

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2013
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
All Industries	5,887,804	441,849,495	118,279,104	27,750,632	2,018,169	293,357,284
Agriculture, forestry, fishing, and hunting	136,493	1,032,611	2,829	27,348	2,167	1,000,266
Agricultural production	101,274	914,710	2,743	24,638	1,503	885,826
Forestry and logging	8,745	38,193	*31	*101	*69	37,993
Support activities and fishing, hunting and trapping	26,473	79,708	*55	2,610	595	76,448
Mining	35,603	9,666,751	4,456,522	95,520	216,575	4,896,248
Utilities	7,845	1,980,868	12,298	511,548	7,005	1,450,017
Construction	695,261	2,743,336	155,795	62,836	19,376	2,505,311
Construction of buildings	209,392	827,343	17,794	30,048	10,244	769,256
Heavy and civil engineering construction and land subdivision	50,815	913,850	128,740	15,671	4,235	765,204
Specialty trade contractors	435,053	1,002,144	9,262	17,117	4,896	970,851
Manufacturing	242,755	165,456,858	68,621,694	8,036,145	597,400	88,191,133
Food manufacturing	15,602	9,692,775	1,436,409	144,185	8,256	8,093,405
Beverage and tobacco product manufacturing	3,151	7,412,403	1,892,721	29,608	141	5,489,934
Textile mills and textile product mills	4,868	268,422	24,534	17,814	*2,445	223,629
Apparel manufacturing	9,116	512,723	51,890	6,461	992	453,380
Leather and allied product manufacturing	1,477	102,270	16,308	3,308	0	82,654
Wood product manufacturing	10,638	540,351	*43,117	169,235	*4,456	323,543
Paper manufacturing	3,114	3,776,290	1,528,027	348,274	*171,524	1,728,383
Printing and related support activities	22,541	550,090	72,907	14,962	*16,681	445,539
Petroleum and coal products manufacturing	1,039	43,249,171	35,778,703	548,586	*13,403	6,908,479
Chemical manufacturing	8,281	31,952,885	11,529,087	1,738,404	152,173	18,532,980
Plastics and rubber products manufacturing	10,813	1,452,897	113,467	71,632	121,026	1,148,702
Nonmetallic mineral product manufacturing	8,342	669,417	36,395	16,706	12,593	603,723
Primary metal manufacturing	5,454	1,790,156	191,346	42,998	3,803	1,552,009
Fabricated metal product manufacturing	48,432	3,304,085	311,318	93,040	3,208	2,896,520
Machinery manufacturing	19,907	11,369,219	3,255,156	408,249	17,453	7,687,999
Computer and electronic product manufacturing	14,222	22,746,779	4,675,770	1,640,576	11,062	16,416,402
Electrical equipment, appliance, and component manufacturing	6,907	7,323,044	3,311,444	1,529,201	17,950	2,464,449
Transportation equipment manufacturing	9,796	13,131,962	2,684,219	952,349	20,294	9,471,801
Furniture and related product manufacturing	11,898	631,542	273,599	27,469	[1]	330,474
Miscellaneous manufacturing	27,157	4,980,375	1,395,280	233,086	19,940	3,337,126
Wholesale and retail trade	960,845	70,855,588	7,023,633	2,623,595	218,034	60,990,498
Wholesale trade	387,026	32,766,555	3,612,238	1,759,456	185,445	27,210,953
Wholesale trade, durable goods	248,518	12,126,734	1,340,786	332,164	17,020	10,436,769
Wholesale trade, nondurable goods	124,685	20,521,225	2,271,452	1,425,927	168,425	16,656,955
Electronic markets and agents and brokers	13,822	118,595	0	*1,365	0	117,230
Retail trade	573,819	38,089,033	3,411,394	864,139	32,589	33,779,545
Motor vehicle dealers and parts dealers	82,897	2,159,423	16,318	25,478	5,125	2,112,502
Furniture and home furnishings stores	30,339	972,287	3,594	21,450	*180	947,063
Electronics and appliance stores	20,406	625,417	82,296	*7,514	*890	534,716
Building material and garden equipment and supplies dealers	36,989	3,970,582	*43,865	57,218	1,716	3,867,782
Food, beverage, and liquor stores	97,488	5,538,536	*1,522,784	99,917	6,236	3,909,599
Health and personal care stores	46,557	4,900,038	*36,176	41,257	*1,624	4,820,982
Gasoline stations	45,376	479,033	391	24,591	*864	453,186
Clothing and clothing accessories stores	49,620	4,191,554	167,100	83,120	*11,400	3,930,093
Sporting goods, hobby, book, and music stores	23,682	384,437	4,013	18,487	*3,063	358,873
General merchandise stores	9,537	12,366,272	*880,208	338,324	*38	11,147,702
Miscellaneous store retailers	71,640	934,726	224,496	17,945	*211	692,074
Nonstore retailers	59,289	1,566,727	430,152	128,837	*1,241	1,004,973
Wholesale and retail not allocable	0	0	0	0	0	0

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Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
Transportation and warehousing	219,600	9,563,992	482,505	239,775	16,676	8,824,125
Air, rail, and water transportation	10,851	4,016,950	38,634	119,010	*8,918	3,849,049
Truck transportation	125,617	922,257	18,628	27,920	1,572	874,137
Transit and ground passenger transportation	34,326	51,029	0	*3,133	*1,631	46,265
Pipeline transportation	519	335,415	979	379	0	334,057
Other transportation and support activities	43,975	3,917,675	335,351	88,512	*1,990	3,492,250
Warehousing and storage	4,313	320,666	*88,913	820	*2,565	228,367
Information	127,107	32,886,189	7,843,595	1,632,556	45,103	23,364,665
Publishing industries (except Internet)	33,011	9,369,005	2,959,606	632,935	13,745	5,763,956
Motion picture and sound recording industries	36,933	3,765,605	1,087,062	13,086	*8	2,665,450
Broadcasting (except internet)	6,737	4,296,555	610,878	21,272	*192	3,664,214
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	15,932	11,511,258	2,271,502	501,514	28,874	8,707,861
Data processing, hosting, & related services	11,578	467,375	35,583	10,831	*78	420,883
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	22,915	3,476,390	878,965	452,919	2,205	2,142,301
Finance and insurance	243,961	63,128,917	6,091,296	4,750,016	660,582	51,412,465
Credit intermediation	41,272	17,914,210	1,045,069	2,782,633	45,332	14,031,220
Securities, commodity contracts, other financial investments, and related activities	55,808	13,995,653	2,050,230	684,651	15,255	11,169,104
Insurance carriers and related activities	123,819	30,758,939	2,992,121	1,275,711	597,186	25,765,732
Funds, trusts, and other financial vehicles	23,060	460,115	3,877	7,021	*2,809	446,409
Real estate and rental and leasing	642,008	3,811,514	356,468	54,759	62,756	3,337,532
Real estate	600,231	2,642,061	251,014	27,533	47,598	2,315,916
Rental and leasing services	38,605	678,883	22,619	18,662	15,157	622,445
Lessors of nonfinancial intangible assets (except copyrighted works)	3,172	490,570	82,835	8,565	0	399,170
Professional, scientific, and technical services	901,714	10,989,879	1,468,290	559,997	21,077	8,938,423
Management of companies (holding companies)	58,604	53,130,236	18,252,051	8,171,381	103,812	26,391,000
Administrative and support and waste management and remediation services	283,361	3,902,810	421,486	238,467	5,901	3,234,694
Administrative and support services	269,174	2,919,462	417,994	177,596	5,765	2,315,846
Waste management and remediation services	14,187	983,348	*3,492	60,871	137	918,848
Educational services	56,494	770,830	37,577	6,195	*87	726,971
Health care and social assistance	457,620	3,514,890	39,229	58,823	8,057	3,408,774
Offices of health practitioners and outpatient care centers	370,156	1,215,902	19,279	16,755	1,685	1,178,183
Misc. health care and social assistance	70,108	987,067	*18,921	17,461	*3,619	947,060
Hospitals, nursing, and residential care facilities	17,356	1,311,921	*1,029	24,607	2,754	1,283,531
Arts, entertainment, and recreation	125,763	592,154	32,044	24,151	3,279	532,680
Other arts, entertainment, and recreation	78,412	294,568	30,176	15,954	754	247,685
Amusement, gambling, and recreation industries	47,352	297,586	*1,868	8,198	*2,525	284,995
Accommodation and food services	309,204	7,143,787	2,959,742	643,429	29,316	3,511,299
Accommodation	32,979	2,527,008	1,673,496	140,015	25,642	687,854
Food services and drinking places	276,225	4,616,779	1,286,246	503,414	3,674	2,823,445
Other services	383,567	678,286	22,048	14,090	965	641,183
Repair and maintenance	168,657	245,600	3,543	5,489	*716	235,853
Personal and laundry services	172,183	381,174	*14,443	8,277	*109	358,344
Religious, grantmaking, civic, professional, and similar organizations	42,727	51,512	*4,061	*324	*140	46,987
Not allocable	0	0	0	0	0	0

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

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

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2012
(All figures are estimates based on samples--money amounts are in thousands of dollars)

11-Jan-16

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Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
All Industries	5,840,821	402,962,750	109,608,973	22,286,130	2,821,149	267,854,131
Agriculture, forestry, fishing, and hunting	137,299	1,045,965	9,669	24,912	7,127	1,004,257
Agricultural production	100,948	860,310	9,533	20,450	6,875	823,452
Forestry and logging	8,118	67,647	*31	1,256	0	66,360
Support activities and fishing, hunting and trapping	28,233	118,008	*106	3,206	*251	114,445
Mining	38,915	10,818,767	5,251,881	116,778	201,289	5,249,055
Utilities	6,385	1,038,427	*9,615	129,344	*120,332	779,137
Construction	687,132	2,220,552	51,347	49,275	7,302	2,112,629
Construction of buildings	204,258	483,850	4,574	12,451	3,202	463,623
Heavy and civil engineering construction and land subdivision	52,373	762,112	25,922	20,011	1,613	714,566
Specialty trade contractors	430,500	974,590	20,850	16,813	2,487	934,440
Manufacturing	247,231	161,889,241	72,660,988	8,055,818	1,042,705	80,121,048
Food manufacturing	16,054	7,908,884	1,546,326	171,454	20,277	6,160,420
Beverage and tobacco product manufacturing	2,772	6,078,847	1,438,565	19,932	*408	4,620,027
Textile mills and textile product mills	3,877	203,293	43,392	11,317	*868	147,716
Apparel manufacturing	8,890	516,520	164,091	6,999	487	344,944
Leather and allied product manufacturing	1,091	54,641	15,655	2,171	557	36,258
Wood product manufacturing	11,542	221,271	*33,243	15,260	*729	172,040
Paper manufacturing	2,665	2,644,233	1,007,019	263,709	*10,347	1,363,158
Printing and related support activities	22,866	364,673	34,852	13,381	*2,114	314,326
Petroleum and coal products manufacturing	1,142	52,862,274	41,809,063	1,083,151	747,154	9,222,906
Chemical manufacturing	9,187	29,746,336	10,326,940	1,865,632	78,578	17,474,934
Plastics and rubber products manufacturing	10,901	1,584,360	268,015	40,021	12,097	1,264,228
Nonmetallic mineral product manufacturing	8,123	518,502	49,242	44,288	11,353	413,619
Primary metal manufacturing	5,227	2,144,941	93,926	57,480	*15,685	1,977,850
Fabricated metal product manufacturing	49,152	3,320,865	432,987	105,965	8,971	2,773,100
Machinery manufacturing	21,225	10,884,445	2,849,501	520,665	45,505	7,470,260
Computer and electronic product manufacturing	13,456	21,061,909	5,929,168	1,795,397	31,169	13,306,249
Electrical equipment, appliance, and component manufacturing	5,907	5,324,750	2,794,293	625,908	3,454	1,901,247
Transportation equipment manufacturing	10,856	11,395,370	2,246,256	1,131,417	33,655	7,984,261
Furniture and related product manufacturing	12,471	418,242	110,619	18,873	0	288,749
Miscellaneous manufacturing	29,826	4,634,886	1,467,837	262,800	*19,297	2,884,756
Wholesale and retail trade	958,094	65,374,288	5,881,615	2,687,774	478,847	56,323,947
Wholesale trade	387,629	31,162,675	3,472,906	1,869,130	312,823	25,505,715
Wholesale trade, durable goods	246,679	12,100,407	1,160,706	285,911	47,544	10,606,246
Wholesale trade, nondurable goods	127,119	18,939,225	2,312,200	1,582,645	265,280	14,777,001
Electronic markets and agents and brokers	13,831	123,043	0	575	0	122,468
Retail trade	570,466	34,211,613	2,408,709	818,643	166,024	30,818,232
Motor vehicle dealers and parts dealers	82,228	1,831,421	*7,327	24,313	1,899	1,797,882
Furniture and home furnishings stores	32,358	801,445	4,298	30,061	*165	766,920
Electronics and appliance stores	20,935	621,024	29,158	5,824	2,469	583,418
Building material and garden equipment and supplies dealers	36,499	3,566,916	*125,514	43,311	*40	3,398,051
Food, beverage, and liquor stores	97,097	3,428,562	101,966	118,503	*41,602	3,166,491
Health and personal care stores	44,725	3,674,555	*23,804	22,436	*1,374	3,626,941
Gasoline stations	45,514	403,456	501	24,296	*20,349	358,309
Clothing and clothing accessories stores	49,646	4,624,660	184,112	59,101	*1,438	4,380,160
Sporting goods, hobby, book, and music stores	23,732	586,866	34,311	10,154	0	542,401
General merchandise stores	8,712	12,267,608	*1,219,828	287,513	0	10,760,267
Miscellaneous store retailers	73,442	848,849	93,329	19,575	*96,164	639,781
Nonstore retailers	55,577	1,556,250	584,560	173,556	524	797,611
Wholesale and retail not allocable	0	0	0	0	0	0

