

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2010**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All sectors	Selected sectors													
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [3].....	12,941	34	45	62	96	5,808	947	40	978	275	75	3,900	268	270	143
Section A-Regular Credit. [7]															
1 Certain amounts paid/incurred to energy consortia.....	40,551	0	0	40,551	0	[1]	0	0	[1]	0	0	0	0	0	0
2 Basic research payments paid or incurred.....	222,448	0	0	1,977	0	47,906	8,060	40	*131,342	[1]	0	33,123	0	0	0
3 Qualified organization base period amount.....	373,820	0	0	0	*0	56,735	710	20	*250,511	0	0	65,844	0	0	0
5 Wages for qualified services.....	37,213,601	20,043	23,008	57,496	50,005	22,429,756	3,349,713	75,914	4,220,561	844,035	48,888	5,523,406	299,515	122,879	148,384
6 Cost of supplies.....	7,267,681	36,481	1,382	4,731	14,189	5,589,624	544,158	7,165	55,424	1,656	6,653	948,877	*2,321	*6,268	48,751
7 Rental or lease costs of computers.....	81,650	0	72	0	0	73,883	*0	0	*153	0	0	6,904	0	368	*268
8 Applicable percentage of contract research expense.....	8,505,395	*3,306	2,004	85,049	21,779	4,834,773	590,582	8,552	503,449	538,707	28,634	1,694,502	104,409	22,634	67,015
9 Total qualified research expenses (sum 5-8) [4].....	53,054,838	59,830	26,466	147,276	85,973	32,914,815	4,484,453	91,631	4,779,419	1,384,398	84,175	8,173,590	406,245	152,149	264,418
11 Average annual gross receipts [5].....	60,659,194,107	1,321,971	3,239,549	39,590,817	6,562,837	1,250,230,826	172,515,253	*45,378,906	192,052,061	58,524,905,788	2,067,683	150,931,829	257,647,945	4,542,818	8,205,825
12 Base amount.....	16,718,938	17,889	*6,894	52,921	11,771	12,478,582	1,084,537	*37,674	1,470,676	125,018	15,467	1,367,801	74	18,029	31,614
17 Regular Credit [6].....	3,323,446	4,456	1,655	15,401	5,808	2,034,508	278,013	6,263	321,642	84,096	3,766	511,857	27,064	11,114	17,804
Section B-Alternative Simplified Credit. [7]															
43 Certain amounts paid or incurred to energy consortia.....	114,813	0	1,207	100,590	0	11,372	1,639	0	[1]	0	0	0	5	0	0
44 Basic research payments to qualified organizations.....	110,456	24	[5]	1,220	45	95,591	9,202	0	*11	[1]	0	*4,262	0	0	*113
45 Qualified organization base period amount.....	249,209	3	0	0	0	201,903	*6,851	0	17,718	14,385	33	*6,634	0	3,625	56
49 Wages for qualified services.....	72,115,725	40,651	362,127	719,215	92,563	47,405,822	6,042,305	73,415	12,058,558	769,763	*174,505	3,863,655	37,015	277,368	198,764
50 Cost of supplies.....	17,178,313	18,691	333,004	416,395	3,961	14,933,913	787,920	1,042	177,723	853	*13,591	394,322	0	*70,214	26,683
51 Rental or lease costs of computers.....	110,096	0	708	2,739	114	64,202	20,289	0	6,085	13,401	1,611	947	0	0	0
52 Enter the applicable percent of contract research expenses.....	17,538,315	7,670	92,468	312,176	7,939	11,465,967	2,902,424	52,436	1,462,409	126,992	36,830	952,050	16,229	56,698	46,026
53 Total qualified research expenses (sum 49-52) [4].....	106,944,841	67,012	788,308	1,450,526	104,576	73,870,011	9,755,223	126,894	13,704,775	911,009	*226,538	5,210,973	53,244	404,280	271,473
54 Enter total qualified research for prior 3 tax years.....	306,156,788	144,901	1,868,574	4,373,181	*300,014	218,744,721	26,481,921	236,200	36,880,825	2,231,662	*426,564	12,738,986	85,549	913,989	729,699
59 Alternative Simplified Credit [6].....	4,951,832	3,408	40,260	29,573	5,116	3,425,804	370,544	7,965	682,957	50,443	*14,139	283,978	4,117	20,054	13,475
Section C-Current-Year Credit.															
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	233,119	*577	403	685	751	90,090	5,896	529	10,681	69,682	*666	1,328	50,094	1,674	64
63 Current-year credit for Increasing Research Activities [3] [6].....	8,510,734	8,476	42,318	45,659	11,675	5,554,490	653,580	14,757	1,013,552	203,688	18,577	797,473	82,301	32,844	31,342

Notes:
 * Estimate should be used with caution because of the small number of returns on which it was based.
 [1] This amount is less than \$500.
 [2] Includes returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC
 [3] Number of credit claimants and Line 38 amount both include corporations that only reported data on Line(s) 37 and/or 38.
 [4] Line 9 and Section B line 28 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.
 [5] Line 11, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.
 [6] Line 17 and Section B line 34, and line 38 include credit amounts for which some corporations did not provide component data.
 [7] Component data for each section also includes amounts for those credit claimants not claiming the specific section credit.
 [8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.
 Source: Statistics of Income Division: 2010 Corporate Returns Data

