	812,852,257	285,534,286	284,494,593	59,102,336	466,537	2,875,429	9,333,141	3,953,975	209,680,755	
	Endnotes at end of table section. Detail may not add to total becau	se of rounding. See text for "Ex	planation of Terms" and "I	Description of the Samp	le and Limitations of the [Jata."						

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RETURNS OF ACTIVE CORPORATIONS

Table 23--Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors

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

(All figures are estimates based on samples—money amounts are in thou		Selected sectors									
							Wh	olesale and retail	trade		
Item		Agriculture,									
		forestry,									
	A.II	•	A dississ or	1 14:11:4:	0	Manager	T-4-1 [40]	\A/I==1===1=	D-t-il	T	la fa ma ati a a
	All	fishing, and	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale	Retail	Transportation	Information
	sectors [15]	hunting						trade	trade	and	
-										warehousing	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of active corporations:											
Number of returns	5,671,257	142,439	32,589	7,536	751,521	277,618	992,818	373,725	615,717	187,051	122,825
Returns with alternative minimum tax items:											
Number of returns	13,619	456	392	52	1,519	2,402	2,437	1,271	1,166	392	536
Total assets	4,532,961,719	2,250,087	135,972,832	225,827,534	20,717,557	646,939,197	184,983,120	107,951,785	77,031,335	40,654,290	1,021,136,794
Business receipts	1,515,274,190	3,144,169	51,352,350	94,576,573	30,823,200	493,647,913	241,802,723	138,600,097	103,202,626	29,475,468	186,577,715
Bad debts	8,442,158	3,786	32,821	538,282	32,964	2,475,667	571,702	236,908	334,795	67,051	2,151,688
Depreciation	54,957,973	110,740	2,945,757	5,498,819	552,289	13,889,126	4,496,037	3,176,816	1,319,220	2,129,885	12,594,621
Amortization	21,997,067	16,906	750,428	427,033	138,964	4,260,021	1,104,712	424,045	680,668	211,260	10,602,560
Depletion	3,539,982	28	3,082,827	113,459	*7,039	285,461	47,886	*46,665	*1,221	*167	-
Net income	108,928,102	274,717	7,510,532	2,947,480	1,312,407	34,889,231	6,490,882	3,260,175	3,230,707	1,602,155	19,244,183
Income tax	4,750,235	*1,583	865,690	51,211	16,868	1,767,439	72,529	35,640	36,888	56,346	316,767
Alternative minimum tax	3,339,891	5,278	569,742	208,191	40,749	504,116	154,476	92,869	61,606	31,422	286,692
Total income tax after credits [2]	5,961,974	6,860	807,457	244,345	57,471	1,194,639	206,136	123,161	82,975	81,485	490,983
Alternative minimum tax items:											
Adjustment and preference items:											
Depreciation of property placed in service											
after 1986	-2,629,740	-5,971	-381,679	388,875	-4,525	-1,652,798	-218,919	-172,905	-46,013	-39,153	-1,126,638
Amortization of certified pollution control facilities											
after 1986	91,864	-	-	92,210	-	-1,013	-5	-5	-	-	-
Amortization of mining exploration and											
development costs paid or incurred after 1986	71,133	-	69,931	2,670	-	1,133	8,377	8,377	-	-	-
Amortization of circulation expenses	-778	-	-	-	-	-	-778	-778	-	-	-
Adjusted gain or loss	-2,003,034	-8,941	-57,175	-247,105	-23,385	-468,774	-100,629	-63,697	-36,932	-59,302	-514,873
Long-term contracts	121,059	-	-	-	105,095	*4,439	-7	-7	-	-	-
Merchant marine capital construction funds	124,984	-	-	-	-	-	-	-	-	124,984	-
Section 833(b) deduction	1,929,228	-	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	-431	-	-	-	-	-	-	-	-	-	-
Passive activities	-1,663	175	177	-	*2,800	-443	*-480	*-73	*-406	2	[1]
Certain loss limitations	10,018	-	-	-	-	10,001	-	-	-	-	-
Depletion	2,122,409	-	1,917,269	10,771	*3,447	144,945	*35,750	34,778	*971	-180	-
Tax exempt interest from private activity bonds											
issued after 8/7/86	158,302	-	-	-	-	904	-	-	-	*9	[1]
Intangible drilling costs	386,152	-	171,932	209,200	1,814	2,969	-	-	-	-	-
Other adjustments	-783,433	-2,279	-162,448	743	-1,101		-65,115	-50,347	-14,769	-2,855	-355,743
Adjusted current earnings adjustment after excess	7,902,288	10,053	576,501	275,298	21,994	2,065,910	232,724	169,473	63,251	21,590	426,464
Alternative minimum taxable income before	[
alternative tax net operating loss deduction	96,958,169	266,783	8,616,882	3,524,050	1,380,529	23,518,231	5,860,748	3,077,072	2,783,677	1,273,042	15,102,772
Alternative tax net operating loss deduction	63,327,619	215,538	2,619,315	2,259,463	1,046,214	16,539,045	4,722,763	2,393,681	2,329,082	918,740	12,678,748
Alternative minimum tax foreign tax credit	1,063,017	-	*402,731	1	1,146		22,683	6,884	15,799	*114	69,161
Tentative minimum tax	5,602,565	6,860	795,829	252,817	56,265	1,014,920	191,864	122,314	69,550	68,690	413,953

2005 Corporation Returns - Basic Tables

Table 23--Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors--Continued

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

					Selected sectors	continued				
					Administrative					
Item					and support					
			Professional,	Management	and waste					
	Finance	Real estate	scientific,	of companies	management	Educational	Health care	Arts,	Accommodation	Other
			•	•	•			•		
	and	and rental	and technical	(holding	and remediation	services	and social	entertainment,	and food	services
	insurance	and leasing	services	companies)	services		assistance	and recreation	services	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns of active corporations:										
Number of returns	242,686	641,947	786,275	50,921	257,623	44,885	380,940	116,451	287,490	344,877
Returns with alternative minimum tax items:										
Number of returns	946	1,403	972	646	173	*12	624	83	244	331
Total assets	1,831,718,994	116,369,321	93,370,433	81,775,018	68,561,617	*491,403	25,151,824	3,344,465	23,964,858	9,732,374
Business receipts	222,920,110	23,339,340	47,316,480	727,351	38,213,681	*587,638	29,725,294	2,041,903	14,023,611	4,978,672
Bad debts	634,966	588,377	152,395	131,862	108,777	*10,964	877,426	5,352	42,290	15,787
Depreciation	2,573,143	6,240,763	1,040,487	285,596	1,087,759	*6,369	664,172	157,249		107,678
Amortization	1,936,479	391,133	732,083	33,734	929,988	*1,637	277,854	20,980		30,413
Depletion	*2,575	*24	393	*42	-	-	-	-	82	[1]
Net income	17,187,015	3,977,719	3,513,007	1,262,298	4,471,726	*44,256	1,320,514	202,096	2,490,116	187,770
Income tax	1,471,230	14,620	12,277	67,514	*18,173	+070	5,537	*424	11,862	*164
Alternative minimum tax	1,107,745	113,838	68,154	65,849	90,548	*878	40,967	3,870	42,256	5,122
Total income tax after credits [2]	2,317,778	130,090	76,243	131,037	107,715	*881	46,050	4,293	53,401	5,109
Alternative minimum tax items:										
Adjustment and preference items:										
Depreciation of property placed in service	44.075	040.070	45 775	10 100	475.004	* 40	4.040	40.450	40.700	440
after 1986 Amortization of certified pollution control facilities	41,875	312,073	-45,775	-12,109	175,884	*-18	1,943	-16,156	-46,798	149
after 1986		*681	-9							
Amortization of mining exploration and	-	001	-9	-	-	-	-	-	_	-
development costs paid or incurred after 1986		-15			-10,963	_	_	_		
Amortization of circulation expenses		-10			-10,303					_
Adjusted gain or loss	-81,951	-309,153	-31,018	35,906	-37,623	*-6	-10,622	-8,184	-76,539	-3,661
Long-term contracts		-	*11,025	-		-			506	-
Merchant marine capital construction funds	_	_		-	_	-	-	_	_	_
Section 833(b) deduction	1,929,228	_	_	-	_	-	-	_	_	_
Tax shelter farm activities	-339	-92	_	-	-	-	-	_	_	_
Passive activities	*194	-4,275	[1]	*137	-	-	*-22	_	*70	-
Certain loss limitations	-	-		-	17	-	-	-	-	_
Depletion	252	2,104	7,959	*93	-	-	-	-	-	-
Tax exempt interest from private activity bonds										
issued after 8/7/86	143,118	13	1,198	312	-	-	12,748	-	-	-
Intangible drilling costs	207	31	-	-	-	-	-	-	-	-
Other adjustments	4,334	-4,430	-7,360	-12,735	-7,062	*-202	-4,546	-1,286	-5,313	-1,080
Adjusted current earnings adjustment after excess	3,439,544	153,661	103,518	245,862	257,684	*328	15,549	754	45,712	9,141
Alternative minimum taxable income before										
alternative tax net operating loss deduction	19,989,640	4,048,846	3,407,120	1,395,817	4,478,993	*44,359	1,280,737	176,587	2,402,805	190,227
Alternative tax net operating loss deduction	7,668,682	3,398,932	3,029,975	743,739	4,018,076	*39,703	1,064,231	153,225	2,059,832	151,398
Alternative minimum tax foreign tax credit	188,223	428	3,238	194	117	-	49		*13,586	-
Tentative minimum tax	2,278,698	123,250	74,247	129,722	91,179	*878	39,736	4,293	54,075	5,287

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

		Ag	riculture, forestry,	fishing, and hunt	ing			Constr	uction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries	1014	production	and	hunting and	g	Canado	i otai	of
				logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	61,820	841	664	*67	111	696	76	2,530	708
Total assets	9,218,983,355 303,750,693	5,164,231 356.071	4,076,285 218,351	* 509,047 *122,314	578,900 *15,405	100,707,713 4,479,759	95,959,114 1,384,839	35,479,625 2,981,823	17,362,241 1,777,309
Cash Notes and accounts receivable	2,206,750,682	581,054	461,828	*17,362	*101.864	12,240,764	6,036,232	7,628,025	4,364,112
Less: Allowance for bad debts	23,333,944	33,553	30,824	977	*1,752	79,583	386,841	98,164	24,955
Inventories Investments in Government obligations	222,787,425 177,113,478	319,491	285,098	11,314	*23,080	3,839,012 127,396	813,174	4,772,456 *172,933	3,511,058 *120,452
Tax-exempt securities	88,932,109	-	-	-	-	*1,667	-	20,228	20,228
Other current assets Loans to shareholders	1,247,187,053 31,906,038	225,718 *591	170,745 *587	*26,342	*28,631 *4	2,578,795 435,640	4,150,526 [1]	4,632,830 272,912	1,954,145 *119,012
Mortgage and real estate loans	198,948,273	*2,253	*2,253	-	-	7,123	995	73,013	*1,066
Other investments Depreciable assets	2,837,905,909 995,277,845	619,483 3,021,476	383,871 2,744,651	*110,088 *53,084	*125,524 *223,742	34,794,766 36,519,528	18,500,657 55,969,789	6,129,455 6,508,235	3,024,265 1,828,317
Less: Accumulated depreciation	462,530,223	1,483,654	1,368,601	*28,770	*86,283	18,736,808	17,416,814	2,538,563	623,794
Depletable assets	43,708,039	*233,684	*7,339	*226,344	-	19,492,428	39,299	*71,926	-
Less: Accumulated depletion Land	17,383,264 37,209,468	*61,358 665,893	*1,814 634,733	*59,544 *29,434	*1,726	9,299,903 1,452,803	39,144 193,844	*18,255 1,965,720	410,816
Intangible assets (amortizable)	573,431,322	505,595	478,167	-	*27,428	3,718,912	8,458,170	1,775,054	517,959
Less: Accumulated amortization Other assets	132,939,438 890,261,890	42,476 253,963	35,176 125,076	*2,054	*7,300 126,833	1,045,536 10,180,950	716,651 18,971,040	325,860 1,455,858	116,028 478,279
Total liabilities	9,218,983,355	5,164,231	4,076,285	*509,047	578,900	100,707,713	95,959,114	35,479,625	17,362,241
Accounts payable	1,368,242,099	449,169	348,240	*72,437	*28,492	9,267,862	4,667,041	7,368,257	5,031,512
Mortgages, notes, and bonds payable in less than one year	537,705,035	211,956	163,356	*7,353	*41,247	2,549,021	3,096,198	1,947,921	849,889
Other current liabilities	2,382,178,035	195,117	159,259	15,902	*19,955	4,779,645	6,570,705	3,886,219	1,961,501
Loans from shareholders Mortgages, notes, and bonds payable in one	137,695,341	510,845	400,856	*76,154	*33,835	3,809,566	2,087,597	1,644,030	420,807
year or more	1,066,614,710	1,632,333	996,472	*211,291	*424,570	16,089,854	28,982,618	6,774,379	3,024,950
Other liabilities	1,766,820,947	388,400	247,036	51,563	*89,801	13,179,288	24,932,708	2,463,767	881,066
Net worth	1,959,727,188 405,381,798	1,776,412 1,067,382	1,761,065 754,755	*74,347 *87,634	-59,001 224,993	51,032,476 13,281,859	25,622,247 3,673,016	11,395,053 2,800,320	5,192,516 540,945
Additional paid-in capital	1,674,412,052	2,887,433	2,718,074	*92,381	*76,979	43,385,407	21,556,072	15,025,817	3,736,176
Retained earnings, appropriated Retained earnings, unappropriated [30]	16,986,910 -126,416,285	12,730 -2,189,673	12,730 -1,724,023	- *-105,500	-360,150	3,897 -5,546,044	393,158	*11,196 -6,395,045	*10,753 949,719
Less: Cost of treasury stock	10,637,287	1,461	471	167	822	*92,643	-	*47,235	45,078
Total receipts	3,505,628,648	2,597,650	2,097,924	*226,934	272,793	46,669,514	40,197,502	41,875,840	26,982,699
Business receiptsInterest	3,058,260,363 235,303,968	2,058,517 27,976	1,742,922 15,827	*134,916 *9,693	*180,679 *2,455	43,672,655 565,007	38,328,704 764,971	39,232,778 386,134	25,830,090 178,374
Interest on Government obligations:	255,505,500	·	10,027	5,033	2,400	303,007	704,371	300,134	170,374
State and local	1,622,560	77 22 220	77 33,027	*312	-	2,091 74,808	3,608 205,785	2,561 232,368	*1,485
RentsRoyalties	17,537,003 11,653,067	33,339 *1,705	*1,705	312	-	67,702	205,765	10,921	50,593 7,686
Net short-term capital gain reduced by	0.000.040					*0.40	4.044	*40.000	7.400
net long-term capital loss Net long-term capital gain reduced by	2,303,319	-	-	-	-	*243	1,211	*12,008	7,432
net short-term capital loss	21,229,225	96,282	72,967	*10,390	*12,925	189,822	*24,364	529,797	142,938
Net gain, noncapital assets Dividends received from domestic corporations	11,709,327 4,352,313	186,486 *1,059	83,432 *1,059	*66,419	36,635	220,903 628,565	97,554 35,267	149,216 1,609	52,475 548
Dividends received from foreign corporations	17,895,965	7,636	-	-	7,636	*147,465	40,076	*86,162	633
Other receipts	123,761,539	184,572	146,906	*5,203	*32,463	1,100,254	695,962	1,232,284	710,446
Total deductions Cost of goods sold	3,345,178,211 2,239,966,294	2,648,633 1,270,245	2,174,567 1,057,607	* 164,457 *111,512	309,609 *101,126	40,991,536 23,627,581	38,436,209 22,872,543	39,810,201 32,996,736	25,559,319 22,809,282
Compensation of officers	15,881,174	28,476	18,523	*21	*9,931	169,245	48,672	285,421	107,229
Salaries and wagesRepairs	211,313,729 12,173,129	180,054 24,643	150,665 21,591	*917 1,944	*28,472 *1,108	2,412,391 381,997	1,494,348 179,464	1,647,843 70,327	805,174 20,513
Bad debts	13,173,804	44,266	2,676	1,944	*41,473	22,930		48,490	*1,993
Rent paid on business property	34,504,192 43,093,170	40,025 51,652	37,250 41,398	*340 *5,754	*2,435 4,499	893,986 928,818	270,598 1,309,027	572,600 441,161	245,522
Taxes paidInterest paid	199,877,457	118,289	66,468	*17,845	*33,977	1,438,387	2,939,427	674,914	165,320 334,486
Charitable contributions	1,814,881	6,648	952	5,623	*74	22,608	13,777	13,029	8,693
Amortization Depreciation	25,893,911 75,609,383	25,855 209,392	24,760 190,577	*113 *4.639	*982 *14,176	736,035 2,277,778	317,474 2,515,701	98,053 379,255	27,972 111,217
Depletion	2,961,522	*4,687	*137	*4,551	-	1,759,770	*12,423	*6,002	479
Advertising Pension, profit-sharing, etc., plans	40,205,578 16,983,406	7,267 7,148	6,462 6,873	*3 139	*803 136	42,853 346,712	9,267 620,811	111,796 51,104	47,364 11,530
Employee benefit programs	36,289,320	34,956	32,802	1,032	*1,122	549,227	455,520	262,388	132,994
Domestic production activities deduction Net loss, noncapital assets	1,763,179 8,586,322	*478 65,185	*378 63,816	- 155	101 *1,214	63,557 101,077	*2,392 155,370	30,868 12,564	23,955 8,307
Other deductions	365,087,760	529,366	451,630	*9,754	67,981	5,216,582	4,967,602	2,107,651	697,289
Total receipts less total deductions Constructive taxable income from related	160,450,437	-50,983	-76,643	*62,477	-36,816	5,677,978	1,761,292	2,065,639	1,423,381
foreign corporations, total	6,359,867	5,173	-	-	5,173	340,618	-	803	96
Includable income of controlled foreign corporations	2,526,871	2,217	-	-	2,217	219,454	-	803	96
Foreign dividend income resulting from foreign taxes deemed paid	3,832,996	2,956	_	_	2,956	121,164	_		_
Net income (less deficit)	165,187,743	-45,886	-76,720	*62,477	-31,643	6,016,505	1,757,685	2,063,881	1,421,992
Statutory special deductions, total Net operating loss deduction	49,015,857 29,886,803	154,640 153,898	117,480 116,738	*66 *66	*37,094 *37,094	2,684,184 2,163,558	1,172,580 1,117,485	400,960 318,114	88,170 87,264
Income subject to tax	153,006,773	141,611	66,591	*63,884	*11,136	4,146,759	723,213	2,309,906	1,424,659
Total income tax before credits [32]	53,820,393 53,137,387	49,707 47,877	23,102 21,750	*22,341 *22,341	*4,265 *3,786	1,665,101	270,788 252,164	807,881 804,003	498,655 497,199
Alternative minimum tax	677,134	47,877 1,830	*1,750 *1,352	*22,341 -	*478	1,448,695 216,337	16,973	3,361	1,353
Foreign tax credit	8,061,243	-	-	-	-	730,985	*104	9,265	348
U.S. possessions tax credit Nonconventional source fuel credit	72,234 32,219	_]	-]	-	_		_
General business credit	2,423,083	1,167	1,167	1		*6,518	11,502	602	578
Prior year minimum tax credit Total income tax after credits [2]	810,986 42,414,704	*1,474 47,066	*482 21,453	*22.340	992 *3,273	64,105 863,493	74,521 184,661	*1,692 796,322	562 497,168
Endnotes at end of table section. Detail may not add to total							104,001	1 30,322	-701,100

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

	Construction-	-continued			Manufactu	ıring		,
	Heavy and							
Item	civil				Beverage	Textile		Leather
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors			manufacturing	mills		manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	1,103	719	7,128	546	64	136	104	d
Total assets	14,082,621	4,034,763	2,380,068,898	52,460,237	35,050,133	3,072,268	1,168,501	d
Cash	877,396	327,118	46,679,461	1,687,329	1,081,643	163,598	40,926	d
Notes and accounts receivable	1,926,618	1,337,294	1,039,368,469	5,090,600	3,191,463	492,939	312,852	d
Less: Allowance for bad debts	28,738 1,123,235	44,471 138,163	6,176,463 116,182,288	154,190 4,718,477	35,125 1,851,816	17,494 616,844	16,720 334,957	d d
Investments in Government obligations	52,482	-	176,958		- 1,001,010	-	-	d
Tax-exempt securities			*81,490	*519		-		d
Other current assets Loans to shareholders	2,235,779 128,043	442,907 *25,857	132,416,934 2,990,681	1,219,737	1,407,576 *38,081	104,959 10	80,852 *11,094	d d
Mortgage and real estate loans	*71,947	-	89,452	*9,863	-	-	-	d
Other investments	2,434,955	670,235	397,196,329	5,934,331	10,275,772	585,714	*124,469	d
Depreciable assets Less: Accumulated depreciation	3,880,505 1,491,055	799,412 423,714	524,789,764 268,912,293	21,727,235 10,799,158	7,216,724 2,813,700	2,315,178 1,290,839	390,987 224,566	d d
Depletable assets	*71,926	- 420,714	15,513,864	-	2,010,700	- 1,200,000	-	d
Less: Accumulated depletion	*18,255	40.700	6,049,201	-	400.000	- 00.470	+40.044	d
LandIntangible assets (amortizable)	1,541,136 453,951	13,768 803,144	10,643,896 277,789,550	600,252 23,927,190	498,323 11,953,201	30,478 60,456	*10,944 *123,380	d d
Less: Accumulated amortization	93,717	116,116	72,976,425	3,826,697	2,020,265	15,229	*72,336	d
Other assets	916,414	61,165	170,264,145	2,324,749	2,404,624	25,655	51,664	d
Total liabilities	14,082,621	4,034,763	2,380,068,898	52,460,237	35,050,133	3,072,268	1,168,501	d
Accounts payable Mortgages, notes, and bonds payable in less	1,474,937	861,808	863,296,224	4,545,403	3,099,769	464,740	149,377	d
than one year	892,784	205,248	84,711,543	10,006,563	287,003	434,453	*85,041	d
Other current liabilities	1,307,595	617,122	233,299,961	5,431,339	1,756,429	203,220	130,893	d d
Loans from shareholders Mortgages, notes, and bonds payable in one	722,374	500,849	66,790,668	4,029,160	*226,916	*77,825	*56,309	a
year or more	3,179,829	569,600	321,233,924	12,067,386	17,924,758	451,929	*130,141	d
Other liabilities	1,406,976	175,724	253,723,939	4,008,424	4,547,945	91,691	54,374	d
Net worth Capital stock	5,098,126 2.079.065	1,104,411 180,311	557,012,639 67,355,712	12,371,961 2,891,848	7,207,313 3,532,096	1,348,410 527,649	562,366 163,096	d d
Additional paid-in capital	8,868,833	2,420,807	530,046,314	12,738,473	6,368,176	1,032,789	332,966	d
Retained earnings, appropriated	*443	4 406 707	640,307	15,140	2 602 240	219	452	d d
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-5,848,057 *2,157	-1,496,707 -	-39,339,497 1,690,197	-3,212,557 *60,943	-2,692,218 741	-198,525 *13,722	66,022 *170	d d
Total receipts	9,914,568	4,978,572	1,659,399,712	51,865,772	24,217,300	3,761,498	2,015,707	d
Business receipts	8,535,878	4,866,810	1,567,026,057	51,139,298	22,454,632	3,634,629	1,971,363	d
Interest	190,546	17,214	21,350,982	274,695	524,269	18,914	10,684	d
Interest on Government obligations: State and local	*614	462	295,195	25,919	*744	*207	_	d
Rents	177,533	*4,242	9,726,293	21,982	10,918	*1,731	46	ď
Royalties	67	3,168	4,705,490	13,792	*262,044	1,172	14,296	d
Net short-term capital gain reduced by net long-term capital loss	*4,576	_	58,683	*47	516	936	_	d
Net long-term capital gain reduced by	•		•					_
net short-term capital loss Net gain, noncapital assets	374,172 93.619	*12,688 *3,123	4,987,580 6,567,916	39,000 8,009	*218,018 4,601	*31,113 12,924	*7,912 *50	d
Dividends received from domestic corporations	*1,019	3,123	541,572	15,753	243,607	12,924	-	d
Dividends received from foreign corporations	*85,529		10,457,148	*11,984	99,524	*9,617	643	d
Other receipts	451,015	70,823	33,682,795	315,293	398,426	50,254	10,712	d
Total deductions	9,195,919 6,757,995	5,054,963 3,429,458	1,580,674,923 1,226,727,462	51,400,329 31,987,653	21,997,711 11,227,246	3,688,417 2,730,570	1,937,496 1,351,587	d d
Compensation of officers	108,523	69,668	4,466,568	211,500	140,366	32,617	14,143	d
Salaries and wages	380,888	461,780	69,508,022	3,076,248	1,184,947	203,675	125,463	d
Repairs Bad debts	40,202 7,827	9,612 38,671	5,218,768 2,428,130	220,884 44,591	170,165 22,577	16,664 5,941	3,945 *1,063	d d
Rent paid on business property	175,511	151,567	9,941,969	481,945	164,804	38,071	38,543	d
Taxes paid	177,634	98,207	16,877,307	665,369	1,831,334	55,273	37,579	d
Interest paid Charitable contributions	264,679 3,615	75,749 *721	39,719,950 1,077,354	1,376,487 28,671	1,636,249 10,391	68,047 599	26,365 *1.294	d d
Amortization	36,663	33,418	8,591,537	529,241	368,354	13,185	6,186	d
Depreciation	202,975	65,063	38,515,493	1,215,119	518,662 3 107	130,394	36,269	d d
Advertising	*5,523 25,655	- 38,777	949,971 18,942,989	117 1,087,521	3,197 1,779,607	- 17,455	37,126	d d
Pension, profit-sharing, etc., plans	25,675	13,899	10,182,047	376,494	129,198	8,688	*4,055	d
Employee benefit programs Domestic production activities deduction	65,565 *3,437	63,829 3,476	18,552,857 1,386,156	809,341 42,326	257,443 42,822	50,221 *2,379	39,475 *129	d d
Net loss, noncapital assets	811	*3,446	3,654,527	743,099	23,969	9,189	*2,084	d
Other deductions	912,740	497,622	103,933,817	8,503,726	2,486,380	305,447	212,190	d
Total receipts less total deductions Constructive taxable income from related	718,649	-76,391	78,724,789	465,442	2,219,589	73,082	78,210	d
foreign corporations, total	708	-	3,254,410	*5,721	20,142	-	-	d
Includable income of controlled foreign corporations	708	-	663,746	*4,115	14,007	-	-	d
Foreign dividend income resulting from foreign taxes deemed paid	_	_	2,590,664	1,606	6,135	_	_	d
Net income (less deficit)	718,742	-76,853	81,684,003	445,245	2,238,987	72,875	78,210	d
Statutory special deductions, total	276,273	*36,516	15,318,130	178,038	338,273	45,000	*21,310	d
Net operating loss deduction Income subject to tax	194,368 711,815	*36,482 173,431	8,984,455 78,252,831	163,453 1,648,330	*64,517 1,935,549	36,963 137,094	*21,310 90,683	d d
Total income tax before credits [32]	249,030	60,196	27,485,577	579,822	677,212	47,929	31,431	d
Income tax	246,922	59,882 *105	27,338,262	575,124	676,849	47,337	31,128	d
Alternative minimum tax Foreign tax credit	1,903 8,664	*105 253	152,162 5,611,118	4,697 3,563	363 *25,257	*592	*303 387	d d
U.S. possessions tax credit	-	-	72,234	475	5,270	-	-	d
Nonconventional source fuel credit	-	- 12	26,976 1 568 345	581 3 427	3.000	- *81	-	d d
General business credit Prior year minimum tax credit	13 *1,130	12	1,568,345 368,935	3,427 *5,007	3,920 *2,773	408	93	d d
Total income tax after credits [2]	239,223	59,932	19,837,965	566,769	639,992	47,440	30,951	d
Endnotes at end of table section. Detail may not add to total			T I III III		5 (I D.) II			

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All figures are estimates based on samplesmoney amounts are				Manufacturing	continued			
Item						Plastics		
			Printing	Petroleum	Q1	and	Nonmetallic	Б.
	Wood product	Paper manufacturing	and related support	and coal products	Chemical manufacturing	rubber products	mineral product	Primary metal
	manufacturing	manadamig	activities	manufacturing	manadadaning	manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	. 174	111	51	43	477	647	149	136
Total assets	5,516,316	14,869,562	9,457,202		280,890,829	40,454,776		36,019,189
Cash Notes and accounts receivable	. 208,170 953,341	327,059 1,961,786	168,795 1.379.078	3,055,578 734,026,257	5,668,484 37,997,563	1,138,475 6,940,542	1,260,716 9,890,730	1,972,478 7,071,245
Less: Allowance for bad debts	7,173	42,919	79,869	160,203	1,156,300	253,543	268,200	129,631
Inventories	843,471	1,690,313	798,458	8,374,455	21,295,539	5,825,006	5,169,335	5,694,977
Investments in Government obligations Tax-exempt securities	382	-	-	30,000	*64	-	-	117,925 5,562
Other current assets	. 109,223	615,210	276,206	33,344,324	18,074,365	1,850,737	8,389,249	1,445,685
Loans to shareholders Mortgage and real estate loans	- 4,484	235,353	10,739	15,496	181,283 *30,731	*56,554	*1,077,009 *1,045	808,068 7,709
Other investments	209,194	1,041,409	559,557	115,842,539	63,187,116	7,378,061	17,445,836	3,829,389
Depreciable assets Less: Accumulated depreciation	. 2,588,331 1,017,874	13,705,786 5,706,587	5,066,270 2,583,508	75,943,435 42,196,007	85,311,012 45,324,532	23,525,063 14,088,096	36,208,011 16,981,298	18,168,582 8,193,784
Depletable assets	. 1,017,074	9,530	-	9,802,258	99,403	-	4,893,127	568,892
Less: Accumulated depletion Land	- 79,038	2,383 145,811	- 79,785	5,173,830 1,388,885	33,598 2,038,841	- 283,185	580,170 2,067,669	178,503 321,808
Intangible assets (amortizable)	1,338,426	1,531,029	3,033,950	46,689,314	68,910,795	4,023,123	11,059,959	1,889,662
Less: Accumulated amortization Other assets	21,341 228,645	282,853 -358,983	276,527 1,024,266	22,387,329 57,337,829	16,404,476 41,014,539	1,104,423 4,880,092	2,213,352 3,990,881	184,283 2,803,408
Total liabilities	5,516,316	-358,983 14,869,562	1,024,266 9,457,202	1,015,933,001	41,014,539 280,890,829	4,880,092 40.454.776	3,990,881 81,410,552	2,803,408 36,019,189
Accounts payable	623,945	1,541,641	1,596,335			5,021,281	5,887,341	5,018,981
Mortgages, notes, and bonds payable in less								
than one year Other current liabilities	202,509 314,758	784,833 1,215,755	167,545 958,824	2,540,652 59,496,208		1,729,364 3,786,371	6,172,772 10,819,672	1,689,864 2,823,634
Loans from shareholders	483,177	*295,921	*75,343	629,278		1,065,958	2,692,004	1,484,093
Mortgages, notes, and bonds payable in one year or more	2.480.014	3,840,108	2,731,226	53.526.829	48,543,207	12,841,794	17,258,003	7,044,606
Other liabilities	427,239	1,960,771	2,289,673	36,629,699	32,150,416	7,036,255	9,040,223	5,384,335
Net worth Capital stock	. 984,674 720,199	5,230,532 2,494,213	1,638,254 2,835,859	138,749,570 6,614,843	98,654,804 7,512,341	8,973,754 3,265,938	29,540,536 2,279,364	12,573,675 1,430,251
Additional paid-in capital	471,145	5,265,093	890,923	116,081,079		14,055,748	23,633,837	9,689,705
Retained earnings, appropriated Retained earnings, unappropriated [30]	. 389,017 -593,155	24,377 -2,553,034	-2,088,069	15,000 16,094,897	*6,349 2,376,537	38,258 -8,369,856	20,043 3,613,443	*13,267 1,459,205
Less: Cost of treasury stock	*2,531	-2,555,054 *116	-2,066,069 458	56,250		16,336	3,613,443 *6,152	18,753
Total receipts	7,415,409	21,294,297	11,315,309			50,034,122	53,850,311	45,267,457
Business receipts	7,250,027	20,594,079	11,090,075		174,932,277	48,403,031	50,172,413	44,022,303
Interest on Government obligations:	11,807	164,376	45,633	2,177,207	2,708,705	330,995	1,069,895	370,939
State and local	- +4 057	*43	*[1]	77,347	80,950	13,728	*2,088	9,980
RentsRoyalties	. *1,657 3,716	*1,572 20,033	3,764 *4,628	572,497 222,292	170,583 2,894,644	31,092 87,671	22,271 93,259	36,112 *18,425
Net short-term capital gain reduced by		.,	·			, ,		,
net long-term capital loss Net long-term capital gain reduced by	-	-	10	8,904	27,369	-	[1]	921
net short-term capital loss	*298	47,026	*28,660	1,965,036	1,160,736	72,280	262,451	11,898
Net gain, noncapital assets Dividends received from domestic corporations	4,903 2,432	2,861 1,673	*29,182	1,050,669 129,077	158,277 60,505	84,177 6,005	277,612 14,970	7,089 *9,140
Dividends received from foreign corporations	. 39	195,529	3,735	1,324,840	3,116,757	118,427	1,282,854	192,093
Other receipts	140,530	267,106	109,621	12,350,268		886,718	652,498	588,556
Total deductions	7,099,333 5,764,628	21,384,631 17,017,229	11,202,275 7,888,996	559,379,492 516,744,360	175,536,384 94,674,027	49,477,475 35,708,933	48,936,537 32,520,875	42,239,987 34,779,295
Compensation of officers	50,085	55,467	33,823	96,090	1,168,550	203,119	128,212	123,393
Salaries and wagesRepairs	. 213,508 10,357	680,756 78,761	895,371 32,753	5,684,208 1.064.635		2,492,064 206,455	3,001,061 293,479	1,210,186 328,567
Bad debts	3,300	57,538	28,302			105,248	88,947	28,172
Rent paid on business property	63,375	175,429	189,953	1,128,583	1,752,993	490,125 532,322	763,487	226,677 395.342
Taxes paidInterest paid	. 68,244 166,742	188,781 591,183	174,144 296,045	3,129,252 3,644,636	2,502,300 6,278,177	1,339,722	1,088,521 2,368,973	831,389
Charitable contributions	496	2,216	983	78,480	693,044	7,730	21,490	8,385
Amortization Depreciation	25,438 255,325	59,871 966,308	58,992 346,015		2,110,766 4,482,337	200,982 1,223,275	108,765 2,061,232	110,770 907,481
Depletion	-	585	-	358,780	2,481	-	317,037	261,848
Advertising Pension, profit-sharing, etc., plans	39,099 8,228	89,030 110,089	59,428 96,695	518,480 707,794	7,464,839 2,270,085	395,354 462,365	158,333 552,846	31,751 502,411
Employee benefit programs	100,837	309,928	183,942	994,889	3,709,794	1,065,700	1,321,060	521,553
Domestic production activities deduction Net loss, noncapital assets	10,331 4,449	1,832 78,108	*2,733 *298,248	642,664 899	199,761 728,978	13,068 65,296	84,842 149,447	49,522 93,022
Other deductions	314,891	921,521	615,855	18,765,630		4,965,715	3,907,932	1,830,223
Total receipts less total deductions	316,076	-90,335	113,034	30,163,187	15,901,785	556,647	4,913,774	3,027,470
Constructive taxable income from related foreign corporations, total	. 35	1,196	365	1,061,029	1,214,940	*51,740	114,633	99,840
Includable income of controlled foreign corporations]	-	-	131,059		*30,619	11,010	-
Foreign dividend income resulting from foreign taxes deemed paid	. 35	1,196	365	929,970	1,028,724	21,121	*103.623	99.840
Net income (less deficit)	316,111	-89,181	113,400	31,146,869	17,035,775	594,660	5,026,319	3,117,331
Statutory special deductions, total	. 51,299 . 49,354	313,257 163,191	*44,884 *41,709	530,025 147,724	2,434,295 1,188,334	530,732 469,679	1,605,298 538,232	399,089 373,547
Income subject to tax	356,823	125,724	133,426	30,652,999	15,669,165	605,330	3,697,432	3,051,989
Total income tax before credits [32]	125,086	44,055	46,807 46,208	10,727,524	5,502,759 5,470,246	211,770	1,321,675	1,069,595
Alternative minimum tax	123,522 *1,564	43,252 *803	46,208 *596	10,726,407 1,117	5,479,246 23,513	209,250 9,313	1,292,107 29,547	1,066,034 3,560
Foreign tax credit	. 91	*476	470	3,496,467	1,060,074	*23,815	68,448	445,942
U.S. possessions tax credit Nonconventional source fuel credit]	-	720 -		24,300	1,748	1,830	-
General business credit		1,228	72		359,858	4,041	3,277	524
Prior year minimum tax credit	. *511 124,174	*2,238 40,113	2,920 42,626		51,493 4,007,031	7,806 174,359	39,034 1,209,086	11,541 611,587
		70,110	72,020	0,000,000	.,007,001	,,000	.,_55,550	571,007

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Manufacturingcontinued							
	1							
				Electrical				
Item			Computer	equipment,				
item	Fabricated		and	appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	483	852	1,252	273	873	140	617	19,388
Total assets	37,886,602	137,659,405	114,528,190	35,897,388	440,650,900	1,711,693	35,355,301	526,079,457
Cash	1,607,310	4,720,840	3,681,181	1,066,365	17,390,418	46,247	1,389,134	38,560,977
Notes and accounts receivable	7,344,997	27,969,012	20,231,475	4,732,116	164,634,045	395,854	4,737,364	128,197,008
Less: Allowance for bad debts	134,809 4,710,355	549,125 12,875,110	435,063 8,849,361	247,091 3,289,135	2,251,056 24,848,791	*23,382 *416,723	214,296 3,975,114	3,549,717 87,995,921
Investments in Government obligations	*328	*19,095	- 0,043,301	472	38,752	- 10,725	5,575,114	555,081
Tax-exempt securities	17,723	21,393	-	-	*6,228	-	-	333,849
Other current assets Loans to shareholders	1,834,722	9,366,295	5,755,271	2,426,634	44,669,309	*115,736	1,328,631	55,458,545 2,183,673
Mortgage and real estate loans	*193,972	88,283	*95,149	37,045 1,694	*88,253 33,916	*1,259	*52,999 *9	2,163,673 84,434
Other investments	5,466,807	30,077,635	32,277,620	11,258,652	79,961,595	*255,606	11,485,025	55,586,179
Depreciable assets	14,834,756	25,642,467	25,004,595	8,874,504	147,550,623	753,270	9,961,165	161,722,367
Less: Accumulated depreciation	8,291,222	14,615,006 126,785	16,639,942	5,815,053	66,034,159 *13,869	446,490	5,849,510	77,497,308 *7,806,565
Depletable assetsLess: Accumulated depletion		80,717	_	_	13,009	_]	*1,869,274
Land	280,789	613,391	538,441	144,537	1,275,904	*35,095	210,674	7,227,866
Intangible assets (amortizable)	8,579,422	27,998,186	34,352,464	10,814,322	12,995,579	136,753	8,321,109	51,091,547
Less: Accumulated amortization Other assets	1,571,684 3,013,135	5,703,183 19,088,944	9,657,544 10,475,182	1,951,750 1,265,806	3,582,224 19,011,056	28,587 *53,609	1,671,122 1,629,007	11,320,349 23,512,093
Total liabilities	37.886.602	137,659,405	114,528,190	35,897,388	440,650,900	1,711,693	35,355,301	526,079,457
Accounts payable	7,046,279	13,237,930	14,582,225	7,344,921	41,275,430	*252,207	3,373,898	108,579,222
Mortgages, notes, and bonds payable in less								
than one year	2,149,477	10,907,932	5,249,091	1,485,409	27,829,034	*113,639	1,681,007	52,857,028
Other current liabilities Loans from shareholders	2,968,885 1,362,725	13,227,637 2,139,241	11,535,455 9,690,227	4,346,878 544,150	82,075,585 3,129,265	268,631	2,400,828 1,860,678	72,985,294 9,331,473
Mortgages, notes, and bonds payable in one	1,502,725	2,139,241	5,080,227	344,150	3,128,203	·	1,000,078	5,551,473
year or more	6,102,409	27,019,240	10,823,857	3,045,072	88,692,939	*400,471	6,274,292	89,328,982
Other liabilities	5,320,414	27,292,750	16,692,121	4,754,137	85,894,505	*284,162	9,850,860	48,897,678
Net worth	12,936,413 3,930,105	43,834,676 6,013,856	45,955,215 6,756,540	14,376,821 1,526,954	111,754,141 11,785,726	392,583 152,996	9,913,738 2,921,636	144,099,780 44,954,829
Additional paid-in capital	10,748,228	37,320,799	83,073,400	19,697,914	88,839,302	*303,681	10,509,008	106,165,232
Retained earnings, appropriated	1,505	*9,029	71,916	26,388	1,662		*7,684	86,184
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-1,579,395 164,030	680,937 189,947	-43,769,473 177,169	-6,828,325 *46,110	11,141,379 13,928	-64,094	-2,823,741 700,849	-5,244,513 1,861,953
Total receipts	36,741,704	100,961,856	95,472,403	29,985,553	310,845,791	3,235,951	30,086,950	888,086,408
Business receipts	35,282,579	95,783,610	90.585.962	28,671,876	280.369.025	*3,199,343	27.754.049	860,612,168
Interest	386,026	2,437,477	1,521,124	245,237	8,218,718	*15,712	818,570	5,737,937
Interest on Government obligations:	** ***	40.007	45.000	40.000	0.075		*4.004	110 500
State and local	*1,154 26,176	43,807 588,631	15,666 65,944	10,068 32,739	8,675 8,114,685	*1,189	*4,821 22,262	118,566 1,236,652
Royalties	39,685	379,061	308,023	116,595	93,032	3,760	129,362	2,270,124
Net short-term capital gain reduced by								
net long-term capital loss Net long-term capital gain reduced by	. 17	*114	*19,459	*38	349	-	3	7,434
net short-term capital loss	149.420	123,130	243,379	*17.218	541.599	-	68.403	1,664,888
Net gain, noncapital assets	41,086	257,058	71,263	26,400	4,500,169	*216	31,371	1,643,217
Dividends received from domestic corporations Dividends received from foreign corporations	4,155 286,530	4,190 279,712	12,100 167,514	122 569,772	36,518 2,744,972	-	1,325 52,604	552,357 2,373,129
Other receipts	524,877	1,065,065	2,461,968	295,488	6,218,050	15,731	1,204,179	11,869,937
Total deductions	34,907,429	98,106,007	95,173,327	28,758,236	297,854,788	3,028,595	28,517,453	862,001,685
Cost of goods sold	25,812,039	70,845,557	69,126,968	20,579,581	227,496,386	*2,280,473	18,164,520	691,591,389
Compensation of officers	262,783	557,154	463,308	162,437	447,689	*38,681	276,712	3,080,392
Salaries and wages Repairs	2,254,768 113,471	10,401,600 417,007	6,727,515 188,087	2,057,226 99,316	8,450,801 642,902	*189,567 *8,610	2,359,352 100.866	43,458,709 2.415.901
Bad debts	75.621	169.312	145.613	23.635		*19.629		1.163.945
Rent paid on business property	307,572	994,431	1,068,429	255,759	1,484,963	*39,095	276,596	9,021,460
Taxes paidInterest paid	560,358	1,240,563	880,659	472,535	2,577,498	54,905 *10,429	419,724	7,763,270
Charitable contributions	919,651 8,052	3,571,186 28,432	2,979,262 32,828	906,565 8,423	11,214,548 129,951	*2,273	1,490,733 13,609	9,678,994 359,704
Amortization	213,397	618,598	1,015,408	294,610	488,130	*6,419	240,695	5,772,199
Depreciation	783,101	2,224,349	1,883,708	482,569	16,730,327	*29,833	643,429	12,708,588
DepletionAdvertising	227,706	731 516,231	- 849,529	*576 258,500	4,599 4,941,368	- *74,871	20 391,943	155,661 15.908.048
Pension, profit-sharing, etc., plans	354,736	1,374,934	350,548	285,158	2,398,267	12,394	176,978	1,912,037
Employee benefit programs	702,611	1,697,011	1,335,620	514,346	4,355,131	*25,869	557,899	5,975,539
Domestic production activities deduction Net loss, noncapital assets	30,596 18,441	20,691 115,775	23,403 1,010,148	23,090 93,086	164,904 160,279	*5,088 635	25,975 59,374	223,140 765,073
Other deductions	2,262,527	3,312,444	7,092,294	2,240,824	14,907,892	229,823	3,246,102	50,047,635
Total receipts less total deductions	1,834,276	2,855,848	299,076	1,227,317	12,991,004	207,357	1,569,497	26,084,723
Constructive taxable income from related foreign corporations, total	36,862	116,814	112,324	160,381	227,706		30,680	537,851
Includable income of controlled foreign corporations	12,108	64,401	91,142	46,094	60,514	-	12,459	265,993
Foreign dividend income resulting								
from foreign taxes deemed paid	*24,754	52,413	21,181	*114,287	167,191		18,221	271,858
Net income (less deficit)	1,869,984 582,898	2,928,855 1,855,890	395,733 1,070,693	1,377,631 720,918	13,210,035 3,618,136	207,357 *10,876	1,595,357 967,218	26,504,008 7,569,209
Net operating loss deduction	385,626	1,687,607	962,821	307,713	1,436,950	*10,876	934,848	5,590,079
Income subject to tax	1,649,131	2,244,894	1,453,513	1,069,130	12,216,283	*196,550	1,316,299	24,001,742
Total income tax before credits [32] Income tax	579,977 573,696	796,785 774,257	519,973 505,261	379,992 372,799	4,279,218 4,269,832	*68,638 *68,586	474,484 456,522	8,380,464 8,336,490
Alternative minimum tax	6,175	22,466	14,690	5,865	4,269,632 9,378	52	456,522 17,568	43,723
Foreign tax credit	19,865	64,155	34,585	*127,045	220,486	-	19,990	340,863
U.S. possessions tax credit	-	11,728	11,319	- 26,322	-	-	14,846 74	-
Nonconventional source fuel credit	7,559	83,080	30,977	26,322 11,436	862,638	1,253	9,086	148,510
Prior year minimum tax credit	10,628	39,333	12,415	*7,101	24,578	-	1,098	92,450
Total income tax after credits [2]	541,925	598,490	430,678	208,088	3,171,516	*67,384	429,390	7,798,642
Endnotes at end of table section. Detail may not add to total	hecause of rounding. See	text for "Explanation of Te	erms" and "Description of t	the Sample and Limitation	s of the Data "			

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

		Wholesale and retail tradecontinued							
		Wholesale	trade				Retail trade		
									Building
Item				Electronic		Motor			material
	T.	6		markets	-	vehicle	Furniture	Electronics	and garden
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment and supplies
		goods	goods	agents and brokers		and parts dealers	furnishings stores	appliance stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	15,789	10,302	5,110	*377	3,599	90	163	481	*58
			-						
Total assets	431,166,919	291,103,468	139,861,960	*201,491	94,912,538	3,455,886	4,825,294	2,039,571	*596,686
Cash Notes and accounts receivable	30,970,792 118,389,748	16,893,231 85,868,722	14,075,756 32,461,644	*1,805 *59,381	7,590,185 9,807,260	743,128 384,051	94,402 300.058	244,155 803,977	*52,084 *190,756
Less: Allowance for bad debts	3,191,544	2,552,032	639,513	39,361	358,173	15,752	8,526	14,892	*7,586
Inventories	73,099,761	53,404,638	19,695,122	-	14,896,160	983,205	1,038,130	122,739	*206,485
Investments in Government obligations	555,081	*202,368	*352,712	-		-	-	-	-
Tax-exempt securities Other current assets	47,189	2,796	44,393	*44.750	286,660	247 140	224 452	225,264	*44,690
Loans to shareholders	50,315,779 1,693,461	37,829,716 1,402,485	12,471,303 290,976	*14,759	5,142,766 490,212	247,149 *21,088	331,153	*4,317	*184
Mortgage and real estate loans		52,282	400	-	31,752		-	20,104	-
Other investments	46,957,860	25,924,195	20,915,099	118,566	8,628,319	236,086	291,573	*289,858	*17,487
Depreciable assetsLess: Accumulated depreciation	120,138,770 58,492,062	89,432,350	30,692,125 15,849,522	*14,294 *9,219	41,583,598 19,005,247	693,096 246,390	2,394,985 760,574	285,543 206,660	*143,556 *79,474
Depletable assets	*7,806,565	42,633,322	*7,806,565	9,219	19,005,247	240,390	700,574	200,000	19,414
Less: Accumulated depletion	*1,869,274	-	*1,869,274	-	-	-	-	-	-
Land	3,441,060	2,268,270	1,172,790	-	3,786,806	163,537	*330,918	*4,913	*5,102
Intangible assets (amortizable)	32,996,313	15,171,686	17,824,627	-	18,095,234	172,134 *33,917	401,019	*179,770	*20,272 *2,229
Less: Accumulated amortization Other assets	8,313,588 16,568,327	3,697,018 11,533,098	4,616,570 5,033,325	*1,904	3,006,760 6,943,765	108,471	80,570 492,728	*92,872 173,356	*5,359
Total liabilities	431,166,919	291,103,468	139,861,960	*201,491	94,912,538	3,455,886	4,825,294	2,039,571	*596,686
Accounts payable	96,073,056	69,695,127	26,332,971	*44,958	12,506,166	249,210	735,239	679,921	*154,847
Mortgages, notes, and bonds payable in less				•		·		•	,
than one year	47,592,330	35,185,644	12,385,425	*21,262	5,264,698	470,926	662,258	199,776	*118,677
Other current liabilities Loans from shareholders	59,313,502 6,763,343	38,907,660 3,893,910	20,395,373 2,869,433	*10,469	13,671,791 2,568,130	614,782 *55,028	982,452 *1,742	669,548 *273,469	*61,361 *15,412
Mortgages, notes, and bonds payable in one	0,700,040	5,055,510	2,000,400		2,300,130	33,020	1,772	275,405	10,412
year or more	69,556,008	40,621,412	28,934,596	-	19,772,974	572,439	*1,327,858	*117,338	*51,441
Other liabilities	35,167,920	25,001,143	10,162,454	*4,324	13,729,757	413,289	*415,954	*366,076	*13,496
Net worth Capital stock	116,700,760 35,984,928	77,798,573 23,443,084	38,781,708 12,420,428	*120,478 *121,417	27,399,020 8,969,901	1,080,212 90,133	699,792 64,773	-266,558 1,085,921	*181,452 *21,886
Additional paid-in capital	79,197,534	52.117.920	27,010,772	*68,841	26,967,699	349,141	529,494	2,243,960	*66,366
Retained earnings, appropriated	*14,316	*8,245	*6,070	-	71,869	-	-	-	-
Retained earnings, unappropriated [30]	1,952,691	2,538,363	-515,892	*-69,780	-7,197,204	641,421	105,525	-3,596,438	*93,200
Less: Cost of treasury stock	448,709	309,040	139,670	*200 440	1,413,243	483	- 000 040	2 702 622	*4 202 700
Total receipts	713,321,174 690,449,589	510,279,481 498,448,559	202,835,575 191,795,297	* 206,118 *205,733	174,765,234 170,162,579	7,461,565 7,300,305	5,008,812 4,923,969	3,793,632 3,699,448	* 1,293,789 *1,274,376
Business receiptsInterest	4,962,119	3,377,265	1,584,853	205,733 *[1]	775,818	51,352	7,365	22,099	*1,542
Interest on Government obligations:	.,,	0,011,=00	1,001,000	[.1	,	- 1,000	.,	,	.,
State and local	95,421	73,165	22,256	-	23,145	10	1,060	*562	
RentsRoyalties	851,227 1,987,896	622,907 985,302	228,320 1,002,593	-	385,425 282,229	11,997 3,408	*3,984 12,733	*2,908 *9,184	*1,303 *3,987
Net short-term capital gain reduced by	1,907,090	903,302	1,002,393	-	202,229	3,400	12,733	9,104	3,301
net long-term capital loss	6,378	4,722	*1,656	-	*1,055	562	78	-	-
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	1,401,808 1,602,639	423,519 997,208	978,288 605,432	-	263,080 40,578	*683 *1,488	559 *11,656	*698 *8,347	*10
Dividends received from domestic corporations	526,497	118,535	407,962	_	25,860	*351	11,030	161	-
Dividends received from foreign corporations	1,550,432	654,432	896,000	-	822,697	2,325	-	3,855	*983
Other receipts	9,887,168	4,573,866	5,312,917	*385	1,982,769	89,082	47,407	46,371	*11,588
Total deductions	691,128,368	498,037,675	192,885,670	*205,023	170,873,316	7,357,810	4,890,613	3,782,183	*1,272,097
Cost of goods sold	567,145,381	415,607,091	151,538,290	- *17,726	124,446,008	6,324,574	2,791,851	2,664,277 24,045	*1,055,084 *3,935
Compensation of officers	. 2,559,144 27,668,947	1,584,167 19,298,198	957,251 8,329,267	*41,482	521,248 15,789,762	18,766 441,663	*14,065 604,855	412,818	*58,305
Repairs		933,771	366,042	*142	1,115,946	16,432	33,809	8,328	*1,122
Bad debts	921,066	751,139	169,926		242,879	4,444	13,560	21,259	*1,193
Rent paid on business property Taxes paid	4,396,183 5,390,729	2,781,671 3,289,241	1,602,424 2,097,215	*12,088 *4,274	4,625,277 2,372,540	68,062 70,912	206,423 145,116	42,440 40,434	*15,899 *11,722
Interest paid	7,258,292	4,207,901	3,050,391	4,274 *[1]	2,420,702	64,555	86,946	13,590	*7,249
Charitable contributions	270,476	183,649	86,825	*3	89,228	1,347	*2,648	*292	*96
Amortization	5,108,252	4,265,342	842,909	+4 000	663,947	13,333	*20,938	3,947	*1,614
Depreciation Depletion	10,399,556 155,206	8,720,284 17,301	1,677,652 *137,905	*1,620	2,309,032 455	40,417	120,207	26,686	*8,598
Advertising	13,551,374	10,748,100	2,802,606	*668	2,356,675	74,516	203,415	164,539	*16,873
Pension, profit-sharing, etc., plans	1,371,252	848,006	494,609	*28,637	540,785	6,249	*11,238	*8,829	*2,253
Employee benefit programs		2,622,905	1,262,080	*2,805	2,087,749	75,877	51,877	44,585	*7,290
Domestic production activities deduction Net loss, noncapital assets	218,100 520,642	112,728 310,949	105,372 209,651	*42	*5,040 244,431	1,640 1,293	*486 *7,337	*858	*471
Other deductions	39,006,024	21,755,232	17,155,255	*95,537	11,041,611	133,732	575,842	305,258	*80,393
Total receipts less total deductions	22,192,805	12,241,806	9,949,904	*1,095	3,891,918	103,755	118,200	11,449	*21,692
Constructive taxable income from related foreign corporations, total	355,965	222,788	133,177		*181,886	76		298	*738
Includable income of controlled foreign corporations		104,930	*6,165	_	*154,898	76 76	_	298	*249
Foreign dividend income resulting	·								
from foreign taxes deemed paid		117,858	127,012	+4 00=	*26,988	400.000	-	-	*489
Net income (less deficit) Statutory special deductions, total	22,453,349 6,008,536	12,391,429 3,787,187	10,060,825 2,212,588	*1,095 *8,760	4,050,659 1,560,673	103,820 13,820	117,140 *2,039	11,185 116,132	*22,431 *7,295
Net operating loss deduction		3,301,963	1,169,916	*8,760	1,109,440	*11,233	*2,039	*116,020	*7,295
Income subject to tax	20,580,697	11,416,835	9,163,478	*384	3,421,044	135,987	*196,383	*58,200	*26,857
Total income tax before credits [32]	7,175,407	3,977,353	3,197,965	*89 *80	1,205,057	47,669 47,000	*68,320	21,242	*9,252 *0.252
Income tax Alternative minimum tax	7,145,491 29,665	3,955,303 21,813	3,190,099 7,852	*89	1,190,999 14,058	47,099 570	*68,320	*19,837 *1,405	*9,252
Foreign tax credit	318,830	184,431	134,399	-	22,033	*525	_	184	*1,350
U.S. possessions tax credit	-	-	-	-	-	-	-	-	-
Nonconventional source fuel credit	121 007	- 44,797	- 87,090	-	16 600	- 369	- 409	4,074	*32
Prior year minimum tax credit		63,923	13,381]	16,623 *15,146	309	409	4,074	- 32
Total income tax after credits [2]	6,647,387	3,684,203	2,963,095	*89	1,151,255	46,776	*67,911	16,984	*7,871
Endnotes at end of table section. Detail may not add to total	hecause of rounding. See	text for "Explanation of	Terms" and "Descring	tion of the Sample an	d Limitations of the D	ata "			

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Wholesale and retail tradecontinued									
				Retail tra	decontinued					
Item	Food, beverage and liquor	Health and personal care	Gasoline stations	Clothing and clothing accessories	Sporting goods, hobby, book, and music	General merchandise	Miscellaneous store	Nonstore retailers	Wholesale and retail trade not	
	stores	stores	(45)	stores	stores	stores	retailers	(50)	allocable (51)	
Number of returns	(43) 43	(44) 93	(45) *312	(46) 288	(47) 693	(48) * 232	(49) 137	(50) 1,009	(51)	
								•	-	
Total assets	42,802,506 3,382,425	9,178,506 294,417	*2,322,928 *287,524	13,021,382 1,626,739	904,791 212,088	*122,511 *16,424	8,113,889 289,207	7,528,587 347,592	-	
Notes and accounts receivable	2,887,315	782,384	*125,990	1,139,821	263,768	1,328	1,531,886	1,395,926	-	
Less: Allowance for bad debts	62,227	44,947	795	72,845 2,938,970	*15,660	76 *27.042	63,344	51,522	-	
Investments in Government obligations	4,705,512 -	2,444,344	*239,152	2,936,970	316,042 -	*37,912	1,153,329 -	710,341 -	-	
Tax-exempt securities	5,380	-	+04.004	- 0.47.700	-	+00.700	-	281,280	-	
Other current assets Loans to shareholders	1,883,180 350	226,038 *[1]	*34,924 464,162	647,763 *111	68,999 -	*29,700	961,583 -	442,323	-	
Mortgage and real estate loans	11,401		-	246	-	-	-	-	-	
Other investments Depreciable assets	2,687,253 25,606,378	*219,111 3,531,192	12,679 *987,648	2,259,465 4,714,920	*16,437 209,552	*89,750	1,260,096 1,893,181	1,338,273 1,033,797	-	
Less: Accumulated depreciation	11,948,466	1,495,470	*214,286	2,229,710	134,644	*53,608	1,134,937	501,026	-	
Depletable assetsLess: Accumulated depletion		-	-	-	-	-	-	-	-	
Land	2,261,128	*514,161	*68,335	*282,143	*5,058	-	*75,099	*76,412	-	
Intangible assets (amortizable) Less: Accumulated amortization	*9,685,940 1,311,297	3,006,912 *671,515	*300,478 *24,053	1,314,973 232,717	*2,744 *2,103	-	1,928,726 468,302	1,082,266 *87,186	-	
Other assets	3,008,233	371,878	*41,169	631,505	*-37,491	*1,083	687,365	1,460,110	-	
Total liabilities	42,802,506	9,178,506	*2,322,928	13,021,382	904,791	*122,511	8,113,889	7,528,587	-	
Accounts payable Mortgages, notes, and bonds payable in less	4,655,052	621,150	*765,736	1,896,526	306,582	14,311	1,338,687	1,088,907	-	
than one year	1,959,553	*811,906	*24,097	599,306	78,654	21,502	109,072	208,971	-	
Other current liabilities Loans from shareholders	4,729,796 52,533	606,762 *154,855	*198,239 *1,062	1,456,588 *141,532	192,038 *4,798	*11,294 *13,527	3,289,562 *1,738,296	859,369 *115,878	-	
Mortgages, notes, and bonds payable in one			•			.0,02.				
year or moreOther liabilities	9,405,611 8,769,382	*4,576,615 578,476	*556,560 -6,068	966,918 1,005,044	*107,180 *39,475	- 863	1,193,583 198,081	897,431 1,935,689	-	
Net worth	13,230,580	1,828,742	*783,302	6,955,470	176,064	*61,015	246,608	2,422,341	-	
Capital stockAdditional paid-in capital	4,545,876 8,701,503	413,015 *1,190,823	*360,411 *158,709	619,680 6,033,689	336,639 553,844	*45,454 147,666	1,050,392 2,743,894	335,722 4,248,607	-	
Retained earnings, appropriated	-	-	-	71,869	-	-	-	-	-	
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-16,799	227,478 2,574	*264,182	815,252 *585,020	-714,419	*-132,105	-2,722,512 825,166	-2,161,988	-	
Total receipts	95,377,743	14,875,819	*9,105,860	12,668,564	1,560,317	*307,306	8,283,955	15,027,872	-	
Business receipts	93,337,873	14,478,874	*8,972,668	11,878,355	1,531,892	*276,599	7,938,936	14,549,282	-	
Interest Interest on Government obligations: State and local	313,002 222	*53,265 -	*27,459 4,872	179,764 185	5,434	2,624 922	53,719 120	58,192 15,192	-	
RentsRoyalties	206,631 1,821	3,464 23,276	*15,602 19,286	*28,527 194,194	*706 *193	3,342	83,784 528	*23,177 13,618	-	
Net short-term capital gain reduced by	1,021		13,200		133			10,010		
net long-term capital loss	F 540	[1]	*4 422	284	-	-	*131	*20.424	-	
net short-term capital loss Net gain, noncapital assets	5,513 745	203,130 2,062	*1,432 *10,273	2,423 *53	*29	-	*19,217 2,600	*29,424 *3,315	-	
Dividends received from domestic corporations Dividends received from foreign corporations	22,748 796,748	391 7,732	-	1,442 598	-	-	*768 2,444	- 8,010	-	
Other receipts	692,440	103,624	*54,267	382,739	22,063	23,818	181,707	327,662	-	
Total deductions	93,380,726	14,583,946	*8,912,179	11,914,344	1,595,972	*340,009	8,160,109	14,683,329	-	
Cost of goods sold Compensation of officers	70,418,594 244,482	9,240,441 *34,856	*7,620,273 *11,571	5,711,159 85,942	1,141,596 9,800	*207,964 *2,751	5,448,681 31,810	11,821,515 39,226	-	
Salaries and wages	8,411,376	2,067,412	*372,887	1,712,403	134,226	*24,047	1,010,151	539,621	-	
Repairs Bad debts	731,797 22,845	67,488 *12,179	*49,229 *647	130,123 79,755	8,695 *3,543	*2,590 838	41,878 13.036	24,456 69.581	-	
Rent paid on business property	1,947,328	773,152	*152,344	1,073,401	74,910	*28,361	170,295	72,661	-	
Taxes paidInterest paid	1,241,777 1,506,571	294,161 *270,679	*52,652 *56,490	279,430 127,295	19,357 8,623	*3,641 34	137,694 152,402	75,646 126,268	-	
Charitable contributions	45,715	19,488	115	14,796	*2	-	2,119	2,611	-	
Amortization Depreciation	231,713 1,339,067	53,359 185,412	*18,503 *101,403	139,892 252,263	*1,868 12,193	211 5,114	104,362 104,475	74,206 113,196	-	
Depletion	-	-	· -	-	-	-	-	455	-	
Advertising Pension, profit-sharing, etc., plans	582,055 361,303	339,552 *66,032	*12,255 2,911	463,465 13,452	50,853 *14	6,545 76	64,339 26,610	378,267 41,818	-	
Employee benefit programs	1,297,964	174,603	43,805	169,472	*5,583	1,926	136,542	78,224	-	
Domestic production activities deduction Net loss, noncapital assets	- 72,561	24,562	30	88 65,812	*13,406	33,362	- *15,234	2,826 *9,504	-	
Other deductions	4,925,578	960,568	*417,063	1,595,597	111,303	*22,549	700,482	1,213,247	-	
Constructive taxable income from related	1,997,018	291,873	*193,681	754,220	-35,655	*-32,703	123,846	344,543	-	
foreign corporations, total Includable income of controlled foreign corporations Foreign dividend income resulting	175,679 153,064	3,135 -	-	190 -	-	-	1,458 1,061	313 150	-	
from foreign taxes deemed paid	22,615	3,135	+400 00=	190			397	163	-	
Net income (less deficit) Statutory special deductions, total	2,172,474 868,261	295,008 *68,653	*188,809 *5,686	754,224 332,381	-35,655 18,379	*-33,626	125,185 63,485	329,664 64,542	-	
Net operating loss deduction	431,123	*68,379	*5,686	331,370	18,379	=	*60,558	57,357	-	
Income subject to tax Total income tax before credits [32]	1,342,372 471,373	*378,738 *132,574	*183,255 *63,845	565,979 203,233	*17,659 *4,962	1,732 589	118,933 41,768	394,949 140,231	-	
Income tax	469,500	*132,300	*63,743	197,344	*4,962	589	40,860	137,194	-	
Alternative minimum tax Foreign tax credit	*1,873 8,210	274 6,766	*101 2,926	*5,889 1,323	- 192	- 140	908	*3,037 418	-	
U.S. possessions tax credit		-	_,020	-	-	-	-	-	-	
Nonconventional source fuel credit General business credit	- 2,388	1,603	1,682	31	-	-	- *153	- 5,881	-	
Prior year minimum tax credit	11,250	1,047	-	64	668		2,002	*115	-	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total	449,525	*123,158	*59,236	201,814	*4,102	449	39,612	133,817		

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	,		Transpo	rtation and warehousin	g		
Item							
	Total	Air, rail,	Truck	Transit and ground	Pipeline	Other transportation	Warehousing
	Total	and water	transportation	passenger	transportation	and support	and
		transportation		transportation		activities	storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	2,510	413	555	*280	*14	942	307
Total assets	50,735,133	15,320,123	1,415,239	*2,802,564	*3,410,877	24,090,200	3,696,130
Cash	1,929,190	176,102	46,421	*62,591	*11,610	1,489,815	142,651
Notes and accounts receivable	7,892,090	939,331	308,938	*283,936	*314,699	5,494,061	551,124
Less: Allowance for bad debts	185,285	25,742	8,621	3,525	310	139,665	7,422
Inventories Investments in Government obligations	683,711	*78,119	*4,189	33,901	*33,599	517,769	*16,134
Tax-exempt securities	-	-	-	-	-	-	-
Other current assets	1,974,773	352,056	76,311	*110,589	*69,362	1,196,083	170,373
Loans to shareholders Mortgage and real estate loans	289,106 24,932	*[1] 1,206	*180	*1,134	155	*287,636 23,726	-
Other investments	9,886,841	1,159,394	*77,086	19,820	2,186,071	6,009,625	434,845
Depreciable assets	29,456,136	15,291,931	657,109	1,714,843	*704,111	8,702,058	2,386,085
Less: Accumulated depreciation	9,518,660	3,150,276	341,416	753,153	*221,180	3,997,671	1,054,964
Depletable assetsLess: Accumulated depletion	*3,107 *1,932]	-	_	_	*3,107 *1,932	-
Land	591,120	28,214	*16,253	41,926	*47	325,803	178,877
Intangible assets (amortizable)	6,843,200	228,253	*542,996	1,430,028	38,484	4,102,166	501,272
Less: Accumulated amortization Other assets	1,111,441	50,716 292,251	*10,716 *46,508	221,558 82,033	1,728 *275,956	734,975 812,595	91,748 468.903
Total liabilities	1,978,246 50,735,133	292,251 15,320,123	1,415,239	82,033 * 2.802.564	*3,410,877	812,595 24,090,200	3,696,130
Accounts payable	3,956,012	800,342	140,961	*60,383	*44,939	2,796,956	112,432
Mortgages, notes, and bonds payable in less	5,550,012	000,042	170,001	00,000	44,555	2,730,330	112,732
than one year	2,952,738	550,522	*12,748	29,382	*44,851	2,095,704	219,531
Other current liabilities Loans from shareholders	4,848,888 964,841	1,480,838 *30,047	123,051 *11,611	*196,156 231,263	*371,232	2,421,070 618,752	256,540 *73,167
Mortgages, notes, and bonds payable in one	304,041	30,047	11,011	231,203]	010,732	73,107
year or more	7,759,568	1,544,034	*492,338	560,974	632,097	3,209,382	1,320,744
Other liabilities Net worth	10,491,339	5,896,728	*99,850 534.679	113,815	*424,587	3,510,649	445,709
Capital stock	19,761,747 4,525,605	5,017,612 2,177,182	578,871	*1,610,592 *84,487	*1,893,172 *771,355	9,437,686 596,270	1,268,007 317,441
Additional paid-in capital	18,741,848	2,309,235	*147,774	3,101,795	*543,482	11,611,099	1,028,464
Retained earnings, appropriated	5,696	5,248	400 507	+ 4 575 000	+570.005	313	135
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-3,109,838 *401,564	525,947	103,567 295,533	*-1,575,690	*578,335	-2,671,097 98,899	-70,901 *7,132
Total receipts	47,881,657	8,088,368	1,993,740	*2,529,640	*1,244,266	31,242,952	2,782,692
Business receipts	45,688,763	7,524,209	1,962,042	*2,487,452	*1,046,612	30,170,741	2,497,707
Interest	419,769	73,792	*6,247	35,518	*17,204	209,384	77,624
Interest on Government obligations: State and local	*15,718		_		13,166	2,551	*[1]
Rents	238,736	164,564	11,100	-	739	61,051	*1,281
Royalties	19,474	-	-	-	-	11,064	8,410
Net short-term capital gain reduced by net long-term capital loss	155	13				69	73
Net long-term capital gain reduced by	155	13	_			03	73
net short-term capital loss	138,733	10,249	*1,425		13,969	104,361	*8,728
Net gain, noncapital assets Dividends received from domestic corporations	90,504 3,779	*14,312 2,096	*8,699	1,562	13,081 669	52,093 1,007	*757 *6
Dividends received from foreign corporations	140,647	25,317	-	_	-	*112,661	2,669
Other receipts	1,125,379	273,816	*4,225	5,108	*138,825	517,969	185,436
Total deductions	47,923,475	7,858,932	1,988,574	*2,557,671	*1,248,085	31,737,982	2,532,230
Cost of goods sold Compensation of officers	17,392,477 382,254	2,351,938 16,092	*152,794 *21,888	1,096,998 2,294	*845,316 763	12,378,728 321,096	566,702 20,121
Salaries and wages	7,886,111	1,041,570	486,453	*383,798	*110,576	5,329,046	534,669
Repairs	801,090	327,700	82,705	40,763	*832	295,113	53,977
Bad debts	154,729	2,073	*2,401	1,751	+7 000	146,227	2,277
Rent paid on business property Taxes paid	2,131,301 1,306,647	435,526 243,478	140,775 27,613	50,728 *157,147	*7,630 *21,590	1,327,499 773,851	169,142 82,970
Interest paid	1,150,208	309,082	*33,693	*95,260	*76,859	514,331	120,983
Charitable contributions	11,097	*595	*452	-	59	9,097	894
Amortization Depreciation	366,282 1,585,725	12,900 490,180	*39,962 71,452	78,351 207,847	*4,820 *49,676	186,849 645,850	43,400 120,718
Depletion	1,565,725	-	-	-	49,070	877	-
Advertising	164,909	38,318	*1,620	6,279		115,572	3,119
Pension, profit-sharing, etc., plans Employee benefit programs	196,299 1,473,632	40,368 203,728	*6,164 *34,778	8,970 121,012	905 *26,855	108,565 988,776	31,327 98,483
Domestic production activities deduction	330	203,720	34,776	121,012	20,000	330	90,463
Net loss, noncapital assets	32,981	*86	*49	1,151	74	30,710	*912
Other deductions Total receipts less total deductions	12,886,528 -41,818	2,345,298 229,435	885,777 5,165	*305,321 *-28,031	*102,131 *-3,819	8,565,466 -495,030	682,535 250,462
Constructive taxable income from related	-41,010	229,435	5,105	-20,031	-3,619	-495,030	250,462
foreign corporations, total	24,970	7,225	-	-	-	16,363	1,382
Includable income of controlled foreign corporations	15,714	2,958	-	-	-	12,756	-
Foreign dividend income resulting from foreign taxes deemed paid	9,256	4,267	_	_	_	3,607	1,382
Net income (less deficit)	-32,566	236,660	5,165	*-28,031	*-16,986	-481,218	251,844
Statutory special deductions, total	389,212	*40,267	*10,108	*4,463	*2,351	226,530	*105,492
Net operating loss deduction Income subject to tax	319,895 1,218,779	*38,591 *385,360	*10,108 *21,289	*4,463 *4,136	*1,823 *79,001	159,423 561,474	*105,488 167,518
Total income tax before credits [32]	423,283	135,959	*7,751	*639	*27,332	192,745	58,858
Income tax	417,892	*134,620	*7,238	*620	*27,323	191,267	56,823
Alternative minimum tax	4,781 28,461	1,159 18,968	*513	18	*9 *128	1,048 7,637	2,034 1,727
Foreign tax creditU.S. possessions tax credit	28,461 -	18,968 -	_]	128	1,037	1,121
Nonconventional source fuel credit	-	-	-	-	-	-	-
General business credit	2,313	*167	+4 00=	5	-	*2,139	3
Prior year minimum tax credit Total income tax after credits [2]	*27,676 364,833	24,903 91,921	*1,385 *6,366	- *634	- *27,203	*861 182,107	526 56,601
Endnotes at end of table section. Detail may not add to total						102, 107	30,001

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

				Informa	tion			
							Internet service	
Item			Motion				providers, web search	
item		Publishing	picture		Internet	Telecommunications	portals, and	
	Total	industries	and sound	Broadcasting	publishing	(including paging,	data	Other
		(except	recording	(except	and	cellular, satellite,	processing	information
		Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	2,256	941	422	92	*5	570	183	42
Total assets	309,460,998	61,959,567	28,175,323	2,696,767	*15,327,455	185,803,916	3,942,717	11,555,253
Cash	4.488.360	2,334,127	377,936	103.546	*269,201	860,762	321,779	221,008
Notes and accounts receivable	20,521,130	6,495,290	2,270,116	196,925	*1,570,759	7.195.927	337,707	2,454,405
Less: Allowance for bad debts	1,741,841	478,730	424,993	*9,985	255,111	516,095	*9,971	46,955
Inventories	3,413,487	1,655,721	765,562	13,577	246,049	713,486	*14,981	*4,112
Investments in Government obligations	*23,544	*23,542	1	-	-	-	-	07.007
Tax-exempt securities Other current assets	87,627 14.574.940	6,402,002	2.227.830	- 1,289,877	*341,359	3,095,410	- 148,450	87,627 1,070,013
Loans to shareholders	2,198,883	*1,730,787	*7,966	1,209,077	341,339	439,646		*5,464
Mortgage and real estate loans	*1,181	- 1,700,707	*1,181	-	-	-		-
Other investments	201,805,810	12,717,047	16,447,866	*1,027,615	633,131	166,084,592	*1,096,857	3,798,701
Depreciable assets	33,624,381	4,483,461	1,788,751	77,397	*3,742,939	20,483,218	1,596,480	1,452,135
Less: Accumulated depreciation	16,687,485 *210	2,875,452	1,117,484	54,042	*2,478,024	7,910,370 *210	1,348,289	903,825
Depletable assetsLess: Accumulated depletion	*210		1			*210		
Land	194,370	88,216	*74,160	-	-	14,678	-	17,316
Intangible assets (amortizable)	76,419,858	31,775,215	5,080,886	*100,535	*13,291,154	17,423,933	*5,112,618	3,635,518
Less: Accumulated amortization	19,286,243	8,909,370	940,202	*65,458	*2,614,333	2,524,782	*3,571,834	660,264
Other assets	-10,177,004	6,517,710	1,615,746	*16,780	*580,331	-19,556,490	228,919	419,999
Total liabilities	309,460,998	61,959,567	28,175,323	2,696,767	*15,327,455	185,803,916	, ,	11,555,253
Accounts payable Mortgages, notes, and bonds payable in less	12,247,619	4,516,494	441,619	177,133	*1,314,478	5,103,291	126,742	567,863
than one year	11,420,971	5,327,380	755,481	*70,058	_	5,110,692	*38,252	*119.108
Other current liabilities	23,032,338	6,418,044	7,399,573	134,767	*883,783	5,715,197	486,343	1,994,630
Loans from shareholders	25,557,560	12,130,635	*63,705	*22,526	-	12,715,794	*585,366	39,534
Mortgages, notes, and bonds payable in one	05.040.000	10.000.100	4 400 505	0.40.000	+0.007.005	0.054.070	+0.040.000	4 000 700
year or moreOther liabilities	35,243,966 20,380,295	12,326,406 5,832,470	4,196,535 2,092,886	349,223 108,066	*2,807,095 7,004,201	8,954,678 4,646,627	*2,243,292 *261,787	4,366,736 434,258
Net worth	181.578.248	15,408,137	13,225,522	1,834,994	*3,317,898	143,557,637	200,935	4,033,125
Capital stock	145,415,881	2,951,800	7,514,529	432,718	*[1]	133,671,413	197,486	647,934
Additional paid-in capital	99,221,464	21,250,037	5,362,485	*4,373,268	*2,013,659	47,460,527	15,798,170	2,963,317
Retained earnings, appropriated	305,147	305,147	0.40.007	- 070 000	+4 004 000	- 00 070 400	45 704 700	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-61,808,512 1,555,732	-8,852,002 246,844	348,927 419	-2,970,993	*1,304,239	-36,376,162 *1,198,141	-15,794,722	532,202 110,328
Total receipts	82,855,174	29,718,739	10,941,850	1,295,876	*7,919,633	26,347,794	1,365,300	5,265,982
Business receipts	71.027.670	25,708,933	8,205,453	1,189,443	*7,623,647	22,640,865	1,209,121	4,450,207
Interest	2,587,457	1,821,675	117,528	65,843	*21,100	499,536	25,212	36,562
Interest on Government obligations:							·	
State and local	22,903	3,401	*245	*9,666	22	5,121		4,448
RentsRoyalties	115,629 2,866,938	54,990 1,017,815	*3,224 *1,487,266	9	37,068 151,268	12,273 *176,079	2,670 *33,071	*5,396 1,439
Net short-term capital gain reduced by	2,000,930	1,017,013	1,407,200	-	131,200	170,079	33,071	1,439
net long-term capital loss	*23,684	*23,264	-	-	17	-	402	1
Net long-term capital gain reduced by								
net short-term capital loss Net gain, noncapital assets	475,818 32,298	132,889 *24,018	-	75 463	-17	*16,131	14,935	311,805
Dividends received from domestic corporations	563,943	*55,194	525 *453,354	403	103	*1,701 790	5,056	535 54,503
Dividends received from foreign corporations	441,891	190,375	171,752	-	34,844	29,163	-	15,756
Other receipts	4,696,943	686,186	502,504	*30,377	*51,581	2,966,134	74,832	*385,330
Total deductions	80,215,784	28,944,879	9,886,630	1,440,462	*7,283,682	26,267,529	1,487,495	4,905,107
Cost of goods sold	27,059,451	10,743,207	4,034,532	*478,368	*1,615,697	9,249,220	454,774	483,653
Compensation of officers	572,901	254,026 5 111 269	65,728	*10,783	48,507	105,881 2,570,886	30,011	57,964 1,423,890
Salaries and wagesRepairs	11,795,013 601,980	5,111,268 112,432	874,927 36,360	65,049 *1,906	*1,460,066 31,805	347,195	288,927 21,193	51,090
Bad debts	646,465	156.559	17.349	*2.740	*27.239	404.797	*13.215	24,565
Rent paid on business property	2,061,613	618,355	194,919	25,921	*182,539	857,293		144,805
Taxes paid	1,410,276	585,613	82,217	11,131	*243,571	360,638	22,044	105,062
Interest paid Charitable contributions	6,410,355	3,363,714	252,046	*12,475 *27	*605,303	1,716,361	51,402 *454	409,054
Amortization	25,971 2,870,695	11,101 935,627	1,849 794,271	*28,222	8,644 *300,554	2,781 530,907	56,006	*1,116 225,110
Depreciation	4,146,191	609,067	208,528	14,963	*388,173	2,663,761	95,750	165,950
Depletion	-	-	-	-	-	-	-	-
Advertising	1,676,239	749,122	152,105	*28,117	48,942	650,027	8,455	39,471
Pension, profit-sharing, etc., plans Employee benefit programs	404,300 1,455,187	192,983 542,986	51,258 129,895	*869 *3,742	100,828 *96,831	43,371 457,072	*1,374 33,072	*13,617 191,588
Domestic production activities deduction	20,661	7,777	*770	3,742	12,115	457,072	33,072	191,500
Net loss, noncapital assets	1,896,330	123,668	*16,081	577	22,227	1,733,017	*307	453
Other deductions	17,162,157	4,827,375	2,973,797	755,572	*2,090,642	4,574,322	372,731	1,567,719
Total receipts less total deductions	2,639,390	773,860	1,055,220	-144,587	*635,952	80,265	-122,196	360,875
foreign corporations, total	300,610	84,499	119,590	_	906	*70,289		25,325
Includable income of controlled foreign corporations	239,001	*55,597	99,358]	906	*66,943]	16,196
Foreign dividend income resulting								
from foreign taxes deemed paid	61,609	*28,902	20,232		-	3,346		9,129
Net income (less deficit)	2,917,097	854,958 581,082	1,174,565	-154,253 *24,069	*636,836	145,434	-122,196 *11,774	381,753
Statutory special deductions, total Net operating loss deduction	3,373,868 2,659,188	581,982 422,224	1,252,320 762,410	*24,968 *24,968	48,563 27,775	1,129,807 1,129,184	*11,774 *11,774	324,455 280,855
Income subject to tax	3,379,210	722,118	*47,582	*26,872	601,008	1,808,618		*133,144
Total income tax before credits [32]	1,214,052	255,245	19,784	*9,145	210,353	654,554	*12,525	52,446
Income tax	1,178,398	251,409	*16,588	*9,145	210,353	632,041	*12,407	*46,456
Alternative minimum tax	35,667 55,415	3,848 37,442	*3,197 *6,789	- *1,024	-	22,514 *154	*118	5,990 10,005
Foreign tax creditU.S. possessions tax credit	55,415 -	31,442	*6,789	1,024	_	154]	10,005
Nonconventional source fuel credit	-	_	-	_	_	-	-	_
General business credit	20,530	*15,638	5	-	3,671	1,213	3	-
Prior year minimum tax credit	47,873	*2,797	40.000	226 *7 905	200 000	*44,849		40 444
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total	1,090,234	199,368	12,990	*7,895	206,682	608,338	*12,519	42,441

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Finance and insurance Real estate and rental and leasin								
			Securities.	-	I				Looporto of
			Securities, commodity						Lessors of nonfinancial
Item			contracts,	Insurance	Funds,				intangible
item			other financial	carriers	trusts,			Rental	assets
	Total	Credit	investments,	and	and other	Total	Real estate	and	(except
		intermediation	and related	related	financial			leasing	copyrighted
			activities	activities	vehicles			services	works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	2,540	668	757	340	776	11,571	11,274	292	*5
Total assets	4,370,038,533	261,113,361	2,014,317,106	1,821,551,188	273,056,878	106,071,480	74,648,152	31,191,624	*231,704
Cash	148.946.409	21.889.703	100,596,905	24,086,072	2,373,729	8,028,807	6,760,731	1,236,362	*31.714
Notes and accounts receivable	476,007,025	87,102,030	330,385,649	43,246,487	15,272,858	12,611,244	2,745,843	9,849,642	*15,760
Less: Allowance for bad debts	1,551,017	1,028,995	318,759	151,260	52,002	253,066	41,647	211,419	-
Inventories	72,372	3,524	68,199	649	-	811,439	167,767	639,808	*3,863
Investments in Government obligations	96,444,834 79,183,571	4,440,476 143,529	14,136,316 *4.113.696	63,899,463 74,876,038	13,968,579 50,309	*56,069 *68,896	*20,990 *68,896	35,079	-
Tax-exempt securities Other current assets	967,034,435	33,051,864	849,840,062	73,246,256	10,896,253	5,437,718	4.292.945	1,136,554	*8,219
Loans to shareholders	21,361,832	*17,243,911	1,072,871	1,503,506	*1,541,545	851,686	842,500	9,186	- 0,213
Mortgage and real estate loans	107,307,421	19,097,200	*13,703,996	72,584,623	*1,921,602	1,063,088	1,063,088	-	-
Other investments	1,763,785,632	57,994,948	482,914,126	1,025,924,371	196,952,187	30,710,095	26,615,722	4,094,373	
Depreciable assets	47,273,333	17,790,232	6,090,795	4,838,460	18,553,847	39,461,734	25,644,658	13,812,904	*4,172
Less: Accumulated depreciation Depletable assets	11,794,903 422	3,621,654	3,495,877 145	1,930,066 275	2,747,306	10,200,378 *[1]	6,114,315 *[1]	4,084,810	*1,253
Less: Accumulated depletion	236	[1]	57	179	_	*[1]*	*[1]	-	_
Land	2,885,819	65,739	125,410	107,482	2,587,189	6,687,846	6,643,830	44,017	-
Intangible assets (amortizable)	42,554,965	570,995	33,074,324	8,210,508	699,138	4,759,973	2,316,755	2,360,515	*82,703
Less: Accumulated amortization Other assets	9,695,741	149,077	7,178,734	2,139,755	228,176	1,371,226	475,596	895,037	*592 *07.110
	640,222,358	6,518,935	189,188,039	433,248,258	11,267,125 273.056.878	7,347,554	4,095,984	3,164,451	*87,118 *231,704
Total liabilities	4,370,038,533	261,113,361	2,014,317,106	1,821,551,188	273,056,878 12,681,129	106,071,480	74,648,152	31,191,624	*231,704 *24,972
Accounts payable	216,387,773	28,572,367	150,972,274	24,162,001	12,681,129	3,116,673	1,744,084	1,347,717	*24,872
than one year	319,687,040	50,537,821	238,773,053	17,540,876	12,835,291	9,441,882	2,810,187	6,631,696	-
Other current liabilities	1,380,548,934	72,936,667	918,757,830	383,395,984	5,458,453	6,261,372	2,901,927	3,349,520	*9,925
Loans from shareholders	11,745,266	2,206,824	6,420,892	*1,170,150	1,947,400	5,041,420	3,511,369	1,530,051	-
Mortgages, notes, and bonds payable in one year or more	393,516,238	70 440 660	256 460 250	46.485.056	10 110 251	24 265 004	25 055 057	0 200 447	
Other liabilities	1,318,703,386	72,442,669 13,310,939	256,469,259 352,635,950	946,170,315	18,119,254 6,586,183	34,265,004 11,947,164	25,055,857 8,031,912	9,209,147 3,815,204	*100,048
Net worth	729,449,896	21,106,075	90,287,849	402,626,805	215,429,167	35,997,966	30,592,817	5,308,290	*96.859
Capital stock	68,944,720	3,525,642	21,386,352	26,816,511	17,216,215	12,844,026	11,592,988	1,230,158	*20,880
Additional paid-in capital	618,377,390	12,630,609	80,122,537	334,803,466	190,820,779	29,904,712	23,524,267	6,343,864	*36,581
Retained earnings, appropriated	15,727,075	4 050 603	180,639	15,546,436	7 500 040	*23,006	*23,006	2 205 742	*39,398
Retained earnings, unappropriated [30] Less: Cost of treasury stock	28,912,302 2,511,592	4,950,603 779	-11,214,463 187,217	27,585,313 2,124,921	7,590,849 198,675	-6,508,059 *265,719	-4,281,745 *265,698	-2,265,712 20	39,396
Total receipts	436,397,841	16,864,259	139,627,529	269,256,083	10,649,969	25,234,582	13,060,181	12,022,246	*152,155
Business receipts	222,229,714	8,075,562	32.201.671	181,949,775	*2,705	16,868,628	6,383,058	10.396.443	*89.127
Interest	144,398,836	7,853,300	90,617,457	42,032,557	3,895,522	1,299,055	757,310	541,163	*581
Interest on Government obligations:									
State and local	378,285	4,468	142,481	220,497	*10,838	224,990	18,810	206,180	*26
RentsRoyalties	2,872,314 62,514	123,718 32,304	544,469 25,914	915,540 4,295	1,288,586	609,397 66,024	539,738 *288	*69,633 *4,650	*26 *61,086
Net short-term capital gain reduced by	02,014	02,004	20,014	4,200		00,024	200	4,000	01,000
net long-term capital loss	2,018,586	4,199	108,223	370,943	1,535,221	27,908	27,289	619	-
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	5,197,608 769,394	*148,404 240,910	1,734,656 363,157	3,006,127 148,889	308,421 16,438	2,940,427 753,463	2,919,710 270.091	*20,716 483,371	- *1
Dividends received from domestic corporations	1,787,822	14,097	432,544	1,339,772	*1,409	32,154	32,027	127	<u>'</u>
Dividends received from foreign corporations	2,827,746	71,746	1,185,400	1,570,595	6	25,872	17,250	8,622	-
Other receipts	53,855,022	295,550	12,271,558	37,697,092	3,590,823	2,386,666	2,094,609	290,724	*1,334
Total deductions	415,581,434	15,989,879	132,869,073	262,556,839	4,165,644	22,143,876	10,601,545	11,401,235	*141,097
Cost of goods sold	137,080,823	116,753	507,079	136,456,797	194	4,650,900	688,908	3,915,378	*46,614
Compensation of officers	4,367,551 29,894,301	251,088	2,995,255	1,120,126	*1,083 79,601	279,864	186,800	89,755	*3,310 *8,909
Salaries and wagesRepairs	614,304	1,311,420 51,612	17,181,565 331,307	11,321,715 141,742	89,643	2,933,439 380,818	1,612,580 235,322	1,311,950 145,453	*43
Bad debts	1,202,859	314.728	436.700	364.677	86.755	184.282	105,174	79,107	-
Rent paid on business property	2,933,127	141,188	1,369,224	1,370,895	51,819	999,364	471,964	524,055	*3,344
Taxes paid	4,899,499	182,042	1,297,153	3,231,718	188,587	1,010,251	784,153	221,348	*4,750
Interest paid	100,055,588 52,515	7,470,628 3,375	83,848,810 27,198	7,184,106 21,797	1,552,044 145	2,839,101 17,569	1,939,331 16,435	894,190 1,132	*5,581 *2
Amortization	3,787,718	101,385	947,266	2,704,534	34,533	201,401	134,801	61,039	*5,561
Depreciation	5,323,502	3,208,260	878,270	1,007,838	229,134	3,293,599	703,006	2,589,792	*800
Depletion	2,988	-	14	2,975	-	*33	*33	-	
Advertising Pension, profit-sharing, etc., plans	1,008,695 1,802,117	159,580 76,675	224,691 744,979	621,564 980,341	2,859 123	104,567 84,024	55,324 20,527	46,023 63,442	*3,220 *55
Employee benefit programs	2,434,271	117,805	858,812	1,457,479	175	260,366	73,020	186,266	*1,080
Domestic production activities deduction	*1,301	-	*527	597	*177	2,127	*1,403	*725	-,000
Net loss, noncapital assets	235,138	16,457	158,509	59,914	259	326,347	231,566	94,780	
Other deductions Total receipts less total deductions	119,885,136	2,466,882	21,061,716	94,508,024	1,848,514	4,575,826 3,090,706	3,341,196 2,458,637	1,176,801	*57,829 *11,059
Constructive taxable income from related	20,816,407	874,380	6,758,456	6,699,245	6,484,326	3,090,706	2,400,03/	621,011	11,059
foreign corporations, total	717,341	2,521	601,938	112,882	[1]	4,195	4,195	-	-
Includable income of controlled foreign corporations	333,349	2,521	266,230	64,597	[1]	1,886	1,886	-	-
Foreign dividend income resulting	000.000		005 700	40.00-		0.000	0.000		
from foreign taxes deemed paid Net income (less deficit)	383,993 21,155,463	872,433	335,708 7,217,913	48,285 6,591,629	6,473,488	2,309 2,869,911	2,309 2,444,021	414,831	*11.059
Statutory special deductions, total	12,330,046	129,008	2,579,480	3,432,705	6,188,852	1,538,581	967,952	570,629	- 1,000
Net operating loss deduction	3,986,848	47,482	1,978,458	1,928,170	32,738	1,506,075	939,995	566,080	-
Income subject to tax	15,786,899	1,517,721	5,417,222	8,219,039	632,916	2,811,166	2,427,461	369,519	*14,186
Total income tax before credits [32]	5,431,430 5,293,242	529,395 520,135	1,946,356	2,734,362	221,318 219,994	977,539	835,125	137,590 128,039	*4,823 *4,823
Alternative minimum tax	5,293,242 134,979	529,135 258	1,911,150 33,109	2,632,962 101,287	219,994 325	954,377 22,333	821,514 12,782	9,551	4,023
Foreign tax credit	722,476	34,818	398,268	175,773	113,617	11,889	8,057	*3,832	-
U.S. possessions tax credit	-	-	-	-	-	-	-	-	-
Nonconventional source fuel credit	5,243	4 570	5,243	- 220 227	*0.40	0.040	F 600	4 450	-
General business credit Prior year minimum tax credit	246,583 27,198	1,573 *2,100	5,430 *4,947	239,237 *20,129	*343 22	9,816 42,116	5,666 10,585	4,150 31,531	
Total income tax after credits [2]	4,429,930	490,904	1,532,467	2,299,222	107,336	913,717	810,817	98,077	*4,823
Endnotes at end of table section. Detail may not add to total						-,	-,		

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

			Administrative and suppor	d remediation services		
lle	Professional,	Management			Waste	
Item	scientific,	of			management	
	and	companies	Total	Administrative	and	Educational
	technical	(holding		and support	remediation	services
	services	companies)	(=0)	services	services	
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	5,442	2,567	1,368	1,348	*20	108
Total assets	117,966,289	1,002,965,797	34,493,588	28,751,517	*5,742,071	1,369,309
Cash Notes and accounts receivable	. 8,296,435 21,831,855	31,479,269 463,035,891	1,495,674 4,987,401	1,446,140 4,376,453	*49,534 *610,948	92,372 206,846
Less: Allowance for bad debts	475,228	8,079,021	202,244	178,135	*24,109	*6.880
Inventories	2,054,808	32,897	335,608	305,909	*29,700	*23,498
Investments in Government obligations	*47,718	79,457,076	-	-	-	-
Tax-exempt securities Other current assets	7,489,344	9,083,270 45,929,317	- 2,227,253	- 1,969,146	- *258,107	84,811
Loans to shareholders	21,673	652,991	*104,700	*102,073	2,628	-
Mortgage and real estate loans	*5,685	89,726,140	*200,559	*200,559		-
Other investments Depreciable assets	44,887,828 12,307,870	238,238,140 13,964,014	6,576,412 8,894,452	5,387,736 7,350,394	*1,188,677 *1,544,057	*235,237 280,395
Less: Accumulated depreciation	6,888,407	6,809,261	4,470,072	3,822,882	*647,190	149,928
Depletable assets	. 456	*42,870	494,860	-	494,860	-
Less: Accumulated depletion Land	456 249,114	*4,234 954,117	39,027 640,679	- 161,061	39,027 *479,618	*19,430
Intangible assets (amortizable)		38,899,569	16,579,759	14,501,000	*2,078,759	*601,075
Less: Accumulated amortization	4,619,790	2,579,010	4,794,853	4,514,848		*65,073
Other assets	6,321,378	8,941,763	1,462,426	1,466,913	*-4,487	*47,527
Total liabilities	. 117,966,289	1,002,965,797	34,493,588	28,751,517	*5,742,071 *4,402,024	1,369,309
Accounts payable	18,679,282	112,898,512	3,213,903	1,810,979	*1,402,924	81,444
than one year	4,840,481	39,737,189	702,258	667,093	35,166	*41,698
Other current liabilities	17,200,818	617,903,851	4,648,392	4,090,235	*558,157	362,241
Loans from shareholders Mortgages, notes, and bonds payable in one	3,424,635	3,181,300	1,790,086	1,683,422	106,664	*110,818
year or more	14,015,045	90,652,673	9,432,524	8,412,228	*1,020,295	*100,828
Other liabilities	8,495,506	32,654,487	3,276,357	2,886,247	*390,109	*97,540
Net worth	51,310,521 17,765,079	105,937,785 14,365,203	11,430,068 2,131,921	9,201,312 2,030,298	*2,228,756 101,623	574,741 226,401
Additional paid-in capital	58,972,467	71,638,799	25,818,187	12,336,951	*13,481,235	*613,977
Retained earnings, appropriated	34,158	*131,572	*35	-	*35	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-24,877,253 583,931	20,909,824 *1,107,614	-16,512,291	-5,162,277 3,660	*-11,350,014 4,123	-265,638
Total receipts	64,545,959	85,277,923	7,783 33,765,392	30,446,592	*3,318,800	1,180,426
Business receipts	59,557,606	16.659.555	32,021,123	28,908,706	*3,112,416	1,142,690
Interest	715,650	55,897,836	378,693	288,372	*90,322	*3,175
Interest on Government obligations:	40.005	500.004	0.000	0.000		257
State and localRents	. 42,885 . 109,601	509,834 1,878,355	2,692 17,021	2,692 14,654	2,366	257 *1,271
Royalties	858,800	117,961	6,003	5,717	286	*24,656
Net short-term capital gain reduced by	75.070	70.400	440	440		
net long-term capital loss Net long-term capital gain reduced by	. 75,372	72,439	412	412	-	144
net short-term capital loss	556,303	2,772,598	*50,327	*50,327	-	34
Net gain, noncapital assets	224,789	844,917	54,084	48,205	5,879	1,953
Dividends received from domestic corporations Dividends received from foreign corporations	53,328 213,206	101,485 1,019,060	*11,498 12,110	*11,498 12,110		1,252
Other receipts	2,138,419	5,403,882	1,211,428	1,103,897	*107,531	*4,993
Total deductions		71,081,662	33,381,643	30,021,615	*3,360,028	1,142,816
Cost of goods sold	21,419,056	759,144	15,373,521	14,985,105	*388,416	*429,891
Compensation of officers		365,380	222,871	219,986	*2,885 *954,279	*30,765 250,768
Salaries and wagesRepairs	. 14,990,519 279,369	9,404,294 511,678	6,451,637 274,635	5,597,358 128,616	*854,278 *146,019	7,891
Bad debts	149,546	6,525,293	84,531	76,458	*8,073	*3,394
Rent paid on business property	1,821,675	1,119,874	594,010	519,181	*74,830 *405.204	58,247 32,009
Taxes paidInterest paid	2,659,411 1,675,899	1,169,600 30,017,949	1,352,792 1,268,678	1,247,497 982,739	*105,294 *285,939	*34,652
Charitable contributions	. 26,364	134,145	3,901	3,893	*7	*654
Amortization Depreciation	995,588	572,818	1,017,712	942,858	*74,854	*12,297
Depletion	1,074,163 627	1,975,088 *1,533	542,616 66,867	397,963	*144,654 66,865	18,002
Advertising	262,069	1,128,872	260,328	251,816	*8,512	*20,297
Pension, profit-sharing, etc., plans	. 528,929	597,424	54,476	46,065	*8,411	*6,162
Employee benefit programs Domestic production activities deduction	1,479,950 5,962	1,287,181 21,111	588,647	500,661	*87,985	*24,893
Net loss, noncapital assets	329,136	664,702	48,393	46,452	*1,941	*1,457
Other deductions	13,874,236	14,825,578	5,176,030	4,074,966		211,436
Total receipts less total deductions Constructive taxable income from related	1,723,651	14,196,260	383,750	424,977	*-41,227	37,610
foreign corporations, total	80,699	1,047,277	*6,875	*5,586	1,289	1,379
Includable income of controlled foreign corporations	53,887	708,666	4,375	3,086	1,289	654
Foreign dividend income resulting from foreign taxes deemed paid	. 26,812	338,610	*2,500	*2,500		725
Net income (less deficit)	1,761,465	14,733,703	387,933	427,871	- *-39,938	38,733
Statutory special deductions, total	1,525,719	1,338,278	265,851	262,121	3,730	20,486
Net operating loss deduction	1,330,294	631,520	256,130 543,675	252,400		20,486
Income subject to tax Total income tax before credits [32]	. 2,247,662 790,493	14,268,421 5,002,861	543,675 189,821	524,639 183,187	*19,036 *6,634	*37,291 *12,679
Income tax	776,237	4,994,041	187,478	180,844	*6,634	*12,679
Alternative minimum tax	14,181	8,555	2,343	2,343	-	-
Foreign tax credit	. 61,973	429,284	*3,541	*3,541	-	*3,090
Nonconventional source fuel credit]	-	-	-		-
General business credit	31,090	321,811	17,405	17,405		-
Prior year minimum tax credit Total income tax after credits [2]	. 8,734 688,696	15,557 4,230,289	248 168,627	219 162,022	29 *6,605	284 *9,305
Endnotes at end of table section. Detail may not add to total					0,005	9,305

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All rigures are estimates based on samples-money amounts are I	The decision of design of	Health care and so	ocial assistance		Arts, e	ntertainment, and rec	reation
ltem	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
Number of ortune	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	369	*309	22	*38	737	329	408
Total assets	22,781,374	*17,283,607	2,078,589	*3,419,179	5,874,018	2,809,742	3,064,276
Cash Notes and accounts receivable	2,355,826 2,180,570	*1,865,774 *1,534,804	151,226 290,594	*338,826 *355.172	485,548 424,900	255,970 155,761	229,577 269,139
Less: Allowance for bad debts	292,063	190,293	74,055	*27,716	5,043	671	*4,372
Inventories	381,496	*267,825	107,597	6,075	379,530	*11,974	367,556
Investments in Government obligations Tax-exempt securities	29,803	2,000	-	27,803	_	_	-
Other current assets	779,732	*247,397	258,651	*273,683	274,205	178,400	95,805
Loans to shareholders Mortgage and real estate loans	38,393 14,212	38,393	-	- 14,212	*6,819 *32,457	*6,668 *32,457	150
Other investments	6,301,772	5,381,030	*182,292	*738,450	1,425,164	892,033	533,131
Depreciable assets	4,317,710	*2,210,625	489,642	*1,617,443	2,944,821	1,200,565	1,744,256
Less: Accumulated depreciation Depletable assets	1,844,132 *168	*1,102,025 *168	224,118	*517,989 -	1,177,538 *51	464,572 *51	712,966
Less: Accumulated depletion	*25	*25			*9	*9	
LandIntangible assets (amortizable)	131,124 6,770,102	20,797 *5,615,781	24,580 751,858	85,747 *402.463	664,119 314,250	*310,683 220,294	353,436 93.956
Less: Accumulated amortization	958,887	900,750	33,599	*24,538	146,492	106,608	39,885
Other assets	2,575,575	2,292,106	153,919	*129,549	251,236	116,745	134,491
Total liabilities Accounts payable	22,781,374 665,642	*17,283,607 *374,927	2,078,589 219,819	*3,419,179 *70,896	5,874,018 932,559	2,809,742 168,316	3,064,276 764,244
Mortgages, notes, and bonds payable in less	000,042	314,821	219,019				104,244
than one year	1,071,717	721,357	56,289	*294,071 *594,404	399,108	*271,858	127,250
Other current liabilities Loans from shareholders	1,503,776 *560,601	*761,919 *420,670	160,366 *139,931	*581,491 -	463,519 390,026	272,908 *159,791	190,611 *230,235
Mortgages, notes, and bonds payable in one	0.000.700	4 004 004	500.045	** 070 074	4 550 000	000 500	500.450
year or more Other liabilities	3,200,720 4,125,487	1,321,601 4,046,914	599,845 27,923	*1,279,274 *50,649	1,559,690 509,575	969,538 *407,471	590,152 102,105
Net worth	11,653,431	*9,636,218	874,416	*1,142,797	1,619,540	559,861	1,059,679
Capital stock Additional paid-in capital	849,645 9,929,074	*287,397 8,471,587	545,767 474,797	*16,481 *982,690	1,383,684 1,146,966	966,536 198,846	417,149 948,120
Retained earnings, appropriated	-	-	-	-	-	-	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	890,580 15,868	*893,101 15,868	-146,148	*143,627	-865,974 *45,136	-604,015 1,505	-261,958 *43,631
Total receipts	13,447,931	*8,686,201	1,423,866	*3,337,864	4,170,586	2,535,967	1,634,619
Business receipts	12,510,053	*7,976,970	1,344,991	*3,188,092	3,382,031	2,074,267	1,307,764
InterestInterest on Government obligations:	110,788	30,591	19,371	*60,827	72,879	40,470	32,409
State and local	1,690	664	1,025	[1]	64	58	6
Rents Royalties	*12,093 16,934	942 3,326	1,898 13,608	*9,252	29,310 *26,444	27,106 *26,444	*2,204
Net short-term capital gain reduced by	10,554	3,320	10,000	_	20,444	20,444	
net long-term capital loss Net long-term capital gain reduced by	1,803	-	-	1,803	797	797	-
net short-term capital loss	597,890	573,412	14,545	9,934	128,429	6,722	121,707
Net gain, noncapital assets Dividends received from domestic corporations	1,269 320	832 261	437	[1]	1,848 *33,646	*929 *13,781	*919 19,865
Dividends received from domestic corporations Dividends received from foreign corporations	14,471	14,471	-	59 -	885	885	[1]
Other receipts	180,619	84,732	27,991	*67,896	494,252	344,507	149,745
Total deductions	12,089,810	*7,527,609	1,419,796	*3,142,405	3,992,166	2,531,633	1,460,532
Cost of goods sold	4,535,197 95,219	*4,039,924 *35,332	462,977 23,041	32,296 36,846	787,841 112,353	516,084 58,991	271,757 53,362
Salaries and wages	2,017,762	*790,065	340,171	*887,527	1,085,042	735,717	349,325
RepairsBad debts	92,000 164,587	*48,993 136,726	17,958 14,860	*25,049 *13,001	37,313 8,597	15,231 5,133	22,082 3,463
Rent paid on business property	438,311	*262,889	90,118	*85,304	116,882	62,129	54,753
Taxes paidInterest paid	444,646 386,067	*255,932 213,328	49,028 39,511	*139,686 *133.228	128,386 155,162	67,348 90,925	61,038 64,237
Charitable contributions	27,963	*27,398	42	522	8,656	*3,377	*5,278
Amortization Depreciation	226,654 256,009	*147,958 *154,432	21,982 37,676	*56,714 *63.900	14,260 142,737	5,478 64,770	8,782 77,967
Depletion	-	-	-	-	1	1	-
Advertising Pension, profit-sharing, etc., plans	59,299 40,413	*38,698 32,972	6,258 5,795	*14,342 *1,646	49,186 23,644	28,915 *21,628	20,271 *2,016
Employee benefit programs	420,563	245,382	42,866	*132,315	101,879	50,464	51,415
Domestic production activities deduction Net loss, noncapital assets	3,782 38,285	3,499 9,041	283 2,824	26,420	938 82,623	938 *14,221	*68,402
Other deductions	2,843,053	*1,085,039	264,407	*1,493,607	1,136,666	790,283	346,383
Total receipts less total deductions Constructive taxable income from related	1,358,121	*1,158,592	4,070	*195,459	178,420	4,334	174,086
foreign corporations, total	248	248	-	-	*6,343	383	*5,960
Includable income of controlled foreign corporations	248	248	-	-	*5,960	-	*5,960
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	-	383	383	-
Net income (less deficit)	1,356,679	*1,158,175	3,045	*195,459	184,699	4,658	180,041
Statutory special deductions, total Net operating loss deduction	222,317 *207,622	70,286 55,632	*2,396 *2,396	149,635 149,594	38,585 *13,655	*13,471 *2,445	*25,115 *11,209
Income subject to tax	1,262,485	*1,115,275	*51,337	95,874	366,670	147,692	*218,978
Total income tax before credits [32] Income tax	444,646 441,330	*390,401 *390,170	*17,928 *17,713	36,316 33,448	127,038 127,005	51,394 51,394	75,644 *75,611
Alternative minimum tax	3,316	232	216	2,868	*33	-	*33
Foreign tax creditU.S. possessions tax credit	900	159 -	722 -	19	*6,422	*2,915 -	3,508
Nonconventional source fuel credit	-		-	-			-
General business credit Prior year minimum tax credit	5,690 11,385	1,727 3,143	3 4	3,959 8,238	1,589 *4,839	175 -	1,415 *4,839
Total income tax after credits [2]	426,671	*385,372	*17,200	24,099	114,188	48,305	65,883
Endnotes at end of table section. Detail may not add to total I	because of rounding. See text	for "Explanation of Terms" an	d "Description of the Sample a	and Limitations of the Data			

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Accomr	nodation and food se	rvices	Other services				
							Religious,	
Item			Food				grantmaking,	
	Total	Accommodation	services and	Total	Repair and	Personal	civic, professional,	Not
	Total	Accommodation	drinking	Total	maintenance	and laundry	and similar	allocable
			places			services	organizations	
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	1,110	365	745	d	195	387	d	d
Total assets	49,719,162	35,340,980	14,378,182	d	1,708,588	2,291,071	d	d
Cash	1,446,248	1,119,326	326,922	d	145,360	99,777	d	d
Notes and accounts receivable Less: Allowance for bad debts	2,383,771 200.180	848,403 104,594	1,535,368 95,586	a	482,257 14.684	*109,212 *3,072	d d	d d
Inventories	342,445	37,393	305,052	ď	294,904	*38,885	ď	d
Investments in Government obligations	18,028	18,028	-	d	-	4,039	d	d
Tax-exempt securities Other current assets	1,648,100	- 832,078	816,022	d d	- 148,898	71,509 120,179	d d	d d
Loans to shareholders	475,797	*460,658	*15,138	d	*20,662	-	d	d
Mortgage and real estate loans	*313,277 20,399,434	*313,277 19,234,549	1 164 005	d	440.044	2,050 *705,655	d	d d
Other investments Depreciable assets	13,683,429	9,745,898	1,164,885 3,937,531	d d	118,814 320,647	217,701	d d	d d
Less: Accumulated depreciation	6,121,348	3,871,406	2,249,943	d	182,802	99,870	d	d
Depletable assetsLess: Accumulated depletion	-	-	-	d	-	8,129	d d	d d
Land	1,989,981	1,925,110	64,871	d	*23,259	27,498	d	d
Intangible assets (amortizable)	8,671,081	1,342,816	7,328,265	d	332,642	909,967	d	d
Less: Accumulated amortization Other assets	1,659,435 6,328,534	351,862 3,791,307	1,307,573 2,537,228	a d	63,493 82,122	160,408 239,820	d d	d d
Total liabilities	49,719,162	35.340.980	14,378,182	ď	1.708.588	2,291,071	d	ď
Accounts payable	1,980,196	598,352	1,381,844	d	341,659	*113,050	d	d
Mortgages, notes, and bonds payable in less	4 000 050	4.054.000			00.050	+05 77 .		
than one year Other current liabilities	1,933,853 3,217,675	1,351,083 1,328,000	582,770 1,889,675	q	36,656 172,645	*65,774 296,646	d d	d d
Loans from shareholders	547,612	268,643	278,969	ď	*95,013	*111,985	d	d
Mortgages, notes, and bonds payable in one	44 546 220	9,715,228	1 001 011	نه د	200.070	*998,651	ند	Ь
year or moreOther liabilities	11,516,239 12,123,576	5,112,173	1,801,011 7,011,404	d d	309,970 79,281	352,718	d d	d d
Net worth	18,400,010	16,967,501	1,432,509	d	673,365	352,247	d	d
Capital stockAdditional paid-in capital	3,568,996 20,239,753	3,009,938 15,758,885	559,058 4,480,868	d	127,198 376,579	99,438 310,906	d d	d d
Retained earnings, appropriated	- 20,233,733	-	-,400,000	d	[1]	5,906	d	d
Retained earnings, unappropriated [30]	-5,353,412	-1,763,585	-3,589,827	d	169,589	329,531	d	d
Less: Cost of treasury stock	*55,327 28,096,755	*37,737 9,611,762	*17,590 18,484,994	a	2 444 475	393,534 1,501,489	d d	d d
Total receipts	22,495,768	5,616,144	16,879,623	u d	2,414,475 2,365,115	1,350,312	d d	d d
Interest	549,793	478,048	71,746	d	11,318	*24,343	d	d
Interest on Government obligations:	*4 444	*4 444		نه د			ai.	
State and local	*1,144 142,737	*1,144 95,554	47,183	a d	*416	*878	d d	d d
Royalties	484,872	440,274	*44,598	d	510	45,994	d	d
Net short-term capital gain reduced by net long-term capital loss	*2,268	*2,268		d	*1	169	d	d
Net long-term capital gain reduced by	2,200	2,200	-	u	'	109	u	u
net short-term capital loss	849,061	669,538	*179,524	d	*7,319	21,945	d	d
Net gain, noncapital assets Dividends received from domestic corporations	64,759 3,484	49,592 2,417	*15,166 1,067	a d	*3,970	787 424	d d	d d
Dividends received from foreign corporations	*58,878	2,099	*56,779	ď	*108	28,223	d	d
Other receipts	3,443,991	2,254,683	1,189,307	d	25,718	28,414	d	d
Total deductions Cost of goods sold	26,480,453 9,518,384	8,496,937 845,322	17,983,516 8,673,062	a	2,340,901 1,569,329	1,374,789 304,325	d	d
Compensation of officers	84,783	58,262	26,521	d	22,668	*14,418	d	d
Salaries and wages	5,271,927	1,613,080	3,658,848	d	222,298	391,038	d	d
Repairs	263,604 81,452	101,243 29,624	162,361 51,829	a	10,983 7,303	6,315 *825	a	d d
Rent paid on business property	1,343,492	583,333	760,159	d	57,242	87,418	d	d
Taxes paidInterest paid	1,201,793 1,244,289	350,372 773,157	851,421 471,132	d	54,824 28,061	50,222 41,453	d d	d d
Charitable contributions	11,244,269	3,459	8,521	d d	238	708	d	d
Amortization	186,696	61,952	124,744	d	25,607	73,170	d	
Depreciation Depletion	604,666 82	370,861 82	233,804	d	25,098	15,624	d d	d d
Advertising	361,301	266,381	94,920	ď	13,447	73,592	ď	d
Pension, profit-sharing, etc., plans	113,069	20,272	92,797	d	6,297	*4,885	d	d
Employee benefit programs Domestic production activities deduction	875,781	103,758	772,023	a d	41,168 *375	15,316	d d	d d
Net loss, noncapital assets	157,774	72,731	85,043	d	*1,814	*16,552	d	d
Other deductions Total receipts less total deductions	5,159,380 1,616,302	3,243,048 1,114,825	1,916,332 501,477	d	254,149 73,573	278,928 126,700	d d	d d
Constructive taxable income from related	1,010,302	1,114,025	501,477	u	13,313	120,700	u	u
foreign corporations, total	13,618	12,240	1,378	d	-	17,457	d	d
Includable income of controlled foreign corporations Foreign dividend income resulting	10,877	10,469	408	d	-	41	d	d
from foreign taxes deemed paid	2,740		970	d	-	17,416	d	
Net income (less deficit)	1,628,776	1,125,921	502,855	d	73,573	144,157	d	d
Statutory special deductions, total Net operating loss deduction	650,217 605,833	536,321 534,370	*113,897 *71,463	d d	*17,544 *17,544	5,451 4,124	d d	d d
Income subject to tax	1,249,454	699,608	549,846	ď	72,097	*186,903	d	d
Total income tax before credits [32]	457,820	265,072 246,550	192,747	d	23,850	*65,361 *65,300	d	d
Income tax Alternative minimum tax	438,292 16,274	246,550 15,268	191,742 1,005	a d	23,625 *226	*65,300 61	d d	d d
Foreign tax credit	26,040	23,930	2,110	d	-	19,417	d	d
U.S. possessions tax credit Nonconventional source fuel credit	-	-	-	d a	-	-	d d	d d
General business credit	29,453	8,649	*20,804	d d	*135	22	d d	d d
Prior year minimum tax credit	*21,887	10,659	*11,228	d	12	-	d	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total	380,439	221,834	158,605	the Cample and Limitatio	23,704	*45,923	d	d