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Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
Transportation and warehousing	211,276	8,220,760	282,981	149,639	68,938	7,719,244
Air, rail, and water transportation	11,053	3,097,686	48,176	61,957	64,140	2,923,413
Truck transportation	120,846	806,141	*3,112	11,480	1,237	790,313
Transit and ground passenger transportation	29,942	36,111	2,591	*3,055	*37	30,428
Pipeline transportation	600	378,999	0	427	22	378,550
Other transportation and support activities	44,864	3,606,152	209,243	71,790	*2,647	3,322,512
Warehousing and storage	3,971	295,671	*19,859	929	*856	274,027
Information	119,324	29,087,346	5,985,024	1,212,884	14,431	21,875,024
Publishing industries (except Internet)	28,460	9,361,440	2,953,152	624,636	3,629	5,780,035
Motion picture and sound recording industries	34,434	4,338,799	1,581,215	*13,614	7	2,743,963
Broadcasting (except internet)	6,377	3,320,491	578,163	34,578	*2,829	2,704,921
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	16,409	6,122,570	199,709	92,195	2,753	5,827,917
Data processing, hosting, & related services	9,727	425,833	*32,557	12,476	*17	380,783
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	23,917	5,518,212	640,227	435,386	*5,196	4,437,403
Finance and insurance	244,835	52,447,544	5,592,493	2,438,054	660,216	43,573,375
Credit intermediation	43,122	14,195,885	1,135,334	710,307	26,279	12,312,335
Securities, commodity contracts, other financial investments, and related activities	60,627	11,053,672	1,534,059	301,252	15,608	9,121,569
Insurance carriers and related activities	118,619	26,770,343	2,919,493	1,425,759	612,197	21,722,304
Funds, trusts, and other financial vehicles	22,467	427,643	3,607	736	*6,132	417,168
Real estate and rental and leasing	642,055	3,232,718	171,794	58,464	39,780	2,962,680
Real estate	598,342	1,975,105	86,412	22,610	35,535	1,830,550
Rental and leasing services	40,324	697,540	19,383	23,672	3,456	651,029
Lessors of nonfinancial intangible assets (except copyrighted works)	3,390	560,073	66,000	12,183	790	481,101
Professional, scientific, and technical services	892,576	9,871,043	1,681,188	506,025	28,877	7,653,252
Management of companies (holding companies)	52,779	40,877,357	8,171,288	5,988,211	117,211	26,403,580
Administrative and support and waste management and remediation services	279,392	3,675,354	290,962	221,251	7,095	3,156,046
Administrative and support services	265,445	2,791,996	289,715	158,687	6,075	2,337,519
Waste management and remediation services	13,947	883,359	*1,247	62,564	1,021	818,527
Educational services	56,523	911,503	20,546	9,701	465	880,792
Health care and social assistance	451,959	3,853,756	53,163	84,577	15,616	3,700,795
Offices of health practitioners and outpatient care centers	364,535	1,110,107	*3,171	16,316	3,262	1,087,769
Misc. health care and social assistance	69,298	1,003,141	20,313	26,318	*5,635	950,859
Hospitals, nursing, and residential care facilities	18,126	1,740,507	*29,679	41,943	*6,719	1,662,167
Arts, entertainment, and recreation	123,552	545,795	19,760	7,157	*924	517,856
Other arts, entertainment, and recreation	77,117	274,230	18,240	2,609	520	252,763
Amusement, gambling, and recreation industries	46,435	271,565	*1,520	4,548	*404	265,093
Accommodation and food services	302,724	7,163,552	3,444,104	533,378	8,081	3,177,989
Accommodation	32,784	3,153,745	2,419,828	75,613	4,630	653,674
Food services and drinking places	269,939	4,009,807	1,024,276	457,765	*3,451	2,524,315
Other services	388,264	688,781	30,554	12,890	1,913	643,423
Repair and maintenance	173,411	196,612	6,031	4,658	*1,745	184,179
Personal and laundry services	169,056	438,485	*24,493	7,725	*168	406,098
Religious, grantmaking, civic, professional, and similar organizations	45,797	53,683	30	507	0	53,146
Not allocable	*505	*2	0	0	0	*2

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[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

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

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Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
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All Industries	5,823,126	349,347,851	107,103,753	19,364,739	1,559,010	220,894,314
Agriculture, forestry, fishing, and hunting	135,648	767,906	7,695	22,829	1,161	736,213
Agricultural production	100,754	597,253	6,911	19,971	1,161	569,202
Forestry and logging	8,168	84,318	*780	*116	0	83,422
Support activities and fishing, hunting and trapping	26,726	86,335	3	2,743	0	83,589
Mining	41,713	15,238,434	8,993,900	75,716	227,807	5,941,010
Utilities	7,430	1,401,929	10,743	259,160	23,664	1,108,363
Construction	708,437	2,028,069	135,762	36,921	21,047	1,834,196
Construction of buildings	207,364	471,681	15,296	10,460	8,522	437,403
Heavy and civil engineering construction and land subdivision	56,538	826,749	103,436	10,810	9,442	702,918
Specialty trade contractors	444,535	729,639	17,030	15,652	3,083	693,874
Manufacturing	245,887	145,197,984	68,235,225	7,490,542	664,495	68,818,038
Food manufacturing	14,674	7,069,520	1,723,309	172,428	21,989	5,151,634
Beverage and tobacco product manufacturing	2,809	6,643,501	1,789,975	31,580	*38,094	4,783,852
Textile mills and textile product mills	3,437	146,245	*25,640	8,455	*622	111,527
Apparel manufacturing	10,593	526,184	131,350	14,550	*42	380,241
Leather and allied product manufacturing	1,469	137,001	69,863	1,253	0	*65,886
Wood product manufacturing	10,996	221,982	*122,033	5,454	829	93,666
Paper manufacturing	2,920	2,125,986	879,814	332,348	*1,665	912,058
Printing and related support activities	25,410	369,638	31,387	6,276	*1,569	330,092
Petroleum and coal products manufacturing	981	44,381,286	35,340,350	1,231,043	*179,443	7,630,449
Chemical manufacturing	8,112	28,838,361	10,410,274	1,698,712	31,138	16,702,097
Plastics and rubber products manufacturing	10,222	1,228,554	329,058	34,596	8,773	856,063
Nonmetallic mineral product manufacturing	9,076	398,227	52,678	7,264	*3,530	334,749
Primary metal manufacturing	6,179	2,414,866	281,594	49,512	11,882	2,071,878
Fabricated metal product manufacturing	48,115	2,971,894	468,617	99,071	12,005	2,391,154
Machinery manufacturing	20,158	9,830,525	3,215,531	459,666	32,348	6,132,497
Computer and electronic product manufacturing	13,523	17,965,949	5,900,845	1,471,804	25,298	10,565,509
Electrical equipment, appliance, and component manufacturing	5,569	7,174,112	4,519,973	977,849	243,677	1,432,614
Transportation equipment manufacturing	9,607	8,085,090	1,510,317	601,104	39,804	5,933,864
Furniture and related product manufacturing	12,778	250,962	26,428	7,854	3,655	213,025
Miscellaneous manufacturing	29,257	4,418,103	1,406,189	279,724	8,131	2,725,183
Wholesale and retail trade	959,749	54,279,861	5,468,369	2,026,852	150,513	46,636,731
Wholesale trade	375,473	25,994,538	3,194,550	1,190,505	127,794	21,484,291
Wholesale trade, durable goods	233,686	9,951,823	1,009,518	347,173	30,231	8,567,246
Wholesale trade, nondurable goods	127,253	15,920,787	2,185,032	842,349	97,563	12,796,102
Electronic markets and agents and brokers	14,533	121,928	0	*984	0	120,944
Retail trade	584,276	28,285,324	2,273,819	836,346	22,719	25,152,439
Motor vehicle dealers and parts dealers	86,060	1,617,197	*2,652	36,564	10,356	1,567,624
Furniture and home furnishings stores	33,172	709,983	*9,146	15,253	920	684,664
Electronics and appliance stores	27,260	906,832	*25,545	14,235	168	866,884
Building material and garden equipment and supplies dealers	36,698	2,622,858	*65,436	61,117	*204	2,496,102
Food, beverage, and liquor stores	95,638	3,103,216	618,878	109,555	*778	2,374,004
Health and personal care stores	43,603	3,595,562	*169,141	27,341	*143	3,398,938
Gasoline stations	42,898	193,034	1,051	30,400	*1,903	159,679
Clothing and clothing accessories stores	51,829	3,523,362	194,511	61,850	*1,950	3,265,051
Sporting goods, hobby, book, and music stores	27,028	395,166	42,692	13,003	212	339,259
General merchandise stores	10,736	9,325,136	504,986	408,428	0	8,411,722
Miscellaneous store retailers	73,293	825,697	*222,020	17,776	256	585,645
Nonstore retailers	56,063	1,467,282	417,762	40,825	5,828	1,002,867
Wholesale and retail not allocable	0	0	0	0	0	0

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2011
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
Transportation and warehousing	208,491	5,016,041	328,202	221,544	10,314	4,456,031
Air, rail, and water transportation	11,497	1,583,600	25,561	85,652	*5,463	1,466,925
Truck transportation	115,589	404,862	*2,393	13,087	2,415	386,967
Transit and ground passenger transportation	32,090	50,005	1,832	4,231	0	43,942
Pipeline transportation	264	327,662	911	341	439	325,971
Other transportation and support activities	44,514	2,430,768	283,483	116,315	*1,471	2,029,550
Warehousing and storage	4,537	219,144	*14,022	1,918	*527	202,676
Information	120,800	22,800,052	6,032,785	1,015,289	8,157	15,744,271
Publishing industries (except Internet)	28,487	9,466,906	3,830,899	625,592	3,198	5,007,084
Motion picture and sound recording industries	32,633	3,319,501	1,116,798	*12,549	114	2,190,041
Broadcasting (except internet)	7,141	3,042,498	620,566	11,277	*395	2,410,260
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	18,246	3,995,989	268,750	53,298	1,451	3,672,487
Data processing, hosting, & related services	9,844	716,534	*21,462	40,010	330	654,732
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	24,450	2,258,623	174,310	272,563	*2,669	1,809,667
Finance and insurance	241,606	43,774,186	4,088,433	1,377,625	281,486	37,802,772
Credit intermediation	38,788	12,448,261	808,215	388,515	43,602	11,197,237
Securities, commodity contracts, other financial investments, and related activities	60,844	9,349,641	1,126,343	208,175	16,143	7,906,316
Insurance carriers and related activities	119,776	21,343,026	2,150,559	780,833	201,804	18,089,315
Funds, trusts, and other financial vehicles	22,198	633,258	3,316	102	19,937	609,903
Real estate and rental and leasing	634,200	2,472,682	120,622	41,568	54,385	2,256,108
Real estate	590,314	1,636,330	52,578	11,818	52,377	1,519,557
Rental and leasing services	40,491	375,503	8,717	11,623	1,304	353,859
Lessors of nonfinancial intangible assets (except copyrighted works)	3,396	460,850	59,327	18,127	704	382,692
Professional, scientific, and technical services	883,615	9,102,177	1,596,428	513,085	45,406	6,946,014
Management of companies (holding companies)	50,371	34,323,031	9,451,661	5,538,733	40,777	19,077,721
Administrative and support and waste management and remediation services	275,943	2,963,142	318,084	187,787	4,570	2,452,656
Administrative and support services	261,498	2,278,464	316,556	129,455	4,512	1,827,897
Waste management and remediation services	14,445	684,678	1,528	58,332	*58	624,759
Educational services	60,627	1,186,724	7,954	5,263	*310	1,173,200
Health care and social assistance	443,948	2,628,507	19,547	71,978	17,113	2,519,869
Offices of health practitioners and outpatient care centers	356,497	1,007,813	116	13,938	5,318	988,442
Misc. health care and social assistance	68,303	913,811	17,573	23,884	1,998	870,355
Hospitals, nursing, and residential care facilities	19,149	706,882	*1,858	34,155	*9,797	661,073
Arts, entertainment, and recreation	123,247	401,160	17,499	5,384	*1,576	376,701
Other arts, entertainment, and recreation	75,651	180,198	12,501	1,997	1,570	164,131
Amusement, gambling, and recreation industries	47,596	220,962	*4,999	3,387	*7	212,570
Accommodation and food services	299,202	5,025,343	2,173,996	455,572	4,198	2,391,570
Accommodation	31,154	849,246	660,333	14,611	*1,992	172,307
Food services and drinking places	268,049	4,176,096	1,513,664	440,962	2,207	2,219,264
Other services	381,960	740,623	96,847	18,894	*2,031	622,851
Repair and maintenance	168,969	191,907	*4,398	2,751	*1,172	183,585
Personal and laundry services	167,182	489,554	*92,445	15,943	0	381,166
Religious, grantmaking, civic, professional, and similar organizations	45,808	59,162	*4	200	*859	58,099
Not allocable	*252	0	0	0	0	0