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2009**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All sectors	Selected sectors														
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]	
Number of Returns Claiming a Credit on Form 6765 [3].....	12,359	81	41	81	124	5,197	1,003	56	897	293	57	3,913	242	252	132	
Section A-Regular Credit. [7]																
1 Certain amounts paid/incurred to energy consortia.....	29,372	0	0	29,127	0	[1]	0	0	[1]	0	0	**245	0	0	0	
2 Basic research payments paid or incurred.....	362,870	0	0	1,719	521	155,963	**11,388	0	**148,881	0	0	44,393	0	0	6	
3 Qualified organization base period amount.....	722,371	0	0	0	**2,584	384,480	3,164	0	**278,248	0	0	53,894	0	0	0	
5 Wages for qualified services.....	33,623,931	29,227	46,264	71,120	73,198	21,307,651	1,473,861	*34,994	3,820,544	1,049,344	*34,210	5,084,980	311,826	116,579	170,134	
6 Cost of supplies.....	6,607,643	29,031	*8,027	6,808	12,641	5,213,349	270,540	1,113	84,763	2,739	3,911	927,531	*1,667	**2,691	42,831	
7 Rental or lease costs of computers.....	39,772	0	18	0	0	26,355	**4,932	0	**171	0	0	8,295	0	0	*1	
8 Applicable percentage of contract research expense.....	8,195,672	*5,551	2,349	110,207	8,671	4,800,054	553,260	*19,930	486,648	333,766	22,117	1,652,848	72,753	30,175	97,344	
9 Total qualified research expenses (sum 5-8) [4].....	48,463,171	63,809	56,658	188,135	94,509	31,347,362	2,302,570	*56,038	4,392,126	1,385,848	*60,237	7,669,877	386,246	149,444	310,310	
11 Average annual gross receipts [5].....	96,061,383,374	1,139,064	9,860,749	50,442,511	3,618,490	971,000,163	243,426,205	**45,657,614	185,285,491	94,206,938,554	1,716,779	89,344,667	240,975,620	5,297,005	6,680,463	
12 Base amount.....	15,176,768	*14,154	**16,308	58,401	21,802	11,615,129	642,428	**36,337	1,369,133	106,053	10,557	1,231,298	782	19,553	34,831	
17 Regular Credit [6].....	3,008,641	4,283	3,983	15,977	5,753	1,878,003	147,987	*2,127	305,258	87,716	*2,437	499,135	25,068	10,932	19,983	
Section B-Alternative Incremental Credit. [7]																
18 Certain amounts paid or incurred to energy consortia.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19 Basic research payments paid or incurred.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Qualified organization base period amount.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 Wages for qualified services.....	181,315	0	0	0	0	152,923	*17,732	0	**8,258	0	0	2,402	0	0	0	
25 Cost of supplies.....	11,942	0	0	0	0	11,062	*777	0	**98	0	0	6	0	0	0	
26 Rental or lease cost of computers.....	*21	0	0	0	0	*21	0	0	0	0	0	0	0	0	0	
27 Applicable percentage of contract research expense.....	11,038	0	0	0	0	10,085	*224	0	622	0	0	107	0	0	0	
28 Total qualified research expenses (sum 23-26) [4].....	229,608	0	0	0	0	199,277	18,733	0	**8,978	0	0	2,621	0	0	0	
29 Average annual gross receipts [5].....	6,222,846	0	0	0	0	5,827,672	*225,546	0	**106,045	0	0	63,583	0	0	0	
42 Alternative Incremental Credit [6].....	4,780	0	0	0	0	3,962	514	0	**247	0	0	57	0	0	0	
Section C-Alternative Simplified Credit. [7]																
43 Certain amounts paid or incurred to energy consortia.....	142,622	0	1,153	126,884	0	13,239	1,337	0	0	0	0	0	8	0	0	
44 Basic research payments to qualified organizations.....	125,377	0	[1]	685	0	83,356	37,853	0	**[1]	[1]	0	**3,370	0	0	*113	
45 Qualified organization base period amount.....	294,726	0	0	4,915	0	169,314	*9,088	0	105,848	[1]	0	**4,252	0	1,253	56	
49 Wages for qualified services.....	64,030,909	22,601	260,835	117,919	62,001	44,505,105	4,144,345	85,765	10,196,319	602,659	**100,097	3,518,863	7,106	259,182	148,112	
50 Cost of supplies.....	16,266,293	11,106	96,016	10,847	*1,948	14,950,748	651,212	1,735	178,157	7,333	**10,965	298,389	198	*16,753	30,886	
51 Rental or lease costs of computers.....	63,915	0	1,367	0	0	51,022	211	0	*11,159	0	0	156	0	0	0	
52 Enter the applicable percent of contract research expenses.....	13,620,239	3,919	52,857	156,011	5,560	9,604,795	1,909,760	64,243	896,902	148,892	*17,623	672,293	20,603	41,375	36,265	
53 Total qualified research expenses (sum 49-52) [4].....	94,624,032	37,027	410,875	284,776	69,509	69,754,289	6,705,528	151,743	11,272,537	758,884	**128,685	4,469,701	27,907	317,310	215,263	
54 Enter total qualified research for prior 3 tax years.....	276,816,405	68,615	1,331,452	840,857	*189,698	208,189,396	18,128,725	348,455	31,890,849	2,045,078	**335,562	12,081,511	25,574	864,478	476,156	
59 Alternative Simplified Credit [6].....	4,667,734	2,351	15,773	36,620	4,116	3,432,870	326,587	8,684	535,755	37,813	*7,159	230,685	2,669	15,298	11,352	
Section D-Current-Year Credit.																
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	151,397	*235	85	533	907	81,630	6,300	*26	14,736	23,100	*716	2,376	20,136	617	[1]	
63 Current-year credit for Increasing Research Activities [3] [6].....	7,773,979	7,072	19,841	52,168	11,060	5,394,673	424,531	10,838	854,675	149,219	10,312	733,531	47,877	26,847	31,335	

Notes:
 * Estimate should be used with caution because of the small number of returns on which it was based.
 [1] This amount is less than \$500.
 [2] Includes returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC.
 [3] Number of credit claimants and Line 63 amount both include corporations that only reported data on Line(s) 62 and/or 63.
 [4] Lines 9, 28, and 53 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.
 [5] Lines 11 and 29, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.
 [6] Lines 17, 42, 59, and 61 include credit amounts for which some corporations did not provide component data.
 [7] Component data for each section also includes amounts for those credit claimants not claiming the specific section credit.
 [8] Various Services include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.
 Source: Statistics of Income Division: 2009 Corporate Returns Data

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2008**

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

Item	All sectors	Selected sectors					
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade
Number of Returns Claiming a Credit on Form 6765 [3].....	12,736	83	36	129	56	5,420	865
Section A-Regular Credit. [7]							
1 Certain amounts paid/incurred to energy consortia.....	50,774	0	[1]	41,855	0	41	0
2 Basic research payments paid or incurred.....	176,371	819	0	3,692	0	103,692	8,036
3 Qualified organization base period amount.....	688,328	0	0	3,863	*311	542,527	18,548
5 Wages for qualified services.....	44,553,454	25,055	50,147	75,732	68,957	29,297,992	1,785,457
6 Cost of supplies.....	11,480,554	17,363	35,488	8,789	11,242	9,583,152	366,048
7 Rental or lease costs of computers.....	52,846	0	38	0	0	27,278	*1,826
8 Applicable percentage of contract research expense.....	11,256,259	*3,699	9,277	100,021	22,436	6,451,620	728,131
9 Total qualified research expenses (sum 5-8) [4].....	67,343,001	46,117	94,950	184,543	102,635	45,359,967	2,881,425
11 Average annual gross receipts [5].....	96,613,232,583	904,055	9,476,901	50,416,322	6,803,131	1,218,775,518	213,049,602
12 Base amount.....	22,130,370	17,726	*36,842	57,311	10,903	18,065,495	672,675
17 Regular Credit [6].....	4,250,545	3,070	6,134	18,777	6,484	2,812,148	187,610
Section B-Alternative Incremental Credit. [7]							
18 Certain amounts paid/incurred to energy consortia.....	0	0	0	0	0	0	0
19 Basic research payments paid or incurred.....	7,369	0	0	0	0	7,061	308
20 Qualified organization base period amount.....	*32,618	0	0	0	0	*15,975	2,256
24 Wages for qualified services.....	1,230,231	6,444	0	462	0	930,756	*36,935
25 Cost of supplies.....	213,519	8,725	0	538	0	188,512	*1,303
26 Rental or lease cost of computers.....	*1,855	0	0	0	0	*1,417	0
27 Applicable percentage of contract research expense.....	208,826	291	0	0	0	185,916	*3,523
28 Total qualified research expenses (sum 23-26) [4].....	1,731,976	15,460	0	1,000	0	1,360,919	53,034
29 Average annual gross receipts [5].....	40,472,331	215,649	0	1,571	0	30,855,449	*919,347
42 Alternative Incremental Credit [6].....	47,827	411	0	32	0	39,402	1,261
Section C-Alternative Simplified Credit. [7]							
43 Certain amounts paid or incurred to energy consortia.....	114,235	0	[1]	98,425	0	14,477	1,323
44 Basic research payments to qualified organizations.....	136,972	118	0	0	0	119,704	10,351
45 Qualified organization base period amount.....	262,404	3	0	0	0	202,436	*3,941
49 Wages for qualified services.....	56,552,967	16,488	280,435	110,788	32,847	39,655,990	2,949,896
50 Cost of supplies.....	12,467,423	4,733	79,819	6,400	255	11,643,863	318,472
51 Rental or lease costs of computers.....	44,856	0	0	0	0	34,106	1,347
52 Enter the applicable percent of contract research expenses.....	12,763,864	3,561	123,216	163,070	917	9,323,876	1,415,032
53 Total qualified research expenses (sum 49-52) [4].....	81,829,530	24,782	483,392	280,258	34,019	60,658,332	4,684,747
54 Enter total qualified research for prior 3 tax years.....	225,593,229	64,414	1,088,152	750,306	*60,780	172,135,961	11,611,069
59 Alternative Simplified Credit [6].....	3,837,398	1,172	23,804	29,893	1,856	2,788,600	230,489
Section D-Current-Year Credit.							
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	167,729	*102	59	153	1,489	120,749	9,544
63 Current-year credit for Increasing Research Activities [3] [6].....	8,303,369	5,054	29,997	48,855	10,278	5,758,082	430,098