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

		Ag	riculture, forestry,	fishing, and hunt	ing			Constr	uction
Item					Support				
	All	Total	Agricultural	Forestry	activities and fishing,	Mining	Utilities	Total	Construction
	industries	Total	production	and	hunting and	Willing	Cuntes	Total	of
				logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	30,870	292	209	*62	*21	247	48	1,187	415
Total assets	8,095,278,898	2,628,527	2,112,552	*326,938	*189,037	73,066,527	90,800,051	26,267,158	15,273,911
Cash	265,823,632	236,014	129,271	96,545	*10,198	3,579,903	1,247,586	2,413,935	1,666,177
Notes and accounts receivable Less: Allowance for bad debts	2,033,650,795 19,907,762	333,166 *26,673	289,302 *26,089	7,026 584	*36,838	9,782,413 66,349	4,991,178 335,196	5,944,849 64,992	4,076,089 *23,817
Inventories	182,189,588	172,232	144,233	10,356	*17,643	2,820,968	769,338	3,969,923	3,062,442
Investments in Government obligations Tax-exempt securities	151,362,120 71,137,998	-	-	-	-	127,396	-	*171,927 20,228	*119,445 20,228
Other current assets	981,916,494	77,580	65,761	*2,656	*9,163	2,083,305	3,776,679	3,746,795	1,828,411
Loans to shareholders	23,424,685	363	363	-	-	*414,851	[1]	227,141	*113,898
Mortgage and real estate loans Other investments	195,930,893 2,521,969,417	*60 276,482	*60 189,207	39,297	- *47,978	7,123 20,888,113	995 17,907,303	73,013 3,373,399	*1,066 2,035,612
Depreciable assets	815,222,949	1,179,082	1,015,303	*30,188	*133,591	30,156,148	53,688,626	4,657,191	1,704,475
Less: Accumulated depreciation	383,275,546	627,792	531,734	*18,827	*77,230	15,525,303	16,996,397	1,807,057	590,306
Depletable assetsLess: Accumulated depletion	37,086,393 14,988,799	*200,043 *43,039	*7,314 *1,789	*192,729 *41,250]	14,440,624 7,047,487	39,299 39,144	*71,263 *17,953	-
Land	28,241,528	336,802	328,496	*6,749	*1,557	1,351,758	166,918	1,421,394	403,897
Intangible assets (amortizable) Less: Accumulated amortization	481,385,062 109,320,279	417,922 19,365	405,493 13,259	-	*12,430 *6,106	3,509,271 1,019,886	8,399,143 711,709	1,334,119 298,359	510,846 114,907
Other assets	833,429,729	115,652	110,621	*2,054	2,976	7,563,681	17,895,433	1,030,345	460,354
Total liabilities	8,095,278,898	2,628,527	2,112,552	*326,938	*189,037	73,066,527	90,800,051	26,267,158	15,273,911
Accounts payable	1,262,674,298	204,580	175,455	20,550	*8,574	7,519,835	4,107,455	5,860,712	4,750,925
Mortgages, notes, and bonds payable in less than one year	428,040,785	63,178	43,274		*19.904	1,879,055	2,610,597	1,692,365	766,325
Other current liabilities	2,074,453,447	94,145	86,808	245	*7,091	4,053,356	5,962,012	3,064,314	1,798,969
Loans from shareholders	112,644,517	250,145	*179,326	*70,819	-	2,111,931	1,947,439	1,076,612	*324,062
Mortgages, notes, and bonds payable in one year or more	884,756,762	967,453	618,459	143,000	*205,993	12,123,865	27,925,730	4,321,334	2.443.067
Other liabilities	1,612,082,804	105,739	86,636	-	*19,103	9,235,447	23,223,878	1,475,082	737,131
Net worth	1,720,626,285	943,288	922,593 326,588	*92,324	*-71,629	36,143,038	25,022,940	8,776,739	4,453,431 488,553
Capital stockAdditional paid-in capital	331,379,816 1,260,342,929	414,559 1,186,720	1,141,040	*81,790 *14,982	*6,181 *30,698	6,718,878 32,637,082	3,159,176 21,260,929	1,631,572 6,185,476	2.691.003
Retained earnings, appropriated	15,166,747	-	-	-	-	3,897	-	*11,196	*10,753
Retained earnings, unappropriated [30] Less: Cost of treasury stock	121,537,538 7,800,744	-657,991	-545,035	*-4,448	*-108,508	-3,182,551 *34,268	602,836	993,571 45,075	1,308,198 45,075
Total receipts	3,045,218,107	1,743,061	1,325,286	*198,811	*218,964	41,550,054	34,970,711	37,433,953	26,137,814
Business receipts	2,641,467,019	1,322,508	1,065,410	*120,445	*136,653	38,809,014	33,188,283	34,975,372	25,010,875
Interest	209,979,015	15,497	9,002	4,186	*2,309	433,659	723,756	335,267	162,770
Interest on Government obligations: State and local	1,408,293	77	77	_	_	1,353	3,608	2,064	*1.485
Rents	16,266,873	20,365	20,273	*92	-	72,041	205,187	189,175	*48,996
Royalties	10,575,969	764	764	-	-	61,687	-	10,367	7,686
Net short-term capital gain reduced by net long-term capital loss	2,202,101	_	_	-	_	*119	1,041	*11,509	7,370
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	19,149,187 10,706,430	68,788 180,120	48,171 77,199	7,693 66,319	*12,925 36,602	175,389 216,689	23,734 75,825	508,573 125,542	139,675 52,436
Dividends received from domestic corporations	4,162,649	*787	*787	- 00,519	50,002	*628,180	*21,064	1,414	501
Dividends received from foreign corporations	17,381,188	-	-	-	-	*147,465	40,076	*85,529	-
Other receipts Total deductions	111,919,382 2,848,287,124	134,155 1,446,923	103,603 1,141,329	*75 *134,861	*30,476 *170,734	1,004,458 35,058,051	688,136 33,082,960	1,189,139 34,752,557	706,019 24,624,135
Cost of goods sold	1,934,450,326	810,768	625,492	*98,982	*86,294	20.634.431	18,231,825	29.509.663	22.013.072
Compensation of officers	12,751,395	16,070	*14,508	-	*1,562	131,141	43,519	217,634	91,514
Salaries and wagesRepairs	171,745,283 10,150,042	84,469 11,702	65,301 9,394	9 1,856	*19,159 *451	2,150,048 339,960	1,412,704 174,037	1,255,408 52,694	768,209 19,700
Bad debts	10,150,042	*512	9,394 *395	1,656	451	339,960 16.015	231.400	52,694 11.534	19,700 *790
Rent paid on business property	27,557,707	27,190	25,073	258	*1,859	817,838	256,344	474,260	240,319
Taxes paidInterest paid	36,472,215 169,059,494	27,664 72,416	20,336 48,150	*5,473 11,025	*1,854 *13,241	805,835 1,101,413	1,296,122 2,724,346	349,734 568,900	159,474 318,985
Charitable contributions	1,808,568	6,646	950	5,623	*74	22,608	13,777	12,980	8,692
Amortization Depreciation	20,954,911	10,175	9,249 59,597	57 *3.477	*870 *12.402	427,857	311,454	79,898	27,223
Depletion	60,805,415 2,565,811	75,567 *4,687	*137	*4,551	*12,492	1,894,337 1,467,119	2,358,091 10,818	258,490 *6,002	104,619 479
Advertising	36,524,548	2,700	2,528		*172	41,438	9,125	89,929	45,976
Pension, profit-sharing, etc., plans Employee benefit programs	14,244,168 29,225,888	*4,592 13,554	*4,512 12,362	79 1,005	- *187	320,400 478,315	618,678 434,061	29,185 200,654	11,204 130,710
Domestic production activities deduction	1,760,302	*478	*378	1,003	101	63,557	*2,392	30,868	23,955
Net loss, noncapital assets	2,941,990	*4,478	*3,441	-	*1,037	22,551	154,715	8,914	8,290
Other deductions Total receipts less total deductions	304,392,205 196,930,984	273,255 296,138	239,525 183,958	*2,350 *63,950	*31,380 *48,230	4,323,187 6,492,003	4,799,551 1,887,751	1,595,809 2,681,396	650,922 1,513,679
Constructive taxable income from related			,		,		1,001,101		
foreign corporations, total	6,074,140	-	-	-	-	340,025	-	803	96
Includable income of controlled foreign corporations Foreign dividend income resulting	2,322,930	-]	-	-]	218,861	_	803	96
from foreign taxes deemed paid	3,751,210	_				121,164			-
Net income Statutory special deductions, total	201,596,831 48,599,956	296,061 154,450	183,881 117,289	*63,950 *66	*48,230 *37,094	6,830,675 2,683,916	1,884,144 1,161,223	2,680,136 400,316	1,512,290 87,630
Net operating loss deduction	29,886,803	153,898	116,738	*66	*37,094	2,163,558	1,117,485	318,114	87,264
Income subject to tax	152,989,388	141,611	66,591	*63,884	*11,136	4,146,759	723,213	2,309,906	1,424,659
Total income tax before credits [32] Income tax	53,807,556 53,131,452	49,707 47,877	23,102 21,750	*22,341 *22,341	*4,265 *3,786	1,661,581 1,448,695	270,705 252,164	807,881 804,003	498,655 497,199
Alternative minimum tax	672,222	1,830	*1,352	,041	*478	212,818	16,890	3,361	1,353
Foreign tax credit	8,061,092 72,234	-	-	-	-	730,985	*104	9,265	348
Nonconventional source fuel credit	72,234 32,219			-		_	-	_	-
General business credit	2,423,083	1,167	1,167	1	-	*6,518	11,502	602	578
Prior year minimum tax credit	808,090 42,404,915	*1,474 47.066	*482 21,453	*22.340	992 *3.273	64,105 859,973	74,521 184,578	*1,692 796,322	562 497,168
Endnotes at end of table section. Detail may not add to total							104,070	1 30,022	707,100

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Construction	continued			Manufactu	ıring		
	Heavy and				_			
Item	civil				Beverage	Textile mills and		Leather and
	engineering construction	Specialty	Total	Food	and tobacco	textile	Apparel	allied
	and land	trade	Total	manufacturing	product	product	manufacturing	product
	subdivision	contractors			manufacturing	mills		manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	174	598	4,073	142	37	70	99	d
Total assets	9,228,963	1,764,285	2,164,101,073		34,410,595	2,165,580	960,772	d
Cash	600.090	147,667	39.920.472	1,387,172	1.056.890	134,386	38.824	d
Notes and accounts receivable	1,053,445	815,315	1,002,952,406		3,148,193	372,345	284,698	ď
Less: Allowance for bad debts	11,142	*30,034	5,288,563	91,743	35,030	14,209	*15,737	d
Investments in Government obligations	853,786 52,482	*53,695	94,903,953 174,657	3,120,643	1,767,416	461,321	300,812	d
Tax-exempt securities	52,462]	*81,490	*519	_	_	-	d
Other current assets	1,707,953	210,431	122,965,353	745,414	1,367,287	89,543	63,943	d
Loans to shareholders	*87,386	*25,856	2,353,843	-	*2,090	10	*11,094	d
Mortgage and real estate loans Other investments	*71,947 1,298,392	*39,395	86,171 360,133,999	*7,896 4,923,033	- 10,253,027	520,902	- *22,420	d d
Depreciable assets	2,536,393	416,324	441,664,902	15,113,611	6,862,336	1,314,985	347,053	d
Less: Accumulated depreciation	961,536	255,215	224,378,496	8,009,704	2,676,067	770,279	201,788	d
Depletable assets	*71,263	-	14,515,567	-	-	-	-	d d
Less: Accumulated depletion Land	*17,953 1,012,758	4,739	5,969,365 8,713,431	353,252	454,965	19,030	*9,752	d d
Intangible assets (amortizable)	419,000	*404,272	225,503,192	17,171,227	11,833,464	49,827	*121,813	d
Less: Accumulated amortization	83,691	*99,760	62,143,641	3,135,772	2,013,867	*11,861	*72,161	d
Other assets	538,391	*31,600	147,911,700	1,506,808	2,389,891	-421	50,048	d .
Total liabilities	9,228,963	1,764,285	2,164,101,073		34,410,595	2,165,580	960,772	
Accounts payable Mortgages, notes, and bonds payable in less	629,687	480,100	833,394,161	2,980,793	3,061,467	315,558	131,734	d
than one year	838,523	*87,517	65,816,834	6,005,963	238,695	299,607	*74,431	d
Other current liabilities	990,509	274,835	211,632,393	3,607,349	1,745,985	168,354	81,888	d
Loans from shareholders Mortgages, notes, and bonds payable in one	370,112	*382,438	57,594,569	*3,618,960	*59,743	*77,825	*49,328	d
year or more	1,756,289	*121,978	274,201,174	7.894.872	17,814,519	199,422	*130.141	d
Other liabilities	714,408	23,543	222,414,521	2,958,654	4,543,613	70,112	*44,318	
Net worth	3,929,435	393,874	499,047,421	9,101,455	6,946,573	1,034,701	448,931	d
Capital stock Additional paid-in capital	1,047,019 2,941,911	96,000 *552,562	48,272,937 419,001,957	1,446,534 6,599,508	3,273,910 6,264,859	381,668 790,670	55,292 *207,122	d d
Retained earnings, appropriated	*443	-	584,365	15,140		-	452	ď
Retained earnings, unappropriated [30]	-59,938	-254,689	31,982,782	1,071,621	-2,592,196	-123,916	186,065	
Less: Cost of treasury stock	-	-	794,619		-	*13,722	-	d
Total receipts	8,345,996 7.090,478	2,950,144	1,469,530,128	35,658,759	23,851,146	2,803,051	1,821,701	d d
Business receipts	166,939	2,874,020 5,558	1,383,436,726 19,074,834	35,110,017 235,045	22,093,511 520,971	2,690,683 17,593	1,782,125 10,684	d d
Interest on Government obligations:	100,000	0,000	10,014,004	200,040	020,071	17,000	10,004	ŭ
State and local	*579		226,530		*738	*207		d
RentsRoyalties	136,591 25	*3,588 2,657	9,443,762 4,232,113	14,957 8,899	10,873 *261,879	1,178 1,172	46 14,296	d
Net short-term capital gain reduced by	23	2,037	4,232,113	0,099	201,079	1,172	14,290	ı u
net long-term capital loss	*4,139	-	58,195	*47	516	936	-	d
Net long-term capital gain reduced by	000 500	0.040	4 700 000	+0.4.707	+0.40.040	****	+0.050	
net short-term capital loss Net gain, noncapital assets		8,310 *1,000	4,723,096 6,230,349		*218,018 4,582	*30,190 *4,072	*3,659 *50	a d
Dividends received from domestic corporations	*871	42	518,850		243,607	-	-	ď
Dividends received from foreign corporations	*85,529		10,237,210		99,524	*9,617	643	d
Other receipts	428,151	54,970	31,348,463	225,097	396,926	47,403	*10,199	
Total deductions	, ,	2,740,196	1,379,141,796		21,595,783	2,620,750	1,709,708	a
Cost of goods sold Compensation of officers	5,484,787 76,365	2,011,804 49,754	1,082,697,334 3,517,259	21,830,949 140,304	11,010,365 136,745	1,948,574 22,691	1,215,166 *12,035	d d
Salaries and wages	286,494	200,705	57,052,851	1,535,156	1,161,096	149,341	93,241	ď
Repairs	27,236	*5,759	4,482,043		169,635	9,028	3,365	
Bad debts Rent paid on business property	6,407 132,285	*4,337 101,656	1,932,740 8,093,019	27,506 268,212	20,087 161,979	4,296 31,890	*802 31,392	
Taxes paid	151,792	38,468	14,597,346		1,825,463	35,527	29,818	
Interest paid	216,524	33,391	33,136,730	1,005,506	1,613,330	50,405	22,629	d
Charitable contributions	3,567	*721	1,076,202	28,627	10,391	599	*1,294 *5,969	d d
Amortization Depreciation	32,170 126,488	*20,505 27,383	6,436,252 32,622,802	312,395 739,759	362,507 498,592	11,122 72,351	33,169	
Depletion	*5,523	-	932,229	117	3,197	-	-	ď
Advertising	11,183	32,771	17,564,489	669,369	1,775,633	9,324	28,241	d
Pension, profit-sharing, etc., plans Employee benefit programs	7,786 56,463	*10,196 *13,480	8,260,791 15,171,088	212,753	129,167 249,590	6,664 36,610	*4,055 37,361	d d
Domestic production activities deduction	*3,437	3,480	15,171,088	370,979 42,326	249,590 42,822	36,619 *2,379	37,361 *129	d d
Net loss, noncapital assets	417	*206	1,028,599	47,377	23,467	*9,110	*1,773	d
Other deductions	759,302	185,585	89,153,869		2,401,717	220,831	189,268	
Total receipts less total deductions Constructive taxable income from related	957,770	209,947	90,388,332	1,826,442	2,255,364	182,301	111,994	d
foreign corporations, total	708	-	3,111,640		19,197	-	-	d
Includable income of controlled foreign corporations	708	-	542,724	*4,048	13,073	-	-	d
Foreign dividend income resulting from foreign taxes deemed paid			2,568,916	1,606	6,124			d
Net income	957,898	209,947	93,273,442	1,826,368	2,273,823	182,094	111,994	
Statutory special deductions, total	276,169	*36,516	15,173,169	178,038	338,273	45,000	*21,310	d
Net operating loss deduction	194,368	*36,482	8,984,455 78,238,771	163,453	*64,517	36,963 137,004	*21,310 90,683	
Income subject to tax	711,815 249,030	173,431 60,196	78,238,771 27,479,415	1,648,330 579,822	1,935,549 677,212	137,094 47,929	90,683	d d
Income tax	246,922	59,882	27,333,490	575,124	676,849	47,337	31,128	d
Alternative minimum tax	1,903	*105	150,995	4,697	363	*592	*303	d
Foreign tax credit	8,664	253	5,610,979 72,234	3,563 475	*25,257 5,270	-	387	d d
Nonconventional source fuel credit			72,234 26,976	581	5,270		_	d d
General business credit	13	12	1,568,345	3,427	3,920	*81	93	d
Prior year minimum tax credit	*1,130 239,223	- 59.932	366,347 19,834,531	*5,007 566,769	*2,773 639,992	408 47,440	- 30,951	d d
Endnotes at end of table section. Detail may not add to total						47,440	30,951	

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Manufacturingcontinued								
				I					
Item						Plastics			
	\\/	D	Printing	Petroleum	Observiced	and	Nonmetallic	Deimon	
	Wood product	Paper manufacturing	and related support	and coal products	Chemical manufacturing	rubber products	mineral product	Primary metal	
	manufacturing	manalactaring	activities	manufacturing	manadadaning	manufacturing	manufacturing	manufacturing	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Number of returns	138	73	40	38	334	198	122	89	
Total assets	2,381,406	6,793,372	6,128,411	1,014,939,951	259,453,872	29,271,760	75,847,769	31,272,228	
Cash	71,062	209,408	85,587	3,046,519	4,854,294	841.858	1,112,026	1.870.174	
Notes and accounts receivable	509,911	1,234,274	746,677	733,869,189		5,456,190	9,387,312	6,173,134	
Less: Allowance for bad debts	3,596	18,422	46,466	153,015		209,375	250,853	100,618	
Inventories Investments in Government obligations	453,603 382	734,620	504,095	8,204,256	18,923,408	4,508,307	4,704,170 3	4,834,830 115,893	
Tax-exempt securities	-	_	-	30,000	*64		-	5,562	
Other current assets	62,354	376,828	94,797	33,252,819		1,231,345	8,272,141	1,076,699	
Loans to shareholders	- 3,180	22,101	10,739	14,017		*18,722	883,701	780,412	
Mortgage and real estate loans Other investments	. 3,160 *184,222	635,711	*130,284	115,763,899	*30,731 61,224,036	5,620,491	*1,045 15,813,507	7,709 3,200,373	
Depreciable assets	1,493,484	5,586,486	3,873,431	75,368,258	74,493,876	16,791,738	32,886,848	15,166,028	
Less: Accumulated depreciation	743,922	2,037,332	2,096,422	41,874,544	39,085,929	10,389,683	15,185,330	6,619,280	
Depletable assetsLess: Accumulated depletion	-	-	-	9,802,258 5,173,830	90,403 31,716	_	3,913,360 504,598	568,892 178,503	
Land	35,160	74,761	*42,160	1,387,216	1,804,318	183,184	1,708,426	281,481	
Intangible assets (amortizable)	84,838	711,559	2,746,830	46,414,517	61,029,171	2,157,867	10,327,428	1,706,504	
Less: Accumulated amortization Other assets	*4,402 235,128	118,136 -618,489	*222,914 259,613	22,317,654	14,754,497 40,486,290	878,751 3,939,865	1,951,818	122,200 2,505,138	
Total liabilities	235,128 2,381,406	-618,489 6,793,372	259,613 6,128,411	57,306,046 1,014,939,951	40,486,290 259.453.872	3,939,865 29.271.760	4,730,401 75,847,769	2,505,138 31.272.228	
Accounts payable	419,276	807,257	508,115		21,767,991	3,468,824	5.531.367	4,264,052	
Mortgages, notes, and bonds payable in less	713,270	007,207	300,113	124,017,702	21,707,391	5,400,024	5,551,567	7,207,032	
than one year	114,033	405,269	*102,680	2,509,006		973,893	5,741,588	1,220,212	
Other current liabilities Loans from shareholders	. 146,146 *438,577	468,380 *37,970	817,821 *2,983	59,468,750 629,278		2,849,334 414,414	9,910,701 *2,624,462	2,556,883 1,199,155	
Mortgages, notes, and bonds payable in one	450,577	31,910	2,903	029,270	07,002,024	717,714	2,024,402	1,133,133	
year or more	877,394	1,482,354	1,871,662	53,002,436		9,961,393	15,548,230	5,920,761	
Other liabilities Net worth	253,729 132,250	676,330 2,915,814	1,809,735 1,015,415			5,361,120	8,858,306	4,505,057 11.606.108	
Capital stock	495,404	901,788	1,234,098			6,242,782 2,014,434	27,633,116 1,945,970	1,298,508	
Additional paid-in capital	-103,486	2,744,687	583,374	115,940,582	77,789,829	9,782,550	21,174,866	7,091,495	
Retained earnings, appropriated	389,017	700 545	- 004 500	15,000	*2,540	31,443	20,043	10,535	
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-646,154 *2,531	-730,545 *116	-801,599 458	16,334,794 56,250	9,912,211 212,509	-5,571,123 14,521	4,498,387 *6,152	3,224,323 18,753	
Total receipts	4,498,066	10,339,457	7,118,297	588,331,611	176,466,344	37,342,233	49,162,927	37,679,683	
Business receipts	4,357,071	9,856,576	6,935,176	568,477,155	160,748,105	35,958,341	45,733,016	36,601,159	
Interest	10,078	107,254	32,399	2,176,577	2,526,655	256,957	946,463	284,014	
Interest on Government obligations: State and local		*43	*[1]	77,347	80.875	*416	*2,088	124	
Rents	*1,307	375	*3,735		164,106	20,941	21,509	31,453	
Royalties	131	19,963	*536	220,169	2,826,372	73,676	72,621	*18,425	
Net short-term capital gain reduced by net long-term capital loss			10	8,904	27,369		[1]	449	
Net long-term capital gain reduced by	_	-	10	0,904	27,309	-	111	443	
net short-term capital loss	*89	47,026	*28,660	1,965,036	1,121,727	57,214	258,463	10,853	
Net gain, noncapital assets Dividends received from domestic corporations	*249	*1,712 1,673	*29,076	1,045,854 129,077	150,583 59,326	61,475 495	269,579 9,515	3,067 *1,559	
Dividends received from foreign corporations	39	193,307	3,735			*101,338	1,282,742	192,093	
Other receipts	129,101	111,527	84,969	12,337,712	5,661,669	811,381	566,930	536,485	
Total deductions	4,091,924	9,941,834	6,940,352			36,256,872	44,006,765	34,333,629	
Cost of goods sold	3,424,705	7,766,168	4,846,633	515,740,936	84,310,745	25,486,226	28,956,140	28,344,419	
Compensation of officers	. 24,795 125,916	35,122 433,373	29,044 563,170	92,365 5,654,116	1,004,535 16,943,598	138,137 1,828,852	116,716 2,785,359	94,294 977,854	
Repairs	7,875	56,489	15,154	1,063,963		143,287	290,304	286,536	
Bad debts	1,858	15,727	11,478	102,119		85,355	74,163	20,852	
Rent paid on business property	. 19,589 35,020	86,347 100,221	124,101 79,600	1,121,673 3,117,392	1,571,394 2,286,539	363,726 418,522	709,099 967,769	184,666 333,150	
Taxes paidInterest paid	59,183	296,456	238,052	3,548,601	5,748,978	1,068,884	2,106,992	637,132	
Charitable contributions	495	2,177	983	78,480	692,680	7,730	21,487	8,359	
Amortization Depreciation	2,396	27,272 370,635	31,401 251 342	2,112,290		107,330	83,461	91,598	
Depletion	104,966	379,635 359	251,342 -	3,579,271 358,780	3,979,973 2,481	869,259 -	1,882,398 304,120	736,977 261,848	
Advertising	29,008	41,791	56,046	517,649	7,328,145	352,245	148,404	27,785	
Pension, profit-sharing, etc., plans	4,732	49,331	81,826	704,279	2,079,088	322,759	485,171	459,073	
Employee benefit programs Domestic production activities deduction	42,815 10,331	183,687 1,832	124,748 *2,733			799,135 13,068	1,187,650 84,842	456,092 49,522	
Net loss, noncapital assets	*1,098	13,350	*771	663	601,915	45,639	122,953	17,169	
Other deductions	197,144	452,499	483,268			4,206,718	3,679,738	1,346,302	
Total receipts less total deductions Constructive taxable income from related	406,142	397,623	177,945	30,199,342	16,905,552	1,085,361	5,156,162	3,346,055	
foreign corporations, total	. 35	_	365	1,061,029	1,205,306	*46,374	114,633	99,840	
Includable income of controlled foreign corporations	-	-	-	131,059		*25,660	11,010	-	
Foreign dividend income resulting	0.5		365	000.070	1.000.007	20 744	*102.600	00.040	
from foreign taxes deemed paid Net income	. 35 406,177	397,580	178,310			20,714 1,131,320	*103,623 5,268,707	99,840 3,445,771	
Statutory special deductions, total	49,354	313,257	*44,884	530,025	2,428,663	526,306	1,600,934	393,782	
Net operating loss deduction	49,354	163,191	*41,709	147,724	1,188,334	469,679	538,232	373,547	
Income subject to tax	. 356,823 124,173	125,724 44,055	133,426 46,804	30,652,999 10,727,524		605,330 211,770	3,697,432 1,321,675	3,051,989 1,069,595	
Income tax	123,522	43,252	46,208		5,479,106	209,250	1,292,107	1,066,034	
Alternative minimum tax	*651	*803	*596	1,117	23,513	9,313	29,547	3,560	
Foreign tax credit	. 91	*476	470	3,496,467	1,059,935	*23,815	68,448	445,942	
U.S. possessions tax credit Nonconventional source fuel credit]	_	720 -]	24,300	1,748	1,830	-	
General business credit	*310	1,228	72	185,455	359,858	4,041	3,277	524	
Prior year minimum tax credit	*511	*2,238	2,920	150,050		7,806	39,034	11,541	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total	123,261	40,113	42,623	6,895,553	4,007,031	174,359	1,209,086	611,587	

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Manufacturingcontinued							
	1							
				Electrical				
Item			Computer	equipment,				
1.5.11	Fabricated		and	appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	257	528	1,047	166	282	*112	301	9,762
Total assets	32,788,024	87,750,166	73,799,858	28,848,414	412,891,523	*1,657,069	26,497,596	452,891,357
Cash	1,457,148	3,689,159	2,558,064	736,111	15,840,773	*45,581	880,855	34,156,919
Notes and accounts receivable	5,861,465	20,757,321	11,609,950	3,570,998	159,033,507	*342,150	3,011,804	111,282,547
Less: Allowance for bad debts	91,557 3,553,712	461,068 10,216,316	344,820 5,978,555	173,065 2,742,451	2,055,007 20,850,166	*23,382 *416,723	114,611 2,624,898	2,952,831 72,728,699
Investments in Government obligations	*328	*18,827	5,376,555	472	38,752	- 10,723	2,024,030	*433,969
Tax-exempt securities	17,723	21,393	-	-	*6,228	-	-	333,849
Other current assets Loans to shareholders	1,581,660	8,130,740	4,445,723	1,633,972	42,741,763	*115,736	831,656	48,117,647
Mortgage and real estate loans	*193,911	*25,082	*95,149	36,678 1,694	77,197 33,916	*1,259	*48,994 *[1]	2,088,285 69,884
Other investments	5,276,399	14,787,479	24,028,605	9,545,228	77,723,840	*255,352	10,225,189	46,213,244
Depreciable assets	12,149,572	19,562,320	17,202,660	7,015,877	129,441,662	*753,170	6,240,622	139,962,917
Less: Accumulated depreciation Depletable assets	6,792,118	11,126,315 126,785	11,687,121	4,527,859	56,361,382 *13,869	*446,390	3,746,771	66,442,715 *7,806,565
Less: Accumulated depletion		80,717	_	_	13,009	_]	*1,869,274
Land	229,485	504,701	345,873	95,524	1,029,310	*35,095	119,738	6,158,236
Intangible assets (amortizable)	7,746,323	17,885,974	21,470,665	8,864,322	9,003,152	136,753	5,989,779	43,892,259
Less: Accumulated amortization Other assets	1,157,695 2,761,669	4,327,136 8.019.307	6,724,850 4,821,406	1,455,235 761,245	1,680,224 17,154,000	28,587 *53,609	1,164,666 1,550,108	8,938,478 19,849,634
Total liabilities	32,788,024	87,750,166	73,799,858	28,848,414		*1,657,069	26,497,596	452,891,357
Accounts payable	5,896,773	7,731,340	8,246,026	6,536,666	35,722,162	*123,342	1,861,011	90,932,191
Mortgages, notes, and bonds payable in less								
than one year	1,532,825	9,280,376	4,163,406	627,905	22,087,954	*113,639	717,444	44,375,821
Other current liabilities Loans from shareholders	2,232,795 1,206,905	10,441,017 1,708,966	7,928,746 7,511,253	2,171,216 *499,706	77,460,664 1,794,403	*247,772	1,734,840 1,336,760	63,120,593 7,058,846
Mortgages, notes, and bonds payable in one	1,200,905	1,700,900	7,511,255	499,700	1,734,403		1,330,700	7,000,040
year or more	5,275,591	13,778,562	7,153,262	2,628,237	84,019,790	*121,381	3,380,189	73,706,826
Other liabilities	4,734,583	18,251,476	7,331,541	4,585,728	83,172,188	*92,026	9,342,173	40,903,068
Net worth Capital stock	11,908,552 3,164,811	26,558,429 4,666,238	31,465,623 3,780,731	11,798,956 1,096,411	108,634,363 7,802,799	*958,909 *112,031	8,125,178 1,821,173	132,794,012 34,697,004
Additional paid-in capital	9,188,222	23,125,839	44,674,098	8,265,781	78,480,769	*103,218	6,285,495	75,116,261
Retained earnings, appropriated	1,505	*6,319	67,543	17,453	1,662	-	5,713	*84,049
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-283,688 162,296	-1,214,778 *25,189	-16,961,035 *95,715	2,464,690 *45,379	22,361,848 12,715	*743,660	109,762 96,965	24,744,532 1,847,833
Total receipts	30,185,513	79,169,157	66,130,659	23,979,582	271,262,339	*3,235,401	20,453,538	765,368,957
Business receipts	28,817,819	75,240,473	62,646,040	22,896,646	241,977,891	*3,199,343	18,275,426	740,760,462
Interest	368,842	1,886,467	802,748	182,409	7,902,768	*15,712	791,197	4,957,126
Interest on Government obligations:								
State and local	*1,152 24,052	39,328 577,572	1,847 46,633	10,068 20,416	2,097 7,914,133	- *1,189	*4,475 19,905	109,334 1,080,646
Royalties	39,337	255,179	135,220	81,855	81,232	3,760	117,389	2,050,990
Net short-term capital gain reduced by				·		·		
net long-term capital loss	. 7	*114	*19,454	35	349	-	3	6,916
Net long-term capital gain reduced by net short-term capital loss	145,275	107,983	142,765	*14,243	525.391	_	21,796	1,595,377
Net gain, noncapital assets	36,450	198,077	16,033	20,841	4,363,510	*216	18,305	1,618,486
Dividends received from domestic corporations	4,155	4,189	12,094	93	36,364	-	950	549,708
Dividends received from foreign corporations Other receipts	267,748 480,675	251,847 607,927	140,389 2,167,436	*566,673 186,302	2,639,860 5,818,743	- *15,180	*51,362 1,152,730	2,240,549 10,399,364
Total deductions	28,007,976	75,073,143	63,706,168	22,339,650	255,739,099	*3,027,975	18,186,613	734,263,184
Cost of goods sold	20,700,053	55.809.975	46,959,708	16,123,078	195,011,462	*2,280,473	10,914,943	589,738,001
Compensation of officers	232,806	389,271	365,132	116,583	355,183	*38,681	172,494	2,420,856
Salaries and wages	1,662,190	8,444,144	4,648,639	1,457,876	6,876,657	*189,567	1,519,690	36,634,521 2.048,168
RepairsBad debts.	93,505 65,696	345,728 129,817	141,507 74.074	70,587 16.928	470,673 1 079 090	*8,610 *19,629	61,870 33,992	2,048,168 815.866
Rent paid on business property	231,617	777,432	797,079	176,709	1,215,317	*39,095	180,560	7,131,590
Taxes paid	483,176	975,101	626,373	372,188	2,143,405	*54,860	299,648	6,620,506
Interest paid Charitable contributions	834,172 7,564	1,950,264 28,409	1,466,320 32,815	794,813 8,423	10,428,587 129,800	*10,429 *2,273	1,252,569 13,609	7,958,511 358,031
Amortization	155,919	239,416	505,610		232,859	*6,419	132,684	5,359,093
Depreciation	593,099	1,754,123	1,116,045	344,315	15,260,656	*29,833	396,790	11,531,200
Depletion	- 101,610	731 459,860	- 747,781	*576 214,294	- 4,650,887	- *74,871	20 326,729	140,329 14.397.681
Advertising Pension, profit-sharing, etc., plans	263,580	1.232.442	747,781 260,217	214,294 265,129	4,650,887 1.548.150	12,394	326,729 139,908	1,686,186
Employee benefit programs	606,376	1,160,933	1,048,087	381,673	3,702,956	*25,869	381,401	5,049,921
Domestic production activities deduction	30,596	20,691	23,403	23,090	164,904	*5,088	25,971	221,071
Net loss, noncapital assets Other deductions	6,832 1,939,185	23,730 1,331,075	36,847 4,856,529	25,457 1,791,041	33,672 12,434,840	635 *229,248	16,142 2,317,592	354,158 41,797,496
Total receipts less total deductions	2,177,537	4,096,014	2,424,491	1,639,931	15,523,240	*207,426	2,266,924	31,105,773
Constructive taxable income from related						·		
foreign corporations, total	36,862	45,787	73,321	160,161	222,328	-	20,747	485,338
Includable income of controlled foreign corporations Foreign dividend income resulting	12,108	10,630	52,431	45,874	55,827	_	2,526	265,308
from foreign taxes deemed paid	*24,754	35,157	20,890	*114,287	166,501	-	18,221	220,030
Net income	2,213,248	4,102,472	2,495,966	1,790,025	15,743,471	*207,426	2,283,197	31,481,777
Statutory special deductions, total Net operating loss deduction	. 564,117 385,626	1,854,054 1,687,607	1,045,689 962,821	720,895 307,713	3,540,814 1,436,950	*10,876 *10,876	966,898 934,848	7,484,640 5,590,079
Income subject to tax	1,649,131	2,244,894	1,453,513	1,069,130	12,202,657	*196,550	1,316,299	23,998,418
Total income tax before credits [32]	579,977	796,785	519,973	379,992	4,274,586	*68,638	474,011	8,379,260
Income tax	573,696 6 175	774,257	505,261	372,799	4,265,200	*68,586	456,522 17 314	8,335,340
Alternative minimum tax Foreign tax credit	6,175 19,865	22,466 64,155	14,690 34,585	5,865 *127,045	9,378 220,486	52	17,314 19,990	43,669 340,851
U.S. possessions tax credit		11,728	11,319	-	-	-	14,846	-
Nonconventional source fuel credit		-	-	26,322	-		74	
General business credit Prior year minimum tax credit	7,559 10,628	83,080 39,333	30,977 12,415	11,436 *7,101	862,638 21,990	1,253	9,086 1,098	148,510 92,142
Total income tax after credits [2]	541,925	598,489	430,678	208,088	3,169,471	*67,384	428,918	7,797,757
Endnotes at end of table section. Detail may not add to total						,	,	/ ,

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

				Wholesale ar	nolesale and retail tradecontinued					
		Wholesale	trade				Retail trade			
									Building	
Item				Electronic		Motor			material	
	.	6		markets	-	vehicle	Furniture	Electronics	and garden	
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment and supplies	
		goods	goods	agents and brokers		and parts dealers	furnishings stores	appliance stores	dealers	
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	
Number of returns	8,318	5,631	2,591	*96	1,444	40	*24	241	*55	
					-					
Total assets	368,824,740	254,693,171	113,962,085	*169,484	84,066,617	3,278,605	*3,990,432	1,164,368	*515,185	
Cash Notes and accounts receivable	. 27,196,877 102,987,496	14,643,889 75,855,895	12,552,665 27,087,986	*323 *43,615	6,960,043 8,295,051	656,094 357,547	*63,006 *150,577	181,270 337,755	*50,512 *172,840	
Less: Allowance for bad debts	2,702,773	2,239,104	463,668	43,013	250,059	*14,431	*2,427	*5,151	*7,441	
Inventories	61,060,290	44,915,580	16,144,711	-	11,668,408	953,905	*849,573	*30,144	*182,279	
Investments in Government obligations	*433,969	*105,997	*327,972	-		-	-	-	-	
Tax-exempt securities	47,189	2,796	44,393	-	286,660	244 406	- *307,837	244.000	*44.040	
Other current assets Loans to shareholders	. 43,324,476 . 1,598,073	35,604,901 1,360,999	7,719,575 237,074	-	4,793,171 490,212	244,186 *21,088	307,637	214,099 *4,317	*41,848 *184	
Mortgage and real estate loans		*49,134	400	-	20,351		-	20,104	-	
Other investments	38,055,927	22,517,552	15,419,809	118,566	8,157,317	232,416	*204,489	*234,901	*17,487	
Depreciable assetsLess: Accumulated depreciation	. 102,760,354 49,306,830	77,266,741 36,181,051	25,479,318 13,116,560	*14,294 *9,219	37,202,563 17,135,885	659,791 232,441	*2,022,621 *572,404	118,135	*59,590 *24,925	
Depletable assets	*7,806,565	30,161,031	*7,806,565	9,219	17,133,003	232,441	572,404	86,878	24,925	
Less: Accumulated depletion	*1,869,274	-	*1,869,274	-	-	-	-	-	-	
Land	2,962,444	2,031,744	930,700	-	3,195,792	156,479	*316,763	*1,670	*2,872	
Intangible assets (amortizable)		11,876,149	15,264,611	-	16,751,499	*162,176	398,412	*149,816	*20,272 *2,229	
Less: Accumulated amortization Other assets	6,295,287 13,574,949	2,778,650 9,660,601	3,516,636 3,912,444	*1,904	2,643,191 6,274,685	*24,934 106,727	78,949 *330,934	*92,011 *56,198	*1,895	
Total liabilities	368,824,740	254,693,171	113,962,085	*169,484	84.066.617	3.278.605	*3,990,432	1,164,368	*515,185	
Accounts payable	80,508,782	58,434,460	22,029,364	*44,958	10,423,409	230,351	*500,219	349,176	*154,517	
Mortgages, notes, and bonds payable in less									,	
than one year	40,093,717	31,351,493	8,720,962	*21,262	4,282,104	430,487	*572,350	*107,389	*115,053	
Other current liabilities Loans from shareholders	. 50,777,520 5,105,755	33,848,427 2,668,700	16,923,998 2,437,055	*5,095	12,343,073 1,953,091	523,695 *32,763	*907,740	266,266 *20,067	*61,361 *15,412	
Mortgages, notes, and bonds payable in one	3,103,733	2,000,700]	1,333,081	32,703	-	20,007	10,412	
year or more	58,604,216	37,556,880	21,047,336	-	15,102,610	501,447	*1,121,295	*107,753	*35,440	
Other liabilities	28,254,366	19,695,051	8,559,315	+00.470	12,648,702	446,792	*240,421	*88,479	*14,214	
Net worth Capital stock	105,480,385 28,168,424	71,138,160 18,397,310	34,244,056 9,652,413	*98,170 *118,700	27,313,627 6.528,580	1,113,070 82,591	*648,408 *7,407	225,237 77,792	*119,189 *17,210	
Additional paid-in capital	53,856,114	34,103,863	19,683,409	*68,841	21.260.147	349,141	*255,583	*577,542	*48,773	
Retained earnings, appropriated	*12,180	*6,109	*6,070	-	71,869	-	-	-	-	
Retained earnings, unappropriated [30]	23,879,307	18,931,044	5,037,635	*-89,372	865,224	681,821	*385,419	-430,097	*53,205	
Less: Cost of treasury stock	435,640	300,168	135,472	*4.40.005	*1,412,194	483	*2 025 022	4 000 550	*4 440 050	
Total receipts	. 616,441,831 595,996,645	452,926,203 442,185,900	163,369,542 153,665,045	*146,085 *145,701	148,927,127 144,763,816	7,150,656 6,993,192	*3,935,032 *3,884,025	1,900,552 1,842,588	* 1,140,656 *1,124,171	
Business receipts	4,243,759	3,054,310	1,189,449	145,701	713,367	50,271	*6,485	9,169	*1,124,171	
Interest on Government obligations:	.,,	5,55 1,515	1,100,110				2,	5,100	.,	
State and local	92,703	71,153	21,550	-	*16,631	10	1,060	*562		
Rents Royalties	. 731,534 1,784,919	586,408 936,268	145,126 848,650	-	349,111 266,071	11,984 3,408	*2,732	2,269 *9,184	*896 *3,987	
Net short-term capital gain reduced by	1,704,919	930,200	040,030	-	200,071	3,400	-	9,104	3,301	
net long-term capital loss	5,861	4,205	*1,656	-	*1,055	562	78	-	-	
Net long-term capital gain reduced by										
net short-term capital loss Net gain, noncapital assets	1,370,620 1,580,807	418,015 987,283	952,605 593,523	-	224,757 37,679	*683 *1,488	- *11,285	*8,300	*10	
Dividends received from domestic corporations	524,260	116,310	407,950	_	25,448	*351	11,205	140	-	
Dividends received from foreign corporations	1,417,931	608,009	809,922	-	822,619	2,325	-	3,855	*983	
Other receipts	8,692,792	3,958,342	4,734,065	*385	1,706,572	86,381	*29,366	*24,484	*9,170	
Total deductions	590,152,232	437,878,011	152,137,280	*136,941	144,110,953	7,000,915	*3,735,550	1,725,970	*1,107,242	
Cost of goods sold		367,970,597	117,956,922	-	103,810,482	6,027,182	*2,156,072	1,145,000	*928,382	
Compensation of officers	. 1,979,685 22,895,132	1,173,851 16,046,301	805,834 6,814,474	*34,358	441,171 13,739,388	16,714 429,933	*11,346 *448,231	*19,194 266,122	*3,935 *48,373	
Repairs		799,414	239,170	*129		15,343	*24,345	*1,678	*1,122	
Bad debts	673,410	554,644	118,766		142,455	3,489	*2,837	*3,830	*1,193	
Rent paid on business property	3,320,154	2,139,947	1,169,899	*10,307 *3,049	3,811,436 2,064,778	63,154 69,897	*120,810 *127,240	28,274 27,358	*15,131 *11,035	
Taxes paidInterest paid	4,555,728 5,863,644	2,851,359 3,593,178	1,701,320 2,270,466	3,049	2,064,778	60,037	*71,152	27,356 11,768	*5,640	
Charitable contributions	268,858	183,101	85,757	-	89,174	1,347	*2,648	*292	*96	
Amortization	4,783,622	4,051,974	731,647	-	575,471	13,039	19,817	*1,689	*1,517	
Depreciation Depletion	9,463,336 139,873	8,105,591 1,968	1,356,132 *137,905	*1,613	2,067,864 455	38,293	*87,369	14,287	*4,823	
Advertising	12,390,082	9,925,987	2,463,427	*668	2,007,599	69,355	*163,669	48,373	*16,605	
Pension, profit-sharing, etc., plans	1,180,454	739,102	441,353	-	505,732	5,991	*10,260	*4,817	*659	
Employee benefit programs		2,096,283	1,032,298	*692	1,920,648	74,937	*45,153	32,653	*1,402	
Domestic production activities deduction Net loss, noncapital assets	216,031 211,277	111,036 140,557	104,996 70,719	-	*5,040 142,881	1,640 1,198	*486 *3,419	- *283	*227	
Other deductions	32,115,440	17,393,120	14,636,195	*86,125	9,682,056	109,366	*440,697	120,352	*67,101	
Total receipts less total deductions	26,289,599	15,048,192	11,232,263	*9,144	4,816,174	149,741	*199,481	174,582	*33,414	
Constructive taxable income from related foreign corporations, total	303.452	214,847	88,606		*181.886	76		298	*738	
Includable income of controlled foreign corporations		104,245	*6,165]	*154,898	76 76		298 298	*249	
Foreign dividend income resulting	•]		, 0		230		
from foreign taxes deemed paid		110,601	82,440		*26,988	-	-	-	*489	
Net incomeStatutory special deductions, total	26,500,348 5,924,255	15,191,886 3,777,603	11,299,318 2,137,891	*9,144 *8,760	4,981,429 1,560,385	149,807 13,820	*198,421 *2,039	174,318 *116,118	*34,152 *7,295	
Net operating loss deduction		3,777,603	1,169,916	*8,760	1,109,440	*11,233	*2,039	*116,118	*7,295	
Income subject to tax	20,577,373	11,415,563	9,161,427	*384	3,421,044	135,987	*196,383	*58,200	*26,857	
Total income tax before credits [32]		3,976,867	3,197,247	*89	1,205,057	47,669	*68,320	21,242	*9,252 *0.252	
Income tax Alternative minimum tax	7,144,341 29,612	3,954,870 21,759	3,189,381 7,852	*89	1,190,999 14,058	47,099 570	*68,320	*19,837 *1,405	*9,252	
Foreign tax credit	318,818	184,419	134,399	-	22,033	*525	-	184	*1,350	
U.S. possessions tax credit	-	-	-	-	-	-	-	-	-	
Nonconventional source fuel credit	124 007	- 44,797	- 87,090	-	16 600	369	- 409	4,074	*32	
Prior year minimum tax credit		63,923	13,073]	16,623 *15,146	309	409	4,074	- 32	
Total income tax after credits [2]	6,646,502	3,683,728	2,962,685	*89	1,151,255	46,776	*67,911	16,984	*7,871	
Endnotes at end of table section. Detail may not add to total	because of rounding. See	text for "Explanation of	Terms" and "Descrip	tion of the Sample an	d Limitations of the D	ata."				

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Wholesale and retail trade-continued									
				Retail tra	decontinued					
					Sporting					
Item	Food,	Health and		Clothing and	goods, hobby,				Wholesale	
	beverage	personal	Gasoline	clothing	book, and	General	Miscellaneous	Nonstore	and retail	
	and liquor	care	stations	accessories	music	merchandise	store	retailers	trade not	
	stores	stores		stores	stores	stores	retailers		allocable	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	
Number of returns	17	*33	*63	85	*93	d	68	723	-	
Total assets	42,438,418	*3,743,540	*2,301,490	, ,	*400,541	d	7,547,588	6,409,832	-	
Cash Notes and accounts receivable	3,312,192 2,860,449	*195,778	*286,939 *125,990	1,541,056 1,055,194	*121,433 *134,416	d d	239,748 1.492.686	299,373 933,625	-	
Less: Allowance for bad debts	62,188	*673,528 *17,829	795	66,190	12,948	d d	*47,614	13,046	-	
Inventories	4,638,936	469,351	*227,063	2,645,082	*97,665	d	1,006,347	557,307	-	
Investments in Government obligations Tax-exempt securities	- 5,380	-	-	-	-	d	-	- 281,280	-	
Other current assets	1.857.162	*102,468	*34.924	624,157	21,617	d d	931,351	409,957	-	
Loans to shareholders	350	-	464,162	*111		d	-	-	-	
Mortgage and real estate loans Other investments	2,685,415	- *200,044	- 12,679	246 2,232,023	- 85	d	- *1,038,888	- 1,298,888	-	
Depreciable assets	25,337,175	*1,430,036	*986,955	4,160,073	37,034	d	1,768,178	543,499		
Less: Accumulated depreciation	11,788,273	*918,877	*213,592	1,931,689	19,713	d	1,067,644	230,812	-	
Depletable assetsLess: Accumulated depletion	_		-	_	_	a d	_	_	-	
Land	2,253,464	14,158	*68,335	*279,721	754	d	*64,952	*36,622	-	
Intangible assets (amortizable)	*9,685,703	1,940,134	*294,253	1,290,873	-	ď	*1,889,176	*920,684	-	
Less: Accumulated amortization Other assets	1,311,264 2,963,917	380,458 *35,208	*17,828 *32,404	228,910 616,426	- *20,197	d d	*453,725 685,244	*52,883 1,425,336	-	
Total liabilities	42,438,418	*3,743,540	*2,301,490		*400,541	d d	7,547,588	6,409,832	_	
Accounts payable	4,586,760	*505,462	*765,736	, ,	*51,426	d	1,205,876	551,359	-	
Mortgages, notes, and bonds payable in less			•					·		
than one year Other current liabilities	1,912,883 4,676,556	*257,866 *295,380	*24,097 *196,892	539,855 1,403,261	70,935 *36,616	d d	*80,944 3,271,388	*170,247 702,375	-	
Loans from shareholders	52,533	632	*1,062	*38,805	-	d	*1,738,296	*53,522	_	
Mortgages, notes, and bonds payable in one	0.000.004	005.000	540,000	005 000	5.000		4 000 004	+005.040		
year or moreOther liabilities	9,299,661 8,691,960	885,280 *337,770	543,690 -6,068	825,083 856,980	5,023 1,305	d d	1,092,894 199,143	*685,043 *1,777,225	-	
Net worth	13,218,066	*1,461,150	*776,080	7,042,868	*235,236	d	-40,953	2,470,061	-	
Capital stockAdditional paid-in capital	4,370,624	*15,160	*357,921	520,957	*249,164	d	585,576	198,964	-	
Retained earnings, appropriated	8,529,532	1,051,424 -	*158,709	5,301,414 71,869	*-775 -	d d	1,932,949	3,055,855	-	
Retained earnings, unappropriated [30]	317,910	*396,092	*259,450	1,733,647	*-13,153	d	-1,734,313	-784,758	-	
Less: Cost of treasury stock		1,526		*585,019	- +=00 000	d	825,166		-	
Total receipts	94,577,542	*4,949,833	*8,866,379	11,566,227	* 790,633 *785.060	d	7,972,311	5,886,390 5.479.996	-	
Business receiptsInterest	92,573,112 303,747	*4,646,504 24,943	*8,760,787 *27,459	10,837,060 177,084	*4,222	d d	7,652,120 50,288	5,479,996 56,558	-	
Interest on Government obligations:		,		,	-,	_				
State and local	222	-	4,872	185	-	d	70 400	9,720	-	
Rents Royalties	201,758 1,821	23,234	*15,602 19,286	*28,363 194,194	_	d d	78,483	*3,682 10,956	-	
Net short-term capital gain reduced by	.,		,			_		,		
net long-term capital loss	-	[1]	-	284	-	d	*131	-	-	
Net long-term capital gain reduced by net short-term capital loss	5,513	188,771	*1,432	2,423	_	d	*19.217	6.717	-	
Net gain, noncapital assets	745	2,062	*10,273	-	19	d	2,600	*897	-	
Dividends received from domestic corporations Dividends received from foreign corporations	22,747 796,748	7,709	-	1,442 598	-	d	*768 2,389	- 8,010	-	
Other receipts	671,128	56,609	*26,668	324,594	*1,332	d	166,315	309,854	-	
Total deductions	92,542,366	*4,505,850	*8,672,566	10,667,871	*754,594	d	7,791,351	5,417,492	-	
Cost of goods sold	69,885,745	*1,836,819	*7,454,632	5,151,919	*598,365	d	5,273,424	3,212,694	-	
Compensation of officers	234,729 8,320,257	*18,804 *942,921	*2,423 *357,382	68,933 1,525,704	1,519 *53,027	d	30,700 956,633	32,874 372,854	-	
Repairs	723,013	*29,073	*47,891	120,390	*1,157	d	37,866	5,419	_	
Bad debts	22,499	11,612	*647	73,986	714	d	*9,907	11,705	-	
Rent paid on business property Taxes paid	1,916,277 1,219,510	*419,955 *128,750	*120,077 *47,872	927,208 244,857	*4,524 *5,301	d d	136,137 130,892	50,676 50,282	-	
Interest paid	1,483,139	59,544	*56,490	113,911	1,683	d	148,193	83,310	_	
Charitable contributions	45,689 *227,337	19,488 *17,855	115		4 740	d	*2,094 *101.258	2,611	-	
Amortization Depreciation	*227,337 1,326,580	*17,855 *103,308	*18,503 *101,403	137,796 220,029	1,740 3,143	a d	*101,258 98,805	34,919 67,283	_	
Depletion	-	-	· -		-	ď		455	-	
AdvertisingPension, profit-sharing, etc., plans	568,397 356,297	*224,087 *51,177	*12,255 2,911	433,071 12,466	*43,888	d	57,469 *21,084	367,948 40,068	-	
Employee benefit programs	1,292,888	*85,114	43,805		2,819	d d	131,894	40,068 53,483	_	
Domestic production activities deduction	-	-	-	88	_,::0	ď	-	2,826	-	
Net loss, noncapital assets Other deductions	*70,576 4,849,431	*21,696 *535,647	30 *406,130		1 *36,712	d d	11,282 643,712	*5,041 1,023,042	-	
Total receipts less total deductions	2,035,176	*443,983	*193,813		*36,039	d d	180,960	468,898	_	
Constructive taxable income from related			,		,-					
foreign corporations, total Includable income of controlled foreign corporations	175,679 153,064	3,135	-	190	-	d d	1,458 1,061	313 150	-	
Foreign dividend income resulting			-]]	l "	•	150	-	
from foreign taxes deemed paid	22,615	3,135	*400.011	190	+00.000	d	397	163	-	
Net income Statutory special deductions, total	2,210,633 868,260	*447,117 *68,379	*188,941 *5,686	898,360 332,381	*36,039 18,379	d d	182,418 63,485	459,491 64,542	-	
Net operating loss deduction	431,123	*68,379	*5,686	331,370	18,379	d d	*60,558	57,357	_	
Income subject to tax	1,342,372	*378,738	*183,255	565,979	*17,659	d	118,933	394,949	-	
Total income tax before credits [32] Income tax	471,373 469,500	*132,574 *132,300	*63,845 *63,743	203,233 197,344	*4,962 *4,962	d d	41,768 40,860	140,231 137,194	-	
Alternative minimum tax	*1,873	274	*101	*5,889	-	d	908	*3,037	_	
Foreign tax credit	8,210	6,766	2,926	1,323	192	d .	-	418	-	
U.S. possessions tax credit Nonconventional source fuel credit		-	-]	_	d d		-	-	
General business credit	2,388	1,603	1,682	31	-	ď	*153	5,881	-	
Prior year minimum tax credit	11,250	1,047	*50.000	64	668	d	2,002	*115	-	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total	449,525	*123,158	*59,236	201,814	*4,102	the Data "	39,612	133,817		

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	Transportation and warehousing							
Item				Transit		Other		
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing	
		and water	transportation	passenger	transportation	and support	and	
	(==)	transportation	(= 1)	transportation	(50)	activities	storage	
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	
Number of returns	1,604	111	*26	*277	*11	877	303	
Total assets	31,233,001	13,540,000	*786,524	*588,207	*353,095	12,811,719	3,153,456	
Cash Notes and accounts receivable	1,690,493 5,469,080	138,586 772,279	*39,038 *220,494	*19,112 *53,257	*6,210 *10,255	1,355,491 3,915,242	132,057 497,552	
Less: Allowance for bad debts	117,992	*22,870	*6,276	1,104	-	81,108	6,633	
Inventories	226,824	70,903	*4,189	-	*272	136,469	*14,990	
Investments in Government obligations Tax-exempt securities		-		-	_]	-	
Other current assets	1,267,618	226,144	*42,282	*11,322	*52,530	781,800	153,540	
Loans to shareholders	*288,363 24,932	- 1,206	*180	*391	155	*287,636 23,726	-	
Mortgage and real estate loans Other investments	3,417,116	*1,029,793	*77,086	_	134,320	1,779,614	396,302	
Depreciable assets	22,091,755	13,809,351	*544,543	397,707	*229,234	5,090,354	2,020,567	
Less: Accumulated depreciation Depletable assets	6,947,336 *3,107	2,898,137	*281,682	170,687	*110,367	2,490,584 *3,107	995,878	
Less: Accumulated depletion	*1,932	-	-	-	-	*1,932	-	
Land	388,765 2,632,814	28,214	*11,816 *99,312	20,362 358,334	*47	206,460 1,569,498	121,866	
Intangible assets (amortizable) Less: Accumulated amortization	2,632,614 535,050	163,325 23,515	*10,716	100,663	_	316,080	442,345 84,076	
Other assets	1,334,445	*244,722	*46,259	176	*30,438	552,025	460,824	
Total liabilities	31,233,001	13,540,000	*786,524	*588,207	*353,095	12,811,719	3,153,456	
Accounts payable Mortgages, notes, and bonds payable in less	3,032,762	632,107	*115,310	*12,576	*6,386	2,165,780	100,604	
than one year	2,284,305	213,366	*12,748	9,306	*44,851	1,784,504	219,531	
Other current liabilities	2,668,795	886,730	*69,568	*48,071	*9,283	1,451,081	204,062	
Loans from shareholders Mortgages, notes, and bonds payable in one	355,251	-	*11,611	-	-	341,219	*2,420	
year or more	3,905,848	*803,097	*233,373	398,467	21,097	1,316,957	1,132,858	
Other liabilities	8,447,928 10.538.112	5,866,914	*54,503 *200,444	23,201 *96,587	*72,455	1,997,039	433,816	
Net worth	2,915,938	5,137,786 2,174,821	*289,411 *127,730	*53	*199,025 *52,210	3,755,138 364,230	1,060,166 196,894	
Additional paid-in capital	5,630,061	1,596,377	*53,774	189,466	*4,762	2,912,207	873,475	
Retained earnings, appropriated Retained earnings, unappropriated [30]	5,696 1,993,649	5,248 1,361,341	- *107,907	- *-92,932	- *142,052	313 478,489	135 -3,207	
Less: Cost of treasury stock	*7,232	1,301,341	-	-52,552	142,002	100	*7,132	
Total receipts	32,494,527	7,124,325	*1,277,846	*612,067	*168,326	20,886,284	2,425,678	
Business receipts	30,759,378 317,379	6,584,044 67,577	*1,247,444 *4,951	*608,658 2,900	*128,492 *1,835	20,043,105 162,506	2,147,636 77,609	
InterestInterest on Government obligations:	317,379	07,377	4,931	2,900	1,000	102,300	77,009	
State and local	*2,538			-		2,537	*[1]	
Rents Royalties	226,812 8,795	164,462	11,100		737	49,763 385	*749 8,410	
Net short-term capital gain reduced by	0,700					000	•	
net long-term capital loss	155	13	-	-	-	69	73	
Net long-term capital gain reduced by net short-term capital loss	137,839	10,245	*1,425	-	13,331	104,110	*8,728	
Net gain, noncapital assets	87,825	*14,232	*8,699	387	13,081	50,700	*726	
Dividends received from domestic corporations Dividends received from foreign corporations	3,016 *140,168	2,096 25,317	-	_	_	914 *112,183	*6 2,669	
Other receipts	810,622	256,339	*4,225	122	*10,851	360,011	179,073	
Total deductions	30,909,562	6,705,923	*1,246,449	*603,468	*87,502	20,112,171	2,154,050	
Cost of goods sold	11,496,898	*1,890,736	*152,794	166,243	*26,080	8,721,178	539,868	
Compensation of officers	316,418 5,390,740	7,022 924,264	*4,283 *306,372	2,294 *151,076	367 *8.411	284,615 3,627,921	17,836 372,695	
Repairs	636,168	320,429	*64,403	15,249	*163	191,345	44,578	
Rent paid on business property	65,522 1,553,180	971 322,457	*2,401 *81,174	1,229 14,451	- *896	58,870 971,977	2,052 162,225	
Taxes paid	884,720	227,106	*26,750	*32,169	*11,033	509,111	78,550	
Interest paid	758,171	291,928	*23,822	*36,755	*3,049	299,777	102,839	
Charitable contributions Amortization	10,579 122,287	*594 1,758	*63 *5,040	- 15,281	59 *100	8,968 75,065	894 25,043	
Depreciation	909,087	350,136	*56,415	26,589	*8,637	359,770	107,539	
DepletionAdvertising	- 53,630	- *16,224	- *711	- 985	-	- 32,934	2,776	
Pension, profit-sharing, etc., plans	150,655	38,482	*1,933	3,108	905	82,961	23,267	
Employee benefit programs	906,906	*161,760	*10,931	26,386	*1,753	635,481	70,594	
Domestic production activities deduction Net loss, noncapital assets	330 15,859	- 2	*32	-	-	330 14,913	*912	
Other deductions	7,638,414	2,152,053	*509,323	*111,652	*26,049	4,236,955	602,381	
Total receipts less total deductions Constructive taxable income from related	1,584,965	418,402	*31,397	*8,600	*80,824	774,112	271,629	
foreign corporations, total	24,970	7,225	-	-	-	16,363	1,382	
Includable income of controlled foreign corporations	15,714	2,958	-	-	-	12,756	-	
Foreign dividend income resulting from foreign taxes deemed paid	9,256	4,267	_	_	_	3,607	1,382	
Net income	1,607,397	425,627	*31,397	*8,600	*80,824	787,938	273,010	
Statutory special deductions, total Net operating loss deduction	388,618 319,895	*40,267 *38,591	*10,108 *10,108	*4,463 *4,463	*1,823 *1,823	226,465 159,423	*105,492 *105,488	
Income subject to tax	1,218,779	*385,360	*21,289	*4,463	*79,001	561,474	167,518	
Total income tax before credits [32]	423,237	135,913	*7,751	*639	*27,332	192,745	58,858	
Income tax Alternative minimum tax	417,892 4,781	*134,620 1,159	*7,238 *513	*620 18	*27,323 *9	191,267 1,048	56,823 2,034	
Foreign tax credit	28,461	18,968	-	-	*128	7,637	1,727	
U.S. possessions tax credit Nonconventional source fuel credit	-	-	-	-	-	-	-	
General business credit	2,313	- *167	-	5		*2,139	3	
Prior year minimum tax credit	*27,676	24,903	*1,385	-		*861	526	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total	364,787	91,876	*6,366	*634	*27,203	182,107	56,601	

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

				Informat	ion			
					.0.1			
							Internet service	
Item			Motion				providers, web search	
item		Publishing	picture		Internet	Telecommunications	portals, and	
	Total	industries	and sound	Broadcasting	publishing	(including paging,	data	Other
		(except	recording	(except	and	cellular, satellite,	processing	information
		Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	1,015	510	30	*18	d	306	128	23
Total assets	280,543,827	56,790,051	24,689,105	*379,130	d	171,721,300	648,939	11,107,848
Cash	3.378.945	2,121,705	314,739	*83,308		292,337	*113.101	186,855
Notes and accounts receivable	15,852,435	5,359,345	1,888,774	*138,262		4,357,741	*137,906	2,427,940
Less: Allowance for bad debts	1,250,490	441,068	*322,713	*7,432	c	179,231	*244	*44,692
Inventories	3,065,823	1,509,054	*653,932	13,576	c	*625,802	*13,726	3,773
Investments in Government obligations	*23,544	*23,542	1	-	C	-	-	07.007
Tax-exempt securities Other current assets	87,627 10,221,849	- 6,017,784	- 1,419,619	- *28,814	C	- 1,297,975	*60,055	87,627 *1,056,932
Loans to shareholders	*1,705,147	1,694,157	1,419,619	20,014		3,541	*1,300	*5,464
Mortgage and real estate loans		- 1,001,107	-	-	Č	-		-
Other investments	166,628,219	11,083,834	15,809,018	*77,309	c	135,399,399	*30	3,634,013
Depreciable assets	25,140,004	4,114,406	846,418	*58,951	c	14,820,106	*133,996	1,438,455
Less: Accumulated depreciation	12,128,096 *210	2,594,511	538,145	*45,153	C	5,476,598 *210	*111,537	895,972
Depletable assetsLess: Accumulated depletion	*210]		*210		
Land	141,908	86,842	*35,521	-	Č	*2,229	-	17,316
Intangible assets (amortizable)	63,969,134	30,234,898	4,489,781	*67,584	c	*12,344,905	*88,395	*3,533,729
Less: Accumulated amortization	13,047,088	8,679,781	698,131	*39,730	C	*364,526	*7,824	647,398
Other assets	16,754,869	6,259,843	789,605	*3,641	C	8,597,620	*220,037	*303,806
Total liabilities	280,543,827	56,790,051	24,689,105	*379,130	C	171,721,300	648,939	11,107,848
Accounts payable Mortgages, notes, and bonds payable in less	7,571,385	2,920,232	327,230	*158,557	C	2,287,391	46,984	*565,968
than one year	8,008,667	4,882,839	*78,600	_	,	2,933,865	*12,357	*101,006
Other current liabilities	19,733,468	5,710,195	7,062,798	*79,954	Č	3,947,947	*126,538	1,954,718
Loans from shareholders	24,301,251	11,580,463	*53,074	-	c	*12,557,265	77,281	33,167
Mortgages, notes, and bonds payable in one	00 700 000	44 405 000	+0 400 ==0	0.040		7 000 574	*4.040	** *** ===
year or moreOther liabilities	28,796,388 18,406,401	11,435,236 5,047,199	*3,468,776 1,962,971	6,646 *22,301	C	7,000,574 3,704,644	*4,810 *237,183	*4,148,756 *428,663
Net worth	173,726,267	15,213,886	11,735,655	*111,673		139,289,614	143,785	3,875,571
Capital stock	134,774,019	2,350,950	7,473,331	*175,823	Č	124,027,635	100,594	*645,687
Additional paid-in capital	46,530,731	17,042,349	1,937,585	10,616	C	23,123,699	*149,290	*2,434,181
Retained earnings, appropriated	305,147	305,147	0.005.450	+ 74 705	C	7 745 700	400,000	070.005
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-7,446,072 437,558	-4,237,716 246,844	2,325,158 419	*-74,765		-7,745,728 *115,993	-106,098	870,005 74,301
Total receipts	70,381,838	27,108,398	9,062,474	*723,607		19,838,268	622,248	5,169,341
Business receipts	59,226,733	23,274,848	6,426,513	*713.487		16,302,658	*579,523	4,367,944
Interest	2,314,084	1,800,283	86,934	*6,138	Č	370,938	*480	*28,230
Interest on Government obligations:								
State and local	9,165	3,401	*222 *548	*601	C	470	2.670	4,448
RentsRoyalties	109,803 2,727,238	52,481 944,890	*1,452,898	_		11,849 *175,496	2,670 2,350	5,188 337
Net short-term capital gain reduced by	2,727,200	011,000	1,402,000		·	170,400	2,000	001
net long-term capital loss	*23,282	*23,264	-	-	c	-	-	1
Net long-term capital gain reduced by								
net short-term capital loss Net gain, noncapital assets	450,587 21,079	130,195 *20.155	- 524	-	C	8,604 14	-	311,805 386
Dividends received from domestic corporations	563,883	*55,194	*453,354			729	_	54,503
Dividends received from foreign corporations	437,827	190,375	171,245	-	c	25,606	-	15,756
Other receipts	4,498,158	613,311	470,238	3,381	C	2,941,903	*37,226	380,743
Total deductions	63,961,345	25,904,278	7,904,837	*671,166	d	16,969,022	570,606	4,732,620
Cost of goods sold	20,565,423	9,565,350	2,984,141	*467,063	C	5,314,167	*187,623	*459,163
Compensation of officers	392,651 9,799,256	195,540 4,421,145	*31,955 771,892	*2,333 *39,268	C	40,645 1,632,557	*19,700 *109,681	55,361 1,382,601
Repairs	494,621	102,281	13,707	*523		286,300	*9,684	*50,321
Bad debts	499,138	142,267	*11,044	*1,684	Č	293,163	*1,335	22,546
Rent paid on business property	1,622,197	549,284	92,473	*6,332	C	639,928	*12,872	140,782
Taxes paidInterest paid	1,238,738	528,207	52,897	*8,881	C	298,997	*5,983	100,815
Charitable contributions	5,948,058 25,924	3,269,248 11,097	186,622 *1,811	*344 *24	C	.,,	*756 *454	*409,041 *1,116
Amortization	2,370,676	875,700	589,033	*16,490	C		*3,467	*198,068
Depreciation	3,134,884	567,762	154,900	*3,000	d	1,855,207	*11,994	156,936
Depletion	4 500 455	-	-	-	C			-
Advertising Pension, profit-sharing, etc., plans	1,522,472 354,278	675,055 185,470	*141,289 *45,283	*26,730 *692	9	592,311 8,183	*2,236 205	35,910 *13,617
Employee benefit programs	1,233,327	480,483	*103,113	*1,503		358,189		188,360
Domestic production activities deduction	19,891	7,777	- 100,110	- 1,505		-	-	- 130,300
Net loss, noncapital assets	167,340	102,139	*7	542	d	41,951	*21	453
Other deductions	14,572,472	4,225,473	2,724,671	*95,758	C	3,735,891	197,704	1,517,529
Total receipts less total deductions Constructive taxable income from related	6,420,493	1,204,119	1,157,637	*52,441	C	2,869,246	51,643	436,721
foreign corporations, total	297,556	*82,128	119,590	_	c	69,606	_	25,325
Includable income of controlled foreign corporations	235,947	*53,226	99,358	-	c		-	16,196
Foreign dividend income resulting								
from foreign taxes deemed paid	61,609 6,708,885	*28,902 1 282 846	20,232	- *51,840	9	3,346 2,938,382		9,129
Net income Statutory special deductions, total	6,708,885 3,373,825	1,282,846 581,982	1,277,005 1,252,320	*24,968	C	2,938,382 1,129,764	51,643 *11,774	457,599 324,455
Net operating loss deduction	2,659,188	422,224	762,410	*24,968	C		*11,774	280,855
Income subject to tax	3,379,210	722,118	*47,582	*26,872	Č	1,808,618	*39,869	*133,144
Total income tax before credits [32]	1,214,052	255,245	19,784	*9,145			*12,525	52,446
Income tax Alternative minimum tax	1,178,398 35,667	251,409 3,848	*16,588 *3,197	*9,145	9	632,041 22,514	*12,407 *118	*46,456 5,990
Foreign tax credit	55,415	3,646 37,442	*6,789	*1,024		22,514 *154	- 110	10,005
U.S. possessions tax credit	-	-	-	-,024	l c	-	-	-
Nonconventional source fuel credit			-	-	C		-	-
General business credit Prior year minimum tax credit	20,530	*15,638 *2,707	5	- 226	C	1,213	3	-
Total income tax after credits [2]	47,873 1.090.234	*2,797 199,368	12.990	226 *7.895		*44,849 608,338	*12,519	- 42,441
Endnotes at end of table section. Detail may not add to total					ons of the Data "	000,000	12,010	74,771

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

Page	<u> </u>		Fin	ance and insurance		Real estate and rental and leasing				
Total Programment (1997) Number of refuses. 1200 1001 1000 1000 1000 1000 1000 100				1						
Trail Cost										
Total part Company	Item				Insurance	Funds				
Total Concess Process Proces	item								Rental	
Non-months 1,396 214 249 257 171 172 172 172 173 174 1		Total	Credit				Total	Real estate		
Member of returns			intermediation	and related	related	financial			leasing	
1,349 1,34				activities	activities	vehicles			services	works)
Total seasons		(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Case	Number of returns	1,390	216	450	257	467	5,487	5,246	d	d
Case	Total assets	3,734,033,535	186,774,851	1,729,606,259	1,571,341,395	246,311,029	76,004,698	54,065,039	d	d
Section of a security contended 38,033.31 40,952.465 20,977.77 24,082.070 10,082.02 10,0		131,494,441					6,478,733	5,482,994	d	d
Provincings 1,000	Notes and accounts receivable	383,033,313	40,582,455	305,727,873	24,692,070	12,030,914	10,629,261	2,013,050	d	d
Tweetenings Cooperment Originations — 7, 1760 Aet 9, 24, 557			190,188			51,690			d	-
Tare enterprise according. 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			2 4 201 857			13 554 068			a d	-
Chemistry Chem									d	d
Metagase and emerication constitution		730,388,135			60,964,319	9,311,396	3,947,169		d	d
Commonwealth									d	-
Experience assets									a	-
Less Accommidated despectation. 5.137.720 Less Accommidated embratation. 5.137.720 Less Accommidated embra				5.431.526	4.087.249	16.960.363			d	-
Less Accumulated despelation									d	d
Land Land (.1			-	-	-	d	-
Managed assets (emrottable)						2 049 940	4 264 702	4 224 906	d	-
Lass Accomunisted emortazion. 9.564.1468 77.0918 77.167.4691 8.207.1048 108.2000 1.106.0683 305.0600 d of Accomunisted emortazion. 9.564.1468 77.206.0728 1.77.060.729 1.77.060.729 1.77.06									d d	-
Total Inchilition	Less: Accumulated amortization	9,504,143	76,916	7,157,480	2,071,048	198,700		365,800	ď	-
According payable in less 177.000,720 10.217.300 18.227.97.13 10.687.000 11.22.3000 1.22.3000									d	d
Mortgages, roles, and bords psychole in less 1,45 97 1482 6,77 1482 6,									d	-
thm non year. 249, 367, 169, 41, 570,020 41, 570,020		177,060,729	16,217,326	132,757,713	16,857,300	11,228,390	2,359,683	1,500,162	d	d
Content multiplities		249 367 106	41 570 026	181 989 750	16 284 320	9 523 001	6 334 163	1 963 973	А	ч
T. 161, 193									d	-
weier or more	Loans from shareholders								d	d
Coher habilities		240.070.050	20 407 007	246 760 040	05 070 070	44 700 001	20 000 055	15 670 071		a
Net words									a d	-
Capital stock									d	-
Retained earnings, appropriated [20]		58,988,432	2,643,993	17,190,308	23,269,423	15,884,708	8,791,134	7,824,307	d	-
Retained earnings, unappropriated [30]			9,789,382			171,279,068			d	d
Less Cost of treasury stock. 2,436,465 39,924,244 9,270,912 1187,171 2,112,702 1186,172 1186,173 1186,171 1187,171 1			3 315 426			12 025 380			d d	a d
Total receipts			5,515,426						d	-
Business receipts	Total receipts		9,270,912						d	d
Interest on Government cligitations: 287,003 3,847 133,928 139,065 1,1094,094 17,874 411,770 411,770 411,770		183,874,669	1,749,550	29,548,920	152,574,979	*1,221	12,451,887	5,239,537	d	d
State and local. 287,003 3,847 133,928 139,065 110,163 213,860 11,503 d d Rents. 238,88,92 123,540 224,341 876,877 4,295 57,900 1256 d d Rents control to the c		123,971,905	6,770,354	76,124,182	37,499,791	3,577,578	1,121,215	652,883	d	d
Rents		207 002	2 0 4 7	122 020	120.065	*10 162	212 600	11 502	d	d
Royalises. 57,752 32,304 21,152 4,295 57,900 256 d d Net short-term capital gain reduced by net long-term capital loss. 1,930,722 132,155 6,871 1,535,012 27,449 26,830 d Net long-term capital loss. 1,535,012 27,449 26,830 d Net gain, noncapital gain reduced by 4,373,122 132,155 1,697,143 2,235,522 308,303 2,479,383 2,474,756 d Net gain, noncapital assets. 599,790 180,435 2,267,669 1,362 31,484 31,357 d Dividends received from foreign corporations. 2,788,486 71,727 1,183,847 1,247,669 1,362 2,21,66 16,674 d Dividends received from foreign corporations. 2,788,486 71,727 1,183,847 1,732,912 2,21,66 16,674 d Dividends received from foreign corporations. 342,015,345 7,729,349 1,183,847 3,466,925 2,035,500 1,805,332 d Total doductions. 342,015,345 7,729,349 1,183,847									d	-
net lon-term capital sides. 1,930,722 6,420 92,338 296,952 1,555,012 27,449 26,830 d d Net long-term capital sides. 4,373,122 132,155 1,697,143 2,235,522 15,127 583,440 187,250 d d Dividends received from domestic corporations. 1,649,770 6,677 383,776 1,247,669 1,382 31,464 31,337 d d d d d d d d d						-			d	d
Net long-term capital gain reduced by net short-term capital loss										
Ret signt-ferm capital loss		1,930,722	6,420	92,338	296,952	1,535,012	27,449	26,830	d	d
Net gain noncapital assets		4.373.122	132.155	1.697.143	2.235.522	308.303	2.479.383	2,474,756	d	d
Dividends received from foreign corporations. 2,788,486 71,727 1,183,847 1,532,912 - 22,156 16,674 d d Cher receives 43,002,201 193,707 10166,573 34,174,997 3,466,925 203,309 18,05,332 d d d Corporations 342,015,345 7,629,349 112,402,207 218,792,458 3,191,331 14,886,142 7,457,356 d d Corporations 218,792,458 3,191,331 14,896,142 7,457,356 d d		599,790		256,715			583,460		d	d
Other receipts. 48,002,201 193,707 10,166,573 34,174,997 3,466,925 2,055,300 1,805,332 d				393,778		*1,382			d	-
Total deductions						3 466 925			d d	-
Cost of goods sold									ď	-
Compensation of officers									d	d
Repairs									d	d
Bad debts.									d	•
Rent paid on business property.									d	d
Taxes paid.						,			d	d
Charlable contributions	Taxes paid	3,797,560	143,053	1,149,925	2,340,200	164,382	771,426	620,504	ď	d
Amortization									ď	
Depreciation				27,194 837 050					q	
Depletion	Depreciation								d	
Pension, profit-sharing, etc., plans.	Depletion	2,988	-	14	2,975	-	*21	*21	d	
Employee benefit programs	Advertising								d	
Domestic production activities deduction	Employee benefit programs								q	-
Net loss, noncapital assets	Domestic production activities deduction	*1,301	-	*527	597	*177			d	d
Total receipts less total deductions							133,231		d	-
Constructive taxable income from related foreign corporations, total									d	-
foreign corporations, total.		21,900,099	1,041,303	1,510,150	11,930,113	0,010,474	4,330,705	5,400,194	u	u
Foreign dividend income resulting from foreign taxes deemed paid. 81,420 82,280,199 82,280,199 83,242,328 845,712	foreign corporations, total	658,303	2,521	601,289	54,492	[1]	4,195	4,195	d	d
from foreign taxes deemed paid. 381,420	Includable income of controlled foreign corporations	276,883	2,521	265,582	8,780	[1]	1,886	1,886	d	d
Net income 28,280,199 1,640,237 7,978,111 11,853,540 6,808,311 4,347,220 3,392,886 d 12,242,328 123,951 2,560,889 3,371,221 6,186,267 1,537,537 966,908 d d 12,242,328 123,951 2,560,889 3,371,221 6,186,267 1,537,537 966,908 d d 1,508,075 939,995 d d d 1,508,075 939,995 d d d d d d d d d		381 420		335 709	A5 719		2 300	2 300	А	ч
Statutory special deductions, total.			1,640.237			6,808.311			d	
Income subject to tax.	Statutory special deductions, total	12,242,328	123,951	2,560,889	3,371,221	6,186,267	1,537,537	966,908	d	-
Total income tax before credits [32]	Net operating loss deduction								d	
Income tax	Total income tax before credits [32]								d	-
Alternative minimum tax									d	
U.S. possessions tax credit		134,899	258	33,106	101,211	325	22,326	12,775	d	
Nonconventional source fuel credit 5,243 - 5,243 - - - d d d d d d d d d d d d d		722,476	34,818	398,268	175,773	113,617	11,889	8,057	d	
General business credit. 246,583 1,573 5,430 239,237 *343 9,816 5,666 d		5 243]	5 243	-]]	d	
Prior year minimum tax credit	General business credit		1,573		239,237	*343	9,816	5,666	d	
	Prior year minimum tax credit	27,198	*2,100	*4,947	*20,129	22	42,116	10,585	d	d
							913,689	810,788	d	d

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

(All figures are estimates based on samples-money amounts are	in thousands of dollars)		Administrative and support	t and waste management an	d remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	2,470	1,058	648	636	*12	*13
Total assets	86,257,100	979,075,386	24,930,707	24,684,227	*246,480	*1,168,674
Cash	6,636,610	29,467,815	967,788	948,366	*19,422	*73,670
Notes and accounts receivable	15,211,420	459,809,269	3,464,964	3,421,960	*43,004	*195,606
Less: Allowance for bad debts Inventories	345,543 1,387,736	8,043,894 32,897	167,636 259,611	164,282 257,745	*3,354 1,866	*6,408 *23,250
Investments in Government obligations	-	78,596,024	-	-	-	-
Tax-exempt securities	5 000 004	9,057,472	4 050 000	4 004 054	+04 500	+00.000
Other current assets	. 5,828,881 . 15,210	45,279,264 501,277	1,652,892 *34,019	1,631,354 *34,019	*21,538	*82,322
Mortgage and real estate loans	*5,685	89,725,881	*200,470	*200,470	-	-
Other investments	33,250,313	224,610,625 13,393,879	5,130,521 6,691,023	5,089,269	41,252 *85,325	*230,088 *206,201
Depreciable assets Less: Accumulated depreciation	. 9,012,659 5,252,555	6,673,509	3,439,537	6,605,698 3,398,633	*40,904	*111,357
Depletable assets		*1,165	-	-	-	-
Less: Accumulated depletion Land	169,928	*160 886,620	- 134,645	134,645	-	- *11,671
Intangible assets (amortizable)	20,696,661	37,764,699	12,396,485	12,314,919	*81,565	*517,008
Less: Accumulated amortization	3,578,167	2,362,706	3,360,684	3,341,148	*19,535	*53,386
Other assets	3,218,261	7,028,770	966,146	949,845	*16,300	*9 *4 469 674
Total liabilities Accounts payable	. 86,257,100 14,023,493	979,075,386 112,081,209	24,930,707 1,250,749	24,684,227 1,235,282	*246,480 *15,468	*1,168,674 *78,957
Mortgages, notes, and bonds payable in less	14,023,493	112,001,209	1,230,749	1,233,262	13,400	10,831
than one year	2,835,406	39,345,727	413,866	413,768	97	*5,950
Other current liabilities Loans from shareholders	. 10,665,713 2,287,858	612,044,629 2,483,418	3,440,559 1,540,383	3,427,300 *1,492,041	*13,259 48,343	*338,125 *103,733
Mortgages, notes, and bonds payable in one	2,207,030	2,400,410	1,540,505	1,402,041	40,040	100,733
year or more	11,316,729	85,177,679	6,926,551	6,860,787	65,765	*17,133
Other liabilities Net worth	4,244,967 40,882,934	31,048,615 96,894,110	2,418,820 8,939,778	2,388,721 8,866,329	30,100 *73.449	*63,594 *561,182
Capital stock	14,616,210	11,843,912	1,792,242	1,789,207	3,034	*167,013
Additional paid-in capitalRetained earnings, appropriated	. 35,774,917 *34,079	61,580,863 *131,572	9,718,140	9,655,455	*62,684	*493,880
Retained earnings, appropriated	-9,154,601	24,445,365	-2,568,204	-2,575,934	*7,730	*-99,711
Less: Cost of treasury stock	387,672	*1,107,602	2,399	2,399	-	-
Total receipts	49,410,247	84,144,983	25,133,503	24,910,455	*223,048	*1,074,194
Business receipts Interest	45,774,328 545,523	16,554,316 55,259,583	23,742,054 239,628	23,531,473 235,698	*210,581 *3,930	*1,039,023 *2,998
Interest on Government obligations:	343,323	33,239,363	239,020	255,090	3,930	2,990
State and local	41,849	506,031	2,107	2,107	-	257
RentsRoyalties	. 93,745 772,226	1,851,994 35,717	*13,164 5,647	*13,164 5,647	-	*1,271 *24,656
Net short-term capital gain reduced by	772,220	·	0,047	0,047		24,000
net long-term capital loss	. 75,365	63,927	412	412	-	144
Net long-term capital gain reduced by net short-term capital loss	273,329	2.718.874	*48.509	*48.509	_	34
Net gain, noncapital assets	29,434	819,667	*45,010	*45,010	-	1,953
Dividends received from domestic corporations Dividends received from foreign corporations	53,223 151,580	91,968 1,019,060	*11,498 *7,782	*11,498 *7,782	-	- 1,252
Other receipts	1,599,644	5,223,847	1,017,693	1,009,156	*8,537	*2,606
Total deductions	45,722,229	69,096,240	24,327,294	24,127,011	*200,282	*1,017,540
Cost of goods sold	15,329,906	757,543	12,489,059	12,461,991	27,068	*426,789
Compensation of officers	. 819,587 11,759,697	291,979 9,086,490	147,212 3,926,615	147,212 3,880,988	- *45,627	*29,222 *206,430
Repairs	196,542	508,195		105,566	*1,245	*5,999
Bad debts	113,043 1,412,621	6,442,401	60,979	59,992 396,392	987 *3,903	*2,947 *39,008
Rent paid on business property Taxes paid	2,260,781	1,108,003 1,143,539	400,296 1,061,001	1,054,489	*6,512	*25,605
Interest paid	1,096,729	29,461,322	878,035	869,254	*8,780	*23,078
Charitable contributions Amortization	. 26,196 608,739	134,145 542,006	3,853 780,565	3,846 778,633	*7 1,932	*654 *11,516
Depreciation	731,624	1,954,074	346,613	335,351	*11,262	*13,893
Depletion	. 7	*1,527	2	2 209.518	-	-
Advertising Pension, profit-sharing, etc., plans	182,378 361,537	1,100,310 592,397	213,096 36,952	209,518 36,502	3,577 *450	*17,980 *5,324
Employee benefit programs	974,285	1,268,101	343,793	338,824	4,969	*20,240
Domestic production activities deduction Net loss, noncapital assets	5,962 83,688	21,077 648,266	- 15,293	- 15,279	- 14	*1,439
Other deductions	9,758,908	14,034,866	3,517,120	3,433,174	*83,946	*187,416
Total receipts less total deductions	3,688,017	15,048,744	806,210	783,444	*22,766	*56,654
Constructive taxable income from related foreign corporations, total	. 66,785	1,043,203	*2,500	*2,500	_	1,379
Includable income of controlled foreign corporations	42,639	*704,607	-	-	-	654
Foreign dividend income resulting			*0 500	*0 500		705
from foreign taxes deemed paid Net income	. 24,145 3,712,953	338,596 15,585,915	*2,500 806,603	*2,500 783,837	*22,766	725 *57,777
Statutory special deductions, total	1,476,852	1,330,707	265,851	262,121	3,730	20,486
Net operating loss deduction	1,330,294 2,247,662	631,520 14,268,421	256,130 543,675	252,400 524,639	3,730 *19,036	20,486 *37,291
Total income tax before credits [32]	790,493	5,002,836	189,820	183,186	*6,634	*12,679
Income tax	776,237	4,994,028	187,478	180,844	*6,634	*12,679
Alternative minimum tax Foreign tax credit	. 14,181 . 61,973	8,555 429,284	2,342 *3,541	2,342 *3,541	-	*3,090
U.S. possessions tax credit				-	_	-
Nonconventional source fuel credit	24 000	224 044	17 405	- 17 40E	-	-
General business credit Prior year minimum tax credit	. 31,090 . 8,734	321,811 15,557	17,405 248	17,405 219	- 29	284
Total income tax after credits [2]	688,696	4,230,264	168,625	162,020	*6,605	*9,305

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

	,	Health care and so	ocial assistance		Arts, entertainment, and recreation				
		Offices of							
Item		health	Miscellaneous	Hospitals,			Amusement,		
	-	practitioners	health	nursing, and	-	Other arts,	gambling,		
	Total	and outpatient	care and social	residential care	Total	entertainment, and	and recreation		
		care centers	assistance	facilities		recreation	industries		
	(82)	(83)	(84)	(85)	(86)	(87)	(88)		
Number of returns	265	*251	*10	(00)	630	265	366		
		-	-	4					
Total assets	21,178,271	*17,139,441	*1,198,573	2,840,257	3,299,499	837,876	2,461,623		
Cash Notes and accounts receivable	2,276,672 2,038,515	*1,856,082 1,532,988	*99,186 *181,950	321,404 323,576	313,975 373,950	132,848 112,357	181,127 261,593		
Less: Allowance for bad debts	2,036,513	189,244	56,257	23,912	4,885	513	*4,372		
Inventories	294,177	259,597	28,505	6,075	369,724	5,290	*364,434		
Investments in Government obligations	27,803	-	-	27,803	-	-	-		
Tax-exempt securities	- 730,046	- 246,197	*222.646	254 202	- 146,918	- 63,138	83,780		
Other current assets Loans to shareholders	38,393	38,393	*232,646	251,203	*6,819	*6,668	150		
Mortgage and real estate loans	-	-	-	-	-	-	-		
Other investments	6,014,004	5,351,367	91,218	571,418	616,098	*166,171	*449,927		
Depreciable assets	3,718,961 1,700,817	*2,207,335 *1,101,201	*233,231 *110,302	1,278,394 489,313	1,793,998 786,651	491,618 251,021	1,302,380		
Less: Accumulated depreciation Depletable assets	1,700,017	1,101,201	110,302	409,313	7 00,001	231,021	535,630		
Less: Accumulated depletion	-	-	-	-	-	-	-		
Land	79,777	20,797	5,733	53,247	207,110	14,955	*192,156		
Intangible assets (amortizable) Less: Accumulated amortization	6,223,574 930,082	*5,523,934 898,911	353,348 10,276	346,292 20,896	208,585 120,246	*150,846 *97,840	*57,739 *22.406		
Other assets	2,636,664	2,292,106	149,592	20,896 194.965	174,105	*43.359	*130,746		
Total liabilities	21,178,271	*17,139,441	*1,198,573	2,840,257	3,299,499	837,876	2,461,623		
Accounts payable	601,290	372,460	*172,480	56,351	866,902	108,057	758,845		
Mortgages, notes, and bonds payable in less					·		,		
than one year	889,084	721,357	9,674	158,054	220,057	*110,818	*109,239		
Other current liabilities Loans from shareholders	1,218,006 *421,765	*759,693 *401.740	*67,687 20,025	390,626	340,783 *95,847	163,661 4,738	177,122 *91,109		
Mortgages, notes, and bonds payable in one	421,705	401,740	20,023	-	93,047	4,730	51,109		
year or more	2,969,196	1,321,480	524,490	1,123,225	385,337	*136,610	248,727		
Other liabilities	4,149,168	4,038,018	*13,935	97,214	73,472	*-9,153	*82,624		
Net worth Capital stock	10,929,763 287,905	*9,524,694 *287,354	*390,283 173	1,014,786 377	1,317,101 314,001	323,144 128,025	993,957 185,977		
Additional paid-in capital	8,928,192	8,134,610	246,278	547,304	762,873	*39,073	723,800		
Retained earnings, appropriated	-	-	-	-	-	-	-		
Retained earnings, unappropriated [30]	1,729,534	*1,118,598	*143,832	467,105	247,643	156,046	91,597		
Less: Cost of treasury stock	15,868	15,868	+050.040	-	*7,416	4 400 000	*7,416		
Total receipts	12,450,855 11,559,922	*8,683,901	*652,010	3,114,944	2,592,183	1,160,980	1,431,203		
Business receipts Interest	98,360	*7,976,259 29,129	*606,036 10,790	2,977,628 58,442	1,999,795 45,013	879,494 14,583	1,120,301 30,430		
Interest on Government obligations:	00,000	20,120	10,700	00,442	40,010	14,000	00,400		
State and local	1,510	538	972	[1]	43	43	=		
Rents	10,521	942 3,326	1,898 2,900	7,681	11,314	9,574	1,741		
Royalties Net short-term capital gain reduced by	6,226	3,320	2,900	-	*21,220	*21,220	-		
net long-term capital loss	1,803	-	-	1,803	-	-	-		
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	593,100 1,246	573,412 832	9,755 415	9,934	124,980 *946	3,410 86	121,570 *860		
Dividends received from domestic corporations	320	261	415	[1] 59	*33,646	*13,781	19,865		
Dividends received from foreign corporations	14,471	14,471	-	-	885	885	-		
Other receipts	163,375	84,732	19,245	59,397	354,340	217,903	*136,437		
Total deductions	10,964,791	*7,498,050	*597,305	2,869,435	2,193,227	1,000,156	1,193,071		
Cost of goods sold	4,295,979	4,039,457	224,226	32,296	504,254	279,453	224,800		
Compensation of officers	76,012 1,691,726	*35,332 *783,411	6,385 *106,507	34,295 801,808	100,760 492,047	*51,040 192,302	*49,720 299,746		
Repairs	79,878	*48,972	7,821	23,085	21,447	*5,431	16,016		
Bad debts	153,163	136,726	4,388	12,049	5,587	*2,342	*3,244		
Rent paid on business property	334,588	*260,306	26,072	48,209	73,373	22,614	50,759		
Taxes paidInterest paid	407,691 352,363	*255,581 213,328	*27,044 23,298	125,065 115,737	76,191 72,518	27,847 15,725	48,345 *56,793		
Charitable contributions	27,963	*27,398	42	522	8,651	*3,377	5,274		
Amortization	205,931	147,925	7,349	50,656	9,497	*2,204	*7,292		
Depreciation	225,661	*153,946	*16,474	55,240	93,123	32,213	60,910		
Depletion	- 50,214	- *37,147	- *1,949	- 11,117	- 29,735	- 12,456	17,279		
Pension, profit-sharing, etc., plans	37,438	32,972	2,993	1,473	23,283	*21,432	*1,852		
Employee benefit programs	383,166	245,226	*8,802	129,139	68,844	*22,426	*46,419		
Domestic production activities deduction	3,782	3,499	283	40.000	938	938 60	5,107		
Net loss, noncapital assets Other deductions	23,193 2,616,043	9,041 *1,067,781	546 *133,125	13,606 1,415,137	5,167 607,810	308,297	5,107 299,514		
Total receipts less total deductions	1,486,065	*1,185,851	*54,705	245,509	398,956	160,823	238,133		
Constructive taxable income from related			·	•					
foreign corporations, total	248	248	-	-	*6,343	383	*5,960		
Includable income of controlled foreign corporations Foreign dividend income resulting	248	248	-	-	*5,960	-	*5,960		
from foreign taxes deemed paid	-	-	-	-	383	383	-		
Net income	1,484,802	*1,185,561	*53,733	245,509	405,255	161,162	244,093		
Statutory special deductions, total	222,317	70,286	*2,396	149,635	38,585 *13,655	*13,471 *2,445	*25,115 *11,200		
Net operating loss deduction Income subject to tax	*207,622 1,262,485	55,632 *1,115,275	*2,396 *51,337	149,594 95,874	*13,655 366,670	*2,445 147,692	*11,209 *218,978		
Total income tax before credits [32]	444,646	*390,401	*17,928	36,316	127,038	51,394	75,644		
Income tax	441,330	*390,170	*17,713	33,448	127,005	51,394	*75,611		
Alternative minimum tax Foreign tax credit	3,316 900	232 159	216 722	2,868 19	*33 *6,422	- *2,915	*33 3,508		
U.S. possessions tax credit	900	159	122	-	0,422	2,915	3,308		
Nonconventional source fuel credit]	-	-	_	-	-	-		
General business credit	5,690	1,727	3	3,959	1,589	175	1,415		
Prior year minimum tax credit	11,385 426.671	3,143 *385,372	4 *17.200	8,238 24.099	*4,839 114,188	- 48,305	*4,839 65,883		
Endnotes at end of table section. Detail may not add to total						40,303	00,003		

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 25--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

 	Accommodation and food services							
					Other se			
							Religious,	
Item			Food				grantmaking,	
item			services				civic,	
	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
			drinking		maintenance	and laundry	and similar	allocable
			places			services	organizations	
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	487	184	303	193	185	*8	-	-
Total assets	44,811,260	32,835,829	11,975,431	2,988,245	1,061,830	*1,926,415	_	_
Cash	1.294.447	1,019,349	275,098	195,215	118,306	*76.909	_	
Notes and accounts receivable	1,882,164	797,466	1,084,699	404,258	315,216	*89,042	-	-
Less: Allowance for bad debts	141,316	103,878	37,438	7,912	7,613	*299	-	-
Inventories	292,234	28,973	263,262	253,591	228,493	*25,098	-	-
Investments in Government obligations Tax-exempt securities	18,028	18,028	-	4,039 71,509	-	4,039 71,509	-	-
Other current assets	1,414,004	648,591	765,413	190,039	76,252	*113,786	-	_
Loans to shareholders	*450,477	*450,477	-	*13,256	*13,256	- 1.0,7.00	-	-
Mortgage and real estate loans	*313,277	*313,277	-	2,050	-	2,050	-	-
Other investments	19,170,125	18,783,402	*386,723	768,924	*88,984	679,941	-	-
Depreciable assetsLess: Accumulated depreciation	10,990,981 5,007,921	8,014,222 3,228,971	2,976,760 1,778,950	308,054 187,371	202,161 129,826	*105,893 *57,545	-	_
Depletable assets	- 0,007,021	- 0,220,011	- 1,770,000	8,129	-	8,129	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-
Land	1,465,651	1,432,335	*33,316	*38,713	*11,351	27,362	-	-
Intangible assets (amortizable) Less: Accumulated amortization	8,188,689 1,408,213	1,122,162 227,651	7,066,526 1,180,561	897,675 132,392	*105,082 *15,811	792,592 116,581	-	-
Other assets	5,888,634	3,768,049	2,120,585	160,468	55,980	*104,488	_] -
Total liabilities	44,811,260	32,835,829	11,975,431	2,988,245	1,061,830	*1,926,415	_	_
Accounts payable	1,405,850	512,515	893,335	322,353	223,804	*98,549	-	-
Mortgages, notes, and bonds payable in less		·			·	·		
than one year	1,811,868	1,251,690	560,178	86,645	*22,651	63,994	-	-
Other current liabilities	2,681,052 361,718	1,172,056	1,508,996 *175,416	392,576 *71,061	107,389 *70,420	*285,186 642	-	-
Loans from shareholders Mortgages, notes, and bonds payable in one	361,718	186,301	*175,416	*71,061	*70,420	042	_]
year or more	10,083,106	8,807,712	1,275,394	933,503	*74,753	858,749	-	-
Other liabilities	10,219,654	4,975,292	5,244,362	247,760	*45,727	202,033	-	-
Net worth	18,248,012	15,930,263	2,317,750	934,347	517,087	*417,260	-	-
Capital stockAdditional paid-in capital	1,874,551 17,019,248	1,781,035 14,590,811	93,516 2,428,438	120,332 446,079	72,113 213,343	*48,219 *232,736	-	_
Retained earnings, appropriated	17,019,240	14,590,611	2,420,430	5,906	213,343	5,906	_	_
Retained earnings, unappropriated [30]	-628,140	-441,526	-186,614	755,564	231,631	*523,933	-	-
Less: Cost of treasury stock	*17,646	56	*17,590	393,534	-	393,534	-	-
Total receipts	24,523,963	8,951,215	15,572,748	3,048,858	1,817,040	*1,231,818	-	-
Business receipts	19,126,325	4,978,044	14,148,281	2,866,223	1,775,235	*1,090,988	-	-
Interest	495,239	473,349	21,889	27,949	5,359	*22,591	-	-
Interest on Government obligations: State and local	*1,144	*1,144		_	_	_	_	_
Rents	129,016	92,545	*36,470	*1,293	*415	*878	_	_
Royalties	456,674	440,274	16,400	45,994	-	45,994	-	-
Net short-term capital gain reduced by								
net long-term capital loss	*891	*891	-	*171	*1	169	-	-
Net long-term capital gain reduced by net short-term capital loss	825,255	666,411	*158,844	*29,219	*7,274	21,945	_	_
Net gain, noncapital assets	64,518	49,589	*14,929	*4,492	*3,705	787	-	-
Dividends received from domestic corporations	3,481	2,414	1,067	424	-	424	-	-
Dividends received from foreign corporations	18,470	2,099	16,371	28,223	-	28,223	-	-
Other receipts	3,402,951	2,244,453	1,158,498	44,870	25,051	*19,819	-	-
Total deductions Cost of goods sold	22,664,618	7,726,384	14,938,234	2,784,321	1,727,400	*1,056,921	-	-
Compensation of officers	8,348,335 67,737	722,769 50,449	7,625,566 17,288	1,555,440 25,626	1,334,825 18,929	*220,615 *6,697	-	_
Salaries and wages	4,334,591	1,446,453	2,888,138	409,600	121,994	*287,606	-	-
Repairs	191,513	85,612	105,901	9,496	4,385	*5,110	-	-
Bad debts	59,199	28,888	30,311	7,212	6,404	*808	-	-
Rent paid on business property Taxes paid	1,138,854 1,025,672	569,939 282,730	568,915 742,942	95,593 82,083	35,303 40,977	*60,290 *41,106	-	·
Interest paid	1,061,496	719,898	341,598	50,889	11,934	38,956] -]
Charitable contributions	11,979	3,459	8,521	946	238	708	-	-
Amortization	121,182	56,385	64,797	76,398	8,715	67,683	-	-
Depreciation	469,395 82	303,853 82	165,542	23,454	14,383	*9,071	-	-
DepletionAdvertising	82 317,285	245,609	71,676	62,649	7,775	54,873	_]
Pension, profit-sharing, etc., plans	64,764	18,357	46,407	9,976	5,091	*4,885	_	-
Employee benefit programs	732,081	79,639	652,442	33,954	21,735	*12,219	-	-
Domestic production activities deduction	444.040	07.475	*74.00	*375 *2.265	*375 *1.461	4 404	-	-
Net loss, noncapital assets Other deductions	111,213 4,609,239	37,175 3,075,087	*74,037 1,534,152	*2,265 338,364	*1,161 93,174	1,104 *245,190	-	_
Total receipts less total deductions	1,859,345	1,224,831	634,514	264,537	89,640	*174,897	_] -
Constructive taxable income from related					20,010	•		
foreign corporations, total	13,394	12,240	1,154	17,457	-	17,457	-	-
Includable income of controlled foreign corporations	10,654	10,469	184	41	-	41	-	-
Foreign dividend income resulting from foreign taxes deemed paid	2,740	1,770	970	17.416	_	17.416	_	_
Net income	1,871,595	1,235,927	635,668	281,994	89,640	*192,354	_] -
Statutory special deductions, total	622,141	536,319	*85,822	22,994	*17,544	5,451	-	-
Net operating loss deduction	605,833	534,370	*71,463	21,667	*17,544	4,124	-	-
Income subject to tax	1,249,454	699,608	549,846 102,747	259,000	72,097	*186,903 *65,361	-	· -
Total income tax before credits [32]	457,820 438,292	265,072 246,550	192,747 191,742	89,211 88,925	23,850 23,625	*65,361 *65,300	_	
Alternative minimum tax	16,274	15,268	1,005	*287	*226	61	_]
Foreign tax credit	26,040	23,930	2,110	19,417		19,417	-	-
U.S. possessions tax credit	-	-	-	-	-	-	-	-
Nonconventional source fuel credit General business credit	- 29,453	9 640	- *20,804	- *156	- *135	22	-	· -
Prior year minimum tax credit	. 29,453 *21,887	8,649 10,659	*20,804 *11,228	12	12	22	_]
Total income tax after credits [2]	380,439	221,834	158,605	69,626	23,704	*45,923	_] -
Endnotes at end of table section. Detail may not add to total		text for "Explanation of Te	rms" and "Description of					

RETURNS OF ACTIVE CORPORATIONS

Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors (All figures are estimates based on samples--money amounts are in thousands of dollars)

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_		Selected sectors										
							Wh	olesale and retail tra	ide			
Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Returns with and without net income												
Number of returns, total	5,671,257	142,439	32,589	7,536	751,521	277,618	992,818	373,725	615,717	187,051	122,82	
Cost of goods sold	13,816,464,452	67,746,819	147,011,520	378,142,678	1,048,888,259	4,756,208,056	5,207,833,297	2,700,860,940	2,506,309,357	221,554,412	211,620,17	
Inventory, beginning of year	1,347,756,027	9,335,871	7,707,666	9,343,967	102,422,008	476,146,335	684,546,110	283,906,424	400,401,608	3,233,459	18,679,85	
Purchases	9,913,449,262	39,872,387	63,010,511	194,218,626	447,170,328	3,649,761,630	5,025,708,744	2,503,922,896	2,521,120,451	75,586,027	86,111,95	
Cost of labor	962,614,949	7,537,241	14,707,207	5,751,334	149,729,536	463,616,176	66,376,744	39,309,180	27,067,564	30,427,974	15,251,63	
Additional inventory costs (section 263A)	54,633,045	256,189	213,129	252,231	15,116,955	17,081,553	15,494,786	9,658,201	5,836,585	534,428	1,574,74	
Other costs	2,351,773,013	19,815,637	72,578,338	181,340,423	461,323,455	877,380,479	238,112,900	165,813,559	72,299,341	117,077,043	111,974,08	
Less: Inventory, end of year	1,443,712,896	9,076,947	9,286,359	11,775,195	125,726,285	508,584,696	718,951,068	302,087,157	416,623,437	3,757,762	18,913,70	
Death benefits (Form 1120-L)	. 443,910,105	-	-	-	-	2,692,354	365,113	355,022	10,091	-		
Losses incurred (Form 1120-PC)	186,040,948	6,441	-1,918,972	-988,707	-1,147,738	-221,885,775	-103,820,032	-17,184	-103,802,848	-1,546,757	-3,058,39	
Returns with net income												
Number of returns, total	3,324,260	77,937	18,339	5,275	489,228	167,182	584,543	233,666	349,801	112,644	61,66	
Cost of goods sold	11,727,837,394	50,264,520	117,138,612	296,908,839	891,415,395	4,146,341,369	4,443,317,679	2,308,097,617	2,134,719,995	158,164,137	149,633,41	
Inventory, beginning of year	1,090,958,244	6,904,701	5,961,829	7,688,286	87,512,139	388,470,063	553,532,102	234,336,124	319,195,978	1,890,600	15,317,36	
Purchases	8,600,002,534	29,915,693	57,049,420	166,559,208	379,379,305	3,288,397,920	4,308,439,836	2,141,456,182	2,166,483,586	52,132,747	67,103,01	
Cost of labor	793,721,522	5,687,684	9,963,813	5,300,654	120,887,075	391,495,332	56,691,763	34,682,770	22,008,993	21,712,410	11,829,84	
Additional inventory costs (section 263A)	. 44,887,609	133,614	158,111	123,434	12,190,494	14,112,651	13,349,038	8,492,455	4,856,583	396,676	1,009,42	
Other costs	1,869,833,968	14,379,776	53,006,495	128,031,315	399,720,875	704,132,282	207,282,526	142,652,253	64,630,273	83,668,065	72,480,64	
Less: Inventory, end of year	1,188,446,804	6,763,389	7,082,084	9,805,352	107,164,127	420,006,012	593,216,832	254,120,850	339,095,981	2,302,465	15,044,45	
Death benefits (Form 1120-L)	. 380,906,011	-	-	-	-	2,692,354	365,113	355,022	10,091	-		
Losses incurred (Form 1120-PC)	135,974,311	6,441	-1,918,972	-988,707	-1,110,367	-222,953,221	-103,125,867	243,661	-103,369,528	666,104	-3,062,42	

RETURNS OF ACTIVE CORPORATIONS

Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

	Selected sectorscontinued											
Item	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services		
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		
Returns with and without net income												
Number of returns, total	242,686	641,947	786,275	50,921	257,623	44,885	380,940	116,451	287,490	344,877		
Cost of goods sold	990,381,743	56,170,584	237,595,161	5,634,948	198,237,179	4,778,563	50,978,799	15,804,379	142,538,960	75,338,923		
Inventory, beginning of year	3,493,201	5,497,282	7,732,531	959,344	2,567,661	275,658	1,305,650	1,835,248	6,458,929	6,215,253		
Purchases	9,233,700	21,742,269	79,571,046	240,835	41,950,378	1,054,558	18,585,552	7,449,078	107,715,962	44,465,681		
Cost of labor	1,054,168	4,525,989	57,440,776	506,987	93,435,625	1,180,008	9,434,354	2,269,492	23,158,477	16,211,223		
Additional inventory costs (section 263A)	151,754	834,496	1,802,091	*-381	596,266	46,500	32,499	52,117	410,626	183,061		
Other costs	21,510,892	29,504,145	99,948,888	1,387,967	62,116,564	2,513,601	22,154,101	6,418,534	11,718,764	14,897,197		
Less: Inventory, end of year	1,043,199	6,043,050	9,044,364	1,032,189	2,995,552	291,762	1,438,654	2,222,604	6,815,327	6,714,179		
Death benefits (Form 1120-L)	437,882,272	-	8,148	2,943,023	12,534	-	-	-	-	6,662		
Losses incurred (Form 1120-PC)	518,098,955	109,454	136,045	629,361	553,703	-	905,296	2,513	-108,472	74,025		
Returns with net income												
Number of returns, total	167,924	270,082	497,262	19,399	170,075	24,708	256,308	58,650	149,581	193,219		
Cost of goods sold	869,801,914	41,874,324	184,115,476	5,433,493	155,830,918	3,767,063	37,685,887	11,168,889	112,359,997	52,615,466		
Inventory, beginning of year	929,029	3,304,943	4,724,431	955,793	2,167,407	219,575	857,335	1,083,413	5,171,534	4,267,694		
Purchases	7,628,678	15,762,306	61,504,329	135,929	29,070,492	753,743	14,181,658	5,134,461	84,589,890	32,263,908		
Cost of labor	718,148	3,211,602	46,414,101	506,962	79,562,759	963,135	6,614,363	1,444,904	19,100,760	11,616,208		
Additional inventory costs (section 263A)	149,447	688,985	1,418,079	-473	558,995	45,386	31,577	41,327	320,037	160,807		
Other costs	19,942,153	22,858,145	75,640,245	1,423,653	46,468,829	1,995,516	16,218,572	4,879,371	8,669,555	9,035,948		
Less: Inventory, end of year	972,597	4,047,428	5,721,753	1,004,913	2,537,375	210,292	957,531	1,417,101	5,383,308	4,809,787		
Death benefits (Form 1120-L)	374,886,468	-	-	2,942,881	12,534	-	-	-	-	6,662		
Losses incurred (Form 1120-PC)	466,520,587	95,770	136,045	473,662	527,277	-	739,914	2,513	-108,472	74,025		

RETURNS OF ACTIVE CORPORATIONS, INCLUDING INCOME AND DEDUCTIONS FROM A TRADE OR BUSINESS FOR ALL RETURNS AND FROM OTHER THAN A TRADE OR BUSINESS FOR FORMS 1120S AND 1120-RIC [31]

Table 27--Balance Sheet, Income Statement, including Investment Data, by Selected Sectors

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

(All figures are estimates based on samples-money amounts are in thous			Selected sectors									
	1											
	1	A										
Item		Agriculture, forestry,										
	All	fishing, and	Mining	Utilities	Construction	Manufacturing						
	sectors [15]	hunting	· ·			· ·						
	(1)	(2)	(3)	(4)	(5)	(6)						
Number of returns	5,671,257	142,439	32,589	(4) 7,536	751,521	277,618						
Total assets	66,445,429,787	122,625,034	559,195,001	1,487,753,576	714,365,062	10,440,305,266						
Cash			30,956,626	31,038,982	81,368,087	393,627,240						
Notes and accounts receivable		12,375,083	76,510,178	173,561,503	171,969,428	2,803,875,213						
Less: Allowance for bad debts	170,466,986	105,295	1,281,274	6,536,056	1,184,795	26,871,799						
Inventories	1,505,452,196	11,399,608	11,896,733	24,901,381	141,549,366	524,854,697						
Investments in Government obligations			1,093,249	2,529,215	692,142	12,894,418						
Tax-exempt securities		465,420	487,346	•	738,921	18,226,299						
Other current assets	-,,	5,479,963	18,659,016	114,518,266	83,033,231	529,716,876						
Loans to shareholders		3,942,887 986,368	3,761,620 100,357	172,671 3,116,466	11,947,689 15,342,427	46,029,966 59,865,216						
Other investments		15,962,656	134,084,514	237,864,071	62,276,823	3,291,325,886						
Depreciable assets [25]		98,057,793	183,426,831	996,996,749	237,119,393	2,576,305,448						
Less: Accumulated depreciation [25]		66,310,870	94,565,508	350,547,350	150,256,515	1,422,775,332						
Depletable assets	310,219,056	2,744,536	177,116,142	15,348,360	1,468,881	87,708,803						
Less: Accumulated depletion	128,373,491	621,109	65,972,827	5,098,205	306,943	47,703,838						
Land		21,089,978	5,606,001	3,769,343	28,295,834	49,593,384						
Intangible assets (amortizable)			30,480,007	53,460,945	13,128,557	975,949,118						
Less: Accumulated amortization	, ,	493,547	10,149,337	6,594,008	2,910,575	197,699,081						
Other assets		4,595,503	56,985,326 559,195,001	199,174,707	20,093,112	765,382,751						
Total liabilities		122,625,034 9,100,642	49,411,776	1,487,753,576 148,958,735	714,365,062 118,040,703	10,440,305,266 1.880.097.734						
Mortgages, notes, and bonds payable in less	0,020,010,202	9,100,042	49,411,776	140,930,733	110,040,703	1,000,097,734						
than one year	4,192,065,342	13,360,026	10,535,901	72,802,093	80,743,492	835.963.635						
Other current liabilities		6,081,555		127,197,230	96,681,064	889,328,665						
Loans from shareholders	543,624,853	14,648,834	6,264,691	3,564,509	32,946,038	123,302,113						
Mortgages, notes, and bonds payable in one												
year or more		33,891,288	111,913,184	465,008,255	150,196,698	1,807,677,017						
Other liabilities		8,225,020	79,241,846	311,787,083	28,715,929	1,093,169,435						
Capital stock		9,998,239	24,401,241	117,472,598	14,520,361	396,140,118						
Additional paid-in capital			177,093,676	250,727,564	66,663,622	2,568,146,663						
Retained earnings, appropriated		334,020 2,905,609	229,657 70,851,308	1,249,984 877,836	615,070 137,496,765	3,950,378 1,372,514,109						
Retained earnings, unappropriated [26] Less: Cost of treasury stock			9,018,415	11,892,312	12,254,680	529,984,601						
Total receipts	25,626,064,184	146,391,142	317,736,614	653,220,144	1,460,033,015	7,292,649,837						
Business receipts		125,809,223	279,825,028	604,140,085	1,427,006,853	6,505,757,036						
Interest	,,,	656,879	4,078,006		4,315,231	146,714,352						
Interest on Government obligations:			, ,									
State and local		81,606	·	646,792	269,805	4,288,723						
Rents	144,649,919	1,172,012	511,885	3,121,134	1,646,650	30,270,317						
Royalties	154,695,058	223,527	1,737,899	69,419	270,457	92,428,198						
Net short-term capital gain reduced by	40.750.007	007.070	400 004	007.000	204 504	040.040						
net long-term capital loss	40,750,207	227,878	129,361	227,380	394,591	242,648						
Net long-term capital gain reduced by net short-term capital loss	210,353,345	1,901,934	6,207,893	5,776,003	5,773,869	34,310,301						
Net gain, noncapital assets					4,251,072	24,362,593						
Dividends received from domestic corporations		92,016			221,320	3,466,911						
Dividends received from foreign corporations		660,536	7,029,355	1,789,874	329,038	285,434,157						
Other receipts		10,007,522	12,615,018		15,554,129	165,374,600						
Total deductions	23,643,569,362	137,138,159	271,077,102	632,257,986	1,383,762,258	6,682,548,470						
Cost of goods sold	13,816,464,452	67,746,819	147,011,520	378,142,678	1,048,888,259	4,756,208,056						
Compensation of officers			3,538,446	2,343,967	42,254,587	52,193,229						
Salaries and wages			14,854,944	24,139,742	75,456,760	419,755,424						
Repairs		3,260,993	2,531,054	11,778,724	5,570,881	29,057,529						
Bad debts Rent paid on business property			215,839 4,814,367	5,902,023 4,951,313	2,152,417 21,701,931	13,253,028 61,768,203						
Taxes paid	472,952,167	2,956,208	8,664,188	21,528,310	24,799,005	111,535,566						
Interest paid		2,990,415		36,461,886	10,834,270	212,640,877						
Charitable contributions		139,095			1,218,565	8,073,501						
Amortization	140,874,992	261,115		3,097,687	835,225	42,342,498						
Depreciation	550,226,594	7,071,979	12,593,458		21,870,659	170,717,257						
Depletion		100,651	8,339,258	435,938	147,047	5,555,673						
Advertising			215,531	617,074	4,735,883	79,307,623						
Pension, profit-sharing, etc., plans		·	2,033,126	6,115,139	4,421,342	52,441,420						
Employee benefit programs			3,586,498	6,389,079	13,805,942	96,501,863						
Domestic production activities deduction Net loss, noncapital assets		20,588 549,579	600,894 1,548,918	292,475 4,917,788	416,108 476,519	6,171,463 9,952,957						
Other deductions		29,762,190	47,536,108		104,176,856	555,072,303						
Total receipts less total deductions		9,252,984	46,659,512		76,270,758	610,101,366						
Net income (less deficit)	2,026,794,190	6,126,686	48,116,096	21,109,480	80,015,515	688,961,822						
Endnotes at end of table section. Detail may not add to total becaus					,,.,.	,,522						

RETURNS OF ACTIVE CORPORATIONS, INCLUDING INCOME AND DEDUCTIONS FROM A TRADE OR BUSINESS FOR ALL RETURNS AND FROM OTHER THAN A TRADE OR BUSINESS FOR FORMS 1120S AND 1120-RIC [31]

Table 27--Balance Sheet, Income Statement, including Investment Data, by Selected Sectors--Continued

