

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2013: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	6,542	937,977,901	329,389,198	460,948,364	228,301,786	118,285,306	100.0
Mining.....	200	22,048,953	7,875,675	17,267,474	9,038,133	4,456,496	3.8
Oil and gas extraction, coal mining	159	11,013,342	3,852,502	10,500,805	3,426,578	2,357,137	2.0
Metal ore mining.....	10	5,376,135	2,041,008	5,083,083	5,109,473	1,748,545	1.5
Nonmetallic mineral.....	6	253,246	88,701	59,216	18,255	15,731	0.0
Construction.....	183	2,193,304	774,358	398,392	187,837	155,795	0.1
Manufacturing.....	1,174	405,684,083	142,059,429	249,864,971	119,237,251	68,627,970	58.0
Food manufacturing.....	53	16,634,400	5,822,193	4,658,761	1,604,795	1,436,409	1.2
Beverage and tobacco products.....	13	17,389,571	6,086,335	7,085,659	2,226,945	1,892,721	1.6
Textile mills and textile product mills.....	7	250,151	87,356	101,479	43,567	24,534	0.0
Apparel manufacturing.....	8	1,103,337	385,989	309,635	54,282	51,890	0.0
Wood product manufacturing.....	7	866,863	303,384	123,724	149,088	43,117	0.0
Paper manufacturing.....	23	7,781,230	2,722,907	4,589,764	1,795,911	1,528,027	1.3
Printing and related support activities.....	12	644,131	225,127	232,135	99,603	72,907	0.1
Petroleum and coal products manufacturing.....	20	115,620,292	40,474,415	103,085,819	69,297,361	35,778,703	30.2
Chemical manufacturing.....	199	80,052,039	28,015,863	48,351,344	15,557,921	11,529,087	9.7
Pharmaceutical and medicine manufacturing.....	45	35,921,339	12,573,384	30,363,738	8,468,254	5,761,532	4.9
Other chemical manufacturing.....	153	44,130,700	15,442,479	17,987,606	7,089,667	5,767,555	4.9
Plastics and rubber products manufacturing.....	48	1,094,922	397,155	467,083	298,129	113,467	0.1
Nonmetallic mineral product manufacturing.....	16	749,294	262,174	126,254	138,612	36,395	0.0
Primary metal manufacturing.....	33	3,351,938	1,186,259	714,256	565,833	191,346	0.2
Fabricated metal products	102	5,324,104	1,862,880	1,567,849	721,843	311,318	
Machinery manufacturing.....	226	28,683,555	10,043,403	12,376,413	4,845,300	3,255,156	2.8
Computer and electronic product manufacturing.....	159	61,996,299	21,695,845	40,968,861	9,503,291	4,675,770	4.0
Electrical equipment, appliance and component manuf.....	63	19,350,711	6,772,940	7,663,603	3,795,236	3,311,444	2.8
Transportation equipment manufacturing.....	89	31,482,321	11,040,346	10,663,387	6,261,449	2,690,494	2.3
Motor vehicles and related manufacturing	56	10,129,182	3,552,901	5,506,347	5,219,041	1,697,065	
Other transportation equipment manufacturing.....	33	21,353,139	7,487,444	5,157,041	1,042,408	993,429	0.8
Miscellaneous manufacturing and manufacturing not allocable.....	98	13,308,924	4,674,859	6,778,944	2,278,085	1,685,186	1.4
Wholesale and retail trade.....	948	127,186,769	44,526,740	34,111,900	13,069,337	7,023,586	5.9
Wholesale trade.....	736	57,217,582	20,033,523	19,377,601	6,408,433	3,612,192	3.1
Durable goods.....	475	16,163,235	5,648,579	7,416,525	2,493,537	1,340,740	1.1
Machinery, equipment, and supplies.....	99	2,284,465	796,591	238,735	51,429	40,172	0.0
Other miscellaneous durable goods.....	376	13,878,770	4,851,988	7,177,790	2,442,109	1,300,568	1.1
Nondurable goods.....	261	41,054,346	14,384,943	11,961,076	3,914,895	2,271,452	1.9
Drugs, chemicals, and allied products.....	103	14,667,586	5,132,508	4,652,502	847,524	673,067	0.6
Groceries and related products.....	26	16,711,495	5,848,469	2,789,120	409,663	407,703	0.3
Other miscellaneous nondurable goods.....	132	9,675,266	3,403,967	4,519,454	2,657,709	1,190,682	1.0
Retail trade.....	212	69,969,187	24,493,217	14,734,299	6,660,905	3,411,394	2.9
Food and beverages stores.....	90	8,740,792	3,058,928	6,177,312	1,527,578	1,522,784	1.3
Apparel and accessory stores.....	24	8,540,577	2,992,248	1,173,346	201,916	167,100	
General merchandise stores.....	9	29,001,906	10,152,809	2,809,898	2,882,179	880,208	0.7
Miscellaneous retail trade.....	88	23,685,912	8,289,233	4,573,743	2,049,231	841,303	0.7
Transportation and warehousing.....	131	18,636,136	6,522,881	2,962,597	529,822	482,505	0.4
Information.....	541	80,937,922	28,337,365	35,410,244	10,194,193	7,843,595	6.6
Publishing (except internet).....	107	25,126,638	8,797,043	17,104,114	3,523,476	2,959,606	2.5
Motion picture, and sound recording.....	316	10,311,206	3,608,689	3,604,920	1,722,758	1,087,062	0.9
Broadcasting, internet publishing.....	27	11,316,918	3,968,700	3,503,734	721,675	610,878	0.5
Telecommunications	45	25,202,478	8,820,393	8,252,302	2,976,739	2,271,502	
Other information services.....	46	8,980,683	3,142,539	2,945,174	1,249,545	914,548	0.8
Finance, insurance, real estate, and rental and leasing.....	1,089	111,779,704	39,946,532	43,579,296	18,605,366	6,447,763	5.5
Finance and insurance	831	108,495,818	38,794,662	42,295,717	18,057,734	6,091,295	
Nondepository credit intermediation.....	38	13,591,599	4,756,775	6,063,733	3,599,469	1,040,933	0.9
Securities, commodity contracts, and other financial invest.....	141	30,930,006	10,833,943	8,840,584	4,932,746	2,050,230	1.7
Insurance and related activities.....	612	62,499,342	22,687,525	27,275,263	9,514,780	2,992,119	2.5
Life insurance.....	66	19,969,944	6,986,792	20,874,118	7,664,009	1,676,383	1.4
Mutual property and casualty company (1120 PC).....	107	6,660,757	2,920,095	1,406,891	200,244	114,777	0.1
Stock property and casualty company (1120 PC).....	368	33,220,036	11,854,601	4,089,748	1,014,022	786,490	0.7
All other insurance related activities.....	71	2,648,605	926,036	904,506	636,505	414,469	0.4
All other finance industries.....	40	1,474,870	516,419	116,137	10,739	8,013	0.0
Real estate and rental and leasing.....	258	3,283,885	1,151,870	1,283,579	547,633	356,468	0.3
Services.....	1,984	168,680,976	59,059,009	77,315,864	57,378,292	23,232,468	19.6
Professional, scientific, and technical services.....	688	18,718,791	6,544,123	6,875,865	2,643,786	1,468,290	1.2
Management of holding companies.....	879	124,904,248	43,729,155	59,023,990	46,825,979	18,252,051	15.4
Administrative and support and waste management and r.....	134	4,457,751	1,557,709	1,686,853	518,315	421,486	0.4
Education services, health care, and social assistance.....	62	2,420,995	846,352	236,372	104,869	76,806	0.1
Arts, entertainment, and recreation	124	785,748	273,978	184,857	111,924	32,044	
Accommodation and food services.....	53	16,650,293	5,848,534	9,198,551	7,145,594	2,959,742	2.5
Other services	44	743,150	259,157	109,376	27,825	22,048	
All other industries.....	294	830,054	287,210	37,625	61,554	15,128	0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2012: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	7,190	833,059,347	292,368,794	419,682,006	210,198,128	109,639,180	100.0
Mining.....	110	23,716,527	8,413,342	17,193,432	9,278,708	5,249,308	4.8
Oil and gas extraction, coal mining.....	59	7,948,372	2,781,222	6,666,858	2,472,939	1,876,963	1.7
Metal ore mining.....	11	9,145,531	3,293,546	8,213,023	6,064,261	2,755,773	2.5
Support activities for mining.....	39	6,622,623	2,338,573	2,313,551	741,508	616,572	0.6
Construction.....	129	1,191,275	417,317	319,702	117,535	54,261	0.0
Manufacturing.....	1,228	396,960,963	138,958,693	251,381,624	115,297,902	72,690,354	66.3
Food manufacturing.....	50	13,796,192	4,829,106	5,535,404	1,816,657	1,546,250	1.4
Beverage and tobacco products.....	13	13,961,701	4,886,563	6,558,832	1,651,912	1,438,565	1.3
Apparel manufacturing.....	12	1,094,371	382,867	720,482	348,278	164,091	0.1
Paper manufacturing.....	15	5,789,084	2,025,859	3,459,180	1,346,211	1,007,019	0.9
Petroleum and coal products manufacturing.....	26	138,142,971	48,350,955	118,470,426	72,284,926	41,809,063	38.1
Chemical manufacturing.....	193	73,948,833	25,882,384	46,504,284	13,651,147	10,326,940	9.4
Pharmaceutical and medicine manufacturing.....	44	37,228,957	13,032,198	29,790,099	7,561,364	5,560,456	5.1
Other chemical manufacturing.....	149	36,719,875	12,850,185	16,714,186	6,089,783	4,766,484	4.3
Plastics and rubber products manufacturing.....	48	2,639,887	931,906	812,003	453,707	268,015	0.2
Nonmetallic mineral product manufacturing.....	12	682,411	238,777	167,198	63,913	49,242	0.0
Primary metal manufacturing.....	38	3,983,990	1,395,691	504,153	473,335	93,926	0.1
Fabricated metal products.....	114	5,159,899	1,801,913	1,641,880	1,080,404	432,987	0.4
Machinery manufacturing.....	236	26,738,550	9,354,038	10,472,197	3,930,982	2,849,501	2.6
Computer and electronic product manufacturing.....	183	57,472,258	20,122,168	31,316,487	7,363,216	5,958,609	5.4
Electrical equipment, appliance and component manufacturing.....	65	14,115,872	4,929,992	6,983,480	3,192,399	2,794,293	2.5
Transportation equipment manufacturing.....	86	27,049,100	9,495,562	11,445,176	5,473,202	2,246,256	2.0
Motor vehicles and related manufacturing.....	53	6,332,026	2,223,391	4,975,083	4,277,827	1,075,152	1.0
Other transportation equipment manufacturing.....	33	20,717,075	7,272,171	6,470,093	1,195,375	1,171,104	1.1
Miscellaneous manufacturing and manufacturing not allocable.....	136	12,385,844	4,330,912	6,790,440	2,167,613	1,705,598	1.6
Wholesale and retail trade.....	1,084	116,629,816	40,806,967	25,165,597	10,667,346	5,881,591	5.4
Wholesale trade.....	804	53,029,437	18,548,349	16,650,955	5,635,380	3,472,882	3.2
Durable goods.....	517	16,793,736	5,870,512	6,458,702	2,237,602	1,160,706	1.1
Machinery, equipment, and supplies.....	117	1,460,625	508,868	158,627	75,159	39,694	0.0
Other miscellaneous durable goods.....	400	15,333,111	5,361,643	6,300,075	2,162,444	1,121,012	1.0
Nondurable goods.....	287	36,235,701	12,677,837	10,192,253	3,397,777	2,312,176	2.1
Drugs, chemicals, and allied products.....	79	12,375,803	4,330,471	4,313,548	777,731	656,937	0.6
Groceries and related products.....	78	13,894,316	4,862,737	1,112,083	375,992	369,806	0.3
Other miscellaneous nondurable goods.....	130	9,965,582	3,484,629	4,766,623	2,244,055	1,285,433	1.2
Retail trade.....	280	63,600,379	22,258,618	8,514,642	5,031,967	2,408,709	2.2
Food and beverages stores.....	95	4,163,805	1,456,215	352,303	104,694	101,966	0.1
Apparel and accessory stores.....	87	10,160,953	3,556,293	1,077,366	215,586	184,112	0.2
General merchandise stores.....	10	29,003,647	10,151,263	3,744,163	2,963,439	1,219,828	1.1
Miscellaneous retail trade.....	89	20,271,974	7,094,847	3,340,810	1,748,248	902,802	0.8
Transportation and warehousing.....	92	15,882,067	5,558,038	1,966,529	352,094	282,981	0.3
Information.....	798	70,076,909	24,535,560	25,778,192	7,185,194	5,985,024	5.5
Publishing (except internet).....	96	23,588,539	8,254,397	14,360,516	3,356,891	2,953,152	2.7
Motion picture, and sound recording.....	593	12,015,655	4,207,211	5,051,796	2,023,495	1,581,215	1.4
Broadcasting, internet publishing.....	29	7,602,683	2,670,740	3,402,898	636,530	578,163	0.5
Telecommunications.....	31	11,700,321	4,094,811	963,015	341,521	199,709	0.2
Internet service providers, web search portals, and data processing services.....	28	882,083	308,177	102,291	90,528	32,557	0.0
Other information services.....	22	14,287,627	5,000,223	1,897,676	736,229	640,227	0.6
Finance, insurance, real estate, and rental and leasing.....	965	94,840,147	33,862,281	42,023,443	18,939,526	5,764,287	5.3
Finance and insurance.....	639	91,963,354	32,852,758	41,008,385	18,556,675	5,592,493	5.1
Nondepository credit intermediation.....	27	14,298,696	5,004,388	5,361,146	2,979,122	1,134,646	1.0
Securities, commodity contracts, and other.....	122	21,164,328	7,429,484	8,194,539	6,356,657	1,534,059	1.4
Insurance and related activities.....	453	55,678,744	20,132,191	27,414,818	9,215,437	2,919,494	2.7
Life insurance.....	80	25,824,577	9,316,242	20,847,393	7,280,693	1,496,902	1.4
Mutual property and casualty company (1120 PC).....	86	4,142,791	1,746,148	1,255,961	174,574	133,290	0.1
Stock property and casualty company (1120 PC).....	238	22,840,627	8,065,619	3,508,749	805,454	611,565	0.6
All other insurance related activities.....	49	2,870,750	1,004,182	1,802,715	954,716	677,736	0.6
All other finance and insurance.....	36	821,586	286,696	37,882	5,459	4,294	0.0
Real estate and rental and leasing.....	327	2,876,793	1,009,524	1,015,058	382,851	171,794	0.2
Services.....	2,399	113,106,279	39,591,920	55,773,526	48,276,047	13,712,090	12.5
Professional, scientific, and technical services.....	552	17,589,898	6,147,180	7,380,917	2,999,789	1,681,713	1.5
Management of holding companies.....	1,452	71,670,684	25,093,975	35,760,010	37,721,138	8,171,288	7.5
Administrative and support and waste management and remediation.....	101	3,886,605	1,357,941	1,253,562	402,227	290,962	0.3
Education services, health care, and social assistance.....	56	2,388,453	834,723	360,743	97,347	73,709	0.1
Arts, entertainment, and recreation.....	139	410,232	146,035	168,303	110,176	19,760	0.0
Accommodation and food services.....	84	16,329,914	5,721,679	10,698,897	6,908,465	3,444,104	3.1
Other services.....	14	830,493	290,389	151,094	36,905	30,554	0.0
All Other Industries.....	385	655,364	224,676	79,961	83,778	19,284	0.0