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2008 -- contd.**

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

Item	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [3].....	58	1,132	237	30	3,932	276	288	194
Section A-Regular Credit. [7]								
1 Certain amounts paid/incurred to energy consortia.....	0	0	0	0	*8,877	0	0	0
2 Basic research payments paid or incurred.....	0	*19,116	7	0	41,009	0	0	0
3 Qualified organization base period amount.....	0	*50,401	0	0	72,677	0	0	0
5 Wages for qualified services.....	46,910	5,377,035	1,140,471	30,374	5,736,187	532,468	149,880	236,788
6 Cost of supplies.....	982	132,813	12,200	4,162	1,223,566	*1,979	*349	82,421
7 Rental or lease costs of computers.....	2,327	*2,630	0	0	12,656	0	0	*6,092
8 Applicable percentage of contract research expense.....	34,901	774,078	462,109	21,183	2,272,762	139,011	41,049	195,980
9 Total qualified research expenses (sum 5-8) [4].....	85,120	6,286,555	1,614,780	55,719	9,245,171	673,458	191,278	521,281
11 Average annual gross receipts [5].....	*54,614,130	258,349,901	94,241,114,275	1,590,829	140,828,159	392,580,158	5,832,048	18,897,552
12 Base amount.....	*49,004	1,607,190	167,410	9,885	1,319,215	13,697	26,559	76,460
17 Regular Credit [6].....	4,286	413,991	100,640	2,461	601,957	43,390	12,675	36,923
Section B-Alternative Incremental Credit. [7]								
18 Certain amounts paid/incurred to energy consortia.....	0	0	0	0	0	0	0	0
19 Basic research payments paid or incurred.....	0	0	0	0	[1]	0	0	0
20 Qualified organization base period amount.....	0	0	14,387	0	0	0	0	0
24 Wages for qualified services.....	0	*47,022	14,255	23,457	155,784	0	*15,116	0
25 Cost of supplies.....	0	*652	149	364	12,283	0	*993	0
26 Rental or lease cost of computers.....	0	0	0	0	*438	0	0	0
27 Applicable percentage of contract research expense.....	0	3,216	1,210	1,227	12,643	0	*800	0
28 Total qualified research expenses (sum 23-26) [4].....	0	*50,889	15,614	25,048	193,103	0	*16,909	0
29 Average annual gross receipts [5].....	0	*2,139,323	446,341	245,799	5,319,334	0	*329,518	0
42 Alternative Incremental Credit [6].....	0	*845	453	710	4,298	0	*413	0
Section C-Alternative Simplified Credit. [7]								
43 Certain amounts paid or incurred to energy consortia.....	0	0	0	0	[1]	9	0	0
44 Basic research payments to qualified organizations.....	0	*[1]	[1]	0	*6,799	0	0	*[1]
45 Qualified organization base period amount.....	0	28,448	14,387	0	*8,145	0	1,063	3,981
49 Wages for qualified services.....	91,165	9,626,140	641,404	*76,323	2,802,918	1,960	150,264	116,348
50 Cost of supplies.....	1,227	95,242	668	*11,588	292,178	0	*4,975	8,006
51 Rental or lease costs of computers.....	0	7,320	0	10	2,073	0	0	0
52 Enter the applicable percent of contract research expenses.....	41,434	1,092,169	87,769	5,281	440,062	5,300	40,730	21,447
53 Total qualified research expenses (sum 49-52) [4].....	133,826	10,820,870	729,841	*93,203	3,537,230	7,260	195,969	145,800
54 Enter total qualified research for prior 3 tax years.....	294,787	28,944,269	997,167	*235,554	8,585,302	15,117	491,433	318,918
59 Alternative Simplified Credit [6].....	6,749	518,686	37,403	*4,266	178,515	450	8,520	6,995
Section D-Current-Year Credit.								
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	20	12,005	4,144	*16	2,343	16,362	719	24
63 Current-year credit for Increasing Research Activities [3] [6].....	10,593	944,284	142,599	7,453	787,671	62,091	22,373	43,942

Notes:

* Estimate should be used with caution because of the small number of returns on which it was based.

[1] This amount is less than \$500.

[2] Includes returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC.

[3] Number of credit claimants and Line 63 amount both include corporations that only reported data on Line(s) 62 and/or 63.

[4] Lines 9, 28, and 53 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.

[5] Lines 11 and 29. Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.

[6] Lines 17, 42, 59, and 61 include credit amounts for which some corporations did not provide component data.

[7] Component data for each section also includes amounts for those credit claimants not claiming the specific section credit.

[8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.

Source: Statistics of Income Division: 2008 Corporate Returns Data

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2007**

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

Item	All sectors	Selected sectors						
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing
Number of Returns Claiming a Credit on Form 6765 [3].....	12,548	100	36	78	59	5,636	829	33
Section A-Regular Credit. [8]								
1 Certain amounts paid/incurred to energy consortia.....	46,443	--	--	46,315	--	129	--	--
2 Basic research payments paid or incurred.....	247,755	492	--	1,547	1,027	165,972	8,182	--
3 Qualified organization base period amount.....	655,812	[1]	--	--	60	448,315	10,180	--
5 Wages for qualified services.....	52,684,155	32,319	*53,322	104,659	84,201	32,353,775	3,156,800	*61,862
6 Cost of supplies.....	11,190,663	6,875	*25,715	7,609	13,876	8,460,310	629,042	943
7 Rental or lease costs of computers.....	33,998	--	1,107	--	--	14,590	*5,908	--
8 Applicable percentage of contract research expense.....	11,315,152	*3,309	16,691	127,676	33,493	5,887,768	869,231	*35,387
9 Total qualified research expenses (sum 5-8) [4].....	75,227,046	42,503	96,835	239,944	131,570	46,719,524	4,660,981	*98,192
11 Average annual gross receipts [5].....	84,807,193,088	1,214,320	6,861,873	42,365,380	5,075,022	1,346,719,723	427,904,859	*50,171,108
12 Base amount.....	22,718,123	17,593	*27,388	56,100	*8,015	17,604,064	1,297,149	*45,005
17 Regular Credit [6] [7].....	4,702,461	2,584	6,385	25,585	12,385	2,891,069	243,054	*6,184
17b Applicable 2006 percentage for Alternative Simplified Credit [7].....	34,161	--	--	--	--	20,693	*1,779	--
Section B-Alternative Incremental Credit. [8]								
18 Certain amounts paid/incurred to energy consortia.....	--	--	--	--	--	--	--	--
19 Basic research payments paid or incurred.....	*7,492	--	--	--	--	*4,489	3,003	--
20 Qualified organization base period amount.....	*20,524	--	--	--	--	*17,862	1,955	--
24 Wages for qualified services.....	4,552,178	*5,898	--	--	--	3,592,296	310,088	--
25 Cost of supplies.....	962,754	*7,795	--	--	--	851,107	22,916	--
26 Rental or lease cost of computers.....	82,838	--	--	--	--	82,838	--	--
27 Applicable percentage of contract research expense.....	524,273	470	--	--	--	429,316	19,892	--
28 Total qualified research expenses (sum 23-26) [4].....	6,131,001	*14,163	--	--	--	4,969,813	352,896	--
29 Average annual gross receipts [5].....	164,330,547	*214,598	--	--	--	134,308,430	8,072,442	--
42 Alternative Incremental Credit [6] [7].....	156,304	373	--	--	--	126,994	8,622	--
42b Applicable 2006 percentage for Alternative Simplified Credit [7].....	19,731	--	--	--	--	18,750	*117	--
Section C-Alternative Simplified Credit. [8]								
43 Certain amounts paid or incurred to energy consortia.....	86,159	--	[1]	80,657	--	5,498	[1]	--
44 Basic research payments to qualified organizations.....	163,608	470	[1]	1,429	--	149,573	9,082	--
45 Qualified organization base period amount.....	202,844	2	--	4,271	--	139,204	4,698	--
49 Wages for qualified services.....	51,292,753	*7,868	321,079	89,055	31,319	37,561,308	1,935,700	85,984
50 Cost of supplies.....	13,330,238	*1,271	75,891	19,576	190	12,699,706	296,357	6,248
51 Rental or lease costs of computers.....	151,647	--	--	--	--	104,868	34,179	1,683
52 Enter the applicable percent of contract research expenses.....	11,933,708	1,004	67,428	154,996	18,254	9,209,957	871,235	24,763
53 Total qualified research expenses (sum 49-52) [4].....	76,758,625	*10,143	464,398	263,627	49,762	59,598,155	3,137,471	118,678
54 Enter total qualified research for prior 3 tax years.....	201,938,740	27,294	1,049,350	523,854	70,473	160,443,319	7,342,602	243,241
59 Alternative Simplified Credit [6].....	3,587,427	*519	22,613	27,005	2,947	2,757,002	159,164	6,133
Section D-Current-Year Credit.								
60 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	126,486	*46	591	1,820	564	73,240	3,682	16
61 Current-year credit for Increasing Research Activities [3] [6].....	8,259,753	3,934	29,589	54,410	15,000	5,685,322	387,167	12,334