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

(All figures are estimates based on samples—money amounts are in thousands of dollars) Selected sectors—continued											
	Who	olesale and retail tra	de								
ltem	Total [16]	Wholesale trade	Retail trade	Transportation and	Information	Finance and	Real estate and rental	Professional, scientific, and technical			
	(7)	(0)	(0)	warehousing	(44)	insurance	and leasing	services			
Number of returns	(7)	(8) 373,725	(9) 615,717	(10) 187,051	(11) 122,825	(12) 242,686	(13) 641,947	(14) 786,27			
Total assets		1,731,655,656	1,422,228,011	586,306,011	2,918,886,012	30,392,706,733	766,334,870	645,918,660			
Cash		123,832,799	104,517,951	42,885,363	122,740,090	706,557,034	62,808,099	91,901,02			
Notes and accounts receivable		379,053,555	146,425,851	67,669,707	269,455,411	2,701,067,211	92,131,122	138,674,674			
Less: Allowance for bad debts		8,184,885	3,267,816	1,466,084	13,564,600	26,286,191	1,549,735	2,704,69			
Inventories		299,567,148	405,881,322	7,083,580	32,837,813	1,189,250	7,186,916	13,051,15			
Investments in Government obligations		27,438,820 4,999,745	316,899 1,771,086	236,646 270,657	765,439 1,969,703	989,340,079 1,311,815,202	1,245,180 1,067,930	1,165,42 753,14			
Tax-exempt securities Other current assets		120,785,958	59,837,413	30,705,548	169,584,876	2,701,043,529	55,000,375	56,836,36			
Loans to shareholders		8,535,630	7,168,263	4,727,388	4,714,087	31,228,377	13,003,090	7,008,82			
Mortgage and real estate loans	2,737,263	1,801,596	935,666	284,275	121,839	3,372,501,800	11,236,597	11,917,94			
Other investments		388,835,435	175,108,779	47,562,302	1,039,409,999	16,188,144,108	121,949,973	127,408,08			
Depreciable assets [25]		388,031,478	582,519,708	530,582,719	927,530,872	509,989,465	449,113,891	144,577,82			
Less: Accumulated depreciation [25] Depletable assets		208,697,501 23,524,526	277,376,275 167,748	212,133,497 56,550	515,068,122 128,861	141,850,877 128,121	168,902,824 319,215	90,906,04 207,34			
Less: Accumulated depletion		7,899,871	77,107	33,537	*37,568	32,484	72,345	191,09			
Land		17,053,503	52,801,166	7,806,967	11,684,555	69,743,578	66,801,209	2,972,24			
Intangible assets (amortizable)		133,523,996	112,986,395	31,547,724	775,281,045	232,710,088	29,927,982	126,832,764			
Less: Accumulated amortization	-,,-	23,534,590	17,131,337	5,415,442	132,035,692	41,813,173	9,151,551	24,863,28			
Other assets		62,988,311	69,642,297	33,935,145	223,367,405	1,787,231,614	34,219,746	41,276,940			
Total liabilities		1,731,655,656 312,533,714	1,422,228,011 218,060,261	586,306,011 50,316,712	2,918,886,012 183,879,516	30,392,706,733 1,852,546,662	766,334,870 23,789,758	645,918,66 0 84,212,258			
Mortgages, notes, and bonds payable in less	330,023,004	312,333,714	210,000,201	30,310,712	100,070,010	1,002,040,002	23,703,730	04,212,230			
than one year	294,577,614	132,054,376	162,485,456	28,900,986	132,511,328	2,013,548,228	66,329,109	50,367,606			
Other current liabilities		205,449,949	147,570,230	60,411,276	258,862,036	6,062,243,545	48,749,889	99,577,650			
Loans from shareholders	74,446,878	33,443,580	40,678,676	12,137,785	41,355,387	33,201,680	56,275,436	27,117,170			
Mortgages, notes, and bonds payable in one	E00 464 707	227 004 007	205 452 624	156,928,766	603,359,116	2,762,540,838	200 024 447	405 640 004			
year or more Other liabilities		237,004,097 103,101,836	265,153,624 79,556,675	149,846,046	369,098,355	4,127,768,481	308,024,147 47,448,051	105,649,09° 44,606,93°			
Capital stock		73,207,808	47,692,910	27,221,930	281,737,541	1,196,443,629	41,508,339	82,065,525			
Additional paid-in capital	537,871,347	297,459,721	239,652,866	99,939,493	1,441,920,258	10,610,350,511	160,452,209	328,870,903			
Retained earnings, appropriated		2,952,597	779,987	124,078	1,052,496	223,740,095	1,216,984	601,809			
Retained earnings, unappropriated [26]		374,985,053	284,116,642	16,241,689	-266,720,211	1,637,612,120	23,453,722	-155,464,813			
Less: Cost of treasury stock		40,537,075 3,379,567,786		15,762,751 688,440,626	128,169,810 1,056,889,972	127,289,055 3,322,288,416	10,912,774 339,941,239	21,685,470 861,813,57 8			
Business receipts		3,288,892,180	3,362,482,212	659,186,488	887,008,860	1,798,196,722	268,384,638	814,499,239			
Interest		16,079,960	10,369,904	4,125,550	34,686,220	936,492,170	10,777,805	7,226,046			
Interest on Government obligations:											
State and local		1,022,954	620,229	145,195	663,478	45,629,881	608,582	359,517			
Rents		4,224,787 6,364,438	3,374,867 6,615,947	2,069,128 2,045,606	13,340,294 27,203,561	46,847,552	8,343,916 1,100,043	844,094 5,910,019			
Royalties Net short-term capital gain reduced by	12,960,363	0,304,436	0,015,947	2,045,600	27,203,301	1,442,280	1,100,043	5,910,018			
net long-term capital loss	245,938	175,521	70,349	103,123	480,448	36,592,247	917,454	452,012			
Net long-term capital gain reduced by	·										
net short-term capital loss		7,205,294	5,113,320		11,500,314	66,669,936	12,051,033				
Net gain, noncapital assets		7,511,574	3,520,675	4,745,357	5,519,373	10,586,369	17,156,012	2,161,755			
Dividends received from domestic corporations Dividends received from foreign corporations		1,749,467 11,926,610	1,109,659 5,023,286	144,911 1,033,430	2,478,646 12,207,729	11,536,465 14,416,763	642,302 981,209	298,183 2,839,257			
Other receipts		34,415,001	54,171,141	12,284,391	61,801,048	353,878,030	18,978,244	21,142,122			
Total deductions		3,271,447,454	3,341,215,131	669,349,037	982,176,816	2,766,097,138	288,249,408	828,661,829			
Cost of goods sold		2,700,860,940	2,506,309,357	221,554,412	211,620,172	990,381,743	56,170,584	237,595,16			
Compensation of officers		38,000,270	33,232,003		14,522,237	40,416,057	15,687,113	71,573,197			
Salaries and wages		169,530,818	303,464,978	118,803,645	160,101,399	283,468,669	58,551,177	198,368,263			
Repairs		9,095,784	16,520,982	18,662,206	13,153,823	6,108,556	6,980,871	4,292,546			
Bad debts Rent paid on business property		4,776,941 29,832,143	5,120,974 79,254,820	1,615,512 39,919,244	9,011,193 25,688,481	21,177,455 27,108,882	1,433,363 15,502,586	1,883,106 28,541,762			
Taxes paid		31,712,376		22,560,417	26,674,232	45,889,897	11,391,290	26,742,389			
Interest paid		27,186,915	27,907,766	14,475,447	68,065,419	515,303,986	18,483,490	11,618,380			
Charitable contributions	.,,	1,490,111	1,890,459	318,730	1,388,795	2,191,492	746,454	866,320			
Amortization	-,,	8,394,163	4,700,719	,,	34,904,269	18,353,192	1,435,723	6,273,46			
Depreciation Depletion		29,373,820 557,797	37,541,124 13,292	32,981,738 46,477	60,736,207 *4,052	33,212,617 30,265	28,089,321 22,398	13,206,094 35,543			
Advertising		25,694,777	46,772,373	2,787,913	25,773,803	30,265 17,296,687	4,722,078				
Pension, profit-sharing, etc., plans		8,129,330	8,314,274	8,514,998	8,743,590	14,909,216	2,180,923	9,627,38			
Employee benefit programs		17,428,922	25,533,599	22,333,747	20,514,905	25,493,487	3,767,979	17,626,09			
Domestic production activities deduction		475,830	63,993	4,298	1,027,878	102,082	19,429	73,30			
Net loss, noncapital assets		1,945,318	3,867,819	418,129	5,977,741	3,549,058	1,192,358	1,799,520			
Other deductions		166,961,200	188,048,381	154,783,203	294,268,621	721,103,798 556 101 278	61,872,270	188,755,12			
Total receipts less total deductions Net income (less deficit)		108,120,332 110,418,403	111,256,458 113,696,992	19,091,589 19,756,669	74,713,156 77,692,754	556,191,278 519,041,071	51,691,831 42,563,338	33,151,749 35,457,713			
Endnotes at end of table section. Detail may not add to total becau						313,041,071	72,303,330	55,457,715			

RETURNS OF ACTIVE CORPORATIONS, INCLUDING INCOME AND DEDUCTIONS FROM A TRADE OR BUSINESS FOR ALL RETURNS AND FROM OTHER THAN A TRADE OR BUSINESS FOR FORMS 1120S AND 1120-RIC [31]

Table 27--Balance Sheet, Income Statement, including Investment Data, by Selected Sectors--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

(All figures are estimates based on samples—money amounts are in thousar			Sele	cted sectorscontinued	1		
H		Administrative and support					1
Item	Management	and support and waste					Ì
	of companies	management	Educational	Health care	Arts,	Accommodation	Other
	(holding	and remediation	services	and social	entertainment,	and food	services
	companies) (15)	services (16)	(17)	assistance (18)	and recreation (19)	services (20)	(21)
Number of returns	50,921	257,623	44,885	380,940	116,451	287,490	344,877
Total assets	13,487,039,096	281,726,153		251,942,127	100,547,530	407,241,600	102,185,400
Cash	914,127,890	22,592,076	4,086,054	25,833,825	10,468,853	29,467,742	14,518,410
Notes and accounts receivable	4,794,369,521	44,495,582	4,120,322	39,238,064	6,117,833	29,166,811	11,791,270
Less: Allowance for bad debts	64,399,302	1,222,880	372,699	9,712,576	369,848	908,437	477,929
Inventories	. 455,859	3,253,354	304,079	1,997,175	2,300,449	8,348,280	7,153,528
Investments in Government obligations	. 574,363,344	353,875	*3,858	354,063	*39,586	205,519	228,624
Tax-exempt securities	124,090,569	746,130	106,884	40,056	*187,848	*44,774	160,809
Other current assets	1,304,968,843	18,067,512	1,918,908	15,493,267	4,557,988	14,017,570	4,959,218
Loans to shareholders Mortgage and real estate loans	. 287,473,103 . 1,295,727,208	2,894,766 549,173	402,495 *39,656	5,139,541 74,211	2,068,635 262,664	3,250,906 1,812,302	1,774,738 279,436
Other investments	3,121,284,986	40,364,547	1,718,871	49,513,339	22,902,838	84,532,907	11,377,830
Depreciable assets [25]	171,871,864	110,184,199	9,628,734	133,735,369	64,565,509	236,976,242	64,358,011
Less: Accumulated depreciation [25]	85,299,090	63,747,345	4,679,125	71,733,184	31,728,110	102,763,961	36,950,534
Depletable assets	. 89,823	906,087	*24,400	*35,702	*30,038	139,743	*74,174
Less: Accumulated depletion	. 11,291	*120,558	*22,520	*9,965	*451	*103,468	*58,313
Land	. 15,110,773	4,086,914	429,601	4,905,083	6,882,205	31,261,972	6,933,155
Intangible assets (amortizable)	313,010,626	89,116,190		49,886,871	10,746,918		16,443,440
Less: Accumulated amortization	21,555,145	14,314,660	577,621	8,051,027	2,220,133	9,984,438	3,945,628
Other assets	741,359,514	23,521,187	860,507	15,202,314	3,734,707	32,418,206	3,565,162
Total liabilities	. 13,487,039,096 . 1,022,088,021	281,726,153 23,662,845	25,992,750 1,807,849	251,942,127 13,250,460	100,547,530 5,768,792	407,241,600 22,626,778	102,185,400 8.435.358
Accounts payable Mortgages, notes, and bonds payable in less	1,022,000,021	23,002,643	1,007,049	13,230,460	5,700,792	22,020,770	0,433,336
than one year	. 534,758,772	14.717.370	1.269.932	14,838,163	6,316,450	15.113.602	5,411,036
Other current liabilities	8,341,249,248	37,545,972	5,507,110	33,246,002	9.506.221	34,621,923	8,515,811
Loans from shareholders	. 59,456,086	7,578,260	1,751,121	9,742,397	9,125,196		9,568,131
Mortgages, notes, and bonds payable in one							ì
year or more	964,651,602	68,434,794	5,702,894	79,783,972	31,050,543	145,813,155	28,712,429
Other liabilities	. 736,257,802	39,513,062	1,194,899	25,725,874	8,894,681	50,743,841	9,171,920
Capital stock	. 118,159,968	9,647,822	1,947,892	9,120,306	6,815,946	16,954,290	7,220,024
Additional paid-in capital		99,725,384	8,874,660	82,295,816	40,863,868	91,835,349	18,178,777
Retained earnings, appropriated	. 2,209,713 565,901,188	297,300 4,252,508	*7,057 -44,957	*51,730 -6,807,998	*68,296 -16,930,185	196,767 37,222,734	3,015,789 7,145,372
Retained earnings, unappropriated [26] Less: Cost of treasury stock	75,094,789	23,649,164	2,025,706	9,304,595	932,277	29,028,328	3,189,247
Total receipts	903,014,089	458,790,878		533,844,314	89,769,826		189,724,898
Business receipts	139,325,361	431,345,806	33,247,315	514,547,924	80,148,880	395,731,456	183,985,574
Interest	527,692,475	3,372,067	154,316	1,582,623	880,816		537,075
Interest on Government obligations:			·				ì
State and local	. 7,809,202	279,684	47,293	185,348	47,830	81,773	53,145
Rents	. 25,751,218	464,667	28,023	726,916	376,414	1,377,382	158,661
Royalties	. 733,394	1,574,512	218,397	181,985	333,722	6,047,910	193,744
Net short-term capital gain reduced by	504 700	50.550	400	40.747	44.500	40.005	0.507
net long-term capital loss	. 594,760	52,559	490	49,747	14,590	18,385	6,597
Net long-term capital gain reduced by net short-term capital loss	27,096,286	7,115,066	229,012	2,216,750	1,500,081	6,536,797	510,233
Net gain, noncapital assets	10,527,572	2,734,836	83,836	1,594,564	589,666	5,015,800	962,019
Dividends received from domestic corporations	2,863,345	77,178	4,178	58,286	81,345		61,670
Dividends received from foreign corporations	12,002,947	1,270,761	1,527	294,201	15,130		41,771
Other receipts	148,617,530	10,503,740	561,244	12,405,969	5,781,351	19,131,476	3,214,409
Total deductions	. 734,663,308	433,855,816	31,751,546	507,204,420	84,399,030	412,646,631	184,268,183
Cost of goods sold	. 5,634,948	198,237,179	4,778,563	50,978,799	15,804,379	142,538,960	75,338,923
Compensation of officers	. 10,270,948	12,452,436	1,740,966	71,077,699	5,592,718		9,880,172
Salaries and wages	. 115,416,897	84,442,445	9,299,211	151,115,979	16,877,867	84,628,472	28,658,043
Repairs	6,006,593	3,856,573	367,934	4,750,308	1,603,594	7,483,024	3,246,594
Bad debts Rent paid on business property	. 42,244,586 . 11,591,010	1,016,544 11,465,252	518,807 2,199,541	7,173,838 22,597,313	527,282 4,804,894	498,191 28,442,805	385,422 12,020,708
Taxes paid	16,232,071	18,533,531	1,147,478	19,123,494	4,234,304	19,859,768	6,702,693
Interest paid	297,108,263	8,141,788	416,058	7,137,241	2,832,434	12,896,377	2,542,655
Charitable contributions	1,758,998	304,413	34,231	460,179	148,276	412,008	184,018
Amortization	5,901,430	3,682,397	256,144	2,317,269	625,633	2,152,946	1,119,741
Depreciation	25,927,985	9,059,658	780,505	9,818,207	3,697,029	12,526,169	4,875,265
Depletion	. 22,823	104,280	-	*251	*1,262	*1,708	*2,764
Advertising	9,519,360	4,694,215	1,865,516	3,561,352	1,971,319		2,845,559
Pension, profit-sharing, etc., plans	7,037,366	1,519,069	159,822	9,992,701	788,730	1,032,448	549,852
Employee benefit programs	. 16,595,541	9,105,417	776,371	12,519,983	1,145,265	5,949,664	2,843,121
Domestic production activities deduction	37,266	6,072	*1,296	6,193	*9,164	5,156	5,735
Net loss, noncapital assets Other deductions	. 1,471,910 . 161,885,314	351,322 66,883,223	57,713 7,351,392	603,631 133,969,983	395,277 23,339,604	1,208,680 73,325,547	353,963 32,712,956
Total receipts less total deductions	168,350,781	24,935,062	2,824,085	26,639,894	5,370,796		5,456,716
Net income (less deficit)	166,480,402	25,039,542	2,856,901	27,720,348	5,573,818	30,179,108	6,018,636
Endnotes at end of table section. Detail may not add to total because of					5,575,510	55,.75,150	5,510,000

Section 4

1120S Corporation Basic Tables

Income and Financial Data by Industry and Selected Tables by Size Category

- Table 1- Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, page 203
- Table 2 Returns with Net Income, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, page 211
- Table 3 Reserved
- Table 4 Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by size of business receipts and sector, page 219
- Table 5 Returns of Active Corporations, Form 1120S: Rental real estate income, by sector and selected major industry, page 239
- Table 6 Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by number of shareholders, page 241
- Table 7 Returns of Active Corporations, Form 1120S: Balance sheet and income statement items, by major industry, page 242
- Table 8 Returns with Net Income from a Trade or Business, Form 1120S: Balance sheet and income statement items, by major industry, page 254

Notes

All money amounts and frequencies in the tables in the following sections are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts under \$500 were entered as zero and noted to indicate that an amount was present and greater than zero, but less than \$500.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific corporations. A double asterisk (**) or a (d) indicates combinations or deletions respectively. In other cases, an estimate based on fewer than ten returns, not selected at the 100 percent rate, is indicated by an asterisk (*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100 percent rate. The amount would receive an asterisk. However, a major group within the sector may include all of the four returns sampled at the 100 percent rate and not receive an asterisk.

A dash (-) in place of a frequency or an amount can indicate one of two things. If the returns were sampled at the 100 percent rate, then no returns had that particular characteristic. If returns were sampled at less than the 100 percent rate, then either no return in the population had that characteristic, or the characteristic was so rare that it did not appear in any of the sampled returns.

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	·	Agriculture, forestry, fishing, and hunting							Constr	ruction	
		7.6	griculture, forestry,	norming, and nameng	,		ŀ		CONST	Heavy	
										and	
					Support					civil	
Item					activities					engineering	
item	All	Total	Agriculture	Forestry	and fishing,	Minina	Utilities	Total	Construction	construction	Cassialty
	industries	Total	production	and	hunting and	wiining	Otilities	Total	of	and land	Specialty trade
	industries		production	logging	trapping				buildings	subdivision	contractors
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	3,684,086	79,238	52,965	6,335	19,939	17,751	1,952	522,671	159,875	49,812	312,984
Number of shareholders.	6,331,182	176,663	120,547	12,725	43,391	55,638	8,029	812,713	236,964	104,108	471,641
Total receipts [33]	5,252,513,618	64,847,124	41,901,347	8,936,837	14,008,940	41,763,348	9,694,580	827,513,423	347,131,385	133,879,940	346,502,099
Business receipts	5,147,016,759	60,613,087	38,409,378	8,750,613	13,453,096	38,611,478	9,501,131	819,368,896	347,131,383	130,860,503	344,983,919
Interest on government obligations: State and local [33]	1,792,664	32,435	29,884	*686	1,865	30,820	836	93,382	45,588	33,201	14,592
Net gain, noncapital assets	11,998,752	728,390	422,570	127,410	178,411	528,895	10,303	1,310,694	299,707	495,791	515,196
Other receipts	91,705,442	3,473,210	3,039,515	58,127	375,568	2,592,156	182,311	6,740,452	3,261,615	2,490,446	988,391
Total deductions	4,967,817,445	63,117,714	41,003,095	8,842,621	13,271,998	32,647,735	9,264,145	780.666.930	328,976,580	124,562,802	327,127,548
Cost of goods sold	3,225,118,818	29,323,321	16,107,393	5,969,104	7,246,823	16,879,217	8,214,448	605,944,751	283,447,326	95,117,087	227,380,338
Compensation of officers	191,364,155	1,531,189	729,162	233,855	568,172	917,066	69,875	24,270,874	7,131,485	2,953,021	14,186,368
Salaries and wages.	538,884,702	5.368.552	3.784.337	619.231	964.985	3.207.505	178.428	43.027.419	10.897.645	6,113,561	26.016.214
Repairs	31,876,280	1,712,182	1,197,501	144,727	369,953	699,321	9,312	3,162,369	619,675	711,629	1,831,065
Bad debts	9,013,033	43,439	28,843	814	13,782	27,412	7,557	1,113,199	307,247	217,964	587,988
Rent paid on business property	128,791,090	2,745,582	2,249,523	64,891	431,167	941,686	53,028	11,932,745	2,534,244	2,708,789	6,689,712
Taxes paid	105,122,787	1,334,489	916,199	153,530	264,760	1,241,900	60,142	13,272,214	3,445,919	1,983,925	7,842,370
Interest paid	50,527,490	1,222,419	928,909	130,398	163,112	496,425	46,501	4,956,417	1,819,014	1,400,214	1,737,189
Amortization	6,795,752	71,467	46,169	6,304	18,995	47,149	14,392	255,080	85,919	43,210	125,951
Depreciation	66,795,074	2,898,575	1,934,330	469,284	494,962	1,497,037	91,116	8,697,506	1,431,020	2,671,796	4,594,690
Depletion	610,901	25,581	22,197	*3,384	404,002	324,814	225	45,876	*3,044	30,540	12,292
Advertising	47,567,044	213,419	138,214	10,091	65,113	40,954	15,009	2,511,787	959,302	270,562	1,281,923
Pension, profit-sharing, stock, annuity	20,934,802	165,844	120,215	9,397	36,232	133,360	12,066	2,643,591	784,577	495,905	1,363,110
Employee benefit programs	47,211,437	478,048	381.228	27.191	69.629	430.554	20.185	7,219,490	1,633,208	1,055,071	4,531,211
Net loss, noncapital assets	1,007,114	34,037	24,089	*111	*9,836	19,286	*26	52,462	11,085	12,613	28,764
Other deductions.	496,196,965	15,949,571	12,394,785	1,000,310	2,554,476	5,744,050	471,835	51,561,152	13,865,871	8,776,917	28,918,364
Total receipts less total deductions [33]	284,696,173	1,729,410	898,252	94,216	736,942	9,115,613	430,436	46,846,493	18,154,805	9,317,138	19,374,551
Net income (less deficit) from a trade or business [33]	282,903,509	1,696,975	868,368	93,529	735,077	9,084,793	429,600	46,753,111	18,109,216	9,283,937	19,359,958
Net income	348,078,943	4,922,841	3,443,409	385,221	1,094,211	9,613,696	530,161	54,452,775	20,836,735	11,054,794	22,561,246
Deficit	65,175,434	3,225,867	2,575,041	291,692	359,134	528,902	100,561	7,699,664	2,727,519	1,770,857	3,201,288
Portfolio income (less deficit) distributed to shareholders	69,556,160	1,160,591	1,004,938	77,001	78,652	1,268,298	275,540	5,526,800	1,422,051	3,366,603	738,147
Dividend income	4,892,559	32,380	24.619	4,131	3.631	99.428	1,789	133,971	44,533	51,746	37,692
Interest income	12,860,347	271,406	198,782	28,877	43,748	285,965	40,370	1,428,155	603,913	552,994	271,248
Royalty income	1,085,352	99,634	92,883	*3,070	*3,682	247,717	48	7,048	1,781	4,057	*1,210
Net short-term capital gain (less loss)	2,064,545	198,719	192,516	5,941	262	37,185	4,088	277,647	35,254	85,163	157,230
Net long-term capital gain (less loss)	48,653,357	558,451	496,140	34,982	27,329	598,002	229,246	3,679,979	736,570	2,672,642	270,767
Real estate rental net income (less deficit)	7,299,983	236,020	208,335	1,113	26,572	30,244	*692	121,266	83,525	43,853	-6,112
Net income	10,839,434	246,429	216,475	3,251	26,704	33,656	*805	429,963	185,947	209,404	34,612
Deficit	3,539,451	10,409	8,140	*2,138	*132	3,412	113	308,697	102,422	165,551	40,724
Net income (less deficit) from other rental activity	1,282,914	6,347	-2,037	*997	*7,387	32,593	*2,645	10,641	4,367	-8,383	14,657
Net income	1,958,139	45,167	36,632	*1,021	*7,514	37,872	*2,645	30,720	8,623	7,384	14,713
Deficit	675,225	*38,820	*38,669	*24	*127	5,279	_,	20,079	4,256	15,767	56
Total net income (less deficit)	361,042,566	3,099,932	2,079,604	172,640	847,687	10,415,929	708,477	52,411,819	19,619,159	12,686,010	20,106,650
Net income	421,345,214	6,010,163	4,401,376	426,145	1,182,643	10,888,817	786,542	59,709,390	22,162,457	14,225,406	23,321,526
Deficit	60,302,648	2,910,232	2,321,771	253,505	334,955	472,888	78,065	7,297,571	2,543,298	1,539,396	3,214,877

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	Manufacturing											
	I					Wandlact	unig					
			Beverage	Textile		Leather						Plastics
Item			and	mills and		and			Printing	Petroleum		and
item	Total	Food	tobacco	textile	Apparel	allied	Wood	Paper	and related	and coal	Chemical	rubber
	Total	manufacturing	product	product	manufacturing	product	product	manufacturing	support	products	manufacturing	products
		mandiactumig	manufacturing	mills	mandiacturing	manufacturing	manufacturing	mandiacturing	activities	manufacturing	mandiacturing	manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	151,025	7,092	1,281	1,980	4,551	1,882	8,234	2,401	21,637	863	4,522	5,637
Number of shareholders	346.860	32.557	3.387	4.054	8,991	2,916	16.544	4.507	48.345	4.454	13.135	16.998
Total receipts [33]	650,498,582	72,045,398	9,067,317	9,327,614	24,087,460	3,752,079	44,950,739	21,851,690	35,892,237	6,400,212	26,072,307	42,664,465
Business receipts.	643,781,119	71,604,192	8,910,046	9,264,069	23,781,938	3,718,642	44,307,586	21,574,124	35,534,038	6,206,106	25,953,346	42,384,683
Interest on government obligations: State and local [33]	145,711	11.263	6.652	2.939	3,734	*1.176		16.096	5.830	*2,793	8.152	10.111
Net gain, noncapital assets	1,347,755	45,324	34,947	14,774	10,424	*329	104,474	136,322	40,757	6,597	11,409	88,805
Other receipts	5,223,996	384,618	115.671	45.832	291.364	31,932	529,692	125,148	311.611	184.716	99.399	180.865
Total deductions	610,770,005	69,346,354	8,075,254	9,000,506	22,914,198	3,432,889	42,245,921	20,960,244	33,848,339	5,728,787	24,714,421	39,610,554
Cost of goods sold	440,648,443	54,546,183	4,768,407	6,924,463	16,048,443	2,297,905	32,165,754	15,666,291	20,643,826	4,481,845	16,722,782	29,556,860
Compensation of officers	17,059,534	828,306	161.980	184.542	686,808	131,626	971,091	436,227	1,421,229	70,930	786,450	945,739
Salaries and wages	47,977,136	4,373,893	872,164	568,290	2,062,563	314,050	2,690,799	1,476,780	3,853,118	355,251	2,110,641	2,628,393
Repairs.	3,326,513	455,116	64,421	29,015	56,983	9,697	313,427	76,503	267,920	64,766	162,607	205,448
Bad debts	1,079,673	50,214	9,554	14,381	28,547	3,366	51,390	66,942	52,401	5,700	95,026	58,889
Rent paid on business property	11,287,043	757,672	98,345	150,698	464,264	49,380	492,361	472,545	1,181,597	63,291	479,293	703,899
Taxes paid	13,085,343	864,659	603,900	158,645	474,538	60,974	847,926	447,119	848,583	76,159	491,085	790,678
Interest paid	5,759,471	527,713	113,418	92,927	196,235	30,311	371,167	263,971	453,384	80,241	202,857	343,597
Amortization	736,007	78,642	28,437	15,659	31,292	1,765	31,301	29,576	68,626	6,774	38,533	45,566
Depreciation	12,380,124	1,312,953	255,069	171,577	158,562	33.774	822,303	519,131	1,277,630	151,457	469,658	893,586
Depletion	175,208	*8,776	9,633		100,002		105,682	-	1,277,000	*5,709	2,441	-
Advertising	5,390,471	984,592	201,820	58,496	358,514	98,232	208,471	62,383	318,249	32,127	384,367	227,231
Pension, profit-sharing, stock, annuity	2,745,525	213,366	57,504	31,969	81,110	3,000	185,663	100,100	130,243	20,637	133,293	164,553
Employee benefit programs	8,748,697	759,027	145,403	101,763	163,232	25,462	446,675	341,118	567,203	45,776	334,118	570,132
Net loss, noncapital assets	125,358	11,532	*25,994	1,816	1,438	*395	4,836	9,558	1,601	214	2,783	5.040
Other deductions	40,245,457	3,573,712	659,206	496,267	2,101,670	372,949	2,537,074	992,000	2,762,728	267,908	2,298,489	2,470,942
Total receipts less total deductions [33]	39,728,576	2,699,044	992,062	327,108	1,173,262	319,190	2,704,818	891,446	2,043,898	671,425	1,357,886	3,053,911
Net income (less deficit) from a trade or business [33]	39,582,865	2,687,780	985,410	324,169	1,169,528	318,015	2,695,832	875,350	2,038,068	668,632	1,349,734	3,043,799
Net income	46,233,915	3,093,582	1,153,332	476,830	1,457,762	343,288	3,072,335	1,107,353	2,386,722	683,531	1,902,089	3,345,102
Deficit	6.651.050	405.801	167.922	152.661	288.234	*25.273	376.503	232.003	348.654	*14.899	552.355	301.303
Portfolio income (less deficit) distributed to shareholders	8,565,720	347,205	207,955	46,998	242,065	20,310	316,405	308,645	198,653	21,447	633,088	1,936,413
Dividend income	801,422	40,549	18,445	4,905	5,271	3,990	24,273	24,623	3,597	3,008	64,842	73,384
Interest income	1,136,551	89,441	42,996	15,569	29,541	8,096	71,964	35,973	57,873	12,197	57,138	60,022
Royalty income	181,738	4,241	*15	*1,703	24,807	414	22,361	*1,410	*23	25	26,265	2,827
Net short-term capital gain (less loss)	30,597	819	3,181	777	63	*526		2,055	2,862	*866	4,016	-1
Net long-term capital gain (less loss)	6,415,412	212,154	143,318	24,043	182,383	*7,284	196,972	244,584	134,298	5,351	480,827	1,800,181
Real estate rental net income (less deficit)	185,903	16,772	8,348	1,468	4,802	*214	13,235	2,020	*793	*5,078	1,687	9,637
Net income	202,194	17,740	8,371	1,689	6,993	*249	15,579	2,479	*795	5,111	2,156	9,931
Deficit	16,291	968	23	221	*2,192	35	*2,344	459	2	*33	*469	*294
Net income (less deficit) from other rental activity	151,997	8,800	*4,147	*128	267	-168	2,776	*541	*367	*65	-130	*-54
Net income	156,985	8,888	*4,173	*128	268	_	3,150	*1,265	*367	*65	1,778	*187
Deficit	4,988	89	26	[1]	1	168	374	724	-	-	1,908	241
Total net income (less deficit)	48,486,485	3,060,556	1,205,861	372,762	1,416,661	338,371	3,028,247	1,186,556	2,237,881	695,222	1,984,379	4,989,796
Net income	54,565,363	3,432,273	1,362,576	513,027	1,672,779	351,259	3,372,800	1,414,527	2,575,336	705,444	2,484,267	5,243,611
Deficit	6,078,878	371,717	156,716	140,264	256,117	*12,887	344,552	227,971	337,456	*10,223	499,889	253,815

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

				Manu	facturingcontinu	ed				Who	lesale and retail tra	de
											Wholesa	ale trade
						Electrical						
					Computer	equipment,						
Item	Nonmetallic		Fabricated		and	appliance,		Furniture		Wholesale		Durable
	mineral	Primary	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and retail	Total	goods
	product	metal	product	manufacturing	product	component	equipment	product	manufacturing	trade,		
	manufacturing	manufacturing	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total		
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns	6,121	4,374	29,810	11,448	5,352	3,172	5,306	5,774	19,586	605,064	208,312	123,694
Number of shareholders	12,476	11,432	56,827	27,515	12,759	9,336	11,525	11,348	37,753	1,049,931	375,341	217,484
Total receipts [33]	23,453,011	33,107,513	97,287,475	41,450,704	26,289,012	24,017,145	41,417,367	19,949,811	47,415,028	2,137,687,547	972,969,213	479,611,119
Business receipts	23,127,084	32,672,407	96,469,065	40,984,414	26,055,219	23,719,870	40,863,902	19,607,107	47,043,280	2,112,711,907	963,875,132	474,724,292
Interest on government obligations: State and local [33]	1,982	1,902	16,985	12,717	10,925	3,557	8,946	4,880	6,083	154,850	73,572	41,424
Net gain, noncapital assets	174,227	122,451	131,881	208,634	29,552	37,997	67,855	3,757	77,236	2,217,539	1,230,599	932,291
Other receipts	149,717	310,753	669,543	244,938	193,315	255,720	476,664	334,067	288,429	22,603,252	7,789,910	3,913,111
Total deductions	21,844,858	30,956,440	90,270,066	38,629,449	24,222,604	22,360,808	39,312,592	18,711,438	44,584,284	2,080,681,839	939,278,163	458,184,987
Cost of goods sold	14,706,666	25,697,408	65,337,318	26,510,138	16,560,709	15,700,205	30,634,088	12,969,647	28,709,505	1,684,032,916	770,269,292	359,118,317
Compensation of officers	655,554	563,886	3,485,672	1,358,298	729,397	600,752	659,502	586,619	1,794,926	35,256,524	18,347,646	11,111,948
Salaries and wages	1,786,550	1,481,400	6,066,371	3,494,004	2,610,993	2,198,318	2,371,026	1,743,673	4,918,858	135,883,806	58,002,140	36,106,360
Repairs	237,216	176,786	436,934	163,527	103,583	77,365	146,316	83,495	195,388	7,280,025	2,978,985	1,691,196
Bad debts	48,944	29,698	131,312	193,818	27,923	41,871	33,439	36,479	99,779	2,402,264	1,409,518	824,676
Rent paid on business property	502,259	298,062	1,770,487	769,648	564,807	367,358	575,151	575,424	950,502	33,467,789	11,293,940	6,784,715
Taxes paid	546,835	394,450	2,209,429	983,729	628,832	443,839	772,855	435,745	1,005,364	25,670,535	11,042,914	5,233,331
Interest paid	225,725	269,660	855,646	316,921	190,734	298,518	324,852	141,759	459,834	12,134,543	4,940,997	2,881,617
Amortization	26,707	25,540	84,484	38,512	52,386	34,703	29,727	12,049	55,728	1,647,884	668,196	276,834
Depreciation	868,621	441,883	2,130,097	777,302	337,068	330,250	573,433	230,437	625,332	12,224,830	5,355,090	3,322,922
Depletion	25,865	16,292	810	-	-	-	-	-	-	26,007	*20,189	*5,127
Advertising	89,687	53,240	401,719	283,352	212,534	329,297	287,647	167,757	630,757	18,839,141	4,316,221	2,319,330
Pension, profit-sharing, stock, annuity	74,431	86,377	546,115	257,993	126,774	111,030	177,488	54,341	189,540	3,662,126	2,326,710	1,511,913
Employee benefit programs	298,235	280,142	1,621,535	772,001	468,755	343,450	657,150	232,523	574,998	10,408,152	4,675,036	2,976,507
Net loss, noncapital assets	1,173	732	11,592	13,525	2,945	1,235	12,658	*218	16,074	342,896	76,440	36,359
Other deductions	1,750,392	1,140,884	5,180,545	2,696,679	1,605,166	1,482,616	2,057,259	1,441,271	4,357,699	97,402,399	43,554,848	23,983,834
Total receipts less total deductions [33]	1,608,152	2,151,073	7,017,409	2,821,255	2,066,408	1,656,337	2,104,775	1,238,373	2,830,745	57,005,708	33,691,050	21,426,133
Net income (less deficit) from a trade or business [33]	1,606,170	2,149,171	7,000,423	2,808,537	2,055,483	1,652,780	2,095,829	1,233,494	2,824,661	56,850,858	33,617,478	21,384,708
Net income	1,991,023	2,278,440	7,833,079	3,277,469	2,433,661	1,896,355	2,590,184	1,344,609	3,567,169	68,799,735	37,929,582	23,526,821
Deficit	384,853	129,269	832,656	468,931	378,179	243,575	494,355	111,115	742,508	11,948,876	4,312,103	2,142,113
Portfolio income (less deficit) distributed to shareholders	389,698	186,204	727,581	259,229	391,684	226,412	1,024,867	33,613	1,047,247	8,126,213	3,523,447	1,949,004
Dividend income	5,350	34,028	89,562	39,945	26,879	110,109	162,510	3,455	62,699	1,381,003	392,107	290,847
Interest income	43,802	41,639	183,714	109,262	63,153	50,706	81,946	16,514	65,005	1,988,994	858,708	459,315
Royalty income	3,297	18,981	4,410	9,279	*2,915	29,154	10,517	*191	18,903	132,859	117,922	7,001
Net short-term capital gain (less loss)	-183	5,443	5,599	3,866	-2,169	939	-1,435	249	2,289	78,946	64,628	3,596
Net long-term capital gain (less loss)	337,432	86,114	444,296	96,878	300,906	35,505	771,329	13,204	898,351	4,544,412	2,090,082	1,188,245
Real estate rental net income (less deficit)	20,399	2,593	32,034	9,477	18,831	14,071	6,524	9,409	8,512	540,475	219,884	102,609
Net income	20,563	2,963	35,052	11,206	18,951	14,241	9,342	9,433	9,349	620,558	243,831	113,906
Deficit	165	*370	3,018	1,729		169	2,818	24	*838	*	23,947	11,296
Net income (less deficit) from other rental activity	2,146	-	53,659	3,395				*38		581,796	420,058	397,792
Net income	2,210	*1,136	53,670	3,395	25	*4,114	69,806	*256	2,104	589,814	421,213	398,571
Deficit	*64	2 220 425	7 942 607	2 000 000	3 400 000	1 907 277	*267	219	893	8,018	1,155	*779
Total net income (less deficit)	2,018,412		7,813,697				3,196,760	1,276,554	3,881,630		37,780,867	23,834,113
Net income	2,384,912	2,461,335	8,520,126	3,530,689	2,813,791	2,089,651	3,659,184	1,385,597	4,592,178		41,602,497	25,737,441
Deficit. Endnotes at end of table section. Detail may not add to total because of round	366,500	122,230	706,429	450,051	347,771	192,274	462,424	109,043	710,548	10,899,659	3,821,630	1,903,328

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Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

					Whole	esale and retail tra	adecontinued					
	Wholesale trad	lecontinued					Retail tra	de				
•							Building					Sporting
				Motor			material				Clothing	goods,
Item	Nondurable	Electronic		vehicle	Furniture	Electronics	and garden	Food,	Health and		and	hobby,
	goods	markets and	Total	dealers	and home	and	equipment	beverage	personal	Gasoline	clothing	book, and
		agents		and parts	furnishings	appliance	and supplies	and liquor	care	stations	accessories	music
		and brokers		dealers	stores	stores	dealers	stores	stores		stores	stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns	76,095	8,523	394,638	58,919	25,214	19,881	23,903	63,325	26,215	27,041	31,489	20,138
Number of shareholders	145,841	12,016	672,474	101,854	40,637	29,209	39,644	118,530	42,797	50,528	50,680	35,569
Total receipts [33]	490,819,755	2,538,339	1,163,990,410	553,959,245	43,472,830	39,509,980	70,568,946	124,057,630	43,056,451	150,019,337	25,221,855	20,882,117
Business receipts	486,670,320	2,480,519	1,148,107,034	544,260,047	43,154,557	39,152,510	70,050,976	121,917,421	42,880,306	148,997,281	24,974,346	20,655,088
Interest on government obligations: State and local [33]	32,148	-	81,277	7,101	2,300	2,674	18,513	6,894	*2,681	10,626	2,410	*529
Net gain, noncapital assets	298,302	6	986,839	469,729	20,509	6,620	43,504	152,001	64,962	123,679	3,167	2,346
Other receipts	3,818,985	57,814	14,815,259	9,222,368	295,463	348,175	455,952	1,981,314	108,502	887,751	241,932	224,155
Total deductions	479,007,813	2,085,364	1,140,662,832	547,438,327	42,367,019	38,014,755	66,877,774	121,076,629	41,320,056	148,804,263	24,350,513	20,365,278
Cost of goods sold	411,150,974	-	913,119,873	469,749,231	25,884,372	27,563,255	49,750,653	91,247,734	30,061,131	132,970,614	13,289,249	13,241,634
Compensation of officers	6,681,795	553,903	16,908,878	4,704,052	1,050,955	1,067,480	1,414,549	1,429,888	1,803,220	811,793	1,265,726	601,657
Salaries and wages	21,566,474	329,306	77,865,191	28,577,047	5,449,428	4,029,444	6,649,212	10,639,821	3,854,584	4,653,620	3,380,460	2,179,641
Repairs	1,284,725	3,064	4,298,760	1,137,570	322,364	88,867	362,753	897,946	119,129	671,256	130,544	107,092
Bad debts	584,129	713	992,703	311,047	79,438	63,004	165,881	76,689	37,651	40,174	23,833	13,431
Rent paid on business property	4,457,053	52,172	22,170,827	5,831,429	2,072,870	789,267	1,374,660	3,197,788	1,126,253	1,601,961	1,718,130	1,195,592
Taxes paid	5,748,605	60,979	14,624,413	4,973,452	918,597	618,089	1,175,533	2,184,667	624,229	1,521,950	589,964	408,091
Interest paid	2,044,947	14,433	7,191,043	3,914,089	244,227	154,606	361,470	588,421	161,007	641,576	184,328	153,436
Amortization	386,817	4,545	979,292	271,353	28,331	49,183	21,049	187,001	66,878	144,891	26,965	31,461
Depreciation	2,018,253	13,915	6,866,098	1,976,606	330,769	232,712	596,362	1,068,221	169,804	1,180,861	181,272	205,116
Depletion	15,062	-	*5,819	*19	-	-	3,269	*49	-	-	*160	-
Advertising	1,968,290	28,601	14,519,741	6,333,763	1,881,179	720,485	708,255	936,772	427,659	173,870	752,834	463,573
Pension, profit-sharing, stock, annuity	785,070	29,727	1,335,364	394,169	71,435	91,297	176,304	179,477	138,775	40,657	31,857	27,836
Employee benefit programs	1,646,727	51,801	5,732,515	2,339,352	336,232	271,754	475,894	1,062,198	181,192	153,632	114,729	92,686
Net loss, noncapital assets	40,030	51	266,456	222,284	4,312	*2,653	9,022	13,158	*6,044	1,041	1,686	*1,404
Other deductions	18,628,860	942,154	53,785,860	16,702,861	3,692,510	2,272,658	3,632,908	7,366,799	2,542,500	4,196,367	2,658,776	1,642,629
Total receipts less total deductions [33]	11,811,942	452,976	23,327,578	6,520,918	1,105,812	1,495,225	3,691,172	2,981,001	1,736,396	1,215,074	871,343	516,840
Net income (less deficit) from a trade or business [33]	11,779,794	452,976	23,246,301	6,513,817	1,103,511	1,492,551	3,672,659	2,974,106	1,733,714	1,204,448	868,933	516,311
Net income	13,937,474	465,286	30,853,702	8,809,181	1,536,376	1,663,941	3,938,601	3,686,762	2,001,444	1,975,754	1,250,422	861,149
Deficit	2,157,680	12,311	7,607,401	2,295,364	432,865	171,390	265,942	712,655	267,730	771,306	381,489	344,838
Portfolio income (less deficit) distributed to shareholders	1,567,011	7,433	4,602,428	889,796	714,388	297,497	290,187	180,599	223,778	96,379	40,412	46,296
Dividend income	96,050	5,210	988,895	15,049	1,263	4,979	23,040	23,647	8,988	13,320	5,257	3,298
Interest income	397,358	2,036	1,130,285	457,445	52,593	42,063	104,786	83,653	22,243	54,151	26,467	33,053
Royalty income	110,921	-	14,937	341	101	*1,649	*601	1,141	29	*1,054	*426	-
Net short-term capital gain (less loss)	61,032	-	14,318	3,157	353	9,391	-2,004	271	*1,523	1,097	*1,329	*-4
Net long-term capital gain (less loss)	901,650	186	2,453,993	413,804	660,078	239,415	163,765	71,887	190,995	26,758	*6,933	*9,949
Real estate rental net income (less deficit)	116,322	953	320,590	75,411	18,317	10,223	21,856	105,059	*5,321	38,165	*1,029	1,105
Net income	128,973	953	376,727	79,442	19,368	11,258	22,071	138,376	*5,321	41,970	*1,087	*2,470
Deficit	12,651	-	56,136	4,032	*1,051	*1,035	*215	*33,316	[1]	*3,805	*58	*1,365
Net income (less deficit) from other rental activity	22,266	-	161,738	81,084	*2,376	[1]	*2,797	12,464	*1,709	36,006	*2,961	*2,470
Net income	22,642	-	168,601	87,630	*2,376	-	*2,808	12,770	*1,709	36,006	*2,961	*2,470
Deficit	*376	-	6,863	6,546	[1]	[1]	10	306	[1]	-	-	-
Total net income (less deficit)	13,485,393	461,361	28,331,057	7,560,108	1,838,592	1,800,271	3,987,499	3,272,229	1,964,523	1,374,998	913,334	566,181
Net income	15,391,488	473,569	35,380,052	9,676,528	2,255,704	1,969,300	4,242,593	3,986,485	2,215,355	2,082,119	1,276,736	899,404
Deficit	1,906,094	12,208	7,048,995	2,116,420	417,112	169,028	255,094	714,256	250,832	707,121	363,401	333,224

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	\//bal	lo and rotal trade	ntinued				Tro	ortation and wars be-	using		
		le and retail tradeco					rransp	ortation and wareho	uəiriy		
	R	etail tradecontinued	i .								
Item				Wholesale				Transit		Other	
item	General	Miscellaneous	Nanatara	and retail	Total	Air roil	Truck		Dinalina		Warehousing
	merchandise	store	Nonstore retailers	trade not	Total	Air, rail, and water	Truck transportation	and ground passenger	Pipeline transportation	transportation and support	Warehousing and
	stores	retailers	retailers	allocable		transportation	transportation	transportation	transportation	activities	storage
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	6,402	57,519	34,593	*2,113	111,226	8,528	63,062	13,000	*255	22,397	3,985
Number of shareholders	10.656	96.404	55.966	*2,116	173.809	13.244	99.030	16.306	*528	34.583	10.118
Total receipts [33]	6,877,572	41,829,091	44,535,355	*727,924	154,834,811	12,625,868	88,004,435	9,826,123	*681,269	37,153,766	6,543,349
Business receipts	6,764,394	41,305,458	43,994,650	*729,741	152,390,721	12,222,800	86,574,222	9,695,948	*655,666	36,943,536	6,298,549
Interest on government obligations: State and local [33]	56	*1,127	26,365	. 20,	7,872	1,274	2.642	*46	-	828	3.081
Net gain, noncapital assets	253	28,591	71,477	100	1,027,126	187,270	715,148	85,475	*7,324	24,789	7,119
Other receipts	112,869	493,915	442.863	*-1.918	1,409,092	214,524	712.424	44,655	*18,278	184,612	234.600
Total deductions	6,757,326	40,556,603	42,734,292	*740,844	148,939,640	12,308,811	84,609,823	9,483,639	*564,190	35,742,047	6,231,129
Cost of goods sold	4,307,804	26,101,334	28,952,862	*643,752	63,588,644	4,173,166	31,108,433	3,571,442	*183,105	22,398,856	2,153,642
Compensation of officers	208,733	1,504,801	1,046,023		3,282,599	234,145	1,628,521	303.929	*9,062	945,765	161,177
Salaries and wages	809,050	3,997,149	3,645,737	*16,474	20,350,043	1,234,341	12,661,039	1,574,733	*156,703	3,520,337	1,202,890
Repairs	43,018	247,758	170,463	*2,280	3,058,017	541,381	1,886,972	196,577	*21,184	275,176	136,727
Bad debts	13,477	51,824	116,253	44	305,614	29,998	94,915	7,904	*1,474	160,946	10,378
Rent paid on business property	442,788	2,243,028	577,060	*3,022	8,764,573	952,611	4,910,618	619,634	*20,486	1,380,098	881,126
Taxes paid	177,202	844,885	587,755	*3,208	4,419,268	215,400	2,935,768	339,092	*23,397	645,646	259,965
Interest paid	62,308	473,380	252,194	*2,502	1,672,579	327,417	811,894	160,089	*3,686	245,384	124,109
Amortization	4,559	47,542	100,079	396	140,947	9,048	49,820	32,987	*1,301	35,762	12,028
Depreciation	61,573	389,100	473,703	*3,642	6,510,380	1,281,332	3,797,992	535,818	*25,919	632,231	237,088
Depletion	-	-	*2,321	-	*3,697	8	*3,689	-	-	-	-
Advertising	62,458	605,605	1,453,288	*3,180	381,815	32,133	210,816	45,019	*2,209	74,146	17,492
Pension, profit-sharing, stock, annuity	6,483	61,932	115,143	53	455,182	109,373	190,384	42,225	*2,493	80,145	30,562
Employee benefit programs	34,712	215,550	454,584	601	2,155,644	119,748	1,486,915	97,717	*18,589	295,447	137,227
Net loss, noncapital assets	*2,188	2,097	*566	-	20,019	*1,367	18,405	-	-	*182	*65
Other deductions	520,973	3,770,618	4,786,262	*61,691	33,830,619	3,047,342	22,813,643	1,956,473	*94,583	5,051,926	866,652
Total receipts less total deductions [33]	120,246	1,272,489	1,801,063	*-12,921	5,895,171	317,058	3,394,613	342,484	*117,078	1,411,719	312,220
Net income (less deficit) from a trade or business [33]	120,190	1,271,361	1,774,699	*-12,921	5,887,299	315,783	3,391,971	342,438	*117,078	1,410,890	309,139
Net income	300,777	2,259,934	2,569,361	*16,451	8,501,416	1,308,016	4,224,664	499,239	*117,078	1,872,278	480,141
Deficit	180,587	988,573	794,663	*29,372	2,614,116	992,232	832,694	156,801	-	461,387	171,002
Portfolio income (less deficit) distributed to shareholders	54,271	106,184	1,662,641	338	648,726	155,677	334,533	27,711	*4,939	47,825	78,041
Dividend income	*2,808	3,459	883,788	-	39,280	7,876	23,586	943	*197	3,267	3,411
Interest income	15,714	43,611	194,506	-	268,911	55,589	112,926	16,372	*4,741	33,045	46,238
Royalty income	111	*3,461	6,024	-	1,385	*977	*392	-	-	3	13
Net short-term capital gain (less loss)	-350	*645	-1,090	-	1,075	-54	-103	*189	-	947	96
Net long-term capital gain (less loss)	*35,988	55,008	579,413	338	338,075	91,289	197,732	*10,208	-	10,563	28,282
Real estate rental net income (less deficit)	*3,809	27,952	12,343	-	105,196	13,963	24,840	*2,297	-	14,217	49,880
Net income	*3,809	29,795	21,758	-	125,342	14,120	28,186	*2,297	-	17,866	62,873
Deficit	-	*1,843	*9,415	-	20,146	*157	*3,346	-	-	*3,649	*12,994
Net income (less deficit) from other rental activity	-	*10,158	*9,712	-	92,343	-9,370	65,103	1,227	*2,937	12,225	*20,220
Net income	-	*10,158	*9,712	-	134,456	*26,465	65,291	1,227	*2,937	12,225	*26,311
Deficit	-			-	42,114	*35,835	*188	-	-		*6,091
Total net income (less deficit)	178,270	1,415,656	3,459,395	*-12,583	6,733,564	476,054	3,816,446	373,674	*124,954	1,485,157	457,279
Net income	347,697	2,376,256	4,051,875	*16,451	9,235,824	1,474,210	4,604,189	527,972	*124,954	1,937,385	567,113
Deficit	169,427	960,600	592,481	*29,034	2,502,260	998,157	787,742	154,299	-	452,228	109,834

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

(Air rigures are estimates based on samples-morey amounts are in mousands	1			Inform	nation						Finance ar	nd insurance		
				11110111			Internet consise				i manoe ai			
						Tolocom	Internet service					Securities,		ĺ
			Motion			Telecom- munications	providers, web search					commodity contracts, and		ĺ
Item		Publishing	picture	Broadcasting	Internet	(including	portals, and	Other		Depository	Non-	other financial	Insurance	Funds, trusts.
item	Total	industries	and sound	(except	publishing		data	information	Total	credit	depository	investments,	carriers and	and other
	Total	(except Internet)	recording	Internet)	and	paging, cellular, satellite,	processing	services	TOTAL	inter-	credit inter-	and related	related	financial
		(except internet)	industries	internet)	broadcasting	cable, etc.)	services	services		mediation	mediation	activities	activities	vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	73,176	20,244	20,248	4,834	<u> </u>	8,565	8,230	5,885	149,163	493	35,702	33,395	72,285	
Number of shareholders	122,049	37,172	27,302	9,379	· ·	16,853	14,887	9,438	264,773	12,867	65,641	53,316	116,452	16,498
Total receipts [33]	63,930,722	27,207,154	10,271,964	4,692,252		13,074,094	5,447,845	2,252,404	122,668,725	5,580,668	38,132,140	28,407,346	49,958,095	590,476
Business receipts	62,569,818	26,544,588	9,979,125	4,586,176	•	12,816,691	5,430,005	2,227,472	108,060,174	1,899,009	31,282,854	25,744,557	48,913,086	220,667
Interest on government obligations: State and local [33]	76,565	31,757	17,596	22,696		2,116	*1,299	466	207,927	80,597	23,256	75,500	6,581	21,992
Net gain, noncapital assets	295,288	51,545	27,421	21,155		190,376	4,754	*36	947,738	44,515	613,611	87,848	183,333	18,430
Other receipts	989,050	579,263	247,822	62,224			11,787	24,430	13,452,887	3,556,547	6,212,418	2,499,440	855,095	329,387
Total deductions	59,501,365	25,407,596	8,782,421	4,779,118		12,503,489	5,065,064	2,189,806	104,448,719	4,259,030	33,312,463	24,093,921	42,520,043	
Cost of goods sold	22,402,355	8,935,433	2,694,036	631,258	*86,248	7,620,102	1,519,240	916,038	11,160,699	-	2,650,915	836,209	7,667,236	*6,339
Compensation of officers	4,016,814	1,472,548	1,426,014	238,837	92,075	366,713	251,996	168,630	12,148,223	358,462	1,566,546	4,880,574	5,275,418	67,223
Salaries and wages	10,925,017	5,716,198	1,049,382	1,359,765		1,370,306	927,164	331,933	36,007,523	724,606	12,102,060	8,300,174	14,874,971	5,712
Repairs	441,374	188,475	61,235	44,074	15,632	91,216	32,459	8,284	716,091	55,162	250,022	89,263	314,997	6,647
Bad debts	243,131	74,568	10,976	48,148	-	87,288	13,638	*8,513	1,634,390	100,200	1,408,557	50,822	72,096	2,714
Rent paid on business property	1,929,503	866,293	388,119	149,575	27,083	291,467	136,991	69,975	4,220,416	66,072	1,474,713	895,151	1,779,311	5,170
Taxes paid	1,698,282	777,244	202,828	253,479	33,469	186,194	165,514	79,554	3,309,349	125,095	1,102,051	774,669	1,295,948	11,585
Interest paid	996,659	242,784	76,375	397,652	*8,837	199,058	36,782	35,171	5,825,663	1,708,829	2,977,934	790,280	330,781	17,839
Amortization	777,590	226,576	283,502	219,651	*4,809	28,670	8,915	5,467	344,024	25,346	53,135	41,167	223,334	1,041
Depreciation	1,452,915	410,999	310,273	166,433	5,679	410,774	96,754	52,004	1,066,367	91,267	341,425	267,381	364,267	2,027
Depletion	[1]	-	-	-	-	[1]	-	-	*185	-	-	-	*185	-
Advertising	971,414	434,237	94,722	87,833	57,482	129,976	50,654	116,510	1,858,579	77,200	951,161	253,333	574,592	2,293
Pension, profit-sharing, stock, annuity	505,588	278,933	72,781	20,033	*18,245	63,707	23,566	28,323	1,056,786	34,379	168,827	314,346	538,253	*981
Employee benefit programs	914,881	538,450	76,539	70,343	*6,737	84,364	110,013	28,435	1,736,747	113,686	403,237	355,740	861,262	2,822
Net loss, noncapital assets	23,828	1,282	*645	*3,044	-	*18,554	*43	*261	94,538	57,106	31,008	5,462	962	-
Other deductions	12,202,013	5,243,577	2,034,993	1,088,994	247,306	1,555,100	1,691,335	340,708	23,269,138	721,622	7,830,871	6,239,348	8,346,430	130,867
Total receipts less total deductions [33]	4,429,357	1,799,558	1,489,543	-86,866	211,138	570,605	382,781	62,598	18,220,006	1,321,637	4,819,677	4,313,425	7,438,052	327,215
Net income (less deficit) from a trade or business [33]	4,352,792	1,767,801	1,471,946	-109,563	210,504	568,489	381,482	62,132	18,012,080	1,241,041	4,796,420	4,237,925	7,431,471	305,223
Net income	7,332,134	2,605,251	2,007,913	524,196	229,058	1,106,088	625,813	233,815	21,691,669	1,355,724	5,576,711	6,442,963	7,934,644	381,628
Deficit	2,979,342	837,451	535,967	633,759	*18,554	537,599	244,331	171,683	3,679,590	114,683	780,290	2,205,038	503,173	76,405
Portfolio income (less deficit) distributed to shareholders	2,199,029	920,075	128,467	119,614	*5,907	872,308	135,971	16,687	18,508,600	294,510	922,972	4,641,554	12,248,561	401,003
Dividend income	276,288	171,263	10,869	23,773	*739	67,668	*143	*1,833	796,348	29,764	9,037	658,369	45,190	53,988
Interest income	463,846	117,652	56,040	75,053	*2,673	184,945	19,157	8,327	1,551,743	40,044	305,834	793,336	292,879	119,649
Royalty income	13,836	3,559	5,323	[1]	188	159	-	4,607	31,143	152	*58	30,902	-	*31
Net short-term capital gain (less loss)	21,155	8,852	2,733	2,791	*496	6,027	[1]	*256	459,312	24,622	9,912	362,021	3,061	59,696
Net long-term capital gain (less loss)	1,423,904	618,749	53,502	17,997	1,810	613,510	*116,671	*1,665	15,670,054	199,927	598,130	2,796,926	11,907,432	167,639
Real estate rental net income (less deficit)	29,419	16,807	2,699	8,128		1,987	*-183	-18	-1,120	8,980	-3,564	5,786	1,638	
Net income	35,638	18,015	*2,847	12,577		2,191	8	-	61,410	9,472	10,242	37,106	4,327	*262
Deficit	6,219	1,208	*148	*4,449		*205	*191	18	62,530	492	13,806	·	2,689	
Net income (less deficit) from other rental activity	55,958	1,691	*-11,199	64,150		1,316	-	-	-29,582	-24,653	2,518	•		
Net income	67,412	1,692	*221	64,150		1,349	-	-	19,817	333	2,829		*9,408	
Deficit	11,454	1	11,420	[1]		33			49,399	24,986		23,356	-	*747
Total net income (less deficit)	6,637,199			82,329		1,444,100	517,270	· ·	36,489,977	1,519,878	5,718,346			, , , , , , , , , , , , , , , , , , , ,
Net income	9,072,489	3,324,679	2,123,721	672,758		1,733,687	740,467	245,190	39,122,007	1,603,315	6,374,993	10,279,317		
Deficit	2,435,290	618,307	531,807	590,429		289,587	223,197	166,387	2,632,030	83,437	656,647	1,410,160	426,394	55,392

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

		Real estate and r	ental and leasing				Administrative on	nd cumport and	ete managomost		Health care and	social assistance
Ī								nd support and was I remediation servi				
				Lessors of								
				nonfinancial	Professional,	Management			Waste			Offices of
Item			Rental	intangible	scientific,	of			management			health practitioners
	Total	Real estate	and	assets	and	companies	Total	Administrative	and	Educational	Total	and
			leasing	(except copy-	technical	(holding		and support	remediation	services		outpatient care
			services	righted works)	services	companies)		services	services			centers
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Number of returns	435,109	398,706	34,943	1,459	550,531	24,852	180,924	170,578	10,346	30,450	243,873	194,974
Number of shareholders	860,282	801,063	56,023	3,196	800,512	108,657	267,766	246,516	21,249	39,776	346,953	251,731
Total receipts [33]	127,561,462	104,148,261	23,003,288	409,913	340,782,932	22,820,282	181,505,128	163,047,858	18,457,270	11,456,697	176,035,682	127,231,579
Business receipts	120,631,372	98,496,784	21,798,725	335,863	333,659,722	7,737,224	179,730,067	161,511,898	18,218,169	11,265,229	173,053,290	125,011,668
Interest on government obligations: State and local [33]	122,860	117,202	4,468	1,190	75,776	779,635	22,751	20,271	2,480	2,300	4,824	1,796
Net gain, noncapital assets	1,699,030	911,063	782,195	*5,773	277,689	99,299	211,281	149,771	61,510	312	291,211	88,423
Other receipts	5,108,199	4,623,211	417,900	*67,088	6,769,746	14,204,124	1,541,030	1,365,918	175,111	188,856	2,686,357	2,129,692
Total deductions	112,939,307	90,911,983	21,803,545	223,780	305,848,312	15,398,178	171,873,543	154,797,534	17,076,009	10,163,706	156,475,403	110,624,337
Cost of goods sold	27,645,457	20,338,561	7,265,633	*41,263	97,224,729	*40,504	86,580,569	79,346,945	7,233,624	1,665,410	15,799,553	9,492,326
Compensation of officers	8,871,515	8,154,636	713,959	*2,920	34,563,889	1,474,773	7,552,356	6,953,624	598,732	839,055	25,499,246	23,227,015
Salaries and wages	32,033,725	28,818,323	3,175,357	40,045	65,124,850	2,723,177	34,655,648	31,994,704	2,660,944	2,814,355	43,263,004	27,364,758
Repairs	1,519,020	947,793	570,613	*614	1,608,187	246,121	1,245,129	942,024	303,105	176,224	1,605,532	1,069,195
Bad debts	279,830	201,921	76,161	*1,748	337,648	667,447	240,099	181,338	58,761	32,383	290,267	86,489
Rent paid on business property	6,146,948	4,586,218	1,559,204	*1,526	10,891,637	203,001	3,862,899	3,373,323	489,575	881,221	9,568,007	6,790,459
Taxes paid	3,122,390	2,404,375	712,015	6,000	9,853,822	552,967	7,153,844	6,574,181	579,663	438,901	6,499,449	3,990,851
Interest paid	2,659,372	1,870,260	781,220	7,892	1,877,485	5,169,201	1,077,030	850,281	226,748	94,024	1,439,450	779,497
Amortization	152,639	102,308	21,002	29,328	405,553	123,653	248,992	190,777	58,215	26,797	331,956	243,599
Depreciation	4,722,004	1,399,583	3,321,139	*1,282	2,669,093	423,617	2,319,258	1,647,991	671,267	166,265	2,133,240	1,382,287
Depletion	*2,880	*2,875	*5	-,	*1,104	307	*1,384	*1,278	*106	-	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Advertising	2,673,465	2,347,622	312,552	*13,292	3,731,882	242,735	1,520,408	1,426,880	93,528	388,622	1,739,433	1,473,511
Pension, profit-sharing, stock, annuity	1,146,807	1,050,023	92,703	*4,080	3,607,856	186,509	485,984	382,822	103,162	47,619	3,109,839	2,907,261
Employee benefit programs	1,121,730	907,825	211,530	*2,375	4,844,024	429,564	3,243,701	2,900,848	342,853	196,540	2,275,354	1,296,107
Net loss, noncapital assets	63,521	49,620	13,606	*295	17,204	57,056	17,941	17,216	*725	*9,201	12,886	*5,533
Other deductions	20,778,003	17,730,038	2,976,845	71,119	69,089,348	2,857,544	21,668,303	18,013,302	3,655,000	2,387,088	42,908,188	30,515,449
Total receipts less total deductions [33]	14,622,155	13,236,278	1,199,743	186,133	34,934,620	7,422,104	9,631,585	8,250,324	1,381,261	1,292,991	19,560,278	16,607,242
Net income (less deficit) from a trade or business [33]	14,499,295	13,119,077	1,195,275	184,943	34,858,845	6,642,469	9,608,834	8,230,052	1,378,781	1,290,692	19,555,454	16,605,446
Net income	20,177,628	17,741,664	2,205,722	230,242	39,964,865	8,402,540	11,699,463	10,004,043	1,695,420	1,576,177	21,736,188	17,862,897
Deficit	5,678,333	4,622,588	1,010,447	*45,298	5,106,021	1,760,072	2,090,630	1,773,991	316,638	285,486	2,180,733	1,257,451
Portfolio income (less deficit) distributed to shareholders	7,000,414	6,483,144	424,680	92,590	4,283,150	5,043,537	2,013,485	1,731,727	281,758	190,801	828,458	313,775
Dividend income	411,924	346,529	64,473	*922	148,355	540,538	21,395	18,346	3,049	1,238	23,598	10,198
Interest income	2,010,354	1,842,933	162,402	5,018	981,890	1,131,192	300,855	264,253	36,603	24,568	232,684	116,714
Royalty income	60,727	39,725	-1	*21,002	9,760	115,091	18,234	18,234	[1]	*3,797	*1,680	*1,679
Net short-term capital gain (less loss)	659,225	649,306	9,806	*113	93,242	184,146	5,198	4,769	429	*29	8,682	1,908
Net long-term capital gain (less loss)	3,858,184	3,604,650	188,000	65,534	3,049,902	3,072,569	1,667,803	1,426,126	241,677	*161,168	561,813	183,276
Real estate rental net income (less deficit)	5,615,326	5,600,818	14,692	*-184	161,999	-52,848	37,083	42,299	-5,215	5,877	65,717	7,488
Net income	8,325,190	8,306,684	18.506	.54	229.248	88,726		59,652	4,516	*5,957	81,599	8,748
Deficit	2,709,864	2,705,865	*3,814	*184	67,249	141,574		17,354	*9,731	80		*1,259
Net income (less deficit) from other rental activity	169,868	78,180	91,688		80,878	-9,532		3,751	*4,281	*858		
Net income (less deficit) from other rental activity	597,060	136,595	460,465]	108,014	25,287	11,902	7,619		*858	30,990	*24,289
Deficit	427,192	58,415	368,777	_	27,136	34,819	*3,870	*3,868	2	[1]	*1,205	[1]
Total net income (less deficit)	27,284,903	25,281,219	1,726,335	277,349	39,384,872	11,623,625		10,007,829	1,659,604	1,488,227	20,479,415	
Net income	34,129,060	30,833,791	2,982,446	312,823	43,804,710	13,253,803	13,480,978	11,586,814	1,894,165	1,757,992	22,475,280	18,160,988
	6,844,157	5,552,572	1,256,110	*35,474	4,419,838	1,630,178	1,813,545	1,578,984	234,560	269,765		1,209,989

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

Table 1.--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	Health care	continued	Arte ente	ertainment, and r	ecreation	Accom	modation and food	eanicae		Other s	envices		
	rieaitii care	continued	Aits, ente	rtaiiiiieiit, aiiu i	ecreation	Accomi	nodation and lood :	services		Others	ei vices		
												Deligious	
	Miscellaneous	Hospitals,			Amusement.			Food				Religious, grantmaking,	
Item	health	nursing, and		Other arts,	gambling,			services				civic,	
item		_	Total	entertainment.	gambling, and	Total	Assammadation	and	Total	Danair and	Doroonal		Not
	care and	residential care	Total	and		Total	Accommodation	drinking	Total	Repair and maintenance	Personal	professional, and similar	Not Allocable
	social assistance	facilities		recreation	recreation industries			places		maintenance	and laundry services	organizations	Allocable
	assistance (85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
Number of returns	35,991	12,908	81,053	45,633	35,420	205,523	26,356	179,167	219,995	112,812	106,386	*798	*511
Number of returns	63,164	32.059	134.167	45,633 70.766	35,420 63.401	411.418	26,356 79.574	331.845	350.570	170.932	178,756	*882	*616
Total receipts [33]	25,090,374	23,713,728	41,571,151	19,611,168	21,959,984	172,452,853	19,718,878	152,733,974	104,888,570	59,095,323	45,450,067	*343,180	010
	24,800,607	23,713,726	39,846,938	18,886,730	20,960,208	169,762,060	19,182,902	152,733,974	104,866,570	58,791,204	44,591,859	*339,464	-
	*2,034	23,241,013	12.010	4.086	7.924	6.602	3,135	3.466	15.510	1,286	14.167	*57	-
Interest on government obligations: State and local [33]			92,138	,	7,924	625,173			-,	150,685	, .	*79	. 2
Net gain, noncapital assets	94,660	108,128	-	21,834 698.519	70,304 921.547	•	139,562	485,611	288,893 861.640		138,129 705.912		2005
Other receipts Total deductions	193,074	363,591	1,620,065	,.		2,059,018	393,279	1,665,739	,	152,149	, .	*3,579	
	23,189,436	22,661,630	38,529,764	17,720,612	20,809,152	165,724,567	19,047,918	146,676,649	100,825,791	56,524,598	43,965,817	*335,376	*783 C
Cost of goods sold	4,185,496	2,121,731	8,194,437	2,255,755	5,938,682	64,362,789	2,565,061	61,797,728	41,410,576	28,981,118	12,412,305	*17,152	- o r
Compensation of officers	1,845,669	426,563	2,803,129	2,045,084	758,045	5,034,436	349,398	4,685,038	6,173,059	3,548,777	2,622,363	*1,920	- b
Salaries and wages	7,256,075	8,642,171	7,521,523	3,662,224	3,859,299	31,313,474	3,762,090	27,551,384	16,509,518	7,297,404	9,205,033	*7,081	rati
Repairs	316,490	219,847	675,965	121,761	554,204	3,223,857	664,269	2,559,588	1,171,041	457,515	604,386	*109,141	· fi
Bad debts	67,933	135,845	45,251	13,745	31,506	92,572	27,100	65,473	170,855	84,909	85,447	*499	· š
Rent paid on business property	1,341,412	1,436,136	2,081,606	567,214	1,514,391	11,966,401	1,186,910	10,779,491	7,847,003	2,830,088	5,016,002	*914	7.7
Taxes paid	1,039,423	1,469,174	1,682,372	464,517	1,217,854	7,774,182	1,461,636	6,312,546	3,952,555	2,030,191	1,919,998	*2,366	*783
Interest paid	228,381	431,572	843,379	209,144	634,235	3,036,940	1,517,982	1,518,957	1,219,933	588,030	631,066	*837	. E
Amortization	52,072	36,285	296,898	207,420	89,478	780,037	176,319	603,718	394,685	185,036	209,379	*270	- ns
Depreciation	413,738	337,215	1,328,202	268,659	1,059,543	3,966,879	1,223,613	2,743,267	2,247,664	949,643	1,296,606	*1,415	- 1
Depletion	-	-	-	-	-	*881	72	*808	*2,752	*2,752	-	-	- 3
Advertising	162,447	103,475	895,402	374,415	520,986	4,239,623	398,298	3,841,325	1,912,884	906,935	1,005,584	*364	- 20
Pension, profit-sharing, stock, annuity	155,216	47,362	497,404	429,515	67,889	261,489	35,499	225,990	211,227	74,422	136,592	*213	- S
Employee benefit programs	308,956	670,291	353,503	111,345	242,158	1,283,789	218,792	1,064,997	1,350,836	839,686	509,803	*1,348	- 🛱
Net loss, noncapital assets	*2,447	4,906	37,289	9,767	27,523	52,670	*44,292	8,378	26,895	*852	26,042	-	- မွ
Other deductions	5,813,681	6,579,057	11,273,404	6,980,046	4,293,358	28,334,546	5,416,587	22,917,959	16,224,308	7,747,239	8,285,210	*191,858	- ਨ
Total receipts less total deductions [33]	1,900,938	1,052,098	3,041,388	1,890,556	1,150,832	6,728,285	670,960	6,057,326	4,062,779	2,570,725	1,484,250	*7,804	*783
Net income (less deficit) from a trade or business [33]	1,898,905	1,051,104	3,029,378	1,886,470	1,142,908	6,721,684	667,824	6,053,859	4,047,268	2,569,439	1,470,082	*7,747	*-783 &
Net income	2,489,681	1,383,609	5,393,562	3,015,196	2,378,366	10,490,775	1,946,164	8,544,611	6,559,403	3,539,298	3,000,504	*19,601	- <u>6</u>
Deficit	590,776	332,505	2,364,184	1,128,726	1,235,458	3,769,092	1,278,340	2,490,752	2,512,134	969,859	1,530,422	*11,854	*783 ග
Portfolio income (less deficit) distributed to shareholders	426,376	88,307	1,318,304	821,569	496,735	2,265,988	709,391	1,556,597	332,506	85,258	246,115	*1,133	-
Dividend income	4,976	8,424	16,811	8,341	8,470	146,696	136,741	9,956	20,093	6,429	13,660	*4	-
Interest income	67,375	48,595	223,732	124,782	98,950	380,641	236,542	144,098	138,489	64,123	73,288	*1,078	-
Royalty income	-	1	144,186	144,150	*36	15,584	5,379	*10,205	*884	-	*884	-	-
Net short-term capital gain (less loss)	*6,821	-47	4,547	4,249	298	8,055	5,693	2,362	-7,304	*-8,932	1,594	*35	-
Net long-term capital gain (less loss)	347,204	31,333	929,028	540,047	388,981	1,715,011	325,035	1,389,976	180,344	23,638	156,689	*16	-
Real estate rental net income (less deficit)	-5,384	63,613	102,273	28,912	73,362	100,442	57,745	42,697	16,019	5,431	10,588	-	-
Net income	*778	72,074	112,851	29,837	83,014	146,186	87,485	58,701	29,513	8,432	21,081	-	-
Deficit	*6,162	8,461	10,578	*926	*9,652	45,745	29,740	16,005	*13,495	*3,001	*10,494	-	-
Net income (less deficit) from other rental activity	*4,243	*1,253	35,537	34,725	813	52,949	*5,659	47,289	*9,802	*9,505	*297	-	=
Net income	*5,245	*1,457	36,307	34,864	*1,443	52,971	*5,664	47,307	*9,863	*9,505	*358	-	-
Deficit	*1,001	203	*770	*140	*630	*22	*4	*18	*61	-	*61	-	-
Total net income (less deficit)	2,324,139	1,204,277	4,485,492	2,771,675	1,713,817	9,141,062	1,440,619	7,700,442	4,405,596	2,669,634	1,727,082	*8,880	*-783
Net income	2,787,289	1,527,004	6,545,502	3,704,941	2,840,561	12,618,420	2,511,677	10,106,743	6,889,872	3,647,601	3,222,485	*19,786	-
Deficit	463,150	322,726	2,060,010	933,266	1,126,744	3,477,358	1,071,058	2,406,301	2,484,276	977,967	1,495,403	*10,906	*783

		A	griculture, forestry,	fishing, and hunting	ı				Constr	ruction	
				Ĭ						Heavy	
										and	
					Support					civil	
Item					activities					engineering	
	All	Total	Agriculture	Forestry	and fishing,	Mining	Utilities	Total	Construction	construction	Specialty
	industries		production	and	hunting and	g			of	and land	trade
			,	logging	trapping				buildings	subdivision	contractors
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	2,435,719	44,019	28,878	3,703	11,438	12,075	1,792	365,793	109,176	29,445	227,173
Number of shareholders	4,172,474	99,059	65,610	5,348	28,100	37,299	7,325	571,713	162,396	66,043	343,273
Total receipts [33]	4,508,311,519	48,815,571	30,529,883	5,956,072	12,329,616	36,703,628	8,300,584	722,642,522	304,984,992	117,550,229	300,107,301
Business receipts	4,411,457,331	45,401,194	27,743,649	5,821,266	11,836,279	33,610,903	8,117,468	714,833,785	301,479,185	114,644,044	298,710,556
Interest on government obligations: State and local [33]	1,431,040	24,007	22,863	*577	*567	29,438	832	84,961	40,896	30,942	13,124
Net gain, noncapital assets	10,480,364	536,713	287,422	82,097	167,195	506,615	10,303	1,093,418	229,488	422,626	441,304
Other receipts	84,942,784	2,853,658	2,475,949	52,133	325,576	2,556,672	171,981	6,630,358	3,235,423	2,452,617	942,318
Total deductions	4,164,198,471	44,091,615	27,265,717	5,583,896	11,242,002	27,098,603	7,787,912	668,432,224	284,220,769	106,641,525	277,569,930
Cost of goods sold	2,751,658,632	21,860,629	11,258,084	3,866,942	6,735,603	13,398,903	6,931,878	526,473,068	247,514,081	82,655,566	196,303,421
Compensation of officers	162,576,858	1,095,475	558,152	94,474	442,849	792,887	54,210	20,287,376	5,866,590	2,689,534	11,731,252
Salaries and wages	445,850,289	3,540,361	2,516,638	340,772	682,951	2,833,287	146,016	35,289,857	8,697,539	5,033,277	21,559,041
Repairs	25,188,307	1,116,062	751,830	95,957	268,275	649,864	8,782	2,468,127	468,006	548,847	1,451,274
Bad debts	6,719,655	27,374	16,124	*571	10,679	23,790	1,986	715,214	206,055	100,122	409,038
Rent paid on business property	100,727,774	1,927,479	1,528,058	42,697	356,724	831,989	46,079	9,696,510	1,956,805	2,131,567	5,608,137
Taxes paid	84,767,342	890,091	595,955	91,582	202,553	1,112,019	48,198	11,034,502	2,910,744	1,682,874	6,440,885
Interest paid	37,495,886	734,369	543,766	62,783	127,821	427,210	35,438	3,621,307	1,417,668	999,274	1,204,366
Amortization	4,857,584	51,241	33,402	2,091	15,749	34,884	14,068	219,729	79,323	37,286	103,121
Depreciation	49,379,170	1,762,048	1,187,845	235,643	338,560	1,188,539	68,191	6,625,937	1,094,025	2,141,988	3,389,924
Depletion	548,113	6,472	*5,774	*698	-	298,290	225	39,311	*1,014	26,194	*12,104
Advertising	38,876,660	165,667	97,767	8,965	58,935	31,859	11,042	1,970,533	829,856	204,683	935,994
Pension, profit-sharing, stock, annuity	18,335,166	152,722	111,232	6,064	35,427	128,751	11,742	2,361,740	707,440	426,374	1,227,926
Employee benefit programs	39,692,962	373,017	309,952	13,908	49,158	347,979	19,802	6,236,629	1,437,984	954,701	3,843,945
Net loss, noncapital assets	574,109	18,317	18,166	*93	58	11,126	*26	27,290	7,350	1,979	17,961
Other deductions	396,949,966	10,370,289	7,732,973	720,656	1,916,660	4,987,227	390,231	41,365,094	11,026,292	7,007,260	23,331,542
Total receipts less total deductions [33]	344,113,048	4,723,956	3,264,166	372,176	1,087,614	9,605,025	512,672	54,210,297	20,764,223	10,908,704	22,537,370
Net income (less deficit) from a trade or business [33]	342,682,008	4,699,950	3,241,303	371,599	1,087,047	9,575,587	511,840	54,125,336	20,723,328	10,877,762	22,524,247
Net income	347,821,966	4,922,218	3,442,786	385,221	1,094,211	9,613,696	530,161	54,381,747	20,819,886	11,021,908	22,539,953
Deficit	5,139,958	222,269	201,483	13,622	*7,163	38,109	18,321	256,411	96,559	144,146	15,706
Portfolio income (less deficit) distributed to shareholders	67,449,062	1,067,413	935,314	55,380	76,719	1,253,441	271,267	5,332,199	1,343,585	3,226,773	761,841
Dividend income	4,635,781	22,907	16,148	*3,370	3,390	98,444	*1,680	122,366	38,382	47,759	36,225
Interest income	10,935,520	223,073	165,006	16,211	41,857	270,932	36,274	1,208,760	516,742	447,463	244,555
Royalty income	957,520	95,861	91,976	*203	*3,682	243,719	48	6,382	*1,780	3,391	*1,210
Net short-term capital gain (less loss)	2,276,680	194,421	188,751	*5,291	*379	36,784	4,106	262,412	32,388	72,989	157,034
Net long-term capital gain (less loss)	48,643,561	531,151	473,433	30,306	27,411	603,561	*229,158	3,732,279	754,292	2,655,171	322,816
Real estate rental net income (less deficit)	9,478,380	200,457	190,150	*-1,182	11,490	27,838	*790	232,167	88,379	120,556	23,232
Net income	10,243,273	203,832	191,288	*922	11,622	30,830	*805	373,635	158,709	182,795	32,130
Deficit	764,893	3,375	1,138	2,105	*132	2,992	15	141,468	70,330	62,239	8,898
Net income (less deficit) from other rental activity	1,735,764	42,343	34,609	*348	*7,387	31,952	*2,645	19,687	7,166	315	12,207
Net income	1,840,549	42,748	34,863	*371	*7,514	36,573	*2,645	26,329	7,593	6,497	12,239
Deficit	104,785	*405	*254	23	*127	4,621	-	6,642	*428	6,182	32
Total net income (less deficit)	421,345,214	6,010,163	4,401,376	426,145	1,182,643	10,888,817	786,542	59,709,390	22,162,457	14,225,406	23,321,526

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

							•					
•	1				1	Manufact	uring I			I		
			Beverage	Textile		Leather						Plastics
Item			and	mills and		and			Printing	Petroleum		and
	Total	Food	tobacco	textile	Apparel	allied	Wood	Paper	and related	and coal	Chemical	rubber
		manufacturing	product	product	manufacturing	product	product	manufacturing	support	products	manufacturing	products
-			manufacturing	mills		manufacturing	manufacturing		activities	manufacturing		manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	98,273	4,197	347	426	3,589	862	6,077	1,847	12,735	436	2,349	3,598
Number of shareholders	219,915	14,646	1,968	1,081	7,825	1,842	11,958	3,715	23,733	2,349	7,637	11,459
Total receipts [33]	562,755,683	64,197,981	7,711,418	7,324,629	21,782,056	3,150,515	39,440,938	18,341,301	29,580,362	5,809,021	22,378,357	38,239,001
Business receipts	556,634,651	63,759,378	7,558,616	7,282,673	21,488,768	3,118,484	38,829,523	18,086,025	29,228,152	5,617,289	22,203,786	37,976,821
Interest on government obligations: State and local [33]	135,337	10,994	6,652	2,316	3,711	*12	8,900	9,834	5,797	*2,793	7,695	10,059
Net gain, noncapital assets	1,221,862	36,037	30,314	2,409	9,156	*153	94,435	130,468	35,308	6,063	6,784	84,841
Other receipts	4,763,834	391,571	115,836	37,231	280,420	31,867	508,080	114,975	311,104	182,875	160,091	167,280
Total deductions	516,751,536	61,101,566	6,560,140	6,854,942	20,347,605	2,807,678	36,376,111	17,224,654	27,196,199	5,126,134	20,505,800	34,911,960
Cost of goods sold	376,398,440	48,364,630	3,899,920	5,333,737	14,265,853	1,929,531	27,787,351	12,868,847	16,794,659	3,972,599	14,130,111	26,119,010
Compensation of officers	14,744,196	783,629	124,553	144,967	621,829	113,297	890,660	401,754	1,157,512	56,999	639,282	836,643
Salaries and wages	39,879,365	3,893,843	709,232	450,778	1,822,108	256,685	2,233,204	1,200,601	3,020,639	340,394	1,693,562	2,372,879
Repairs	2,856,883	399,017	57,964	16,808	49,046	5,249	279,456	67,106	213,717	63,582	136,359	178,378
Bad debts	754,195	41,195	9,047	10,136	18,701	3,074	47,255	29,427	39,319	4,777	60,330	51,953
Rent paid on business property	8,873,695	646,169	77,268	93,590	398,587	32,380	423,226	375,120	937,892	47,972	401,399	566,070
Taxes paid	10,899,288	742,028	532,592	119,685	427,082	45,533	728,492	370,259	645,556	70,113	402,366	694,690
Interest paid	4,259,593	413,179	76,193	38,676	153,445	25,652	279,775	191,017	330,803	69,973	142,921	258,083
Amortization	580,231	67,574	26,525	6,205	26,860	1,377	26,772	25,833	44,705	6,240	29,194	36,671
Depreciation	10,056,471	1,093,051	204,404	118,474	136,506	29,096	706,818	397,930	980,403	138,838	368,191	766,310
Depletion	168,217	*8,776	8,823	_	-	-	103,960	-	-	*5,122	_	-
Advertising	4,733,449	948,907	174,159	48.826	341,447	94,372	178,217	56,175	248,457	31,874	333,013	210.508
Pension, profit-sharing, stock, annuity	2,510,523	197,625	53,077	27,293	75,018	2,508	182,690	82,484	117,711	19,829	114,246	156,534
Employee benefit programs	7,272,904	614.912	131,591	74.069	148.505	20.514	395.339	285.899	476,833	44.867	271,355	511.341
Net loss, noncapital assets	94,140	8,958	*25,236	1,710	1,368	20,011	4,818	460	1,473	206	2,486	3,275
Other deductions	32,669,945	2,878,073	449,556	369,989	1,861,249	248,411	2,108,078	871,740	2,186,522	252,748	1,780,984	2,149,616
Total receipts less total deductions [33]	46,004,148	3,096,415	1,151,279	469,688	1,434,451	342,837	3,064,827	1,116,647	2,384,163	682,887	1,872,557	3,327,040
Net income (less deficit) from a trade or business [33]	45,868,811	3,085,421	1,144,626	467,372	1,430,739	342,825	3,055,927	1,106,813	2,378,365		1,864,862	3,316,982
Net income	46,231,751	3,093,582	1,153,332	476,830	1,457,081	343,288	3,072,335	1,107,353	2,386,722	683,531	1,902,089	3,345,102
Deficit	362,940	8,161	*8,706	*9,459	*26,342	*463	*16,408	540	*8,356	3,437	*37,227	*28,120
Portfolio income (less deficit) distributed to shareholders	8.403.728	328,125	206.601	44.088	237,059	8,387	302.792	306.208	195.905		618,558	1,918,356
Dividend income	775.401	39.818	18.422	4.408	5,130	*522	24,073	22.754	3.501	3.008	60.100	71.269
Interest income	1,010,927	78,824	41,511	14,162	27,070	6,990	63,917	29,066	55,158	.,	51,598	56,893
Royalty income	173,342	4,241	*15	852	24,361	414	*20,212	*1,350	*23		24,297	2,789
Net short-term capital gain (less loss)	23,793	442	3,209	792	63	*186	705	98	2,862		488	-46
-	6,420,266	204,800	143,443	23,874	180,435	*275	193,884	252,940	134,361	4,500	482,074	1,787,452
Net long-term capital gain (less loss) Real estate rental net income (less deficit)	151,133	10,086	8,288	1,439	4,735	*214	12,275	1,085	*700		1,489	8,328
Net income	162,744	10,646	8,311	1,439	4,735 5,727	*249	14,619	1,193	*702	5,076 5,111	1,469	8,622
Net income	11.611	560	23	1,030	993	35	*2.344	1,193	702	*33	*469	*294
	*-						,-		*207			*- 54
Net income (less deficit) from other rental activity	141,690	8,641	*3,062 *3,067	*128	245	-168	1,805	*421 *1.145	*367	*65	-641 1 267	
Net income	146,457	8,728	*3,087	*128	246	400	2,179	*1,145	*367	*65	1,267	*187
Deficit	4,766	87 2 422 272	26	[1]	1 4 070 7-0	168	374	724	0 === 000	705 4	1,908	241
Total net income (less deficit)	54,565,363	3,432,273	1,362,576	513,027	1,672,779	351,259	3,372,800	1,414,527	2,575,336	705,444	2,484,267	5,243,611

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

				Manu	facturingcontinue	ed				Who	lesale and retail trad	de
											Wholesa	le trade
						Electrical						
					Computer	equipment,						
Item	Nonmetallic		Fabricated		and	appliance,		Furniture		Wholesale		
	mineral	Primary	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and retail	Total	Durable
	product	metal	product	manufacturing	product	component	equipment	product	manufacturing	trade,		goods
	manufacturing	manufacturing	manufacturing		manufacturing	manufacturing	manufacturing	manufacturing		total		
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns	4,416	2,570	23,792	7,120	3,225	1,598	3,124	3,395	12,570	379,511	140,655	82,709
Number of shareholders	9,507	6,142	47,233	19,715	8,092	5,267	6,979	6,322	22,446	660,038	260,800	155,377
Total receipts [33]	20,372,522	29,641,218	86,512,066	35,952,727	22,420,986	19,402,946	35,862,603	16,320,675	38,314,364	1,848,464,282	887,509,713	441,977,608
Business receipts	20,127,118	29,213,042	85,763,396	35,538,691	22,221,927	19,188,330	35,351,805	16,028,762	38,052,065	1,827,077,162	879,548,214	437,300,417
Interest on government obligations: State and local [33]	1,982	1,902	16,636	12,124	10,925	3,556	8,485	4,880	6,083	147,907	69,545	39,252
Net gain, noncapital assets	148,403	119,754	116,124	198,146	25,991	34,409	66,136	3,301	73,629	1,974,712	1,135,213	860,477
Other receipts	95,019	306,520	615,910	203,766	162,142	176,651	436,176	283,732	182,587	19,264,501	6,756,740	3,777,462
Total deductions	18,380,525	27,364,151	78,748,230	32,673,842	20,009,303	17,542,743	33,291,971	14,972,795	34,755,188	1,780,216,729	849,855,234	418,593,767
Cost of goods sold	12,308,792	22,961,452	57,235,342	23,064,228	13,875,596	12,512,187	26,112,384	10,536,130	22,326,081	1,452,945,553	703,035,816	330,480,870
Compensation of officers	590,618	478,876	3,136,396	1,198,592	619,063	455,057	574,915	421,310	1,498,243	29,695,978	15,975,225	9,902,647
Salaries and wages	1,548,335	1,236,019	5,332,257	2,592,787	2,126,262	1,656,649	1,951,515	1,480,198	3,961,420	115,537,832	51,854,797	32,903,220
Repairs	200,945	165,205	386,027	139,937	77,317	53,083	121,283	68,533	177,872	6,053,056	2,648,097	1,559,099
Bad debts	37,264	22,513	105,529	104,438	26,003	14,101	28,437	26,628	74,071	1,960,962	1,217,899	710,210
Rent paid on business property	442,855	210,187	1,530,392	578,380	430,208	215,468	437,177	298,113	731,243	26,674,581	9,959,955	5,978,005
Taxes paid	457,941	335,361	1,872,292	793,782	521,720	329,299	641,324	321,475	847,696	20,596,585	8,922,923	4,611,858
Interest paid	173,411	232,378	689,932	254,238	140,287	155,808	231,229	92,200	310,394	9,120,249	4,054,074	2,419,828
Amortization	23,333	18,932	63,584	29,857	42,348	29,057	26,931	8,275	39,959	1,245,489	557,077	215,385
Depreciation	688,168	392,988	1,738,070	631,261	260,223	252,032	454,898	187,009	511,802	9,882,070	4,498,354	2,875,939
Depletion	24,434	16,292	810	-	-	-	-	-	-	22,802	*19,464	*4,403
Advertising	72,179	47,457	371,465	220,828	197,877	296,222	228,763	123,107	509,597	15,161,615	3,651,633	1,967,191
Pension, profit-sharing, stock, annuity	63,593	83,680	506,579	224,469	120,993	105,238	166,366	52,229	158,364	3,363,002	2,139,862	1,392,531
Employee benefit programs	246,814	239,627	1,319,819	607,138	340,554	306,500	554,153	182,607	500,466	8,710,702	4,056,164	2,563,641
Net loss, noncapital assets	*936	612	4,767	8,378	*767	1,167	11,763	*25	15,734	290,163	43,561	24,788
Other deductions	1,500,907	922,572	4,454,969	2,225,530	1,230,087	1,160,876	1,750,833	1,174,955	3,092,247	78,956,089	37,220,333	20,984,154
Total receipts less total deductions [33]	1,991,997	2,277,067	7,763,835	3,278,885	2,411,683	1,860,203	2,570,632	1,347,880	3,559,176	68,247,554	37,654,478	23,383,841
Net income (less deficit) from a trade or business [33]	1,990,015	2,275,165	7,747,200	3,266,761	2,400,757	1,856,646	2,562,147	1,343,001	3,553,092	68,099,646	37,584,933	23,344,589
Net income	1,991,023	2,278,440	7,833,079	3,277,469	2,432,181	1,896,355	2,590,184	1,344,607	3,567,169	68,783,007	37,914,683	23,513,104
Deficit	*1,008	*3,275	85,880	10,708	*31,423	39,709	*28,037	*1,606	14,076	683,361	329,750	168,516
Portfolio income (less deficit) distributed to shareholders	382,763	182,858	693,048	252,850	403,652	217,677	1,021,214	32,931	1,030,448	7,894,516	3,451,895	1,935,099
Dividend income	5,205	33,490	84,878	37,369	26,879	110,080	162,487	3,447	58,560	1,352,450	375,587	282,280
Interest income	38,036	39,826	157,834	105,190	45,568	39,962	78,051	16,147	53,313	1,785,738	776,667	423,343
Royalty income	3,287	18,981	3,555	8,618	*2,915	28,241	10,412	-	18,754	118,924	103,995	6,931
Net short-term capital gain (less loss)	-183	5,443	3,083	3,908	-1,598	1,974	-1,066	249	2,318	87,020	75,098	3,770
Net long-term capital gain (less loss)	336,417	85,118	443,698	97,764	329,887	37,419	771,329	13,089	897,504	4,550,384	2,120,547	1,218,776
Real estate rental net income (less deficit)	10,551	2,176	30,759	7,684	9,385	13,731	6,297	9,409	7,427	478,670	165,087	71,593
Net income	10,579	2,509	31,815	9,091	9,505	13,876	9,115	9,433	8,048	510,696	182,425	77,931
Deficit	28	333	1,056	*1,407	120	145	2,818	24	*621	32,026	17,338	6,338
Net income (less deficit) from other rental activity	1,584	*1,136	49,119	3,395	-3	*1,597	69,526	*256	1,211	526,167	400,582	386,160
Net income	1,647	*1,136	49,131	3,395	[1]	*1,597	69,793	*256	2,104	532,922	401,274	386,600
Deficit	63	-	12	1	3	[1]	*267	-	893	6,754	692	*440
Total net income (less deficit)	2,384,912	2,461,335	8,520,126	3,530,689	2,813,791	2,089,651	3,659,184	1,385,597	4,592,178	76,999,000	41,602,497	25,737,441

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

					Whole	esale and retail tra	adecontinued					
	Wholesale trad	econtinued					Retail tra	de				
							Building					Sporting
				Motor			material				Clothing	goods,
Item	Nondurable	Electronic		vehicle	Furniture	Electronics	and garden	Food,	Health and		and	hobby,
	goods	markets and	Total	dealers	and home	and	equipment	beverage	personal	Gasoline	clothing	book, and
		agents		and parts	furnishings	appliance	and supplies	and liquor	care	stations	accessories	music
		and brokers		dealers	stores	stores	dealers	stores	stores		stores	stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns	50,215	7,731	238,026	35,315	16,133	10,853	17,439	40,124	16,918	16,171	17,080	12,231
Number of shareholders	94,200	11,223	398,407	64,812	25,151	17,395	29,056	70,799	27,496	30,475	27,283	19,619
Total receipts [33]	443,072,557	2,459,547	960,415,269	439,924,269	37,240,287	35,301,812	66,902,299	105,174,613	39,098,688	122,223,132	21,088,855	15,401,420
Business receipts	439,846,071	2,401,727	946,989,647	432,044,366	36,986,805	35,053,726	66,408,039	103,338,474	38,989,468	121,287,465	20,801,654	15,216,722
Interest on government obligations: State and local [33]	30,293	-	78,362	6,566	2,272	2,275	18,466	5,045	*2,681	10,626	2,410	*499
Net gain, noncapital assets	274,729	6	839,499	417,099	18,942	6,298	40,509	143,959	17,825	97,019	3,112	*303
Other receipts	2,921,464	57,814	12,507,761	7,456,238	232,268	239,513	435,285	1,687,135	88,713	828,022	281,680	183,896
Total deductions	429,267,103	1,994,364	929,838,645	431,207,208	35,706,070	33,635,596	62,948,546	101,491,454	37,109,570	120,256,230	19,837,036	14,546,907
Cost of goods sold	372,554,946	-	749,425,129	371,739,468	22,004,916	24,819,275	47,123,992	77,254,097	27,702,084	108,835,709	10,806,526	9,646,417
Compensation of officers	5,578,271	494,307	13,720,754	3,683,844	879,971	947,397	1,342,008	1,132,089	1,615,117	506,005	1,136,637	422,625
Salaries and wages	18,628,063	323,515	63,674,741	22,621,266	4,576,171	3,475,156	6,158,860	8,907,902	3,374,715	3,448,967	2,868,913	1,561,241
Repairs	1,086,283	2,716	3,402,874	887,930	267,398	80,278	334,984	738,481	100,605	452,073	109,869	66,724
Bad debts	506,976	713	743,063	211,739	53,118	61,084	125,531	65,445	25,310	33,714	19,748	11,927
Rent paid on business property	3,934,411	47,540	16,714,438	4,334,207	1,681,900	586,174	1,266,544	2,459,143	829,283	1,043,730	1,362,999	861,991
Taxes paid	4,252,789	58,276	11,672,601	3,820,411	758,260	490,688	1,073,428	1,697,356	537,346	1,237,919	493,813	289,028
Interest paid	1,619,814	14,433	5,065,547	2,747,900	171,670	131,184	307,442	428,059	114,098	425,351	123,899	90,392
Amortization	337,147	4,545	688,412	179,058	23,778	42,524	20,596	147,428	35,162	106,012	15,691	24,041
Depreciation	1,608,500	13,915	5,382,482	1,545,005	286,945	175,685	546,578	836,440	125,892	912,937	147,744	144,181
Depletion	15,062	-	*3,338	*19	-	-	3,269	*49	-	-	-	-
Advertising	1,655,841	28,601	11,509,537	4,714,422	1,594,453	651,420	664,975	781,528	292,887	128,649	592,590	309,770
Pension, profit-sharing, stock, annuity	717,603	29,727	1,223,140	339,214	62,987	89,224	173,492	157,826	137,522	32,968	29,970	26,874
Employee benefit programs	1,440,721	51,801	4,654,538	1,753,049	285,370	237,470	460,159	958,221	160,037	136,128	97,087	70,467
Net loss, noncapital assets	18,722	51	246,602	217,486	*681	*2,238	8,800	5,023	*5,914	805	1,686	*1,404
Other deductions	15,311,955	924,224	41,711,450	12,412,190	3,058,452	1,845,799	3,337,887	5,922,368	2,053,597	2,955,263	2,029,864	1,019,823
Total receipts less total deductions [33]	13,805,454	465,183	30,576,624	8,717,061	1,534,216	1,666,216	3,953,753	3,683,159	1,989,118	1,966,902	1,251,819	854,513
Net income (less deficit) from a trade or business [33]	13,775,161	465,183	30,498,262	8,710,495	1,531,944	1,663,941	3,935,287	3,678,115	1,986,437	1,956,276	1,249,409	854,014
Net income	13,936,292	465,286	30,851,874	8,808,980	1,536,376	1,663,941	3,938,601	3,685,135	2,001,444	1,975,754	1,250,422	861,149
Deficit	161,131	103	353,611	98,486	*4,432	-	*3,314	*7,020	*15,007	19,479	*1,013	*7,135
Portfolio income (less deficit) distributed to shareholders	1,509,363	7,433	4,442,622	824,493	709,073	294,639	283,776	167,244	223,493	89,304		41,817
Dividend income	88,096	5,210	976,864	13,542	1,228	4,979	18,387	21,168	8,988	11,269	5,190	3,298
Interest income	351,289	2,036	1,009,071	397,870	47,610	39,280	102,774	79,667	20,240	48,819	18,912	28,574
Royalty income	97,064	-	14,929	341	101	*1,649	*601	1,141	29	*1,054	*426	-
Net short-term capital gain (less loss)	71,329	-	11,922	2,798	-126	9,391	-2,004	268	*1,523	844	*1,329	*-4
Net long-term capital gain (less loss)	901,585	186	2,429,837	409,942	660,260	239,340	164,018	64,999	192,714	27,317	*-2,520	*9,949
Real estate rental net income (less deficit)	92,542	953	313,583	60,257	12,310	10,720	20,733	130,301	*5,321	33,642	*1,029	*1,104
Net income	103,541	953	328,271	63,784	13,231	*11,197	20,948	134,759	*5,321	34,956	*1,087	*2,469
Deficit	11,000	-	14,688	3,527	*921	*477	*215	*4,458	[1]	*1,314	*58	*1,365
Net income (less deficit) from other rental activity	14,422	-	125,586	81,284	*2,376	[1]	*2,797	10,826	104	*2,898	*2,961	*2,470
Net income	14,674	-	131,648	87,029 *F.746	*2,376	-	*2,808	11,132	104	*2,898	*2,961	*2,470
Deficit	*252	470	6,062	*5,746	[1]	[1]	10	306	[1]		4 070 700	-
Total net income (less deficit)	15,391,488	473,569	35,380,052	9,676,528	2,255,704	1,969,300	4,242,593	3,986,485	2,215,355	2,082,119	1,276,736	899,404

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry (All figures are estimates based on samples-money amounts are in thousands of dollars)

	\/\halaaa	le and retail tradeco	entinued				Transi	oortation and wareho	using		
					1		rransp	oriation and wareno	ruoniy		
	R	etail tradecontinue	u								
Item				Wholesale				Transit		Other	
item	General	Miscellaneous	Nonstore	and retail	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing
	merchandise		retailers		Total			- C	·	•	· ·
		store retailers	retailers	trade not allocable		and water	transportation	passenger	transportation	and support activities	and
	stores (48)	(49)	(50)	(51)	(52)	transportation (53)	(54)	transportation	(56)		storage (58)
	` '	` ,	` /		` '	` ′		(55)	` '	(57)	
Number of returns	4,117	32,284	19,361 29.927	*830 *830	74,205 116.043	3,819 6.188	45,441 70.967	7,416 7.950	*255 *528	14,955 23.140	2,319
Number of shareholders	5,118	51,275	- , -		-,-	.,	-,	,		-,	7,270
Total receipts [33]	6,209,684	32,553,119	39,297,091	*539,301	127,604,947	9,868,014	71,696,041	7,574,626	*681,269	31,600,790	6,184,208
Business receipts	6,110,795	32,046,620	38,705,513	*539,301	125,484,997	9,486,166	70,497,538	7,458,477	*655,666	31,416,608	5,970,543
Interest on government obligations: State and local [33]	56	*1,127	26,338	-	7,183	1,173	2,459	*46		*799	2,706
Net gain, noncapital assets	167	22,890	71,377	-	853,383	178,410	568,545	76,837	*7,324	17,672	4,594
Other receipts	98,667	482,482	493,863		1,259,384	202,265	627,499	39,266	*18,278	165,710	206,364
Total deductions	5,909,240	30,304,795	36,885,993	*522,850	119,194,827	8,569,581	67,482,466	7,075,342	*564,190	29,731,172	5,772,076
Cost of goods sold	3,816,409	20,135,935	25,540,301	*484,607	51,912,035	2,758,532	24,618,079	2,665,769	*183,105	19,565,082	2,121,469
Compensation of officers	151,955	1,053,989	849,116	-	2,645,704	212,169	1,172,560	282,214	*9,062	864,663	105,037
Salaries and wages	729,057	2,873,307	3,079,186	*8,294	16,712,829	1,021,083	10,166,981	1,355,904	*156,703	2,890,184	1,121,974
Repairs	39,151	194,576	130,805	*2,085	2,316,533	397,294	1,435,152	145,342	*21,184	188,784	128,776
Bad debts	6,495	26,321	102,629	-	182,201	2,206	73,861	2,239	*1,474	92,150	10,271
Rent paid on business property	375,997	1,458,755	453,714	*188	6,910,086	424,278	4,288,119	468,939	*20,486	940,316	767,948
Taxes paid	148,189	632,987	493,177	*1,061	3,583,755	171,242	2,321,108	294,377	*23,397	534,219	239,412
Interest paid	53,606	286,907	185,038	*628	1,122,040	168,876	604,633	88,246	*3,686	149,416	107,184
Amortization	4,166	21,695	68,260	-	84,546	6,313	48,698	2,462	*1,301	17,405	8,367
Depreciation	54,375	262,048	344,651	*1,235	4,376,627	631,619	2,794,400	357,481	*25,919	360,400	206,808
Depletion	-	-	-	-	*3,605	8	*3,597	-	-	-	-
Advertising	54,774	420,959	1,303,110	*446	314,527	18,304	185,108	36,513	*2,209	58,513	13,880
Pension, profit-sharing, stock, annuity	6,218	55,754	111,091	-	371,492	48,322	172,898	40,469	*2,493	77,616	29,694
Employee benefit programs	28,435	139,205	328,911	-	1,823,708	95,018	1,247,669	85,160	*18,589	245,157	132,115
Net loss, noncapital assets	19	1,997	*549	-	1,723	*768	*709	-	-	*182	*63
Other deductions	440,392	2,740,360	3,895,457	*24,306	26,833,416	2,613,550	18,348,894	1,250,227	*94,583	3,747,084	779,077
Total receipts less total deductions [33]	300,444	2,248,324	2,411,098	*16,451	8,410,120	1,298,433	4,213,575	499,284	*117,078	1,869,618	412,131
Net income (less deficit) from a trade or business [33]	300,389	2,247,197	2,384,760	*16,451	8,402,937	1,297,260	4,211,116	499,239	*117,078	1,868,819	409,426
Net income	300,777	2,259,934	2,569,361	*16,451	8,497,176	1,308,016	4,224,505	499,239	*117,078	1,872,278	476,061
Deficit	388	12,737	184,601	-	94,239	*10,756	*13,389	-	-	*3,459	66,635
Portfolio income (less deficit) distributed to shareholders	43,499	102,619	1,639,328	-	590,824	137,803	304,492	25,580	*4,939	42,818	75,192
Dividend income	*2,808	3,443	882,562	-	37,097	7,433	22,998	*367	*197	3,175	2,928
Interest income	10,455	38,954	175,915	-	225,836	40,335	90,176	14,828	*4,741	31,795	43,961
Royalty income	105	*3,461	6,022	-	*1,320	*977	330	-		[1]	13
Net short-term capital gain (less loss)	-350	*645	*-2,392	-	7	-1,039	-188	*189	_	988	58
Net long-term capital gain (less loss)	*30,480	56,115	577,223	-	326,563	90,097	191,177	*10,197	_	6,860	28,232
Real estate rental net income (less deficit)	*3.809	16.282	18,075	_	110.291	14,090	24,566	*1.927	_	13.524	56.185
Net income	*3,809	18,125	18,585	_	114,939	14,120	25,793	*1,927	_	14,838	58,261
Deficit		*1,843	*510	_	4,648	*30	1,228	.,027	_	*1,314	*2,076
Net income (less deficit) from other rental activity		*10,158	*9,712		131,772	*25,057	64,015	1,227	*2,937	*12,225	*26,311
Net income]	*10,158	*9,712]	133,290	*26,448	64,142	1,227	*2,937	*12,225	*26,311
Deficit		10,130	3,112		*1,518	*1,391	127	1,221	2,337	12,225	20,011
Total net income (less deficit)	347.697	2.376.256	4.051.875	*16.451	9,235,824	1,474,210	4.604.189	527.972	*124.954	1.937.385	567,113
Endnotes at end of table section. Detail may not add to total because of round	, , , , , ,	2,310,230	-,001,075	IU,431	3,233,024	1,414,210	→,004,103	321,312	124,534	1,331,303	301,113

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

(All figures are estimates based on samplesmoney amounts are in thous	

				Inforn	nation						Finance or	nd insurance		
				IIIIOIII	lation	1	I				rinance ai			
							Internet service					Securities,		
						Telecom-	providers,					commodity		
			Motion			munications	web search					contracts, and		
Item			picture		Internet	(including	portals, and			Depository	Non-	other financial	Insurance	Funds, trusts,
	Total	Publishing	and sound	Broadcasting	publishing	paging, cellular,	data	Other	Total	credit	depository	investments,	carriers and	and other
		industries	recording	(except	and	satellite,	processing	information		inter-	credit inter-	and related	related	financial
		(except Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services		mediation	mediation	activities	activities	vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	40,994		11,860	2,612	3,514	6,047	4,487	1,367	111,678	413	22,833	23,926		3,423
Number of shareholders	65,842	.,	15,570	4,279	4,915	12,217	6,380	2,428	193,811	9,615	46,006	38,415	,	10,822
Total receipts [33]	51,481,279	21,956,854	9,303,579	3,092,040	982,164	10,925,238	3,283,367	1,938,037	110,062,111	5,113,932	33,819,788	24,670,021	' '	556,225
Business receipts	50,245,169	21,413,338	9,085,733	2,949,300	982,916	10,625,016	3,275,761	1,913,105	96,284,847	1,700,426	27,484,078	22,055,741		178,783
Interest on government obligations: State and local [33]	71,433	29,202	15,998	22,551	*634	1,960	*621	466	182,777	77,163	14,241	63,481		21,312
Net gain, noncapital assets	273,316		27,379	20,408	-	189,516	*2,320	*36	843,932	44,301	550,903	47,025		18,429
Other receipts	891,361	480,657	174,468	99,782	*-1,386	108,746	4,665	24,430	12,750,554	3,292,042	5,770,567	2,503,774		337,701
Fotal deductions	44,422,905	19,462,123	7,279,668	2,548,974	754,785	9,993,745	2,674,560	1,709,051	89,168,018	3,708,411	28,306,541	18,996,709		170,470
Cost of goods sold	17,698,914	6,509,692	2,515,939	490,063	*86,248	6,231,190	986,408	879,374	10,218,061		2,337,923	790,854	, , .	*5,988
Compensation of officers	3,320,967	1,133,514	1,334,647	192,586	92,075	291,997	160,915	115,233	10,719,428	307,884	1,329,108	3,996,240		59,547
Salaries and wages	8,184,366	4,711,684	859,900	772,191	*170,268	1,051,634	399,131	219,558	30,441,189	610,407	10,624,882	6,483,791		5,598
Repairs	345,425	159,438	52,079	23,009	15,536	78,491	10,765	6,107	618,984	47,115	213,601	73,285		531
Bad debts	150,098	58,241	7,505	16,575	-	51,839	*7,425	*8,513	1,392,465	80,890	1,218,817	28,748	· ·	2,714
Rent paid on business property	1,503,251	760,437	308,612	58,226	25,690	215,433	97,894	36,958	3,456,692	54,378	1,246,729	645,765		1,740
Taxes paid	1,255,869	640,758	170,257	104,328	32,802	150,540	93,703	63,481	2,889,837	108,817	959,776	620,813		10,170
Interest paid	385,646	166,419	51,151	80,159	*4,538	71,913	4,198	7,269	4,823,239	1,579,848	2,324,485	612,802	. ,	12,035
Amortization	430,320	163,498	181,130	60,059	*1,644	20,462	3,229	*297	275,365	22,183	32,672	27,909		*857
Depreciation	923,159	357,992	176,252	78,948	3,327	244,538	46,354	15,748	802,951	78,926	266,513	166,340	· ·	1,438
Depletion	[1]	-	-	-	-	[1]	-	-	*185	-	-	-	*185	-
Advertising	683,397	265,901	72,393	52,231	57,324	115,924	11,431	108,194	1,585,968	66,147	767,068	239,302		*125
Pension, profit-sharing, stock, annuity	440,517		72,125	15,888	*18,245	56,816	16,729	28,323	988,068	31,351	161,666	282,430	511,640	*981
Employee benefit programs	676,252		54,754	46,027	*6,737	64,963	40,073	27,549	1,523,339	99,903	324,735	280,023	· ·	*2,814
Net loss, noncapital assets	6,001	1,233	*626	*3,044	-	*831	*5	*261	21,622	12,982	4,359	3,318		-
Other deductions	8,418,722	3,864,774	1,422,296	555,640	240,352	1,347,173	796,300	192,187	19,410,625	607,580	6,494,210	4,745,090		65,931
Total receipts less total deductions [33]	7,058,374	2,494,732	2,023,911	543,066	227,379	931,493	608,807	228,986	20,894,093	1,405,522	5,513,247	5,673,312		385,755
Net income (less deficit) from a trade or business [33]	6,986,941	2,465,529	2,007,913	520,515	226,745	929,533	608,186	228,520	20,711,316	1,328,359	5,499,006	5,609,831	' '	364,443
Net income	7,325,357	2,600,885	2,007,913	524,196	229,058	1,103,678	625,813	233,815	21,685,812	1,355,724	5,574,542	6,439,274		381,628
Deficit	338,417	*135,356	*[1]	3,681	2,313	*174,145	*17,627	5,295	974,496	*27,365	75,537	829,442	· ·	17,185
Portfolio income (less deficit) distributed to shareholders	1,991,861	841,470	112,918	82,004	*5,243	801,075	132,464	16,687	18,410,906	290,797	873,355	4,659,507		389,122
Dividend income	270,544	169,894	10,755	23,334	*739	63,849	*141	*1,833	731,606	29,734	7,151	604,445		53,538
Interest income	313,801	92,148	46,147	40,532	*2,009	108,949	15,689	8,327	1,346,280	36,361	255,533	673,727	· ·	108,230
Royalty income	7,018	1,516	697	[1]	188	9	-	4,607	22,531			22,290		31
Net short-term capital gain (less loss)	18,476	8,826	2,646	2,768	*496	3,485	[1]	*256	622,483	24,622	12,628	525,063	· ·	58,851
Net long-term capital gain (less loss)	1,382,022	569,086	52,674	15,370	1,810	624,783	*116,634	*1,665	15,688,006	199,927	597,985	2,833,981		168,471
teal estate rental net income (less deficit)	26,638	16,187	*2,720	6,101	-	1,831	*-183	-18	16,648	8,820	125	13,349	263	-5,909
Net income	29,742	17,395	*2,847	7,456	-	*2,036	8	-	52,241	9,312	6,850	33,803	2,014	*262
Deficit	3,104	1,208	*127	*1,355	-	*205	*191	18	35,593	492	6,725	20,454	1,751	6,171
Net income (less deficit) from other rental activity	67,049	1,494	*170	64,138	-	1,248	-	-	-16,862	-24,660	2,508	-3,371	*9,408	*-747
Net income	67,051	1,495	*170	64,139	-	1,248	-	-	19,706	326	2,819	7,154	*9,408	[1]
Deficit	1	1	-	[1]	-	[1]	-	-	36,568	24,986	*311	10,525	-	*747
Total net income (less deficit)	9,072,489	3,324,679	2,123,721	672,758	231,988	1,733,687	740,467	245,190	39,122,007	1,603,315	6,374,993	10,279,317	20,117,472	746,910

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

(All figures are estim	natee hacad on cample	emoney amounte are	e in thousands of dollars)
(All ligures are estill	liales based on sample	smoney amounts are	in indusanus di dollars)

