

2013 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
		Total [4]	Wholesale trade	Retail trade																	
Returns of active corporations:																					
Number of returns.....	5,887,804	136,493	35,603	7,845	695,261	242,755	960,845	387,026	573,819	219,600	127,107	243,961	642,008	901,714	58,604	283,361	56,494	457,620	125,763	309,204	383,567
Returns with alternative minimum tax items:																					
Number of returns.....	10,222	199	210	94	890	1,521	1,905	1,145	761	460	350	1,093	700	899	898	196	46	485	41	221	195
Total assets.....	7,137,890,267	5,162,056	368,929,588	507,065,620	60,966,644	482,791,159	204,760,895	182,841,194	21,919,701	39,995,696	149,312,525	4,060,346,646	133,101,146	77,798,181	931,011,362	34,898,274	1,152,834	16,108,748	11,233,287	37,547,333	16,738,312
Business receipts.....	1,460,869,687	10,464,680	109,579,080	154,400,069	42,073,463	347,575,357	266,799,986	210,250,959	56,549,027	24,110,045	71,178,480	271,117,563	41,370,983	41,465,396	8,732,375	22,301,394	1,385,448	14,244,156	7,293,616	22,441,840	4,336,154
Bad debts.....	17,682,934	*2,067	16,290	742,156	26,449	638,105	253,271	201,227	52,045	39,196	474,093	12,035,640	270,260	82,260	2,835,197	57,457	*8,791	118,829	12,476	43,126	17,270
Depreciation.....	77,105,088	257,160	11,034,509	21,826,359	962,004	9,077,936	4,298,903	3,507,622	791,881	1,785,905	6,516,333	4,732,572	10,232,087	963,877	2,717,344	528,679	26,015	439,010	522,743	1,012,989	170,665
Amortization.....	16,958,778	9,076	5,708,242	1,108,796	235,137	2,882,271	738,841	613,093	125,748	124,031	1,753,415	1,659,193	451,597	644,751	811,870	344,330	*36,012	171,209	130,281	100,065	49,659
Depletion.....	6,634,716	4,228	5,911,827	182,338	76,382	180,861	*116,145	*116,145	[1]	*111	141	115,817	*85	*2,159	44,630	0	0	0	0	0	*4
Net income.....	91,360,296	721,542	7,575,254	5,081,882	1,955,129	11,083,979	4,301,990	3,335,499	966,491	1,345,704	7,006,889	35,818,967	4,891,503	2,485,026	5,715,130	934,409	56,465	463,646	434,686	1,496,645	280,431
Income tax.....	3,255,575	*915	1,771,689	15	29,999	227,408	95,504	79,318	16,185	3,064	30,428	847,911	5,929	10,566	214,462	*1,385	*4,926	*1	8,958	*2,795	8,958
Alternative minimum tax.....	4,197,924	9,338	652,874	273,154	41,339	430,623	120,912	102,308	18,604	26,560	116,234	2,096,752	102,752	43,286	290,290	21,224	1,803	12,278	7,794	33,324	7,295
Total income tax after credits [2].....	4,756,190	4,167	933,557	218,736	67,759	463,571	134,309	110,591	23,718	25,876	127,831	2,218,593	103,278	47,704	337,102	21,538	1,803	13,028	4,387	23,841	9,109
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986.....	-1,194,031	-18,508	-141,951	-459,472	-2,312	-182,740	-98,956	-81,702	-17,254	-31,251	-479,197	69,453	183,370	-14,718	15,220	3,649	-309	11,800	-15,341	-20,342	-13,028
Amortization of certified pollution control facilities after 1986.....	*377,237	0	0	377,539	0	0	*302	*302	0	0	0	*[1]	0	0	0	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986.....	65,387	0	76,770	-3,067	-408	-9,016	758	758	0	0	0	0	0	0	349	0	0	0	0	0	0
Amortization of circulation expenses.....	[1]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	[1]	0	0
Adjusted gain or loss.....	-838,133	-16,587	-144,917	-129,280	-8,746	-78,044	-53,864	-31,267	-22,998	-8,383	-83,919	-160,024	-62,216	-13,343	-48,617	-16,686	-40	-2,255	-4,662	-4,502	-2,066
Long-term contracts.....	49,688	0	[1]	0	20,076	*18,145	0	0	0	0	0	-1	0	11	1	*11,457	0	0	0	0	0
Merchant marine capital construction funds.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section 83(b) deduction.....	1,941,585	0	0	0	0	0	0	0	0	0	0	1,941,585	0	0	0	0	0	0	0	0	0
Tax shelter farm activities.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities.....	5,330	0	*18	0	-1,093	*47	-92	-92	0	-1	*15	*780	*5,849	*59	*185	0	0	[1]	0	0	0
Certain loss limitations.....	3	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
Depletion.....	3,944,266	0	3,417,008	20,116	*15,682	161,844	249,348	249,348	0	0	*1	1,431	7	*59	78,769	*[1]	0	0	0	0	0
Tax exempt interest from private activity bonds issued after 8/7/96.....	271,357	0	0	1	371	*25	0	0	0	*53	0	263,411	0	0	7,487	*8	0	0	0	0	0
Intangible drilling costs.....	4,069,424	7,493	3,359,257	372,469	73,852	45	0	0	0	0	177,479	0	0	0	78,829	0	0	0	0	0	0
Other adjustments.....	-406,399	-4,427	-103,785	-27,832	-12,142	-118,730	-39,866	-33,170	-6,696	-3,940	-26,486	-161,683	-19,560	-7,570	-59,967	-6,218	*351	-1,772	-1,890	-7,189	-2,951
Adjusted current earnings adjustment after excess.....	7,183,508	1,209	504,273	235,038	107,906	1,188,455	242,742	206,661	36,081	28,630	-19,370	3,570,817	38,818	11,738	1,151,355	6,246	*171	25,672	*925	77,598	*11,285
Alternative minimum taxable income before alternative tax net operating loss deduction.....	101,607,033	686,291	12,777,712	5,381,764	1,747,708	11,950,416	4,554,232	3,602,122	952,109	1,322,700	6,389,262	39,506,379	4,649,176	2,366,523	6,596,553	926,482	55,936	478,215	413,420	1,536,804	267,448
Alternative tax net operating loss deduction.....	66,429,777	630,208	1,955,782	4,006,502	1,362,678	8,948,851	3,419,775	2,660,226	759,549	1,152,873	5,707,923	25,862,626	4,089,568	2,067,630	4,328,165	806,374	45,717	383,117	369,362	1,261,000	211,626
Alternative minimum tax foreign tax credit.....	1,566,798	0	1,226,205	1,545	*1	85,346	72,644	66,635	*6,010	1,349	13,987	133,708	*13	7,208	8,329	*125	0	1,936	*872	13,297	92
Tentative minimum tax.....	5,456,920	10,253	937,604	273,158	70,944	598,741	144,622	116,396	28,227	29,625	120,872	2,664,914	108,681	47,346	443,249	22,604	1,803	13,913	7,816	40,682	10,090

Detail may not add to total because of rounding.

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

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

[2] Credits include foreign tax, american somoa economic development, credit to holders of tax credit bonds, employer social security and medicare taxes, clean renewable energy bond, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond, clean renewable energy bond, and gulf bond credits. Credits may or may not be shown separately.

[3] All sectors includes "Not Allocable" which is not shown separately.

[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Source: Internal Revenue Service, Statistics of Income, Corporation Income Tax Returns, 2015.

2012 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Agriculture, forestry, fishing, and hunting						Wholesale and retail trade			Selected sectors										Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
		Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)												
Returns of active corporations:																										
Number of returns.....	5,840,821	137,299	38,915	6,385	687,132	247,231	958,094	387,629	570,466	211,276	119,324	244,835	642,055	892,576	52,779	279,392	56,523	451,959	123,552	302,724	388,264					
Returns with alternative minimum tax items:																										
Number of returns.....	11,812	141	498	74	1,413	1,722	2,261	1,454	807	344	437	1,023	616	1,066	759	173	28	471	142	217	428					
Total assets.....	#####	4,708,557	269,150,230	168,452,445	37,380,984	688,677,421	227,644,151	191,225,884	36,618,268	39,807,984	371,958,735	#####	135,669,458	93,887,167	321,655,327	15,886,057	1,332,195	14,099,442	8,965,459	23,873,296	12,189,779					
Business receipts.....	1,510,510,828	11,582,054	96,353,046	48,645,643	34,280,327	428,128,952	245,128,962	182,589,281	82,539,682	28,882,192	134,332,339	319,810,771	49,919,868	41,686,105	2,580,140	17,977,558	973,909	18,076,368	4,590,873	20,923,404	4,738,417					
Bad debts.....		36,479,169	38,230	196,915	71,488	351,301	378,696	252,519	126,177	22,331	1,950,548	31,168,959	238,789	62,724	1,375,735	30,531	*199	499,797	6,187	64,995	17,266					
Depreciation.....		86,991,846	212,834	9,634,785	8,094,793	712,316	17,090,603	10,848,685	9,725,125	1,123,560	1,660,358	15,608,851	5,158,219	14,198,939	876,776	520,824	455,425	49,230	451,575	438,447	723,646	257,440				
Amortization.....		16,966,336	1,677	2,978,315	403,140	187,297	4,366,728	679,554	491,165	188,389	162,277	2,709,059	3,384,378	438,402	751,798	122,715	329,498	*14,087	142,347	90,526	122,450	82,086				
Depletion.....		5,833,674	*1,001	5,288,537	72,443	*57,428	226,274	89,333	88,313	1,519	35	0	27,129	*1,231	*12,030	32,668	25,039	0	18	0	0	*7				
Net income.....		86,009,379	341,891	10,526,075	2,542,718	11,673,004	4,566,098	3,295,076	1,271,010	1,258,736	9,741,779	30,064,346	4,537,831	2,854,137	3,734,704	899,451	77,663	510,724	247,565	1,091,196	214,857					
Income tax.....		3,705,623	*1,018	2,201,855	3,281	11,088	146,067	84,746	74,670	18,909	3,991	1,054,210	4,548	4,393	149,325	*904	0	*258	0	6,548	*1,139					
Alternative minimum tax.....		3,471,068	4,478	589,945	54,375	47,970	351,974	108,104	79,858	28,246	28,606	157,196	1,784,588	73,559	45,949	170,272	17,100	1,955	11,396	4,013	16,012	3,575				
Total income tax after credits [2].....		4,892,311	3,440	1,293,923	36,163	58,153	426,672	179,494	146,441	33,053	43,922	207,955	2,169,096	75,388	47,630	305,986	17,239	806	12,481	3,956	6,317	3,689				
Alternative minimum tax items:																										
Adjustment and preference items:																										
Depreciation of property placed in service after 1986.....	-2,880,629	-11,494	-268,136	-108,603	-9,162	-311,082	66,873	117,819	-50,946	-123,542	-1,823,052	-79,916	-83,100	-6,534	-98,322	-6,293	-1,846	12,181	-6,952	-20,351	-2,196					
Amortization of certified pollution control facilities after 1986.....	20,541	0	0	20,541	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Amortization of mining exploration and development costs paid or incurred after 1986.....	407,875	0	410,667	3,295	0	-5,298	0	0	0	0	0	0	*404	0	0	-1,394	0	0	0	0	0	0				
Amortization of circulation expenses.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Adjusted gain or loss.....	-682,538	-17,497	-50,371	-40,743	-18,260	-153,563	-71,061	-68,951	-2,111	-16,985	-101,663	-90,275	-72,154	-2,922	-25,735	-9,418	*-1,143	-2,061	-4,308	-2,217	*-2,161					
Long-term contracts.....	58,514	0	0	0	49,797	0	0	0	0	0	0	1	0	0	1	*8,716	0	0	0	0	0	0				
Merchant marine capital construction funds.....	122,680	0	0	0	0	6,503	0	0	0	116,178	0	0	0	0	0	0	0	0	0	0	0	0				
Section 83(b) deduction.....	1,742,619	0	0	0	0	0	0	0	0	0	0	1,742,604	0	0	0	0	0	0	0	0	0	0				
Tax shelter farm activities.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Passive activities.....	16,028	0	[1]	0	*-177	[1]	*12,683	*-345	13,028	0	0	508	*4,953	*-2	109	*6	0	*-1,683	0	*-370	0					
Certain loss limitations.....	-7	0	0	0	0	0	0	0	0	0	0	0	0	0	-7	0	0	0	0	0	0	0				
Depletion.....	3,819,120	-695	3,490,904	28,074	*6,159	121,246	68,639	68,639	0	32	*[1]	2,008	*-632	-172	103,519	0	0	39	0	0	0	0				
Tax exempt interest from private activity bonds issued after 8/7/86.....	643,933	0	1	0	[1]	*14	0	0	0	0	0	640,757	*20	[1]	3,014	116	0	*12	0	0	0	0				
Intangible drilling costs.....	2,429,117	0	1,472,083	608,213	189,814	548	0	0	0	0	0	74,824	*3,996	0	80,739	0	0	0	0	0	0	0				
Other adjustments.....	-522,408	-4,543	-12,209	-4,936	-21,999	-81,939	-11,984	-1,000	-10,984	-976	-39,319	-248,241	-11,813	-2,134	-54,990	-17,323	*-694	-2,609	-1,053	-2,653	-2,993					
Adjusted current earnings adjustment after excess.....	7,633,778	2,912	625,516	-7,811	19,774	297,138	139,382	66,568	72,814	6,228	20,525	5,612,988	31,277	7,314	753,962	5,109	*30	4,573	1,643	109,426	3,790					
Alternative minimum taxable income before alternative tax net operating loss deduction.....	94,939,518	309,814	15,249,862	2,466,308	1,266,853	11,498,510	4,681,918	3,416,930	1,264,988	1,225,863	7,725,128	36,121,301	4,227,953	2,805,975	4,344,223	874,939	74,010	516,907	237,633	1,083,477	208,846					
Alternative tax net operating loss deduction.....	58,994,982	277,950	1,973,971	2,173,874	922,640	8,966,628	3,631,130	2,584,132	1,046,998	977,416	6,876,875	21,466,191	3,821,305	2,801,099	2,780,594	779,532	63,575	439,424	209,964	963,022	169,992					
Alternative minimum tax foreign tax credit.....	1,800,287	46	1,360,992	1,903	317	57,900	9,611	8,918	*693	871	6,397	351,485	*563	6,374	2,127	*562	0	0	*385	663	0					
Tentative minimum tax.....	5,326,359	5,496	1,297,001	56,270	59,054	440,195	187,296	148,521	37,776	47,375	161,182	2,571,356	78,108	48,572	308,341	17,896	1,955	14,637	4,272	22,659	4,695					