Footnotes at end of table.

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2007--continued**

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

Item	Selected sectors--continued						
	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [9]
Number of Returns Claiming a Credit on Form 6765 [3].....	1,257	182	45	3,699	178	197	220
Section A-Regular Credit. [8]							
1 Certain amounts paid/incurred to energy consortia.....	--	--	--	--	--	--	--
2 Basic research payments paid or incurred.....	*13,987	784	--	49,351	--	--	6,413
3 Qualified organization base period amount.....	*43,528	392	--	153,336	--	--	2
5 Wages for qualified services.....	6,253,137	1,907,529	90,224	7,621,028	682,400	76,821	206,078
6 Cost of supplies.....	159,597	185,736	6,687	1,620,528	1,484	*3,494	68,768
7 Rental or lease costs of computers.....	3,352	--	--	8,959	81	--	1
8 Applicable percentage of contract research expense.....	896,038	593,938	*20,145	2,396,454	236,669	10,463	187,889
9 Total qualified research expenses (sum 5-8) [4].....	7,312,125	2,687,202	*117,055	11,646,969	920,634	90,778	462,734
11 Average annual gross receipts [5].....	250,154,721	82,178,519,621	3,068,991	138,027,263	337,442,119	5,247,868	14,420,222
12 Base amount.....	1,491,765	217,157	43,119	1,761,875	70,534	23,762	54,598
17 Regular Credit [6] [7].....	491,424	158,606	*6,221	761,537	59,475	5,798	32,154
17b Applicable 2006 percentage for Alternative Simplified Credit [7].....	4,328	3,186	67	4,108	--	--	--
Section B-Alternative Incremental Credit. [8]							
18 Certain amounts paid/incurred to energy consortia.....	--	--	--	--	--	--	--
19 Basic research payments paid or incurred.....	--	--	--	[1]	--	--	--
20 Qualified organization base period amount.....	--	--	--	--	--	--	708
24 Wages for qualified services.....	294,418	33,504	--	304,396	--	*2,431	*9,148
25 Cost of supplies.....	10,021	909	--	68,617	--	*57	*1,334
26 Rental or lease cost of computers.....	--	--	--	--	--	--	--
27 Applicable percentage of contract research expense.....	11,991	5,615	--	55,807	--	*115	1,067
28 Total qualified research expenses (sum 23-26) [4].....	316,430	34,730	--	428,820	--	*2,602	*11,548
29 Average annual gross receipts [5].....	6,248,365	2,370,173	--	8,825,834	--	*135,251	*4,155,453
42 Alternative Incremental Credit [6] [7].....	8,422	798	--	10,969	--	*25	*101
42b Applicable 2006 percentage for Alternative Simplified Credit [7].....	602	--	--	*262	--	--	--
Section C-Alternative Simplified Credit. [8]							
43 Certain amounts paid or incurred to energy consortia.....	--	--	--	--	4	--	--
44 Basic research payments to qualified organizations.....	[1]	--	--	3,049	6	--	--
45 Qualified organization base period amount.....	50,308	--	--	1,524	--	125	2,712
49 Wages for qualified services.....	8,477,155	628,255	*55,936	1,866,930	44,428	98,192	89,545
50 Cost of supplies.....	87,137	864	*1,754	134,283	--	*1,426	5,536
51 Rental or lease costs of computers.....	6,797	137	10	3,972	--	--	--
52 Enter the applicable percent of contract research expenses.....	1,052,157	125,438	6,695	329,708	2,380	44,670	25,024
53 Total qualified research expenses (sum 49-52) [4].....	9,651,209	754,693	*64,396	2,334,893	46,807	144,287	120,105
54 Enter total qualified research for prior 3 tax years.....	24,446,705	1,030,523	*200,777	5,753,367	162,665	357,611	286,961
59 Alternative Simplified Credit [6].....	430,430	54,956	*2,360	110,455	1,841	6,601	5,402
Section D-Current-Year Credit.							
60 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	14,027	2,355	*24	1,140	28,048	864	*71
61 Current-year credit for Increasing Research Activities [3] [6].....	912,435	157,050	7,819	853,119	90,557	13,291	37,728

Notes:

* Estimate should be used with caution because of the small number of returns on which it was based.

[1] This amount is less than \$500.

[2] Includes returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC

[3] Number of credit claimants and Line 61 amount both include corporations that only reported data on Line(s) 60 and/or 61.

[4] Lines 9, 28, and 53 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.

[5] Lines 11 and 29, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.

[6] Lines 17, 42, 59, and 61 include credit amounts for which some corporations did not provide component data.

[7] Lines 17a, 17b, 42a, and 42b were only applicable to the 2006 revision year of the Form; lines 17a and 42a were combined with lines 17 and 42 from the 2007 revision year of the Form, respectively.

[8] Component data for each section also includes amounts for those credit claimants not claiming the specific section credit.

[9] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.

