

# Corporate Foreign Tax Credit, 2002

Data Release

**F**or 2002, corporations filing a U.S. tax return claimed \$42.4 billion in foreign tax credits. The foreign tax credit enabled these corporations to reduce their U.S. tax liability by 34.9 percent, from \$121.5 billion to \$79.1 billion. In percentage terms, this represents the largest share of foreign tax credits claimed against U.S. taxes since 1990 [1]. Additional credits, including the general business credit and the U.S. possessions tax credit, further reduced total U.S. tax to \$70.3 billion.

The 4,767 corporations claiming foreign tax credits for 2002 earned \$343.9 billion of worldwide taxable income and paid \$121.5 billion in worldwide income taxes. Of these amounts, 46.8 percent (\$160.9 million) of the income and 34.1 percent (\$41.5 million) of the taxes were derived from foreign-sources. The United Kingdom, Japan, Canada, Germany, and the Netherlands accounted for the largest shares of foreign-source taxable income. These five countries combined to account for 36.5 percent of all foreign-source taxable income and 40.6 percent of all foreign taxes. Also, European countries were the source for 44.7 percent of foreign-source taxable income and 41.2 percent of foreign taxes.

Corporations classified as manufacturers accounted for a majority share of financial measures related to the foreign tax credit. Manufacturing corporations claimed \$29.4 billion (69.4 percent) in foreign tax credits, earned \$105.2 billion (65.4 percent) in foreign-source taxable income, and paid \$27.4 billion (66.0 percent) in foreign taxes. The services industry had the second-largest share of foreign tax credits (10.7 percent) and foreign taxes (12.7 percent) and was third in foreign-source income (9.4 percent). Finance, insurance, real estate, and rental and leasing corporations earned the second-largest share of foreign-source gross income (10.7 percent) with \$17.2 billion.

## Data Sources and Limitations

The statistics in this data release were derived based on corporation income tax returns with a foreign tax credit that were included in the 2002 Statistics of Income sample of returns with accounting periods

ending between July 2002 and June 2003. These returns were selected after administrative processing but prior to any amendments or audit examination. The 2002 corporation income tax return sample included approximately 138,000 returns sampled from over 5.3 million active corporate returns filed for this period. The corporate tax return forms included in this sample were Forms 1120, 1120-L, 1120-F, 1120-PC, and 1120-REIT.

The foreign tax credit is provided under section 901 of the Internal Revenue Code. Corporations report the foreign income and taxes related to the credit on Form 1118, *Computation of Foreign Tax Credit--Corporations*, filed with their income tax returns. The statistics in this data release are based on information reported on Forms 1118 and related corporate returns. Corporations with an "alternative minimum tax" (AMT) liability are required to compute a separate "alternative minimum tax foreign tax credit." The AMT foreign tax credit data are not reflected in the statistics in this data release, even if the corporation reported both the "regular" foreign tax credit and the AMT foreign tax credit. Corporations reporting only the AMT computation had no regular tax and, therefore, were not included in the foreign tax credit statistics.

There are small discrepancies between the more complete foreign tax credit data presented in this data release and those published in *Statistics of Income--2002, Corporation Income Tax Returns*. These differences can be attributed to several factors, including but not limited to the following reasons: Some of the returns designated for the Statistics of Income sample were received too late to be included in the regular corporation statistics, but were included in the foreign tax credit statistics presented in this data release. Certain corporations submitted preliminary data on their original returns because they lacked complete information on their foreign operations at the time of filing. On a case-by-case basis, additional information was requested directly from the taxpayer. However, amended returns filed at a later date, including those with carrybacks of foreign taxes to be credited for 2002, were not included in the statistics.

Foreign income and taxes are understated in this data release to the extent that they were not reported on Form 1118. Also, the 2002 foreign tax credit statistics in this data release do not represent the final amounts credited that year. A complete foreign tax

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credit amount for 2002 would reflect the results of any audits as well as the carryback of any foreign tax credits from 2003 and 2004. In addition to current-year foreign taxes, foreign taxes available for credit shown in this data release include only those carried forward to 2002 from previous years. Also, some corporations did not file Form 1118 because they did not have a U.S. income tax liability, and were thus unable to credit any foreign taxes paid, accrued, or deemed paid for 2002. Finally, other corporations could have deducted their foreign taxes from their gross incomes instead of claiming a foreign tax credit.

Because the estimates are based on a sample, they are subject to sampling error. Coefficients of Variation (CVs) are used to measure the magnitude of this sampling error. The CV concept is defined in the section on sampling variability in the “SOI Sampling Methodology and Data Limitations” appendix of this publication. Figure A presents CVs for foreign tax credits by selected North American Industry Classification System (NAICS) divisions, industrial sectors, and sectors. The smaller the CV, the more reliable the estimate is judged to be.

The industry classification used in this data release is based on NAICS, created under the auspices of the governments of the United States, Mexico, and Canada in response to the North American Free Trade Agreement (NAFTA). NAICS is unique among industry classifications in that the economic units that have similar production processes are classified in the same industry. NAICS replaced the Standard Industrial Classification (1997) of the United States. Prior to 1996, the SIC system was the basis for industrial groupings in data releases by Statistics of Income on the foreign tax credit.

**Description of Tables**

Table 1, columns 2 through 15, presents statistics on assets, receipts, income, and taxes reported on the basic corporation income tax returns for those corporations claiming a foreign tax credit. Columns 16 through 51 present statistics from Form 1118, *Foreign Tax Credit--Corporations*. Schedule references indicate the parts of Form 1118 from which the data were obtained. Columns 16 through 35 present statistics on foreign income (i.e., income from sources outside the United States, including U.S. Possessions) and deductions, reported primarily on Form 1118, Schedule A, *Income or Loss Before Adjustments*.

**Figure A**

**Coefficients of Variation for Foreign Tax Credit, by Selected Sector or Group, Tax Year 2002**

Selected sector or group	Coefficients of variation for foreign tax credit (percentages)
<b>All industries</b> .....	0.03
<b>Agriculture, forestry, fishing, and hunting</b> .....	5.17
<b>Mining</b> .....	0.27
<b>Utilities</b> .....	0.07
<b>Construction</b> .....	1.39
<b>Manufacturing</b> .....	0.01
Food manufacturing.....	0.01
Beverage and tobacco products.....	[1]
Petroleum and coal products manufacturing.....	[1]
Chemical manufacturing.....	0.02
Pharmaceutical and medicine manufacturing.....	0.01
Fabricated metal products.....	0.07
Machinery manufacturing.....	0.10
Computer and electronic product manufacturing.....	0.01
Electrical equipment, appliance, and component manufacturing.....	0.02
Transportation equipment manufacturing.....	0.05
Motor vehicles and related manufacturing.....	0.01
<b>Wholesale and retail trade</b> .....	0.10
<b>Transportation and warehousing</b> .....	0.31
<b>Information</b> .....	0.17
Publishing (except Internet), motion picture and sound recording.....	0.02
Telecommunications.....	0.02
<b>Finance, insurance, real estate, rental, and leasing</b> .....	0.04
Finance and insurance.....	0.03
Securities, commodity contracts, etc.....	0.01
Insurance and related activities.....	[1]
<b>Services</b> .....	0.21
Professional, scientific, and technical services.....	0.42
Management of holding companies.....	0.27
Accommodation and food services.....	0.02

[1] Less than 0.005 percent.

Although the amounts of oil and gas income and deductions (columns 23 and 35, respectively) are included in the summary columns (i.e., columns 16 through 22 and 26 through 34), these amounts are also reported separately (on Form 1118, Schedule I, *Reduction of Oil and Gas Extraction Taxes*) because oil and gas extraction income is subject to special rules under Internal Revenue Code section 907, which effectively requires a separate limitation calculation for taxes related to oil and gas extraction income. This may result in a reduction of foreign taxes available for credit. Reductions in creditable oil and gas extraction income taxes are included with several other types of reductions in column 40 of Table 1.

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Foreign branch income is also included in the summary amounts reported in columns 16 through 22 of Table 1, and is also reported separately (on Form 1118, Schedule F, *Gross Income and Definitely Allocable Deductions for Foreign Branches*) in column 24 of Table 1. For Tax Year 2002, Code section 863(b) income (income partly from within and partly from outside the United States) is included in the summary amounts reported in columns 16 through 22 of Table 1, and is aggregated on Form 1118, Schedule A, *Income or (Loss) Before Adjustments*, using a special country code.

Total deductions not definitely allocable to specific types of income (column 31 of Table 1) are equal to the sum of columns 32 through 34, relating to research and development, interest, and any other “not definitely allocable expenses” (any differences are due to taxpayer reporting variations). Total foreign-source gross income (Table 1, column 16) less total foreign deductions (Table 1, column 25) is equal to foreign-source taxable income before adjustments (Table 1, column 36).

Adjustments to foreign-source taxable income (reported in column 37 of Table 1) include the allocation of: (1) current-year foreign-source losses, (2) overall foreign losses, and (3) current-year U.S.-source losses as well as the recapture of prior-year overall foreign losses and recharacterization of prior-year foreign-source losses. These adjustments (reported on Schedule J, *Separate Limitation Loss Allocations and Other Adjustments Necessary To Determine Numerators of Limitation Fractions, Yearend Recharacterization Balances, and Overall Foreign Loss Account Balances*) affect the numerator of the limitation fraction used to compute the foreign tax credit. The income after adjustments (the numerator of the limitation fraction) is reported in column 38 of Table 1. The limitation fraction, foreign-source taxable income divided by total taxable income from all sources, is applied to the total U.S. tax against which the credit is allowed to determine any limitation on the foreign tax credit. Taxpayers are required to calculate this limitation for each income basket.

Statistics on foreign taxes are reported in columns 39 through 51 of Table 1. Data on foreign income taxes paid, accrued, and “deemed paid” (through Controlled Foreign Corporations) from Form 1118, Schedule B, *Foreign Tax Credit--Corporations*, are reported in columns 42 through 51

of Table 1. Total foreign taxes paid or accrued (Table 1, column 43) is the sum of columns 44 through 50 (any differences are due to taxpayer reporting variations). Table 1, column 41 shows carryovers of excess or “unused” taxes from prior years, which can be added to the 2002 pool of creditable foreign taxes. Total foreign taxes paid, accrued, and “deemed paid,” plus carryover, are then adjusted for certain items (e.g., reductions of foreign taxes related to oil and gas extraction income under Internal Revenue Code section 907, reductions of foreign taxes related to income earned in sanctioned countries under Internal Revenue code section 901(j), as well as other reductions of creditable taxes) in column 40. Thus, total foreign taxes available for credit (Table 1, column 39) are equal to total foreign taxes paid, accrued, and “deemed paid” (column 42), plus any carryover of prior-year excess or “unused” foreign taxes (column 41), less any reduction in foreign taxes (column 40).

Tables 2 is similar in column format to Table 1 except it provides data only from Form 1118 without the data from the basic corporation income tax return (for example, total assets and total receipts). Table 2 presents data by selected geographic region and country.

### Explanation of Selected Terms

*Adjustments to taxable income.*--This includes several types of adjustments reported on Schedule J of Form 1118, *Computation of Foreign Tax Credit--Corporations*. These include the allocation of current-year foreign losses, overall foreign losses, and current-year U.S.-source losses. Adjustments due to prior-year loss allocations are also made, including the recapture of foreign-source losses and the recharacterization of foreign-source income. The overall result of these adjustments is shown in column 37 of Table 1.

*Carryover of foreign taxes.*--Under Internal Revenue Code section 904, “U.S. persons” are allowed a 2-year carryback and 5-year carryforward of “excess” or “unused” foreign taxes for purposes of computing the “final” foreign tax credit for those years. Such taxes were included in the computation of the current-year foreign tax credit to the extent that they did not exceed the credit limitation for the current year. The 2002 statistics used for this article include only those foreign taxes that were carried forward from previous years (1997-2001). See column 41 of Table 1.

*Controlled Foreign Corporation.*--Under Internal Revenue Code section 957, a foreign corporation is a "Controlled Foreign Corporation" if more than 50 percent of its outstanding voting stock, or more than 50 percent of the value of all its outstanding stock, is owned (directly, indirectly, or constructively) by "U.S. shareholders" on any day during the foreign corporation's tax year. Internal Revenue Code section 951(b) defines a "U.S. shareholder" as a U.S. person with 10 percent or more of the total combined voting stock of the foreign corporation. Ownership attribution rules are provided in Internal Revenue Code section 958. See also *Deemed Dividends and Subpart F*.

*Current-year foreign taxes.*--Current-year foreign taxes include foreign income taxes paid, accrued, or "deemed paid" and are shown in column 42 of Table 1 and column 14 of Table 2. Current-year foreign taxes do not include any carryback or carryforward of foreign taxes from other tax years.

*Deemed dividends.*--Certain types of income earned by Controlled Foreign Corporations (CFCs) are recognized under Subpart F of the Internal Revenue Code as current-year income of the U.S. corporation, even if no income is actually received from the CFC in the current tax year. In such cases, the U.S. corporation is *deemed* to have received a pro-rata share of this income and required to report it as a "deemed dividend" on Form 1118, Schedule A. See Internal Revenue Code section 951(a) for a more detailed description of income reported as deemed dividends. See also *Controlled Foreign Corporation and Subpart F income*.

*Dividend gross-up.*--Since a dividend represents a distribution from after-tax earnings, the amount of income that a domestic corporation recognizes on receiving a dividend from a foreign corporation is net of all the foreign income taxes paid by that foreign corporation. U.S. corporations that satisfy ownership and other requirements are permitted to take an "indirect" foreign tax credit for taxes paid on the profits from which the dividends were distributed. Under Internal Revenue Code section 78, these taxes are "deemed paid" by the U.S. corporations under Internal Revenue Code sections 902 and 960(a). Consequently, the dividend income is "grossed-up" by the amount of the taxes deemed paid on the income from which the dividend was paid. This prevents U.S. corporations from crediting the foreign

taxes deemed paid and deducting the same taxes in computing foreign-source taxable income.

*Foreign oil and gas extraction income (FOGEI).*--FOGEI is the gross income from the extraction of oil and gas, as well as from the sale of assets used in the extraction of oil and gas, or from related services, working capital, dividend and partnership distributions, and any other oil and gas extraction income. In general, a foreign tax credit is not permitted for foreign taxes paid, accrued, or deemed paid in connection with the purchase or sale of oil or gas extracted in a foreign country if the taxpayer has no economic interest in the oil or gas and if the purchase or sales price differs from the fair market value.

*Foreign Sales Corporations (FSC).*--A Foreign Sales Corporation was a company incorporated abroad and controlled by a U.S. "person." A portion of the FSC's "foreign trade income" was exempt from U.S. taxation. Although these statistics do not include FSC returns, FSC dividends received by corporations claiming a foreign tax credit are included. Dividends and interest generated by a FSC comprise a separate limitation category. In July 1999, the World Trade Organization (WTO) declared FSC provisions to be an illegal export subsidy. Congress repealed the FSC provisions and created the Extraterritorial Income Exclusion Act in November 2000, which allowed U.S. corporations to continue operating FSCs until December 2001. The European Union subsequently challenged the legality of the Extraterritorial Income Exclusion Act, and, in August 2001, the WTO ruled that it was inconsistent with United States obligations. The Appellate Body of the WTO affirmed this ruling on January 14, 2002.

*Foreign-source taxable income.*--Foreign-source taxable income is equal to gross income (less loss) less deductions from sources outside the United States, including U.S. possessions, and is included in "income subject to U.S. tax" in the statistics.

*OPEC countries.*--The members of the Organization of Petroleum Exporting Countries (OPEC) for 2002 were Algeria, Indonesia, Iran, Iraq, Kuwait, Libya, Nigeria, Qatar, Saudi Arabia, the United Arab Emirates, and Venezuela.

*Specifically allocable income.*--Internal Revenue Code section 863(b) provides special rules for determining taxable income from sources outside the United States with respect to gross income derived

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partly from within and partly from outside the United States. The income apportioned to sources outside the United States under these special rules is commonly referred to as “Section 863(b) income.”

*Subpart F income.*--Provisions of the Internal Revenue Code limit the ability of U.S. taxpayers to defer U.S. taxes by shifting certain types of income to lower-tax foreign countries. Subpart F identifies certain types of income, primarily passive investment income, earned by certain Controlled Foreign Corporations (CFCs), and requires the U.S. corporation to report a pro-rata share of this current-year income for U.S. tax purposes, regardless of whether or not the income was actually repatriated

to the U.S. corporation in the current tax year. See also *Controlled Foreign Corporation* and *Deemed Dividends*.

*Tax deemed paid.*--See *Dividend Gross-up*.

*U.S. person.*--A U.S. person is any citizen or resident of the United States, domestic partnership, corporation, association, company, or any estate or trust that is not considered “foreign.” See Internal Revenue Code section 7701 for more information on the definition of a U.S. person.

### Notes and References

[1] Based on unpublished data.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry**

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

Major and selected minor industry of U.S. corporation filing return	Number of returns	Total assets	Total receipts	Dividends received from foreign corporations	Dividends received from IC-DISCs or former DISCs [1]	Includable income of controlled foreign corporations	Foreign dividend income from foreign taxes deemed paid (gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All industries.....</b>	<b>4,767</b>	<b>17,550,523,374</b>	<b>5,191,075,537</b>	<b>34,373,706</b>	<b>10,385</b>	<b>30,362,525</b>	<b>24,198,150</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>295</b>	<b>2,751,383</b>	<b>1,290,735</b>	<b>* 13,170</b>	<b>0</b>	<b>* 732</b>	<b>* 836</b>
<b>Mining.....</b>	<b>86</b>	<b>101,299,447</b>	<b>38,059,957</b>	<b>718,099</b>	<b>0</b>	<b>571,385</b>	<b>549,429</b>
Oil and gas extraction.....	49	28,433,149	9,181,988	237,906	0	* 29,829	* 103,058
Coal mining and metal ore mining.....	7	* 30,480,179	* 4,662,854	* 106,799	0	* 115,342	* 25,196
Nonmetallic minerals.....	8	* 9,347,847	* 6,040,325	* 25,401	0	* 27,641	* 17,296
Support activities for mining.....	23	33,038,272	18,174,790	* 347,993	0	* 398,573	* 403,879
<b>Utilities.....</b>	<b>20</b>	<b>255,899,136</b>	<b>150,362,481</b>	<b>278,870</b>	<b>0</b>	<b>* 43,969</b>	<b>* 83,227</b>
<b>Construction.....</b>	<b>115</b>	<b>10,682,292</b>	<b>19,224,368</b>	<b>7,764</b>	<b>0</b>	<b>* 6,391</b>	<b>* 6,458</b>
Building, developing, and general contracting.....	26	6,044,249	12,172,265	* 5,082	0	* 531	* 1,965
Heavy construction.....	47	3,531,920	4,875,922	* 2,565	0	* 1,162	* 2,128
Special trade contractors.....	42	1,106,123	2,176,181	* 118	0	* 4,699	* 2,365
<b>Manufacturing.....</b>	<b>1,028</b>	<b>4,208,820,591</b>	<b>2,264,792,886</b>	<b>24,862,226</b>	<b>8,178</b>	<b>22,213,275</b>	<b>17,500,709</b>
Food manufacturing.....	69	160,980,827	144,613,204	1,573,721	* 685	958,807	1,110,383
Beverage and tobacco products.....	16	159,573,712	111,565,646	* 1,848,310	* 437	* 1,489,163	* 1,458,388
Tobacco manufacturing.....	4	* 84,335,605	* 64,857,162	* 564,912	0	* 1,399,124	* 776,472
Textile mills and textile product mills.....	7	* 4,386,968	* 4,030,834	* 21,395	0	* 33,279	* 23,384
Apparel manufacturing.....	35	16,797,106	16,393,905	* 74,505	0	* 124,056	* 73,451
Leather and allied product manufacturing.....	7	* 2,027,557	* 2,535,261	* 2,634	0	* 214	* 1,667
Wood product manufacturing.....	11	1,957,397	4,535,238	* 272	0	* 3	* 107
Paper manufacturing.....	17	52,636,163	28,357,944	* 733,889	* 388	* 180,950	513,556
Printing and related support activities.....	25	4,681,009	4,674,731	* 7,119	0	* 8,986	* 9,353
Petroleum and coal products manufacturing.....	19	1,079,812,208	543,866,853	5,138,238	0	3,304,532	3,093,936
Chemical manufacturing.....	166	647,113,921	373,070,227	5,599,838	* 1,655	6,939,181	4,442,664
Pharmaceutical and medicine manufacturing.....	35	299,979,351	179,515,222	2,411,626	* 891	4,371,912	2,425,235
Other chemical manufacturing.....	131	347,134,570	193,555,005	3,188,212	* 764	2,567,268	2,017,429
Plastics and rubber products manufacturing.....	35	17,921,224	13,077,742	75,959	0	35,427	54,184
Nonmetallic mineral product manufacturing.....	38	19,603,166	16,508,629	78,613	* 836	* 77,052	55,050
Primary metal manufacturing.....	18	77,652,856	29,739,825	* 392,966	* 74	* 132,387	* 195,320
Fabricated metal products.....	88	154,027,945	59,443,397	487,838	* 865	169,850	343,873
Machinery manufacturing.....	123	141,865,300	110,344,642	902,177	* 1,111	1,112,143	903,549
Computer and electronic product manufacturing.....	126	232,450,213	203,009,586	6,026,472	* 34	2,515,743	2,458,575
Electrical equipment, appliance, and component manufacturing.....	74	784,098,155	185,692,798	550,537	* 325	2,000,196	1,123,873
Transportation equipment manufacturing.....	57	564,823,235	346,681,704	952,847	* 5	2,562,652	1,274,084
Motor vehicles and related manufacturing.....	32	405,975,690	225,025,131	* 741,625	* 5	* 2,135,759	998,480
Other transportation equipment manufacturing.....	25	158,847,545	121,656,573	211,222	0	426,893	275,604
Furniture and related products.....	10	6,542,564	9,701,789	* 42,442	0	* 26,512	* 31,266
Miscellaneous manufacturing and manufacturing not allocable.....	86	79,869,065	56,948,932	352,455	1,762	542,143	334,045
<b>Wholesale and retail trade.....</b>	<b>761</b>	<b>475,855,852</b>	<b>792,847,426</b>	<b>1,052,323</b>	<b>* 36</b>	<b>1,225,387</b>	<b>800,855</b>
Wholesale trade.....	586	213,141,117	337,443,938	885,551	* 36	743,077	604,374
Durable goods.....	398	67,330,166	110,247,321	169,617	0	105,403	88,093
Machinery, equipment, and supplies.....	35	9,167,797	13,545,273	* 59,990	0	* 441	* 22,810
Other miscellaneous durable goods.....	364	58,162,370	96,702,048	109,627	0	104,962	65,283
Nondurable goods.....	188	145,810,951	227,196,618	715,934	* 36	637,675	516,281
Drugs, chemicals, and allied products.....	37	67,766,653	133,482,827	291,650	0	185,036	195,904
Groceries and related products.....	45	7,332,612	24,049,465	0	0	* 3,396	* 648
Petroleum and petroleum products.....	7	* 1,194,961	* 1,384,850	0	0	* 9	0
Other miscellaneous nondurable goods.....	99	69,516,726	68,279,476	424,285	* 36	449,233	319,730

Footnotes at end of table.