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Major and selected minor industry	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	6,728	736,892,994	259,103,848	409,504,177	191,712,145	107,120,498	100.0
Mining.....	188	34,649,716	12,390,755	25,901,616	12,785,846	8,993,900	8.4
Oil and gas extraction, coal mining.....	59	17,553,503	6,325,566	15,290,520	5,559,985	5,415,029	5.1
Metal ore mining.....	10	10,575,033	3,734,826	8,501,175	6,444,624	3,002,897	2.8
Support activities for mining.....	120	6,521,180	2,330,363	2,109,920	781,237	575,974	0.5
Construction.....	139	2,082,120	732,054	637,608	187,460	135,762	0.1
Manufacturing.....	1,214	358,751,362	125,768,131	245,807,538	108,623,798	68,234,091	63.7
Food manufacturing.....	47	13,648,658	4,786,406	5,525,129	1,904,247	1,723,309	1.6
Beverage and tobacco products.....	14	15,738,085	5,508,267	7,287,950	1,820,023	1,789,975	1.7
Apparel manufacturing.....	10	1,143,679	399,994	561,684	410,617	131,350	0.1
Paper manufacturing.....	21	4,390,429	1,536,089	3,368,014	1,212,087	879,814	0.8
Petroleum and coal products manufacturing.....	27	118,495,080	41,612,704	102,188,618	65,742,005	35,340,350	33.0
Chemical manufacturing.....	238	68,316,583	23,922,930	45,626,826	14,043,183	10,409,986	9.7
Pharmaceutical and medicine manufacturing.....	45	36,058,567	12,633,827	28,370,100	7,909,488	5,700,356	5.3
Other chemical manufacturing.....	193	32,258,016	11,289,104	17,256,726	6,133,694	4,709,630	4.4
Plastics and rubber products manufacturing.....	44	1,995,783	702,926	1,092,294	514,381	329,058	0.3
Nonmetallic mineral product manufacturing.....	25	636,038	222,114	290,851	141,173	52,678	0.0
Primary metal manufacturing.....	40	3,977,393	1,400,629	1,295,601	667,935	281,594	0.3
Fabricated metal products.....	104	5,866,691	2,051,935	1,933,655	681,734	468,617	0.4
Machinery manufacturing.....	200	24,940,435	8,722,739	11,333,092	4,350,935	3,214,608	3.0
Computer and electronic product manufacturing.....	164	48,033,034	16,808,783	35,060,815	7,652,554	5,900,922	5.5
Electrical equipment, appliance and component manufacturing.....	73	19,582,190	6,854,718	17,130,773	4,991,297	4,519,973	4.2
Transportation equipment manufacturing.....	76	20,261,891	7,135,445	6,078,818	2,222,004	1,510,317	1.4
Motor vehicles and related manufacturing.....	44	2,743,775	959,307	1,372,462	705,147	439,147	0.4
Other transportation equipment manufacturing.....	31	17,518,116	6,176,138	4,706,356	1,516,857	1,071,171	1.0
Miscellaneous manufacturing and manufacturing not allocable.....	133	11,725,394	4,102,451	7,033,418	2,269,623	1,681,540	1.6
Wholesale and retail trade.....	956	95,964,705	33,724,574	23,732,088	9,228,709	5,468,369	5.1
Wholesale trade.....	695	41,651,279	14,717,018	14,290,161	4,986,278	3,194,550	3.0
Durable goods.....	467	13,206,796	4,614,612	5,055,009	2,040,537	1,009,518	0.9
Machinery, equipment, and supplies.....	110	1,043,370	362,987	140,803	63,961	36,035	0.0
Other miscellaneous durable goods.....	357	12,163,426	4,251,625	4,914,206	1,976,576	973,484	0.9
Nondurable goods.....	227	28,444,482	10,102,406	9,235,152	2,945,741	2,185,032	2.0
Drugs, chemicals, and allied products.....	58	10,097,712	3,682,361	3,486,393	631,689	562,357	0.5
Groceries and related products.....	16	9,988,750	3,496,346	1,747,316	554,871	553,165	0.5
Other miscellaneous nondurable goods.....	154	8,358,020	2,923,699	4,001,443	1,759,181	1,069,510	1.0
Retail trade.....	262	54,313,427	19,007,556	9,441,927	4,242,431	2,273,819	2.1
Food and beverages stores.....	13	5,061,193	1,771,187	1,981,329	631,441	618,878	0.6
Apparel and accessory stores.....	55	7,764,351	2,717,075	1,386,021	275,424	194,511	0.2
Miscellaneous retail trade.....	194	41,487,883	14,519,295	6,074,578	3,335,567	1,460,430	1.4
Transportation and warehousing.....	86	9,183,826	3,213,382	1,973,820	415,128	328,202	0.3
Information.....	704	56,178,864	19,664,793	28,480,905	7,715,150	6,050,664	5.6
Publishing (except internet).....	111	24,748,323	8,660,162	18,037,887	4,420,770	3,848,778	3.6
Motion picture, and sound recording.....	421	9,300,037	3,254,799	3,871,526	1,862,935	1,116,798	1.0
Broadcasting, internet publishing.....	34	8,280,603	2,897,784	3,348,043	668,626	620,566	0.6
Telecommunications.....	60	7,049,719	2,472,014	1,261,384	417,398	268,750	0.3
Internet service providers, web search portals, and data processing services.....	13	1,530,008	535,143	790,249	67,309	21,462	0.0
Other information services.....	66	5,270,176	1,844,892	1,171,816	278,111	174,310	0.2
Finance, insurance, real estate, and rental and leasing.....	1,043	74,557,886	26,360,354	33,918,784	14,908,446	4,209,054	3.9
Finance and insurance.....	756	72,976,488	25,805,547	33,147,010	14,691,752	4,088,432	3.8
Nondepository credit intermediation.....	20	10,381,830	3,633,612	2,724,568	1,052,217	803,340	0.7
Securities, commodity contracts, and other.....	220	19,163,840	6,711,687	7,728,582	5,987,556	1,126,343	1.1
Insurance and related activities.....	430	42,617,041	15,172,240	22,623,830	7,641,963	2,150,559	2.0
Life insurance.....	74	16,779,417	6,006,204	16,725,684	6,100,642	1,127,211	1.1
Mutual property and casualty company (1120 PC).....	67	2,671,141	957,093	562,233	101,001	67,605	0.1
Stock property and casualty company (1120 PC).....	239	19,877,829	7,058,602	3,930,748	763,359	603,627	0.6
All other insurance related activities.....	51	3,288,654	1,150,341	1,405,165	676,961	352,116	0.3
All other finance and insurance.....	86	813,777	288,008	70,030	10,016	8,191	0.0
Real estate and rental and leasing.....	286	1,581,398	554,806	771,774	216,693	120,622	0.1
Services.....	2,104	104,895,549	37,026,532	48,943,528	37,755,852	13,682,016	12.8
Professional, scientific, and technical services.....	516	15,644,278	5,468,347	6,538,508	2,617,996	1,596,428	1.5
Management of holding companies.....	1,081	70,657,347	25,054,452	32,858,700	30,328,511	9,451,661	8.8
Administrative and support and waste management and remediation.....	104	3,147,625	1,099,533	1,279,407	405,759	318,084	0.3
Education services, health care, and social assistance.....	29	2,199,711	769,162	202,217	46,865	27,500	0.0
Arts, entertainment, and recreation.....	172	236,609	83,056	82,641	26,212	17,499	0.0
Accommodation and food services.....	125	11,862,233	4,151,224	7,613,362	4,202,807	2,173,996	2.0
Other services.....	77	1,147,746	400,760	368,693	127,704	96,847	0.1
All Other Industries.....	296	628,965	223,273	108,290	91,757	18,438	0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2010: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	6,922	770,673,281	270,562,315	470,406,676	196,962,854	118,077,676	100.0
Agriculture, forestry, fishing, and hunting.....	271	390,680	133,255	27,796	7,658	7,359	0.0
Mining.....	189	30,442,688	10,814,877	26,253,172	11,928,502	7,875,064	6.7
Oil and gas extraction, coal mining.....	50	11,182,242	3,912,883	9,112,781	3,449,847	3,123,434	2.6
Metal ore mining.....	* 8	* 12,303,515	* 4,343,655	* 12,150,720	* 7,350,326	* 3,821,453	3.2
Nonmetallic minerals.....	15	238,562	84,541	59,836	25,858	17,917	0.0
Support activities for mining.....	116	6,718,369	2,473,799	4,929,835	1,102,472	912,261	0.8
Utilities.....	* 6	* 1,336,513	* 467,670	* 903,400	* 349,988	* 290,494	0.2
Construction.....	157	2,232,912	787,341	477,468	173,531	125,122	0.1
Construction of buildings.....	16	542,593	192,699	36,188	14,052	5,184	0.0
Heavy and civil engineering construction.....	34	1,358,864	478,830	378,202	138,018	105,506	0.1
Special trade contractors.....	107	331,455	115,813	63,079	21,462	14,432	0.0
Manufacturing.....	1,191	389,657,302	136,462,922	282,479,194	115,567,221	79,744,330	67.5
Food manufacturing.....	63	18,982,333	6,644,721	6,239,825	2,868,500	2,523,751	2.1
Beverage and tobacco products.....	13	14,389,737	5,036,310	5,668,618	1,607,506	1,544,984	1.3
Tobacco manufacturing.....	* 4	* 7,920,762	* 2,772,267	* 542,625	* 165,505	* 148,244	0.1
Textile mills and textile product mills.....	10	239,953	83,806	46,292	12,251	11,798	0.0
Apparel manufacturing.....	11	1,087,220	380,388	617,116	370,934	147,881	0.1
Leather and allied product manufacturing.....	* 5	* 194,958	* 67,957	* 166,257	* 27,419	* 14,477	0.0
Wood product manufacturing.....	35	55,932	19,028	84,934	2,282	2,279	0.0
Paper manufacturing.....	26	6,132,768	2,146,031	3,706,045	1,456,183	968,865	0.8
Printing and related support activities.....	20	188,622	65,657	126,595	69,942	34,603	0.0
Petroleum and coal products manufacturing.....	26	132,032,031	46,254,876	118,224,797	66,746,422	40,511,360	34.3
Chemical manufacturing.....	185	77,804,731	27,246,503	55,879,968	16,587,903	14,026,205	11.9
Pharmaceutical and medicine manufacturing.....	41	43,386,034	15,184,820	36,316,116	8,970,244	7,779,027	6.6
Other chemical manufacturing.....	144	34,418,697	12,061,683	19,563,852	7,617,659	6,247,177	5.3
Plastics and rubber products manufacturing.....	51	1,186,428	420,986	430,267	211,468	128,051	0.1
Nonmetallic mineral product manufacturing.....	23	1,076,614	376,269	560,990	199,159	147,512	0.1
Primary metal manufacturing.....	36	2,735,758	958,037	1,250,249	686,097	338,832	0.3
Fabricated metal products.....	98	5,183,950	1,812,776	2,129,537	1,255,593	664,000	0.6
Machinery manufacturing.....	190	16,977,072	5,944,804	9,805,262	4,239,182	2,776,679	2.4
Computer and electronic product manufacturing.....	159	65,639,616	22,978,229	50,377,405	10,936,394	9,146,333	7.7
Electrical equipment, appliance and component manufacturing.....	56	12,660,382	4,429,304	14,055,767	3,694,996	3,390,994	2.9
Transportation equipment manufacturing.....	67	20,791,030	7,294,168	6,918,689	2,793,582	1,979,270	1.7
Motor vehicles and related manufacturing.....	36	3,472,732	1,214,279	1,157,262	421,346	335,101	0.3
Other transportation equipment manufacturing.....	31	17,318,298	6,079,888	5,761,427	2,372,237	1,644,169	1.4
Furniture and related products.....	* 8	* 396,124	* 138,454	* 284,757	* 105,063	* 96,137	0.1
Miscellaneous manufacturing and manufacturing not allocable.....	109	11,902,042	4,164,617	5,905,823	1,696,345	1,290,321	1.1
Wholesale and retail trade.....	869	92,955,891	32,537,812	23,889,752	9,414,015	5,730,021	4.9
Wholesale trade.....	620	45,192,811	15,822,891	15,920,126	4,983,145	3,690,633	3.1
Durable goods.....	407	11,637,821	4,065,821	4,160,441	1,271,235	890,588	0.8
Machinery, equipment, and supplies.....	87	971,614	338,128	261,344	90,774	70,189	0.1
Other miscellaneous durable goods.....	319	10,666,207	3,727,693	3,899,096	1,180,460	820,399	0.7
Nondurable goods.....	214	33,554,991	11,757,070	11,759,686	3,711,911	2,800,045	2.4
Drugs, chemicals, and allied products.....	69	11,099,335	3,898,956	3,221,176	440,563	388,051	0.3
Groceries and related products.....	26	10,069,269	3,523,782	2,481,061	473,201	470,285	0.4
Petroleum and petroleum products.....	29	1,545,298	540,675	16,155	173,738	148,861	0.1
Other miscellaneous nondurable goods.....	90	10,841,089	3,793,656	6,041,294	2,624,409	1,792,849	1.5
Retail trade.....	248	47,763,079	16,714,921	7,969,626	4,430,870	2,039,388	1.7
Motor vehicle, parts dealers, and gas stations.....	21	1,587,370	555,157	39,225	4,131	3,129	0.0
Furniture and home furnishings stores.....	* 5	* 1,443,257	* 505,065	* 17,389	* 12,218	* 3,964	0.0
Building materials, garden equipment, and supplies.....	10	4,143,737	1,450,190	197,590	97,894	67,943	0.1
Food and beverages stores.....	11	2,412,147	844,172	110,620	19,357	13,500	0.0
Apparel and accessory stores.....	54	7,766,538	2,717,861	1,581,098	523,285	389,812	0.3
General merchandise stores.....	60	21,276,790	7,446,667	3,043,889	2,429,418	795,166	0.7
Miscellaneous retail trade.....	88	9,133,240	3,195,808	2,979,815	1,344,567	765,872	0.6
Transportation and warehousing.....	92	8,573,471	2,999,963	2,378,385	390,596	295,109	0.2
Information.....	776	63,785,595	22,332,290	31,624,085	8,487,226	7,059,289	6.0
Publishing (except internet), motion picture, and sound recording.....	420	35,128,978	12,290,618	23,312,615	6,431,466	5,419,430	4.6
Broadcasting, internet publishing.....	38	7,307,990	2,570,693	3,979,407	860,679	774,692	0.7
Telecommunications.....	49	14,242,303	4,984,185	2,780,231	843,353	587,966	0.5
Internet service providers, web search portals, and data processing services.....	259	684,136	239,075	197,352	109,684	61,577	0.1
Other information services.....	12	6,422,189	2,247,720	1,354,480	242,044	215,623	0.2
Finance, insurance, real estate, and rental and leasing.....	1,070	91,029,810	32,434,370	54,446,207	17,121,348	6,576,695	5.6
Finance and insurance.....	653	88,801,084	31,642,146	53,268,921	16,855,698	6,398,517	5.4
Commercial banking and other depository credit agencies.....	17	253,552	92,418	62,076	8,818	7,157	0.0
Commercial banking.....	* 6	* 167,907	* 62,780	* 60,952	* 8,611	* 6,950	0.0
Depository credit agencies other than banks.....	11	85,645	29,638	1,124	207	207	0.0
Nondepository credit intermediation.....	20	8,196,460	2,869,219	3,153,322	1,072,450	700,159	0.6
Securities, commodity contracts, and other.....	179	24,543,381	8,606,831	14,972,801	7,756,679	2,782,216	2.4
Insurance and related activities.....	371	55,664,403	20,023,813	35,068,690	8,011,830	2,907,030	2.5
Insurance agencies and brokerages.....	13	596,484	208,609	336,558	210,705	115,272	0.1
Funds, trusts, and other financial vehicles.....	66	143,288	49,865	12,032	5,922	1,955	0.0
Real estate and rental and leasing.....	416	2,228,726	792,224	1,177,287	265,650	178,178	0.2
Real estate.....	318	785,033	278,377	279,395	143,356	69,281	0.1
Rentals and leasing.....	98	1,443,693	513,847	897,892	122,294	108,897	0.1
Services.....	2,302	90,268,419	31,591,813	47,927,217	33,522,768	10,374,193	8.8
Professional, scientific, and technical services.....	815	17,273,939	6,040,562	6,400,321	2,317,915	1,412,968	1.2
Management of holding companies.....	940	52,808,232	18,489,280	32,080,216	26,626,668	6,066,137	5.1
Administrative and support and waste management and remediation.....	342	4,163,123	1,454,743	1,871,310	681,353	565,735	0.5
Education services, health care, and social assistance.....	29	3,986,365	1,394,402	206,457	49,039	37,713	0.0
Arts, entertainment, and recreation.....	68	221,454	77,041	59,619	13,991	9,662	0.0
Accommodation and food services.....	88	11,416,806	3,995,871	7,130,617	3,774,797	2,242,857	1.9
Accommodation.....	42	3,289,962	1,151,476	3,516,083	2,394,546	1,042,211	0.9
Food services and drinking places.....	47	8,126,844	2,844,395	3,614,534	1,380,252	1,200,646	1.0
Other services.....	19	398,499	139,914	178,678	59,005	39,121	0.0
Repair and maintenance services.....	10	51,444	18,837	27,631	19,084	10,788	0.0
Personal services.....	* 5	* 324,763	* 113,477	* 150,997	* 39,915	* 28,327	0.0
Religious, grantmaking, civic, professional, and similar organizations.....	* 5	* 22,292	* 7,600	* 49	* 6	* 6	0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2009: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	5,706	642,128,536	226,207,286	416,827,641	165,057,387	93,557,104	100.0
Agriculture, forestry, fishing, and hunting.....	227	360,963	123,638	43,481	18,255	10,687	0.0
Mining.....	96	19,402,432	6,870,684	17,422,617	7,985,004	4,726,012	5.1
Oil and gas extraction, coal mining.....	63	6,111,742	2,138,260	6,068,208	1,950,065	1,482,635	1.6
Metal ore mining.....	*9	*18,399,364	*2,928,659	*7,677,323	*5,079,021	*2,672,377	2.9
Nonmetallic minerals.....	*4	*140,260	*49,456	*33,434	*12,972	*10,299	0.0
Support activities for mining.....	20	5,011,066	1,754,310	3,643,653	942,947	560,701	0.6
Utilities.....	*8	*1,000,316	*349,985	*395,915	*216,300	*133,033	0.1
Construction.....	212	1,929,616	678,041	577,251	195,847	160,639	0.2
Construction of buildings.....	102	521,328	183,735	65,215	10,837	5,811	0.0
Heavy and civil engineering construction.....	29	1,166,396	409,725	483,657	173,450	146,618	0.2
Special trade contractors.....	81	241,892	84,580	28,380	11,560	8,210	0.0
Manufacturing.....	1,069	338,684,989	119,348,743	264,861,211	103,546,380	64,427,560	68.9
Food manufacturing.....	46	10,174,031	3,562,416	4,325,843	1,326,158	1,075,067	1.1
Beverage and tobacco products.....	12	14,803,565	5,181,248	6,244,950	1,505,264	1,485,405	1.6
Tobacco manufacturing.....	*4	*7,966,955	*2,788,434	*871,359	*158,200	*158,200	0.2
Textile mills and textile product mills.....	*5	*91,919	*32,142	*7,422	*1,688	*1,402	0.0
Apparel manufacturing.....	12	1,239,929	433,552	724,161	377,492	194,483	0.2
