

**Table 753. Corporations by Receipt-Size Class and Industry: 2007**

[Number of returns in thousands (5,869 represents 5,869,000); receipts and net income in billions of dollars (27,335 represents \$27,335,000,000,000). Covers active enterprises only. Figures are estimates based on a sample of unaudited tax returns; see Appendix III. Numbers in parentheses represent North American Industry Classification System 2007 codes; see text, this section]

Industry	Total	Under \$1 mil. <sup>1</sup>	\$1 to \$4.9 mil.	\$5 to \$9.9 mil.	\$10 to \$49.9 mil.	\$50 mil. or more
<b>Total: <sup>2</sup></b>						
<b>Number of returns</b> .....	<b>5,869</b>	<b>4,740</b>	<b>824</b>	<b>140</b>	<b>130</b>	<b>35</b>
<b>Business receipts <sup>3</sup></b> .....	<b>27,335</b>	<b>963</b>	<b>1,782</b>	<b>973</b>	<b>2,682</b>	<b>20,935</b>
<b>Net income (less loss)</b> .....	<b>1,837</b>	<b>56</b>	<b>69</b>	<b>33</b>	<b>133</b>	<b>1,546</b>
<b>Agriculture, forestry, fishing, and hunting (11):</b>						
Returns .....	142	124	14	2	1	(Z)
Business receipts <sup>3</sup> .....	140	21	32	13	24	50
<b>Mining (21):</b>						
Returns .....	39	30	6	1	1	(Z)
Business receipts <sup>3</sup> .....	351	5	15	9	22	300
<b>Utilities (22):</b>						
Returns .....	8	7	1	(Z)	(Z)	(Z)
Business receipts <sup>3</sup> .....	665	1	1	2	4	657
<b>Construction (23):</b>						
Returns .....	781	595	141	22	19	3
Business receipts <sup>3</sup> .....	1,588	142	313	157	383	593
<b>Manufacturing (31-33):</b>						
Returns .....	274	165	65	18	19	7
Business receipts <sup>3</sup> .....	7,175	43	149	126	399	6,458
<b>Wholesale and retail trade (42, 44-45):</b>						
Returns .....	996	662	224	49	49	13
Business receipts <sup>3</sup> .....	7,337	171	498	338	1,033	5,298
<b>Transportation and warehousing (48-49):</b>						
Returns .....	201	162	27	6	5	1
Business receipts <sup>3</sup> .....	748	31	64	41	94	518
<b>Information (51):</b>						
Returns .....	122	103	13	2	3	1
Business receipts <sup>3</sup> .....	974	16	31	14	52	861
<b>Finance and insurance (52):</b>						
Returns .....	251	207	27	5	8	4
Business receipts <sup>3</sup> .....	4,135	37	59	38	164	3,837
<b>Real estate and rental and leasing (53):</b>						
Returns .....	657	630	22	2	2	(Z)
Business receipts <sup>3</sup> .....	268	57	47	17	30	116
<b>Professional, scientific, and technical services (54):</b>						
Returns .....	836	728	86	11	9	2
Business receipts <sup>3</sup> .....	974	128	180	80	172	414
<b>Management of companies and enterprises (55):</b>						
Returns .....	48	41	3	1	2	1
Business receipts <sup>3</sup> .....	1,146	-2	7	9	48	1,083
<b>Administrative and support and waste management and remediation services (56):</b>						
Returns .....	274	228	37	5	4	1
Business receipts <sup>3</sup> .....	484	50	81	30	79	245
<b>Educational services (61):</b>						
Returns .....	49	46	3	(Z)	(Z)	(Z)
Business receipts <sup>3</sup> .....	40	7	6	1	6	20
<b>Health care and social assistance (62):</b>						
Returns .....	406	323	70	7	5	1
Business receipts <sup>3</sup> .....	590	97	139	46	97	211
<b>Arts, entertainment, and recreation (71):</b>						
Returns .....	123	113	8	1	1	(Z)
Business receipts <sup>3</sup> .....	91	19	16	9	11	36
<b>Accommodation and food services (72):</b>						
Returns .....	288	238	44	4	2	(Z)
Business receipts <sup>3</sup> .....	424	71	87	26	33	207
<b>Other services (81):</b>						
Returns .....	372	337	30	3	2	(Z)
Business receipts <sup>3</sup> .....	205	69	57	18	31	30

Z Less than 500 returns. <sup>1</sup> Includes businesses without receipts. <sup>2</sup> Includes businesses not allocable to individual industries. <sup>3</sup> Includes investment income for corporations in finance and insurance and management of companies' industries. Excludes investment income for S corporations (certain small corporations with up to 75 shareholders, mostly individuals, electing to be taxed at the shareholder level).

Source: U.S. Internal Revenue Service, *Statistics of Income, Corporation Income Tax Returns*, annual.