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

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

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2010
(All figures are estimates based on samples--money amounts are in thousands of dollars)

8-May-14

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2010
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
All Industries	5,813,725	358,414,397	118,076,558	15,448,643	1,540,658	222,968,658
Agriculture, forestry, fishing, and hunting	136,968	696,237	7,359	15,353	3,146	670,379
Agricultural production	101,952	571,690	7,270	14,307	*1,829	548,284
Forestry and logging	8,779	57,630	*86	384	*206	56,953
Support activities and fishing, hunting and trapping	26,237	66,917	3	661	*1,111	65,143
Mining	39,826	13,823,194	7,875,064	104,667	121,458	5,722,005
Utilities	6,654	3,964,823	290,494	447,345	21,535	3,205,449
Construction	718,378	2,303,557	125,122	33,119	22,811	2,122,504
Construction of buildings	210,334	544,291	5,184	6,077	3,162	529,867
Heavy and civil engineering construction and land subdivision	59,390	922,956	105,506	16,416	8,936	792,099
Specialty trade contractors	448,654	836,310	14,432	10,626	10,714	800,538
Manufacturing	251,069	151,367,349	79,744,637	6,293,638	603,362	64,728,401
Food manufacturing	15,689	8,977,641	2,523,751	169,148	11,433	6,269,596
Beverage and tobacco product manufacturing	2,925	5,925,173	1,544,984	28,612	*5,036	4,346,540
Textile mills and textile product mills	4,200	150,233	*11,798	4,195	1,592	132,647
Apparel manufacturing	10,980	451,680	147,881	5,179	*368	298,251
Leather and allied product manufacturing	1,665	74,500	14,477	1,068	0	58,967
Wood product manufacturing	11,142	107,352	*2,279	7,625	*379	97,069
Paper manufacturing	2,688	2,728,637	968,865	389,949	12,384	1,357,439
Printing and related support activities	26,863	471,176	34,603	6,872	*1,931	427,770
Petroleum and coal products manufacturing	808	46,823,779	40,511,360	852,161	*334,515	5,125,742
Chemical manufacturing	8,347	30,219,354	14,026,503	1,706,687	74,378	14,411,843
Plastics and rubber products manufacturing	9,814	871,814	128,051	48,188	22,234	673,601
Nonmetallic mineral product manufacturing	9,207	545,151	147,521	8,483	*2,553	386,595
Primary metal manufacturing	5,290	1,644,283	338,832	22,611	13,699	1,269,141
Fabricated metal product manufacturing	50,067	2,837,198	664,000	108,747	49,264	2,014,596
Machinery manufacturing	22,107	7,050,949	2,776,679	328,191	40,017	3,908,125
Computer and electronic product manufacturing	11,575	24,092,667	9,146,333	1,573,472	18,435	13,359,023
Electrical equipment, appliance, and component manufacturing	6,795	4,800,944	3,390,994	148,683	5,013	1,256,403
Transportation equipment manufacturing	9,269	8,277,019	1,979,270	656,257	3,394	5,638,006
Furniture and related product manufacturing	12,685	255,475	96,137	7,870	0	151,468
Miscellaneous manufacturing	28,949	5,062,323	1,290,321	219,638	6,737	3,545,578
Wholesale and retail trade	961,024	52,543,629	5,730,024	1,517,207	261,685	45,033,995
Wholesale trade	373,165	26,085,245	3,690,633	1,028,261	218,362	21,147,863
Wholesale trade, durable goods	234,839	8,730,733	890,588	288,555	43,916	7,507,549
Wholesale trade, nondurable goods	124,455	17,255,256	2,800,045	738,840	174,436	13,541,935
Electronic markets and agents and brokers	13,871	99,256	0	866	11	98,380
Retail trade	587,071	26,458,337	2,039,391	488,946	43,323	23,886,085
Motor vehicle dealers and parts dealers	86,244	1,391,796	*2,666	16,976	2,593	1,369,561
Furniture and home furnishings stores	33,641	619,720	3,964	9,092	0	606,664
Electronics and appliance stores	28,085	936,665	*36,508	14,705	*88	885,364
Building material and garden equipment and supplies dealers	37,000	2,736,375	*67,943	27,366	*42	2,641,024
Food, beverage, and liquor stores	94,802	2,644,193	*13,500	65,304	*398	2,564,990
Health and personal care stores	41,920	3,052,594	*9,672	13,932	31	3,028,960
Gasoline stations	44,275	155,099	467	9,840	76	144,716
Clothing and clothing accessories stores	52,664	3,725,615	389,812	40,916	*34,035	3,260,852
Sporting goods, hobby, book, and music stores	26,561	370,394	52,649	10,600	*90	307,055
General merchandise stores	11,602	9,163,004	*795,166	259,106	*1,733	8,106,999
Miscellaneous store retailers	79,129	626,770	*121,547	10,669	*505	494,049
Nonstore retailers	51,149	1,036,113	545,496	10,440	*3,732	475,853
Wholesale and retail trade not allocable	*788	*47	0	0	0	*47

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2010
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
Transportation and warehousing	197,818	5,418,071	293,468	143,684	15,155	4,965,707
Air, rail, and water transportation	11,897	2,341,073	61,707	65,410	*5,462	2,208,436
Truck transportation	107,274	526,864	*487	6,586	*1,918	517,872
Transit and ground passenger transportation	31,031	64,947	3,173	*2,719	*226	58,829
Pipeline transportation	250	355,993	0	332	0	355,661
Other transportation and support activities	41,912	1,859,016	207,683	67,118	*1,145	1,583,070
Warehousing and storage	5,452	270,178	*20,417	1,517	6,405	241,839
Information	122,747	27,045,998	7,059,289	953,356	43,324	18,990,000
Publishing industries (except Internet)	30,079	10,128,139	4,321,244	548,223	13,621	5,245,053
Motion picture and sound recording industries	36,863	3,099,470	1,098,186	*21,206	0	1,980,078
Broadcasting (except internet)	6,501	2,672,170	774,692	9,157	*2,617	1,885,674
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	18,110	7,918,641	587,966	170,248	16,568	7,143,859
Data processing, hosting, & related services	8,865	653,061	*61,577	16,456	*325	574,703
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	22,329	2,574,517	*215,623	188,066	10,194	2,160,634
Finance and insurance	242,108	49,867,210	6,398,671	1,320,992	294,901	41,652,906
Credit intermediation	43,184	9,681,974	707,317	176,230	36,667	8,750,888
Securities, commodity contracts, other financial investments, and related activities	59,296	11,899,672	2,782,216	173,719	24,266	8,841,134
Insurance carriers and related activities	117,200	27,396,477	2,907,183	969,459	233,760	23,177,772
Funds, trusts, and other financial vehicles	22,428	889,087	1,955	*1,584	208	883,113
Real estate and rental and leasing	642,718	2,707,648	178,185	50,366	44,730	2,434,367
Real estate	596,770	1,687,012	69,286	10,286	3,233	1,604,208
Rental and leasing services	43,012	449,031	12,689	11,898	35,120	389,324
Lessors of nonfinancial intangible assets (except copyrighted works)	2,936	571,604	96,210	28,182	6,377	440,836
Professional, scientific, and technical services	879,564	9,628,222	1,412,968	508,802	39,036	7,664,861
Management of companies (holding companies)	50,330	24,883,417	6,066,178	3,418,091	45,515	15,174,278
Administrative and support and waste management and remediation services	274,160	3,399,094	565,745	126,308	4,207	2,702,834
Administrative and support services	257,684	2,317,925	553,220	88,543	3,692	1,672,470
Waste management and remediation services	16,475	1,081,170	12,525	37,765	*516	1,030,364
Educational services	59,620	1,708,460	24,086	4,420	*896	1,679,051
Health care and social assistance	433,398	3,227,765	13,626	85,643	14,885	3,113,591
Offices of health practitioners and outpatient care centers	344,690	1,091,191	138	10,627	2,763	1,077,643
Misc. health care and social assistance	68,453	1,209,921	12,470	15,364	*2,671	1,179,416
Hospitals, nursing, and residential care facilities	20,255	926,654	*1,018	59,652	*9,451	856,532
Arts, entertainment, and recreation	121,488	362,210	9,662	3,433	*2,564	346,551
Other arts, entertainment, and recreation	74,236	158,801	4,944	*863	342	152,652
Amusement, gambling, and recreation industries	47,252	203,409	*4,718	2,571	*2,222	193,899
Accommodation and food services	297,140	4,931,819	2,242,857	408,655	*1,170	2,279,045
Accommodation	32,286	1,271,161	1,042,211	14,605	*452	213,800
Food services and drinking places	264,853	3,660,658	1,200,646	394,049	*717	2,065,245
Other services	377,648	535,695	39,121	13,566	*276	482,731
Repair and maintenance	170,255	172,171	*10,788	4,197	*56	157,130
Personal and laundry services	162,399	316,220	28,327	9,134	*189	278,569
Religious, grantmaking, civic, professional, and similar organizations	44,994	47,303	*6	*235	*31	47,032
Not allocable	*1,071	0	0	0	0	0

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

Source: Internal Revenue Service, Statistics of Income - 2010, Corporation Income Tax Returns.

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2009
(All figures are estimates based on samples--money amounts are in thousands of dollars)

8-May-14

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2009
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
All Industries	5,824,545	313,464,460	93,565,021	13,333,942	1,384,446	204,995,622
Agriculture, forestry, fishing, and hunting	138,792	660,943	10,687	17,964	3,022	629,198
Agricultural production	100,645	534,440	9,832	16,173	2,289	506,074
Forestry and logging	10,393	47,185	*853	225	*371	45,735
Support activities and fishing, hunting and trapping	27,755	79,318	1	1,566	*361	77,389
Mining	38,348	8,707,927	4,726,012	46,154	104,942	3,830,820
Utilities	6,072	5,960,423	*133,033	411,353	46,805	5,369,232
Construction	742,436	3,132,973	160,639	49,297	18,411	2,904,626
Construction of buildings	221,037	743,474	5,811	10,134	4,001	723,527
Heavy and civil engineering construction and land subdivision	63,487	1,235,408	146,618	24,414	7,540	1,056,836
Specialty trade contractors	457,912	1,154,091	8,210	14,748	6,870	1,124,263
Manufacturing	259,859	135,088,814	64,432,417	5,933,727	380,452	64,315,407
Food manufacturing	15,280	6,791,444	1,079,165	128,530	11,462	5,572,286
Beverage and tobacco product manufacturing	2,005	6,974,544	1,485,405	16,913	*6,672	5,465,553
Textile mills and textile product mills	3,970	89,594	*1,402	2,966	*1,103	84,122
Apparel manufacturing	10,265	522,784	194,483	7,880	0	320,422
Leather and allied product manufacturing	1,351	96,353	47,872	1,336	72	47,073
Wood product manufacturing	11,552	96,036	*55	3,189	*451	92,341
Paper manufacturing	2,839	2,699,841	1,398,547	304,329	70,268	926,640
Printing and related support activities	29,444	462,956	*33,135	4,400	*2,531	422,891
Petroleum and coal products manufacturing	1,435	35,725,733	32,627,688	1,190,354	*16,769	1,896,549
Chemical manufacturing	8,662	41,224,255	13,351,434	1,541,606	52,026	26,281,027
Plastics and rubber products manufacturing	10,354	714,381	112,468	27,026	2,692	572,184
Nonmetallic mineral product manufacturing	8,392	362,818	63,814	9,691	3,687	285,627
Primary metal manufacturing	6,007	765,479	39,211	14,043	*4,846	707,273
Fabricated metal product manufacturing	52,200	2,249,973	600,266	72,986	9,462	1,568,213
Machinery manufacturing	23,279	3,562,159	1,130,392	146,529	7,300	2,277,895
Computer and electronic product manufacturing	13,281	16,338,410	6,869,090	1,230,433	24,604	8,179,270
Electrical equipment, appliance, and component manufacturing	5,623	4,272,501	2,757,746	492,760	*147,425	874,571
Transportation equipment manufacturing	9,868	6,885,751	1,137,484	497,296	2,469	5,248,502
Furniture and related product manufacturing	13,149	142,259	8,609	5,217	6,850	121,583
Miscellaneous manufacturing	30,902	5,111,541	1,494,150	236,242	9,762	3,371,387
Wholesale and retail trade	973,378	44,546,217	4,698,329	1,030,092	117,578	38,697,436
Wholesale trade	375,922	17,960,789	2,001,257	584,867	73,698	15,299,303
Wholesale trade, durable goods	238,829	5,772,495	281,232	97,294	32,182	5,359,974
Wholesale trade, nondurable goods	122,075	12,175,288	1,720,025	487,405	41,516	9,926,491
Electronic markets and agents and brokers	15,018	13,006	0	168	0	12,838
Retail trade	596,710	26,585,428	2,697,072	445,225	43,880	23,398,133
Motor vehicle dealers and parts dealers	85,190	975,262	*1,423	14,143	7,375	952,320
Furniture and home furnishings stores	37,218	470,814	1,255	2,939	450	466,169
Electronics and appliance stores	28,031	1,039,985	*39,658	12,851	*432	987,043
Building material and garden equipment and supplies dealers	38,201	3,032,665	*629,604	24,145	*99	2,378,817
Food, beverage, and liquor stores	99,813	2,343,749	*10,392	61,445	*12,237	2,259,417
Health and personal care stores	42,782	3,520,264	*22,730	18,390	606	3,478,538
Gasoline stations	40,306	137,811	409	9,966	*2,852	124,585
Clothing and clothing accessories stores	53,722	2,789,377	205,734	34,672	*2,284	2,546,623
Sporting goods, hobby, book, and music stores	29,559	390,066	58,069	11,951	*2,491	317,555
General merchandise stores	9,453	9,549,689	*1,134,274	234,827	13,944	8,166,643
Miscellaneous store retailers	80,542	779,474	*214,944	5,453	276	558,801
Nonstore retailers	51,893	1,556,271	378,578	14,442	*833	1,161,622
Wholesale and retail not allocable	*746	0	0	0	0	0

