

Table 754. Corporations by Receipt-Size Class and Industry: 2008

[Number of returns in thousands (5,847 represents 5,847,000); receipts and net income in billions of dollars (27,266 represents \$27,266,000,000,000). Covers active enterprises only. Figures are estimates based on a sample of unaudited tax returns; see Appendix III. Numbers in parentheses represent North American Industry Classification System 2007 codes; see text, this section. Minus sign (-) indicates a loss]

Industry	Total	Under \$1 mil. ¹	\$1 to \$4.9 mil.	\$5 to \$9.9 mil.	\$10 to \$49.9 mil.	\$50 mil. or more
Total: ²						
Number of returns	5,847	4,764	787	136	126	34
Business receipts ³	27,266	942	1,711	947	2,569	21,097
Net income (less loss)	984	-65	48	27	81	894
Agriculture, forestry, fishing, and hunting (11):						
Returns	137	119	15	2	1	(Z)
Business receipts ³	150	21	32	13	27	56
Mining (21):						
Returns	39	29	6	2	1	(Z)
Business receipts ³	421	5	14	11	24	367
Utilities (22):						
Returns	7	6	1	(Z)	(Z)	(Z)
Business receipts ³	738	1	1	1	3	732
Construction (23):						
Returns	767	599	126	21	17	3
Business receipts ³	1,459	144	272	144	344	554
Manufacturing (31-33):						
Returns	271	165	64	16	19	7
Business receipts ³	7,555	40	149	115	391	6,862
Wholesale and retail trade (42, 44-45):						
Returns	986	668	212	46	48	12
Business receipts ³	7,343	172	490	320	990	5,371
Transportation and warehousing (48-49):						
Returns	195	153	28	8	5	1
Business receipts ³	795	31	62	52	93	558
Information (51):						
Returns	118	100	13	2	3	1
Business receipts ³	975	15	31	14	59	857
Finance and insurance (52):						
Returns	254	216	24	5	6	3
Business receipts ³	3,675	24	51	33	145	3,422
Real estate and rental and leasing (53):						
Returns	649	626	19	2	1	(Z)
Business receipts ³	235	50	42	12	28	102
Professional, scientific, and technical services (54):						
Returns	845	743	80	12	9	2
Business receipts ³	1,013	133	166	84	172	458
Management of companies and enterprises (55):						
Returns	46	39	2	1	2	1
Business receipts ³	1,028	-6	6	10	46	972
Administrative and support and waste management and remediation services (56):						
Returns	276	229	39	4	3	1
Business receipts ³	485	49	81	28	71	256
Educational services (61):						
Returns	52	48	4	(Z)	(Z)	(Z)
Business receipts ³	46	7	7	3	6	24
Health care and social assistance (62):						
Returns	416	329	73	8	5	1
Business receipts ³	619	99	143	56	97	224
Arts, entertainment, and recreation (71):						
Returns	122	113	8	1	1	(Z)
Business receipts ³	96	18	17	8	14	39
Accommodation and food services (72):						
Returns	293	242	46	3	2	(Z)
Business receipts ³	434	72	90	24	36	212
Other services (81):						
Returns	371	338	29	3	1	(Z)
Business receipts ³	198	67	55	19	24	32

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

³ Includes investment income for corporations in finance and insurance and management of companies' industries. Excludes investment income for S corporations (certain small corporations with up to 75 shareholders, mostly individuals, electing to be taxed at the shareholder level).

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