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**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Number of returns	Total assets	Total receipts	Dividends received from foreign corporations	Dividends received from IC-DISCs or former DISCs [1]	Includable income of controlled foreign corporations	Foreign dividend income from foreign taxes deemed paid (gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Wholesale and retail trade--continued</b>							
Retail trade.....	175	262,714,735	455,403,488	166,771	0	482,310	196,481
Motor vehicle, parts dealers, and gas stations.....	15	2,224,920	5,750,401	* 27,208	0	* 30,786	* 31,879
Furniture and home furnishing stores.....	3	* 1,584,920	* 2,739,892	* 37,110	0	* 15,787	* 20,285
Building materials, garden equipment, and supplies.....	20	* 64,949,486	* 58,688,399	* 10	0	* 98	0
Food and beverages stores.....	19	2,640,723	6,666,115	* 13	0	* 2,719	* 730
Apparel and accessory stores.....	19	31,755,677	48,535,209	* 30,538	0	* 312,829	40,038
General merchandise stores.....	4	* 110,518,239	* 258,529,906	* 440	0	* 43,296	* 9,756
Miscellaneous retail trade.....	95	49,040,770	74,493,566	* 71,453	0	* 76,794	* 93,793
<b>Transportation and warehousing.....</b>	<b>50</b>	<b>138,220,990</b>	<b>106,992,308</b>	<b>159,965</b>	<b>0</b>	<b>91,398</b>	<b>76,567</b>
Air, rail, and water transportation.....	14	83,984,531	28,621,377	* 70,309	0	* 50,471	* 24,754
Water transportation.....	8	* 5,630,245	* 4,815,181	* 10,476	0	* 18,171	* 13,720
Air and rail transportation.....	6	* 78,354,286	* 23,806,196	* 59,833	0	* 32,300	* 11,034
Other transportation and warehousing.....	36	54,236,459	78,370,931	89,656	0	* 40,928	* 51,813
<b>Information.....</b>	<b>300</b>	<b>542,488,614</b>	<b>239,752,360</b>	<b>1,997,905</b>	<b>850</b>	<b>1,389,222</b>	<b>1,030,448</b>
Publishing, motion picture, and sound recording.....	163	297,962,795	124,212,272	545,498	850	819,980	527,425
Broadcasting, Internet publishing.....	74	74,096,751	36,021,939	* 278,674	0	* 67,807	* 49,970
Telecommunications.....	19	117,987,226	54,776,505	* 1,064,219	0	* 399,008	* 354,027
Internet service providers, Web search portals, and data processing services.....	5	* 46,056,953	* 18,944,345	* 49,985	0	* 77,122	* 64,842
Other information services.....	40	6,384,889	5,797,300	* 59,530	0	* 25,304	* 34,183
<b>Finance, insurance, real estate, and rental and leasing.....</b>	<b>686</b>	<b>5,937,385,336</b>	<b>994,233,023</b>	<b>1,843,088</b>	<b>1,321</b>	<b>3,028,215</b>	<b>1,819,981</b>
Finance and insurance.....	396	5,933,593,135	992,448,532	1,838,109	1,321	3,019,829	1,812,008
Commercial banking and other depository credit agencies.....	27	29,627,523	2,249,807	260	0	* 42	* 10
Commercial banking.....	6	* 6,185,869	* 445,435	* 18	0	0	0
Depository credit agencies other than banks.....	21	23,441,654	1,804,373	242	0	* 42	* 10
Nondepository credit intermediation.....	42	390,942,863	81,820,017	* 87,154	0	* 361,752	* 29,244
Securities, commodity contracts, and other.....	61	2,549,355,955	185,980,830	1,065,316	0	934,009	967,112
Insurance and related activities.....	236	2,945,683,813	721,478,220	682,488	1,321	1,588,973	732,597
Insurance agencies and brokerages.....	12	56,520,268	17,830,106	* 159,916	0	* 303,043	* 311,129
Funds, trusts, and other financial vehicles.....	30	17,982,981	919,658	* 2,891	0	* 135,054	* 83,045
Real estate and rental and leasing.....	290	3,792,201	1,784,491	4,979	0	8,386	* 7,973
Real estate.....	277	2,766,943	734,852	4,979	0	8,219	* 7,910
Rentals and leasing.....	13	1,025,258	1,049,640	0	0	* 167	* 63
<b>Services.....</b>	<b>1,425</b>	<b>5,877,119,733</b>	<b>583,519,992</b>	<b>3,440,296</b>	<b>0</b>	<b>1,792,551</b>	<b>2,329,640</b>
Professional, scientific, and technical services.....	413	89,490,847	68,427,418	323,490	0	246,987	296,497
Management of holding companies.....	809	5,556,009,369	363,405,702	2,780,320	0	1,388,539	1,772,489
Administrative and support and waste management and remediation.....	61	75,960,695	34,208,595	52,155	0	84,572	40,594
Education services, health care, and social assistance.....	35	27,514,076	15,180,995	* 36,218	0	* 17,676	* 15,484
Arts, entertainment, and recreation.....	13	4,291,383	2,723,561	* 19,036	0	* 1,023	* 10,615
Accommodation and food services.....	49	119,240,235	94,589,549	177,475	0	49,664	165,937
Accommodation.....	17	57,797,242	49,150,901	* 15,866	0	* 31,923	* 17,883
Food services and drinking places.....	32	61,442,994	45,438,648	161,608	0	* 17,741	* 148,054
Other services.....	45	4,613,127	4,984,171	* 51,603	0	* 4,090	* 28,024
Repair and maintenance services.....	31	* 742,661	* 649,667	0	0	* 34	0
Personal services, religious, grantmaking, civic, professional, etc.....	14	3,870,466	4,334,504	* 51,603	0	* 4,056	* 28,024

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Net income (less deficit)	Income subject to U.S. tax	U.S. Income tax before credits		Foreign tax credit claimed	U.S. possessions tax credit
			Total	Regular and alternative minimum tax		
	(8)	(9)	(10)	(11)	(12)	(13)
<b>All industries.....</b>	<b>357,156,755</b>	<b>343,851,050</b>	<b>121,538,682</b>	<b>121,646,488</b>	<b>42,419,115</b>	<b>359,235</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>163,953</b>	<b>159,575</b>	<b>53,038</b>	<b>53,036</b>	<b>3,256</b>	<b>0</b>
<b>Mining.....</b>	<b>3,929,151</b>	<b>3,652,660</b>	<b>1,332,879</b>	<b>1,332,844</b>	<b>928,046</b>	<b>0</b>
Oil and gas extraction.....	1,564,351	1,518,183	536,899	536,892	271,118	0
Coal mining and metal ore mining.....	* 562,813	* 536,811	* 199,913	* 199,913	* 176,871	0
Nonmetallic minerals.....	* 246,326	* 239,277	* 93,248	* 93,248	* 28,234	0
Support activities for mining.....	* 1,555,662	1,358,390	502,819	502,791	451,823	0
<b>Utilities.....</b>	<b>8,880,658</b>	<b>7,675,481</b>	<b>2,696,626</b>	<b>2,695,209</b>	<b>176,658</b>	<b>0</b>
<b>Construction.....</b>	<b>966,307</b>	<b>890,833</b>	<b>309,884</b>	<b>308,737</b>	<b>17,102</b>	<b>0</b>
Building, developing, and general contracting.....	599,794	599,073	209,895	209,401	3,157	0
Heavy construction.....	306,588	232,714	79,942	79,525	9,104	0
Special trade contractors.....	59,925	59,045	20,047	19,811	4,842	0
<b>Manufacturing.....</b>	<b>164,058,591</b>	<b>156,577,713</b>	<b>55,499,456</b>	<b>55,588,002</b>	<b>29,439,519</b>	<b>334,588</b>
Food manufacturing.....	8,598,825	8,225,484	2,886,860	2,887,607	1,225,138	* 1,654
Beverage and tobacco products.....	17,506,916	17,447,351	6,106,901	6,107,943	1,863,305	* 70,466
Tobacco manufacturing.....	* 11,001,370	* 10,961,538	* 3,835,496	* 3,836,538	* 879,030	* 4,660
Textile mills and textile product mills.....	* 148,130	* 131,904	* 46,556	* 46,556	* 23,818	0
Apparel manufacturing.....	1,354,015	1,340,289	468,920	468,920	75,455	0
Leather and allied product manufacturing.....	* 134,052	* 129,068	* 45,090	* 45,090	* 5,502	0
Wood product manufacturing.....	247,555	244,741	85,368	85,367	797	0
Paper manufacturing.....	2,953,680	2,820,717	1,009,345	1,009,345	551,239	* 2,831
Printing and related support activities.....	506,823	500,079	174,959	174,959	10,097	* 1,854
Petroleum and coal products manufacturing.....	28,352,530	27,931,082	10,051,558	10,050,005	8,562,653	0
Chemical manufacturing.....	42,361,558	39,027,065	13,746,078	13,745,019	6,135,897	* 238,970
Pharmaceutical and medicine manufacturing.....	25,974,323	22,998,094	8,105,224	8,104,780	3,157,375	* 235,757
Other chemical manufacturing.....	16,387,236	16,028,971	5,640,854	5,640,239	2,978,522	* 3,213
Plastics and rubber products manufacturing.....	786,506	761,357	265,786	265,905	67,038	* 3,808
Nonmetallic mineral product manufacturing.....	940,958	889,589	310,880	310,880	58,892	0
Primary metal manufacturing.....	1,173,420	1,132,697	399,835	399,835	227,695	0
Fabricated metal products.....	4,751,888	4,669,471	1,635,648	1,634,518	655,771	0
Machinery manufacturing.....	5,883,243	5,259,004	1,854,083	1,853,936	1,104,513	* 11,299
Computer and electronic product manufacturing.....	20,169,952	19,348,457	7,171,626	7,170,782	5,375,927	0
Electrical equipment, appliance, and component manufacturing.....	6,885,819	6,556,099	2,232,772	2,325,271	1,432,300	0
Transportation equipment manufacturing.....	15,153,610	14,612,545	5,054,640	5,053,353	1,580,652	0
Motor vehicles and related manufacturing.....	7,576,197	7,314,594	2,567,761	2,567,751	1,212,678	0
Other transportation equipment manufacturing.....	7,577,413	7,297,951	2,486,880	2,485,602	367,974	0
Furniture and related products.....	568,857	567,262	198,168	198,168	32,701	0
Miscellaneous manufacturing and manufacturing not allocable.....	5,580,252	4,983,450	1,754,385	1,754,546	450,128	* 3,705
<b>Wholesale and retail trade.....</b>	<b>35,327,772</b>	<b>34,295,289</b>	<b>12,066,655</b>	<b>12,068,045</b>	<b>1,287,796</b>	<b>* 19,591</b>
Wholesale trade.....	12,832,228	11,855,930	4,212,716	4,212,627	907,352	0
Durable goods.....	3,505,061	2,672,941	992,503	992,414	203,740	0
Machinery, equipment, and supplies.....	692,565	685,778	239,727	239,727	28,094	0
Other miscellaneous durable goods.....	2,812,496	1,987,163	752,776	752,687	175,646	0
Nondurable goods.....	9,327,167	9,182,989	3,220,213	3,220,213	703,612	0
Drugs, chemicals, and allied products.....	5,763,487	5,735,273	2,014,679	2,014,679	332,288	0
Groceries and related products.....	270,672	250,497	86,941	86,941	4,516	0
Petroleum and petroleum products.....	* 9,328	* 8,991	* 3,068	* 3,068	* 257	0
Other miscellaneous nondurable goods.....	3,283,681	3,188,228	1,115,524	1,115,524	366,551	0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Net income (less deficit)	Income subject to U.S. tax	U.S. Income tax before credits		Foreign tax credit claimed	U.S. possessions tax credit
			Total	Regular and alternative minimum tax		
	(8)	(9)	(10)	(11)	(12)	(13)
<b>Wholesale and retail trade--continued</b>						
Retail trade.....	22,495,543	22,439,359	7,853,939	7,855,418	380,444	* 19,591
Motor vehicle, parts dealers, and gas stations.....	195,129	185,391	64,707	66,323	32,520	0
Furniture and home furnishing stores.....	* 102,809	* 102,793	* 35,877	* 35,877	* 21,800	0
Building materials, garden equipment, and supplies.....	* 4,437,187	* 4,424,425	* 1,548,425	* 1,548,425	* 13,421	0
Food and beverages stores.....	163,699	158,974	55,572	55,436	808	0
Apparel and accessory stores.....	2,742,536	2,742,758	959,679	959,679	148,406	0
General merchandise stores.....	* 10,726,633	* 10,722,764	* 3,753,122	* 3,753,122	* 50,940	* 19,591
Miscellaneous retail trade.....	4,127,550	4,102,254	1,436,557	1,436,557	112,549	0
<b>Transportation and warehousing.....</b>	<b>5,840,065</b>	<b>4,934,307</b>	<b>1,795,321</b>	<b>1,795,321</b>	<b>113,059</b>	<b>0</b>
Air, rail, and water transportation.....	1,266,781	405,331	210,895	210,895	23,897	0
Water transportation.....	* 148,073	* 148,057	* 52,570	* 52,570	* 12,405	0
Air and rail transportation.....	* 1,118,708	* 257,274	* 158,325	* 158,325	* 11,492	0
Other transportation and warehousing.....	4,573,284	4,528,976	1,584,426	1,584,426	89,163	0
<b>Information.....</b>	<b>25,936,652</b>	<b>24,522,670</b>	<b>8,589,210</b>	<b>8,586,165</b>	<b>2,686,388</b>	<b>0</b>
Publishing, motion picture, and sound recording.....	19,294,421	18,307,667	6,413,815	6,412,609	1,711,298	0
Broadcasting, Internet publishing.....	1,499,112	1,305,981	458,535	456,697	369,566	0
Telecommunications.....	3,336,953	3,228,947	1,128,561	1,128,561	453,529	0
Internet service providers, Web search portals, and data processing services.....	* 1,026,021	* 923,363	* 323,072	* 323,072	* 118,356	0
Other information services.....	780,145	756,712	265,226	265,226	33,640	0
<b>Finance, insurance, real estate, and rental and leasing...</b>	<b>50,113,393</b>	<b>49,472,003</b>	<b>17,581,766</b>	<b>17,609,680</b>	<b>3,216,757</b>	<b>0</b>
Finance and insurance.....	49,890,010	49,262,488	17,511,112	17,539,074	3,200,661	0
Commercial banking and other depository credit agencies.....	337,507	322,902	111,935	111,798	1,555	0
Commercial banking.....	* 88,419	* 86,796	* 30,322	* 30,185	* 1,346	0
Depository credit agencies other than banks.....	249,087	236,106	81,613	81,613	209	0
Nondepository credit intermediation.....	5,723,296	5,511,975	1,929,158	1,929,154	182,320	0
Securities, commodity contracts, and other.....	11,923,258	12,735,698	4,508,009	4,508,009	1,576,070	0
Insurance and related activities.....	30,829,721	29,622,398	10,582,674	10,610,777	1,155,612	0
Insurance agencies and brokerages.....	2,291,590	2,271,278	794,973	794,754	318,749	0
Funds, trusts, and other financial vehicles.....	1,076,228	1,069,515	379,336	379,336	285,105	0
Real estate and rental and leasing.....	223,383	209,515	70,654	70,606	16,096	0
Real estate.....	172,594	162,849	54,333	54,285	14,184	0
Rentals and leasing.....	50,789	46,666	16,321	16,321	1,912	0
<b>Services.....</b>	<b>61,940,213</b>	<b>61,670,519</b>	<b>21,613,846</b>	<b>21,609,448</b>	<b>4,550,535</b>	<b>* 5,056</b>
Professional, scientific, and technical services.....	5,377,554	5,168,595	1,815,000	1,815,000	418,124	0
Management of holding companies.....	49,513,676	48,955,350	17,141,635	17,141,435	3,471,665	0
Administrative and support and waste management and remediation.....	920,050	1,487,883	533,466	533,466	119,327	0
Education services, health care, and social assistance.....	1,331,684	1,323,984	462,840	462,840	19,782	0
Arts, entertainment, and recreation.....	179,661	175,121	60,827	60,827	43,182	0
Accommodation and food services.....	4,202,115	4,161,022	1,461,140	1,456,942	447,591	* 5,056
Accommodation.....	1,530,586	1,496,155	528,464	524,306	40,845	* 474
Food services and drinking places.....	2,671,529	2,664,866	932,676	932,635	406,747	* 4,581
Other services.....	415,473	398,564	138,940	138,940	30,864	0
Repair and maintenance services.....	* 39,577	* 24,088	* 8,046	* 8,046	* 535	0
Personal services, religious, grantmaking, civic, professional, etc.....	375,895	374,476	130,893	130,893	30,330	0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	General business credit	U.S. income tax after credits [2]	Foreign income and taxes			
			Gross income (less loss)			
			Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest
	(14)	(15)	(16)	(17)	(18)	(19)
<b>All industries.....</b>	<b>5,929,746</b>	<b>70,323,698</b>	<b>330,848,675</b>	<b>64,110,977</b>	<b>24,192,161</b>	<b>44,540,804</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>* 1,289</b>	<b>48,423</b>	<b>29,640</b>	<b>13,909</b>	<b>* 836</b>	<b>* 367</b>
<b>Mining.....</b>	<b>8,674</b>	<b>380,276</b>	<b>6,855,110</b>	<b>1,275,802</b>	<b>549,429</b>	<b>275,892</b>
Oil and gas extraction.....	* 6,396	253,104	1,441,676	265,896	* 103,058	20,403
Coal mining and metal ore mining.....	* 1,571	* 18,901	* 2,529,490	* 214,881	* 25,196	* 76,796
Nonmetallic minerals.....	* 179	* 57,804	* 190,512	* 48,542	* 17,296	* 14,218
Support activities for mining.....	* 528	50,468	2,693,431	* 746,481	* 403,879	* 164,475
<b>Utilities.....</b>	<b>40,106</b>	<b>2,037,158</b>	<b>1,621,918</b>	<b>321,513</b>	<b>* 83,227</b>	<b>* 18,976</b>
<b>Construction.....</b>	<b>9,298</b>	<b>230,356</b>	<b>282,474</b>	<b>13,036</b>	<b>* 6,458</b>	<b>* 4,356</b>
Building, developing, and general contracting.....	* 8,995	145,158	17,906	5,618	* 1,965	* 1,664
Heavy construction.....	* 182	70,609	182,091	2,575	* 2,128	* 2,692
Special trade contractors.....	* 122	14,589	82,477	4,843	* 2,365	0
<b>Manufacturing.....</b>	<b>2,578,068</b>	<b>22,540,184</b>	<b>173,027,523</b>	<b>46,808,663</b>	<b>17,495,492</b>	<b>7,827,260</b>
Food manufacturing.....	43,859	1,607,373	5,942,131	2,522,394	1,110,266	126,719
Beverage and tobacco products.....	* 25,121	4,146,539	10,735,376	* 3,333,354	* 1,458,388	* 297,473
Tobacco manufacturing.....	* 22,308	* 2,928,028	* 5,008,573	* 1,964,037	* 776,472	* 6,556
Textile mills and textile product mills.....	* 4,022	* 17,759	* 176,538	* 54,674	* 23,384	* 9,560
Apparel manufacturing.....	* 1,541	389,735	604,274	* 198,449	* 73,444	* 39,431
Leather and allied product manufacturing.....	* 648	* 38,940	* 116,830	* 7,245	* 1,667	* 561
Wood product manufacturing.....	* 1,218	83,263	40,836	* 268	* 107	* 991
Paper manufacturing.....	* 43,586	410,764	2,504,219	913,967	513,554	59,340
Printing and related support activities.....	* 4,659	158,157	64,121	16,126	* 9,353	* 1,779
Petroleum and coal products manufacturing.....	* 202,211	1,125,057	41,293,570	8,417,337	3,091,148	2,886,292
Chemical manufacturing.....	484,944	6,873,731	38,078,671	12,374,433	4,441,653	436,718
Pharmaceutical and medicine manufacturing.....	368,676	4,341,961	20,568,319	6,648,553	2,424,242	108,810
Other chemical manufacturing.....	116,267	2,531,770	17,510,352	5,725,879	2,017,411	327,908
Plastics and rubber products manufacturing.....	4,501	189,811	395,051	113,774	54,184	22,946
Nonmetallic mineral product manufacturing.....	* 3,063	245,795	306,395	155,098	54,897	* 19,218
Primary metal manufacturing.....	* 990	168,022	1,609,449	514,641	* 195,319	* 373,257
Fabricated metal products.....	26,372	951,541	3,798,202	656,953	343,839	99,963
Machinery manufacturing.....	98,501	637,496	7,187,103	2,007,844	903,336	348,855
Computer and electronic product manufacturing.....	260,954	1,490,750	32,106,210	8,560,059	2,458,021	578,694
Electrical equipment, appliance, and component manufacturing.....	208,120	441,371	12,518,708	2,557,033	1,123,616	1,677,293
Transportation equipment manufacturing.....	1,059,783	2,205,115	11,138,531	3,448,413	1,274,006	725,993
Motor vehicles and related manufacturing.....	727,747	473,008	8,647,576	2,819,304	998,402	567,213
Other transportation equipment manufacturing.....	332,036	1,732,107	2,490,955	629,109	275,604	158,780
Furniture and related products.....	* 1,654	163,379	133,950	* 68,955	* 31,266	* 6,237
Miscellaneous manufacturing and manufacturing not allocable.....	102,320	1,195,588	4,277,357	887,645	334,043	115,939
<b>Wholesale and retail trade.....</b>	<b>195,623</b>	<b>10,480,542</b>	<b>10,990,285</b>	<b>2,252,904</b>	<b>800,855</b>	<b>289,108</b>
Wholesale trade.....	109,788	3,131,696	8,328,180	1,603,864	604,374	225,758
Durable goods.....	11,895	767,878	3,081,249	274,255	88,093	38,266
Machinery, equipment, and supplies.....	* 131	210,374	172,844	* 60,411	* 22,810	3,409
Other miscellaneous durable goods.....	11,765	557,504	2,908,405	213,843	65,283	34,857
Nondurable goods.....	97,893	2,363,818	5,246,931	1,329,609	516,281	187,492
Drugs, chemicals, and allied products.....	50,539	1,598,409	2,686,194	473,506	195,904	18,606
Groceries and related products.....	* 1,156	81,083	61,754	* 3,405	* 648	* 355
Petroleum and petroleum products.....	0	* 2,802	* 1,765	* 10	0	1,433
Other miscellaneous nondurable goods.....	46,198	681,524	2,497,219	852,688	319,730	167,097