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2009
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
Transportation and warehousing	195,594	4,165,758	354,702	119,404	14,421	3,677,126
Air, rail, and water transportation	11,979	1,487,169	24,822	40,197	*4,325	1,417,721
Truck transportation	107,748	429,027	*206	4,348	4,225	420,247
Transit and ground passenger transportation	29,668	47,529	2,553	1,571	*390	43,015
Pipeline transportation	248	277,207	0	289	854	276,065
Other transportation and support activities	40,499	1,696,110	322,230	70,448	*763	1,302,670
Warehousing and storage	5,452	228,716	*4,892	2,552	*3,865	217,408
Information	116,514	22,271,023	4,215,920	875,575	199,317	16,980,213
Publishing industries (except Internet)	30,264	8,252,876	2,552,995	526,306	5,537	5,168,038
Motion picture and sound recording industries	32,477	1,516,732	442,928	*4,868	*526	1,068,410
Broadcasting (except internet)	6,748	2,137,254	262,140	6,250	*504	1,868,360
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	17,348	7,958,283	749,084	169,283	181,358	6,858,558
Data processing, hosting, & related services	8,212	441,355	37,963	24,485	3,846	375,061
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	21,465	1,964,523	170,810	144,383	7,545	1,641,785
Finance and insurance	239,864	46,755,871	5,545,645	777,132	357,233	40,007,035
Credit intermediation	47,542	8,068,177	540,207	96,072	11,192	7,415,821
Securities, commodity contracts, other financial investments, and related activities	55,615	10,547,756	1,110,881	121,377	17,815	9,296,127
Insurance carriers and related activities	113,906	26,929,172	3,892,873	559,460	327,832	22,134,931
Funds, trusts, and other financial vehicles	22,801	1,210,765	*1,684	*223	394	1,160,155
Real estate and rental and leasing	647,037	2,066,012	138,243	41,533	43,861	1,842,286
Real estate	601,870	1,247,070	39,295	6,380	38,403	1,162,904
Rental and leasing services	42,987	408,196	12,899	8,195	4,642	382,460
Lessors of nonfinancial intangible assets (except copyrighted works)	2,181	410,746	86,049	*26,958	816	296,922
Professional, scientific, and technical services	864,803	8,952,369	1,206,515	360,199	44,178	7,341,365
Management of companies (holding companies)	47,729	18,561,158	5,995,304	3,044,486	12,461	9,416,566
Administrative and support and waste management and remediation services	273,900	2,689,129	233,427	70,583	16,341	2,368,778
Administrative and support services	256,843	1,806,346	233,387	50,143	15,359	1,507,457
Waste management and remediation services	17,057	882,783	41	20,440	*982	861,321
Educational services	55,309	1,385,976	39,205	3,392	*1,338	1,342,041
Health care and social assistance	429,339	3,527,557	13,904	89,282	7,933	3,416,437
Offices of health practitioners and outpatient care centers	345,874	1,066,322	*393	8,150	1,777	1,056,001
Misc. health care and social assistance	65,466	1,140,078	13,511	19,078	2,584	1,104,905
Hospitals, nursing, and residential care facilities	18,000	1,321,157	[1]	62,054	*3,572	1,255,531
Arts, entertainment, and recreation	122,225	378,493	19,511	3,803	280	354,899
Other arts, entertainment, and recreation	72,240	191,846	18,488	*1,859	102	171,397
Amusement, gambling, and recreation industries	49,985	186,647	*1,023	1,945	177	183,502
Accommodation and food services	297,986	4,055,424	1,605,692	448,859	14,916	1,991,663
Accommodation	34,347	431,353	204,233	36,489	*13,789	176,843
Food services and drinking places	263,639	3,624,071	1,401,459	412,371	*1,127	1,814,820
Other services	375,059	557,038	35,835	11,106	*956	509,141
Repair and maintenance	167,277	182,240	*12,373	1,333	88	168,446
Personal and laundry services	160,308	335,888	*23,441	9,716	*868	301,863
Religious, grantmaking, civic, professional, and similar organizations	47,474	38,911	*22	*57	0	38,832
Not allocable	*300	*1,354	0	0	0	*1,354

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

Source: Internal Revenue Service, Statistics of Income - 2009, Corporation Income Tax Returns.

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2008
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
All Industries	5,847,221	342,380,874	100,433,672	11,303,583	1,934,196	228,522,752
Agriculture, forestry, fishing, and hunting	137,294	609,250	3,904	10,570	3,928	590,848
Agricultural production	99,073	474,819	2,471	6,769	1,333	464,246
Forestry and logging	9,942	56,235	*1,398	282	*1,614	52,941
Support activities and fishing, hunting and trapping	28,278	78,197	34	3,520	*981	73,661
Mining	38,506	16,925,570	6,781,627	70,464	348,308	9,725,171
Utilities	7,238	6,544,450	223,298	199,581	144,211	5,977,360
Construction	766,689	3,924,755	159,036	53,970	17,111	3,694,638
Construction of buildings	231,765	1,007,456	8,350	13,229	7,622	978,255
Heavy and civil engineering construction and land subdivision	63,354	1,381,598	139,556	17,477	2,847	1,221,717
Specialty trade contractors	471,570	1,535,702	11,131	23,263	6,642	1,494,665
Manufacturing	270,727	152,665,123	73,530,080	5,029,187	543,781	73,562,075
Food manufacturing	15,976	6,792,356	1,705,847	121,146	15,420	4,949,943
Beverage and tobacco product manufacturing	2,564	7,069,786	2,691,846	21,199	11,645	4,345,096
Textile mills and textile product mills	3,595	153,335	4,300	3,555	*273	145,208
Apparel manufacturing	10,497	411,920	137,403	4,175	1,021	269,321
Leather and allied product manufacturing	2,035	71,349	15,251	1,019	0	55,078
Wood product manufacturing	11,223	108,379	*3,530	4,227	*190	100,433
Paper manufacturing	3,228	2,896,189	1,091,828	80,557	*5,627	1,718,176
Printing and related support activities	32,728	351,678	22,537	4,735	*3,573	320,834
Petroleum and coal products manufacturing	1,281	50,849,648	37,926,478	435,770	*38,120	12,449,281
Chemical manufacturing	10,022	29,004,580	11,780,188	1,335,984	74,989	15,813,419
Plastics and rubber products manufacturing	10,501	591,670	135,377	17,350	2,768	436,175
Nonmetallic mineral product manufacturing	9,029	764,992	102,452	6,963	*3,840	651,736
Primary metal manufacturing	6,487	4,987,884	913,767	62,256	28,305	3,983,555
Fabricated metal product manufacturing	52,188	3,488,250	577,487	110,892	25,957	2,773,914
Machinery manufacturing	23,009	8,586,502	2,726,270	301,240	38,921	5,520,072
Computer and electronic product manufacturing	14,453	18,064,475	7,207,683	1,131,645	35,552	9,689,596
Electrical equipment, appliance, and component manufacturing	6,399	6,189,802	3,647,572	705,833	237,751	1,598,645
Transportation equipment manufacturing	11,591	7,492,676	1,496,111	412,898	6,951	5,576,715
Furniture and related product manufacturing	12,058	188,250	*42,898	9,925	*34	135,394
Miscellaneous manufacturing	31,864	4,601,401	1,301,253	257,820	12,844	3,029,484
Wholesale and retail trade	986,366	43,446,644	2,934,272	834,265	157,349	39,519,248
Wholesale trade	380,773	21,510,604	1,497,187	428,870	145,519	19,439,013
Wholesale trade, durable goods	240,688	7,874,957	352,401	75,300	29,435	7,417,806
Wholesale trade, nondurable goods	122,441	13,621,599	1,144,786	353,571	116,083	12,007,159
Electronic markets and agents and brokers	17,644	14,048	0	0	0	14,048
Retail trade	605,102	21,936,040	1,437,086	405,394	11,830	20,080,235
Motor vehicle dealers and parts dealers	91,406	901,726	13,661	12,682	1,217	872,670
Furniture and home furnishings stores	39,433	365,262	7,571	3,044	*30	354,617
Electronics and appliance stores	30,951	951,511	17,916	13,970	3,963	915,663
Building material and garden equipment and supplies dealers	40,110	2,557,020	*132,735	29,062	*138	2,395,086
Food, beverage, and liquor stores	93,911	1,973,426	*10,986	54,369	*595	1,907,476
Health and personal care stores	40,683	3,054,615	16,594	17,124	*582	3,020,315
Gasoline stations	40,942	177,233	704	9,347	*631	166,550
Clothing and clothing accessories stores	50,174	2,305,645	213,668	29,055	159	2,062,763
Sporting goods, hobby, book, and music stores	29,155	343,127	88,525	15,199	1,163	238,240
General merchandise stores	10,430	7,709,975	644,363	202,798	*1,102	6,861,712
Miscellaneous store retailers	84,139	337,559	*4,778	6,091	187	326,502
Nonstore retailers	53,768	1,258,942	285,584	12,653	2,065	958,640
Wholesale and retail not allocable	*492	0	0	0	0	0