Leather and allied product manufacturing.....	*4	*220,016	*76,940	*226,396	*47,872	*47,872	0.1
Wood product manufacturing.....	*5	*40,492	*14,048	*2,573	*55	*55	0.0
Paper manufacturing.....	25	5,764,932	2,016,972	4,131,936	1,946,746	1,398,547	1.5
Printing and related support activities.....	12	453,202	158,452	131,127	109,964	33,135	0.0
Petroleum and coal products manufacturing.....	17	98,659,701	35,302,006	95,317,702	60,030,752	32,627,592	34.9
Chemical manufacturing.....	236	109,242,518	38,281,003	86,126,749	18,527,823	13,354,517	14.3
Pharmaceutical and medicine manufacturing.....	46	79,630,698	27,872,077	71,501,004	12,253,736	8,888,216	9.5
Other chemical manufacturing.....	191	29,611,820	10,408,926	14,625,745	6,274,087	4,466,301	4.8
Plastics and rubber products manufacturing.....	30	837,709	295,182	441,205	174,186	112,468	0.1
Nonmetallic mineral product manufacturing.....	23	645,540	225,348	192,172	136,833	63,814	0.1
Primary metal manufacturing.....	29	1,348,129	471,264	177,146	61,625	39,211	0.0
Fabricated metal products.....	103	3,903,821	1,364,824	2,200,413	1,232,632	599,584	0.6
Machinery manufacturing.....	148	7,576,212	2,650,426	4,353,090	1,933,483	1,130,395	1.2
Computer and electronic product manufacturing.....	135	43,409,301	15,194,112	36,170,408	9,721,013	6,864,948	7.3
Electrical equipment, appliance and component manufacturing.....	54	11,423,690	3,999,118	13,226,278	2,957,550	2,757,746	2.9
Transportation equipment manufacturing.....	50	16,855,797	5,891,984	4,259,612	1,599,517	1,138,560	1.2
Motor vehicles and related manufacturing.....	18	1,222,972	413,291	994,678	283,425	244,693	0.3
Other transportation equipment manufacturing.....	32	15,632,824	5,478,693	3,264,934	1,316,092	893,867	1.0
Furniture and related products.....	*9	*261,245	*91,329	*37,621	*22,732	*8,609	0.0
Miscellaneous manufacturing and manufacturing not allocable.....	110	11,733,241	4,106,377	6,564,407	1,832,996	1,494,150	1.6
Wholesale and retail trade.....	599	76,814,130	26,874,057	18,160,932	7,496,013	4,697,619	5.0
Wholesale trade.....	397	26,776,677	9,365,226	8,526,826	2,834,292	2,000,443	2.1
Durable goods.....	218	6,167,348	2,154,809	1,633,743	514,020	281,232	0.3
Machinery, equipment, and supplies.....	51	580,155	201,881	224,376	76,626	63,175	0.1
Other miscellaneous durable goods.....	167	5,587,192	1,952,929	1,409,367	437,394	218,056	0.2
Nondurable goods.....	179	20,609,329	7,210,417	6,893,083	2,320,272	1,719,211	1.8
Drugs, chemicals, and allied products.....	53	7,295,236	2,552,649	1,985,553	377,815	343,840	0.4
Groceries and related products.....	31	6,490,024	2,271,070	1,604,763	349,945	341,627	0.4
Petroleum and petroleum products.....	23	951,512	332,814	121,717	58,252	39,270	0.0
Other miscellaneous nondurable goods.....	71	5,872,557	2,053,883	3,181,050	1,534,261	994,475	1.1
Retail trade.....	202	50,037,453	17,508,831	9,634,106	4,661,721	2,697,176	2.9
Motor vehicle, parts dealers, and gas stations.....	26	1,399,557	489,585	29,321	1,837	1,832	0.0
Furniture and home furnishings stores.....	*5	*1,122,202	*392,570	*8,243	*1,939	*1,255	0.0
Building materials, garden equipment, and supplies.....	10	5,312,675	1,859,377	1,804,583	681,288	629,604	0.7
Food and beverages stores.....	12	2,341,875	819,485	93,729	16,218	10,392	0.0
Apparel and accessory stores.....	21	6,006,118	2,101,885	1,033,261	370,618	205,734	0.2
General merchandise stores.....	52	22,918,832	8,019,349	3,319,461	2,338,784	1,134,274	1.2
Miscellaneous retail trade.....	75	10,936,194	3,826,581	3,345,507	1,251,036	714,084	0.8
Transportation and warehousing.....	82	7,095,571	2,482,174	2,186,352	380,151	354,702	0.4
Air, rail, and water transportation.....	10	2,616,959	915,687	81,174	37,879	24,822	0.0
Water transportation.....	*3	*73,178	*25,561	*63,171	*34,003	*21,457	0.0
Air and rail transportation.....	*7	*2,543,782	*890,126	*18,003	*3,876	*3,364	0.0
Other transportation and warehousing.....	72	4,478,612	1,566,487	2,105,178	342,272	329,880	0.4
Information.....	285	52,162,727	18,305,866	22,751,177	5,576,151	4,212,436	4.5
Publishing (except internet), motion picture, and sound recording.....	130	25,312,973	8,905,960	17,537,707	3,831,018	2,992,431	3.2
Broadcasting, internet publishing.....	50	5,944,550	2,084,712	1,936,002	351,200	262,140	0.3
Telecommunications.....	53	15,421,302	5,396,594	2,514,177	1,040,270	749,084	0.8
Internet service providers, web search portals, and data processing services.....	10	622,123	217,287	167,668	96,566	37,963	0.0
Other information services.....	41	4,861,779	1,701,313	595,623	257,097	170,819	0.2
Finance, insurance, real estate, and rental and leasing.....	1,062	74,658,954	26,512,995	48,435,072	12,857,488	5,684,435	6.1
Finance and insurance.....	614	72,856,981	25,876,042	47,652,412	12,599,319	5,545,725	5.9
Commercial banking and other depository credit agencies.....	20	426,739	156,982	125,453	19,972	13,142	0.0
Commercial banking.....	*6	*270,747	*102,939	*125,151	*19,934	*13,104	0.0
Depository credit agencies other than banks.....	14	155,992	54,043	303	38	38	0.0
Nondepository credit intermediation.....	27	4,425,118	1,677,030	2,729,965	855,784	527,065	0.6
Securities, commodity contracts, and other.....	188	17,581,193	6,260,472	6,778,161	3,966,013	1,110,960	1.2
Insurance and related activities.....	367	50,380,814	17,766,859	37,990,582	7,754,926	3,892,873	4.2
Insurance agencies and brokerages.....	31	926,614	323,973	737,412	399,953	253,307	0.3
Funds, trusts, and other financial vehicles.....	12	43,118	14,700	28,251	2,624	1,684	0.0
Real estate and rental and leasing.....	448	1,801,972	636,952	782,660	258,169	138,711	0.1
Real estate.....	379	610,042	214,795	97,409	147,045	39,295	0.0
Rentals and leasing.....	69	1,191,930	422,157	685,251	111,125	99,415	0.1
Services.....	2,067	70,018,838	24,661,105	41,993,632	26,785,797	9,149,980	9.8
Professional, scientific, and technical services.....	656	15,900,246	5,561,662	6,150,374	1,940,703	1,207,116	1.3
Management of holding companies.....	800	39,214,271	13,889,920	29,085,114	21,489,037	5,995,290	6.4
Administrative and support and waste management and remediation.....	352	2,266,567	789,111	906,148	303,417	233,427	0.2
Education services, health care, and social assistance.....	50	2,854,712	998,010	249,642	59,204	53,109	0.1
Arts, entertainment, and recreation.....	126	241,298	83,635	115,638	71,900	19,511	0.0
Accommodation and food services.....	54	9,093,934	3,182,762	5,325,125	2,877,871	1,605,692	1.7
Accommodation.....	*7	*826,923	*289,740	*1,164,190	*1,089,240	*204,233	0.2
Food services and drinking places.....	47	8,267,011	2,893,022	4,160,935	1,788,631	1,401,459	1.5
Other services.....	28	447,811	156,004	161,590	43,664	35,835	0.0
Repair and maintenance services.....	12	83,570	28,949	37,845	14,000	12,373	0.0
Personal services.....	12	338,501	118,251	123,654	29,643	23,441	0.0
Religious, grantmaking, civic, professional, and similar organizations.....	*4	*25,740	*8,803	*91	*22	*22	0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2008: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	7,242	696,408,235	244,577,558	413,311,895	156,224,977	100,441,913	100.0
Agriculture, forestry, fishing, and hunting.....	394	343,339	113,614	43,767	4,529	3,901	0.0
Mining.....	109	38,678,215	13,632,735	21,571,544	9,363,356	6,799,050	6.8
Oil and gas extraction, coal mining.....	60	19,543,248	6,860,134	12,474,195	4,318,608	4,247,688	4.2
Metal ore mining.....	13	8,886,749	3,186,550	4,763,124	3,823,998	1,609,909	*1.6
Nonmetallic minerals.....	* 4	* 293,988	* 102,896	* 25,663	* 7,395	* 2,908	0.0
Support activities for mining.....	33	9,954,230	3,483,155	4,308,562	1,213,355	938,546	0.9
Utilities.....	18	1,908,358	672,449	693,035	279,717	223,643	0.2
Construction.....	183	2,229,365	783,329	561,893	186,872	159,036	0.2
Construction of buildings.....	55	340,299	118,769	38,516	12,808	8,350	0.0
Heavy and civil engineering construction.....	38	1,675,364	591,115	489,474	159,555	139,556	0.1
Special trade contractors.....	90	213,703	73,445	33,903	14,508	11,131	0.0
Manufacturing.....	1,268	383,966,059	134,358,785	271,216,728	111,794,853	73,531,810	73.2
Food manufacturing.....	50	13,543,616	4,739,760	5,934,705	1,825,828	1,705,846	1.7
Beverage and tobacco products.....	13	19,094,317	6,683,011	10,618,554	2,774,124	2,691,846	2.7
Tobacco manufacturing.....	* 6	* 13,159,316	* 4,605,761	* 5,483,920	* 1,567,635	* 1,567,635	*1.6
Textile mills and textile product mills.....	* 3	* 67,803	* 24,101	* 18,641	* 7,582	* 4,300	*0.0
Apparel manufacturing.....	14	860,357	300,704	520,591	414,296	137,378	0.1
Leather and allied product manufacturing.....	* 3	* 148,661	* 52,004	* 146,264	* 16,756	* 15,251	0.0
Wood product manufacturing.....	* 8	* 93,768	* 32,682	* 43,070	* 5,443	* 3,529	0.0
Paper manufacturing.....	28	7,556,944	2,586,685	3,622,046	1,460,163	1,091,828	1.1
Printing and related support activities.....	15	331,280	115,607	66,555	53,716	22,537	0.0
Petroleum and coal products manufacturing.....	23	142,280,346	49,799,224	110,055,050	61,204,312	37,926,478	37.8
Chemical manufacturing.....	244	72,742,487	25,432,689	47,928,463	16,195,143	11,754,581	11.7
Pharmaceutical and medicine manufacturing.....	53	43,781,367	15,281,963	32,078,370	9,439,024	6,972,480	6.9
Other chemical manufacturing.....	190	28,961,120	10,150,726	15,850,094	6,756,119	4,782,101	4.8
Plastics and rubber products manufacturing.....	40	893,967	317,250	448,580	209,717	134,883	0.1
Nonmetallic mineral product manufacturing.....	29	1,113,535	389,658	383,233	182,977	102,444	0.1
Primary metal manufacturing.....	44	5,352,814	1,885,151	2,966,901	1,317,966	912,616	0.9
Fabricated metal products.....	90	5,119,392	1,790,778	1,915,348	745,538	577,487	0.6
Machinery manufacturing.....	277	19,838,951	6,939,765	9,741,521	3,671,817	2,725,787	2.7
Computer and electronic product manufacturing.....	179	48,545,719	17,015,396	39,422,433	9,547,571	7,237,434	7.2
Electrical equipment, appliance and component manufacturing.....	61	16,111,792	5,637,516	21,148,472	3,819,820	3,647,572	3.6
Transportation equipment manufacturing.....	50	19,197,062	6,743,582	9,612,421	6,781,095	1,496,111	1.5
Motor vehicles and related manufacturing.....	21	1,750,325	612,386	5,270,451	5,275,509	311,244	0.3
Other transportation equipment manufacturing.....	29	17,446,737	6,131,196	4,341,971	1,505,587	1,184,867	1.2
Furniture and related products.....	10	339,824	117,936	138,705	57,673	42,898	0.0
Miscellaneous manufacturing and manufacturing not allocable.....	87	10,733,421	3,755,285	6,485,175	1,503,318	1,301,004	1.3
Wholesale and retail trade.....	570	73,108,460	25,592,803	13,384,538	3,903,558	2,935,257	2.9
Wholesale trade.....	408	32,823,840	11,483,276	7,916,072	1,897,202	1,497,912	1.5
Durable goods.....	248	7,123,997	2,490,041	2,000,950	531,599	353,126	0.4
Machinery, equipment, and supplies.....	73	1,141,932	398,118	147,499	61,050	38,650	0.0
Other miscellaneous durable goods.....	175	5,982,065	2,091,923	1,853,451	470,549	314,476	0.3
Nondurable goods.....	160	25,699,843	8,993,236	5,915,123	1,365,603	1,144,786	1.1
Drugs, chemicals, and allied products.....	40	7,417,838	2,595,375	1,359,096	282,054	244,914	0.2
Groceries and related products.....	21	9,208,114	3,222,906	1,675,335	283,203	279,383	0.3
Petroleum and petroleum products.....	27	4,887,017	1,710,206	795,019	112,269	84,272	0.1
Other miscellaneous nondurable goods.....	72	4,186,873	1,464,749	2,085,673	688,077	536,217	0.5
Retail trade.....	162	40,284,621	14,109,527	5,468,466	2,006,356	1,437,345	1.4
Motor vehicle, parts dealers, and gas stations.....	49	1,323,069	462,640	78,267	14,688	14,365	0.0
Building materials, garden equipment, and supplies.....	15	3,861,801	1,351,543	380,223	141,972	132,735	*0.1
Food and beverage stores.....	11	2,207,805	772,519	94,906	16,236	10,986	0.0
Apparel and accessory stores.....	20	5,092,963	1,782,384	1,288,795	286,691	213,548	0.2
General merchandise stores.....	* 8	* 19,866,695	* 6,964,869	* 2,060,451	* 882,410	* 652,320	*0.6
Miscellaneous retail trade.....	58	7,932,287	2,775,572	1,565,823	664,360	413,391	0.4
Transportation and warehousing.....	78	8,890,509	3,122,231	2,258,717	495,096	361,665	0.4
Air, rail, and water transportation.....	22	2,587,387	917,427	274,705	101,574	78,518	0.1
Water transportation.....	* 5	* 303,086	* 118,116	* 169,886	* 76,219	* 53,580	*0.1
Air and rail transportation.....	17	2,284,300	799,311	104,820	25,355	24,939	*0.0
Other transportation and warehousing.....	56	6,303,122	2,204,804	1,984,011	393,522	283,146	0.3
Information.....	253	52,364,573	18,329,179	25,315,490	5,182,393	4,788,392	4.8
Publishing (except internet), motion picture, and sound recording.....	131	23,754,761	8,315,804	17,608,785	3,452,954	3,243,407	3.2
Broadcasting, internet publishing.....	50	8,394,278	2,938,753	3,030,693	413,626	333,794	0.3
Telecommunications.....	52	11,856,659	4,149,439	2,316,296	726,855	699,475	0.7
Internet service providers, web search portals, and data processing services.....	* 7	* 4,441,402	* 1,554,191	* 1,449,688	* 517,789	* 447,961	*0.4
Other information services.....	13	3,917,472	1,370,991	910,028	71,169	63,755	0.1
Finance, insurance, real estate, and rental and leasing.....	1,769	66,677,315	24,055,859	30,468,319	10,584,042	4,341,574	4.3
Finance and insurance.....	1,166	65,571,799	23,673,360	29,842,094	10,467,266	4,260,945	4.2
Commercial banking and other depository credit agencies.....	19	335,432	121,442	102,722	8,652	8,651	0.0
Commercial banking.....	* 5	* 200,586	* 70,595	* 102,117	* 8,622	* 8,622	
Depository credit agencies other than banks.....	14	134,846	50,847	604	31	29	
Nondepository credit intermediation.....	26	6,056,712	2,127,274	2,411,922	525,335	459,458	0.5
Securities, commodity contracts, and other.....	527	12,187,047	4,809,279	9,400,733	5,777,004	1,094,430	1.1
Insurance and related activities.....	445	46,683,477	16,507,877	17,900,588	4,149,704	2,694,582	2.7
Insurance agencies and brokerages.....	126	417,495	147,570	24,745	6,062	4,835	0.0
Funds, trusts, and other financial vehicles.....	148	309,131	107,487	26,130	6,570	3,824	0.0
Real estate and rental and leasing.....	604	1,105,516	382,500	626,224	116,777	80,629	0.1
Real estate.....	491	331,294	111,326	94,900	39,745	18,802	0.0
Rentals and leasing.....	112	774,222	271,174	531,325	77,032	61,827	0.1
Services.....	2,600	68,242,042	23,916,573	47,797,865	14,430,561	7,297,584	7.3
Professional, scientific, and technical services.....	882	11,443,446	4,001,413	3,400,616	871,766	668,255	0.7
Management of holding companies.....	1,202	41,337,612	14,507,997	36,425,831	10,510,393	4,535,374	4.5
Administrative and support and waste management and remediation.....	367	4,876,235	1,703,791	1,394,854	447,535	400,478	0.4
Education services, health care, and social assistance.....	50	1,109,037	387,586	127,469	27,953	21,466	0.0
Arts, entertainment, and recreation.....	15	267,787	93,079	150,155	35,801	26,222	0.0
Accommodation and food services.....	48	8,544,661	2,991,298	6,116,225	2,490,572	1,602,757	1.6
Accommodation.....	11	2,786,837	975,823	3,027,151	1,467,333	710,514	0.7
Food services and drinking places.....	37	5,757,824	2,015,475	3,089,074	1,023,239	892,243	0.9
Other services.....	37	663,264	231,408	182,716	46,542	43,031	0.0
Repair and maintenance services.....	19	138,399	48,172	12,729	5,033	4,106	0.0
Personal services.....	12	499,965	174,770	169,842	41,495	38,912	*0.0
Religious, grantmaking, civic, professional, and similar organizations.....	* 7	* 24,900	* 8,466	* 145	* 13	* 13	*0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2007: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	6,675	833,922,862	292,285,845	392,530,203	117,959,579	86,524,475	100.0
Agriculture, forestry, fishing, and hunting.....	142	362,827	124,885	73,289	25,195	19,024	0.0
Mining.....	207	40,731,082	14,266,473	21,776,497	8,616,417	6,877,958	7.9
Oil and gas extraction, coal mining.....	62	15,903,707	5,577,115	7,467,538	2,654,083	2,494,696	2.9
Metal ore mining.....	15	12,925,059	4,524,293	9,245,766	4,456,296	3,071,383	*3.5
Nonmetallic minerals.....	*7	*630,202	*220,454	*70,032	*14,315	*13,882	0.0
Support activities for mining.....	123	11,272,114	3,944,611	4,993,161	1,491,723	1,297,998	1.5
Utilities.....	19	12,475,944	4,366,529	1,100,768	307,534	251,532	0.3
Construction.....	332	4,636,816	1,622,054	991,637	239,238	183,365	0.2