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	General business credit	U.S. income tax after credits [2]	Foreign income and taxes			
			Gross income (less loss)			
			Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest
	(14)	(15)	(16)	(17)	(18)	(19)
<b>Wholesale and retail trade--continued</b>						
Retail trade.....	85,835	7,348,846	2,662,104	649,040	196,481	63,350
Motor vehicle, parts dealers, and gas stations.....	* 2,022	29,943	105,870	58,000	* 31,879	* 237
Furniture and home furnishing stores.....	* 135	* 13,852	* 77,083	* 52,847	* 20,285	* 57
Building materials, garden equipment, and supplies.....	* 706	* 1,534,298	* 41,734	* 106	0	* 3,438
Food and beverages stores.....	* 1,041	53,286	74,776	* 2,732	* 730	* 1,058
Apparel and accessory stores.....	9,328	792,297	949,190	343,367	40,038	* 19,457
General merchandise stores.....	* 61,266	* 3,621,064	* 540,377	* 43,736	* 9,756	* 10,237
Miscellaneous retail trade.....	11,338	1,304,106	873,074	148,252	* 93,793	28,866
<b>Transportation and warehousing.....</b>	<b>* 22,396</b>	<b>1,651,917</b>	<b>8,878,031</b>	<b>248,541</b>	<b>76,450</b>	<b>111,712</b>
Air, rail, and water transportation.....	* 210	179,336	1,661,479	* 120,411	* 24,754	* 9,465
Water transportation.....	0	* 32,713	* 1,405,629	* 28,647	* 13,721	* 138
Air and rail transportation.....	* 210	* 146,623	* 255,850	* 91,765	* 11,034	* 9,327
Other transportation and warehousing.....	* 22,186	1,472,581	7,216,552	128,130	* 51,695	102,245
<b>Information.....</b>	<b>1,328,773</b>	<b>4,428,864</b>	<b>27,058,011</b>	<b>3,327,845</b>	<b>1,030,448</b>	<b>378,696</b>
Publishing, motion picture, and sound recording.....	1,257,704	3,302,591	18,283,707	1,298,712	527,425	129,933
Broadcasting, Internet publishing.....	* 14,544	* 73,156	4,017,850	* 354,281	* 49,970	* 106,186
Telecommunications.....	* 19,754	654,343	2,898,915	* 1,463,230	* 354,027	* 124,469
Internet service providers, Web search portals, and data processing services.....	* 34,243	* 170,474	* 1,416,058	* 126,788	* 64,842	* 16,695
Other information services.....	* 2,529	228,300	441,481	* 84,834	* 34,183	* 1,414
<b>Finance, insurance, real estate, and rental and leasing.....</b>	<b>652,953</b>	<b>13,047,334</b>	<b>51,992,872</b>	<b>4,590,695</b>	<b>1,819,974</b>	<b>15,788,234</b>
Finance and insurance.....	652,517	12,993,662	51,893,293	4,577,450	1,812,002	15,779,351
Commercial banking and other depository credit agencies.....	* 1,508	108,873	39,744	310	10	* 39,280
Commercial banking.....	* 237	* 28,739	* 38,399	* 18	0	* 38,237
Depository credit agencies other than banks.....	* 1,271	80,134	1,345	292	* 10	* 1,043
Nondepository credit intermediation.....	* 233,588	1,513,246	8,839,740	229,849	* 29,244	1,781,756
Securities, commodity contracts, and other.....	43,955	2,562,612	17,787,356	1,989,930	967,112	7,898,747
Insurance and related activities.....	349,189	8,740,566	24,172,043	2,219,473	732,591	5,238,186
Insurance agencies and brokerages.....	* 7,895	453,121	1,580,045	* 462,963	* 311,129	* 112,387
Funds, trusts, and other financial vehicles.....	* 24,277	68,364	1,054,409	137,888	* 83,045	* 821,382
Real estate and rental and leasing.....	* 436	53,673	99,579	13,245	* 7,973	8,883
Real estate.....	* 436	39,383	71,895	13,136	* 7,910	8,744
Rentals and leasing.....	0	14,289	27,684	* 109	* 63	* 139
<b>Services.....</b>	<b>1,092,566</b>	<b>15,478,644</b>	<b>50,112,811</b>	<b>5,258,069</b>	<b>2,328,993</b>	<b>19,846,204</b>
Professional, scientific, and technical services.....	66,072	1,321,746	7,326,964	577,997	296,450	163,109
Management of holding companies.....	910,097	12,383,348	35,656,506	4,193,153	1,771,889	19,101,235
Administrative and support and waste management and remediation.....	13,442	397,087	1,795,844	135,459	40,594	62,613
Education services, health care, and social assistance.....	* 4,471	432,695	192,016	* 52,630	* 15,484	* 1,775
Arts, entertainment, and recreation.....	* 1,541	16,071	514,178	* 20,059	* 10,615	* 2,672
Accommodation and food services.....	95,645	821,113	4,485,414	223,072	165,937	500,352
Accommodation.....	* 13,748	381,836	1,119,928	* 43,817	* 17,883	* 247,260
Food services and drinking places.....	81,898	439,277	3,365,486	179,255	* 148,054	253,092
Other services.....	* 1,297	106,584	141,890	55,700	* 28,024	* 14,448
Repair and maintenance services.....	* 37	* 7,475	* 8,353	* 38	0	* 2,218
Personal services, religious, grantmaking, civic, professional, etc.....	* 1,261	99,109	133,537	55,662	* 28,024	* 12,230

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued						
	Gross income (less loss)--Continued					Deductions	
	Rents, royalties, and license fees	Service income	Other income	Oil and gas extraction income [3]	Foreign branch income [3]	Total	Definitely allocable deductions
							Total
	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>All industries.....</b>	<b>57,250,191</b>	<b>17,052,272</b>	<b>123,702,269</b>	<b>16,334,230</b>	<b>65,808,217</b>	<b>169,993,066</b>	<b>90,263,594</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>* 7,988</b>	<b>* 2,862</b>	<b>* 3,679</b>	<b>0</b>	<b>* -7</b>	<b>* 9,016</b>	<b>* 2,201</b>
<b>Mining.....</b>	<b>173,512</b>	<b>455,559</b>	<b>4,124,915</b>	<b>1,351,607</b>	<b>2,346,950</b>	<b>3,746,037</b>	<b>3,022,140</b>
Oil and gas extraction.....	* 265	* 2,696	1,049,357	1,315,537	448,012	618,362	503,310
Coal mining and metal ore mining.....	* 9,716	* 263,205	* 1,939,695	* 36,071	* 268,365	* 1,862,927	* 1,472,162
Nonmetallic minerals.....	* 7,723	* 1,149	* 101,584	0	* 32,657	* 96,178	* 87,537
Support activities for mining.....	* 155,808	* 188,509	* 1,034,279	0	* 1,597,916	1,168,570	959,131
<b>Utilities.....</b>	<b>* 67,996</b>	<b>* 64,927</b>	<b>* 1,065,279</b>	<b>0</b>	<b>* 2,033</b>	<b>338,326</b>	<b>123,460</b>
<b>Construction.....</b>	<b>* 37,339</b>	<b>198,692</b>	<b>22,595</b>	<b>0</b>	<b>* 89,851</b>	<b>197,365</b>	<b>180,790</b>
Building, developing, and general contracting.....	* 7,844	* 748	* 67	0	0	* 1,363	* 537
Heavy construction.....	* 25,799	* 135,316	* 13,581	0	* 56,191	* 136,383	* 130,039
Special trade contractors.....	* 3,695	* 62,627	* 8,946	0	* 33,661	* 59,618	* 50,214
<b>Manufacturing.....</b>	<b>32,100,060</b>	<b>2,876,944</b>	<b>65,919,104</b>	<b>* 14,654,776</b>	<b>17,169,257</b>	<b>67,853,963</b>	<b>36,126,204</b>
Food manufacturing.....	471,436	* 8,972	1,702,344	0	* 1,106,202	1,927,062	1,151,277
Beverage and tobacco products.....	1,771,149	* 186,921	3,688,091	0	* 1,522,290	3,751,102	1,668,507
Tobacco manufacturing.....	* 519,119	* 2,477	* 1,739,912	0	* 297,452	* 1,611,721	* 1,037,689
Textile mills and textile product mills.....	* 28,553	0	* 60,367	0	0	* 74,246	* 44,608
Apparel manufacturing.....	* 159,104	* 14,428	* 119,419	0	* 106,813	* 264,886	* 48,591
Leather and allied product manufacturing.....	* 30,372	* 49,908	* 27,077	0	* 55,542	* 69,284	* 59,575
Wood product manufacturing.....	* 68	* 244	* 39,159	0	* 244	* 35,994	* 33,513
Paper manufacturing.....	* 352,301	* 119	* 664,938	0	* 228,754	799,718	* 339,366
Printing and related support activities.....	* 10,919	* 15,985	* 9,958	0	* 2,509	* 28,027	* 23,557
Petroleum and coal products manufacturing.....	373,095	* 4,344	26,521,354	* 14,560,748	* 3,061,887	16,231,118	13,863,724
Chemical manufacturing.....	9,065,581	347,143	11,413,142	0	4,815,164	14,134,550	5,607,205
Pharmaceutical and medicine manufacturing.....	5,544,455	* 246,790	5,595,468	0	3,043,111	7,335,087	2,952,855
Other chemical manufacturing.....	3,521,126	100,353	5,817,674	0	1,772,053	6,799,463	2,654,350
Plastics and rubber products manufacturing.....	111,672	* 2,351	90,125	0	* 27,403	177,896	49,804
Nonmetallic mineral product manufacturing.....	* 23,152	* 9,155	* 44,875	0	* 3,891	98,029	48,302
Primary metal manufacturing.....	* 49,931	* 136,272	* 340,029	0	* 260,320	647,638	163,028
Fabricated metal products.....	675,408	29,567	1,992,471	0	1,580,015	1,778,760	1,371,704
Machinery manufacturing.....	1,222,878	283,126	2,421,063	* 94,027	1,236,304	3,227,272	1,415,825
Computer and electronic product manufacturing.....	11,840,627	1,460,611	7,208,199	0	2,139,216	11,695,543	4,014,435
Electrical equipment, appliance, and component manufacturing.....	2,341,490	106,387	4,712,889	0	263,115	7,228,046	3,656,049
Transportation equipment manufacturing.....	2,276,788	* 211,073	3,202,259	0	327,541	4,035,888	1,732,763
Motor vehicles and related manufacturing.....	1,859,831	* 4,760	2,398,065	0	* 188,758	3,135,202	1,206,974
Other transportation equipment manufacturing.....	416,956	* 206,312	804,194	0	138,783	900,685	525,789
Furniture and related products.....	* 6,158	0	* 21,333	0	* 1,389	* 20,263	* 6,557
Miscellaneous manufacturing and manufacturing not allocable.....	1,289,378	10,340	1,640,012	0	430,656	1,628,640	827,813
<b>Wholesale and retail trade.....</b>	<b>3,652,276</b>	<b>415,966</b>	<b>3,579,177</b>	<b>0</b>	<b>1,462,663</b>	<b>5,878,132</b>	<b>3,757,402</b>
Wholesale trade.....	2,693,504	179,429	3,021,251	0	1,108,628	4,769,492	3,021,734
Durable goods.....	1,953,891	53,233	673,512	0	232,931	2,100,517	1,423,062
Machinery, equipment, and supplies.....	* 17,383	* 18,139	50,693	0	* 28,930	75,432	62,648
Other miscellaneous durable goods.....	1,936,508	35,094	622,819	0	204,001	2,025,086	1,360,414
Nondurable goods.....	739,613	126,196	2,347,739	0	875,698	2,668,975	1,598,671
Drugs, chemicals, and allied products.....	412,759	* 41,943	1,543,475	0	* 605,787	1,540,316	1,002,499
Groceries and related products.....	* 7,016	* 3,814	* 46,516	0	* 15,709	45,517	42,859
Petroleum and petroleum products.....	0	* 169	* 152	0	0	* 438	0
Other miscellaneous nondurable goods.....	319,838	* 80,270	757,596	0	254,202	1,082,704	553,313

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued						
	Gross income (less loss)--Continued					Deductions	
	Rents, royalties, and license fees	Service income	Other income	Oil and gas extraction income [3]	Foreign branch income [3]	Total	Definitely allocable deductions
							Total
	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>Wholesale and retail trade--continued</b>							
Retail trade.....	958,772	* 236,537	557,925	0	354,035	1,108,640	735,668
Motor vehicle, parts dealers, and gas stations.....	* 3,549	* 881	* 11,324	0	* 3,775	* 11,204	* 9,325
Furniture and home furnishing stores.....	* 3,500	0	* 393	0	0	* 3,929	* 1,027
Building materials, garden equipment, and supplies.....	* 38,283	0	* -92	0	0	* 3,027	* 25
Food and beverages stores.....	* 3,990	0	* 66,266	0	0	* 70,674	* 70,257
Apparel and accessory stores.....	277,124	* 1,110	268,095	0	* 209,783	261,335	185,073
General merchandise stores.....	* 405,627	* 319	* 70,703	0	* 13,003	* 265,052	* 150,864
Miscellaneous retail trade.....	226,699	* 234,227	141,237	0	127,475	493,419	319,097
<b>Transportation and warehousing.....</b>	<b>142,884</b>	<b>4,446,633</b>	<b>3,851,811</b>	<b>0</b>	<b>3,525,425</b>	<b>7,737,077</b>	<b>6,940,284</b>
Air, rail, and water transportation.....	* 49,176	* 40,050	* 1,417,622	0	* 18,092	1,458,668	* 845,479
Water transportation.....	0	* 39,785	* 1,323,340	0	* 6,705	* 1,327,211	* 780,687
Air and rail transportation.....	* 49,176	* 265	* 94,283	0	* 11,387	* 131,457	* 64,792
Other transportation and warehousing.....	93,708	4,406,583	* 2,434,189	0	* 3,507,333	6,278,409	6,094,806
<b>Information.....</b>	<b>14,833,472</b>	<b>1,710,146</b>	<b>5,777,404</b>	<b>0</b>	<b>4,502,949</b>	<b>14,531,191</b>	<b>6,188,837</b>
Publishing, motion picture, and sound recording.....	10,883,830	157,803	5,286,003	0	3,847,145	9,513,790	2,041,930
Broadcasting, Internet publishing.....	* 3,294,307	* 158,370	* 54,736	0	* 13,099	* 2,921,971	* 2,579,815
Telecommunications.....	* 111,620	* 715,544	* 130,026	0	* 118,798	* 803,608	* 676,484
Internet service providers, Web search portals, and data processing services.....	* 473,605	* 670,867	* 63,261	0	* 258,868	* 1,028,137	* 672,973
Other information services.....	* 70,110	* 7,563	* 243,378	0	* 265,040	263,685	* 217,634
<b>Finance, insurance, real estate, and rental and leasing...</b>	<b>608,843</b>	<b>3,557,320</b>	<b>25,627,806</b>	<b>* 5,057</b>	<b>13,033,259</b>	<b>34,787,658</b>	<b>17,102,968</b>
Finance and insurance.....	574,233	3,555,668	25,594,589	* 5,057	13,033,026	34,754,239	17,084,712
Commercial banking and other depository credit agencies.....	0	* 14	* 131	0	0	* 15,783	* 105
Commercial banking.....	0	* 14	* 131	0	0	* 15,751	* 105
Depository credit agencies other than banks.....	0	0	0	0	0	* 32	0
Nondepository credit intermediation.....	* 108,139	* 1,426,527	* 5,264,225	0	* 2,788,033	7,652,743	5,014,545
Securities, commodity contracts, and other.....	* 27,575	766,522	6,137,469	0	613,405	11,136,466	4,579,028
Insurance and related activities.....	438,519	1,362,605	14,180,670	* 5,057	9,631,588	15,842,323	7,479,353
Insurance agencies and brokerages.....	* 787	* 68,370	* 624,409	0	* 649,455	* 667,911	* 479,536
Funds, trusts, and other financial vehicles.....	0	0	* 12,094	0	0	* 106,924	* 11,680
Real estate and rental and leasing.....	34,610	* 1,651	33,217	0	* 233	33,418	18,256
Real estate.....	* 8,377	* 512	33,217	0	* 165	17,821	8,427
Rentals and leasing.....	26,234	* 1,139	0	0	* 67	* 15,597	* 9,829
<b>Services.....</b>	<b>5,625,823</b>	<b>3,323,223</b>	<b>13,730,500</b>	<b>* 322,790</b>	<b>23,675,837</b>	<b>34,914,302</b>	<b>16,819,308</b>
Professional, scientific, and technical services.....	1,115,989	2,321,003	2,852,416	0	3,999,908	5,370,276	4,410,063
Management of holding companies.....	2,679,519	* 309,467	7,601,243	* 322,790	17,529,431	24,945,886	9,283,339
Administrative and support and waste management and remediation.....	230,964	337,620	988,593	0	289,193	1,051,969	601,784
Education services, health care, and social assistance....	* 45,980	* 51,024	* 25,122	0	* 8,059	93,281	* 70,321
Arts, entertainment, and recreation.....	* 72,705	* 164,729	* 243,398	0	* 44,534	* 374,839	* 327,595
Accommodation and food services.....	1,454,934	132,371	2,008,749	0	1,804,712	3,033,879	2,087,943
Accommodation.....	* 116,099	* 101,549	* 593,320	0	* 544,450	894,608	* 794,832
Food services and drinking places.....	* 1,338,836	* 30,821	* 1,415,429	0	* 1,260,262	2,139,271	1,293,111
Other services.....	* 25,731	* 7,009	* 10,978	0	0	* 44,172	* 38,262
Repair and maintenance services.....	0	* 49	* 6,048	0	0	0	0
Personal services, religious, grantmaking, civic, professional, etc.....	* 25,731	* 6,960	* 4,930	0	0	* 44,172	* 38,262