Transportation and warehousing	195,228	5,955,463	361,665	121,766	17,913	5,454,120
Air, rail, and water transportation	12,911	2,566,122	78,518	38,866	978	2,447,760
Truck transportation	106,781	589,963	*800	6,696	4,110	578,357
Transit and ground passenger transportation	27,763	44,729	2,163	1,309	0	41,258
Pipeline transportation	503	222,484	0	208	*67	222,210
Other transportation and support activities	42,699	2,417,366	280,131	71,554	*646	2,065,034
Warehousing and storage	4,571	114,800	*53	3,133	*12,112	99,501
Information	118,279	23,014,898	4,788,392	904,213	305,815	17,016,477
Publishing industries (except Internet)	31,415	8,351,405	2,984,742	569,230	6,288	4,791,145
Motion picture and sound recording industries	32,859	1,331,199	258,665	12,393	0	1,060,141
Broadcasting (except internet)	6,466	3,101,261	333,794	15,320	*31,899	2,720,247
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	17,543	6,904,620	699,475	187,016	265,871	5,752,257
Data processing, hosting, & related services	8,927	1,704,270	447,961	22,773	0	1,233,537
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	21,069	1,622,144	63,755	97,481	1,757	1,459,151
Finance and insurance	254,092	41,756,339	4,269,682	670,703	279,906	36,530,941
Credit intermediation	55,179	8,879,034	468,109	267,198	11,285	8,127,899
Securities, commodity contracts, other financial investments, and related activities	56,867	7,980,135	1,094,429	75,390	10,054	6,800,261
Insurance carriers and related activities	114,892	22,690,593	2,703,258	303,773	256,106	19,426,891
Funds, trusts, and other financial vehicles	27,154	2,206,577	3,886	24,341	*2,460	2,175,890
Real estate and rental and leasing	648,578	2,396,634	80,467	28,685	13,021	2,274,461
Real estate	601,503	1,743,215	18,802	10,195	8,708	1,705,509
Rental and leasing services	44,891	396,779	7,921	5,846	4,196	378,816
Lessors of nonfinancial intangible assets (except copyrighted works)	2,184	256,641	53,743	*12,644	117	190,136
Professional, scientific, and technical services	845,356	7,342,582	668,941	261,406	17,222	6,395,013
Management of companies (holding companies)	45,725	25,128,056	4,535,743	2,466,160	27,367	17,918,740
Administrative and support and waste management and remediation services	276,344	3,213,112	400,381	100,177	12,842	2,699,712
Administrative and support services	261,481	2,457,028	400,331	82,043	12,842	1,961,813
Waste management and remediation services	14,863	756,083	50	18,134	0	737,900
Educational services	52,484	746,909	6,180	2,344	112	738,274
Health care and social assistance	416,101	2,899,653	15,287	56,300	6,258	2,821,802
Offices of health practitioners and outpatient care centers	335,940	954,573	38	6,647	2,360	945,522
Misc. health care and social assistance	61,810	925,006	15,036	25,670	*3,760	880,539
Hospitals, nursing, and residential care facilities	18,351	1,020,075	213	23,983	137	995,741
Arts, entertainment, and recreation	122,425	579,339	26,222	3,649	*508	548,959
Other arts, entertainment, and recreation	70,697	316,068	25,960	1,650	*307	288,151
Amusement, gambling, and recreation industries	51,728	263,271	263	1,999	201	260,808
Accommodation and food services	292,901	4,492,488	1,605,466	478,961	38,022	2,370,040
Accommodation	35,265	1,707,504	712,734	155,315	*36,296	803,159
Food services and drinking places	257,636	2,784,984	892,731	323,646	*1,726	1,566,881
Other services	371,146	734,565	43,031	11,182	*522	679,830
Repair and maintenance	165,377	260,584	*4,106	4,955	*190	251,334
Personal and laundry services	154,800	408,135	*38,912	6,201	*333	362,689
Religious, grantmaking, civic, professional, and similar organizations	50,968	65,846	*13	*26	0	65,807
Not allocable	1,742	*5,045	0	0	0	*5,045

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

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

7-Apr-10

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2007
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits			Total income tax after credits [2]
			Foreign	General business	Prior year minimum tax	
All Industries	5,868,849	437,076,428	86,579,853	15,780,872	3,167,257	331,374,445
Agriculture, forestry, fishing, and hunting	142,180	894,193	19,026	12,984	3,431	858,753
Agricultural production	102,153	740,306	18,109	10,894	2,480	708,823
Forestry and logging	10,097	77,492	*917	277	*365	75,933
Support activities and fishing, hunting and trapping	29,929	76,395	----	1,812	*586	73,997
Mining	39,114	17,450,009	6,878,650	61,232	265,896	10,244,230
Utilities	7,661	14,782,861	251,547	1,022,550	806,789	12,701,975
Construction	780,606	5,725,231	183,365	72,988	22,027	5,446,848
Construction of buildings	230,865	1,864,437	90,546	33,248	3,819	1,736,825
Heavy and civil engineering construction and land subdivision	69,566	1,890,039	38,136	18,615	10,830	1,822,458
Specialty trade contractors	480,176	1,970,755	54,683	21,125	7,378	1,887,565
Manufacturing	273,771	158,798,806	57,236,453	5,814,883	904,941	94,833,468
Food manufacturing	15,684	6,823,433	1,183,414	135,745	16,146	5,479,067
Beverage and tobacco product manufacturing	2,374	9,703,020	4,025,261	33,442	2,448	5,641,868
Textile mills and textile product mills	3,697	258,859	4,499	6,102	*261	247,996
Apparel manufacturing	11,089	516,093	76,706	1,682	2,624	435,081
Leather and allied product manufacturing	1,775	95,734	*10,556	1,497	----	83,681
Wood product manufacturing	11,265	243,670	*5,108	8,887	*348	229,328
Paper manufacturing	3,130	3,223,677	940,891	147,735	2,851	2,132,200
Printing and related support activities	31,937	650,280	56,708	3,408	*1,587	588,577
Petroleum and coal products manufacturing	1,289	48,431,207	28,272,568	605,396	*21,845	19,531,398
Chemical manufacturing	9,564	28,430,277	7,487,157	1,710,521	182,267	19,050,333
Plastics and rubber products manufacturing	11,628	1,340,377	576,720	29,214	8,657	725,785
Nonmetallic mineral product manufacturing	10,329	1,722,992	244,932	10,398	14,097	1,453,565
Primary metal manufacturing	6,425	6,482,975	1,677,820	48,561	130,184	4,626,411
Fabricated metal product manufacturing	52,897	4,176,899	517,101	107,494	36,230	3,516,074
Machinery manufacturing	22,990	9,272,217	2,193,860	304,422	33,171	6,740,764
Computer and electronic product manufacturing	14,756	15,159,266	3,767,315	1,504,547	35,524	9,851,880
Electrical equipment, appliance, and component manufacturing	6,612	4,588,661	2,538,888	233,391	65,445	1,750,938
Transportation equipment manufacturing	10,764	11,599,240	2,502,403	693,814	302,824	8,100,199
Furniture and related product manufacturing	12,025	502,043	61,264	23,900	24	416,855
Miscellaneous manufacturing	33,540	5,577,887	1,093,281	204,726	48,409	4,231,470
Wholesale and retail trade	995,846	57,839,186	2,572,467	809,643	195,617	54,261,459
Wholesale trade	381,805	28,746,873	1,225,271	399,701	157,019	26,964,882
Wholesale trade, durable goods	232,453	10,362,645	311,625	137,370	94,894	9,818,755
Wholesale trade, nondurable goods	133,156	18,362,208	912,702	262,330	62,125	17,125,051
Electronic markets and agents and brokers	16,196	22,021	*944	1	----	21,076
Retail trade	612,728	29,092,300	1,347,196	409,942	38,598	27,296,564
Motor vehicle dealers and parts dealers	87,679	1,326,967	*15,129	16,258	3,506	1,292,073
Furniture and home furnishings stores	40,843	639,263	13,475	3,937	*73	621,779
Electronics and appliance stores	28,942	1,068,143	*18,185	26,965	*10,858	1,012,135
Building material and garden equipment and supplies dealers	42,693	4,061,675	*132,386	27,915	*517	3,900,856
Food, beverage, and liquor stores	94,895	2,950,982	8,873	57,533	*2,301	2,882,275
Health and personal care stores	39,767	2,986,823	40,500	17,531	*499	2,928,293
Gasoline stations	41,505	206,252	3,349	8,688	*649	193,566
Clothing and clothing accessories stores	52,074	3,469,001	350,768	29,058	*3,446	3,085,729
Sporting goods, hobby, book, and music stores	30,778	444,895	37,093	5,369	98	402,334
General merchandise stores	9,593	9,475,092	*476,184	193,638	46	8,805,224
Miscellaneous store retailers	88,956	1,101,762	*111,484	11,536	*1,189	977,554
Nonstore retailers	55,002	1,361,446	139,771	11,513	15,416	1,194,745
Wholesale and retail not allocable	*1,313	*13	----	----	----	*13

Transportation and warehousing	200,651	6,500,809	510,442	149,007	35,788	5,805,573
Air, rail, and water transportation	11,876	3,388,451	107,135	98,601	32,439	3,150,276
Truck transportation	110,812	827,037	3,970	3,993	2,280	816,794
Transit and ground passenger transportation	27,417	47,259	1,375	705	----	45,178
Pipeline transportation	321	362,626	----	347	*721	361,558
Other transportation and support activities	44,685	1,695,540	394,989	44,580	159	1,255,812
Warehousing and storage	5,539	179,896	*2,972	781	*189	175,955
Information	122,370	33,407,008	3,741,127	1,552,722	139,423	27,973,736
Publishing industries (except Internet)	33,544	12,194,338	2,409,780	457,545	5,681	9,321,332
Motion picture and sound recording industries	33,120	2,066,324	62,855	10,496	16,604	1,976,369
Broadcasting (except internet)	8,297	4,100,676	232,567	85,944	56,622	3,725,543
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	19,181	12,163,199	582,864	780,875	56,704	10,742,756
Data processing, hosting, & related services	8,722	1,465,782	388,874	89,596	*230	987,082
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	19,507	1,416,689	64,187	128,266	3,582	1,220,654
Finance and insurance	251,331	72,010,302	7,004,812	1,872,364	629,547	62,490,442
Credit intermediation	59,093	15,427,826	620,435	1,063,496	29,067	13,709,965
Securities, commodity contracts, other financial investments, and related activities	55,761	14,220,093	2,366,287	197,723	10,585	11,645,499
Insurance carriers and related activities	111,163	39,614,736	3,751,463	609,897	589,778	34,655,325
Funds, trusts, and other financial vehicles	25,314	2,747,647	266,628	1,249	117	2,479,654
Real estate and rental and leasing	656,946	6,614,420	69,366	32,618	43,665	6,468,771
Real estate	606,904	5,091,254	13,792	13,955	8,832	5,054,675
Rental and leasing services	48,679	1,260,356	15,296	13,993	34,833	1,196,233
Lessors of nonfinancial intangible assets (except copyrighted works)	1,363	262,810	40,278	*4,669	----	217,863
Professional, scientific, and technical services	835,838	7,312,335	1,155,639	249,161	35,498	5,872,038
Management of companies (holding companies)	47,866	41,174,574	5,279,548	3,333,256	39,215	32,370,753
Administrative and support and waste management and remediation services	274,370	3,502,269	324,481	147,925	16,146	3,013,718
Administrative and support services	259,005	2,592,239	322,088	83,301	14,367	2,172,483
Waste management and remediation services	15,365	910,030	2,393	64,624	*1,779	841,235
Educational services	49,240	608,769	9,671	2,230	*3,081	593,787
Health care and social assistance	405,587	2,990,801	11,042	42,868	10,023	2,926,868
Offices of health practitioners and outpatient care centers	328,136	1,043,098	171	5,454	9,127	1,028,346
Misc. health care and social assistance	61,048	934,220	9,462	18,073	*299	906,385
Hospitals, nursing, and residential care facilities	16,403	1,013,484	1,409	19,341	*596	992,137
Arts, entertainment, and recreation	123,386	684,075	53,693	6,303	*1,772	622,306
Other arts, entertainment, and recreation	68,653	371,745	32,124	1,851	*534	337,237
Amusement, gambling, and recreation industries	54,732	312,329	21,569	4,452	*1,238	285,069
Accommodation and food services	287,949	5,999,619	1,236,395	573,196	12,617	4,177,411
Accommodation	33,871	2,489,633	198,620	160,646	*9,475	2,120,892
Food services and drinking places	254,078	3,509,985	1,037,775	412,550	3,141	2,056,519
Other services	372,048	780,864	42,129	24,942	*1,782	712,011
Repair and maintenance	168,414	243,532	*182	7,043	*1,564	234,743
Personal and laundry services	154,875	464,297	*41,932	17,872	*218	404,275
Religious, grantmaking, civic, professional, and similar organizations	48,760	73,035	*14	*28	----	72,993
Not allocable	2,088	*298	----	----	----	*298

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

Source: Internal Revenue Service, Statistics of Income - 2007, Corporation Income Tax Returns, March 2010.