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							Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	
Returns of active corporations:																					
Number of returns.....	5,823,126	135,648	41,713	7,430	708,437	245,887	959,749	375,473	584,276	208,491	120,800	241,606	634,200	883,615	50,371	275,943	60,627	443,948	123,247	299,202	381,960
Returns with alternative minimum tax items:																					
Number of returns.....	11,405	273	508	68	1,040	1,613	2,219	1,303	916	229	336	1,046	518	1,208	984	234	15	570	80	270	193
Total assets.....	#####	2,234,115	287,109,463	137,545,130	8,659,862	#####	228,570,581	191,632,983	36,737,599	29,964,974	88,179,403	#####	37,077,752	48,333,773	#####	27,331,451	1,089,430	13,412,737	3,071,272	9,823,118	12,856,954
Business receipts.....	#####	2,104,667	91,195,099	30,978,823	12,409,497	952,084,794	515,754,129	426,538,752	89,215,577	24,792,505	30,914,813	232,920,931	3,364,057	32,076,812	44,180,572	19,120,240	1,120,754	22,840,462	1,932,454	11,741,835	5,823,465
Bad debts.....	24,332,905	1,146	50,140	333,582	42,246	434,453	273,394	184,957	88,437	23,486	96,415	953,114	102,575	68,640	21,348,750	83,656	11,686	428,272	2,693	57,134	21,523
Depreciation.....	50,807,527	113,810	8,320,591	4,173,817	276,498	13,799,807	6,536,551	4,711,275	1,825,277	1,456,668	1,595,475	3,067,464	1,111,031	1,132,978	7,289,873	578,293	53,318	550,362	165,201	404,624	181,165
Amortization.....	15,445,843	545	1,947,385	666,947	23,747	5,063,149	1,029,763	876,463	153,301	209,909	907,266	2,365,492	52,691	419,505	1,620,345	806,337	30,515	134,072	34,769	45,589	87,817
Depletion.....	10,102,412	1,716	5,384,706	220,069	4,092	4,039,563	384,865	383,607	1,257	0	0	3,702	1,888	477	34,777	26,557	0	0	0	0	0
Net income.....	129,734,157	240,638	16,116,633	877,571	493,085	68,519,686	5,162,118	4,018,901	1,145,216	800,020	2,291,576	10,629,148	2,261,749	2,413,442	17,698,767	524,749	55,372	680,132	179,843	607,045	263,583
Income tax.....	28,858,919	2,861	5,081,527	6,611	7,608	21,253,962	256,102	241,018	15,004	2,814	22,102	1,086,865	23,004	14,814	1,090,670	4,405	1,425	1,391	2,206	2,531	725
Alternative minimum tax.....	3,440,855	6,662	767,027	173,364	20,383	376,171	375,946	348,839	27,106	15,176	43,796	1,076,311	44,464	44,068	451,852	12,150	764	12,820	3,728	10,853	5,320
Total income tax after credits [2].....	6,168,437	6,793	1,921,225	174,799	27,602	1,134,397	615,690	580,595	35,095	12,404	54,274	1,802,963	67,264	47,858	259,066	13,742	2,193	11,933	3,699	6,673	5,863
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986.....	-1,096,775	-3,079	-76,168	-289,550	134	-435,968	-4,494	41,622	-46,116	-26,492	-19,357	34,008	10,412	9,076	-257,347	-14,944	-1,170	7,255	-14,217	-14,996	120
Amortization of certified pollution control facilities after 1986.....	172,582	0	0	173,650	0	0	0	0	0	0	0	0	-1,067	0	0	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986.....	284,322	0	278,457	-2,061	-168	9,295	0	0	0	0	0	176	0	0	-1,376	0	0	0	0	0	0
Amortization of circulation expenses.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted gain or loss.....	-654,499	-553	-114,073	-40,401	-5,994	-169,851	-42,982	-34,984	-7,998	-7,944	-3,517	-28,842	-36,998	-11,279	-165,770	-2,727	21	-1,185	-1,070	-16,013	-5,320
Long-term contracts.....	44,824	0	0	0	27,558	8,210	9,401	9,401	0	-344	0	0	0	0	0	0	0	0	0	0	0
Merchant marine capital construction funds.....	30,083	0	0	0	0	30,083	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section 83(b) deduction.....	2,749,666	0	0	0	0	0	0	0	0	0	0	2,749,666	0	0	0	0	0	0	0	0	0
Tax shelter farm activities.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities.....	30,740	56	-67	0	11	37	30,534	0	30,534	-108	0	11	417	-4	-73	0	0	-73	0	0	0
Certain loss limitations.....	2,871	0	0	0	0	0	0	0	0	0	0	2,771	0	0	100	0	0	0	0	0	0
Depletion.....	3,877,232	314	3,034,089	125,649	1,554	584,580	26,653	26,653	0	0	0	2,613	-2,381	-3,055	107,215	[1]	0	0	0	0	0
Tax exempt interest from private activity bonds issued after 8/7/86.....	140,956	0	[1]	0	6	538	16	9	7	0	0	133,024	19	1	7,353	0	0	0	0	0	0
Intangible drilling costs.....	6,566,815	0	4,573,347	1,176,519	0	2,178	699,480	699,480	0	0	0	299	0	9,352	0	105,640	0	0	0	0	0
Other adjustments.....	-680,889	-1,471	83,329	-24,406	-5,072	-203,208	-59,972	-53,166	-6,806	-2,609	-2,957	-27,291	-6,713	-6,179	-413,186	-1,528	-192	-4,080	-367	-2,463	-2,523
Adjusted current earnings adjustment after excess.....	13,805,609	10,917	2,202,002	-27,083	58,651	3,280,340	1,374,969	1,242,850	132,106	3,545	53,978	4,172,563	42,459	3,633	2,575,938	18,389	0	9,985	595	20,443	4,297
Alternative minimum taxable income before alternative tax net operating loss deduction.....	148,548,731	237,132	22,983,311	1,706,621	543,157	70,941,063	7,080,084	5,869,420	1,210,664	744,101	2,303,846	16,699,783	1,356,921	2,402,292	19,299,325	516,228	54,032	685,121	164,747	576,996	253,972
Alternative tax net operating loss deduction.....	37,789,277	186,749	1,297,331	895,567	369,374	6,416,534	3,676,328	2,709,513	966,811	645,998	1,984,000	5,876,325	1,018,364	2,087,139	11,508,495	423,146	42,771	593,809	143,061	503,641	216,695
Alternative minimum tax foreign tax credit.....	15,457,014	0	2,411,240	118	141	11,740,774	44,686	43,876	810	231	8,943	386,983	17	6,122	854,675	736	0	225	124	2,001	0
Tentative minimum tax.....	6,678,807	9,524	1,925,176	179,775	27,756	1,155,569	622,617	580,427	42,191	17,990	53,810	1,814,932	65,466	49,163	700,649	16,389	2,193	14,192	3,860	11,700	6,046

Detail may not add to total because of rounding.

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

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

[2] Credits include foreign tax, American Samoa economic development, credit to holders of tax credit bonds, employer social security and medicare taxes, clean renewable energy bond, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond, clean renewable energy bond, and Gulf bond credits. Credits may or may not be shown separately.

[3] All sectors includes "Not Allocable" which is not shown separately.

[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Source: Internal Revenue Service, Statistics of Income, Corporation Income Tax Returns, 2014.

2010 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Agriculture, forestry, fishing, and hunting						Wholesale and retail trade			Selected sectors											Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
		Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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[1] This amount is less than \$500.

[2] Credits include foreign tax, American Samoa economic development, credit to holders of tax credit bonds, employer social security and medicare taxes, clean renewable energy bond, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond, clean renewable energy bond, and gulf bond credits. Credits may or may not be shown separately.

[3] All sectors includes "Not Allocable" which is not shown separately.

[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Source: Internal Revenue Service, Statistics of Income, Corporation Income Tax Returns, 2013.

2009 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sector
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Agriculture, forestry, fishing and hunting						Wholesale and retail trade			Selected sectors										
		Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	
Returns of active corporations:	5,824,545	138,792	38,348	6,072	742,436	259,859	973,378	375,922	596,710	195,594	116,514	239,864	647,037	864,803	47,729	273,900	55,309	429,339	122,225	297,986	375,059
Returns with alternative minimum tax items:	7,592	106	152	81	512	1,228	1,491	865	626	195	370	774	479	627	466	166	29	659	61	103	91
Total assets:	2,232,844	172,274,379	180,716,793	8,896,969	112,958,063	64,791,303	48,166,760	22,887,763	192,991,881	216,550,844	4,592,978	55,855,869	485,102,685	18,555,650	1,130,738	17,345,223	3,385,619	10,678,858	9,269,780	9,269,780	
Business receipts:	1,800,563	45,944,137	46,581,169	13,722,324	721,684,862	281,328,836	166,092,447	96,436,390	39,786,352	78,889,286	1,544,429	10,203,506	17,957	137,649	3,348,586	46,383	*82,766	1,301,234	8,322	9,694	18,405
Bad debts:	18,042,403	*1,489	93,829	261,832	37,595	672,629	324,601	144,363	180,238	30,495	1,544,429	10,203,506	17,957	137,649	3,348,586	46,383	*82,766	1,301,234	8,322	9,694	18,405
Depreciation:	44,532,411	92,566	4,625,017	3,810,405	292,042	15,946,167	2,702,748	962,819	1,739,929	1,010,626	8,126,223	2,877,295	1,154,933	1,057,681	1,231,842	537,481	47,945	476,355	87,939	316,212	138,935
Amortization:	14,121,581	9,421	1,159,585	890,718	27,663	4,671,560	638,406	299,940	338,467	166,735	2,333,156	2,551,031	37,651	663,512	286,623	295,952	29,990	153,974	11,233	129,747	64,624
Depletion:	4,782,999	*15,618	3,458,409	132,087	0	1,056,466	*52,625	*52,625	0	*49	0	10,712	0	*28,394	*1,127	27,510	0	1	0	0	0
Net income:	74,073,550	115,587	6,797,778	1,034,877	436,565	32,505,629	3,689,436	2,310,217	1,379,219	567,638	5,489,828	14,833,653	1,123,095	3,897,862	11,507,542	76,144	709,315	140,351	324,132	112,991	
Income tax:	10,378,495	*1,355	1,855,499	11,566	5,086	7,459,977	170,047	164,638	5,410	*1,846	38,485	547,983	5,594	9,078	268,015	*950	*202	*1,737	181	*1,566	*225
Alternative minimum tax:	3,118,447	1,935	287,208	98,835	17,986	1,095,618	85,316	52,697	32,619	10,359	133,332	1,177,570	17,320	68,783	82,332	14,270	1,116	13,137	2,802	8,156	2,373
Total income tax after credits [2]:	4,232,421	3,195	500,009	99,285	22,876	1,404,936	249,877	215,298	34,579	11,431	172,972	1,470,410	23,267	72,508	165,011	14,097	1,156	10,217	2,799	5,953	2,323
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986:	-146,633	-5,683	95,446	-32,830	6,671	-74,081	-1,218	-11,669	10,451	-32,138	-210,554	50,694	9,599	12,436	18,661	22,346	81	-15,260	790	1,295	7,111
Amortization of certified pollution control facilities after 1986:	*28,709	0	0	36,523	0	*7,814	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986:	61,431	0	-769	36,675	*0	25,431	0	0	0	0	31	77	0	0	0	-14	0	0	0	0	0
Amortization of circulation expenses:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted gain or loss:	-535,367	-274	-51,328	-16,341	-4,745	-154,968	-26,499	-12,775	-13,724	-28,559	-75,557	-16,371	-84,720	-19,587	-34,511	-4,470	-164	-5,096	*-1,506	*-10,034	*-637
Long-term contracts:	62,148	0	0	0	62,148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Merchant marine capital construction funds:	*11,728	0	0	0	0	11,732	0	0	0	0	0	0	*-4	0	0	0	0	0	0	0	0
Section 83(b) deduction:	766,409	0	0	0	0	0	0	0	0	0	0	766,409	0	0	0	0	0	0	0	0	0
Tax shelter farm activities:	26,820	0	0	0	0	26,828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities:	4,721	0	4	0	-53	0	*-9	*-9	0	*-19	*-2	-110	*4,908	*[1]	-1	0	0	*29	-29	0	0
Certain loss limitations:	911	0	0	0	0	[1]	0	0	0	0	0	0	0	0	0	911	0	0	0	0	0
Depletion:	2,799,856	*8	2,299,590	66,060	*0	411,523	*11,178	*11,178	0	-71	[1]	645	*182	[1]	*10,741	0	0	0	0	0	0
Tax exempt interest from private activity bonds issued after 8/7/86:	119,022	0	120	0	0	*4,710	0	0	0	0	31	113,714	0	*[1]	428	20	0	0	0	0	0
Intangible drilling costs:	2,058,869	-32	1,686,219	365,254	0	292	0	0	0	0	0	114	*5,811	*203	1,017	0	0	0	0	0	0
Other adjustments:	-146,060	-1,559	68,795	-20,323	-1,383	-86,331	-19,963	-9,894	-10,069	8,796	-49,377	-17,557	11,518	-15,866	-6,983	-4,723	*-205	-4,807	-871	-4,028	-1,095
Adjusted current earnings adjustment after excess:	14,226,433	8,003	228,574	8,512	30,668	7,941,441	584,537	495,975	88,562	4,854	210	4,591,738	7,520	1,451	764,865	1,756	*81	4,376	*2,558	36,182	9,107
Alternative minimum taxable income before:																					
alternative tax net operating loss deduction:	88,561,388	115,481	9,786,711	1,451,064	495,582	39,226,729	4,194,644	2,748,941	1,445,903	514,341	5,140,666	18,779,489	816,129	3,866,905	2,100,441	726,536	75,937	677,349	138,716	331,475	123,993
Alternative tax net operating loss deduction:	37,121,873	95,611	1,579,356	896,867	366,604	9,682,798	2,868,603	1,633,681	1,234,922	449,403	4,246,741	10,429,380	694,157	3,457,334	553,506	647,017	68,498	586,158	121,373	270,670	107,796
Alternative minimum tax foreign tax credit:	5,866,090	*25	1,126,832	0	**[1]	4,424,554	2,515	1,789	726	*4	5,731	187,071	*582	5,064	111,102	261	0	252	100	1,896	*2
Tentative minimum tax:	4,389,503	3,265	514,132	110,402	23,071	1,478,183	254,607	216,578	38,029	12,205	171,375	1,481,652	22,389	73,576	197,100	15,220	1,318	14,844	2,983	9,585	2,596

Detail may not add to total because of rounding.