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued					
	Deductions--Continued					
	Definitely allocable deductions--Continued				Deductions not allocable to specific types of income	
	Depreciation, depletion, and amortization	Other expenses	Service expenses	Other definitely allocable deductions	Total	Research and development
(27)	(28)	(29)	(30)	(31)	(32)	
<b>All industries.....</b>	<b>1,481,325</b>	<b>3,337,940</b>	<b>11,739,435</b>	<b>73,704,894</b>	<b>79,729,471</b>	<b>9,118,649</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>0</b>	<b>* 125</b>	<b>* 1,904</b>	<b>* 172</b>	<b>* 6,814</b>	<b>* 380</b>
<b>Mining.....</b>	<b>* 32,114</b>	<b>* 68,569</b>	<b>* 274,826</b>	<b>2,646,630</b>	<b>723,896</b>	<b>* 31,752</b>
Oil and gas extraction.....	* 15,399	* 8	* 1,222	486,683	* 115,052	* 672
Coal mining and metal ore mining.....	0	* 59,183	* 178,533	* 1,234,445	* 390,765	0
Nonmetallic minerals.....	0	* 1	* 200	* 87,336	* 8,641	0
Support activities for mining.....	* 16,715	* 9,378	* 94,871	* 838,167	209,439	* 31,080
<b>Utilities.....</b>	<b>* 24,625</b>	<b>* 139</b>	<b>* 29,130</b>	<b>* 69,567</b>	<b>* 214,865</b>	<b>* 376</b>
<b>Construction.....</b>	<b>* 2,055</b>	<b>* 3,604</b>	<b>* 162,473</b>	<b>* 12,658</b>	<b>16,575</b>	<b>* 174</b>
Building, developing, and general contracting.....	0	0	* 514	* 23	* 826	0
Heavy construction.....	* 2,055	* 3,148	* 118,896	* 5,940	* 6,344	* 90
Special trade contractors.....	0	* 456	* 43,063	* 6,695	* 9,405	* 84
<b>Manufacturing.....</b>	<b>14,356</b>	<b>279,789</b>	<b>1,297,534</b>	<b>34,534,525</b>	<b>31,727,760</b>	<b>6,438,835</b>
Food manufacturing.....	0	* 16,147	* 57	1,135,073	775,785	52,239
Beverage and tobacco products.....	0	* 24,566	* 2,364	1,641,578	2,082,595	* 53,022
Tobacco manufacturing.....	0	0	0	* 1,037,689	* 574,032	* 50,481
Textile mills and textile product mills.....	0	0	0	* 44,608	* 29,638	* 10,665
Apparel manufacturing.....	* 2,165	* 16,214	* 8,228	* 21,984	* 216,295	0
Leather and allied product manufacturing.....	0	0	* 49,816	* 9,759	* 9,710	* 2,921
Wood product manufacturing.....	0	* 24	* 127	* 33,362	* 2,480	* 17
Paper manufacturing.....	0	* 27	* 1	* 339,338	460,352	* 101,907
Printing and related support activities.....	0	* 525	* 15,152	* 7,880	* 4,470	* 2,343
Petroleum and coal products manufacturing.....	0	* 71,653	* 3,665	13,788,407	2,367,393	* 148,308
Chemical manufacturing.....	* 203	56,444	* 19,660	5,530,899	8,527,345	3,269,214
Pharmaceutical and medicine manufacturing.....	0	* 46,943	* 306	2,905,606	4,382,232	2,212,889
Other chemical manufacturing.....	* 203	9,501	* 19,353	2,625,293	4,145,113	1,056,325
Plastics and rubber products manufacturing.....	0	* 8,196	* 18	41,590	128,092	11,935
Nonmetallic mineral product manufacturing.....	0	* 3,742	* 5,540	* 39,020	49,727	* 2,293
Primary metal manufacturing.....	* 2,859	0	* 36,303	* 123,866	484,610	* 13,328
Fabricated metal products.....	* 3,322	* 283	* 4,907	1,363,191	407,056	62,489
Machinery manufacturing.....	* 2,039	12,428	246,254	1,155,104	1,811,448	346,051
Computer and electronic product manufacturing.....	* 1,113	10,315	727,523	3,275,484	7,681,109	1,700,249
Electrical equipment, appliance, and component manufacturing.....	* 783	* 10,653	* 1,080	3,643,533	3,571,998	183,632
Transportation equipment manufacturing.....	* 1,829	* 14,159	* 173,494	1,543,281	2,303,125	338,869
Motor vehicles and related manufacturing.....	* 1,816	* 793	* 2,846	1,201,519	1,928,229	236,400
Other transportation equipment manufacturing.....	* 13	* 13,366	* 170,648	341,761	374,896	102,469
Furniture and related products.....	0	* 2	0	* 6,555	* 13,706	* 784
Miscellaneous manufacturing and manufacturing not allocable.....	* 41	* 34,411	* 3,346	790,015	800,827	138,569
<b>Wholesale and retail trade.....</b>	<b>15,770</b>	<b>97,447</b>	<b>48,915</b>	<b>3,595,271</b>	<b>2,120,730</b>	<b>55,930</b>
Wholesale trade.....	8,724	70,866	38,184	2,903,961	1,747,758	53,321
Durable goods.....	* 1,612	44,707	* 19,488	1,357,254	677,455	* 6,150
Machinery, equipment, and supplies.....	* 1,609	* 10,351	* 3,932	* 46,756	* 12,784	0
Other miscellaneous durable goods.....	* 3	34,356	* 15,556	1,310,498	664,671	* 6,150
Nondurable goods.....	* 7,112	26,158	* 18,695	1,546,706	1,070,303	47,171
Drugs, chemicals, and allied products.....	0	* 3,929	* 13,449	985,121	537,817	* 31,025
Groceries and related products.....	* 2,609	* 2,232	* 2,789	* 35,230	* 2,658	0
Petroleum and petroleum products.....	0	0	0	0	* 438	0
Other miscellaneous nondurable goods.....	* 4,503	* 19,998	* 2,458	526,355	529,390	* 16,146

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued					
	Deductions--Continued					
	Definitely allocable deductions--Continued				Deductions not allocable to specific types of income	
	Depreciation, depletion, and amortization	Other expenses	Service expenses	Other definitely allocable deductions	Total	Research and development
(27)	(28)	(29)	(30)	(31)	(32)	
<b>Wholesale and retail trade--continued</b>						
Retail trade.....	* 7,046	26,581	* 10,731	691,310	372,972	* 2,609
Motor vehicle, parts dealers, and gas stations.....	* 17	* 1,589	* 691	* 7,029	* 1,879	0
Furniture and home furnishing stores.....	0	0	0	* 1,027	* 2,902	0
Building materials, garden equipment, and supplies.....	0	* 25	0	0	* 3,001	0
Food and beverages stores.....	0	0	0	* 70,257	* 417	0
Apparel and accessory stores.....	* 1,414	* 6,435	* 1,036	176,189	76,261	* 842
General merchandise stores.....	* 347	* 254	0	* 150,263	* 114,189	0
Miscellaneous retail trade.....	* 5,268	* 18,278	* 9,004	286,546	174,322	* 1,767
<b>Transportation and warehousing.....</b>	<b>* 3,038</b>	<b>* 47,954</b>	<b>3,933,793</b>	<b>2,955,499</b>	<b>796,792</b>	<b>* 23,362</b>
Air, rail, and water transportation.....	* 490	* 26,545	* 12,328	* 806,116	* 613,189	* 69
Water transportation.....	* 42	0	* 12,180	* 768,465	* 546,524	0
Air and rail transportation.....	* 448	* 26,545	* 148	* 37,650	* 66,665	* 69
Other transportation and warehousing.....	* 2,548	* 21,408	* 3,921,466	2,149,383	183,603	* 23,293
<b>Information.....</b>	<b>* 172,379</b>	<b>2,265,944</b>	<b>1,236,247</b>	<b>2,514,268</b>	<b>8,342,354</b>	<b>2,266,194</b>
Publishing, motion picture, and sound recording.....	* 66	164,209	95,418	1,782,237	7,471,860	2,159,866
Broadcasting, Internet publishing.....	* 172,313	* 2,046,271	* 76,457	* 284,774	* 342,156	* 6,927
Telecommunications.....	0	* 34,059	* 535,560	* 106,865	* 127,124	* 4,752
Internet service providers, Web search portals, and data processing services.....	0	* 15,933	* 528,810	* 128,230	* 355,164	* 91,613
Other information services.....	0	* 5,472	* 1	* 212,161	* 46,050	* 3,036
<b>Finance, insurance, real estate, and rental and leasing...</b>	<b>455,481</b>	<b>213,739</b>	<b>2,481,833</b>	<b>13,951,915</b>	<b>17,684,690</b>	<b>* 14,004</b>
Finance and insurance.....	* 448,656	203,551	2,481,300	13,951,204	17,669,528	* 14,004
Commercial banking and other depository credit agencies.....	0	0	0	* 105	* 15,677	0
Commercial banking.....	0	0	0	* 105	* 15,645	0
Depository credit agencies other than banks.....	0	0	0	0	* 32	0
Nondepository credit intermediation.....	* 832	* 34,702	* 1,114,585	3,864,424	2,638,199	* 8,902
Securities, commodity contracts, and other.....	* 386,499	* 89,922	584,335	3,518,271	6,557,438	* 121
Insurance and related activities.....	* 61,325	* 78,926	782,380	6,556,723	8,362,970	* 4,981
Insurance agencies and brokerages.....	0	* 860	* 4,063	* 474,613	* 188,374	0
Funds, trusts, and other financial vehicles.....	0	0	0	* 11,680	* 95,243	0
Real estate and rental and leasing.....	* 6,825	* 10,188	* 533	* 711	15,162	0
Real estate.....	* 814	* 6,411	* 520	* 682	* 9,394	0
Rentals and leasing.....	* 6,010	* 3,777	* 13	* 28	* 5,768	0
<b>Services.....</b>	<b>761,507</b>	<b>360,631</b>	<b>2,272,780</b>	<b>13,424,389</b>	<b>18,094,994</b>	<b>287,642</b>
Professional, scientific, and technical services.....	36,679	211,600	1,800,552	2,361,233	960,212	245,991
Management of holding companies.....	* 716,172	23,208	* 198,733	8,345,226	15,662,547	* 4,304
Administrative and support and waste management and remediation.....	* 37	* 30,872	134,379	436,496	450,184	* 31,048
Education services, health care, and social assistance.....	0	* 1,576	* 7,649	* 61,095	* 22,960	* 326
Arts, entertainment, and recreation.....	* 3,421	* 36,123	* 77,420	* 210,631	* 47,244	* 5,830
Accommodation and food services.....	* 5,198	26,417	* 46,619	2,009,708	945,936	* 143
Accommodation.....	* 4,736	* 1	* 39,416	* 750,679	* 99,776	0
Food services and drinking places.....	* 463	26,416	* 7,203	1,259,029	846,161	* 143
Other services.....	0	* 30,834	* 7,427	0	* 5,910	0
Repair and maintenance services.....	0	0	0	0	0	0
Personal services, religious, grantmaking, civic, professional, etc.....	0	* 30,834	* 7,427	0	* 5,910	0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued					
	Deductions--Continued			Taxable income (less loss) before adjustments	Adjustments to taxable income	Taxable income (less loss) after adjustments
	Deductions not allocable to specific types of income-- Continued		Deductions from oil and gas extraction income [4]			
	Interest	Other				
(33)	(34)	(35)	(36)	(37)	(38)	
<b>All industries.....</b>	<b>32,748,184</b>	<b>36,911,292</b>	<b>7,067,522</b>	<b>160,855,609</b>	<b>15,034,623</b>	<b>145,820,986</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>* 1,346</b>	<b>* 5,088</b>	<b>0</b>	<b>20,625</b>	<b>* 8,394</b>	<b>12,231</b>
<b>Mining.....</b>	<b>357,686</b>	<b>331,507</b>	<b>571,796</b>	<b>3,109,073</b>	<b>338,015</b>	<b>2,771,058</b>
Oil and gas extraction.....	* 91,133	* 21,795	552,263	823,313	* 6,260	817,053
Coal mining and metal ore mining.....	* 187,907	* 201,359	* 19,533	* 666,564	* 131,325	* 535,239
Nonmetallic minerals.....	* 8,452	* 189	0	* 94,334	* 1,749	* 92,585
Support activities for mining.....	70,195	108,163	0	1,524,861	* 198,681	1,326,181
<b>Utilities.....</b>	<b>* 168,608</b>	<b>* 45,882</b>	<b>0</b>	<b>1,283,592</b>	<b>* 658,563</b>	<b>625,029</b>
<b>Construction.....</b>	<b>* 5,869</b>	<b>* 7,260</b>	<b>0</b>	<b>85,109</b>	<b>* 20,147</b>	<b>64,962</b>
Building, developing, and general contracting.....	* 826	0	0	16,543	0	16,543
Heavy construction.....	* 1,206	* 1,776	0	45,708	* 11,723	33,985
Special trade contractors.....	* 3,837	* 5,484	0	22,858	* 8,425	14,434
<b>Manufacturing.....</b>	<b>12,452,252</b>	<b>12,578,951</b>	<b>* 6,467,584</b>	<b>105,173,560</b>	<b>8,763,970</b>	<b>96,409,590</b>
Food manufacturing.....	501,301	221,322	0	4,015,069	400,144	3,614,925
Beverage and tobacco products.....	* 830,833	* 1,187,477	0	6,984,274	* 179,059	6,805,215
Tobacco manufacturing.....	* 470,469	* 51,410	0	* 3,396,852	[5]	* 3,396,852
Textile mills and textile product mills.....	* 15,926	* 3,047	0	* 102,291	* 16,323	* 85,969
Apparel manufacturing.....	* 82,736	* 132,650	0	339,388	* 210	339,178
Leather and allied product manufacturing.....	* 2,091	* 4,698	0	* 47,546	* 2,854	* 44,692
Wood product manufacturing.....	* 348	* 2,115	0	4,843	* 2,092	2,751
Paper manufacturing.....	* 113,677	* 238,288	0	1,704,502	* 79,434	1,625,068
Printing and related support activities.....	* 1,453	* 674	0	36,094	* 2,324	33,770
Petroleum and coal products manufacturing.....	1,298,642	* 920,072	* 6,464,767	25,062,453	23,311	25,039,142
Chemical manufacturing.....	2,505,435	2,663,057	0	23,944,121	2,682,867	21,261,254
Pharmaceutical and medicine manufacturing.....	1,063,420	1,101,568	0	13,233,231	* 2,108,094	11,125,137
Other chemical manufacturing.....	1,442,014	1,561,489	0	10,710,889	574,773	10,136,116
Plastics and rubber products manufacturing.....	76,166	38,694	0	217,154	* 9,199	207,955
Nonmetallic mineral product manufacturing.....	* 20,364	* 6,062	0	208,366	* 6,037	202,329
Primary metal manufacturing.....	428,380	* 38,123	0	961,810	* 258,934	702,876
Fabricated metal products.....	218,466	103,662	0	2,019,442	51,324	1,968,118
Machinery manufacturing.....	788,019	661,211	* 2,817	3,959,830	445,056	3,514,774
Computer and electronic product manufacturing.....	795,672	5,147,063	0	20,410,667	3,976,037	16,434,630
Electrical equipment, appliance, and component manufacturing.....	2,718,210	662,701	0	5,290,662	55,116	5,235,546
Transportation equipment manufacturing.....	1,745,638	208,363	0	7,102,643	84,083	7,018,561
Motor vehicles and related manufacturing.....	1,553,704	137,159	0	5,512,373	* 67,244	5,445,129
Other transportation equipment manufacturing.....	191,934	71,204	0	1,590,270	* 16,839	1,573,431
Furniture and related products.....	* 11,328	* 1,594	0	113,687	* 5,792	107,895
Miscellaneous manufacturing and manufacturing not allocable.....	297,569	338,075	0	2,648,717	483,777	2,164,941
<b>Wholesale and retail trade.....</b>	<b>559,785</b>	<b>1,382,728</b>	<b>0</b>	<b>5,112,152</b>	<b>504,298</b>	<b>4,607,855</b>
Wholesale trade.....	357,996	1,240,088	0	3,558,688	459,355	3,099,333
Durable goods.....	48,087	551,482	0	980,732	288,996	691,736
Machinery, equipment, and supplies.....	* 2,346	* 2,258	0	97,413	* 9,422	87,991
Other miscellaneous durable goods.....	45,741	549,224	0	883,319	279,573	603,746
Nondurable goods.....	309,909	688,606	0	2,577,956	170,360	2,407,597
Drugs, chemicals, and allied products.....	44,383	448,539	0	1,145,877	* 54,177	1,091,700
Groceries and related products.....	* 227	* 8	0	16,237	* 759	15,478
Petroleum and petroleum products.....	* 224	* 214	0	* 1,326	0	* 1,326
Other miscellaneous nondurable goods.....	265,075	239,846	0	1,414,515	115,424	1,299,091