		Real estate and r	ental and leasing					nd support and was			Health care and	d social assistance
				Lessors of			and	remediation servi	ces			
				nonfinancial	Professional,	Management			Waste			Offices of
Item			Rental	intangible	scientific,	of			management			health practitioners
item	Total	Real estate	and	assets	and	companies	Total	Administrative	and	Educational	Total	and
	rotai	Real estate					Total				Total	
			leasing	(except copy-	technical	(holding		and support	remediation	services		outpatient care
	(70)	(74)	services	righted works)	services	companies)	(70)	services	services	(00)	(00)	centers
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Number of returns	275,586	256,240	18,861	485	388,127	16,974	,	124,314	7,701	17,605	187,744	157,166
Number of shareholders	556,976	524,719	30,681	1,576	558,622	92,320	195,228	178,309	16,919	24,378	256,941	194,175
Total receipts [33]	108,034,865	90,969,234	16,679,724	385,907	303,534,821	22,894,748		133,080,100	16,906,839	10,073,002	149,853,583	110,827,271
Business receipts	101,535,294	85,589,882	15,633,195	312,216	297,022,586	7,577,109	148,264,261	131,593,044	16,671,217	9,878,741	147,322,946	108,956,663
Interest on government obligations: State and local [33]	47,883	43,342	3,351	1,190	68,122	573,593	19,930	17,952	1,978	1,947	4,432	1,406
Net gain, noncapital assets	1,550,245	836,144	708,328	*5,773	224,406	95,430	203,704	142,683	61,022	312	235,859	69,829
Other receipts	4,901,442	4,499,865	334,849	*66,728	6,219,707	14,648,616	1,499,044	1,326,422	172,622	192,003	2,290,345	1,799,373
Total deductions	88,717,387	74,022,571	14,540,272	154,544	263,985,285	14,212,181	138,411,868	123,132,264	15,279,604	8,503,515	128,207,708	92,969,070
Cost of goods sold	22,079,499	16,558,030	5,489,122	*32,347	83,520,027	*40,504	67,445,803	61,072,481	6,373,322	1,475,980	12,632,303	7,089,779
Compensation of officers	7,380,455	6,865,753	511,782	*2,920	30,015,266	1,402,506	6,394,912	5,840,386	554,526	710,126	22,465,261	20,969,787
Salaries and wages	27,033,302	25,136,530	1,875,109	*21,663	56,782,782	2,563,047	29,204,700	26,701,516	2,503,184	2,399,398	34,028,531	21,670,190
Repairs	1,064,630	695,308	368,816	*507	1,347,931	232,377	1,052,852	768,450	284,402	151,696	1,338,714	945,107
Bad debts	157,536	109,493	47,895	148	265,498	402,072	208,643	153,480	55,163	31,421	225,181	82,164
Rent paid on business property	4,900,566	3,827,274	1,072,600	*693	8,959,399	185,247	2,992,796	2,551,138	441,658	655,311	7,626,028	5,727,778
Taxes paid	2,132,148	1,674,581	453,551	4,015	8,615,433	528,050	6,036,871	5,513,398	523,473	381,001	5,197,458	3,263,374
Interest paid	1,521,289	1,042,778	474,688	*3,823	1,450,531	4,861,550	809,625	640,018	169,608	58,246	1,065,184	554,309
Amortization	107,827	74,744	7,993	25,090	273,855	113,407	152,822	123,732	29,090	11,784	253,776	194,293
Depreciation	3,058,423	932,792	2,124,795	*835	1,956,768	394,418	1,869,131	1,308,910	560,221	114,128	1,533,526	1,026,347
Depletion	*2,862	*2,857	*5	-	*1,104	307	*1,376	*1,278	*98	-	-	- 1
Advertising	2,184,224	2,015,943	156,633	*11,648	3,355,756	236,716	1,265,130	1,177,444	87,685	318,990	1,545,040	1,348,227
Pension, profit-sharing, stock, annuity	951,404	857,720	89,632	*4,052	3,286,014	160,631	418,443	316,556	101,887	47,331	2,338,409	2,151,733
Employee benefit programs	799,233	673,424	125,245	*564	4,209,025	410,810	2,952,892	2,627,082	325,811	176,988	1,811,201	1,025,253
Net loss, noncapital assets	9,573	3,639	5,934	-	9,725	47,179	4,092	3,414	*679	*252	5,341	*258
Other deductions	15,334,415	13,551,706	1,736,470	46,239	59,936,172	2,633,358	17,601,779	14,332,981	3,268,798	1,970,862	36,141,756	26,920,471
Total receipts less total deductions [33]	19,317,478	16,946,663	2,139,452	231,363	39,549,536	8,682,567	11,575,070	9,947,836	1,627,234	1,569,488	21,645,874	17,858,201
Net income (less deficit) from a trade or business [33]	19,269,594	16,903,320	2,136,102	230,173	39,481,414	8,108,974	11,555,140	9,929,884	1,625,256	1,567,541	21,641,442	17,856,795
Net income	20,046,269	17,621,674	2,194,353	230,242	39,962,903	8,400,390	11,699,463	10,004,043	1,695,420	1,576,177	21,735,545	17,862,897
Deficit	776,674	718,354	58,251	69	481,489	291,416	144,323	74,159	*70,164	*8,636	94,103	*6,102
Portfolio income (less deficit) distributed to shareholders	6,608,091	6,132,657	392,599	82,835	4,081,003	5,094,767	1,880,770	1,618,532	262,239	183,716	732,302	275,893
Dividend income	378,655	315,401	62,332	*922	123,927	502,240	17,758	14,788	2,969	748	23,031	9,768
Interest income	1,605,199	1,470,890	129,398	4,911	860,273	992,449	268,266	237,400	30,866	18,256	145,281	87,289
Royalty income	49,237	37,883	-	11,354	8,637	108,057	9,897	9,897	[1]	*3,795	1	-
Net short-term capital gain (less loss)	723,631	713,755	9,763	*113	84,165	188,601	5,739	5,375	363	*16	8,672	1,927
Net long-term capital gain (less loss)	3,851,369	3,594,728	191,106	65,534	3,004,001	3,303,418	1,579,111	1,351,071	228,040	*160,902	555,316	176,910
Real estate rental net income (less deficit)	7,705,237	7,696,606	8,815	*-184	135,755	42,398	34,889	31,331	3,559	5,877	71,833	4,011
Net income	8,125,322	8,113,968	11,354	-	167,477	80,199	52,334	48,461	3,873	*5,957	73,750	4,281
Deficit	420,085	417,362	*2,539	*184	31,722	37,802	17,445	17,130	*315	80	1,916	*270
Net income (less deficit) from other rental activity	546,138	101,208	444,930	-	106,538	7,665	10,179	7,067	*3,111	*858	29,703	*24,288
Net income	576,996	118,337	458,659	-	107,833	16,487	10,682	*7,568	*3,114	*858	30,908	*24,289
Deficit	30,858	17,130	13,729	-	1,294	8,822	*504	*501	2	-	*1,205	[1]
Total net income (less deficit)	34,129,060	30,833,791	2,982,446	312,823	43,804,710	13,253,803	13,480,978	11,586,814	1,894,165	1,757,992	22,475,280	18,160,988

Table 2.--S Corporation Returns with Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

	Health care	continued	Arts, ente	ertainment, and r	ecreation	Accom	modation and food s	services		Other s	services		
												Religious,	
	Miscellaneous	Hospitals,			Amusement,			Food				grantmaking,	
Item	health	nursing, and		Other arts,	gambling,			services				civic,	
	care and	residential	Total	entertainment,	and	Total	Accommodation	and	Total	Repair and	Personal	professional,	Not
	social	care		and	recreation			drinking		maintenance	and laundry	and similar	Allocable
	assistance	facilities		recreation	industries			places			services	organizations	
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
Number of returns	22,899	7,679	44,972	26,628	18,344	114,249	13,695	100,554	130,109	67,499	62,606	*4	
lumber of shareholders	40,709	22,057	74,752	43,611	31,142	234,182	42,380	191,802	208,030	99,920	108,027	*83	•
otal receipts [33]	20,337,657	18,688,654	33,100,162	16,001,747	17,098,415	135,520,390	14,612,237	120,908,153	78,482,403	46,644,835	31,785,506	*52,062	
Business receipts	20,136,876	18,229,408	31,503,171	15,349,805	16,153,366	133,212,089	14,077,876	119,134,213	77,450,959	46,386,746	31,012,544	*51,669	
nterest on government obligations: State and local [33]	*2,032	994	11,475	3,818	7,657	5,858	2,412	3,446	13,925	208	13,659	*57	
Net gain, noncapital assets	58,083	107,948	74,432	19,620	54,812	540,710	130,122	410,589	241,011	119,218	121,789	*4	
Other receipts	140,666	350,305	1,511,084	628,505	882,579	1,761,732	401,827	1,359,905	776,510	138,664	637,514	*331	
tal deductions	17,926,876	17,311,762	27,834,016	13,082,034	14,751,982	125,222,557	12,800,811	112,421,745	71,939,586	43,105,545	28,801,638	*32,403	
Cost of goods sold	3,671,819	1,870,705	6,247,300	1,674,877	4,572,423	49,961,676	1,898,671	48,063,005	30,418,057	22,730,897	7,670,008	*17,152	
Compensation of officers	1,212,325	283,150	2,258,471	1,695,478	562,992	3,929,589	281,187	3,648,402	4,664,051	2,751,683	1,911,070	*1,298	
Salaries and wages	5,716,576	6,641,765	5,793,684	2,938,051	2,855,633	23,985,394	2,643,004	21,342,390	11,494,349	5,692,817	5,797,194	*4,339	
Repairs	221,392	172,216	409,853	63,838	346,015	2,398,146	412,554	1,985,592	758,390	334,725	423,500	*165	
Bad debts	61,767	81,250	34,224	11,420	22,804	49,177	10,939	38,238	137,617	63,182	74,338	*97	
Rent paid on business property	1,000,710	897,540	1,302,182	381,438	920,744	8,731,443	614,686	8,116,757	5,454,441	1,957,130	3,497,231	*80	
axes paid	803,673	1,130,410	1,213,017	334,892	878,125	5,737,134	936,886	4,800,248	2,616,089	1,447,156	1,168,057	*876	
nterest paid	167,103	343,772	445,177	119,126	326,051	2,060,199	981,779	1,078,420	694,993	363,448	331,543	*1	
Amortization	33,243	26,240	194,646	168,802	25,845	579,026	113,198	465,828	234,569	104,253	130,261	*54	
Depreciation	236,816	270,362	763,224	138,181	625,043	2,659,711	810,772	1,848,939	1,343,848	563,678	780,000	*171	
Depletion	200,010	270,002	700,224	100,101	020,040	*808	010,772	*808	*2.547	*2,547	700,000	.,,,	
dvertising	128,875	67,937	640,249	304,354	335,895	3,349,231	255,739	3,093,492	1,323,268	685,793	637,112	*364	
Pension, profit-sharing, stock, annuity	148,182	38,495	403,438	341,243	62,195	228,195	32,885	195,310	172,742	65,918	106,611	*213	
Employee benefit programs	272,855	513,093	267,758	85,761	181,997	999,037	179,350	819,687	1,081,686	685,357	395,461	*867	
· ·	*176	4,906	13,043		3,351	5,316	*199	5,118	9,180	*686	*8,494	807	
Net loss, noncapital assets						-		· ·				*6.706	
Other deductions	4,251,364	4,969,922	7,847,750	4,814,881	3,032,869	20,548,476	3,628,962	16,919,514	11,533,761	5,656,276	5,870,759	*6,726 *19.658	
otal receipts less total deductions [33]	2,410,781	1,376,892	5,266,146	2,919,713	2,346,433	10,297,833	1,811,426	8,486,407	6,542,817	3,539,291	2,983,868	.,	
et income (less deficit) from a trade or business [33]	2,408,749	1,375,898	5,254,671	2,915,896	2,338,776	10,291,974	1,809,013	8,482,961	6,528,893	3,539,083	2,970,209	*19,601	
Net income	2,489,681	1,382,967	5,384,171	3,005,805	2,378,366	10,489,394	1,945,685	8,543,709	6,556,728	3,539,298	2,997,829	*19,601	
Deficit	*80,932	*7,069	129,499	89,909	39,590	197,420	136,672	60,748	27,835	*215	27,620	-	
ortfolio income (less deficit) distributed to shareholders	. 373,863	82,546	1,155,892	733,617	422,274	2,165,976	622,928	1,543,048	330,389	94,592	235,612	*185	
Dividend income	4,955	8,309	12,485	6,436	6,050	145,541	136,169	9,372	18,899	6,013	12,886	-	
nterest income	15,015	42,977	159,120	84,734	74,386	337,961	209,185	128,776	127,094	61,099	65,810	*185	
Royalty income	-	1	94,417	94,381	36	13,448	5,379	*8,069	*884	-	*884	-	
let short-term capital gain (less loss)	*6,792	-47	4,349	3,479	870	10,446	8,003	2,442	1,559	*1,354	206	-	
let long-term capital gain (less loss)	347,101	31,306	885,521	544,587	340,933	1,658,580	264,192	1,394,388	181,952	26,126	155,826	-	
al estate rental net income (less deficit)	. *434	67,389	104,535	24,986	79,549	112,435	74,085	38,350	20,789	4,422	16,367	-	
Net income	*761	68,708	105,031	24,988	80,043	127,860	78,720	49,140	25,878	*5,476	20,402	-	
Deficit	327	*1,319	*495	*2	*493	15,425	4,634	10,790	*5,090	*1,055	*4,035	-	
et income (less deficit) from other rental activity	*4,243	*1,171	30,404	*30,442	*-38	48,034	*5,650	42,384	*9,802	*9,505	*297	-	
Net income	*5,245	*1,374	31,146	*30,555	*592	48,056	5,655	*42,401	*9,863	*9,505	*358	-	
Deficit	*1,001	203	*743	113	*630	*22	*4	*18	*61	-	*61	-	
otal net income (less deficit)	2,787,289	1,527,004	6,545,502	3,704,941	2,840,561	12,618,420	2,511,677	10,106,743	6,889,872	3,647,601	3,222,485	*19,786	

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec			•		
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
Number of returns	3,684,086	852,369	594.836	692.420	509.125	413.809	337.386	138,129	70.053	63,058	12.9
Number of shareholders		,	828,722	989.167	,	-,	621,495	308.580	70,033 191.735	228.198	70.7
ncome from a Trade or Business:	6,331,182	1,577,831	020,722	909,167	802,259	712,489	621,495	300,500	191,735	220,190	70,7
Total receipts [33]	5,252,513,618	16,898,974	37,145,038	116,322,240	185,803,221	297,318,390	525,385,106	485,490,061	493,047,515	1,307,241,853	1,787,861,2
	5,147,016,759	3,700,110	35,430,215	113,448,161	183,087,558	293,838,479	518,603,254	477,438,728	484,832,891	1,283,684,885	1,752,952,4
Business receipts Interest on government obligations: State and local [33]	1,792,664	283,336	28,733	26,365	53,157	293,636,479	93,353	121,807	182,442	554,505	423,9
	1,792,664	1,149,196	307,235	494.629	596,271	828,319	990,985	862.172	1,122,551		3,252,9
Net gain, noncapital assets				- ,			-	,		2,394,428	
Other receipts	91,705,442	11,766,332	1,378,854	2,353,085	2,066,235	2,626,582	5,697,514	7,067,355	6,909,631	20,608,035	31,231,8
Fotal deductions	4,967,817,445	19,343,446	34,398,464	103,985,262	170,705,223	274,687,797	489,608,868	454,795,318	466,468,565	1,243,516,720	1,710,307,7
Cost of goods sold	3,225,118,818	1,055,266	6,406,537	28,979,061	57,028,011	108,635,143	238,673,132	260,208,767	297,272,465	889,728,119	1,337,132,3
Compensation of officers	191,364,155	2,169,971	4,799,220	14,101,757	19,478,854	25,285,374	33,496,775	23,025,593	19,118,238	29,562,357	20,326,0
Salaries and wages	538,884,702	3,309,924	2,602,980	11,500,486	25,710,963	45,914,509	76,703,463	64,341,240	55,625,214	124,403,271	128,772,6
Repairs	31,876,280	417,690	707,516	1,661,197	2,343,695	3,314,541	5,023,315	3,546,884	2,984,927	5,567,395	6,309,
Bad debts	9,013,033	269,616	48,508	108,765	237,095	369,822	818,249	791,316	1,068,977	2,624,751	2,675,9
Rent paid on business property	128,791,090	934,711	2,620,393	7,336,124	10,196,591	14,280,317	19,662,260	13,971,838	11,940,861	25,618,965	22,229,0
Taxes paid	105,122,787	1,045,536	1,240,425	3,729,473	6,185,534	9,336,415	14,747,516	11,869,043	10,151,007	21,565,185	25,252,6
Interest paid	50,527,490	1,284,806	862,955	1,712,163	2,194,113	3,633,314	5,022,454	4,651,490	4,713,466	12,541,322	13,911,
Amortization	6,795,752	140,118	191,073	301,951	479,177	740,711	741,908	440,485	478,623	1,141,268	2,140,
Depreciation	66,795,074	1,102,436	1,737,922	3,178,308	3,797,311	5,328,850	7,534,787	6,223,823	5,988,615	14,021,314	17,881,
Depletion	610,901	4,581	4,198	19,230	12,733	3,867	17,765	1,837	42,983	149,484	354,2
Advertising	47,567,044	220,031	625,756	1,564,325	2,624,979	4,036,414	6,159,458	4,174,570	4,222,089	10,103,081	13,836,3
Pension, profit-sharing, stock, annuity	20,934,802	255,574	243,845	1,003,249	1,242,068	1,434,404	2,799,083	2,295,174	2,019,969	4,898,929	4,742,
Employee benefit programs	47,211,437	247,392	188,664	609,172	1,298,280	2,414,728	4,974,871	4,374,983	4,653,990	12,317,546	16,131,8
Net loss, noncapital assets	1,007,114	104,564	39,201	35,429	11,172	29,397	96,634	36,481	82,194	106,953	465,0
Other deductions	496,196,965	6,781,229	12,079,270	28,144,571	37,864,646	49,929,988	73,137,196	54,841,794	46,104,947	89,166,780	98,146,
Fotal receipts less total deductions [33]	284,696,173	-2,444,472	2,746,574	12,336,978	15,097,998	22,630,593	35,776,238	30,694,743	26,578,950	63,725,134	77,553,4
Net income (less deficit) from a trade or business [33]	282,903,509	-2,727,807	2,717,842	12,310,613	15,044,842	22,605,584	35,682,885	30,572,936	26,396,508	63,170,629	77,129,4
Net income	348,078,943	9,746,848	7,703,091	18,157,434	21,238,061	29,070,539	42,783,388	35,885,949	30,868,601	70,790,537	81,834,4
Deficit	65,175,434	12,474,655	4,985,250	5,846,821	6,193,220	6,464,955	7,100,503	5,313,013	4,472,093	7,619,909	4,705,0
Portfolio income (less deficit) distributed to shareholders	69,556,160	14,693,567	1,539,027	1,724,756	1,543,491	2,333,462	15,843,651	4,636,973	4,434,831	10,257,233	12,549,
Dividend income	4,892,559	687,270	62,504	109,422	62,423	110,111	139,193	147,197	226,022	854,916	2,493,5
Interest income	12,860,347	2,989,565	271,295	308,300	368,857	505,352	794,910	725,983	1,069,982	2,486,092	3,340,0
Royalty income (less loss)	1,085,352	311,025	51,564	10,443	7,716	65,432	97,031	58,393	42,390	112,228	329,
Net short-term capital gain (less loss)	2,064,545	1,085,205	35,967	21,506	105,573	57,090	123,350	14,922	7,627	243,346	369,9
Net long-term capital gain (less loss)	48,653,357	9,620,502	1,117,697	1,275,085	998,923	1,595,477	14,689,167	3,690,477	3,088,811	6,560,652	6,016,
Real estate rental net income (less deficit)	7,299,983	5,184,921	28,000	256,133	15,541	68,971	178,248	289,591	164,850	428,514	685,
Net income	10,839,434	7,653,641	170,671	409,058	161,864	214,702	331,683	367,564	227,053	522,635	780,
Deficit	3,539,451	2,468,721	142,671	152,924	146,323	145,731	153,435	77,973	62,203	94,121	95,3
Net income (less deficit) from other rental activity	1,282,914	239,224	94,285	5,562	46,473	10,095	59,790	35,310	21,575	179,462	591, ⁻
Net income	1,958,139	778,527	102,543	6,918	64,676	28,895	69,094	39,457	35,110	201,615	631,
Deficit	675,225	539,303	8,258	1,357	18,203	18,800	9,304	4,147	13,535	22,153	40,
Total net income (less deficit)	361,042,566	17,389,905	4,379,154	14,297,063	16,650,347	25,018,111	51,764,575	35,534,810	31,017,765	74,035,838	90,954,9
Net income	421,345,214	30,256,147	9,110,646	19,908,329	22,574,428	31,228,569	58,356,957	40,287,230	34,894,431	80,447,599	94,280,8
Deficit	60,302,648	12.866.242	4,731,493	5.611.265	5,924,081	6.210.458	6.592.382	4.752.421	3,876,666	6,411,761	3,325,8

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	or dollars.)				Si	ze of business rec	eints				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Agriculture, Forestry, Fishing, and Hunting											
Number of returns	79,238	27,760	16,613	11,756	7,539	4,507	7,527	2,082		641	105
Number of shareholders	176,663	63,647	28,700	20,791	21,926	10,074	18,303	7,720	2,086	2,589	827
Income from a Trade or Business:											
Total receipts [33]	64,847,124	1,601,634	1,137,713	2,237,389	3,140,679	3,266,124	11,964,063	7,572,101	5,486,230	12,381,087	16,060,103
Business receipts	60,613,087	74,033	936,737	1,876,116	2,602,806	3,194,703	11,298,462	7,305,531	5,348,261	12,055,898	15,920,540
Interest on government obligations: State and local [33]	32,435	8,962	-	56	18	366	1,287	4,845	1,083	4,278	11,538
Net gain, noncapital assets	728,390	223,554	28,696	82,976	143,153	34,590	61,030	40,391	30,937	70,608	12,454
Other receipts	3,473,210	1,295,085	172,280	278,241	394,702	36,464	603,284	221,333	105,949	250,302	115,570
Total deductions	63,117,714	1,956,872	1,295,974	2,242,375	2,916,073	3,317,719	11,335,137	7,108,751	5,346,476	11,939,673	
Cost of goods sold	29,323,321	27,925	135,327	259,036	273,712	459,604	4,148,052	3,469,876	3,032,759	6,645,929	10,871,103
Compensation of officers	1,531,189	48,752	58,759	127,738	154,443	142,829	275,521	328,380	141,812	192,911	60,043
Salaries and wages	5,368,552	308,953	104,733	232,654	243,350	339,541	1,203,368	482,804	379,947	1,150,203	922,997
Repairs	1,712,182	87,259	99,534	123,130	203,124	114,393	526,336	183,389	89,380	150,529	135,107
Bad debts	43,439	6,593	1,039	78	1	5,323	1,204	12,952	3,087	10,015	3,146
Rent paid on business property	2,745,582	117,536	131,303	181,829	239,055	287,629	697,790	264,876	132,592	469,752	223,220
Taxes paid	1,334,489	73,300	44,878	114,083	72,997	97,612	267,290	140,000	140,715	216,595	167,017
Interest paid	1,222,419	75,355	76,922	112,718	120,712	128,871	203,869	109,024	91,158	162,142	141,647
Amortization	71,467	2,754	4,864	444	245	1,312	5,664	15,958	2,913	7,670	29,642
Depreciation	2,898,575	170,195	160,991	217,079	307,932	307,315	599,542	250,541	209,578	386,085	289,317
Depletion	25,581	-	349	2,966	-	5	7	39	1,781	4,236	16,197
Advertising	213,419	5,601	2,092	5,494	8,919	11,270	52,591	12,178	22,796	47,444	45,034
Pension, profit-sharing, stock, annuity	165,844	944	-	850	2,395	698	6,549	60,454	12,130	63,016	18,807
Employee benefit programs	478,048	26,218	3,996	10,804	14,602	10,978	16,614	28,000	78,674	118,452	169,709
Net loss, noncapital assets	34,037	1,376	983	11,191	-	-	16,969	3,011	-	416	90
Other deductions	15,949,571	1,004,110	470,203	842,280	1,274,587	1,410,339	3,313,771	1,747,267	1,007,151	2,314,276	2,565,588
Total receipts less total deductions [33]	1,729,410	-355,237	-158,261	-4,986	224,606	-51,595	628,926	463,350	139,754	441,415	401,439
Net income (less deficit) from a trade or business [33]	1,696,975	-364,200	-158,261	-5,042	224,588	-51,962	627,638	458,504	138,672	437,136	389,900
Net income	4,922,841	587,235	191,818	348,608	545,172	225,969	939,261	571,091	325,926	637,380	550,381
Deficit	3,225,867	951,434	350,079	353,650	320,584	277,930	311,623	112,586	187,255	200,244	160,480
Portfolio income (less deficit) distributed to shareholders	1,160,591	522,422	158,978	27,423	35,260	18,539	128,970	40,060	71,974	96,672	60,293
Dividend income	32,380	2,766	1,763	1,157	1,410	1,727	6,634	1,669	6,461	6,711	2,083
Interest income	271,406	52,578	18,860	14,912	13,668	10,608	13,542	24,163	37,995	48,680	36,400
Royalty income (less loss)	99,634	2,435	-	279	-	409	84,485	8,701	2,404	483	438
Net short-term capital gain (less loss)	198,719	186,202	3,919	3,657	4,044	492	-2,181	715	254	1,114	503
Net long-term capital gain (less loss)	558,451	278,440	134,436	7,419	16,139	5,302	26,490	4,813	24,860	39,684	20,868
Real estate rental net income (less deficit)	236,020	58,140	19,394	25,685	6,755	7,398	20,513	2,718	7,579	82,956	4,882
Net income	246,429	65,479	19,830	25,685	6,755	7,406	20,513	2,718	8,085	84,997	4,962
Deficit	10,409	7,339	435	-	-	8	-	-	506	2,041	80
Net income (less deficit) from other rental activity	6,347	-3,941	266	212	54	200	6,656	302	529	1,257	812
Net income	45,167	34,683	266	212	54	263	6,656	302	547	1,372	812
Deficit	38,820	38,624	-	-	-	63	-	-	18	116	-
Total net income (less deficit)	3,099,932	212,421	20,378	48,278	266,658	-25,826	783,777	501,585	218,754	618,021	455,887
Net income	6,010,163	1,059,460	333,052	362,627	580,847	241,744	1,084,378	603,545	391,225	744,850	608,435
Deficit	2,910,232	847,039	312,675	314,348	314,189	267,569	300,602	101,961	172,471	126,830	152,547

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

							ze of business rec					
		Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
_		corporations (1)	\$25,000 [5] (2)	\$100,000	\$250,000 (4)	\$500,000 (5)	\$1,000,000 (6)	\$2,500,000 (7)	\$5,000,000	\$10,000,000 (9)	\$50,000,000 (10)	more (11)
		(1)	(2)	(3)	(4)	(5)	(0)	(1)	(6)	(8)	(10)	(11)
	Mining											
Nii	mber of returns	17,751	5,180	1,417	3,685	1,183	1,272	2,355	1,222	820	536	
	umber of shareholders	55.638	31,395	2,215	5,576	1,227	3,379	4,524	2,908	1,848	2,001	5
	come from a Trade or Business:	00,000	01,000	2,210	0,010	1,221	0,070	4,024	2,000	1,040	2,001	Ĭ
	tal receipts [33]	41,763,348	569,829	156,681	769,239	491,543	1,130,460	3,550,484	4,648,731	5,891,526	11,895,279	12,659,5
	usiness receipts	38,611,478	15,181	81,763	566,831	415,413	926,312	3,392,898	4,502,935	5,728,086	11,293,163	11,688,8
	terest on government obligations: State and local [33]	30,820	3,025	1,671	*[1]	521	393	9,260	1,052	2,032	8,285	
	et gain, noncapital assets	528,895	4,766	14,899	14,123	647	55,407	11,201	56.668	57,286	205,694	108.2
	ther receipts	2,592,156	546,857	58,348	188,285	74,961	148,348	137,125	88,076	104,123	388,137	,
	tal deductions	32,647,735	226,836	84,098	429,740	441,016	721,984	2,739,498	3,540,886	4,968,622	9,787,481	
	ost of goods sold	16,879,217	1,912	16,022	44,142	131,382	265,121	621,443	912,339		6,129,195	
	ompensation of officers	917,066	13,417	21,552	92,561	59.334	43,824	152.970	147,171	118,959	184,704	82.
	alaries and wages	3,207,505	24,525	51.902	393	34,406	84,058	632,819	584,802		720,760	511.
	epairs	699,321	2,161	362	1,089	23,197	9,119	89,365	67,359	*	113,769	
	ad debts	27,412	1	98	862	135	125	790	3,424	1,349	16,696	
	ent paid on business property	941,686	18,428	4,037	23,953	12,317	10,899	126,484	157,022	107,156	219,668	261,
	axes paid	1,241,900	11,798	10,983	19,246	15,354	47,253	142,101	138,024	206,737	301,093	349.
	terest paid.	496,425	14,274	3.471	2.332	2.126	21,266	25.182	38.521	67,254	118,947	203
	mortization	47,149	62	5,471	76	2,120	1,093	5,329	1,671	1,327	13,916	
	epreciation	1,497,037	9,934	17,099	7,953	12,035	73,077	136,156	85,083	214,433	506,160	
	epletion	324,814	990	2,238	11,756	10,976	3,628	11,311	489	37,743	108,248	
	dvertising	40,954	307	66	-	825	3,419	3,870	8,505		11,220	6.
	ension, profit-sharing, stock, annuity	133,360	1,642	4.409	27.907	11.820	1,124	6,456	5,894	17,514	24,835	
	mployee benefit programs	430,554	2,311	2,750	21,001	706	10,065	36,827	43,698	33,458	140,446	
	et loss, noncapital assets	19,286	2,011	2,700		-	7,501	42	5,514	2,226	2,965	1
	ther deductions	5,744,050	125,072	-50,892	197,470	126,318	140,413	748,353	1,341,369	880,312	1,174,860	
	tal receipts less total deductions [33]	9,115,613	342,993	72,583	339,499	50,526	408,476	810,986	1,107,845	922,904	2,107,798	
	t income (less deficit) from a trade or business [33]	9,084,793	339,968	70,912	339,498	50,005	408,082	801,726	1,106,793	920,872	2,099,513	
	et income	9,613,696	479,184	73,986	351,886	93,168	476,938	882,319	1,126,389	959,162	2,197,775	
	eficit	528,902	139,216	3,074	12,388	43,163	68,856	80,593	19,596	38,290	98,263	25,
	rtfolio income (less deficit) distributed to shareholders	1,268,298	191,583	10,539	187,308	11,526	75,955	78,691	138,128	120,053	169,804	284,
	ividend income	99,428	6,469	4,018	838	1,130	3,164	7,046	2,498	5,061	16,031	53
	terest income	285,965	28,807	6.788	8.779	3,218	9,297	10,301	14,062	27,677	59,206	117
	oyalty income (less loss)	247,717	35,019	677	3,929	2,701	53,552	11,314	35,273	14,534	46,252	
	et short-term capital gain (less loss)	37,185	18,320	60	2,414	767	104	-2,010	2,164	509	-2,377	17
	et long-term capital gain (less loss)	598,002	102,967	-1.004	171,347	3,709	9,838	52,041	84,132		50,691	52
	al estate rental net income (less deficit)	30,244	1,977	52	*[1]	1,199	41	6,986	1,355		3,380	
	et income	33,656	2,536	52	*[1]	1,202	41	7,045	1,862	4,097	5,089	11
	eficit	3,412	559	-	[1]	3	-	59	506	4,037	1,709	l ''
	t income (less deficit) from other rental activity	32,593	-2,477	*[1]	*[1]	1	42	506	1.093	-405	20,485	13
	et income (less deficit) from other rental activity	37,872	731	ניז	رنا [1]*	56	42	506	1,093	252	21,086	14
	eficit	5,279	3,208	- *[1]	ניו	55	42	*[1]	*[1]	657	601	
	tal net income (less deficit)	10,415,929	531,050	81.503	526,806	62.731	484,121	887,910	ربا 1,247,370	1,044,550	2,293,182	3.256
	et income	10,888,817	670,639	83,077	526,806	103,364	545,966	962,819	1,259,615	1,044,550	2,383,988	
	Ct	10,000,017	010,039	05,077	320,000	100,304	J -1 J,900	302,019	1,200,010	1,074,433	2,303,900	5,270

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

						ze of business rec					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(/)	(8)	(9)	(10)	(11)
Utilities											
		*404		*880	*454	**					
lumber of returns	1,952	*424	-		-	^4 *11	*74	*75	*4	*12	
Number of shareholders	8,029	*5,442	-	*902	*530	"11	*513	*420	*4	*102	1
ncome from a Trade or Business:		* 47 040		*0.40.004	*477.675	*47.000					
otal receipts [33]	9,694,580	*-17,840	-	*248,621	*177,675	*17,682	*127,778	*303,528	*32,937	*270,167	8,534,0
Business receipts	9,501,131	*3,184	-	*200,310	*162,204	*3,003	*120,353	*302,252	*28,877	*265,259	8,415,6
Interest on government obligations: State and local [33]	836	-	-	-	+0.000	+7.450	-	*4	-	-	8
Net gain, noncapital assets	10,303		-		*2,300	*7,452	-	*47	-	*178	3
Other receipts	182,311	*-21,024	-	*48,311	*13,171	*7,227	*7,425	*1,225	*4,060	*4,730	117,1
otal deductions	9,264,145	*16,416	-	*210,515	*119,261	*4,815	*143,416	*269,662	*27,724	*223,859	8,248,4
Cost of goods sold	8,214,448	-]	-	*14,552	*7,792	*2,518	*65,256	*162,719	*14,631	*137,750	7,809,2
Compensation of officers	69,875	-	-	*12,525	*4,039	*30	*11,560	*24,260	-	*2,936	14,5
Salaries and wages	178,428	*816	-	*25,727	*10,381	*161	*4,546	*6,712	*5,393	*8,003	116,6
Repairs	9,312	-	-	*287	*51	*139	*2	*823	*303	*683	7,0
Bad debts	7,557	-	-	-	-	*8	-	*35	*623	*270	6,6
Rent paid on business property	53,028	-	-	*28,518	*1,101	*519	*3,413	*3,800	*352	*3,680	11,6
axes paid	60,142	*552	-	*10,508	*6,152	*250	*5,307	*10,972	*929	*6,942	18,5
nterest paid	46,501	*1,478	-	*199	*4,561	*22	*7,719	*4,978	*312	*9,787	17,4
Amortization	14,392	*10	-	*61	*11	-	*296	*171	*9	*9,449	4,3
Depreciation	91,116	-	-	*3,233	*18,893	*652	*7,857	*15,969	*1,761	*11,754	30,9
Depletion	225	-	-	-	-	-	*[1]	-	-	-	2
Advertising	15,009	-	-	*120	-	-	*4	*1,090	*104	*149	13,5
Pension, profit-sharing, stock, annuity	12,066	-	-	*4,150	-	-	-	*1,873	*181	*1,881	3,9
Employee benefit programs	20,185	-	-	*1,147	-	*4	*17	*6,885	*786	*4,362	6,9
Net loss, noncapital assets	26	-	-	-	-	-	_	*25	_	_	
Other deductions	471,835	*13,560	-	*109,487	*66,279	*512	*37,437	*29,350	*2,341	*26,213	186,6
otal receipts less total deductions [33]	430,436	*-34,257	-	*38,106	*58,414	*12,867	*-15,639	*33,866	*5.213	*46.308	285.5
et income (less deficit) from a trade or business [33]	429,600	*-34,257	-	*38,106	*58,414	*12,867	*-15,639	*33,862	*5,213	*46,308	284,7
Net income	530,161	*12,643	-	*38,106	*71,764	*12,867	*1,704	*37,368	*5,391	*46,308	304,0
Deficit.	100,561	*46,900	-	-	*13,350	-	*17,343	*3,506	*178	-10,000	19,2
ortfolio income (less deficit) distributed to shareholders	275,540	*73,352	_	*11	*1.622	*12,034	*13,399	*932	*131	*1,397	172,6
Dividend income	1,789		_		*346	.2,00	*291	*108	101	*55	172,0
nterest income	40,370	*870	_	*11	*1,276	*52	*8,870	*754	*131	*1,330	27,0
Royalty income (less loss)	40,570	-	_		.,	-	0,070	7.54	131	*25	21,0
Net short-term capital gain (less loss)	4,088	_	_	_	_	_	*4,238	- *-19		*-37	
	4,066 229,246	*72.482	_			*11,982	4,230	*88	-	-37 *23	
let long-term capital gain (less loss)		72,402	_		*655	11,902	-		-	-	144,6
eal estate rental net income (less deficit)	692	1	-	-	*655		-	*-98	-	*28	1
let income	805	-]	-	-	000]	-	***	-]	*28	1
Deficit	113	*4 0=0	-	-	-]	-	*98	-		
et income (less deficit) from other rental activity	2,645	*1,356	-	-	-	-	-	-	-	*899	3
Net income	2,645	*1,356	-	-	-	-	-	-	-	*899	3
Deficit	-	-	-		-		-	-	-	-	
otal net income (less deficit)	708,477	*40,452	-	*38,117	*60,691	*24,901	*-2,239	*34,695	*5,344	*48,631	457,8
Net income	786,542	*68,483	-	*38,117	*73,895	*24,901	*13,296	*37,606	*5,495	*48,631	476,1
Deficit	78,065	28,032	-	-	*13,204	-	*15,536	2,911	*151	-	*18,2

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction											
Number of returns	. 522,671	73,340	78,887	98,750	87,499	74,220	58,888	25,752	12,747	10,909	1,678
Number of shareholders	. 812,713	114,724	108,495	140,432	129,906	112,601	98,154	45,621	26,654	26,724	9,402
Income from a Trade or Business:											
Total receipts [33]	827,513,423	1,828,857	4,628,636	16,439,349	32,463,930	52,800,699	91,551,361	90,101,588	90,261,581	223,490,918	223,946,505
Business receipts	819,368,896	423,917	4,568,828	16,265,119	32,136,144	52,397,268	90,866,229	89,457,857	89,550,533	221,957,306	221,745,696
Interest on government obligations: State and local [33]	93,382	9,255	17	357	*[1]	2,036	2,639	2,323	5,778	18,032	52,943
Net gain, noncapital assets	1,310,694	115,142	17,476	97,013	98,192	130,942	122,262	129,051	132,128	179,858	288,630
Other receipts	6,740,452	1,280,542	42,315	76,860	229,594	270,453	560,231	512,356	573,142	1,335,722	1,859,237
Total deductions	780,666,930	1,342,216	4,374,872	14,688,288	29,829,811	49,428,372	85,851,486	84,518,456	85,540,942	212,503,420	212,589,067
Cost of goods sold	605,944,751	172,671	1,584,795	6,386,496	15,456,776	29,116,961	56,291,458	61,444,425	69,556,913	177,150,597	188,783,658
Compensation of officers	. 24,270,874	105,747	479,913	1,710,778	2,709,180	3,173,394	4,559,986	2,985,682	2,167,627	3,857,247	2,521,320
Salaries and wages	43,027,419	59,061	226,561	1,229,774	2,916,412	5,267,156	6,938,904	6,165,976	3,787,862	9,496,830	6,938,884
Repairs	3,162,369	33,875	46,243	189,162	279,715	358,856	566,283	457,346	279,757	565,823	385,309
Bad debts	1,113,199	104,104	5,160	2,889	33,359	114,667	85,292	106,714	142,954	348,875	169,183
Rent paid on business property	11,932,745	22,324	128,820	373,831	566,535	890,295	1,742,155	1,411,448	1,344,002	3,375,168	2,078,166
Taxes paid	13,272,214	70,888	130,540	446,562	842,624	1,283,430	2,201,286	1,884,438	1,405,923	2,968,794	2,037,728
Interest paid	4,956,417	161,453	93,150	200,181	260,063	478,409	680,541	662,733	505,845	1,044,287	869,756
Amortization	255.080	4,455	2,009	13.316	43,936	12.133	22.108	9.190	8.592	38.333	101.008
Depreciation	8,697,506	101,775	197,593	354,410	613,808	970,570	1,158,344	1,110,033	657,590	1,812,219	1,721,164
Depletion	45,876	_	_	1,725	426	_	5,620	_	300	9,704	28,102
Advertising	2,511,787	15.184	52,326	110,245	207,109	255,300	365,320	451.936	205.658	455,258	393.452
Pension, profit-sharing, stock, annuity	2,643,591	972	6,204	67,682	103,976	144,237	371,657	352,190	297,075	721,280	578,317
Employee benefit programs	7,219,490	10,658	31,993	99,316	241,711	392,729	1,239,143	752,248	837,574	2,097,569	1,516,550
Net loss, noncapital assets	52,462	5,513	411	72	10,010	8,582	1,421	564	13,691	6.952	5.24
Other deductions	51,561,152	473,536	1,389,154	3,501,849	5,544,170	6,961,655	9,621,968	6,723,534	4,329,579	8,554,485	4,461,223
Total receipts less total deductions [33]	46,846,493	486,641	253,763	1,751,062	2,634,119	3,372,327	5,699,875	5,583,132	4,720,638	10,987,498	11,357,439
Net income (less deficit) from a trade or business [33]	46,753,111	477,385	253,746	1,750,704	2,634,119	3,370,291	5,697,236	5,580,809	4,714,860	10,969,465	11,304,495
Net income (less deficit) from a trade of business [33]	54,452,775	1,228,569	839,916	2,335,836	3,377,190	4,310,450	6,863,648	6,450,288	5,292,670	12,047,235	11,706,974
Deficit.	7,699,664	751,184	586,170	2,335,830 585,131	743,071	940,159	1,166,412	869,479	5,292,670	1,077,769	402,478
Portfolio income (less deficit) distributed to shareholders	5,526,800	1,995,454	58,734	42,117	249,396	102,405	554,982	163,703	577,810 523,877	788,399	1,047,732
, ,		, ,	1,097	42,117 2,396	624	,		•	6,963	30,713	43,91
Dividend income	. 133,971	17,618		,		5,713	14,717	10,215	•	*	
Interest income	1,428,155	154,809	17,145	24,685	38,261	45,547	147,864	108,041	134,886	327,477	429,442
Royalty income (less loss)	7,048	6	1,610		0	-	*[1]	785	184	490	3,966
Net short-term capital gain (less loss)	277,647	147,744	286	3,717	328	-3,368	19,467	-3,839	70,539	5,611	37,16
Net long-term capital gain (less loss)	3,679,979	1,675,278	38,597	11,319	210,177	54,513	372,934	48,502	311,304	424,109	533,247
Real estate rental net income (less deficit)	121,266	21,709	4,560	-19,185	-15,591	15,803	-19,392	29,925	15,451	34,858	53,127
Net income	429,963	87,042	5,967	12,146	764	26,685	64,522	42,864	28,694	63,286	97,99
Deficit	308,697	65,333	1,407	31,331	16,355	10,882	83,914	12,939	13,242	28,429	44,866
Net income (less deficit) from other rental activity	. 10,641	1,951	-6,657	-	-	-2,250	6,954	1,953	259	1,531	6,90
Net income	. 30,720	8,282	12	-	-	-	7,435	3,088	325	3,499	8,078
Deficit	20,079	6,331	6,669	-	-	2,250	481	1,135	66	1,968	1,17
Total net income (less deficit)	. 52,411,819	2,496,499	310,383	1,773,637	2,867,924	3,486,249	6,239,780	5,776,390	5,254,448	11,794,254	12,412,25
Net income	59,709,390	3,212,613	878,838	2,350,206	3,521,412	4,424,181	7,371,257	6,638,697	5,756,052	12,811,294	12,744,840
Deficit	7,297,571	716,114	568,455	576,569	653,488	937,932	1,131,476	862,307	501,604	1,017,040	332,58

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All rigures are estimates based on samplesmoney amounts are in thousands of	dollars.)				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing											
Number of returns	151,025	,	14,491	18,110	17,048	,	24,989	11,514	10,029	9,064	2,047
Number of shareholders	346,860	41,409	20,571	28,448	28,504	57,046	56,052	30,572	27,853	39,582	16,824
Income from a Trade or Business:									_, ,		
Total receipts [33]	650,498,582	673,338	912,287	3,167,183	5,924,186		41,879,949	41,423,765	71,182,775	187,187,541	284,010,469
Business receipts	643,781,119	149,455	858,197	3,102,633	5,910,883	14,043,173	41,463,200	40,960,660	70,463,675	185,771,223	281,058,020
Interest on government obligations: State and local [33]	145,711	1,156	-	390	461	23	6,487	8,503	10,764	39,012	78,914
Net gain, noncapital assets	1,347,755	19,960	31,179	5,388	7,529		218,044	142,999	238,528	328,086	332,784
Other receipts	5,223,996	502,766	22,911	58,772	5,313	70,634	192,217	311,603	469,808	1,049,219	2,540,751
Total deductions	610,770,005	749,319	963,498	3,062,586	5,970,565		39,415,469	39,498,461	67,834,360	174,169,447	265,699,655
Cost of goods sold	440,648,443	136,096	318,159	1,275,880	2,658,509	6,093,576	23,529,807	25,489,123	46,785,671	128,457,611	205,904,012
Compensation of officers	17,059,534	18,332	59,856	383,214	579,668	1,368,859	2,188,093	1,731,899	2,536,064	4,771,863	3,421,686
Salaries and wages	47,977,136	819,779	55,863	280,604	733,668		3,911,978	3,744,787	6,145,314	13,832,022	16,734,973
Repairs	3,326,513	18,670	13,128	37,056	66,487	141,757	440,561	430,299	383,296	739,300	1,055,959
Bad debts	1,079,673	72,431	1,283	1,206	13,129		75,506	65,095	140,338	368,697	328,689
Rent paid on business property	. 11,287,043	41,014	91,866	213,488	383,017	595,749	1,559,563	1,198,515	1,638,129	2,889,376	2,676,325
Taxes paid	13,085,343	19,256	17,904	95,203	194,695		1,210,651	1,117,995	1,783,823	3,699,639	4,445,524
Interest paid	5,759,471	22,126	27,123	33,608	121,874	169,922	401,862	577,639	560,114	1,586,271	2,258,931
Amortization	736,007	1,939	3,920	10,436	18,888	26,045	70,552	32,103	38,672	162,300	371,153
Depreciation	12,380,124	20,811	78,628	142,382	178,293	327,611	780,937	971,605	1,184,844	3,535,713	5,159,299
Depletion	175,208	-	-	-	-	-	11	966	146	20,683	153,402
Advertising	5,390,471	2,478	13,487	26,242	104,233	75,607	243,589	254,846	457,170	1,081,787	3,131,031
Pension, profit-sharing, stock, annuity	2,745,525	5,038	1,241	2,235	678		104,542	135,753	283,453	813,657	1,374,718
Employee benefit programs	8,748,697	17,380	3,626	18,660	73,005	232,156	469,362	468,411	1,063,516	2,751,824	3,650,758
Net loss, noncapital assets	125,358	8,480	-	-	-	7,938	2,682	7,217	3,405	15,460	80,176
Other deductions	40,245,457	-454,509	277,415	542,371	844,419	2,111,113	4,425,772	3,272,207	4,830,405	9,443,243	14,953,019
Total receipts less total deductions [33]	39,728,576	-75,981	-51,212	104,597	-46,379	730,446	2,464,480	1,925,304	3,348,415	13,018,094	18,310,814
Net income (less deficit) from a trade or business [33]	39,582,865	-77,138	-51,212	104,206	-46,840	730,422	2,457,992	1,916,801	3,337,651	12,979,082	18,231,900
Net income	46,233,915	514,575	116,128	352,297	387,496	1,127,820	3,092,992	2,848,114	4,386,973	14,293,885	19,113,636
Deficit	6,651,050	591,713	167,340	248,091	434,336	397,398	634,999	931,313	1,049,322	1,314,803	881,736
Portfolio income (less deficit) distributed to shareholders	8,565,720	249,983	11,251	89,953	4,082	44,817	234,157	1,963,646	605,498	2,644,755	2,717,577
Dividend income	. 801,422	4,212	6,029	1,254	210	4,607	16,451	13,063	29,119	130,337	596,141
Interest income	1,136,551	30,870	4,460	6,063	3,595	23,854	61,414	67,014	103,511	313,488	522,282
Royalty income (less loss)	. 181,738	1,358	-	*[1]	-	-	-	99	539	31,614	148,128
Net short-term capital gain (less loss)	30,597	-122	-97	2,438	38	3,520	-384	2,382	-452	-480	23,753
Net long-term capital gain (less loss)	6,415,412	213,665	860	80,197	238	12,835	156,677	1,881,089	472,780	2,169,796	1,427,273
Real estate rental net income (less deficit)	185,903	9,746	1,989	777	5	7,596	14,940	15,654	26,307	51,233	57,656
Net income	202,194	10,008	2,004	777	5	7,596	17,414	15,680	27,813	55,323	65,572
Deficit	16,291	263	14	*[1]	-	-	2,475	26	1,506	4,090	7,916
Net income (less deficit) from other rental activity	151,997	1,081	-	*[1]	-	8,248	4,524	2,096	4,761	7,592	123,695
Net income	156,985	1,083	-	*[1]	-	8,248	4,524	2,096	4,761	8,223	128,049
Deficit	4,988	3	-	-	-	-	-	-	-	631	4,354
Total net income (less deficit)	48,486,485	183,672	-37,971	194,936	-42,753	791,084	2,711,613	3,898,197	3,974,217	15,682,662	21,130,828
Net income	54,565,363	686,497	120,604	433,796	390,581	1,162,361	3,301,012	4,795,300	4,973,623	16,834,948	21,866,641
Deficit	6,078,878	502,825	158,575	238,860	433,334	371,278	589,398	897,103	999,406	1,152,285	735,813

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	rdollars.)				Siz	ze of business rec	eints				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade											
Number of returns	605,064	85,813	64,480	111,207	84,066	76,563	81,476	44,123	23,324	27,174	6,838
Number of shareholders	1,049,931	152,498	101,325	165,821	128,972	121,447	139,640	87,758	52,269	72,725	27,477
Income from a Trade or Business:											
Total receipts [33]	2,137,687,547	2,542,614	3,980,411	19,519,005	30,204,581	54,980,617	131,036,727	158,650,304	163,278,312	599,096,389	974,398,587
Business receipts	2,112,711,907	457,150	3,842,820	18,927,776	29,869,829	54,444,160	130,093,284	156,705,420	162,121,975	592,100,165	964,149,327
Interest on government obligations: State and local [33]	154,850	3,560	601	-	13,947	2	6,350	3,284	3,743	24,735	98,628
Net gain, noncapital assets	2,217,539	108,946	19,408	75,479	55,866	79,659	86,273	98,564	180,364	540,179	972,799
Other receipts	22,603,252	1,972,957	117,582	515,750	264,939	456,796	850,820	1,843,036	972,229	6,431,309	9,177,832
Total deductions	2,080,681,839	2,085,646	4,256,110	18,591,878	29,428,783	53,495,998	126,160,146	154,018,174	158,805,104	583,984,073	949,855,928
Cost of goods sold	1,684,032,916	428,007	1,825,803	9,719,518	16,877,228	32,830,796	90,631,566	117,787,574	124,610,210	477,541,958	811,780,256
Compensation of officers	35,256,524	112,519	286,939	1,606,669	1,983,416	3,290,710	4,720,359	4,469,467	3,690,140	8,477,640	6,618,665
Salaries and wages	135,883,806	126,050	229,856	1,298,482	2,688,455	5,092,906	10,166,909	10,712,483	11,660,628	40,930,270	52,977,765
Repairs	7,280,025	66,686	46,520	123,508	198,549	290,160	687,014	711,438	579,133	1,760,575	2,816,442
Bad debts	2,402,264	24,280	9,082	17,500	35,939	77,355	226,023	215,167	233,632	789,691	773,595
Rent paid on business property	33,467,789	136,431	451,869	1,381,276	1,774,773	2,930,670	3,610,404	3,113,442	2,795,121	7,453,995	9,819,807
Taxes paid	25,670,535	130,833	111,646	449,595	833,323	1,305,962	2,353,308	2,532,871	1,986,066	6,230,705	9,736,226
Interest paid	12,134,543	90,667	55,041	225,572	278,593	455,043	791,761	1,121,875	1,045,810	3,589,492	4,480,688
Amortization	1,647,884	23,510	15,469	82,614	69,160	115,077	116,238	126,920	146,022	328,086	624,788
Depreciation	12,224,830	88,327	79,772	286,076	366,141	471,502	791,316	936,503	978,329	2,597,023	5,629,842
Depletion	26,007	2,321	-	160	-	49	-	-	24	4,592	18,861
Advertising	18,839,141	36,130	90,850	309,280	432,923	770,631	1,453,674	1,296,629	1,288,339	5,773,228	7,387,456
Pension, profit-sharing, stock, annuity	3,662,126	9,081	1,950	69,582	78,692	77,890	289,784	291,028	396,386	1,063,329	1,384,405
Employee benefit programs	10,408,152	2,437	19,727	61,132	149,230	220,081	527,823	666,849	779,890	3,076,191	4,904,792
Net loss, noncapital assets	342,896	6,921	-	235	-	1,563	6,016	1,877	30,054	25,156	271,075
Other deductions	97,402,399	801,443	1,031,585	2,960,678	3,662,361	5,565,602	9,787,952	10,034,051	8,585,320	24,342,142	30,631,266
Total receipts less total deductions [33]	57,005,708	456,969	-275,699	927,127	775,798	1,484,619	4,876,581	4,632,131	4,473,208	15,112,316	24,542,659
Net income (less deficit) from a trade or business [33]	56,850,858	453,409	-276,299	927,127	761,851	1,484,617	4,870,231	4,628,846	4,469,465	15,087,580	24,444,032
Net income	68,799,735	1,571,371	416,443	2,012,118	1,812,696	2,726,814	5,921,164	5,744,707	5,441,973	17,381,419	25,771,031
Deficit	11,948,876	1,117,962	692,742	1,084,991	1,050,845	1,242,197	1,050,933	1,115,860	972,507	2,293,839	1,326,999
Portfolio income (less deficit) distributed to shareholders	8,126,213	1,189,737	13,944	109,472	114,242	118,477	840,872	257,414	291,698	1,561,580	3,628,777
Dividend income	1,381,003	15,638	2,990	4,755	10,553	8,781	12,171	23,434	16,470	92,633	1,193,576
Interest income	1,988,994	92,047	9,878	26,508	25,658	30,941	50,546	81,659	120,824	571,522	979,410
Royalty income (less loss)	132,859	70,106	-	-	-	13	-	75	7,061	7,936	47,668
Net short-term capital gain (less loss)	78,946	1,548	-164	-	1,233	-2,439	7,264	-20,024	1,272	69,928	20,329
Net long-term capital gain (less loss)	4,544,412	1,010,397	1,241	78,208	76,798	81,181	770,891	172,270	146,071	819,561	1,387,794
Real estate rental net income (less deficit)	540,475	-3,225	1,268	11,708	16,313	10,111	51,553	116,901	7,946	127,958	199,941
Net income	620,558	38,284	3,487	17,601	16,313	13,345	53,352	118,471	9,647	132,195	217,863
Deficit	80,083	41,509	2,220	5,893	-	3,233	1,798	1,570	1,700	4,238	17,922
Net income (less deficit) from other rental activity	581,796	72,689	-	1,606	-	44	40,878	15,158	1,059	57,706	392,656
Net income	589,814	73,138	-	1,606	-	44	40,878	15,158	1,242	59,249	398,499
Deficit	8,018	449	-	-	-	-	-	-	183	1,543	5,842
Total net income (less deficit)	66,099,342	1,712,609	-261,087	1,049,913	892,406	1,613,249	5,803,535	5,018,320	4,770,168	16,834,824	28,665,406
Net income	76,999,000	2,780,315	425,795	2,111,828	1,911,383	2,780,425	6,825,706	6,083,311	5,637,511	18,777,666	29,665,060
Deficit	10,899,659	1,067,706	686,882	1,061,915	1,018,977	1,167,176	1,022,171	1,064,992	867,343	1,942,842	999,655

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

	Total vature -		¢25,000	\$100,000		e of business rec		¢2 500 000	\$5,000,000	\$10,000,000	\$50,000,000
0	Total returns	Under	\$25,000		\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000		
Sector and item	of active corporations	Under \$25,000 [5]	under \$100.000	under \$250.000	under \$500.000	under \$1.000.000	under \$2.500.000	under \$5.000.000	under \$10,000,000	under \$50.000.000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Transportation and Warehousing											
Number of returns	111,226	14,102	26,358	28,184	15,724	6,993	9,113	4,623	3,522	2,335	2
Number of shareholders	173,809	21,594	34,713	40,504	22,124	11,928	18,598	8,545	7,945	6,309	1,5
ncome from a Trade or Business:											
Fotal receipts [33]	154,834,811	312,823	1,605,055	4,381,852	5,628,721	5,067,033	14,729,622	15,351,616	24,703,579	44,199,856	38,854,
Business receipts	152,390,721	96,210	1,579,533	4,319,328	5,527,011	4,981,579	14,603,141	14,975,257	24,414,450	43,627,128	38,267,
Interest on government obligations: State and local [33]	7,872	853	-	45	461	2	560	331	89	3,186	2,
Net gain, noncapital assets	1,027,126	21,106	21,475	48,902	77,920	39,205	91,983	96,310	160,721	277,387	192,
Other receipts	1,409,092	194,654	4,047	13,578	23,329	46,247	33,939	279,717	128,319	292,155	393,
Fotal deductions	148,939,640	477,513	1,638,256	4,109,758	5,594,349	4,760,504	14,146,394	14,824,113	23,909,100	42,368,902	37,110,
Cost of goods sold	63,588,644	12,244	142,988	522,577	1,036,095	1,157,824	5,065,681	5,971,957	11,771,577	20,811,938	17,095
Compensation of officers	3,282,599	90,670	92,045	264,775	381,853	211,224	334,748	309,745	621,738	700,823	274
Salaries and wages	20,350,043	21,158	90,246	269,049	886,288	759,803	2,366,064	2,295,651	2,448,835	6,242,902	4,970
Repairs	3,058,017	28,069	97,072	289,829	283,826	237,862	342,370	335,798	266,694	571,276	605
Bad debts	305,614	444	119	494	2,494	38	7,598	6,190	154,929	83,348	49
Rent paid on business property	· ·	7,443	44,462	218,731	218,326	181,573	1,087,184	707,405	974,614	2,418,518	2,906
Taxes paid		15,338	52,229	120,892	191,353	171,417	510,210	469,493		1,166,577	1,119
Interest paid		22,067	71,144	115.943	92.677	105,840	137,224	217,474	· ·	401,987	350
Amortization		76	18.239	6,451	8.105	6.953	32.539	4.030	19.347	23.995	21
Depreciation	-,-	105,357	263,860	472,330	393,488	377,260	542,199	662,074	638,081	1,393,246	1,662
Depletion				2,000	-	-		152		1,615	.,002
Advertising.		1,335	11.645	12.689	12.224	42.361	35.757	40.406		96.806	80
Pension, profit-sharing, stock, annuity	· ·	67,285	720	7,069	3.958	1,254	18,185	22,304	,	164,413	113
Employee benefit programs	· ·	1,416	10,947	15,039	46,240	23,401	152,539	96,267	288,443	698,361	822
Net loss, noncapital assets		1,410			40,240 588	23,401	152,559	90,207	200,443	853	622
· ·	.,	404.040	740 500	17,658		4 400 004	2 544 005	2 005 407	5 050 700		7.000
Other deductions	33,830,619	104,612	742,532	1,776,231	2,036,834	1,483,694	3,514,095	3,685,167	5,858,733	7,592,243	7,036
Fotal receipts less total deductions [33]		-164,690	-33,202	272,095	34,372	306,529	583,228	527,503	,	1,830,954	1,743
Net income (less deficit) from a trade or business [33	- 1 '	-165,543	-33,202	272,050	33,911	306,527	582,669	527,171	,	1,827,768	1,741
Net income		108,963	288,393	602,533	377,804	533,000	788,177	824,470	1,015,079	2,076,578	1,886
Deficit		274,506	321,595	330,483	343,893	226,473	205,508	297,298		248,810	144
Portfolio income (less deficit) distributed to shareho	,	54,763	17,544	5,461	22,610	12,424	23,084	26,917	,	222,870	148
Dividend income		4,468	220	2,245	62	141	1,620	1,883		11,865	3
Interest income	,-	13,207	3,632	4,507	6,423	11,459	22,517	15,118		72,422	81
Royalty income (less loss)	· ·	649	-	-	-	-	-	53	-	16	
Net short-term capital gain (less loss)		-321	311	85	-50	582	404	-464		579	
Net long-term capital gain (less loss)	338,075	36,761	13,380	-1,375	16,175	242	-1,456	10,326	63,532	137,988	62
Real estate rental net income (less deficit)	105,196	-5,394	-851	-490	468	143	-172	46,943	21,857	21,289	21
Net income	125,342	7,720	1,035	-	468	145	-	47,181	21,857	23,971	22
Deficit	20,146	13,113	1,886	490	-	2	172	239	-	2,682	1
Net income (less deficit) from other rental activity	92,343	-22,135	-	-[3,545	-	-228	2,881	1,760	48,794	57
Net income	134,456	19,563	-	-	3,545	-	*[1]	2,881	1,760	48,805	57
Deficit	42,114	41,698	-	-	-	-	228	-	-	11	
Fotal net income (less deficit)		-138,308	-16,509	277,022	60,535	319,094	605,354	603,912	932,321	2,120,720	1,969
Net income	.,,	169,888	302,427	607,131	390,311	534,472	797,845	883,520	1,140,951	2,346,827	2,062
Deficit	-,,-	308,196	318,936	330,109	329,776	215,378	192,491	279,608	208,630	226,106	93

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

				312	ze of business rec	eipis				
Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
of active	Under	under	under	under	under	under	under	under	under	or
corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		,	,	,	,		,		-	127
. 122,049	44,059	14,461	18,505	13,325	10,135	8,695	4,857	2,653	4,382	978
63,930,722	104,487	665,475	2,164,345	2,711,849	4,031,530	5,365,047		4,365,497	17,394,565	18,504,483
					3,961,345					17,948,701
		178		298	4				· ·	57,160
295,288	69	-	117	-	-	5,910		25,887	100,912	159,654
. 989,050	-17,843	55	21,382	14,989	70,180	122,595	209,547	39,966	189,212	338,968
59,501,365	677,966	652,217	2,086,900	2,487,032	4,084,806	5,175,142	7,674,142	3,860,098	16,023,134	16,779,928
. 22,402,355	45,175	56,651	510,912	240,095	1,291,221	1,908,964	2,594,046	1,633,659	7,110,561	7,011,073
4,016,814	4,426	108,354	460,648	376,043	389,824	558,989	438,909	203,447	861,754	614,419
10,925,017	36,845	45,012	185,992	425,887	624,666	799,853	1,587,945	762,956	3,212,445	3,243,416
. 441,374	3,284	5,693	7,129	20,921	23,919	24,015	49,990	27,866	141,117	137,440
243,131	590	-	4,718	24,497	11,477	36,221	11,745	14,347	84,854	54,683
1,929,503	20,634	38,191	75,449	184,897	220,256	150,316	445,399	93,260	424,398	276,705
1,698,282	80,765	16,124	74,594	104,221	92,540	167,802	202,040	105,455	445,808	408,933
996,659	192,463	1,489	5,528	29,160	86,168	66,862	73,493	89,511	160,395	291,588
777,590	17,926	58,154	3,036	5,012	36,363	49,729	51,440	18,073	168,786	369,071
1,452,915	41,091	13,184	70,553	41,691	75,203	93,327	149,418	121,354	429,126	417,968
*[1]	-	-	-	-	-	-	-	-	*[1]	
971,414	13,201	31,863	13,804	59,776	27,108	149,443	89,674	36,556	222,625	327,364
505,588	89	6,278	18,277	24,742	42,393	25,249	102,240	17,484	105,872	162,963
914,881	2,102	993	25,489	23,709	35,064	51,517	103,312	37,539	284,343	350,814
23.828	17.717	_	_	-	5	-	786	854	3.825	641
12.202.013		270.231	630.770	926.383	1.128.599	1.092.856	1.773.706	697.739	2.367.224	3,112,848
		13,258	77,445	· ·	-53.276					1,724,555
		,		,	*		946,437	,		1,667,395
		,	,	-	*		1.007.237			2,141,354
										473,960
					*		•			943,431
	,	6	,	,	,		,	,	,	216,078
		312								223,217
·						,	.2,000	1		3,317
		-1 007	•			8	-1 042	412		21,123
						49 527				479,696
		-0,000	3,020				•			6,054
							,	,	,	9.454
,]]	1	2		1,545		,	3,400
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	,		-	נייז	*		,		,	934
- /	00,765	170	-	*[4]	-	12	2,000		•	34
	-	F 000	-		*	-	4 404 040			_
	,	,	,	,	,			,,		2,617,780
9,072,489	417,801	1/6,624	329,794	421,431	328,368	523,340	1,143,324	1,094,702	1,748,620	2,888,486
	of active corporations (1) 73,176 122,049 63,930,722 62,569,818 76,565 295,288 989,050 59,501,365 22,402,355 4,016,814 10,925,017 441,374 243,131 1,929,503 1,698,282 996,659 777,590 1,452,915 1,452,915 1,414 505,588 914,881	of active corporations Under \$25,000 [5] (1) (2) 73,176 27,106 122,049 44,059 63,930,722 104,487 62,569,818 116,719 76,565 5,543 295,288 69 98,050 -17,843 59,501,365 677,966 22,402,355 45,175 4,016,814 4,426 10,925,017 36,845 441,374 3,284 243,131 590 1,929,503 20,634 1,698,282 80,765 996,659 192,463 777,590 17,926 1,452,915 41,091 *[1] - 971,414 13,201 505,588 89 914,881 2,102 23,828 17,717 12,202,013 201,657 4,429,357 -573,479 4,352,792 -579,022 7,332,134 174,808 2,979,342	of active corporations Under \$25,000 [5] under \$100,000 (1) (2) (3) 73,176 27,106 11,491 122,049 44,059 14,461 63,930,722 104,487 665,475 62,569,818 116,719 665,243 76,565 5,543 178 295,288 69 - 989,050 -17,843 55 59,501,365 677,966 652,217 22,402,355 45,175 56,651 4,016,814 4,426 108,354 10,925,017 36,845 45,012 441,374 3,284 5,693 243,131 590 - 1,929,503 20,634 38,191 1,698,282 80,765 16,124 996,659 192,463 1,489 777,590 17,926 58,154 1,452,915 41,091 13,184 *(11) - - 971,414 13,201 31,863 <tr< td=""><td>of active corporations Under \$25,000 [5] under \$100,000 \$250,000 (1) (2) (3) (4) 73,176 27,106 11,491 13,585 122,049 44,059 14,461 18,505 63,930,722 104,487 665,475 2,164,345 62,569,818 116,719 665,243 2,142,672 76,565 5,543 178 174 295,288 69 - 117 989,050 -17,843 55 21,382 59,501,365 677,966 652,217 2,086,900 22,402,355 45,175 56,651 510,912 4,016,814 4,426 108,354 460,648 10,925,017 36,845 45,012 185,992 441,374 3,284 5,693 7,129 443,131 590 - 4,718 1,698,282 80,765 16,124 74,594 1,698,282 80,765 16,124 74,594 996,659</td><td>of active corporations Under sp.25,000 [5] under sp.00,000 under sp.00,000 under sp.00,000 sp.00,000<!--</td--><td>of active corporations Under corporations under \$100,000 under \$250,000 under \$500,000 \$1,000,000 (1) (2) (3) (4) (5) (6) (6) (7) (6) (7) (6) (7) (8) (7) (8) (8) (7) (8) (8) (7) (8) (7) (8) (8) (7) (8) (8) (8) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) <t< td=""><td> of active corporations S25,000 \$100,000 \$25,000 \$500,000 \$1,000,000 \$2,500,000 \$2,500,000 \$1,000,000 \$2,500,000 \$</td><td> of active corporations Under corporations S25,000 S1,000,000 S2,500,000 S2,500,000 </td><td> Gractive</td><td> Calcable Under Under Under Corporations \$25,000 \$1,000,000 \$25,000,000 \$1,000,</td></t<></td></td></tr<>	of active corporations Under \$25,000 [5] under \$100,000 \$250,000 (1) (2) (3) (4) 73,176 27,106 11,491 13,585 122,049 44,059 14,461 18,505 63,930,722 104,487 665,475 2,164,345 62,569,818 116,719 665,243 2,142,672 76,565 5,543 178 174 295,288 69 - 117 989,050 -17,843 55 21,382 59,501,365 677,966 652,217 2,086,900 22,402,355 45,175 56,651 510,912 4,016,814 4,426 108,354 460,648 10,925,017 36,845 45,012 185,992 441,374 3,284 5,693 7,129 443,131 590 - 4,718 1,698,282 80,765 16,124 74,594 1,698,282 80,765 16,124 74,594 996,659	of active corporations Under sp.25,000 [5] under sp.00,000 under sp.00,000 under sp.00,000 sp.00,000 </td <td>of active corporations Under corporations under \$100,000 under \$250,000 under \$500,000 \$1,000,000 (1) (2) (3) (4) (5) (6) (6) (7) (6) (7) (6) (7) (8) (7) (8) (8) (7) (8) (8) (7) (8) (7) (8) (8) (7) (8) (8) (8) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) <t< td=""><td> of active corporations S25,000 \$100,000 \$25,000 \$500,000 \$1,000,000 \$2,500,000 \$2,500,000 \$1,000,000 \$2,500,000 \$</td><td> of active corporations Under corporations S25,000 S1,000,000 S2,500,000 S2,500,000 </td><td> Gractive</td><td> Calcable Under Under Under Corporations \$25,000 \$1,000,000 \$25,000,000 \$1,000,</td></t<></td>	of active corporations Under corporations under \$100,000 under \$250,000 under \$500,000 \$1,000,000 (1) (2) (3) (4) (5) (6) (6) (7) (6) (7) (6) (7) (8) (7) (8) (8) (7) (8) (8) (7) (8) (7) (8) (8) (7) (8) (8) (8) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) <t< td=""><td> of active corporations S25,000 \$100,000 \$25,000 \$500,000 \$1,000,000 \$2,500,000 \$2,500,000 \$1,000,000 \$2,500,000 \$</td><td> of active corporations Under corporations S25,000 S1,000,000 S2,500,000 S2,500,000 </td><td> Gractive</td><td> Calcable Under Under Under Corporations \$25,000 \$1,000,000 \$25,000,000 \$1,000,</td></t<>	of active corporations S25,000 \$100,000 \$25,000 \$500,000 \$1,000,000 \$2,500,000 \$2,500,000 \$1,000,000 \$2,500,000 \$	of active corporations Under corporations S25,000 S1,000,000 S2,500,000 S2,500,000	Gractive	Calcable Under Under Under Corporations \$25,000 \$1,000,000 \$25,000,000 \$1,000,

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	e of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance and Insurance											
Number of returns	149,163	33,100	27,052	30,951	26,417	12,297	11,636	4,247	2,083	1,174	204
Number of shareholders	264,773	53,735	38,920	45,843	45,574	27,781	21,902	10,789	10,705	7,053	2,472
Income from a Trade or Business:											
Total receipts [33]	122,668,725	-113,785	1,592,927	4,890,153	9,689,662	8,703,649	17,007,703	14,578,486	14,605,815	21,779,300	29,934,814
Business receipts	108,060,174	147,469	1,564,144	4,711,277	9,520,806	8,639,738	16,273,467	13,832,156	13,151,630	18,854,729	21,364,758
Interest on government obligations: State and local [33]	207,927	3,679	3,088	2,805	10,230	5,372	11,582	26,053	30,655	91,718	22,746
Net gain, noncapital assets	947,738	190	1,271	4,290	8,751	867	90,309	8,656	32,582	192,922	607,900
Other receipts	. 13,452,887	-265,122	24,424	171,782	149,876	57,672	632,345	711,621	1,390,948	2,639,931	7,939,41
Total deductions	104,448,719	542,766	1,330,326	3,684,745	7,778,128	7,387,625	14,518,510	12,470,282	12,714,732	18,287,018	25,734,58
Cost of goods sold	11,160,699	2,497	68,001	21,548	702,850	119,342	2,081,970	1,850,865	2,003,404	1,165,144	3,145,078
Compensation of officers	12,148,223	29,550	212,094	546,731	1,279,642	984,041	1,655,586	1,871,849	1,122,839	1,605,370	2,840,52
Salaries and wages	36,007,523	116,325	182,137	859,454	2,164,728	2,625,003	4,886,148	4,640,766	5,048,074	7,187,274	8,297,61
Repairs	716,091	9,246	9,877	34,371	60,664	112,398	102,390	64,416	83,224	91,349	148,15
Bad debts	1,634,390	13,337	4,724	32,999	28,015	23,765	201,438	192,814	184,297	290,793	662,20
Rent paid on business property	4,220,416	18,896	79,645	251,265	500,352	492,055	590,196	618,445	528,416	526,955	614,19
Taxes paid	3,309,349	42,370	58,184	125,874	270,886	284,926	544,053	354,715	399,804	525,359	703,17
Interest paid	5,825,663	71,070	50,887	70,830	127,674	177,964	374,899	331,187	413,813	1,633,567	2,573,77
Amortization	344,024	5,996	597	29,761	42,034	62,680	41,736	23,327	41,899	61,528	34,46
Depreciation	1,066,367	29,838	51,010	42,990	76,345	98,087	105,239	75,913	121,268	189,843	275,83
Depletion	185	-	-	-	-	185	-	-	-	-	
Advertising	1,858,579	4,398	42,159	123,164	218,544	226,323	136,954	139,087	147,894	268,556	551,50
Pension, profit-sharing, stock, annuity	1,056,786	194	1,343	26,229	90,301	87,493	230,756	193,232	89,655	195,952	141,63
Employee benefit programs	1,736,747	523	8,630	13,769	82,749	162,019	269,486	212,487	239,275	279,583	468,22
Net loss, noncapital assets	94,538	2,086	*[1]	56	27	175	2,702	1,518	7,568	10,122	70,28
Other deductions	23,269,138	196,439	561,039	1,505,703	2,133,318	1,931,170	3,294,957	1,899,662	2,283,303	4,255,621	5,207,92
Total receipts less total deductions [33]	18,220,006	-656,550	262,601	1,205,408	1,911,534	1,316,024	2,489,193	2,108,204	1,891,083	3,492,282	4,200,22
Net income (less deficit) from a trade or business [33]	18,012,080	-660,229	259,513	1,202,603	1,901,305	1,310,652	2,477,611	2,082,151	1,860,428	3,400,564	4,177,48
Net income	21,691,669	54,157	428,124	1,417,812	2,131,790	1,572,785	2,922,809	2,169,424	2,176,827	3,994,926	4,823,01
Deficit	3,679,590	714,386	168,611	215,209	230,485	262,132	445,198	87,273	316,399	594,363	645,53
Portfolio income (less deficit) distributed to shareholders	18,508,600	885,165	668,333	228,902	257,719	113,656	11,976,353	285,091	599,658	1,673,688	1,820,03
Dividend income	796,348	76,427	8,056	43,887	14,204	11,193	21,721	29,287	54,002	332,837	204,73
Interest income	1,551,743	232,345	24,026	71,254	79,594	64,302	87,380	109,842	269,395	327,967	285,63
Royalty income (less loss)	31,143	13,924	1,385	1,239	280	69	150	2,227	8,893	2,213	76
Net short-term capital gain (less loss)	459,312	157,547	-1,519	-46,483	60,344	8,816	40,743	18,504	-87,537	69,550	239,34
Net long-term capital gain (less loss)	15,670,054	404,923	636,384	159,005	103,297	29,275	11,826,359	125,231	354,906	941,122	1,089,55
Real estate rental net income (less deficit)	-1,120	2,955	-12,220	-7,185	-2,510	2,860	6,213	1,202	-1,694	5,072	4,18
Net income	61.410	18,022	2,305	2.791	1,651	3.544	8.440	7.253	3,332	9.131	4,94
Deficit	62,530	15,067	14,526	9,975	4,160	683	2,227	6,051	5,026	4,059	75
Net income (less deficit) from other rental activity	-29,582	-373	14,520	22	-152	-	-1,454	2,950	-2,890	-3,199	-24,48
Net income	19,817	4,798]	23	35]	-1, 454 14	2,930 5.091	7,008	2.222	-24,46 62
Deficit	49,399	5,170	_	23	187		1,468	2,141	9,897	5,421	25,11
Fotal net income (less deficit)	36,489,977	227,519	915.626	1,424,342	2,156,362	1,427,169	14,458,723	2.371.394	2,455,503	5,421 5,076,125	5.977.21
Net income	3 6,489,9 77 39,122,007	738,304	1,058,209	1, 424,342 1,651,767	2,352,314	1, 427 ,1 69 1,659,954	1 4,458,723 14,865,424	2,371,394 2,431,187	2, 455,503 2,795,178	5,076,125 5,322,997	6,246,67
Deficit	2,632,030	738,304 510,786	1,058,209	227,425	195,953	232,786	406,701	2,431,187 59,792	2,795,178 339,674	5,322,997 246,872	269,45

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All rigures are estimates based on samplesmoney amounts are in thousands of	or dollars.)				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Buil Estate and Bustal and London											
Real Estate and Rental and Leasing	435,109	057.046	55 400	54.070	00.070	04.544	40.400	4.004	4 200	4 000	117
Number of returns Number of shareholders	. 435,109 . 860,282	257,816 568,806	55,400 82,693	51,273 71,167	26,072 50,261	24,544 41,200	12,469 26,338	4,801 9.074	1,320 4,512	1,296 5.680	117 552
Income from a Trade or Business:	. 000,202	566,606	62,693	71,167	50,261	41,200	26,336	9,074	4,512	5,660	552
Total receipts [33]	127,561,462	2,598,969	3,574,857	8,612,535	9,733,376	17,839,558	19,116,312	16,739,129	9,818,931	24,131,631	15,396,164
Business receipts	127,561,462	2,536,565 459,516	3,153,960	8,235,776	9,366,600	17,039,556	18,455,222	16,739,129	9,579,288	23,461,202	14,227,223
Interest on government obligations: State and local [33]	120,031,372	50,837	2,079	6,235,776 4,719	9,300,000	1,180,014	2,818	2,307	1,693	50,977	5,669
Net gain, noncapital assets	1.699.030	407,268	98,150	30.937	19,269	167,912	142.541	78.068	87,552	297,380	369.954
Other receipts	5,108,199	1,681,349	320,668	341,103	347,103		515,731	152,181	150,398	322,072	793,318
Total deductions	112,939,307	2,689,595	2,916,322	6,837,812	8,005,850		17,077,581	15,075,393	8,724,407	22,014,662	13,978,879
	27,645,457	17,824	146,047	635,563	762,907	3,609,312	2,501,661	2,339,927	2,566,321	7,234,109	7,831,786
Cost of goods sold	8,871,515	288,124	397,977	1,050,348	1,265,878		1,712,066	906,289	800,229	660,304	346.408
Salaries and wages.	32,033,725	213,165	283.202	1,050,348	1,505,714	4,165,737	6,449,498	6,368,119	2,497,415	7,135,359	2,349,577
· ·	1,519,020	59,536	119,532	174,366	215,205		218,080	162,431	2,497,415 67,645	143,400	2,349,577 106,711
Repairs	279,830					,	32,092			43,574	65,572
		37,894 86,685	2,626 165,107	12,274 382,684	8,688 378,047	41,880 783,015		23,363 701,882	11,869 599,782	1,613,498	393,484
Rent paid on business property	6,146,948 3,122,390	182,232	132,711	315,067	271,723		1,042,764 475,119	398,865	175,401	473,051	393,464 217.627
Taxes paid	2,659,372	317,363		215.619		,		241,878		380.741	, -
Interest paid			218,353	15,577	209,599	447,883	224,855	5,430	178,423	,	224,659 22,884
Amortization Depreciation	152,639 4,722,004	28,302 160,420	10,104 245,313	341,470	4,282 318,795	14,059 576,865	8,323 571,179	5,430	20,715 402,528	22,963 1,049,332	538,921
•	2,880	1,065	1,611	341,470	310,795	570,005	571,179	191	402,526		556,921
·	2,673,465	44,646	67,335	- 162,495	330,053	459,450	402,973	447,607	170,616	*[1] 368,836	219,454
Advertising Pension, profit-sharing, stock, annuity					•	*		76.197		•	
	1,146,807	29,525	14,851	211,193 64,175	132,597	93,120	370,001	-, -	49,334	116,697	53,291 93,609
Employee benefit programs	1,121,730	59,180	14,170		99,140	192,411	221,733	104,714	79,315	193,282	
Net loss, noncapital assets	. 63,521 . 20,778,003	24,908	19,467 1,077,915	969 2,190,072	2,503,224	117 3,058,358	6,334 2,840,896	3,730 2,777,589	2,624 1,102,185	4,591 2,574,925	783 1,514,113
Other deductions		1,138,726						1,663,736			
Total receipts less total deductions [33] Net income (less deficit) from a trade or business [33]	. 14,622,155 14,499,295	-90,626 -141,462	658,535 656,456	1,774,723 1,770,004	1,727,526 1,727,122	2,220,752 2,219,395	2,038,732 2,035,913	1,661,429	1,094,523 1,092,830	2,116,970 2,065,992	1,417,285 1,411,616
Net income (less deficit) from a trade or business [33] Net income		,							, ,		, ,
Deficit.	. 20,177,628 5,678,333	1,810,402 1,951,864	1,189,720 533,264	2,363,725 593,721	2,307,788 580,666	2,860,276 640,881	2,736,193 700,280	1,886,492 225,063	1,234,590 141,759	2,339,647 273,655	1,448,796 37,180
Portfolio income (less deficit) distributed to shareholders	7,000,414	4,339,909	147,210	249,811	250,345	357,127	264,809	253,437	160,103	649,991	37,180 327,672
	411,924	200,545	6,690	249,811	250,345 5,283	13,801	16,014	253,437 11,324	29,187	98,927	327, 6 72 8,441
Dividend income	2,010,354	1,088,838	82,354	81,380	70,614		131,737	64,833	79,454	169,551	158,999
	60,727	43,058	3,893	61,360 441	1,801	9,901	792	153	79,454 375	313	156,999
Royalty income (less loss) Net short-term capital gain (less loss)	659,225	534,763	12,009	17,090	13,497		17,544	3,617	11,352	34,443	2.393
Net long-term capital gain (less loss)	3,858,184	2,472,705	42,263	129,187	159,151	238,314	98,724	173,510	39,735	34,443	157,838
Real estate rental net income (less deficit)	5,615,326	4,998,031	32,574	200,203	-40,067	*	70,705	23,940	38,254	50,302	259,355
Net income	8,325,190	7,173,042	102,388	200,203 277,693	-40,067 83,329	,	105,271	23,940 69,240	62,345	86,131	270,560
Deficit	2,709,864	2,175,042	69,814	277,693 77,490	123,396		34,566	45,300	24,091	35,828	11,205
				77,490 3,064		12,699	1,432	2,413		18,785	7,028
Net income (less deficit) from other rental activity Net income	. 169,868 . 597,060	33,809 446,800	69,664 70,619	3,064 3,127	19,157 19,782	,	1, 432 4,606	2, 413 3,280	1,817 2,747	18,785 23,440	7, 028 8,841
				3,127	•		3,174	3,280 867		•	·
Deficit Total net income (less deficit)	427,192	412,991	955		624	1,121			930	4,655	1,812
Net income	. 27,284,903	9,230,286	905,904	2,223,082	1,956,558		2,372,859	1,941,219	1,293,004	2,785,071	2,005,671
	34,129,060 6,844,157	12,890,814 3,660,529	1,410,235 504,331	2,685,664 462,582	2,532,183 575,624		2,995,023 622,164	2,092,549	1,396,338 103,334	2,924,174 139,103	2,027,866
Deficit	0,844,157	ა,იის,529	504,331	402,582	5/5,624	002,965	022,104	151,330	103,334	139,103	*22,195

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All rigures are estimates based on samplesmoney amounts are in thousands	or donaro.)				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Professional, Scientific, and Technical Services											
Number of returns	550.531	134,770	126.300	112,966	65,597	52,709	39,734	9.660	4,934	3,300	561
Number of shareholders	800,512	,	155,379	150,931	97,227	,	69,137	25,270	17,333	16,380	3,531
Income from a Trade or Business:	,	ŕ	ŕ	ŕ	•	·	ŕ	,	· ·	ŕ	,
Total receipts [33]	340,782,932	4,153,269	7,862,155	18,455,250	23,970,598	37,969,008	61,393,944	33,494,384	35,409,267	61,620,193	56,454,864
Business receipts	. 333,659,722	834,520	7,570,671	18,096,752	23,895,497	37,810,718	60,704,567	32,629,980	35,158,003	61,134,143	55,824,870
Interest on government obligations: State and local [33]	75,776	2,190	508	2,228	1,408	1,705	1,713	5,330	5,830	46,445	8,418
Net gain, noncapital assets	. 277,689	6,496	10,276	27,572	14,163	51,109	23,303	43,935	17,683	61,620	21,531
Other receipts	6,769,746	3,310,063	280,699	328,698	59,530	105,476	664,360	815,138	227,751	377,985	600,045
Total deductions	305,848,312		6,381,856	15,053,198	20,435,167		55,367,843	29,677,056	31,885,965	56,672,493	53,381,801
Cost of goods sold	97,224,729	65,534	508,184	1,735,223	4,318,920	6,818,031	15,805,652	8,112,247	8,644,291	27,855,291	23,361,357
Compensation of officers	34,563,889	849,069	1,628,974	3,800,541	3,717,593		6,600,313	3,049,027	3,692,362	3,976,414	1,619,566
Salaries and wages	65,124,850	894,580	402,106	1,726,532	3,447,870	7,081,100	14,339,888	8,275,171	9,237,647	9,365,649	10,354,310
Repairs	1,608,187	46,778	79,773	146,303	139,326		321,715	133,618	139,625	172,600	136,406
Bad debts	. 337,648	649	8,253	12,037	44,158		38,435	11,101	48,530	73,237	66,271
Rent paid on business property	10,891,637	229,365	454,437	784,343	1,287,408		2,142,375	1,193,072	1,057,901	1,379,047	871,236
Taxes paid	9,853,822	151,089	252,220	574,974	791,691	1,169,718	1,893,593	1,211,051	1,003,162	1,575,068	1,231,255
Interest paid	1,877,485	59,881	85,312	164,964	191,615	271,832	416,070	168,185	132,330	212,270	175,027
Amortization	405,553	15,181	17,658	17,151	34,452		80,665	16,553	24,025	67,782	85,325
Depreciation	2,669,093	132,566	146,106	240,760	208,491	273,415	486,451	195,608	273,391	371,909	340,396
Depletion	1,104	-	-	1,104			-	-	-	-	-
Advertising	3,731,882	27,637	86.673	240,523	393,773	625,814	1,056,808	166,025	261,479	325,654	547,497
Pension, profit-sharing, stock, annuity	3.607.856	77.286	113,327	412,722	254,444	367.043	573,082	285.461	469.881	577.000	477,609
Employee benefit programs	4,844,024	101,921	38,657	113,905	187,762	,	756,594	699,002	546,274	773,489	1,219,784
Net loss, noncapital assets.	17,204	1,673	23	1,558	153	,	868	1,802	912	1,679	6,088
Other deductions	69,089,348	1,537,238	2,560,152	5,080,558	5,417,512		10,855,335	6,159,134	6,354,153	9,945,406	12,889,675
Total receipts less total deductions [33]	34,934,620	-37,179	1,480,299	3,402,052	3,535,431	5,166,525	6,026,101	3,817,328	3,523,301	4,947,700	3,073,063
Net income (less deficit) from a trade or business [33]	34,858,845	-39,369	1,479,791	3,399,824	3,534,024	5,164,820	6,024,388	3,811,998	3,517,471	4,901,254	3,064,645
Net income	39,964,865	1,794,438	1,969,190	3,789,464	4,019,985	5,545,992	6,628,153	4,249,560	3,606,772	5,163,216	3,198,095
Deficit	5,106,021	1,833,807	489,399	389,640	485,962	381,173	603,766	437,562	89,301	261,962	133,450
Portfolio income (less deficit) distributed to shareholders	4,283,150	1,064,288	135,323	137,503	196,849	,	607,731	393,550	150,213	831,072	351,777
Dividend income	148,355	25,316	2,618	8,724	3,976	27,450	1,048	13,814	15,702	30,446	19,261
Interest income	981,890	292,899	31,242	16,658	44,427		89,384	63,421	77,329	149,338	148,676
Royalty income (less loss)	9,760	647	-	-	2,836		-	*[1]	10	1,405	4,862
Net short-term capital gain (less loss)	93,242	7,407	13,250	45,647	4,259	19,235	-5,721	88	-14,012	22,407	681
Net long-term capital gain (less loss)	3,049,902	738,018	88,213	66,473	141,351	299,645	523,019	316,226	71,183	627,476	178,297
Real estate rental net income (less deficit)	161,999	69,688	-25,294	47,071	30,446	*	6,847	5,916	711	7,272	5,547
Net income	. 229,248	82,182	2,697	47.078	30,516	,	20,298	12,341	1,658	10,060	7,481
Deficit	67,249	12,494	27,991	7	71	1,144	13,451	6,425	947	2,788	1,933
Net income (less deficit) from other rental activity	80,878	89,522	225	_	-16,473		-2,778	-, .20	335	505	3,286
Net income	108,014	91,988	225	_		6,254	_,	_	336	5,066	4,145
Deficit	27.136	2,466	-	_	16,473		2,778	_	1	4,560	859
Total net income (less deficit)	39,384,872	1,184,130	1,590,045	3,584,398	3,744,846	5,599,713	6,636,188	4,211,464	3,668,731	5,740,103	3,425,255
Net income	43,804,710	2,672,913	2,061,324	3,939,972	4,189,997	5,956,299	7,159,453	4,605,671	3,730,264	5,965,781	3,523,037
Deficit	4,419,838	1,488,783	471,279	355,574	445,151	356,585	523,265	394,207	61,533	225,678	97,782
	., ,	.,,,,,	,210	333,017	5,101	555,000	323,200	33 .,207	5.,000	220,070	5.,102

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All rigures are estimates based on samplesmoney amounts are in thousands	or donard.)				Siz	ze of business red	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Management of Companies (Holding Companies)											
Number of returns	24,852	20,216	1,491	472	265	401	425	542	507	478	55
Number of shareholders	108,657	62,693	4,414	741	895	1,465	3,883	8,603	10,337	13,680	1,947
Income from a Trade or Business:											•
Total receipts [33]	22,820,282	-755,109	65,511	61,306	78,954	306,936	733,387	1,992,005	3,603,752	9,394,268	7,339,272
Business receipts	7,737,224	3,287	38	1,027	1,437	8,007	158,306	713,705	1,487,931	3,133,580	2,229,906
Interest on government obligations: State and local [33]	779,635	190,417	20,591	13,320	24,890	13,664	34,026	59,521	111,983	250,978	60,245
Net gain, noncapital assets	99,299	1,249	_	220	3	1,741	1,293	2.330	18.639	40.002	33.823
Other receipts	14,204,124	-950,061	44,881	46,740	52,624	· ·	539,762	1,216,449	1,985,199	5,969,709	5,015,298
Total deductions	15,398,178	289,334	49,472	20,177	25,636	-	431,012	1,303,160	2,392,987	6,731,056	4,084,962
Cost of goods sold	40,504	-	-		,	-	-	-	_,,	40,504	-
Compensation of officers	1,474,773	75,696	4,867	5.432	6,513	3,555	74,888	202,921	278,592	559,267	263.042
Salaries and wages	2,723,177	37,252	642	625	1,180		63,790	209,612	404,499	1,245,388	756.319
Repairs	246,121	3,768	1,276	6	51		7,426	23,857	46,156	111,555	51,878
Bad debts	667,447	1,192	-,	2,059	160		6,448	33,063	56,162	360,447	207,823
Rent paid on business property	203,001	5,775	20	167	213	1,206	5,989	6,924	14,945	74,077	93,686
Taxes paid	552,967	20,515	1,746	939	1,459	2,575	17,698	48,747	85,702	222,317	151,270
Interest paid	5,169,201	56.116	2,425	651	368	24,270	133,521	409.279	859,620	2,342,917	1,340,034
Amortization	123,653	555	34	9	67	145	1,227	9,935	8,809	34,713	68,158
Depreciation	423,617	3,171	5,011	225	1,855		9,694	39,998	70,979	188,358	101,196
Depletion	307	3,171	3,011	223	304		*[1]	00,000	*[1]	100,000	101,130
Advertising.	242,735	25	_	316	41	245	4,934	14,719	31,337	89,105	102.013
Pension, profit-sharing, stock, annuity	186.509	21,916	7	1,243	41	642	5,344	19.300	29,331	79.251	29,468
Employee benefit programs	429,564	2,998	,	210	119		16,061	44,432	79,564	186,016	99,640
Net loss, noncapital assets	57,056	2,990	87	210	119	*[1]	2,450	6,798	8,642	17,636	21,442
•	2,857,544	60,355	33,356	8,295	13,300		2,430 81,541	233,575	418,646	1,179,503	798,993
	7,422,104	-1,044,442	16,039	41,129	53,318	236,552	302,375	688,845	1,210,765	2,663,213	3,254,310
Total receipts less total deductions [33] Net income (less deficit) from a trade or business [33]	6,642,469	-1,044,442	-4,552	27,809	28,428		268,349	629,324	1,098,782	2,412,235	3,194,065
Net income (less deficit) from a trade of business [55] Net income	8,402,540	-1, 234,639 7,487	15,096	33,125	48,847	255,510	294,130	677,461	1,108,304	2,755,516	3,207,063
Deficit	1,760,072	1,242,346	19,648	5,316	20,420	32,623	25,781	48,137	9,523	343,280	12,998
Portfolio income (less deficit) distributed to shareholders	5,043,537	1,974,713	195,106	540,968	264,613	· ·	581,599	276,256	327,881	239,555	61,182
	540,538	313,255	24,552	20,489	21,336	24,631	26,872	18,174	33,879	239,555 54,329	3,020
Dividend income		602,267		23,755		77,925	*	*		•	40.460
Interest income	1,131,192		40,142	23,755	26,080 93	· ·	63,769	58,132	48,883	149,779	40,460
Royalty income (less loss)	115,091	102,819	91	4.040		,	289	4,277	3,348	2,901	850
Net short-term capital gain (less loss)	184,146	29,554	8,919	4,910	20,870	19,181 458,657	42,943	5,385 190,289	26,216	25,317	
Net long-term capital gain (less loss)	3,072,569	926,817	121,402	491,809	196,234		447,726	190,269	215,555	7,229	16,852
Real estate rental net income (less deficit)	-52,848	-39,435	-5,148	-14,416	-1,067		68		-9,124	4,683	1,370
Net income	88,726	48,424	5,722	2,625	665		2,897	2,462	3,792	7,398	1,754
Deficit	141,574	87,859	10,870	17,040	1,732		2,829	2,285	12,916	2,715	385
Net income (less deficit) from other rental activity	9,532	-15,128	1,914	-1,292	-863	,	4,212	3,375	-1,474	2,066	1,327
Net income	. 25,287	9,850	1,917	1	1	196	4,324	3,375	308	3,960	1,356
Deficit	34,819	24,978	3	1,293	864	3,864	112	*[1]	1,782	1,895	29
Total net income (less deficit)	. 11,623,625	685,291	187,320	553,069	291,111		854,228	909,132	1,416,065	2,658,538	3,257,944
Net income	13,253,803	1,724,040	199,902	580,061	299,731	828,612	869,215	924,459	1,423,878	3,132,741	3,271,164
Deficit	1,630,178	1,038,748	*12,582	*26,992	*8,620	*17,685	14,987	15,328	7,813	474,203	13,220

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Administrative and Support and Waste Management											
and Remediation Services											
Number of returns	. 180,924	28,994	38,001	41,947	26,371	19,111	15,286	6,178	3,240	1,372	422
Number of shareholders	. 267,766	41,243	46,388	59,516	36,905	32,587	25,465	13,393	6,731	3,928	1,609
Income from a Trade or Business:											
Total receipts [33]	. 181,505,128	772,905	2,516,703	6,922,717	9,626,989	13,948,410	24,308,935	20,754,775	21,049,489	27,487,563	54,116,641
Business receipts	. 179,730,067	232,841	2,464,598	6,911,380	9,531,488	13,888,066	24,187,300	20,554,987	20,897,031	27,192,539	53,869,837
Interest on government obligations: State and local [33]	. 22,751	733	-	2,084	-	28	2,000	2,700	1,967	2,554	10,685
Net gain, noncapital assets	. 211,281	9,383	8,843	4,180	21,311	19,108	22,908	30,554	9,963	52,543	32,487
Other receipts	1.541.030	529.949	43.261	5.073	74,189	41,208	96.727	166.534	140.529	239.928	203.632
Total deductions	171,873,543	917,177	2,032,376	6,036,772	8,874,098	12,844,850	22,741,773	19,439,532	20,249,977	26,039,043	52,697,945
Cost of goods sold	86,580,569	23,217	324,538	1,822,985	2,275,972	5,786,752	9,868,793	8,895,984	10,496,226	13,545,644	33,540,457
Compensation of officers	7,552,356	44,980	269,438	814.741	955,512	912,926	1,296,631	936,183	1,408,525	573,643	339,776
Salaries and wages	34,655,648	289,785	196,441	629,864	1,939,677	2,274,870	4,880,832	4,235,015	4,211,231	5,841,444	10,156,487
Repairs	1,245,129	14,015	44,064	118,734	113,758	148,989	235,343	179,059	117,952	173,121	100,093
Bad debts.	240,099	336	4,392	2,350	8,714	17,354	26,306	31,762	40,906	39,028	68.951
				2,330 291,991	•	493,265		•	*	*	385,546
Rent paid on business property	3,862,899	38,185	104,668		339,928		694,233	616,742	329,060	569,281	•
Taxes paid	7,153,844	52,471	72,306	211,848	393,695	427,685	915,366	755,399	723,782	1,078,432	2,522,861
Interest paid	1,077,030	33,269	21,149	83,413	72,071	104,355	186,446	122,340	96,227	191,053	166,706
Amortization	248,992	3,218	5,110	21,174	38,647	35,198	30,165	9,868	9,318	33,097	63,195
Depreciation	. 2,319,258	45,575	79,209	208,787	162,969	241,155	428,289	377,533	205,013	321,793	248,936
Depletion	. 1,384	-	-	-	-	-	-	-	981	403	-
Advertising	., 1,520,408	9,171	33,738	95,785	118,475	216,413	356,651	111,615	128,241	174,474	275,844
Pension, profit-sharing, stock, annuity	485,984	154	7,647	13,621	70,907	27,534	47,807	90,654	56,648	76,337	94,675
Employee benefit programs	. 3,243,701	10,205	13,834	68,902	65,023	129,456	271,493	314,804	158,709	471,099	1,740,177
Net loss, noncapital assets	. 17,941	10,271	2	-	-	-	2,044	-	3,618	866	1,138
Other deductions	. 21,668,303	342,325	855,840	1,652,575	2,318,748	2,028,899	3,501,373	2,762,575	2,263,538	2,949,327	2,993,103
Total receipts less total deductions [33]	. 9,631,585	-144,272	484,327	885,944	752,891	1,103,560	1,567,161	1,315,243	799,512	1,448,520	1,418,696
Net income (less deficit) from a trade or business [33]	9,608,834	-145,005	484,327	883,860	752,891	1,103,532	1,565,161	1,312,543	797,546	1,445,966	1,408,012
Net income	. 11,699,463	182,490	589,830	1,023,448	917,660	1,308,681	1,826,958	1,590,995	1,116,949	1,642,437	1,500,015
Deficit	2,090,630	327,495	105,503	139,588	164,769	205,149	261,797	278,452	319,403	196,471	92,003
Portfolio income (less deficit) distributed to shareholders	2,013,485	464,215	2,420	52,597	10,634	147,579	64,732	236,871	582,817	238,419	213,202
Dividend income	21,395	2,183	935	321	142	317	2,246	5,104	1,481	3,850	4,816
Interest income	300,855	36,820	1,140	5,632	16,864	7,334	16,256	29,269	50,106	57,119	80,316
Royalty income (less loss)	18,234	144	9	-	-	_	*[1]	5,867	_	947	11,267
Net short-term capital gain (less loss)	5,198	1,122	-1	*[1]	_	-285	-246	33	31	529	4,015
Net long-term capital gain (less loss)	1,667,803	423,947	337	46,644	-6,372	140,212	46,476	196,598	531,200	175,974	112,788
Real estate rental net income (less deficit)	37,083	12,287	-13,406	1,714	0,072	3,496	-7,737	31,917	-865	3,971	5,706
Net income	64.168	12,533	92	1,714	_	4,265	3,565	31,917	87	4.287	5.708
Deficit	27,085	246	13,499	1,7 14	-	4,203 769	11,302	31,917 *[1]	952	315	3,708
	. 27,000 . 8,032	-3,358	15,499	1,950	-	-83	11,302	20	533	8,672	297
Net income (less deficit) from other rental activity	,	-3,358	-	,	-	-83	-			,	
Net income.	. 11,902	9	-	1,950	-	-	-	20	533	9,090	300
Deficit	3,870	3,367				83				419	2
Total net income (less deficit)	11,667,434	328,139	473,340	940,121	763,525	1,254,524	1,622,156	1,581,352	1,380,031	1,697,028	1,627,217
Net income	. 13,480,978	623,329	578,844	1,079,115	934,227	1,461,694	1,865,859	1,759,791	1,612,002	1,874,249	1,691,870
Deficit	. 1,813,545	295,190	105,503	138,994	170,702	207,170	243,702	178,439	231,970	177,221	64,653

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All rigures are estimates based on samplesmoney amounts are in thousands	1				Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Educational Services											
	20.450	0.470	0.004	7.500	*0.047	+0.400	+4 477	*250	*440	40	40
Number of returns	30,450	,	8,304	7,530	*2,317	*2,123 *3.500	*1,477	*350 *541	*110 *140	49 179	13 116
Number of shareholders Income from a Trade or Business:	. 39,776	9,686	10,744	9,765	*2,620	*3,599	*2,385	"541	"140	179	116
Total receipts [33]	. 11,456,697	53,259	482,785	1,284,870	*822,667	*1,672,869	*2,441,761	*1,289,222	*586,708	1,189,458	1.633.098
		53,259 57.714			•				*583,237	1,166,439	1,533,096
Business receipts	. 11,265,229	355	482,785	1,284,758	*822,566	*1,576,334	*2,415,744	*1,285,219 *27	*343	1,166,439	, , .
Interest on government obligations: State and local [33] Net gain, noncapital assets		333	-	-	*101	-	-	21	343	113	1,083 89
	188,856	-4,819	-	- 112	101	*96,535	*26.017	*3.976	*3.128	22.414	41.494
Other receipts Total deductions		*	204.025		*****		- , -	-,-	-, -	,	, -
	,,	151,441 7,937	394,635 42,557	1,109,990 115,726	*632,654	* 1,526,984 *371,915	* 2,326,488 *355,830	* 1,100,552 *144,865	*496,909	1,002,533 112,567	1,421,520 481,828
Cost of goods sold					*24,990			,	*7,197		,
Compensation of officers	839,055	4,130	63,770	130,035	*60,426	*117,316	*269,308	*75,069	*29,589	67,762	21,649
Salaries and wages Repairs	. 2,814,355 . 176,224	17,975	14,941	117,167 10,066	*138,322	*410,521 *43,659	*770,731 *31,997	*417,305 *4,690	*175,053	369,275 12,500	383,065 16,826
•		4,488	5,389		*15,383	*86	"31,997	,	*31,226		17.091
Bad debts	. 32,383	*[1]	- 50 407	1,248	*25.044		*454.504	*1,023	*55.044	12,935	76.819
Rent paid on business property		14,434	56,407	158,741	*35,911	*166,417	*154,531	*101,514	*55,014	61,434	.,
Taxes paid	438,901	5,116	13,922	38,357	*25,318	*59,387	*114,039	*60,327	*19,284	54,492	48,659
Interest paid	94,024	5,954	7,347	3,933	*11,112	*25,453	*9,992	*2,459	*4,373	11,039	12,362
Amortization	. 26,797	9,117	1,183	267	*3,047	*4,566	*3,472	*[1]	*3,197	518	1,429
Depreciation	. 166,265	6,282	18,905	15,588	*9,584	*21,842	*24,121	*14,154	*5,149	14,727	35,913
Depletion	-	-	-	40.704	+0.040	-	-	*400.077	*40.005	75.074	
Advertising	388,622	14,237	11,314	18,794	*8,018	*44,809	*41,711	*100,077	*10,695	75,374	63,592
Pension, profit-sharing, stock, annuity			2,187	3,967	*9,977	*2,594	*7,741	*4,482	*1,343	7,377	7,952
Employee benefit programs		3,236	6,735	-	*7,788	*9,874	*94,977	*16,143	*3,057	27,588	27,141
Net loss, noncapital assets	-, -	-	8,927	-	+000 770	+0.40.5.40	-	*450.440	-	274	-
Other deductions	2,387,088	58,536	141,050	496,102	*282,778	*248,546	*448,038	*158,443	*151,731	174,672	227,194
Total receipts less total deductions [33]		-98,182	88,150	174,879	*190,012	*145,886	*115,274	*188,670	*89,799	186,924	211,579
Net income (less deficit) from a trade or business [33]	1,290,692	-98,537	88,150	174,879	*190,012	*145,886	*115,274	*188,643	*89,456	186,433	210,496
Net income	1,576,177	2,764	142,999	195,075	*216,126	*164,379	*169,059	*188,643	*91,632	195,004	210,496
Deficit	. 285,486	101,301	54,850	20,196	*26,114	*18,493	*53,785	-	*2,176	8,571	-
Portfolio income (less deficit) distributed to shareholders	. 190,801	11,429	578	42	*2,030	*3,241	*4,269	*5,957	*304	156,196	6,755
Dividend income	1,238	315	-	-	+0.000	*183	*39	*266	****	107	328
Interest income	24,568	984	578	42	*2,030	*3,058	*4,231	*5,492	*304	5,216 177	2,636
Royalty income (less loss)	3,797 29	13	-	-	-	-	-	-			3,618 16
Net short-term capital gain (less loss)		_	-	-	-	-	-	+000	-	*[1]	_
Net long-term capital gain (less loss)	. 161,168	10,115	-	-	-	-	*0.004	*200	-	150,696	158
Real estate rental net income (less deficit) Net income		1,244	-	-	-	-	*3,021	-	* 32 *32	706	874
	-,	1,244	-	-	-	_	*3,021	-	-32	706	954 80
Deficit		****	-	-	-	-	-	-	*050	-	80
Net income (less deficit) from other rental activity Net income	858 . 858	*[1]	-	-	-	-	-	-	* 853 *853	2	4
		****	-	-	-	_	-	-	"853	2	4
	. *[1]	*[1]		474.004	*400.040	*4 40 40=	*400 =0.4	*404.004	*00.04=	242.22	040 400
Total net income (less deficit)		-85,864	88,727	174,921	*192,042	*149,127	*122,564	*194,601	*90,645	343,337	218,129
Net income	1,757,992	7,022	143,577	195,115	*218,110	*164,609	*173,279	*194,601	*92,819	350,732	218,129
Deficit	. 269,765	92,886	*54,850	*20,194	*26,068	*15,482	*50,716	-	*2,174	*7,395	-

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Health Care and Social Assistance											
Number of returns	243,873	28,951	37,160	46,567	52,743	41,434	25,937	7,761	1,714	1,463	144
Number of shareholders	346,953	38,033	43,151	55,358	63,527	58,192	36,576	22,174	9,814	18,797	1,333
Income from a Trade or Business:											
Total receipts [33]	176,035,682	1,379,177	2,319,547	7,836,981	19,290,411	29,945,587	38,085,853	25,878,116	11,189,827	24,254,453	15,855,729
Business receipts	173,053,290	159,450	2,274,697	7,698,940	19,161,819	29,884,552	37,542,229	25,690,321	11,021,654	24,057,812	15,561,816
Interest on government obligations: State and local [33]	4,824	1,050	-	-	-	-	-	2,082	41	540	1,109
Net gain, noncapital assets	291,211	43,381	1,514	15,495	17,069	2,790	48,856	80,469	192	26,335	55,109
Other receipts	2,686,357	1,175,296	43,336	122,546	111,524	58,244	494,768	105,244	167,939	169,766	237,695
Total deductions	156,475,403	1,155,913	1,951,138	6,812,767	16,960,119	25,702,352	33,181,988	23,227,624	9,634,033	22,531,212	15,318,256
Cost of goods sold	15,799,553	6,975	44,690	357,068	1,141,940	1,922,903	3,180,684	3,329,180	734,204	2,384,333	2,697,576
Compensation of officers	25,499,246	423,276	421,889	1,500,865	3,791,825	4,629,242	6,132,270	3,911,711	1,704,756	2,141,204	842,206
Salaries and wages	43,263,004	31,738	186,911	1,085,777	3,587,092	7,222,625	8,266,880	6,809,490	3,331,601	8,622,635	4,118,254
Repairs	1,605,532	4,822	13,143	77,985	199,152	365,074	450,023	153,956	107,110	149,440	84,826
Bad debts	290,267	201	1,801	3,594	4,596	3,232	6,363	28,518	12,157	66,885	162,921
Rent paid on business property	9,568,007	53,325	195,778	797,837	1,521,722	1,948,364	2,059,134	1,035,284	467,893	1,022,125	466,546
Taxes paid	6,499,449	35,419	70,680	277,980	752,665	1,141,387	1,258,181	901,993	452,179	949,570	659,395
Interest paid	1,439,450	9,526	22,639	110,831	198,458	297,790	278,584	159,630	61,565	162,630	137,797
Amortization	331,956	5,396	2,541	19,105	65,152	94,998	71,850	17,108	12,262	13,973	29,571
Depreciation	2,133,240	36,274	42,995	156,838	278,948	343,375	421,243	194,883	177,617	301,149	179,919
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	1,739,433	9,121	32,914	103,427	149,785	245,469	556,596	244,120	222,383	110,655	64,963
Pension, profit-sharing, stock, annuity	3,109,839	41,299	21,450	84,533	392,864	507,930	651,448	422,966	117,933	781,612	87,802
Employee benefit programs	2,275,354	3,329	14,635	59,087	128,109	289,787	386,217	357,690	158,561	500,609	377,330
Net loss, noncapital assets	12,886	5,214	-	-	-	-	123	-	6,431	126	992
Other deductions	42,908,188	489,997	879,072	2,177,841	4,747,810	6,690,175	9,462,392	5,661,097	2,067,379	5,324,267	5,408,158
Total receipts less total deductions [33]	19,560,278	223,263	368,410	1,024,215	2,330,292	4,243,235	4,903,865	2,650,492	1,555,794	1,723,240	537,473
Net income (less deficit) from a trade or business [33]	19,555,454	222,213	368,410	1,024,215	2,330,292	4,243,235	4,903,865	2,648,409	1,555,752	1,722,700	536,364
Net income	21,736,188	563,072	618,253	1,305,856	2,688,306	4,508,299	5,139,596	2,860,896	1,591,361	1,838,039	622,509
Deficit	2,180,733	340,859	249,843	281,641	358,014	265,064	235,731	212,487	35,609	115,339	86,145
Portfolio income (less deficit) distributed to shareholders	828,458	63,182	-4,339	8,992	57,519	197,897	20,381	347,413	23,762	66,294	47,356
Dividend income	23,598	1,658	-	1,048	2,131	2,318	773	2,974	326	2,786	9,583
Interest income	232,684	58,052	3,225	2,649	14,512	19,830	17,300	27,014	10,577	49,004	30,522
Royalty income (less loss)	1,680	1,679	- ,	-	-,	-	-	-	-	-,	1
Net short-term capital gain (less loss)	8.682	-119	_	404	141	-1,134	1,917	6.457	68	92	856
Net long-term capital gain (less loss)	561,813	1,912	-7,564	4,891	40,734	176,882	392	310,968	12,792	14,412	6,394
Real estate rental net income (less deficit)	65,717	24,825	611	-777	2,721	13,811	7,018	2,992	5,454	3,270	5,792
Net income	81,599	32,023	611	3,084	2,721	13.811	7,018	3,946	6,151	5,400	6,834
Deficit	15,882	7,198	-	3,861	_,	.5,511	-,510	954	698	2,129	1,042
Net income (less deficit) from other rental activity	29,785	.,100	22,459	-,50	_	_	-923	8	-	8,037	205
Net income (less deficit) from other rental activity	30,990]	22,459]			79	8		8,240	205
Deficit	1,205		22,739	_]			1,001	-		203	*[1]
Total net income (less deficit)	20,479,415	310,220	387,141	1,032,429	2,390,533	4,454,943	4,930,341	2,998,823	1,584,968	1,800,301	589,717
Net income	22,475,280	601,148	636,364	1,310,066	2,747,163	4,719,694	5,163,543	3,123,537	1,616,226	1,888,293	669,247
Deficit	1,995,865	290,928	249,224	277,637	356,630	264,751	233,202	124,715	31,258	87,992	79,530

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	ze of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Arts, Entertainment, and Recreation											
Number of returns	. 81,053	24,591	19,756	16,697	8,874	5,127	3,551	1,354	637	409	59
Number of shareholders	. 134,167	44,854	30,010	22,825	13,401	9,846	6,911	2,253	1,806	1,891	370
Income from a Trade or Business:											
Total receipts [33]	41,571,151	240,419	1,372,433	2,781,862	3,194,706	3,797,593	5,132,843	5,004,509	4,590,817	7,890,247	7,565,723
Business receipts	39,846,938	139,607	1,241,988	2,736,006	3,145,969	3,563,446	5,087,230	4,937,676	4,439,020	7,436,890	7,119,104
Interest on government obligations: State and local [33]	12,010	294	-	186	518	5	1,213	336	2,580	4,064	2,813
Net gain, noncapital assets	92,138	10,196	2,070	1,979	213	19,029	8,739	4,289	5,662	7,607	32,354
Other receipts	1,620,065	90,322	128,375	43,689	48,006	215,113	35,661	62,208	143,555	441,685	411,451
Total deductions	38,529,764	684,543	1,514,934	2,325,741	3,053,208	3,473,358	4,846,438	4,488,235	4,284,480	7,156,350	6,702,477
Cost of goods sold	8,194,437	19,466	220,704	337,808	543,283	839,253	1,222,915	1,182,060	722,236	1,486,685	1,620,028
Compensation of officers	2,803,129	21,660	249,148	279,525	419,472	376,874	319,726	342,801	163,539	386,980	243,404
Salaries and wages	7,521,523	33,439	107,378	200,984	520,769	442,489	1,000,242	1,016,446	543,851	1,675,768	1,980,157
Repairs	675,965	10,306	28,208	30,223	68,079	93,696	107,051	81,368	87,282	112,557	57,197
Bad debts	45,251	110	64	3,825	947	2,202	10,202	1,740	5,812	9,198	11,152
Rent paid on business property	2,081,606	32,505	152,141	287,990	285,539	300,411	164,921	234,271	264,722	223,527	135,579
Taxes paid	1,682,372	21,549	50,582	82,269	119,847	157,173	217,423	148,286	171,530	312,480	401,232
Interest paid	843,379	86,424	8,803	38,577	51,386	65,654	158,072	62,979	111,001	80,563	179,920
Amortization	296.898	13,916	2.117	5,820	8,357	4.748	23,000	5.712	17,154	42.552	173.523
Depreciation	1,328,202	76,523	57,896	71,212	80,195	196,015	189,578	76,302	205,846	183,361	191,275
Depletion	_	_	_	, -	-	_	_	_	_	_	_
Advertising	895,402	24,218	53.571	60.021	50,154	65.397	169.927	68.742	135.336	151.642	116.394
Pension, profit-sharing, stock, annuity	497,404	16	57,237	8,687	47,406	25,487	42,947	163,203	21,980	44,489	85,951
Employee benefit programs	353,503	2,296	3,297	7,991	14,603	17,587	42,561	31,940	35,031	87,257	110,939
Net loss, noncapital assets	37.289	14,231	9,155	906	14,000	17,007	-12,001	7	2	10,757	2.229
Other deductions	11,273,404	327,885	514,633	909,905	843,171	886,371	1,177,873	1,072,379	1,799,158	2,348,534	1,393,497
Total receipts less total deductions [33]	3,041,388	-444,124	-142,500	456,120	141,498	324,235	286,405	516,274	306,336	733,898	863,246
Net income (less deficit) from a trade or business [33]	3,029,378	-444,417	-142,500	455,934	140,980	324,230	285,192	515,938	303,756	729,833	860,433
Net income (less deficit) from a trade of business [33]	5,393,562	279,923	151,882	547,027	247,698	535,066	474,812	749,594	482,241	945,906	979,411
Deficit	2,364,184	724,341	294,383	91,094	106,719	210,836	189,620	233,657	178,485	945,900 216,073	118,979
Portfolio income (less deficit) distributed to shareholders	1,318,304	388,837	76,975	2,024	38,157	85,761	21,386	46,891	57,682	432,345	168,246
,	1,316,304	,	76,975	136	887	1,890	,	3,667	724	,	2,487
Dividend income		2,861	-				1,940			2,219	52.362
Interest income	223,732	92,962	683	2,568	4,801	12,969	13,279	3,725	14,426	25,957	- ,
Royalty income (less loss)	144,186		43,900	Ī	*[1]	*[1]		-	4,881	2,115	54,529
Net short-term capital gain (less loss)	4,547	1,019	-	-1	*[1]	-599	-515	9	828	2,129	1,678
Net long-term capital gain (less loss)	929,028	253,234	32,392	-678	32,468	71,502	6,681	39,491	36,822	399,924	57,192
Real estate rental net income (less deficit)	102,273	35,309	-	7,748	-115	1,469	1,338	91	17,808	7,428	31,197
Net income	. 112,851	44,775	-	7,748	396	1,469	1,799	210	17,821	7,437	31,197
Deficit	. 10,578	9,466	-	-	511	-	461	119	13	9	-
Net income (less deficit) from other rental activity	. 35,537	15,939	1,665	-	*[1]	-	-	-	14,311	2,825	797
Net income	. 36,307	15,957	2,295	-	-	-	-	-	14,311	2,937	806
Deficit	. 770	18	630	-	*[1]	-	-	-	-	113	9
Total net income (less deficit)	4,485,492	-4,332	-63,860	465,705	179,022	411,460	307,916	562,920	393,558	1,172,431	1,060,673
Net income	6,545,502	656,835	177,166	556,559	280,850	605,188	487,473	754,890	538,240	1,347,131	1,141,169
Deficit	2,060,010	661,167	241,026	90,854	101,829	193,728	179,557	191,970	144,682	174,700	80,496

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All rigures are estimates based on samplesmoney amounts are in thousands o	1				Siz	ze of business rec	eints				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Accommodation and Food Services											
Number of returns	205,523	21,873	22,395	44,631	41,137	39,542	24,438	7,642	2,677	1,074	114
Number of shareholders	411,418	45,483	44,539	69,558	85,275	83,431	52,791	19,078	6,308	4,151	805
Income from a Trade or Business:											
Total receipts [33]	172,452,853	324,665	1,432,383	7,484,174	15,188,229	27,474,835	35,121,787	26,364,580	20,039,629	20,956,349	18,066,223
Business receipts	169,762,060	77,190	1,360,302	7,380,004	15,002,593	27,169,032	34,962,594	26,088,611	19,654,469	20,542,411	17,524,856
Interest on government obligations: State and local [33]	6,602	917	-	-	-	51	782	148	623	1,668	2,412
Net gain, noncapital assets	625,173	152,211	15,384	45,152	52,337	161,387	44,403	10,919	116,782	9,196	17,402
Other receipts	2,059,018	94,346	56,696	59,017	133,300	144,365	114,008	264,902	267,756	403,073	521,553
Total deductions	165,724,567	466,052	1,777,066	7,780,629	15,181,072	26,664,085	33,129,145	24,529,659	19,085,712	19,973,345	17,137,801
Cost of goods sold	64,362,789	34,387	498,174	2,936,798	6,182,912	10,068,635	12,556,569	9,402,467	7,904,464	7,909,148	6,869,236
Compensation of officers	5,034,436	18,868	64,274	373,708	574,323	1,097,452	1,427,602	805,085	274,267	247,601	151,256
Salaries and wages	31,313,474	45,930	174,515	958,707	2,327,190	4,727,194	6,189,722	5,794,288	3,800,787	4,113,733	3,181,409
Repairs	3,223,857	16,051	33,628	171,268	279,146	502,636	705,832	407,425	391,857	438,260	277,755
Bad debts	92,572	234	353	3,714	3,484	12,384	24,745	8,028	13,891	7,440	18,298
Rent paid on business property	11,966,401	48,116	203,662	912,926	1,307,737	2,138,928	2,566,450	1,592,718	1,185,189	1,268,294	742,381
Taxes paid	7,774,182	90,087	91,758	422,675	756,961	1,378,374	1,685,506	1,007,481	650,703	796,319	894,319
Interest paid	3,036,940	44,708	65,679	150,567	234,759	512,367	680,790	238,528	286,709	363,575	459,257
Amortization	780,037	1,500	12,320	35,923	84,486	185,887	111,496	72,554	90,389	96,578	88,904
Depreciation	3,966,879	36,672	112,635	244,012	367,937	604,750	778,831	399,739	433,625	478,114	510,565
Depletion	881	-	-	-	-	-	808	-	72	-	-
Advertising	4,239,623	3,941	30,965	116,556	303,123	573,526	663,313	496,447	919,628	700,730	431,395
Pension, profit-sharing, stock, annuity	261,489	99	4,788	848	6,390	5,271	14,852	21,309	100,106	35,473	72,354
Employee benefit programs	1,283,789	539	913	6,180	37,751	108,987	201,404	304,771	166,156	221,820	235,268
Net loss, noncapital assets	52,670	1,596	135	558	-	-	44,169	210	1,727	1,370	2,905
Other deductions	28,334,546	123,322	483,269	1,446,191	2,714,875	4,747,694	5,477,055	3,978,609	2,866,144	3,294,890	3,202,498
Total receipts less total deductions [33]	6,728,285	-141,387	-344,684	-296,456	7,157	810,750	1,992,641	1,834,921	953,917	983,004	928,422
Net income (less deficit) from a trade or business [33]	6,721,684	-142,305	-344,684	-296,456	7,157	810,699	1,991,859	1,834,773	953,295	981,335	926,010
Net income	10,490,775	185,216	86,632	394,981	673,212	1,490,778	2,379,602	2,024,351	1,083,066	1,105,484	1,067,454
Deficit	3,769,092	327,521	431,315	691,436	666,055	680,079	387,743	189,578	129,771	124,149	141,444
Portfolio income (less deficit) distributed to shareholders	2,265,988	890,798	30,415	4,910	10,164	27,995	326,109	25,293	261,256	248,478	440,570
Dividend income	146,696	1,507	-	38	13	2,326	3,698	1,043	3,705	5,801	128,565
Interest income	380,641	67,205	8,303	5,967	8,616	20,107	19,434	28,956	30,653	81,275	110,125
Royalty income (less loss)	15,584	105	-	-	-	-	-	-	98	9,904	5,478
Net short-term capital gain (less loss)	8,055	-1,204	-	-17	*[1]	523	-137	-387	-1,945	11,064	158
Net long-term capital gain (less loss)	1,715,011	823,184	22,112	-1,078	1,535	5,038	303,114	-4,319	228,745	140,434	196,245
Real estate rental net income (less deficit)	100,442	161	18,302	8,780	4,640	4,068	11,852	3,796	17,699	17,553	13,590
Net income	146,186	29,233	18,311	9,700	4,735	12,938	12,013	4,714	18,040	19,238	17,264
Deficit	45,745	29,072	9	920	96	8,870	160	918	341	1,685	3,674
Net income (less deficit) from other rental activity	52,949	-	4,579	-	41,203	-	-	184	3	725	6,255
Net income	52,971	-	4,579	-	41,203	-	-	189	3	742	6,255
Deficit	22	-	-	-	-	-	-	4	-	18	-
Total net income (less deficit)	9,141,062	748,654	-291,388	-282,765	63,163	842,762	2,329,820	1,864,046	1,232,253	1,248,092	1,386,425
Net income	12,618,420	1,059,786	95,021	400,742	700,184	1,522,082	2,658,297	2,048,322	1,333,113	1,341,872	1,459,001
Deficit	3,477,358	311,132	386,409	683,508	637,020	679,320	328,476	184,275	100,860	93,781	72,576

Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

					Siz	e of business rec	eipts				
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations	\$25,000 [5]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Services	040.00=	0	47.000	==		o= 000	44.400			200	•
Number of returns	219,995	35,450	45,239	53,230	38,034	27,982	14,402	3,793	997	832	38
Number of shareholders	350,570	51,612	62,005	82,486	60,061	48,743	31,629	9,005	2,738	2,043	247
ncome from a Trade or Business:		600 464	0.000.400								
Fotal receipts [33]	104,888,570	629,461	2,839,480	9,065,409	13,464,465	20,228,710	21,837,552	12,719,779	6,950,844	12,622,589	4,530,281
Business receipts	103,722,527	252,669	2,783,911	8,991,459	13,317,931	20,161,026	21,743,448	12,581,294	6,907,069	12,537,998	4,445,72
Interest on government obligations: State and local [33]	15,510	508	*[1]	-	-	-	11,675	95	1,296	97	1,838
Net gain, noncapital assets	288,893	25,270	36,594	40,805	77,449	33,862	11,930	36,182	7,645	3,807	15,349
Other receipts	861,640	351,014	18,975	33,144	69,085	33,821	70,499	102,209	34,833	80,687	67,373
Total deductions	100,825,791	722,610	2,785,313	8,901,391	12,972,400	19,376,027	21,021,402	12,031,180	6,706,936	12,109,019	4,199,514
Cost of goods sold	41,410,576	53,400	473,899	2,283,231	4,392,649	7,881,379	8,836,832	7,119,114	4,317,557	4,009,154	2,043,36
Compensation of officers	6,173,059	20,754	379,367	940,921	1,159,695	1,469,353	1,206,159	489,146	163,750	293,934	49,97
Salaries and wages	16,509,518	232,550	250,534	1,332,762	2,139,573	3,074,661	3,831,290	993,868	621,339	3,253,311	779,630
Repairs	1,171,041	8,678	64,074	126,685	177,062	327,580	167,512	99,625	46,338	119,540	33,949
Bad debts	170,855	7,219	9,514	6,918	28,779	11,555	39,584	38,582	4,094	18,767	5,843
Rent paid on business property	7,847,003	43,614	317,981	971,104	1,159,714	1,346,614	1,264,356	569,078	352,712	1,626,173	195,656
Taxes paid	3,952,555	41,173	112,011	348,809	540,570	735,477	768,585	486,345	237,572	541,946	140,06
Interest paid	1,219,933	20,612	52,020	176,696	187,304	260,206	244,204	109,288	51,606	89,659	28,330
Amortization	394,685	6,206	36,755	40,729	53,211	92,693	67,517	38,513	15,900	15,030	28,133
Depreciation	2,247,664	37,625	167,716	302,411	359,911	367,030	410,483	151,284	87,230	251,401	112,573
Depletion	2,752	205	-	1,520	1,027	-	-	-	-		,
Advertising	1,912,884	8,400	64,758	165,370	227,004	393.274	465.343	230,868	129,724	149,539	78.604
Pension, profit-sharing, stock, annuity	211,227	32	204	42,453	10,914	25,483	32,684	46,636	3,379	26,456	22,98
Employee benefit programs	1,350,836	642	13,761	43,363	126,033	172,972	220,502	123,330	68,168	405,255	176,81
Net loss, noncapital assets	26,895	4,577	.0,. 0.	2.225	394	1.067	10,816	3,422	438	3,906	50
Other deductions	16,224,308	236,924	842,717	2,116,193	2,408,559	3,216,684	3,455,535	1,532,081	607,130	1,304,948	503,537
	4,062,779	-93,149	54,168	164,018	492,065	852,682	816,150	688,599	243,908	513,571	330,767
Fotal receipts less total deductions [33]		-93,657	54,167		,	852,682			,		328.929
Net income (less deficit) from a trade or business [33]	4,047,268			164,018	492,065	,	804,474	688,504	242,611	513,473	,-
Net income	6,559,403	189,550	402,965	719,682	908,144	1,090,309	1,211,264	878,869	264,751	562,921	330,94
Deficit	2,512,134	283,206	348,798	555,664	416,079	237,626	406,790	190,364	22,140	49,448	2,020
Portfolio income (less deficit) distributed to shareholders	332,506	37,548	23,373	24,851	7,834	11,704	27,696	27,416	15,369	48,262	108,45
Dividend income	20,093	1,791	3,532	132	12	933	2,492	7,256	708	800	2,438
Interest income	138,489	28,336	18,525	9,119	7,740	10,255	15,613	11,788	3,196	21,173	12,74
Royalty income (less loss)	884	-	-	-	-	-	-	883	-	1	
Net short-term capital gain (less loss)	-7,304	48	-	-10,286	55	-	18	1,344	23	1,419	70
Net long-term capital gain (less loss)	180,344	7,374	1,316	25,887	28	516	9,572	6,146	11,443	24,868	93,19
eal estate rental net income (less deficit)	16,019	-1,303	6,169	-5,500	11,690	-4,033	2,966	1,620	1,470	-263	3,20
Net income	29,513	644	6,169	417	11,690	-	2,966	2,162	1,470	792	3,20
Deficit	13,495	1,947	-	5,917	-	4,033	-	542	-	1,055	:
let income (less deficit) from other rental activity	9,802	9,505	-	-[-	-	-61	210	-	148	
Net income	9,863	9,505	-	-	-	-	-	210	-	148	
Deficit	61	-	-	-	-	-	61	-	-	-	
Total net income (less deficit)	4,405,596	-47,907	83,710	183,370	511,589	860,354	835,075	717,751	259,451	561,620	440,583
Net income	6,889,872	216,259	429,588	748,964	926,447	1,093,805	1,239,738	907,305	282,379	602,805	442,582
Deficit	2,484,276	264,166	345.879	565,594	414,858	233,451	404,663	189,554	*22,928	*41,185	1,998

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Table 4-- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size Business Receipts and Sector

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

L. C.						ize of business re					
	Total returns		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
Sector and item	of active	Under	under	under	under	under	under	under	under	under	or
	corporations (1)	\$25,000 [5] (2)	\$100,000 (3)	\$250,000 (4)	\$500,000 (5)	\$1,000,000 (6)	\$2,500,000 (7)	\$5,000,000 (8)	\$10,000,000 (9)	\$50,000,000 (10)	more (11)
+	(1)	(2)	(3)	(4)	(3)	(0)	(1)	(6)	(9)	(10)	(11)
Not Allocable											
Number of returns	*511	*511				_					
Number of shareholders	*616	*616]]		
Income from a Trade or Business:	010	616	-	-		1	-	•	-	•	
Total receipts [33] Business receipts	-	-	-	-		1	-		1		
·	-	-	-	-] -	-	-	-	
Interest on government obligations: State and local [33]	-	-	-	-] -	-	-	-	
Net gain, noncapital assets	-	-	-	1 -	,		-	1	-	-	
Other receipts	+=00	+=00	-	1 -	,		-	1	-	-	
Total deductions	*783	*783	-	-		1	-	1	-	-	
Cost of goods sold	-	-	-	1 -	1	-[1 .	1	· -	-	1
Compensation of officers	-	-	-	1 -	1	-[1 .	1	-	-	1
Salaries and wages	-	-	-	1 -	•	-[-	1 -	-	-	1
Repairs	-	-	-	1 -	•	-	-	1 -	-	-	1
Bad debts	-	-	-	-		-	-	-	-	-	•
Rent paid on business property	-	-	-	-		-	-	-	-	-	•
Taxes paid	*783	*783	-	-		-		-	-	-	
Interest paid	-	-	-	-		-		-	-	-	
Amortization	-	-	-	-		-	-	-	-	-	
Depreciation	-	-	-	-		-		-	-	-	
Depletion	-	-	-	-		-			-	-	
Advertising	-	-	-	-		-			-	-	
Pension, profit-sharing, stock, annuity	-	-	-			-				-	
Employee benefit programs	-	-	-	-		-			-	-	
Net loss, noncapital assets	_	-	-			_				-	
Other deductions	_	-	-			_				-	
Total receipts less total deductions [33]	*-783	*-783	_			_	_ .		. -		
Net income (less deficit) from a trade or business [33]	*-783	*-783	_			_	. .		. -		
Net income	-	_	_			_[. .		. -		1
Deficit	*783	*783	_			_[-		. -	_	1
Portfolio income (less deficit) distributed to shareholders	-	_	_			_[.] .		. .		
Dividend income	_	-	_			_[. .				
Interest income	_	_	_			_[.] .		. -		1
Royalty income (less loss)	_	_	_			_[.] .		. -		1
Net short-term capital gain (less loss)			_			_[.[.]		1
Net long-term capital gain (less loss)						_[.[.] _		
Real estate rental net income (less deficit)]		_1	_[]		l
Net income	-	-	-	·]]]]		1
Deficit	_]	_]		1]]]		1
	_	-	_	1]	1]	_	1
Net income (less deficit) from other rental activity	-	1	-	1	1	1]	1] -		1
Net income	-	-	-	1	1	-[1	1	1	-	1
Deficit	-	-	-	1 -	1	-[1	1	1 -	-	1
Total net income (less deficit)	*-783	*-783	-	-		1	1 .	1	-	-	1
Net income	- *783	- *783	-	1 -	1	-[-	1 -	-	-	1

Table 5 -- S Corporations: Rental Real Estate Income, by Sector and Selected Major Industry (All figures are estimates based on samples-money amounts are in thousands of dollars.)