14-May-09

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2006
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of returns	Total income tax before credits [1]	Tax Credits				Total income tax after credits [2]
			Foreign	U.S. possessions	General business	Prior year minimum tax	
All Industries	5,840,799	453,082,065	78,183,457	580,694	15,187,647	5,877,378	353,083,862
Agriculture, forestry, fishing, and hunting	140,525	751,655	7,260	-	12,194	5,573	726,628
Agricultural production	100,992	605,066	5,808	-	11,374	4,255	583,629
Forestry and logging	10,850	93,761	*1,452	-	342	83	91,883
Support activities and fishing, hunting and trapping	28,683	52,828	-	-	478	*1,234	51,116
Mining	36,946	15,598,316	4,171,916	-	123,729	555,330	10,747,340
Utilities	7,636	12,063,846	171,914	-	1,254,437	666,055	9,971,440
Construction	780,579	8,493,781	47,620	-	93,292	36,998	8,315,871
Construction of buildings	235,572	5,165,773	29,118	-	61,628	9,293	5,065,733
Heavy and civil engineering construction and land subdivision	73,783	1,709,735	11,350	-	19,175	14,967	1,664,244
Specialty trade contractors	471,223	1,618,273	7,152	-	12,488	12,738	1,585,894
Manufacturing	279,430	157,993,100	50,021,975	579,570	5,185,475	1,601,147	100,604,933
Food manufacturing	16,146	10,691,294	2,669,473	8,473	116,266	16,948	7,880,136
Beverage and tobacco product manufacturing	2,263	4,271,023	993,595	-	16,205	7,356	3,253,868
Textile mills and textile product mills	4,897	285,772	8,928	-	5,521	*587	270,737
Apparel manufacturing	9,402	613,661	21,966	7,419	3,154	*1,478	579,644
Leather and allied product manufacturing	2,141	128,218	*24,445	-	2,107	-	101,665
Wood product manufacturing	12,537	474,424	*1,225	-	14,712	3,219	455,268
Paper manufacturing	3,410	3,741,087	886,387	-	168,957	55,110	2,630,632
Printing and related support activities	34,408	663,289	23,725	-	5,583	5,678	628,304
Petroleum and coal products manufacturing	1,643	49,270,240	26,594,375	-	553,522	119,120	22,003,222
Chemical manufacturing	9,583	29,555,132	5,573,244	452,023	1,185,022	151,820	22,193,023
Plastics and rubber products manufacturing	12,073	1,084,409	193,775	1,001	32,358	13,050	844,225
Nonmetallic mineral product manufacturing	8,719	2,643,985	81,247	-	13,974	54,896	2,493,868
Primary metal manufacturing	6,911	6,011,355	1,157,622	-	67,000	141,663	4,645,070
Fabricated metal product manufacturing	54,360	3,936,524	549,084	-	96,317	31,765	3,259,359
Machinery manufacturing	25,382	8,356,011	1,636,117	4,309	306,663	100,536	6,308,387
Computer and electronic product manufacturing	14,751	15,045,035	3,975,204	1,962	1,252,222	649,803	9,165,843
Electrical equipment, appliance, and component manufacturing	6,523	4,601,187	2,435,772	2,635	441,630	135,585	1,585,565
Transportation equipment manufacturing	9,115	9,506,782	1,386,181	-	649,510	94,632	7,376,458
Furniture and related product manufacturing	13,155	986,534	135,634	24	19,058	*320	831,499
Miscellaneous manufacturing	32,011	6,127,139	1,673,975	101,725	235,696	17,584	4,098,159
Wholesale and retail trade	999,869	59,577,917	4,165,939	1,124	802,690	265,945	54,342,219
Wholesale trade	382,521	28,344,857	2,615,213	1,124	386,221	221,323	25,120,976
Wholesale trade, durable goods	232,568	10,599,576	164,360	638	117,163	154,091	10,163,323
Wholesale trade, nondurable goods	134,248	17,657,384	2,425,727	485	269,057	67,231	14,894,883
Electronic markets and agents and brokers	15,705	87,897	*25,126	-	-	-	62,770
Retail trade	614,925	31,233,036	1,550,726	-	416,470	44,622	29,221,218
Motor vehicle dealers and parts dealers	93,994	1,472,086	*18,259	-	14,705	5,729	1,433,392
Furniture and home furnishings stores	39,554	660,051	1,734	-	2,153	*87	656,078
Electronics and appliance stores	32,062	983,434	14,332	-	14,523	*4,036	950,544
Building material and garden equipment and supplies dealers	39,987	5,022,116	*63,822	-	32,330	*1,112	4,924,852
Food, beverage, and liquor stores	93,765	2,925,190	6,446	-	45,931	*357	2,872,455
Health and personal care stores	40,975	2,143,566	104,937	-	14,200	*1,831	2,022,597
Gasoline stations	39,423	307,424	4,318	-	4,991	*1,148	296,967
Clothing and clothing accessories stores	51,364	3,703,103	145,697	-	41,739	*16,628	3,499,039
Sporting goods, hobby, book, and music stores	31,776	604,497	124,485	-	4,522	-	475,490
General merchandise stores	10,993	10,871,875	859,380	-	161,599	1,221	9,849,674
Miscellaneous store retailers	89,929	1,169,640	*136,674	-	8,581	*5,205	1,019,180
Nonstore retailers	51,103	1,370,055	70,642	-	71,196	7,267	1,220,950
Wholesale and retail trade not allocable	2,423	*25	-	-	-	-	*25

Transportation and warehousing	199,912	8,607,675	473,910	-	181,987	113,476	7,838,302
Air, rail, and water transportation	14,063	3,237,206	182,707	-	106,790	104,855	2,842,853
Truck transportation	106,826	1,237,363	12,181	-	4,300	3,484	1,217,397
Transit and ground passenger transportation	26,911	85,268	2,038	-	1,054	*1,979	80,197
Pipeline transportation	325	244,926	*1,249	-	458	-	243,220
Other transportation and support activities	44,463	3,644,562	274,934	-	68,554	3,076	3,297,997
Warehousing and storage	7,324	158,351	*801	-	830	*81	156,638
Information	128,343	30,961,711	3,377,620	-	806,407	66,310	26,711,374
Publishing industries (except Internet)	37,505	10,636,455	1,890,151	-	275,790	7,079	8,463,435
Motion picture and sound recording industries	34,519	1,039,651	54,334	-	27,107	25,053	933,157
Broadcasting (except Internet)	6,958	3,084,359	212,441	-	11,391	11,088	2,849,438
Internet publishing and broadcasting	6,026	255,149	194	-	*9,085	1,025	244,846
Telecommunications (including paging, cellular, satellite, cable, etc.)	17,735	13,415,368	888,112	-	267,980	11,327	12,247,950
Internet service providers, web search portals, and data processing services	15,634	1,957,339	*293,220	-	177,922	514	1,485,684
Other information services	9,966	573,389	39,169	-	37,133	10,224	486,863
Finance and insurance	249,876	80,202,389	8,239,631	-	2,316,810	2,090,818	67,544,669
Credit intermediation	59,634	15,665,649	433,079	-	914,084	54,620	14,256,493
Securities, commodity contracts, other financial investments, and related activities	53,284	18,828,302	3,534,780	-	543,146	136,059	14,614,318
Insurance carriers and related activities	112,709	43,557,414	3,884,112	-	831,071	1,898,717	36,940,426
Funds, trusts, and other financial vehicles	24,249	2,151,024	387,660	-	*28,510	1,422	1,733,432
Real estate and rental and leasing	655,389	5,939,914	84,192	-	29,262	26,823	5,799,637
Real estate	604,284	3,820,209	11,239	-	14,985	17,110	3,776,876
Rental and leasing services	50,442	1,778,607	42,140	-	5,459	9,713	1,721,295
Lessors of nonfinancial intangible assets (except copyrighted works)	663	341,098	30,813	-	*8,818	-	301,466
Professional, scientific, and technical services	813,266	6,817,173	598,030	-	287,966	69,661	5,861,517
Management of companies (holding companies)	50,261	51,106,083	5,659,293	-	3,326,947	193,115	41,768,161
Administrative and support and waste management and remediation services	267,624	3,058,962	226,613	-	176,677	106,914	2,548,758
Administrative and support services	252,645	2,373,199	226,200	-	87,891	85,116	1,973,991
Waste management and remediation services	14,979	685,763	413	-	88,786	21,798	574,767
Educational services	47,349	558,360	*9,994	-	2,025	939	545,403
Health care and social assistance	400,591	3,877,909	94,224	-	51,047	15,392	3,717,247
Offices of health practitioners and outpatient care centers	327,877	957,955	*11,318	-	7,226	2,834	936,576
Misc. health care and social assistance	56,138	975,327	4,716	-	8,518	1,420	960,672
Hospitals, nursing and residential care facilities	16,576	1,944,628	78,189	-	35,302	11,137	1,819,999
Arts, entertainment, and recreation	120,163	1,154,388	14,154	-	14,539	*4,632	1,121,063
Other arts, entertainment, and recreation	66,599	818,726	8,030	-	*686	-	810,011
Amusement, gambling, and recreation industries	53,563	335,662	6,123	-	13,854	*4,632	311,052
Accommodation and food services	288,783	5,481,640	778,430	-	508,175	57,818	4,137,217
Accommodation	31,228	1,787,500	121,842	-	132,587	55,379	1,477,693
Food services and drinking places	257,555	3,694,140	656,589	-	375,588	2,439	2,659,524
Other services	369,214	837,044	40,742	-	13,988	*432	781,883
Repair and maintenance	169,884	267,365	*3,615	-	4,800	*44	258,906
Personal and laundry services	153,674	503,474	37,126	-	9,082	*320	456,946
Religious, grantmaking, civic, professional, and similar organizations	45,656	66,205	*1	-	*106	*68	66,030
Not allocable	5,043	*200	-	-	-	-	*200

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 zone academy bond, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

Source: Internal Revenue Service, Statistics of Income - 2006, Corporation Income Tax Returns, Publication 16, April 2009.

15-Jul-08

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2005
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total income tax before credits [2]	Tax Credits					Total income tax after credits [3]
			Foreign	U.S. Possessions	Nonconventional Source Fuels	General Business	Prior Year minimum tax	
All Industries	5,671,257	419,209,279	82,051,187	883,735	3,418,404	13,499,478	7,134,874	312,086,477
Agriculture, forestry, fishing, and hunting	142,439	969,072	12,078	733	-	15,569	5,610	935,082
Agricultural production	101,263	757,984	10,309	733	-	14,840	3,538	728,564
Forestry and logging	11,176	128,686	*696	-	-	446	*469	127,075
Support activities and fishing, hunting and trapping	30,001	82,403	1,073	-	-	284	*1,603	79,443
Mining	32,589	12,880,276	3,836,335	-	*4,440	122,748	259,730	8,657,023
Utilities	7,536	9,591,733	96,326	-	940,821	414,743	302,375	7,837,467
Construction	751,521	9,807,183	93,552	[1]	*80,690	31,808	76,222	9,524,912
Construction of buildings	224,109	6,737,599	54,335	-	80,500	6,929	48,623	6,547,213
Heavy and civil engineering construction and land subdivision	73,489	1,901,103	34,222	-	*27	12,685	19,263	1,834,906
Specialty trade contractors	453,923	1,168,481	4,994	[1]	*163	12,194	8,337	1,142,793
Manufacturing	277,618	157,671,750	56,553,977	868,624	641,284	5,773,919	3,327,102	90,506,840
Food manufacturing	14,956	11,474,145	3,422,360	15,196	982	143,242	133,145	7,759,221
Beverage and tobacco product manufacturing	2,589	5,077,650	1,247,587	79,959	-	19,638	18,592	3,711,875
Textile mills and textile product mills	4,052	299,716	40,636	-	-	1,957	3,468	253,654
Apparel manufacturing	9,854	660,481	75,565	13,605	-	2,287	*834	568,189
Leather and allied product manufacturing	2,661	102,449	*15,647	5,122	-	2,028	-	79,652
Wood product manufacturing	14,326	801,136	48,000	-	*2,429	5,905	29,184	715,618
Paper manufacturing	3,577	3,814,652	1,092,597	1,415	195,132	71,585	236,893	2,217,028
Printing and related support activities	32,671	659,927	17,826	2,198	1	8,715	7,444	623,743
Petroleum and coal products manufacturing	1,853	47,177,476	24,741,352	-	255,006	755,028	722,159	20,703,931
Chemical manufacturing	9,171	30,529,922	10,430,043	496,296	-	1,185,010	268,054	18,150,515
Plastics and rubber products manufacturing	11,052	880,954	106,202	2,980	217	23,309	13,594	734,653
Nonmetallic mineral product manufacturing	9,153	2,321,276	99,232	2,227	166	15,919	59,570	2,144,162
Primary metal manufacturing	6,534	3,654,852	674,722	-	-	14,789	118,510	2,846,832
Fabricated metal product manufacturing	54,360	4,330,554	792,766	1,277	-	94,929	66,110	3,375,471
Machinery manufacturing	23,242	6,888,029	1,980,472	15,198	307	305,381	111,813	4,474,858
Computer and electronic product manufacturing	14,788	16,520,136	4,943,672	55,509	-	1,074,087	1,075,127	9,371,741
Electrical equipment, appliance, and component manufacturing	8,029	4,153,653	2,388,844	52,130	185,250	125,041	33,083	1,369,305
Transportation equipment manufacturing	10,506	12,315,617	3,189,977	2,426	-	1,670,870	319,462	7,132,882
Furniture and related product manufacturing	12,126	923,518	67,740	24	461	21,368	*2,890	831,036
Miscellaneous manufacturing	32,119	5,085,606	1,178,736	123,063	1,333	232,830	107,172	3,442,473
Wholesale and retail trade	992,818	52,477,473	3,306,184	8,670	*12,922	696,701	506,061	47,946,935
Wholesale trade	373,725	23,163,998	2,341,884	5,363	*10,027	376,190	430,382	20,000,152
Wholesale trade, durable goods	223,679	9,317,939	442,546	3,452	*446	74,230	139,266	8,657,998
Wholesale trade, nondurable goods	136,139	13,751,145	1,882,942	1,911	9,581	301,960	290,876	11,263,874
Electronic markets and agents and brokers	13,907	94,915	16,396	-	-	-	239	78,279
Retail trade	615,717	29,313,467	964,299	3,307	2,895	320,511	75,679	27,946,775
Motor vehicle dealers and parts dealers	93,566	1,525,611	58,838	-	-	11,637	7,984	1,447,152
Furniture and home furnishings stores	42,130	729,181	3,723	-	-	3,474	5	721,978
Electronics and appliance stores	31,164	1,053,877	16,689	-	2,866	18,200	*3,224	1,012,898
Building material and garden equipment and supplies dealers	39,946	5,397,986	*178,206	-	-	19,146	*1,830	5,198,804
Food, beverage, and liquor stores	96,556	3,059,073	12,148	-	-	44,795	13,602	2,988,528
Health and personal care stores	38,611	1,794,260	*7,855	-	-	13,679	*2,087	1,770,639
Gasoline stations	38,508	304,158	4,036	-	-	6,008	13,704	280,410
Clothing and clothing accessories stores	52,049	3,577,061	256,466	[1]	-	26,232	*27,635	3,266,727
Sporting goods, hobby, book, and music stores	30,589	619,560	28,504	-	-	4,978	*752	585,326
General merchandise stores	10,733	9,385,641	299,586	3,307	-	154,566	-	8,928,182
Miscellaneous store retailers	91,513	1,135,369	*75,371	-	29	10,636	*3,758	1,045,576
Nonstore retailers	50,352	731,690	22,878	-	-	7,161	1,098	700,554
Wholesale and retail trade not allocable	3,375	*7	-	-	-	-	-	*7