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued					
	Deductions--Continued			Taxable income (less loss) before adjustments	Adjustments to taxable income	Taxable income (less loss) after adjustments
	Deductions not allocable to specific types of income-- Continued		Deductions from oil and gas extraction income [4]			
	Interest	Other				
(33)	(34)	(35)	(36)	(37)	(38)	
<b>Wholesale and retail trade--continued</b>						
Retail trade.....	201,789	142,639	0	1,553,464	44,942	1,508,522
Motor vehicle, parts dealers, and gas stations.....	* 878	* 850	0	94,666	* 359	94,306
Furniture and home furnishing stores.....	* 2,843	* 50	0	* 73,154	* 3,504	* 69,650
Building materials, garden equipment, and supplies.....	* 2,510	* 491	0	* 38,707	0	* 38,707
Food and beverages stores.....	* 126	* 291	0	4,102	* 1,661	2,441
Apparel and accessory stores.....	* 35,542	* 19,424	0	687,856	* 2,414	685,442
General merchandise stores.....	* 106,294	* 7,389	0	* 275,325	[5]	* 275,325
Miscellaneous retail trade.....	53,596	* 114,143	0	379,654	* 37,004	342,650
<b>Transportation and warehousing.....</b>	<b>123,725</b>	<b>647,265</b>	<b>0</b>	<b>1,140,954</b>	<b>* 32,874</b>	<b>1,108,080</b>
Air, rail, and water transportation.....	* 45,808	* 567,272	0	202,811	* 29,780	173,031
Water transportation.....	* 8,880	* 537,635	0	* 78,418	* 3,982	* 74,436
Air and rail transportation.....	* 36,928	* 29,637	0	* 124,393	* 25,798	* 98,595
Other transportation and warehousing.....	* 77,918	* 79,992	0	938,143	* 3,094	935,049
<b>Information.....</b>	<b>635,351</b>	<b>5,371,613</b>	<b>0</b>	<b>12,526,820</b>	<b>373,094</b>	<b>12,153,726</b>
Publishing, motion picture, and sound recording.....	196,237	5,051,860	0	8,769,917	228,285	8,541,632
Broadcasting, Internet publishing.....	* 223,683	* 107,065	0	1,095,879	* 6,641	1,089,238
Telecommunications.....	* 97,070	* 25,291	0	2,095,307	* 84,254	2,011,053
Internet service providers, Web search portals, and data processing services.....	* 110,860	* 152,637	0	* 387,920	* 830	* 387,090
Other information services.....	* 7,500	* 34,760	0	177,797	* 53,083	124,714
<b>Finance, insurance, real estate, and rental and leasing...</b>	<b>7,670,746</b>	<b>9,564,425</b>	<b>* 4,920</b>	<b>17,205,214</b>	<b>3,560,849</b>	<b>13,644,366</b>
Finance and insurance.....	7,670,014	9,553,476	* 4,920	17,139,053	3,553,045	13,586,009
Commercial banking and other depository credit agencies.....	* 357	* 15,320	0	23,962	* 4,054	19,908
Commercial banking.....	* 325	* 15,320	0	* 22,649	* 4,054	* 18,595
Depository credit agencies other than banks.....	* 32	0	0	1,313	0	1,313
Nondepository credit intermediation.....	* 770,255	* 1,853,873	0	1,186,996	* 2,192	1,184,805
Securities, commodity contracts, and other.....	5,177,252	1,341,761	0	6,650,890	1,077,504	5,573,386
Insurance and related activities.....	1,631,340	6,338,327	* 4,920	8,329,720	2,467,925	5,861,795
Insurance agencies and brokerages.....	* 147,200	* 41,174	0	912,135	0	912,135
Funds, trusts, and other financial vehicles.....	* 90,810	* 4,195	0	947,485	* 1,370	946,115
Real estate and rental and leasing.....	* 732	* 10,949	0	66,161	* 7,804	58,357
Real estate.....	* 580	* 8,760	0	54,074	* 5,586	48,488
Rentals and leasing.....	* 152	* 2,188	0	12,087	* 2,218	9,869
<b>Services.....</b>	<b>10,772,816</b>	<b>6,976,575</b>	<b>* 23,222</b>	<b>15,198,509</b>	<b>774,419</b>	<b>14,424,090</b>
Professional, scientific, and technical services.....	169,832	506,231	0	1,956,688	350,548	1,606,140
Management of holding companies.....	10,038,166	5,618,382	* 23,222	10,710,619	98,811	10,611,808
Administrative and support and waste management and remediation.....	79,003	339,543	0	743,875	237,816	506,059
Education services, health care, and social assistance.....	* 14,684	* 7,551	0	98,735	* 22,700	76,035
Arts, entertainment, and recreation.....	* 7,191	* 25,163	0	139,339	* 2,259	137,080
Accommodation and food services.....	461,448	* 476,511	0	1,451,535	60,955	1,390,581
Accommodation.....	* 68,178	* 23,763	0	225,321	* 29,209	196,111
Food services and drinking places.....	393,270	* 452,748	0	1,226,215	* 31,745	1,194,469
Other services.....	* 2,493	* 3,194	0	97,718	* 1,330	96,388
Repair and maintenance services.....	0	0	0	* 8,353	0	* 8,353
Personal services, religious, grantmaking, civic, professional, etc.....	* 2,493	* 3,194	0	89,365	* 1,330	88,035

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued					
	Foreign taxes available for credit					
	Total	Reduction for certain foreign taxes	Carryover	Total paid, accrued, and deemed paid	Paid or accrued	
					Total	Taxes withheld  Dividends
(39)	(40)	(41)	(42)	(43)	(44)	
<b>All industries.....</b>	<b>57,135,700</b>	<b>1,844,165</b>	<b>17,496,759</b>	<b>41,483,106</b>	<b>17,290,924</b>	<b>1,522,361</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>5,209</b>	<b>0</b>	<b>* 2,569</b>	<b>2,640</b>	<b>1,804</b>	<b>927</b>
<b>Mining.....</b>	<b>1,792,826</b>	<b>183,751</b>	<b>742,706</b>	<b>1,233,871</b>	<b>684,442</b>	<b>4,458</b>
Oil and gas extraction.....	369,117	* 110,950	146,818	333,248	230,191	* 68
Coal mining and metal ore mining.....	* 716,240	* 63,723	* 474,941	* 305,023	* 279,826	* 1,827
Nonmetallic minerals.....	* 86,110	* 9,079	* 62,393	* 32,796	* 15,500	* 45
Support activities for mining.....	621,359	0	* 58,554	562,804	158,925	* 2,518
<b>Utilities.....</b>	<b>343,494</b>	<b>0</b>	<b>* 243,662</b>	<b>99,832</b>	<b>16,605</b>	<b>* 4,399</b>
<b>Construction.....</b>	<b>26,505</b>	<b>0</b>	<b>4,535</b>	<b>21,970</b>	<b>15,512</b>	<b>343</b>
Building, developing, and general contracting.....	4,124	0	* 844	3,280	1,315	258
Heavy construction.....	15,464	0	* 1,450	14,014	11,886	* 67
Special trade contractors.....	6,917	0	* 2,241	4,676	2,311	* 19
<b>Manufacturing.....</b>	<b>39,026,598</b>	<b>1,642,048</b>	<b>13,306,004</b>	<b>27,362,642</b>	<b>9,867,130</b>	<b>862,668</b>
Food manufacturing.....	1,511,611	* 738	232,401	1,279,948	169,659	29,666
Beverage and tobacco products.....	1,918,506	* 766	* 10,566	1,908,706	450,318	* 178,404
Tobacco manufacturing.....	* 891,612	0	0	* 891,612	* 115,140	* 85,328
Textile mills and textile product mills.....	* 27,521	0	* 2,845	* 24,676	* 1,292	* 770
Apparel manufacturing.....	174,885	0	* 66,943	107,942	* 34,498	* 559
Leather and allied product manufacturing.....	* 10,086	0	* 5,040	* 5,046	* 3,378	* 126
Wood product manufacturing.....	1,690	0	* 677	1,013	906	* 19
Paper manufacturing.....	711,556	* 15	* 101,323	610,247	96,694	* 44,480
Printing and related support activities.....	12,281	0	* 1,301	10,980	1,627	* 881
Petroleum and coal products manufacturing.....	15,047,762	* 1,638,468	7,713,599	8,972,631	5,881,483	67,561
Chemical manufacturing.....	7,041,313	* 20	1,555,355	5,485,977	1,044,324	329,731
Pharmaceutical and medicine manufacturing.....	3,618,102	* 1	680,309	2,937,794	513,552	174,850
Other chemical manufacturing.....	3,423,211	* 19	875,047	2,548,183	530,772	154,875
Plastics and rubber products manufacturing.....	91,122	* 37	22,941	68,218	14,035	* 2,872
Nonmetallic mineral product manufacturing.....	70,655	0	8,278	62,377	7,480	1,967
Primary metal manufacturing.....	319,632	* 1,745	46,258	275,118	79,799	* 11,461
Fabricated metal products.....	764,435	* 29	214,998	549,466	205,628	36,454
Machinery manufacturing.....	1,597,768	* 128	437,211	1,160,685	257,349	16,504
Computer and electronic product manufacturing.....	5,829,722	0	2,518,310	3,311,412	853,392	71,245
Electrical equipment, appliance, and component manufacturing.....	1,563,168	* 26	70,401	1,492,793	369,177	8,530
Transportation equipment manufacturing.....	1,724,021	* 77	182,285	1,541,813	267,807	42,146
Motor vehicles and related manufacturing.....	1,331,447	* 77	146,677	1,184,847	186,445	25,809
Other transportation equipment manufacturing.....	392,575	0	* 35,608	356,967	81,363	* 16,337
Furniture and related products.....	46,197	0	* 10,751	35,446	* 4,179	* 3,204
Miscellaneous manufacturing and manufacturing not allocable.....	562,668	0	104,520	458,147	124,104	16,088
<b>Wholesale and retail trade.....</b>	<b>1,600,612</b>	<b>* 351</b>	<b>345,155</b>	<b>1,255,809</b>	<b>454,954</b>	<b>94,875</b>
Wholesale trade.....	1,153,722	* 351	238,950	915,123	310,748	53,384
Durable goods.....	269,698	* 236	65,314	204,620	116,528	4,001
Machinery, equipment, and supplies.....	32,503	0	* 3,751	28,752	5,942	* 1,534
Other miscellaneous durable goods.....	237,195	* 236	61,562	175,868	110,585	2,466
Nondurable goods.....	884,023	* 116	173,637	710,502	194,221	49,384
Drugs, chemicals, and allied products.....	389,253	0	110,611	278,642	82,738	24,969
Groceries and related products.....	7,135	0	* 3,398	3,738	3,090	* 3
Petroleum and petroleum products.....	* 358	0	* 80	* 278	* 278	* 2
Other miscellaneous nondurable goods.....	487,277	* 116	59,547	427,845	108,115	24,410

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued					
	Foreign taxes available for credit					
	Total	Reduction for certain foreign taxes	Carryover	Total paid, accrued, and deemed paid	Paid or accrued	
					Total	Taxes withheld  Dividends
(39)	(40)	(41)	(42)	(43)	(44)	
<b>Wholesale and retail trade--continued</b>						
Retail trade.....	446,891	0	106,205	340,686	144,205	41,490
Motor vehicle, parts dealers, and gas stations.....	35,752	0	* 1,521	34,231	2,352	* 1,273
Furniture and home furnishing stores.....	* 21,800	0	* 1,148	* 20,653	* 368	0
Building materials, garden equipment, and supplies.....	* 16,534	0	0	* 16,534	* 16,534	* 10,318
Food and beverages stores.....	1,993	0	* 622	1,371	* 641	* 2
Apparel and accessory stores.....	160,901	0	* 68,769	92,132	52,094	* 701
General merchandise stores.....	* 52,183	0	0	* 52,183	* 42,427	* 25,207
Miscellaneous retail trade.....	157,727	0	* 34,146	123,581	29,788	3,990
<b>Transportation and warehousing.....</b>	<b>188,911</b>	<b>0</b>	<b>45,368</b>	<b>143,543</b>	<b>67,094</b>	<b>3,262</b>
Air, rail, and water transportation.....	74,466	0	* 23,565	50,901	26,147	* 62
Water transportation.....	* 34,417	0	* 3,362	* 31,054	* 17,334	* 62
Air and rail transportation.....	* 40,050	0	* 20,203	* 19,847	* 8,813	0
Other transportation and warehousing.....	114,445	0	21,803	92,642	40,947	3,200
<b>Information.....</b>	<b>3,023,435</b>	<b>* 566</b>	<b>643,360</b>	<b>2,380,642</b>	<b>1,350,194</b>	<b>90,896</b>
Publishing, motion picture, and sound recording.....	1,914,925	* 566	295,382	1,620,109	1,092,684	40,140
Broadcasting, Internet publishing.....	436,102	0	* 219,103	216,999	* 167,028	* 11,257
Telecommunications.....	491,255	0	* 86,244	405,011	50,984	* 37,770
Internet service providers, Web search portals, and data processing services.....	* 123,179	0	* 24,767	* 98,411	* 33,569	* 1,555
Other information services.....	57,975	0	* 17,863	40,111	5,929	* 173
<b>Finance, insurance, real estate, and rental and leasing...</b>	<b>4,890,148</b>	<b>0</b>	<b>1,182,107</b>	<b>3,708,041</b>	<b>1,888,066</b>	<b>214,912</b>
Finance and insurance.....	4,864,796	0	1,169,776	3,695,021	1,883,019	214,706
Commercial banking and other depository credit agencies.....	1,556	0	0	1,556	1,547	28
Commercial banking.....	* 1,348	0	0	* 1,348	* 1,348	* 2
Depository credit agencies other than banks.....	209	0	0	209	199	26
Nondepository credit intermediation.....	217,729	0	* 39,327	178,403	149,158	* 11,791
Securities, commodity contracts, and other.....	1,873,750	0	469,932	1,403,818	436,706	23,779
Insurance and related activities.....	2,481,368	0	656,876	1,824,492	1,091,901	177,867
Insurance agencies and brokerages.....	378,507	0	* 28,065	350,442	39,313	* 6,136
Funds, trusts, and other financial vehicles.....	290,392	0	* 3,640	286,752	203,707	* 1,241
Real estate and rental and leasing.....	25,352	0	12,332	13,020	5,048	207
Real estate.....	22,621	0	11,588	11,034	3,124	207
Rentals and leasing.....	2,730	0	* 744	1,987	1,924	0
<b>Services.....</b>	<b>6,237,961</b>	<b>* 17,448</b>	<b>981,292</b>	<b>5,274,117</b>	<b>2,945,124</b>	<b>245,622</b>
Professional, scientific, and technical services.....	713,069	* 65	129,782	583,353	286,902	13,578
Management of holding companies.....	4,535,638	* 17,382	523,489	4,029,531	2,257,642	208,980
Administrative and support and waste management and remediation.....	175,899	0	37,431	138,468	97,875	3,406
Education services, health care, and social assistance.....	29,172	0	* 8,502	20,669	5,185	* 518
Arts, entertainment, and recreation.....	44,885	0	* 1,773	43,112	32,496	* 404
Accommodation and food services.....	696,824	0	270,265	426,559	260,622	16,607
Accommodation.....	101,984	0	* 57,255	44,729	26,846	* 639
Food services and drinking places.....	594,840	0	213,010	381,830	233,776	* 15,968
Other services.....	42,474	0	* 10,049	32,425	4,401	2,129
Repair and maintenance services.....	* 536	0	0	* 536	* 536	* 7
Personal services, religious, grantmaking, civic, professional, etc.....	41,938	0	* 10,049	31,889	3,865	2,122

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued						
	Foreign taxes available for credit--Continued						
	Paid or accrued--Continued						Taxes deemed paid
	Taxes withheld--Continued		Other taxes paid or accrued on--				
	Interest	Rents, royalties, and license fees	Branch income	Specifically allocable income (section 863(b))	Service income	Other income	
(45)	(46)	(47)	(48)	(49)	(50)	(51)	
<b>All industries.....</b>	<b>566,742</b>	<b>2,332,939</b>	<b>4,513,191</b>	<b>12,058</b>	<b>494,755</b>	<b>7,848,878</b>	<b>24,192,182</b>
<b>Agriculture, forestry, fishing, and hunting.....</b>	<b>* 33</b>	<b>* 306</b>	<b>0</b>	<b>0</b>	<b>[5]</b>	<b>* 538</b>	<b>* 836</b>
<b>Mining.....</b>	<b>8,341</b>	<b>12,619</b>	<b>256,285</b>	<b>0</b>	<b>10,580</b>	<b>392,159</b>	<b>549,429</b>
Oil and gas extraction.....	* 279	* 63	* 67,141	0	* 166	162,473	* 103,058
Coal mining and metal ore mining.....	* 6,988	* 3,157	* 55,049	0	0	* 212,805	* 25,196
Nonmetallic minerals.....	* 569	* 59	0	0	0	* 14,827	* 17,296
Support activities for mining.....	* 506	* 9,339	* 134,095	0	* 10,414	* 2,053	* 403,879
<b>Utilities.....</b>	<b>* 2,701</b>	<b>* 5,725</b>	<b>* 15</b>	<b>0</b>	<b>* 1,764</b>	<b>* 2,002</b>	<b>* 83,227</b>
<b>Construction.....</b>	<b>* 929</b>	<b>* 2,788</b>	<b>* 2,250</b>	<b>0</b>	<b>* 7,763</b>	<b>* 1,438</b>	<b>6,458</b>
Building, developing, and general contracting.....	* 484	* 392	0	0	* 159	* 23	* 1,965
Heavy construction.....	* 445	* 2,165	* 1,508	0	* 6,294	* 1,406	* 2,128
Special trade contractors.....	0	* 231	* 742	0	* 1,311	* 9	* 2,365
<b>Manufacturing.....</b>	<b>120,363</b>	<b>1,261,229</b>	<b>1,247,876</b>	<b>5,577</b>	<b>72,905</b>	<b>6,296,512</b>	<b>17,495,513</b>
Food manufacturing.....	5,804	42,699	* 58,078	* 26	* 664	32,722	1,110,289
Beverage and tobacco products.....	* 1,908	* 75,277	* 174,269	* 699	* 448	* 19,313	* 1,458,388
Tobacco manufacturing.....	0	* 15,774	* 6,899	0	* 142	* 6,997	* 776,472
Textile mills and textile product mills.....	* 235	* 287	0	0	0	0	* 23,384
Apparel manufacturing.....	* 134	* 6,437	* 13,211	0	* 665	* 13,493	* 73,444
Leather and allied product manufacturing.....	* 54	* 1,982	* 712	0	* 51	* 454	* 1,667
Wood product manufacturing.....	* 242	* 4	0	0	* 7	* 633	* 107
Paper manufacturing.....	* 594	* 27,119	* 3,651	* 33	* 2,606	* 18,210	513,554
Printing and related support activities.....	* 186	* 368	0	0	* 112	* 79	* 9,353
Petroleum and coal products manufacturing.....	31,259	* 25,420	* 170,844	0	* 139	* 5,586,260	3,091,148
Chemical manufacturing.....	18,317	283,138	316,215	0	9,452	87,471	4,441,653
Pharmaceutical and medicine manufacturing.....	2,407	115,094	* 166,382	0	* 2,982	* 51,831	2,424,242
Other chemical manufacturing.....	15,910	168,045	149,834	0	* 6,470	35,639	2,017,411
Plastics and rubber products manufacturing.....	1,703	7,329	* 940	* 3	* 220	* 968	54,184
Nonmetallic mineral product manufacturing.....	* 2,149	* 2,246	* 723	0	* 385	* 11	54,897
Primary metal manufacturing.....	* 3,900	* 2,880	* 44,201	0	* 17,308	* 48	* 195,319
Fabricated metal products.....	1,932	20,655	102,994	0	* 3,248	40,345	343,838
Machinery manufacturing.....	8,378	60,191	113,728	* 1,519	6,281	50,748	903,336
Computer and electronic product manufacturing.....	11,390	563,609	156,548	* 147	26,706	23,748	2,458,019
Electrical equipment, appliance, and component manufacturing.....	20,379	16,519	15,663	* 1,476	* 1,433	305,176	1,123,616
Transportation equipment manufacturing.....	8,647	57,641	48,928	* 1,594	* 2,827	106,025	1,274,006
Motor vehicles and related manufacturing.....	8,266	38,283	* 36,978	* 1,594	* 974	* 74,540	998,402
Other transportation equipment manufacturing.....	* 381	19,358	11,950	0	* 1,852	* 31,485	275,604
Furniture and related products.....	* 623	* 353	0	0	0	0	* 31,266
Miscellaneous manufacturing and manufacturing not allocable.....	2,529	67,074	27,171	* 79	* 354	10,809	334,043
<b>Wholesale and retail trade.....</b>	<b>8,206</b>	<b>154,659</b>	<b>122,234</b>	<b>* 158</b>	<b>11,709</b>	<b>63,114</b>	<b>800,855</b>
Wholesale trade.....	6,305	117,359	74,506	* 158	4,770	54,268	604,374
Durable goods.....	3,056	73,229	17,773	0	1,464	17,005	88,093
Machinery, equipment, and supplies.....	* 206	* 2,586	* 880	0	* 665	* 70	* 22,810
Other miscellaneous durable goods.....	2,850	70,643	16,892	0	799	16,934	65,283
Nondurable goods.....	3,249	44,130	56,733	* 158	3,305	37,263	516,281
Drugs, chemicals, and allied products.....	1,146	21,782	* 32,788	* 158	* 1,107	* 788	195,904
Groceries and related products.....	* 114	* 702	* 1,900	0	* 324	* 47	* 648
Petroleum and petroleum products.....	* 187	0	0	0	0	* 90	0
Other miscellaneous nondurable goods.....	1,801	21,646	22,045	0	* 1,875	36,338	319,730