Source: Statistics of Income Division: 2007 Corporate Returns Data

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2006**

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

Item	All sectors	Selected sectors						
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing
Number of Returns Claiming a Credit on Form 6765 [3].....	10,788	72	17	47	29	5,106	832	39
Section A-Regular Credit [7]								
1 Certain amounts paid/incurred to energy consortia after 8/8/05.....	99,627	--	800	89,832	[1]	8,980	--	--
2 Basic research payments paid or incurred.....	282,221	867	--	--	263	214,513	*9,254	--
3 Qualified organization base period amount.....	1,393,816	11	--	--	132	1,235,277	15,034	--
5 Wages for qualified services.....	58,214,128	45,953	149,986	83,616	78,410	40,760,193	2,732,792	*89,244
6 Cost of supplies.....	14,176,630	8,592	*21,287	69,188	16,050	12,099,762	530,334	1,356
7 Rental or lease costs of computers.....	47,765	--	--	--	--	34,231	1,427	--
8 Applicable percentage of contract research expense.....	13,786,685	*3,810	17,540	105,170	9,701	8,035,800	960,965	*34,337
9 Total qualified research expenses (sum 5-8) [4].....	86,295,433	58,356	188,813	257,974	104,161	60,971,509	4,225,518	*124,937
11 Average annual gross receipts [5].....	73,989,669,382	2,057,428	16,559,939	56,944,880	17,866,068	1,811,016,205	486,685,921	*81,670,319
12 Base amount.....	36,306,181	18,220	*92,664	68,514	25,009	27,742,364	2,432,382	*56,348
17a Regular Credit [6].....	5,077,528	3,207	11,068	29,011	6,830	3,510,726	232,174	*7,854
17b Applicable 2006 percentage for Alternative Simplified Credit.....	294,185	--	--	--	--	251,748	*2,196	--
Section B-Alternative Incremental Credit [7]								
18 Certain amounts paid/incurred to energy consortia after 8/8/05.....	--	--	--	--	--	--	--	--
19 Basic research payments paid or incurred.....	25,631	--	--	--	--	13,029	1,124	429
20 Qualified organization base period amount.....	605,753	--	--	--	--	306,877	4,052	--
24 Wages for qualified services.....	23,356,268	*16,379	--	--	1,580	17,527,501	583,441	26
25 Cost of supplies.....	5,114,003	*9,148	--	--	30	4,836,107	110,009	--
26 Rental or lease cost of computers.....	83,092	--	--	--	--	72,094	--	--
27 Applicable percentage of contract research expense.....	60,064,435	*62,453	--	--	153	55,391,071	3,313,836	--
28 Total qualified research expenses (sum 23-26) [4].....	49,333,447	*26,780	--	--	1,763	42,637,569	893,173	26
29 Average annual gross receipts [5].....	847,858,002	*303,516	--	--	75,521	520,219,713	251,682,411	--
42a Alternative Incremental Credit [6].....	638,608	*621	--	--	37	466,666	12,466	56
42b Applicable 2006 percentage for Alternative Simplified Credit.....	89,343	--	--	--	--	17,296	*1,142	--
Section C-Alternative Simplified Credit. [7]								
43 Certain amounts paid or incurred to energy consortia.....	*196	--	--	--	--	*196	--	--
44 Basic research payments to qualified organizations.....	*27,110	--	--	--	--	*27,110	--	--
45 Qualified organization base period amount.....	432,932	--	--	--	--	144,838	--	--
49 Wages for qualified services.....	7,485,372	133	--	--	--	2,310,258	149,472	--
50 Cost of supplies.....	676,449	11	--	--	--	602,737	13,451	--
51 Rental or lease costs of computers.....	14,776	--	--	--	--	12,212	--	--
52 Enter the applicable percent of contract research expenses.....	695,747	249	--	--	--	345,275	20,353	--
53 Total qualified research expenses (sum 49-52) [4].....	8,779,995	393	--	--	--	3,257,680	183,276	--
54 Enter total qualified research for prior 3 tax years.....	23,134,977	840	--	--	--	8,382,488	474,686	--
61 Alternative Simplified Credit [6].....	278,555	15	--	--	--	96,214	5,774	--
Section D-Current Year Credit								
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	136,867	*191	77	2,360	485	102,129	1,751	*225
63 Current-year credit for Increasing Research Activities [3].....	7,311,124	4,205	13,583	32,508	7,353	5,242,803	284,845	8,473

Footnotes at end of table.

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
Selected Items, by Sectors, Tax Year 2006--continued**

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

Item	Selected sectors--continued						
	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [3].....	1,025	174	15	2,961	137	183	151
Section A-Regular Credit [7]							
1 Certain amounts paid/incurred to energy consortia after 8/8/05.....	--	1	--	--	14	--	--
2 Basic research payments paid or incurred.....	*13,196	14	--	42,132	1,321	--	*661
3 Qualified organization base period amount.....	*78,092	--	--	60,336	--	--	4,934
5 Wages for qualified services.....	5,760,435	1,340,694	*40,658	6,243,429	437,240	160,997	290,480
6 Cost of supplies.....	110,413	8,572	*6,540	1,237,536	4,093	*3,617	59,290
7 Rental or lease costs of computers.....	1,308	--	89	5,143	5,567	--	--
8 Applicable percentage of contract research expense.....	1,606,926	584,473	*18,193	2,053,859	197,605	33,777	124,530
9 Total qualified research expenses (sum 5-8) [4].....	7,479,082	1,933,738	*65,480	9,568,668	644,505	198,391	474,300
11 Average annual gross receipts [5].....	367,843,981	70,836,432,957	*4,321,100	94,226,745	189,335,498	7,797,075	16,911,267
12 Base amount.....	3,278,794	343,065	*14,178	1,973,997	81,016	78,988	100,643
17a Regular Credit [6].....	426,881	122,045	*1,198	641,066	41,649	10,463	33,355
17b Applicable 2006 percentage for Alternative Simplified Credit.....	31,455	576	--	*7,482	--	--	*728
Section B-Alternative Incremental Credit [7]							
18 Certain amounts paid/incurred to energy consortia after 8/8/05.....	--	--	--	--	--	--	--
19 Basic research payments paid or incurred.....	--	8,486	--	2,563	--	--	--
20 Qualified organization base period amount.....	--	5,448	--	289,375	--	--	--
24 Wages for qualified services.....	4,339,910	85,051	4,699	729,589	--	57,694	*10,399
25 Cost of supplies.....	63,355	1,467	--	90,141	--	430	*3,315
26 Rental or lease cost of computers.....	--	6,412	--	*4,586	--	--	--
27 Applicable percentage of contract research expense.....	304,788	21,448	--	965,603	--	2,025	3,059
28 Total qualified research expenses (sum 23-26) [4].....	4,711,219	98,090	4,699	883,206	--	60,149	*16,773
29 Average annual gross receipts [5].....	53,129,459	3,856,420	359,472	16,880,913	--	811,093	*539,483
42a Alternative Incremental Credit [6].....	139,225	2,466	19	15,544	--	1,255	*251
42b Applicable 2006 percentage for Alternative Simplified Credit.....	65,715	497	--	4,693	--	--	--
Section C-Alternative Simplified Credit. [7]							
43 Certain amounts paid or incurred to energy consortia.....	--	--	--	--	[1]	--	--
44 Basic research payments to qualified organizations.....	--	--	--	--	--	--	--
45 Qualified organization base period amount.....	--	--	--	288,094	--	--	--
49 Wages for qualified services.....	4,570,330	42,674	--	404,873	--	--	7,633
50 Cost of supplies.....	50,191	258	--	*6,653	--	--	3,149
51 Rental or lease costs of computers.....	1	--	--	2,562	--	--	--
52 Enter the applicable percent of contract research expenses.....	314,106	4,638	--	*9,445	--	--	1,681
53 Total qualified research expenses (sum 49-52) [4].....	4,934,658	47,570	--	343,955	--	--	12,462
54 Enter total qualified research for prior 3 tax years.....	13,096,063	143,664	--	1,012,165	--	--	25,069
61 Alternative Simplified Credit [6].....	162,219	1,196	--	13,017	--	--	120
Section D-Current Year Credit							
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	12,306	1,362	*3	2,464	13,488	26	*1
63 Current-year credit for Increasing Research Activities [3].....	733,840	131,405	5,666	725,855	76,846	12,405	31,338

Notes:

* Estimate should be used with caution because of the small number of returns on which it was based.

[1] This amount is less than \$500.

[2] Includes returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC

[3] Number of credit claimants and Line 63 amount both include corporations that only reported data on Line 63.

[4] Lines 9, 28, and 53 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.

[5] Lines 11 and 29, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.

[6] Lines 17a, 42a, and 61 include credit amounts for which some corporations did not provide component data.

[7] Component data for each section also includes amounts for those credit claimants not claiming the specific section credit.

[8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.