Construction of buildings.....	76	1,106,109	387,481	406,172	91,527	90,546	0.1
Heavy and civil engineering construction.....	86	2,307,515	807,870	418,009	42,402	38,136	0.0
Special trade contractors.....	169	1,223,192	426,703	167,456	105,310	54,683	0.1
Manufacturing.....	1,323	377,245,948	132,153,985	233,544,418	74,978,819	57,177,920	66.1
Food manufacturing.....	73	11,764,947	4,119,868	5,324,299	1,349,474	1,183,588	1.4
Beverage and tobacco products.....	20	25,991,133	9,096,851	14,410,607	4,034,966	4,025,261	4.7
Tobacco manufacturing.....	*6	*16,922,947	*5,923,031	*9,203,377	*2,894,765	*2,894,765	*3.3
Textile mills and textile product mills.....	*4	*89,666	*31,270	*14,717	*5,302	*4,499	*0.0
Apparel manufacturing.....	14	1,114,297	389,533	601,904	400,356	76,706	0.1
Leather and allied product manufacturing.....	*7	*178,715	*62,453	*151,369	*10,556	*10,556	0.0
Wood product manufacturing.....	*6	*293,927	*102,698	*37,461	*6,265	*5,108	0.0
Paper manufacturing.....	39	6,142,570	2,149,264	3,791,299	1,249,159	941,028	1.1
Printing and related support activities.....	21	545,341	190,624	191,271	94,004	56,708	0.1
Petroleum and coal products manufacturing.....	26	128,472,553	44,987,479	83,333,957	36,282,982	28,272,568	32.7
Chemical manufacturing.....	254	64,998,750	22,802,830	37,348,175	11,054,597	7,487,160	8.7
Pharmaceutical and medicine manufacturing.....	41	39,074,298	13,675,711	21,176,648	5,555,510	3,309,124	3.8
Other chemical manufacturing.....	213	25,924,452	9,127,119	16,171,527	5,499,087	4,178,037	4.8
Plastics and rubber products manufacturing.....	42	2,564,498	896,703	1,852,591	739,609	576,591	0.7
Nonmetallic mineral product manufacturing.....	36	1,956,567	684,269	1,433,031	672,814	245,384	0.3
Primary metal manufacturing.....	51	11,444,835	4,013,429	5,183,218	1,782,298	1,677,820	1.9
Fabricated metal products.....	84	6,186,778	2,163,409	1,891,940	736,924	516,921	0.6
Machinery manufacturing.....	206	20,817,311	7,283,491	9,287,742	2,842,729	2,296,660	2.7
Computer and electronic product manufacturing.....	179	39,575,676	13,855,457	32,464,854	5,334,822	3,771,006	4.4
Electrical equipment, appliance and component manufacturing.....	70	11,120,243	3,904,455	12,297,138	2,592,321	2,538,932	2.9
Transportation equipment manufacturing.....	79	29,206,823	10,248,330	18,299,478	4,290,167	2,337,762	2.7
Motor vehicles and related manufacturing.....	50	8,106,389	2,842,355	14,582,938	3,236,229	1,530,359	1.8
Other transportation equipment manufacturing.....	29	21,100,434	7,405,975	3,716,540	1,053,939	807,403	0.9
Furniture and related products.....	11	757,569	264,876	202,371	97,284	61,324	0.1
Miscellaneous manufacturing and manufacturing not allocable.....	102	14,023,750	4,906,696	5,426,998	1,402,188	1,092,336	1.3
Wholesale and retail trade.....	875	93,130,792	32,676,757	11,581,816	3,273,192	2,573,273	3.0
Wholesale trade.....	528	40,523,849	14,269,570	6,272,030	1,569,851	1,226,134	1.4
Durable goods.....	313	8,103,044	2,833,104	1,719,633	414,543	311,458	0.4
Machinery, equipment, and supplies.....	121	1,040,071	361,697	193,560	52,800	28,722	0.0
Other miscellaneous durable goods.....	192	7,062,973	2,471,407	1,526,073	361,743	282,736	0.3
Nondurable goods.....	215	32,420,805	11,436,466	4,552,396	1,155,308	914,676	1.1
Drugs, chemicals, and allied products.....	51	10,198,493	3,646,451	1,419,384	286,017	213,828	0.2
Groceries and related products.....	14	14,691,153	5,142,882	1,018,853	189,350	182,853	0.2
Petroleum and petroleum products.....	25	3,094,101	1,091,142	513,117	97,037	86,898	0.1
Other miscellaneous nondurable goods.....	125	4,437,057	1,555,991	1,601,042	582,904	431,096	0.5
Retail trade.....	348	52,606,944	18,407,186	5,309,786	1,703,341	1,347,139	1.6
Motor vehicle, parts dealers, and gas stations.....	50	668,288	233,292	84,256	20,839	18,478	0.0
Furniture and home furnishings stores.....	*3	*1,246,376	*436,131	*41,128	*14,433	*13,475	*0.0
Building materials, garden equipment, and supplies.....	82	6,559,358	2,295,269	379,072	148,326	132,386	*0.2
Food and beverage stores.....	21	2,547,457	891,402	122,112	10,827	8,855	0.0
Apparel and accessory stores.....	49	7,007,349	2,452,245	1,538,101	377,537	350,729	0.4
General merchandise stores.....	55	23,725,336	8,301,203	1,501,346	626,456	476,184	*0.6
Miscellaneous retail trade.....	87	10,852,779	3,797,644	1,643,770	504,923	347,033	0.4
Transportation and warehousing.....	91	8,212,351	2,882,017	3,396,043	544,775	509,037	0.6
Air, rail, and water transportation.....	20	4,000,087	1,407,089	415,430	125,920	107,125	0.1
Water transportation.....	*8	*338,028	*125,655	*218,100	*62,108	*55,042	*0.1
Air and rail transportation.....	12	3,662,059	1,281,434	197,330	63,812	52,083	*0.1
Other transportation and warehousing.....	71	4,212,264	1,474,928	2,980,613	418,855	401,912	0.5
Information.....	251	70,406,519	24,647,284	24,251,976	4,836,337	3,738,560	4.3
Publishing (except internet), motion picture, and sound recording.....	147	29,906,091	10,464,226	17,904,383	2,829,360	2,470,090	2.9
Broadcasting, internet publishing.....	47	10,374,759	3,639,461	1,884,794	270,012	232,567	0.3
Telecommunications.....	37	23,201,178	8,120,266	2,510,678	811,158	582,864	0.7
Internet service providers, web search portals, and data processing services.....	*6	*3,801,381	*1,330,291	*1,202,329	*832,569	*388,874	*0.4
Other information services.....	13	3,123,110	1,093,040	749,792	93,238	64,165	0.1
Finance, insurance, real estate, and rental and leasing.....	1,472	128,209,500	45,050,564	50,058,344	10,704,273	7,085,627	8.2
Finance and insurance.....	781	126,104,475	44,318,921	49,553,414	10,605,693	7,016,262	8.1
Commercial banking and other depository credit agencies.....	22	438,438	152,983	60,344	33,780	17,841	0.0
Commercial banking.....	*6	*209,132	*73,064	*55,606	*32,665	*16,725	*0.0
Depository credit agencies other than banks.....	16	229,307	79,919	4,737	1,115	1,115	0.0
Nondepository credit intermediation.....	50	11,268,248	3,943,356	2,373,912	743,668	602,594	0.7
Securities, commodity contracts, and other.....	306	26,738,255	9,370,767	20,899,866	4,675,619	2,375,743	2.7
Insurance and related activities.....	375	86,592,615	30,478,841	25,342,034	4,754,876	3,753,557	4.3
Insurance agencies and brokerages.....	41	4,630,062	1,620,459	1,278,404	350,348	316,233	0.4
Funds, trusts, and other financial vehicles.....	27	1,066,919	372,974	877,259	397,749	266,527	0.3
Real estate and rental and leasing.....	691	2,105,025	731,643	504,930	98,581	69,366	0.1
Real estate.....	571	1,150,471	397,722	88,792	34,178	13,792	0.0
Rentals and leasing.....	121	954,554	333,921	416,138	64,403	55,574	0.1
Services.....	1,963	98,511,083	34,495,297	45,755,415	14,433,800	8,108,177	9.4
Professional, scientific, and technical services.....	699	10,297,449	3,629,951	4,991,801	1,513,632	1,151,804	1.3
Management of holding companies.....	757	70,449,330	24,651,715	34,575,048	10,846,751	5,279,377	6.1
Administrative and support and waste management and remediation.....	332	5,248,692	1,834,657	1,277,214	401,603	324,416	0.4
Education services, health care, and social assistance.....	42	2,041,911	714,092	129,640	23,946	20,714	0.0
Arts, entertainment, and recreation.....	38	458,454	159,674	381,536	137,181	53,693	0.1
Accommodation and food services.....	62	9,498,863	3,325,204	4,220,837	1,467,088	1,236,046	1.4
Accommodation.....	20	1,969,123	690,465	1,122,959	242,564	198,612	0.2
Food services and drinking places.....	43	7,529,740	2,634,739	3,097,878	1,224,524	1,037,434	1.2
Other services.....	32	516,384	180,003	179,340	43,598	42,128	0.0
Repair and maintenance services.....	*7	*15,756	*5,350	*1,666	*182	*182	0.0
Personal services.....	*7	*487,017	*170,207	*177,554	*43,401	*41,932	*0.0
Religious, grantmaking, civic, professional, and similar organizations.....	18	13,611	4,446	121	14	14	*0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2006: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	6,947	847,400,555	296,836,560	335,545,482	107,984,124	78,225,098	100.0
Agriculture, forestry, fishing, and hunting.....	220	457,380	158,556	48,170	14,953	7,260	0.0
Mining.....	130	27,923,242	9,785,167	14,212,202	5,582,985	4,171,241	5.3
Oil and gas extraction, coal mining.....	81	9,186,223	3,226,659	3,160,549	1,060,421	995,423	1.3
Metal ore mining.....	12	9,890,700	3,462,383	8,548,015	3,688,529	2,699,316	*3.5
Nonmetallic minerals.....	10	848,126	296,760	51,941	15,908	14,386	0.0
Support activities for mining.....	27	7,998,193	2,799,365	2,451,697	818,127	462,115	0.6
Utilities.....	12	3,402,192	1,283,656	555,959	216,478	171,914	0.2
Construction.....	458	1,959,137	682,365	338,685	52,470	47,297	0.1
Construction of buildings.....	191	1,087,455	379,348	200,974	29,771	29,118	0.0
Heavy and civil engineering construction.....	82	533,567	186,425	113,356	12,993	11,027	0.0
Special trade contractors.....	185	338,116	116,591	24,355	9,707	7,152	0.0
Manufacturing.....	1,462	369,163,043	129,229,094	201,734,178	74,238,612	50,032,136	64.0
Food manufacturing.....	51	23,208,735	8,122,467	9,624,826	2,770,952	2,669,451	3.4
Beverage and tobacco products.....	18	10,737,335	3,757,864	4,371,133	1,022,529	993,595	1.3
Tobacco manufacturing.....	*6	*2,619,567	*916,761	*400,244	*49,363	*43,904	*0.1
Textile mills and textile product mills.....	*6	*97,581	*33,967	*35,954	*12,398	*8,928	*0.0
Apparel manufacturing.....	13	1,356,645	476,319	238,523	49,342	46,959	0.1
Leather and allied product manufacturing.....	*9	*262,790	*91,847	*175,993	*26,365	*24,445	0.0
Wood product manufacturing.....	10	393,043	137,439	7,918	8,460	1,225	0.0
Paper manufacturing.....	28	8,744,124	3,059,859	3,567,679	914,346	886,423	1.1
Printing and related support activities.....	77	523,521	182,544	164,677	28,970	23,725	0.0
Petroleum and coal products manufacturing.....	26	126,678,163	44,336,830	78,637,617	41,158,091	26,594,375	34.0
Chemical manufacturing.....	203	69,935,442	24,475,079	29,957,443	9,023,375	5,588,572	7.1
Pharmaceutical and medicine manufacturing.....	37	43,993,674	15,397,328	17,276,272	4,461,736	2,327,447	3.0
Other chemical manufacturing.....	166	25,941,768	9,077,751	12,681,171	4,561,639	3,261,125	4.2
Plastics and rubber products manufacturing.....	59	1,425,131	500,975	575,200	249,465	193,775	0.2
Nonmetallic mineral product manufacturing.....	45	1,818,919	632,103	270,468	122,353	81,247	0.1
Primary metal manufacturing.....	49	8,538,980	2,990,529	3,677,277	1,484,867	1,157,634	1.5
Fabricated metal products.....	85	6,137,760	2,146,323	1,853,339	765,002	549,085	0.7
Machinery manufacturing.....	315	20,301,964	7,100,912	7,532,310	2,209,714	1,636,042	2.1
Computer and electronic product manufacturing.....	208	39,472,343	13,820,079	34,224,154	6,531,249	3,975,306	5.1
Electrical equipment, appliance and component manufacturing.....	64	11,521,470	4,034,745	9,289,747	2,507,417	2,433,096	3.1
Transportation equipment manufacturing.....	78	21,831,996	7,669,016	9,856,717	2,941,324	1,357,807	1.7
Motor vehicles and related manufacturing.....	46	8,174,548	2,866,654	6,612,269	1,912,561	539,515	0.7
Other transportation equipment manufacturing.....	33	13,657,448	4,802,362	3,244,448	1,028,762	818,293	1.0
Furniture and related products.....	24	1,999,139	699,422	419,149	262,641	135,643	0.2
Miscellaneous manufacturing and manufacturing not allocable.....	94	14,177,964	4,960,774	7,254,053	2,149,752	1,674,802	2.1
Wholesale and retail trade.....	843	93,082,046	32,157,317	16,551,959	4,934,323	4,142,967	5.3
Wholesale trade.....	547	40,712,359	13,830,901	10,852,994	3,023,383	2,591,487	3.3
Durable goods.....	343	6,903,287	2,414,912	1,013,031	270,861	164,356	0.2
Machinery, equipment, and supplies.....	123	1,173,716	408,992	196,020	20,633	13,565	0.0
Other miscellaneous durable goods.....	219	5,729,571	2,005,920	817,011	250,228	150,791	0.2
Nondurable goods.....	205	33,809,071	11,415,989	9,839,964	2,752,521	2,427,131	3.1
Drugs, chemicals, and allied products.....	43	4,776,850	1,671,048	1,455,505	293,848	240,474	0.3
Groceries and related products.....	11	13,344,176	4,670,359	1,975,541	180,501	168,297	0.2
Petroleum and petroleum products.....	22	6,838,181	2,393,303	4,206,027	1,558,637	1,468,985	1.9
Other miscellaneous nondurable goods.....	128	8,849,864	2,681,278	2,202,891	719,535	549,375	0.7
Retail trade.....	296	52,369,687	18,326,416	5,698,964	1,910,940	1,551,480	2.0
Motor vehicle, parts dealers, and gas stations.....	34	833,209	291,138	101,768	25,324	22,889	0.0
Building materials, garden equipment, and supplies.....	14	8,203,957	2,871,124	209,991	63,822	63,822	*0.1
Food and beverage stores.....	105	2,472,367	864,090	65,680	6,762	6,135	0.0
Apparel and accessory stores.....	56	7,338,881	2,568,099	854,144	167,736	145,697	0.2
General merchandise stores.....	*5	*23,018,662	*8,056,586	*2,555,653	*1,011,655	*859,380	*1.1
Miscellaneous retail trade.....	82	10,502,610	3,675,379	1,911,728	635,641	453,558	0.6
Transportation and warehousing.....	141	15,020,033	5,254,726	2,952,972	565,868	473,910	0.6
Air, rail, and water transportation.....	17	4,429,538	1,550,266	650,951	246,510	182,707	0.2
Water transportation.....	*6	*434,375	*152,070	*158,235	*86,559	*33,217	*0.0
Air and rail transportation.....	11	3,995,162	1,398,195	492,716	159,951	149,490	*0.2
Other transportation and warehousing.....	124	10,590,495	3,704,460	2,302,021	319,359	291,202	0.4
Information.....	268	62,222,851	21,782,078	23,314,958	4,163,190	3,378,280	4.3
Publishing (except internet), motion picture, and sound recording.....	163	28,026,534	9,822,012	15,037,348	2,172,827	1,944,453	2.5
Broadcasting, internet publishing.....	41	6,823,802	2,388,786	1,614,355	216,057	212,441	0.3
Telecommunications.....	30	22,938,530	8,026,289	5,530,636	1,032,200	888,803	1.1
Internet service providers, web search portals, and data processing services.....	22	3,369,154	1,172,419	930,412	663,758	293,220	*0.4
Other information services.....	11	1,064,831	372,571	202,208	78,349	39,363	0.1
Finance, insurance, real estate, and rental and leasing.....	1,494	151,102,487	53,419,262	44,551,787	9,526,352	8,375,789	10.7
Finance and insurance.....	741	149,050,071	52,636,035	43,742,896	9,311,707	8,291,632	10.6
Commercial banking and other depository credit agencies.....	27	6,323,491	2,215,197	1,011,056	257,700	194,631	0.2
Commercial banking.....	*5	*361,477	*126,756	*97,338	*34,839	*22,268	
Depository credit agencies other than banks.....	22	5,962,013	2,088,441	913,717	222,861	172,363	
Nondepository credit intermediation.....	50	6,842,599	2,394,417	1,263,896	334,716	237,733	0.3
Securities, commodity contracts, and other.....	201	39,864,123	13,953,741	16,479,070	3,963,736	3,534,780	4.5
Insurance and related activities.....	433	94,496,968	33,539,999	23,609,196	4,367,473	3,936,828	5.0
Insurance agencies and brokerages.....	60	2,025,709	708,774	1,144,309	382,441	364,950	0.5
Funds, trusts, and other financial vehicles.....	31	1,522,890	532,681	1,379,678	388,083	387,660	0.5
Real estate and rental and leasing.....	753	2,052,416	783,227	808,891	214,645	84,157	0.1
Real estate.....	611	654,539	224,740	63,688	15,107	11,204	0.0
Rentals and leasing.....	143	1,397,877	558,487	745,203	199,538	72,953	0.1
Services.....	1,919	123,068,145	43,084,340	31,284,612	8,688,892	7,424,305	9.5
Professional, scientific, and technical services.....	607	9,326,749	3,260,062	2,967,395	1,248,328	598,489	0.8
Management of holding companies.....	633	95,382,584	33,389,838	24,153,148	5,976,700	5,660,155	7.2
Administrative and support and waste management and remediation.....	309	4,644,266	1,623,304	977,001	263,095	226,519	0.3
Education services, health care, and social assistance.....	279	3,609,651	1,262,821	405,222	117,120	104,217	0.1
Arts, entertainment, and recreation.....	20	369,934	129,105	80,007	25,061	14,154	0.0
Accommodation and food services.....	47	9,222,912	3,240,410	2,531,215	1,013,496	780,042	1.0
Accommodation.....	16	2,129,571	757,823	533,674	150,155	121,842	0.2
Food services and drinking places.....	31	7,093,341	2,482,587	1,997,541	863,341	658,201	0.8
Other services.....	23	512,050	178,800	170,624	45,092	40,728	0.1
Repair and maintenance services.....	17	76,391	26,410	20,818	6,830	3,615	0.0
Personal services, religious, grantmaking, civic, professional and similar organizations.....	*6	*435,659	*152,391	*149,806	*38,262	*37,113	*0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