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 1.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Total Assets, Income, Taxes, and Credits, and Foreign Income, Taxes, and Credit, by Major and Selected Minor Industry--Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income and taxes--Continued						
	Foreign taxes available for credit--Continued						
	Paid or accrued--Continued						Taxes deemed paid
	Taxes withheld--Continued		Other taxes paid or accrued on--				
	Interest	Rents, royalties, and license fees	Branch income	Specifically allocable income (section 863(b))	Service income	Other income	
(45)	(46)	(47)	(48)	(49)	(50)	(51)	
<b>Wholesale and retail trade--continued</b>							
Retail trade.....	1,901	37,299	47,728	0	* 6,940	8,847	196,481
Motor vehicle, parts dealers, and gas stations.....	* 19	* 387	* 619	0	0	* 54	* 31,879
Furniture and home furnishing stores .....	* 8	* 360	0	0	0	0	* 20,285
Building materials, garden equipment, and supplies....	* 19	* 6,197	0	0	0	0	0
Food and beverages stores.....	* 8	0	0	0	0	* 631	* 730
Apparel and accessory stores.....	* 900	7,318	* 41,644	0	* 10	* 1,522	40,038
General merchandise stores.....	* 1	* 11,779	* 523	0	0	* 4,918	* 9,756
Miscellaneous retail trade.....	947	11,258	* 4,942	0	* 6,930	* 1,721	* 93,793
<b>Transportation and warehousing.....</b>	<b>2,254</b>	<b>8,708</b>	<b>* 24,767</b>	<b>* 2</b>	<b>17,174</b>	<b>* 10,927</b>	<b>76,450</b>
Air, rail, and water transportation.....	* 121	* 2,421	* 995	0	* 14,101	* 8,447	* 24,754
Water transportation.....	* 75	0	* 995	0	* 14,035	* 2,167	* 13,721
Air and rail transportation.....	* 45	* 2,421	0	0	* 66	* 6,280	* 11,034
Other transportation and warehousing.....	* 2,133	* 6,286	* 23,772	* 2	* 3,073	* 2,480	* 51,695
<b>Information.....</b>	<b>5,233</b>	<b>675,827</b>	<b>444,394</b>	<b>* 2,941</b>	<b>28,407</b>	<b>102,496</b>	<b>1,030,448</b>
Publishing, motion picture, and sound recording.....	3,479	499,602	437,046	* 2,941	8,989	100,487	527,425
Broadcasting, Internet publishing.....	* 38	* 146,731	0	0	* 8,637	* 366	* 49,970
Telecommunications.....	* 1,319	* 7,037	* 4,269	0	* 577	* 11	* 354,027
Internet service providers, Web search portals, and data processing services.....	* 364	* 19,662	* 1,953	0	* 10,035	0	* 64,842
Other information services.....	* 32	* 2,796	* 1,126	0	* 169	* 1,632	* 34,183
<b>Finance, insurance, real estate, and rental and leasing..</b>	<b>230,469</b>	<b>23,170</b>	<b>818,201</b>	<b>* 85</b>	<b>24,439</b>	<b>576,790</b>	<b>1,819,974</b>
Finance and insurance.....	230,080	21,724	818,108	* 1	24,356	574,043	1,812,002
Commercial banking and other depository credit agencies.....	* 1,503	0	0	0	[5]	* 15	* 10
Commercial banking.....	* 1,330	0	0	0	[5]	* 15	0
Depository credit agencies other than banks.....	* 173	0	0	0	0	0	* 10
Nondepository credit intermediation.....	6,883	* 17,248	* 93,066	0	* 14,066	* 6,106	* 29,244
Securities, commodity contracts, and other.....	2,417	* 2	* 35,531	* 1	7,571	367,404	967,112
Insurance and related activities.....	18,507	* 4,474	689,512	0	2,720	198,822	732,591
Insurance agencies and brokerages.....	* 392	* 6	* 27,437	0	* 332	* 5,009	* 311,129
Funds, trusts, and other financial vehicles.....	* 200,770	0	0	0	0	* 1,696	* 83,045
Real estate and rental and leasing.....	390	1,445	* 92	* 84	* 83	2,747	* 7,973
Real estate.....	380	* 370	* 10	0	* 65	* 2,092	* 7,910
Rentals and leasing.....	* 10	* 1,075	* 82	* 84	* 18	* 655	* 63
<b>Services.....</b>	<b>188,214</b>	<b>187,909</b>	<b>1,597,169</b>	<b>* 3,295</b>	<b>320,013</b>	<b>402,902</b>	<b>2,328,993</b>
Professional, scientific, and technical services.....	3,564	43,961	177,312	* 170	41,797	6,522	296,450
Management of holding companies.....	174,692	18,228	1,283,469	0	* 214,127	358,145	1,771,889
Administrative and support and waste management and remediation.....	1,388	8,834	21,010	0	51,107	* 12,129	40,594
Education services, health care, and social assistance....	* 84	* 4,104	0	0	* 194	* 286	* 15,484
Arts, entertainment, and recreation.....	* 178	* 2,657	0	0	* 10,442	* 18,814	* 10,615
Accommodation and food services.....	7,896	108,589	* 115,361	* 3,126	* 2,039	7,006	165,937
Accommodation.....	* 1,185	* 4,782	* 10,377	* 3,126	* 1,862	* 4,875	* 17,883
Food services and drinking places.....	* 6,711	103,807	* 104,984	0	* 177	* 2,130	* 148,054
Other services.....	* 411	* 1,536	* 18	0	* 307	0	* 28,024
Repair and maintenance services.....	* 222	0	0	0	* 307	0	0
Personal services, religious, grantmaking, civic, professional, etc.....	* 189	* 1,536	* 18	0	* 307	0	* 28,024

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

## Footnotes to Table 1

\* Data should be used with caution because of the small number of sample returns on which they were based.

[1] Interest-Charge Domestic International Sales Corporation (IC-DISC) and Domestic International Sales Corporation (DISC).

[2] In addition to the credits shown in columns 12-14, this is after reduction by other credits, such as the jobs credit and the investment credit, which are not shown separately in this table.

[3] Included in gross income (less loss), columns 16-22. See notes below.

[4] Included in deductions, columns 25-34. See notes below.

[5] Less than \$500.

NOTES: Detail may not add to totals because of rounding. Columns 2 through 15 present statistics on assets, receipts, income, and taxes reported on the Form 1120, *Corporation Income Tax Return* series for corporations claiming a foreign tax credit. Columns 16 through 51 present statistics from Form 1118, *Foreign Tax Credit--Corporations*. Schedule references indicate the schedule of Form 1118 from which the data were obtained. Columns 16 through 35 present statistics on foreign income (i.e., income from sources outside the United States) and deductions reported primarily on Schedule A, Form 1118. Although the amounts of oil and gas income and deductions (columns 23 and 35, respectively) are contained in the summary columns (i.e., columns 16 through 22 and 25 through 34), these amounts are also reported separately (on Schedule I) because oil and gas income is subject to special rules under Internal Revenue Code section 907, which may result in a reduction of foreign taxes available for credit. Foreign branch income and code section 863(b) income (income partly within and partly without the United States) are also included in the summary amounts reported in columns 16 through 22. Foreign branch income is also reported separately on Schedule F, shown in column 24. Total deductions not allocable to specific types of income (column 31) are equal to the sum of columns 32 through 34 (any differences are due to taxpayer-reporting practices). Total foreign-source gross income less loss (column 16) less total foreign deductions (column 25) is equal to foreign-source taxable income before adjustments (column 36).

Adjustments to foreign-source taxable income (reported in column 37) include allocations of current-year U.S.-source losses and recapture of foreign losses, as well as other adjustments. These adjustments (reported on Schedule J) affect the numerator of the limitation fraction used to compute the foreign tax credit. The foreign-source taxable income after adjustments (the numerator of the limitation fraction) is reported in column 38. The limitation fraction, which represents the ratio of foreign-source taxable income after adjustments to total (U.S. and foreign) taxable income after adjustments, is applied to the total U.S. tax against which the credit is allowed to determine any limitation on the foreign tax credit.

Statistics on foreign taxes are reported in columns 39 through 51. Data on foreign taxes paid, accrued, and deemed paid (through related foreign corporations or their subsidiaries) from Schedule B, Form 1118, are reported in columns 42 through 51. Total foreign taxes paid or accrued (column 43) are the sum of columns 44 through 50 (any differences are due to taxpayer-reporting practices). Total foreign taxes paid, accrued, and deemed paid (column 42) are equal to the sum of total taxes paid or accrued (column 43) and taxes deemed paid (column 51). Total foreign taxes paid, accrued, and deemed paid are then adjusted for certain items (e.g., reductions of foreign taxes under Code section 907 related to oil and gas income), which are reported in column 40, as well as carryovers of foreign taxes not credited in prior years, which are reported in column 41. Thus, total foreign taxes available for credit (column 39) are equal to total foreign taxes paid, accrued, and deemed paid (column 42) less certain foreign taxes (column 40), plus any carryover of prior-year foreign taxes (column 41).

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid**

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

Selected country	Number of returns	Foreign income and taxes				
		Gross income (less loss)				
		Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest	Rents, royalties, and license fees
(1)	(2)	(3)	(4)	(5)	(6)	
<b>All geographic areas.....</b>	<b>4,767</b>	<b>330,848,675</b>	<b>64,110,977</b>	<b>24,192,161</b>	<b>44,540,804</b>	<b>57,250,191</b>
<b>Canada.....</b>	<b>1,346</b>	<b>25,136,403</b>	<b>6,989,081</b>	<b>3,648,815</b>	<b>3,534,997</b>	<b>3,755,468</b>
<b>Latin America, total.....</b>	<b>1,086</b>	<b>31,119,896</b>	<b>6,426,671</b>	<b>2,735,699</b>	<b>7,405,696</b>	<b>3,874,440</b>
Mexico.....	629	9,523,361	1,745,735	818,216	1,191,957	2,030,675
Central America, total.....	326	1,222,860	188,579	57,725	210,799	162,306
Belize.....	20	3,750	* 22	* 1	* 642	* 21
Costa Rica.....	119	186,272	29,841	11,066	20,225	61,505
El Salvador.....	86	152,042	14,659	4,520	34,245	11,372
Guatemala.....	199	410,536	39,762	15,773	42,750	24,197
Honduras.....	72	64,166	* 8,602	* 1,630	6,708	7,158
Nicaragua.....	53	49,958	* 489	* 154	* 2,307	2,751
Panama (including Canal Zone).....	141	336,864	90,387	23,094	103,922	55,169
Central America not allocable.....	3	* 19,271	* 4,817	* 1,487	0	* 133
Caribbean countries, total.....	294	6,970,760	2,092,183	737,121	1,849,775	170,530
Cayman Islands (British).....	141	4,352,349	1,595,953	662,540	1,708,598	85,003
Dominican Republic.....	134	492,838	* 225,230	* 52,449	71,478	14,358
Haiti.....	27	12,378	* 450	0	* 6,746	* 1,121
Jamaica.....	64	144,672	* 2,134	* 823	37,152	21,208
Trinidad.....	107	1,615,532	45,816	* 18,071	23,029	29,536
Other Caribbean countries.....	81	352,991	222,601	3,238	2,772	19,304
South America, total.....	683	12,840,417	2,398,492	1,122,093	4,029,329	1,510,929
Argentina.....	322	915,759	99,040	74,656	869,670	175,714
Bolivia.....	64	139,103	61,420	3,987	17,265	9,919
Brazil.....	446	6,597,670	1,533,898	810,236	2,264,305	871,702
Chile.....	215	1,783,560	350,217	80,131	434,221	103,706
Colombia.....	212	1,285,967	108,865	66,843	62,644	93,407
Ecuador.....	171	162,576	12,855	4,271	27,020	32,580
Paraguay.....	43	66,029	* 10,954	* 2,977	41,752	2,487
Peru.....	177	530,801	17,475	6,025	116,436	50,623
Uruguay.....	100	203,470	60,792	12,155	82,500	15,121
Venezuela.....	266	1,079,189	131,165	56,207	107,714	154,777
Other South American countries.....	34	76,291	* 11,810	* 4,605	* 5,801	893
Latin America not allocable.....	12	562,497	* 1,682	* 544	* 123,836	0
<b>Other Western Hemisphere, total.....</b>	<b>231</b>	<b>4,930,057</b>	<b>3,212,312</b>	<b>285,709</b>	<b>912,487</b>	<b>667,939</b>
Bahamas.....	82	-438,789	515,510	* 85,239	330,985	46,614
Bermuda.....	163	4,182,891	2,367,631	123,438	443,958	597,467
Netherlands Antilles.....	58	721,660	92,642	36,360	71,416	14,204
Other British West Indies.....	83	376,570	235,687	40,671	50,541	4,666
All other Western Hemisphere.....	37	87,762	* 843	0	* 15,586	4,987
<b>Europe, total.....</b>	<b>2,011</b>	<b>135,980,775</b>	<b>31,331,802</b>	<b>11,202,160</b>	<b>18,314,125</b>	<b>25,668,433</b>
European Union, total.....	1,957	111,846,436	28,008,041	10,013,687	15,913,981	20,888,014
Austria.....	180	2,318,227	1,097,449	321,529	137,089	511,256
Belgium.....	242	5,231,318	1,935,002	401,878	174,241	621,412
Denmark.....	188	2,084,844	674,843	239,603	104,071	207,727
Finland.....	206	529,999	71,547	22,112	57,314	268,139
France (including Andorra).....	450	6,704,941	1,073,910	431,605	522,247	2,348,417
Germany.....	479	13,096,133	1,454,975	709,502	887,481	3,322,918
Greece.....	129	443,548	51,815	40,981	144,923	82,989
Ireland.....	225	8,947,480	3,290,725	421,988	287,686	4,349,565
Italy (including San Marino).....	361	4,870,901	924,156	594,376	281,138	1,117,662
Luxembourg.....	103	4,317,160	2,693,156	669,163	601,422	85,341

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Number of returns	Foreign income and taxes				
		Gross income (less loss)				
		Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest	Rents, royalties, and license fees
(1)	(2)	(3)	(4)	(5)	(6)	
<b>Europe--continued</b>						
European Union--continued						
Netherlands.....	743	10,576,790	4,236,889	1,322,724	1,061,303	1,993,401
Portugal.....	157	651,590	190,853	56,677	29,612	193,593
Spain.....	320	4,104,352	1,365,162	1,071,760	90,211	701,720
Sweden.....	225	2,126,602	871,490	363,456	168,178	381,182
United Kingdom.....	1,352	45,837,977	8,076,069	3,346,335	11,367,065	4,701,566
European Union not allocable.....	3	* 4,574	0	0	0	* 1,125
Other West European countries, total.....	349	16,782,443	2,678,360	958,323	877,930	3,855,523
Liechtenstein.....	6	* 9,210	* 9,006	* 84	* 56	* 19
Monaco.....	13	161,293	0	0	* 1,415	* 90
Norway.....	152	5,998,811	182,137	188,361	218,012	95,867
Switzerland.....	274	8,872,842	2,420,983	742,495	339,589	2,759,991
Turkey.....	148	789,780	60,219	27,341	313,768	67,898
Other West European countries not allocable.....	67	950,508	* 6,015	* 42	5,090	931,658
East European countries, total.....	299	5,234,570	636,624	220,909	399,029	829,824
Romania.....	67	156,327	11,024	4,750	3,663	33,452
Former Soviet Union.....	178	2,967,468	109,165	35,020	263,852	186,052
Other East European countries.....	229	2,110,775	516,435	181,139	131,514	610,320
Europe not allocable.....	23	2,117,326	* 8,777	* 9,241	* 1,123,184	* 95,072
<b>Africa, total.....</b>	<b>332</b>	<b>7,505,295</b>	<b>1,151,044</b>	<b>525,647</b>	<b>631,727</b>	<b>424,163</b>
North Africa, total.....	145	1,536,772	42,770	13,899	190,926	86,119
Algeria.....	23	52,588	* 563	* 113	* 24,046	* 808
Egypt.....	121	1,338,373	20,862	9,357	144,192	70,486
Libya.....	10	* 13,357	* 9,953	* 2,703	* 619	* 82
Morocco.....	54	84,150	* 8,907	* 1,614	244	13,917
Other North African countries.....	33	48,304	* 2,486	* 113	* 21,824	* 826
East Africa, total.....	88	424,887	87,192	16,176	238,182	8,325
Ethiopia.....	11	7,154	0	0	0	936
Kenya.....	40	74,268	* 8,336	* 4,991	* 23,008	5,782
Tanzania.....	8	* 3,407	* 1,601	* 609	* 253	* 48
Uganda.....	9	* 534	0	0	[2]	* 497
Other East African countries.....	62	339,523	77,256	10,575	214,920	1,061
West and Central Africa, total.....	115	4,484,183	924,020	443,747	57,103	22,479
Gabon.....	13	181,646	* 105,375	* 56,033	* 3,981	* 327
Ghana.....	18	28,479	* 2,685	* 1,333	* 361	* 550
Liberia.....	17	16,718	* 4,643	0	* 9,051	* 22
Nigeria.....	50	2,194,735	427,686	* 191,503	15,496	14,467
Zaire.....	11	29,877	* 3,385	* 6,891	* 8	* 952
Other West and Central African countries.....	76	2,032,728	380,245	* 187,988	28,206	6,162
Southern Africa, total.....	232	1,024,712	97,011	51,807	141,749	307,120
Malawi.....	8	* 1,944	* 827	* 1,078	* 3	* 34
South Africa (including Namibia).....	225	933,648	78,074	39,580	141,326	252,376
Zambia.....	12	* 1,474	* 32	0	0	* 404
Zimbabwe.....	24	31,586	* 16,925	* 10,635	* 420	* 787
Other Southern African countries.....	12	56,060	* 1,153	* 514	0	54,326
Africa not allocable.....	3	* 34,741	* 51	* 17	* 3,768	* 121