Source: Statistics of Income Division: 2006 Corporate Returns Data

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1]:
Selected Items, by Sectors, Tax Year 2005**

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

Item	All sectors	Selected sectors			
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction
Number of Returns Claiming a Credit on Form 6765 [2].....	11,290	61	19	37	18
Section A-Regular Credit					
1 Certain amounts paid/incurred to energy consortia after 8/8/05.....	43,223	--	--	41,945	--
2 Basic research payments paid or incurred.....	259,496	379	--	--	177
3 Qualified organization base period amount.....	464,596	11	--	2	89
5 Wages for qualified services.....	64,805,322	43,483	38,680	61,264	30,954
6 Cost of supplies.....	15,678,591	10,741	8,191	56,651	7,219
7 Rental or lease costs of computers.....	63,317	114	--	1	--
8 Applicable percentage of contract research expense.....	15,694,630	7,425	3,069	98,003	18,624
9 Total Qualified Research Expenses (sum 5-8) [3].....	96,520,705	61,763	49,940	215,918	56,798
11 Average annual gross receipts [4].....	52,786,116,098	6,364,075	2,681,573	90,500,058	10,487,317
12 Base amount.....	39,408,039	19,101	19,947	193,698	14,180
17 Regular Credit [5].....	5,596,162	3,390	2,661	18,116	3,319
Section B-Alternative Incremental Credit [6]					
18 Certain amounts paid/incurred to energy consortia after 8/8/05.....	9,929	--	d	d	--
19 Basic research payments paid or incurred.....	21,540	--	d	d	--
20 Qualified organization base period amount.....	209,547	--	d	d	--
23 Wages for qualified services.....	24,452,777	16,173	d	d	--
24 Cost of supplies.....	5,303,772	6,139	d	d	--
25 Rental or lease cost of computers.....	6,471	--	d	d	--
26 Applicable percentage of contract research expense.....	3,567,167	1,332	d	d	--
27 Total Qualified Research Expenses (sum 23-26) [3].....	33,330,249	23,644	d	d	--
28 Average annual gross receipts [4].....	661,784,696	286,575	d	d	--
41 Alternative incremental credit [5].....	633,914	496	d	d	--
Section C-Current Year Credit					
42 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	136,220	156	46	108	104
43 Current-year credit for Increasing Research Activities [2].....	6,363,476	4,183	5,408	20,454	3,424

Footnotes at end of table.

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1]:
Selected Items, by Sectors, Tax Year 2005--continued**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Selected sectors--continued				
	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance
Number of Returns Claiming a Credit on Form 6765 [2].....	4,921	718	43	1,076	143
Section A-Regular Credit					
1 Certain amounts paid/incurred to energy consortia after 8/8/05.....	1,279	--	--	--	--
2 Basic research payments paid or incurred.....	202,484	8,648	--	875	10,339
3 Qualified organization base period amount.....	199,621	14,869	--	60,923	4,882
5 Wages for qualified services.....	44,733,527	3,088,635	93,907	7,741,835	1,374,218
6 Cost of supplies.....	13,512,335	607,627	2,173	138,469	12,543
7 Rental or lease costs of computers.....	34,171	14,105	--	6,613	277
8 Applicable percentage of contract research expense.....	9,852,427	928,108	42,303	1,810,305	564,471
9 Total Qualified Research Expenses (sum 5-8) [3].....	68,257,544	4,638,496	138,384	9,813,031	1,951,508
11 Average annual gross receipts [4].....	1,838,706,514	351,591,497	87,558,936	421,684,728	49,523,187,675
12 Base amount.....	31,305,001	1,930,322	61,349	3,446,728	321,292
17 Regular Credit [5].....	3,952,299	216,440	8,699	549,464	121,605
Section B-Alternative Incremental Credit [6]					
18 Certain amounts paid/incurred to energy consortia after 8/8/05.....	--	--	d	--	--
19 Basic research payments paid or incurred.....	9,360	641	d	--	10,634
20 Qualified organization base period amount.....	29,500	174,122	d	--	5,472
23 Wages for qualified services.....	18,457,193	538,110	d	4,068,832	103,543
24 Cost of supplies.....	4,966,692	86,767	d	57,402	3,283
25 Rental or lease cost of computers.....	6,423	--	d	48	--
26 Applicable percentage of contract research expense.....	2,950,505	199,560	d	233,653	15,917
27 Total Qualified Research Expenses (sum 23-26) [3].....	26,380,812	824,423	d	4,359,935	122,744
28 Average annual gross receipts [4].....	555,281,861	17,831,545	d	54,001,995	4,279,687
41 Alternative incremental credit [5].....	488,145	15,240	d	90,520	2,518
Section C-Current Year Credit					
42 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	81,739	5,241	330	5,164	550
43 Current-year credit for Increasing Research Activities [2].....	4,529,302	235,402	9,040	636,462	124,607

Footnotes at end of table.

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1]:
Selected Items, by Sectors, Tax Year 2005--continued**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Selected sectors--continued				
	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [7]
Number of Returns Claiming a Credit on Form 6765 [2].....	14	3,335	326	420	160
Section A-Regular Credit					
1 Certain amounts paid/incurred to energy consortia after 8/8/05.....	--	--	--	--	--
2 Basic research payments paid or incurred.....	--	34,833	--	--	1,760
3 Qualified organization base period amount.....	--	175,873	7,436	--	891
5 Wages for qualified services.....	73,173	6,537,210	562,723	154,442	271,271
6 Cost of supplies.....	7,650	1,237,571	8,730	12,232	56,458
7 Rental or lease costs of computers.....	284	6,882	332	193	348
8 Applicable percentage of contract research expense.....	15,590	1,931,924	270,322	35,631	116,429
9 Total Qualified Research Expenses (sum 5-8) [3].....	96,696	9,751,516	842,107	202,498	444,506
11 Average annual gross receipts [4].....	3,679,967	141,331,509	284,810,031	8,371,735	15,160,483
12 Base amount.....	31,330	1,756,819	147,936	86,376	73,959
17 Regular Credit [5].....	4,210	619,178	54,222	10,118	32,442
Section B-Alternative Incremental Credit [6]					
18 Certain amounts paid/incurred to energy consortia after 8/8/05.....	d	--	--	d	--
19 Basic research payments paid or incurred.....	d	906	--	d	--
20 Qualified organization base period amount.....	d	453	--	d	--
23 Wages for qualified services.....	d	1,075,177	--	d	8,207
24 Cost of supplies.....	d	143,282	--	d	1,505
25 Rental or lease cost of computers.....	d	--	--	d	--
26 Applicable percentage of contract research expense.....	d	146,927	--	d	3,581
27 Total Qualified Research Expenses (sum 23-26) [3].....	d	1,365,386	--	d	13,292
28 Average annual gross receipts [4].....	d	25,311,135	--	d	324,495
41 Alternative incremental credit [5].....	d	30,286	--	d	245
Section C-Current Year Credit					
42 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	172	1,962	40,566	37	45
43 Current-year credit for Increasing Research Activities [2].....	4,445	651,093	94,833	11,859	32,966

Notes:

* Estimate should be used with caution because of the small number of returns on which it was based.

d - Amounts have been deleted to avoid disclosure of information for certain companies.

[1] Includes returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC

[2] Number of credit claimants and Line 43 include corporations that only reported data on Line 43.

[3] Lines 9 and 27 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.

[4] Lines 11 and 28, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.

[5] Lines 17 and 41 include credit amounts for which some corporations did not provide component data.

[6] Component data for Section B include Section A credit claimants who also filled in information in Section B.

[7] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.