30-Jul-09

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2005: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	5,837	792,789,034	278,171,235	401,907,604	111,609,398	84,210,634	100.0
Agriculture, forestry, fishing, and hunting.....	150	351,909	122,236	53,419	9,000	9,332	0.0
Mining.....	127	27,241,271	9,758,110	15,068,341	5,147,804	4,453,874	5.3
Oil and gas extraction, coal mining.....	90	17,441,547	6,103,678	7,775,260	2,517,928	2,228,484	2.6
Metal ore mining.....	*9	*6,450,284	*2,482,368	*6,574,376	*2,429,626	*2,030,357	*2.4
Nonmetallic minerals.....	10	724,490	253,497	27,639	8,981	7,387	0.0
Support activities for mining.....	18	2,624,950	918,568	691,066	191,268	187,646	0.2
Utilities.....	12	1,550,192	542,857	461,406	122,445	92,705	0.1
Construction.....	336	4,465,278	1,560,591	466,017	122,270	93,551	0.1
Construction of buildings.....	45	3,105,403	1,087,119	199,173	61,119	54,335	0.1
Heavy and civil engineering construction.....	130	1,051,266	367,060	245,512	54,970	34,222	0.0
Special trade contractors.....	160	308,609	106,411	21,331	6,181	4,994	0.0
Manufacturing.....	1,267	382,653,958	134,050,216	272,044,435	81,555,174	58,219,536	69.1
Food manufacturing.....	76	26,792,961	9,376,934	13,977,233	4,095,960	3,422,361	4.1
Beverage and tobacco products.....	18	12,112,393	4,239,282	11,022,643	1,265,294	1,241,156	1.5
Tobacco manufacturing.....	*5	*2,255,031	*789,261	*337,074	*20,512	*12,652	*0.0
Textile mills and textile product mills	*5	*138,581	*48,356	*121,636	*41,911	*40,636	*0.0
Apparel manufacturing.....	13	1,547,614	541,389	461,250	106,289	75,565	0.1
Leather and allied product manufacturing.....	11	235,342	82,095	163,908	28,916	15,647	0.0
Wood product manufacturing.....	24	1,340,990	469,154	256,041	357,512	48,000	0.1
Paper manufacturing.....	23	8,696,350	3,040,321	5,611,464	1,696,304	1,093,460	1.3
Printing and related support activities.....	17	534,012	186,636	93,602	41,518	17,826	0.0
Petroleum and coal products manufacturing.....	19	118,409,336	41,446,337	72,378,862	28,938,360	24,741,352	29.4
Chemical manufacturing.....	155	80,992,425	28,364,209	69,710,652	20,123,004	12,132,883	14.4
Pharmaceutical and medicine manufacturing.....	47	50,739,468	17,760,256	49,341,925	11,614,005	6,653,668	7.9
Other chemical manufacturing.....	108	30,252,957	10,603,953	20,368,727	8,508,998	5,479,216	6.5
Plastics and rubber products manufacturing.....	50	989,960	348,435	621,574	207,694	106,167	0.1
Nonmetallic mineral product manufacturing.....	52	2,598,695	933,416	618,417	652,868	99,232	0.1
Primary metal manufacturing.....	48	4,830,122	1,702,243	2,299,335	901,264	672,492	0.8
Fabricated metal products.....	83	8,361,396	2,923,972	3,416,880	1,351,605	792,784	0.9

Machinery manufacturing.....	178	16,207,356	5,675,589	8,583,384	2,435,846	1,956,945	2.3
Computer and electronic product manufacturing.....	212	43,499,749	15,252,236	47,042,245	9,571,895	4,939,380	5.9
Electrical equipment, appliance and component manufacturing.....	85	10,422,577	3,650,037	9,119,416	2,925,900	2,387,933	2.8
Transportation equipment manufacturing.....	88	31,712,831	11,143,132	18,917,422	4,964,708	3,189,529	3.8
Motor vehicles and related manufacturing.....	58	20,397,231	7,148,242	14,857,210	3,604,536	2,320,327	2.8
Other transportation equipment manufacturing.....	30	11,315,600	3,994,891	4,060,212	1,360,172	869,203	1.0
Furniture and related products.....	21	1,765,956	615,136	219,482	108,138	67,740	0.1
Miscellaneous manufacturing and manufacturing not allocable.....	89	11,465,312	4,011,307	7,408,989	1,740,188	1,178,447	1.4
Wholesale and retail trade.....	635	75,076,890	26,275,097	19,551,905	4,835,416	3,326,230	3.9
Wholesale trade.....	453	28,657,713	10,028,054	14,179,587	3,471,322	2,363,588	2.8
Durable goods.....	281	7,211,666	2,523,681	5,923,978	1,055,270	444,413	0.5
Machinery, equipment, and supplies.....	80	1,307,178	458,372	199,156	36,461	14,812	0.0
Other miscellaneous durable goods.....	201	5,904,488	2,065,308	5,724,821	1,018,809	429,601	0.5
Nondurable goods.....	172	21,446,047	7,504,373	8,255,609	2,416,052	1,919,175	2.3
Drugs, chemicals, and allied products.....	41	3,848,178	1,346,593	1,696,970	495,112	367,150	0.4
Groceries and related products.....	12	5,456,841	1,910,000	1,117,135	102,983	101,037	0.1
Petroleum and petroleum products.....	13	5,304,769	1,856,729	1,705,783	716,822	526,014	0.6
Other miscellaneous nondurable goods.....	105	6,836,259	2,391,050	3,735,721	1,101,136	924,974	1.1
Retail trade.....	182	46,419,177	16,247,043	5,372,318	1,364,094	962,642	1.1
Motor vehicle, parts dealers, and gas stations.....	20	911,948	318,554	209,454	61,989	62,874	0.1
Furniture and home furnishings stores.....	*4	*917,091	*320,852	*23,113	*9,824	*3,723	*0.0
Building materials, garden equipment, and supplies.....	28	9,597,522	3,359,245	527,872	178,170	178,206	*0.2
Food and beverages stores.....	13	659,074	230,407	604,249	51,109	12,148	0.0
Apparel and accessory stores.....	26	6,526,656	2,279,570	1,335,893	330,846	254,187	0.3
General merchandise stores.....	*9	*19,186,017	*6,721,141	*1,880,873	*458,168	*299,968	*0.4
Miscellaneous retail trade.....	83	8,620,869	3,017,274	790,864	273,987	151,536	0.2
Transportation and warehousing.....	78	12,669,538	4,435,761	3,014,840	403,753	357,782	0.4
Air, rail, and water transportation.....	13	3,065,631	1,075,324	717,466	97,289	120,932	0.1
Water transportation.....	*6	*237,036	*85,316	*480,406	*32,617	*42,962	*0.1
Air and rail transportation.....	*7	*2,828,595	*990,008	*237,060	*64,672	*77,970	*0.1
Other transportation and warehousing.....	65	9,603,908	3,360,437	2,297,373	306,464	236,850	0.3
Information.....	327	43,871,452	15,376,713	19,925,035	3,356,631	2,852,903	3.4
Publishing (except internet), motion picture, and sound recording.....	190	26,565,652	9,321,873	16,426,521	2,220,234	1,947,960	2.3
Broadcasting, internet publishing.....	53	6,266,569	2,192,767	1,639,949	449,390	445,439	0.5
Telecommunications.....	36	6,951,440	2,431,190	757,070	126,532	158,583	0.2
Internet service providers, web search portals, and data processing services.....	*6	*3,136,719	*1,097,883	*906,475	*504,392	*270,229	*0.3

Other information services.....	43	951,073	332,999	195,020	56,083	30,693	0.0
Finance, insurance, real estate, and rental and leasing.....	1,063	112,816,498	39,793,210	37,353,738	6,935,063	6,645,313	7.9
Finance and insurance.....	601	111,218,986	39,237,887	37,095,784	6,896,440	6,605,187	7.8
Commercial banking and other depository credit agencies.....	25	3,716,518	1,299,779	706,523	176,925	166,184	0.2
Nondepository credit intermediation.....	31	6,747,363	2,361,693	1,302,699	274,670	263,356	0.3
Securities, commodity contracts, and other.....	147	30,472,415	10,671,929	12,806,257	2,609,093	2,512,239	3.0
Insurance and related activities.....	322	68,944,156	24,436,570	21,010,660	3,440,559	3,259,672	3.9
Insurance agencies and brokerages.....	27	2,856,391	999,417	1,986,974	470,851	464,069	0.6
Funds, trusts, and other financial vehicles.....	76	1,338,534	467,917	1,269,644	395,192	403,737	0.5
Real estate and rental and leasing.....	461	1,597,511	555,323	257,954	38,623	40,126	0.0
Real estate.....	335	724,086	250,707	114,251	27,065	26,015	0.0
Rentals and leasing.....	127	873,426	304,616	143,703	11,558	14,112	0.0
Services.....	1,842	132,092,047	46,256,444	33,968,469	9,121,841	8,159,408	9.7
Professional, scientific, and technical services.....	678	7,684,005	2,687,960	3,426,356	669,508	462,467	0.5
Management of holding companies.....	963	101,534,232	35,561,846	26,263,173	6,685,863	6,590,630	7.8
Administrative and support and waste management and remediation.....	63	5,712,761	1,998,177	819,148	195,274	168,733	0.2
Education services, health care, and social assistance.....	38	4,359,228	1,524,410	158,870	55,383	25,635	0.0
Arts, entertainment, and recreation.....	28	558,782	195,232	233,254	46,722	49,910	0.1
Accommodation and food services.....	51	11,828,525	4,143,998	2,957,954	1,445,365	835,982	1.0
Accommodation.....	18	4,388,368	1,540,510	580,851	190,306	139,058	0.2
Food services and drinking places.....	33	7,440,157	2,603,489	2,377,103	1,255,058	696,924	0.8
Other services.....	22	414,514	144,822	109,715	23,726	26,050	0.0
Repair and maintenance services.....	14	29,843	10,207	3,809	1,516	1,281	0.0
Personal services.....	*5	*382,745	*133,960	*105,629	*22,077	*24,685	*0.0
Religious, grantmaking, civic, professional, and similar organizations.....	*3	*1,926	*655	*277	*134	*85	*0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

Source: IRS, Statistics of Income Division, IRS, Statistics of Income Division, May 2009.