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

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

[2] Credits include foreign tax, american somos economic development, credit to holders of tax credit bonds, employer social security and medicare taxes, clean renewable energy bond, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond, clean renewable energy bond, and gulf bond credits. Credits may or may not be shown separately.

[3] All sectors includes "Not Allocable" which is not shown separately.

[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Source: Internal Revenue Service, Statistics of Income, Corporation Income Tax Returns, 2012.

2008 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [2]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
Returns of active corporations:																					
Number of returns:	5,947,221	127,294	38,506	7,238	766,689	270,727	986,366	380,773	605,102	195,228	118,279	254,092	648,678	846,356	45,725	276,344	52,484	416,101	122,425	292,901	371,146
Returns with alternative minimum tax items:																					
Number of returns:	9,942	206	245	72	939	1,370	1,842	1,287	954	323	480	926	1,198	1,030	703	119	26	230	67	138	58
Total assets:	4,300,122,344	3,476,899	229,129,358	292,636,548	18,431,162	405,906,947	146,865,980	95,333,712	51,531,686	47,644,219	363,864,423	1,740,333,239	43,950,113	82,646,147	838,036,828	31,619,415	1,699,092	29,079,532	6,884,936	8,246,120	9,674,017
Business receipts:	2,821,906	79,805,873	126,942,664	27,157,612	306,343,950	267,557,583	167,557,583	101,274,329	48,648,400	133,276,341	165,129,755	12,888,002	48,899,747	11,851,980	19,522,415	1,221,272	31,767,538	4,958,809	8,400,818	3,574,881	5,574,881
Bad debts:	18,326,779	*1,289	46,189	386,174	81,497	629,973	273,771	146,497	116,319	65,297	2,060,391	4,937,476	564,197	111,223	7,845,219	75,942	46,109	1,218,440	12,311	5,964	*15,177
Depreciation:	58,823,262	146,407	7,994,162	163,053,256	481,467	8,617,051	4,678,618	2,113,889	1,062,917	2,893,803	13,132,472	2,279,065	1,371,566	1,288,636	3,321,017	709,284	37,127	877,815	252,174	469,148	182,280
Amortization:	20,271,031	4,578	1,340,030	730,529	107,067	2,334,746	593,314	280,062	313,252	101,821	4,176,988	8,091,787	285,893	752,041	450,721	796,131	32,562	232,800	81,002	112,405	37,915
Depletion:	5,949,361	*7,693	5,085,564	55,313	*2,119	571,587	*31,690	*31,690	0	*73	0	105,633	*548	28,164	*9,395	31,427	0	113	0	*13	368
Net income:	59,460,238	196,513	6,447,034	1,296,360	738,781	11,952,722	4,837,708	3,203,640	1,534,667	704,823	6,983,382	6,085,010	1,109,612	1,509,799	512,345	142,505	780,904	227,830	343,201	60,867	106,867
Income tax:	3,643,181	*922	1,686,669	*140,177	19,846	847,206	104,684	54,427	80,257	15,377	7,173	441,330	11,803	32,541	217,165	2,090	515	3,954	4,423	6,719	*588
Alternative minimum tax:	2,309,691	4,643	347,796	92,644	30,905	380,872	206,967	153,546	53,421	34,706	201,618	680,910	85,976	85,283	102,843	10,895	1,839	16,954	4,267	16,941	2,632
Total income tax after credits [2]:	4,076,480	4,942	1,073,425	223,466	49,259	685,035	231,409	206,042	76,416	49,330	205,815	887,709	103,520	169,487	254,468	11,987	2,247	15,001	8,623	12,854	3,911
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986:	1,820,621	-7,131	498,766	422,780	21,591	154,394	195,641	87,961	107,680	100,094	93,923	101,875	34,624	91,658	13,422	12,243	1,279	13,842	17,628	44,903	8,988
Amortization of certified pollution control facilities after 1986:	140,926	0	0	140,930	0	0	0	0	0	0	0	0	-4	0	0	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986:	-38,240	0	-49,329	510	*3,419	7,161	-2	-2	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of circulation expenses:	-121	0	0	0	0	126	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0
Adjusted gain or loss:	-542,498	*1,061	-53,698	-126,417	-4,869	-121,038	-72,956	-95,145	-17,811	-44,914	-29,113	-18,025	-32,864	-7,851	-2,951	-4,192	*951	3,194	-18,182	-2,154	46
Long-term contracts:	122,040	0	0	0	113,263	*5,093	0	0	0	0	-39	0	2,216	0	0	*1,507	0	0	0	0	0
Merchant marine capital construction funds:	*53,236	0	0	0	0	*7,250	0	0	0	48,955	0	0	0	0	0	0	0	0	0	0	0
Section 83(b) deduction:	478,407	0	0	0	0	0	0	0	0	0	0	478,407	0	0	0	0	0	0	0	0	0
Tax shelter farm activities:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities:	-1,038	0	[1]	0	0	54	*12	*12	0	-332	*185	-18	*370	*27	*2	0	0	*254	0	*838	0
Certain loss limitations:	-138	0	0	0	0	0	0	0	0	0	0	-350	0	0	0	0	12	0	0	0	0
Depletion:	3,314,929	0	2,419,062	17,922	*1,736	858,512	*16,366	*16,366	0	0	[1]	*890	*343	[1]	99	0	0	0	0	*2	0
Tax exempt interest from private activity bonds issued after 87/86:	699,837	0	*54	22	*94	804	*1,866	0	*1,866	2,484	582	691,962	*160	*547	633	0	0	548	0	0	*82
Intangible drilling costs:	1,390,544	0	985,894	187,190	0	312	*151,312	*151,312	0	0	0	44,354	*3,317	0	18,165	0	0	0	0	0	0
Other adjustments:	-319,189	-3,599	54,331	-54,428	-16,227	87,903	-50,205	-40,544	-8,661	-3,270	-53,218	-71,113	5,612	-18,636	-4,236	-2,992	-790	-2,771	-1,145	-6,429	*571
Adjusted current earnings adjustment after excess:	6,821,071	5,070	725,731	-154,394	55,163	1,649,500	457,013	237,651	159,381	26,096	-28,708	2,747,201	355,613	25,079	990,700	10,982	*151	24,124	5,754	46,412	*10,988
Alternative minimum taxable income before alternative tax net operating loss deduction:	60,742,022	189,682	10,373,395	3,514,609	883,035	13,916,286	5,365,749	3,642,404	1,723,325	786,074	6,463,880	9,398,971	1,393,812	4,160,997	2,179,672	518,818	142,090	814,874	231,337	416,099	75,282
Alternative tax net operating loss deduction:	33,581,021	154,938	1,485,171	2,394,052	985,505	8,244,562	3,792,780	2,061,439	1,221,154	524,018	8,726,708	3,770,305	670,811	3,493,717	972,899	401,438	127,131	703,974	186,412	278,395	67,739
Alternative minimum tax foreign tax credit:	1,340,115	0	663,004	22	*679	441,268	14,306	2,892	*11,314	4,351	21,550	139,267	131	7,620	38,082	422	714	0	0	8,781	0
Tentative minimum tax:	4,119,803	5,565	1,074,042	232,799	49,877	689,453	294,115	206,025	88,090	44,964	187,089	981,146	102,627	110,182	282,047	12,538	2,246	20,900	8,699	18,293	3,220

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

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

[2] Credits include foreign tax, american somoe economic development, credit to holders of tax credit bonds, employer social security and medicare taxes, clean renewable energy bond, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond, clean renewable energy bond, and gulf bond credits. Credits may or may not be shown separately.

[3] All sectors includes "Not Allocable" which is not shown separately.

[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Source: Internal Revenue Service, Statistics of Income - 2008, Corporation Income Tax Returns, 2011.

2007 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on sample-money amounts are in thousands of dollars)

Item	All sectors [1]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
Returns of active corporations:																					
Number of returns:	5,868,849	142,180	39,114	7,861	780,604	273,771	995,846	381,805	612,728	200,851	122,370	251,331	656,946	835,838	47,886	274,370	49,240	405,587	123,386	287,949	372,048
Returns with alternative minimum tax items:																					
Number of returns:	11,266	301	175	88	1,198	2,217	1,892	1,233	658	400	428	986	870	845	435	264	—	593	189	230	136
Total assets:	4,946,712,674	2,304,637	149,404,812	231,848,567	19,381,264	520,808,975	229,626,476	259,885,797	68,032,679	104,748,277	334,848,112	2,826,735,872	104,538,206	162,999,853	157,087,813	48,774,708	—	20,735,328	4,834,385	30,254,857	2,961,948
Business receipts:	1,585,326,654	3,406,581	50,158,051	76,385,472	27,186,421	406,877,106	277,895,669	246,402,369	129,492,860	65,346,050	141,237,846	238,866,514	27,346,525	60,479,463	1,682,289	26,046,609	—	35,135,385	5,824,214	38,321,113	3,002,389
Bad debts:	5,714,223	3,985	33,479	269,821	31,783	409,315	377,263	124,423	152,946	119,471	1,981,381	683,288	346,579	159,462	548,969	86,652	—	9,039	629,084	11,237	6,500
Depreciation:	61,465,934	100,640	3,388,389	4,329,034	440,379	11,031,074	8,785,087	7,705,812	1,099,885	4,325,705	21,115,936	2,387,381	8,420,030	1,265,188	1,065,227	899,655	—	21,743	722,023	166,493	83,455
Amortization:	15,493,107	7,307	1,468,124	989,238	72,177	3,510,644	729,463	372,529	395,934	383,092	3,420,541	2,194,039	332,852	971,397	35,288	935,461	—	3,246	267,821	23,219	30,195
Depletion:	3,463,687	*17,297	2,507,059	27,608	*1,508	714,517	*61,950	*86,959	*120	—	—	—	—	—	—	—	—	—	—	—	—
Net income:	74,689,787	297,582	4,172,222	4,743,421	787,092	19,183,408	9,903,911	3,803,648	3,040,263	2,905,549	12,661,767	11,372,270	2,652,858	4,309,260	1,368,958	1,399,388	—	27,482	804,697	381,352	471,234
Income tax:	3,054,651	1,125	306,258	4,799	26,234	1,109,065	142,745	133,465	32,151	61,099	11,362	1,143,143	74,078	54,495	84,899	27,887	—	982	4,697	*968	5,353
Alternative minimum tax:	3,303,900	6,490	345,796	154,778	35,442	818,194	384,562	281,468	103,064	74,340	298,534	794,807	138,423	92,274	67,182	25,727	—	513	19,461	7,450	21,190
Total income tax after credits [2]:	5,498,543	7,742	421,417	195,299	56,813	1,631,166	493,537	376,672	135,166	95,239	275,896	1,538,689	215,823	162,879	153,282	52,963	—	21,597	6,140	18,338	3,140
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986:	2,961,542	619	229,395	369,018	40,961	922,884	947,544	641,593	105,991	319,529	390,740	165,977	877,633	100,404	381,431	41,297	—	1,546	63,489	4,390	60,008
Amortization of certified pollution control facilities after 1986:	26,180	—	—	25,889	—	1,001	2	—	—	—	—	—	[1]	—	—	[1]	—	—	—	—	—
Amortization of mining exploration and development costs paid or incurred:	90,262	—	66,090	7,820	—	35,599	2,232	2,232	—	—	—	—	—	—	—	—	—	—	—	—	—
Amortization of circulation expenses:	1,176,746	2,625	30,664	174,615	8,328	459,219	110,884	89,996	40,499	80,489	20,429	11,600	212,095	14,889	30,091	26,265	749	14,070	38,015	18,059	301
Long-term contracts:	173,088	—	—	—	116,464	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Merchant marine capital construction funds:	*17,878	—	—	—	—	—	—	—	—	17,954	—	—	—	—	—	—	—	—	—	—	—
Section 82(b) deduction:	874,122	—	—	—	—	—	—	—	—	—	—	974,312	—	—	—	—	—	—	—	—	—
Tax shelter farm activities:	*17,878	—	—	—	—	*13	*13	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Passive activities:	127,047	—	3	[1]	*1,968	*2	*928	*19	*287	—	—	45	127,247	—	—	—	—	*463	—	—	—
Certain loss limitations:	212,235	—	—	—	—	212,569	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Depletion:	3,474,966	14	1,205,140	21,903	*1,899	666,977	61,642	61,642	*199	—	—	1,729	—	*587	—	—	—	—	—	—	—
Tax exempt interest from private activity bonds issued after 8/7/86:	106,863	—	88	—	*1,729	118	*1,433	*1,345	88	3,797	7	98,086	*7	*51	*323	—	—	446	—	—	—
Intangible drilling costs:	1,453,891	—	1,354,621	—	—	13,362	*7,235	*7,235	—	—	—	16,689	*4,632	—	55,514	—	—	—	—	42	—
Other adjustments:	434,027	3,184	42,568	56,150	2,713	176,487	85,413	13,497	59,919	14,915	65,509	21,905	1,900	15,916	6,920	1,784	5,886	1,100	1,122	8,052	792
Adjusted current earnings adjustment after excess:	7,499,077	19,164	241,068	110,020	29,680	3,208,132	432,088	479,730	47,442	43,232	22,259	2,665,883	434,667	40,138	324,480	13,958	1,184	5,886	8,700	*237	83,952
Alternative minimum taxable income before:																					
alternative tax net operating loss deduction:	82,163,826	296,097	5,331,426	4,780,440	900,272	21,386,901	8,902,955	5,034,267	2,968,998	2,468,895	12,814,163	11,587,667	3,360,315	4,302,873	1,496,784	1,336,945	—	28,119	851,769	346,560	536,419
Alternative tax net operating loss deduction:	53,327,978	209,495	2,690,145	4,109,472	631,893	11,861,728	5,341,919	3,046,369	2,193,411	1,829,898	11,464,375	6,164,135	3,190,373	3,607,486	932,952	1,070,164	—	24,336	712,184	290,376	490,795
Alternative minimum tax foreign tax credit:	840,762	22	18,394	8,032	*71	234,412	19,196	10,346	*6,949	28,116	8,461	287,689	*1,892	30,802	332	*62	—	293	288	63	646
Alternative minimum tax:	4,423,189	7,719	435,644	195,599	47,112	1,455,613	905,269	389,298	137,672	95,313	279,896	1,105,514	314,099	103,729	105,688	96,367	—	911	24,152	6,189	35,212

Detail may not add to total because of rounding.
* Estimate should be used with caution because of the small number of sample returns on which it is based.
[1] This amount is less than \$500.
[2] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zero academy bond, clean renewable energy bond, and job bond credit. Credits are not shown separately.
[3] All sectors include "Not Allocable" which is not shown separately.
[4] The Wholesale and Retail trade sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.
Source: Internal Revenue Service, Statistics of Income - 2007, Corporation Income Tax Returns, March 2008.