Source: Statistics of Income Division: 2005 Corporate Returns Data

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1]:
Selected Items, by Sectors, Tax Year 2004**

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

Item	All sectors	Selected sectors			
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction
Number of Returns Claiming a Credit on Form 6765 [2].....	10,244	40	22	17	21
Section A-Regular Credit					
1 Basic research payments paid or incurred.....	161,627	421	--	8	3,675
2 Qualified organization base period amount.....	166,818	[3]	3,464	2	1,838
4 Wages for qualified services.....	54,573,366	46,402	45,279	41,540	86,248
5 Cost of supplies.....	13,566,810	13,145	17,834	37,832	14,106
6 Rental or lease costs of computers.....	151,619	--	1,318	--	873
7 Applicable percentage of contract research expense.....	13,720,594	6,689	20,441	95,326	14,945
8 Total Qualified Research Expenses (sum 4-7) [4].....	84,021,173	66,236	84,872	174,698	116,172
10 Average annual gross receipts [5].....	10,478,876,046	4,271,612	4,842,272	45,394,185	22,513,368
11 Base amount.....	36,688,818	33,672	25,742	83,735	58,956
16 Regular Credit [6].....	4,845,193	3,334	4,227	10,163	4,707
Section B-Alternative Incremental Credit [7]					
17 Basic research payments paid or incurred.....	25,731	--	d	--	--
18 Qualified organization base period amount.....	11,837	--	d	--	--
21 Wages for qualified services.....	24,066,503	14,401	d	--	--
22 Cost of supplies.....	4,913,043	5,885	d	--	--
23 Rental or lease cost of computers.....	8,433	--	d	--	--
24 Applicable percentage of contract research expense.....	3,191,919	351	d	--	--
25 Total Qualified Research Expenses (sum 21-24) [4].....	32,110,726	20,637	d	--	--
26 Average annual gross receipts [5].....	634,904,221	316,415	d	--	--
39 Alternative incremental credit [6].....	657,416	408	d	--	--
Section C-Current Year Credit					
40 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	106,213	478	108	78	177
41 Current-year credit for Increasing Research Activities [2].....	5,554,011	4,220	6,937	10,241	4,884

Footnotes at end of table.

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1]:
Selected Items, by Sectors, Tax Year 2004--continued**

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

Item	Selected sectors--continued				
	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance
Number of Returns Claiming a Credit on Form 6765 [2].....	4,686	812	23	977	142
Section A-Regular Credit					
1 Basic research payments paid or incurred.....	104,847	8,825	d	11,078	22
2 Qualified organization base period amount.....	132,451	4,018	d	4,310	17
4 Wages for qualified services.....	36,699,034	2,694,792	d	5,942,542	1,530,738
5 Cost of supplies.....	11,632,013	440,580	d	174,397	13,275
6 Rental or lease costs of computers.....	102,245	17,520	d	11,736	34
7 Applicable percentage of contract research expense.....	8,705,377	840,151	d	1,473,157	512,585
8 Total Qualified Research Expenses (sum 4-7) [4].....	58,330,162	3,993,042	d	8,434,608	2,056,627
10 Average annual gross receipts [5].....	1,840,816,143	373,728,368	d	323,259,558	7,397,225,600
11 Base amount.....	29,378,855	1,615,064	d	2,846,021	671,457
16 Regular Credit [6].....	3,316,629	200,157	d	497,175	111,162
Section B-Alternative Incremental Credit [7]					
17 Basic research payments paid or incurred.....	24,015	174	d	--	d
18 Qualified organization base period amount.....	10,199	10	d	--	d
21 Wages for qualified services.....	18,566,351	380,606	d	4,284,428	d
22 Cost of supplies.....	4,657,722	29,143	d	56,019	d
23 Rental or lease cost of computers.....	8,376	--	d	56	d
24 Applicable percentage of contract research expense.....	2,715,036	96,875	d	238,849	d
25 Total Qualified Research Expenses (sum 21-24) [4].....	25,961,190	506,623	d	4,496,474	d
26 Average annual gross receipts [5].....	531,467,696	16,032,729	d	62,718,310	d
39 Alternative incremental credit [6].....	533,213	7,923	d	91,504	d
Section C-Current Year Credit					
40 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	54,415	2,785	8	6,980	310
41 Current-year credit for Increasing Research Activities [2].....	3,845,792	211,484	11,515	599,795	111,678

Footnotes at end of table.

**Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1]:
Selected Items, by Sectors, Tax Year 2004--continued**

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

Item	Selected sectors--continued				
	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [2].....	8	3,304	70	23	99
Section A-Regular Credit					
1 Basic research payments paid or incurred.....	d	29,436	[3]	--	3,316
2 Qualified organization base period amount.....	d	18,627	--	--	2,092
4 Wages for qualified services.....	d	6,368,252	584,475	180,077	213,802
5 Cost of supplies.....	d	1,137,015	250	16,451	67,020
6 Rental or lease costs of computers.....	d	17,689	--	--	204
7 Applicable percentage of contract research expense.....	d	1,645,960	240,492	13,570	95,168
8 Total Qualified Research Expenses (sum 4-7) [4].....	d	9,169,173	825,217	194,360	376,194
10 Average annual gross receipts [5].....	d	175,301,419	172,240,989	8,860,357	35,448,225
11 Base amount.....	d	1,712,326	69,039	73,779	50,997
16 Regular Credit [6].....	d	587,670	53,309	18,252	25,866
Section B-Alternative Incremental Credit [7]					
17 Basic research payments paid or incurred.....	d	1,543	--	d	--
18 Qualified organization base period amount.....	d	1,629	--	d	--
21 Wages for qualified services.....	d	652,035	--	d	8,426
22 Cost of supplies.....	d	113,193	--	d	1,342
23 Rental or lease cost of computers.....	d	--	--	d	--
24 Applicable percentage of contract research expense.....	d	114,443	--	d	698
25 Total Qualified Research Expenses (sum 21-24) [4].....	d	879,671	--	d	10,467
26 Average annual gross receipts [5].....	d	17,685,174	--	d	201,595
39 Alternative incremental credit [6].....	d	20,357	--	d	196
Section C-Current Year Credit					
40 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	--	2,050	38,699	113	14
41 Current-year credit for Increasing Research Activities [2].....	1,120	609,019	92,007	18,956	26,363

Notes:

d - Amounts have been deleted to avoid disclosure of information for certain companies.

[1] Includes returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC

[2] Number of credit claimants and Line 41 include corporations that only reported data on Line 41.

[3] An amount less than \$500 was present before rounding.

[4] Lines 8 and 25 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.

[5] Lines 10 and 26, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.

[6] Lines 16 and 39 include credit amounts for which some corporations did not provide component data.

[7] Component data for Section B include Section A credit claimants who also filled in information in Section B.

[8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.

Source: Statistics of Income Division: 2004 Corporate Returns Data

Number of Returns, Selected Items from Form 6765 Credit for Increasing Research Activities, by Sector, 2003

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

Item	All sectors	Selected sectors			
		Agriculture, Forestry, Fishing and hunting	Mining	Utilities	Construction
Number of Returns filing Form 6765.....	10,981	61	24	24	20
Number of Returns Claiming Regular Credit (ln16).....	9,697	52	16	15	18
Number of Returns Claiming Alternative Incremental Credit (ln39).....	455	3	d	-	-
Section A-Regular Credit					
1 Basic research payments paid or incurred.....	308,414	328	-	3,133	4,380
2 Qualified organization base period amount.....	242,421	[1]	4,835	2	2,190
4 Wages for qualified services.....	61,226,605	53,785	56,040	31,716	97,844
5 Cost of supplies.....	14,455,801	18,587	211,450	27,241	15,857
6 Rental or lease costs of computers.....	295,687	-	1,285	-	918
7 Applicable percent of contract research expense.....	13,329,608	7,689	28,780	78,413	16,125
8 Total Qualified Research Expenses (sum 4-7) [2].....	92,947,230	80,053	297,554	137,229	130,743
10 Average annual gross receipts [3].....	31,662,002,416	4,037,865	56,627,179	82,757,394	17,633,962
11 Base amount.....	45,763,659	30,201	189,262	167,330	72,192
16 Regular Credit.....	4,766,456	4,408	17,842	4,436	6,814
Section B-Alternative Incremental Credit					
17 Basic research payments paid or incurred.....	42,784	-	d	-	-
18 Qualified organization base period amount.....	15,512	-	d	-	-
21 Wages for qualified services.....	20,804,895	7,501	d	-	-
22 Cost of supplies.....	4,235,799	2,331	d	-	-
23 Rental or lease cost of computers.....	48,876	-	d	-	-
24 Applicable percent of contract research expense.....	2,835,763	435	d	-	-
25 Total Qualified Research Expenses (sum 21-24) [2].....	28,555,128	10,268	d	-	-
26 Average annual gross receipts.....	601,610,157	196,998	d	-	-
39 Alternative incremental credit [3].....	598,796	232	d	-	-
Section C-Current Year Credit					
40 Pass-thru rsrch cr(s) from prtshp, S corp, est, or trust.....	124,586	224	191	60	174
41 Current year credit for Increasing Research Activities.....	5,488,337	4,499	18,137	4,496	11,002

Footnotes at end of table.