29-Jul-09

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2004: U.S. and Foreign-Source Income and Taxes,
Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
All industries.....	5,502	533,194,188	187,480,142	241,493,136	61,156,800	56,593,276	100.0
Agriculture, forestry, fishing, and hunting.....	210	298,828	103,425	107,736	11,542	11,559	0.0
Mining.....	112	6,562,286	2,337,064	4,418,975	1,639,204	1,434,081	2.5
Oil and gas extraction.....	87	3,439,768	1,211,291	1,678,823	625,204	567,093	1.0
Coal mining, metal ore mining.....	6	*1,887,381	*684,459	*1,969,574	*754,579	*635,754	*1.1
Nonmetallic minerals.....	6	*290,329	*102,578	*28,051	*6,238	*5,790	*0.0
Support activities for mining.....	13	944,808	338,735	742,527	253,183	225,443	0.4
Utilities.....	7	*756,881	*264,891	*89,888	*31,986	*29,961	*0.1
Construction.....	235	1,303,359	455,431	108,170	21,836	21,821	0.0
Construction of buildings.....	39	876,914	307,971	40,162	7,941	7,268	0.0
Heavy and civil engineering construction.....	40	289,932	101,533	44,707	7,676	7,300	0.0
Special trade contractors.....	155	136,514	45,927	23,300	6,219	7,253	0.0
Manufacturing.....	1,039	237,880,892	83,484,837	154,593,276	42,418,216	37,151,333	65.6
Food manufacturing.....	83	15,400,723	5,392,072	7,659,670	2,116,633	1,988,946	3.5
Beverage and tobacco products.....	14	9,116,444	3,190,650	4,018,710	838,980	830,576	1.5
Tobacco manufacturing.....	4	*1,393,615	*487,771	*292,726	*39,539	*39,539	*0.1
Textile mills and textile product mills	5	*263,601	*92,827	*140,315	*33,552	*32,816	*0.1
Apparel manufacturing.....	13	1,321,275	462,178	296,745	72,898	72,950	0.1
Leather and allied product manufacturing.....	8	*208,963	*72,965	*65,281	*6,136	*6,897	*0.0
Wood product manufacturing.....	9	*505,638	*176,759	*26,937	*8,685	*8,307	*0.0
Paper manufacturing.....	17	5,604,729	1,961,976	2,501,118	865,022	729,609	1.3
Printing and related support activities.....	14	573,726	200,577	74,588	12,301	12,805	0.0
Petroleum and coal products manufacturing.....	19	88,714,195	31,108,397	54,564,499	22,458,317	18,768,417	33.2
Chemical manufacturing.....	162	43,589,358	15,305,875	26,641,599	6,611,709	5,359,338	9.5
Pharmaceutical and medicine manufacturing.....	41	29,626,672	10,390,455	18,354,656	4,551,531	3,450,949	6.1
Other chemical manufacturing.....	121	13,962,687	4,915,420	8,286,943	2,060,178	1,908,389	3.4
Plastics and rubber products manufacturing.....	43	851,514	299,562	372,922	111,324	88,914	0.2
Nonmetallic mineral product manufacturing.....	44	1,468,034	525,755	206,831	39,102	56,901	0.1
Primary metal manufacturing.....	26	2,559,607	912,424	1,616,502	611,262	533,058	0.9
Fabricated metal products.....	98	7,941,420	2,781,067	3,101,541	1,007,353	924,396	1.6

Machinery manufacturing.....	131	6,086,632	2,153,647	4,237,865	895,638	827,624	1.5
Computer and electronic product manufacturing.....	114	25,248,378	8,873,474	26,438,572	2,050,571	2,595,831	4.6
Electrical equipment, appliance and component manufacturing.....	74	12,504,868	4,383,381	10,211,179	2,751,546	2,772,017	4.9
Transportation equipment manufacturing.....	62	9,794,039	3,447,637	9,716,365	1,420,894	1,106,093	2.0
Motor vehicles and related manufacturing.....	38	3,685,243	1,300,457	7,501,181	939,230	462,740	0.8
Other transportation equipment manufacturing.....	24	6,108,796	2,147,180	2,215,183	481,665	643,353	1.1
Furniture and related products.....	22	519,320	181,519	78,565	20,779	21,908	0.0
Miscellaneous manufacturing and manufacturing not allocable.....	80	5,608,429	1,962,095	2,623,472	485,514	413,930	0.7
Wholesale and retail trade.....	658	63,131,970	22,111,524	11,669,584	3,073,115	2,985,951	5.3
Wholesale trade.....	487	27,686,841	9,702,993	8,775,633	2,334,975	2,236,742	4.0
Durable goods.....	290	4,977,509	1,746,683	1,789,173	312,089	302,649	0.5
Machinery, equipment, and supplies.....	66	916,110	319,540	49,933	10,158	10,738	0.0
Other miscellaneous durable goods.....	224	4,061,398	1,427,143	1,739,241	301,931	291,911	0.5
Nondurable goods.....	197	22,709,332	7,956,310	6,986,460	2,022,886	1,934,093	3.4
Drugs, chemicals, and allied products.....	41	3,548,630	1,247,350	800,598	140,774	132,634	0.2
Groceries and related products.....	48	9,995,147	3,497,784	587,504	98,152	95,046	0.2
Petroleum and petroleum products.....	11	3,355,508	1,177,193	2,062,964	759,809	714,176	1.3
Other miscellaneous nondurable goods.....	96	5,791,924	2,027,407	3,517,072	1,017,309	986,087	1.7
Retail trade.....	171	35,445,129	12,408,531	2,893,950	738,140	749,209	1.3
Motor vehicle, parts dealers, and gas stations.....	33	528,428	183,307	37,518	7,422	7,787	0.0
Building materials, garden equipment, and supplies.....	22	*6,867,482	*2,403,553	*530,444	*170,836	*170,823	*0.3
Food and beverages stores.....	10	282,923	98,632	53,992	4,879	5,244	0.0
Apparel and accessory stores.....	24	4,911,235	1,718,507	734,694	111,166	118,507	0.2
General merchandise stores.....	8	*17,451,920	*6,114,082	*1,102,213	*330,074	*334,978	*0.6
Miscellaneous retail trade (incl. furniture and home furnishings stores).....	74	5,403,141	1,890,450	435,089	113,763	111,870	0.2
Transportation and warehousing.....	68	8,659,025	3,032,180	2,444,326	206,642	197,508	0.3
Air, rail, and water transportation.....	11	1,010,282	356,100	697,127	27,381	21,985	0.0
Water transportation.....	7	*781,844	*274,481	*574,196	*10,017	*10,190	*0.0
Air and rail transportation.....	4	*228,438	*81,619	*122,931	*17,364	*11,795	*0.0
Other transportation (including pipeline transportation and warehousing).....	57	7,648,743	2,676,080	1,747,198	179,262	175,524	0.3
Information.....	607	35,937,456	12,601,181	14,580,764	2,669,290	2,764,509	4.9
Publishing (except internet), motion picture, and sound recording.....	485	23,050,552	8,089,636	10,531,629	1,777,589	1,799,365	3.2
Broadcasting, internet publishing.....	78	3,430,087	1,202,189	817,057	230,472	278,804	0.5
Telecommunications.....	22	5,118,047	1,789,674	1,412,420	104,332	89,725	0.2
Internet service providers, web search portals,							

and data processing services.....	9	*2,397,499	*838,795	*1,574,769	*504,509	*542,812	*1.0
Other information services (includes internet publishing and broadcasting).....	13	1,941,272	680,887	244,891	52,388	53,804	0.1
Finance, insurance, real estate, and rental and leasing.....	965	93,746,105	33,356,183	29,584,426	4,873,224	5,745,227	10.2
Finance and insurance.....	571	92,402,963	32,880,765	29,255,358	4,845,914	5,713,926	10.1
Commercial banking and other depository credit agencies.....	22	989,426	345,363	232,129	65,323	65,267	0.1
Nondepository credit intermediation.....	57	6,344,671	2,223,273	1,430,616	193,807	197,303	0.3
Securities, commodity contracts, and other.....	94	16,726,370	5,864,980	7,564,239	1,358,367	1,660,026	2.9
Insurance and related activities.....	325	66,587,253	23,827,649	18,493,697	2,710,907	3,295,173	5.8
Insurance agencies and brokerages.....	54	1,698,363	593,959	696,685	242,937	223,396	0.4
Funds, trusts, and other financial vehicles.....	72	1,755,244	619,499	1,534,677	517,510	496,158	0.9
Real estate and rental and leasing.....	394	1,343,142	475,419	329,067	27,310	31,300	0.1
Real estate.....	374	500,274	172,301	123,677	13,236	13,542	0.0
Rentals and leasing.....	20	842,867	303,118	205,390	14,074	17,758	0.0
Services.....	1,603	84,917,385	29,733,427	23,895,992	6,211,742	6,251,328	11.0
Professional, scientific, and technical services.....	594	6,011,090	2,102,691	2,332,521	444,881	466,771	0.8
Management of holding companies.....	807	67,468,343	23,620,404	17,942,549	4,781,377	4,733,584	8.4
Administrative and support and waste management and remediation.....	63	2,235,075	784,466	968,882	228,970	244,760	0.4
Education services, health care, and social assistance.....	31	2,604,949	910,985	97,445	26,755	23,564	0.0
Arts, entertainment, and recreation.....	36	312,747	111,485	250,301	58,892	49,734	0.1
Accommodation and food services.....	47	5,935,043	2,081,228	2,156,316	633,339	696,903	1.2
Accommodation.....	14	1,932,686	680,938	501,365	105,806	139,431	0.2
Food services and drinking places.....	33	4,002,358	1,400,290	1,654,951	527,533	557,472	1.0
Other services.....	24	350,138	122,167	147,977	37,528	36,011	0.1
Repair and maintenance services.....	15	*18,151	*6,004	*11,573	*2,438	*1,525	*0.0
Personal services.....	6	*328,747	*115,041	*135,105	*34,482	*34,034	*0.1
Religious, grantmaking, civic, professional, and similar organizations.....	3	*3,241	*1,122	*1,299	*608	*452	*0.0

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

Source: IRS, Statistics of Income Division, IRS, Statistics of Income Division, February 2008.

17-Oct-07

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2003: U.S. and Foreign-Source Income and Taxes,
 Foreign Tax Credit, and Industry Share of Foreign Tax 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	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)	Current-year foreign taxes	Foreign tax credit
All industries.....	5,409	424,500,012	149,244,042	205,129,663	51,637,430	49,963,270
Agriculture, forestry, fishing, and hunting.....	272	299,498	103,749	119,177	46,197	29,788
Mining.....	57	5,675,638	2,015,430	4,162,483	1,518,109	1,256,572
Oil and gas extraction.....	36	3,296,729	1,158,757	1,844,436	597,112	579,647
Coal mining, metal ore mining.....	5	*1,238,482	*455,465	*1,253,289	*583,961	*406,231
Nonmetallic minerals.....	6	*242,584	*86,846	*93,371	*24,836	*26,479
Support activities for mining.....	10	897,843	314,362	971,387	312,201	244,215
Utilities.....	8	*1,346,043	*471,098	*249,302	*52,391	*54,315
Construction.....	242	929,862	324,917	89,711	25,240	24,283
Construction of buildings.....	88	596,896	209,945	32,214	4,961	5,926
Heavy and civil engineering construction.....	49	250,025	87,103	24,492	7,385	7,386
Special trade contractors.....	105	82,940	27,869	33,004	12,895	10,971
Manufacturing.....	1,095	196,324,427	68,932,563	133,022,496	34,854,841	33,083,208
Food manufacturing.....	84	15,154,740	5,304,007	7,530,988	2,039,444	2,034,769
Beverage and tobacco products.....	16	9,321,412	3,262,553	4,275,367	1,173,773	1,165,984
Tobacco manufacturing.....	4	*1,736,495	*607,840	*222,882	*52,912	*46,419
Textile mills and textile product mills.....	7	*10,272,815	*3,596,088	*1,196,171	*93,317	*91,520
Apparel manufacturing.....	13	1,210,692	423,492	207,668	48,170	49,997
Leather and allied product manufacturing.....	6	*137,653	*48,060	*65,769	*7,992	*7,838
Wood product manufacturing.....	14	505,082	175,884	245,637	62,655	80,688
Paper manufacturing.....	16	3,516,785	1,231,608	1,888,142	455,354	583,705
Printing and related support activities.....	27	704,771	247,176	46,145	8,997	13,435
Petroleum and coal products manufacturing.....	16	55,697,660	19,523,424	38,973,262	14,941,750	13,455,265
Chemical manufacturing.....	161	48,427,904	16,987,906	33,334,330	7,437,640	7,722,720
Pharmaceutical and medicine manufacturing.....	38	31,900,147	11,184,799	22,292,155	4,834,245	4,851,744
Other chemical manufacturing.....	123	16,527,758	5,803,107	11,042,175	2,603,395	2,870,976
Plastics and rubber products manufacturing.....	50	881,887	309,947	378,121	122,301	112,732
Nonmetallic mineral product manufacturing.....	32	773,538	270,171	84,086	19,791	20,354
Primary metal manufacturing.....	14	1,194,315	428,490	1,400,999	456,196	379,983
Fabricated metal products.....	150	4,494,273	1,572,178	2,034,082	626,925	611,849
Machinery manufacturing.....	122	4,038,990	1,427,623	3,216,975	929,901	827,352
Computer and electronic product manufacturing.....	140	19,931,640	7,058,154	20,490,478	2,789,755	2,872,924
Electrical equipment, appliance and component manufacturing.....	76	6,103,985	2,143,280	5,568,279	940,623	946,175
Transportation equipment manufacturing.....	55	8,178,157	2,889,474	9,168,609	2,180,423	1,553,458
Motor vehicles and related manufacturing.....	33	4,329,699	1,538,564	7,778,785	1,661,821	1,099,959
Other transportation equipment manufacturing.....	22	3,848,458	1,350,910	1,389,823	518,602	453,499
Furniture and related products.....	12	472,986	165,342	68,011	20,050	20,459
Miscellaneous manufacturing and manufacturing not allocable.....	83	5,305,143	1,867,705	2,849,376	499,785	532,000
Wholesale and retail trade.....	657	43,089,603	15,085,996	7,324,924	1,949,966	1,843,929
Wholesale trade.....	356	15,818,429	5,543,321	5,486,778	1,506,989	1,392,508
Durable goods.....	213	3,685,928	1,290,867	1,045,677	201,671	122,352
Machinery, equipment, and supplies.....	56	642,706	224,263	41,668	7,504	10,135
Other miscellaneous durable goods.....	157	3,043,222	1,066,604	1,004,010	194,167	112,217
Nondurable goods.....	143	12,132,501	4,252,454	4,441,100	1,305,318	1,270,156
Drugs, chemicals, and allied products.....	29	6,242,432	2,186,143	866,040	197,335	210,179
Groceries and related products.....	14	378,735	132,098	20,184	4,744	3,335
Petroleum and petroleum products.....	10	1,046,945	366,221	564,105	253,267	189,118
Other miscellaneous nondurable goods.....	90	4,464,389	1,567,992	2,990,771	849,972	867,524
Retail trade.....	301	27,271,174	9,542,675	1,838,146	442,977	451,421
Motor vehicle, parts dealers, and gas stations.....	23	115,966	40,410	34,462	11,362	10,516
Building materials, garden equipment, and supplies.....	27	*4,879,400	*1,707,578	*49,566	*9,547	*10,720
Food and beverages stores.....	7	*304,157	*106,214	*49,358	*6,591	*15,249
Apparel and accessory stores.....	20	3,931,869	1,375,937	568,054	100,903	98,711
General merchandise stores.....	6	*13,537,154	*4,738,028	*694,376	*202,380	*202,450
Miscellaneous retail trade.....	218	4,502,628	1,574,508	442,330	112,194	113,774
Transportation and warehousing.....	46	5,799,091	2,028,920	1,929,786	200,217	194,242
Air, rail, and water transportation.....	14	1,032,220	361,054	429,291	53,954	47,881

Water transportation.....	8	*235,983	*82,566	*273,266	*12,211	*9,004
Air and rail transportation.....	6	*796,236	*278,487	*156,025	*41,743	*38,877
Pipeline transportation, other transportation and warehousing.....	32	4,766,871	1,667,866	1,500,494	146,263	146,362
Information.....	517	29,405,463	10,329,322	11,997,693	2,429,758	2,351,763
Publishing (except internet), motion picture, and sound recording.....	413	22,865,011	8,017,212	9,659,686	1,832,829	1,794,916
Broadcasting, Internet publishing.....	71	1,184,700	414,035	695,205	299,341	229,056
Telecommunications.....	18	3,691,912	1,315,165	1,358,096	226,874	251,725
Internet service providers, web search portals, and data processing services.....	3	*520,157	*181,979	*35,583	*7,048	*7,048
Other information services.....	12	1,143,682	400,931	249,124	63,665	69,018
Finance, insurance, real estate, and rental and leasing.....	795	75,309,492	26,719,724	26,916,844	4,739,057	5,527,846
Finance and insurance.....	448	75,007,321	26,612,896	26,809,305	4,722,189	5,511,045
Commercial banking and other depository credit agencies.....	35	929,397	323,849	42,979	15,234	13,800
Commercial banking.....	7	*134,286	*46,846	*13,652	*5,961	*4,527
Depository credit agencies other than banks.....	28	795,111	277,003	29,327	9,273	9,273
Nondepository credit intermediation.....	44	5,670,520	1,992,651	1,279,456	280,119	272,433
Securities, commodity contracts, and other.....	77	14,401,666	5,060,950	7,656,159	1,538,574	1,603,907
Insurance and related activities.....	273	52,565,879	18,727,050	16,566,027	2,513,476	3,253,206
Insurance agencies and brokerages.....	24	2,369,201	828,803	877,789	277,520	298,102
Funds, trusts, and other financial vehicles.....	19	1,439,859	508,397	1,264,684	374,786	367,700
Real estate and rental and leasing.....	347	302,171	106,828	107,539	16,868	16,801
Real estate.....	334	203,201	68,563	70,704	11,100	11,603
Rentals and leasing.....	13	98,970	38,265	36,835	5,768	5,198
Services.....	1,720	66,320,896	23,232,323	19,317,248	5,821,653	5,597,324
Professional, scientific, and technical services.....	366	4,888,966	1,719,815	2,238,836	509,468	453,670
Management of holding companies.....	897	53,215,802	18,628,495	14,402,311	4,488,103	4,389,197
Administrative and support and waste management and remediation.....	85	1,307,531	467,233	676,269	139,441	141,469
Education services, health care, and social assistance.....	35	1,588,463	555,302	81,754	18,205	14,482
Arts, entertainment, and recreation.....	267	256,697	88,235	179,497	46,973	40,850
Accommodation and food services.....	41	4,321,071	1,513,463	1,277,733	444,678	405,902
Accommodation.....	11	1,165,239	408,657	162,180	40,448	39,684
Food services and drinking places.....	30	3,155,832	1,104,806	1,115,554	404,230	366,219
Other services.....	28	742,365	259,780	460,848	174,785	151,754
Repair and maintenance services.....	16	*55,974	*19,364	*2,733	*394	*368
Personal services, religious, grantmaking, civic, professional, etc.....	12	686,391	240,316	458,116	174,391	151,385

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

Source: IRS, Statistics of Income Division, May 2007.