								Wholesale and	d retail trade			
ltem	All industries	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Wholesale and retail trade not allocable	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
lumber of returns	265,072	5,849	566	*9	16,926	3,628	15,033	4,555	10,478	-	1,029	697
ross income	32,737,386	369,755	46,123	*1,369	1,147,997	339,464	1,372,184	446,246	925,939	-	288,986	50,028
ental real estate expenses, total	26,612,831	138,529	26,598	*564	990,496	163,701	877,827	248,642	629,185	-	183,617	21,196
Advertising	102,273	654	*63	-	4,071	83	1,822	112	1,710	-	413	3
Auto and travel	149,939	*404	*26	-	3,749	256	2,039	*209	1,830	-	5,206	*16
Cleaning and maintenance	978,942	2,351	889	-	35,098	7,171	16,643	3,618	13,025	-	1,728	1,01
Commissions	157,081	*1,316	*515	-	6,321	1,982	6,952	1,689	5,262	-	*281	*2
Insurance	965,378	3,794	325	-	31,738	5,389	22,335	4,986	17,350	-	9,776	76
Legal and other professional fees	1,351,271	5,445	1,175	-	36,420	6,300	15,574	4,647	10,926	-	3,101	1,10
Interest expense	6,669,545	14,853	2,239	*349	294,719	26,284	129,145	30,712	98,433	-	26,131	*63
Repairs	1,672,000	16,949	2,229	*[1]	60,255	10,846	39,971	10,426	29,546	-	11,076	*639 1,393
Taxes	3,877,527	27,056	2,711	-	142,304	28,067	80,329	25,890	54,439	-	12,924	1,78
Utilities	1,583,180	6,414	3,464	*13	50,679	15,521	25,524	6,139	19,385	-	8,015	1,82
Wages and salaries	1,386,110	5,958	1,706	-	32,551	3,802	23,813	6,188	17,625	-	29,487	*1,29
Depreciation from Form 4562	4,498,810	37,774	8,175	*201	203,369	40,537	205,585	57,459	148,126	-	34,104	6,110
Other expenses	3,220,776	15,561	3,081	-	89,220	17,464	308,095	96,567	211,528	-	41,374	5,21
et gain (less loss) sales of business property	295,243	*261	*1,082	-	*5,295	*72	29	176	-147	-	-	ĺ
Gain	320,063	*261	*1,082	-	*5,295	298	205	179	27	-	-	
Loss	24,820	-	-	-	-	*226	176	2	174	-	-	ĺ
et Income (less deficit) from partnerships and fiduciaries	874,847	4,532	9,636	-113	-41,813	9,658	45,156	21,294	23,863		-172	58
Income	1,737,209	6,036	10,863	-	136,464	20,078	60,442	30,405	30,037	-	3,534	1,804
Deficit	862,363	1,504	1,227	113	178,276	10,420	15,285	9,111	6,174	-	3,706	1,21
eal estate rental net income (less deficit)	· ·	236,020	30,244	*692	121,266	185,903	540,475	219,884	320,590		105,196	29,41
Income	10,839,434	246,429	33,656	*805	429,963	202,194	620,558	243,831	376,727	-	125,342	35,63
Deficit	3,539,451	10,409	3,412	113	308,697	16,291	80,083	23,947	56,136	_	20,146	6,219

Table 5 -- S Corporations: Rental Real Estate Income, by Sector and Selected Major Industry -- Continued

		Real estate and r	ental and leasing									
ltem	Finance and insurance	Total	Real estate	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
umber of returns	. 3,738	183,367	182,435	10,426	7,698	3,254	109	2,344	1,833	6,565	2,002	
ross income	. 113,710	27,641,082	27,582,621	304,063	61,936	81,506	19,860	228,005	229,926	354,766	86,627	
ntal real estate expenses, total	106,792	23,086,598	23,040,592	238,138	60,593	60,859	*14,039	165,903	143,851	261,617	71,915	
Advertising	. 105	92,036	91,995	*497	188	*53	2	127	*1,147	984	*25	
Auto and travel	. 70	128,379	128,375	*2,941	54	*1	*21	426	*50	5,596	*707	
Cleaning and maintenance	5,261	874,088	873,763	10,106	2,845	*1,071	*293	996	5,259	12,519	*1,609	
Commissions	. *318	138,725	138,666	*47	278	*57	*75	24	*29	*130	3	
Insurance	2,726	862,368	861,269	6,735	1,242	1,002	*78	2,286	4,666	8,162	*1,988	
Legal and other professional fees	. 4,375	1,234,090	1,227,218	13,472	1,958	3,129	*334	2,596	10,108	12,070	21	
Interest expense	. 25,319	5,939,002	5,921,163	38,506	11,403	19,075	*3,054	44,943	22,876	52,828	18,181	
Repairs	. 9,187	1,453,420	1,448,977	18,369	2,804	4,096	*520	2,624	18,238	14,198	*5,825	
Taxes	10,507	3,472,860	3,467,688	26,271	6,705	3,694	*1,813	8,520	15,064	25,791	11,120	
Utilities	5,455	1,394,792	1,394,027	11,786	3,241	4,210	*1,108	3,965	22,104	23,834	*1,226	
Wages and salaries	2,092	1,254,343	1,254,277	*6,904	1,734	*701	142	*1,448	9,117	10,656	*365	
Depreciation from Form 4562	18,980	3,735,550	3,730,112	64,737	11,267	7,773	*2,513	41,448	18,518	43,629	18,538	
Other expenses	. 22,395	2,506,945	2,503,062	37,767	16,873	15,995	*4,087	56,499	16,676	51,220	12,306	
et gain (less loss) sales of business property	. *224	286,877	286,719	1,008	-47	1	-	*126	-	8	*306	
Gain	*224	311,178	311,019	1,008	71	1	-	*126	-	8	*306	
Loss	-	24,300	24,300	-	118	-	-	-	-	-	-	
et Income (less deficit) from partnerships and fiduciaries	8,267	770,099	768,204	95,066	-54,172	16,621	56	3,488	16,198	7,284	1,001	
Income	31,069	1,209,784	1,207,859	112,894	73,923	27,552	59	5,720	16,660	18,229	2,098	
Deficit	. 39,336	439,685	439,654	17,828	128,095	10,932	2	2,232	*462	10,945	*1,097	
al estate rental net income (less deficit)	-1,120	5,615,326	5,600,818	161,999	-52,848	37,083	5,877	65,717	102,273	100,442	16,019	
Income	61,410	8,325,190	8,306,684	229,248	88,726	64,168	*5,957	81,599	112,851	146,186	29,513	
Deficit	62,530		2,705,865	-	141,574	27,085	80	15,882	10,578	45,745	*13,495	

Table 6 -- S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Number of Shareholders (All figures are estimates based on samples-money amounts are in thousands of dollars.)

Item				N	umber of shareholder	rs		
item	Total [36]	1	2	3	4-10	11-20	21-30	31 or greater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	3,684,086	2,198,983	1,083,682	194,606	185,328	14,659	3,520	3,305
Number of shareholders	6,331,182	2,198,983	2,167,365	583,817	944,829	204,895	87,131	144,163
Total assets	2,736,981,803	855,687,897	535,959,248	242,108,416	599,990,744	171,710,574	94,132,237	237,219,693
Income from a trade or business								1
Total receipts [33]	5,252,513,618	1,869,082,889	1,356,797,382	541,348,783	1,049,821,256	230,810,975	72,514,118	132,127,549
Business receipts	5,147,016,759	1,833,912,328	1,338,052,421	532,425,285	1,025,727,327	225,137,220	69,154,624	122,606,029
Interest on government obligations: State and local [33]	1,792,664	521,472	155,537	142,821	411,168	172,315	103,305	285,516
Net gain, noncapital assets	11,998,752	4,096,421	3,032,537	1,128,746	2,540,452	557,356	111,964	531,266
Other receipts	91,705,442	30,552,668	15,556,887	7,651,932	21,142,309	4,944,083	3,144,224	8,704,739
Total deductions	4,967,817,445	1,755,435,153	1,292,938,095	516,967,931	994,859,851	218,056,663	67,357,482	122,178,422
Cost of goods sold	3,225,118,818	1,070,552,035	835,021,479	362,285,034	686,096,599	147,773,390	43,160,126	80,225,163
Compensation of officers	191,364,155	79,000,541	55,961,729	17,978,044	27,751,377	5,743,241	1,634,655	3,293,869
Salaries and wages	538,884,702	202,403,785	137,264,703	48,384,910	101,685,984	25,649,307	8,625,656	14,869,589
Repairs	31,876,280	12,812,291	8,394,861	2,864,767	5,634,670	1,168,453	395,713	605,526
Bad debts	9,013,033	3,075,676	1,824,442	997,400	2,235,626	432,542	172,422	274,925
Rent paid on business property	128,791,090	54,791,452	35,409,703	11,795,705	21,202,201	3,179,853	957,661	1,454,514
Taxes paid	105,122,787	39,133,048	28,476,527	10,151,449	19,767,024	4,030,632	1,448,342	2,115,552
Interest paid	50,527,490	17,387,028	10,681,775	4,658,367	10,281,108	2,571,935	1,451,839	3,486,394
Amortization	6,795,752	2,460,991	1,619,985	610,097	1,392,283	346,819	68,769	294,196
Depreciation	66,795,074	24,326,449	16,065,539	6,269,835	13,675,989	3,222,848	1,155,855	2,078,388
Depletion	610,901	138,916	64,109	68,067	263,328	45,351	12,814	18,316
Advertising	47,567,044	17,758,998	12,289,184	4,493,470	8,646,912	2,149,158	908,317	1,320,895
Pension, profit-sharing, stock, annuity	20,934,802	8,033,679	4,594,940	1,694,478	3,704,902	1,290,101	404,511	1,212,056
Employee benefit programs		15,408,171	10,440,824	4,593,259	11,082,050	2,932,479	910,620	1,843,717
Net loss, noncapital assets	1,007,114	271,296	159,856	78,681	368,603	22,164	16,169	90,344
Other deductions	496,196,965	207,880,795	134,668,440	40,044,369	81,071,197	17,498,390	6,034,011	8,994,979
Total receipts less total deductions [33]	284,696,173	113,647,736	63,859,287	24,380,852	54,961,404	12,754,312	5,156,636	9,949,127
Net income (less deficit) from a trade or business [33]	282,903,509	113,126,264	63,703,750	24,238,031	54,550,236	12,581,996	5,053,331	9,663,611
Net income	348,078,943	144,039,966	81,021,620	29,519,672	62,817,494	14,160,415	5,878,070	10,638,723
Deficit	65,175,434	30,913,702	17,317,870	5,281,640	8,267,258	1,578,419	824,739	975,112
Portfolio income (less deficit) distributed to shareholders:	69,556,160	18,083,122	9,979,201	5,347,351	25,082,994	5,215,074	1,150,944	4,693,673
Dividend income	4,892,559	1,153,469	404,722	422,623	943,559	408,738	230,688	1,328,697
Interest income	12,860,347	4,691,328	2,375,597	1,156,521	2,885,835	725,039	442,686	582,345
Royalty income (less loss)	1,085,352	302,497	126,907	161,525	249,496	89,656	34,753	118,063
Net short-term capital gain (less loss)		533,048	549,414	57,684	320,136	381,174	2,268	220,820
Net long-term capital gain (less loss)	48,653,357	11,402,781	6,522,562	3,548,998	20,683,968	3,610,469	440,550	2,443,747
Real estate rental net income (less deficit)	7,299,983	1,559,787	1,754,471	802,853	2,238,143	590,139	137,892	216,697
Net income		3,127,730	2,683,166	1,139,453	2,702,356	676,259	244,897	265,573
Deficit		1,567,943	928,695	336,599	464,212	· ·	107,005	48,875
Net income (less deficit) from other rental activity		122,896	370,615	84,316	525,254	· ·	47,230	28,069
Net income	1,958,139	561,543	419,677	147,286	627,950		55,914	28,436
Deficit		438,647	49,062	62,970	102,696		8,684	367
Total net income (less deficit)	· 1	132,892,070	75,808,036	30,472,551	82,396,628	· ·	6,389,397	14,602,050
Net income		162,589,946	92,040,702	35,343,936	89,592,812		7,148,044	15,006,682
Deficit		29,697,875	16,232,665	4,871,385	7,196,184		758,647	404,631

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samplesmoney amount	s are in thousands of dol		culture, forestry,	fishing, and hun	ting			Constr	uction
Item					Support				
nem					activities				
	All industries	Total	Agricultural production	Forestry and	and fishing, hunting and	Mining	Utilities	Total	Construction of
	industries		production	logging	trapping				buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns Number of shareholders	3,684,086 6,331,182	79,238 176,663	52,965 120,547	6,335 12,725	19,939 43,391	17,751 55,638	1,952 8,029	522,671 812,713	159,875 236,964
Total assets	2,736,981,803	53,508,074	39,817,419	6,022,034	7,668,620	39,544,344	5,518,051	362,763,839	165,434,968
Cash	294,920,709	5,078,933	3,389,062	357,009	1,332,861	6,053,496	846,711	46,943,335	19,675,172
Notes and accounts receivable	639,360,891	4,248,694	2,928,622	282,724	1,037,349	6,311,130	1,555,908	90,521,107	33,186,654
Less: Allowance for bad debts	9,085,092	14,603	12,134	*1,571	*898	18,634	13,956	489,298	95,322
Inventories Investments in Government obligations	386,285,723 52,277,991	4,661,881 *66,736	3,798,528 *63,994	320,247 *2,311	543,106 *430	826,466 205,854	318,699 416	64,488,154	42,456,582 98,073
Tax-exempt securities	20,930,607	421,417	*412,889	*8,528	430	355,065	410	275,541 623,445	194,097
Other current assets	182,574,093	2,832,998	2,140,571	434,452	257,976	2,038,974	476,993	49,546,214	31,059,820
Loans to shareholders	49,536,428	2,188,555	1,717,311	331,522	139,722	742,654	*41,632	7,108,658	2,486,801
Mortgage and real estate loans	68,876,939	554,979	367,965	67,116	*119,898	3,383	-	1,810,169	984,247
Other investments	301,873,383	4,951,261	3,389,606	791,738	769,916	9,629,349	753,743	26,561,610	10,254,407
Depreciable assets Less: Accumulated depreciation	1,215,978,542 698,236,429	48,776,122 32,721,257	35,051,780 23,334,019	5,270,104 3,745,939	8,454,237 5,641,299	19,717,856 12,767,737	2,037,563 975,814	128,927,854 82,444,663	27,969,017 15,199,692
Depletable assets	12,016,718	1,197,333	86,516	1,110,817	- 5,041,233	7,258,179	25,675	283,095	*28,343
Less: Accumulated depletion	4,261,277	105,718	*13,883	*91,834	-	3,733,808	11,918	67,876	*9,104
Land	101,057,179	9,424,115	8,283,075	720,583	420,458	1,157,747	108,747	17,243,847	7,127,165
Intangible assets (amortizable)	95,106,206	723,448	405,702	10,223	307,523	954,631	184,653	2,254,636	373,678
Less: Accumulated amortization	30,457,766	231,288	99,264	4,209	127,815	391,086	76,979	702,827	169,737
Other assets Total liabilities	58,226,956 2,736,981,803	1,454,468 53,508,074	1,241,098 39,817,419	158,215 6,022,034	55,155 7,668,620	1,200,824 39,544,344	245,978 5,518,051	9,880,836 362,763,839	5,014,765 165,434,968
Accounts payable	336,960,221	2,141,377	1,333,404	113,895	694,078	3,858,395	1,315,699	64,398,122	32,132,684
Mortgages, notes, and bonds under one year	310,816,197	7,239,211	5,678,838	717,608	842,765	1,498,849	250,356	50,263,627	30,440,355
Other current liabilities	468,607,116	2,194,096	1,607,537	143,970	442,589	2,989,765	669,955	51,054,447	24,628,555
Loans from shareholders	217,002,048	10,840,941	8,032,576	715,160		1,405,097	*43,352	21,652,098	8,488,722
Mortgages, notes, and bonds, one year of more	546,497,451 91,609,026	15,269,019 1,055,606	11,400,566 954,969	1,908,179 52,839	1,960,274 47,798	6,370,240 1,412,028	793,626 571,571	68,983,417 10,252,035	28,613,966 5,080,291
Other liabilities Capital stock	76,208,076	4,660,132	4,038,270	299,155	· ·	498,010	121,970		1,910,764
Additional paid-in capital	267,163,708	17,471,578	14,800,733	319,109	2,351,736	5,830,663	723,753	22,275,477	5,825,430
Retained earnings [26]	461,630,052	-6,487,474	-7,424,616	1,784,951	-847,809	16,182,479	1,029,288	71,128,169	29,236,568
Less: Cost of treasury stock	39,512,093	876,413	604,857	*32,832	238,724	501,182	*1,519	3,346,922	922,367
Total receipts	5,252,513,618	64,847,124	41,901,347 38,409,378	8,936,837 8,750,613	14,008,940 13,453,096	41,763,348 38,611,478	9,694,580	827,513,423 819,368,896	347,131,385
Business receipts Interest on Government obligations, total	5,147,016,759 1,792,664	60,613,087 32,435	29,884	*686	1,865	30,820	9,501,131 836	93,382	343,524,474 45,588
Net gain, noncapital assets	11,998,752	728,390	422,570	127,410		528,895	10,303	1,310,694	299,707
Other receipts	91,705,442	3,473,210	3,039,515	58,127	375,568	2,592,156	182,311	6,740,452	3,261,615
Total deductions	4,967,817,445	63,117,714	41,003,095	8,842,621	13,271,998	32,647,735	9,264,145	780,666,930	328,976,580
Cost of goods sold	3,225,118,818	29,323,321	16,107,393	5,969,104	7,246,823	16,879,217	8,214,448	605,944,751	283,447,326
Compensation of officers Salaries and wages	191,364,155 538,884,702	1,531,189 5,368,552	729,162 3,784,337	233,855 619,231	568,172 964,985	917,066 3,207,505	69,875 178,428	24,270,874 43,027,419	7,131,485 10,897,645
Repairs	31,876,280	1,712,182	1,197,501	144,727	369,953	699,321	9,312		
Bad debts	9,013,033	43,439	28,843	814	13,782	27,412	7,557	1,113,199	307,247
Rent paid on business property	128,791,090	2,745,582	2,249,523	64,891	431,167	941,686	53,028	11,932,745	2,534,244
Taxes paid	105,122,787	1,334,489	916,199	153,530	264,760	1,241,900	60,142		3,445,919
Interest paid Amortization	50,527,490 6,795,752	1,222,419	928,909	130,398	163,112	496,425	46,501	4,956,417	1,819,014
Depreciation	66,795,752	71,467 2,898,575	46,169 1,934,330	6,304 469,284	18,995 494,962	47,149 1,497,037	14,392 91,116	255,080 8,697,506	85,919 1,431,020
Depletion	610,901	25,581	22,197	*3,384		324.814	225	45,876	*3,044
Advertising	47,567,044	213,419	138,214	10,091	65,113	40,954	15,009	2,511,787	959,302
Pension, profit-sharing, stock, annuity	20,934,802	165,844	120,215	9,397	36,232	133,360	12,066		784,577
Employee benefit programs	47,211,437	478,048	381,228	27,191	69,629	430,554	20,185	7,219,490	1,633,208
Net loss, noncapital assets	1,007,114	34,037 15 040 571	24,089 12 304 785	*111	*9,836	19,286 5,744,050	*26 471 835	-	11,085
Other deductions Total receipts less total deductions	496,196,965 284,696,173	15,949,571 1,729,410	12,394,785 898,252	1,000,310 94,216		5,744,050 9,115,613	471,835 430,436	, ,	13,865,871 18,154,805
Net income (less deficit) from a trade or business.	282,903,509	1,696,975	868,368	93,529	735,077	9,084,793	429,600		18,109,216
Net income	348,078,943	4,922,841	3,443,409	385,221	1,094,211	9,613,696	530,161	54,452,775	20,836,735
Deficit	65,175,434	3,225,867	2,575,041	291,692		528,902	100,561	7,699,664	2,727,519
Total income tax [12]	611,452	13,910	12,892	*339	*679	15,695	5,653	48,593	20,136

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samples-money amoun	Construction	•	ued Manufacturing						
	Constitution	Continued			Wallalao	turnig	1		
	Heavy and								
Item	civil				Beverage	Textile		Leather	
	engineering construction	Specialty	Total	Food	and tobacco	mills and textile	Apparel	and allied	
	and land	trade	. o.a.	manufacturing	product	product	manufacturing	product	
	subdivision	contractors			manufacturing	mills	_	manufacturing	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Number of returns	49,812	312,984	151,025	7,092	1,281	1,980	4,551	1,882	
Number of shareholders Total assets	104,108 101,422,611	471,641 95,906,260	346,860 324,255,729	32,557 29,939,923	3,387 8,283,653	4,054 5,923,341	8,991 10,474,753	2,916 1,916,419	
Cash	12,392,944	14,875,219	30,653,128	1,962,332	1,107,097	476,428	991,650	219,925	
Notes and accounts receivable	18,288,796	39,045,657	76,871,420	5,548,618	1.035.524	1,164,994	2,345,863	645,922	
Less: Allowance for bad debts	117,574	276,401	1,249,548	86,711	13,047	41,827	32,234	11,684	
Inventories	16,839,598	5,191,974	70,591,935	6,134,586	1,614,428	1,451,122	3,664,028	621,678	
Investments in Government obligations	139,696	*37,772	895,886	220,906	*1,799	*5,805	39,968	-	
Tax-exempt securities	336,592	92,756	1,142,594	*52,430	*208,569	*34,723	-	-	
Other current assets	10,283,463	8,202,931	14,758,250	1,294,235	169,177	426,409	958,089	111,711	
Loans to shareholders	1,625,211	2,996,645	3,416,789	200,966	95,036	35,418	139,012	*3,765	
Mortgage and real estate loans	766,634 12.351.578	59,288	296,117	*6,572	17 846.789	*1,376		110 400	
Other investments Depreciable assets	12,351,578 39.911.869	3,955,625 61,046,968	23,977,725 228,737,568	2,145,545 24.694.888	4,977,763	548,304 4,059,158	747,906 3,345,020	112,420 583,899	
Less: Accumulated depreciation	24,607,453	42,637,518	148,669,788	14,337,760	3,017,351	2,791,041	2,222,144	348,107	
Depletable assets	235,109	*19,644	2,624,250	165	-	2,701,011			
Less: Accumulated depletion	57,060	*1,712	89,803	-	_	-	_	-	
Land	8,406,259	1,710,424	4,963,943	594,700	202,324	68,930	162,032	10,955	
Intangible assets (amortizable)	812,321	1,068,637	11,443,855	1,335,100	392,556	135,779	363,441	18,973	
Less: Accumulated amortization	199,119	333,972	3,514,692	321,670	137,638	22,210		*4,000	
Other assets	4,013,747	852,324	7,406,101	495,023	800,611	369,976	· · · · · · · · · · · · · · · · · · ·	-49,037	
Total liabilities	101,422,611	95,906,260	324,255,729	29,939,923	8,283,653	5,923,341	10,474,753	1,916,419	
Accounts payable Mortgages, notes, and bonds under one year	13,452,342	18,813,096 8,546,059	42,338,453 28,724,241	4,456,302 2,567,127	705,211 485,206	710,900 553,775	1,959,430 929,080	303,556 132,876	
Other current liabilities	11,277,213 10,443,171	15,982,721	27,075,224	2,412,047	366,262	379,159	· · · · · · · · · · · · · · · · · · ·	219,209	
Loans from shareholders	7,217,485	5,945,890		1,622,019	354,310	295,518		*103,088	
Mortgages, notes, and bonds, one year of more		15,023,275	54,842,485	6,106,614	1,091,553	791,857	1,035,170	111,722	
Other liabilities	3,255,328	1,916,417	10,763,138	971,551	206,905	149,667	187,053	*-10,174	
Capital stock	2,277,020	1,915,585	6,758,188	566,761	168,451	189,494	332,032	8,614	
Additional paid-in capital	11,356,557	5,093,490		1,341,893	1,141,211	305,775	322,057	32,310	
Retained earnings [26]	17,746,025	24,145,576		10,511,611	3,853,710	2,743,186		1,183,232	
Less: Cost of treasury stock	948,706	1,475,849		616,000	89,167	195,988	· · · · · · · · · · · · · · · · · · ·	*168,013	
Total receipts	133,879,940 130,860,503	346,502,099 344,983,919	650,498,582 643,781,119	72,045,398 71,604,192	9,067,317 8,910,046	9,327,614 9,264,069	24,087,460 23,781,938	3,752,079 3,718,642	
Interest on Government obligations, total	33,201	14,592	145,711	11,263	6,652	2,939		*1,176	
Net gain, noncapital assets	495,791	515,196	1,347,755	45,324	34,947	14,774	10,424	*329	
Other receipts	2,490,446	988,391	5,223,996	384,618	115,671	45,832	291,364	31,932	
Total deductions	124,562,802	327,127,548	610,770,005	69,346,354	8,075,254	9,000,506	22,914,198	3,432,889	
Cost of goods sold	95,117,087	227,380,338	440,648,443	54,546,183	4,768,407	6,924,463	16,048,443	2,297,905	
Compensation of officers		14,186,368	17,059,534	828,306	161,980	184,542	686,808	131,626	
Salaries and wages	6,113,561	26,016,214		4,373,893	872,164	568,290		314,050	
Repairs	711,629	1,831,065		455,116		29,015		9,697	
Bad debts Rent paid on business property	217,964 2,708,789	587,988 6,689,712		50,214 757,672	9,554 98,345	14,381 150,698	28,547 464,264	3,366 49,380	
Taxes paid	1,983,925	7,842,370		864,659	603,900	158,645	474,538	60,974	
Interest paid	1,400,214	1,737,189	5,759,471	527,713	113,418	92,927	196,235	30,311	
Amortization	43,210	125,951	736,007	78,642	28,437	15,659	31,292	1,765	
Depreciation	2,671,796	4,594,690	12,380,124	1,312,953	255,069	171,577	158,562	33,774	
Depletion	30,540	12,292	175,208	*8,776	9,633	-	-	-	
Advertising	270,562	1,281,923	5,390,471	984,592	201,820	58,496		98,232	
Pension, profit-sharing, stock, annuity	495,905	1,363,110		213,366	57,504	31,969		3,000	
Employee benefit programs	1,055,071	4,531,211	8,748,697	759,027	145,403	101,763		25,462	
Net loss, noncapital assets	12,613	28,764	125,358	11,532	*25,994	1,816		*395	
Other deductions Total receipts less total deductions	8,776,917 9,317,138	28,918,364 19,374,551	40,245,457 39,728,576	3,573,712 2,699,044	659,206 992,062	496,267 327,108	2,101,670 1,173,262	372,949 319,190	
Net income (less deficit) from a trade or business.	9,283,937	19,359,958		2,687,780	985,410	324,169	1,173,262	318,015	
Net income	11,054,794	22,561,246		3,093,582	1,153,332	476,830		343,288	
Deficit	1,770,857	3,201,288		405,801	167,922	152,661	288,234	*25,273	
Total income tax [12]	17,204	11,252	132,312	3,149	*2,061	*774	77	-	

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

				Manufacturing-	-continued			
ltore						Plastics		
Item			Printing	Petroleum		and	Nonmetallic	
	Wood	Paper	and related	and coal	Chemical	rubber	mineral	Primary
	product manufacturing	manufacturing	support activities	products manufacturing	manufacturing	products manufacturing	product manufacturing	metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	8,234	2,401	21,637	863	4,522	5,637	6,121	4,374
Number of shareholders	16,544	4,507	48,345	4,454	13,135	16,998	12,476	11,432
Total assets	21,179,188	11,231,587	17,333,882	4,214,541	13,600,830	21,319,726	13,188,332	15,529,652
Cash	1,950,874	810,298	1,770,538	323,328	1,351,571	1,962,916	1,288,388	1,196,378
Notes and accounts receivable	3,392,243	2,441,886	4,379,380	1,047,799	3,507,152	5,551,946	2,793,848	4,202,817
Less: Allowance for bad debts	84,863	40,868	63,039	9,522	45,677	91,315	37,583	68,538
Inventories Investments in Government obligations	4,850,665 35,704	1,746,400 10,939	1,463,169 *34,249	528,385 27	2,769,917	4,269,380 *8,436	1,861,835 *94,423	3,362,896 *25,039
Tax-exempt securities	31,213	163,151	*17,608	21	*23,179	*102,124	*17,453	*20,553
Other current assets	1,037,756	351,674	467,024	184,829	763,132	890,417	340,070	969,296
Loans to shareholders	113,905	69,175	188,656	36,985	170,659	165,558	238,117	66,548
Mortgage and real estate loans	*14,913	8,381	*9,514	7,085	*12,725	*2,568	*37,196	4,254
Other investments	1,241,772	821,460	777,860	369,376	1,323,963	1,505,872	515,597	876,141
Depreciable assets	14,823,329	10,093,306	20,507,064	2,270,053	8,604,475	16,971,768	13,120,955	9,665,689
Less: Accumulated depreciation	9,469,216	6,507,588	13,187,902	1,224,988	5,609,055	11,001,884	8,146,674	6,351,783
Depletable assets	2,144,175	390,909	-	*36,817	-	-	31,391	-
Less: Accumulated depletion	61,715	-	-	14,860	457.770	- 005 474	10,239	-
Land	464,018 325,158	115,979	143,772 1.136.483	236,559 76,703	157,770	205,171	537,545	198,026 851,950
Intangible assets (amortizable) Less: Accumulated amortization	101,666	509,675 136,540	502,971	76,703 18,719	476,768 118,625	744,630 158,326	328,806 85,386	202,385
Other assets	470,923	383,352	192,477	364,683	212,876	190,466	262,591	712,769
Total liabilities	21,179,188	11,231,587	17,333,882	4,214,541	13,600,830	21,319,726	13,188,332	15,529,652
Accounts payable	1,850,246	1,234,271	2,120,171	637,803	2,062,623	3,180,635	1,484,496	2,330,317
Mortgages, notes, and bonds under one year	2,017,928	911,466	1,303,616	198,587	1,086,268	1,831,852	1,315,668	1,217,460
Other current liabilities	1,702,132	708,408	1,458,182	322,297	1,165,851	1,632,317	590,391	1,153,832
Loans from shareholders	938,336	579,614	1,297,691	342,483	1,427,031	1,194,433	895,430	644,092
Mortgages, notes, and bonds, one year of more	3,262,029	2,712,756	4,974,484	889,651	2,050,261	3,142,511	3,279,406	3,475,022
Other liabilities	628,382	475,138	329,811	215,531	342,894	403,430	138,572	2,303,457
Capital stock	405,303	322,781	484,548	72,181	284,866	463,615	213,853	173,934
Additional paid-in capital Retained earnings [26]	1,181,603 9,774,875	623,051 3,797,627	742,943 5,331,216	368,777 1,237,130	635,851 4,839,003	1,113,416 8,760,016	1,114,694 4,248,848	854,816 4,197,855
Less: Cost of treasury stock	581,645	133,526	708,780	69,899	293,818	402,497	93,026	821,134
Total receipts	44,950,739	21,851,690	35,892,237	6,400,212	26,072,307	42,664,465	23,453,011	33,107,513
Business receipts	44,307,586	21,574,124	35,534,038	6,206,106	25,953,346	42,384,683	23,127,084	32,672,407
Interest on Government obligations, total	8,986	16,096	5,830	*2,793	8,152	10,111	1,982	1,902
Net gain, noncapital assets	104,474	136,322	40,757	6,597	11,409	88,805	174,227	122,451
Other receipts	529,692	125,148	311,611	184,716	99,399	180,865	149,717	310,753
Total deductions	42,245,921	20,960,244	33,848,339	5,728,787	24,714,421	39,610,554	21,844,858	30,956,440
Cost of goods sold	32,165,754	15,666,291	20,643,826	4,481,845	16,722,782	29,556,860	14,706,666	25,697,408
Compensation of officers	971,091 2,690,799	436,227 1,476,780	1,421,229 3,853,118	70,930 355,251	786,450 2,110,641	945,739 2,628,393	655,554 1,786,550	563,886 1,481,400
Repairs	2,690,799 313,427	76,503	267,920	64,766	162,607	2,628,393	237,216	1,481,400
Bad debts	51,390	66,942	52,401	5,700	95,026	58,889	48,944	29,698
Rent paid on business property	492,361	472,545	1,181,597	63,291	479,293	703,899	502,259	298,062
Taxes paid	847,926	447,119	848,583	76,159	491,085	790,678	546,835	394,450
Interest paid	371,167	263,971	453,384	80,241	202,857	343,597	225,725	269,660
Amortization	31,301	29,576	68,626	6,774	38,533	45,566	26,707	25,540
Depreciation	822,303	519,131	1,277,630	151,457	469,658	893,586	868,621	441,883
Depletion	105,682			*5,709	2,441		25,865	16,292
Advertising	208,471	62,383	318,249	32,127	384,367	227,231	89,687	53,240
Pension, profit-sharing, stock, annuity	185,663	100,100	130,243	20,637 45,776	133,293	164,553 570,132	74,431	86,377 280 142
Employee benefit programs Net loss, noncapital assets	446,675 4,836	341,118 9,558	567,203 1,601	45,776 214	334,118 2,783	570,132 5,040	298,235 1,173	280,142 732
Other deductions	2,537,074	992,000	2,762,728	267,908	2,298,489	2,470,942	1,750,392	1,140,884
Total receipts less total deductions	2,704,818	891,446	2,043,898	671,425	1,357,886	3,053,911	1,608,152	2,151,073
Net income (less deficit) from a trade or business.	2,695,832	875,350	2,038,068	668,632	1,349,734	3,043,799	1,606,170	2,149,171
Net income	3,072,335	1,107,353	2,386,722	683,531	1,902,089	3,345,102	1,991,023	2,278,440
Deficit	376,503	232,003	348,654	*14,899	552,355	301,303	384,853	129,269
Total income tax [12]	7,373	*80,352	765	213	9,737	1,286	577	*1,819

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

	ts are in thousands of do		Manu	facturingcontinue	d t			
				,				
				Electrical				
Item	Fabricated		Computer and	equipment, appliance,		Furniture		Wholesale
	metal	Machinery	electronic	and	Transportation	and related	Miscellaneous	and
	product	manufacturing	product	component	equipment	product	manufacturing	retail trade,
	manufacturing (26)	(27)	manufacturing (28)	manufacturing (29)	manufacturing (30)	manufacturing (31)	(32)	total (33)
Number of returns	29,810	11,448	5,352	3,172	5,306	5,774	19,586	605,064
Number of shareholders	56,827	27,515	12,759	9,336	11,525	11,348	37,753	1,049,931
Total assets	49,025,103	23,746,415	13,848,279	14,525,507	20,093,844	7,369,702	21,511,054	603,597,681
Cash	5,183,782	2,856,290	1,816,303	1,230,665	1,394,012	804,314	1,956,040	60,124,204
Notes and accounts receivable	12,871,281	6,074,354	3,793,363	3,642,682	4,234,958	2,082,382	6,114,407	124,841,118
Less: Allowance for bad debts	184,532	79,276	64,396	66,815	64,110	43,711	119,798	1,811,697
Inventories	9,921,793	6,109,158		3,602,543	5,605,915	1,931,695	5,906,242	230,182,398
Investments in Government obligations	175,575 149,749	15,421 116,311	*53,438 *57,978	*22,282 *22,012	124,155 *40,909	7,004 *46,679	*20,716 37,955	390,611 1,369,691
Other current assets	1,788,207	1,003,427	589,854	374,283	1,750,079	284,984	1,003,600	24,789,355
Loans to shareholders	767,412	191,885	199,183	225,097	288,903	52,707	167,801	7,356,544
Mortgage and real estate loans	29,411	*83,561	12,725	*26,816	*2,760	*49	*20,672	1,066,146
Other investments	3,728,006	1,720,811	1,329,914	1,907,595	1,826,534	358,011	1,273,848	33,522,467
Depreciable assets	40,618,377	15,422,928	6,339,237	6,983,997	10,054,793	4,214,610	11,386,258	199,042,265
Less: Accumulated depreciation	28,373,654	10,726,415	4,388,279	4,754,855	6,010,019	2,660,281	7,540,792	114,241,524
Depletable assets	10,631	-	-	10,100	-	60	*1	190,331
Less: Accumulated depletion	2,761 633,733	332,360	- 153,265	229 184,144	- 284,381	86,834	- 191,447	98,999 11,776,374
Intangible assets (amortizable)	1,210,301	846,027	831,932	466,403	364,271	101,438	927,463	23,466,011
Less: Accumulated amortization	404,961	472,406	136,102	124,546	91,026	28,317	317,540	7,037,614
Other assets	902,752	251,980	83,765	773,332	287,329	131,245	482,733	8,669,998
Total liabilities	49,025,103	23,746,415	13,848,279	14,525,507	20,093,844	7,369,702	21,511,054	603,597,681
Accounts payable	6,095,960	2,665,615	1,855,552	2,033,012	2,811,555	914,545	2,926,255	108,939,449
Mortgages, notes, and bonds under one year	4,245,901	1,855,040		921,623	3,543,328	689,631	2,239,980	123,336,355
Other current liabilities	4,056,120	2,952,425	1,375,810	1,335,490	1,917,266	853,246	1,777,607	45,925,545
Loans from shareholders Mortgages, notes, and bonds, one year of more	3,113,838	1,798,552	882,374 1,807,324	1,248,523 2,312,252	982,020 3,014,428	539,769 907,936	1,005,342 3,337,300	43,124,504 87,157,410
Other liabilities	7,824,934 1,470,808	2,715,274 493,709		1,118,905	383,831	27,400	663,895	9,230,619
Capital stock	890,656	699,406		225,102	333,239	70,300	515,335	18,051,241
Additional paid-in capital	1,932,459	877,371	1,232,840	447,141	813,534	402,139	1,999,124	41,982,045
Retained earnings [26]	21,793,036	10,108,463	5,817,520	5,146,731	6,722,764	3,059,654	7,733,607	134,807,600
Less: Cost of treasury stock	2,398,609	419,440		263,271	428,122	94,917	687,391	8,957,087
Total receipts	97,287,475	41,450,704	26,289,012	24,017,145	41,417,367	19,949,811	47,415,028	2,137,687,547
Business receipts	96,469,065	40,984,414	26,055,219	23,719,870	40,863,902	19,607,107	47,043,280	2,112,711,907
Interest on Government obligations, total Net gain, noncapital assets	16,985 131,881	12,717 208.634	10,925 29,552	3,557 37,997	8,946 67,855	4,880 3,757	6,083 77,236	154,850 2,217,539
Other receipts	669,543	244,938	193,315	255,720	476,664	334,067	288,429	22,603,252
Total deductions	90,270,066	38,629,449	24,222,604	22,360,808	39,312,592	18,711,438	44,584,284	2,080,681,839
Cost of goods sold	65,337,318	26,510,138		15,700,205	30,634,088	12,969,647	28,709,505	1,684,032,916
Compensation of officers	3,485,672	1,358,298	729,397	600,752	659,502	586,619	1,794,926	35,256,524
Salaries and wages	6,066,371	3,494,004		2,198,318	2,371,026	1,743,673	4,918,858	135,883,806
Repairs	436,934	163,527		77,365	146,316	83,495	195,388	7,280,025
Bad debts Rent paid on business property	131,312	193,818		41,871	33,439	36,479	99,779 950,502	2,402,264 33,467,789
Taxes paid	1,770,487 2,209,429	769,648 983,729	564,807 628,832	367,358 443,839	575,151 772,855	575,424 435,745	1,005,364	25,670,535
Interest paid	855,646	316,921	190,734	298,518	324,852	141,759	459,834	12,134,543
Amortization	84,484	38,512		34,703	29,727	12,049	55,728	1,647,884
Depreciation	2,130,097	777,302	337,068	330,250	573,433	230,437	625,332	12,224,830
Depletion	810	-	-	-	-	-	-	26,007
Advertising	401,719	283,352		329,297	287,647	167,757	630,757	18,839,141
Pension, profit-sharing, stock, annuity	546,115	257,993		111,030	177,488	54,341	189,540	3,662,126
Employee benefit programs	1,621,535	772,001	468,755	343,450	657,150	232,523	574,998 16.074	10,408,152
Net loss, noncapital assets Other deductions	11,592 5,180,545	13,525 2,696,679		1,235 1,482,616	12,658 2,057,259	*218 1,441,271	16,074 4,357,699	342,896 97,402,399
Total receipts less total deductions	7,017,409	2,821,255		1,656,337	2,104,775	1,238,373	2,830,745	57,005,708
Net income (less deficit) from a trade or business.	7,000,423	2,808,537	2,055,483	1,652,780	2,095,829	1,233,494	2,824,661	56,850,858
Net income	7,833,079	3,277,469		1,896,355	2,590,184	1,344,609	3,567,169	68,799,735
Deficit	832,656	468,931	378,179	243,575	494,355	111,115	742,508	11,948,876
Total income tax [12]	4,613	1,907	1,965	*869	2,785	*432	11,558	106,889

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amount	ts are in thousands of do	llars)		\A/I I I -	and retail trade	ti			
		Wholesale	trada	vvnoiesaie	and retail trade	continued	Retail trade		
		wholesale	trade			1	Retail trade		Building
Item				Electronic		Motor			material
	Total	Durable	Nondurable	markets and	Total	vehicle dealers	Furniture and home	Electronics and	and garden equipment
	Total	goods	goods	agents	Total	and parts	furnishings	appliance	and supplies
		Ū	•	and brokers		dealers	stores	stores	dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns Number of shareholders	208,312 375,341	123,694 217,484	76,095 145,841	8,523 12,016	394,638 672,474	58,919 101,854	25,214 40,637	19,881 29,209	23,903 39,644
Total assets	281,444,484	167,318,742	113,527,580	598,162	321,850,950	147,492,980	15,566,463	10,210,842	26,819,741
Cash	25,901,234	14,000,793	11,675,505	224,936	34,219,408	13,780,377	1,381,459	1,711,601	2,375,584
Notes and accounts receivable	86,682,698	52,439,787	34,188,227	*54,685	38,126,717	17,032,767	1,715,167	2,274,324	5,286,202
Less: Allowance for bad debts	1,227,983	787,969	439,930	83	583,622	230,181	31,540	33,742	91,885
Inventories	89,849,822	60,002,577	29,839,928	*7,316	140,096,940	87,957,947	6,866,982	2,618,882	9,047,168
Investments in Government obligations	294,072	134,914	159,158	-	96,539	*35,689	*2,337	*24,356	*10,906
Tax-exempt securities Other current assets	1,168,405 12,891,712	701,945 6,786,635	466,460 6,096,781	*8,297	201,286 11,896,430	*4,433 3,298,874	*56 619,289	10,003 420,056	*86,809 1,037,439
Loans to shareholders	3,386,559	1,542,867	1,804,257	*39,434	3,969,985	1,551,648	178,957	360,417	188,882
Mortgage and real estate loans	584,964	297,639	287,324	-	481,182	53,201	*9,415	*690	*100,221
Other investments	15,248,877	7,431,940	7,682,724	*134,213	18,272,041	3,704,213	532,604	578,292	2,367,245
Depreciable assets	82,107,615	45,809,929	36,082,472	215,214	116,885,151	29,457,322	6,811,960	3,149,655	11,942,600
Less: Accumulated depreciation	49,298,900	26,906,522	22,255,890	136,488	64,913,867	15,700,815	3,631,734	1,768,980	6,524,777
Depletable assets	176,367	98,771	*77,596	-	13,964	*6,874	-	-	*5,581
Less: Accumulated depletion	92,741 3,383,428	*49,393 1,607,930	*43,348 1,769,912	- *5,585	*6,258 8,392,946	*4,415 2,167,127	493,806	- 122,081	1,786 564,525
Intangible assets (amortizable)	9,476,215	3,289,085	6,062,978	*124.153	13,975,559	4,013,498	493,800	803,230	274,132
Less: Accumulated amortization	2,536,514	1,008,817	1,445,708	*81,989	4,490,809	831,318	135,083	302,635	91,703
Other assets	3,448,653	1,926,632	1,519,134	*2,887	5,217,357	1,195,740	328,709	242,611	242,597
Total liabilities	281,444,484	167,318,742	113,527,580	598,162	321,850,950	147,492,980	15,566,463	10,210,842	26,819,741
Accounts payable	69,419,119	40,469,768	28,915,018	*34,333	39,491,278	10,590,319	2,773,415	3,068,561	4,458,206
Mortgages, notes, and bonds under one year	37,859,766	23,727,478	14,012,198	*120,090	85,448,662	73,532,389	1,358,524	812,800	1,865,013
Other current liabilities Loans from shareholders	21,339,599 16,131,260	13,292,902 9,020,934	7,998,865 7,077,822	47,832 *32,504	24,557,998 26,710,905	9,819,296 8,256,917	2,413,374 1,665,739	1,395,112 840,915	2,038,072 1,629,237
Mortgages, notes, and bonds, one year of more	34,925,866	18,951,877	15,888,843	*85,147	52,228,207	16,288,803	2,536,125	1,353,110	2,849,634
Other liabilities	3,565,374	1,942,474	1,612,348	*10,552	5,665,245	1,804,157	584,063	162,943	383,823
Capital stock	6,509,354	3,064,304	3,436,481	8,569	11,539,146	4,660,190	421,055	335,369	704,317
Additional paid-in capital	11,099,280	6,513,984	4,500,065	*85,231	30,127,298	6,538,725	1,773,809	306,121	757,038
Retained earnings [26]	84,807,323	53,068,220	31,523,431	215,671	50,826,840	17,688,323	2,243,414	2,117,084	12,555,142
Less: Cost of treasury stock Total receipts	4,212,458	2,733,200	1,437,491	*41,767	4,744,629 1,163,990,410	1,686,138	203,057	181,174	420,742 70,568,946
Business receipts	972,969,213 963,875,132	479,611,119 474,724,292	490,819,755 486,670,320	2,538,339 2 480 519	1,148,107,034	553,959,245 544,260,047	43,472,830 43,154,557	39,509,980 39,152,510	70,050,946
Interest on Government obligations, total	73,572	41,424	32,148		81,277	7,101	2,300	2,674	18,513
Net gain, noncapital assets	1,230,599	932,291	298,302	6	986,839	469,729	20,509	6,620	43,504
Other receipts	7,789,910	3,913,111	3,818,985	*57,814	14,815,259	9,222,368	295,463	348,175	455,952
Total deductions	939,278,163	458,184,987	479,007,813	2,085,364	1,140,662,832	547,438,327	42,367,019	38,014,755	66,877,774
Cost of goods sold	770,269,292	359,118,317	411,150,974	-	913,119,873	469,749,231	25,884,372	27,563,255	49,750,653
Compensation of officers	18,347,646 58,002,140	11,111,948 36,106,360	6,681,795 21,566,474	553,903 329,306		4,704,052 28,577,047	1,050,955 5,449,428	1,067,480 4,029,444	1,414,549 6,649,212
Repairs	2,978,985	1,691,196	1,284,725	*3,064	4,298,760	1,137,570		88,867	362,753
Bad debts	1,409,518	824,676	584,129	*713	992,703	311,047	79,438	63,004	165,881
Rent paid on business property	11,293,940	6,784,715	4,457,053	52,172	22,170,827	5,831,429	2,072,870	789,267	1,374,660
Taxes paid	11,042,914	5,233,331	5,748,605	60,979	14,624,413	4,973,452	918,597	618,089	1,175,533
Interest paid	4,940,997	2,881,617	2,044,947	14,433	7,191,043	3,914,089	244,227	154,606	361,470
Amortization	668,196	276,834	386,817	*4,545		271,353	28,331	49,183	21,049
Depreciation Depletion	5,355,090 *20,189	3,322,922	2,018,253 15,062	13,915		1,976,606 *19	330,769	232,712	596,362
Advertising	4,316,221	*5,127 2,319,330	1,968,290	28,601	*5,819 14,519,741	6,333,763	- 1,881,179	720,485	3,269 708,255
Pension, profit-sharing, stock, annuity	2,326,710	1,511,913	785,070	29,727	1,335,364	394,169	71,435	91,297	176,304
Employee benefit programs	4,675,036	2,976,507	1,646,727	51,801	5,732,515	2,339,352	336,232	271,754	475,894
Net loss, noncapital assets	76,440	36,359	40,030	*51	266,456	222,284	4,312	*2,653	9,022
Other deductions	43,554,848	23,983,834	18,628,860	942,154	53,785,860	16,702,861	3,692,510	2,272,658	3,632,908
Total receipts less total deductions	33,691,050	21,426,133	11,811,942	452,976	23,327,578	6,520,918	1,105,812	1,495,225	3,691,172
Net income (less deficit) from a trade or business.	33,617,478	21,384,708	11,779,794	452,976 465,396	23,246,301	6,513,817	1,103,511	1,492,551	3,672,659
Net income Deficit	37,929,582 4,312,103	23,526,821 2,142,113	13,937,474 2,157,680	465,286 *12,311	30,853,702 7,607,401	8,809,181 2,295,364	1,536,376 432,865	1,663,941 171,390	3,938,601 265,942
Total income tax [12]	4,312,103	52,750	13,596	12,011	40,543	16,157	*308	17 1,390	8,498
Endnotes at and of table section. Detail may not add to					f the Comple and Lim				

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

				Wholesale	and retail trade-	-continued			
				Retail trade-					
					Sporting				
Item				Clothing	goods,				
	Food,	Health and	0 "	and	hobby,				Wholesale
	beverage	personal	Gasoline	clothing	book, and	General merchandise	Miscellaneous store	Nonstore retailers	and retail trade not
	and liquor stores	care stores	stations	accessories stores	music stores	stores	retailers	retailers	allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	63,325	26,215	27,041	31,489	20,138	6,402	57,519	34,593	*2,113
Number of shareholders	118,530	42,797	50,528	50,680	35,569	10,656	96,404	55,966	*2,116
Total assets	29,720,139	9,230,740	24,628,185	10,084,484	9,810,160	3,152,651	15,915,625	19,218,940	*302,247
Cash	3,418,214	2,023,245	2,697,729	1,287,549	1,039,408	229,882	2,013,393	2,260,969	*3,562
Notes and accounts receivable	1.882.298	1,264,884	2,111,099	551,205	642,797	306,295	2,047,363	3,012,316	*31,703
Less: Allowance for bad debts	10,536	20,454	26,620	14,256	8,152	*2,983	48,984	64,290	92
Inventories	6,951,354	2,801,176	2,697,676	5,655,694	5,317,528	1,262,692	6,450,448	2,469,392	*235,636
Investments in Government obligations	*22,005	_	*320	-	_	_	432	494	
Tax-exempt securities	*35,985	12,176	5,304	39,621	*3,952	-	-	2,946	
Other current assets	1,625,240	379,688	984,210	239,908	151,478	163,094	874,572	2,102,583	*1,214
Loans to shareholders	231,912	252,704	345,734	191,806	132,268	*95,394	199,338	240,925	,
Mortgage and real estate loans	*100,238	- ,	*17,872	7,842	-	-	*191,457	*247	
Other investments	1,999,579	623,453	1,363,210	351,466	652,480	417,825	470,259	5,211,416	*1,549
Depreciable assets	20,439,196	3,334,833	19,209,884	3,218,672	3,553,678	1,192,722	7,160,000	7,414,628	*49,498
Less: Accumulated depreciation	11,694,222	2,153,585	9,666,502	1,927,492	2,128,167	664,554	4,310,992	4,742,048	*28,756
Depletable assets	955	-	*203	-	-	-	-	352	,
Less: Accumulated depletion	-	-	*57	_	-	-	-	-	-
Land	1,105,908	156,368	3,115,130	96,686	44,959	42,242	352,760	131,355	-
Intangible assets (amortizable)	3,246,284	727,714	1,944,941	426,860	374,073	97,297	834,377	809,074	*14,237
Less: Accumulated amortization	1,153,033	291,788	619,170	213,244	131,685	37,454	364,148	319,548	*10,291
Other assets	1,518,763	120,326	447,222	172,168	165,543	50,198	45,350	688,129	*3,988
Total liabilities	29,720,139	9,230,740	24,628,185	10,084,484	9,810,160	3,152,651	15,915,625	19,218,940	*302,247
Accounts payable	3,877,641	1,708,549	3,823,684	2,158,307	2,000,389	413,273	2,079,713	2,539,220	*29,053
Mortgages, notes, and bonds under one year	1,560,264	244,770	670,504	869,450	1,053,892	276,640	1,779,723	1,424,694	27,926
Other current liabilities	2,039,552	742,717	1,149,050	840,666	575,983	236,859	1,697,550	1,609,767	*27,948
Loans from shareholders	3,670,831	942,187	2,714,943	1,148,627	1,676,766	184,971	2,865,331	1,114,440	*282,339
Mortgages, notes, and bonds, one year of more	7,212,941	1,698,714	9,172,046	1,560,418	1,371,635	504,739	4,113,410	3,566,632	3,337
Other liabilities	643,758	278,689	682,218	338,141	277,765	41,630	210,209	257,849	-
Capital stock	1,951,403	444,859	908,233	486,398	375,177	168,772	640,606	442,768	*2,741
Additional paid-in capital	2,585,487	452,839	4,109,505	848,953	1,062,234	5,421,307	2,370,253	3,901,028	*755,467
Retained earnings [26]	7,199,654	2,875,414	1,663,285	1,989,369	1,532,511	-4,033,546	379,848	4,616,341	*-826,562
Less: Cost of treasury stock	1,021,391	157,997	265,282	155,843	*116,193	*61,994	221,018	253,799	-
Total receipts	124,057,630	43,056,451	150,019,337	25,221,855	20,882,117	6,877,572	41,829,091	44,535,355	*727,924
Business receipts	121,917,421	42,880,306	148,997,281	24,974,346	20,655,088	6,764,394	41,305,458	43,994,650	*729,741
Interest on Government obligations, total	6,894	*2,681	10,626	2,410	*529	56	*1,127	26,365	-
Net gain, noncapital assets	152,001	64,962	123,679	3,167	2,346	253	28,591	71,477	100
Other receipts	1,981,314	108,502	887,751	241,932	224,155	112,869	493,915	442,863	*-1,918
Total deductions	121,076,629	41,320,056	148,804,263	24,350,513	20,365,278	6,757,326	40,556,603	42,734,292	*740,844
Cost of goods sold	91,247,734	30,061,131	132,970,614	13,289,249	13,241,634	4,307,804	26,101,334	28,952,862	*643,752
Compensation of officers	1,429,888	1,803,220	811,793	1,265,726	601,657	208,733	1,504,801	1,046,023	-
Salaries and wages	10,639,821	3,854,584	4,653,620	3,380,460	2,179,641	809,050	3,997,149	3,645,737	*16,474
Repairs	897,946	119,129	671,256	130,544	107,092	43,018	247,758	170,463	*2,280
Bad debts	76,689	37,651	40,174	23,833	13,431	13,477	51,824	116,253	44
Rent paid on business property	3,197,788	1,126,253	1,601,961	1,718,130	1,195,592	442,788	2,243,028	577,060	*3,022
Taxes paid	2,184,667	624,229	1,521,950	589,964	408,091	177,202	844,885	587,755	*3,208
Interest paid	588,421	161,007	641,576	184,328	153,436	62,308	473,380	252,194	*2,502
Amortization	187,001	66,878	144,891	26,965	31,461	4,559	47,542	100,079	396
Depreciation	1,068,221	169,804	1,180,861	181,272	205,116	61,573	389,100	473,703	*3,642
Depletion	*49	-	-	*160	-	-	-	*2,321	
Advertising	936,772	427,659	173,870	752,834	463,573	62,458	605,605	1,453,288	*3,180
Pension, profit-sharing, stock, annuity	179,477	138,775	40,657	31,857	27,836	6,483	61,932	115,143	53
Employee benefit programs	1,062,198	181,192	153,632	114,729	92,686	34,712	215,550	454,584	601
Net loss, noncapital assets	13,158	*6,044	1,041	1,686	*1,404	*2,188	2,097	*566	
Other deductions	7,366,799	2,542,500	4,196,367	2,658,776	1,642,629	520,973	3,770,618	4,786,262	*61,69
Total receipts less total deductions	2,981,001	1,736,396	1,215,074	871,343	516,840	120,246	1,272,489	1,801,063	*-12,921
Net income (less deficit) from a trade or business.	2,974,106	1,733,714	1,204,448	868,933	516,311	120,190		1,774,699	*-12,921
Net income	3,686,762	2,001,444	1,975,754	1,250,422	861,149	300,777	2,259,934	2,569,361	*16,451
Deficit	712,655	267,730	771,306	381,489	344,838	180,587	988,573	794,663	*29,372
Total income tax [12]	2,193	1,594	*723	328	*[1]	*132	*651	*9,945	-

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samplesmoney amounts		,	Transpor	tation and warehous	sing		
ltem							
				Transit		Other	
	Total	Air, rail, and water	Truck	and ground	Pipeline	transportation	Warehousing and
		transportation	transportation	passenger transportation	transportation	and support activities	storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	111,226	8,528	63,062	13,000	*255	22,397	3,985
Number of shareholders	173,809	13,244	99,030	16,306	*528	34,583	10,118
Total assets	64,539,867	13,179,101	29,701,227	4,572,180	*803,816	10,605,886	5,677,657
Cash	6,216,535	1,364,923	2,509,838	321,192	*91,623	1,385,972	542,988
Notes and accounts receivable	12,456,755	1,325,426	6,581,991	732,795	*157,499	2,910,458	748,586
Less: Allowance for bad debts	148,637	35,072	82,948	*1,860	*2,259	22,471	4,027
Inventories	1,358,419	174,796	376,230	*17,957	*21,787	639,139	128,509
Investments in Government obligations	51,587	*8,492	41,714	-	-	*249	1,132
Tax-exempt securities	*38,673	*360	*949	-	-	*16,343	*21,021
Other current assets	3,829,082	1,020,539	1,498,839	288,962	*5,582	798,198	216,963
Loans to shareholders	1,848,725	66,268	685,810	425,762	*137,054	346,314	187,517
Mortgage and real estate loans	199,681	26,444	*52,170	400	-	*83,199	*37,468
Other investments	4,704,980	1,051,624	1,894,309	171,736	*143,820	616,498	826,993
Depreciable assets	77,304,978	19,001,164	36,588,583	4,968,291	*473,968	11,215,073	5,057,900
Less: Accumulated depreciation	46,923,007	11,375,826	21,695,448	2,934,652	*239,958	8,081,936	2,595,186
Depletable assets Less: Accumulated depletion	*30,158	*9,476	*14,182	-	*933 *737	-	*5,567 *421
Land	*16,700 1,158,838	*8,993 137,659	*6,549 566,274	- *50,972	*458	- 134,962	268,514
Intangible assets (amortizable)	2,066,548	83,027	678,400	702,084	*18,286	484.755	99,996
Less: Accumulated amortization	599,649	39,897	243,293	198,356	*5,740	79,529	32,834
Other assets	962,901	368,693	240,175	26,898	1,500	158,663	166,972
Total liabilities	64,539,867	13,179,101	29,701,227	4,572,180	*803,816	10,605,886	5,677,657
Accounts payable	5,796,666	878,388	2,718,970	181.493	*17,231	1,661,384	339,199
Mortgages, notes, and bonds under one year	6,954,388	735,640	3,991,471	621,105	*6,747	1,341,390	258,036
Other current liabilities	4,332,538	895,476	1,991,228	205,702	*30,452	989,284	220,395
Loans from shareholders	6,491,490	2,638,897	1,627,595	292,048	*196,640	1,371,693	364,617
Mortgages, notes, and bonds, one year of more	20,834,005	4,994,717	9,419,757	2,031,253	*68,166	2,652,127	1,667,985
Other liabilities	1,407,932	262,226	601,670	33,810	*242,004	125,196	143,027
Capital stock	1,558,931	315,825	699,496	259,070	*245	147,451	136,843
Additional paid-in capital	13,833,254	10,235,932	1,213,218	313,749	*39,623	1,723,086	307,647
Retained earnings [26]	4,482,270	-7,673,131	7,895,136	768,768	*202,707	699,545	2,589,246
Less: Cost of treasury stock	1,151,607	104,869	457,315	*134,817	-	105,269	349,337
Total receipts	154,834,811	12,625,868	88,004,435	9,826,123	*681,269	37,153,766	6,543,349
Business receipts	152,390,721	12,222,800	86,574,222	9,695,948	*655,666	36,943,536	6,298,549
Interest on Government obligations, total	7,872	1,274	2,642	*46	+7.004	828	3,081
Net gain, noncapital assets	1,027,126	187,270	715,148	85,475	*7,324 *19,379	24,789	7,119
Other receipts Total deductions	1,409,092 148,939,640	214,524 12,308,811	712,424 84,609,823	44,655 9,483,639	*18,278 *564,190	184,612 35,742,047	234,600 6,231,129
Cost of goods sold	63,588,644	4,173,166	31,108,433	3,571,442	*183,105	22,398,856	2,153,642
Compensation of officers	3,282,599	234,145	1,628,521	303,929	*9,062	945,765	2, 193,042 161,177
Salaries and wages	20,350,043	1,234,341	12,661,039	1,574,733	*156,703	3,520,337	1,202,890
Repairs	3,058,017	541,381	1,886,972		*21,184	275,176	136,727
Bad debts	305,614	29,998	94,915		*1,474	160,946	10,378
Rent paid on business property	8,764,573	952,611	4,910,618		*20,486	1,380,098	881,126
Taxes paid	4,419,268	215,400	2,935,768	339,092	*23,397	645,646	259,965
Interest paid	1,672,579	327,417	811,894	160,089	*3,686	245,384	124,109
Amortization	140,947	9,048	49,820	32,987	*1,301	35,762	12,028
Depreciation	6,510,380	1,281,332	3,797,992	535,818	*25,919	632,231	237,088
Depletion	*3,697	8	*3,689	-	-	-	-
Advertising	381,815	32,133	210,816	45,019	*2,209	74,146	17,492
Pension, profit-sharing, stock, annuity	455,182	109,373	190,384	42,225	*2,493	80,145	30,562
Employee benefit programs	2,155,644	119,748	1,486,915	97,717	*18,589	295,447	137,227
Net loss, noncapital assets	20,019	*1,367	18,405	-	-	*182	*65
Other deductions	33,830,619	3,047,342	22,813,643	1,956,473	*94,583	5,051,926	866,652
Total receipts less total deductions	5,895,171	317,058	3,394,613	342,484	*117,078	1,411,719	312,220
Net income (less deficit) from a trade or business.	5,887,299	315,783	3,391,971	342,438	*117,078	1,410,890	309,139
Net income	8,501,416	1,308,016	4,224,664	499,239	*117,078		480,141
Deficit	2,614,116	992,232	832,694	156,801	-	461,387	171,002
Total income tax [12]	13,974	*901	11,936	*896	-	94	*147

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samplesmoney amount	s are in thousands of dolla	115)		Informatio	n			
ltem	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Internet publishing and broadcasting	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	73,176	20,244	20,248	4,834	5,171	8,565	8,230	5,885
Number of shareholders	122,049	37,172	27,302	9,379	7,019	16,853	14,887	9,438
Total assets	56,649,985 6.836.824	22,400,910	7,414,479 961,733	10,662,108 1,029,007	713,540 76,967		1,862,126 566,147	940,470 247 170
Cash Notes and accounts receivable	9,752,994	2,434,769 4,249,864	1,121,410	2,349,069	*69,623	1,421,023 1,639,391	146,575	347,179 177,063
Less: Allowance for bad debts	204,727	111,879	20,982	20,551	*622		*1,331	*1,194
Inventories	1,169,558	621,814	233,633	10,845	*703	289,387	*10,290	*2,887
Investments in Government obligations	173,961	*41,454	*91,628	17,932	-	*22,947	-	-
Tax-exempt securities	1,070,246	*359,096	*38,824	665,597	-	4,977	-	1,750
Other current assets	2,673,525	1,090,356	523,493	318,396	*83,694	381,576	182,982	93,028
Loans to shareholders	1,303,703	785,949	80,620	198,297	*34,053	121,971	47,401	*35,413
Mortgage and real estate loans	*24,512	*22,404	-	1,302		805		
Other investments	19,067,349	7,623,543	2,471,656	2,270,913	*381,020	6,063,469	152,027	*104,721
Depreciable assets Less: Accumulated depreciation	22,901,069 15,367,798	8,902,322 6,108,438	4,448,061 3,338,935	2,972,659 2,074,676	149,527 104,596	4,699,079 2,666,982	1,376,983 838,993	352,438 235,179
Depletable assets	*5,221	0,100,436	3,336,935	2,074,070	104,590	*5,221	636,993	235,179
Less: Accumulated depletion	*4,944	_	_	_	_	*4,944	_	_
Land	770,700	249,687	156,170	147,487	-	187,140	*28,826	*1,390
Intangible assets (amortizable)	7,644,253	2,828,038	1,535,498	2,663,925	*47,286		179,352	40,564
Less: Accumulated amortization	3,359,982	1,316,465	1,267,689	588,087	*26,106	123,163	30,125	*8,346
Other assets	2,193,521	728,396	379,361	699,992	*1,993	313,032	41,991	28,755
Total liabilities	56,649,985	22,400,910	7,414,479	10,662,108	713,540	12,656,352	1,862,126	940,470
Accounts payable	3,778,495	1,906,468	233,573	192,143	*35,966	1,181,091	168,120	61,134
Mortgages, notes, and bonds under one year	2,066,739	755,871	180,388	397,912	*111,022	190,531	356,494	74,521
Other current liabilities Loans from shareholders	7,624,292	3,712,426	919,118	982,255	115,154	1,139,341	311,298	444,698 *733,454
Mortgages, notes, and bonds, one year of more	8,679,293 11,066,919	1,497,169 2,265,014	3,045,803 1,042,324	1,338,440 4,931,790	*59,570 *13,341	1,241,862 2,494,072	762,995 240,272	*80,106
Other liabilities	3,107,868	1,519,923	375,936	543,682	4,568	600,675		*17,605
Capital stock	2,416,196	980,196	331,027	342,968	5,366		185,076	58,811
Additional paid-in capital	7,793,160	1,467,488	1,833,271	1,218,475	*783,451	1,289,317	821,967	379,190
Retained earnings [26]	11,310,774	9,055,160	-513,829	754,222	-412,956	4,137,686	-861,409	-848,101
Less: Cost of treasury stock	1,193,753	758,806	*33,132	39,780	1,943	130,977	*168,168	*60,948
Total receipts	63,930,722	27,207,154	10,271,964	4,692,252	985,009	13,074,094	5,447,845	2,252,404
Business receipts	62,569,818	26,544,588	9,979,125	4,586,176	985,761	12,816,691	5,430,005	2,227,472
Interest on Government obligations, total	76,565	31,757	17,596	22,696	*634	2,116	*1,299	466
Net gain, noncapital assets Other receipts	295,288 989,050	51,545 579,263	27,421 247,822	21,155 62,224	- *-1,386	190,376 64,911	4,754 11,787	*36 24,430
Total deductions	59,501,365	25,407,596	8,782,421	4,779,118	773,870	12,503,489	5,065,064	2,189,806
Cost of goods sold	22,402,355	8,935,433	2,694,036	631,258	*86,248	7,620,102	1,519,240	916,038
Compensation of officers	4,016,814	1,472,548	1,426,014	238,837	92,075		251,996	168,630
Salaries and wages	10,925,017	5,716,198	1,049,382	1,359,765	*170,268			331,933
Repairs	441,374	188,475	61,235	44,074	15,632	91,216	32,459	8,284
Bad debts	243,131	74,568	10,976	48,148	-	87,288		*8,513
Rent paid on business property	1,929,503	866,293	388,119	149,575	27,083	291,467	136,991	69,975
Taxes paid	1,698,282	777,244	202,828	253,479	33,469		165,514	79,554
Interest paid	996,659	242,784	76,375	397,652	*8,837	199,058	36,782	35,171
Amortization Depreciation	777,590 1,452,915	226,576 410,999	283,502 310,273	219,651 166,433	*4,809 5,679		8,915 96,754	5,467 52,004
Depletion	1,452,915	410,999	310,273	100,433	5,079	[1]	90,754	52,004
Advertising	971,414	434,237	94,722	87,833	57,482	129,976	50,654	116,510
Pension, profit-sharing, stock, annuity	505,588	278,933	72,781	20,033	*18,245		23,566	28,323
Employee benefit programs	914,881	538,450	76,539	70,343	*6,737	84,364	110,013	28,435
Net loss, noncapital assets	23,828	1,282	*645	*3,044	-	*18,554	*43	*261
Other deductions	12,202,013	5,243,577	2,034,993	1,088,994	247,306	1,555,100	1,691,335	340,708
Total receipts less total deductions	4,429,357	1,799,558	1,489,543	-86,866	211,138			62,598
Net income (less deficit) from a trade or business.	4,352,792	1,767,801	1,471,946	-109,563	210,504	568,489	381,482	62,132
Net income	7,332,134	2,605,251	2,007,913	524,196	229,058			233,815
Deficit Total income tax [12]	2,979,342 30,926	837,451 3,478	535,967 *15	633,759 114	*18,554	537,599 27,318	244,331	171,683
10(a) 111001110 (ax [12]	30,926	3,478	15	114	-	21,318	-	_

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samplesmoney amounts	ts are in thousands of dollars) Finance and insurance					Real estate and rental and leasing			
ľ	Securities,					i i i i i i i i i i i i i i i i i i i			
			commodity						Lessors of
Item			contracts,	Insurance	Funds,				nonfinancial
			other financial	carriers	trusts,			Rental	intangible
	Total	Credit	investments,	and	and other	Total	Real estate	and	assets (except
		intermediation	and related	related	financial			leasing	copyrighted
	(67)	(68)	activities (69)	activities (70)	vehicles (71)	(72)	(73)	services (74)	works) (75)
Number of returns	149,163	36,195	33,395	72,285	7,288	435,109	398,706	34,943	1,459
Number of shareholders	264,773	78,508	53,316	116,452	16,498	860,282	801,063	56,023	3,196
Total assets	250,670,558	164,536,857	55,380,588	23,808,915	6,944,198	299,345,881	269,265,745	29,395,695	· · · · · ·
Cash	27,938,979	10,961,605	8,133,887	8,064,252	779,236	26,898,179	24,170,520	2,662,141	65,517
Notes and accounts receivable	66,873,391	54,892,524	6,062,278	5,610,830	307,758	15,794,239	11,758,925	3,905,798	
Less: Allowance for bad debts	1,498,438	1,438,229	13,995	46,214	-	212,838	96,236	114,758	1
Inventories	10,549	1,212	9,337	-	_	1,721,409	*132,433	1,587,622	
Investments in Government obligations	17,208,920	11,513,963	5,618,955	44,203	*31,798	433,054	425,257	*7,797	-
Tax-exempt securities	3,526,528	1,749,701	1,419,360	*66,285	*291,183	551,696	548,108	3,588	_
Other current assets	20,426,610	11,029,135	6,920,823	2,050,444	426,209	28,238,120	26,895,599	1,327,056	
Loans to shareholders	2,282,519	567,662	914,279	650,950	149,627	8,904,817	8,404,511	469,485	*30,821
Mortgage and real estate loans	47,879,867	47,015,452	630,499	*83,054	*150,862	5,705,313	5,628,966	*76,047	300
Other investments	48,130,490	19,825,360	21,371,084	2,373,452	4,560,594	39,357,019	36,908,343	2,200,128	*248,547
Depreciable assets	17,400,382	6,690,468	4,473,318	6,197,927	38,668	199,078,497	161,178,619	37,873,826	26,053
Less: Accumulated depreciation	9,908,848	3,130,414	2,551,786	4,204,576	22,072	74,954,106	52,810,068	22,132,866	*11,171
Depletable assets	*12,296	[1]	*12,295	*1	-	168,866	168,370	*495	-
Less: Accumulated depletion	*2,063	-	*2,062	*1	-	6,882	*6,729	*153	-
Land	730,964	426,856	247,177	55,108	*1,824	37,464,070	36,931,520	530,652	*1,897
Intangible assets (amortizable)	5,139,886	1,408,088	399,332	3,317,099	15,367	4,272,996	3,628,036	353,244	291,716
Less: Accumulated amortization	1,773,220	419,769	134,018	1,213,594	5,839	1,589,070	1,365,492	99,861	123,716
Other assets	6,291,747	3,443,245	1,869,826	759,693	218,983	7,520,502	6,765,063	745,453	*9,986
Total liabilities	250,670,558	164,536,857	55,380,588	23,808,915	6,944,198	299,345,881	269,265,745	29,395,695	684,441
Accounts payable	29,688,347	9,080,918	11,022,426	7,001,655	2,583,349	7,062,292	5,612,296	1,445,725	4,270
Mortgages, notes, and bonds under one year	34,760,593	31,092,727	2,127,144	1,522,859	17,863	16,434,184	13,137,835	3,280,457	*15,891
Other current liabilities	78,185,758	65,418,008	7,004,518	5,450,412	312,820	12,512,857	11,346,045	1,135,560	31,252
Loans from shareholders	7,314,833	3,214,193	2,759,498	944,840	396,303	38,862,137	33,684,632	5,161,085	*16,420
Mortgages, notes, and bonds, one year of more	29,731,482	18,969,351	4,802,853	3,519,617	2,439,662	135,119,334	122,885,776	12,123,242	
Other liabilities	20,907,159	16,586,963	3,195,264	928,701	196,231	12,860,857	11,690,592	1,134,980	
Capital stock	4,358,612	2,515,029	1,371,101	295,320	177,163	12,368,988	11,535,914	788,442	
Additional paid-in capital	19,427,255	5,109,120	9,997,382	1,238,284	3,082,469	39,115,129	32,527,887	6,428,137	
Retained earnings [26]	28,269,126	12,886,476	13,638,031	3,980,307	-2,235,688	28,585,219	30,018,238	-1,702,388	1
Less: Cost of treasury stock	1,972,609	335,928	537,628	1,073,080	*25,973	3,575,117	3,173,470	399,546	
Total receipts	122,668,725	43,712,808	28,407,346	49,958,095	590,476	127,561,462	104,148,261	23,003,288	409,913
Business receipts	108,060,174	33,181,863	25,744,557	48,913,086	220,667	120,631,372	98,496,784	21,798,725	
Interest on Government obligations, total	207,927	103,853	75,500	6,581	21,992	122,860	117,202	4,468	
Net gain, noncapital assets	947,738	658,126	87,848	183,333	18,430	1,699,030	911,063	782,195	
Other receipts	13,452,887	9,768,965 37,571,493	2,499,440 24,093,921	855,095 42,520,043	329,387 263,262	5,108,199 112,939,307	4,623,211 90,911,983	417,900 21,803,545	1
Total deductions Cost of goods sold	104,448,719 11,160,699	2,650,915	836,209	7,667,236	*6,339	27,645,457	20,338,561	7,265,633	,
Compensation of officers	12,148,223	1,925,008	4,880,574	5,275,418	67,223	8,871,515	8,154,636	7,203,033	
Salaries and wages	36,007,523	12,826,666		14,874,971	5,712	32,033,725	28,818,323	3,175,357	
Repairs	716,091	305,184	89,263	314,997	6,647	1,519,020	947,793	570,613	
Bad debts	1,634,390	1,508,757	50,822	72,096	2,714	279,830	201,921	76,161	*1,748
Rent paid on business property	4,220,416	1,540,785	895,151	1,779,311	5,170	6,146,948	4,586,218	1,559,204	*1,526
Taxes paid	3,309,349	1,227,146	774,669	1,295,948	11,585	3,122,390	2,404,375	712,015	
Interest paid	5,825,663	4,686,763	790,280	330,781	17,839	2,659,372	1,870,260	781,220	7,892
Amortization	344,024	78,481	41,167	223,334	1,041	152,639	102,308	21,002	
Depreciation	1,066,367	432,692	267,381	364,267	2,027	4,722,004	1,399,583	3,321,139	1
Depletion	*185	-		*185	_,	*2,880	*2,875	*5	1
Advertising	1,858,579	1,028,361	253,333	574,592	2,293	2,673,465	2,347,622	312,552	
Pension, profit-sharing, stock, annuity	1,056,786	203,206	314,346	538,253	*981	1,146,807	1,050,023	92,703	
Employee benefit programs	1,736,747	516,922	355,740	861,262	2,822	1,121,730	907,825	211,530	1
Net loss, noncapital assets	94,538	88,114	5,462	962	-	63,521	49,620	13,606	
Other deductions	23,269,138	8,552,493	6,239,348	8,346,430	130,867	20,778,003	17,730,038	2,976,845	
Total receipts less total deductions	18,220,006	6,141,314	4,313,425	7,438,052	327,215	14,622,155	13,236,278	1,199,743	
Net income (less deficit) from a trade or business.	18,012,080	6,037,461	4,237,925	7,431,471	305,223	14,499,295	13,119,077	1,195,275	1
,									
Net income	21,691,669	6,932,434	6,442,963	7,934,644	381,628	20,177,628	17,741,664	2,205,722	230,242
Net income	21,691,669 3,679,590	6,932,434 894,973	6,442,963 2,205,038	7,934,644 503,173	76,405	5,678,333	4,622,588	1,010,447	

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples-money amounts	s are in thousands of dollars)					
			Administrative and support			
Item	Professional,	Management			Waste	
	scientific, and	of companies	Total	Administrative	management and	Educational
	technical	(holding	Total	and support	remediation	services
	services	companies)		services	services	
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	550,531	24,852	180,924	170,578	10,346	30,450
Number of shareholders	800,512	108,657	267,766	246,516	21,249	39,776
Total assets	96,142,133	329,213,659	45,519,561	36,428,650	9,090,911	5,107,223
Cash	23,982,594	15,102,336	8,055,162	6,929,736	1,125,425	1,193,577
Notes and accounts receivable	21,243,694	182,315,375		9,134,616	1,866,135	976,679
Less: Allowance for bad debts	283,902	2,357,306	149,507	116,394	33,113	70,143
Inventories	2,700,868	*25,336	936,299	756,517	179,783	70,491
Investments in Government obligations	295,264	32,100,820	*11,346	*1,032	10,315	299
Tax-exempt securities	242,098 8,192,662	11,413,143	*32,389 4,539,965	*14,136 3,790,673	*18,253 749,291	292,662
Other current assets Loans to shareholders	4,399,025	10,229,938 996,043	1,799,923	1,703,325	749,291 96,598	292,862
Mortgage and real estate loans	4,399,025 318,316	9,356,088	260,993	260,926	96,596 *66	*25,804
Other investments	11,679,340	58,166,640	· ·	3,105,023	672,220	200,812
Depreciable assets	45,609,911	9,777,373		23,060,578	8,220,364	3,317,928
Less: Accumulated depreciation	31,171,801	4,348,458		16,050,700	5,430,794	1,660,779
Depletable assets	7,866	6,096		*955	*11,897	*4,327
Less: Accumulated depletion	*3,683	*1,404	*7,967	-	*7,967	*4,089
Land	1,239,687	1,287,230	· ·	720,236	641,453	168,752
Intangible assets (amortizable)	6,040,288	1,918,055	4,014,873	3,080,853	934,020	294,388
Less: Accumulated amortization	1,650,457	331,491	1,276,642	883,126	393,516	98,889
Other assets	3,300,363	3,557,845	1,350,745	920,263	430,481	170,556
Total liabilities	96,142,133	329,213,659	45,519,561	36,428,650	9,090,911	5,107,223
Accounts payable	9,811,531	40,469,799	5,179,308	4,147,539	1,031,770	312,843
Mortgages, notes, and bonds under one year	7,941,640	8,430,481	5,677,971	5,048,946	629,025	308,774
Other current liabilities	16,880,626	192,394,747	6,589,017	5,778,387	810,630	1,160,925
Loans from shareholders	16,597,527	3,309,599	4,083,588	3,482,334	601,254	1,019,647
Mortgages, notes, and bonds, one year of more	13,336,745	12,818,471	10,887,755	7,989,963	2,897,792	1,030,127
Other liabilities	4,030,411	5,467,199		1,686,105	860,238	86,574
Capital stock	4,082,761	4,420,278	1,152,877	942,155	210,722	112,446
Additional paid-in capital	11,401,971	36,821,269	4,053,026	3,591,172	461,854	1,060,586
Retained earnings [26]	14,433,777	26,727,670	6,202,202	4,443,852	1,758,349	77,162
Less: Cost of treasury stock	2,374,856	1,645,855	852,525	681,802	170,723	*61,860
Total receipts	340,782,932	22,820,282	181,505,128	163,047,858	18,457,270	11,456,697
Business receipts	333,659,722	7,737,224	179,730,067	161,511,898	18,218,169	11,265,229
Interest on Government obligations, total	75,776 277.689	779,635	22,751	20,271	2,480	2,300
Net gain, noncapital assets	6,769,746	99,299	211,281	149,771	61,510	312
Other receipts	305,848,312	14,204,124 15,398,178	1,541,030 171,873,543	1,365,918 154,797,534	175,111 17,076,009	188,856 10,163,706
Total deductions Cost of goods sold	97,224,729	*40,504	86,580,569	79,346,945	7,233,624	1,665,410
Compensation of officers	34,563,889	1,474,773		6,953,624	598,732	839.055
Salaries and wages	65,124,850	2,723,177		31,994,704	2.660.944	2,814,355
Repairs	1,608,187	246,121		942,024	303,105	176,224
Bad debts	337,648	667,447	240,099	181,338	58,761	32,383
Rent paid on business property	10,891,637	203.001	3,862,899	3,373,323	489,575	881,221
Taxes paid	9,853,822	552,967	7,153,844	6,574,181	579,663	438,901
Interest paid	1,877,485	5,169,201	1,077,030	850,281	226,748	94,024
Amortization	405,553	123,653	248,992	190,777	58,215	26,797
Depreciation	2,669,093	423,617	2,319,258	1,647,991	671,267	166,265
Depletion	*1,104	307	*1,384	*1,278	*106	-
Advertising	3,731,882	242,735	1,520,408	1,426,880	93,528	388,622
Pension, profit-sharing, stock, annuity	3,607,856	186,509	485,984	382,822	103,162	47,619
Employee benefit programs	4,844,024	429,564	3,243,701	2,900,848	342,853	196,540
Net loss, noncapital assets	17,204	57,056	· ·	17,216	*725	*9,201
Other deductions	69,089,348	2,857,544	21,668,303	18,013,302	3,655,000	2,387,088
Total receipts less total deductions	34,934,620	7,422,104	9,631,585	8,250,324	1,381,261	1,292,991
Net income (less deficit) from a trade or business.	34,858,845	6,642,469	9,608,834	8,230,052	1,378,781	1,290,692
Net income	39,964,865	8,402,540		10,004,043	1,695,420	1,576,177
Deficit	5,106,021	1,760,072	2,090,630	1,773,991	316,638	285,486
Total income tax [12]	28,345	29,462	2,692	*2,566	*126	165

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples—money amounts	s are in thousands of dollars)	Health care and socia	l assistance		Arts. en	tertainment, and rec	reation
ŀ							
ltem	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	243,873	194,974	35,991	12,908	81,053	45,633	35,420
Number of shareholders Total assets	346,953	251,731	63,164 6,956,541	32,059	134,167	70,766 10,619,320	63,401 20,795,365
Cash	43,221,998 9,588,481	24,487,821 7,131,335	1,318,960	11,777,635 1,138,186	31,414,685 5,103,911	2,708,303	2,395,608
Notes and accounts receivable	5,202,725	1,674,752	1,159,837	2,368,136	1,817,808	855,596	962,212
Less: Allowance for bad debts	439,380	163,655	118,498	157,227	31,127	19,673	11,454
Inventories	519,646	315,843	103,574	100,229	1,268,742	378,919	889,823
Investments in Government obligations	*66,650	50,752	*9,358	6,540	*7,373	*5,774	1,599
Tax-exempt securities	*14,998	*10,085	*4,760	153	*49,292	*41,917	*7,375
Other current assets	2,040,485	844,102	363,311	833,072	1,822,433	796,343	1,026,090
Loans to shareholders	3,472,336	2,680,619	360,414	431,303	625,587	374,928	250,659
Mortgage and real estate loans	*1,297	126	-	*1,170	184,878	*119,753	*65,125
Other investments	2,794,528	1,445,525	580,344	768,660	3,503,701	1,429,034	2,074,667
Depreciable assets	40,056,612	24,807,441	6,164,851	9,084,321	25,185,811	4,839,459	20,346,352
Less: Accumulated depreciation	24,862,147	16,997,085	3,774,849	4,090,213	14,065,815	2,766,528	11,299,287
Depletable assets	*35,493	*25,871	*9,326	296	*23,441	-	*23,441
Less: Accumulated depletion	*9,940	*9,672	-	268	-	-	-
Land	1,171,654	266,761	202,255	702,638	2,281,493	158,193	2,123,300
Intangible assets (amortizable)	4,626,054	3,259,029	882,608	484,417	3,696,255	1,915,299	1,780,956
Less: Accumulated amortization	1,659,111	1,120,512	379,767	158,832	1,063,249	725,758	337,491
Other assets	601,616	266,506	70,056	265,054	1,004,150	507,760	496,390
Total liabilities	43,221,998	24,487,821	6,956,541	11,777,635	31,414,685	10,619,320	20,795,365
Accounts payable	2,324,743	857,157	355,240	1,112,346	1,551,295	782,150	769,145
Mortgages, notes, and bonds under one year	4,762,614	2,269,268	1,042,785	1,450,561	2,959,710	1,141,833	1,817,877
Other current liabilities	5,088,055	2,768,697	798,317	1,521,041	3,906,978	1,897,870	2,009,108
Loans from shareholders	5,514,420	2,559,103	1,089,588	1,865,729	5,215,922	2,374,387	2,841,535
Mortgages, notes, and bonds, one year of more	15,669,437	8,464,252	1,751,384	5,453,801	10,127,127	2,681,001	7,446,126
Other liabilities	1,569,994	684,220	208,699	677,075	3,086,583	1,633,446	1,453,137
Capital stock	1,214,445	748,149	260,892	205,403	1,215,448	264,713	950,735
Additional paid-in capital	2,829,885	1,542,682	746,933	540,270	10,550,469	4,644,897	5,905,571
Retained earnings [26]	4,976,430	4,902,182	773,000	-698,752	-6,916,680	-4,774,692 *20,207	-2,141,988
Less: Cost of treasury stock	728,023	307,888	70,295	349,840	282,168	*26,287	255,881
Total receipts	176,035,682 173,053,290	127,231,579 125,011,668	25,090,374 24,800,607	23,713,728 23,241,015	41,571,151 39,846,938	19,611,168 18,886,730	21,959,984 20,960,208
Business receipts Interest on Government obligations, total	4,824	1,796	*2,034	23,241,015	39,646,936 12,010	4,086	7,924
Net gain, noncapital assets	291,211	88,423	94,660	108,128	92,138	21,834	70,304
Other receipts	2,686,357	2,129,692	193,074	363,591	1,620,065	698,519	921,547
Total deductions	156,475,403	110,624,337	23,189,436	22,661,630	38,529,764	17,720,612	20,809,152
Cost of goods sold	15,799,553	9,492,326	4,185,496	2,121,731	8,194,437	2,255,755	5,938,682
Compensation of officers	25,499,246	23,227,015	1,845,669	426,563	2,803,129	2,045,084	758,045
Salaries and wages	43,263,004	27,364,758	7,256,075	8,642,171	7,521,523		3,859,299
Repairs	1,605,532	1,069,195	316,490	219,847	675,965		554,204
Bad debts	290,267	86,489	67,933	135,845	45,251	13,745	31,506
Rent paid on business property	9,568,007	6,790,459	1,341,412	1,436,136	2,081,606	567,214	1,514,391
Taxes paid	6,499,449	3,990,851	1,039,423	1,469,174	1,682,372	464,517	1,217,854
Interest paid	1,439,450	779,497	228,381	431,572	843,379	209,144	634,235
Amortization	331,956	243,599	52,072	36,285	296,898	207,420	89,478
Depreciation	2,133,240	1,382,287	413,738	337,215	1,328,202	268,659	1,059,543
Depletion	-	-	-	-	-	-	-
Advertising	1,739,433	1,473,511	162,447	103,475	895,402	374,415	520,986
Pension, profit-sharing, stock, annuity	3,109,839	2,907,261	155,216	47,362	497,404	429,515	67,889
Employee benefit programs	2,275,354	1,296,107	308,956	670,291	353,503	111,345	242,158
Net loss, noncapital assets	12,886	*5,533	*2,447	4,906	37,289	9,767	27,523
Other deductions	42,908,188	30,515,449	5,813,681	6,579,057	11,273,404	6,980,046	4,293,358
Total receipts less total deductions	19,560,278	16,607,242	1,900,938	1,052,098	3,041,388	1,890,556	1,150,832
Net income (less deficit) from a trade or business.	19,555,454	16,605,446	1,898,905	1,051,104	3,029,378	1,886,470	1,142,908
Net income	21,736,188	17,862,897	2,489,681	1,383,609	5,393,562	3,015,196	2,378,366
Deficit	2,180,733	1,257,451	590,776	332,505	2,364,184	1,128,726	1,235,458
Total income tax [12]	*15,788	*11,740	*2,448	1,600	*1,123	*1,086	37

Table 7--S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samples-money amount		modation and food	services		Other se	rvices		
Item	Total	Accommodation	Food services and drinking	Total	Repair and maintenance	Personal and laundry	Religious, grantmaking, civic, professional, and similar	Not allocable
	(00)	(00)	places	(00)	(00)	services	organizations	(00)
Number of returns	(89) 205,523	(90) 26,356	(91) 179,167	(92) 219,995	(93) 112,812	(94) 106,386	(95) * 798	(96) * 511
Number of shareholders	411,418	79,574	331,845	350,570	170,932	178,756	*882	*616
Total assets	88,652,896	38,845,216	•	37,208,782	17,179,674	19,719,513	*309,595	*106,858
Cash	9,519,771	2,556,914	6,962,857	4,775,250	2,279,013	2,291,406	*204,830	*9,303
Notes and accounts receivable	3,787,610	1,770,987	2,016,623	3,789,493	1,976,540	1,809,960	*2,993	-
Less: Allowance for bad debts	35,463	9,352	26,111	55,888	15,047	40,836	*5	-
Inventories	2,495,522	256,198	2,239,324	2,939,351	2,181,783	757,568	-	-
Investments in Government obligations	84,586	*58,895	*25,690	*9,088	*2,429	*6,658	-	-
Tax-exempt securities	*11,718	2,211	*9,507	*67,613	-	*67,613	-	-
Other current assets	4,143,692	1,973,508	2,170,183	1,702,133	498,430	1,185,606	*18,096	-
Loans to shareholders Mortgage and real estate loans	1,815,805 1,142,210	570,788 660,780	1,245,017 481,430	1,008,264 *47,190	500,966 *42,466	494,743 *4,724	*12,554	-
Other investments	8,797,767	5,487,623	3.310.144	2,297,359	800.542	1,489,740	*7,078	_
Depreciable assets	82,256,428	31,412,058	50,844,369	34,467,872	15,872,751	18,543,945	*51.176	*101,511
Less: Accumulated depreciation	41,308,705	12,080,806	29,227,899	20,358,099	9,957,659	10,398,935	*1,505	*4,589
Depletable assets	*129,787	55,107	*74,680	*1,450	-	*1,450	-	-
Less: Accumulated depletion	*94,033	26,055	*67,978	*1,450	-	*1,450	-	-
Land	6,430,091	4,205,560	2,224,532	2,316,605	1,281,946	1,030,269	*4,391	*633
Intangible assets (amortizable)	11,481,142	1,651,884	9,829,258	4,884,232	2,076,470	2,793,609	*14,153	-
Less: Accumulated amortization	3,420,524	561,566	2,858,958	1,680,996	544,680	1,132,109	*4,207	-
Other assets	1,415,491	860,481	555,010	999,315	183,724	815,551	40	-
Total liabilities	88,652,896	38,845,216	49,807,680	37,208,782	17,179,674	19,719,513	*309,595	*106,858
Accounts payable	4,715,048	860,894	3,854,153	3,278,358	1,818,510	1,227,097	*232,751	-
Mortgages, notes, and bonds under one year Other current liabilities	6,410,529 7,220,177	3,122,925 2,346,968	3,287,604 4,873,209	2,795,937 2,802,114	1,312,880 1,038,184	1,483,047 1,727,806	10 *36,123	-
Loans from shareholders	15,241,446	5,240,754	10,000,692	7,519,281	3,141,130	4,377,290	*861	_
Mortgages, notes, and bonds, one year of more	39,178,158	20,326,137	18,852,022	13,281,694	6,451,236	6,668,003	*162,455	_
Other liabilities	2,030,749	842,956	1,187,792	1,222,360	278,095	944,264	-	-
Capital stock	4,764,426	2,001,788	2,762,637	2,347,823	914,967	1,378,438	*54,418	*1,935
Additional paid-in capital	9,569,624	4,814,862	4,754,762	4,824,124	2,399,687	2,288,135	*136,302	*117,434
Retained earnings [26]	1,277,497	-301,921	1,579,417	366,146	209,176	470,295	*-313,324	*-12,511
Less: Cost of treasury stock	1,754,756	410,147	1,344,609	1,229,054	384,190	844,864	-	-
Total receipts	172,452,853	19,718,878	152,733,974	104,888,570	59,095,323	45,450,067	*343,180	-
Business receipts	169,762,060	19,182,902	150,579,158	103,722,527	58,791,204	44,591,859	*339,464	-
Interest on Government obligations, total	6,602	3,135		15,510	1,286	14,167	*57	-
Net gain, noncapital assets	625,173	139,562	485,611	288,893	150,685	138,129	*79	-
Other receipts Total deductions	2,059,018 165,724,567	393,279 19,047,918	1,665,739 146,676,649	861,640 100,825,791	152,149 56,524,598	705,912 43,965,817	*3,579 *335,376	*783
Cost of goods sold	64,362,789	2,565,061	61,797,728	41,410,576	28,981,118	12,412,305	*17,152	763
Compensation of officers	5,034,436	349,398	4,685,038	6,173,059	3,548,777	2,622,363	*1,920	-
Salaries and wages	31,313,474	3,762,090	27,551,384	16,509,518	7,297,404	9,205,033		-
Repairs	3,223,857	664,269	2,559,588	1,171,041	457,515		*109,141	-
Bad debts	92,572	27,100	65,473	170,855	84,909	85,447	*499	-
Rent paid on business property	11,966,401	1,186,910	10,779,491	7,847,003	2,830,088	5,016,002	*914	-
Taxes paid	7,774,182	1,461,636	6,312,546	3,952,555	2,030,191	1,919,998	*2,366	*783
Interest paid	3,036,940	1,517,982	1,518,957	1,219,933	588,030	631,066	*837	-
Amortization	780,037	176,319	603,718	394,685	185,036	209,379	*270	-
Depreciation	3,966,879	1,223,613	2,743,267	2,247,664	949,643	1,296,606	*1,415	-
Depletion	*881	72	*808	*2,752	*2,752	1.005.504	*204	-
Advertising Pension, profit-sharing, stock, annuity	4,239,623 261,489	398,298 35,499	3,841,325 225,990	1,912,884 211,227	906,935 74,422	1,005,584 136,592	*364 *213	-
Employee benefit programs	1,283,789	35,499 218,792	1,064,997	1,350,836	839,686	509,803	*1,348	_
Net loss, noncapital assets	52,670	*44,292	8,378	26,895	*852	26,042	1,040	
Other deductions	28,334,546	5,416,587	22,917,959	16,224,308	7,747,239	8,285,210	*191,858	_
Total receipts less total deductions	6,728,285	670,960	6,057,326	4,062,779	2,570,725	1,484,250	*7,804	*-783
Net income (less deficit) from a trade or business.	6,721,684	667,824	6,053,859	4,047,268	2,569,439	1,470,082	*7,747	*-783
Net income	10,490,775	1,946,164	8,544,611	6,559,403	3,539,298	3,000,504	*19,601	-
Deficit	3,769,092	1,278,340	2,490,752	2,512,134	969,859	1,530,422	*11,854	*783
Total income tax [12]	3,501	1,445	*2,057	*20,362	*15,201	*5,161	-	_

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

		Agric	culture, forestry,	fishing, and hun	ting			Constr	uction
ltem	All	Total	Agricultural	Forestry	Support activities and fishing,	Mining	Utilities	Total	Construction
	industries		production	and	hunting and				of buildings
	(1)	(2)	(3)	logging (4)	trapping (5)	(6)	(7)	(8)	(9)
Number of returns	2,275,502	39,765	25,816	3,534	10,416	11,525	1,791	360,044	107,246
Number of shareholders	3,751,710	88,270	57,530	4,779	25,961	22,465	7,322	558,310	157,962
Total assets	2,008,836,764	28,524,263	21,301,238	1,840,113	5,382,912	34,851,286	4,594,760	283,346,235	128,143,711
Cash	236,041,547	3,404,452	2,064,215	143,155	1,197,082	5,503,711	666,452	41,041,684	16,800,485
Notes and accounts receivable Less: Allowance for bad debts	552,115,202 7,993,422	2,708,353 9,387	1,835,318 8,404	105,994 550	767,041 432	5,524,074 16,209	1,336,266 *13,664	77,005,215 415,964	27,483,769 83,178
Inventories	307,555,047	3,046,528	2,388,448	192,710	465,369	707,564	307,904	50,684,418	34.535.309
Investments in Government obligations	48,967,490	*12,975	*12,545	132,710	*430	196,531	416	271,521	96,440
Tax-exempt securities	16,789,089	*199,829	*199,829	-	-	309,032	-	527,351	149,622
Other current assets	126,890,304	1,371,445	1,199,797	50,834	120,813	1,897,755	446,218	36,706,841	22,536,634
Loans to shareholders	31,287,668	1,315,030	959,700	*245,746	109,584	526,623	*4,395	5,379,908	1,908,494
Mortgage and real estate loans	56,868,386	193,756	72,256	21,125	*100,376	3,383	-	1,092,973	817,750
Other investments	184,040,044	2,319,816	1,571,052	163,238	585,527	8,672,564	664,963	19,883,125	7,842,845
Depreciable assets	823,787,196	27,697,174	19,180,258	2,773,788	5,743,128	16,508,475	1,547,964	98,160,467	20,283,587
Less: Accumulated depreciation	503,997,136 9,689,970	19,283,734 *42,248	13,229,453 *12,576	2,018,740 29,672	4,035,541	10,736,264 7,001,885	809,045 25,675	64,404,013 244,919	11,879,414 *11,271
Depletable assets Less: Accumulated depletion	3,844,985	*7,557	*7,557	29,072	_	3,539,290	11,918	61,481	*7,256
Land	48,372,924	4,354,030	4,116,364	100,729	136,937	857,917	95,323	10,554,266	4,993,511
Intangible assets (amortizable)	66,464,934	486,271	237,469	*4,752	244,050	744,407	172,177	1,769,870	277,964
Less: Accumulated amortization	21,418,786	137,947	40,259	*1,409	96,279	346,136	67,609	562,343	136,199
Other assets	37,221,291	810,981	737,085	29,070	44,826	1,035,266	229,240	5,467,478	2,512,077
Total liabilities	2,008,836,764	28,524,263	21,301,238	1,840,113	5,382,912	34,851,286	4,594,760	283,346,235	128,143,711
Accounts payable	277,000,475	1,373,969	734,251	43,910	595,808	3,446,225	1,203,106	53,765,905	26,402,622
Mortgages, notes, and bonds under one year	224,019,419	3,895,234	3,111,119	237,011	547,104	1,241,968	228,119	36,624,044	23,024,745
Other current liabilities Loans from shareholders	408,072,743 85,662,978	1,091,541 1,949,567	657,404 830,429	51,685 *150,770	382,452 968,368	2,111,860 929,102	487,044 2,430	39,914,624 11,519,681	18,262,543 4,800,519
Mortgages, notes, and bonds, one year of more	305,101,779	8,159,881	5,836,579	926,964	1,396,339	5,126,286	486,218	45,122,741	18,538,289
Other liabilities	49,236,694	560,430	530,385	*11,098	18,947	1,170,419	173,989	6,308,819	3,527,181
Capital stock	39,551,195	2,192,627	2,022,280	49,928	120,419	317,992	116,001	4,090,658	1,309,856
Additional paid-in capital	110,926,331	3,250,316	2,478,246	102,897	669,173	2,834,401	704,697	15,026,713	3,535,288
Retained earnings [26]	539,480,421	6,579,828	5,476,102	267,988	835,737	18,149,983	1,193,319	73,611,680	29,481,716
Less: Cost of treasury stock	30,215,273	529,132	375,557	*2,139		476,949	*163	2,638,632	739,050
Total receipts	4,422,431,041	45,434,862	28,679,377	4,856,029	11,899,456	36,325,384	8,317,066	718,019,251	301,630,073
Business receipts	4,328,451,012	42,036,308	25,894,971	4,725,776	11,415,561	33,279,263	8,117,468	710,263,919	298,149,702
Interest on Government obligations, total Net gain, noncapital assets	1,225,846	19,808 555,329	18,792 309,757	*449 *79,863	*567 165,709	28,157 499,646	832 10,303	77,014 1,082,889	34,701 230,724
Other receipts	10,111,852 82,642,332	2,823,417	2,455,857	49,941	317,619	2,518,318	188.463	6,595,429	3,214,946
Total deductions	4,073,126,253	40,492,212	25,217,175	4,470,359	10,804,678	26,683,531	7,786,073	663,489,462	280,758,637
Cost of goods sold	2,694,948,135	19,864,813	10,568,624	2,841,217	6,454,972	13,231,920	6,931,878	522,839,215	244,600,286
Compensation of officers	157,580,074	1,019,276	533,473	88,265	397,537	786,884	54,210	20,050,660	5,776,355
Salaries and wages	434,739,638	3,277,425	2,287,835	311,192	678,398	2,802,185	145,215	34,861,748	8,529,739
Repairs	24,632,643	1,054,713	696,166	94,986	263,562	643,483	8,782	2,439,256	460,750
Bad debts	6,475,890	21,998		*569	10,621	22,473	1,986		207,513
Rent paid on business property	99,208,424	1,667,370		41,369	340,988	821,138	46,079	9,629,333	1,940,288
Taxes paid	82,885,718	825,910		85,675	190,918	1,091,889	48,143	10,923,362	2,839,883
Interest paid	36,060,564 4,777,535	674,364 45,289	503,600 27,726	50,680 *1,891	120,084 15,671	405,920 32,765	35,438 14,068	3,545,653 215,522	1,377,642 77,696
Amortization Depreciation	48,110,602	1,692,553	1,139,554	232,360	320,639	1,153,894	68,191	6,573,436	1,072,537
Depletion	533,566	*4,900	*4,900	_02,000	520,009	285,990	225	38,974	*1,014
Advertising	38,056,741	164,512	96,982	8,693	58,837	31,434	11,042	1,947,794	817,063
Pension, profit-sharing, stock, annuity	17,907,646	124,995	86,243	4,531	34,221	127,299	11,742	2,230,035	695,615
Employee benefit programs	38,844,897	333,995	275,459	13,673	44,863	343,676	19,802	6,200,580	1,418,423
Net loss, noncapital assets	512,679	18,317	18,166	*93	58	11,126	*26	27,125	7,208
Other deductions	387,851,500	9,701,782	7,133,309	695,165	1,873,309	4,891,456	389,248	41,252,226	10,936,625
Total receipts less total deductions	349,304,789	4,942,649	3,462,202	385,670	1,094,778	9,641,853	530,993	54,529,789	20,871,436
Net income from a trade or buisness	348,078,943	4,922,841	3,443,409	385,221	1,094,211	9,613,696	530,161	54,452,775	20,836,735
Total income tax [12]	460,256	12,082	11,271	*132	*679	15,535	5,653	44,256	19,012