2006 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on sample-money amounts are in thousands of dollars)

Item	All sectors [2]	Wholesale and retail trade						Selected sectors											
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [3]	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
Returns of active corporations:																			
Number of returns:	5,846,799	140,525	35,946	7,636	780,579	279,430	999,869	382,521	614,935	199,912	128,343	249,876	655,389	813,266	50,261	267,624	47,549	400,391	369,214
Returns with alternative minimum tax items:																			
Number of returns:	12,293	228	514	95	1,548	2,170	2,415	1,221	1,195	560	512	1,038	862	879	425	205	*20	418	365
Total assets:	5,889,282,111	120,725,461	324,594,059	18,346,724	892,389,244	272,025,932	1,881,101,861	108,035,092	51,073,933	588,051,121	2,838,425,799	112,721,842	94,937,785	154,438,797	36,997,039	*103,594	14,812,966	7,897,233	22,899,454
Business receipts:	1,474,682,213	3,114,452	36,085,106	128,379,747	29,240,214	536,729,541	369,089,223	205,726,893	111,382,434	44,399,771	183,163,187	211,421,393	44,070,173	43,738,469	886,514	23,950,482	*486,223	20,774,864	4,187,848
Bad debt:	2,774,728	2,888	18,087	502,287	36,597	1,482,559	453,039	287,287	185,712	35,608	4,212,066	1,085,324	213,695	135,118	205,332	60,085	*1,796	749,324	10,144
Depreciation:	72,781,002	167,428	2,482,247	6,796,927	580,289	21,484,451	5,362,245	3,889,448	1,492,882	2,899,837	13,620,862	7,614,534	6,137,331	1,677,056	207,511	799,756	11,490	475,732	282,173
Amortization:	18,093,156	5,861	881,146	554,495	29,311	4,043,763	977,358	527,955	449,602	197,723	7,809,950	2,222,111	776,790	744,989	115,119	338,015	12,898	159,505	94,256
Depletion:	2,574,628	2,542	2,110,823	122,474	*7,351	89,350	166,768	166,768	108	108	11	*11	*11	*9,095	36,718	289	-	-	[1]
Net income:	99,642,823	217,893	2,817,038	9,793,814	1,096,399	24,495,496	6,547,213	3,636,391	2,351,333	2,163,809	27,724,432	13,184,422	3,434,559	3,478,874	1,252,189	842,899	*30,868	899,607	950,379
Income tax:	3,361,741	*697	139,351	482,648	34,587	1,545,179	181,213	189,451	11,511	36,325	70,899	692,656	113,628	4,752	58,174	4,063	1	14,880	*1,489
Alternative minimum tax:	1,861,962	4,677	289,835	397,358	17,224	486,995	268,263	194,493	68,889	69,105	524,794	1,294,883	182,777	82,263	45,207	18,011	*525	15,348	9,745
Total income tax after credits [1]:	5,193,920	5,111	496,714	734,138	61,138	846,045	438,538	389,319	79,157	73,246	547,797	1,148,533	275,127	89,962	108,577	18,679	*526	19,448	61,751
Alternative minimum tax items:																			
Adjustment and preference items:																			
Depreciation of property placed in service after 1986:	2,394,090	477	-11,712	990,676	26,939	93,243	66,219	61,496	2,734	-104,038	-682,275	926,086	1,248,415	97,439	12,380	2,581	*1,036	44,321	2,844
Amortization of certified pollution control facilities after 1986:	*17,683	-	-	81,208	-	-	-	-	-	*335	-	-	-	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986:	92,233	-	87,201	11,379	-	-1,146	7,240	7,289	-	-	-	-	-	-	-	-	-	-	-
Amortization of circulation expenses:	-35	-	-	-	-	-35	-35	-35	-	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss:	-2,392,809	-2,826	-44,824	-158,012	-20,297	-768,096	-389,878	-67,287	-112,919	-48,147	-682,603	-187,236	-218,518	-21,778	-5,190	-14,904	-155	-10,894	-32,769
Long-term contracts:	141,882	-	17	59,531	-1,657	79,084	79,084	-	-	-	-	*1,673	-	-	-	-	-	-	-
Merchant marine capital construction funds:	2,966,602	-	-	-	-	-	-	-	-	-	-	2,966,602	-	-	-	-	-	-	-
Section 82(b) deduction:	-1,084	-	-	-	-	-	-	-	-	-	-	-2,864	-	-	-	-	-	-	-
Tax shelter farm activities:	19,122	-	-	-	*2,396	*111	*124	*104	430	-	-	*78	*8	-	-	-	-	-	-
Passive activities:	-1,722	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certain loss limitations:	1,722	-	-	-	-	2,715	2,715	-	-	-	-	7	-	-	-	-	-	-	-
Depletion:	1,251,893	-	950,640	147,420	*4,897	*129,360	12,901	12,901	-	54	-	*4,817	*1,035	-	-	-	-	-	-
Tax exempt interest from private activity bonds issued after 8/7/86:	40,400	-	*209	-	*1,913	295	-	-	177	1,908	*34,818	*15	766	384	-	-	-	-	-
Intangible drilling costs:	1,178,630	-	517,046	485,374	-	187,470	187,470	-	8,505	-	-	-	35	-	-	-	-	-	-
Other adjustments:	-542,189	-1,594	-44,186	-71,535	-1,078	-541,257	-61,251	-26,789	-4,441	873	-178,228	-14,459	-19,231	-13,968	-2,960	-1,768	*199	-3,902	-11,361
Adjusted current earnings adjustment after excess:	7,623,182	5,064	139,115	-461,351	95,421	3,874,118	846,464	681,021	187,443	140	281,478	2,037,004	394,897	51,300	232,081	7,537	-93	11,151	9,537
Alternative minimum taxable income before:	186,171,700	213,515	4,156,362	18,214,720	1,202,697	25,697,480	7,262,299	4,457,151	2,865,298	1,888,205	28,203,989	16,656,317	4,470,119	3,499,029	1,422,567	898,568	*11,474	849,184	478,475
Alternative tax net operating loss deduction:	71,631,539	179,982	1,179,388	6,403,888	825,141	17,866,482	4,994,291	2,544,795	2,409,486	1,492,044	23,247,646	7,168,719	2,923,573	2,982,226	896,907	793,157	*32,290	705,964	497,548
Alternative minimum tax foreign tax credit:	969,489	*42	19,183	2,103	17	688,399	11,933	8,460	3,273	*730	38,148	138,722	39,246	794	64	*634	80	*7,151	*81
Termination minimum tax:	5,497,231	5,124	455,413	794,993	65,493	859,162	439,873	399,549	89,138	75,170	549,395	1,776,411	395,511	89,894	354,476	18,397	*934	19,476	15,494
Total may not add to total because of rounding:																			

* Estimate should be used with caution because of the small number of sample returns on which it is based.
[1] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond, and gift bond credit. Credits are not shown separately.
[2] All returns include "Not Allocable" which is not shown separately.
[3] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.
Source: Internal Revenue Service, Statistics of Income - 2006, Corporation Income Tax Returns, Publication 16, April 2008.

2005 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on sample-money amounts are in thousands of dollars)

Item	All sectors [1]	Wholesale and retail trade										Selected services									
		Agriculture, forestry, and hunting	Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
Returns of active corporations:																					
Number of returns:	5,871,257	142,439	32,589	7,536	751,521	277,818	982,818	373,725	615,717	187,051	122,825	242,886	641,947	786,275	50,921	257,823	44,895	380,940	116,451	287,400	344,877
Returns with alternative minimum tax items:																					
Total assets:	4,532,961,719	2,550,097	135,972,652	205,827,534	20,717,357	646,039,197	184,883,120	187,951,785	77,021,325	40,654,249	1,021,136,794	1,832,738,964	116,369,321	93,370,435	61,779,018	68,361,617	*491,403	25,151,634	3,344,485	23,964,858	9,732,374
Business receipts:	5,555,274,190	3,144,149	51,352,360	94,576,371	30,423,190	493,647,913	141,400,721	138,600,097	100,262,626	29,475,468	386,537,715	222,100,120	21,339,360	47,154,480	277,101	38,211,681	*587,638	29,775,294	2,343,303	14,023,811	4,979,672
Bad debts:	6,442,158	3,786	32,361	538,282	32,964	2,475,667	571,702	236,368	334,795	67,051	2,155,688	634,966	588,377	152,395	131,862	188,777	*19,964	877,426	5,352	189,726	15,767
Depreciation:	56,987,073	110,740	2,445,797	5,468,928	302,289	11,889,126	4,406,017	11,776,858	1,133,226	2,129,880	23,594,621	2,215,161	6,240,763	1,060,467	285,536	1,087,759	*1,369	664,172	157,248	377,484	107,078
Amortization:	21,987,267	16,996	750,429	427,033	138,964	4,269,021	1,164,712	424,045	680,668	211,380	10,602,560	1,596,479	391,133	732,083	33,734	929,868	*1,637	277,854	20,980	130,881	38,413
Depletion:	3,539,952	8	1,002,827	113,459	*7,039	295,461	47,886	*46,665	12,221	*167	18,244,183	17,387,055	1,977,719	3,513,937	1,282,298	6,471,728	*44,256	1,320,514	202,096	2,490,116	187,779
Net income:	188,928,102	274,717	7,510,532	2,947,489	1,132,467	14,989,213	6,499,882	3,260,175	3,220,767	1,602,135	18,244,183	17,387,055	1,977,719	3,513,937	1,282,298	6,471,728	*44,256	1,320,514	202,096	2,490,116	187,779
Income tax:	4,790,228	*3,583	685,489	62,211	18,468	3,797,439	72,929	35,440	76,088	96,146	326,797	1,471,250	14,630	12,277	87,614	78,173	-	5,537	*424	11,462	1,644
Alternative minimum tax:	3,338,891	5,278	569,742	288,181	40,748	1,944,116	134,476	92,889	61,658	31,422	298,882	1,187,765	113,838	68,154	65,849	90,548	*878	40,987	3,870	42,256	5,122
Total income tax after credits [2]:	5,963,974	4,589	897,467	244,345	97,471	1,194,639	208,126	123,161	62,975	61,465	498,983	2,317,778	130,099	75,243	133,527	187,713	*981	46,059	4,293	53,451	5,109
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986:	-2,629,740	-5,971	-381,679	388,876	-4,549	-1,693,798	-128,939	-172,805	-46,913	-39,193	-1,138,638	41,879	312,073	-45,779	-12,109	178,884	*148	1,343	-16,198	-46,798	149
Amortization of certified pollution control facilities after 1986:	81,984	-	-	92,219	-	-1,013	6	4	-	-	-	-	-	*481	4	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986:	71,133	-	68,011	2,679	-	1,133	8,377	8,377	-	-	-	-	-	-	-	-18,963	-	-	-	-	-
Amortization of circulation expenses:	-778	-	-	-	-	-778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss:	-2,092,074	-8,841	-57,175	-347,105	-23,385	-488,774	-100,629	-45,087	-36,932	-59,302	-514,073	-48,951	-309,153	-51,018	35,996	-37,623	*4	-10,632	-4,184	-76,339	-3,661
Long-term contracts:	121,059	-	-	-	-	*4,439	-7	-	-	-	-	-	-	*11,025	-	-	-	-	-	306	-
Merchant marine capital construction funds:	224,384	-	-	-	-	-	-	-	-	124,984	-	-	-	-	-	-	-	-	-	-	-
Section 83(b) deduction:	1,820,228	-	-	-	-	-	-	-	-	-	1,929,228	-	-	-	-	-	-	-	-	-	-
Tax shelter farm activities:	-421	-	-	-	-	-	-	-	-	-	-	-359	-42	-	-	-	-	-	-	-	-
Passive activities:	-1,063	175	-	-	-	-	-	-	-	-	*184	-4,275	-	-	-	-	-	-	-	-	-
Certain loss limitations:	-10,018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletion:	2,132,400	-	1,917,269	10,771	-1,647	144,945	*35,780	34,719	*971	-180	-	292	2,164	7,959	*95	17	-	-	-	-	-
Tax exempt interest from private activity bonds issued after 8/7/86:	158,302	-	-	-	-	904	-	-	-	*9	[1]	143,118	13	1,198	312	-	-	12,748	-	-	-
Intangible drilling costs:	389,152	-	171,932	209,209	1,814	2,269	-	-	-	-	-	297	31	-	-	-	-	-	-	-	-
Other adjustments:	-793,433	-2,279	-162,448	743	-1,151	-154,953	-45,118	-50,367	-14,769	-2,855	-395,743	4,264	-4,430	-7,365	-12,715	*2,962	*2,962	-4,546	-1,298	-5,313	-1,090
Adjusted current earnings adjustment after excess:	7,902,288	10,093	976,161	279,298	21,994	2,089,910	232,724	189,473	63,251	21,990	428,464	3,439,544	153,661	103,518	245,862	257,884	*138	15,549	754	46,712	8,141
Alternative minimum taxable income before:	96,969,169	264,763	8,616,882	3,524,660	1,389,329	23,518,231	5,899,748	3,077,072	2,783,677	1,273,042	15,102,772	19,898,640	4,846,846	3,497,120	1,395,817	4,478,993	*44,389	1,286,737	176,587	2,402,895	190,227
Alternative tax net operating loss deduction:	61,327,019	215,298	2,618,515	2,206,483	1,048,214	16,109,048	4,172,761	2,393,661	2,209,082	816,140	11,676,748	7,689,482	3,386,852	1,079,976	163,738	4,024,076	*79,791	1,064,531	193,226	2,699,852	151,398
Alternative minimum tax foreign tax credit:	1,963,017	-	*462,731	1	1,146	361,346	22,693	6,884	15,799	*114	68,161	188,223	428	3,238	194	117	-	49	-	*13,986	-
Alternative minimum tax:	1,963,019	5,899	799,459	792,611	56,265	1,014,939	218,884	133,154	65,595	68,649	415,893	3,278,698	333,259	15,147	139,152	85,179	*1918	38,739	4,293	54,675	5,387