Industry's share of foreign tax credit [1]
100.0
0.1
2.5
1.2
*0.8
*0.1
0.5
*0.1
0.0
0.0
0.0
0.0
66.2
4.1
2.3
*0.1
*0.2
0.1
*0.0
0.2
1.2
0.0
26.9
15.5
9.7
5.7
0.2
0.0
0.8
1.2
1.7
5.8
1.9
3.1
2.2
0.9
0.0
1.1
3.7
2.8
0.2
0.0
0.2
2.5
0.4
0.0
0.4
1.7
0.9
0.0
*0.0
*0.0
0.2
*0.4
0.2
0.4
0.1

*0.0
*0.1

0.3
4.7

3.6
0.5
0.5

*0.0
0.1

11.1
11.0

0.0
*0.0
0.0
0.5
3.2
6.5
0.6
0.7
0.0
0.0
0.0

11.2
0.9
8.8

0.3

0.0
0.1
0.8
0.1
0.7
0.3
*0.0

0.3

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2002: U.S. and Foreign-Source
Foreign Tax Credit, and Industry Share of Foreign Tax Credit, by Major and Selected
[All figures are estimates based on a sample--money amounts are in thousand]

Major and selected minor industry	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)
All industries.....	4,767	343,851,050	121,538,682	160,855,609
Agriculture, forestry, fishing, and hunting.....	295	159,575	53,038	20,625
Mining.....	86	3,652,660	1,332,879	3,109,073
Oil and gas extraction.....	49	1,518,183	536,899	823,313
Coal mining, metal ore mining.....	7	*536,811	*199,913	*666,564
Nonmetallic minerals.....	8	*239,277	*93,248	*94,334
Support activities for mining.....	23	1,358,390	502,819	1,524,861
Utilities.....	20	7,675,481	2,696,626	1,283,592
Construction.....	115	890,833	309,884	85,109
Construction of buildings.....	26	599,073	209,895	16,543
Heavy and civil engineering construction.....	47	232,714	79,942	45,708
Special trade contractors.....	42	59,045	20,047	22,858
Manufacturing.....	1,028	156,577,713	55,499,456	105,173,560
Food manufacturing.....	69	8,225,484	2,886,860	4,015,069
Beverage and tobacco products.....	16	17,447,351	6,106,901	6,984,274
Tobacco manufacturing.....	4	*10,961,538	*3,835,496	*3,396,852
Textile mills and textile product mills	7	*131,904	*46,556	*102,291
Apparel manufacturing.....	35	1,340,289	468,920	339,388
Leather and allied product manufacturing.....	7	*129,068	*45,090	*47,546
Wood product manufacturing.....	11	244,741	85,368	4,843
Paper manufacturing.....	17	2,820,717	1,009,345	1,704,502
Printing and related support activities.....	25	500,079	174,959	36,094
Petroleum and coal products manufacturing.....	19	27,931,082	10,051,558	25,062,453
Chemical manufacturing.....	166	39,027,065	13,746,078	23,944,121
Pharmaceutical and medicine manufacturing.....	35	22,998,094	8,105,224	13,233,231
Other chemical manufacturing.....	131	16,028,971	5,640,854	10,710,889
Plastics and rubber products manufacturing.....	35	761,357	265,786	217,154
Nonmetallic mineral product manufacturing.....	38	889,589	310,880	208,366
Primary metal manufacturing.....	18	1,132,697	399,835	961,810
Fabricated metal products.....	88	4,669,471	1,635,648	2,019,442
Machinery manufacturing.....	123	5,259,004	1,854,083	3,959,830
Computer and electronic product manufacturing.....	126	19,348,457	7,171,626	20,410,667
Electrical equipment, appliance and component manufacturing.....	74	6,556,099	2,232,772	5,290,662
Transportation equipment manufacturing.....	57	14,612,545	5,054,640	7,102,643
Motor vehicles and related manufacturing.....	32	7,314,594	2,567,761	5,512,373
Other transportation equipment manufacturing.....	25	7,297,951	2,486,880	1,590,270
Furniture and related products.....	10	567,262	198,168	113,687
Miscellaneous manufacturing and manufacturing not allocable.....	86	4,983,450	1,754,385	2,648,717
Wholesale and retail trade.....	761	34,295,289	12,066,655	5,112,152
Wholesale trade.....	586	11,855,930	4,212,716	3,558,688
Durable goods.....	398	2,672,941	992,503	980,732
Machinery, equipment, and supplies.....	35	685,778	239,727	97,413
Other miscellaneous durable goods.....	364	1,987,163	752,776	883,319

Nondurable goods.....	188	9,182,989	3,220,213	2,577,956
Drugs, chemicals, and allied products.....	37	5,735,273	2,014,679	1,145,877
Groceries and related products.....	45	250,497	86,941	16,237
Petroleum and petroleum products.....	7	*8,991	*3,068	*1,326
Other miscellaneous nondurable goods.....	99	3,188,228	1,115,524	1,414,515
Retail trade.....	175	22,439,359	7,853,939	1,553,464
Motor vehicle, parts dealers, and gas stations.....	15	185,391	64,707	94,666
Furniture and home furnishing stores	3	*102,793	*35,877	*73,154
Building materials, garden equipment, and supplies.....	20	*4,424,425	*1,548,425	*38,707
Food and beverages stores.....	19	158,974	55,572	4,102
Apparel and accessory stores.....	19	2,742,758	959,679	687,856
General merchandise stores.....	4	*10,722,764	*3,753,122	*275,325
Miscellaneous retail trade.....	95	4,102,254	1,436,557	379,654
Transportation and warehousing.....	50	4,934,307	1,795,321	1,140,954
Air, rail, and water transportation.....	14	405,331	210,895	202,811
Water transportation.....	8	*148,057	*52,570	*78,418
Air and rail transportation.....	6	*257,274	*158,325	*124,393
Pipeline transportation, other transportation and warehousing.....	36	4,528,976	1,584,426	938,143
Information.....	300	24,522,670	8,589,210	12,526,820
Publishing (except internet), motion picture, and sound recording.....	163	18,307,667	6,413,815	8,769,917
Broadcasting, internet publishing.....	74	1,305,981	458,535	1,095,879
Telecommunications.....	19	3,228,947	1,128,561	2,095,307
Internet service providers, web search portals, and data processing services.....	5	*923,363	*323,072	*387,920
Other information services.....	40	756,712	265,226	177,797
Finance, insurance, real estate, and rental and leasing.....	686	49,472,003	17,581,766	17,205,214
Finance and insurance.....	396	49,262,488	17,511,112	17,139,053
Commercial banking and other depository credit agencies.....	27	322,902	111,935	23,962
Commercial banking.....	6	*86,796	*30,322	*22,649
Depository credit agencies other than banks.....	21	236,106	81,613	1,313
Nondepository credit intermediation.....	42	5,511,975	1,929,158	1,186,996
Securities, commodity contracts, and other.....	61	12,735,698	4,508,009	6,650,890
Insurance and related activities.....	236	29,622,398	10,582,674	8,329,720
Insurance agencies and brokerages.....	12	2,271,278	794,973	912,135
Funds, trusts, and other financial vehicles.....	30	1,069,515	379,336	947,485
Real estate and rental and leasing.....	290	209,515	70,654	66,161
Real estate.....	277	162,849	54,333	54,074
Rentals and leasing.....	13	46,666	16,321	12,087
Services.....	1,425	61,670,519	21,613,846	15,198,509
Professional, scientific, and technical services.....	413	5,168,595	1,815,000	1,956,688
Management of holding companies.....	809	48,955,350	17,141,635	10,710,619
Administrative and support and waste management and remediation.....	61	1,487,883	533,466	743,875
Education services, health care, and social assistance.....	35	1,323,984	462,840	98,735
Arts, entertainment, and recreation.....	13	175,121	60,827	139,339
Accommodation and food services.....	49	4,161,022	1,461,140	1,451,535
Accommodation.....	17	1,496,155	528,464	225,321
Food services and drinking places.....	32	2,664,866	932,676	1,226,215
Other services.....	45	398,564	138,940	97,718

Repair and maintenance services.....	31	*24,088	*8,046	*8,353
Personal services, religious, grantmaking, civic, professional, etc.....	14	374,476	130,893	89,365

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

[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.

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

Source: IRS, Statistics of Income Division, August 2006.

Source Income and Taxes,
 and Minor Industry
 [in thousands of dollars]

Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
41,483,106	42,419,115	100.0
2,640	3,256	0.0
1,233,871	928,046	2.2
333,248	271,118	0.6
*305,023	*176,871	*0.4
*32,796	*28,234	*0.1
562,804	451,823	1.1
99,832	176,658	0.4
21,970	17,102	0.0
3,280	3,157	0.0
14,014	9,104	0.0
4,676	4,842	0.0
27,362,642	29,439,519	69.4
1,279,948	1,225,138	2.9
1,908,706	1,863,305	4.4
*891,612	*879,030	*2.1
*24,676	*23,818	*0.1
107,942	75,455	0.2
*5,046	*5,502	*0.0
1,013	797	0.0
610,247	551,239	1.3
10,980	10,097	0.0
8,972,631	8,562,653	20.2
5,485,977	6,135,897	14.5
2,937,794	3,157,375	7.4
2,548,183	2,978,522	7.0
68,218	67,038	0.2
62,377	58,892	0.1
275,118	227,695	0.5
549,466	655,771	1.5
1,160,685	1,104,513	2.6
3,311,412	5,375,927	12.7
1,492,793	1,432,300	3.4
1,541,813	1,580,652	3.7
1,184,847	1,212,678	2.9
356,967	367,974	0.9
35,446	32,701	0.1
458,147	450,128	1.1
1,255,809	1,287,796	3.0
915,123	907,352	2.1
204,620	203,740	0.5
28,752	28,094	0.1
175,868	175,646	0.4

710,502	703,612	1.7
278,642	332,288	0.8
3,738	4,516	0.0
*278	*257	*0.0
427,845	366,551	0.9
340,686	380,444	0.9
34,231	32,520	0.1
*20,653	*21,800	*0.1
*16,534	*13,421	*0.0
1,371	808	0.0
92,132	148,406	0.3
*52,183	*50,940	*0.1
123,581	112,549	0.3
143,543	113,059	0.3
50,901	23,897	0.1
*31,054	*12,405	*0.0
*19,847	*11,492	*0.0
92,642	89,163	0.2
2,380,642	2,686,388	6.3
1,620,109	1,711,298	4.0
216,999	369,566	0.9
405,011	453,529	1.1
*98,411	*118,356	*0.3
40,111	33,640	0.1
3,708,041	3,216,757	7.6
3,695,021	3,200,661	7.5
1,556	1,555	0.0
*1,348	*1,346	*0.0
209	209	0.0
178,403	182,320	0.4
1,403,818	1,576,070	3.7
1,824,492	1,155,612	2.7
350,442	318,749	0.8
286,752	285,105	0.7
13,020	16,096	0.0
11,034	14,184	0.0
1,987	1,912	0.0
5,274,117	4,550,535	10.7
583,353	418,124	1.0
4,029,531	3,471,665	8.2
138,468	119,327	0.3
20,669	19,782	0.0
43,112	43,182	0.1
426,559	447,591	1.1
44,729	40,845	0.1
381,830	406,747	1.0
32,425	30,864	0.1

*536	*535	*0.0
31,889	30,330	0.1

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2001: U.S. and Foreign-Source
Foreign Tax Credit, and Industry Share of Foreign Tax Credit, by Major and Selected
[All figures are estimates based on a sample--money amounts are in thousand]

Major and selected minor industry	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)
All industries.....	5,478	368,071,310	129,339,728	164,753,343
Agriculture, forestry, fishing, and hunting.....	331	618,196	213,254	335,865
Mining.....	131	4,178,371	1,505,948	2,511,835
Oil and gas extraction.....	96	971,449	344,307	650,100
Coal mining and metal ore mining.....	11	635,946	236,049	701,504
Nonmetallic minerals.....	8	*355,551	*124,613	*48,325
Support activities for mining.....	16	2,215,426	800,979	1,111,907
Utilities.....	15	6,408,330	2,242,916	1,441,523
Construction.....	235	1,096,362	383,347	79,139
Building, developing, and general contracting.....	185	620,585	217,001	21,901
Heavy construction.....	31	361,592	126,703	8,862
Special trade contractors.....	18	114,185	39,643	48,376
Manufacturing.....	911	178,044,366	62,452,071	98,292,466
Food manufacturing.....	51	5,994,502	2,109,540	2,959,926
Beverage and tobacco products.....	14	18,597,427	6,509,239	8,231,442
Tobacco manufacturing.....	4	*11,370,569	*3,979,699	*4,416,143
Textile mills and textile product mills	6	*133,034	*46,411	*145,491
Apparel manufacturing.....	40	1,333,644	471,417	409,692
Leather and allied product manufacturing.....	6	*108,146	*37,712	*55,715
Wood product manufacturing.....	10	887,360	310,280	397,154
Paper manufacturing.....	18	3,854,569	1,349,902	1,549,830
Printing and related support activities.....	13	594,275	207,900	60,433
Petroleum and coal products manufacturing.....	22	49,469,709	17,326,338	29,573,067
Chemical manufacturing.....	139	42,950,033	14,945,402	18,703,028
Pharmaceutical and medicine manufacturing.....	56	24,958,556	8,636,726	9,523,426
Other chemical manufacturing.....	84	17,991,477	6,308,676	9,179,602
Plastics and rubber products manufacturing.....	39	1,631,850	586,996	1,220,676
Nonmetallic mineral product manufacturing.....	38	1,013,060	354,787	277,090
Primary metal manufacturing.....	16	2,380,026	872,295	1,870,802
Fabricated metal products.....	67	4,079,575	1,429,897	1,607,865
Machinery manufacturing.....	114	6,108,055	2,145,114	3,957,708
Computer and electronic product manufacturing.....	110	13,659,390	4,971,378	15,722,129
Electrical equipment, appliance and component manufacturing.....	73	7,581,998	2,572,345	5,338,140
Transportation equipment manufacturing.....	50	12,580,213	4,421,259	4,262,251
Motor vehicles and related manufacturing.....	26	5,057,187	1,783,884	2,487,087
Other transportation equipment manufacturing.....	24	7,523,026	2,637,375	1,775,164
Furniture and related products.....	11	427,306	150,669	187,190
Miscellaneous manufacturing and manufacturing not allocable.....	72	4,660,194	1,633,191	1,762,837
Wholesale and retail trade.....	586	33,519,117	11,760,429	4,639,937
Wholesale trade.....	425	10,791,659	3,805,553	3,234,051
Durable goods.....	288	3,538,389	1,235,498	459,366
Machinery, equipment, and supplies.....	56	242,147	83,844	16,594
Other miscellaneous durable goods.....	232	3,296,242	1,151,654	442,772