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

Intangible assets (amortizable)		Construction	ncontinued			Manufac	turing		
Number of returns	ltem	civil engineering construction and land	trade	Total		and tobacco product	mills and textile product		and allied product
Number of returne				(40)	(10)			(10)	
Number of shareholders.									
Total assests		· · · · · · · · · · · · · · · · · · ·		,					
Cash						,			
Notes and accounts receivable. 15.737,149 13.786,237 Less Aloxanome for bad debits. 91.044 24.1502 92.0802 7.772 7.14,175,329 11.973,787 11.973,787 11.973,787 11.973,787 11.973,787 12.96,682,379 52.07,168 11.337,353 10.481,333,353 10.48									
Less. Allowance for basic deba. 191,204 241,582 193,082 177,752 1714,324 179,633 177,772 1714,324 179,633 179,99 130,464 131,373 1714,324 179,633 179,99 130,464 131,775 1714,324 179,633 179,99 130,464 131,775 131,770 131,7									
Inventionies 11,973,787 4,175,322 66,982,379 5,207,183 1,337,353 1,041,834 3,031,757 511,266 Investments in Covernment obligations 13,009 37,772 71,324 77,945 1,175,245 71,952 1,287 1,28		· · ·					-		
Investmentals in Government obligations 137,309 37,772 714,324 779,465 11,709 3,864 31,875 134,event processes 29,865 80,866 12,872 55,855 18,939 208,565 234,141 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 27,316 234,411 767,993 769,411 767,993 769,411		· ·					-		
Tax-exemys searchites					-, - ,			-,,	311,200
Deveroment assets	5	· ·					-		
Loss is shareholders. 976.099 2495.315 255.956 Differ investments. 91.142,783 2.897,488 18.225.158 175.3357 699.108 2.892,285 2.892,285 2.892,285 19.102,1852 Lass. Accumulated depication. 19.038,985 19.038,985 19.021,887,985 19.021,887,985 19.038,985 19.021,887,985 19.038,985 19.038,985 19.021,887,985 19.038,985 19.038,985 19.021,887,985 19.038,985 19.038,985 19.038,985 19.038,985 19.021,887,985 19.038,985 19.038,985 19.038,985 19.038,985 19.021,887,985 19.038,985 19.			,				,		27 315
Mortgage and real estable bions. 9, 142,783 9, 287,488 13, 229,189 177,53,957 69,108 43,159 66,095 *50,005 controlled assets. 9,000 142,783 9,288,644 191,621,182 1,015,225 2,044,5772 3,733,665 2,882,250 2,838,225 48,9727 Less Accumulated depreciation. 19,383,954 19,886,644 191,621,182 1,015,225 2,296,240 1,925,380 1,868,666 268,881 2,269 1,267 1,			, ,			,		, , , , , , , , , , , , , , , , , , ,	,
Other investments			, ,		,		-	, , , , , , , , , , , , , , , , , , ,	3,000
Depreciable assets. 19,0901.819 19,083.994 19,288.644 19,19(2.1)2 1,19(2.1)2	~ ~				,			, , , , , , , , , , , , , , , , , , ,	*60.062
Less: Accumulated depletion.			,,	-,,		,	· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , ,	
Depletable assets.	•		, ,	,	, ,	, ,			,
Less: Accumulated depletion. 4, 505,200 1, 1055,556 4, 163,516 5, 18,553 170,952 44,484 147,673 13,000 intangible assets (amortizable). 6, 99,628 852,279 9, 368,151 12,19,825 154,823 50,790 310,202 13,372 20,000 cm assets. 7, 79,247 28, 90,661,517 12,19,825 154,823 50,790 310,202 13,372 20,000 cm assets. 7, 79,247 28, 92,867,191 28,867,191 28,867,191 28,867,191 28,867,191 28,867,191 28,867,191 28,867,191 28,867,191 28,867,191 28,867,191 28,867,191 39,860 790,932 132,659 81,003 50,000 20,000 cm assets. 7, 79,344,728 93,247,241 18,570,868 93,227,019 3,719,255 413,590 503,139 16,43,327 17,386,400 cm and bonds under one year 61,193,991 53,479,900 20,306,157 20,303,170 284,476 289,270 742,021 123,852 10,000 cm current inbilities. 8, 364,119 13,267,861 29,000 cm and bilities. 8, 364,119 13,267,861 29,000 cm and bilities. 8, 364,119 13,267,861 29,000 cm and bilities. 8, 364,119 13,486,473 3,000,489 10,386,000 574,411 223,469 13,474 455,548 191,825 10,000 cm and bilities. 11,446,185	·					,,	-	-	
Land. 4,505,200 1,055,556 4,163,516 151,555 170,952 48,484 147,673 13,050 intangible assets (amortizable) 638,622 88,52.79 9,386,131 1,219,825 354,823 50,790 310,202 133,672 123,572 127,385 128,285 128,288 12,463 199,659 13,087 170 141,041,041,041,041,041,041,041,041,041,	•	· ·			-	_	_	_	_
Intangible assets (amortization)	·	,			518,553	170,952	48,484	147,673	*3,605
Less: Accumulated amortization. 147,734 278,409 2,865,719 359,600 79,932 132,655 81,003 5-0,087 Total liabilities. 75,847,796 79,354,728 265,007,577 25,013,110 6,880,516 3,977,616 9,002,533 1,484,875 Accounts payable. 11,792,424 5,570,859 3,2927,019 3,192,55 481,359 503,139 1,643,327 Other current liabilities. 8,191,399 5,479,900 20,306,157 2,083,176 264,476 269,270 742,021 123,566 Other current liabilities. 8,364,119 13,287,961 2,206,8621 1,999,951 322,181 260,007 588,345 85,420 Loans from shareholders. 3,018,673 3,700,489 10,388,060 574,411 223,469 34,724 455,548 918,325 Other liabilities. 1,825,621 966,018 8,904,910 766,07 202,730 129,355 164,860 148,860 Capital stock. 1,409,868 1,370,935 4,521,740 248,348 113,615 87,844 306,552 33,268 Less: Cost of treasury stock. 722,602 77,670,42 548,606 7,985 113,861 128,659 113,861 128,659 Eless: Cost of treasury stock. 792,602 77,670,42 548,606 7,449,825 6,918,252 143,813 Eless: Cost of treasury stock. 110,691 7,767,042 548,606 7,449,825 6,918,925 143,813 Eless: Cost of treasury stock. 110,691 7,767,042 548,606 7,449,825 6,918,925 143,813 Eless: Cost of treasury stock. 10,691 7,767,042 548,606 7,449,825 6,918,925 21,438,225 3,072,266 Eless: Cost of treasury stock. 10,691 7,767,042 548,606 6,877,789 21,100,176 30,423,33 Eless: Cost of treasury stock. 10,691 7,767,042 548,606 6,877,789 21,100,176 30,423,33 Eless: Cost of treasury stock. 10,691 7,767,042 548,606 6,79,941 3,590 3,590,808 3,600							-		
Other assets. 72,70.347 685,054 6,152.791 369,620 79,932 132,659 81,003 50,087 75,041,786 75,041,786 79,354,786 265,067,777 25,013,191 6,880,516 3,977,516 3,007,516 5,002,533 1,848,4376 2,000,617 3,719,255 481,359 503,139 1,643,327 277,388 3,000,618 3,000,	, ,	147,734					· · · · · · · · · · · · · · · · · · ·		*3,298
Total liabilities 75,84,726 79,354,728 286,007,577 28,013,110 6,880,616 3,977,516 9,002,533 1,484,872 Accounts payable 11,792,424 15,570,899 22,070,19 3,719,255 481,359 50.31,9 1643,327 277,388 Mortgages, notes, and bonds under one year 8,3119,399 5,479,900 20,306,157 2,083,176 284,476 209,270 742,021 123,582 Loans from shareholders 3,018,673 3,070,0489 10,388,802 574,411 223,466 34,724 455,548 991,826 Mortgages, notes, and bonds, one year of more 15,440,287 11,144,165 41,102,800 4,552,923 878,914 387,194 881,471 106,468 364,460 27,273 129,355 164,800 1-18,188 22,25,677 18,440,287 12,899,401 786,607 202,730 129,355 164,800 1-18,188 22,25,777 18,422,832 13,891,404 10,988 113,791,905 4,522,923 187,844 306,552 3,38 125,577 18,422,832 11,628,817	Other assets				,				-50,087
Mortgages, notes and bonds under one year. 8,119,399 5,479,900 20,306.157 2,083.176 264.476 269,9270 742,021 123,562 1.0 1	Total liabilities	· · ·			25,013,110	6,880,516	-	9,002,533	1,484,875
Mortgages, notes and bonds under one year. 8,119,399 5,479,900 20,306.157 2,083.176 264.476 269,970 742,021 125,562 10,998,915 322,181 260,007 588.345 365,420 10,086,062 10,086,062 10,086,062 10,086,062 10,086,062 10,086,062 10,086,063	Accounts payable					481,359			277,389
Loans from shareholders	Mortgages, notes, and bonds under one year	8,119,399	5,479,900	20,306,157	2,083,176	264,476	269,270	742,021	123,562
Mortgages, notes, and bonds, one year of more Other Post of the Section 1,825,621 956,018 8,904,910 766,607 202,730 129,355 164,860 -18,186 202,716 248,348 113,615 87,844 306,552 3,826 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 113,615 248,348 128,617,410 10,825,417 248,348 128,617,410 248,348 128,617,410 248,348 128,617,410 248,348 128,617,410 248,348 248,227 248,348 248,227 248,348 248,227 248,348 248,227 248,348 248,227 248,348 248,227 248,348 248,228 248,417,417,730 248,541 248,418 248,228 248,417,417,730 248,541 248,418 248,228 248,417,417,730 248,541 248,418 248,228 248,418 248,228 248,418 248,	Other current liabilities	8,364,119	13,287,961	22,026,621	1,999,951	322,181	260,007	588,345	85,420
Other labilities. 1,825,621 966,018 8,904,910 786,607 202,730 129,355 164,860 *-18,186 Capital stock. 1,409,868 1,370,935 4,521,740 248,348 113,615 87,844 306,552 3,826 Additional paid-in capital. 8,227,776 3,264,249 10,982,541 846,287 512,895 138,876 231,339 *25,977 Retained earnings [26]. 18,442,832 25,687,133 121,614,767 10,750,758 3,988,864 2,285,476 4,117,730 932,534 Total receipts. 116,860,941 299,528,237 552,231,971 63,518,519 7,433,499 6,918,925 21,438,225 3,072,250 Interest on Covernment obligations, total. 30,644 11,670 126,868 10,889 6,662 1,986 2,386 *151 Net gain, noncapital assets. 410,717 441,448 1,179,782 33,863 30,248 2,388 9,736 *151 Total deductions. 105,775,503 276,955,321 505,671,88 60,414,048 6,333,515<	Loans from shareholders	3,018,673	3,700,489	10,388,062	574,411	223,469	*34,724	455,548	*91,825
Capital stock 1,409,868 1,370,935 4,521,740 248,348 113,615 87,844 306,552 3,282 Additional paid-in capital 8,227,176 3,264,249 10,982,541 846,287 512,895 138,876 231,333 25,977 Retained earnings [26] 18,442,832 25,687,133 121,614,767 10,750,758 3,968,864 2,285,476 4,117,730 932,534 Less: Cost of treasury stock 792,602 1,106,891 7,767,042 548,606 87,985 118,361 128,659 143,613 Business receipts 113,979,079 298,135,138 546,319,932 63,087,961 7,494,825 6,877,789 21,469,232 3,072,250 Interest on Government obligations, total 410,717 441,448 1,179,782 3,863 30,248 2,368 9,736 115 Other receipts 2,440,501 939,982 4,605,389 385,806 106,774 36,872 265,927 29,755 Total deductions 105,775,503 276,955,221 509,671,188 60,414,048	Mortgages, notes, and bonds, one year of more	15,440,287	11,144,165	41,102,802	4,552,923	878,914	387,184	881,471	106,143
Additional paid-in capital	Other liabilities	1,825,621	956,018	8,904,910	786,607	202,730	129,355	164,860	*-18,189
Retained earnings [26]	Capital stock	1,409,868	1,370,935	4,521,740	248,348	113,615	87,844	306,552	3,826
Less Cost of treasury stock.	Additional paid-in capital	8,227,176	3,264,249	10,982,541	846,287	512,895	138,876	231,339	*25,977
Total receipts 116,860,941 299,528,237 552,231,971 63,518,519 7,493,499 6,918,925 21,438,225 3,072,250 Business receipts 113,979,079 298,135,138 546,319,932 63,087,961 7,349,825 6,662 21,160,176 30,42,332 Net gain, noncapital assets 410,717 441,448 1,179,782 33,863 30,248 2,368 9,736 *15 Other receipts 2,440,501 939,982 4,605,389 365,806 106,774 36,872 265,927 29,758 Cost of goods sold 82,140,957 196,097,972 369,167,886 47,891,163 3,756,545 4,983,784 14,000,837 1,872,504 Compensation of officers 2,607,199 11,667,106 14,381,562 776,754 123,556 132,292 615,748 110,471 Salaries and wages 4,936,226 21,395,782 38,827,941 3,860,226 676,530 48,752 5,183 Bad debts 93,472 413,557 731,803 40,637 8,954 9,184 <td></td> <td>18,442,832</td> <td>25,687,133</td> <td>121,614,767</td> <td>10,750,758</td> <td>3,968,864</td> <td>2,285,476</td> <td>4,117,730</td> <td>932,534</td>		18,442,832	25,687,133	121,614,767	10,750,758	3,968,864	2,285,476	4,117,730	932,534
Business receipts	Less: Cost of treasury stock	792,602	1,106,981	7,767,042	548,606	87,985	118,361	128,659	*143,613
Interest on Government obligations, total	Total receipts	116,860,941	299,528,237	552,231,971	63,518,519	7,493,499	6,918,925	21,438,225	3,072,250
Net gain, noncapital assets. 410,717 441,448 1,179,782 33,863 30,248 2,368 9,736 *151 Other receipts. 2,440,501 939,982 4,603,389 385,806 106,774 36,872 265,927 29,755 Total deductions. 105,775,503 276,955,321 505,871,188 60,414,048 6,333,515 6,440,198 19,978,077 2728,950 Cost of goods sold. 82,140,957 196,097,972 369,167,886 47,891,163 3,756,545 4,983,784 14,000,837 1,872,504 Compensation of officers. 2,607,199 11,667,106 14,381,562 776,754 123,556 132,292 615,748 110,417 Salaries and wages. 4,936,226 21,395,782 38,827,941 3,860,226 676,530 435,100 1,763,765 247,901 Repairs. 538,869 1,439,637 2,804,877 395,607 55,691 16,003 48,752 51,833 Bad debts. 93,472 413,557 731,803 40,637 8,954 9,115	•	113,979,079	298,135,138		63,087,961				
Other receipts. 2,440,501 939,982 4,605,389 385,806 106,774 36,872 265,927 29,765 Total deductions. 105,775,503 276,955,321 505,871,188 60,414,048 6,333,515 6,440,198 19,978,077 2,728,956 Cost of goods sold. 2,607,199 11,667,106 14,381,562 776,754 123,556 132,292 615,748 110,417 Salaries and wages. 4,936,226 21,395,782 38,827,941 3,860,226 676,530 435,100 1,763,765 247,901 Repairs. 538,869 1,439,637 2,804,877 395,607 55,691 16,093 48,752 5,183 Bad debts. 93,472 413,557 731,803 40,637 8,954 9,184 14,636 3,037 Taxes paid. 1,663,295 6,420,184 10,674,304 734,270 526,809 91,157 395,027 30,968 Amortization. 34,739 103,087 574,567 66,957 26,461 6,202 27,073 1,377	•			-,	,		,	,	*12
Total deductions 105,775,503 276,955,321 505,871,188 60,414,048 6,333,515 6,440,198 19,978,077 2,728,950 Cost of goods sold. 82,140,957 196,097,972 369,167,886 47,891,163 3,756,545 4,983,784 14,000,837 1,872,504 Compensation of officers. 2,607,199 11,667,106 14,381,562 776,754 123,556 132,292 615,748 110,417 Salaries and wages. 4,936,226 21,395,782 38,827,941 3,860,226 676,530 435,100 1,763,765 247,901 Repairs. 538,869 1,439,637 2,804,877 395,607 55,691 16,093 48,752 5,183 Bad debts. 93,472 413,557 731,803 40,637 8,954 9,184 14,636 3,037 Rent paid on business property. 2,126,363 5,562,682 8,661,242 639,927 72,986 91,157 395,027 30,968 Taxes paid. 1,663,295 6,420,184 10,674,304 734,270 526,809 113,830	•	-,					· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , ,	
Cost of goods sold	·			, ,	,		,	, -	
Compensation of officers 2,607,199 11,667,106 14,381,562 776,754 123,556 132,292 615,748 110,417 Salaries and wages 4,936,226 21,395,782 38,827,941 3,860,226 676,530 435,100 1,763,765 247,901 Repairs 538,869 1,439,637 2,804,877 395,607 55,691 16,093 48,752 5,183 Bad debts 93,472 413,557 731,803 40,637 8,954 9,184 14,636 3,037 Rent paid on business property 2,126,363 5,562,682 8,661,242 639,927 72,986 91,157 395,027 30,998 Taxes paid 1,663,295 6,420,184 10,674,304 734,270 526,809 113,830 426,335 44,047 Interest paid 969,842 1,198,169 4,163,481 407,936 72,500 37,201 147,989 25,373 Amortization 33,737,521 9,854,011 1,077,529 191,633 113,534 134,775 28,952 Dep			, ,						
Salaries and wages 4,936,226 21,395,782 38,827,941 3,860,226 676,530 435,100 1,763,765 247,901 Repairs 538,869 1,439,637 2,804,877 395,607 55,691 16,093 48,752 5,183 Bad debts 93,472 413,557 731,803 40,637 8,954 9,184 14,636 3,037 Rent paid on business property 2,126,363 5,562,682 8,661,242 639,927 72,986 91,157 395,027 30,969 Taxes paid 1,663,295 6,420,184 10,674,304 734,270 526,809 113,830 426,335 44,047 Interest paid 969,842 1,198,169 4,163,481 407,936 72,500 37,201 147,989 25,373 Amortization 34,739 103,087 574,567 66,957 26,461 6,202 27,073 1,377 Depletion 25,857 *12,104 168,188 *8,776 8,823 - - - Advertising 195,398<	-					-,,-	, ,		
Repairs	•						-		
Bad debts. 93,472 413,557 731,803 40,637 8,954 9,184 14,636 3,037 Rent paid on business property. 2,126,363 5,562,682 8,661,242 639,927 72,986 91,157 395,027 30,969 Taxes paid. 1,663,295 6,420,184 10,674,304 734,270 526,809 113,830 426,335 44,047 Interest paid. 969,842 1,198,169 4,163,481 407,936 72,500 37,201 147,989 25,373 Amortization. 34,739 103,087 574,567 66,957 26,461 6,202 27,073 1,377 Depreciation. 2,123,378 3,377,521 9,854,011 1,077,529 191,633 113,534 134,775 28,952 Depletion. 25,857 *12,104 168,188 *8,776 8,823 - - - - Advertising. 195,398 935,333 4,624,527 936,722 171,885 48,253 341,641 93,927 Pension, profit-	<u> </u>						-		
Rent paid on business property. 2,126,363 5,562,682 8,661,242 639,927 72,986 91,157 395,027 30,969 Taxes paid. 1,663,295 6,420,184 10,674,304 734,270 526,809 113,830 426,335 44,047 Interest paid. 969,842 1,198,169 4,163,481 407,936 72,500 37,201 147,989 25,373 Amortization. 34,739 103,087 574,567 66,957 26,461 6,202 27,073 1,377 Depreciation. 2,123,378 3,377,521 9,854,011 1,077,529 191,633 113,534 134,775 28,952 Depletion. 25,857 *12,104 168,188 *8,776 8,823 - - - - Advertising. 195,398 935,333 4,624,527 936,722 171,885 48,253 341,641 93,927 Pension, profit-sharing, stock, annuity. 404,578 1,129,842 2,458,998 193,818 51,933 26,842 74,880 1,979	•								
Taxes paid		· ·					-		
Interest paid 969,842 1,198,169 4,163,481 407,936 72,500 37,201 147,989 25,373 Amortization 34,739 103,087 574,567 66,957 26,461 6,202 27,073 1,377 Depreciation 2,123,378 3,377,521 9,854,011 1,077,529 191,633 113,534 134,775 28,952 Depletion 25,857 *12,104 168,188 *8,776 8,823 -							-		
Amortization 34,739 103,087 574,567 66,957 26,461 6,202 27,073 1,377 Depreciation 2,123,378 3,377,521 9,854,011 1,077,529 191,633 113,534 134,775 28,952 Depletion 25,857 *12,104 168,188 *8,776 8,823 -									
Depreciation 2,123,378 3,377,521 9,854,011 1,077,529 191,633 113,534 134,775 28,952 Depletion 25,857 *12,104 168,188 *8,776 8,823 - <td></td> <td>· ·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		· ·							
Depletion 25,857 *12,104 168,188 *8,776 8,823 -		· ·					-		
Advertising	•						113,534	134,775	28,952
Pension, profit-sharing, stock, annuity. 404,578 1,129,842 2,458,998 193,818 51,933 26,842 74,880 1,979 Employee benefit programs. 939,961 3,842,196 7,137,007 605,289 127,731 70,384 146,893 20,147 Net loss, noncapital assets. 1,956 17,961 80,942 8,955 *25,236 *569 1,061 - Other deductions. 6,973,412 23,342,188 31,559,852 2,769,484 436,241 355,771 1,838,667 243,137 Total receipts less total deductions. 11,085,438 22,572,916 46,360,783 3,104,471 1,159,984 478,727 1,460,148 343,300 Net income from a trade or buisness. 11,054,794 22,561,246 46,233,915 3,093,582 1,153,332 476,830 1,457,762 343,288	•						40 252	2/1 6/1	02 027
Employee benefit programs. 939,961 3,842,196 7,137,007 605,289 127,731 70,384 146,893 20,147 Net loss, noncapital assets. 1,956 17,961 80,942 8,955 *25,236 *569 1,061 - Other deductions. 6,973,412 23,342,188 31,559,852 2,769,484 436,241 355,771 1,838,667 243,137 Total receipts less total deductions. 11,085,438 22,572,916 46,360,783 3,104,471 1,159,984 478,727 1,460,148 343,300 Net income from a trade or buisness. 11,054,794 22,561,246 46,233,915 3,093,582 1,153,332 476,830 1,457,762 343,288	3	,					-	, , , , , , , , , , , , , , , , , , ,	
Net loss, noncapital assets		,					· · · · · · · · · · · · · · · · · · ·		
Other deductions 6,973,412 23,342,188 31,559,852 2,769,484 436,241 355,771 1,838,667 243,137 Total receipts less total deductions 11,085,438 22,572,916 46,360,783 3,104,471 1,159,984 478,727 1,460,148 343,300 Net income from a trade or buisness 11,054,794 22,561,246 46,233,915 3,093,582 1,153,332 476,830 1,457,762 343,288		· ·			,		-		20, 147
Total receipts less total deductions		· ·							243 137
Net income from a trade or buisness									
	•	· · ·					,		
									3 13,200

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

				Manufacturing-	-continued			
Item			Deiestie e	Detrolous		Plastics	None and allie	
	Wood	Paper	Printing and related	Petroleum and coal	Chemical	and rubber	Nonmetallic mineral	Primary
	product	manufacturing	support	products	manufacturing	products	product	metal
	manufacturing	manadaaning	activities	manufacturing	a.ia.aotag	manufacturing	manufacturing	manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	6,069	1,846	12,692	435	2,337	3,287	4,106	2,561
Number of shareholders	11,884	3,712	23,603	2,340	7,432	10,814	8,282	6,114
Total assets	17,322,612	8,575,244	13,741,311	3,766,150	10,740,984	18,589,515	10,591,835	14,136,042
Cash	1,567,105	661,327	1,579,391	310,829	1,165,853	1,803,396	1,136,042	1,098,510
Notes and accounts receivable	2,888,689	1,927,147	3,449,566	922,047	2,875,511	5,043,432	2,220,211	3,800,709
Less: Allowance for bad debts	48,239	32,229	54,666	8,090	35,485	85,605	32,984	65,430
Inventories	3,597,000	1,436,883	1,170,250	467,526	2,218,787	3,696,258	1,480,650	2,910,159
Investments in Government obligations	35,704	-	*34,122	27	-	*8,436	*94,423	*25,039
Tax-exempt securities	31,020	163,151	*17,608	-	*12,983	*102,124	*17,453	*20,553
Other current assets	881,994	305,547	356,562	116,866	501,963	764,231	287,639	924,819
Loans to shareholders	66,288	30,556	105,965	35,958	105,266	162,688	118,410	51,672
Mortgage and real estate loans	7,728	1,996	995	7,085	*12,725	*2,568	*37,196	4,254
Other investments	1,074,503	486,707	693,918	325,504	1,003,756	1,237,123	355,898	830,161
Depreciable assets	12,109,147	7,655,606	15,943,601	2,051,415	6,583,866	14,620,070	10,723,629	8,743,941
Less: Accumulated depreciation	7,763,837	4,840,237	10,145,491	1,111,993	4,303,227	9,547,596	6,819,957	5,703,055
Depletable assets	1,879,038	53,196	-	*35,163	-	-	30,832	-
Less: Accumulated depletion	9,573	-	-	13,206	-	-	9,772	-
Land	386,310	76,168	112,140	207,911	119,682	182,759	456,495	190,132
Intangible assets (amortizable)	290,855	471,013	786,142	72,238	412,914	575,496	299,786	763,436
Less: Accumulated amortization	92,307	115,913	431,104	15,745	98,228	132,005	71,197	165,455
Other assets	421,187	294,325	122,312	362,616	164,619	156,138	267,081	706,596
Total liabilities	17,322,612	8,575,244	13,741,311	3,766,150	10,740,984	18,589,515	10,591,835	14,136,042
Accounts payable	1,397,935	1,009,506	1,422,328	587,468	1,581,743	2,556,408	1,147,809	1,948,001
Mortgages, notes, and bonds under one year	1,200,888	621,242	1,026,854	187,848	690,934	1,566,766	648,768	991,531
Other current liabilities	1,487,713	553,580	1,151,058	288,141	901,546	1,430,416	494,288	1,084,624
Loans from shareholders	596,466	72,264	514,182	301,417	1,034,376	815,818	250,137	240,710
Mortgages, notes, and bonds, one year of more	2,522,069	2,014,842	3,419,430	738,351	1,360,785	2,287,219	2,330,431	3,043,523
Other liabilities	587,721	374,637	145,902	204,329	199,499	316,560	101,873	2,277,631
Capital stock	226,216	263,378	228,410	70,690	150,635	359,821	149,862	153,512
Additional paid-in capital	586,403	339,638	· ·	352,748	· ·	552,425	589,687	664,271
Retained earnings [26]	8,946,776	3,446,854	5,815,783	1,077,986		9,059,359	4,971,700	4,542,651
Less: Cost of treasury stock	229,576	120,696	615,515	42,830	· · · · · · · · · · · · · · · · · · ·	355,278	92,721	810,413
Total receipts	39,016,541	18,295,352	28,751,498	5,361,442	21,849,469	37,997,888	19,845,646	29,409,557
Business receipts	38,427,240	18,046,594	28,413,935	5,174,882	21,686,153	37,747,761	19,600,925	28,981,631
Interest on Government obligations, total	8,883	9,834	5,797	*1,854	7,679	9,360		1,899
Net gain, noncapital assets	90,500	130,468	27,693	5,868		73,616		119,724
Other receipts	489,919	108,457	304,073	178,837	149,500	167,151	94,463	306,303
Total deductions	35,935,323	17,178,165		4,676,056	19,939,701	34,643,426	17,852,641	27,129,218
Cost of goods sold	27,460,548	12,841,973		3,547,812		25,979,516	, ,	22,760,097
Compensation of officers	871,801	397,473		54,938		824,137	524,615	476,072
Salaries and wages	2,217,580	1,199,758		333,961	1,602,435	2,322,617		1,222,368
Repairs	277,933	67,106		61,769			195,919	165,155
Bad debts	47,129	29,427	38,893	4,777	59,600	50,783	37,209	21,699
Rent paid on business property	420,497	374,948	896,853	46,744	393,155	558,456	408,312	210,019
Taxes paid	720,994	369,853	621,951	68,313		688,244	438,119	332,572
Interest paid	271,689	186,643	327,485	68,006	135,319	253,580	171,955	230,084
Amortization	26,151	25,833	44,351	6,216		36,329	23,333	18,932
Depreciation	686,723	396,566	967,812	137,208	357,174	760,559		389,904
Depletion	103,931	-	044.045	*5,122	204 700	200 044	24,434	16,292
Advertising	177,819	56,175		31,263	321,789	208,641	58,614	47,379
Pension, profit-sharing, stock, annuity	176,303	82,484	111,401	19,726		154,252	62,124	81,400
Employee benefit programs	393,251	285,680	472,686	44,602		508,363	245,694	239,075
Net loss, noncapital assets	4,818	460	· ·	206		3,145		612
Other deductions	2,078,155	863,786	2,111,828	245,392	1,686,367	2,118,246	1,428,609	917,559
Total receipts less total deductions	3,081,218	1,117,187	2,392,519	685,385		3,354,462	1,993,005	2,280,339
Net income from a trade or buisness	3,072,335	1,107,353		683,531	1,902,089	3,345,102		2,278,440
Total income tax [12]	2,087	*79,281	*718	95	6,068	*1,159	577	*1,819

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samplesmoney amount	Manufacturingcontinued									
Item	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total		
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)		
Number of returns	23,063	6,965	3,216	1,592	3,113	3,393	12,557	373,173		
Number of shareholders	45,980	18,950	7,979	5,146	6,933	6,301	22,351	649,207		
Total assets	41,104,013	18,972,646	11,306,449	10,247,150	17,063,261	5,972,806	16,519,009	488,677,185		
Cash	4,781,717	2,570,247	1,479,187	1,064,285	1,249,200	751,635	1,674,142	51,415,200		
Notes and accounts receivable Less: Allowance for bad debts	11,072,171	4,907,830	3,060,552 51,740	2,708,954	3,555,303	1,587,336	4,798,837 83,807	108,671,528		
Inventories	148,310 8,356,320	60,400 4,670,138	2,565,057	49,452 2,677,088	57,661 4,616,002	28,433 1,591,610	4.369.259	1,567,581 184,863,710		
Investments in Government obligations	165,882	15,421	*53,438	*17,659	124,155	7,004	16,023	333,509		
Tax-exempt securities	143,123	116,311	*57,978	*22,012	*40,461	*46,679	37,955	1,251,911		
Other current assets	1,239,735	754,281	478,041	272,570	1,581,466	182,184	870,613	18,186,124		
Loans to shareholders	513,060	172,071	184,144	138,478	234,448	40,924	151,013	5,111,381		
Mortgage and real estate loans	21,434	*83,561	12,725	*3,451	*2,760	*49	*14,563	641,224		
Other investments	2,900,594	1,304,659	1,118,386	584,142	1,637,088	316,195	840,143	24,994,771		
Depreciable assets	33,299,546	12,058,502	4,982,670	4,537,320	8,085,707	3,164,972	9,031,292	157,687,245		
Less: Accumulated depreciation	23,239,919	8,325,694	3,443,282	2,860,750	4,719,031	1,890,156	6,073,468	90,873,179		
Depletable assets	10,631	-	-	10,100	-	60	*1	70,317		
Less: Accumulated depletion	2,761	-	-	229	-	-	-	50,154		
Land	506,357	274,868	133,214	133,468	248,421	67,038	179,285	9,240,884		
Intangible assets (amortizable) Less: Accumulated amortization	1,000,083 330,755	653,379 372,937	716,790 119,965	411,859 108,699	307,473 73,246	63,407 15,391	593,648 186,207	17,832,783 5,454,107		
Other assets	815,104	150,411	79,254	684,894	230,716	87,692	285,719	6,321,619		
Total liabilities	41,104,013	18,972,646	11.306.449	10.247.150	17,063,261	5,972,806	16,519,009	488,677,185		
Accounts payable	5,074,589	2,081,395	1,374,067	1,241,597	2,044,194	618,785	2,216,724	91.718.454		
Mortgages, notes, and bonds under one year	3,256,127	1,298,141	564,604	513,187	2,613,092	449,098	1,194,572	90,986,642		
Other current liabilities	3,420,870	2,063,680	1,037,842	988,230	1,627,783	716,689	1,524,258	38,605,426		
Loans from shareholders	2,401,890	815,698	499,923	241,961	246,708	402,833	573,701	22,555,002		
Mortgages, notes, and bonds, one year of more	6,063,710	2,292,962	1,444,707	1,552,227	2,417,336	601,586	2,206,989	61,749,999		
Other liabilities	1,053,675	335,589	121,434	1,088,093	312,543	25,264	494,796	6,376,881		
Capital stock	732,827	562,305	183,262	137,004	161,238	56,594	325,801	11,707,988		
Additional paid-in capital	1,341,348	718,899	869,651	324,439	601,150	284,159	985,203	18,201,142		
Retained earnings [26]	19,973,888	9,178,850	5,582,787	4,371,804	7,463,569	2,911,190	7,580,378	154,080,957		
Less: Cost of treasury stock	2,214,911	374,875	371,827	211,392	424,351	93,391	583,413	7,305,307		
Total receipts	85,199,785 84,478,123	34,647,895 34,239,156	22,270,619 22,072,608	18,045,232 17,885,624	35,382,675 34,878,687	16,146,071	37,570,883	1,807,664,270		
Business receipts Interest on Government obligations, total	16,203	8,742	10,300	3,491	34,676,667 8,071	15,855,310 4,880	37,313,220 6,056	1,786,880,453 135,923		
Net gain, noncapital assets	115,838	197,312	26,128	26,066	60,702	2,989	72,097	1,922,905		
Other receipts	589,620	202,685	161,582	130,051	435,214	282,892	179,509	18,724,989		
Total deductions	77,350,502	31,361,684	19,826,658	16,145,386	32,784,419	14,796,583	33,997,658	1,738,728,612		
Cost of goods sold	56,222,089	22,246,188	13,819,771	11,576,321	25,765,228	10,397,665	21,823,079	1,419,041,279		
Compensation of officers	3,101,491	1,152,671	603,952	444,626	552,068	421,747	1,488,701	28,579,488		
Salaries and wages	5,258,738	2,475,079	2,079,273	1,496,719	1,923,343	1,465,627	3,861,567	112,993,786		
Repairs	382,931	131,278		43,003	119,564	68,467	173,945	5,925,486		
Bad debts	104,259	96,982	·	13,263	27,810	24,339	73,173	1,817,878		
Rent paid on business property	1,497,327	547,709	429,112	198,221	429,466	297,767	722,589	26,297,857		
Taxes paid	1,852,648	749,792	515,588	295,005	627,636	316,466	840,216	20,156,945		
Interest paid	682,261	243,012	139,286	139,101	228,990	93,160	301,910	8,739,158		
Amortization Depreciation	63,408	29,333	42,256	28,502	26,887	8,273	37,830	1,223,591		
Depreciation	1,701,077 810	606,377	257,825	226,729	447,659	185,624	501,623	9,611,225 22,802		
Advertising	369,513	- 185,707	194,459	276,373	228,497	122,954	507,971	14,911,087		
Pension, profit-sharing, stock, annuity	502,106	219,250	118,857	98,357	162,487	52,229	157,843	3,323,766		
Employee benefit programs	1,307,852	585,341	339,115	278,352	537,107	178,486	491,309	8,528,439		
Net loss, noncapital assets	4,767	8,378	*718	1,165	11,763	*25	5,795	278,590		
Other deductions	4,299,225	2,084,587	1,183,374	1,029,649	1,695,914	1,163,754	3,010,106	77,277,235		
Total receipts less total deductions	7,849,283	3,286,211	2,443,961	1,899,846	2,598,255	1,349,489	3,573,225	68,935,657		
Net income from a trade or buisness	7,833,079	3,277,469		1,896,355	2,590,184	1,344,609	3,567,169	68,799,735		
Total income tax [12]	4,121	1,907	1,965	*762	2,171	*57	7,513	78,376		

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samplesmoney amount	nounts are in thousands of dollars) Wholesale and retail tradecontinued										
		\A/I11-	t	vvnoiesale	and retail trade	continued	Detellende				
		Wholesale	trade				Retail trade		Building		
Item				Electronic		Motor			material		
				markets		vehicle	Furniture	Electronics	and garden		
	Total	Durable	Nondurable	and	Total	dealers	and home	and	equipment		
		goods	goods	agents and brokers		and parts dealers	furnishings	appliance stores	and supplies dealers		
	(34)	(35)	(36)	(37)	(38)	(39)	stores (40)	(41)	(42)		
Number of returns	138,654	81,755	49,171	7,729	233,688	34,992	15,704	10,853	17,063		
Number of shareholders	256,960	153,345	92,394	11,220	391,417	63,683	24,605	17,395	27,937		
Total assets	244,175,341	147,809,180	95,831,236	534,925	244,472,839	109,116,723	12,028,763	9,020,753	24,921,962		
Cash	22,642,618	12,571,821	9,858,858	211,939	28,771,212	11,214,656	1,239,405	1,592,140	2,215,909		
Notes and accounts receivable	77,106,558	47,589,834	29,474,087	*42,637	31,540,472	13,193,904	1,384,446	2,132,510	4,991,847		
Less: Allowance for bad debts	1,049,837	715,026	334,728	83	517,744	202,131	23,735	29,407	89,208		
Inventories	78,845,726	53,002,587	25,835,822	*7,316		64,054,640	5,138,388	2,358,793	8,352,540		
Investments in Government obligations	247,877	129,116	118,761	-	85,632	*35,689	*2,337	*24,356	*[1]		
Tax-exempt securities Other current assets	1,126,664	695,098	431,566	*0.452	125,247	*4,433	*56	10,003	10,770		
Loans to shareholders	9,980,142 2,419,710	5,408,568 1,144,932	4,563,421 1,260,823	*8,153 *13,956	8,205,981 2,691,671	2,359,002 841,158	436,388 68,802	393,221 235,494	1,010,545 169,229		
Mortgage and real estate loans	267,081	172,921	94,160	13,930	374,143	38,376	*9,415	233,434	*99,744		
Other investments	13,169,743	6,507,527	6,528,217	*133,998	11,825,029	2,861,387	408,361	468,613	2,260,270		
Depreciable assets	68,759,095	39,550,123	29,018,369	190,603	88,917,164	21,705,967	5,643,007	2,594,654	11,123,195		
Less: Accumulated depreciation	40,861,332	23,032,520	17,707,843	120,968	50,003,999	11,598,339	3,070,116	1,448,510	6,081,228		
Depletable assets	58,293	*7,879	*50,413	-	12,024	*5,427	-	-	*5,581		
Less: Accumulated depletion	*44,123	*775	*43,348	-	*6,031	*4,245	-	-	1,786		
Land	2,918,473	1,469,847	1,446,051	*2,574	6,322,412	1,790,548	369,320	91,108	499,673		
Intangible assets (amortizable)	8,008,650	2,636,191	5,248,441	*124,018	9,823,974	2,588,997	320,959	706,955	215,350		
Less: Accumulated amortization	2,176,866	840,044	1,254,904	*81,919	3,277,081	591,718	126,982	291,076	80,242		
Other assets	2,756,871	1,511,101	1,243,068	*2,701	3,564,749	818,972	228,712	181,882	219,773		
Total liabilities	244,175,341	147,809,180	95,831,236	534,925	244,472,839	109,116,723	12,028,763 2.103.841	9,020,753	24,921,962		
Accounts payable Mortgages, notes, and bonds under one year	60,132,485 31,398,150	35,389,915 20,345,672	24,715,865 10,932,768	*26,704 *119,710	31,559,553 59,588,493	7,993,037 50,661,285	909,044	2,874,709 689,941	4,073,070 1,696,959		
Other current liabilities	18,142,225	11,347,118	6,751,952	43,155	20,437,160	8,032,239	2,085,124	1,275,268	2,006,358		
Loans from shareholders	9,369,250	5,235,190	4,101,555	*32,504	13,172,482	5,105,334	497,340	489,228	1,317,714		
Mortgages, notes, and bonds, one year of more		15,674,389	11,900,390	*73,134	34,102,086	11,065,014	1,769,285	1,121,065	2,304,692		
Other liabilities	2,699,576	1,632,083	1,064,517	*2,976	3,677,305	909,220	545,747	136,949	331,056		
Capital stock	4,852,209	2,471,813	2,371,878	8,518	6,855,737	2,960,357	260,079	100,137	561,657		
Additional paid-in capital	6,965,229	4,254,077	2,708,976	*2,176	11,235,913	3,890,628	825,856	271,384	669,931		
Retained earnings [26]	86,381,864	53,742,016	32,372,035	267,813	67,735,858	19,896,626	3,087,503	2,238,317	12,364,620		
Less: Cost of treasury stock	3,413,559	2,283,092	1,088,700	*41,767	3,891,748	1,397,017	55,056	176,246	404,095		
Total receipts	868,869,280	439,263,831	427,161,507	2,443,942	938,255,688	427,238,662	36,533,804	35,301,812	66,608,427		
Business receipts	861,010,997	434,644,475	423,980,394	2,386,128	925,330,155	419,596,682	36,284,227	35,053,726	66,116,302		
Interest on Government obligations, total Net gain, noncapital assets	68,078 1,118,999	38,122 852,861	29,956 266,139	_	67,845 803,906	5,630 404,784	2,272 18,897	2,275 6,298	18,163 40,416		
Other receipts	6,671,206	3,728,374	2,885,018	*57,814	12,053,782	7,231,566	228,409	239,513	433,546		
Total deductions	830,871,621	415,698,888	413,194,077	1,978,656	907,334,141	418,423,850	34,995,156	33,635,596	62,651,663		
Cost of goods sold	687,105,029	328,545,478	358,559,551	-	731,451,642	360,673,093	21,564,937	24,819,275	46,944,982		
Compensation of officers	15,442,721	9,768,806	5,180,563	493,352	13,136,767	3,614,768	855,743	947,397	1,304,430		
Salaries and wages	50,851,564	32,602,436	17,932,903	316,224	62,133,928	21,987,822	4,509,456	3,475,156	6,132,282		
Repairs	2,607,178	1,544,295	1,060,565	*2,318	3,316,223	863,103	260,621	80,278	332,710		
Bad debts	1,086,749	690,305	396,425	*18	731,129	204,960	53,035	61,084	124,711		
Rent paid on business property	9,827,493	5,938,020	3,842,609	46,864	16,470,176	4,211,846	1,653,239	586,174	1,265,017		
Taxes paid	8,771,248	4,557,561	4,156,049	57,638	11,384,636	3,723,079	732,654	490,688	1,065,536		
Interest paid	3,922,033	2,382,253	1,526,468	13,312	4,816,497	2,624,746	162,676	131,184	302,885		
Amortization Depreciation	544,126	210,105	329,485	*4,536	679,465	175,852	23,764	42,524	20,079		
Depletion	4,430,461 *19,464	2,861,326 *4,403	1,555,345 15,062	13,790	5,179,529 *3,338	1,460,459 *19	277,836	175,685	544,374 3,269		
Advertising	3,613,650	1,924,777	1,660,286	28,587	11,296,991	4,578,130	1,560,842	651,420	663,491		
Pension, profit-sharing, stock, annuity	2,121,731	1,383,748	708,665	29,317	1,202,035	331,982	62,523	89,224	173,044		
Employee benefit programs	3,980,845	2,543,769	1,385,277	*51,799		1,698,419	284,077	237,470	454,480		
Net loss, noncapital assets	37,198	23,517	13,630	*51	241,392	217,134	*681	*2,238	8,800		
Other deductions	36,510,130	20,718,089	14,871,193	920,849	40,742,799	12,058,437	2,993,072	1,845,799	3,311,571		
Total receipts less total deductions	37,997,659	23,564,943	13,967,430	465,286	30,921,547	8,814,812	1,538,648	1,666,216	3,956,764		
Net income from a trade or buisness	37,929,582	23,526,821	13,937,474	465,286	30,853,702	8,809,181	1,536,376	1,663,941	3,938,601		
Total income tax [12]	52,948	39,476	13,471	-	25,429	11,535	*308	14	8,398		

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samplesmoney amount	is are in trousarius or	dollars)		Wholesale	and retail trade-	-continued			
				Retail trade-		-continueu			
				iverall trade-	Sporting	I			
Item				Clothing	goods,				
	Food,	Health and		and	hobby,				Wholesale
	beverage and liquor	personal care	Gasoline stations	clothing accessories	book, and music	General merchandise	Miscellaneous store	Nonstore retailers	and retail trade not
	stores	stores	Stations	stores	stores	stores	retailers	retailers	allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	39,371	16,857	15,956	16,686	11,458	4,116	31,393	19,239	*830
Number of shareholders	69,904	27,436	30,152	26,889	18,248	5,114	50,359	29,697	*830
Total assets	23,883,562	8,002,717	18,185,904	8,118,156	6,995,153	2,544,550	11,737,473	9,917,122	*29,006
Cash	2,986,640	1,762,776	2,228,446	1,139,186	751,663	153,276	1,714,694	1,772,421	*1,370
Notes and accounts receivable	1,696,041	1,162,137	1,657,435	514,369	562,646	256,918	1,538,556	2,449,661	*24,498
Less: Allowance for bad debts	10,445	14,778	24,163	13,727	*6,032	*2,961	39,246	61,909	-
Inventories	5,615,947	2,421,707	2,014,751	4,431,040	3,689,505	1,022,589	4,921,246	1,996,839	-
Investments in Government obligations	*22,005	-	*320	-	+0.050	-	432	494	-
Tax-exempt securities	*35,985	12,176	5,304	39,621	*3,952	- 00.070	040.054	2,946	-
Other current assets	1,312,621	348,170	798,881 302,987	194,545 158,397	73,900	83,370 *79,713	648,951 141,830	546,389	-
Loans to shareholders Mortgage and real estate loans	130,625 *100,238	247,723	*16,834	158,397	117,444	19,113	*108,828	198,269 *247	-
Other investments	1,920,907	623,453	917,830	248,951	610.905	410,994	252,031	841,325	_
Depreciable assets	16,077,613	2,598,442	13,497,433	2,716,549	2,329,165	924,972	4,868,285	4,837,882	*10,986
Less: Accumulated depreciation	9,440,359	1,778,773	6,803,382	1,631,981	1,393,133	501,455	2,923,599	3,333,125	*7,848
Depletable assets	955	-	61	-	-	-	-,,	-	-
Less: Accumulated depletion	_	-	-	-	-	-	-	-	-
Land	832,868	114,663	2,235,934	96,667	9,033	*33,231	187,648	61,720	-
Intangible assets (amortizable)	2,314,873	613,912	1,327,742	260,568	299,291	84,913	419,630	670,785	*160
Less: Accumulated amortization	892,899	214,854	399,417	108,851	102,261	35,138	168,860	264,783	*160
Other assets	1,179,946	105,963	408,909	72,376	49,076	34,128	67,049	197,963	-
Total liabilities	23,883,562	8,002,717	18,185,904	8,118,156	6,995,153	2,544,550	11,737,473	9,917,122	*29,006
Accounts payable	3,210,392	1,510,906	2,774,652	1,647,115	1,509,141	314,607	1,638,821	1,909,263	*26,416
Mortgages, notes, and bonds under one year	1,099,466	172,552	461,146	762,923	552,587	263,909	1,230,551	1,088,129	
Other current liabilities	1,792,320	534,545	853,119	690,793	390,808	202,147	1,426,201	1,148,238	*26,041
Loans from shareholders	1,728,218	611,637	959,730	695,521	439,570	90,496	676,094	561,599	*13,271
Mortgages, notes, and bonds, one year of more Other liabilities	4,843,217 565,952	1,127,100 231,171	5,742,338 485,120	974,658 62,857	1,029,135 199,352	415,828 *13,361	2,528,571 128,881	1,181,183 67,638	-
Capital stock	1,118,201	347,832	424,272	331,941	94,098	30,899	529,129	97,134	*43
Additional paid-in capital	1,697,691	360,337	1,273,240	500,573	350,626	196,274	727,336	472,036	-
Retained earnings [26]	8,739,996	3,264,635	5,400,716	2,514,684	2,542,049	1,079,023	3,023,420	3,584,268	*-36,764
Less: Cost of treasury stock	911,893	157,997	188,429	62,909	*112,213	*61,994	171,531	192,367	-
Total receipts	103,574,440	38,852,105	118,129,327	20,633,846	14,956,526	5,830,666	32,133,047	38,463,025	*539,301
Business receipts	101,774,893	38,756,871	117,220,150	20,416,341	14,773,294	5,756,208	31,643,173	37,938,288	*539,301
Interest on Government obligations, total	5,045	*2,681	10,611	2,410	*499	56	*994	17,208	-
Net gain, noncapital assets	143,935	5,686	91,992	3,112	*277	*162	22,802	65,545	-
Other receipts	1,650,567	86,867	806,574	211,984	182,456	74,240	466,078	441,983	-
Total deductions	99,882,634	36,847,980	116,142,962	19,381,014	14,094,878	5,529,833	29,872,119	35,876,455	*522,850
Cost of goods sold	76,022,460	27,567,648	105,226,760	10,798,056	9,338,132	3,557,203	19,821,220	25,117,875	*484,607
Compensation of officers	1,119,258	1,610,817	487,419	789,802	400,706	150,342	1,046,181	809,905	-
Salaries and wages	8,789,101	3,301,459	3,234,545		1,510,170		2,827,480	2,834,234	*8,294
Repairs	727,634 65,759	100,400 23,228	437,040	109,869 19,748	62,168 11,768		192,929 25,690	116,397 101,256	*2,085
Rent paid on business property	2,452,243	822,630	33,453 997,946	1,362,807	861,885	362,731	1,452,520	441,139	*188
Taxes paid	1,635,856	532,072	1,205,618	483,881	275,360	144,502	628,156	467,234	*1,061
Interest paid	403,326	113,489	406,348	123,449	88,487	51,415	277,825	130,667	*628
Amortization	147,454	35,155	104,789	15,691	24,041	4,126	20,844	65,146	-
Depreciation	827,040	124,491	882,494	147,744	142,245	48,771	257,556	290,833	*1,235
Depletion	*49	, -	-	, -	-	-	-	-	-
Advertising	777,921	292,704	122,081	592,590	302,033	47,817	414,344	1,293,618	*446
Pension, profit-sharing, stock, annuity	157,457	137,332	31,301	29,970	26,526	5,021	55,448	102,206	-
Employee benefit programs	955,032	155,861	132,661	97,087	66,511	22,332	137,340	306,323	-
Net loss, noncapital assets	5,023	*1,127	744	1,686	*1,399	19	1,997	*544	-
Other deductions	5,797,021	2,029,566	2,839,764	1,961,158	983,450	411,295	2,712,589	3,799,079	*24,306
Total receipts less total deductions	3,691,806	2,004,126	1,986,365	1,252,832	861,648		2,260,928	2,586,570	*16,451
Net income from a trade or buisness	3,686,762	2,001,444	1,975,754	1,250,422	861,149		2,259,934	2,569,361	*16,451
Total income tax [12]	2,193	1,594	*325	328	*[1]	*132	527	*75	<u> </u>

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samplesmoney amount	Transportation and warehousing											
					3							
Item				Transit		Other						
	Total	Air, rail,	Truck	and ground	Pipeline	transportation	Warehousing					
		and water	transportation	passenger	transportation	and support	and					
		transportation		transportation		activities	storage					
	(52)	(53)	(54)	(55)	(56)	(57)	(58)					
Number of returns	73,028	3,273	45,010	7,416	*255	14,573	2,501					
Number of shareholders	114,288 47,099,702	5,303 7,858,014	70,088 23,980,828	7,950 3,008,302	*528 *803,816	22,728 7,811,425	7,691					
Total assets	47,099,702 4.853.746	949,601	2 3,980,828 1,998,476	263,129	*91,623	1,099,188	3,637,316 451,730					
Notes and accounts receivable	10,176,831	866,220	5,517,053	550,328	*157,499	2,429,716	656,016					
Less: Allowance for bad debts	114,882	13,004	76,114	*1,671	*2,259	19,821	2,013					
Inventories	1,152,400	147,759	311,149	*17,957	*21,787	565,442	88,305					
Investments in Government obligations	*47,084	*6,528	40,555	- 17,007		-	-					
Tax-exempt securities	*37,420	351	*949	-	-	15,099	*21,021					
Other current assets	2,687,412	531,139	1,242,342	231,270	*5,582	541,371	135,709					
Loans to shareholders	1,447,869	62,629	531,288	309,087	*137,054	316,038	91,773					
Mortgage and real estate loans	185,728	26,444	*52,110	-	-	*83,199	*23,976					
Other investments	3,650,761	613,745	1,702,138	166,642	*143,820	540,516	483,901					
Depreciable assets	52,141,056	11,249,962	28,320,766	3,600,399	*473,968	5,423,545	3,072,416					
Less: Accumulated depreciation	31,408,975	6,983,951	16,665,749	2,241,279	*239,958	3,577,000	1,701,037					
Depletable assets	*29,427	*9,476	*13,450	-	*933	-	*5,567					
Less: Accumulated depletion	*16,478	*8,993	*6,326	-	*737	-	*421					
Land	787,547	86,635	388,115	*14,368	*458	115,144	182,827					
Intangible assets (amortizable)	1,086,611	36,089	662,769	111,740	*18,286	209,481	48,245					
Less: Accumulated amortization	351,933	13,820	234,831	31,344	*5,740	51,815	14,383					
Other assets	708,078	291,204	182,687	17,677	1,500	121,324	93,686					
Total liabilities	47,099,702	7,858,014	23,980,828	3,008,302	*803,816	, ,	3,637,316					
Accounts payable Mortgages, notes, and bonds under one year	4,553,470 4,998,509	556,211 502,972	2,148,912 3,165,084	158,235 431,966	*17,231 *6,747	1,417,105 716,058	255,777 175,682					
Other current liabilities	3,495,021	585,602	1,687,837	170,759	*30,452	835,453	184,917					
Loans from shareholders	1,751,260	114,639	701,707	150,076	*196,640	474,098	*114,099					
Mortgages, notes, and bonds, one year of more	13,176,592	2,624,258	6,847,640	1,097,660	*68,166	1,500,942	1,037,925					
Other liabilities	1,151,435	222,607	507,205	21,806	*242,004	109,337	48,476					
Capital stock	730,284	63,769	446,556	100,039	*245	66,210	53,465					
Additional paid-in capital	7,758,854	5,924,372	748,912	113,944	*39,623	791,220	140,783					
Retained earnings [26]	10,330,067	-2,637,590	8,147,225	898,461	*202,707	2,005,216	1,714,048					
Less: Cost of treasury stock	845,791	98,827	420,250	*134,643	-	104,215	*87,856					
Total receipts	125,527,097	9,756,583	71,543,407	7,574,626	*681,269	31,002,438	4,968,774					
Business receipts	123,538,778	9,375,485	70,342,286	7,458,477	*655,666	30,820,155	4,886,710					
Interest on Government obligations, total	6,217	462	2,459	*46	-	*799	2,451					
Net gain, noncapital assets	845,851	178,071	564,315	76,837	*7,324	16,046	3,257					
Other receipts	1,136,251	202,566	634,347	39,266	*18,278	165,437	76,356					
Total deductions	117,019,465	8,448,105	67,316,283	7,075,342	*564,190	29,129,361	4,486,182					
Cost of goods sold	50,780,634	2,732,769	24,519,063	2,665,769	*183,105	, ,	1,625,733					
Compensation of officers	2,626,139	211,303	1,172,022	282,214	*9,062	854,947	96,591					
Salaries and wages	16,334,294	1,018,536	10,171,479	1,355,904	*156,703		760,550					
RepairsBad debts	2,263,053 181,044	396,807 2,089	1,439,694 74,241	145,342 2,239	*21,184 *1,474	188,195 91,806	71,831 9,194					
Rent paid on business property	6,897,819	421,075	4,313,184	468,939	*20,486	916,753	757,383					
Taxes paid	3,509,658	169,018	2,320,204	294,377	*23,397	527,349	175,313					
Interest paid	1,076,859	156,137	601,730	88,246	*3,686		78,292					
Amortization	83,595	6,260	48,482	2,462	*1,301	17,220	7,871					
Depreciation	4,265,175	624,675	2,784,021	357,481	*25,919		116,637					
Depletion	*3,605	8	*3,597	-		-						
Advertising	313,042	18,229	185,176	36,513	*2,209	57,445	13,470					
Pension, profit-sharing, stock, annuity	364,453	48,267	171,401	40,469	*2,493	76,982	24,842					
Employee benefit programs	1,816,720	94,536	1,250,236	85,160	*18,589	243,626	124,573					
Net loss, noncapital assets	1,723	*768	*709	-	-	*182	*63					
Other deductions	26,501,650	2,547,629	18,261,043	1,250,227	*94,583	3,724,327	623,840					
Total receipts less total deductions	8,507,633	1,308,477	4,227,123	499,284	*117,078	1,873,077	482,592					
Net income from a trade or buisness	8,501,416	1,308,016	4,224,664	499,239	*117,078	1,872,278	480,141					
Total income tax [12]	13,817	*901	11,926	*896	-	94	-					

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

	Information									
							Internet service providers,			
Item			Motion picture		Internet	Telecommunications	web search portals, and			
	Total	Publishing	and sound	Broadcasting	publishing	(including paging,	data	Other		
		industries	recording	(except	and	cellular, satellite,	processing	information		
		(except Internet)	industries	Internet)	broadcasting	cable, etc.)	services	services		
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)		
Number of returns	40,941	11,086	11,857	2,602	3,513	6,034	4,484	1,366		
Number of shareholders	65,622 34,208,473	19,978	15,567	4,213	4,914	12,186	6,349 936,715	2,416 643,655		
Total assets	4,721,870	18,795,123 1,643,491	4,777,147 829,541	4,630,117 645,636	525,566 66,150	3,900,150 774,082	470,657	292,314		
Notes and accounts receivable	5,860,574	3,452,102	1,018,826	410,852	*64,675		470,657 89,498	113,987		
Less: Allowance for bad debts	159,256	89,046	*18,744	14,744	*622	34,873	*321	*905		
Inventories	698,759	359,999	131,702	8,374	*703	189.117	*7,268	*1,597		
Investments in Government obligations	95,259	25,388	*41,068	17,932	-	*10,872	- ,200			
Tax-exempt securities	956,571	*315,364	*13,818	624,440	-	1,817	-	1,132		
Other current assets	1,758,960	899,563	195,871	191,425	*50,336	275,894	68,406	77,464		
Loans to shareholders	936,707	592,445	64,495	164,675	*34,053	76,359	*2,747	1,932		
Mortgage and real estate loans	*22,314	*22,314	-	-	-	-	-	-		
Other investments	10,792,005	7,110,145	1,635,839	1,052,114	*265,266	547,509	130,104	*51,027		
Depreciable assets	16,046,325	7,363,143	3,469,323	1,546,036	121,472	2,724,038	671,990	150,324		
Less: Accumulated depreciation	11,158,117	4,949,539	2,789,654	1,094,171	99,191	1,596,107	538,922	90,533		
Depletable assets	723	-	-	-	-	723	-	-		
Less: Accumulated depletion	459	-	-	-	-	459	-	-		
Land	315,055	165,874	50,943	62,151	-	22,671	*12,025	*1,390		
Intangible assets (amortizable)	3,046,130	1,784,937	101,279	876,648	*47,284	179,810	33,282	*22,890		
Less: Accumulated amortization	1,005,595	558,491	61,147	291,376	*26,104	57,608	8,313	*2,556		
Other assets	1,280,647	657,436	93,986	430,124	*1,545	75,670	*-1,705	23,591		
Total liabilities Accounts payable	34,208,473 2,554,691	18,795,123 1,398,770	4,777,147 198.678	4,630,117 64,771	525,566 *35,966	3,900,150 750,931	936,715 45,229	643,655 *60,347		
Mortgages, notes, and bonds under one year	1,226,701	554,416	126,829	227,449	*111,021	143,933	23,796	*39,257		
Other current liabilities	4,884,486	2,638,828	766,186	618,230	*114,943	422,608	98,387	225,305		
Loans from shareholders	1,369,387	671,604	316,607	259,449	11,748	48,156	*29,772	*32,051		
Mortgages, notes, and bonds, one year of more	4,211,022	1,729,124	637,122	1,074,635	*8,818	662,285	51,086	*47,951		
Other liabilities	1,345,753	879,337	146,143	232,096	4,568	65,208	797	*17,605		
Capital stock	661,013	207,446	28,632	68,210	4,039	230,084	73,094	49,508		
Additional paid-in capital	2,067,508	429,078	424,417	215,654	*598,927	322,676	*16,200	*60,555		
Retained earnings [26]	16,836,350	10,974,611	2,165,652	1,906,967	-362,521	1,376,329	609,104	166,208		
Less: Cost of treasury stock	948,438	688,092	*33,120	*37,344	1,943	122,060	*10,750	*55,130		
Total receipts	50,712,958	21,568,098	9,303,579	2,996,674	983,517	10,689,874	3,257,005	1,914,211		
Business receipts	49,467,940	21,033,254	9,085,733	2,863,481	982,916	10,365,153	3,250,292	1,887,111		
Interest on Government obligations, total	64,999	29,202	15,998	*17,053	*546	1,306	*608	285		
Net gain, noncapital assets	128,537	25,410	27,379	19,290	-	54,984	*1,440	*33		
Other receipts	1,051,482	480,232	174,468	96,849	*55	268,431	4,665	26,782		
Total deductions	43,315,825	18,933,644	7,279,667	2,455,425	753,914	9,582,479	2,630,584	1,680,111		
Cost of goods sold	17,369,118	6,270,955	2,515,939	484,350	*86,248	6,173,030	974,980 155,560	863,615 115,233		
Compensation of officers	3,299,505 7,952,476	1,131,052 4,630,431	1,334,647 859,900	191,174	91,835 *170,138	280,004 949,193	381,044	211,624		
Salaries and wages Repairs	7,952,476 340,246		52,079	750,146 22,285	15,531	77,418		5,558		
Bad debts	148,191	57,642	7,505	16,270	15,551	50,955		*8,479		
Rent paid on business property	1,476,354	753,626	308,612	55,709	25,649	199,005	97,341	36,412		
Taxes paid	1,210,838	622,423	170,257	101,568	32,778	129,068	91,797	62,946		
Interest paid	359.087	162,399	51,151	72,877	*4,538	56,663	4,197	7,262		
Amortization	415,161	163,374	181,130	51,626	*1,644	14,241	2,906	*240		
Depreciation	880,509	349,501	176,252	74,622	*3,303	215,420	46,088	15,323		
Depletion	[1]	-	-	-	-	[1]	-	-		
Advertising	660,959	259,673	72,393	49,555	57,324	103,027	11,028	107,958		
Pension, profit-sharing, stock, annuity	438,255	232,149	72,125	14,621	*18,245	56,391	16,400	28,323		
Employee benefit programs	666,067	435,289	54,754	44,713	*6,710	57,412	39,985	27,204		
Net loss, noncapital assets	5,221	453	*626	*3,044	-	*831	*5	*261		
Other deductions	8,093,839	3,707,793	1,422,296	522,864	239,971	1,219,820	791,423	189,673		
Total receipts less total deductions	7,397,133	2,634,454	2,023,911	541,249	229,604	1,107,395	626,421	234,100		
Net income from a trade or buisness	7,332,134	2,605,251	2,007,913	524,196	229,058	1,106,088	625,813	233,815		
Total income tax [12]	20,780	*1,416	*15	91	-	19,258	-	_		

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

(All figures are estimates based on samples-money amount			ce and insurance		Real estate and rental and leasing				
			Securities,						
			commodity						Lessors of
Item			contracts,	Insurance	Funds,				nonfinancial
			other financial	carriers	trusts,			Rental	intangible
	Total	Credit intermediation	investments,	and	and other	Total	Real estate	and	assets (except
		intermediation	and related activities	related activities	financial vehicles			leasing services	copyrighted works)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	108,113	23,381	21,922	60,607	2,203	168,370	153,072	14,817	481
Number of shareholders	182,964	55,317	35,352	88,407	3,888	280,399	256,527	22,306	
Total assets	189,428,607	133,849,417	32,644,940	20,594,488	2,339,762	94,141,938	78,056,151	15,730,465	355.323
Cash	21,790,147	8,863,395	5,366,353	7,166,879	393,521	11,777,047	10.003.178	1,712,433	61,436
Notes and accounts receivable	55,725,149	46,273,593	4,379,018	4,877,075	*195,463	7,632,222	4,995,662	2,593,920	*42,640
Less: Allowance for bad debts	1,392,914	1,341,375	6,893	44,646	-	127,395	77,684	49,453	258
Inventories	1,212	1,212	-	,	_	1,211,854	*130,381	1,080,912	*562
Investments in Government obligations	16,072,670	10,655,601	5,383,205	32,329	*1,536	160,711	152,962	*7,749	-
Tax-exempt securities	1,982,575	1,563,299	111,742	*59,209	*248,326	108,294	104,706	3,588	_
Other current assets	14,816,526	9,696,711	3,104,229	1,797,218	218,368	14,352,479	13,762,893	578,825	*10,762
Loans to shareholders	1,340,128	248,426	465,455	611,924	*14,323	2,365,411	2,176,893	170,513	*18,006
Mortgage and real estate loans	42,727,540	42,432,912	*255,059	*39,409	160	2,199,629	2,172,363	*26,966	300
Other investments	24,174,511	9,836,069	11,184,302	2,006,294	1,147,847	13,141,449	12,068,516	994,502	*78,431
Depreciable assets	13.356.177	5,562,576	2,643,485	5,138,636	11,480	57,100,675	37,689,742	19,392,108	
Less: Accumulated depreciation	7,955,309	2,604,763	1,662,532	3,679,369	8,646	25,880,781	14,418,593	11,453,538	*8,650
Depletable assets	*3,923	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*3,922	*1	-,-	*85,752	*85,752	-	-
Less: Accumulated depletion	*1,480	_	*1,479	*1	_	*4,445	*4,445	_	_
Land	554,312	348,222	150,568	54,311	1,211	6,699,418	6,339,559	359,167	692
Intangible assets (amortizable)	3,906,110	724,283	264,119	2,904,062	*13,646	1,515,855	1,169,301	108,109	238,445
Less: Accumulated amortization	1,433,270	269,040	78,083	1,081,615	*4,533	596,194	450,160	33,588	
Other assets	3,760,600	1,858,298	1,082,469	712,773	107,061	2.399.959	2,155,125	238,253	*6,581
Total liabilities	189,428,607	133,849,417	32,644,940	20,594,488	2,339,762	94,141,938	78,056,151	15,730,465	355,323
Accounts payable	24,517,986	8,328,992	10,226,267	5,947,914	*14,813	3.776.556	3,023,918	750,828	*1,810
Mortgages, notes, and bonds under one year	29,728,191	27,316,404	973,272	1,428,894	*9,621	6,321,157	4,026,512	2,282,462	
Other current liabilities	69,272,867	61,582,722	3,133,558	4,478,141	78,446	6,086,934	5,415,160	653,763	
Loans from shareholders	3,509,390	2,309,065	931,645	213,338	*55,342	7,905,459	6,356,637	1,543,211	*5,611
Mortgages, notes, and bonds, one year of more	18,063,793	12,892,762	1,833,631	2,970,852	*366,548	32,563,093	27,153,635	5,357,036	*52,422
Other liabilities	7,991,794	4,411,022	2,654,446	877,653	*48,672	3,949,813	3,446,644	502,851	318
Capital stock	2,720,613	1,805,020	537,866	264,338	113,389	2,584,169	2,250,974	312,092	21,103
Additional paid-in capital	9,386,117	3,035,356	4,385,317	957,376	1,008,067	8,832,217	6,474,229	2,336,336	*21,652
Retained earnings [26]	25,926,349	12,444,430	8,303,452	4,511,982	666,485	22,975,041	20,608,499	2,142,228	224,314
Less: Cost of treasury stock	1,688,492	276,356	334,514	1,056,001	21,621	852,501	700,057	150,343	*2,101
Total receipts	107,671,280	38,014,187	23,682,052	45,439,084	535,958	105,851,081	89,103,240	16,362,288	385,553
Business receipts	94,255,897	28,316,208	21,377,309	44,395,975	166,405	99,482,015	83,847,712	15,322,087	312,216
Interest on Government obligations, total	145,824	88,224	37,255	5,798	14,546	20,090	17,054	2,200	836
Net gain, noncapital assets	817,752	581,056	35,714	182,553	18,429	1,533,924	840,557	687,594	*5,773
Other receipts	12,451,807	9,028,698	2,231,774	854,758	336,577	4,815,052	4,397,917	350,407	*66,728
Total deductions	85,833,788	30,993,529	17,201,834	37,498,641	139,784	85,653,363	71,344,522	14,154,366	154,475
Cost of goods sold	10,190,095	2,337,889	772,792	7,073,426	*5,988	21,473,443	16,020,168	5,420,927	*32,347
Compensation of officers	10,328,404	1,568,197	3,773,571	4,928,247	58,389	7,091,538	6,591,628	496,990	*2,920
Salaries and wages	29,016,535	10,702,379	5,781,689	12,527,379	*5,088	26,488,372	24,633,404	1,833,305	*21,663
Repairs	604,684	255,703	66,587	281,926	*469	1,017,051	666,083	350,461	*507
Bad debts	1,377,738		26,460	61,075	2,714	125,628	82,034	43,446	
Rent paid on business property	3,380,250	1,278,988	610,692	1,489,058	1,512	4,847,050	3,780,170	1,066,188	*693
Taxes paid	2,774,505	1,029,972	561,460	1,174,027	9,046	1,993,991	1,552,105	437,871	4,015
Interest paid	4,457,143	3,844,627	315,187	292,542	4,786	1,398,948	956,296	438,829	*3,823
Amortization	269,604	52,654	25,028	191,082	*840	102,467	70,002	7,443	
Depreciation	781,160	343,884	149,557	287,391	*329	2,844,148	841,896	2,001,416	*835
Depletion	*185	-	-	*185	-	*2,857	*2,857	-	l
Advertising	1,575,000	832,049	234,786	508,061	*105	2,189,455	2,021,445	156,362	*11,648
Pension, profit-sharing, stock, annuity	975,196	192,311	276,379	505,712	*794	935,933	847,395	84,486	*4,052
Employee benefit programs	1,461,201	411,861	244,239	802,294	*2,807	756,922	632,832	123,526	*564
Net loss, noncapital assets	14,882	12,450	1,469	962	-	5,880	2,085	3,795	
Other deductions	18,627,205	6,843,076	4,361,938	7,375,274	46,916	14,379,681	12,644,123	1,689,320	
Total receipts less total deductions	21,837,493	7,020,659	6,480,218	7,940,443	396,174	20,197,718	17,758,718	2,207,922	231,078
Net income from a trade or buisness	21,691,669		6,442,963	7,934,644	381,628	20,177,628	17,741,664	2,205,722	230,242
Total income tax [12]	38,095	10,747	1,262	*16,100	9,986	47,311	44,208	3,103	-

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samplesmoney amount	s are in triousarius or dollars)		Administrative and support	and waste management a	and remediation services	
				, and the second		
	Desferrings				10/	
Item	Professional, scientific.	Management of			Waste management	
	and	companies	Total	Administrative	and	Educational
	technical	(holding		and support	remediation	services
	services	companies)		services	services	
	(76)	(77)	(78)	(79)	(80)	(81)
Number of returns	382,390	4,995	130,122	122,518	7,604	17,600
Number of shareholders	545,675	56,524	191,080	174,340	16,740	24,361
Total assets	73,408,762	287,075,919	34,633,312	27,810,081	6,823,231	3,916,845
Cash	19,764,937	12,166,302	6,787,911	5,846,186	941,725	906,466
Notes and accounts receivable	17,139,907	176,652,290	8,447,033	7,032,588	1,414,445	911,925
Less: Allowance for bad debts	268,887	2,288,501	129,626	100,774	28,852	54,611
Inventories	2,127,917	*675	824,853	664,428	160,426	60,174
Investments in Government obligations	266,807	30,678,007	*535	*535	-	299
Tax-exempt securities	154,485	9,979,616	*24,271	6,019	*18,253	-
Other current assets	5,679,540	7,397,689	3,154,934	2,659,145	495,789	250,042
Loans to shareholders	3,501,030	201,802	1,434,483	1,341,203	93,279	131,254
Mortgage and real estate loans	182,001	8,920,299	*31,054	*30,988	*66	*25,804
Other investments	8,373,928	33,269,040	2,447,400	1,973,079	474,321	155,347
Depreciable assets	35,662,646	8,575,076	26,356,812	19,226,269	7,130,543	2,535,035
Less: Accumulated depreciation	25,166,116	3,996,422	18,342,921	13,399,743	4,943,178	1,329,853
Depletable assets	4,554	6,096	*11,440	-	*11,440	-
Less: Accumulated depletion	*2,854	*1,404	*7,956	-	*7,956	-
Land	754,957	1,009,639	1,003,109	550,595	452,514	132,297
Intangible assets (amortizable)	4,322,153	1,576,671	2,564,878	1,949,190	615,688	114,693
Less: Accumulated amortization	1,326,673	298,911	994,413	677,743	316,670	38,006
Other assets	2,238,431	3,227,954	1,019,515	708,117	311,398	115,980
Total liabilities	73,408,762	287,075,919	34,633,312	27,810,081	6,823,231	3,916,845
Accounts payable	7,581,358	38,598,627	3,553,150	2,732,889	820,261	260,307
Mortgages, notes, and bonds under one year	5,679,403	6,844,003	4,009,266	3,626,450	382,816	234,815
Other current liabilities	13,530,144	186,655,154	5,110,486	4,412,540	697,946	992,277
Loans from shareholders	6,964,889	947,433	2,069,072	1,787,036	282,035	302,092
Mortgages, notes, and bonds, one year of more	9,113,224	9,359,750	7,608,326	5,781,722	1,826,603	675,162
Other liabilities	2,466,958	4,343,769	1,260,851	610,765	650,085	30,483
Capital stock	2,195,886	1,453,828	827,060	678,321	148,739	69,820
Additional paid-in capital	6,689,010	11,368,466	,	1,487,719	308,827	560,610
Retained earnings [26]	21,375,103	28,724,381	9,158,375	7,294,351	1,864,024	853,125
Less: Cost of treasury stock	2,187,213	1,219,492	759,819	601,714	158,105	*61,845
Total receipts	292,778,817	22,689,452	148,247,236	132,133,085	16,114,151	10,049,262
Business receipts	287,024,567	7,503,029	146,568,252	130,679,074	15,889,178	9,855,484
Interest on Government obligations, total	66,354	480,728	16,843	15,333	1,509	1,926
Net gain, noncapital assets	217,201	93,400	181,288	126,656	54,632	312
Other receipts	5.470.695	14,612,295	1,480,853	1,312,022	168.832	191,540
Total deductions	252,747,597	13,806,184	136,530,930	122,113,708	14,417,222	8,471,159
Cost of goods sold	78,739,564	*9,372	66,599,036	60,747,320	5,851,717	1,475,980
Compensation of officers	27,815,671	1,314,090	,,	5,799,335	542,259	709,878
Salaries and wages	54,694,467	2,506,750		26,363,931	2,448,348	2,390,135
Repairs	1,305,957	231,224	, ,	763,094	274,581	151,430
Bad debts	264,882	400,709	, ,	151,175	51,615	31,421
Rent paid on business property	8,842,984	183,297	2,946,176	2,534,067	412,109	654,008
Taxes paid	8,352,874	501,413		5,469,247	501,537	375,837
Interest paid	1,391,390	4,842,520		619,733	166,543	58,205
Amortization	271,674	111,926	· ·	122,468	29,015	11,784
Depreciation	1,902,218	387,730	· ·	1,299,996	547,531	113,588
Depletion	1,902,216 *1,104	367,730	*1,376	*1,278	*98	113,300
•	· ·		· ·			210 077
Advertising Pension, profit-sharing, stock, annuity	3,231,918	236,147	1,253,838	1,169,432	84,406	318,977
0	3,182,736	158,780	411,484	312,261	99,223	47,331
Employee benefit programs	4,084,052	409,120		2,535,975	309,091	174,698
Net loss, noncapital assets	9,084	40,591	4,092	3,414	*679	*201
Other deductions	58,657,022	2,472,513	17,319,455	14,220,983	3,098,472	1,957,686
Total receipts less total deductions	40,031,220	8,883,269		10,019,377	1,696,929	1,578,104
Net income from a trade or buisness	39,964,865	8,402,540		10,004,043	1,695,420	1,576,177
Total income tax [12]	25,747	22,873	*2,030	*1,905	*126	165

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

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

		Arts, entertainment, and recreation					
ltem	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of returns	186,935	156,463	22,804	7,668	42,472	24,763	17,709
Number of shareholders	255,338	192,693	40,610	22,035	69,149	39,064	30,085
Total assets	33,789,397	19,962,104	5,035,734	8,791,559	17,850,238	6,530,713	11,319,525
Cash	8,705,398	6,529,613	1,189,050	986,735	3,716,995	2,069,200	1,647,794
Notes and accounts receivable	4,015,433	1,291,564	925,865	1,798,004	913,240	459,048	454,192
Less: Allowance for bad debts	349,931	144,290	118,097	87,544	14,923	7,378	7,544
Inventories	459,210	271,974	93,882	93,354	726,027	240,204	485,824
Investments in Government obligations	*66,650	50,752	*9,358	6,540	*7,373	*5,774	1,599
Tax-exempt securities Other current assets	*14,998 1,392,794	*10,085	*4,760	153	*38,334 988,294	*38,334 403,847	-
	2,665,356	778,784 2,162,075	157,166 220,460	456,844 282,821	988,294 398,513	403,847 312,521	584,447 85,992
Loans to shareholders Mortgage and real estate loans	∠,665,356 *1,297	2,162,075	ZZU,40U	282,821 *1,170	398,513 *65,274	*40,683	24,591
Other investments	2.402.600	1,197,585	488,076	716,940	1,782,070	644,849	1,137,221
Depreciable assets	31,053,731	20,353,888	4,067,784	6,632,060	14,430,348	2,723,400	11,706,948
Less: Accumulated depreciation	20,230,053	14,664,920	2,584,932	2,980,201	8,609,059	2,723,400 1,560,098	7,048,962
Depletable assets	*26,167	*25,871	2,304,332	2,900,201	0,009,039	1,300,090	7,040,902
Less: Accumulated depletion	*9,940	*9,672		268			
Land	847,051	197,605	202,255	447,191	1,210,020	66,226	1,143,794
Intangible assets (amortizable)	3,753,969	2,722,141	645,525	386,303	2,339,410	1,396,563	942,847
Less: Accumulated amortization	1,439,579	1,015,758	295,896	127,925	704,256	590,601	113,655
Other assets	414,246	204,681	30,478	179,087	562,579	288,141	274.438
Total liabilities	33,789,397	19,962,104	5,035,734	8,791,559	17,850,238	6,530,713	11,319,525
Accounts payable	1,504,969	611,572	227,118	666,279	722,559	344,836	377,723
Mortgages, notes, and bonds under one year	3,746,643	1,748,990	849,531	1,148,122	1,479,476	688,228	791,248
Other current liabilities	3,910,987	2,417,805	469,298	1,023,884	2,795,904	1,311,571	1,484,333
Loans from shareholders	2,702,208	1,539,631	100,563	1,062,015	1,092,861	421,359	671,503
Mortgages, notes, and bonds, one year of more	11,231,389	5,479,992	1,366,240	4,385,157	4,533,897	1,138,317	3,395,580
Other liabilities	1,014,881	580,489	98,422	335,970	734,990	496,857	238,133
Capital stock	1,061,109	687,363	223,610	150,135	508,867	105,188	403,680
Additional paid-in capital	1,966,188	1,062,351	395,873	507,964	2,703,153	1,499,296	1,203,857
Retained earnings [26]	7,315,509	6,135,203	1,370,013	-189,707	3,447,244	527,848	2,919,396
Less: Cost of treasury stock	664,485	301,293	64,933	298,259	168,714	*2,786	165,928
Total receipts	147,957,036	109,451,834	20,015,787	18,489,414	32,099,694	15,419,003	16,680,691
Business receipts	145,494,337	107,647,131	19,815,013	18,032,193	30,526,305	14,776,747	15,749,558
Interest on Government obligations, total	4,432	1,406	*2,032	994	10,379	3,524	6,855
Net gain, noncapital assets	235,858	69,829	58,083	107,947	72,221	17,737	54,485
Other receipts	2,222,409	1,733,469	140,659	348,281	1,490,789	620,996	869,793
Total deductions	126,216,417	91,587,531	17,524,074	17,104,811	26,695,753	12,400,283	14,295,469
Cost of goods sold	11,721,355	6,424,356	3,455,973	1,841,026	6,067,847	1,557,541	4,510,306
Compensation of officers	22,430,769	20,936,666	1,211,503	282,600	2,199,092	1,654,922	544,170
Salaries and wages	33,620,906	21,356,789	5,684,286	6,579,831	5,483,981	2,706,800	2,777,182
Repairs	1,334,201	942,133	220,347	171,721	390,577	64,117	326,461
Bad debts	225,541	82,164	61,713	81,664	30,159	7,603	22,556
Rent paid on business property	7,574,517	5,694,845	983,880	895,792	1,249,465	371,415	878,051
Taxes paid	5,144,174	3,239,723	788,480	1,115,972	1,156,398	299,728	856,670
Interest paid	1,051,103	554,307	161,555	335,241	384,109	86,990	297,120
Amortization	253,319	194,290	33,154	25,875	192,413	168,225	24,188
Depreciation	1,526,181	1,025,462	236,041	264,678	698,615	122,298	576,316
Depletion		-			-	-	-
Advertising	1,542,672	1,348,222	127,050	67,400	609,257	297,068	312,188
Pension, profit-sharing, stock, annuity	2,337,083	2,151,733	147,868	37,483	383,005	323,842	59,163
Employee benefit programs	1,779,785	1,010,601	260,312	508,872	250,894	71,617	179,277
Net loss, noncapital assets	1,231	*258	*176	797	3,761	*536	3,224
Other deductions	35,673,581	26,625,984	4,151,736	4,895,861	7,596,180	4,667,584	2,928,596
Total receipts less total deductions	21,740,619	17,864,303	2,491,713	1,384,603	5,403,941	3,018,720	2,385,221
Net income from a trade or buisness	21,736,188	17,862,897	2,489,681	1,383,609	5,393,562	3,015,196	2,378,366
Total income tax [12]	*7,329	*3,281	*2,448	1,600	*1,123	*1,086	37

Table 8--S Corporation Returns With Net Income From a Trade or Business Balance Sheet and Income Statement Items, by Major Industry

(All figures are estimates based on samples–money amounts are in thousands of dollars)

L	Accommodation and food services			Other services				
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of returns	109,909	12,433	97,476	127,726	66,715	61,008	*4	
Number of shareholders	221,136	34,612	186,523	204,654	98,744	105,827	*83	
Total assets	63,628,636	26,306,832	37,321,804	24,653,627	11,895,419	12,718,664	*39,544	
Cash	7,944,231	1,930,119	6,014,112	3,679,224	1,903,870	1,763,387	*11,968 *658	
Notes and accounts receivable Less: Allowance for bad debts	2,977,006	1,337,515	1,639,491	2,776,402	1,570,859	1,204,886	*5	
Inventories	33,269 1,819,721	7,804 157,822	25,465	43,338 1,909,741	13,218	30,115 547,380	5	
Investments in Government obligations	*33,731	14,336	1,661,900 *19,395	*9,088	1,362,361 *2,429	*6,658		
Tax-exempt securities	*11,718	2,211	*9,507	*67,613	2,423	*67,613		
Other current assets	2,982,548	1,209,893	1,772,656	1,013,713	329,306	674,726	*9,682	
Loans to shareholders	1,221,667	319,806	901,861	752,160	379,773	372,344	9,002	
Mortgage and real estate loans	313,387	*51,794	*261,593	*28,578	*23,854	*4,724	44	
Other investments	7,441,694	4,612,378	2,829,316	1,548,839	600,980	946,231	*1,628	
Depreciable assets	57,482,320	20,642,848	36,839,472	23,634,745	11,135,781	12,492,801	*6,163	
Less: Accumulated depreciation	29,964,259	8,222,536	21,741,723	14,686,854	7,142,456	7,543,014	*1,385	
Depletable assets	*116,207	41,527	*74,680	*1,450	.,112,100	*1,450	1,000	
Less: Accumulated depletion	*92,580	24,601	*67,978	*1,450	_	*1,450	_	
Land	4,384,131	2,666,795	1,717,336	1,409,451	782,603	626,018	*830	
Intangible assets (amortizable)	9,025,831	1,368,491	7,657,340	2,838,984	1,232,878	1,592,231	*13,875	
Less: Accumulated amortization	2,779,468	410,113	2,369,355	1,016,625	338,198	674,475	*3,952	
Other assets	744,020	616,353	127,667	731,906	64,596	667,270	40	
Total liabilities	63,628,636	26,306,832	37,321,804	24,653,627	11,895,419	12.718.664	*39,544	
Accounts payable	3,122,380	473,473	2,648,907	1,819,745	1,101,409	717,852	*484	
Mortgages, notes, and bonds under one year	4,858,594	2,706,079	2,152,515		800,729	809,757	10	
Other current liabilities	5,396,666	1,749,558	3,647,108	1,704,700	741,207	940,894	*22,598	
Loans from shareholders	6,878,500	2,191,555	4,686,945	2,826,582	1,221,174	1,605,408	22,550	
Mortgages, notes, and bonds, one year of more	25,589,903	13,047,230	12,542,673	7,227,700	3,841,637	3,386,063		
Other liabilities	782,783	168,906	613,877	667,737	136,265	531,472	_	
Capital stock	2,334,384	833,703	1,500,681	1,457,154	603,641	853,511	*2	
Additional paid-in capital	4,155,595	1,372,791	2,782,803	2,642,258	1,730,296	908,867	*3,095	
Retained earnings [26]	11,826,777	4,000,598	7,826,179	5,481,566	2,016,673	3,451,539	*13,354	
Less: Cost of treasury stock	1,316,947	237,063	1,079,884	784,312	297,613	486,700	-	
Total receipts	132,670,389	13,919,139	118,751,250	78,183,935	46,608,552	31,523,321	*52,062	
Business receipts	130,459,658	13,427,193	117,032,465	77,377,407	46,350,463	30,975,275	*51,669	
Interest on Government obligations, total	5,606	2,161	3,445	13,846	208	13,580	*57	
Net gain, noncapital assets	493,655	129,016	364,639	240,998	119,218	121,777	*4	
Other receipts	1,711,471	360,769	1,350,701	551,685	138,664	412,689	*331	
Total deductions	122,174,008	11,970,814	110,203,194	71,610,687	43,069,047	28,509,237	*32,403	
Cost of goods sold	49,064,993	1,742,097	47,322,896	30,379,708	22,711,622	7,650,935	*17,152	
Compensation of officers	3,890,193	268,673	3,621,520	4,661,122	2,750,640	1,909,184	*1,298	
Salaries and wages	23,230,825	2,442,051	20,788,774	11,300,320	5,692,817	5,603,165	*4,339	
Repairs	2,324,316	381,171	1,943,146			420,742	*165	
Bad debts	39,564	8,530	31,034		63,182	74,264	*97	
Rent paid on business property	8,596,020	568,736	8,027,285		1,952,481	3,484,906	*80	
Taxes paid	5,560,253	878,878	4,681,375		1,446,233	1,167,331	*876	
Interest paid	2,008,342	947,587	1,060,755		363,448	319,119	*1	
Amortization	574,546	110,453	464,093	233,764	104,253	129,457	*54	
Depreciation	2,572,498	753,071	1,819,427	1,337,943	563,678	774,095	*171	
Depletion	*808	-	*808	*2,547	*2,547	-	-	
Advertising	3,112,533	240,415	2,872,117	1,322,548	685,793	636,392	*364	
Pension, profit-sharing, stock, annuity	224,985	29,814	195,171	171,568	65,886	105,469	*213	
Employee benefit programs	958,491	168,315	790,176	1,078,383	685,357	392,158	*867	
Net loss, noncapital assets	5,298	*187	5,111	4,589	*686	*3,903	-	
Other deductions	20,010,343	3,430,837	16,579,506	11,490,546	5,645,702	5,838,118	*6,726	
Total receipts less total deductions	10,496,381	1,948,325	8,548,056	6,573,248	3,539,506	3,014,084	*19,658	
Net income from a trade or buisness	10,490,775	1,946,164	8,544,611	6,559,403	3,539,298	3,000,504	*19,601	
Total income tax [12]	3,501	1,445	*2,057	*5,223	*62	*5,161	-	

Endnotes to Basic Tables

- [1] This amount is less than \$500.
- [2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Clean renewable energy bond and gulf bond credit. Credits may or may not be shown separately.
- [3] Minor industry information is shown only in this table. More detailed data for all industry groupings can be found in the 2005 Corporation Source Book.
- [4] This estimate is based on returns sampled at a 100 percent rate and the coefficient of variation is zero.
- [5] The amount for total income tax before credits includes adjustments to income tax and to total tax, which are not shown separately.
- [6] Size of total receipts was used in lieu of size of business receipts to classify statistics for "Finance and Insurance", and "Management of Companies (Holding Companies)" sectors.
- [7] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Parts II, III, IV, and sections 856 & 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.
- [8] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S, 1120-REIT and 1120-RIC. Each tax may or may not be shown separately.
- [9] Tax from Section I is excluded from total income tax amounts since the income is not effectively connected with the conduct of a trade or business in the U.S.

- [10] Tax from Section II is the total tax from Schedule J, tax computation on effectively connected income with the conduct of a trade or business in the U.S.
- [11] The New York liberty zone business employee credit is a component of the general business credit on Schedule J, but is computed separately and is not carried over to the Form 3800. Therefore, the New York liberty zone business employee credit is not included in the tentative general business credit.
- [12] The amount for total income tax includes income tax, excess net passive income tax (Form 1120S), recapture taxes, and adjustments to income tax and to total tax, which are not shown separately.
- [13] This item includes full and part-year returns.
- [14] The amount for overpayments less refunds includes 2004 overpayments claimed as a credit, and 2005 estimated tax payments, less any refund of estimated tax payments.
- [15] All sectors includes "Not Allocable" which is not shown separately.
- [16] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.
- [17] Returns without net income include adjustments to income tax that tax credits could be used against.
- [18] This amount was reported by life insurance companies with banks and life insurance departments taxable under special provision of the Internal Revenue Code.
- [19] The amount for insurance cost of goods includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns but are not shown separately.

Endnotes to Basic Tables-- Cont.

- [20] The empowerment zone and renewal community employment credit is a component of the general business credit on Schedule J, but is computed separately and is not carried over to the Form 3800. Therefore, the tentative empowerment zone and renewal community employment credit is not included in the tentative general business credit.
- [21] This amount includes returns with zero receipts and receipts not reported.
- [22] This item includes adjustments to tax due or overpayments, which are not shown separately.
- [23] Coefficient of variation is less than .005 percent.
- [24] Total statutory special deductions include other dividend deductions, which are not shown separately.
- [25] Depreciable assets includes depletable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets. The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.
- [26] Retained earnings unappropriated includes retained earnings from Forms 1120A and 1120S, which includes amounts for both appropriated and unappropriated. Unappropriated was usually the largest amount. Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.
- [27] Tentative general business credit also includes the current year general credits from an electing large partnership which is not shown separately on this table.

- [28] General business credit total includes the empowerment zone and renewal community employment credit and New York liberty zone business employee credit. This is the amount taken against income tax.
- [29] Foreign insurance corporations are included in the number of returns, total for this table. Foreign insurance companies are included in the number of returns for Life Insurance Companies (filing on Form 1120-L) and Property and Casualty Companies (filing on Form 1120-PC).
- [30] Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.
- [31] Statistics include: (a) income and deduction amounts from a trade or business, (b) amounts other than from trade or business, i.e., portfolio and rental income, reported by S corporations, and (c) net long-term capital gain reduced by net short-term capital loss reported by Regulated Investment Companies.
- [32] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S. Each tax may or may not be shown separately.
- [33] Includes interest on state and local Government obligations, which is not reflected in net income (less deficit) from a trade or business.
- [34] Includes amounts of portfolio income that are not net of related deductions.
- [35] This amount includes returns with zero receipts and receipts not reported.
- [36] Total includes S corporations for which neither a number of shareholders was reported nor was a Schedule K-1, Shareholders' Share of Income, Credits, Deductions, etc., filed.

Section 5

Explanation of Terms

his section defines the terms used in the tables in this report, including adjustments made in preparing the statistics and limitations of the data items. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed interpretations of the Internal Revenue Code or policies of the Internal Revenue Service. Code sections cited were those in effect for the Tax Years of the report. Whenever a year is cited, it refers to the calendar year, unless otherwise stated. The line references given for the terms correspond to the Form 1120, unless indicated otherwise; in most tables, items taken from other forms (1120-A, 1120-F, etc.) and attached schedules were conformed to the Form 1120 format. Although many standardizing adjustments were made during statistical processing of the returns, the data presented are unaudited as reported by taxpayers and so are subject to taxpayer errors and misinterpretations, as well as statistical variability and whatever errors may have arisen during processing of the returns (see "Data Limitations and Measures of Variability" in Section 3). Definitions marked with the symbol Δ have been revised for 2005 to reflect changes in the law.

Accounting Periods

In some tables, the data were classified according to the ending dates of the accounting periods covered by the corporations' returns. Returns were generally filed covering an annual accounting period; most of the larger corporations filed returns for accounting periods ending in December (a calendar year period). Returns could also be filed for only part of a year in some circumstances. Part-year returns were filed as a result of business organizations or reorganizations. liquidations, or changes to new accounting periods. Income and tax data from part-year returns were included in the statistics, but balance sheet data usually were not; see "Balance Sheets" below.

Figure B in Section 1 shows the number of returns filed for each of the accounting periods covered in this report. For a discussion of this classification, see "Time Period Employed" in Section 1. Introduction.

Accounts Payable

[Page 4, Schedule L, Line 16(d)]

This balance sheet account consisted of relatively short-term liabilities arising from the conduct of trade or business and not secured by promissory notes.

Additional Section 263A (Inventory) Costs

[Page 2, Schedule A, Line 4]

This component of cost of goods sold included certain inventory costs capitalized by taxpayers electing to use a simplified method of accounting under the uniform capitalization rules of section 263A. However, the statistics in this report do not follow the uniform capitalization rules with respect to several deduction items. Certain accrued expenses that were required to be capitalized under the uniform capitalization rules, such as depreciation, were included in these statistics as current deductions whenever they could be identified. See "Cost of Goods Sold" below.

Additional Paid-In Capital

[Page 4, Schedule L, Line 23(d)]

This balance sheet item comprised additions to the corporation's capital from sources other than earnings. These sources included receipts from the sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions. The amounts shown were after deducting any negative amounts.

Adjustments to Shareholders' Equity

[Page 4, Schedule L, Line 26(d)]

See "Retained Earnings, Unappropriated."

Advertising

[Page 1, Line 22]

Advertising expenses were allowed as a deduction under Code section 263(b) if they were ordinary and necessary and bore a reasonable relationship to the trade or business of the corporation. The amount shown in the statistics included advertising identified as part of the cost of goods sold, or capitalized under section 263A, as well as advertising reported separately as a

business deduction. The statistics include combined amounts reported as advertising and promotion and advertising and publicity. They do not include the costs incurred by publishers, broadcasters, and similar businesses in preparing advertisements for others, which were generally treated as part of the cost of goods sold.

For corporations that filed the short form income tax return, Form 1120-A, advertising identified in other deductions or attached schedules was included in the statistics for advertising.

Alcohol Fuel Credit

[Form 6478]

A credit was allowed for alcohol (other than that produced from petroleum, natural gas, coal or peat, or with a proof less than 150) used as a fuel. The alcohol fuel credit was the sum of the alcohol mixture credit, the alcohol credit, and the small ethanol producer credit. The American Jobs Creation Act of 2004 requires the application of the alternative minimum tax rules to the credit so Form 6478 is no longer filed with Form 3800, General Business Credit. This means that lines 6 through 9 are now made to accommodate the passive activity rules and the carryback of any unused credit allowed that previously would have been reported on the Form 3800. Also, this means that any carryforward of the credit from tax years beginning before 2005 cannot be shown on the Form 6478. Such carryforwards must be shown on the Form 3800.

Allowance for Bad Debts

[Page 4, Schedule L, Line 2b(c)]

This balance sheet account was the allowance or reserve set aside to cover uncollectable or doubtful notes, accounts, and loans, usually shown, as it is on the Form 1120, as an adjustment to notes and accounts receivable. A few corporations, however, reported only net receivables and thus did not show their allowance for bad debts. Many banks and savings and loan associations included reserves for uncollectable mortgages and real estate loans in the allowance for bad debts, and these amounts were also transferred to this item if identified on supporting schedules during statistical processing.

The allowance for bad debts was a book account that was not necessarily related to the deduction for bad debts allowed for tax purposes (see "Bad Debts" in this section).

Alternative Minimum Tax

[Form 4626, Line 15]

The alternative minimum tax (AMT) was designed to ensure that at least a minimum amount of income

tax was paid in spite of the legitimate use of exclusions, deductions, and credits. In effect, it provided a second tax system that curtailed or eliminated many of the means of reducing taxes allowed in the regular tax system and taxed the resulting "alternative" taxable income at a reduced rate.

A small corporation was not subject to the alternative minimum tax. Generally, a corporation was considered small for AMT purposes if the average annual gross receipts for three years prior to the 2003 Tax Year were \$7.5 million or less. New corporations were also exempt from the AMT.

The basic computation of the alternative minimum tax is shown in Table 23 in this report. computation involved recomputing taxable income from the regular tax by adding or subtracting items that were allowable in both systems but in different tax years or under different rules ("adjustment items"), adding back deductions not allowed under the minimum tax ("tax preference items"), and adding or subtracting items from the corporations' books not accounted for elsewhere (the "adjusted current earnings" computation). A net operating loss deduction, computed using the AMT rules for what constitutes a loss, was allowed but limited to 90 percent of alternative minimum taxable income The excess of AMTI over a \$40,000 exemption was taxed at a flat rate of 20 percent. The \$40,000 exemption was phased out at higher income levels; corporations with AMTI of \$310,000 or more were allowed no exemption. The only credit allowed against the AMT was the credit for foreign taxes, recomputed using the rules for computing AMTI; in most cases, it could not offset more than 90 percent of AMT. The result of this computation was the "tentative minimum tax"; the excess of this tentative amount over the regular income tax was the legally defined alternative minimum tax, which was paid in addition to the regular tax.

Most of the following adjustment and preference items could be either additions or subtractions in computing alternative minimum taxable income. The few exceptions are noted.

(1) Depreciation of property placed in service after 1986. This was the difference between the accelerated depreciation allowed under the regular tax rules and the slower depreciation allowed under the AMT. Generally, the adjustment increased AMTI in the early years of a property's life and decreased it in later years. Certain types of property were exempt from refiguring depreciation for AMT purposes.

- (2) Amortization of certified pollution control facilities. This was the difference between the rapid amortization of pollution control facilities allowed under the regular tax and the deduction under the depreciation system used for the AMT.
- (3) Amortization of mining exploration and development costs. This was the difference between the regular tax deduction allowed for these expenses and that allowed by the AMT rules, which required that the expenses be capitalized and amortized over 10 years.
- (4) Amortization of circulation expenses. (personal holding companies only). This was the difference between the regular tax deduction allowed these expenses and the AMT requirement that they be capitalized and deducted ratably over 3 years.
- (5) Adjusted gain or loss. Because many of the differences between the regular tax and the AMT affect the calculation of property's basis for determining gain or loss from its sale or exchange, gain or loss had to be recomputed for AMT purposes. This item was the difference (positive or negative) between the two gains or losses.
- (6) Long-term contracts. Long-term contracts, except some home construction contracts, were required to use the percentage-of-completion method to determine current income for the AMT. This item was the difference between the current year's income from the contract under this method and the methods allowed for the regular tax.
- (7) Installment sales. Generally, this was the negative of installment sale income reported for regular tax.
- (8) Merchant marine capital construction funds. For the regular tax, some maritime companies were allowed to deduct profits deposited in a fund for constructing new ships, and neither the fund nor the interest it earned was taxed until the money was withdrawn. This deferral was not allowed under the AMT, and any such deductions or interest had to be included in AMTI.
- (9) **Section 833(b) deduction.** Under this section of the Internal Revenue Code, Blue Cross/Blue Shield companies and similar

- health insurers were allowed a special deduction from their regular taxable income that was not allowed for AMT purposes. This item was the amount of any deduction taken in the current year.
- (10) Tax shelter farm activities. (personal service corporations only). This was the difference between farm gains and losses computed under the regular tax rules and those computed using all the AMT accounting rules. It applied only to personal service corporations with farming operations that were "tax shelters" as defined in section 58(a)(2) but not "passive activities."
- (11) Passive activities. (closely held and personal service corporations only). This was the difference between gains and losses from passive activities as reported for regular tax purposes and as recomputed using all the AMT accounting rules.
- (12) **Loss limitations.** This was the difference between gains and losses computed under the different rules of the regular tax and AMT systems where the at-risk and partnership limitations applied in the regular tax.
- (13) **Depletion.** The depletion deduction under both the regular tax and the AMT was limited by the net income from the depletable property if percentage depletion was used; in addition, depletion under the AMT was limited to a taxpayer's basis in the property. This item is the difference between depletion figured under the regular tax rules and depletion limited by AMT net income and the AMT basis limitation.
- (14) **Tax-exempt interest from private activity bonds.** Interest from private activity bonds issued after August 7, 1986, used to finance private activity that was still tax exempt under the special exceptions in the regular tax was subject to the AMT and so was an addition to AMTI.
- (15) Intangible drilling costs. Generally, some of the intangible drilling costs for oil, gas, and geothermal wells that were deductible as current expenses for the regular tax had to be capitalized and written off over 10 years for the AMT. If the difference between the two systems exceeded 65 percent of the net income from the properties, the excess was included in AMTI.

- (16) Accelerated depreciation of real property (pre-1987). Buildings placed in service in the early 1980s were eligible for accelerated depreciation methods under the regular tax; for AMT purposes, any current depreciation deductions on these buildings had to be recalculated using the straight-line method of depreciation and any positive difference included in AMTI.
- (17) Accelerated depreciation of leased personal property (pre-1987). (personal holding companies only). The difference between the more liberal pre-1987 regular tax rules and the current year's AMT rules for depreciation of personal property had to be included in AMTI by personal holding companies if the difference was positive.
- (18) Other adjustments. This item covered necessary adjustments to allow for changes made to limitation amounts by AMT calculations, an allowance for the possessions tax credit and the alcohol fuel credit, and AMT adjustments from estates, trusts, large partnerships, or cooperatives.

After all adjustments and preferences had been included in AMTI, a catch-all adjustment, called the "Adjusted current earnings (ACE) adjustment after excess" was added to or subtracted from the income base. The ACE adjustment took into account items whose tax treatment offered tax advantages but that were not otherwise included in the AMT (such as tax-exempt interest). The "excess" (if any) was the corporation's total increase in AMTI from the prior year ACE adjustment over its total reductions in AMTI from prior ACE adjustments.

Amortization

Amortization was a deduction for the recovery of the costs of long-lived intangible assets similar to the depreciation deduction to recover the costs of tangible assets. It was also used in the IR Code for recovery of the costs of some tangible assets, usually as a tax preference for those assets. Most amortization is calculated on a straight-line basis over recovery periods specified in the IR Code. Although amortization is not a line item on the corporation income tax return, for statistical purposes, specific types of amortization were edited from attached schedules (for cost of goods sold or other deductions, for example) and included in this item in the tables. Because it is not a separate line item, the statistics for this item may be less reliable than for other deduction items.

Amortization of the following types was included in this heading when identifiable on tax returns:

- Section 197 intangibles. Purchased goodwill and other concern" "going customer-based intangibles. intangibles. licenses. franchises. and most other purchased intangible assets not included elsewhere were amortizable over a 15-year life.
- (2) Pollution control facilities (section 169). 20 percent of the basis of depreciable property used to reduce pollution could be written off over 5 years instead of being depreciated.
- (3) Bond premiums (section 171). Premiums on bonds acquired before 1988 were amortized over the life of the bond; for bonds acquired after 1987, the pro-rata bond premium was an offset to the interest earned and was not included here.
- (4) Research and experimental expenditures (section 174). Taxpayers can elect to either amortize their research and experimental costs, deduct them as current business expenses, or write them off over a 10-year period. If they elect to amortize these costs, the taxpayer should deduct them in equal amounts over 5 years or more.
- (5) Lease acquisition costs (section 178). Such costs could be amortized over the term of the lease.
- (6) Qualified reforestation expenses (section 194). Taxpayers can elect to amortize up to \$10,000 (or \$5,000 if married and filing separately) of reforestation costs paid or incurred before October 22, 2004 for qualified timber property over a 7 year period.
- (7) Qualified revitalization expenditures (section 1400l). These are certain capital expenditures that relate to a qualified revitalization building located in an area designated as a renewal community.
- (8) Business start- up expenditures (section 195). For costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a

limited amount of start-up costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.

- (9) Organizational expenditures of corporations (section 248). As with business start-up expenditures, for costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a limited amount of organizational costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.
- (10) **Optional** write-off of certain preferences (section 59(e)). **Taxpayers** could avoid including some tax preference items in the minimum tax by electing to capitalize and amortize rather than deduct the expenses. These options included 3year amortization of circulation expenses (section 173), 10-year amortization of research and experimental expenditures (section 174), 5-year amortization of intangible drilling costs (section 263) (but see below), and 10-year amortization of exploration and development expenses (sections 616 and 617).

Amortization of intangible drilling costs was excluded from this heading when it could be identified; instead, it was included in "Other deductions" in the statistics.

Bad Debts

[Page 1, Line 15]

Bad debts occurring during the year were allowed as a deduction under Code section 166. For most businesses, the deduction was allowed only for debts actually written off as uncollectable; additions to reserves, even if that was the taxpayer's normal method of accounting for bad debts, were not deductible. However, "small" banks with total assets of \$500,000,000 or less were allowed under section 585 to deduct additions to bad debt reserves based on their own experience of bad debt losses.

Balance Sheets

[Page 4, Schedule L]

The balance sheet data presented in this report were the amounts reported by the taxpayer (when available) as of the end of the taxpayer's accounting year. Taxpayers were instructed to provide data that agreed with their books of account but were given very few other guidelines. Thus, the statistics for balance sheets contained considerably more

reporting variability than those for the income statement and tax computation items, which were the subject of more detailed instructions and more intense scrutiny during IRS processing. Beginning in Tax Year 2002, corporations with less than \$250,000 in total receipts for the tax year, and less than \$250,000 in total assets at the end of the tax year, were not required to file Schedule L.

Since balance sheet data were from the taxpayers' books, they were generally governed by general accounting principles rather than the special rules of tax accounting. Where these rules diverged significantly, the balance sheet statistics could show little relationship to the income statement accounts. Inventories, accumulated depletion, depreciation, and amortization, accrued tax and other liability accounts, and other capitalized items were often recorded on different bases for tax and book purposes.

A number of steps were taken during statistical processing to reduce the variability due to taxpayer reporting practices. Misreported amounts were transferred to their proper accounts; amounts from attached schedules were edited into the Schedule L format; and missing balance sheets were either supplied from reference books (if possible), or statistically imputed based on other data on the return and the company's characteristics.

Some balance sheets were suppressed (or not imputed) during statistical processing. (These companies appear in the tables in the "zero-assets" category.) The balance sheets of foreign corporations were not included (with one exception) because it was not possible to separate U.S. assets from foreign ones. Foreign insurance companies were the exception; they are required to report U.S. assets segregated from foreign ones. Final returns of corporations going out of existence were not permitted balance sheets, because they should have either had zero assets (if liquidating) or assets included in some other corporation's return (if And balance sheet data were not included from most part-year returns, because the same company's end-of-year data could have been subject to inclusion from its complete return.

Biodiesel Fuels Credit A

[Form 8864]

The biodiesel fuels credit was created to encourage the production and use of biodiesel fuels. The credit consists of the biodiesel credit, renewable diesel credit, renewable mixture credit, and the small agri-biodiesel producer credit. The Energy Tax Incentive Act of 2005 amended section 40A to add credits for renewable diesel fuel sold after December 31, 2005. The Act also added the small agri-

biodiesel producer credit for tax years ending after August 8, 2005. The mixture credit is 50 cents for each gallon of biodiesel used in the production of a qualified biodiesel fuel that is sold or used in the course of a trade or business. The biodiesel credit amount is 50 cents for each gallon of biodiesel not used in a mixture with diesel fuel either used in the taxpaver's trade or business or sold at retail. The credit amount increases to \$1.00 per gallon if either the biodiesel or the biodiesel mixture fuel meets the definition as an agri-biodiesel fuel. The small agribiodiesel credit amount is 10 cents per gallon of agri-biodiesel (up to a 15 million gallon maximum) that is (a) used by the producer, or sold by the producer for use, in the production of a qualified biodiesel mixture in a trade or business or as fuel in a trade or business, or (b) sold at retial and placed in a vehicle fuel tank by the producer or a person buying from the producer. For fuel sold or used after 2005 the renewable diesel credit is computed using \$1.00 per gallon.

Branch Profits Tax

[Form 1120-F, Page 1, Line 3]

This was an additional tax imposed under Code section 884 on the after-income-tax U.S. earnings and profits of a foreign corporation that were not invested in a U.S. trade or business. The tax also applied to certain interest payments from income that was earned in U.S. operations. The provisions were designed to impose a tax on foreign companies' branches similar to the withholding tax on dividends and interest imposed on foreign-owned subsidiaries incorporated in the U.S. Like the withholding tax, the rate was set in the law at 30 percent, but that rate was only applicable if the U.S. had no tax treaty with the companies' home country setting a different rate (which could be zero).

The branch profits tax was imposed on the "dividend equivalent" amount of the earnings and profits of a U.S. branch of a foreign corporation that was attributable to its income effectively connected (or treated as effectively connected under Code section 897) with a U.S. trade or business. The effectively connected earnings and profits were (1) reduced to reflect any reinvestment of the branch's earnings in assets in the U.S. trade or business (or reduce liabilities in the U.S. trade or business) and (2) increased to reflect any prior reinvested earnings that were considered remitted to the home office of the foreign corporation.

Certain earnings and profits attributable to income effectively connected with a U.S. trade or business were exempt from the branch profits tax. The tax exempt earnings included: (1) certain earnings of a

foreign sales corporation as described in Code sections 921(d) and 926(b); (2) earnings of foreign transportation carriers (such as ships and aircraft) that were exempt from U.S. tax by reciprocal exemption; (3) earnings derived from the sale of any interest in U.S. real property holding corporations; (4) interest income derived by a possession bank from U.S. obligations as described in Code section 882(e); (5) earnings derived by certain insurance companies which elected to have income treated as effectively connected income; and (6) income of foreign governments and international organizations exempt under Code section 892.

The branch profits tax was the sum of the tax imposed on the earnings and profits and interest payments of the foreign corporation. The branch tax was reported on the Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. The tax was included in Total Income Tax in the statistics. It was also shown separately in the statistics for foreign corporations with U.S. business operations in Tables 10 and 11.

Business Receipts **\Delta**

[Page 1, Line 1(c)]

Business receipts were the gross operating receipts of the corporation reduced by the cost of returned goods and allowances. Generally, they represented all of a corporation's receipts except investment and incidental income. Business receipts may also have included sales and excise taxes that were included in the sales price of products; some corporations reported this way, while others reported their receipts after adjustment for these taxes.

Business receipts included rents reported by real estate operators as well as by other corporations for which rent made up a significant portion of income. The latter corporations included manufacturers that rented their products, lessors of docks, warehouses, pipelines, and other public utility facilities, and companies engaged in rental services, such as providing lodging places and the rental of automobiles or clothing.

For banks and other financial institutions whose principal income was interest, business receipts consisted of fees, commissions, credit card income, and other operating receipts; interest was reported under that heading and included so in the statistics. Banks' business receipts also included profit from Federal funds transactions; if the bank reported gross sales and purchases, the amounts were netted during statistical processing. Likewise, security dealers included profit from security trades in business receipts; if gross amounts were reported,

costs and sales proceeds were netted during statistical processing. Regulated investment companies and real estate investment trusts did not report business receipts; all of their income was included in the investment income categories in the statistics.

Business receipts for insurance companies consisted of premium income. Some small property and casualty insurance companies, however, could elect to be taxed only on investment income and thus would have reported no business receipts, and other, smaller, companies were exempt from tax altogether. Property and casualty insurance companies with premium income of \$1,200,000 or less could elect (under section 831(b)(2)) to be taxed on only investment income; such companies with premiums of \$600,000 or less were exempt from tax under section 501(c)(15).

For all industries, business receipts excluded gains from the sale of assets. See "Net Gain (or Loss), Noncapital Assets" and "Net Capital Gains," below.

Capital Gains Tax (1120-RIC)

[Form 1120-RIC, Page 2, Sch.J, Line 3b]

Regulated investment companies that did not distribute all of their capital gains to their shareholders were taxed at the regular corporate rates on the undistributed gain. This tax is a component of "Total Income Tax Before Credits."

Capital Stock

[Page 4, Schedule L, Line 22(d)]

This end-of-year balance sheet equity item included amounts shown for outstanding shares of both common and preferred stock.

Cash

[Page 4, Schedule L, Line 1(d)]

This balance sheet asset item included the amount of actual money or instruments and claims which were usable and acceptable as money on hand at the end of the taxable year, including certificates of deposit.

Cash and Property Distributions

[Page 4, Schedule M-2, Line 5(a) & 5(c)]

Cash distributions are distributions from the earnings and profits of the distributing corporation, made in cash, to shareholders outside the consolidation. Property distributions, other than corporation's own stock, are distributions made to shareholders outside the consolidation that consist of the actual property of the distributing corporation, other than cash or shares of the distribution corporation's own stock.

Charitable Contributions

[Page 1, Line 19]

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code section 170(c). In general, the deduction was limited to 10 percent of taxable income computed without regard to:

- (1) the deduction for contributions;
- (2) special deductions for dividends received and for dividends paid on certain preferred stock of public utilities;
- (3) any net operating loss carryback under Code section 172;
- (4) any capital loss carryback to the tax year under Code section 1212(a)(1); and
- (5) the deduction of bond premium on repurchase under Code section 249.

Charitable contributions over the 10 percent limitation could be carried forward to the next 5 tax years; however, the carryover was not allowed if it increased a net operating loss carryover.

A corporation could receive a larger deduction for contributing scientific property used for the care of the ill, needy or infants, for research to an institution of higher education. These applied to all except personal holding companies and corporations whose businesses were the performance of services, and for contributions of computer technology and equipment to schools (under section 170(e)). Regulated investment companies and real estate investment trusts did not report contributions. Contributions made by S corporations were passed through to the shareholders to be deducted on the shareholders' returns.

The amount shown in the statistics included contributions identified as part of cost of goods sold or capitalized under section 263A, as well as contributions reported as a business deduction.

Clean Renewable Energy Bond Credit Δ [Form 8912]

Effective for tax years beginning after 2005 and before 2008, certain tax-exempt electricity producers may issue new qualified tax credit bonds to fund capital expenditures for the production of electricity from clean renewable sources. A total of \$800 million in bonds has been authorized for issuance to be allocated by the IRS to government entities, cooperative electricity companies, and cooperative lenders. This credit was added by the Energy Tax Incentives Act of 2005.

Compensation of Officers

[Page 1, Line 12]

Salaries, wages, stock bonuses, bonds, and other forms of compensation were included in this deduction item if they were identified as having been paid to officers for personal services rendered. It did not include qualified deferred compensation, such as contributions to a 401(k) plan or a salary reduction agreement, which were included in the statistics for pensions and profit sharing plans. The item included amounts reported as a part of cost of goods sold or capitalized under section 263A.

The deductible compensation of certain officers of publicly held corporations was limited under section 162(m) to \$1,000,000 or less. However, the limit did not apply to commissions or other compensation based on performance or if the officer worked under a binding contract in effect on February 17, 1993.

Consolidated Returns

Consolidated returns were income tax returns that contained the combined financial data of two or more corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group; and (2) these same proportions of stock of each other member of the group were owned within the group.

Corporations electing to file consolidated returns in one year had to file consolidated returns in subsequent years, with certain exceptions. The consolidated filing privilege could be granted to all affiliated domestic corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies; (2) real estate investment trusts (REITs) who did not consolidate with qualified REIT subsidiaries; (3) corporations for which an election to be treated as a possessions corporation under Code section 936(e) was in effect; (4) corporations designated tax-exempt under Code section 501; (5) Interest Charge Domestic International Sales Corporations (IC-DISCs); and (6) S corporations.