Transportation and warehousing	187,051	7,480,008	359,116	-	112,023	92,297	261,355	6,655,216
Air, rail, and water transportation	12,250	2,401,709	122,349	-	112,019	27,891	233,342	1,906,108
Truck transportation	100,026	1,318,038	15,523	-	-	8,575	11,939	1,282,002
Transit and ground passenger transportation	26,105	50,218	1,667	-	-	1,865	*930	45,756
Pipeline transportation	410	315,332	*128	-	-	375	8,830	305,998
Other transportation and support activities	40,974	3,249,933	216,645	-	4	52,891	*3,002	2,977,390
Warehousing and storage	7,287	144,779	*2,804	-	-	699	3,312	137,963
Information	122,825	25,288,105	2,883,475	-	5,772	821,498	240,443	21,336,917
Publishing industries (except Internet)	34,068	10,412,595	1,958,651	-	3,417	215,773	32,768	8,201,986
Motion picture and sound recording industries	31,955	446,756	19,539	-	-	*970	*9,783	416,464
Broadcasting (except Internet)	6,321	2,558,736	445,439	-	-	6,467	*1,710	2,105,119
Internet publishing and broadcasting	6,396	264,806	-	-	-	*6,062	340	258,404
Telecommunications (including paging, cellular, satellite, cable, etc.)	17,565	9,464,558	158,583	-	2,355	480,843	192,440	8,630,338
Internet service providers, web search portals, and data processing services	15,850	1,545,919	270,571	-	-	102,269	*2,203	1,170,875
Other information services	10,670	594,735	30,693	-	-	9,114	1,199	553,730
Finance and insurance	242,686	66,391,944	6,694,733	433	1,023,597	1,914,081	1,797,643	54,959,137
Credit intermediation	60,399	16,511,930	488,082	428	216,139	874,623	29,463	14,900,943
Securities, commodity contracts, other financial investments, and related activities	50,887	14,102,998	2,508,053	-	515,480	276,703	180,163	10,622,599
Insurance carriers and related activities	107,139	33,735,128	3,257,648	4	291,978	753,261	1,585,689	27,846,482
Funds, trusts, and other financial vehicles	24,261	2,041,888	440,951	-	-	9,495	*2,328	1,589,113
Real estate and rental and leasing	641,947	4,559,849	53,026	441	*2,106	35,293	75,306	4,393,676
Real estate	587,499	3,389,522	26,015	29	*2,106	21,846	20,321	3,319,206
Rental and leasing services	52,493	1,081,425	26,331	412	-	11,282	54,985	988,414
Lessors of nonfinancial intangible assets (except copyrighted works)	1,954	88,901	*680	-	-	*2,166	-	86,056
Professional, scientific, and technical services	786,275	5,578,429	463,862	255	[1]	269,302	57,845	4,787,165
Management of companies (holding companies)	50,921	51,747,954	6,591,199	[1]	333,274	2,671,256	83,160	41,936,262
Administrative and support and waste management and remediation services	257,623	3,553,314	168,725	-	*140,960	87,169	52,696	3,103,764
Administrative and support services	243,092	2,978,440	168,408	-	-	76,504	34,131	2,699,397
Waste management and remediation services	14,531	574,873	*317	-	*140,960	10,665	18,565	404,366
Educational services	44,885	606,785	7,513	-	-	2,059	*634	596,579
Health care and social assistance	380,940	3,384,578	18,122	33	-	57,355	16,977	3,292,091
Offices of health practitioners and outpatient care centers	310,487	1,170,700	*165	-	-	6,904	4,679	1,158,953
Misc. health care and social assistance	52,189	812,026	5,983	-	-	13,845	2,138	790,059
Hospitals, nursing and residential care facilities	18,263	1,401,852	11,974	33	-	36,606	10,161	1,343,079
Arts, entertainment, and recreation	116,451	739,601	49,910	-	-	20,972	22,789	645,929
Other arts, entertainment, and recreation	63,581	391,668	8,703	-	-	1,430	*10,231	371,304
Amusement, gambling, and recreation industries	52,870	347,933	41,207	-	-	19,542	*12,558	274,625
Accommodation and food services	287,490	5,736,976	837,004	4,545	120,515	462,752	46,345	4,265,816
Accommodation	33,923	2,242,052	139,007	934	120,515	116,254	29,657	1,835,685
Food services and drinking places	253,567	3,494,924	697,997	3,611	-	346,497	16,688	2,430,131
Other services	344,877	744,251	26,049	-	-	9,956	2,579	705,667
Repair and maintenance	164,366	217,128	*1,281	-	-	2,603	*1,261	211,984
Personal and laundry services	140,302	478,810	24,684	-	-	7,342	*1,209	445,575
Religious, grantmaking, civic, professional, and similar organizations	40,209	48,313	*85	-	-	11	*109	48,107
Not allocable	2,764	-	-	-	-	-	-	-

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, and IV and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

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

Source: Internal Revenue Service, Statistics of Income - 2005, Corporation Income Tax Returns, Publication 16, April 2008.

12-Jul-07

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2004
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total income tax before credits [1]	Tax Credits				Prior Year minimum tax	Total income tax after credits [2]
			Foreign	U.S. Possessions	Nonconventional Source Fuels	General Business		
All Industries	5,557,965	299,555,304	56,872,180	941,968	2,725,372	10,724,914	3,737,618	224,435,343
Agriculture, forestry, fishing, and hunting	141,553	825,138	11,574	200	-	8,471	3,684	801,210
Agricultural production	101,205	646,105	11,290	200	-	8,148	3,213	623,254
Forestry and logging	10,683	128,811	-	-	-	132	365	128,315
Support activities and fishing, hunting and trapping	29,665	50,222	284	-	-	191	*106	49,640
Mining	30,909	5,042,652	1,434,536	-	5,858	65,538	120,565	3,416,154
Utilities	7,096	4,748,806	29,961	-	575,452	74,388	47,697	4,021,307
Construction	721,803	6,541,911	21,828	-	85,603	22,137	31,808	6,380,535
Construction of buildings	217,787	4,539,873	7,268	-	85,603	10,906	12,000	4,424,096
Heavy and civil engineering construction and land subdivision	74,273	1,205,588	7,300	-	-	9,448	8,340	1,180,500
Specialty trade contractors	429,743	796,451	7,260	-	-	1,783	11,469	775,939
Manufacturing	281,448	103,085,466	37,507,987	934,376	613,023	4,292,220	1,434,475	58,302,629
Food manufacturing	14,408	7,317,869	1,988,962	9,140	25,882	97,391	28,495	5,167,998
Beverage and tobacco product manufacturing	1,660	3,700,976	830,576	70,277	-	6,962	3,921	2,789,240
Textile mills and textile product mills	5,020	343,194	32,816	-	-	7,192	4,485	298,701
Apparel manufacturing	11,223	599,411	72,950	13,762	-	1,723	2,542	508,435
Leather and allied product manufacturing	2,191	96,154	6,897	4,713	-	2,599	638	81,308
Wood product manufacturing	13,773	658,922	8,307	-	2,521	5,656	15,846	626,592
Paper manufacturing	3,551	2,296,111	729,797	966	170,296	67,651	51,040	1,276,362
Printing & related support activities	33,333	586,790	12,805	939	2	16,574	20,249	536,220
Petroleum and coal products manufacturing	2,031	34,688,695	18,768,446	-	235,347	543,350	481,442	14,660,110
Chemical manufacturing	8,361	18,833,912	5,266,855	604,919	-	907,931	102,227	11,951,973
Plastics and rubber products manufacturing	11,922	693,064	88,928	2,424	-	15,590	5,341	580,781
Nonmetallic mineral product manufacturing	9,532	1,274,600	58,216	652	256	6,926	27,812	1,180,737
Primary metal manufacturing	6,277	2,664,717	532,454	-	-	16,775	93,350	2,022,139
Fabricated metal product manufacturing	53,635	3,785,734	924,006	915	96	98,394	37,496	2,724,828
Machinery manufacturing	23,833	2,896,757	768,534	28,712	324	190,016	32,256	1,876,914
Computer and electronic product manufacturing	16,086	9,495,169	2,596,704	25,262	-	1,784,913	129,854	4,958,435
Electrical equipment, appliance, and component manufacturing	7,186	4,864,739	2,771,236	54,679	176,909	176,915	346,068	1,338,184
Transportation equipment manufacturing	11,361	4,870,007	1,619,626	2,458	-	218,837	44,681	2,984,405
Furniture and related product manufacturing	12,376	422,335	17,330	23	468	9,718	342	394,455
Miscellaneous manufacturing	33,690	2,996,309	412,544	114,535	922	117,106	6,389	2,344,813
Wholesale and retail trade	1,001,211	42,766,473	2,998,378	4,966	*4,288	502,034	395,843	38,860,965
Wholesale trade	376,069	20,166,660	2,238,125	4,966	*153	282,032	354,475	17,286,909
Wholesale trade, durable goods	229,861	7,456,070	304,381	3,610	*152	69,669	51,284	7,026,974
Wholesale trade, nondurable goods	135,771	12,686,158	1,927,573	1,356	1	212,363	303,191	10,241,675
Electronic markets and agents and brokers	10,436	24,431	6,170	-	-	[1]	-	18,261
Retail trade	621,110	22,598,725	760,226	-	4,135	220,002	41,368	21,572,993
Motor vehicle dealers and parts dealers	93,099	1,227,997	5,396	-	-	6,133	5,965	1,210,503
Furniture and home furnishings stores	42,801	521,318	2,320	-	-	1,196	*181	517,622
Electronics and appliance stores	33,576	936,864	*4,882	-	4,135	8,670	*776	918,402
Building material and garden equipment and supplies dealers	39,699	3,785,588	*170,823	-	-	13,473	463	3,600,829
Food, beverage & liquor stores	95,738	1,659,917	5,244	-	-	34,857	18,227	1,601,589
Health and personal care stores	37,337	1,392,294	24,119	-	-	10,989	937	1,356,249
Gasoline stations	37,195	143,966	2,362	-	-	3,754	10,778	127,071
Clothing and clothing accessories stores	56,949	2,637,303	118,507	-	-	14,268	*1,112	2,503,416
Sporting goods, hobby, book, and music stores	33,037	471,830	26,457	-	-	2,693	531	442,149
General merchandise stores	12,333	8,393,029	334,978	-	-	115,062	287	7,942,701
Miscellaneous store retailers	91,005	1,010,512	*43,336	-	-	6,244	1,122	959,810
Nonstore retailers	48,341	418,108	21,802	-	-	2,662	992	392,652
Wholesale & retail not allocable	4,032	1,089	26	-	-	-	-	1,063