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Number of returns	Foreign income and taxes				
		Gross income (less loss)				
		Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest	Rents, royalties, and license fees
(1)	(2)	(3)	(4)	(5)	(6)	
<b>Asia, total.....</b>	<b>1,415</b>	<b>68,792,611</b>	<b>10,973,252</b>	<b>4,392,866</b>	<b>6,208,610</b>	<b>14,333,742</b>
Middle East, total.....	282	5,330,317	452,825	64,818	485,189	435,545
Bahrain.....	54	385,207	* 133,525	* 194	* 171,488	3,055
Iran.....	18	19,355	* 7,736	* 37	* 468	* 11,058
Iraq.....	8	* 5,089	* 2,854	* 44	* 346	* 685
Israel.....	184	567,974	81,747	38,374	160,546	162,567
Kuwait.....	62	76,319	* 1,904	* 316	* 524	6,522
Lebanon.....	54	70,879	* 852	* 35	9,266	6,380
Qatar.....	54	599,369	* 23	0	12,936	1,734
Saudi Arabia.....	125	1,790,221	35,393	7,438	11,466	63,990
United Arab Emirates.....	106	852,249	79,674	* 8,651	77,544	85,796
Other areas of Arabian Peninsula.....	45	576,957	* 10,283	* 4,242	* 6,342	39,404
Other Middle East countries.....	105	386,699	98,834	5,485	34,263	54,355
Southern and Southeast Asia, total.....	578	18,797,810	4,389,012	534,755	2,570,283	3,494,956
Bangladesh.....	31	89,739	* 1,276	* 1,248	* 25,760	* 678
India.....	280	1,254,435	68,063	30,228	576,017	150,878
Indonesia.....	195	3,660,518	265,532	95,504	329,873	60,513
Malaysia.....	244	3,805,506	1,312,667	141,722	63,556	487,318
Pakistan.....	70	314,901	10,285	7,798	100,020	-3,029
Philippines.....	205	1,019,127	126,464	59,571	356,070	134,117
Singapore.....	334	7,309,054	2,444,168	150,472	772,702	2,500,429
Sri Lanka.....	33	44,275	* 1,466	* 700	* 17,337	1,281
Thailand.....	253	1,168,599	154,205	47,307	302,090	120,736
Vietnam.....	51	49,943	* 535	* 192	18,014	5,470
Other Southern and Southeast Asian countries.....	49	81,714	* 4,350	* 14	* 8,843	36,566
Eastern Asia, total.....	1,236	44,318,462	6,130,599	3,793,029	3,090,133	10,386,893
China.....	313	4,136,471	954,372	109,604	127,996	1,465,289
Hong Kong.....	321	5,097,094	1,242,240	183,918	754,825	693,975
Japan (including Okinawa and Ryukyu Islands).....	1,019	25,807,673	3,067,927	3,175,150	667,206	6,267,809
South Korea, Republic of.....	316	3,397,109	460,893	211,033	661,191	1,033,878
Taiwan.....	278	5,664,011	405,167	113,323	839,755	920,354
Other Eastern Asian countries.....	20	216,105	[2]	0	* 39,159	* 5,589
Asia not allocable.....	9	* 346,022	* 817	* 264	* 63,005	* 16,348
<b>Oceania, total.....</b>	<b>552</b>	<b>8,677,352</b>	<b>1,696,412</b>	<b>717,739</b>	<b>1,153,964</b>	<b>1,347,388</b>
Australia.....	520	7,679,625	1,375,390	646,802	974,770	1,259,684
New Zealand.....	220	776,641	179,213	70,811	170,019	85,850
Other countries of Oceania.....	49	221,086	* 141,809	* 126	* 9,175	1,854
<b>Puerto Rico and U.S. Possessions, total.....</b>	<b>400</b>	<b>6,159,081</b>	<b>298,625</b>	<b>60,421</b>	<b>939,899</b>	<b>2,156,551</b>
Puerto Rico.....	369	5,741,255	277,931	55,712	787,157	2,135,404
U.S. Possessions, total.....	121	417,825	* 20,695	* 4,709	152,742	21,147
American Samoa.....	13	18,837	* 196	* 98	* 6,601	* 10,217
Guam.....	86	215,741	* 14,799	* 3,986	121,962	4,712
Virgin Islands, U.S.....	61	151,725	* 1,477	* 221	7,291	5,314
Other U.S. Possessions.....	19	31,523	* 4,223	* 404	* 16,887	* 904
<b>Country not stated.....</b>	<b>1,916</b>	<b>26,512,049</b>	<b>1,750,296</b>	<b>623,104</b>	<b>5,435,449</b>	<b>5,007,208</b>
<b>Section 863(b) income.....</b>	<b>202</b>	<b>23,197,616</b>	<b>0</b>	<b>0</b>	<b>* 3,849</b>	<b>* 14,859</b>
<b>Foreign Sales Corporation dividends [1].....</b>	<b>20</b>	<b>280,575</b>	<b>280,575</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest-Charge Domestic International Sales Corporation dividends [1].....</b>	<b>7</b>	<b>* 907</b>	<b>* 907</b>	<b>* 1</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued				
	Gross income (less loss)--Continued				Total deductions
	Service income	Other income	Oil and gas extraction income [3]	Foreign branch income [3]	
(7)	(8)	(9)	(10)	(11)	
<b>All geographic areas.....</b>	<b>17,052,272</b>	<b>123,702,269</b>	<b>16,334,230</b>	<b>65,808,217</b>	<b>169,993,066</b>
<b>Canada.....</b>	<b>1,167,108</b>	<b>6,040,934</b>	<b>* 1,653,880</b>	<b>3,036,581</b>	<b>10,084,225</b>
<b>Latin America, total.....</b>	<b>1,163,225</b>	<b>9,514,163</b>	<b>2,175,398</b>	<b>5,987,969</b>	<b>16,417,583</b>
Mexico.....	576,750	3,160,028	0	2,419,650	4,669,509
Central America, total.....	49,236	554,215	0	360,252	840,657
Belize.....	* 11	3,051	0	* 59	1,519
Costa Rica.....	2,554	61,082	0	62,533	131,723
El Salvador.....	* 2,034	85,213	0	* 15,465	91,801
Guatemala.....	* 36,717	251,337	0	* 107,580	304,780
Honduras.....	* 1,652	38,415	0	* 997	37,346
Nicaragua.....	* 258	43,998	0	* 1,525	38,619
Panama (including Canal Zone).....	6,010	58,283	0	161,336	230,122
Central America not allocable.....	0	* 12,835	0	* 10,758	* 4,747
Caribbean countries, total.....	133,402	1,987,749	* 1,211,422	797,714	2,667,550
Cayman Islands (British).....	* 42,298	257,958	0	570,044	1,192,028
Dominican Republic.....	17,866	111,456	0	110,681	156,258
Haiti.....	* 533	3,528	0	* 8,902	9,709
Jamaica.....	29,183	54,172	0	35,911	113,627
Trinidad.....	37,162	1,461,918	* 1,161,129	7,329	1,036,223
Other Caribbean countries.....	* 6,360	98,716	* 50,293	64,848	159,705
South America, total.....	403,837	3,375,738	963,976	2,238,725	7,732,935
Argentina.....	31,031	-334,353	* 344,569	-543,757	1,454,981
Bolivia.....	* -2,406	48,918	* 54,142	* 20,559	56,657
Brazil.....	189,002	928,526	43,947	1,474,154	3,095,990
Chile.....	23,628	791,657	0	377,626	1,051,514
Colombia.....	15,276	938,932	* 362,752	294,532	609,454
Ecuador.....	28,622	57,228	* -2	46,970	97,013
Paraguay.....	* 1,791	6,069	0	* 47,311	52,729
Peru.....	51,404	288,839	* 6,088	117,159	378,515
Uruguay.....	* 4,738	28,164	0	37,196	163,351
Venezuela.....	55,733	573,592	* 152,480	338,125	718,438
Other South American countries.....	* 5,017	48,165	0	* 28,849	54,292
Latin America not allocable.....	0	436,434	0	* 171,626	506,933
<b>Other Western Hemisphere, total.....</b>	<b>107,970</b>	<b>-256,360</b>	<b>* 216,554</b>	<b>-586,534</b>	<b>944,246</b>
Bahamas.....	69,812	-1,486,949	0	* -1,084,370	-221,361
Bermuda.....	24,994	625,403	* 88,620	419,770	952,744
Netherlands Antilles.....	* 661	506,376	0	* 1,775	65,960
Other British West Indies.....	* 11,470	33,534	* 127,934	13,613	108,326
All other Western Hemisphere.....	* 1,034	65,313	0	* 62,680	38,629
<b>Europe, total.....</b>	<b>5,824,923</b>	<b>43,639,333</b>	<b>6,189,514</b>	<b>28,350,443</b>	<b>64,086,856</b>
European Union, total.....	5,418,988	31,603,724	3,660,001	23,699,990	53,990,807
Austria.....	22,680	228,223	* 99,680	163,692	785,673
Belgium.....	77,040	2,021,745	0	823,439	2,629,017
Denmark.....	36,603	821,997	* 896,930	198,291	772,349
Finland.....	30,035	80,852	0	33,687	243,878
France (including Andorra).....	683,720	1,645,041	0	771,816	4,017,261
Germany.....	1,319,439	5,401,818	0	5,036,297	9,010,438
Greece.....	26,124	96,715	0	224,065	292,986
Ireland.....	184,475	413,042	* 165,472	590,504	2,702,229
Italy (including San Marino).....	584,737	1,368,831	0	1,200,392	2,733,061
Luxembourg.....	* 2,088	265,991	0	-64,531	711,884

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued				
	Gross income (less loss)--Continued				Total deductions
	Service income	Other income	Oil and gas extraction income [3]	Foreign branch income [3]	
(7)	(8)	(9)	(10)	(11)	
<b>Europe--continued</b>					
European Union--continued					
Netherlands.....	86,364	1,876,109	* 137,278	1,368,644	3,512,891
Portugal.....	8,361	172,494	0	136,956	287,594
Spain.....	176,883	698,616	0	344,210	1,297,203
Sweden.....	41,181	301,115	0	246,498	856,036
United Kingdom.....	2,139,264	16,207,678	* 2,360,641	12,626,029	24,137,296
European Union not allocable.....	* -7	* 3,456	0	0	* 1,009
Other West European countries, total.....	96,726	8,315,582	* 1,578,265	3,115,057	5,924,019
Liechtenstein.....	0	* 44	0	0	* 271
Monaco.....	* 31	* 159,757	0	0	678
Norway.....	31,816	5,282,618	* 1,578,286	1,649,338	2,225,083
Switzerland.....	47,735	2,562,048	0	962,508	2,748,171
Turkey.....	8,112	312,444	* -21	502,005	473,517
Other West European countries not allocable.....	* 9,032	-1,329	0	* 1,207	476,300
East European countries, total.....	291,900	2,856,283	* 951,249	1,494,719	2,499,015
Romania.....	3,816	99,623	0	84,126	106,075
Former Soviet Union.....	125,896	2,247,482	* 951,249	916,351	1,463,663
Other East European countries.....	162,189	509,178	0	494,242	929,278
Europe not allocable.....	* 17,308	863,743	0	* 40,676	1,673,015
<b>Africa, total.....</b>	<b>551,808</b>	<b>4,220,906</b>	<b>* 2,350,560</b>	<b>1,625,033</b>	<b>2,900,836</b>
North Africa, total.....	87,624	1,115,434	* 672,295	396,541	774,564
Algeria.....	* 9,360	17,698	0	* -24,526	22,483
Egypt.....	55,078	1,038,399	* 664,701	341,701	667,871
Libya.....	0	[2]	0	0	4,558
Morocco.....	* 21,056	38,412	0	* 42,830	44,605
Other North African countries.....	* 2,130	20,925	* 7,594	* 36,536	35,047
East Africa, total.....	2,194	72,817	[2]	58,026	106,760
Ethiopia.....	* 595	* 5,623	0	* 1,540	3,071
Kenya.....	* 1,549	30,601	0	* 41,135	43,828
Tanzania.....	* 4	* 892	0	0	* 1,393
Uganda.....	* 20	* 17	0	* 20	* 333
Other East African countries.....	* 26	35,684	[2]	* 15,330	58,135
West and Central Africa, total.....	328,008	2,708,826	* 1,677,982	771,973	1,283,668
Gabon.....	* 499	* 15,431	* 157,790	* 19,366	13,045
Ghana.....	* 21,781	* 1,769	0	* 22,076	19,310
Liberia.....	* 199	* 2,804	0	0	9,181
Nigeria.....	6,505	1,539,079	* 614,780	* 71,070	553,082
Zaire.....	* 8,757	* 9,883	* 10,150	* 12,302	14,742
Other West and Central African countries.....	290,267	1,139,860	* 895,261	647,158	674,308
Southern Africa, total.....	133,981	293,044	* 284	398,494	701,347
Malawi.....	0	* 2	0	0	* 24
South Africa (including Namibia).....	133,144	289,147	* 284	396,550	669,032
Zambia.....	0	* 1,846	0	* 1	1,002
Zimbabwe.....	* 492	* 2,327	0	* 1,597	5,147
Other Southern African countries.....	* 345	* -278	0	* 345	26,142
Africa not allocable.....	0	* 30,785	0	0	* 34,497

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued				
	Gross income (less loss)--Continued				Total deductions
	Service income	Other income	Oil and gas extraction income [3]	Foreign branch income [3]	
(7)	(8)	(9)	(10)	(11)	
<b>Asia, total</b> .....	<b>1,702,769</b>	<b>31,181,372</b>	<b>2,674,464</b>	<b>22,650,108</b>	<b>39,475,879</b>
Middle East, total.....	261,878	3,630,062	* 1,541,318	1,369,178	3,187,690
Bahrain.....	* 44,855	32,089	* -4,861	* 199,752	174,891
Iran.....	0	* 56	0	[2]	12,933
Iraq.....	* 582	* 579	0	0	* 2,202
Israel.....	82,857	41,883	0	125,486	332,092
Kuwait.....	* 5,699	61,354	* 20,225	22,901	54,231
Lebanon.....	* 168	54,177	0	15,521	55,979
Qatar.....	* 3,141	581,536	* 17,659	* 6,245	208,001
Saudi Arabia.....	73,385	1,598,548	* 1,071,475	139,243	1,212,133
United Arab Emirates.....	33,307	567,277	* 172,246	407,488	658,616
Other areas of Arabian Peninsula.....	* 526	516,160	* 264,573	343,821	257,469
Other Middle East countries.....	* 17,359	176,402	0	108,721	219,142
Southern and Southeast Asia, total.....	383,747	7,425,057	* 905,508	4,772,133	8,896,492
Bangladesh.....	* 108	60,669	0	* 62,529	63,552
India.....	39,200	390,050	0	836,689	907,591
Indonesia.....	18,177	2,890,918	* 697,494	533,701	2,253,897
Malaysia.....	79,562	1,720,681	0	471,671	1,023,098
Pakistan.....	* 6,151	193,676	* 100,789	129,283	171,751
Philippines.....	14,176	328,730	* 9,470	513,280	588,601
Singapore.....	127,533	1,313,751	* 10	1,727,097	3,134,528
Sri Lanka.....	* 2,122	21,369	0	* 18,309	25,271
Thailand.....	82,361	461,900	* 97,744	422,184	657,515
Vietnam.....	* 5,464	20,267	0	* 30,985	37,602
Other Southern and Southeast Asian countries.....	* 8,893	23,048	0	26,405	33,086
Eastern Asia, total.....	1,044,422	19,873,387	* 227,638	16,393,665	27,099,327
China.....	142,774	1,336,437	* 223,803	584,791	1,824,692
Hong Kong.....	237,635	1,984,502	0	1,539,164	3,364,810
Japan (including Okinawa and Ryukyu Islands).....	296,896	12,332,684	* 3,835	11,710,896	15,358,459
South Korea, Republic of.....	131,064	899,049	0	1,078,638	1,873,131
Taiwan.....	221,257	3,164,154	0	1,463,670	4,492,688
Other Eastern Asian countries.....	* 14,795	156,561	0	* 16,505	185,547
Asia not allocable.....	* 12,722	* 252,866	0	* 115,132	* 292,371
<b>Oceania, total</b> .....	<b>286,583</b>	<b>3,475,266</b>	<b>* 1,081,678</b>	<b>* 1,315,399</b>	<b>4,310,962</b>
Australia.....	279,023	3,143,956	* 916,252	1,107,663	3,759,961
New Zealand.....	6,226	264,521	* 17,967	185,081	497,991
Other countries of Oceania.....	* 1,334	66,789	* 147,459	* 22,655	53,010
<b>Puerto Rico and U.S. Possessions, total</b> .....	<b>634,642</b>	<b>2,068,943</b>	<b>0</b>	<b>1,919,538</b>	<b>3,526,984</b>
Puerto Rico.....	601,903	1,883,149	0	1,703,952	3,206,062
U.S. Possessions, total.....	32,739	185,794	0	215,586	320,923
American Samoa.....	* 461	* 1,264	0	* 6,531	15,577
Guam.....	11,903	58,379	0	138,015	165,366
Virgin Islands, U.S.....	19,240	118,181	0	50,138	120,974
Other U.S. Possessions.....	* 1,135	* 7,970	0	* 20,901	19,004
<b>Country not stated</b> .....	<b>5,598,629</b>	<b>8,097,362</b>	<b>* -7,818</b>	<b>1,509,678</b>	<b>18,840,540</b>
<b>Section 863(b) income</b> .....	<b>* 14,615</b>	<b>23,164,292</b>	<b>0</b>	<b>0</b>	<b>16,624,083</b>
<b>Foreign Sales Corporation dividends [1]</b> .....	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,170</b>
<b>Interest-Charge Domestic International Sales Corporation dividends [1]</b> .....	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued					
	Deductions from oil and gas extraction income [4]	Taxable income (less loss) before adjustments	Foreign taxes paid, accrued, and deemed paid			
			Total	Foreign taxes paid or accrued		
				Total	Taxes withheld at source on--	
	(12)	(13)	(14)	(15)	(16)	(17)
					Dividends	Interest
<b>All geographic areas.....</b>	<b>7,067,522</b>	<b>160,855,609</b>	<b>41,483,106</b>	<b>17,290,924</b>	<b>1,522,361</b>	<b>566,742</b>
<b>Canada.....</b>	<b>* 363,153</b>	<b>15,052,178</b>	<b>4,747,040</b>	<b>1,098,202</b>	<b>300,154</b>	<b>63,679</b>
<b>Latin America, total.....</b>	<b>1,382,074</b>	<b>14,702,312</b>	<b>4,848,777</b>	<b>2,113,078</b>	<b>201,403</b>	<b>168,053</b>
Mexico.....	0	4,853,852	1,385,227	567,011	6,733	23,074
Central America, total.....	0	382,203	118,362	60,637	4,237	541
Belize.....	0	2,230	* 122	* 120	0	* 83
Costa Rica.....	0	54,549	22,277	11,211	2,114	* 62
El Salvador.....	0	60,241	9,424	4,904	* 119	* 72
Guatemala.....	0	105,756	31,572	15,799	* 225	* 52
Honduras.....	0	26,820	8,529	6,898	* 428	* 1
Nicaragua.....	0	11,339	1,361	1,207	0	* -2
Panama (including Canal Zone).....	0	106,742	40,497	17,403	* 634	* 273
Central America not allocable.....	0	* 14,524	* 4,580	* 3,093	* 717	0
Caribbean countries, total.....	* 860,476	4,303,210	975,096	237,976	21,464	3,239
Cayman Islands (British).....	0	3,160,321	665,810	* 3,270	* 535	0
Dominican Republic.....	0	336,581	87,257	34,808	* 15,015	* 2,238
Haiti.....	0	2,669	* 885	* 885	* 126	0
Jamaica.....	0	31,045	7,503	6,681	* 557	* 770
Trinidad.....	* 785,334	579,309	206,841	188,770	* 4,368	* 231
Other Caribbean countries.....	* 75,142	193,285	6,799	3,561	* 864	0
South America, total.....	521,598	5,107,482	2,369,547	1,247,454	168,969	141,199
Argentina.....	* 240,916	-539,222	192,829	118,173	* 269	31,548
Bolivia.....	* 19,264	82,447	8,381	4,395	* 72	* 160
Brazil.....	* 21,332	3,501,680	1,370,528	560,292	26,856	102,236
Chili.....	0	732,046	281,061	200,930	128,252	2,207
Columbia.....	* 116,547	676,513	258,264	191,421	13,352	* 143
Ecuador.....	* 631	65,564	25,651	21,380	* 28	* 394
Paraguay.....	0	13,300	4,592	1,615	[2]	* 55
Peru.....	* -20	152,286	40,752	34,727	* 6	2,230
Uruguay.....	0	40,119	20,451	8,296	* 97	* 2
Venezuela.....	* 122,928	360,750	148,511	92,304	* 33	2,226
Other South American countries.....	0	21,999	* 18,527	* 13,922	* 1	0
Latin America not allocable.....	0	55,565	* 544	0	0	0
<b>Other Western Hemisphere, total.....</b>	<b>* 16,000</b>	<b>3,985,811</b>	<b>290,407</b>	<b>4,699</b>	<b>95</b>	<b>* 35</b>
Bahamas.....	0	-217,428	85,351	* 112	0	* 6
Bermuda.....	0	3,230,147	123,460	* 22	* 8	0
Netherlands Antilles.....	0	655,700	36,373	* 12	* 9	0
Other British West Indies.....	* 16,000	268,244	41,809	1,138	* 78	* 29
All other Western Hemisphere.....	0	49,133	* 3,414	* 3,414	0	0
<b>Europe, total.....</b>	<b>2,145,402</b>	<b>71,893,919</b>	<b>17,075,875</b>	<b>5,873,715</b>	<b>449,454</b>	<b>247,812</b>
European Union, total.....	1,385,484	57,855,629	12,921,006	2,907,318	272,339	244,065
Austria.....	* 2,928	1,532,553	344,935	23,406	6,237	* 498
Belgium.....	0	2,602,301	456,479	54,601	9,909	1,117
Denmark.....	* 145,062	1,312,495	407,597	167,994	382	* 6
Finland.....	0	286,122	32,367	10,256	1,231	* 49
France (including Andorra).....	0	2,687,680	703,564	271,959	28,057	* 236
Germany.....	0	4,085,695	1,170,197	460,695	39,288	* 22,548
Greece.....	* 125	150,561	72,676	31,694	* 816	* 30
Ireland.....	0	6,245,251	455,930	33,942	4,277	* 2,649
Italy (including San Marino).....	* 1,313	2,137,840	812,334	217,958	25,984	6,464
Luxembourg.....	0	3,605,276	703,168	34,005	* 20,632	0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued					
	Deductions from oil and gas extraction income [4]	Taxable income (less loss) before adjustments	Foreign taxes paid, accrued, and deemed paid			
			Total	Foreign taxes paid or accrued		
				Total	Taxes withheld at source on--	
				Dividends	Interest	
	(12)	(13)	(14)	(15)	(16)	(17)
<b>Europe--continued</b>						
European Union--continued						
Netherlands.....	* 70,293	7,063,899	1,492,294	169,570	30,213	967
Portugal.....	0	363,996	96,618	39,941	2,958	* 771
Spain.....	0	2,807,149	1,201,965	130,205	20,173	1,099
Sweden.....	* 4	1,270,567	377,086	13,630	958	* 89
United Kingdom.....	* 1,165,759	21,700,681	4,593,529	1,247,194	81,221	207,544
European Union not allocable.....	0	* 3,565	* 268	* 268	0	0
Other West European countries, total.....	* 481,307	10,858,424	3,538,841	2,580,518	150,572	* 274
Liechtenstein.....	0	* 8,939	* 84	[2]	[2]	0
Monaco.....	0	160,615	* 15	* 15	0	0
Norway.....	* 480,418	3,773,728	2,519,137	2,330,775	5,673	* 173
Switzerland.....	0	6,124,671	926,350	183,855	138,927	* 87
Turkey.....	* 880	316,264	93,194	65,854	5,972	* 13
Other West European countries not allocable.....	* 9	474,208	* 61	* 19	* 1	0
East European countries, total.....	* 278,611	2,735,555	603,380	382,472	26,543	3,474
Romania.....	0	50,253	25,302	20,552	* 4,361	* 259
Former Soviet Union.....	* 278,611	1,503,805	312,403	277,383	4,503	* 2,766
Other East European countries.....	0	1,181,497	265,675	84,537	17,679	449
Europe not allocable.....	0	444,310	* 12,648	* 3,407	* 1	0
<b>Africa, total.....</b>	<b>* 586,736</b>	<b>4,604,459</b>	<b>1,720,345</b>	<b>1,194,698</b>	<b>10,908</b>	<b>867</b>
North Africa, total.....	* 238,253	762,208	212,625	198,726	* 65	* 802
Algeria.....	* 182	30,104	* 16,196	* 16,084	0	0
Egypt.....	* 237,111	670,502	181,398	172,041	0	* 399
Libya.....	0	8,799	* 2,703	0	0	0
Morocco.....	* 4	39,545	9,643	8,029	* 65	* 403
Other North African countries.....	* 956	13,257	* 2,685	* 2,572	0	0
East Africa, total.....	* 2	318,127	28,373	12,197	* 2,052	0
Ethiopia.....	0	4,083	* 1,310	* 1,310	0	0
Kenya.....	0	30,440	11,901	6,910	* 961	0
Tanzania.....	0	* 2,014	* 910	* 301	* 285	0
Uganda.....	0	* 201	0	0	0	0
Other East African countries.....	* 2	281,388	14,252	3,676	* 806	0
West and Central Africa, total.....	* 347,995	3,200,515	1,394,437	950,690	* 6,545	* 4
Gabon.....	0	168,601	* 60,361	* 4,329	* 290	* 4
Ghana.....	0	9,169	* 1,554	* 221	* 219	0
Liberia.....	0	7,537	0	0	0	0
Nigeria.....	* 170,831	1,641,653	917,549	726,047	* 4,249	0
Zaire.....	* 6,409	15,135	* 8,028	* 1,137	* 108	0
Other West and Central African countries.....	* 170,755	1,358,419	406,944	218,956	* 1,679	0
Southern Africa, total.....	* 486	323,364	84,892	33,085	2,246	* 61
Malawi.....	0	* 1,919	* 1,145	* 67	* 67	0
South Africa (including Namibia).....	* 486	264,616	68,168	28,587	* 510	* 42
Zambia.....	0	473	* 21	* 21	* 5	0
Zimbabwe.....	0	26,439	14,838	* 4,204	* 1,506	* 20
Other Southern African countries.....	0	29,917	* 720	* 206	* 158	0
Africa not allocable.....	0	* 244	* 17	0	0	0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued					
	Deductions from oil and gas extraction income [4]	Taxable income (less loss) before adjustments	Foreign taxes paid, accrued, and deemed paid			
			Total	Foreign taxes paid or accrued		
				Total	Taxes withheld at source on--	
	Dividends	Interest				
	(12)	(13)	(14)	(15)	(16)	(17)
<b>Asia, total</b> .....	<b>1,853,112</b>	<b>29,316,732</b>	<b>9,318,942</b>	<b>4,926,078</b>	<b>397,069</b>	<b>44,103</b>
Middle East, total.....	* 1,222,168	2,142,627	535,937	471,120	12,914	2,359
Bahrain.....	* 1,787	210,316	* 637	* 442	0	0
Iran.....	0	6,422	* 37	0	0	0
Iraq.....	0	* 2,887	* 44	0	0	0
Israel.....	0	235,882	83,188	44,814	11,122	2,166
Kuwait.....	* 20,450	22,087	10,763	10,447	0	0
Lebanon.....	0	14,900	2,072	2,037	* 80	* 8
Qatar.....	* 4,374	391,368	* 65,028	* 65,028	0	0
Saudi Arabia.....	* 952,044	578,088	190,927	183,489	* 771	* 158
United Arab Emirates.....	* 163,181	193,633	47,471	* 38,820	0	0
Other areas of Arabian Peninsula.....	* 80,331	319,488	121,431	117,189	0	* 13
Other Middle East countries.....	0	167,557	14,340	8,855	* 940	* 14
Southern and Southeast Asia, total.....	* 525,834	9,901,318	2,334,594	1,799,838	41,458	31,219
Bangladesh.....	* -309	26,187	* 13,959	* 12,711	* 107	0
India.....	0	346,844	171,412	141,185	8,646	1,162
Indonesia.....	* 471,210	1,406,620	708,897	613,393	4,630	5,495
Malaysia.....	0	2,782,408	539,166	397,444	* 243	433
Pakistan.....	* 26,902	143,150	52,010	44,212	* 954	* 85
Philippines.....	* 8,443	430,527	161,774	102,203	17,799	15,630
Singapore.....	* 1	4,174,526	420,386	269,915	1,163	2,897
Sri Lanka.....	0	19,003	* 2,671	* 1,970	* 108	0
Thailand.....	* 19,333	511,083	257,832	210,525	7,807	5,509
Vietnam.....	* 152	12,341	2,414	2,222	0	* 5
Other Southern and Southeast Asian countries.....	* 102	48,629	4,072	4,058	0	* 4
Eastern Asia, total.....	* 105,110	17,219,135	6,448,147	2,655,120	342,698	10,525
China.....	* 104,949	2,311,779	267,369	157,765	* 1,479	1,836
Hong Kong.....	0	1,732,284	486,169	302,251	* 125,553	* 129
Japan (including Okinawa and Ryukyu Islands).....	* 161	10,449,214	4,841,101	1,665,951	130,539	6,353
South Korea, Republic of.....	0	1,523,978	504,688	293,654	38,258	1,132
Taiwan.....	0	1,171,323	347,848	234,527	46,869	1,075
Other Eastern Asian countries.....	0	30,558	* 972	* 972	0	0
Asia not allocable.....	0	* 53,652	* 264	0	0	0
<b>Oceania, total</b> .....	<b>* 379,123</b>	<b>4,366,390</b>	<b>1,288,498</b>	<b>570,759</b>	<b>17,605</b>	<b>22,464</b>
Australia.....	* 340,401	3,919,664	1,141,705	494,903	3,489	18,818
New Zealand.....	* 7,096	278,650	128,336	57,525	14,116	3,432
Other countries of Oceania.....	* 31,626	168,076	18,457	18,331	0	* 214
<b>Puerto Rico and U.S. Possessions, total</b> .....	<b>0</b>	<b>2,632,096</b>	<b>382,692</b>	<b>322,271</b>	<b>16,061</b>	<b>3,658</b>
Puerto Rico.....	0	2,535,194	359,820	304,108	16,061	3,532
U.S. Possessions, total.....	0	96,902	22,872	18,163	0	* 126
American Samoa.....	0	3,260	* 706	* 609	0	0
Guam.....	0	50,374	16,364	12,378	0	* 2
Virgin Islands, U.S.....	0	30,750	2,087	1,865	0	* 27
Other U.S. Possessions.....	0	12,518	* 3,715	* 3,311	0	* 97
<b>Country not stated</b> .....	<b>* 341,923</b>	<b>7,671,509</b>	<b>1,804,393</b>	<b>1,181,289</b>	<b>129,610</b>	<b>16,037</b>
<b>Section 863(b) income</b> .....	<b>0</b>	<b>6,573,532</b>	<b>6,135</b>	<b>6,135</b>	<b>0</b>	<b>* 34</b>
<b>Foreign Sales Corporation dividends [1]</b> .....	<b>0</b>	<b>* 85,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest-Charge Domestic International Sales Corporation dividends [1]</b> .....	<b>0</b>	<b>* 907</b>	<b>* 2</b>	<b>* 2</b>	<b>* 2</b>	<b>0</b>