Detail may not add to total because of rounding.
* Estimate should be used with caution because of the small number of sample returns on which it is based.
[1] This amount is less than \$500.
[2] Credits include foreign tax, U.S. possessions tax, nonrecognition source tax, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond and golf bond credit. Credits are shown separately.
[3] All sectors include "Not Allocable" which is not shown separately.
[4] The Wholesale and Retail trade sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.
Source: Internal Revenue Service, Statistics of Income - 2005, Corporation Income Tax Returns Publication 15, April 2006.

2004 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors																				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade				Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade													
Returns of active corporations:	5,557,965	141,553	30,909	7,096	721,803	281,448	1,001,211	376,069	621,110	182,614	123,862	239,011	603,789	779,510	49,800	245,725	43,956	370,384	118,854	280,517	332,662	
Number of returns.....																						
Returns with alternative minimum tax items:																						
Number of returns.....	10,648	542	236	42	1,275	1,837	1,661	943	719	403	565	891	685	748	681	111	19	381	29	195	347	
Total assets.....	5,663,702,130	2,336,331	173,487,700	106,890,042	17,511,184	1,257,358,002	223,408,501	163,618,669	59,789,832	33,518,864	1,014,995,452	2,339,929,564	59,866,736	79,334,751	256,299,530	30,053,982	1,319,837	15,846,315	8,640,600	38,673,218	4,231,522	
Business receipts.....	1,814,748,089	2,662,028	68,919,179	44,760,341	24,194,409	717,519,968	374,536,945	275,767,899	98,769,046	27,732,501	148,604,867	275,810,967	15,707,196	45,762,704	4,054,530	22,073,120	1,216,086	22,402,913	3,715,480	12,111,243	2,963,613	
Bad debts.....	9,470,030	5,064	49,360	255,819	112,858	3,356,476	591,028	439,903	151,125	44,226	1,426,526	2,538,311	119,111	157,397	415,563	42,256	8,469	278,814	4,270	55,206	9,276	
Depreciation.....	63,904,213	101,221	4,253,669	3,531,334	406,837	29,319,389	3,762,323	2,304,877	1,457,446	1,703,469	10,869,903	2,738,077	2,701,329	1,275,589	1,095,535	554,649	61,508	489,913	349,079	610,140	80,248	
Amortization.....	27,182,362	3,014	1,084,597	167,261	78,631	6,364,730	3,929,146	3,499,376	429,769	233,863	10,281,734	3,079,364	191,423	786,720	154,466	382,982	12,850	247,304	30,310	116,832	37,135	
Depletion.....	3,930,327	466	3,232,795	70,922	3,295	477,688	76,838	76,719	119	366	2,988	30,276	298	922	*755	32,622	-	-	17	79	-	
Net income.....	92,204,107	268,006	6,341,093	3,935,010	1,131,043	31,860,671	8,365,592	6,170,928	2,194,664	888,634	11,388,656	17,287,942	2,066,995	3,031,631	2,060,045	1,210,243	62,548	924,388	299,266	960,066	122,279	
Income tax.....	8,939,523	1,775	1,079,387	45,213	10,139	4,242,653	931,512	924,386	7,125	21,451	153,046	1,789,333	28,937	63,783	331,284	*79,198	1,636	3,859	48,333	*102,366	*5,618	
Alternative minimum tax.....	3,438,545	6,565	222,622	122,965	35,200	804,739	300,134	150,104	150,029	18,473	196,797	1,474,513	54,769	60,489	73,727	21,831	1,165	16,325	7,757	16,079	4,396	
Total income tax after credits [2].....	4,890,942	8,423	329,233	165,976	42,476	1,195,280	522,049	377,432	144,618	37,321	221,578	1,984,751	86,096	68,126	143,093	24,420	1,165	20,044	12,152	18,791	9,967	
Alternative minimum tax items:																						
Adjustment and preference items:																						
Depreciation of property placed in service after 1986.....	-4,400,929	-4,427	-371,924	250,463	958	-2,506,054	-273,887	-174,193	-99,694	-32,379	-1,275,324	-38,783	-25,735	-22,260	-38,156	-13,411	-753	3,369	7,140	-58,558	-1,209	
Amortization of certified pollution control facilities after 1986.....	*-2,262	-	-	-	*-601	-1,700	[1]	[1]	[1]	[1]	-	-22	-	-	61	-	-	-	-	-	-	
Amortization of mining exploration and development costs paid or incurred after 1986.....	41,123	-	48,321	-452	-	-4,053	1	1	-	-848	-	-	-	-1,847	-	-	-	-	-	-	-	
Amortization of circulation expenses.....	-571	-	-	-	-	-132	[1]	[1]	-	-	-	-	-	[1]	-	-	-	-	-	-439	-	
Adjusted gain or loss.....	-2,221,341	-4,870	-218,331	-75,373	-15,926	-862,409	-445,346	-53,329	-392,017	-32,264	-196,438	-31,714	-113,871	-33,176	-67,360	-54,112	-106	-49,374	-5,017	-14,771	-883	
Long-term contracts.....	87,004	-	-	-	85,290	*1,725	-	-	-	-	-	-11	-	-	-	-	-	-	-	-	-	
Merchant marine capital construction funds.....	3,644,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 83(b) deduction.....	190	-	[1]	-	-	-	-	-	-	-	-	-	-	-	35	-	-	-	-	-	-	
Tax shelter farm activities.....	5,347	-	1	-	-224	5,304	963	840	122	2	130	-33	89	*3,642	*-1,060	-	128	-	-	-3,634	40	
Passive activities.....	378,848	-	-	-	-	-	-	-	-	-	378,930	17	-	-	-98	-	-	-	-	-	-	
Certain loss limitations.....	1,702,023	211	1,361,213	73,315	1,869	248,606	4,232	4,113	119	18	-	237	-	[1]	12,322	-	-	-	-	-	-	
Tax exempt interest from private activity bonds issued after 8/7/86.....	55,015	-	-	-	-	82	15	13	1	-	10	53,470	-	1,016	422	-	-	-	1	-	-	
Intangible drilling costs.....	101,154	-	98,186	-	-	322	-	-	-	-	-	2,646	-	-	-	-	-	-	-	-	-	
Other adjustments.....	-356,452	-913	-46,935	-6,965	-4,453	-15,629	-12,788	-2,904	-9,884	-1,987	-171,034	-44,634	-17,679	-8,864	-10,293	-87	-183	-576	-3,276	-11,637	1,479	
Adjusted current earnings adjustment after excess.....	9,249,146	6,908	394,414	-157,563	20,026	2,918,306	1,989,929	820,922	1,169,006	34,537	179,679	3,264,510	97,810	43,151	408,719	8,219	-439	-261	783	30,962	9,455	
Alternative minimum taxable income before alternative tax net operating loss deduction.....	97,092,624	262,736	7,434,389	3,992,261	1,158,746	30,414,524	9,431,655	6,603,126	2,828,529	822,437	9,306,987	23,791,231	1,936,022	2,982,497	2,154,990	1,147,536	61,068	873,824	297,954	896,814	126,954	
Alternative tax net operating loss deduction.....	52,047,079	203,598	2,770,004	3,154,322	895,761	14,763,822	4,944,873	2,922,012	2,022,861	623,246	7,864,674	9,732,744	1,501,119	2,476,891	760,624	825,950	50,857	761,566	109,111	533,556	74,359	
Alternative minimum tax foreign tax credit.....	4,072,190	2	602,354	801	*1,151	1,940,929	354,237	353,971	266	594	63,601	829,675	1,009	29,073	131,021	39,135	809	23	25,516	52,260	-	
Tentative minimum tax.....	4,880,738	8,338	329,702	166,719	42,716	1,184,861	534,142	377,741	156,401	37,343	222,548	1,969,299	82,904	68,035	146,645	24,750	1,148	20,184	12,152	19,284	9,967	

Dental may not add to total because of rounding.
* Estimate should be used with caution because of the small number of sample returns on which it is based.
[1] This amount is less than \$500.
[2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits are not shown separately.
[3] All sectors includes "Not Allocable" which is not shown separately.
[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Item	Sector																				
	All sectors (1)	Private sector										Public sector									
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Total (4)	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies and enterprises	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment and recreation	Accommodation and food services	Other services	
Returns of active corporations:																					
Number of returns	5,401,237	143,019	30,252	8,504	676,120	281,239	975,011	366,150	604,994	182,881	113,875	234,746	577,400	70,087	46,887	242,904	44,009	354,603	110,119	278,722	29,235
Returns with corporate income tax returns:																					
Number of returns	6,564	182	166	44	935	1,521	2,030	1,022	1,007	306	57	847	751	175	778	166	34	547	51	88	79
Business revenue	1,777,762,736	2,454,051	97,609,931	48,574,078	24,008,700	962,730,216	123,132,132	82,647,413	29,327,939	597,992,760	2,975,070,000	89,833,687	43,638,477	2,372,466	3,372,282	15,569,346	10,500,564	28,616,581	11,475,857	11,845,287	
Business revenue	2,440,766,361	2,926,688	107,609,736	49,574,078	24,008,700	497,606,736	214,681,361	140,500,736	37,786,282	309,659,524	1,037,476	1,037,476	1,037,476	1,037,476	1,037,476	1,037,476	1,037,476	1,037,476	1,037,476	1,037,476	
Business revenue	1,777,762,736	2,454,051	97,609,931	48,574,078	24,008,700	962,730,216	123,132,132	82,647,413	29,327,939	597,992,760	2,975,070,000	89,833,687	43,638,477	2,372,466	3,372,282	15,569,346	10,500,564	28,616,581	11,475,857	11,845,287	
Depreciation	55,251,549	153,209	2,503,311	34,675,702	330,963	23,547,388	2,326,812	1,680,188	1,152,074	2,593,721	7,064,214	3,712,438	1,569,175	1,662,184	342,835	1,095,735	114,134	450,407	481,053	53,852	172,440
Amortization	22,139,407	11,883	785,202	1,435,750	88,715	4,124,330	2,326,812	2,326,812	1,152,074	2,593,721	7,064,214	3,712,438	1,569,175	1,662,184	342,835	1,095,735	114,134	450,407	481,053	53,852	172,440
Net income	68,656,093	231,970	3,169,739	70,791	702,813	2,744,055	440,382	3,344,527	1,138,565	46,489	6,175,019	22,274,999	1,386,350	2,519,234	1,462,149	1,343,389	118,292	685,912	315,142	405,943	499,649
Alternative minimum tax	10,324,479	26,143	2,816,794	14,420	28,880	1,434,395	143,438	305,449	143,438	305,449	1,434,395	143,438	305,449	1,434,395	143,438	305,449	143,438	305,449	143,438	305,449	143,438
Alternative minimum tax	2,298,778	6,003	93,137	79,796	25,982	462,618	108,693	89,815	30,447	12,427	19,919	11,767,088	42,442	42,442	42,442	42,442	42,442	42,442	42,442	42,442	42,442
Alternative minimum tax	4,227,061	9,074	34,343	26,719	34,387	567,761	133,894	120,349	43,545	13,030	114,614	2,689,703	71,338	5,645	136,818	4,558	9,988	17,342	1,961	5,496	11,680
Depreciation of property placed in service																					
Amortization of certified pollution control facilities	1,472,118	589	44,105	214,034	12,779	975,348	1,472,118	1,472,118	77,835	679,843	58,921	7,727	8,845	23,607	62,290	23,767	6,345	8,917	33,968	6,822	
Amortization of mining exploration and development costs paid or incurred after 1986	14,201	-	-2,533	-1,396	-	3,024	-3,294	-3,294	-	-	-										

Source: Internal Revenue Service, Statistics of Income - 2003, Corporation Income Tax Returns, Publication 16, August 2006