Nondurable goods.....	136	7,253,270	2,570,055	2,774,685
Drugs, chemicals, and allied products.....	32	3,749,991	1,327,070	930,681
Groceries and related products.....	11	36,023	12,477	15,527
Petroleum and petroleum products.....	13	940,011	340,338	872,917
Other miscellaneous nondurable goods.....	80	2,527,245	890,170	955,560
Retail trade.....	162	22,727,458	7,954,876	1,405,886
Motor vehicle, parts dealers, and gas stations.....	17	60,564	21,170	9,137
Furniture and home furnishing stores	3	*163,385	*57,023	*3,592
Building materials, garden equipment, and supplies.....	5	*3,714,930	*1,300,137	*37,963
Food and beverages stores.....	9	*1,411,420	*493,803	*82,282
Apparel and accessory stores.....	17	2,355,634	825,094	400,467
General merchandise stores.....	7	*11,919,315	*4,171,642	*406,637
Miscellaneous retail trade.....	103	3,102,210	1,086,007	465,809
Transportation and warehousing.....	78	4,597,408	1,610,850	787,855
Air, rail, and water transportation.....	15	501,438	178,083	360,670
Water transportation.....	9	*464,007	*163,263	*330,968
Air and rail transportation.....	6	*37,431	*14,821	*29,702
Other transportation and warehousing.....	63	4,095,970	1,432,766	427,185
Information.....	299	32,409,068	11,354,798	13,279,995
Publishing, motion picture, and sound recording.....	166	17,829,386	6,257,618	8,558,477
Broadcasting and telecommunications.....	115	11,540,310	4,032,817	3,122,413
Information services and data processing services.....	18	3,039,371	1,064,364	1,599,105
Finance, insurance, real estate, and rental and leasing.....	958	51,511,435	18,281,286	20,350,486
Finance and insurance.....	504	50,668,169	17,988,013	20,278,338
Commercial banking and other depository credit agencies.....	35	787,212	274,248	162,603
Commercial banking.....	10	340,990	119,136	74,345
Depository credit agencies other than banks.....	25	446,222	155,112	88,258
Nondepository credit intermediation.....	20	5,903,327	2,065,244	1,080,005
Securities, commodity contracts, and other.....	151	15,179,972	5,348,541	8,794,440
Insurance and related activities.....	242	28,043,522	10,031,372	9,644,044
Insurance agencies and brokerages.....	9	*1,464,906	*513,596	*542,329
Funds, trusts, and other financial vehicles.....	57	754,135	268,608	597,245
Real estate and rental and leasing.....	454	843,266	293,272	72,149
Real estate.....	426	242,530	82,318	29,072
Rentals and leasing.....	27	600,736	210,954	43,076
Services.....	1,934	55,688,657	19,534,832	23,034,241
Professional, scientific, and technical services.....	378	5,766,705	2,029,245	2,517,884
Management of holding companies.....	905	41,496,159	14,537,685	17,338,629
Administrative and support and waste management and remediation.....	97	2,999,328	1,064,471	1,501,665
Education services, health care, and social assistance.....	241	1,132,987	395,932	75,173
Arts, entertainment, and recreation.....	231	257,820	89,629	150,375
Accommodation and food services.....	66	3,577,051	1,257,435	1,373,721
Accommodation.....	14	653,528	234,999	289,769
Food services and drinking places.....	52	2,923,523	1,022,436	1,083,952
Other services.....	15	458,607	160,435	76,794
Repair and maintenance services.....	4	*3,464	*1,166	*508
Personal services, religious, grantmaking, civic, professional, etc.....	11	*455,143	*159,270	*76,285

* Data should be used with caution because of the small number of sample returns on which they were based.
[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.
Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Bulletin, Fall 2005, Publication 1136. (Rev. 12-05.)

Source Income and Taxes,
 and Minor Industry
 [in thousands of dollars]

Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
44,505,156	41,358,458	100.0
107,431	89,089	0.2
911,811	733,744	1.8
228,643	213,636	0.5
330,450	186,777	0.5
*16,199	*12,628	*0.0
336,519	320,703	0.8
323,139	348,432	0.8
19,361	17,389	0.0
5,208	4,995	0.0
3,334	2,695	0.0
10,818	9,699	0.0
30,038,255	27,516,993	66.5
981,236	880,595	2.1
2,488,315	2,459,547	5.9
*1,504,927	*1,481,636	*3.6
*42,739	*40,331	*0.1
37,552	124,246	0.3
*10,521	*6,780	*0.0
52,090	46,970	0.1
410,344	407,608	1.0
19,991	19,515	0.0
12,696,851	9,991,472	24.2
4,813,945	4,924,110	11.9
2,329,887	2,279,434	5.5
2,484,058	2,644,677	6.4
358,679	365,233	0.9
62,985	61,412	0.1
594,879	613,919	1.5
533,461	504,034	1.2
1,301,369	1,216,682	2.9
3,153,463	3,464,528	8.4
1,036,332	1,014,780	2.5
952,157	955,360	2.3
486,320	484,147	1.2
465,837	471,212	1.1
69,477	44,047	0.1
421,868	375,824	0.9
1,282,789	1,217,807	2.9
907,977	884,950	2.1
88,793	80,696	0.2
3,495	2,868	0.0
85,298	77,828	0.2

819,184	804,253	1.9
266,861	261,141	0.6
4,991	3,005	0.0
299,636	300,260	0.7
247,696	239,848	0.6
374,812	332,857	0.8
3,591	2,636	0.0
*488	*488	*0.0
*10,045	*10,485	*0.0
*9,657	*9,708	*0.0
121,644	106,736	0.3
*98,710	*95,323	*0.2
130,678	107,481	0.3
123,043	122,344	0.3
38,763	46,654	0.1
*34,163	*42,403	*0.1
*4,601	*4,251	*0.0
84,280	75,690	0.2
2,671,044	2,964,028	7.2
1,560,612	1,769,968	4.3
618,606	750,784	1.8
491,826	443,277	1.1
3,989,308	3,103,849	7.5
3,978,012	3,093,475	7.5
38,149	39,171	0.1
14,868	15,891	0.0
23,281	23,280	0.1
289,203	315,798	0.8
1,803,039	1,530,564	3.7
1,651,711	1,008,457	2.4
*142,776	*131,500	*0.3
195,910	199,485	0.5
11,296	10,374	0.0
7,023	6,251	0.0
4,273	4,122	0.0
5,038,974	5,244,781	12.7
429,656	515,115	1.2
3,971,638	3,862,923	9.3
184,010	355,177	0.9
16,496	16,343	0.0
34,842	34,607	0.1
374,384	435,307	1.1
43,398	76,271	0.2
330,986	359,036	0.9
27,949	25,307	0.1
*162	*122	*0.0
*27,787	*25,185	*0.1

U.S. Corporation Income Tax Returns with a Foreign Tax Credit, 2000: U.S. and Foreign-Source
Foreign Tax Credit, and Industry Share of Foreign Tax Credit, by Major and Selected
[All figures are estimates based on a sample--money amounts are in thousand]

Major and selected minor industry	Number of returns	Income subject to U.S. tax	U.S. income tax before credits	Foreign-source taxable income (less loss)
All industries.....	5,917	462,322,632	163,009,304	196,675,289
Agriculture, forestry, fishing, and hunting.....	151	217,074	74,427	6,683
Mining.....	128	3,857,116	1,391,268	2,692,785
Oil and gas extraction.....	70	1,106,417	397,481	620,341
Coal mining and metal ore mining.....	10	606,239	229,271	642,057
Nonmetallic minerals.....	9	*960,568	*338,503	240,621
Support activities for mining.....	40	1,183,892	426,012	1,189,766
Utilities.....	23	7,690,603	2,703,256	980,638
Construction.....	193	1,066,624	372,762	176,755
Building, developing, and general contracting.....	119	518,792	181,163	145,156
Heavy construction.....	18	435,008	152,103	20,337
Special trade contractors.....	36	106,916	37,584	10,507
Manufacturing.....	1,272	232,628,653	82,087,896	120,771,799
Food manufacturing.....	55	8,961,233	3,139,483	3,225,986
Beverage and tobacco products.....	15	16,175,217	5,660,885	6,901,045
Tobacco manufacturing.....	4	*11,169,743	*3,909,020	*4,243,590
Textile mills and textile product mills	22	598,484	209,108	128,634
Apparel manufacturing.....	40	1,414,230	498,553	396,326
Leather and allied product manufacturing.....	11	259,688	90,796	55,266
Wood product manufacturing.....	9	*909,630	*318,087	*48,217
Paper manufacturing.....	30	5,697,148	1,995,374	1,896,928
Printing and related support activities.....	13	587,309	207,051	43,775
Petroleum and coal products manufacturing.....	25	60,362,676	21,307,715	32,460,253
Chemical manufacturing.....	217	36,934,043	12,990,202	17,964,934
Pharmaceutical and medicine manufacturing.....	59	22,655,140	7,951,606	9,623,141
Other chemical manufacturing.....	159	14,278,903	5,038,596	8,341,794
Plastics and rubber products manufacturing.....	66	1,792,918	626,819	720,901
Nonmetallic mineral product manufacturing.....	42	1,465,878	514,402	373,759
Primary metal manufacturing.....	24	1,523,553	541,693	1,311,864
Fabricated metal products.....	92	6,670,202	2,333,298	1,954,277
Machinery manufacturing.....	169	8,927,941	3,127,178	4,518,776
Computer and electronic product manufacturing.....	206	44,113,756	15,610,527	35,135,487
Electrical equipment, appliance and component manufacturing.....	64	10,439,993	3,565,636	3,791,590
Transportation equipment manufacturing.....	68	19,584,768	7,175,240	7,766,903
Motor vehicles and related manufacturing.....	44	9,615,433	3,667,419	5,525,692
Other transportation equipment manufacturing.....	24	9,969,335	3,507,820	2,241,211
Furniture and related products.....	15	770,196	269,230	57,007
Miscellaneous manufacturing and manufacturing not allocable.....	86	5,439,791	1,906,620	2,019,872
Wholesale and retail trade.....	646	33,503,036	11,839,554	5,937,359
Wholesale trade.....	478	13,473,822	4,827,682	3,953,367
Durable goods.....	323	6,891,420	2,408,230	728,740
Machinery, equipment, and supplies.....	77	355,076	124,795	46,342
Other miscellaneous durable goods.....	246	6,536,344	2,283,435	682,398

Nondurable goods.....	155	6,582,401	2,419,452	3,224,627
Drugs, chemicals, and allied products.....	29	2,317,335	846,337	901,771
Groceries and related products.....	12	97,740	34,872	70,378
Petroleum and petroleum products.....	13	1,212,829	431,587	1,210,662
Other miscellaneous nondurable goods.....	101	2,954,498	1,106,655	1,041,817
Retail trade.....	167	20,029,214	7,011,872	1,983,992
Motor vehicle, parts dealers, and gas stations.....	33	95,296	33,383	29,844
Furniture and home furnishing stores	3	*160,846	*56,276	*4,553
Building materials, garden equipment, and supplies.....	4	*3,427,098	*1,199,462	*31,488
Food and beverages stores.....	6	*220,433	*77,027	*85,654
Apparel and accessory stores.....	43	3,416,514	1,195,962	682,633
General merchandise stores.....	4	*10,047,113	*3,516,491	*516,273
Miscellaneous retail trade.....	74	2,661,914	933,272	633,548
Transportation and warehousing.....	103	7,262,033	2,543,351	1,607,888
Air, rail, and water transportation.....	27	1,588,959	559,106	520,493
Water transportation.....	7	*140,869	*51,576	*94,056
Air and rail transportation.....	20	1,448,089	507,530	426,437
Pipeline transportation.....	3	*24,175	*8,375	*21,273
Other transportation and warehousing.....	73	5,648,899	1,975,871	1,066,122
Information.....	178	42,672,398	15,129,030	13,973,523
Publishing, motion picture, and sound recording.....	130	19,412,766	6,942,442	9,277,469
Broadcasting and telecommunications.....	30	20,756,101	7,305,568	3,786,901
Information services and data processing services.....	18	2,503,531	881,020	909,153
Finance, insurance, real estate, and rental and leasing.....	917	75,120,680	26,436,799	28,380,475
Finance and insurance.....	508	74,050,963	26,064,909	28,314,745
Commercial banking and other depository credit agencies.....	24	617,132	215,865	72,812
Commercial banking.....	6	*389,221	*136,869	*72,076
Depository credit agencies other than banks.....	18	227,911	78,996	737
Nondepository credit intermediation.....	42	9,087,581	3,182,366	1,708,705
Securities, commodity contracts, and other.....	154	22,730,684	8,023,597	17,672,980
Insurance and related activities.....	266	41,516,757	14,607,766	8,827,234
Insurance agencies and brokerages.....	11	1,342,009	470,201	489,544
Funds, trusts, and other financial vehicles.....	22	98,809	35,314	33,014
Real estate and rental and leasing.....	409	1,069,717	371,890	65,730
Real estate.....	340	253,848	86,253	20,533
Rentals and leasing.....	70	815,869	285,638	45,198
Services.....	2,304	58,304,394	20,430,957	22,147,362
Professional, scientific, and technical services.....	669	6,657,279	2,328,812	2,216,789
Management of holding companies.....	1,105	42,095,120	14,747,325	17,422,975
Administrative and support and waste management and remediation.....	59	1,702,228	601,334	648,601
Education services, health care, and social assistance.....	223	2,065,570	722,254	294,877
Arts, entertainment, and recreation.....	17	341,442	125,975	124,859
Accommodation and food services.....	134	4,967,924	1,740,004	1,380,128
Accommodation.....	21	1,680,337	589,795	415,806
Food services and drinking places.....	113	3,287,588	1,150,209	964,322
Other services.....	97	474,830	165,254	59,132
Repair and maintenance services.....	65	*31,526	*10,464	*438
Personal services, religious, grantmaking, civic, professional, etc.....	32	443,304	154,791	58,694

* Data should be used with caution because of the small number of sample returns on which they were based.
[1] Equals each industry's foreign tax credit divided by the total foreign tax credit claimed for all industries.
Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Bulletin, Fall 2004, Publication 1136. (Rev. 12-04.)

Source Income and Taxes,
 and Minor Industry
 [in millions of dollars]

Current-year foreign taxes	Foreign tax credit	Industry's share of foreign tax credit [1]
52,513,722	48,355,433	100.0
1,044	1,394	0.0
1,075,686	780,661	1.6
242,306	191,092	0.4
395,212	170,963	0.4
*79,224	*78,205	*0.2
358,944	340,400	0.7
132,002	166,828	0.3
49,936	51,674	0.1
43,355	45,192	0.1
5,094	4,423	0.0
1,483	2,054	0.0
36,292,166	32,613,017	67.4
1,090,147	1,029,571	2.1
2,364,244	2,262,251	4.7
*1,411,764	*1,402,135	*3.1
32,968	32,929	0.1
171,210	101,725	0.2
9,338	9,096	0.0
*11,616	*7,845	*0.0
626,307	608,349	1.3
13,617	13,153	0.0
13,159,548	10,984,614	22.7
5,408,488	4,809,045	9.9
2,589,990	2,414,126	5.0
2,818,498	2,394,919	5.0
211,554	235,848	0.5
102,727	114,556	0.2
321,029	274,676	0.6
655,030	629,625	1.3
1,408,475	1,282,692	2.7
7,414,362	6,745,932	14.0
746,381	951,258	2.0
2,007,838	1,950,799	4.0
1,579,621	1,522,086	3.1
428,217	428,713	0.9
21,893	19,011	0.0
515,390	550,043	1.1
1,479,662	1,247,176	2.6
1,069,092	877,549	1.8
127,101	116,481	0.2
7,323	7,294	0.0
119,779	109,186	0.2

941,991	761,069	1.6
310,577	285,355	0.6
23,994	24,287	0.1
289,802	222,843	0.5
317,618	228,584	0.5
410,571	369,626	0.8
9,694	8,481	0.0
*847	*776	*0.0
*8,530	*11,015	*0.0
*9,165	*9,234	*0.0
131,539	119,551	0.2
*132,441	*120,035	*0.2
118,355	100,535	0.2
278,747	267,237	0.6
59,966	60,264	0.1
*24,281	*24,805	*0.1
35,685	35,459	0.1
*3,450	*3,299	*0.0
215,331	203,674	0.4
2,641,194	3,069,696	6.3
1,900,064	2,344,580	4.8
615,220	621,721	1.3
125,910	103,395	0.2
4,613,960	4,773,821	9.9
4,602,750	4,765,720	9.9
20,384	19,800	0.0
*20,271	*19,687	*0.0
113	113	0.0
490,999	430,283	0.9
2,964,614	3,202,777	6.6
1,111,175	1,103,657	2.3
171,716	155,131	0.3
15,578	9,203	0.0
11,210	8,102	0.0
6,580	3,078	0.0
4,631	5,024	0.0
5,949,320	5,383,927	11.1
500,077	395,635	0.8
4,652,423	4,271,883	8.8
218,940	185,321	0.4
88,947	69,802	0.1
35,322	35,679	0.1
435,364	411,624	0.9
135,904	100,310	0.2
299,460	311,314	0.6
18,246	13,983	0.0
*52	*52	*0.0
18,194	13,930	0.0