Under Code section 1504(c), life insurance companies could file consolidated returns with other life insurance companies without restriction. Also, a non-life insurance parent could include a life insurance subsidiary subject to certain restrictions (e.g., the insurance company must have been a member of the controlled group for at least 5 years).

A consolidated return filed by the common parent company was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect year-to-year comparability of certain statistics (such as data classified by industry and size of total assets). Data on consolidated returns are shown in Table 19.

Constructive Taxable Income from Related Foreign Corporations

This item was the sum of (1) includable income from Controlled Foreign Corporations and (2) foreign dividend gross-up. Includable income was the income of U.S.-owned foreign corporations that was taxable to their U.S. shareholders under Code sections 951-964 ("Subpart F"). Foreign dividend gross-up was an amount equal to the foreign tax deemed paid by the foreign corporation that the U.S. shareholder could claim as a foreign tax credit. A controlled foreign corporation was one in which more than 50 percent of the voting stock was controlled by U.S. persons, including domestic corporations, each of whom owned at least 10 percent of the voting stock. Any U.S. shareholder owning 10 percent or more of the stock was required to include in taxable income a share of the includable income and dividend gross-up.

Foreign dividend gross-up and includable income from controlled foreign corporations were combined and presented in the statistics as Constructive Taxable Income from Related Foreign Corporations. The components are presented separately in Table 20. Neither includable income from controlled foreign corporations nor foreign dividend gross-up was included in the statistics for Total Receipts.

Includable Income

[Page 2, Schedule C, Line 14(a)]

Generally, the earnings and profits of a controlled foreign corporation (CFC) were subject to U.S. taxation only when the income was actually distributed to the U.S. shareholders or repatriated to the United States. The Subpart F provisions of the Code created an exception to this general rule by requiring that some types of foreign income be included in the income of the U.S. shareholders even if not distributed. The types of income involved are either passive investment income, income from sources thought especially easy to shift between tax jurisdictions, or income from sources contrary to public policy.

Includable income consisted of:

- (1) Subpart F income, defined below;
- (2) any previously excluded Subpart F income which had been invested in qualified assets in less developed countries, and which was either withdrawn from those countries or repatriated to the U.S. shareholders and therefore became taxable:
- (3) any previously excluded Subpart F income which had been withdrawn from foreign base company shipping operations;
- (4) any increase in Controlled Foreign Corporation earnings due to investment in U.S. property; and
- (5) factoring income, or income that arose from the sale or transfer of a receivable.

Subpart F income, defined in Code section 952, included:

- (1) income from insurance issued by CFCs outside the country of incorporation of the CFC;
- (2) "foreign base company income," which included several types of income derived from passive investments or from transactions outside the CFC's country of incorporation;
- (3) income from participation in international boycotts not sanctioned by the United States;
- (4) illegal bribes, kickbacks, or other payments to a government official; and
- (5) income derived from any foreign country during any period for which a foreign tax credit would be denied for taxes paid to those countries, as described in Code section 901(j) (i.e., a government that was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which provided support for international terrorism).

Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid

[Page 2, Schedule C, Line 15(a)]

This item, also called "foreign dividend gross-up," was constructive taxable income to corporations that claimed a foreign tax credit. A U.S. corporation could claim a foreign tax credit for a share of the foreign taxes actually paid by its related foreign including its controlled foreign corporations. corporations. The U.S. corporation's share of the foreign taxes depended on the ratio of the dividends and includable income it received to the total earnings and profits of the related foreign corporation. The foreign taxes were treated as deemed paid by the U.S. corporation. In order to receive credit against U.S. tax, the foreign taxes deemed paid needed to be included in the

corporation's worldwide income as well. They were included in income as an increase to foreign dividends, called a dividend gross-up. The dividend gross-up was the equivalent amount of the foreign taxes deemed paid by the U.S. corporation.

Corporation's Own Stock Distributions

[Page 4, Schedule M-2, Line 5(b)]

Distributions of corporation's own stock were distributions made to shareholders outside the consolidation that consisted of shares of the distributing corporation's own stock, in lieu of cash or other property.

Cost of Goods Sold

[Page 2, Schedule A, Line 8]

Cost of goods sold represented the costs incurred by the corporation in producing the goods or generated providing the services that corporation's business receipts. Included were costs of materials used in manufacturing, costs of goods purchased for resale, direct labor, and a share of overhead expenses, such as rent, utilities, supplies, maintenance, and repairs. (Overhead expenses, however, were not included in these statistics as the taxpavers reported them; see "Uniform Capitalization Rules" below.)

The basic cost of goods sold calculation, shown in Schedule A, consisted of adding beginning inventory to the current year purchases, labor, additional inventory costs (section 263a), and other costs and subtracting ending inventory. Each of the individual items included in cost of goods sold is shown separately in Table 2.

For companies engaged in manufacturing or trade activities, if gross receipts were reported, a cost of goods sold was imputed if not reported. The cost was imputed using attachments for "Other Deductions." For other nonfinance industries, a cost was imputed only for companies that reported gross receipts and included inventories on the balance sheet.

Generally, returns of corporations in the finance sector were not expected to have cost of goods sold unless they were consolidated returns including nonfinance subsidiaries. Security dealers sometimes reported the cost of securities traded on their own accounts as cost of goods sold (and reported the gross sales proceeds as business receipts). Such amounts were netted during statistical processing, with the net gain reported as receipts and cost of goods made zero. The same handling was given bank returns reporting gross receipts and costs from Federal funds transactions.

Insurance companies were made to conform to the Form 1120 format using premium income as gross business receipts and showing benefits paid as cost of goods sold. For most life insurance companies, cost of goods sold was equal to death benefits; for other insurance companies, it was equal to losses incurred. These items are shown separately in Table 26.

Uniform Capitalization Rules

A taxpayer reporting of cost of goods sold was governed by the "uniform capitalization rules" of Code section 263A. Most companies producing goods for sale were required to capitalize inventory costs under the uniform capitalization rules. Corporations subject to the rules were required to capitalize direct costs and an allocable portion of most indirect costs that related to the goods produced or acquired for resale. Some of the indirect costs that were required to be allocated to capital accounts were administration expenses, taxes, depreciation, insurance costs, compensation of officers, and contributions to pension, stock bonus, profit sharing, and deferred compensation plans. Special rules were provided for the capitalization of interest expense paid or incurred in the course of production. The rules did not apply to personal property acquired for resale corporations with annual average gross receipts of \$10,000,000 or less. Special rules were provided for farmers and for timber property.

For statistical purposes, many components of cost of goods sold were moved to the equivalent deduction item and thus appear in the tables as current deductions rather than as components of Expenses for advertising, cost of goods sold. amortization, bad debts, compensation of officers, contributions to charitable organizations, contributions to employee benefit programs, pension depletion, contributions to plans, depreciation, interest, rent of buildings or real estate, and taxes were transferred to their respective deduction categories when identified on attachments for cost of goods sold. Intangible drilling costs were also removed from cost of goods sold and included in other deductions.

In this report, therefore, cost of goods sold appears smaller, and many deduction accounts larger, than reported by taxpayers. However, these are the only accounts affected; inventories were not adjusted and net income or deficit and taxable income were not affected.

Cost of Labor

[Page 2, Schedule A, Line 3]

This component of cost of goods sold included the portions of the company's payroll representing direct labor costs and some indirect costs allocated to inventory under the uniform capitalization rules. Some labor costs were included in other accounts, such as Other Costs. See also, "Cost of Goods Sold."

Cost of Treasury Stock

[Page 4, Schedule L, Line 27(d)]

This item was the total value of issued common or preferred stock that had been reacquired and was held at the end of the accounting year by issuing corporations. The stock, which was available for resale or cancellation, may have been purchased by the corporation or acquired through donation or as settlement of a debt. Treasury stock was a part of capital stock outstanding; it did not include unissued capital stock.

Credit by Reciprocal

[Form 1120-PC, Page 1, Line 14(h)] See "Reciprocal Tax."

Credit for Contributions to Selected Community Development Corporations [Form 8847]

A corporation making qualified cash contributions (including loans or investments) to a community development corporation selected by the Secretary of Housing and Urban Development (HUD) could take a credit against tax. The corporation may claim as a credit 5 percent of the amount contributed for each tax year during a 10-year credit period beginning with the tax year in which the contribution is made as subject to the limitations of the "General Business Credit" (described under that heading in this section). The components of the general business credit are shown separately in Table 21.

Credit for Employer-Provided Child Care Facilities and Services

[Form 88821

The purpose of this credit is to encourage more businesses to provide child care services for their employees. The amount of the credit for a given tax year is the sum of 25 percent of the qualified child care expenditures and 10 percent of the qualified resource and referral expenditures. The maximum amount of credit allowed in any given year is \$150,000. Form 8882 is to be used to calculate and claim the credit. The credit is part of and subject to the limitations and carryover rules of the general business credit. The components of the general business credit are shown separately in Table 21.

Credit for Employer Social Security and Medicare Tax on Tips

[Form 8846]

Food and beverage establishments that paid the employer's social security and Medicare tax on

employee tip income in excess of the minimum wage were allowed to receive a refund of the excess in the form of a credit against income tax. This credit was a component of the "General Business Credit" and was subject to the limitations and carryover provisions discussed under that heading. The components of the general business credit are shown separately in Table 21.

Credit for Federal Tax on Fuels

[Page 1, Line 32f(2)]

Code section 34 allowed a credit in full or in stated amounts for excise taxes on:

- (1) gasoline used on farms for farming purposes (Code section 6420):
- (2) gasoline used for nonhighway purposes or by local transit systems (Code section 6421); and
- (3) fuel not used for taxable purposes (Code section 6427), such as, on the sale of fuel when tax was imposed under section 4041(a) or (e) and the purchaser used such fuel other than for the use for which sold, or resold such fuel.

This credit was also used to claim the credit for purchase of qualified diesel-powered highway vehicles.

Credit for Small Employer Pension Plan Startup Costs

[Form 8881]

The purpose of this credit is to encourage small businesses to establish and maintain retirement savings accounts for their employees. The credit amount equals 50 percent of the startup costs incurred to create or maintain a new employee retirement plan. The credit is limited to \$500 in any tax year and it may be claimed for qualified costs incurred in each of the three years beginning with the tax year in which the plan becomes effective. The credit is part of and subject to the limitations and carryover rules of the general business credit. The components of the general business credit are shown separately in Table 21.

Credit for Tax Paid on Undistributed Capital Gains

[Page 1, Line 32f(1)]

Regulated investment companies (RIC) and real estate investment trusts (REIT) were required to pay tax on amounts of undistributed net long-term capital gain less net short-term capital loss at the regular corporate tax rate of 35 percent. Stockholder corporations, for their part, were required to include in the computation of their long-term capital gains any such gains designated by the parent as

undistributed dividends. The stockholder corporations were then deemed to have paid the tax on the undistributed long-term capital gain dividends and were allowed a credit for the tax they were deemed to have paid.

Credit to 2006 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2005 overpayment applied to the firm's estimated tax for the 2006 Tax Year. See also, "Overpayment or Tax Due."

Death Benefits

[Form 1120-L, Page 1, Line 9] See "Cost of Goods Sold."

Deficit

See "Net Income (or Deficit)."

Depletable Assets and Accumulated Depletion

[Page 4, Schedule L, Lines 11a and b]

Depletable assets represented, in general, the gross end-of-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current year depletion deduction. The depletable assets and accumulated depletion balance sheet accounts reflected book values; the depletion reflected the amount claimed for tax purposes.

For all Form 1120-A corporations, these items are included in depreciable assets and accumulated depreciation.

Depletion

[Page 1, Line 21]

This deduction was allowed for the exhaustion of mines, oil and gas wells, other natural deposits, and timber. The Code provided two methods for computing the deduction: cost depletion, in which a share of the cost of acquiring or developing a property was written off each year; and percentage depletion, which involved simply deducting a fixed percentage of the gross income from the property each year. For standing timber, depletion was computed on the basis of cost. In the case of most natural deposits, the depletion was computed either on a cost or percentage basis; for oil and gas wells, however, percentage depletion was allowed only to

"independent" producers (producing less than 50,000 barrels of oil or an equivalent amount of gas a day) and then only for the first 1,000 barrels produced each day. All other oil and gas producers were required to use cost depletion.

Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil were later converted or manufactured prior to sale. For other natural deposits, gross income was defined to include income from mining or extraction and certain treatment processes as well. Percentage rates for each type of natural deposit were listed in Code section 613 and ranged from 5 to 25 percent of gross income. However, percentage depletion generally could not exceed 50 percent of the taxable income from the property computed without the depletion deduction.

The depletion deduction for natural deposits other than oil and gas could also have been limited by provisions designed to recapture previously deducted mine exploration and development costs. These capital expenditures were deductible when incurred but had to be recaptured if the mine became productive or was sold. One method taxpayers could elect to recapture these deductions was to forego percentage depletion deductions on the mine until recapture was complete.

The statistics for depletion also did not include amounts shown by the corporation as a deduction in computing net gain or loss from sale of depletable assets under sections 631(a) or 1231. Regulated investment companies and real estate investment trusts did not report depletion.

The amounts shown in the statistics included any identifiable depletion reported as part of the cost of goods sold or capitalized under section 263A. Amortization of intangible drilling costs was not included in the statistics for depletion but was included in "Other Deductions." For 1120-A corporations, depletion reported in "Other Deductions" or an attached schedule was included in this item.

Depreciable Assets and Accumulated Depreciation

[Page 4, Schedule L, Lines 10a and b]

Depreciable assets from the corporation's end-ofyear balance sheet were the book value of tangible property subject to depreciation (such as buildings and equipment with a useful life of one year or more). This item could include fully depreciated assets still in use and partially completed assets for which no deduction was yet allowed if the corporation reported them as depreciable on its balance sheet. The amounts shown as accumulated depreciation represented the portion of the assets that were written off in the current year and all prior years.

In general, depreciable assets were the gross amounts before adjustment for accumulated depreciation. Some corporations, however, reported only the net amount of depreciable assets after deducting depreciation. accumulated insurance companies were included among the corporations which reported only a net amount of depreciable assets. Life insurance companies and some property and casualty insurance companies reported their balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as "Other Investments."

Except for corporations filing the short-form tax return, Form 1120-A, the statistics for depreciable assets excluded depletable and intangible assets, which were reported in their respective items. The Form 1120-A return provided only one line for all three accounts, so the amount reported for depreciable assets also included depletable and intangible assets. Similarly, the accumulated depreciation field for the 1120-A returns represented the total of accumulated depreciation, accumulated depletion, and accumulated amortization.

Generally, the value of depreciable assets and accumulated depreciation were not closely related to the current-year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed in the current year for tax purposes.

Depreciation **\Delta**

Depreciation is a method of recovering the cost of investments in tangible assets that lose value as they are used to produce income. The depreciation deduction allowed under Code sections 167 and 168 approximated this loss in value by prescribing the rates at which various types of assets could be depreciated and the period over which the investment could be recovered. The depreciation rules in effect for property placed in service in 2005 were basically the same as those enacted in 1986; however, the tax depreciation rules were changed many times over the years, and some assets were still in use in 2005 that were originally placed in service under prior year rules. So the depreciation

claimed on 2005 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2005, the basic depreciation system was the "Modified Accelerated Cost Recovery System," or MACRS, that provided two systems for computing the depreciation deduction. The Depreciation System," or GDS, specified recovery periods of 3, 5, 7, or 10 years for livestock, fruit trees, most machinery, equipment, and tangible personal property, and prescribed the 200-percent declining balance method of determining the amount to be written off each year. Public utility property, water transportation equipment, and farm buildings were placed in the 15-year, 20-year, or 25-year category and were to be depreciated by the 150percent declining balance method. Buildings were to be depreciated by the straight-line method and over recovery periods of 27.5 years for residential buildings, 31.5 years for nonresidential buildings placed in service before May 13, 1993, and 39 years for nonresidential buildings placed in service after May 12, 1993. Railroad roadbeds and tunnels were prescribed a recovery period of 50 years and the straight-line depreciation method.

MACRS also provided for an "Alternative Depreciation System," or ADS, that was less accelerated than GDS and thus could help avoid the alternative minimum tax. Under ADS, the recovery period was generally based on the old "class life" system, which was a set of lives prescribed by IRS and based on studies of actual asset lives. The depreciation method was straight-line. Some types of property could only be depreciated using ADS. were (1) tangible property predominantly outside the U.S., (2) tax-exempt property. (3) property financed by tax-exempt bonds. (4) imported property covered by a Presidential order, or (5) farm property placed in service in a year in which the taxpaver had elected to expense preproduction period costs under section 263A.

Also included here were amounts the corporation elected to expense under section 179. For 2005, the maximum deduction was \$105,000 (\$140,000 for qualified enterprise zone businesses, renewal community businesses and qualified Liberty Zone property). In 2003, the definition of section 179 property was expanded to include computer software.

Amounts for special depreciation allowance and other depreciation were also included in this item. Beginning in 2001, certain qualified property placed in service after September 10, 2001, could have an additional 30% special depreciation allowance. Qualified property acquired and placed in service after May 5, 2003 and before January 1, 2005, may

have an additional 50% depreciation allowance. Qualified property for the 30% or 50% special allowance includes, but is not limited to, tangible property depreciated under MACRS with a 20 year or less recovery period and computer software. But, it is important to note that the 30% and 50% special depreciation allowances will not apply to most property placed in service after 2004.

This item included amounts of depreciation reported as a part of cost of goods sold or capitalized under section 263A.

Disabled Access Credit

[Form 8826]

The credit was allowed to small businesses that incurred expenses to make their business accessible to disabled individuals. An eligible small business was one with either gross receipts (less returns and allowances) of less than \$1 million for the preceding tax year or not more than 30 full-time employees in the preceding tax year.

An eligible expenditure was one paid or incurred by an eligible small business in order to comply with the requirements of the Americans with Disabilities Act of 1990. Expenditures included: (1) removing communication, physical, architectural. transportation barriers; (2) providing qualified interpreters or other methods of delivering materials to individuals with hearing impairments; (3) providing qualified readers, taped texts, or other methods of delivering materials to individuals with visual impairments; (4) acquiring or modifying equipment or devices for individuals with disabilities; or (5) providing other similar services, modifications, materials or equipment. The amount of the credit was 50 percent of the amount of the eligible expenditures for a year that exceeded \$250 but did not exceed \$10,250.

The disabled access credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit", in this section. The components of the general business credit are shown separately in Table 21.

Dividends Received from Domestic Corporations Δ

Dividends received from domestic corporations was a statistic computed from amounts reported on Schedule C. The amounts making up this statistic are shown in detail in Table 20. The statistic represented most distributions from the earnings and profits of companies incorporated in the United States. Dividends received from domestic

corporations were generally those used in computing the special deduction from net income for dividends received, which is discussed under the heading "Statutory Special Deductions" in this section.

Dividends from Interest Charge Domestic International Sales Corporations (IC-DISC's) and from former Domestic International Sales Corporations (DISC's) that were deductible were included as domestic dividends received. Dividends from Foreign Sales Corporation's (FSC's) and foreign subsidiaries, on the other hand, were included under "Dividends Received from Foreign Corporations."

Dividend distributions among member corporations electing to file a consolidated return were eliminated from the statistics as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts received from corporations that were outside the tax-defined affiliated group.

If portfolio stock was wholly or partially financed by debt, no dividend received deduction was allowed on the debt-financed portion of the stock. There was a separate line item and a separate deduction calculation for dividends on debt-financed portfolio stock. This amount was included as part of domestic dividends even though it also represented debt-financed stock of foreign corporations.

Dividends or other distributions other than those detailed in Table 20 were included in "Other Receipts."

Dividends received by S corporations were passed through to shareholders and reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Dividend Income" under "Portfolio Income (less deficit) distributed to shareholders."

Dividends Received from Foreign Corporations

These were dividends paid from the earnings and profits of companies incorporated in foreign countries.

Dividends received from foreign corporations out of U.S. source earnings and profits or from Foreign Sales Corporations (FSC's) were usually eligible for the dividends received deduction, described in "Statutory Special Deductions," below. Not eligible were dividends out of foreign earnings and profits

and certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock.

Because foreign dividend gross-up and includable income from controlled foreign corporations were not actual receipts, for statistical purposes they were excluded from dividends received. Both were combined and presented in the statistics as "Constructive Taxable Income from Related Foreign Corporations," discussed above.

Dividends received from foreign corporations by S corporations were not included in these statistics.

"One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporations" is included in this total. For more information see explanation in this section.

Domestic Production Activities Deduction Δ

[Page 1, Line 25]

The Domestic Production Deduction (DPD) was added as part of the American Jobs Creation Act and is available for tax years beginning after December 31, 2004. By keeping manufacturing and software development activities in the United States, exporters may claim a deduction for a percent of their income from qualified exports. The provision, which can be found under code section 199, was largely written to satisfy WTO objections to Extraterritorial Income (ETI) and Foreign Sales Corporation provisions.

Employee Benefit Programs

[Page 1, Line 24]

Contributions made by employers to such plans as death benefit plans, insurance plans, health plans, accident and sickness plans, and other welfare plans were deductible under Code sections 419 and 419A. Generally, such programs were not an incidental part of a pension, profit sharing plan, or other funded deferred compensation plan. Deductions for a welfare benefit fund were limited to the qualified cost of the fund for the taxable year, as described under Code section 419. Direct payments for employees' welfare were not included as employee benefits; only payments into a fund for employee benefits were included.

Included in the statistics for this item were amounts identified as part of the cost of goods sold, or capitalized under section 263A. Regulated investment companies and real estate investment trusts do not report employee benefits. Some mining companies could have reported an amount for a combination of welfare/retirement plans. When

identified, the combined amount was included in the statistics for contributions to employee benefit plans.

For all 1120-A corporations, employee benefit programs identified in other deductions or attached schedules were included in the statistics for employee benefit programs.

Empowerment Zone and Renewal Community Employment Credit

[Form 8844, line 24]

Although the EZE credit was a component of the general business credit, there was a special tax liability limitation for this credit. A qualified zone employee was any employee who performed substantially all of the services for an employer within an empowerment zone in the employer's trade or business and had his or her principal residence within that empowerment zone while performing those services. Both full and part-time employees could be qualified zone employees. Qualified zone wages were any wages paid or incurred by an employer for services performed by a qualified zone employee. Although a qualified zone employee could earn any amount of wages, only the first \$15,000 of qualified zone wages paid or incurred was taken into account for the credit. The \$15,000 limit was reduced by the amount of wages paid or incurred during the year that was used in figuring the work opportunity credit for that employee. With certain exceptions amounts paid or incurred by an employer for the education or training of the employee were treated as wages paid to an employee. In general, any individual employed for less than 90 days was not a qualified zone employee. However, there were exceptions to this for an employee who was terminated because of misconduct, who became disabled, or who was acquired by another empowerment zone corporation and who continued to be employed by that corporation. The Renewal Community Employment credit, entitles employers located in a renewal community zone to a 15-percent wage credit on the first \$10,000 of annual wages paid to employees residing in the renewal community zone.

Enhanced Oil Recovery Credit [Form 8830]

This credit was allowed to taxpayers who incurred qualified enhanced oil recovery costs for projects located in the United States using one or more tertiary methods to recover otherwise unrecoverable crude oil. Enhanced oil recovery costs were costs of depreciable property used in the project, intangible drilling costs, and tertiary injectant expenses. The amount of the credit was 15 percent of the taxpayer's qualified enhanced oil recovery costs for the taxable year.

The enhanced oil recovery credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

Estimated Tax Penalty

See "Penalty for Underpayment of Estimated Tax."

Excess Net Passive Income Tax

[Form 1120S, Page 1, Line 22a]

A Subchapter S corporation that had accumulated earnings and profits from a prior subchapter C status and also had net passive income greater than 25 percent of its gross receipts was taxed on the excess (net of related expenses) at the regular corporate tax rate of 35 percent. Passive investment income, in general, was gross receipts derived from rents, royalties, dividends, interest, annuities, or the sales or exchanges of stock or securities.

Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid

[Page 2, Schedule C, Line 15(a)]

See "Constructive Taxable Income from Related Foreign Corporations."

Foreign Tax Credit A

[Page 3, Schedule J, Line 6a]

Code section 901 allowed a credit against U.S. income tax for income taxes paid to foreign countries or U.S. possessions. The credit could be claimed by domestic corporations, except S corporations, and by foreign corporations engaged in trade or business in the United States for foreign taxes paid on income effectively connected with the U.S. business. The U.S. income tax that could be reduced by the credit excluded the recapture taxes and the personal holding company tax. The credit was not allowed for S corporations because their income was primarily taxed through shareholders; any creditable foreign taxes were also passed through to their shareholders. Regulated investment companies could elect under Code section 853 to allow their shareholders to claim any credit for the foreign taxes paid. However, if the election was not made, the regulated investment company could claim the tax credit.

The foreign tax credit was subject to a limitation that prevented the corporations from using foreign tax credits to reduce U.S. tax liability on U.S. sourced income. The credit was limited to a

percentage of total U.S. income tax equal to the ratio of taxable income from foreign sources to worldwide taxable income. This limitation was computed separately for foreign taxes paid or accrued with respect to nine categories of income. These were: (1) passive income; (2) high withholding tax interest; (3) financial services income; (4) shipping income; (5) dividends received from a noncontrolled section 902 corporation; (6) dividends from a DISC or former DISC; (7) foreign trade income; (8) distributions from a FSC or former FSC; and (9) all other income from sources outside the United States. Foreign taxes in excess of the limitation for any one year could be carried back one year (two years for credits arising in a tax year beginning before October 23, 2004) and forward ten years (five years for credits that can be carried forward to any tax year ending before October 23, 2004). The carryover periods (one year back and ten years forward) were modified by the American Jobs Creation Act of 2004.

A corporation that claimed (or passed through) the foreign tax credit could not also claim a business deduction for the same foreign taxes paid. The credit could be reduced for taxes paid on foreign income from operations involving participation or cooperation with an international boycott. The foreign tax credit was not allowed for taxes paid to certain foreign countries whose government was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which supported international terrorism.

General Business Credit A

[Form 3800, Line 19]

The general business credit consisted of a combination of several individual credits * investment credit (Form 3468), work opportunity credit (Form 5884), welfare-to-work credit (Form 8861), alcohol fuels credit (Form 6478), research credit (Form 6765), low-income housing credit (Form 8586), enhanced oil recovery credit (Form 8830), disabled access credit (Form 8826), renewable electricity production credit (Part A) (Form 8835), Indian employment credit (Form 8845), credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846), orphan drug credit (Form 8820), new markets credit, (Form 8874), credit for small employer pension plan startup costs (Form 8881), credit for employer-provided child care facilities and services (Form 8882), and credit for contributions to certain community development corporations (Form 8847), biodiesel fuels credit (Form 8864), and low sulfur diesel fuel production credit (Form 8896). If a corporation claimed more than one of these credits, reported a carryforward, had credits from a passive activity, or

had the Trans-Alaska pipeline liability fund credit, or had the general credits from an electing large partnership (Schedule K-1, Form 1065-B), Form 3800 was to be filed with the income tax return. The empowerment zone and renewal community employment credit (Form 8844) and the renewable electricity credit, Part B (Form 8835) were included as part of the general business credit total but were not included on the Form 3800. The separate components of the general business credit are shown in Table 21.

*The following general business credit forms are not edited: Form 8900, 8906, 8907, 8908, 8910, 8911, and 5884-A. However, the current year amount is displayed on the appropriate line of Form 3800 and included in the "credit allowed for the current year" (line 19).

The purpose of the general business credit was to provide a uniform limitation on the amount that could be used to reduce tax liability and to establish uniform rules for carrybacks and carryforwards. Each of the credits was computed separately. The total of the credits became the general business credit for the purpose of applying the maximum tax liability rules and the carryback and carryforward rules.

Except for the investment credits, S corporations computed these credits at the corporate level; the credits were then passed through to the shareholders. For the investment credits, the S corporation reported the basis in the qualifying property to each shareholder. The shareholders themselves computed the credits. However, S corporations that were previously C corporations could use business credit carryforwards from their C-corporation status to reduce tax on their net recognized built-in gains.

According to Code section 38(c), the general business credit reduced the tax liability to the extent of 100 percent of the first \$25,000 of net tax liability and 75 percent of the net tax liability over \$25,000. An additional limitation was also imposed on the general business credit as a result of the alternative minimum tax.

When the credit exceeded the limitation in any year, the excess became an unused business credit that could be carried back 1 year and forward 20 years. (For tax years beginning before December 31, 1997, the carryback period was 3 years and 15 years forward). Carryforwards of the general business credit from prior years are shown separately in Table 21.

Income Subject to Tax

[Page 1, Line 30]

This was generally the amount of income subject to tax at the corporate level. For most corporations, income subject to tax consisted of net income minus the "Statutory Special Deductions" described in this section. However, there were certain exceptions. S corporations were usually not taxable at the corporate level and so did not have income subject to tax. Some, however, had a limited tax liability on capital gains and so were included in the statistics for this item. Likewise, regulated investment companies and real estate investment trusts generally passed their net income on to be taxed at the shareholder level; but any taxable amounts not distributed were included in income subject to tax. Because insurance companies were permitted to use reserve accounting for tax purposes, insurance income subject to tax was based on changes in reserve accounts; life insurance companies could also have been allowed an additional special (discussed deduction in "Statutory Deductions"). Consolidated returns that contain life insurance subsidiaries were not allowed to offset all of the life insurance subsidiary's gains by losses from nonlife companies, so it was possible for such a consolidated return to show no net income but still have a positive amount of income subject to tax.

Income Tax A

[Page 3, Schedule J, Line 3]

Income tax was the amount of a corporation's total tax liability calculated at the regular corporate tax rates in Code section 11 (or substitutes for section 11).

The rates of tax on taxable incomes below \$18,333,333 were graduated (with some exceptions). Corporations other than members of a controlled group or personal service corporations used the following tax rate schedule. If taxable income is:

Over:	But not	Tax is:	Of the	
	over:		amount over:	
\$0	\$50,000	15%	\$0	
50,000	75,000	\$7,500 +25%	50,000	
75,000	100,000	13,750 +34%	75,000	
100,000	335,000	22,250 +39%	100,000	
335,000	10,000,000	113,900 +34%	335,000	
10,000,000	15,000,000	3,400,000 +35%	10,000,000	
15,000,000	18,333,333	5,150,000 +38%	15,000,000	
18,333,333		35%	0	

The 39 percent and 38 percent rates were imposed to phase out the benefits of the lower brackets for high-income corporations.

Members of controlled groups had to share the lower-bracket amounts, so the rates would have

applied at different income levels. Personal service corporations (qualified under section 448 to use cash accounting) were taxed at a flat 35 percent on all of their taxable income.

Most income of S corporations was taxed only at the shareholder level. However, for S corporations that had once been C corporations, the corporate income tax was imposed on certain long-term capital gains, recognized built-in gains, and excess net passive income. The taxes paid on capital gains or recognized built-in gains by S corporations were included in the corporate statistics as "Income Tax." The taxes paid on excess net passive income were excluded from "Income Tax" but were included in "Total Income Tax."

A small number of corporations without net income had an income tax liability. These were corporations reporting all or part of their income under special life insurance rules, including consolidated returns filing a life insurance subsidiary, or companies paying a reduced tax rate on the one-time repatriation of foreign dividends. For more details on the repatriation of foreign dividends, see "One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporation" in this section.

Other adjustments made to income tax returns by the taxpayer and included in these statistics for income tax were: (1) deferred tax under section 1291(c)(2), where a corporation was a shareholder in a passive foreign investment company (PFIC) and received an excess distribution or disposed of its investment in the PFIC during the year; and (2) additional tax under section 197(f)(9)(B) where a corporation that elects to pay tax on the gain from the sale of an intangible under the related person exception to the anti-churning rules.

See also, "Total Income Tax before Credits" and "Total Income Tax after Credits."

Indian Employment Credit

[Form 8845]

This component of the general business credit was for employing members of American Indian tribes on Indian reservations. The credit was equal to 20 percent of the excess of wages and health benefits for such employees over the amount paid such employees in 1993, limited to \$20,000 per employee.

For the income tax limitations and carryback and carryforward provisions that apply, see "General Business Credit" in this section.

Intangible Assets and Accumulated Amortization

[Page 4, Schedule L, Line 13a(c)]

Intangible assets represented the total gross value of goodwill, contracts, formulas, licenses, patents, registered trademarks, franchises, covenants not to compete, and similar assets that were amortizable for tax purposes. Thus, specific intangible asset items were included in this category only if amortization (or depreciation) actually had been taken against them.

The amounts shown as accumulated amortization represent the portion of these intangible assets that were written off in the current year as well as in prior years. In general, intangible assets were the gross amounts before adjustments for amounts of accumulated amortization. Some corporations, however, reported only the net amount of intangible assets after adjusting for amortization charges. For all Form 1120-A corporations, this amount was included in depreciable assets.

Interest

[Page 1, Line 5]

Taxable interest, a component of total receipts, included interest on U.S. government obligations, loans, notes, mortgages, arbitrage bonds, nonexempt private activity bonds, corporate bonds, bank deposits, and tax refunds. The statistics also included dividends from savings and loans and mutual savings banks, federal funds sold, finance charges, and sinking funds. The interest received was reduced by the amortizable bond premium under Code section 171.

Interest received from tax-exempt state or municipal bonds and ESOP loans was not included in this item. Corporations were not allowed to offset any interest expense against interest income. However, if the corporation reported only a net amount, this figure was used in the statistics. See also, "Interest Paid."

Interest received by S corporations was passed through to shareholders and reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc., and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Interest Income" under "Portfolio Income (less deficit) distributed to shareholders."

Interest on Government Obligations: State and Local

[Page 4, Schedule M-1, Line 7 and Page 2, Schedule M-3, Part II, Line 13, column (c)]

The interest received from certain government obligations was not subject to U.S. income tax.

These tax-exempt obligations included those issued by states, municipalities, and other local governments, the District of Columbia, and U.S. possessions, including Puerto Rico.

For statistical presentation, this interest was included in total receipts. However, it was not included in net income (less deficit) or income subject to tax.

Most corporations reported this tax-exempt interest in the Reconciliation of Income per Books with Income per Return (see Schedule M-1 on the Form 1120 and Schedule M-3 in Section 6 of this report). Because of variations in taxpayer reporting, this item may not have always been identified. Therefore, the statistics could be understated for interest received from state and local government obligations.

Interest Paid

[Page 1, Line 18]

These amounts consisted of interest paid by corporations on all business indebtedness. For banking and savings institutions, the statistics also included interest paid on deposits and withdrawable shares. For mutual savings banks, building and loan associations, and cooperative banks, interest paid included amounts paid or credited to the accounts of depositors as dividends, interest, or earnings under Code section 591. Interest identified as part of the cost of goods sold or capitalized under section 263A was excluded from cost of goods sold and included in the statistics as interest paid.

Inventories

[Page 4, Schedule L, Line 3(d)]

This was the corporations' end-of-year inventories as reported on their balance sheets. Inventories included such items as finished goods, partially finished goods (work in progress), new materials and supplies acquired for sale, merchandise on hand or in transit, and growing crops reported as assets by agricultural concerns. Inventories reported on balance sheets were book accounts and would not necessarily have corresponded to those reported for tax purposes in cost of goods sold.

Inventories reported on the returns of companies in financial industries were transferred during statistical processing to other balance sheet accounts (unless reported on a consolidated return with nonfinancial subsidiaries). For security brokers and dealers, commodity brokers and dealers, and holding and other investment companies (except bank holding companies), inventories were included in "Other Investments." For the rest of the "Finance and Insurance" and "Management of Holding

Companies" sectors, inventories were included in "Other Current Assets". Inventories shown in the statistics for the "Finance and Insurance" and "Management of Holding Companies" sectors were those reported by consolidated financial companies with diversified nonfinancial subsidiaries.

See also, "Cost of Goods Sold."

Inventory, Beginning of Year

[Page 2, Schedule A, Line 1]

Closing inventories from the end of the previous year.

See also, "Inventory, End of Year."

Inventory, End of Year

[Page 2, Schedule A, Line 7]

These were the companies' beginning and ending inventories as calculated for tax purposes. Inventories included the portion of its raw materials and merchandise purchased for resale and not sold during the year. Statistical adjustments made to the current year components of cost of goods sold were not carried over into the capitalized inventory accounts, which were shown as reported by taxpayers (except for necessary corrections).

See "Cost of Goods Sold."

Investment Credit

[Form 3468]

This credit was composed of four separate, unrelated credits: the rehabilitation investment credit, the energy credit, the qualifying advanced coal project credit, and the qualifying gasification project credit.

The **rehabilitation tax credit** was a credit equal to 20 percent of the cost of rehabilitating a certified historic structure or 10 percent of the rehabilitation costs for any nonresidential building originally placed in service before 1936. Note: The Gulf Opportunity Zone Act of 2005 increased the rehabilitation credit by substituting 13 percent for 10 percent and 26 percent for twenty percent on qualified expenditures paid or incurred after August 27, 2005 and before January 1, 2009. These changes affect qualified property located in the Gulf Opportunity Zone (GO ZONE). The rehabilitation had to be "substantial" and meet strict criteria for how much of the original structure was retained. The rehabilitation of historic structures had to be approved by an appropriate State or Federal official.

The **energy tax credit** was allowed for equipment that used solar, geothermal, qualified fuel cell, and qualified micro-turbine property to generate

electricity, heat or cool a building or provide heat for a process. The credit was equal to 10 percent of the cost of the equipment for property placed in service after 2005 and before 2008 for solar, geothermal, and qualified micro-turbine property, and 30 percent for qualified fuel cell property.

The qualifying advanced coal project tax credit was allowed on investments in qualifying advanced coal projects for periods after August 8, 2005. The credit was 20 percent of the qualified investment for the tax year in integrated gasification combined cycle projects, and 15 percent of the qualified investment in projects that use other advanced coal-based generation technologies.

The qualifying gasification project tax credit was allowed on qualified investments made after August 8, 2005. The credit was 20 percent of the qualified investment for the tax year. This credit was not allowed on any investments already claimed under the qualifying advanced coal project credit.

The investment credit was subject to recapture if the property was sold or converted to other uses. For S corporations, the investment credit was computed at the shareholder, not the corporate, level. The S corporation reported the basis in the qualifying property to each shareholder for this purpose.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

Investments in Government Obligations [Page 4, Schedule L, Line 4(d)]

This balance sheet asset item comprised U.S. obligations, including those of instrumentalities of the Federal Government. State and local government obligations, the interest on which was excluded from gross income under section 103(a), were included in "Tax-Exempt Securities."

Some mutual property and casualty insurance companies included investments in government obligations within other investments on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and excluded from other investments.

Land

[Page 4, Schedule L, Line 12(d)]

Land, which was reported as a separate capital asset on the balance sheet, may be understated in

this report because it could not always be identified. Some corporations may have included land as part of depreciable or depletable assets or included it in other investments. Whenever corporations included and identified land as part of depreciable assets, the amount was reclassified as land, but land improvements remained as depreciable assets.

Loans from Shareholders

[Page 4, Schedule L, Line 19(d)]

This balance sheet liability item was regarded as long-term in duration and included loans to the company from holders of the company's stock.

Loans to Shareholders

[Page 4, Schedule L, Line 7(d)]

This balance sheet asset item was regarded as long-term in duration and included loans to persons who held stock in the corporation.

Losses Incurred

[Form 1120-PC, Page 2, Line 26] See "Cost of Goods Sold."

Low-Income Housing Credit

[Form 8586]

The low-income housing credit was a credit for the acquisition of housing units rented to low-income persons allowed over 10 years. The annual credit was designed so that the taxpayer taking it received over the 10 years the present value of 70 percent of the basis of the low-income units in a residential building (30 percent in the case of certain federally subsidized new buildings or rehabilitated existing buildings).

The low-income housing credit could only be claimed if allocated to a residential rental project by a State housing authority and if it met the strict requirements for rental to low-income renters. If the project was sold or ceased to qualify in the first 15 years, the owner was required to repay a portion of the credit previously taken.

The low-income housing credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Low Sulfur Diesel Fuel Production Credit Δ

[Form 8896]

Qualified small business refiners may claim a credit for qualified expenditures to produce low

sulfur diesel fuel (Code Sec. 45H). The credit is equal to five cents per gallon of qualified low sulfur diesel fuel produced during the tax year at a qualified facility. The fuel must contain no more sulfur than 15 parts per million, and comply with the Environmental Protection Act (EPA) Highway Diesel Fuel Sulfur Control Requirements. To qualify as a small business refiner, the taxpayer cannot employ more than 1,500 individuals on any day during the tax year and its average daily refinery production of the one-year period ending on December 31, 2002, cannot exceed 205,000 barrels. The Low Sulfur Diesel Fuel credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit. see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

Mortgage and Real Estate Loans

[Page 4, Schedule L, Line 8(d)]

In general, mortgage and real estate loans were the total amount a corporation loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security.

Because the return form did not provide a separate place for reporting any reserve for uncollectable mortgage and real estate loan accounts, such reserves may have been included in the allowance for bad debts, shown in this report as an adjustment to notes and accounts receivable. If a corporation reported an uncollectable mortgage and real estate loan reserve on a separate schedule, that amount was moved during statistical processing to allowance for bad debts.

Mortgages, Notes, and Bonds Payable

[Page 4, Schedule L, Lines 17(d) and 20(d)]

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the coming year were reportable with short-term obligations as having a maturity of less than one year. Deposits and withdrawable shares may have been reported in mortgages, notes, and bonds payable by banks and savings institutions. When identified, such amounts were transferred to "Other Current Liabilities."

Net Capital Gains A

[Schedule D, Lines 12 and 13]

In the tables in this report, capital gains net of capital losses were presented divided into two data

items: "Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss" and "Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss." A gain or loss from the sale or exchange of capital assets was short-term if the assets had been held for one year or less and long-term if they had been held for longer than one year. The distinction between long-term and short-term assets was maintained in the Code and in the reporting forms even though it did not affect tax liability.

For corporations, capital losses were generally deductible only from capital gains, so only net gains were included in the statistics. Excess net losses could be carried back as short-term losses to be applied against the net capital gains of the 3 preceding years; any losses remaining after carryback were carried over the 5 succeeding years. A net capital loss for a regulated investment company could be carried forward 8 years instead of 5 years. If the unused capital loss carryover was not eliminated within the prescribed span of years, it could not be taken. Regardless of origin, all carrybacks and carryovers were treated as shortterm capital losses for carryback and carryover purposes.

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks and bonds. Code section 1221 defined the capital assets as all property held by the corporation except:

- (1) stock in trade or other property included in inventory or held mainly for sale to customers;
- (2) notes and accounts receivable acquired in the ordinary course of business;
- (3) depreciable or real property used in the trade or business;
- (4) copyrights, literary, musical, or artistic compositions, or similar properties not acquired by purchase:
- (5) publications of the United States Government not acquired by purchase;
- (6) certain commodities derivative financial instruments held by a dealer;
- (7) certain hedging transactions entered into in the normal course of trade or business; and
- (8) supplies regularly used in the trade or business.

Gains from constructive ownership transactions entered into after July 11, 1999, that involved any equity interest in pass-through entities such as partnerships, S corporations, trusts, regulated investment companies, and real estate investment trusts that would otherwise be treated as capital gains could be treated instead as ordinary income. Constructive ownership transactions included gains from notional principal contracts with the right to

receive substantially all of the investment yield of an equity interest and the obligation to reimburse substantially all of any decline in value of the interest; a forward or futures contract to acquire an equity interest; and the holding of a call option and writing of a put option at substantially the same strike price and maturity date. A net underlying long-term capital gain had to be established by computing a net capital gain as though the asset were acquired at its fair market value when the transaction was opened and sold at its fair market value when the transaction was closed. established, the net underlying long-term capital gain was treated as zero. Any long-term capital gain that exceeded the net underlying long-term capital gain was treated as ordinary income. Gains from constructive ownership transactions that were marked to market were excluded from this provision to be treated as ordinary income.

Although depreciable and real property used in the trade or business was defined as not a capital asset, gain on such property held for more than one year could be treated as long-term capital gain. See "Net Gain (or Loss), Noncapital Assets" below.

The capital gains of S corporations were passed through to their shareholders and not included in the corporations' ordinary income (loss) from trade or business activities but were reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. These statistics are presented in the 1120S Basic Tables section as "Net short-term capital gain (less loss)" and "Net long-term capital gain (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Net Gain (or Loss), Noncapital Assets [Page 1, Line 9]

This item includes all losses from the sale or exchange of noncapital assets, but only those gains that were not treated as long-term capital gains. Noncapital assets included property used in a trade or business plus certain other transactions given special treatment by statute. After December 16, 1999, noncapital assets were expanded to also include certain financial assets such as:

- certain commodities derivative financial instruments held, acquired, or entered into by commodities derivatives dealers;
- (2) any hedging transaction clearly identified as a hedging transaction before the close of the day on which it was acquired, originated, or entered into: and
- (3) supplies regularly used or consumed in the ordinary course of a trade or business.

A commodities derivative financial instrument is a commodities contract or other financial instrument with respect to commodities, for which the value or settlement price is calculated or determined by reference to a specified index (as defined in section 1221(b) of the Internal Revenue Code). commodities derivative dealer is an entity which regularly offers to enter into, assume, offset, assign, or terminate positions in commodities derivative financial instruments with customers in the ordinary course of a trade or business. A hedging transaction is any transaction entered into in the normal course of a trade or business primarily to manage one of the following: 1) risk of price changes or currency fluctuations involving ordinary property held (or to be held) and 2) risk of interest rate or price changes, or currency fluctuations, involving borrowed funds or ordinary obligations incurred (or to be incurred).

Rules governing the computation of a net gain or loss from noncapital assets were provided under Code section 1231. Transactions treated under these special provisions included:

- (1) the sale or exchange of real or depreciable property used in a trade or business;
- (2) the cutting or disposal of timber treated as a sale or exchange under Code section 631(a) and (b):
- (3) the disposal of coal or iron ore treated as a sale under Code section 631(c);
- (4) the sale or exchange of livestock (excluding poultry) used in a trade or business for draft, breeding, dairy, or sporting purposes, if held for at least 12 months (24 months for horses and cattle);
- (5) the sale or exchange of unharvested crops sold with the land; and
- (6) the involuntary conversion of property or capital assets due to partial or total destruction, theft, seizure, requisition, or condemnation.

Long-term gains from section 1231 transactions were treated as long-term capital gains for tax purposes and were included in "Net Capital Gains" in these statistics. Losses under section 1231 were treated as ordinary losses, i.e., fully deductible from ordinary income. Amounts treated as long term gains were reduced by a number of provisions designed to recapture (as ordinary income) previous benefits. These provisions included: sections 1245 and 1250, recapturing some depreciation taken previously; section 1252, recapturing conservation and land clearing expenses upon the sale of some farmland: section 1254, recapturing depletion, intangible drilling, and mine development expenses; and section 1255, recapturing some cropsharing payments if a farm is sold within 20 years of receiving the payments.

Statutory provisions allow that recognition of a gain or loss may be postponed under certain circumstances. The postponement of gain recognition accounts for some differences in tax versus book income. This difference is not presented in these statistics.

Gains and losses resulting from involuntary conversions, due mostly to casualty and theft, received special treatment. Such losses were to be included in the computation of net gain or loss, noncapital assets. However, some corporations reported them in other deductions, in which case, the losses were included in the statistics for other deductions. No attempt was made to recompute the net gain or loss from noncapital assets or the carryover of losses subject to recapture rules for such returns.

Although this item was a part of corporate-level income for S corporations, the portion of gain treated as long-term capital gain under section 1231 was not a part of the corporations' ordinary income (loss) from trade or business activities but rather was reported on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc.

Net Income (or Deficit)

[Page 1, Line 28]

This was the companies' net profit or loss from taxable sources of income reduced by allowable deductions. It differed from "Total Receipts Less Total Deductions" because it included "Constructive Taxable Income from Related Foreign Corporations" and excluded "Interest on Government Obligations: State and Local." Net income generally differed from "Income Subject to Tax" by the "Statutory Special Deductions" allowed corporations. More information can be found under all these headings in this section.

Net income included income from the trade or business activities of S corporations, including ordinary gain from the sale of business property. Although the income was taxable to the shareholders, it was used for the statistics as a measure of corporate business activity for these companies. For tax purposes, net income for S corporations excluded passive income such as rents and portfolio investment income, which was passed through to the shareholders and reported on the Form 1120S, Schedule K, Shareholders' Share of Income, Credits, Deductions, etc. Statistics on these items are presented in the 1120S Basic Tables.

Although certain long-term capital gains were taxable to S corporations before the gains were passed through to the shareholders, these gains were excluded from net income.

The statistics for net income (or deficit) also included the "effectively connected income" of foreign corporations operating in the United States. Generally, income was considered effectively connected if the foreign corporation conducted a trade or business in the United States and the income was attributable to that business.

Property and casualty insurance companies with premium income of \$1,200,000 or less could elect to compute income tax on their taxable investment income only, deducting only expenses related to that income. Therefore, the statistics for net income included only net investment income for those companies. (Such a company with premiums of \$600,000 or less was exempt from tax and so does not appear in these statistics.)

Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss

See "Net Capital Gains."

Net Operating Loss Deduction

See "Statutory Special Deductions."

Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss

See "Net Capital Gains."

Net Worth

Net worth represented the shareholders' equity in the corporation (total assets minus the claims of creditors). In the statistics, net worth comprised the net sum of the following items:

- (1) capital stock;
- (2) additional paid-in capital;
- (3) retained earnings, appropriated;
- (4) retained earnings, unappropriated;
- (5) less the cost of treasury stock.

New Markets Tax Credit

[Form 8874]

The New Markets tax credit has been created to increase investments in low-income communities. The credit was equal to five percent of the investment in a qualified community development entity for the first three allowance dates and six percent of the investment for the next four allowance dates. The total credit available was equal to 39 percent of the investment over seven years.

The New Markets tax credit is a part of and subject to the limitations and carryover rules of the general business credit. The credit was calculated on Form 8874. The credit may not be carried back to tax years ending before January 1, 2001. Any unused credit at the end of the carryforward period will be allowed as a deduction in the following tax year. The components of the general business credit are shown separately in Table 21.

Nonconventional Source Fuel Credit

A credit is allowed for the production of qualified fuel that was sold by a taxpayer to an unrelated person during the tax year. In general, the amount of the credit is \$3 (adjusted for inflation) per barrel of oil-equivalent fuel, and production must occur within the U.S. or a U.S. Possession. Qualified fuels include the following:

- (1) Gas produced from biomass;
- (2) Liquid, gaseous, or solid synthetic fuels produced from coal; and
- (3) Coke or coke gas (if sold after December 31, 2005)

For tax years after December 31, 2005 the Energy Tax Incentive Act of 2005 made the nonconventional source fuel credit part of the general business credit, and will be subject to the limitation and carryforward rules of the general business credit.

Notes and Accounts Receivable

[Page 4, Schedule L, Line 2a(c)]

In general, notes and accounts receivable were the gross amounts arising from business sales or services to customers on credit during the ordinary course of trade or business. These current assets would normally be converted to cash within 1 year. This category included commercial paper, charge accounts, current intercompany receivables, property improvement loans, and trade acceptances. Current nontrade receivables were generally included in other current assets.

Certain savings and loan associations reported loans and mortgages as notes and accounts receivable. When identified, such mortgage loans were included in the statistics for mortgage and real estate loans, rather than notes and accounts receivable.

The gross amount of the receivables and the corresponding adjustment account, allowance for bad debts, were reported on the balance sheets of most corporation income tax forms. For an explanation of the adjustment account, see "Allowance for Bad Debts." Some corporations,

however, reported only the net amount of the accounts receivable.

Number of Returns

This was a count of the returns filed by active corporations on one of the Form 1120-series returns. It included ordinary for-profit C corporations filing the Form 1120 or its simplified version, Form 1120-A, S corporations electing to be taxed through their shareholders filing Form 1120S, foreign corporations with U.S. source income filing Form 1120-F, life insurance companies filing Form 1120-L, property and casualty insurance companies filing Form 1120-PC, Real Estate Investment Trusts filing Form 1120-REIT, and Regulated Investment Companies filing Form 1120-RIC. It did not include non-profit corporations, exempt farmers' cooperatives. and many other incorporated organizations that did not file corporation income tax returns. It also did not include the returns of inactive corporations, defined as those reporting no item of income or deductions: returns of corporations were excluded from the statistical sample. See Section 3, Description of the Sample and Limitations of the Data.

Consolidated groups could file a single return covering many corporations, so the number of returns was not a count of the number of active corporations.

One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporation [Form 8895]

Created under the American Jobs Creation Act of 2004 (IRS section 965) this deduction allows U.S. companies to repatriate earnings from their foreign subsidiaries at a reduced tax rate. IRC section 965 provides that U.S. companies may opt, for one taxable year, to receive an 85% deduction for eligible dividends from their foreign subsidiaries. The election applies to actual cash dividends, not to any deemed dividends or foreign tax credit gross-ups. Distributions of previously taxed income, with certain exceptions, are excluded.

Orphan Drug Credit

[Form 8820]

This was a credit for 50 percent of the costs of testing drugs to be used for treating rare diseases, defined as those affecting fewer than 200,000 people or those occurring so infrequently that developing a drug to treat them would not be economical. This had been one of the "sunset" provisions (regularly reviewed and extended), but the Taxpayer Relief Act of 1997 made it a permanent part of the tax law.

The orphan drug credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Other Assets

[Page 4, Schedule L, Line 14(d)]

In general, other assets comprised noncurrent assets, which were not allocable to a specific account on the balance sheet, and certain assets not identified as current or noncurrent. Both tangible and intangible assets were included in this category. Also included were assets such as: deposits on contracts, interest discounts, and guaranty deposits, when reported as noncurrent assets. Other assets of life insurance companies included the market value of real estate and that portion of stock and bond holdings in excess of book value. statistical purposes, negative balance sheet asset accounts have been moved to, and included in, the computation of other assets. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other assets to become negative in certain situations. When identified on the tax return, assets held for investment were not included in other assets.

Other Costs

[Page 2, Schedule A, Line 5] See "Cost of Goods Sold."

Other Credits and Payments

[Form 1120-PC, Page 1, Line 14i] See "Overpayment or Tax Due."

Other Current Assets

[Page 4, Schedule L, Line 6(d)]

Other current assets included assets not allocable to a specific current account listed on the balance sheet of the tax form and assets reported as short-term, but without identification of a specific current account.

Marketable securities, prepaid expenses (unless reported as long-term), nontrade receivables, coupons and dividends receivable, and similar items were included in this asset account. Deposits were included here for banks and deposit institutions. Also included were amounts in excess of billings for contract work in progress reported as current by construction corporations.

When reported by certain nonconsolidated financial companies, inventories were included in the

statistics for other current assets, rather than for inventories. Those nonconsolidated financial companies included banks, credit agencies, insurance companies, insurance agents, brokers, real estate operators, lessors, and condominium management and cooperative housing associations. Inventories were included in other current assets if reported by bank holding companies, whether a consolidated or nonconsolidated. However, if consolidated with nonfinancial subsidiaries, then inventories were not moved to other current assets to the extent they were attributable to the nonfinance subsidiaries.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities with other current assets on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and tax-exempt securities and excluded from other current assets.

Other Current Liabilities

[Page 4, Schedule L, Line 18(d)]

Other current liabilities included certain amounts due and payable within the coming year. The account was comprised of accrued expenses, as well as current payables not arising from the purchase of goods and services. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, dividends payable, overdrafts, accrued interest or rent, and deposits and withdrawable shares of banking and savings institutions, if not reported as long-term by the corporation. For construction corporations, amounts for uncompleted contracts or jobs in progress were included in this item, if reported as current.

Other Deductions A

[Page 1, Line 26]

Other deductions comprised: (1) business expenses which were not allocable to a specific deduction item on the tax return, or which were not included elsewhere on the tax return, and (2) certain amounts which were given special treatment in the course of statistical processing. It also included adjustments reported as deductions.

The first category included such items as administrative, general, and selling expenses; commissions (unless reported as cost of goods or salaries and wages); delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; utility expenses not reported as part of the cost of goods sold; and similar items. For meal and entertainment expenses, generally only 50 percent was deductible.

The second category included intangible drilling costs, direct pensions (paid by a company to an individual but not to pension plans), employee welfare (but not payments to welfare or benefit plans), moving expenses (for employees), partnership net losses, and patronage dividends paid. Also included were itemized business deductions and other deductions unique to life and property and casualty insurance companies.

Corporations filing the Form 1120-A were required to report amounts for advertising, depletion, and deductions for pension, profit-sharing, and employee benefit plans on an attached schedule. When these were identified on such a schedule, they were moved to the appropriate item.

Losses from involuntary conversions which were reported as ordinary losses on Form 4797, Supplemental Schedule of Gains and Losses, were included in the statistics for Net Gain (or Loss), Noncapital Assets. However, some taxpayers reported such amounts as deduction items; if so, they were included in the statistics for "Other Deductions". Also included were net foreign currency losses for regulated investment companies, life insurance increases in reserves, and policyholder dividends paid by insurance companies on participating policies (after certain adjustments).

The statistics for other deductions excluded amounts for amortization (except amortization of intangible drilling costs and from specified policy acquisition expenses of life insurance companies (IR Code section 848)), which were moved during statistical processing to "Amortization."

Other Investments

[Page 4, Schedule L, Line 9(d)]

This category generally included long-term nongovernment investments and certain investments for which no distinction could be made as to their current or long-term nature. Examples of nongovernment investments included stocks, bonds, loans to subsidiaries, treasury stock reported as assets, and other types of financial securities.

Real estate not reported as a fixed asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as other investments. Certain insurance carriers also included their real estate holdings (other than their home and branch office buildings) in this asset category.

When inventories were reported by companies in certain financial industries, the amounts were

included in the statistics for other investments and excluded from inventories. For security brokers and dealers, commodity brokers, dealers, and exchanges, and holding and other investment companies (except bank holding companies), inventories were included in other investments unless the return was consolidated and included nonfinance subsidiaries. Inventories attributable to the nonfinance subsidiaries were not moved to other investments.

The statistics may be somewhat overstated by amounts that should have been reported for treasury stock. When treasury stock held for resale or for future distribution was reported as an asset, rather than as an offset to capital stock, the treasury stock was included in the statistics for other investments.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities in other investments on the income tax return, Form 1120-PC. When identified, these amounts were transferred to the appropriate accounts.

Other Liabilities

[Page 4, Schedule L, Line 21(d)]

Other liabilities were obligations which were not allocable to a specific account on the balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term. The excess of reserves for amortization, depreciation, and depletion over the respective asset accounts was included in this balance sheet account.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, provisions for future or deferred taxes based on the effects of either accelerated depreciation or possible income tax adjustments, and principal amounts of employee and similar Accounts and notes payable, borrowed securities, commissions, intercompany accounts, loans, overdrafts, and unearned income were also included. For statistical purposes, negative balance sheet liability accounts have been moved to, and included in, the computation of other liabilities. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other liabilities to become negative in certain situations.

Other Receipts

[Page 1, Line 10]

Other receipts included amounts not elsewhere reported on the return form, such as: income from

minor operations; cash discounts; income from claims, license rights, judgments, and joint ventures; net amount earned under operating agreements; profit from commissaries; profit on prior-years' collections (installment basis); profit on the purchase of a corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for the cancellation of contracts; auto lease inclusion income; and income from sales of scrap, salvage, or waste.

Also regarded as other receipts were unidentified and certain dividends received, such as from Federal Reserve and Federal Home Loan Banks, and from the following special classes of corporations: corporations deriving a large percent of their gross income from sources within a U.S. possession, when they did not provide detailed attachments: and tax-exempt charitable. educational. religious, scientific and literary organizations, and mutual and cooperative societies including farmers' cooperatives. Also included were any adjustment items reported by corporations and listed in other income, payments with respect to security loans, foreign currency gains for regulated investment companies, and life insurance decreases in reserves. See also, "Business Receipts."

Overpayment of Tax

[Page 1, Line 35]

See "Overpayment or Tax Due."

Overpayment or Tax Due

All corporations with more than minimal tax liability were required to have settled their liability by the time their returns were due for their accounting year, within specified tolerances. They were required to estimate their liability at the beginning of their tax year and make payments on this estimated tax liability at least quarterly. estimated tax payments were less than final tax liability for the year, within the allowed tolerances. the corporation was assessed a penalty. corporation could count as tax payments its "Credit for Tax Paid on Undistributed Capital Gains" and any "Credit for Federal Tax on Fuels" (see these headings, above). A property and casualty insurance company could also claim a credit for taxes paid by a reciprocal (see "Reciprocal Tax") and for certain other payments and credits it could have been required to make. A corporation that requested an extension of time to file its tax return was required to pay any final estimated tax liability not already covered (see "Tax Deposited with Form 7004"). When the corporation finally filed its return for the year, it would seldom have paid exactly the final liability; most corporations would have had either an overpayment or a tax due.

Estimated tax payments were required of any corporation expecting to owe a tax liability of \$500 or more for the year. The payments had to be made quarterly, on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the company's accounting year. If the total payments for the year were greater than the liability shown on the return, the overpayment could be either refunded or applied to next year's estimated tax liability. If a corporation realized before it filed its return that it had overpaid, and the overpayment was at least \$500 and at least 10 percent of tax liability for the year, it could apply for an immediate refund of the excess payment. The application had to be made within 2-1/2 months of the close of its taxable year.

If a corporation had \$500 or more of tax liability on the due date of its return and had not made quarterly estimated tax payments of at least 25 percent (each quarter) of the liability shown on its return or 25 percent of the tax it paid in the previous year, it was liable for a penalty for underpayment of estimated tax. This penalty, which was calculated at the current interest rate prescribed by IRS, became a part of the tax due when the corporation filed its return. However, the penalty did not apply if there was a legitimate reason for the underpayment.

The components of the tax payment schedule are shown in Tables 18 and 20.

Overpayments less Refund

[Page 1, Line 32d]

This was the net estimated tax payments, after deducting any amount previously refunded, remaining to be credited when the corporation's tax return was filed. See "Overpayment or Tax Due."

Passive Activity Credits

[Form 3800, Lines 3 and 5]

The General Business Credit that could be claimed by personal service corporations and closely held corporations was subject to an additional limitation if the component credits were generated in a passive activity. The total amount of such credits and the amount allowed in 2005 are shown in the computation of the general business credit in Table 21. A personal services corporation was one whose principal activity was the performance of personal services that were substantially performed by employee-owners who owned more than 10 percent of the fair market value of the corporation's stock. A closely held corporation was a corporation that at any time during the last half of the tax year had 50 percent or more of the value of its outstanding stock owned directly or indirectly by not more than five individuals and was not an S corporation or a personal service

corporation. Passive activities generally included trade or business activities in which the corporation did not materially participate for the tax year and, with exceptions, rental activities regardless of the corporation's participation.

Penalty for Underpayment of Estimated Tax

[Page 1, Line 33]

See "Overpayment or Tax Due."

Pension, Profit-Sharing, Stock Bonus, and Annuity Plans

[Page 1, Line 23]

This deduction was the current year's deductible contributions to qualified pension, profit-sharing, or other funded deferred compensation plans. Contributions made by employers to these plans were deductible under Code section 404 subject to limits on contributions for owners, officers, and highly paid employees. For defined-benefit plans, contributions were also limited based on actuarial computations of the amount necessary to fund the promised benefits.

The statistics included amounts from "Cost of Goods Sold" and "Other Deductions" identified as pensions (unless clearly direct pensions), annuity plans, 401(k) plans, profit-sharing plans, retirement plans, and stock bonus plans. Any amounts identified as part of cost of goods sold or capitalized under section 263A were excluded from cost of goods sold and included in these statistics. The combined amount for companies other than mining companies that reported an amount for a combination of welfare/retirement plans was included in the statistics for contributions to pension and profit-sharing plans.

Amounts found in other deductions on an 1120-A return and identified as pension and profit-sharing, stock bonus, and annuity plans were included in these statistics.

This item was not reported for regulated investment companies and real estate investment trusts.

Portfolio Income (less deficit)

Portfolio income (less deficit) is interest, dividends, annuities and royalties, as well as gain or loss from the disposition of income-producing or investment property that is not derived in the ordinary course of trade or business.

Prior Year Minimum Tax Credit

[Form 8827, Line 8]

Corporations received a credit against their regular income tax liability for alternative minimum taxes paid in prior years to prevent double taxation

of the same income. The minimum tax was imposed currently on income for which tax liability was only deferred under the regular tax; when the deferral ended and the income became taxable under the regular tax, credit was given for the taxes already paid on that income. The minimum tax credit thus acted as a mechanism to coordinate the two tax systems. The credit was limited to the excess of regular tax after credits over the current year tentative minimum tax. Any unused portion of the prior year minimum tax credit could be carried forward indefinitely to reduce the regular tax. The credit was not designed to reduce any minimum tax liability. There were no carryback provisions for this tax credit. See also, "Alternative Minimum Tax."

Purchases

[Page 2, Schedule A, line 2]

This is the total of items purchased during the year for resale or to become a part of goods manufactured or prepared for sale. See "Cost of Goods Sold."

Qualified Electric Vehicle Credit

[Form 8834, Line 19]

A qualified electric vehicle was a vehicle manufactured primarily for use on public roads, having at least four wheels, and powered primarily by an electric motor drawing current from rechargeable batteries, fuel cells, or other portable sources of electrical current. In addition, the original use of the vehicle must begin with the taxpayer, acquired for taxpaver's own use, and not for resale. The credit was equal to the lesser of \$4,000 or 10 percent of the cost of the vehicle (after reduction by any Section 179 deduction) for vehicles placed in service prior to 2006 or the lesser of \$1,000 or 2.5 percent of the vehicles costs (after reduction of any Section 179 deduction) for vehicles placed in service in 2006. The basis of each vehicle must be reduced by the amount of the credit. Vehicles qualifying for this credit were not eligible for the deduction for clean-fuel vehicles under Section 179A. vehicle no longer qualifies for the credit within 3 years of the date placed in service, part or all of the credit must be recaptured.

Qualified Zone Academy Bond Credit [Form 8860]

A qualified zone academy bond credit is a taxable bond issued by a state or local government, the proceeds of which are used to improve certain eligible public schools. In lieu of receiving periodic interest payment, holders of these bonds are entitled to a non-refundable tax credit for each year in which the bond is held. To be eligible for the credit, the taxpayer must be a bank, insurance companies, or other corporation actively involved in the lending of

money. This credit is allowed on bonds issued after December 31, 1997. The amount of the bonds that may be issued has been limited to \$400 million for calendar years 1998 through 2005. This credit is part of total credits on the tax computation schedule.

Reciprocal Tax

[Form 1120PC, Page 1, Line 5]

A property and casualty insurance company with reciprocal or interinsurance arrangements with another entity (an "attorney-in-fact") could elect to allocate to the other entity deductions equal to those actually claimed by the other entity for the allocated insurance. In effect, this caused the net income from the transaction to be taxable to both entities, but since both might not have been taxable at the same rate, Code section 835 taxed the income to the insurance company at the highest corporate rate and allowed the company to take a credit for any taxes paid by the other entity. The Reciprocal Tax and the Credit by Reciprocal were included in "Total Income Tax After Credits" in the general tables and were shown separately in Table 20.

Renewable Electricity Production Credit Δ

[Form 8835]

The Form 8835 was used to claim the renewable electricity, refined coal, and Indian coal production credit. This credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States (or U.S. possessions) from qualified energy resources at a qualified facility. The credit includes the following qualifying resources and facilities for the production of electricity: wind, closed-loop biomass (generally organic plants grown for the sole purpose of being used to generate electricity), open-loop biomass (agricultural livestock waste such as poultry waste and solid wood waste materials), geothermal energy, solar energy, small irrigation power, municipal solid waste, and qualified hydropower production. The credit period for electricity produced from renewable energy sources could be claimed over a five- or ten- year period, depending on the facility.

The renewable electricity production credit was included in the general business credit shown in the tables. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Rent Paid on Business Property

[Page 1, Line 16]

This deduction consisted of rents paid for the use of land, buildings or structures, and rents paid for

leased roads, and work equipment for railroad companies. Also included in rents paid was the leasing of vehicles. Auto lease inclusion income, required by law to offset this deduction for businesses that lease luxury automobiles, was reported in other receipts. Some corporations reported taxes paid and other specific expenses with rents paid. When identified, those items were included in the statistics for the respective deductions and excluded from rents paid.

Rent identified as part of the cost of goods sold, or capitalized under section 263A, was excluded from cost of goods sold and included in the statistics as rent paid on business property.

Rents

[Page 1, Line 6]

These were the gross amounts received for the use or occupancy of property by corporations whose principal activities did not involve operating rental properties. Expenses related to rental property, such as depreciation, repairs, interest paid, and taxes paid, were not deducted directly from the rental income, but were reported as business deductions.

When rents were a significant portion of a corporation's operating income, they were included in the statistics for business receipts rather than in These corporations included manufacturers and public utility companies, as well as businesses whose principal operating income was expected to be rents, such as hotels, motels, and other lodging places. For real estate operators, rental income was included in business receipts if the expense schedule indicated that the owner operated the building rather than leased it. No rent was reported for regulated investment companies. S corporations reported income from rents on the Form 1120S, Schedule K, Shareholders' Shares of Income. Credits. Deductions, etc. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

Repairs

[Page 1, Line 14]

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs that did not add to the value or appreciably prolong the life of the property. Expenditures for permanent improvements, which increased the basis of the property, were required to be capitalized and depreciated rather than deducted currently. Regulated investment companies did not report repairs.

Research Activities Credit A

[Form 6765]

The research activities tax credit is a credit for qualified research expenses and basic research payments to universities and other qualified organizations. The research credit is, in general, 20 percent of the excess of qualified research expenses for the current year over the average research expenses calculated as a percentage of gross receipts.

Research is limited to research undertaken to discover information, technological in nature and useful in the development of a new or improved business component. The research had to be conducted within the United States and could not involve the social sciences or humanities. Research funded by another person, by a grant, or by a government agency was ineligible for the credit. For qualified clinical testing expenses relating to drugs for certain rare diseases, taxpayers can elect to claim the credit using Form 8820, Orphan Drug Credit.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Retained Earnings, Appropriated

[Page 4, Schedule L, Line 24(d)]

Earnings set aside for specific purposes and not available for distribution to shareholders were included under this heading. Included were guaranty funds (for certain finance companies), reserves for plant expansion, bond retirements, contingencies for extraordinary losses, and general loss reserves. Also included were the total amount of all the companies' reserves not defined as valuation reserves or reserves included in other liabilities. Specifically excluded were the reserves bad debts, depreciation, depletion, and amortization, which were shown separately in this Unrealized appreciation was included in retained earnings unappropriated. Unrealized profits were included in other liabilities. Unearned income, if not current, was also included in other liabilities. Any amount of retained earnings not identified as appropriated or unappropriated was considered unappropriated for purposes of these statistics.

Retained Earnings, Unappropriated

[Page 4, Schedule L, Line 25(d)]

Retained earnings, unappropriated, consisted of the retained earnings and profits of the corporation

less any reserves (these reserves were shown in the statistics as Retained Earnings, Appropriated). Dividends and distributions to shareholders were paid from this account. These accumulated earnings included income from normal and discontinued operations, extraordinary gains or losses, and prior adjustments. Also included undistributed or undivided earnings (income or profits), and earned surplus. For railroads, unappropriated retained earnings included additions to property and funded debt retired through income and surplus. The statistics presented here are net amounts after reduction for negative amounts reported.

Adjustments reported by the taxpayers primarily consisted of unrealized gains and losses from securities held "available for sale." Also included in adjustments, guarantees of employee stock ownership plan debt, and compensation related to employee stock award plans.

Returns of Active Corporations

These returns were the basis for all financial statistics presented in the report. They comprised the vast majority of the returns filed, and were defined for the statistics as returns of corporations reporting any income or deduction items, including tax-exempt interest. Although corporations in existence during any portion of the taxable year were required to file a return whether or not they had income and deductions (Code section 6012(a)(2)), inactive corporations' returns were excluded from the statistics. See Section 3, Description of the Sample and Limitations of the Data.

Returns With Net Income

See "Net Income (or Deficit)."

Royalties

[Page 1, Line 7]

Royalties were gross payments received, generally on an agreed percentage basis, for the use of property rights before taking deductions for depletion, taxes, etc. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. Expenses relating to royalties, depletion or taxes, were not deducted directly from this income, but were reported among the various business deductions from total gross income. No royalties were included in the statistics for regulated investment companies and real estate investment trusts. S corporations reported this item on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. and are not

included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Royalty Income (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was treated as a long-term capital gain. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. See also, the discussions of "Net Capital Gains" and "Net Gain (or Loss), Noncapital Assets."

S Corporation Returns A

Form 1120S, *U.S. Income Tax Return for an S Corporation*, was filed by corporations electing to be taxed through their shareholders under Code section 1362. These companies reported corporate income and deductions from their conduct of trades or businesses, but generally allocated any income or loss to their shareholders to be taxed only at the individual level. Portfolio income (loss), net rental real estate income (loss), net income (loss) from other rental activities, and other income (loss) were not included in net income (loss) from ordinary trade or business but were allocated to shareholders to be reported on their individual returns.

Only corporate-level income of S corporations was included in the Basic Tables section of this report. S corporation trade or business income and deductions were included in the general tables and also shown separately in 1120S Basic Tables 7 and 8. Data on rental and investment income allocated to shareholders is presented in 1120S Basic Tables 1 through 6 and is also available in the *Corporation Source Book* (Publication 1053).

Subchapter S of the Internal Revenue Code, from which these corporations take their name, provided a set of restrictive criteria which a company had to meet in order to qualify. For tax years beginning after 2004, S corporations had to meet the following criteria:

- (1) no more than 100 shareholders:
- (2) only individuals as shareholders (with an exception for estates and trusts, including charitable remainder trusts);
- (3) no nonresident alien shareholders; and
- (4) only one class of stock.

For tax years beginning after 1997, exempt organizations described in section 401(a) or 501 (c)(3) are permitted to be shareholders.

Corporations that were ineligible to be treated as S corporations were:

- banks or similar financial institutions using the reserve method of accounting for bad debts under section 585;
- (2) life insurance companies;
- (3) corporations electing to take the U.S. possessions tax credit;
- (4) Interest-Charge Domestic International Sales Corporations (IC-DISC) or former DISCs; and
- (5) affiliated group members eligible for inclusion on a consolidated return.

The Small Business Job Protection Act of 1996 provided significant reform for S corporations. This legislation contained 17 provisions relating to S corporations. For more information on the impact of this legislation on S corporations see Wittman, Susan, "S Corporation Returns, 1997," *Statistics of Income Bulletin*, Spring 2000, Volume 19, Number 4.

Some S corporations were subject to certain special taxes at the corporate level. See "Excess Net Passive Income Tax" and "Income Tax" in this section.

Salaries and Wages

[Page 1, Line 13]

Salaries and wages included the amount of salaries and wages paid by the corporation for the tax year. less the amount of any work opportunity credit, empowerment zone employment credit, Indian employment credit, or welfare-to-work credit. Expenses such as bonuses, directors' fees, wages. payroll, and salaries listed in the other deductions schedule were included with the statistics for salaries and wages. Salaries and wages did not include items deductible elsewhere on the return, such as contributions to a 401(k) plan, amounts contributed under a salary reduction agreement, or amounts included in cost of goods sold. In addition, compensation of officers was not included with salaries and wages since it was listed as a separate deduction item on the return.

Section 857(b)(5) Tax

[Form 1120-REIT, Page 3, Schedule J, Line 3(c)]

Real estate investment trusts were required to derive at least 95 percent of their income from portfolio investments (dividends, interest, capital gains) and real estate and at least 75 percent of their income from real estate investments (rents,

interest on mortgage bonds, sales of rental or foreclosure property). If these limits were not met, the shortfall was subject to a special tax under Code section 857(b) (5). This tax is a component of "Total Income Tax Before Credits" and is shown separately in Table 20.

Size of Business Receipts

Returns for nonfinance industries were classified by size of gross receipts from sales and operations. Returns of industries within the "Finance and Insurance" and "Management Holding Companies" sectors were classified by size of total receipts (the sum of business receipts and investment income). See also, "Business Receipts" and "Total Receipts."

Statutory Special Deductions

[Page 1, line 29c]

Statutory special deductions in the tables was the sum of the deductions for net operating loss carryovers from prior years and the special deductions for dividends and other corporate attributes allowed by the Code. These deductions were in addition to ordinary and necessary business deductions and were shown in the statistics as deductions from net income. In general, net income less statutory special deductions equaled income subject to tax. The following components of Statutory Special Deductions are shown separately in Table 20.

Net operating loss deduction. This deduction was the result of prior-year net operating losses. For most corporations, net operating losses (NOLs) could have been carried back to reduce any taxes paid in the 3 years previous to the loss year (2 years for NOLs incurred in tax years beginning after August 5, 1997), and any remaining amounts carried forward for 15 years (20 years for NOLs incurred in tax years beginning after August 5, 1997). Amounts carried back, however, would not have appeared on the returns used for the statistics in this report. This item represents amounts carried forward from previous years and applied to reduce taxable income in the current year.

Total special deductions was the sum of the following deductions:

(1) Dividends received deduction. This deduction was based on the type of stock owned and the extent of ownership. Generally, dividends from other domestic members of a company's affiliated group were deducted 100 percent, those from other domestic companies owned 20 percent or more were allowed an 80 percent deduction, and those owned less than 20

percent were allowed a 70 percent deduction. These percentages were reduced if the stock was debt-financed or if it was preferred stock of public utilities that were allowed a deduction for dividends paid. In the case of life insurance companies, the dividend received deduction (other than the 100-percent deduction) was further reduced by the share of the company's investment income attributed to policyholders.

A deduction for dividends received from a foreign corporation was allowed if the foreign corporation had been engaged in a trade or business within the United States for at least 3 years and if at least 50 percent of its gross income was effectively connected U.S. trade or business income. The deduction was allowed only for dividends attributable to income earned in the United States, and only if the U.S. corporation owned at least 10 percent of the stock of the foreign corporation.

The total dividends received deduction was further limited based on net income. Generally, the 70- and 80-percent deductions could not exceed 70 and 80 percent of net income less the 100-percent deductions for dividends received from affiliated groups, foreign sales corporations, and small business investment companies. This limitation did not apply if the corporation had a net operating loss (even if the loss was the dividends caused by received deduction). The various categories of stock ownership and the percentages that were deductible are shown on Form 1120, Schedule C (reproduced in Section 6). See also, "Dividends Received from Domestic Corporations" and "Dividends Received from Foreign Corporations" in this section.

- (2) Deduction for dividends paid on certain public utility stock. This special deduction was for dividends paid on preferred stock issued by regulated telephone, electric, gas, or water companies before October 1, 1942, or issued to replace such stock. Companies were allowed to deduct 40 percent of the smaller of such dividends or taxable income computed without this deduction.
- (3) Deduction for dividends paid (Forms 1120-RIC and 1120-REIT). Regulated investment companies (RICs) and real estate investment trusts (REITs) were required to distribute virtually all (90 percent for both returns types) of their taxable

income to their shareholders in the form of dividends to qualify for their special status. Their taxable income was reduced by the dividends they paid (which were taxable to the recipients), and they generally paid no corporate tax. This special deduction represented those required distributions.

- (4) Section 857(b)(2)(E) deduction (Form 1120-REIT). This deduction was equivalent to the tax imposed on real estate investment trusts (REITs) that failed to meet the restrictions imposed on their sources of income. Generally, at least 75 percent of their income had to come from real estate investments and at least 95 percent from investment sources of all kinds. A tax of 100 percent was imposed on the net income attributable to the greater of the amounts by which the trust failed to meet the 75 or 95 percent income test, and a deduction was allowed to prevent the same income from being taxed under the income tax.
- (5) Section 806(a) small life insurance company deduction. A deduction equal to 60 percent of life insurance company taxable income not exceeding \$3,000,000 was allowed for a "small" life insurance company, defined as one with assets less than \$500,000,000. The deduction was phased out for "small" life insurance companies with life insurance company taxable income between \$3,000,000 and \$15,000,000. This item is included in "Statutory Special Deductions, Total," but is not shown separately in Table 20.

Tax Deposited with Form 7004

[Page 1, Line 32e]

This is the amount of the corporation's estimated tax liability deposited with the filing of Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return, as reported on the corporation's income tax return for the year. The automatic extension of time to file a corporate tax return was 6 months, and any remaining tax liability was required to be paid with the request for an extension. See "Overpayment or Tax Due."

Tax Due at Time of Filing

[Page 1, Line 34] See "Overpayment or Tax Due."

Tax-Exempt Securities

[Page 4, Schedule L, Line 5(d)]

This balance sheet asset item comprised: (1) state and local government obligations, the interest

on which was excludable from gross income under section 103(a); and (2) stock in a mutual fund or other regulated investment company that distributed exempt-interest dividends during the tax year of the corporation. Examples included bond anticipation notes, project notes, Public Housing Authority bonds, and state and local revenue bonds.

Tax from Section I and Tax from Section II

[Form 1120-F, Page 1, Lines 1 and 2]

Foreign corporations with income effectively connected to a trade or business conducted in the U.S. were taxable at U.S. corporation income tax rates on that income, but they could also have been taxable on income not "effectively connected" with a U.S. trade or business (generally, portfolio investment and certain transportation income) just as nonresident foreign corporations were. On the Form 1120-F, the tax on income not effectively connected with a U.S. trade or business was called "Tax from Section I" and the tax on effectively connected income was called "Tax from Section II." Only the "Tax from Section II" is included as a component of "Income Tax" and "Total Income Tax" in the general tables in this report. It is also shown as a separate item in the tables devoted to foreign corporations, Tables 10 and 11.

"Tax from Section II" included income tax calculated at the U.S. corporate tax rates on effectively connected income, recapture taxes, and alternative minimum tax, and was reduced by the foreign tax credit, the nonconventional source fuel credit, the qualified electric vehicle credit, the general business credit, and the credit for prior year minimum tax.

The "Tax from Section I" from returns that also had effectively connected income is shown as a separate item in Tables 10 and 11, but is excluded from all other tables in the report. (Returns of foreign corporations that had no income effectively connected with a U.S. trade or business were excluded from the statistical sample.)

Tax on Net Income from Foreclosure Property

[Form 1120-REIT, Page 3, Schedule J, Line 3(b)]

Real estate investment trusts that met the income requirements to qualify as REITs (see "Section 857(b)(5) Tax") were generally taxable at the shareholder rather than the corporate level. An exception was sales of certain property they had acquired by foreclosure; the REIT could elect to be taxed at the top corporate rate of 35 percent on any gain from such transactions. This tax is included as

a component of "Total Income Tax" (before and after credits) and is also shown separately in Table 20.

Tax on Net Income from Prohibited Transactions

[Form 1120-REIT, Page 3, Schedule J, Line 3(d)]

Real estate investment trusts were forbidden to engage in real estate development or sales (except in the course of their rental or financing business). Any profit made in such transactions was subject to a 100 percent tax. This tax is included as a component of "Total Income Tax" (before and after credits) and is also shown separately in Table 20.

Tax Refund

[Page 1, Line 36] See "Overpayment or Tax Due."

Tax Year

Tax year (income year) in this publication refers to the year covering accounting periods ended July 2005 through June 2006. The corporation returns included span over 23 months between the firstincluded accounting period, which began on August 1, 2004, and closed on July 31, 2005, and the end of the last-included accounting period, which began on July 1, 2005, and closed on June 30, 2006. Therefore, this report shows income received or expenses incurred during any or all of the months in the 23-month span. This span, in effect defines the tax year in such a way that the non-calendar year ended accounting periods are centered by the calendar year ended accounting period. The calendar year made up 86.6 percent of the number of returns for Tax Year 2005. (See "Introduction" in Section I.)

Taxable Income

[Page 1, Line 30]

This line item from Form 1120 is called "Income Subject to Tax" in this report.

Taxes Paid

[Page 1, Line 17]

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported in the cost of goods sold schedules or capitalized under section 263A. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year: payroll social security and taxes: unemployment insurance taxes; excise taxes, import and tariff duties; and business, license and privilege taxes. Income and profit taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. However, S corporations excluded any foreign taxes from the deduction for taxes paid, instead allocating them to their shareholders (who might either deduct

them or take a foreign tax credit for them). Regulated investment companies also had to exclude those foreign taxes from the deduction for taxes when they elected under Code section 853 to allow their shareholders to claim a foreign tax credit (or a deduction) for the foreign taxes paid. See also, "Foreign Tax Credit."

Taxes not deductible generally included Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, taxes not imposed on the corporation, and certain other taxes, including state or local taxes that were paid or incurred in connection with an acquisition or disposition of property. Taxes related to the acquisition of property were to be treated as part of the cost of the property, while taxes related to the disposition of property were to be treated as a reduction in the amount realized from the disposition.

Some corporations included sales taxes and excise and related taxes, which were part of the sales price of their products, as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of goods sold or as part of the separate deduction for taxes paid. When included in the cost of goods sold, these taxes were included in the statistics for taxes paid when they could be identified.

Tentative Minimum Tax

[Form 4626, Line 12]

The tentative minimum tax was determined by applying a 20 percent rate of tax to the alternative minimum taxable income after the reduction for the alternative tax NOLD and the income exemption. The tentative minimum tax could be reduced by an AMT foreign tax credit and carryover of unused empowerment zone credit. The foreign tax credit was computed under the AMT system and could not become part of that credit allowed under the regular tax system. Up to 25 percent of the tentative minimum tax remaining after the AMT foreign tax credit could be reduced by the carryover of empowerment zone credit.

The amount by which the remaining tentative minimum tax exceeded the regular tax after reduction by the foreign tax credit (under the regular system) and the possessions tax credit was the alternative minimum tax.

Total Assets and Total Liabilities

[Page 4, Schedule L, Lines 15(d) and 28(d)]

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net amounts after reduction by accumulated depreciation, accumulated amortization,

accumulated depletion, and the reserve for bad debts. If these reserve accounts were reported as liabilities, they were treated as reductions from the asset accounts to which they related and total assets and liabilities were adjusted accordingly.

When used in this report, the term total liabilities included both the claims of creditors and shareholders' equity (see also, "Net Worth"). In addition, total liabilities were net amounts after reduction by the cost of treasury stock. See also, "Balance Sheets" in this section.

Total Deductions

As presented in this publication, total deductions comprised: (1) the cost of goods sold; (2) the ordinary and necessary business deductions from gross income; and (3) net loss from sales of noncapital assets. Components of total deductions were shown in the income statement segment of various tables throughout this report. See also, "Total Receipts."

Total Income Tax After Credits Δ

[Page 3, Schedule J, Line 11]

Income tax after credits in the statistics equals "Total Income Tax Before Credits" less the sum of the "Foreign Tax Credit," "U.S. Possessions Tax Credit," "Nonconventional Source Fuel Credit," "Qualified Electric Vehicle Credit," "General Business Credit," "Prior Year Minimum Tax Credit," "Qualified Zone Academy Bond Credit", and the "Clean Renewable Energy Bond Credit". Each of these items is discussed under its own heading in this section.

Total Income Tax Before Credits Δ

Total income tax before credits was the sum of the following taxes:

- (1) Income Tax;
- (2) Personal Holding Company Tax;
- (3) Recapture and Other Taxes;
- (4) Alternative Minimum Tax:
- (5) Excess Net Passive Income Tax:
- (6) Capital Gains Tax of Regulated Investment Companies;
- (7) Tax on Net Income from Foreclosure Property;
- (8) Section 857(b)(5) Tax;
- (9) Tax on Net Income from Prohibited Transactions;
- (10) Branch Tax of Foreign Corporations;
- (11) Reciprocal Tax:
- (12) Section 857(b)(7)(A) Tax; and
- (13) Section 856 Tax (includes 856 (c)(7) and 856(g)(5))

Other tax and interest amounts were included in or subtracted from the total income tax. Amounts included were tax and interest on a nonqualified withdrawal from a capital construction fund (section 7518), interest due on deferred gain (section 1260(b), interest on deferred tax attributable to installment sales of certain timeshares and residential lots (section 453(I)(3)), certain nondealer installment obligations (section 453A(c)), interest due under the look-back method, and deferred tax due upon the termination of a section 1294 election for shareholders in qualified electing funds. Amounts subtracted were deferred tax on the corporation's share of the undistributed earning of a qualified electing fund, recapture of new markets credit, recapture of employer-provided childcare facilities and services credit, and deferred LIFO recapture tax (section 1363(d)). These amounts were included in the statistics as adjustments to total income tax.

Total Income Tax (S Corporations)

Total income tax for S corporations (1120S Basic Tables 7 and 8) was the sum of the following taxes, each discussed under its own heading:

- (1) Income Tax;
- (2) Income Tax Adjustments;
- (3) Excess Net Passive Income Tax;
- (4) Recapture Taxes; and
- (5) Adjustments to Total Tax.

Total Receipts

Total receipts was the sum of the following items, each discussed under its own heading:

- (1) Business Receipts;
- (2) Interest;
- (3) Interest on Government Obligations: State and Local;
- (4) Rents;
- (5) Royalties;
- (6) Net Capital Gains (excluding long-term gains from regulated investment companies);
- (7) Net Gain, Noncapital Assets:
- (8) Dividends Received from Domestic Corporations:
- (9) Dividends Received from Foreign Corporations (excluding certain taxable income from related foreign corporations only constructively received); and
- (10) Other Receipts.

Total receipts for S corporations was the sum of the following items, each discussed under its own heading:

(1) Business Receipts;

- (2) Interest on Government Obligations: State and Local:
- (3) Net Gain, Noncapital Assets; and
- (4) Other Receipts.

S corporations reported receipts for Interest, Rents, Royalties, Net Capital Gains, and Dividends on the Form 1120S, Schedule K, Shareholders' Shares of Income, Credits, Deductions, etc. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

Total Receipts Less Total Deductions

This item differed from net income (less deficit) for tax purposes in that it included nontaxable interest on state and local government obligations and excluded constructive taxable income from related foreign corporations.

Total Special Deductions

[Page 1, line 29c]

See "Statutory Special Deductions."

Trans-Alaska Pipeline Liability Fund Credit

This component of the general business credit refunds certain unused environmental tax payments under section 4612(e). See "General Business Credit" for limitations and carryover provisions. The components of the general business credit are shown in Table 21.

U.S. Government Obligations

[Page 4, Schedule L, Line 4(d)]

See "Investments in Government Obligations."

U.S. Possessions Tax Credit

[Page 3, Schedule J, Line 6b]

The Puerto Rico and possession tax credit is terminated for corporations with tax years beginning after December 31, 1995. However, companies were eligible for a credit against U.S. income tax for some or all of the tax on income earned in possessions. Special phase-out rules apply in the case of existing credit claimants. After 2005, the credit was to be completely repealed for all corporations.

U.S. Tax Paid or Withheld at Source

[Form 1120-F, Page 1, Line 5h]

Foreign corporations with income related to a U.S. business activity (i.e., effectively connected income) often had U.S. income tax withheld at the source for their taxes on portfolio or transportation income that was not effectively connected to their U.S. operations, as well as certain income that was effectively connected (e.g., gains from the

disposition of U.S. real property reported on Form 8288-A or effectively connected income allocable to foreign partners reported on Form 8805). This withheld tax is shown separately for effectively connected income and non-effectively connected income in Tables 10 and 11.

U.S. taxes paid or withheld by resident foreign corporations on income that was effectively connected to a U.S. trade or business are included in the statistics for "Overpayment or Tax Due," but taxes withheld at the source on non-effectively connected income are not included in any statistics except the separate item in Tables 10 and 11.

Welfare-to-Work Credit

[Form 8861]

The welfare-to-work credit was extended for qualified individuals who began work for the employer before January 1, 2004. The welfare-towork credit was claimed by taxpayers for wages paid to current and former welfare recipients hired by the corporation after December 31, 1997. The credit was equal to 35 percent of the first \$10,000 of the employee's first-year wages and 50 percent of the first \$10,000 of second-year wages. Eliaible employees were persons or members of families who had received aid to families with dependent children or its equivalent for at least 18 of the past 24 months, or who had been cut off from such aid within the last 2 years. Wages qualifying for this credit could not also qualify for the work opportunity credit.

The welfare-to-work credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit' in this section. The components of the general business credit are shown separately in Table 21.

Work Opportunity Credit

[Form 5884]

The work opportunity credit was extended to include wages paid to qualified individuals who

began work for the employer before January 1, 2002. This credit, the successor to the jobs credit, allowed in prior years, was allowed to taxpayers who hired individuals from certain targeted groups to work at least 120 hours during the year.

Targeted groups were:

- members of families receiving benefits under the Temporary Assistance to Needy Families (TANF) program;
- (2) certain disabled veterans in families receiving food stamps;
- (3) newly released economically disadvantaged ex-felons;
- (4) high-risk youth (18-24 year olds from disadvantaged areas);
- (5) vocational rehabilitation referrals:
- (6) qualified summer youth (16-17 year olds from disadvantaged areas);
- (7) 18-24 year olds from families receiving food stamps; and (SSI) hired after September 30, 1997
- (8) recipients of supplemental security income

Only the first \$6,000 (\$3,000 for qualified summer youth) of qualified first-year wages paid or incurred during the tax year for each employee is taken into account. The credit was limited to 25 percent if the employee worked at least 120 hours but less than 400 hours, and 40 percent if the employee worked 400 hours or more during the year.

The work opportunity credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit in this section. The components of the general business credit are shown separately in Table 21.

Zero-Assets

See "Balance Sheets"

Section 6 Forms

Form 1120 U.S. Corporation Income Tax Return	6
Form 1120-A U.S. Corporation Short-Form Income Tax Return	0
Schedule D, Form 1120 Capital Gains and Losses	2
Schedule N, Form 1120 Foreign Operations of U.S. Corporations 31	3
Form 1120-F U.S. Income Tax Return of a Foreign Corporation	4
Form 1120-L U.S. Life Insurance Company Income Tax Return	0
Form 1120-PC U.S. Property and Casualty Insurance Company Income Tax Return	8
Form 1120-REIT U.S. Income Tax Return for Real Estate Investment Trusts	6

Form 1120-RIC .S. Income Tax Return for Regulated Investment ompanies	
orm 1120S .S. Income Tax Return for an S orporation	. 344
chedule D, Form 1120S apital Gains and Losses and Built-in Gains	. 348
chedule K-1 hareholder's Share of Income, Deductions, redits, etc.	. 349
orm 8825 ental Real Estate Income and Expense of a artnership or an S Corporation	. 350
orm 3800 seneral Business Credit	. 351
orm 4562 epreciation and Amortization	. 353
orm 4626 Iternative Minimum Tax Corporations	. 355

	1	120		U.S. Corp	oration	Income T	ax Re	turn			OMB No. 154	5-0123
For		of the Treasury For		r 2005 or tax yea					, 2	0	200	5
Inte	rnal Reve	enue Service				e instructions.		_			<u> </u>	
	Check i Consolid	dated return Use	Name						B Er	nployer	identification r	number
	•	Form 851) . I label	L .		au audita na If a	DO hay assima	turations		C D		un a wat a d	
	(attach S	Sch. PH) . U Othe	wise,	r, street, and room	or suite no. ii a	P.O. box, see ins	tructions.		C Da	ate incor	porated	
		service corp. type.		town, state, and ZI	P code				D To	tal assets	(see instructions)	
		e M-3 required ch. M-3)							\$,	
	Check in		n (2) 🗌 Fin	al return (3)	Name change	(4) Addr	ess change					
	1a	Gross receipts or sal	es L	b Le	ess returns and a	allowances		c	Bal ▶	1c		
	2	Cost of goods so	ld (Schedule A	, line 8)						2		
	3	Gross profit. Sub								3		
	4	Dividends (Sched	ule C, line 19)							4		
me	5	Interest								5		
ncome	6	Gross rents .		6								
=	7	Gross royalties								7		
	8	Capital gain net in								8		
	9	Net gain or (loss)								9		
	10	Other income (see								10		_
_		Total income. Ad								11		+
deductions.)	12	Compensation of								13		
cţi	13	Salaries and wage								14		
edu	15	Repairs and main Bad debts							•	15		
on d	16	Rents							•	16		
	17	Taxes and license								17		
ioi	18									18		
miţ	19	Charitable contrib								19		
for limitations	20a	Depreciation (atta										
JS fe	b						20b			20c		
instructions	21	Depletion								21		
truc	22	Advertising .								22		
ins	23	Pension, profit-sh	aring, etc., pla	ıns						23		
ıs (See	24	Employee benefit	-							24 25		
us (25	Domestic produc		,	,				•	26		
텵	26	Other deductions		,						27		_
Deduction	27	Total deductions Taxable income b		-					11	28		+
۵	28 29		•	eduction (see ins	•		29a	27 110111 111110	11			
			-	Schedule C, line			29b			29c		
	30	Taxable income.), line 12. w	vas complete	ed)	30		
	31	Total tax (Schedu								31		
,_	32	Payments: a 2004 ove		1 1								
ints	b	2005 estimated to	ax payments .	32b								
Ž.	С	Less 2005 refund ap	oplied for on For	m 4466 32c () d Bal ▶	32d					
Pa	е	Tax deposited with	th Form 7004				32e					
and	f	Credits: (1) Form 2439			4136		32f			32g		+
Tax and Payments	33	Estimated tax per	•	,				. •		33		+
-	34 35	Tax due. If line 3: Overpayment. If	•			•				35		+
	36	Enter amount of I					ount overp	aid Refunded		36		+
_		Under penalties of perjury	y, I declare that I h	ave examined this re-	turn, including acc	ompanying schedul		nents, and to the	best o		wledge and belief,	it is true,
Si	gn	correct, and complete. D	eciaration of prepa	arer (otner than taxpa	yer) is based on al	i intormation of whi	cn preparer ha	as any knowled	ge.	May the	IRS discuss this	return
H	ere								v	vith the	preparer_shown	below
		Signature of officer			Date	Title			(:		uctions)? Yes	
Pa	id	Preparer's				Date		Check if	_	Prepai	rer's SSN or PTIN	N
	eparer	signature Firm's name (or	, h					self-employe	d 📙			
	e Only	yours if self-em	ployed), 🕨 —					EIN		,	\	
_		address, and Z	IP code 🚩					Phone	110. ()	

306

Form	1120 (2005)						Page 2
Scl	nedule A Cost of Goods Solo	(see instructions)					
1	Inventory at beginning of year				. 1		
2	Purchases						
3	Cost of labor						
4	Additional section 263A costs (attach so						
5	Other costs (attach schedule)						
6	Total. Add lines 1 through 5						
7	Inventory at end of year				7		
8	Cost of goods sold. Subtract line 7 from	m line 6. Enter here and	on page 1, line	2	8		
9a	Check all methods used for valuing clos	ing inventory:					
	(i) Cost						
	(ii) Lower of cost or market						
	(iii) Other (Specify method used and						
	Check if there was a writedown of subn	_					
	Check if the LIFO inventory method was				1		▶ Ц
d	If the LIFO inventory method was used inventory computed under LIFO		- '	,			
е	If property is produced or acquired for r	esale, do the rules of se	ection 263A app	ly to the corpo	oration?		Yes No
f	Was there any change in determining qu						
	attach explanation						☐ Yes ☐ No
Sci	nedule C Dividends and Spec	cial Deductions (se	e instructions	S) (a	a) Dividends received	(b) %	(c) Special deductions (a) × (b)
					received		(a) × (b)
1	Dividends from less-than-20%-owned d	omestic corporations (o	ther than			70	
	· ·					70	
2	Dividends from 20%-or-more-owned do	•				80	
•	stock)					see instructions	
3	Dividends on debt-financed stock of do					42	
4	Dividends on certain preferred stock of					48	
5	Dividends on certain preferred stock of	·				70	
6	Dividends from less-than-20%-owned for Dividends from 20%-or-more-owned for					80	
7 8	Dividends from wholly owned foreign su	• .				100	
9	Total. Add lines 1 through 8. See instruc						
10	Dividends from domestic corporations						
	company operating under the Small Bus	•				100	
11	Dividends from affiliated group members and					100	
12	Dividends from controlled foreign corporations					85	
13	Dividends from foreign corporations not	included on lines 3, 6,	7, 8, 11, or 12				
14	Income from controlled foreign corporat	ions under subpart F (at	tach Form(s) 54	71)			
15	Foreign dividend gross-up					-	
16	IC-DISC and former DISC dividends not	included on lines 1, 2,	or 3			_	
17						-	
18	Deduction for dividends paid on certain						
19	Total dividends. Add lines 1 through 17				h		
20 Sc	Total special deductions. Add lines 9, nedule E Compensation of O						
30	Note: Complete Schedule					\$500,000 or	more.
			(c) Percent of	Percent of	corporation		
	(a) Name of officer	(b) Social security number	time devoted to business	(d) Common	(e) Preferred	(f) Amou	nt of compensation
1			%	%	%		
			%	%	%		
			%	%	%		
			%	%	%		
			%	%	%		
2	Total compensation of officers						
3	Compensation of officers claimed on Sc	hedule A and elsewhere	on return .				
4	Subtract line 3 from line 2. Enter the res	ult here and on page 1,	line 12				

Form **1120** (2005)

Page 3 Form 1120 (2005) Schedule J Tax Computation (see instructions) Important: Members of a controlled group, see instructions. If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (2) \$ Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) (2) Additional 3% tax (not more than \$100,000) Income tax. Check if a qualified personal service corporation (see instructions) . . . Alternative minimum tax (attach Form 4626) Foreign tax credit (attach Form 1118) Possessions tax credit (attach Form 5735) 6b h Credits from: Form 8834 Form 8907, line 23 General business credit. Check box(es) and indicate which forms are attached: ☐ Form 3800 ☐ Form(s) (specify) ▶ Credit for prior year minimum tax (attach Form 8827) Bond credits from: Form 8860 Form 8912 8 Personal holding company tax (attach Schedule PH (Form 1120)) . . . Other taxes. Check if from: Form 4255 ☐ Form 8611 Form 8866 Form 8902 Other (attach schedule) . . Total tax. Add lines 8 through 10. Enter here and on page 1, line 31 Schedule K Other Information (see instructions) Yes No Yes No Check accounting method: 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total **b** Accrual **c** Other (specify) ▶ voting power of all classes of stock of the corporation See the instructions and enter the: entitled to vote or (b) the total value of all classes of stock of the corporation? Business activity code no. ▶ If "Yes," enter: (a) Percentage owned ▶ Business activity ▶ Product or service ▶ and **(b)** Owner's country ▶ At the end of the tax year, did the corporation own, The corporation may have to file **Form 5472**, Information directly or indirectly, 50% or more of the voting stock of Return of a 25% Foreign-Owned U.S. Corporation or a a domestic corporation? (For rules of attribution, see Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ If "Yes," attach a schedule showing: (a) name and Check this box if the corporation issued publicly offered employer identification number (EIN), (b) percentage debt instruments with original issue discount . ▶ □ owned, and (c) taxable income or (loss) before NOL and If checked, the corporation may have to file Form 8281, special deductions of such corporation for the tax year Information Return for Publicly Offered Original Issue ending with or within your tax year. Discount Instruments. Is the corporation a subsidiary in an affiliated group or a Enter the amount of tax-exempt interest received or parent-subsidiary controlled group? accrued during the tax year ▶ \$ If "Yes," enter name and EIN of the parent Enter the number of shareholders at the end of the tax corporation > year (if 100 or fewer) ▶ If the corporation has an NOL for the tax year and is At the end of the tax year, did any individual, partnership, electing to forego the carryback period, check here corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules If the corporation is filing a consolidated return, the statement of attribution, see section 267(c).) . . . required by Temporary Regulations section 1.1502-21T(b)(3) If "Yes," attach a schedule showing name and identifying must be attached or the election will not be valid. number. (Do not include any information already entered 12 Enter the available NOL carryover from prior tax years in 4 above.) Enter percentage owned ▶ During this tax year, did the corporation pay dividends (other (Do not reduce it by any deduction on line 29a.) ▶ \$ than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated Are the corporation's total receipts (line 1a plus lines 4 earnings and profits? (See sections 301 and 316.) through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? . . . If "Yes," file Form 5452, Corporate Report of If "Yes," the corporation is not required to complete Nondividend Distributions. Schedules L, M-1, and M-2 on page 4. Instead, enter the If this is a consolidated return, answer here for the parent total amount of cash distributions and the book value of corporation and on Form 851, Affiliations Schedule, for property distributions (other than cash) made during the each subsidiary. tax year. ▶ \$

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N** (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form 1120 (2005) Page **4**

School La Polonce Shoots nor Pool				
Schedule L Balance Sheets per Boo	(a)	of tax year	(c)	tax year (d)
Assets		(b)	(0)	(u)
1 Cash				
2a Trade notes and accounts receivable .			1	1
b Less allowance for bad debts			()
Inventories			-	
U.S. government obligations			-	
Tax-exempt securities (see instructions)			_	
Other current assets (attach schedule) .			_	
Loans to shareholders			_	
Mortgage and real estate loans			_	
Other investments (attach schedule)				
Da Buildings and other depreciable assets .	. (<u> </u>
b Less accumulated depreciation			()
la Depletable assets				,
b Less accumulated depletion	. ()		()
2 Land (net of any amortization)				
3a Intangible assets (amortizable only)				,
b Less accumulated amortization			()
4 Other assets (attach schedule)			_	
Total assets				
Liabilities and Shareholders' Equity				
Accounts payable				
7 Mortgages, notes, bonds payable in less than 1 ye	ear _		_	
Other current liabilities (attach schedule)			_	
Loans from shareholders				
Mortgages, notes, bonds payable in 1 year or mo	pre			
Other liabilities (attach schedule)				
2 Capital stock: a Preferred stock				
b Common stock				
Additional paid-in capital			_	
Retained earnings—Appropriated (attach schedul	le)		_	
Retained earnings—Unappropriated			_	
Adjustments to shareholders' equity (attach schedul	le)		_	
Less cost of treasury stock		((
Total liabilities and shareholders' equity.				
chedule M-1 Reconciliation of Inc	come (Loss) per Books	With Income per	Return (see instruction	tions)
Net income (loss) per books		7 Income recorded	on books this year not	
Prederal income tax per books		included on this r	•	
Excess of capital losses over capital gains		Tax-exempt inter	est \$	
Income subject to tax not recorded on book				
this year (itemize):				
		8 Deductions on th	is return not charged	
Expenses recorded on books this year not			me this year (itemize):	
deducted on this return (itemize):		a Depreciation .	\$	
a Depreciation \$		•	outions \$	
b Charitable contributions \$				
c Travel and entertainment \$				
			3	
6 Add lines 1 through 5		10 Income (page 1, lin	e 28)—line 6 less line 9	
	opriated Retained Ea			ıle L)
Balance at beginning of year		5 Distributions: a	a Cash	
Net income (loss) per books			Stock	
3 Other increases (itemize):			Property	
Curici morodoco (norm20).			(itemize):	
)	
4 Add lines 1 2 and 3			vear (line 4 less line 7)	

	4 -	120 1	1 1	U.S. C	ornora	ation	sh	ort-F	orm	Inc	ome	Ta	x Re	turr	1	OMB No. 1545-0890
Forn	n I	I ZU-A	For cale	endar year 2	2005 or ta	x year l	beginni	ing		. , 20	05, en	ding		,	20	2005
		venue Service	▶ See	e separate	instructi	ions to	make	sure th	e corpo	oratio	n qua	lifies to	file Fo	rm 11	20-A.	
			Use IRS	Name										B En	nployer id	lentification number
		this box if the ation is a	label.	Number, st	treet, and r	room or	suite no	o. If a P.C). box, se	ee instr	ructions	S.		C Da	ite incorp	orated
р	ersona	al service ation (see	Otherwise print or	,	,				,						ito irioorp	orated
		ions).	type.	City or tow	n, state, a	nd ZIP o	code							D To	tal assets	s (see instructions)
														1		
	neck i	(-, _		. ,	_		(3)	_	change) 🗌 A	Address	change	\$		
F CI		accounting method		Cash (2)	Accrua		(-, _		(specify)	<u> </u>						
		Gross receipts or			`			and allowar					c Balan	ce ►	1c 2	
	2	Cost of goods													3	
	3	Gross profit. Somestic corporation													4	
Je	5	Interest				e 70%	ueuuc	illorr							5	
ncome	6	Gross rents .													6	
<u>u</u>	7	Gross royalties													7	
	8	Capital gain ne													8	
	9	Net gain or (los													9	
	10	Other income (10	
	11	Total income.													11	
	12	Compensation													12	
ons for deductions.)	13	Salaries and wa													14	
for duct	14 15	Repairs and management Bad debts .	aintenance												15	
ons dec	16	Rents													16	
ucti s on	17	Taxes and lice													17	
instr	18	Interest													18	
(See instructions for limitations on deduc	19	Charitable conf													19	
છ ≡	20a	Depreciation (a	ttach Forn	n 4562)						.	20a					
(0	b	Less depreciat	ion claimed	d elsewhere	e on retui	rn .				. 1	20b				20c	
oü	21	Domestic prod			,			,							21	
cţi	22	Other deductio	•	,											22	
Deductions	23 24	Total deduction			_									. •	24	
۵	25	Less: a Net of								5. Jul	25a	1116 23	II OIII III IE	, III .		
				ions (see in				<u></u>			25b				25c	
	26	Taxable incon	ne. Subtrad	ct line 25c	from line	24 .									26	
	27	Total tax (page	e 2, Part I,	line 5) .											27	
nts	28	Payments:							1 1							
neı		2004 overpaym				28a			+							
Payments		2005 estimated	. ,			28b 28c	(Bal ►	28d					
4	1	Less 2005 refue Tax deposited								Dai	28e				-	
and		Credits: (1) Form 2		1						•	28f				_	
Tax (Total payment								_ `				·	28g	
Ë	29	Estimated tax			_)	▶ □	29	
	30	Tax due. If line	•					-							30	
	31	Overpayment.	_	_						amoui	nt ove	rpaid .			31	
	32	Enter amount of								chedule	s and st	atements	Refunders, and to the		of my knov	wledge and belief, it is tru
Siç	n	correct, and compl												dge. 🟲	-	
	re	.						1						- 1	with the	IRS discuss this return preparer shown below
		Signature of of	fficer				Date	— J	Title					— <u>[</u>	(see instri	uctions)? Yes No
Pai	ų ,	Preparer's	:						Date				heck if		Prepa	rer's SSN or PTIN
	_u pare	signature											elf-employ	ed 🔲		
	Onl	yours if se	elf-employed	d),									EIN	- 1		
		- I address s	and ZID code	_ _									Phone	no e	1	1

			(2005)						F	Page 2
Pa	rt		Tax Computation (see instructions)						T	
1	Inco	me	tax. If the corporation is a qualified personal service corporation	ation	(see instructions), chec	k here	1	▶ □ □		
2	Gen	eral	business credit. Check box(es) and indicate which forms ar	e atta	ached:					
		Form	3800							
			line 2 from line 1				-			
4			xes. Check if from: Form 4255 Form 8611 Form Form 4255			Forr	n 890			
_			er (attach schedule)					4		
			x. Add lines 3 and 4. Enter here and on page 1, line 27 . Other Information (see instructions)			•		5		
Pa			,	5a	If an amount is entered o	n naga	1 lino	2 antar from	workshoot in instru	etione:
1			ructions and enter the:	Ja		ii paye	1, 11116	2, 611161 110111	WOLKSHEEL III IIISHU	LIUIIS.
			ness activity code no. ▶				-			
			ness activity •		(2) Additional 263A cost	•		′		
	С	Proc	luct or service		(3) Other costs (attac					
			nd of the tax year, did any individual, partnership, estate,	b	If property is produce 263A apply to the cor					ection No
			own, directly or indirectly, 50% or more of the corporation's	6	At any time during the ca	•				
		ng (c))	stock? (For rules of attribution, see section		signature or other authority	over a fi	nancial	account (such	as a bank account, se	
			attach a schedule showing name and identifying number.		account, or other financial					∐ No
					If "Yes," the corporati		,			
			e amount of tax-exempt interest received or accrued ne tax year	l_	If "Yes," enter the nar			-	•	
			otal amount of cash distributions and the book value	7	Are the corporation's on page 1) for the tax					
			erty distributions (other than cash) made during the tax		year less than \$250,0					☐ No
			▶ \$		If "Yes," the corporation	is not	requir	ed to comple	ete Parts III and IV	below.
Pa	rt		Balance Sheets per Books		(a) Beginning of tax year			(b)	End of tax year	
		1	Cash							
		2a	Trade notes and accounts receivable							
		b	Less allowance for bad debts	()		()
		3	Inventories							
		4	U.S. government obligations							
Ş		5	Tax-exempt securities (see instructions)							
Assets		6	Other current assets (attach schedule)							
As		7	Loans to shareholders							
		8	Mortgage and real estate loans							
			Depreciable, depletable, and intangible assets	1		\		1		
			Less accumulated depreciation, depletion, and amortization			,				<i>'</i>
			Land (net of any amortization)							
		11 I2	Other assets (attach schedule)							
	\top									
		13 14	Accounts payable							
Liabilities and	.	14 15	Loans from shareholders							
and	3	16	Mortgages, notes, bonds payable							
a j	0 -	17	Other liabilities (attach schedule)							
Liabilities	ַ בַ	18	Capital stock (preferred and common stock)							
₩ 5	5 1	9	Additional paid-in capital							
<u>ia</u> -	ב ע	20	Retained earnings							
_ ;	2 2	21	Adjustments to shareholders' equity (attach schedule) .							
ō	0 2	22	Less cost of treasury stock	()		()
		23	Total liabilities and shareholders' equity							
Pa	rt	IV	Reconciliation of Income (Loss) per Books	With	n Income per Reti	urn				
1 N	et ir	ncon	ne (loss) per books	6	ncome recorded on	book	s this	year not		
2 F	ede	ral ir	come tax per books	1	ncluded on this return (i			•		L
3 E	xces	ss of	capital losses over capital gains	7 1	Deductions on this retu	ırn not	char	ged against		
4 In	con	ne s	ubject to tax not recorded on books	1	book income this year	(itemi	ze):			
	-		(itemize):							
			recorded on books this year not on this return (itemize):		ncome (page 1, line 2 ines 1 through 5 less the					

Form **1120-A** (2005)

SCHEDULE D (Form 1120)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

► Attach to Form 1120, 1120-A, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, 990-C, or certain Forms 990-T.

OMB No. 1545-0123

2005

Name **Employer identification number** Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (e) Cost or other (a) Description of property (b) Date acquired (c) Date sold (d) Sales price (f) Gain or (loss) basis (see (Example: 100 shares of Z Co.) (mo., day, yr.) (mo., day, yr.) (Subtract (e) from (d)) (see instructions) instructions) 1 Short-term capital gain from installment sales from Form 6252, line 26 or 37. 3 3 Short-term gain or (loss) from like-kind exchanges from Form 8824. Unused capital loss carryover (attach computation) . . . 4 5 Net short-term capital gain or (loss). Combine lines 1 through 4 Long-Term Capital Gains and Losses—Assets Held More Than One Year 6 7 Enter gain from Form 4797, line 7 or 9 8 8 Long-term capital gain from installment sales from Form 6252, line 26 or 37. 9 Long-term gain or (loss) from like-kind exchanges from Form 8824 . 9 10 Capital gain distributions (see instructions) . 10 Net long-term capital gain or (loss). Combine lines 6 through 10 Summary of Parts I and II Part III Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital 13 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other Note: If losses exceed gains, see Capital losses on page 2.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Schedule

Use Schedule D to report sales and exchanges of capital assets and gains on distributions to shareholders of appreciated capital assets.

Generally report every sale or exchange of a capital asset (including like-kind exchanges) on this schedule even if there is no gain or loss.

Note: For more information, see Pub. 544, Sales and Other Dispositions of Assets.

Other Forms the Corporation May Have To File

Use Form 4797, Sales of Business Property, to report the following.

- The sale or exchange of:
- 1. Property used in a trade or business;
- 2. Depreciable and amortizable property;
- 3. Oil, gas, geothermal, or other mineral property; and
 - 4. Section 126 property.
- The involuntary conversion (other than from casualty or theft) of property and capital assets held for business or profit.
- The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the

ordinary course of the corporation's trade or business.

• The section 291 adjustment to section 1250 property.

Use Form 4684, Casualties and Thefts, to report involuntary conversions of property due to casualty or theft.

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report gains and losses from section 1256 contracts and straddles

Use Form 8824, Like-Kind Exchanges, if the corporation made one or more "like-kind" exchanges. A like-kind exchange occurs when the corporation exchanges business or investment property for property of a like kind. For exchanges of capital assets, include the gain or (loss) from Form 8824, if any, on line 3 or line 9.

SCHEDULE N (Form 1120)

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

2005

Department of the Treasury Internal Revenue Service Attach to Form 1120, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.

Employer identification number (EIN)

Foreign Operations Information Yes No 1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," attach Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity. **b** Enter the number of Forms 8858 attached to the tax return Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required attachment. 4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC. **b** Enter the number of Forms 5471 attached to the tax return During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. 6a At any time during the 2005 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. **b** If "Yes," enter the name of the foreign country

Instructions

transactions.

Section references are to the Internal Revenue Code unless otherwise noted.

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is

required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, in the following cases, the corporation should attach a statement (described below) in lieu of Form 8858:

• If a corporation owns (directly or, in certain circumstances, indirectly or constructively) an FDE and has a short tax year that begins and ends early in 2004, the corporation may not be required to attach Form 8858 for that short tax year. See **Effective Date** on page 1 of the instructions for Form 8858.