2002 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors									Selected sectors—continued										
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns of active corporations:																					
Number of returns.....	5,266,607	140,223	30,287	7,863	648,535	280,185	964,523	359,905	601,268	177,745	120,271	224,352	570,639	736,005	48,053	231,412	41,317	334,305	110,609	271,527	321,134
Returns with alternative minimum tax items:																					
Number of returns.....	7,066	250	199	28	779	933	1,254	565	690	625	128	579	658	375	575	136	*68	99	47	143	174
Total assets.....	4,294,176,617	1,996,690	89,086,296	148,421,987	5,688,482	1,395,510,346	84,435,072	65,380,135	19,054,938	48,305,073	55,250,377	2,330,822,758	10,456,805	22,436,887	59,607,832	20,670,225	*594,671	2,697,008	1,735,344	15,899,091	507,770
Business receipts.....	1,307,297,410	1,997,417	29,046,950	59,790,212	9,611,268	604,817,190	174,901,763	133,139,088	41,762,675	23,710,802	16,311,376	345,895,124	4,689,388	18,561,926	243,990	8,542,218	*377,309	2,520,458	1,193,523	4,568,681	517,708
Bad debts.....	4,856,925	2,411	48,287	327,720	16,889	1,627,445	376,604	225,937	150,667	53,439	149,501	1,790,162	33,668	51,573	203,705	39,326	*1,915	100,505	10,046	20,425	*3,303
Depreciation.....	45,973,895	87,674	2,700,181	4,503,931	219,069	25,993,312	1,834,887	1,086,197	748,690	2,319,919	921,756	5,354,146	687,378	444,459	107,665	246,249	*11,791	106,384	115,098	301,911	17,257
Amortization.....	10,857,492	5,125	415,364	315,447	31,717	3,337,310	2,668,893	2,585,848	83,045	188,795	722,992	2,719,828	23,353	138,603	9,217	200,671	*8,043	20,897	11,277	35,020	2,172
Depletion.....	2,019,657	*624	999,820	120,444	1,045	864,493	1,412	1,411	1	*616	-	10,298	-	-	*20,620	4	-	42	-	-	-
Net income.....	65,702,533	72,512	2,496,691	2,094,138	250,612	45,229,966	3,027,674	2,329,100	698,574	896,362	1,042,137	7,528,183	328,187	1,002,381	961,121	343,171	*23,275	85,860	75,015	193,236	52,011
Income tax.....	18,275,741	1,081	736,702	175,121	13,655	14,408,989	480,483	358,350	122,133	45,485	123,982	1,786,334	9,562	175,461	215,859	69,560	*6,414	*1,148	*408	24,693	*803
Alternative minimum tax.....	2,532,224	3,082	91,574	117,397	20,409	975,766	159,913	140,771	19,142	97,678	21,383	932,241	14,147	21,252	36,253	21,036	*492	5,352	2,260	10,373	1,100
Total income tax after credits [2].....	4,038,974	3,852	128,161	199,574	33,238	1,520,425	257,085	218,810	38,276	117,161	38,378	1,553,081	24,369	24,551	88,140	24,126	*1,317	6,447	2,668	13,984	1,900
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986.....	822,164	7,117	81,372	397,371	4,673	200,455	27,610	28,087	-477	-64,895	41,510	34,421	35,318	8,027	11,963	5,690	*1,042	6,339	8,273	14,500	1,380
Amortization of certified pollution control facilities after 1986.....	2,958	-	-	7,299	-	-4,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
Amortization of mining exploration and development costs paid or incurred after 1986.....	-36,758	-	-38,972	-1,434	-	-46	3,693	3,693	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of circulation expenses.....	-92	-	-12	-	-	19	-11	-	-11	-	-	-	-	-	-88	-	-	-	-	-	-
Adjusted gain or loss.....	-1,016,176	-2,587	-55,934	-66,277	5,991	-708,641	-37,543	-21,062	-16,481	-8,747	-8,402	-38,625	-53,614	-7,177	-1,704	-5,239	*75	-653	-1,817	-25,093	-38
Long-term contracts.....	101,727	-	-	-	88,112	6,352	-	-	-	-	-	-	-	-	-	*5,263	-	-	-	-	-
Installment sales of certain property.....	-5,489	-	-	-	-	-167	-5,313	-5,313	-	-	-	-9	-	-	-	-	-	-	-	-	-
Merchant marine capital construction funds.....	75,184	-	-	-	-	36,555	-	-	-	38,629	-	-	-	-	-	-	-	-	-	-	-
Section 83(b) deduction.....	2,429,566	-	-	-	-	-	-	-	-	-	-	2,429,566	-	-	-	-	-	-	-	-	-
Tax shelter farm activities.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Passive activities.....	3,123	-	112	-	188	325	290	241	49	3	-	286	1,460	-	[1]	-	1	-	-	419	40
Certain loss limitations.....	1,012	-	-	-	-	1,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletion.....	613,329	174	491,243	4,772	837	116,583	994	994	-	*1,735	-	17	*1	441	-	4	-	-	-	-	-
Tax exempt interest from private activity bonds issued after 8/7/86.....	229,538	-	32	-	[1]	1,443	16	16	-	-	14	224,563	26	-	*3,433	-	-	-	-	-	*11
Intangible drilling costs.....	308,359	-	184,586	117,850	-	[1]	-	-	-	*2,340	-	1,108	-	2,474	-	-	-	-	-	-	-
Accelerated depreciation of real property placed in service before 1987.....	8,196	1	513	-89	1	-4,842	11,812	*159	11,654	-	[1]	718	*401	-	[1]	14	-	-340	-	4	-
Accelerated depreciation of leased personal property placed in service before 1987.....	-1,011	-	-	-20	-	-1,058	56	29	27	-	-	-	-	-	-	-	11	-	-	-	-
Other adjustments.....	-217,790	-344	60,580	-11,671	-5,547	-126,684	-55,735	1,092	-56,827	-40,250	1,299	-6,475	-561	-6,665	-2,288	-685	[1]	-95	-813	-22,043	189
Total adjustments and preferences.....	3,317,859	4,362	723,520	447,800	94,255	-481,049	-54,133	7,934	-62,066	-74,656	34,421	2,645,588	-16,970	-2,899	11,316	5,047	*967	5,263	5,643	-32,213	1,600
Adjusted current earnings adjustment after excess.....	6,968,591	2,009	206,113	-5,803	11,453	1,936,087	328,994	273,238	55,756	9,854	4,200	4,166,174	21,750	16,157	184,174	53,715	*165	20,199	756	7,556	*5,368
Alternative minimum taxable income before alternative tax net operating loss deduction.....	71,488,440	77,288	3,206,744	2,467,690	327,628	46,099,068	3,286,995	2,581,028	685,966	810,993	1,062,283	10,957,391	313,632	1,001,198	1,062,921	395,196	*24,077	108,555	80,163	167,126	56,201
Alternative tax net operating loss deduction.....	9,321,779	51,290	433,354	1,448,408	136,881	3,069,001	813,421	549,424	263,997	136,913	565,187	1,548,724	181,341	435,310	188,020	95,706	1,633	73,107	65,311	38,158	*40,013
Alternative minimum tax foreign tax credit.....	8,848,101	8	425,520	1,059	511	7,082,444	229,526	196,896	42,630	14,991	61,035	806,685	201	86,387	89,093	34,686	2,712	-	-	13,244	-
Tentative minimum tax.....	4,027,712	4,155	128,991	202,770	33,162	1,519,543	256,681	218,213	38,468	117,169	38,502	1,539,944	23,630	24,555	86,782	24,944	*1,317	6,501	2,668	13,984	1,900

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

[2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits may or may not be shown separately.

[3] All sectors includes "Not Allocable" which is not shown separately.

[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Notes: Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Source: Internal Revenue Service, Statistics of Income - 2002, Corporation Income Tax Returns, Publication 16, September 2005.

2001 RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors										Selected sectors—continued									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns of active corporations:																					
Number of returns.....	5,135,591	140,806	31,776	7,802	624,478	278,995	963,403	361,840	597,539	164,492	115,435	220,895	539,965	709,837	47,866	223,999	38,480	327,338	102,631	259,465	325,602
Returns with alternative minimum tax items:																					
Number of returns.....	7,101	153	158	21	799	962	1,672	923	749	558	88	659	603	267	644	103	9	114	15	210	66
Total assets.....	3,382,572,718	1,804,290	49,983,557	41,400,941	10,955,425	560,598,817	107,238,664	92,295,643	14,943,021	52,851,308	74,304,664	2,038,383,695	15,092,596	34,869,872	334,683,598	13,468,404	925,976	2,239,677	4,443,654	31,367,803	7,959,779
Business receipts.....	940,505,640	1,591,168	14,840,972	14,345,561	16,877,475	329,243,301	196,712,017	153,598,195	43,113,822	26,550,921	19,463,433	265,194,983	6,366,140	16,638,464	3,344,649	6,679,716	344,308	4,674,916	2,425,504	12,729,395	2,482,716
Depreciation.....	38,910,871	75,926	1,695,449	852,347	376,900	17,246,094	3,527,817	2,917,258	610,559	2,205,378	2,661,593	5,290,269	1,274,985	545,701	1,761,845	112,847	14,915	87,939	189,325	900,599	90,941
Amortization.....	6,696,114	1,061	172,858	73,514	31,778	1,861,469	228,396	183,939	44,457	45,966	804,024	1,932,236	44,036	259,544	896,317	64,296	7,639	24,353	29,963	157,638	61,025
Depletion.....	996,732	539	678,461	80,160	8,363	96,928	107,412	102,104	5,308	1,665	-	21,448	922	-	*827	-	-	-	-	-	8
Net income.....	43,980,428	59,058	1,682,362	650,334	318,657	22,094,819	2,918,277	2,431,960	486,318	880,601	1,917,012	8,673,384	565,899	911,137	2,288,712	278,356	30,573	96,804	46,121	530,855	37,467
Income tax.....	10,541,495	3,357	293,263	44,231	18,097	6,056,530	691,997	634,863	57,133	31,072	303,749	1,923,882	17,876	272,269	718,226	82,042	6,218	1,261	3,245	73,549	*631
Alternative minimum tax.....	1,800,595	3,464	124,179	79,748	28,052	429,374	99,578	70,709	28,869	95,657	87,694	692,520	27,318	19,942	51,423	10,097	503	2,718	2,969	43,508	1,850
Total income tax after credits [2].....	3,861,357	6,820	225,264	104,470	45,646	1,198,737	222,970	175,701	47,269	109,008	256,242	1,366,382	44,455	28,090	159,616	18,455	1,322	3,962	6,215	61,237	2,465
Adjustment and preference items:																					
Depreciation of property placed in service after 1986.....	2,794,716	13,153	122,315	138,303	27,887	1,302,268	193,287	130,565	62,722	62,775	403,995	199,366	101,958	27,548	130,326	3,984	669	4,721	18,470	39,100	4,592
Amortization of certified pollution control facilities after 1986.....	19	-	-	-	-	-300	-	-	-	-	-	-	319	-	-	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986....	4,036	-	3,393	-	-240	271	613	613	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of circulation expenses.....	-1,125,949	-1,900	-33,488	-16,117	-9,283	-485,053	-168,112	-150,863	-17,249	-35,869	-91,798	-95,830	-109,225	-14,050	-42,949	-1,137	-218	-1,174	-4,216	-14,142	*-1,390
Long-term contracts.....	99,024	-	-	-	96,687	1,078	-	-	-	64	-	-	-	904	-	291	-	-	-	-	-
Installment sales of certain property.....	1,898	-	-292	-	2,813	-4	-574	-	-574	-44	-	-	-	-	-	-	-	-	-	-	-
Merchant marine capital construction funds.....	1,982,262	-	-	-	-	-	-	-	-	-	-	1,982,262	-	-	-	-	-	-	-	-	-
Section 83(b) deduction.....	82	-	-	-	-	-	-	-	-	-	-	-	82	-	-	-	-	-	-	-	-
Tax shelter farm activities.....	15,003	*62	340	-	57	2,029	5,961	*2,256	3,705	3	-15	10	6,296	-	*202	-3	-	20	-	-	40
Certain loss limitations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletion.....	418,241	127	269,440	7,559	5,856	103,703	31,502	31,497	5	-	-	-1	60	-	1	-	-	-	-	-5	-
Tax exempt interest from private activity bonds issued after 8/7/86.....	204,523	-	51	-	6	1,293	43	43	[1]	-	618	200,437	360	-	1,657	-	-	-	-	-	58
Intangible drilling costs.....	87,300	-	61,750	4,877	3,573	9,979	476	287	189	-	-	6,908	-263	-	-	-	-	-	-	-	-
Accelerated depreciation of real property placed in service before 1987.....	-8,110	2	-2	37	21	-9,452	862	878	-16	2	-	-195	-6	13	34	-	-	-	[1]	[1]	573
Accelerated depreciation of leased personal property placed in service before 1987.....	130	-	-	-	-	24	-	-	-	-	-	106	-	-	-	-	-	-	-	-	-
Other adjustments.....	-68,386	-532	-2,271	-10,626	-2,944	13,021	-4,215	-1,642	-2,573	-49,801	-14,478	23,723	536	-1,452	7,150	154	-3	-1,135	-53	-24,527	-933
Total adjustments and preferences.....	4,404,791	10,911	421,235	124,034	124,433	938,858	59,844	13,633	46,211	-22,826	298,277	2,316,786	117	12,963	96,421	3,289	449	2,432	14,202	426	2,940
Adjusted current earnings adjustment after excess.....	5,626,925	7,968	65,091	120,185	27,461	712,400	469,528	417,194	52,334	-14,249	137,091	3,610,931	21,950	20,180	375,909	59,799	165	714	1,857	7,409	2,535
Alternative minimum taxable income before alternative tax net operating loss deduction.....	48,608,610	72,452	2,109,545	741,724	435,530	22,259,774	3,134,769	2,553,683	581,086	810,362	1,979,045	11,795,557	570,691	937,874	2,694,896	301,156	31,187	98,868	60,733	535,773	38,672
Alternative tax net operating loss deduction.....	5,933,971	35,085	268,034	182,050	198,301	1,959,925	439,168	203,939	235,229	197,172	333,182	1,392,896	335,771	109,933	248,569	16,499	9,719	75,285	29,109	79,185	24,090
Alternative minimum tax foreign tax credit.....	4,807,344	2	142,966	114	*557	2,868,906	306,934	288,073	*18,860	11,188	72,589	873,615	1,806	136,287	322,787	38,194	2,958	46	52	28,344	-
Tentative minimum tax.....	3,715,489	6,663	225,340	111,788	43,438	1,202,634	223,938	176,437	47,502	109,116	256,421	1,205,305	43,655	28,321	164,812	18,455	1,322	3,979	6,215	61,606	2,481

* Estimate is based on fewer than ten returns, not selected at the 100 percent rate, and should be considered statistically unreliable.