Number of Returns, Selected Items from Form 6765 Credit for Increasing Research Activities, by Sector, 2003--continued

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

Item	Selected sectors--continued				
	Manufacturing	Wholesale Trade	Retail Trade	Transportation and Warehousing	Information
Number of Returns filing Form 6765.....	4,924	444	194	19	1,179
Number of Returns Claiming Regular Credit (ln16).....	4,228	373	166	13	1,106
Number of Returns Claiming Alternative Incremental Credit (ln39).....	353	21	4	d	27
Section A-Regular Credit					
1 Basic research payments paid or incurred.....	264,618	9,803	3,231	-	150
2 Qualified organization base period amount.....	195,466	7,712	1,615	-	4,561
4 Wages for qualified services.....	39,945,757	2,152,820	477,178	125,446	9,822,515
5 Cost of supplies.....	12,270,945	492,371	8,883	617	213,583
6 Rental or lease costs of computers.....	69,994	71,262	898	18	7,704
7 Applicable percent of contract research expense.....	8,714,148	789,902	83,160	65,317	1,336,287
8 Total Qualified Research Expenses (sum 4-7) [2].....	63,692,120	3,503,961	570,119	191,399	12,256,841
10 Average annual gross receipts [3].....	1,978,084,091	323,810,060	137,502,698	87,995,151	397,828,010
11 Base amount.....	33,739,130	1,596,650	211,097	85,585	6,463,563
16 Regular Credit.....	3,186,124	147,670	34,923	12,113	603,989
Section B-Alternative Incremental Credit					
17 Basic research payments paid or incurred.....	42,330	109	-	d	-
18 Qualified organization base period amount.....	15,195	9	-	d	-
21 Wages for qualified services.....	17,767,545	918,506	12,691	d	1,447,814
22 Cost of supplies.....	4,026,957	106,680	287	d	11,731
23 Rental or lease cost of computers.....	10,459	38,361	-	d	32
24 Applicable percent of contract research expense.....	2,561,209	159,186	887	d	56,096
25 Total Qualified Research Expenses (sum 21-24) [2].....	24,995,965	1,222,731	13,865	d	1,515,674
26 Average annual gross receipts.....	529,089,119	33,861,561	333,340	d	20,377,143
39 Alternative incremental credit [3].....	540,819	9,691	250	d	31,037
Section C-Current Year Credit					
40 Pass-thru rsrch cr(s) from prtshp, S corp, est, or trust.....	65,428	5,882	140	[1]	8,576
41 Current year credit for Increasing Research Activities.....	3,797,439	162,737	35,313	12,681	633,275

Footnotes at end of table

Number of Returns, Selected Items from Form 6765 Credit for Increasing Research Activities, by Sector, 2003--continued

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

Item	Selected sectors--continued				
	Finance and Insurance	Real Estate, rental and leasing	Professional, scientific and technical services	Management of companies (holding companies)	Administrative/ support and waste management services
Number of Returns filing Form 6765.....	199	11	3,650	51	96
Number of Returns Claiming Regular Credit (ln16).....	160	7	3,375	22	77
Number of Returns Claiming Alternative Incremental Credit (ln39).....	d	d	35	-	3
Section A-Regular Credit					
1 Basic research payments paid or incurred.....	902	-	17,557	769	-
2 Qualified organization base period amount.....	147	-	23,672	-	-
4 Wages for qualified services.....	1,333,654	43,387	6,023,810	519,635	299,915
5 Cost of supplies.....	43,980	4,795	1,038,746	493	16,889
6 Rental or lease costs of computers.....	154	-	8,525	133,511	458
7 Applicable percent of contract research expense.....	422,113	2,179	1,462,227	166,881	14,403
8 Total Qualified Research Expenses (sum 4-7) [2].....	1,803,816	50,360	8,533,735	820,521	401,369
10 Average annual gross receipts [3].....	17,543,372,575	2,411,001	177,704,228	10,807,747,594	12,474,371
11 Base amount.....	668,053	16,103	2,172,630	101,945	141,194
16 Regular Credit.....	95,515	2,694	531,748	53,346	30,535
Section B-Alternative Incremental Credit					
17 Basic research payments paid or incurred.....	d	d	345	-	-
18 Qualified organization base period amount.....	d	d	308	-	-
21 Wages for qualified services.....	d	d	569,315	-	5,400
22 Cost of supplies.....	d	d	79,258	-	386
23 Rental or lease cost of computers.....	d	d	25	-	-
24 Applicable percent of contract research expense.....	d	d	47,185	-	4,247
25 Total Qualified Research Expenses (sum 21-24) [2].....	d	d	695,783	-	10,033
26 Average annual gross receipts.....	d	d	13,265,332	-	326,198
39 Alternative incremental credit [3].....	d	d	15,615	-	169
Section C-Current Year Credit					
40 Pass-thru rsrch cr(s) from prtshp, S corp, est, or trust.....	525	[1]	1,411	41,908	40
41 Current year credit for Increasing Research Activities.....	96,757	2,750	549,141	94,894	30,788

Footnotes at end of table

Number of Returns, Selected Items from Form 6765 Credit for Increasing Research Activities, by Sector, 2003--continued

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

Item	Selected sectors--continued				
	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
Number of Returns filing Form 6765.....	7	66	5	3	4
Number of Returns Claiming Regular Credit (ln16).....	6	54	5	d	d
Number of Returns Claiming Alternative Incremental Credit (ln39).....	-	d	-	d	d
Section A-Regular Credit					
1 Basic research payments paid or incurred.....	-	3,544	-	d	d
2 Qualified organization base period amount.....	-	2,209	11	d	d
4 Wages for qualified services.....	12,535	178,724	43,272	d	d
5 Cost of supplies.....	16	86,747	4,080	d	d
6 Rental or lease costs of computers.....	-	959	-	d	d
7 Applicable percent of contract research expense.....	821	128,275	12,481	d	d
8 Total Qualified Research Expenses (sum 4-7) [2].....	13,372	394,706	59,834	d	d
10 Average annual gross receipts [3].....	184,832	7,271,228	1,284,731	d	d
11 Base amount.....	6,815	93,396	4,248	d	d
16 Regular Credit.....	717	29,284	3,834	d	d
Section B-Alternative Incremental Credit					
17 Basic research payments paid or incurred.....	-	d	-	d	d
18 Qualified organization base period amount.....	-	d	-	d	d
21 Wages for qualified services.....	-	d	-	d	d
22 Cost of supplies.....	-	d	-	d	d
23 Rental or lease cost of computers.....	-	d	-	d	d
24 Applicable percent of contract research expense.....	-	d	-	d	d
25 Total Qualified Research Expenses (sum 21-24) [2].....	-	d	-	d	d
26 Average annual gross receipts.....	-	d	-	d	d
39 Alternative incremental credit [3].....	-	d	-	d	d
Section C-Current Year Credit					
40 Pass-thru rsrch cr(s) from prtshp, S corp, est, or trust.....	3	*1	-	23	-
41 Current year credit for Increasing Research Activities.....	720	29,356	3,834	167	351

Notes:

[1] An amount less than \$500 was present before rounding.

[2] Lines 8 and 25 do not equal the sum of their respective components as shown in this table, because some corporations only reported these total lines.

[3] Lines 10 and 26 "Average annual gross receipts" is defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.

A single asterisk (*) indicates the estimate should be used with caution because of the small number of sample returns on which it was based.

The letter "d" indicates the amounts have been deleted to avoid disclosure of information for certain companies.