U.S. Income Tax Return of a Foreign Corporation

OMB No	. 1545-0126
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i i oroigii oorporation	
. , 2005, and ending , 20	90 05

For calendar year 2005, or tax year beginning, 2005,

1 2000

internal	Revenue	Service		► Instruction	s are separate.								
Use IRS	N	lame					Employe	r ident	ification numbe	er			
labe	1	lumber, street,	and room or suite no	o. (see instructions)		$\overline{}$	Check applicable boxes:						
Oth wise	-			,				ppııcab I return	_	e chang	ne		
prin	-′ —	ity or town, sta	ite and ZIP code, or	country (see instructions)			=	return	=	ess cha	_		
type	.						Amer	nded re	_		Ü		
A Co	ountry o	of incorporation	on		U Did the come	avation fil			a tax vatuva	Yes	No		
	•	·			H Did the corporate for the precedent								
	_	•		ncome reported on this return									
C Da	ate inco	rporated			engaged in a t								
D Io	cation	of corporation	n's primary books	and records (city, province or	J At any time do								
					have a perm States for pur								
Pr	incipal	location of bu	usiness		any applicab								
lf	the co	rporation ma	intains an office	or place of business in the	1,								
Ur	nited St	ates, check h	iere	▶ □	If "Yes," ente	r the nam	ne of the	foreign	country:				
E If	the corp	ooration had	an agent in the Ur	nited States at any time during									
	-	ear, enter:			K Did the corp								
	`	•			related partie								
					If "Yes," Form 5								
Ac					Enter number	r of Form	s 5472 at	tachec	▶				
					L Is the corpor			_					
				er the corporation's principal:	corporation?	(See sec	tion 957(a	a) for c	definition.)				
					Note: Additional	l informat	tion is req	uired	at the bottom	of pag	ges 2		
					and 5.								
• •				Cash (2) Accrual									
(3)		Other (specify)		Casii (2) 🖂 Accidai									
				Computation of Tax D	ue or Overpayn	nent							
1	Tax fro	m Section I,	line 11, page 2					1_					
2				10, page 4				2					
3				10 on page 5)				3					
4	Total t	ax. Add lines	1 through 3					4					
5	Payme	ents:		1 1									
а	2004 o	verpayment c	redited to 2005	5a	_								
b	2005 e	stimated tax	payments	5b									
С	Less 200	05 refund applied	d for on Form 4466	5c ()	Bal ► 5d								
е		posited with			<u>5e</u>								
f		•		apital gains (attach Form 2439)	_								
g			`	Form 4136). See instructions	<u>5g</u>								
h				urce (add line 12, page 2, and am									
				Forms 8288-A and 8805))	<u>5h</u>			5i					
i	•	•	d lines 5d through					6					
6			•	s). Check if Form 2220 is attach				7					
7 8				total of lines 4 and 6, enter among the total of lines 4 and 6, enter				8					
9	-	-	•	dited to 2006 estimated tax ▶			nded ▶	9					
				ave examined this return, including accordance					ny knowledge and	belief, it	t is true,		
Sig		rect, and complet	te. Declaration of prepa	erer (other than taxpayer) is based on all	intormation of which prep	oarer has an	y knowledge	€.	May the IRS disc				
Her	e ೬							_	with the prepare (see instructions)	?	below		
	Sig	nature of office	r	Date	Title				☐ Yes	☐ No			
Paid		Preparer's			Date Check if Preparer's SSN or F				or PTIN				
	arer's	signature					f-employed	\Box					
Use		Firm's name	e (or f-employed),				EIN						
	Jilly		nd ZIP code				Phone n	o. ()				

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11470I

Form **1120-F** (2005)

Form 1120-F (2005) Page **2**

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

If you are required to complete Section II or are using Form 1120-F as a claim for refund of tax withheld at source, include below **all** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Otherwise, include only those items of income on which the U.S. income tax was not fully paid at the source. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Fill in treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete Item U on page 5.**

Naı	me of treaty country, if any ▶									
	(a) Nature of income	Gro	(b) ess inco	me		(c) Rate of tax (%)	(d) Amount of tax	Amount of U. paid or withhel		
1	Interest									
2	Dividends									
3	Rents									
4	Royalties									
5	Annuities									
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)									
7	Gains from sale or exchange of patents, copyrights, etc									
8	Fiduciary distributions (attach supporting schedule)									
9	Gross transportation income (see instructions)					4				
10	Other fixed or determinable annual or periodic gains, profits, and income .									
11	Total. Enter here and on line 1, page 1.					•				
12	Total. Enter here and include on line 5h	, page 1.								
Ad	ditional Information Required (conti	nued tro	m pa	age 1	<u>) </u>					
			Yes	No					Yes	No
	Is the corporation a personal service corporati instructions for definition.)				Q	(Do not reduce	e NOL carryover from prio it by any deduction on	line 31a,		
N	Enter tax-exempt interest received or accrue the tax year (see instructions) ▶ \$				R	Is the corporatio	n a subsidiary in a parent	-subsidiary		
0	At the end of the tax year, did the corporat directly or indirectly, 50% or more of the voti of a U.S. corporation? (See section 267(c) for attribution.).	ng stock rules of				If "Yes," enter corporation ▶	?	the parent		
	If "Yes," attach a schedule showing (1) na employer identification number (EIN) of su corporation; (2) percentage owned; and (3) income or (loss) before NOL and special de of such U.S. corporation for the tax year end	taxable ductions			S	partnership, corp or indirectly, 50% stock? (See sect If "Yes," attach	the tax year, did any poration, estate, or trust ov 6 or more of the corporation 267(c) for rules of atternal a schedule showing the	wn, directly on's voting ribution.)		
P	or within your tax year.	Ü				already entered	er. (Do not include any in item R above.)			
•	for the tax year and is electing to forego the carryback period, check here						e owned •		_	
					No	ote: Additional info	ormation is required at the	e bottom of p	age 5.	

Form 1120-F (2005) Page **3**

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions) Important: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return in the instructions. 1a Gross receipts or sales | | b Less returns and allowances | | c Bal ▶ 3 4 Dividends (Schedule C, line 14) 6 6 7 8 Capital gain net income (attach Schedule D (Form 1120)) q Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . 10 Total income. Add lines 3 through 10. 11 12 Compensation of officers (Schedule E, line 4). Deduct only amounts connected with a U.S. business 13 deductions 13 14 14 15 15 16 16 o 17 limitations 18 Interest allowable under Regulations section 1.882-5 (see instructions—attach schedule) . . . 19 Charitable contributions (see instructions for 10% limitation) . 20 Less depreciation claimed on Schedule A and elsewhere on return 21 ģ 22 instructions 23 23 24 24 25 25 26 (See 27 27 Domestic production activities deduction (attach Form 8903) . . . Deductions 28 30 30 Taxable income before NOL deduction and special deductions (subtract line 29 from line 11). 31c **b** Special deductions (Schedule C, line 15) Schedule A Cost of Goods Sold (see instructions) 3 3 Additional section 263A costs (attach schedule) 5 6 7 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2 above . 9a Check all methods used for valuing closing inventory: (1) \square Cost as described in Regulations section 1.471-3 (2) Lower of cost or market as described in Regulations section 1.471-4 (3) ☐ Other (Specify method used and attach explanation.) ▶ **b** Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) If checked, attach Form 970. d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing 9d e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?... ☐ Yes No

Form **1120-F** (2005)

No

☐ Yes

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory?

If "Yes," attach explanation.

	1120-F (2005)			<u>, </u>			I	Page 4
Sc	hedule C Dividends and Speci	al Deductions (see	instructions	,				
4 1	Dividends from less-than-20%-owned c	lomostic corporations	other than	(a) Divider received		o) %	(c) Special deduct (a) × (b)	ions:
	debt-financed stock)	·	Other than			70		
	Dividends from 20%-or-more-owned d	omestic corporations (other than					
						80 see		
	Dividends on debt-financed stock of domestic a Dividends on certain preferred stock of le		′			ructions 42		
	Dividends on certain preferred stock of 2					48		
	Dividends from less-than-20%-owned f	•				70		
	Dividends from 20%-or-more-owned fo	• .				80		
	Total. Add lines 1 through 7. See instru							
	Dividends from foreign corporations not Foreign dividend gross-up (section 78)							
	IC-DISC and former DISC dividends not include							
	Other dividends							
	Deduction for dividends paid on certain							
	Total dividends. Add lines 1 through 12 Total special deductions. Add lines 8 a			.ao 3		•		
	hedule E Compensation of Off				<u> </u>			
00	Note: Complete Sche \$500,000 or more.					0 of S	Section II) are	
	(a) Name of officer	(b) Social security	(c) Percent of time devoted		corporation owned		(f) Amount of	
	(a) Name of officer	number	to business	(d) Common	(e) Preferred		compensation	
1			%		%			
			% %		% %			
			%		%			
			%	%	%			
2	Total compensation of officers .							
3	Compensation of officers claimed of							
4 Sc	Subtract line 3 from line 2. Enter the hedule J Tax Computation (s		ine 12, page .	3				
1	Check if the corporation is a membe	,	see sections	: 1561 and 15	i63) ▶ □			T
•	Important: Members of a controlled							
2 a	If the box on line 1 is checked, en			\$50,000, \$25	,000, and			
	\$9,925,000 taxable income bracket				1 1			
L	(1) \(\bigs\) (2) Enter the corporation's share of:	Φ	(3) 💲					
D	(1) Additional 5% tax (not more tha	n \$11.750) \$						
	(2) Additional 3% tax (not more than							
3	Income tax. Check if a qualified pe	rsonal service corpor	ation (see ins	tructions) .	. ▶ 🗆	3		
4	Alternative minimum tax (attach For	,				4		-
5	Add lines 3 and 4		6			5		-
6a b	_ `			a				
D	☐ Form 8834		6	b				
С		x(es) and indicate wh		С				
d	Credit for prior year minimum tax (a			d				
е	Bond credits from: Form 8860		60	e				
7	Total credits. Add lines 6a through	6e				7		+
8	Subtract line 7 from line 5		 m 8611 Г] Form 8697		8		+-
9			m 8611 L m 8902 [ch schedule)	9		
10	Total tax. Add lines 8 and 9. Enter					10		

Form **1120-F** (2005)

Form 1120-F (2005) Page 5 SECTION III—Branch Profits Tax and Tax on Excess Interest Part I—Branch Profits Tax (see instructions) Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach a 2 schedule showing the nature and amount of adjustments.) (See instructions.) 3 Effectively connected earnings and profits. Combine line 1 and line 2 4a Enter U.S. net equity at the end of the current tax year. (Attach schedule.) 4b **b** Enter U.S. net equity at the end of the prior tax year. (Attach schedule.) c Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from 4c 4d d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b. e Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years 4e Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount 5 is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. Part II—Tax on Excess Interest (see instructions) **b** Enter the interest apportioned to the effectively connected income of the foreign corporation 7b 7c Enter the branch interest (including capitalized and other nondeductible interest). (See instructions for definition.) If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check 9a Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- 9a **b** If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. 9b 9с Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and 10 Additional Information Required (continued from page 2) Yes No V If the corporation is claiming it is a qualified resident of its Is the corporation claiming a reduction in, or country of residence for purposes of computing its branch exemption from, the branch profits tax due to: profits tax and excess interest tax (see instructions), check (1) A complete termination of all U.S. trades or the basis for that claim: businesses?........ Stock ownership and base erosion test. . . . (2) The tax-free liquidation or reorganization of Publicly traded test a foreign corporation? (3) The tax-free incorporation of a U.S. trade or Private letter ruling business? If (1) applies or (2) applies and the transferee is domestic, attach Form 8848. If (3) applies, attach Yes Nο **W** During the tax year, did the corporation own any the statement required by Regulations section foreign entity that was disregarded as an entity 1.884-2T(d)(5). separate from its owner under Regulations **U** Is the corporation taking a position on this return sections 301.7701-2 and 301.7701-3? If "Yes," that a U.S. tax treaty overrules or modifies an attach a statement listing the name, country Internal Revenue law of the United States under whose laws the entity was organized, and thereby causing a reduction of tax? . . . EIN (if any) of each such entity. If "Yes," the corporation is generally required to X During the tax year, did the corporation own at complete and attach Form 8833. See Form 8833 least a 10% interest, directly or indirectly, in any for exceptions. foreign partnership? If "Yes," see instructions for required attachment Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). Form **1120-F** (2005)

Form 1120-F (2005)

Page 6

Additional schedules to be completed for Section II or Section III (see instructions)									
Sc	hedule L Balance Sheets per Books		of tax year		tax year				
	Assets	(a)	(b)	(c)	(d)				
1	Cash								
2 a	Trade notes and accounts receivable								
b	Less allowance for bad debts	()		()					
3	Inventories								
4	U.S. government obligations								
5	Tax-exempt securities (see instructions)								
6	Other current assets (attach schedule)								
7	Loans to shareholders								
8	Mortgage and real estate loans								
9	Other investments (attach schedule).								
	Buildings and other depreciable assets	((
	Less accumulated depreciation	,		,					
	Depletable assets	((
	Less accumulated depletion								
	Land (net of any amortization)								
	Intangible assets (amortizable only) .	((
	Less accumulated amortization))					
	Other assets (attach schedule) Total assets								
40	Liabilities and Shareholders' Equity								
16									
17	Mtges., notes, bonds payable in less than 1 year								
18	Other current liabilities (attach schedule)								
19	Loans from shareholders								
20	Mtges., notes, bonds payable in 1 year or more								
21	Other liabilities (attach schedule)								
22	Capital stock: a Preferred stock								
	b Common stock								
23	Additional paid-in capital								
24	Retained earnings—Appropriated (attach schedule)								
25	Retained earnings—Unappropriated.								
26	Adjustments to shareholders' equity (attach schedule)		/						
27	Less cost of treasury stock))				
	Total liabilities and shareholders' equity	hadulaa M. 1 anal M. O bale	if the tetal coests on C	· · · · · · · · · · · · · · · · · · ·					
	the corporation is not required to complete Schedule M-1 Reconciliation of Inc.		i (a) are less triari \$25,000.						
		Dellie (E033) per D		-					
	Net income (loss) per books			d on books this year					
2	Federal income tax per books			this return (itemize):					
3	Excess of capital losses over capital gains		-	erest, \$					
4	Income subject to tax not recorded on								
	books this year (itemize):			is return not charged					
				me this year (itemize):					
5	Expenses recorded on books this year			\$					
	not deducted on this return (itemize):			utions \$					
	Depreciation \$								
	Charitable contributions \$			8 page 3)—line 6 less					
	Travel and entertainment \$								
6 Add lines 1 through 5 line 9									
		opiiateu netailieu			<u>- 20j</u>				
_	Balance at beginning of year			Cash					
2	Net income (loss) per books			Stock					
3	Other increases (itemize):			Property					
				s (itemize):					
А	Add lines 1, 2, and 3		7 Add lines 5a thr						
4	Auu IIIIES 1, 2, aliu 3	1	8 Balance at end of	year (line 4 less line 7)	I				

Form **1120-F** (2005)

112 0- I			U.S. Life Insurance Company Income Tax Return									OMB 1	No. 1545-	0128						
Forn Depa	n I II irtment	of the Treas	■ For	cale	ndar year 20			beginning, 2005, ending, 20 ee separate instructions.								2	005	5		
_		renue Servic	e		Name		See	separate i	nstruc	tions.			F	3 Em	plove	r identi	fication n	umber		
A (Check	if:	Dies		Ivallie								-			1				
1 Consolidated return (attach Form 851)		n Plea print or	· · F	Number, str	eet, and room	or suite	e no. If a P.0	D. box, s	see insti	ructions.		(C Date incorporated							
2 Nonlife insurance companies are included		type		City or town	n, state, and ZI	state, and ZIP code						ck applicable box if an election been made under section(s)								
E (heck	if: (1)	Final retur	n L	(2) Nar	me change	(3)	Address	change	(4)	Am	ended retur	n [953	3(c)(3)	(C)	953(d	.)		
	1	Gross r		c le	ess return p	remiums, etc	Fnte	r balance							1			T		
	2					e instruction									2					
	3					nder section									3					
ne	4					e 8) (see inst									4					
Income	5			ain (Schedule D (Form 1120), line 13)														 		
드	6	Income	from a spec	a special loss discount account (attach Form 8816)																
	7	Other in	ncome (attac	h sc	hedule)									. —	7			┼		
	8	Life ins	urance comp	any	gross incor	me. Add lines	1 thre	ough 7.							3			+		
JS.)	9		penefits, etc.											. —	9			+		
ctio	10					hedule F, line								. –	1			+-		
edu	11					der section 8								. –	2			+		
D C	12					Schedule F, I								. –	3			+		
ns o	13 14		ds reimbursa		•	abilities unde								. _	4			+		
atio	15a					· Less tax-exe					1	1	Bal ▶		5c					
<u>H</u>	16					ses (Schedul	-	•							6					
for	17					•		-					Ċ		7					
Suc	18			eduction (attach Form 8816)																
Jotic	19		•	ceived deduction (Schedule A, line 17, column (c))											9					
nstrı	20	Operati	ons loss dec	oss deduction (see instructions) (attach schedule)										_ 2	0			\perp		
ee i.	21	Total d	leductions. A	stions. Add lines 9 through 20											1					
S (S)	22	Gain or	(loss) from () from operations. Subtract line 21 from line 8											2					
tion	23	Small li	fe insurance	urance company deduction (Schedule H, line 17)											3			+		
Deductions (See instructions for limitations on deductions.)	24			company taxable income (LICTI). Subtract line 23 from line 22														+-		
De	25 26					Schedule I, li ers surplus a									5			+		
															7			+-		
	27 28		axable incor ax (Schedule			4, 25, and 26 	(see i	· · ·	6) _. .	· · ·	· · ·			2						
	29	Paymer	nts: a 2004 ov	erpa/	yment credit	ted to 2005	29a			_										
	b	Prior year	r(s) special estim	nated	tax payments t	to be applied	29b													
nts	С		stimated tax				29c	1			20.4									
and Payments	d				' '	ts (Do not in	clude (2 9e	1.	٠. ا	· · . ⊢	29d 29f							1		
Рау	e		005 refund ap				236	11			291 29g							1		
pu	g		posited with			capital gains			30)	⊢	29h							1		
Тах а	h i		•			capital gains	•		,	–	29i							1		
Ë					· ·	source (atta				· · ⊢	29j			29	9k					
	30		•			m 2220 is at		,		–			▶□	3	0					
	31		·	•		the total of li			nter an	nount o	owed .			. 3	1					
	32	Overpa	yment. If lin	e 29	k is larger t	han the total	of line	es 28 and 3	30, ente	er amo	unt ove	rpaid .		. 3	2			<u> </u>		
	33				•	Credited to 20				aab - ! !		Refund			3	avula -l	and best of	is in to		
Sig	ar					examined this re (other than taxp								е.				_		
	re														-		ss this retuown			
. 10	.16	Signati	ure of officer				Date		Title	e					struction	_	Yes [_ `		
D		, <u> </u>							Date				.,		Prep	arer's SS	N or PTIN	1		
Pai		sic	eparer's gnature									Check self-er	if nployed	_ t						
	pare	FII	m's name (or	lo: -	<i>'</i> ,								ΞΙΝ							
USE	Onl	yo ad	urs if self-emp Idress, and ZIF									F	Phone r	no. ()				
For	Priva	acy Act a	nd Paperwo	ork F	Reduction A	Act Notice, s	ee se	parate ins	tructio	ns.		Cat. No. 1	1480E			Form	1120-L	(2005)		

Form 1120-L (2005) Page **2**

Sc	hedule A Dividend Income and Dividends-Receiv	ed De	eduction (see instru	ictions)	
	Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction ((a) times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1		70	.,,,,,,
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2		80	
3	Debt-financed stock of domestic and foreign corporations	3		see instruction	ns
4	Public utility corporations, less-than-20%-owned	4		42	
5	Public utility corporations, 20%-or-more-owned	5		48	
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6		70	
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7		80	
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	8		100	
9	Certain affiliated company dividends	9		100	
10	Gross dividends-received deduction. Add lines 1 through 9	10			
11	Company share percentage (Schedule F, line 32)	11			
12	Prorated amount. Line 10 times line 11	12			
	Dividends not subject to proration				
13	Affiliated company dividends	13		see instruction	ns
14	Dividends from controlled foreign corporations subject to the 85%				
	deduction (attach Form 8895)	14		85	
15	Other corporate dividends	15			
16	Total dividends. Add lines 1 through 15, column (a). Enter here and on Schedule B, line 2	16			
17	Total deductions. Add lines 12, 13, and 14, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 19 and on Schedule J, Part II, line 8c	17			
Sc	hedule B Gross Investment Income (section 812)	d)) (see	e instructions)		
1	Interest (excluding tax-exempt interest)				1
2	Gross taxable dividends (Schedule A, line 16, column (a))				2
3	Gross rents				3
4	Gross royalties				4
5	Leases, terminations, etc				5
6	Excess of net short-term capital gain over net long-term capital los				6
7	Gross income from trade or business other than an insurance bus	iness (a	tach schedule)		7
8	Investment income. Add lines 1 through 7. Enter here and on page	1, line	4	· · · -	8
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule F, line 14 and Schedule F, line 15 and Schedule F, lin	chedule	J, Part II, line 8d	📙	9
10	Increase in policy cash value of section 264(f) policies as define include on Schedule F, line 13		(/ (/ (/		10
11	Add lines 8, 9, and 10			<u> 1</u>	l1
12	100% qualifying dividends			<u> 1</u>	12
13	Gross investment income. Subtract line 12 from line 11. Enter he				13

Form **1120-L** (2005)

Form 1120-L (2005) Page **3**

Scl	Increase (Decrease) in Reserves (section 807) a (section 812) (see instructions)	and C	Comp	oany/Polic	yholder	Share	Percentag
				(a) Beginnin	g of tax year	(b) E	End of tax year
1	Life insurance reserves		1	1,, 0			
2	Unearned premiums and unpaid losses		2				
3	Supplementary contracts		3				
4	Dividend accumulations and other amounts		4				
5	Advance premiums		5				
6	Special contingency reserves		6				
7	Add lines 1 through 6		7				
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) f	rom lir	ne 7, c	column (b) .	. 8		
9	Gross investment income (Schedule B, line 13)				9		
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6)						
104	(attach schedule)	10a					
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b					
С	Deductible amounts credited to employee pension funds	10c					
d	Deductible amounts credited to deferred annuities	10d					
e	Deductible interest on amounts left on deposit	10e					
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 belo	w .			10f	:	
11	Subtract line 10f from line 9				11		
12	Life insurance company gross income (see instructions)	12	Ι΄				
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies						
	as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13					
	, , , , , , , , , , , , , , , , , , ,						
14	Add lines 12 and 13				. 14		
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0)				I		
16	Subtract line 15 from line 14				16		
17	Investment income ratio. Divide line 11 by line 16				. 17		
18a	Policyholder dividends paid or accrued	18a					
b	Excess interest from line 10b	18b					
С	Premium adjustments	180	:				
d	Experience-rated refunds	180	ı				
е	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and	on pag	e 1, li	ne 12	. 186	•	
19	Deductible excess interest from line 10b	19					
20	Deductible dividends on employee pension funds	20					
21	Deductible dividends on deferred annuities	21					
22	Deductible premium and mortality charges for contracts paying excess interest	22					
23	Add lines 19 through 22				. 23		
24	Subtract line 23 from line 18e						
25	Investment portion of dividends. Line 17 times line 24						
26	Policy interest from line 10f						
27	Policyholder share amount. Add lines 25 and 26						
28	Net investment income (see instructions)						
29	Policyholder share amount from line 27				. 29		
30	Company share of net investment income. Subtract line 29 from line 28				. 30		
31	Total share percentage				. 31		100%
32	Company share percentage. Divide line 30 by line 28. Enter here and on Sch	nedule .	A, line	11	. 32		%
33	Policyholders' share percentage. Subtract line 32 from line 31						%
34	Policyholders' share of tax-exempt interest and the increase in policy cash va						
35	as defined in section 805(a)(4)(F). Multiply line 13 by line 33						
00	1, line 10. If a (decrease), enter here and on page 1, line 2				35 35		

Form 1120-L (2005) Page 4 Schedule G Policy Acquisition Expenses (section 848) (see instructions) (b) Group life (c) Other (a) Annuity insurance 1 Gross premiums and other consideration . . 1 Return premiums and premiums and other consideration incurred for 2 3 3 Net premiums. Subtract line 2 from line 1 2.05% 4 1.75% 7.7% Net premium percentage 5 5 6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8. 7 Unused balance of negative capitalization amount from prior years . . . 8 8 Combine lines 6 and 7. If zero or less, enter -0-9 9 General deductions (attach schedule) 10 10 11 11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18 . . . 12 12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-13 13 Unamortized specified policy acquisition expenses from prior years 14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13 14 Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but 15a **15b** \$10,000,000 b Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0- 16 16 17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. 17b **b** Enter 10% of line 17a 18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from 18b **b** Enter 5% of line 18a Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years 19 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16 20

Form **1120-L** (2005)

Form 1120-L (2005) Page **5**

Sc	Part I—Controlled Group Information	nstructions	3)						
	Part I—Controlled Group Information	Te	Tentative LICTI						
	Name of company	(a) Income							
1									
2									
3									
4									
5									
6	Add lines 1 through 5 in both columns								
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below								
	t II—Small Life Insurance Company Deduction If total assets (Schedule L, P ion or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see			umn (b)), are \$	\$500				
8	Gain or (loss) from operations from page 1, line 22								
9a	Noninsurance income								
b	Noninsurance deductions								
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add								
	line 9b								
	Adjustments (attach schedule)								
11	Net controlled group tentative LICTI from line 7								
• •									
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip								
10	lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23		13		T				
13	Enter 60% of line 12, but not more than \$1,800,000								
14a	Maximum statutory amount	0,000							
b	Subtract line 14a from line 12. If zero or less, enter -0								
С	Enter 15% of line 14b, but not more than \$1,800,000		14c						
15	Tentative small life insurance company deduction. Subtract line 14c from line 13		15						
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero to an this line.		16						
17	enter -0- on this line	1, line 23,							
Sc	nedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see ins		17						
	(======================================								
1	Noninsurance income (attach schedule)		1						
2	Noninsurance deductions (attach schedule)		2						
3	Noninsurance operations loss deductions		3						
4	Add lines 2 and 3		4						
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8	and enter							
	-0- on line 9		5						
6	Enter 35% of line 5		6						
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page	1	7		_				
8	Enter the lesser of line 6 or line 7		8		_				
9	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 2	25	9						

Form	1120-L (2005)			Paç	ge 6
Scl	nedule J Part I—Policyholders Surplus Account (Stock Con	npanies Only) (section 8	15(d)) (see instruction	s)
1	Balance at the beginning of the tax year		1		
2a	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	2a			
b	Tax increase on line 2a	2b			
С	Subtraction from account under pre-1984 section 815(d)(2)	2c			
3	Add lines 2a through 2c, but not more than line 1. Enter here and on page 1, I	ine 26	3		
4	Subtract line 3 from line 1		4		
5	Direct or indirect distributions, but not more than line 4		5 6		
6 Par	Balance at the end of the tax year. Subtract line 5 from line 4				
			7a	3)	
7a b	Balance at the beginning of the tax year		7b		
C	Balance at the beginning of the tax year. Add lines 7a and 7b		7c		
8a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-		8a		
b	Small life insurance company deduction (Schedule H, line 17)		8b		
c	Dividends-received deduction (Schedule A, line 17, column (c))		8c		
d	Tax-exempt interest (Schedule B, line 9) (see instructions)		8d		
9	Add lines 7c through 8d		9		
10	Tax liability without regard to section 815. Figure the tax on line 8a as if it wer		10		
11	Subtract line 10 from line 9. If zero or less, enter -0		11		
12	Direct or indirect distributions in excess of the amount on line 5 in Part I above		12		
13	Balance at the end of the tax year. Subtract line 12 from line 11		13		
Scl	nedule K Tax Computation (see instructions)				
1	Check if the corporation is a member of a controlled group (see sections 1561	and 1563) ▶ □			
	Important: Members of a controlled group, see instructions.				
2	If the box on line 1 is checked:				
а	Enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income	bracket amounts (in that order):			
	(1) \[\\$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				
b	Enter the corporation's share of: (1) additional 5% tax (not more than \$11,750)	\$	_		
	(2) additional 3% tax (not more than \$100,000)	\$			
3	Income tax		3		
4	Alternative minimum tax (attach Form 4626)		5		
5	Add lines 3 and 4		5		
6a	Foreign tax credit (attach Form 1118)	6b			
b	Specified credits	OD			
С	General business credit. Check box(es) and indicate which forms are attached: ☐ Form 3800 ☐ Form(s) (specify) ►	6c			
d	Credit for prior year minimum tax (attach Form 8827)	6d			
e e	Bond credits from: Form 8860 Form 8912	6e			
7	Total credits. Add lines 6a through 6e		7		
8	Subtract line 7 from line 5		8		_
9	Foreign corporations—tax on income not effectively connected with U.S. busin		9		
10	Other taxes. Check if from: Form 4255 Form 8611 Other (att		10		
11	Total tax. Add lines 8 through 10. Enter here and on line 28, page 1		11		

Form **1120-L** (2005)

Page 7 Form 1120-L (2005) Schedule L Part I—Total Assets (section 806(a)(3)(C)) (see instructions) (a) Beginning of tax year (b) End of tax year 2 3 3 Proportionate share of partnership and trust assets Other assets (attach schedule). Total assets of controlled groups Total assets. Add lines 1 through 5. Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions) Line references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Funds" (lines 3 through 13) sections of the NAIC Annual Statement. (a) Beginning of tax year (b) End of tax year 1 2 2 Total assets (line 26) 3 3 Reserve for life policies and contracts (line 1) . 4 Reserve for accident and health policies (line 2) Liability for deposit-type contracts (line 3) . 5 Life policy and contract claims (line 4.1). 6 7 Accident and health policy and contract claims (line 4.2) 8 Policyholder's dividend and coupon accumulations (line 5) . . 9 Premiums and annuity considerations received in advance less discount (line 8) . . . 10 Surrender values on canceled policies (line 9.1) 11 Part of other amounts payable on reinsurance assumed (line 9.3) 11 Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includable in "total insurance liabilities on U.S. business" as defined in section 12 842(b)(2)(B)(i)) 13 Total insurance liabilities. Add lines 3 through 13 14

Form **1120-L** (2005)

Page 8 Form 1120-L (2005) Schedule M Other Information (see instructions) No Yes No At any time during the year, did one foreign person own, directly or indirectly, at least 25% of Check method of accounting: a Accrual b Other (specify) (a) the total voting power of all classes of stock of Check if the corporation is a: the corporation entitled to vote or (b) the total value **a** Legal reserve company—if checked: of all classes of stock of the corporation? . . . Kind of company: If "Yes," Enter: a Percentage owned ▶ (1) Stock (2) Mutual and **b** Owner's country ▶ Principal business: (1) Life insurance The corporation may have to file Form 5472, (2) Health and accident insurance Information Return of a 25% Foreign-Owned U.S. Fraternal or assessment association Corporation or a Foreign Corporation Engaged in a ☐ Burial or other insurance company U.S. Trade or Business. Enter number of Forms 5472 attached ▶ Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) Has the corporation elected to use its own payout plus unearned premiums and unpaid losses (whether pattern for discounting unpaid losses and unpaid or not ascertained) on noncancelable life, health or loss adjustment expenses? accident policies not included in life insurance reserves bears to the corporation's total reserves Does the corporation discount any of the loss reserves shown on its annual statement? . . . (section 816(c)) Attach a schedule of the computation. Enter the total unpaid losses shown on the corporation's annual statement: Does the corporation have any variable annuity (1) For the current year: \$ _ (2) For the previous year: \$ _ At the end of the tax year, did the corporation own, **b** Enter the total unpaid loss adjustment expenses directly or indirectly, 50% or more of the voting stock shown on the corporation's annual statement: of a domestic corporation? (For rules of attribution, (1) For the current year: \$ _ If "Yes," attach a schedule showing (a) name and (2) For the previous year: \$ __ employer identification number (EIN), (b) percentage If the corporation has an operations loss deduction owned, and (c) taxable income or (loss) before NOL (OLD) for the tax year and is electing under section and special deductions of such corporation for the tax year ending with or within your tax year. 810(b)(3) to forego the carryback period, check Is the corporation a subsidiary in an affiliated group If the corporation is filing a consolidated return, the or a parent-subsidiary controlled group? statement required by Temporary Regulations If "Yes," enter name and EIN of the parent section 1.1502-21T(b)(3)(i) or (ii) must be attached or corporation. ▶ the election will not be valid. At the end of the tax year, did any individual, Enter the available OLD carryover from prior tax partnership, corporation, estate, or trust own, years. (Do not reduce it by any deduction on page directly or indirectly, 50% or more of the 1, line 20.) ▶ \$ corporation's voting stock? (For rules of attribution,

Note. If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N** (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for more details.

see section 267(c).) If "Yes," complete **a** and **b** below.

Attach a schedule showing name and identifying number. (Do not include any information already

b Enter percentage owned ▶

entered in 6 above.)

Form **1120-L** (2005)

For	m 1	120-PC		U.S.	Property	and Cas	_		Con	npany	′	OMB No. 15	45-1027
Dep	artment	of the Treasury	For ca	alendar yea	r 2005 or tax ye	Income ar beginning	, 2	2005, ending		, 20.		200) 5
		venue Service				► See sepa	rate instruc	tions.					
		applicable box	if it	Name						B Er	nployer	identification n	umber
		ection has been under section(s	.). p		street, and roor	n or suite no. If a	P.O. box. see	instructions.		C Da	te inco	rporated	
	1	953(c)(3)(C)		5	,		, , , , , , , , , , , , , , , , , , , ,						
	• 🗀	933(0)(0)(0)	Please	City or to	own, state, and	ZIP code				D Ch	neck if a	consolidated ret	urn
	2 🗌	953(d)	Ple	!						I		orm 851)	
E	Checl	k if: (1) 🗌 F	Final retu	urn (2)	Name ch	nange (3)	Address ch	nange (4) [Amer	nded retu	ırn		
	1	Taxable incom	e (Sched	dule A, lin	e 37) (See inst	ructions if Sche	dule C, line	10, was comp	leted.) .		1		
	2	Taxable investi	ment inc	ome for e	electing small of	companies (Sch	edule B, line	21)			2		
	3					sections 1561 a	and 1563) .		اا				
		Important: Me			-								
	а	If the box on line			the corporation'	s share of the \$50 (2) \$,000, \$25,000,	and \$9,925,000 (3) _		ncome I			
	h	brackets (in that			additional 5%		ad \$11 750)	(3). <u>↓</u> \$		1			
	5			•	•			\$		i			
	4	. ,	,								4		
	5					lude					5		
	6	Alternative min	nimum ta	x (attach	Form 4626)						6		
	7	Total. Add line	es 4 thro	ugh 6 .							7		
	1	Foreign tax cre						8a					
\S	b	Specified cred						8b					
en	С	General busine attached:	ess cred	dit. Check	box(es) and	indicate which	forms are						
Ę		Form 3800	, г	□ Form/s) (apocifu)			8c					
Pa	۱ ۵	Credit for prior	_					8d					
р	e	Bond credits fr		Form 8	. —	Form 8912 .		8e					
Computation and Payments	f	Total credits.									8f		
<u>i</u>	9	Subtract line 8	of from lin	ne 7 .							9		
Ita	10	Foreign corpor	rations—	Tax on in	come not con	nected with U.S	. business				10		
o D	. 11					e PH (Form 112					11		
ő	12	Other taxes. C				Form 86		Other (attach s	schedule)		12		
ax	1	Payments: a 2									13		
–	'	2005		1	credited to	14a							
	b	Prior year(s) sp			payments								
		to be applied				14b							
	С	2005 estimated	tax paym	nents (see i	nstructions)	14c							
		2005 special e			` 1	include on line i	14f)	14d					
		Less 2005 refu						14f					
	'	Enter the total Tax deposited			•			14g					
	h	Credit by recip					tion 835(d)	14h					
	i	Other credits a	and payn	nents .				14i			14j		
	15	Estimated tax	penalty ((see instru	ctions). Check	if Form 2220 is	s attached		!		15		
	16		•			lines 13 and 15	•				16		
	17 18					l of lines 13 and 2006 estimate		mount overpa	Refund	ded -	17 18		
_	1.5	Under penalties of	perjury, I d	declare that I	have examined th	is return, including a	ccompanying so		ements, and	to the bes		nowledge and belie	ef, it is true,
Si	gn	correct, and compl	lete. Declar	ration of pre	parer (other than to	expayer) is based or	all information	ot which preparer	has any kn	owledge.	May t	he IRS discuss th	nis return
H	ere						_					he preparer show structions)?	
		Signature of o	fficer			Date	Title				<u> </u>		
Pa	id	Preparer's signature					Date		Check		⊢ Pre	eparer's SSN or PT	IN
	epare	Firm's nar	<u> </u>	<u> </u>						nployed L IN	<u> </u>		
Us	e On	yours if se address, a								hone no.	()	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **1120-PC** (2005)

Cat. No. 64270Q

For	m 1120	D-PC (2005)				Page 2
S	ched	ule A Taxable Income—Section 832 (see in	structions)			
			,		1	
	1 2	Premiums earned (Schedule E, line 7)			2	
	-	Dividends (Schedule C, line 15)				
			(a) Interest received	(b) Amortization of premium		
		_		premium	-	
	3a	Gross interest				
	b	Interest exempt under section 103				
<u>o</u>	С	Subtract line 3b from line 3a				
Income	d	Taxable interest. Subtract line 3c, column (b) from line 3c,	column (a)		3d	
ၓၟ	4		, ,		4	
=		Gross rents			5	
	5	Gross royalties			6	
	6	Capital gain net income (attach Schedule D (Form 1120))			7	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Fo			H	
	8	Certain mutual fire or flood insurance company premiums (8	
	9	Income on account of special income and deduction account	ınts		9	
	10	Income from protection against loss account (see instruction	ons)		10	
	11	Mutual interinsurers or reciprocal underwriters—decrease in			11	
	12	Income from a special loss discount account (attach Form	8816)		12	
	13	Other income (attach schedule)			13	
	14	Gross income. Add lines 1 through 13			14	
	15	Compensation of officers (attach schedule) (see instructions	s)		15	
S.	16	Salaries and wages (less employment credits)			16	
on	17	Agency balances and bills receivable that became worthles	s during the tax year		17	
deductions.	18	Rents			18	
ğ	19	Taxes and licenses			19	
ě	20a	Interest ▶ b Less tax-exempt inte			20c	
ono	21	Charitable contributions (see instructions for 10% limitation	•		21	
		Depreciation (attach Form 4562)			22	
for limitations	23	Depletion			23	
₩	24	Pension, profit-sharing, etc., plans			24	
ij	25	Employee benefit programs			25	
≟	26				26	
7	07	Losses incurred (Schedule F, line 14)			27	
	1	Additional deduction (attach Form 8816)			28	
ž	28	Other capital losses (Schedule G, line 12, column (g)) .			29	
instructions	29	Dividends to policyholders			30	
Ž	30	Mutual interinsurers or reciprocal underwriters—increase in			31	
St	31	Other deductions (see instructions) (attach schedule) .			32	
		Total deductions. Add lines 15 through 31				
e	33	Subtotal. Subtract line 32 from line 14			33	
Deductions (See	34a	Special deduction for section 833 organizations (Sc	0.4	 		
ns		line 6)			-	
tio	b	Deduction on account of special income and deduction acc	counts 34b			
on	С	Total. Add lines 34a and 34b			34c	
ed	35	Subtotal. Subtract line 34c from line 33			35	
	36a	Dividends-received deduction (Schedule C, line 27)				
	b	Net operating loss deduction				
	С	Total. Add lines 36a and 36b			36c	
					_	
	37	Taxable income (subtract line 36c from line 35). Enter here	and on page 1, line 1		37	

Form **1120-PC** (2005)

Form 1120-PC (2005)

Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

3	cneu	ule b Part i—Taxable investment income of	oi Electing Small	Companies—Sect	i on 634 (see mstruc	110113
			(a) Interest received	(b) Amortization of premium		
	1a	Gross interest			_	
ø)	b	Interest exempt under section 103				
ncome	С	Subtract line 1b from line 1a				
ၓၟ	d	Taxable interest. Subtract line 1c, column (b) from line 1c,			1d	
=	2	Dividends (Schedule C, line 15)	, ,		2	
	3	Gross rents			3	
	4	Gross royalties			4	
	5	Gross income from a trade or business, other than an inst	urance business, and fr	rom Form 4797	5	
	6	Income from leases described in sections 834(b)(1)(B) and	834(b)(1)(C)		6	
	7	Gain from Schedule D (Form 1120), line 14			7	
	8	Gross investment income. Add lines 1d through 7			8	
	9	Real estate taxes			9	
	10	Other real estate expenses			10	
	11	Depreciation (attach Form 4562)			11	
	12	Depletion			12	
ns	13	Trade or business deductions as provided in section 834(,,,,		14	
ţi	14	Interest			15	
Deductions	15 16	Other capital losses (Schedule G, line 12, column (g)) . Total. Add lines 9 through 15			16	
eg	17	Investment expenses (attach schedule)			17	
	18	Total deductions. Add lines 16 and 17			18	
	19	Subtract line 18 from line 8			19	
	20	Dividends-received deduction (Schedule C, line 27)			20	
		(
	21	Taxable investment income. Subtract line 20 from line 19	9. Enter here and on pa	age 1, line 2	21	
		-Invested Assets Book Values	and allocated to inv	·cotmount incomo		
(Ci	ompi	ete only if claiming a deduction for general expen		a) Beginning of tax year	(b) End of tax year	
	_			beginning or tax year	(b) Liid oi tax year	
22		l estate				
23		tgage loans				
24 25		cy loans, including premium notes				
26		ds of domestic corporations				
27		ck of domestic corporations	07			
28		ernment obligations, etc.				
29		k deposits bearing interest	1 00			
30		er interest-bearing assets (attach schedule)	30			
31		al. Add lines 22 through 30				
32					20	
33	Add	columns (a) and (b), line 31			32	
		columns (a) and (b), line 31			33	
34	Mea		32			
34 35	Mea Muli Inco	on of invested assets for the tax year. Enter one-half of line tiply line 33 by .0025	32		33	
	Mea Mult Inco (b) a	on of invested assets for the tax year. Enter one-half of line tiply line 33 by .0025	32		33	
35	Mea Muli Inco (b) a Muli	on of invested assets for the tax year. Enter one-half of line tiply line 33 by .0025	32		33	
35 36	Mea Muli Inco (b) a Muli Sub	an of invested assets for the tax year. Enter one-half of line tiply line 33 by .0025	32		33	

Form **1120-PC** (2005)

Page 4 Form 1120-PC (2005) Schedule C **Dividends and Special Deductions** Dividends-Received (see instructions) (a) Subject to section (b) Total dividends-832(b)(5)(B) received Income Dividends from less-than-20%-owned domestic corporations (other 1 debt-financed stock). Dividends from 20%-or-more-owned domestic 2 debt-financed stock) Dividends on debt-financed stock of domestic and foreign corporations . . . 3 Dividends on certain preferred stock of less-than-20%-owned public utilities . 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities Dividends on stock of certain less-than-20%-owned foreign corporations and certain 6 Dividends on stock of certain 20%-or-more-owned foreign corporations and certain 7 8 Dividends from wholly owned foreign subsidiaries and certain FSCs . 9 9 Dividends from affiliated companies 10 Dividends from controlled foreign corporations subject to the 85% deduction (attach 10 11 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 10 . 11 12 12 Income from controlled foreign corporations under subpart F (attach Forms 5471) . 13 13 Foreign dividend gross-up (section 78) 14 Other dividends (attach schedule) . 14 15 Total dividends. Add lines 1 through 14. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies . Dividends-Received Deduction (a) Subject to section (b) Total dividends-**Deduction** 832(b)(5)(B) received deduction 16 Multiply line 1 by 70% 16 17 17 Multiply line 2 by 80% 18 Deduction for line 3 (see instructions) 19 19 Multiply line 4 by 42% 20 20 Multiply line 5 by 48% 21 Multiply line 6 by 70% 21 22 22 Multiply line 7 by 80% 23 23 Enter the amount from line 8 24 Multiply line 10 by 85% 25 Total. Add lines 16 through 24. (See instructions for limitation.) Total. Add line 25, column (a), and line 9, column (a). Enter here and on Schedule F, Total deductions. Add line 25, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, 27 or Schedule B, line 20, whichever applies . . .

Form	1120-PC (2005)		Page 5
Scl	nedule E Premiums Earned—Section 832 (see instructions)		
1	Net premiums written		1
2	Unearned premiums on outstanding business at the end of the preceding tax y	/ear:	
а	Enter 100% of life insurance reserves included in unearned premiums (section		
u	832(b)(7)(A)) and all unearned premiums of section 833 organizations	2a	
b	Enter 90% of unearned premiums attributable to insuring certain securities .	2b	
С	Discounted unearned premiums attributable to title insurance	2c	
d	Enter 80% of all other unearned premiums	2d	
е	Total. Add lines 2a through 2d		2e
3	Total. Add lines 1 and 2e		3
4	Unearned premiums on outstanding business at the end of the current tax year	r:	
а	Enter 100% of life insurance reserves included in unearned premiums (section		
	832(b)(7)(A)) and all unearned premiums of section 833 organizations	4a	_
b	Enter 90% of unearned premiums attributable to insuring certain securities .	4b	_
С	Discounted unearned premiums attributable to title insurance	4c	-
d	Enter 80% of all other unearned premiums	4d	
е	Total. Add lines 4a through 4d		4e
5			5
6 7	Transitional adjustments under section 832(b)(7)(D) (see instructions) Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1		7
	nedule F Losses Incurred—Section 832 (see instructions)	<u> </u>	1
	,		1
1	Losses paid during the tax year (attach schedule)		
2	Balance outstanding at the end of the current tax year for:	2a	
a	Unpaid losses on life insurance contracts	2b	-
b	Discounted unpaid losses	25	2c
c	Total. Add lines 2a and 2b		3
3 4	Add lines 1 and 2c		
-	Balance outstanding at the end of the preceding tax year for: Unpaid losses on life insurance contracts	4a	
a b	Discounted unpaid losses	4b	
C	Total. Add lines 4a and 4b		4c
5	Subtract line 4c from line 3		5
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax	vear	6
7	Estimated salvage and reinsurance recoverable at the end of the current tax ye	•	7
8	Losses incurred (line 5 plus line 6 less line 7)		8
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line		
	26)	10	
11	The increase in policy cash value of section 264(f) policies as defined in section		
	805(a)(4)(F)	11	40
12	Total. Add lines 9, 10, and 11		12
13			13
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from Schedule A, line 26		14

Form **1120-PC** (2005)

Page 6 Form 1120-PC (2005) Schedule G Other Capital Losses (see instructions) (Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.) Dividends and similar distributions paid to policyholders 1 2 2 3 3 Expenses paid 4 Note. Adjust lines 5 through 8 to cash method if necessary. 5 Dividends-received (Schedule C, line 15) Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only) 8 Net premiums received 8 9 Total. Add lines 5 through 8 . . . Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-10 (g) Loss (a) Description of capital (b) Date (c) Gross (d) Cost or (e) Expense (f) Depreciation allowed ((d) plus (e) less the sum of (c) and (f)) acquired sales price other basis of sale (or allowable) 11 Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus 1 Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of 2 health care claims or in connection with the administration of cost-plus contracts 3 3 **Total.** Add lines 1 and 2 4 4 Multiply line 3 by .25 . . 5 Beginning adjusted surplus Special deduction. Subtract line 5 from line 4. If zero or less, enter -0-. Enter here and on Schedule A, line 6 34a. (See instructions for limitation.) 7

Net operating loss deduction (Schedule A, line 36b) .

Adjusted dividends-received deduction

Ending adjusted surplus. Add lines 5 through 9.

Taxable income (Schedule A, line 37)

Adjusted tax-exempt income

Net exempt income:

10

Form 1120-PC (2005)

8a

8b

9

10

Page 7 Form 1120-PC (2005) Schedule I Other Information (see instructions) Yes No Yes No Check method of accounting: (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. a Cash Corporation or a Foreign Corporation Engaged in Accrual a U.S. Trade or Business. Enter number of Forms ☐ Other (specify) ▶ 5472 attached ▶ Check box for kind of company: a Mutual Has the corporation elected to use its own payout Stock pattern for discounting unpaid losses and unpaid loss adjustment expenses? At the end of the tax year, did the corporation own, 8a Enter the total unpaid losses shown on the directly or indirectly, 50% or more of the voting corporation's annual statement: stock of a domestic corporation? (For rules of attribution, see section 267(c).) (1) for the current tax year: If "Yes," attach a schedule showing: (2) for the previous tax year: (a) name and employer identification number (EIN); **b** Enter the total unpaid loss adjustment expenses (b) percentage owned; and (c) taxable income or shown on the corporation's annual statement: (loss) before NOL and special deductions of such (1) for the current tax year: corporation for the tax year ending with or within (2) for the previous tax year: \$ _ your tax year. Is the corporation a subsidiary in an affiliated group Does the corporation discount any of the loss or a parent-subsidiary controlled group? . . . reserves shown on its annual statement? . . . If "Yes," enter name and EIN of the parent Enter the amount of tax-exempt interest received or corporation ▶ accrued during the tax year ▶ \$_ If the corporation has an NOL for the tax year and is electing to forgo the carryback period, At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . If the corporation is filing a consolidated return, the statement required by Temporary If "Yes," attach a schedule showing name and Regulations section 1.1502-21T(b)(3)(i) or (ii) identifying number. (Do not include any information must be attached or the election will not be valid. already entered in 4 above.) Enter percentage owned ▶..... Enter the available NOL carryover from prior tax At any time during the tax year, did one foreign years. (Do not reduce it by any deduction on person own, directly or indirectly, at least 25% of: line 36b, Schedule A.) . . ▶ \$ _ (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," (a) Percentage owned ▶ and (b) Owner's country -....

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form **1120-PC** (2005)

Page 8 Form 1120-PC (2005)

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)								
		Beginnin	g of tax year	End of t	ax year			
	Assets	(a)	(b)	(c)	(d)			
1	Cash							
2a	Trade notes and accounts receivable							
b	Less allowance for bad debts	()		()				
3	Inventories							
4	U.S. government obligations							
5	Tax-exempt securities (see instructions)							
6	Other current assets (attach schedule)							
7	Loans to shareholders							
8	Mortgage and real estate loans							
9	Other investments (attach schedule)							
10a	Buildings and other depreciable assets							
b	Less accumulated depreciation	()		()				
11a	Depletable assets							
b	Less accumulated depletion	()		()				
12	Land (net of any amortization)							
13a	Intangible assets (amortizable only)							
b	Less accumulated amortization	(()				
14	Other assets (attach schedule)							
15	Total assets							
	Liabilities and Shareholders' Equity							
16	Accounts payable							
17	Mortgages, notes, bonds payable in less than 1 year							
18	Insurance liabilities (see instructions)							
19	Other current liabilities (attach schedule) .							
20	Loans from shareholders							
21	Mortgages, notes, bonds payable in 1 year or more .							
22	Other liabilities (attach schedule)							
23	Capital stock: a Preferred stock							
	b Common stock							
24	Additional paid-in capital							
25	Retained earnings—Appropriated (attach schedule) .							
26	Retained earnings—Unappropriated							
27	Adjustments to shareholders' equity (attach schedule) .		((
28 29	Less cost of treasury stock		1		,			
Sch	nedule M-1 Reconciliation of Incom	ne (Loss) ner Book	cs with Income per	Return (see instruct	tions)			
	corporation is not required to complete Schedules N							
1	Net income (loss) per books							
2	Federal income tax per books		included in this re	on books this year not turn (itemize)				
3	Excess of capital losses over capital gains			est \$				
4	Income subject to tax not recorded on books		•					
·	this year (itemize)		8 Deductions in this	tax return not charged				
5	Expenses recorded on books this year not			ne this year (itemize)				
	deducted in this return (itemize)		a Depreciation \$					
а	Depreciation \$		b Charitable contrib	outions \$				
b	Charitable contributions \$							
С	Travel and entertainment \$		9 Add lines 7 and 8					
				A, line 35)—line 6 less				
6	Add lines 1 through 5		line 9					
SC	nedule M-2 Analysis of Unappropr	riated Retained E						
1	Balance at beginning of year			a Cash				
2	Net income (loss) per books			b Stock				
3	Other increases (itemize)			c Property				
				(itemize)				
4	Add lines 1 2 and 3		Add lines 5 and 6	vear (line 4 less line 7)				

Form	112	0-REIT				. Incon Estate								1545-1004
	ment of the		For caler	ndar year 200					, 2005, er			, 20	20	05
		status election		Name								C En	nployer identific	ation numbe
1 REI	eck if a: T with 100 ned subsidi		Please Type or	Number, str	eet, and roo	om or suite no	о. (If a P.	O. box,	see instru	ctions.)		D Da	i ate REIT establis	shed
(see	instruction sonal holo ach Sch. I	ns) \square	Print	City or town	n, state, and	I ZIP code						Е То	tal assets (see i	nstructions)
F	Check ap	plicable box(es)	: (1)	Final return ((2) Name	e change (3)	Add	ress cha	nge (4) [Amend	ed return	\$		
Part	i I—Re	al Estate I	nvestme	ent Trust	Taxable	Income	(see i	nstruc	tions)					
		In	come (EXCLUDIN	NG incor	ne reauire	ed to l	e rep	orted i	n Part I	I or Part	IV)		
1	Divider	nds	,			•		•				1		
2		t										2		
3		rents from re										3		
4		gross rents.										4		
5		gain net ind										5		
6	Net ga	in or (loss) fi	om Form	n 4797, Par	t II, line	17 (attach	Form 4	797)				6		
7	Other i	ncome (see	instructio	ns—attach	schedul	e)						7		
8 Dec	luction	ncome. Add	ING da	ductions o	· · ·	onnected	 Lwith	ncom		red to	he repor	8 ted in	⊥ n Part II or	Part I\/\
		•										9	T art ii oi	Tait IV)
9 10		ensation of c										10		
11		s and wages s and mainte										11		
12		ebts										12		
13												13		
14		and licenses										14		
15		t										15		
16		iation (attac										16		
17		sing										17		
18		deductions (18		
19		leductions.										19		
20		e income be										00		
	section	857(b)(2)(E)	deduction	on. Subtrac	t line 19	from line 8	3					20		
21	Less:	a Net operab Total dec	ating loss	deduction	(see instri	uctions) .	 lina 6)	21	h h					
		c Section 85										21d		
			(/(/(/		<i>,</i>	Tax and			-					l
22	Real e	state invest	ment tru	st taxable	income.	Subtract	line 21	d from	line 20			22		
23		ax (Schedule										23		
24	Payment	s: a 2004 overp	ayment cred	lited to 2005	24a		\perp							
b	2005 e	stimated tax	paymen	ts	24b									
С	Less 20	05 refund appl	ied for on	Form 4466	24c ()	l Bal ▶	24d			-		
е		posited with							24e					
f		for tax paid				`		,	24f 24g			24h		
g		for Federal t		•		,						25		
25 26		ted tax pena e. If line 24h	• .		•					•		26		
27		ayment. If li									rpaid	27		
28		mount of line						_0, 0			funded >	28		
<u></u>	I	er penalties of per											ny knowledge and	belief, it is true
Sig		or, and complete.	Decidiation	or breharer (oth	ы шап кахра	ayer) is based (nı all ifillöf	mauon oi	winch pre	parer nas al	iy kilowleuge	, [May the IRS disc	uss this return
Hei	- -	N					\	· 				_	with the preparer (see instructions)?	shown below
		Signature of office	cer			Date	<u> </u>	Title		<u> </u>				
Paid	arer's	Preparer's signature)					Date			heck if elf-employed		Preparer's SSN	UI FIIN
Use		Firm's name yours if self-e address, and	mployed),								EIN Phone ne	o()	

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Page 2 Form 1120-REIT (2005) Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions) Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1 2 Gross income from foreclosure property (see instructions—attach schedule) . 3 3 Total income from foreclosure property. Add lines 1 and 2 4 Deductions directly connected with the production of income shown on line 3 (attach schedule) Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions) 1a Enter total income from Part I, line 8. **b** Enter total income from foreclosure property from Part II, line 3. . 1c 2a Enter income from hedging transactions referred to in section 3 Enter income on line 1c from sources referred to in section 856(c)(2) 4 Subtract line 3 from line 2c. (If zero or less, enter -0-.) 5 6 Enter income on line 1c from sources referred to in section 856(c)(3) . . . 7 7 Subtract line 6 from line 5. (If zero or less, enter -0-.) Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.) Enter the amount from Part I, line 20 9 9 10 Enter the net capital gain from Schedule D (Form 1120), line 13 . 10 11 11 **12a** Enter total income from Part I, line 8. **b** Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.) 12c **c** Add lines 12a and 12b 13 Enter capital gain net income from Part I, line 5 14 14 15 15 Divide line 11 by line 14. Carry the result to five decimal places Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 3c 16 Part IV—Tax on Net Income From Prohibited Transactions (see instructions) Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure 2 Deductions directly connected with the production of income shown on line 1 Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and Schedule A **Deduction for Dividends Paid** (see instructions) Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency 1 Dividends paid in the 12-month period following the close of the tax year under a section 858(a) Dividends declared in October, November, or December deemed paid on December 31 under Consent dividends (attach Forms 972 and 973) 4 Total deduction for dividends paid. If there is net income from foreclosure property on Part II. line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter total dividends paid from line 5 here and on line 21b, page 1

Form **1120-REIT** (2005)

Page 3 Form 1120-REIT (2005) Schedule J Tax Computation (see instructions) Check if the REIT is a member of a controlled group (see sections 1561 and 1563) **Important:** Members of a controlled group, see instructions. 2a If the box on line 1 is checked, enter the REIT's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) |\$ **b** Enter the REIT's share of: (1) Additional 5% tax (not more than \$11,750) | \$ (2) Additional 3% tax (not more than \$100,000) | \$ 3a Tax on REIT taxable income c Tax from Part III, line 16 3d d Tax from Part IV, line 3 3e e Tax imposed under section 857(b)(7)(A) (see instructions) . . . **f** Tax imposed under sections \square 856(c)(7) and \square 856(g)(5) **q** Alternative minimum tax (attach Form 4626) h Income tax. Add lines 3a through 3g 4a Foreign tax credit (attach Form 1118) **b** Credits from: Form 8834 Form 8907, line 23. . . . General business credit. Check box(es) and indicate which forms 4c are attached. ☐ Form 3800 ☐ Form(s) (specify) ▶ **d** Credit for prior year minimum tax (attach Form 8827) 5 6 Personal holding company tax (attach Schedule PH (Form 1120)) 7 Other taxes. Check if from: Form 4255 Form 8611 Other (attach schedule) Total tax. Add lines 5 through 7. Enter here and on line 23, page 1 Schedule K Other Information (see instructions) Yes No Check method of accounting: At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: ☐ Cash ☐ Accrual (a) the total voting power of all classes of stock of c ☐ Other (specify) ►.... the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes." enter: . . . At the end of the tax year, did the REIT own, directly a Percentage owned ▶ or indirectly, 50% or more of the voting stock of a Owner's country ▶ domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and c The REIT may have to file Form 5472. Enter number employer identification number (EIN), (b) percentage of Forms 5472 attached ► owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the During this tax year, did the REIT pay dividends (other tax year ending with or within your tax year. than stock dividends and distributions in exchange Is the REIT a subsidiary in a parent-subsidiary for stock) in excess of the REIT's current and controlled group? accumulated earnings and profits? (See sections 301 If "Yes," enter the name and EIN of the parent and 316.) If "Yes." file Form 5452. corporation -Check this box if the REIT issued publicly offered debt instruments with original issue discount . . ▶ □ If so, the REIT may have to file Form 8281. At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly Enter the amount of tax-exempt interest received or accrued or indirectly, 50% or more of the REIT's voting stock? during the tax year ▶ \$ (For rules of attribution, see section 856(h).). . . If "Yes," attach a schedule showing name and Enter the available NOL carryover from prior tax identifying number. (Do not include any information already entered in 3 above.) Enter percentage years. (Do not reduce it by any deduction on owned line 21a.) ▶

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N** (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

_	1120-REIT (2005)			Page 4				
Sc	hedule L Balance Sheets per Books		g of tax year		I			
	Assets	(a)	(b)	(c)	(d)			
1	Cash							
2a		/		/				
b	Less allowance for bad debts	()				
3	U.S. government obligations							
4	Tax-exempt securities (see page 13 of instructions)							
5	Other current assets (attach schedule)							
6	Loans to shareholders							
7	Mortgage and real estate loans							
8	Other investments (attach schedule) .							
9a	·	/		/				
b))				
10	Land (net of any amortization)							
	Intangible assets (amortizable only)	/		/				
	Less accumulated amortization))				
12 13	Other assets (attach schedule) Total assets							
13								
	Liabilities and Shareholders' Equity							
14	Accounts payable							
15	Mortgages, notes, bonds payable in less than 1 year							
16	Other current liabilities (attach schedule)							
17	Loans from shareholders							
18	Mortgages, notes, bonds payable in 1 year or more							
19	Other liabilities (attach schedule)							
20	Capital stock: a Preferred stock							
	b Common stock							
21	Additional paid-in capital							
22	Retained earnings—Appropriated (attach schedule)							
23	Retained earnings—Unappropriated .							
24	Adjustments to shareholders' equity							
0.5	(see instructions—attach schedule)		1		(
25 26	Less cost of treasury stock Total liabilities and shareholders' equity))			
	e: Schedules M-1 and M-2 do not have to be	e completed if total a	l assets on Schedule I	line 13 column (d) ar	e less than \$25 000			
	nedule M-1 Reconciliation of Incom							
1	Net income (loss) per books		7 Income recorded	-	,			
	Federal income tax \$			nis return (itemize):				
	Less: Section 856(c)(7) tax, 856(g)(5) tax,			est \$				
	857(b)(5) tax, section 857(b)(7) tax, and		8 Deductions on					
	built-in gains tax \$ ()			book income this				
	Balance		year (itemize):					
	Excess of capital losses over capital gains		1	\$				
	Income subject to tax not recorded on		b Net operating lo					
	books this year (itemize):			1) \$				
	Expenses recorded on books this year not		c Deduction for d					
	deducted on this return (itemize):		1	1) \$				
	Depreciation \$		9 Net income from	•				
	Section 4981 tax . \$		10 Net income from p					
	Travel and entertainment \$		11 Add lines 7 throu					
	·		12 REIT taxable	=				
	Add lines 1 through 5		page 1)— line 6	less line 11				
Sc	hedule M-2 Analysis of Unappropri	riated Retained E	arnings per Books	s (line 23, Schedule	e L)			
1	Balance at beginning of year		5 Distributions: a	Cash				
2	Net income (loss) per books			Stock				
3	Other increases (itemize):		С	Property				
			6 Other decreases	(itemize):				
			7 Add lines 5 and	6 <u>.</u>				
4	Add lines 1, 2, and 3		8 Balance at end of y	ear (line 4 less line 7)				

For	_m 11	20-RI0		U	.S. Income	Tax Returi	n for			OMB No. 15	45-1010
Form 1120-RII				Regu	ılated Inves	tment Con	npanies				16
		of the Treasury enue Service	For caler	ndar year 2005 or ta	x year beginning ▶ See separa	, 2005, and ate instructions.	d ending	, 2	20	. 200	JJ
A	Year o electio	f RIC status n	Please	Name of fund					C Em	ployer identificati	on number
_			type or	Number, street, a	nd room or suite no. (If	a P.O. box, see inst	tructions.)		D Tota	al assets (see instr	uctions)
В		nd was established ructions)	print								
	(,		City or town, state	e, and ZIP code				•		1
E	Chack	c applicable b))))	Final return	(2) Name chang	e (3) Addre	ss change	(4) A	\$ mende	d return	
_			. ,		ttach Sch. PH) or if th	. ,		_ `			· • □
			<u> </u>		ncome (see inst		mphanoo wan	110g0. 000.	. 1.002	o for time tax you	
	1					,			1		
	2								2		
	3				section 988 transa				3		
πe	4	_			ans				4		
Income	5	-			over net long-term						
므		1120), line	12 (attach	Schedule D (Forn	n 1120))				5		
	6	_			t II, line 17 (attach I				6		
	7				schedule)				7		_
_	8								8		
	9				line 2)				10		
	10 11		• ,		credits)				11		
	12								12		
_	12								13		
tions	14								14		
struc	15								15		
Deductions (see instructions)	16	_		es							
)S (St	17										
tion	18								18		
onp	19	Manageme	nt and inve	estment advisory	fees				19		
De		_	•	-	, and custodian fee	•			20		
	21								21		
	22		,	e instructions—att d lines 9 through	ach schedule) .				23		
	24			_	ividends paid. Subt	ract line 23 from	 . line 8		24		
	25				chedule A, line 6a)				25		
	26	Investment	company	taxable income	Subtract line 25 fi				26		
	27			, line 8)					27		
	28	Payments: a	2004 overpayr	ment credited to 2005	28a						
and Payments	b	2005 estima	ated tax pa	ayments	28b						
me	С			for on Form 4466	28c () d Bal ► 28			-		
⁵ av	е	Tax deposit				28 (orm 2439)					
þ	f		•		oital gains (attach F	01111 2 100)			28h		
ar	g				ach Form 4136).				29		
Tax	29 30		. ,	,). Check if Form 22 total of lines 27 ar				30		
	31				the total of lines 2			oaid .	31		
_	32			•	to 2006 estimated to			unded ►	32		
	. T				ined this return, including a than taxpayer) is based or					ny knowledge and be	elief, it is true,
	ign	correct, and co	mpiete. Detidit	anon or preparer (other	I language 15 Dased Ol	. an imonination of will	on preparer nas a	ary Kriowiedg	, o.	May the IRS discuss th	is return with
Н	ere	0: .	-4 -46						_	the preparer shown	
_		, , , , , , , , , , , , , , , , , , , 	of officer		Date	Title	<u> </u>				
Pa	id	Prepare signatu				Date		heck if	, _	Preparer's SSN or I	- 1 IIN
	epare	r's Firm's	name (or				Se	elf-employed EIN	<u>- - </u>		
Us	e Onl		f self-employ	ed),				Phone I	no ()	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2005)

Form	1120-RIC (2005)								Page 2
Par	t II—Tax on Undistributed Net	Capital Gain Not D	esignated	Under	Section 852	2(b)(3)	(D)		
1	Net capital gain from Schedule D (F	orm 1120), line 13 (attac	ch Schedule I	D (Form	1120))	.	1		
2	Less: Capital gain dividends from S	chedule A, line 6b				.	2		
3	Amount subject to tax. Subtract line						3		
4	Capital gains tax. Multiply line 3 by						4		
Scl		idends Paid (Do not 2438, line 9b; see ins		empt-ir	nterest divide	ends o	r capit	al gain di	vidends
1	Dividends paid (other than dividends p	paid after the end of the ta	x year). Do	(a)	Ordinary dividend	s	(b) C	apital gain div	/idends
	not include dividends deemed paid in	the preceding tax year un	der section						
	852(b)(7) or 855(a), or deficiency divide	ends as defined in section	1860	1					
2	Dividends paid in the 12-month perio that the fund elects to treat as paid du								
3	Dividends declared in October, Nov paid on December 31 under section			3					
4	Consent dividends (section 565) (att			4					
5	Foreign tax paid deduction (section			5		Ш			
6	Deduction for dividends paid:								
а	Ordinary dividends. Add lines 1 through 5 of	column (a). Enter here and on I	line 25, Part I	6a		ш			
b	Capital gain dividends. Add lines 1	through 4 of column (b).	Enter here						
				6b					
Sc	hedule B Information Requi	red With Respect to	Income F	rom Ta	ax-Exempt (Obliga	tions		
1	Did the fund qualify under section 8						▶	☐ Yes	☐ No
	If "Yes," complete lines 2 through 5	-				ĺ	- 1		1
2	Amount of interest excludible from						2		
3	Amounts disallowed as deductions		. , . ,				3		
4	Net income from tax-exempt obliga:						4		
5	Amount of line 4 designated as exe hedule E Compensation of						5		
_	e: Complete Schedule E only if	•			,	om lin	1 P	art II and	line 9a
1100									
		total roccipio (iiro c,	i ait i, piu	3 HCt C	apitai gairi ii	0111 1111	0 1, 1 0	,	mio oa,
	m 2438) are \$500,000 or more.								
		(b) Social security number	(c) Percent of devoted to b	of time	(d) Percent of stock owne	fund		(e) Amount of compensation	of
	m 2438) are \$500,000 or more.	(b) Social security	(c) Percent	of time	(d) Percent of	fund		(e) Amount o	of
Forr	m 2438) are \$500,000 or more.	(b) Social security	(c) Percent	of time ousiness	(d) Percent of	fund d		(e) Amount o	of
Forr	m 2438) are \$500,000 or more.	(b) Social security number	(c) Percent devoted to b	of time pusiness %	(d) Percent of stock owne	fund d %		(e) Amount o	of
1 2	m 2438) are \$500,000 or more. (a) Name of officer	(b) Social security number	(c) Percent devoted to b	of time pusiness %	(d) Percent of stock owne	fund d %	0 1,11	(e) Amount o	of
1 2	(a) Name of officer Total compensation of officers. Enterphedule J Tax Computation Check if the fund is a member of a	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see se	(c) Percent devoted to b	of time susiness %	(d) Percent of stock owne	fund d %		(e) Amount o	of
1 2 Scl	Total compensation of officers. Entended In the fund is a member of a Important: Members of a controlled.	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions	(c) Percent devoted to b	of time eusiness % %	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
1 2 Scl	Total compensation of officers. Entended In the fund is a member of a limportant: Members of a controlled If the box on line 1 is checked, en	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions iter the fund's share of	(c) Percent devoted to b	of time eusiness % %	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
1 2 Scl	Total compensation of officers. Enterpretation Check if the fund is a member of a lmportant: Members of a controlled if the box on line 1 is checked, entaxable income brackets (in that orce	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions iter the fund's share of	(c) Percent devoted to be art I	of time eusiness % %	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
1 2 Scl	Total compensation of officers. Enter the dule J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that orce	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions iter the fund's share of eder):	(c) Percent devoted to be art I	of time uusiness % %	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
1 2 Scl 1 2a	Total compensation of officers. Enterplete Total compensation of officers. Enterplete Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that ord (1) \$ (2)	(b) Social security number er here and on line 9, Paragram (see instructions) controlled group (see sed group, see instructions after the fund's share of second controlled group) [Second of the second of the s	(c) Percent devoted to be art I	of time uusiness % %	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
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1 2 Scl 1 2a b	Total compensation of officers. Entendedle J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that ord (1) \[\\$ \] \[\]	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions) ter the fund's share of ider): 2) \$ 1,750). \$ 00,000)	(c) Percent devoted to be art I	of time uusiness % %	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
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1 2 Scl 1 2a b	Total compensation of officers. Enter the box on line 1 is checked, entaxable income brackets (in that orce (1) \$\\$Enter the fund's share of: (2) Additional 5% tax (not more than \$100 Capital gains tax. Enter amount from	(b) Social security number er here and on line 9, Particle (see instructions) controlled group (see set of group, see instructions after the fund's share of second (see second group). 1,750). 1,750). 1,750). 20,000) 1 income 1 i	(c) Percent devoted to be art I	of time usiness	(d) Percent of stock owne	fund d % % 2	3d	(e) Amount o	of
1 2 Scl 1 2a b	Total compensation of officers. Entendedle J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that orce (1) \$ (2) Enter the fund's share of: (1) Additional 5% tax (not more than \$1 (2) Additional 3% tax (not more than \$10 (2) Tax on investment company taxable Capital gains tax. Enter amount fror Alternative minimum tax (attach Forester Enter Ente	(b) Social security number er here and on line 9, Particle (see instructions) controlled group (see set of group, see instructions) therefore the fund's share of security	(c) Percent devoted to be art I	of time usiness	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
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1 2 Scl 1 2a b c d 4a	Total compensation of officers. Enter the fund is a member of a lmportant: Members of a controlled if the box on line 1 is checked, entaxable income brackets (in that ord (1) \$ (2) Additional 5% tax (not more than \$10 (2) Additional 3% tax (n	(b) Social security number er here and on line 9, Particle (see instructions) controlled group (see set of group, see instructions) therefore the fund's share of security	(c) Percent devoted to b art I	of time susiness	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
1 2 Scl 1 2a b c d 4a	Total compensation of officers. Entermedule J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that order (1) \$ (2) Enter the fund's share of: (1) Additional 5% tax (not more than \$1° (2) Additional 3% tax (not more than \$1° Tax on investment company taxable Capital gains tax. Enter amount from Alternative minimum tax (attach For Income tax. Add lines 3a through 3 Foreign tax credit (attach Form 1118 Credits from: Form 8834 Form 8907, line 2 General business credit. Check box	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see set d group, see instructions atter the fund's share of ster): 2) \[\\$ \] 1,750). \$ \[\\$ \] 1,750). \$ \[\\$ \] 1,750). \$ \[\\$ \] 1,750). \$ \[\\$ \] 1,750). \$ \[\\$ \] 1,750). \$ \[\\$ \] 1,750). \$ \[\\$ \] 1,750). 8 \[\\$ \] 20,0000 10 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23. 23. 24 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 29 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 29 \[\\$ \] 20 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 20 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 29 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 29 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\\$ \] 29 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 20 \[\\$ \] 21 \[\\$ \] 21 \[\\$ \] 22 \[\\$ \] 23 \[\\$ \] 24 \[\\$ \] 25 \[\\$ \] 26 \[\\$ \] 27 \[\\$ \] 27 \[\\$ \] 28 \[\\$ \] 29 \[\] 20 \[\\$ \] 20 \[\] 20 \[\\$ \] 20 \[(c) Percent devoted to be art I	of time usiness	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
1 2 Scl 1 2a b c d 4a b	Total compensation of officers. Entermedule J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that order (1) \$ (2) Enter the fund's share of: (1) Additional 5% tax (not more than \$1° (2) Additional 3% tax (not more than \$1° Tax on investment company taxable Capital gains tax. Enter amount from Alternative minimum tax (attach For Income tax. Add lines 3a through 3 Foreign tax credit (attach Form 1118 Credits from: Form 8834 General business credit. Check box attached: Form 3800 Form 3800	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see set d group, see instructions iter the fund's share of ster): 2) \[\\$ 1,750). \] \$ 1,750). \[\\$ 20,000) e income	(c) Percent devoted to be art I	of time usiness	(d) Percent of stock owne	fund d % % 2		(e) Amount o	of
1 2 Scl 1 2a b c d 4a b	Total compensation of officers. Entendedle J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that ord (1) \$ (2) Enter the fund's share of: (1) Additional 5% tax (not more than \$10 Tax on investment company taxable Capital gains tax. Enter amount from Alternative minimum tax (attach For Income tax. Add lines 3a through 3 Foreign tax credit (attach Form 1118 Credits from: Form 8834 Form 8907, line 2 General business credit. Check box attached: Form 3800 Credits from: Form 8827	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see set group, see instructions atter the fund's share of eder): 2) \[\\$ 1,750). \[\\$ 20,000) \] e income m line 4, Part II, above m 4626). controlled group (see set group) \$ 20,000 \[\\$ 21,750 \] controlled group (see set group) \[\\$ 22, \q	(c) Percent devoted to be art I	of time susiness	(d) Percent of stock owne	fund d % % 2 2 0000	3d	(e) Amount o	of
Forr 2 Sci 1 2a b 3a b c d 4a b c d e	Total compensation of officers. Entendedle J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that orce (1) \$ (2) Enter the fund's share of: (1) Additional 5% tax (not more than \$10 Tax on investment company taxable Capital gains tax. Enter amount from Alternative minimum tax (attach Form Income tax. Add lines 3a through 3 Foreign tax credit (attach Form 1118 Credits from: Form 8834 General business credit. Check box attached: Form 3800 Gredits from: Form 8827 Total credits. Add lines 4a through	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions) ter the fund's share of ider): 2) \$ 1,750). \$ 20,000) \$ ei income	(c) Percent devoted to be art I	of time rusiness	(d) Percent of stock owne	fund d % % 2 2 D000	3d	(e) Amount o	of
Forr 2 Sci 1 2a b 3a b c d 4a b c d e 5	Total compensation of officers. Entendedle J Tax Computation Check if the fund is a member of a Important: Members of a controlled If the box on line 1 is checked, entaxable income brackets (in that orce (1) \$ (2) Enter the fund's share of: (1) Additional 5% tax (not more than \$10 (2) Additional 3% tax (not more than \$10 (3) Enter amount from Alternative minimum tax (attach For Income tax. Add lines 3a through 30 Foreign tax credit (attach Form 1118 Credits from: Form 8834 General business credit. Check box attached: Form 3800 General business credit. Check box attached: Form 3800 Gredits from: Form 8827 Total credits. Add lines 4a through Subtract line 4e from line 3d	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions) ter the fund's share of set; 2) \[\\$ 1,750). \] sincome In line 4, Part II, above Im 4626) 23	(c) Percent devoted to be art I	of time jusiness % % %	(d) Percent of stock owne	fund d % % 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3d 4e 5	(e) Amount o	of
Forr 2 Sci 1 2a b 3a b c d 4a b c d e	Total compensation of officers. Enter the fund is a member of a lmportant: Members of a controlled if the box on line 1 is checked, entaxable income brackets (in that ord (1) \$ (2) Enter the fund's share of: (1) Additional 5% tax (not more than \$10 (2) Additional 3% tax (not more than \$10 (2) Additional 5% tax (not more t	(b) Social security number er here and on line 9, Pa (see instructions) controlled group (see sed group, see instructions) ter the fund's share of set; 2) \[\\$ 1,750). \] sincome In line 4, Part II, above Im 4626) 23	(c) Percent devoted to b art I	of time rusiness % % %	(d) Percent of stock owne	fund d % % 2 2 D D D D D D D D D D D D D D D D	3d	(e) Amount o	of

	20-RIC (2005)	F
cŀ	dule K Other Information (see instructions)	Υ
	neck method of accounting:	
a	Cash	
b	Accrual	
С	Other (specify) ►	
2	the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation	n?
	or rules of attribution, see section 267(c).)	
	"Yes," attach a schedule showing (a) name and identification number, (b) percentage owned, and (c) taxable income	
	oss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or with	hin
	pur tax year.	
3	the RIC a subsidiary in a parent-subsidiary controlled group?	
	"Yes," enter the employer identification number and the name of the parent corporation ▶	
	the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50%	
	ore of the RIC's voting stock? (For rules of attribution, see section 267(c).)	
	"Yes," attach a schedule showing name and identification number. (Do not include any information already entered in	
	ove.) Enter percentage owned ►	
	any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	
	ne total voting power of all classes of stock of the fund entitled to vote or	
a b	ne total value of all classes of stock of the fund?.	
D	"Yes," enter:	
	Percentage owned ►	
) Owner's country ►	
	ne fund may have to file Form 5472. Enter number of Forms 5472 attached ▶	
	to fully have to file Form 6472. Enter humber of Forms 6472 attached P	
;	uring this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock)	in
	cess of the fund's current and accumulated earnings and profits? (see sections 301 and 316)	
	"Yes," file Form 5452.	
,	neck this box if the fund issued publicly offered debt instruments with original issue discount	
	checked, the fund may have to file Form 8281.	
}	nter the amount of tax-exempt interest received or accrued during the tax year. ▶	
)	this return is being filed for a series fund (as defined in section 851(g)(2)), enter	
а	ne name of the regulated investment company in which the fund is a series ▶	
b	ne date the regulated investment company was incorporated or organized ▶	
)	ection 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects	
	pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions	
	r additional details and requirements	
1	egulations section 1.852-11 election. Check this box if, for purposes of computing taxable income, the fund elects	
	nder Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency	
	ss for this tax year	
_	the election is made, enter the amounts deferred:	
a L	ost-October capital loss October capital loss	
b	ost-October currency loss ▶	

Form **1120-RIC** (2005)

Form	1120-RIC (2005)					Page 4
Sch	nedule L Balance Sheets per Books	Beginning	of ta	x year	End of t	ax year
	Assets	(a)		(b)	(c)	(d)
1	Cash					
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts	(()	
3	U.S. government obligations					
4	Tax-exempt securities (see instructions)					
5	Other current assets (attach schedule) .					
6	Loans to shareholders					
7	Mortgage and real estate loans					
8	Other investments (attach schedule)					
9a	Buildings and other fixed depreciable assets					
b	Less accumulated depreciation	()			()	
10	Land (net of any amortization)					·
11a	Intangible assets (amortizable only)					
b	Less accumulated amortization	()			()	
12	Other assets (attach schedule)					
13	Total assets					
	Liabilities and Shareholders' Equity					
14	Accounts payable					l
15	Mortgages, notes, bonds payable in less than 1 year					
16	Other current liabilities (attach schedule)					
17	Loans from shareholders					
18	Mortgages, notes, bonds payable in 1 year or more					
19	Other liabilities (attach schedule)					
20	Capital stock					-
21	Additional paid-in capital					
22	Retained earnings—Appropriated (attach schedule)					
23	Retained earnings—Unappropriated					
24	Adjustments to shareholders' equity (attach schedule)		/			
25	Less cost of treasury stock		-)		
26 Note	Total liabilities and shareholders' equity: The fund is not required to complete Schedule.	s M-1 and M-2 if the t	ntal a	esate on Schadula	L line 13 column (d) a	are less than \$25,000
C	nedule M-1 Reconciliation of Incom					
1	Net income (loss) per books				on books this year	
2	Federal income tax (less built-in gains tax)		'		this return (itemize):	
3	Excess of capital losses over capital gains				rest . \$	
4	Income subject to tax not recorded on					
-	books this year (itemize):		8		s return not charged	
					me this year (itemize):	
			а	Depreciation	\$	
5	Expenses recorded on books this year not		b	Deduction for di	vidends	
	deducted on this return (itemize):			paid (line 25, Part	l) \$	
а	Depreciation \$					
b	Expenses allocable to tax-exempt interest		9	Net capital gain fro	om Form 2438, line 9a	
	income \$		10	If the fund did not	file Form 2438, enter	
С	Section 4982 tax \$	•		the net capital ga	ain from Schedule D	
d	Travel and entertainment \$			(Form 1120), line 13	3. Otherwise, enter -0-	
			11		ıgh 10	
_	A.110		12		pany taxable income	
6	Add lines 1 through 5	tod Datein at E		· · · · · · · · · · · · · · · · · · ·	line 6 less line 11	<u> </u>
Scr	nedule M-2 Analysis of Unappropria	ited Hetained Eai				.პ)
1	Balance at beginning of year		5		Cash	
2	Net income (loss) per books				Stock	
3	Other increases (itemize):				Property	
			6		(itemize):	
4	Add lines 1 2 and 3		1		6	

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

▶ Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation.

Internal Revenue Service				•						
For calendar year 2005, or tax y			05, or tax	year beginning	,	2005, ending			, 20	
	ffectiv lection	re date of S	Use the	Name				C Emplo	yer identification r	number
B Business code number (see instructions)			label. Other-	Number, street, and room	D Date incorporated					
			wise, print or type.	City or town, state, and Z	P code			E Total a	E Total assets (see instructions)	
								\$		1
_								•		
F (heck	(applicable box	(es: (1) L	\square Initial return (2) \square Fs in the corporation at e	inal return (3)	Name change (4)	□ Address (change	(5) Amende	d return
				usiness income and expe						
Out		-		b Le					nomation.	
4		Gross receipts or						2		
E	3			chedule A, line 8)				3		
Income	4			line 2 from line 1c . orm 4797, Part II, line 17				4		
므	5			ttach statement)				5		
	6	Total income	e (loss). A	Add lines 3 through 5.			•	6		
	7			ers				7		
(see the instructions for limitations)	8			ess employment credits)				8		
	9			nce				9		
	10							10		
	11							11		
	12	Taxes and lic	enses .					12		
	13							13		
nstr	14a	Depreciation	(attach Fo	orm 4562)		14a				
the	b			on Schedule A and else				-		
see	, c			line 14a				14c		
	15			duct oil and gas deplet				15 16		
<u>io</u>	16							17		
덛	17			g, etc., plans				18		
Deductions	18 19			grams				19		
Ŏ	20			d the amounts shown in				20		
	21			come (loss). Subtract li				21		
	22	Tax: a Exce	ss net pa	assive income tax (attacl	n statement)	22a				
S				(Form 1120S)	•	001				
				(see the instructions fo				22c		
шe	23			ed tax payments and amount		1 23a				
a	l .	Tax deposite				. 23b		_		
and Paymen	1			paid on fuels (attach Fo	rm 4136)	23c				
anc		Add lines 23a	J					23d		
Tax	24			(see instructions). Chec			. ▶⊔	24		
Ë	25			smaller than the total o	· ·			25 26		
	26 27			23d is larger than the to you want: Credited to 200 6			efunded ►	27		
		Under penalties of	f perjury, I de	eclare that I have examined this r	eturn, including accompan	ying schedules and statem	ents, and to the	best of my	knowledge and belie	f, it is true,
Sig	gn	correct, and comp	olete. Declara	ation of preparer (other than taxp	ayer) is based on all inforr	nation of which preparer ha	as any knowledg		the IRS discuss th	is return
	re				L			with	the preparer show	n below
		Signature of c	officer		Date	Title		(see	instructions)? Yes	∐ No
D-:	٩ .	Preparer'	s			Date	Check if	F	Preparer's SSN or PT	N
Pai		signature					self-employed	3 🗌 📗		
	pare		me (or elf-employe	ed).			EIN			
USE	On		and ZIP co				Phone r	no. ()	
										_

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11510H

Form **1120S** (2005)

Form	1120S (2005)	Page 2
Sch	edule A Cost of Goods Sold (see instructions)	
1	Inventory at beginning of year	
2		
3	Tutilizes	
4		
	Additional section 200A costs (attach statement)	
5	Other Costs (attach statement)	
6	Total. Add lines i tillough 5	+
7	inventory at end or year	
8	Cost of goods sold. Subtract line 7 from line 6. Effici fiere and off page 1, line 2	
Уa	Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section	1.4/1-3
	(ii) Lower of cost or market as described in Regulations section 1.471-4	
	(iii) ☐ Other (specify method used and attach explanation) ►	
	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) .	_
	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 97	0) ▶ □
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	<u> </u>
	If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? . Was there any change in determining quantities, cost, or valuations between opening and closing inventor if "Yes," attach explanation.	
Sch	nedule B Other Information (see instructions)	Yes No
1	Check method of accounting: (a) ☐ Cash (b) ☐ Accrual (c) ☐ Other (specify) ▶	
2	See the instructions and enter the:	
_	(a) Business activity ► (b) Product or service ►	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of	
•	corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name	
	and employer identification number and (b) percentage owned	
4	Was the corporation a member of a controlled group subject to the provisions of section 1561?	
5	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any	
Ŭ	transaction?	reportable
6	Check this box if the corporation issued publicly offered debt instruments with original issue discount.	· • □
	If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issu	
	Instruments.	o Biododine
7	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation a	cquired an
-	asset with a basis determined by reference to its basis (or the basis of any other property) in the h	
	C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net	
	built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain	•
	years	nom phor
8	Check this box if the corporation had accumulated earnings and profits at the close of the tax year .	
9	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year.	ne tax vear
·	less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.	io tax your
Note	: If the corporation had assets or operated a business in a foreign country or U.S. possession, it ma	y be required to attach
Sche	edule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for de	etails.
Sch	nedule K Shareholders' Shares of Income, Deductions, Credits, etc.	
	Shareholders' Pro Rata Share Items	Total amount
	1 Ordinary business income (loss) (page 1, line 21)	
	2 Net rental real estate income (loss) (attach Form 8825)	
	3a Other gross rental income (loss)	
	b Expenses from other rental activities (attach statement).	
(8)	c Other net rental income (loss). Subtract line 3b from line 3a	;
SO-	4 Interest income	
	5 Dividends: a Ordinary dividends	
Income (Loss)	b Qualified dividends	
9	6 Royalties	
=	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	
	b Collectibles (28%) gain (loss)	
	c Unrecaptured section 1250 gain (attach statement) 8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	
	10 Other income (loss) (see instructions) Type ▶	

Form 112	20S (2005)		Page 3	
	Shareholders' Pro Rata Share Items (continued)	Total amount		
S	11 Section 179 deduction (attach Form 4562)	11		
Deductions	12a Contributions	12a		
qnc	b Investment interest expense	12b		
De	c Section 59(e)(2) expenditures (1) Type ▶	12c(2)		
	d Other deductions (see instructions) Type ▶	12d		
<u>+</u>	13a Low-income housing credit (section 42(j)(5))	13a		
Credit ture	b Low-income housing credit (other)	13b		
द्वं ठं	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c		
Credits & Crec Recapture	d Other rental real estate credits (see instructions). Type ▶	13d		
dits ec	e Other rental credits (see instructions) Type ▶	13e		
<u>5</u> H	f Credit for alcohol used as fuel (attach Form 6478)	13f		
<u> </u>	g Other credits and credit recapture (see instructions) Type ▶	13g		
	14a Name of country or U.S. possession ▶			
	b Gross income from all sources	14b		
	c Gross income sourced at shareholder level	14c		
	Foreign gross income sourced at corporate level:			
	d Passive	14d		
SL	e Listed categories (attach statement)	14e		
ᅙ	f General limitation	14f		
äc	Deductions allocated and apportioned at shareholder level:			
ans	g Interest expense	14g		
Foreign Transactions	h Other	14h		
gu	Deductions allocated and apportioned at corporate level to foreign source income:			
<u>re</u> i	i Passive	14i		
P	j Listed categories (attach statement)	14j		
	k General limitation	14k		
	Other information:			
	I Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	141		
	m Reduction in taxes available for credit (attach statement)	14m		
	n Other foreign tax information (attach statement)	45		
	15a Post-1986 depreciation adjustment	15a		
ve Tax	b Adjusted gain or loss	15b 15c		
mati um) Ite	c Depletion (other than oil and gas)	15d		
Alternative Minimum Tax (AMT) Items	d Oil, gas, and geothermal properties—gross income	15e		
` ≥⊙	e Oil, gas, and geothermal properties—deductions	15e		
		16a		
ltems Affecting Shareholder Basis	16a Tax-exempt interest income	16b		
s Affer arehol Basis	b Other tax-exempt income	16c		
hard	c Nondeductible expenses	16d		
s	d Property distributions	16e		
	17a Investment income	17a		
Ę		17b		
ma	 b Investment expenses c Dividend distributions paid from accumulated earnings and profits 	17c		
Į	d Other items and amounts (attach statement)	170		
<u>=</u>	e Income/loss reconciliation. (Required only if Schedule M-1 must be completed.) Combine			
Other Information	the amounts on lines 1 through 10 in the far right column. From the result, subtract the			
ğ	sum of the amounts on lines 11 through 12d and 14l	17e		

Form **1120S** (2005)

Form 1120S (2005) Page **4**

	Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."							
Sch	nedule L Balance Sheets per Books	Beginning	of tax year	Er	End of tax year			
	Assets	(a)	(b)	(c)	(d)			
1	Cash							
2a	Trade notes and accounts receivable							
b	Less allowance for bad debts							
3	Inventories							
4	U.S. government obligations			-				
5	Tax-exempt securities			-				
6	Other current assets (attach statement)			-				
7	Loans to shareholders			-				
8	Mortgage and real estate loans			-				
9	Other investments (attach statement)							
10a	Buildings and other depreciable assets							
	Less accumulated depreciation							
11a								
	Less accumulated depletion							
12	Land (net of any amortization)							
	Intangible assets (amortizable only)							
	Less accumulated amortization							
14	Other assets (attach statement)							
15	Total assets							
	Liabilities and Shareholders' Equity							
16	Accounts payable							
17	Mortgages, notes, bonds payable in less than 1 year.							
18	Other current liabilities (attach statement)							
19	Loans from shareholders							
20	Mortgages, notes, bonds payable in 1 year or more							
21	Other liabilities (attach statement)							
22	Capital stock							
23	Additional paid-in capital							
24	Retained earnings							
25	Adjustments to shareholders' equity (attach statement) .							
26	Less cost of treasury stock		()					
27	Total liabilities and shareholders' equity							
Sch	edule M-1 Reconciliation of Income	(Loss) per Books	With Income (Loss	s) per Return				
1	Net income (loss) per books		5 Income recorded on bo	•	ded			
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on Schedule K, lines 1	through 10 (itemize):				
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax-exempt intere	st \$				
	year (itemize):							
3	Expenses recorded on books this year not		6 Deductions included		I			
	included on Schedule K, lines 1 through 12		1 through 12 and 14		nst			
	and 14I (itemize):		book income this ye	, ,				
a	Depreciation \$		a Depreciation \$					
b	Travel and entertainment \$							
4	Add lines 1 through 3		7 Add lines 5 and 6 8 Income (loss) (Schedule k					
	Analysis of Assumulated							
Sch	nedule M-2 Undistributed Taxable Ind				, and Snarenoiders			
	Chalculated Taxable III		,	· I	(a) Charahaldara'diatribut			
		(a) Accumulate adjustments acco			(c) Shareholders' undistributed axable income previously taxed			
4	Ralanco at boginning of tay year							
1	Balance at beginning of tax year Ordinary income from page 1, line 21							
2								
3	Other additions	()					
4	Loss from page 1, line 21	() ()				
5	Other reductions		, ,	,				
6 7	Combine lines 1 through 5							
/ 2	DISTRIBUTIONS OTHER THAN DIVIDEND DISTRIBUTIONS Relance at end of tay year Subtract line 7 from line 6							

SCHEDULE D (Form 1120S)

Capital Gains and Losses and Built-In Gains

OMB No. 1545-0130

2005

Department of the Treasury Internal Revenue Service

Attach to Form 1120S.See separate instructions.

Name					Employer ide	entifica	tion number
Pa	t I Short-Term Capita	I Gains and Los	ses—Assets H	eld One Year or I	_ess		
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions	s)	(f) Gain or (loss) (Subtract (e) from (d))
1							
	Short-term capital gain from	 installment sales fr	om Form 6252. lir	ne 26 or 37		2	
3	Short-term capital gain or (los					3	
4	Combine lines 1 through 3 in					4	
5	Tax on short-term capital gai					5	()
6	Net short-term capital gair Schedule K, line 7 or 10			Enter here and on		6	
Pa							ı
	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructio		(f) Gain or (loss) (Subtract (e) from (d))
7							
8	Long-term capital gain from i	│ nstallment sales fro	l om Form 6252, lir	⊥ ne 26 or 37		8	
9	Long-term capital gain or (los					9	
10	Capital gain distributions .					10	
11	Combine lines 7 through 10 i	n column (f)				11	
12	Tax on long-term capital gair					12	()
13	Net long-term capital gain						
Do	Schedule K, line 8a or 10 .	(Caa inatuustiana				13	
	t III Built-In Gains Tax					44	
14	Excess of recognized built-in			` '	,	14 15	
15	Taxable income (attach comp Net recognized built-in gain.					16	
16 17	Section 1374(b)(2) deduction					17	
18	Subtract line 17 from line 16.					18	
19						19	
20	Section 1374(b)(3) business of					20	
21	Tax. Subtract line 20 from lin		•	·	•		
	page 1. line 22b	•	,		*	21	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V Schedule D (Form 1120S) 2005



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			Final K-1		Amende	d K-1	1 OMB No. 1545-0130
Schedule K-1 (Form 1120S)	2005	Pa	art III				of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2005, or tax	1	Ordinary	/ business income	e (loss)	13	Credits & credit recapture
	year beginning, 2005 ending, 20	2	Net renta	al real estate incom	e (loss)		
	e of Income, Deductions,	3	Other ne	et rental income (l	oss)		
Credits, etc.	See back of form and separate instructions.	4	Interest	incomo			
Part I Information	on About the Corporation	-	interest	income			
A Corporation's employer ide	entification number	5a	Ordinary	/ dividends			
B Corporation's name, addre	ess, city, state, and ZIP code	5b	Qualified	d dividends		14	Foreign transactions
		6	Royalties	s			
		7	Net shor	rt-term capital gair	n (loss)		
C IRS Center where corporate	tion filed return	8a	Net long	g-term capital gair	n (loss)		
	n number, if any	8b	Collectib	oles (28%) gain (lo	oss)		
E	s attached	8c	Unrecap	otured section 125	50 gain		
Part II Information	on About the Shareholder	9	Net sect	tion 1231 gain (lo	ss)		
F Shareholder's identifying n	number	10	011	4 \		45	Alternative maining up toy (ANAT) items
G Shareholder's name, addre	ess, city, state and ZIP code	10	Other in	come (loss)		15	Alternative minimum tax (AMT) items
H Shareholder's percentage ownership for tax year .							
		11	Section	179 deduction		16	Items affecting shareholder basis
		12	Other de	eductions			
<u> </u>							
Jse Or							
For IRS Use Only						17	Other information
Po							
			* 0	-1111			Halfata and the Company
		1	^ See a	attacned state	ement f	or a	dditional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Cat. No. 11520D

Schedule K-1 (Form 1120S) 2005

Form **8825**

Department of the Treasury

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► See instructions on back.

► Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

2005

Employer identification number Show the kind and location of each property. See page 2 to list additional properties. C **Properties** D Α В С Rental Real Estate Income 2 Gross rents **Rental Real Estate Expenses** 3 Advertisina 4 4 Auto and travel 5 Cleaning and maintenance 6 Commissions 7 Insurance 7 8 Legal and other professional fees 9 9 Interest 10 10 Repairs 11 11 Taxes 12 12 Utilities 13 13 Wages and salaries . . 14 14 Depreciation (see instructions) Other (list) ▶ 15 Total expenses for each property. 16 Add lines 3 through 15 17 Total gross rents. Add gross rents from line 2, columns A through H 18 Total expenses. Add total expenses from line 16, columns A through H Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real 19 20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which 20a this partnership or S corporation is a partner or beneficiary (from Schedule K-1) b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed: (1) Name (2) Employer identification number 21 Net rental real estate income (loss). Combine lines 17 through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4

Form **3800**

General Business Credit

OMB No. 1545-0895

See instructions.Attach to your tax return.

Attachment Sequence No. 22

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Identifying number

Pai	t I Current Year Credit	
1a	Investment credit (Form 3468)	1a
b	Work opportunity credit (Form 5884)	1b
С	Welfare-to-work credit (Form 8861)	1c
d	Credit for increasing research activities (Form 6765)	1d
е	Low-income housing credit (Form 8586)	1e
f	Enhanced oil recovery credit (Form 8830)	1f
g	Disabled access credit (Form 8826)	1g
h	Renewable electricity production credit (Form 8835, Section A only)	1h
i	Indian employment credit (Form 8845)	1i
j	Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j
k	Orphan drug credit (Form 8820)	1k
- 1	New markets credit (Form 8874)	11
m	Credit for small employer pension plan startup costs (Form 8881)	1m
n	Credit for employer-provided child care facilities and services (Form 8882)	1n
0	Qualified railroad track maintenance credit (Form 8900)	10
р	Biodiesel and renewable diesel fuels credit (Form 8864)	1p
q	Low sulfur diesel fuel production credit (Form 8896)	1q
r	Distilled spirits credit (Form 8906)	1r
	Nonconventional source fuel credit (Form 8907)	1s
	Energy efficient home credit (Form 8908)	1t
	Alternative motor vehicle credit (Form 8910)	1u
	Alternative fuel vehicle refueling property credit (Form 8911)	1v
	Credit for contributions to selected community development corporations (Form 8847)	1w
	Trans-Alaska pipeline liability fund credit (see instructions)	1x 1y
У	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z
Z	Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	12
•	O I WALLE A WALLE	2
2	Current year credit. Add lines 1a through 1z	2
2	Despite activity avadita included on line 2 (acc instructions)	3
3	Passive activity credits included on line 2 (see instructions)	
4	Subtract line 3 from line 2	4
4	Subtract line 3 from line 2	
5	Passive activity credits allowed for 2005 (see instructions)	5
5	Passive activity credits allowed for 2005 (see instructions)	
6	Carryforward of general business credit to 2005. See instructions for the schedule to attach	6
J	Carry for ward or general business credit to 2000. See instructions for the scriedule to attach	
7	Carryback of general business credit from 2006 (see instructions)	7
•	San Jacob C. gonoral basiness creat none 2000 (1000 motionor)	
8	Current year credit. Add lines 4 through 7	8

_	3800 (2005)	Page 2
Pa	rt II Allowable Credit	
9	Regular tax before credits (see instructions)	9
10	Alternative minimum tax (see instructions)	10
11	Add lines 9 and 10	11
12a	Foreign tax credit	
b	406	
С	Possessions tax credit (Form 5735, line 17 or 27)	
d	Nonconventional source fuel credit (Form 8907, line 23)	
е	Other specified credits (see instructions)	
f	Add lines 12a through 12e	12f
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 .	13
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	
16	Tentative minimum tax (see instructions)	
17	Enter the greater of line 15 or line 16	17
18	Subtract line 17 from line 13. If zero or less, enter -0	18
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form	
	1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	
	G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions.	
	Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations:	
	See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions	
	if there has been an ownership change, acquisition, or reorganization	19
Sch	nedule A—Additional General Business Credit Allowed by Code Section 38(c)(2)	(Before Repeal by the
	Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations	
20	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit	
	under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20
21	Tentative minimum tax (from line 16)	
22	Multiply line 21 by 25% (.25)	22
23	Enter the amount from line 18	-
24	Enter the portion of the credit shown on line 8 that is not attributable	
	to the regular investment credit under section 46 (before amendment	
	by the Revenue Reconciliation Act of 1990)	-
25	Subtract line 24 from line 23. If zero or less, enter -0	25
26	Subtract line 25 from line 20. If zero or less, enter -0	26
27	For purposes of this line only, refigure the amount on Form 4626, line	
	10, by using zero on Form 4626, line 6, and enter the result here . 27	-
28	Multiply line 27 by 10% (.10)	28
29	Net income tax (from line 13)	29
30	Enter the amount from line 19	30
31	Subtract line 30 from line 29	31
32	Subtract line 28 from line 31	32
33	Enter the smallest of line 22, line 26, or line 32	33
34	Subtract line 33 from line 21	34
35	Enter the greater of line 15 or line 34	35
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount	
	previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19	36

Form 3800 (2005)

(Rev. January 2006) Department of the Treasury

Depreciation and Amortization (Including Information on Listed Property)

► Attach to your tax return.

Sequence No. 67

OMB No. 1545-0172

Name(s) shown on return

► See separate instructions. Business or activity to which this form relates

Identifying number

Par			ertain Property Un sted property, comp			u complete Part	· <i>1.</i>	
1	Maximum amount. S	See the instruc	tions for a higher limit	for certain bus	inesses.		1	\$105,000
2			placed in service (se		2			
3			perty before reduction				3	\$420,000
4			ine 3 from line 2. If ze				4	
5			ract line 4 from line 1.					
	separately, see inst				· · ·		5	
_	(a)	Description of pro	perty	(b) Cost (business	3 use only)	(c) Elected Cos		-
6								-
					7			-
7			from line 29				•	
8			property. Add amoun		-		8	
9			naller of line 5 or line				9	
10	•		n from line 13 of your				10	
11			maller of business incom				11	
12			Add lines 9 and 10, bu			an line 11	12	
13	•		2006. Add lines 9 and					
			w for listed property.					
Par	t II Special Der	preciation All	owance and Other	Depreciation	ı (Do no	t include listed pr	oper	ty.) (See instructions.)
14			, certain property with a ed property) placed in s				14	
15	Property subject to				-		15	
16			RS)				16	
Par			(Do not include list					<u> </u>
				Section A	(,		
17 18	If you are electing to general asset accou	to group any a unts, check he	aced in service in tax assets placed in servi are	ce during the	tax year	into one or more	17	
	Section B—		d in Service During 2	2005 Tax Yea	r Using t	he General Depre	eciati	ion System
(a)	Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Conve	ention (f) Metho	d	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
d	10-year property							
е	15-year property							
	20-year property							
	25-year property			25 yrs.		S/L		
h	Residential rental			27.5 yrs.	ММ			
••	property			27.5 yrs.	ММ			
i	Nonresidential real			39 yrs.	ММ			
•	property				ММ			
		ssets Placed	in Service During 20	05 Tax Year			recia	ntion System
20a	Class life					S/L		
	12-year			12 yrs.		5/L		
	40-year			40 yrs.	ММ			
		see instruction	ons)	J. J 1		1 012		<u> </u>
			,				21	
21 22	Listed property. Ent		m iine ∠8 lines 14 through 17, lir		in column			
	Enter here and on the	e appropriate l	ines of your return. Pa	rtnerships and	S corpora	ations—see instr.	22	
23			ced in service during		ar,			
	enter the portion of	the basis attr	ibutable to section 26	S3A costs .	. 23			

Form 4562 (2005) (Rev. 1-2006)

FOITH 4562 (20	JUS) (Rev. 1-2006)		
Dart V	Listed Property (Include automobiles	cortain other vehicles	collular t

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Sec	tion A—Depre	ciation and O	ther Inforn	nation	(Cautio	n: See	the ins	structio	ns for lii	nits for	passe	nger au	tomobil	es.)	
24a	Do you have evid	dence to support t	he business/	investme	nt use cl	aimed?	☐ Yes	☐ No	24b	f "Yes,"	is the e	vidence	written?	☐ Ye	s 🗆 No
Тур	(a) be of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	1	(d) t or other basis		(e) sis for de siness/in use o	vestment		у Ме	(g) thod/ vention	Depr	(h) eciation luction	Ele secti	(i) ected ion 179 cost
25		e for certain aircraft n service during the													
26		more than 50					judiniou b	40111000	111 000) 000	oli dolloric	5) 25				
	1 2		%												
			%												
			%												
27	Property used	50% or less in		ed busir	ness us	e:			1	0 "					
			% %						1	S/L -					
			%							5/L -					
28 29		in column (h), in column (i), li	lines 25 th							1	28		00		
29	Add amounts	iii coluitiii (i), ii							 Vehicles		· · ·		. 29	'	
	nplete this sect provided vehicles		used by a	a sole p	roprieto	or, part	ner, or	other "	more tha	an 5%					vehicles.
30	during the year (do not include commuting				a) cle 1		b) icle 2	(c) Vehicle 3		(c Vehic			e) cle 5	(f) Vehicle 6	
31	,	miles driven durin													
32	Total other po	ersonal (noncon	nmuting)												
33	Total miles driv lines 30 throug	ven during the year	ear. Add		I						I				I
34		le available for duty hours? .	•	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35		cle used primar owner or related													
36	•	cle available for													
	wer these ques more than 5%		nine if you	meet a	n exce	ption to								yees w	ho are
37	-	ain a written po											ting,	Yes	No
38		n a written policy tions for vehicles		nat prohi	bits pers	sonal us	e of veh	icles, ex	cept com	muting,	by your	employ			
39		all use of vehic	•	•											
40	Do you provid	de more than fi e vehicles, and	ve vehicles	s to you	ır empl	oyees,	obtain	informa	ation fro	m your	emplo	yees al	oout		
41	Do you meet th	ne requirements of the same in	concerning of	qualified	automo	bile der	nonstrat	ion use'	? (See ins	struction	ıs.) .				
Pa		tization	, 00, 10, 0.				,,,,,,,,,,,	000							
	(a) Description	of costs	Date am	b) ortization gins		Amor	c) tizable ount			d) de tion	Amort	e) tization od or entage		(f) rtization his year	for
42	Amortization o	f costs that beg	ins during	your 20	05 tax y	/ear (se	e instru	ctions):			75.50	30			
40	A a .ut! ±! -	-f t	f		0005 3							46			
43 44		of costs that be nounts in colun						 report				43			
	i otali Auu ali	nounts in colui	1111 (1). 366	110 1110	ii uotiOl	13 101 W	incle IC	, report				44			

Form **4626**

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

2005

Department of the Treasury Internal Revenue Service See separate instructions.Attach to the corporation's tax return.

Name		Employe	r identifi	cation number
1	Note: See the instructions to find out if the corporation is a small corporation exempt from alternative minimum tax (AMT) under section 55(e). Taxable income or (loss) before net operating loss deduction		1	
2	Adjustments and preferences:			
а	Depreciation of post-1986 property		2a	
b	Amortization of certified pollution control facilities		2b	
С	Amortization of mining exploration and development costs		2c	
d	Amortization of circulation expenditures (personal holding companies only)		2d	
e	Adjusted gain or loss		2e	
f	Long-term contracts		2f	
g	Merchant marine capital construction funds		2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h	
i	Tax shelter farm activities (personal service corporations only)		2i	
i	Passive activities (closely held corporations and personal service corporations only)		2j	
k	Loss limitations		2k	
ı	Depletion		21	
m	Tax-exempt interest income from specified private activity bonds.		2m	
n	Intangible drilling costs		2n	
0	Other adjustments and preferences		20	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20		3	
4	Adjusted current earnings (ACE) adjustment:			
а	ACE from line 10 of the ACE worksheet in the instructions			
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a			
	negative amount (see instructions)			
С	Multiply line 4b by 75% (.75). Enter the result as a positive amount			
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)			
е	ACE adjustment.			
	• If line 4b is zero or more, enter the amount from line 4c		4e	
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount			
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT.		5	
6	Alternative tax net operating loss deduction (see instructions)		6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a reinterest in a REMIC, see instructions		7	
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line	e 8c):		
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0			
b	Multiply line 8a by 25% (.25)			
С	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled		9.0	
_	see instructions). If zero or less, enter -0		8c	
9	Subtract line 8c from line 7. If zero or less, enter -0-		9	
10	Multiply line 9 by 20% (.20)		10	
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)		11	
12	Tentative minimum tax. Subtract line 11 from line 10		12	
13 14	Regular tax liability before applying all credits except the foreign tax credit and possessions tax Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter here		10	
14	Form 1120, Schedule J, line 4, or the appropriate line of the corporation's income tax return		14	

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12955I

Form **4626** (2005)

tatistics of Income (SOI) data are available in electronic formats and in printed publications. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services** (SIS):

Statistical Information Services (sis@irs.gov)

Statistics of Income Division Internal Revenue Service P.O. Box 2608 • Washington, DC 20013-2608 (202) 874-0410 • Fax: (202) 874-0964

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

Electronic Products and Services

Products Available Free on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including annual *IRS Data Book* tables, Compliance Research projections, and nonprofit Master File microdata records. At present, over 6,902 files reside there.

Web site: www.irs.gov/taxstats

There is also a direct link to our Web site from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

Tax Stats

On the Tax Stats Home Page, you will find the following list of topics that will lead you to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

Business Tax Statistics

Corporations • International • Partnerships Nonfarm Sole Proprietorships S Corporations • All Topics

Charitable and Exempt Organization Statistics

Charities • Exempt Organization Master File Private Foundations • Trusts Tax-Exempt Bonds • All Topics

Individual Tax Statistics

Filing Season Statistics • Estate and Gift Tax Individual Income Tax • International Personal Wealth • All Topics

Products, Publications, and Papers

SOI Bulletins • IRS Data Books Conference Papers All Topics

IRS Operations, Budget, and Compliance

Issuing Refunds • Collecting Revenue Enforcing Laws • Assisting Taxpayers All Topics

Statistics by Form

706 • 709 • 990 • 990-PF • 990-T 1040 • 1041 • 1065 • 1118 • 1120 5471 • 5472 • 8038 • All Forms

Statistics of Income (SOI)

About SOI • Careers With SOI SOI Services • SOI Studies All Topics

Additional Information

Tax Statistics at a Glance Join SOI Tax Stats E-Mail List Payments for SOI Data Questions On Tax Statistics?

Products Available From SOI

Many of SOI's data files are available for sale on CD-ROM, diskette, tape, or via e-mail through Statistical Information Services. **Prepayment is required for orders of \$100 or more**, with checks made payable to the **IRS Accounting Section.** Credit and debit card payments are also accepted. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns covering corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

Corporation Income Tax Returns

Corporation Source Book

A magnetic tape or CD-ROM containing data from the *Corporation Source Book* are available for years 1996-2003 at a cost of \$250 per year. Data from the 2004 and 2005 *Corporation Source Books* are available at no charge from the Tax Stats Web site. Data tables from the 2000 through 2005 *Source Book* are also available at no charge from the Tax Stats Web site at: www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html. See also *Printed Publications* section below.

Individual Income Tax Returns

Individual Public-Use Microdata Files

These files include individual income tax returns for 1960, 1962, 1964, and 1966-2004. All of the files have been edited to protect the confidentiality of individual taxpayers. Public-use files of individual income tax returns for 1960, 1962, 1964, and 1966-1991 are available for sale by writing to the Center for Electronic Records at the National Archives and Records Administration, 8601 Adelphi Road, College Park, MD 20740-6001, or by calling toll-free (866) 272-6272. Files for 1992 through 2004 are available on CD-ROM from the SOI Division. Price for the SOI microdata files is \$4,000 per year.

County-to-County Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total "adjusted gross income" (starting with Filing Year 1995); total money income (for Filing Years 1993 through 1994). Available for Filing Years 1984-2006. Price is \$200 per year for the entire United States or \$10 per State per year. (All years for the entire United States are also available for \$500.)

State-to-State Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by State for the entire United States, including inflows and outflows. The data include the number of returns (which approximates the number of households); the number of personal exemptions (which ap-

proximates the population); total "adjusted gross income" and "median adjusted gross income" (starting with Filing Year 1996); total money income and median total money income (for Filing Years 1993 through 1996). Available for Filing Years 1989-2006. Price is \$50 per year for the entire United States or \$10 per State per year.

County Income Data

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and for selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989-2005 for the entire United States. Price is \$50 per year for the entire United States or \$10 per State per year.

ZIP Code Area Data

Statistics are available for Tax Years 2002, 2004, and 2005 on CD-ROM showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; contributions; number of returns with Schedules C and F; and number of returns with Schedule A, by State and 5-digit ZIP Code. In addition to these items, data for Tax Years 2004 and 2005 also show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. Price is \$500 for the entire United States; \$25 for a single State. (Data for Tax Years 1998 and 2001 are available free on SOI's Internet site.) Go to www.irs.gov, select the Tax Stats option; Individual Tax Statistics; Individual Income Tax; Zip Code Data (SOI) under Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989-1998

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)-(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations' unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the *Compendium* includes

papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research. Available at no charge on CD-ROM.

Microdata Records for Tax Year 2004

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 14,947 Internal Revenue Code section 501(c)(3) organizations and 6,577 section 501(c)(4)-(9) organizations. All returns for organizations with assets of \$50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/tax-stats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

Microdata Records for Tax Years 1992-2003

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/tax-stats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

Private Foundations (and Charitable Trusts)

Microdata Records for Tax Year 2004

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 11,226 returns. (All returns filed by foundations with assets of \$10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in the sample.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,.id=96996,00.hmtl, or may be purchased for \$20.

Microdata Records for Tax Years 1992-2003

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts.

Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.hmtl, or may be purchased for \$20.

Printed Publications

Publications Available for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, by calling (202) 512-1800, or faxing (202) 512-2250. Credit cards are accepted. Publications may also be obtained by using the order form at the end of this *Bulletin* or write to:

Superintendent of Documents

P.O. Box 371954 Pittsburgh, PA 15250-7954

If you determine from the Government Printing Office that any of the next four items is out of print, telephone **Statistical Information Services on (202) 874-0410** for assistance.

IRS Data Book, 2006

Annually, Publication 55B, Stock No. 048-004-02494-2 Price: \$11

This volume pertains to Fiscal Year 2006—October 1, 2005, through September 30, 2006. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

Statistics of Income Bulletin

Quarterly, Publication 1136, Stock No. 748-005-00091-9 Subscription price: \$53; Single copy price: \$39

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables, available in the spring issue, include data from SOI, as well as tax collections and refunds by type of tax.

Statistics of Income—2005, **Corporation Income Tax Returns**

Publication 16 Price: \$45

This report presents more comprehensive data on corporation income tax returns with accounting periods that ended July 2005 through June 2006 than those published earlier in the SOI Bulletin.

Presents information on:

Classifies data by:

receipts

- industry
- deductions
- accounting period
- net income
- size of total assets
- taxable income
- income tax
- size of business receipts
- tax credits
- size of income tax after credits
- assets
- liabilities

Statistics of Income—2005, **Individual Income Tax Returns**

Publication 1304. Stock No. 748-005-00090-1

Price: \$39 Foreign: \$54.60

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2004 than those published earlier in the SOI Bulletin.

Presents information on:

Classifies data by:

- sources of income
- size of adjusted gross income

exemptions

- marital status
- itemized deductions ■ tax computations
- type of tax computation

Publications Available From SOI

Other SOI periodicals and one-time reports are available for sale from Statistical Information Services. These reports include data from returns covering corporations and estate taxes.

Statistics of Income—2005, **Corporation Source Book**

Publication 1053, Price: \$175, plus \$10 for shipping and handling

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the Statistics of Income—Corporation Income Tax Returns publication, is part of an annual series and can be purchased in its entirety or by page. Corporation Source Book industry pages and notes for 1963 through the present are available at a cost of \$30, plus \$1 per page copying charge (free for orders under 5 pages). The complete, printed version of the Source Book for selected prior years, 1984-2005, is also for sale at \$175 per year, plus \$10 for shipping and handling. See also *Electronic Products and* Services section.

Compendium of Federal Estate Tax and Personal **Wealth Studies**

Publication 1773, Price: \$26, plus \$10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estatemultiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, and a discussion of the relationship among realized income, wealth, and well-being.

Special Studies in Federal Tax Statistics, 2006

Publication 1299, No charge

This is the sixth and final edition of the IRS Methodology Report series Special Studies in Federal Tax Statistics, 2006. The papers included in this volume were presented in 2006 at the Joint Statistical Meetings of the American Statistical Association (ASA) held in Seattle, Washington, the National Tax Association's Annual Conference on Taxation held in Boston, Massachusetts, and the United Nations Statistical Commission and Economic Commission for Europe Conference of European Statisticians held in Geneva, Switzerland.

SOI Products and Services	
This compilation has been divided into six major sections: ■ Innovative uses of longitudinal panels, information documents, and time-series analysis to study the impact of the U.S. tax system; ■ Measuring, monitoring, and evaluating Internal Revenue Service data;	 Broad quality issues in organizations; Survey-based estimation; Tax benefits and administrative burdens, recent research from the IRS; and Statistical dissemination and communication.