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

[2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, new markets and qualified zone academy bond credit. Credits may or may not be shown separately.

[3] All sectors includes "Not Allocable" which is not shown separately.

[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

Note: See Section 1 (Introduction), Section 2 (Changes in Law and Regulations), Section 3 (Description of the Sample and Limitations of the Data), and

Source: Internal Revenue Service, Statistics of Income - 2001, Corporation Income Tax Returns, Publication 16, September 2004.

2000, RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preference, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors										Selected sectors—continued										
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	
							Total [4]	Wholesale trade	Retail trade													
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Returns of active corporations:																						
Number of returns.....	5,045,274	140,851	32,578	7,968	597,902	288,506	959,575	354,971	600,748	160,437	118,073	221,394	532,426	689,412	47,542	211,993	36,756	306,352	97,866	257,525	316,138	
Returns with alternative minimum tax items:																						
Number of returns.....	13,135	404	296	67	1,513	2,377	2,025	1,121	902	566	394	959	1,906	514	578	291	36	262	85	494	359	
Total assets.....	5,005,308,324	7,886,786	108,618,490	417,653,747	27,724,412	1,412,843,691	208,359,553	175,101,837	33,257,562	107,771,164	380,458,475	1,886,338,578	66,338,215	38,245,930	221,425,811	39,905,821	1,211,699	9,893,544	9,521,347	56,328,211	4,767,195	
Business receipts.....	1,960,655,795	5,495,596	39,695,855	263,050,108	28,899,661	785,264,736	329,197,581	256,841,835	72,355,614	49,203,467	101,127,347	244,278,679	16,927,944	30,041,082	1,603,500	18,018,874	1,039,291	12,759,526	4,989,017	26,295,429	2,768,101	
Bad debts.....	10,607,435	5,826	65,485	211,908	65,237	2,662,965	631,580	474,846	156,720	96,652	2,113,515	3,384,923	146,509	119,764	356,812	76,688	*5,878	228,925	344,492	73,435	6,041	
Depreciation.....	67,219,494	193,789	3,264,524	4,200,600	769,749	40,960,004	9,164,756	7,316,977	1,847,757	4,023,953	8,423,611	6,935,180	3,138,467	904,586	1,982,542	999,144	38,656	387,775	399,126	1,347,663	95,399	
Amortization.....	14,288,640	-2,397	684,882	390,564	58,978	3,302,059	3,289,393	3,104,505	184,886	182,036	3,088,139	1,482,726	253,466	329,245	137,628	670,788	23,593	144,401	33,882	170,084	49,173	
Depletion.....	2,548,226	7,728	1,886,963	148,558	24,264	408,255	51,530	46,946	4,584	2,013	47	5,951	5,544	1,385	3,693	1,444	-	-	-	*851	-	
Net income.....	91,293,429	269,287	2,809,668	4,719,508	901,340	36,235,462	5,777,380	4,678,919	1,098,411	2,232,628	16,110,332	13,773,905	1,693,057	1,246,948	3,588,174	362,335	43,861	342,386	118,068	990,177	63,628	
Income tax.....	14,305,411	3,829	306,172	107,129	30,092	7,484,507	374,971	305,585	89,383	118,952	2,062,007	2,647,782	19,513	79,757	983,148	17,536	*2,392	1,649	2,498	60,018	2,360	
Recapture taxes [5].....	941	-	-	-	-	-	-	-	-	705	-	[1]	-	-	237	-	-	-	-	-	-	
Alternative minimum tax.....	3,874,845	6,892	138,567	195,842	63,215	1,449,256	328,090	279,341	48,748	89,114	619,980	742,392	59,584	30,385	66,975	12,309	1,109	12,209	10,590	45,361	2,734	
Total income tax after credits [2].....	5,798,914	10,591	197,577	284,389	93,373	2,102,961	432,509	367,710	64,799	169,336	703,433	1,261,875	79,559	45,397	282,535	17,784	1,615	13,858	13,010	83,778	5,093	
Alternative minimum tax items:																						
Adjustment and preference items:																						
Depreciation of property placed in service after 1986.....	7,996,806	10,145	230,089	657,693	81,170	2,873,051	1,039,270	831,532	207,738	261,655	1,225,575	409,700	528,933	61,089	265,117	54,739	10,425	56,182	60,345	163,553	8,077	
Amortization of certified pollution control facilities after 1986.....	-1,489	-	-96	-2,679	-	1,173	98	129	-31	-	-	-	-	-	-	-	-	-	-	-	14	
Amortization of mining exploration and development costs paid or incurred after 1986.....	80,570	-	78,174	8,456	403	-5,164	-670	-670	-	-629	-	-	-	-	-	-	-	-	-	-	-	
Amortization of circulation expenses.....	*401	*4	-289	-	-	-2	-5	-3	-4	-	-	-	-	-	-	-17	-	-	-	-92	-	
Adjusted gain or loss.....	-3,601,178	-8,111	-98,802	-84,577	-26,677	-1,551,602	-725,785	-675,372	-50,413	-141,789	-264,106	-173,374	-267,392	-26,035	-56,576	-63,285	-635	-26,846	-3,421	-77,524	-4,641	
Long-term contracts.....	136,562	-	-	-	118,147	*11,322	-924	-924	-	30	-	-	349	*6,004	-	1,634	-	-	-	-	-	
Installment sales of certain property.....	24,943	704	-293	-	-	-361	-151	-151	-	-140	-	-	25,185	-	-	-	-	-	-	-1	-	
Merchant marine capital construction funds.....	17,389	1,007	4,784	-	-	-	-	-	-	12,861	-	-	-	-	-	-	-	-	-	-	-1,263	
Section 83(b) deduction.....	1,201,141	-	-	-	-184	-	-	-	-	-	-	1,201,324	-	-	-	-	-	-	-	-	-	
Tax shelter farm activities.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Passive activities.....	13,247	575	70	2	466	143	782	*271	511	830	*229	-141	8,886	594	-248	12	-	26	873	6	40	
Certain loss limitations.....	86,099	-83	-	-	-	-	-	-	-	-	85,474	-	96	-26	-380	-	-	-	-	1,201	-	
Depletion.....	644,208	-	446,623	3,062	9,324	148,594	36,047	36,060	-13	-	-	41	109	403	5	1	-	-	-	-	-	
Tax exempt interest from private activity bonds issued after 8/7/98.....	145,376	-	-	1,021	-	2,492	47	47	-	-	1,302	138,047	138	*17	2,313	-	-	-	[1]	-	-	
Charitable contributions.....	64,117	-	46,447	1,893	12	*8,263	4,494	4,494	-	-	-	-	210	2,671	127	-	-	-	-	-	-	
Intangible drilling costs.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accelerated depreciation of real property placed in service before 1987.....	8,867	-1	-896	57	95	6,399	448	170	*278	-	5	1,802	250	195	50	[1]	-	-343	-	807	-	
Accelerated depreciation of leased personal property placed in service before 1987.....	94	-	2	5	-	24	-	-	-	-	-	-8	71	-	-	-	-	-	-	-	-	
Total adjustments and preferences.....	-292,889	-755	-22,183	-32,161	-4,103	-114,676	367	-1,174	1,541	-9,384	-21,896	-64,135	-4,464	-3,670	-2,006	-1,242	-95	-1,794	2,110	-10,190	-614	
Adjusted current earnings adjustment after excess.....	6,523,378	3,484	683,632	552,773	176,654	1,379,654	354,017	184,410	159,606	123,573	940,969	1,598,731	292,277	41,243	208,327	-8,158	9,695	27,225	59,907	77,760	1,613	
Alternative minimum taxable income before alternative tax net operating loss deduction.....	9,895,071	6,298	211,986	128,525	145,732	3,985,227	780,210	739,844	40,366	-8,437	186,426	3,882,384	31,468	22,348	375,043	73,834	990	24,095	6,201	36,007	6,512	
Alternative tax net operating loss deduction.....	100,274,530	272,811	3,382,163	5,613,748	1,174,493	39,143,058	6,004,469	4,786,258	1,218,161	1,534,141	16,890,708	16,843,222	1,871,392	1,290,409	4,067,768	418,360	54,545	389,742	177,050	1,061,601	69,641	
Alternative tax net operating loss deduction.....	44,562,957	208,382	1,519,094	4,128,565	667,774	18,216,636	2,936,091	2,190,707	745,383	944,039	7,913,818	1,430,980	900,751	572,632	237,084	40,116	305,063	109,415	581,842	30,881	-	
Alternative minimum tax foreign tax credit.....	5,235,985	5	172,633	6,824	*509	1,888,777	158,745	133,971	24,774	4,780	1,091,456	1,399,892	1,912	30,555	450,137	16,944	1,068	2,101	90	9,557	-	
Tentative minimum tax.....	9,410,318	10,821	199,417	290,301	92,424	5,782,343	444,552	379,708	64,842	111,197	702,837	1,234,624	78,238	45,439	283,040	17,842	1,615	13,805	13,010	83,465	5,106	

* - Estimate is based on fewer than ten returns, not selected at the 100 percent rate, and should be considered statistically unreliable.

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

[2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits may or may not be shown separately.

[3] This industry includes "Not Allocable" which is not shown separately.

[4] This industry includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

[5] This amount includes the recapture of investment credit, low income housing credit, qualified electric vehicle credit, and Indian employment credit.

Note: See Section 1 (Introduction), Section 2 (Changes in Law and Regulations), Section 3 (Description of the Sample and Limitations of the Data), and Section 5 (Explanation of Terms).

Source: Internal Revenue Service, Statistics of Income - 2000, Corporation Income Tax Returns, Publication 16, September 2003.