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued					
	Foreign taxes paid, accrued, and deemed paid--Continued					
	Foreign taxes paid or accrued--Continued					Taxes deemed paid
	Taxes withheld at source on-- Continued	Other taxes paid or accrued on--				
Branch income		Specifically allocable income [section 863(b)]	Service income	Other income		
	(18)	(19)	(20)	(21)	(22)	(23)
<b>All geographic areas.....</b>	<b>2,332,939</b>	<b>4,513,191</b>	<b>12,058</b>	<b>494,755</b>	<b>7,848,878</b>	<b>24,192,182</b>
<b>Canada.....</b>	<b>113,886</b>	<b>248,449</b>	<b>* 26</b>	<b>43,470</b>	<b>328,539</b>	<b>3,648,838</b>
<b>Latin America, total.....</b>	<b>391,960</b>	<b>556,321</b>	<b>* 2,253</b>	<b>61,022</b>	<b>732,065</b>	<b>2,735,699</b>
Mexico.....	144,041	265,434	* 230	14,291	113,206	818,216
Central America, total.....	17,497	18,742	* 261	4,414	14,945	57,725
Belize.....	* -5	* 42	0	0	0	* 1
Costa Rica.....	3,250	* 2,561	* 261	* 412	* 2,552	11,066
El Salvador.....	1,432	* 599	0	* 210	* 2,471	4,520
Guatemala.....	7,302	* 416	0	* 3,517	4,287	15,773
Honduras.....	1,523	* 256	0	* 134	* 4,556	* 1,630
Nicaragua.....	387	* 112	0	* 13	* 697	* 154
Panama (including Canal Zone).....	3,606	* 12,380	0	* 129	* 381	23,094
Central America not allocable.....	0	* 2,377	0	0	0	* 1,487
Caribbean countries, total.....	12,681	22,155	0	4,076	174,359	737,121
Cayman Islands (British).....	* 2,702	* 5	0	0	* 29	662,540
Dominican Republic.....	2,969	12,576	0	* 196	* 1,815	* 52,449
Haiti.....	* 2	* 634	0	* 5	* 119	0
Jamaica.....	803	* 4,238	0	* 33	* 281	* 823
Trinidad.....	6,177	* 2,659	0	* 3,585	* 171,750	* 18,071
Other Caribbean countries.....	* 29	* 2,044	0	* 258	* 366	* 3,238
South America, total.....	217,740	249,990	* 1,762	38,240	429,554	1,122,093
Argentina.....	31,159	31,392	* 21	5,692	18,092	74,656
Bolivia.....	922	* 1,527	0	0	* 1,713	* 3,987
Brazil.....	108,227	132,985	0	21,194	168,794	810,236
Chile.....	22,162	11,974	* 306	1,071	34,958	80,131
Columbia.....	23,252	20,205	* 217	2,253	132,000	66,843
Ecuador.....	8,145	5,068	* 33	4,220	* 3,491	4,271
Paraguay.....	261	* 1,130	0	* 5	* 164	* 2,977
Peru.....	10,484	15,665	0	1,780	4,562	6,025
Uruguay.....	1,899	* 4,745	* 1,185	* 93	* 275	12,155
Venezuela.....	10,870	12,219	0	1,932	65,024	56,207
Other South American countries.....	* 360	* 13,081	0	0	* 480	* 4,605
Latin America not allocable.....	0	0	0	0	0	* 544
<b>Other Western Hemisphere, total.....</b>	<b>* 391</b>	<b>* 3,899</b>	<b>* 26</b>	<b>* 240</b>	<b>* 13</b>	<b>285,709</b>
Bahamas.....	* 106	0	0	0	0	* 85,239
Bermuda.....	0	* 14	0	0	[2]	123,438
Netherlands Antilles.....	0	0	0	0	* 4	36,360
Other British West Indies.....	* 211	* 550	* 26	* 240	* 5	40,671
All other Western Hemisphere.....	* 75	* 3,335	0	0	* 5	0
<b>Europe, total.....</b>	<b>258,584</b>	<b>1,281,616</b>	<b>* 725</b>	<b>118,575</b>	<b>3,516,948</b>	<b>11,202,160</b>
European Union, total.....	210,799	993,520	* 725	104,784	1,081,086	10,013,687
Austria.....	* 2,067	13,553	0	0	* 1,051	321,529
Belgium.....	* 513	34,242	0	* 9	8,810	401,878
Denmark.....	* 90	64,510	0	* 778	* 102,228	239,603
Finland.....	8,305	* 275	0	* 136	* 260	22,112
France (including Andorra).....	46,355	45,176	0	51,406	100,730	431,605
Germany.....	3,596	305,357	0	* 891	89,015	709,502
Greece.....	651	* 29,046	0	* 13	* 1,139	40,981
Ireland.....	* 4,250	20,739	0	* 1,111	* 917	421,988
Italy (including San Marino).....	75,431	65,535	0	* 11,661	32,883	594,376
Luxembourg.....	* 716	* 5,801	0	0	* 6,855	669,163

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued					
	Foreign taxes paid, accrued, and deemed paid--Continued					
	Foreign taxes paid or accrued--Continued					Taxes deemed paid
	Taxes withheld at source on-- Continued	Other taxes paid or accrued on--				
Branch income		Specifically allocable income [section 863(b)]	Service income	Other income		
	(18)	(19)	(20)	(21)	(22)	(23)
<b>Europe--continued</b>						
European Union--continued						
Netherlands.....	1,494	73,343	0	* 1,729	61,824	1,322,724
Portugal.....	13,635	6,965	0	* 104	15,509	56,677
Spain.....	39,976	15,871	0	2,076	51,010	1,071,760
Sweden.....	* 2,416	7,318	0	* 338	* 2,510	363,456
United Kingdom.....	11,303	305,790	* 725	34,534	606,077	3,346,335
European Union not allocable.....	0	0	0	0	* 268	0
Other West European countries, total.....	11,878	107,152	0	* 1,356	2,309,286	958,323
Liechtenstein.....	0	0	0	0	0	* 84
Monaco.....	0	0	0	0	* 15	0
Norway.....	* 2	* 38,560	0	* 193	* 2,286,174	188,361
Switzerland.....	5,899	15,809	0	* 905	22,228	742,495
Turkey.....	5,974	52,767	0	* 259	* 869	27,341
Other West European countries not allocable.....	* 2	* 16	0	0	0	* 42
East European countries, total.....	32,628	180,861	0	12,434	126,531	220,909
Romania.....	2,362	* 6,633	0	* 301	* 6,637	4,750
Former Soviet Union.....	3,299	149,765	0	* 2,466	114,583	35,020
Other East European countries.....	26,967	24,464	0	9,667	5,311	181,139
Europe not allocable.....	* 3,280	* 82	0	0	* 45	* 9,241
<b>Africa, total.....</b>	<b>10,318</b>	<b>188,802</b>	<b>0</b>	<b>6,486</b>	<b>977,317</b>	<b>525,647</b>
North Africa, total.....	3,882	* 45,312	0	* 755	* 147,910	13,899
Algeria.....	0	* 16,084	0	0	0	* 113
Egypt.....	3,438	* 23,895	0	* 539	* 143,771	9,357
Libya.....	0	0	0	0	0	* 2,703
Morocco.....	* 444	* 5,308	0	* 217	* 1,592	* 1,614
Other North African countries.....	0	* 25	0	0	* 2,547	* 113
East Africa, total.....	1,200	* 5,712	0	* 285	* 2,948	16,176
Ethiopia.....	0	* 370	0	0	* 940	0
Kenya.....	* 348	* 5,313	0	* 284	* 4	* 4,991
Tanzania.....	* 15	0	0	* 1	0	* 609
Uganda.....	0	0	0	0	0	0
Other East African countries.....	* 837	* 29	0	0	* 2,004	10,575
West and Central Africa, total.....	1,899	113,172	0	5,383	* 823,687	443,747
Gabon.....	0	* 3,763	0	* 272	0	* 56,033
Ghana.....	* 2	0	0	0	0	* 1,333
Liberia.....	0	0	0	0	0	0
Nigeria.....	* 699	* 11,540	0	* 1,929	* 707,629	* 191,503
Zaire.....	* 1,029	0	0	0	0	* 6,891
Other West and Central African countries.....	* 170	* 97,868	0	* 3,182	* 116,057	* 187,988
Southern Africa, total.....	3,336	24,606	0	* 63	2,772	51,807
Malawi.....	0	0	0	0	0	* 1,078
South Africa (including Namibia).....	3,229	21,973	0	63	2,772	39,580
Zambia.....	* 2	* 13	0	0	0	0
Zimbabwe.....	* 57	* 2,620	0	0	* 1	* 10,635
Other Southern African countries.....	* 48	0	0	0	0	* 514
Africa not allocable.....	0	0	0	0	0	* 17

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2002

**Table 2.--U.S. Corporation Returns with a Foreign Tax Credit, 2002: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country to Which Foreign Taxes Were Paid--Continued**

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

Selected country	Foreign income and taxes--Continued					Taxes deemed paid
	Foreign taxes paid, accrued, and deemed paid--Continued					
	Foreign taxes paid or accrued--Continued					
	Taxes withheld at source on--Continued	Other taxes paid or accrued on--				
Rents, royalties, and license fees	Branch income	Specifically allocable income [section 863(b)]	Service income	Other income		
(18)	(19)	(20)	(21)	(22)	(23)	
<b>Asia, total.....</b>	<b>1,071,897</b>	<b>1,819,188</b>	<b>* 730</b>	<b>22,769</b>	<b>1,570,321</b>	<b>4,392,864</b>
Middle East, total.....	20,118	204,176	0	* 2,856	228,697	64,818
Bahrain.....	* 2	0	0	0	* 440	* 194
Iran.....	0	0	0	0	0	* 37
Iraq.....	0	0	0	0	0	* 44
Israel.....	17,728	* 8,294	0	* 349	5,154	38,374
Kuwait.....	* 60	* 7,085	0	* 1,325	* 1,977	* 316
Lebanon.....	177	* 1,745	0	* 22	* 4	* 35
Qatar.....	[2]	* 1,463	0	* 265	* 63,300	0
Saudi Arabia.....	1,724	* 103,520	0	* 734	* 76,582	7,438
United Arab Emirates.....	[2]	* 12,088	0	0	* 26,732	* 8,651
Other areas of Arabian Peninsula.....	* 24	* 64,528	0	* 84	* 52,540	* 4,242
Other Middle East countries.....	* 402	* 5,453	0	* 78	* 1,968	5,485
Southern and Southeast Asia, total.....	151,308	481,870	* 297	14,298	1,079,388	534,755
Bangladesh.....	0	* 12,262	0	0	* 342	* 1,248
India.....	9,244	110,339	* 184	1,531	10,079	30,228
Indonesia.....	4,214	60,164	[2]	2,105	536,785	95,504
Malaysia.....	30,825	11,593	* 25	3,718	350,606	141,722
Pakistan.....	* 207	* 23,083	0	* 84	* 19,799	7,798
Philippines.....	13,093	35,973	* 88	739	18,879	59,571
Singapore.....	69,887	174,788	0	968	20,212	150,472
Sri Lanka.....	* 5	* 1,791	0	* 9	* 58	* 700
Thailand.....	23,307	46,807	0	5,045	122,050	47,307
Vietnam.....	88	* 1,608	0	* 34	* 487	* 192
Other Southern and Southeast Asian countries.....	* 435	* 3,461	0	* 66	* 91	* 14
Eastern Asia, total.....	900,471	1,133,142	* 434	5,615	262,236	3,793,027
China.....	97,549	21,526	0	1,530	33,845	109,604
Hong Kong.....	6,511	151,458	0	* 719	17,881	183,918
Japan (including Okinawa and Ryukyu Islands).....	592,489	792,771	0	1,063	142,736	3,175,150
South Korea, Republic of.....	119,813	86,950	* 365	* 979	46,157	211,033
Taiwan.....	84,104	79,470	* 68	1,324	21,617	113,321
Other Eastern Asian countries.....	* 5	* 967	0	0	0	0
Asia not allocable.....	0	0	0	0	0	* 264
<b>Oceania, total.....</b>	<b>91,752</b>	<b>95,056</b>	<b>* 1,940</b>	<b>13,359</b>	<b>328,583</b>	<b>717,739</b>
Australia.....	80,512	79,325	* 1,940	12,815	298,004	646,802
New Zealand.....	11,142	12,000	0	* 504	16,331	70,811
Other countries of Oceania.....	* 97	* 3,731	0	* 41	* 14,248	* 126
<b>Puerto Rico and U.S. Possessions, total.....</b>	<b>160,770</b>	<b>94,509</b>	<b>* 256</b>	<b>18,938</b>	<b>28,078</b>	<b>60,421</b>
Puerto Rico.....	160,137	80,398	* 256	18,377	25,347	55,712
U.S. Possessions, total.....	* 633	14,111	0	* 562	2,731	* 4,709
American Samoa.....	* 1	* 607	0	0	0	* 98
Guam.....	* 15	9,887	0	* 91	* 2,384	* 3,986
Virgin Islands, U.S.....	* 577	* 444	0	* 471	* 347	* 221
Other U.S. Possessions.....	* 40	* 3,173	0	0	0	* 404
<b>Country not stated.....</b>	<b>233,382</b>	<b>225,349</b>	<b>0</b>	<b>209,895</b>	<b>367,015</b>	<b>623,104</b>
<b>Section 863(b) income.....</b>	<b>0</b>	<b>0</b>	<b>6,101</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Foreign Sales Corporation dividends [1].....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest-Charge Domestic International Sales Corporation dividends [1].....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Data should be used with caution because of the small number of sample returns on which they are based.

[1] Dividends from a Foreign Sales Corporation or an Interest-Charge Domestic International Sales Corporation were not reported for specific foreign countries.

[2] Less than \$500.

[3] Included in gross income (less loss), columns 2-8.

[4] Included in total deductions, column 11.

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