1999, RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preference, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors										Selected sectors—continued									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns of active corporations:																					
Number of returns.....	4,935,904	141,678	30,849	7,044	580,302	297,714	948,371	349,874	596,358	160,195	107,628	217,780	521,447	657,153	43,246	205,011	35,196	303,499	93,922	252,113	305,725
Returns with alternative minimum tax items:																					
Number of returns.....	14,901	377	375	305	1,950	3,129	2,189	1,093	1,096	1,178	365	1,203	1,226	771	516	272	8	357	89	433	159
Total assets.....	4,780,416,822	8,275,697	165,115,044	188,448,885	34,811,065	1,071,699,448	227,568,587	170,231,035	57,337,552	126,470,321	265,363,909	1,884,059,954	94,939,972	36,472,144	554,201,477	29,273,966	863,196	30,700,947	12,488,410	46,763,472	2,901,337
Business receipts.....	1,895,347,453	5,430,453	35,964,467	65,688,811	38,079,067	850,714,795	338,656,880	226,040,641	112,616,239	66,215,605	79,293,933	275,205,267	21,958,231	32,892,080	5,582,186	16,503,354	358,221	22,032,659	7,492,453	30,496,265	2,782,730
Bad debts.....	9,086,588	14,334	27,124	129,725	66,419	1,135,114	590,650	335,454	255,196	128,005	2,455,255	1,179,469	368,963	124,187	1,310,653	79,465	2,247	1,324,303	24,424	119,426	6,827
Depreciation.....	96,566,682	208,647	2,998,536	4,643,787	929,311	33,272,997	12,025,726	8,716,840	3,308,885	6,209,676	7,704,492	6,639,284	8,642,678	1,053,761	7,644,421	1,326,040	10,009	707,440	787,074	1,569,774	193,030
Amortization.....	15,229,537	7,194	614,391	350,400	66,772	3,987,452	3,178,373	2,875,843	302,531	217,034	3,349,323	1,484,224	311,394	388,912	204,604	474,941	12,239	298,794	78,299	175,501	29,690
Depletion.....	2,832,371	13,449	1,810,035	111,990	10,990	806,392	50,687	46,347	4,341	987	-	13,674	267	507	9,522	2,822	-	-	-	1,088	-
Net income.....	74,308,371	258,391	2,750,999	1,712,677	1,058,409	33,756,721	6,137,074	4,285,215	1,951,858	1,508,179	2,670,010	14,542,286	1,690,588	1,614,736	3,117,375	1,354,897	41,042	578,450	207,991	1,251,713	56,831
Income tax.....	13,378,585	6,402	492,637	153,108	39,024	7,952,814	411,513	270,608	140,905	240,876	175,028	2,594,601	38,103	138,685	777,732	286,839	2,317	18,629	5,862	34,336	10,079
Recapture taxes.....	779	-	-	1	-	56	-	-	-	692	-	[1]	-	-	29	-	-	-	-	-	-
Alternative minimum tax.....	3,051,869	7,312	141,165	167,271	79,108	1,060,028	293,828	66,293	66,293	111,250	64,751	676,348	128,210	49,293	81,542	33,506	833	18,507	42,409	89,717	6,790
Total income tax after credits [2].....	6,307,071	13,645	275,120	264,738	116,177	2,010,773	523,413	405,872	117,541	309,374	112,085	1,567,351	158,898	64,399	609,202	61,303	833	36,168	46,657	120,065	16,869
Alternative minimum tax items:																					
Adjustment and preference items:																					
Depreciation of property placed in service after 1986.....	14,889,514	15,020	292,201	777,394	116,239	4,791,648	2,093,102	1,375,036	718,067	1,296,844	1,339,409	737,856	1,359,770	111,984	1,079,492	139,132	1,342	133,131	232,814	335,343	36,793
Amortization of certified pollution control facilities after 1986.....	10,241	-	120	14,049	-	-4,058	149	149	-	-	-	-	-	-	-	-	-	-	-	-	-20
Amortization of mining exploration and development costs paid or incurred after 1986.....	-36,753	-	-37,071	-237	553	-4,143	6,947	6,947	-	-	-	-1,361	-	-1,387	-54	-	-	-	-	-	-
Amortization of circulation expenses.....	-22	-	-21	-	-	-	-1	-	-1	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss.....	-5,046,041	-5,299	-128,677	-157,067	-30,321	-1,426,358	-1,313,049	-849,740	-463,309	-255,005	-252,832	-246,176	-564,461	-16,774	-422,005	-74,240	-437	-41,514	-23,223	-83,799	-4,802
Long-term contracts.....	219,996	-	40	-	204,900	-6,426	-824	-	-824	-9,553	-	-	-	-	-	-	-	-	-	-	-
Installment sales of certain property.....	361,651	-	-303	-	-119	*341,565	-251	-155	-96	-	[1]	-	-10	20,362	724	-	-	-109	-	-206	-
Merchant marine capital construction funds.....	69,414	-	-	-	-	28,780	-	-	-	20,272	-	-	-	20,362	-	-	-	-	-	-	-
Section 83(b) deduction.....	626,755	-	-	-	-	-	-	-	-	-	-	626,755	-	-	-	-	-	-	-	-	-
Tax shelter farm activities.....	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Passive activities.....	-55,192	767	988	-	155	15	-8,652	*-8,856	205	-908	-30	106	-49,432	31	1,811	-	11	-5	-4	-191	40
Certain loss limitations.....	*2,452	-387	-	-	*4	212	-221	-221	-435	-	-	-	-	-	-	-	-	-	14	-1,639	-
Other adjustments.....	-159,597	-1,320	57,113	-22,860	4,713	-102,191	-10,827	-7,038	-3,790	-11,990	-22,076	-55,150	7,886	-3,248	209	-1,981	-20	6,976	-5,782	423	530
Depletion.....	1,077,582	94	817,275	74,354	9,445	136,087	39,825	39,825	-	159	-	619	-302	[1]	30	-	-	[1]	-3	-	-
Tax exempt interest from private activity bonds issued after 8/7/86.....	200,478	119	50	16	3,994	[1]	[1]	[1]	-	4	2,875	181,593	866	-	10,916	-	-	44	-	-	-
Intangible drilling costs.....	9,087	-	3,837	327	-13	3,564	3,564	-	-	-	-	180	959	[1]	-	-	-	-	-	-	-
Accelerated depreciation of real property placed in service before 1987.....	-12,175	11	-348	1,182	*81	-14,809	456	213	243	*130	27	-17	*105	270	944	-	-	-537	-	*330	-
Accelerated depreciation of leased personal property placed in service before 1987.....	*179	-	-	-	-	*171	7	-	7	-	1	[1]	-	-	-	-	-	-	-	-	-
Total adjustments and preferences.....	12,151,995	9,005	1,005,204	687,159	305,636	3,756,897	810,126	559,724	250,402	1,058,722	1,067,375	1,244,405	755,379	131,599	671,343	63,635	885	98,002	203,824	250,258	32,541
Adjusted current earnings adjustment after excess.....	11,418,831	8,623	209,137	42,137	117,516	4,977,833	311,519	250,678	60,841	39,273	690	4,650,349	40,995	53,324	745,043	55,920	205	28,156	4,491	125,150	10,271
Alternative minimum taxable income before alternative tax net operating loss deduction.....	90,688,582	266,472	3,665,920	2,315,038	1,382,759	39,478,930	7,127,054	4,996,124	2,130,929	2,726,307	3,559,430	17,936,761	2,031,231	1,710,335	4,342,159	1,429,456	42,132	679,681	387,694	1,521,917	85,306
Alternative tax net operating loss deduction.....	28,562,914	185,173	1,064,682	797,144	760,748	8,813,418	3,919,391	2,639,668	1,279,523	913,563	2,455,473	4,726,694	1,205,775	1,089,969	618,255	433,848	31,489	483,924	148,227	892,907	22,235
Alternative minimum tax foreign tax credit.....	6,164,823	88	242,375	36,320	1,815	4,122,707	105,229	58,813	46,416	44,933	108,939	1,166,660	1,879	59,125	134,991	135,200	1,278	1	828	2,455	-
Tentative minimum tax.....	6,247,505	13,623	276,384	267,222	113,838	2,009,519	524,923	406,937	117,986	311,588	110,392	1,514,542	156,891	60,868	607,864	62,437	833	37,136	46,714	120,891	11,839

Detail may not add to total because of rounding.
* - Estimate should be used with caution because of the small number of sample returns on which it is based.

[2] This amount is less than \$500.
[2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits may or may not be shown separately.

[3] This industry includes "Nature of Business not Allocable" which is not shown separately.

[4] This industry includes "Wholesale and Retail not Allocable," which is not shown separately.

Note: See Section 1 (Introduction), Section 2 (Changes in Law and Regulations), Section 3 (Description of the Sample and Limitations of the Data), and Section 5 (Explanation of Terms).

Source: Internal Revenue Service, Statistics of Income - 1999, Corporation Income Tax Returns, Publication 16, September 2002.

1998, RETURNS OF ACTIVE CORPORATIONS
Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preference, and Related Items, by Selected Sectors
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors										Selected sectors—continued										
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	
							Total [4]	Wholesale trade	Retail trade													
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Returns of active corporations:																						
Number of returns.....	4,848,888	135,107	31,467	8,067	551,935	309,912	956,803	338,021	615,758	159,646	100,977	218,193	521,917	623,784	30,931	200,449	36,969	307,258	92,966	245,334	300,313	
Returns with alternative minimum tax items:																						
Number of returns.....	18,360	421	338	352	2,477	3,484	2,824	1,578	1,244	1,364	479	1,374	1,273	861	565	276	55	800	301	576	540	
Total assets.....	4,562,039,179	4,861,281	66,457,580	121,416,044	24,127,397	1,738,506,694	206,277,333	146,764,454	59,455,802	78,320,777	427,586,515	974,336,826	76,122,897	27,927,612	724,783,324	8,123,914	1,215,515	22,149,082	14,195,302	41,854,841	3,776,243	
Business receipts.....	1,744,049,428	4,428,438	30,957,365	48,053,518	33,465,354	813,281,055	346,238,111	243,752,497	102,325,897	67,527,175	125,395,614	145,503,284	22,407,182	24,183,518	8,906,648	10,763,936	898,136	20,678,536	6,464,751	31,009,407	3,887,402	
Bad debts.....	11,721,204	17,176	23,167	102,718	97,532	3,482,860	647,835	369,758	277,776	69,704	3,044,989	1,017,743	219,905	81,624	1,856,968	71,162	3,499	784,050	28,249	160,743	11,580	
Depreciation.....	103,903,389	228,843	2,561,638	3,758,376	751,906	51,924,602	8,064,233	5,890,185	2,473,895	5,046,021	9,900,826	2,716,057	8,184,345	754,324	6,560,059	551,915	25,518	711,590	621,673	1,406,128	161,056	
Amortization.....	16,381,838	15,048	231,813	112,347	44,571	5,913,848	3,447,017	3,187,172	259,645	191,644	3,718,663	1,446,342	297,956	187,423	147,770	168,481	12,135	144,685	66,942	189,770	45,382	
Depletion.....	1,822,874	3,925	1,086,852	80,987	11,537	529,894	84,768	84,516	251	4,768	9	12,848	4,659	173	637	320	-	109	-	1,388	-	
Net income.....	71,623,652	227,769	2,140,825	1,461,086	1,197,589	37,366,802	5,194,428	3,267,428	1,924,969	2,713,009	4,224,796	7,378,420	2,060,002	1,771,296	2,823,272	424,492	69,063	834,804	280,086	1,295,395	160,558	
Income tax.....	13,157,709	10,075	455,666	236,939	46,000	9,114,936	606,331	299,582	316,749	221,053	491,534	917,259	51,291	136,189	726,578	29,493	7,734	63,015	7,829	68,849	6,886	
Recapture taxes.....	104	-	-	-	19	-	[1]	-	-	[1]	-	82	-	-	1	-	-	-	-	-	-	
Alternative minimum tax.....	3,324,799	9,607	125,348	89,888	112,409	1,201,367	282,961	199,834	83,103	241,991	228,271	459,835	150,123	40,614	234,373	29,240	1,405	17,217	24,758	69,080	6,314	
Total income tax after credits [2].....	5,973,781	17,825	319,935	320,621	154,132	1,881,130	539,022	389,741	149,257	439,695	280,804	964,329	200,845	58,229	506,131	56,403	1,939	80,206	30,538	111,146	10,851	
Alternative minimum tax items:																						
Adjustment and preference items:																						
Depreciation of property placed in service after 1986.....	17,676,157	36,573	365,857	684,537	127,505	6,965,187	1,502,932	1,082,965	419,955	1,315,573	2,742,656	457,680	1,197,125	82,686	1,365,737	93,941	4,690	130,833	218,586	352,783	31,267	
Amortization of certified pollution control facilities after 1986.....	17,129	-	-	13,045	-	436	242	-	242	3,444	[1]	-	-	-12	-	-	-	-	-	-	-26	
Amortization of mining exploration and development costs paid or incurred after 1986.....	5,965	-	-25,791	-202	758	26,846	3,555	3,555	-	798	-	-	-	-	-	-	-	-	-	-	-	
Amortization of circulation expenses.....	*15,126	-	-25	-	*2	-15,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjusted gain or loss.....	-4,748,280	-14,496	-55,238	-38,199	10,325	-2,443,339	-457,496	-342,086	-115,327	-230,612	-378,500	-109,103	-407,537	-13,890	-400,481	-101	-31	-11,139	-15,217	-178,513	-4,712	
Long-term contracts.....	194,050	-	-	-	-	184,585	*370	*2,043	-	*6,993	78	-	-	-	-	-5	-	-	-	-	-13	
Installment sales of certain property.....	-9,323	-	1,061	-	-	-14,864	5,937	5,102	835	-1,278	-76	-	-	-	-	-	-	-	-	-103	-	
Merchant marine capital construction funds.....	*33,136	-	-	-	-	6,682	-	-	-	-26,453	-	-	-	-	-	-	-	-	-	-	-	
Section 83(b) deduction.....	478,511	-	-	-	-	-	-	-	-	-	-	478,511	-	-	-	-	-	-	-	-	-	
Tax shelter farm activities.....	[1]	-	-	-	-	-	[1]	[1]	-	-	-	-	-	-	-	-	-	-	-	-	-	
Passive activities.....	8,776	361	1,789	5	2,792	4,436	4,341	3,342	*999	4,371	*2	[1]	-22,123	-26	12,924	[1]	-	2	2	-141	44	
Certain loss limitations.....	-273	-204	-	-	-54	-54	-	-54	-	-16	-	-	-	-	-	-	-	-	-	-	-	
Other adjustments.....	530,511	-2,970	36,064	-13,800	-9,877	-183,164	-20,774	-13,244	-7,530	108	735,202	-19,676	39,927	-8,676	-11,478	-2,121	*87	-3,318	-2,200	-2,193	-456	
Depletion.....	1,138,689	104	731,020	76,712	7,823	179,478	140,447	140,472	-25	2,282	-	*31	842	-	2	-	-	-	-	-53	-	
Tax exempt interest from private activity bonds issued after 8/7/86.....	79,602	12	1,028	57	-	34,730	32	32	-	-	151	37,541	621	-	3,446	-	-	1,976	[1]	-	10	
Charitable contributions.....	-15,690	-318	1,864	-29	-1,008	-9,155	-2,662	-1,487	-1,175	-259	-278	-384	-950	87	*192	-83	-2	-6	-321	-1,410	*583	
Intangible drilling costs.....	55,290	-	40,812	2,029	-	-2,687	13,606	13,606	[1]	-	-	494	1,039	-	-2	-	-	-	-	-	-	
Accelerated depreciation of real property placed in service before 1987.....	9,389	1	116	4,618	*66	3,026	492	377	115	*793	-8	-907	253	1	210	21	226	-	17	444	19	
Accelerated depreciation of leased personal property placed in service before 1987.....	188	-	-3	-1	-	417	16	16	-	-	4	-2	-263	-	19	2	-	-	-	-	-	
Total adjustments and preferences.....	15,438,415	19,063	1,098,555	728,771	322,968	4,553,300	1,182,654	894,636	298,088	1,128,666	3,099,226	844,197	808,917	60,170	970,185	91,653	4,796	118,348	200,867	170,814	25,267	
Adjusted current earnings adjustment after excess credit.....	6,574,241	11,919	78,417	179,163	120,227	2,018,545	551,600	461,609	89,991	-49,560	249,240	2,292,644	43,428	39,778	788,371	105,746	*748	1,939	125,682	2,082		
Alternative minimum taxable income before alternative tax net operating loss deduction.....	86,248,622	243,279	3,159,853	2,154,055	1,537,320	41,434,432	6,676,193	4,437,035	2,237,200	3,657,691	5,624,852	9,393,084	2,671,840	1,849,805	4,184,469	589,176	74,510	956,274	400,220	1,464,845	176,724	
Alternative tax net operating loss deduction.....	24,904,776	132,778	595,493	481,091	701,028	7,665,148	2,848,271	2,028,244	818,263	1,306,837	2,575,321	3,339,316	1,609,310	1,215,454	413,471	291,080	41,720	539,140	224,697	817,493	107,127	
Alternative minimum tax foreign tax credit.....	6,128,752	2,026	191,372	3,053	*2,918	4,770,692	296,027	79,571	*126,456	1,529	313,798	295,216	5,596	63,781	250,717	1,564	4,320	[1]	910	14,907	337	
Tentative minimum tax.....	6,044,245	17,266	320,586	331,158	151,614	1,967,529	543,170	393,163	149,983	461,797	294,564	963,320	201,076	58,228	501,593	56,608	1,939	80,157	32,307	111,163	10,132	

Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

* - Statistically unreliable.

[1] Amount is less than \$500.

[2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits may or may not be shown separately.

[3] Includes "Nature of Business not Allocable" which is not shown separately.

[4] Includes "Wholesale and Retail not Allocable," which is not shown separately.

SOURCE: IRS, 1998 Corporation Complete Report, Publication 16, (Revised 9-01).