Transportation and warehousing	182,614	4,744,118	197,531	-	64,197	43,412	58,386	4,380,591
Air, rail, and water transportation	13,756	944,296	21,985	-	64,190	6,922	43,240	807,959
Truck transportation	96,839	773,213	31,211	-	-	4,405	4,462	733,136
Transit and ground passenger transportation	25,969	37,414	1,172	-	-	97	*1,925	34,219
Pipeline transportation	430	253,793	51	-	-	447	6,654	246,642
Other transportation and support activities	38,330	2,656,816	141,144	-	4	30,824	1,052	2,483,792
Warehousing and storage	7,289	78,586	1,968	-	3	718	*1,053	74,843
Information	123,862	17,823,432	2,757,578	4	4,057	925,921	27,393	14,108,478
Publishing industries (except Internet)	35,741	8,184,804	1,734,176	4	2,704	254,642	19,865	6,173,412
Motion picture and sound recording industries	34,387	1,259,072	58,258	-	-	5,039	1,031	1,194,745
Broadcasting (except Internet)	6,524	1,729,762	278,804	-	1	16,607	1,469	1,432,881
Internet publishing and broadcasting	4,163	299,345	933	-	-	9,191	*141	289,080
Telecommunications (including paging, cellular, satellite, cable, etc.)	18,655	4,367,266	89,725	-	1,352	575,193	4,373	3,696,624
Internet service providers, web search portals, and data processing services	15,754	1,491,165	542,812	-	-	54,546	105	893,701
Other information services	8,637	492,017	52,871	-	-	10,703	409	428,035
Finance and insurance	239,011	58,328,665	5,639,027	5	946,112	2,086,787	1,429,879	48,224,782
Credit intermediation	58,322	17,220,420	321,093	[3]	*158,844	1,329,296	35,613	15,373,700
Securities, commodity contracts, other financial investments, and related activities	50,434	8,384,106	1,660,101	-	471,791	69,578	11,188	6,171,447
Insurance carriers and related activities	104,077	30,720,717	3,161,679	4	315,476	673,747	1,377,888	25,191,724
Funds, trusts, and other financial vehicles	26,179	2,003,422	496,154	-	-	14,166	5,190	1,487,912
Real estate and rental and leasing	603,789	3,002,951	21,196	601	*1,901	19,079	32,811	2,926,851
Real estate	551,634	2,521,011	13,542	120	*1,901	16,013	24,114	2,465,321
Rental and leasing services	51,001	403,544	7,105	481	-	2,223	8,697	384,527
Lessors of nonfinancial intangible assets (except copyrighted works)	1,154	78,395	549	-	-	843	-	77,003
Professional, scientific, and technical services	779,510	4,618,196	469,211	403	659	151,308	16,649	3,979,966
Management of companies (holding companies)	49,800	38,654,549	4,733,808	-	259,732	2,074,302	72,507	31,399,638
Administrative and support and waste management and remediation services	245,725	1,876,213	244,487	-	88,806	66,078	13,290	1,463,551
Administrative and support services	233,592	1,543,148	243,726	-	-	65,319	6,788	1,227,316
Waste management and remediation services	12,132	333,065	761	-	88,806	759	6,502	236,236
Educational services	43,956	471,540	7,245	-	-	1,312	*856	462,127
Health care and social assistance	370,384	2,547,764	16,417	175	-	35,439	17,310	2,478,422
Offices of health practitioners and outpatient care centers	302,080	681,264	10	-	-	3,224	5,942	672,087
Misc. health care and social assistance	49,619	701,196	16,031	-	-	9,048	1,559	674,557
Hospitals, nursing and residential care facilities	18,685	1,165,305	376	175	-	23,167	9,809	1,131,778
Arts, entertainment, and recreation	118,854	420,860	49,734	-	-	1,971	9,518	359,637
Other arts, entertainment, and recreation	62,139	226,448	6,213	-	-	*511	8,340	211,383
Amusement, gambling, and recreation industries	56,716	194,412	*43,521	-	-	1,460	1,177	148,254
Accommodation and food services	280,517	3,486,686	695,672	1,238	75,685	347,831	22,089	2,344,171
Accommodation	36,553	1,404,523	138,200	1,238	75,685	65,470	6,481	1,117,448
Food services and drinking places	243,964	2,082,163	557,472	-	-	282,361	15,608	1,226,723
Other services	332,662	568,422	36,010	-	-	6,687	2,856	522,868
Repair and maintenance	159,681	148,522	*1,525	-	-	646	-	146,351
Personal and laundry services	133,600	364,284	34,033	-	-	5,996	1,894	322,360
Religious, grantmaking, civic, professional, & similar organizations	39,382	55,616	452	-	-	45	*962	54,157
Not allocable	3,262	1,462	-	-	-	-	-	1,462

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120 F), tax from Part II, III, and IV (Form 1120 REIT), tax from Schedule J, line 3b (Form 1120 RIC), tax from page 1, line 5 (Form 1120 PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.

[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 amount is less than \$500.

Source: Internal Revenue Service, Statistics of Income - 2004, Corporation Income Tax Returns, Publication 16, April 2007.

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2003
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total income tax before credits [1]	Tax Credits					Total income tax after credits [2]
			Foreign	U.S. Possessions	Nonconventional Source Fuels	General Business	Prior Year minimum tax	
All Industries	5,401,237	243,822,946	50,033,590	1,081,674	2,104,097	9,627,908	3,355,062	177,517,404
Agriculture, forestry, fishing, and hunting	143,019	644,189	29,878	1,365	6	8,001	12,055	592,886
Agricultural production	100,571	524,965	29,859	1,365	6	6,604	10,891	476,240
Forestry and logging	10,765	70,764	9	-	-	469	682	69,604
Support activities and fishing, hunting and trapping	31,683	48,461	10	-	-	928	482	47,041
Mining	30,252	3,547,275	1,256,448	-	9,524	78,716	172,231	2,030,356
Utilities	8,504	4,565,498	54,315	-	686,182	299,519	23,410	3,502,071
Construction	676,120	4,598,022	24,456	-	61,316	20,174	20,119	4,471,956
Construction of buildings	193,545	3,000,654	5,926	-	61,204	6,001	4,228	2,923,294
Heavy and civil engineering construction and land subdivision	77,096	955,066	7,559	-	-	13,072	8,391	926,042
Specialty trade contractors	405,480	642,302	10,971	-	112	1,100	7,499	622,619
Manufacturing	281,239	82,534,697	33,105,169	1,045,253	377,304	3,890,177	1,276,669	42,840,125
Food manufacturing	15,140	7,246,042	2,062,672	26,548	31,891	92,475	42,658	4,989,799
Beverage and tobacco product manufacturing	1,921	3,822,287	1,165,820	110,711	28	5,056	9,152	2,531,520
Textile mills and textile product mills	3,462	3,928,150	91,520	-	-	38,303	4,729	3,793,599
Apparel manufacturing	11,469	565,421	49,997	21,659	-	2,384	188	491,192
Leather and allied product manufacturing	1,987	68,066	7,845	4,550	-	1,690	237	53,744
Wood product manufacturing	14,775	389,334	80,688	-	4,487	5,410	3,113	295,636
Paper manufacturing	3,399	1,397,783	583,705	2,700	114,862	98,095	40,264	558,156
Printing & related support activities	32,676	487,929	13,435	2,191	[3]	26,091	10,415	435,797
Petroleum and coal products manufacturing	1,599	20,462,819	13,455,269	-	96,496	559,359	670,327	5,681,368
Chemical manufacturing	10,034	20,433,946	7,714,289	632,609	672	1,724,868	41,171	10,320,337
Plastics and rubber products manufacturing	11,266	650,280	112,795	4,949	-	13,067	7,670	511,800
Nonmetallic mineral product manufacturing	10,013	780,729	20,354	663	321	4,580	12,744	742,067
Primary metal manufacturing	6,713	689,486	379,983	-	1	3,680	4,433	301,389
Fabricated metal product manufacturing	53,789	2,476,357	611,744	1,582	-	75,464	6,382	1,781,185
Machinery manufacturing	21,971	2,017,955	830,719	16,807	45	100,618	17,260	1,052,507
Computer and electronic product manufacturing	15,146	7,784,801	2,873,389	59,687	-	679,301	39,541	4,132,883
Electrical equipment, appliance, and component manufacturing	7,132	2,414,890	945,777	59,626	126,709	203,727	331,246	747,805
Transportation equipment manufacturing	11,268	3,663,428	1,552,743	2,117	-	135,597	20,728	1,952,243
Furniture & related product manufacturing	12,340	403,241	20,459	24	460	8,751	360	373,187
Miscellaneous manufacturing	35,137	2,851,755	531,967	98,832	1,331	111,662	14,052	2,093,911
Wholesale and retail trade	975,011	32,256,691	1,840,573	27,499	*4,929	446,612	244,036	29,692,890
Wholesale trade	366,150	12,616,152	1,390,890	8,634	*1,218	237,354	203,759	10,774,144
Wholesale trade, durable goods	220,212	4,888,564	121,992	7,755	*190	62,460	39,028	4,656,987
Wholesale trade, nondurable goods	138,606	7,723,509	1,268,898	879	1,028	174,892	164,732	6,113,080
Electronic markets and agents and brokers	7,333	4,079	-	-	-	2	-	*4,078
Retail trade	604,994	19,636,728	449,683	18,865	3,711	209,258	40,277	18,914,934
Motor vehicle dealers and parts dealers	90,971	1,071,062	8,715	-	-	5,057	11,058	1,046,232
Furniture and home furnishings stores	38,666	424,006	365	-	-	1,222	146	422,272
Electronics and appliance stores	34,785	534,762	*19,376	-	3,711	10,536	99	501,041
Building material and garden equipment and supplies dealers	39,096	2,732,930	*10,720	-	-	10,959	*516	2,710,735
Food, beverage & liquor stores	90,892	5,364,629	15,249	-	-	35,232	4,066	1,504,437
Health and personal care stores	34,994	5,497,008	*1,697	-	-	11,545	94	1,390,596
Gasoline stations	34,717	1,050,395	1,817	-	-	5,855	8,647	132,358
Clothing and clothing accessories stores	53,269	5,771,457	98,711	-	-	14,511	5,317	2,112,984
Sporting goods, hobby, book, and music stores	34,259	1,014,067	10,315	-	-	3,881	824	318,956
General merchandise stores	11,118	21,181,017	202,450	18,796	-	104,085	155	7,661,893
Miscellaneous store retailers	99,490	2,008,508	*58,646	69	-	3,457	*8,952	623,204
Nonstore retailers	42,739	-1,075,966	21,623	-	-	2,917	*402	490,226
Wholesale & retail not allocable	3,866	-105,324	-	-	-	-	-	*3,812

Transportation and warehousing	182,881	3,165,216	195,005	-	17,680	36,899	175,324	2,740,308
Air, rail, and water transportation	13,239	650,175	48,641	-	17,680	5,432	139,189	439,232
Truck transportation	96,319	515,578	15,859	-	-	7,090	32,432	460,196
Transit and ground passenger transportation	25,396	21,494	-	-	-	183	*214	21,097
Pipeline transportation	463	198,882	13,642	-	-	246	1,721	183,274
Other transportation & support activities	41,012	1,718,328	116,218	-	-	23,397	1,550	1,577,163
Warehousing and storage	6,452	60,759	645	-	-	551	218	59,346
Information	119,875	39,894,874	2,383,619	11	3,826	860,774	482,313	10,295,637
Publishing industries	33,341	22,663,125	1,763,883	11	2,549	721,382	272,113	5,176,964
Motion picture and sound recording industries	34,073	2,907,229	62,697	-	-	5,919	5,653	949,048
Broadcasting (except internet)	7,565	1,905,565	228,974	-	3	14,282	*6,831	420,248
Internet publishing and broadcasting	3,350	*32,935	82	-	-	1,486	-	9,508
Telecommunications (including paging, cellular, satellite, cable and other program distribution, resellers, and other telecommunications)	18,213	8,976,049	251,917	-	1,274	97,489	197,682	2,630,606
Internet service providers, web search portals, and data processing services	13,548	2,081,029	7,048	-	-	12,703	22	722,442
Other information services	9,785	1,328,942	69,018	-	-	7,512	12	386,821
Finance and insurance	234,746	52,991,696	5,524,743	526	670,748	1,777,713	709,997	44,306,591
Credit intermediation	60,072	18,026,012	286,232	526	*149,265	1,130,800	12,048	16,445,897
Securities, commodity contracts, other financial investments, and related activities	46,693	7,543,404	1,633,952	-	326,954	68,419	27,976	5,486,102
Insurance carriers and related activities	102,074	25,735,883	3,236,858	-	194,529	555,534	668,294	21,080,534
Funds, trusts, and other financial vehicles	25,907	1,686,398	367,700	-	-	22,960	1,679	1,294,058
Real estate and rental and leasing	577,400	2,370,340	16,772	434	*4,581	18,684	21,833	2,308,035
Real estate	525,025	1,990,833	11,574	51	*4,581	14,849	7,099	1,952,678
Rental and leasing services	50,900	327,155	4,705	383	-	3,573	14,657	303,838
Lessors of nonfinancial intangible assets	1,475	52,352	493	-	-	262	78	51,519
Professional, scientific, and technical services	760,087	3,671,651	457,680	738	1	133,033	13,359	3,066,840
Management of companies (holding companies)	46,887	32,182,303	4,389,209	-	166,745	1,701,346	149,243	25,674,080
Administrative and support and waste management and remediation services	242,904	1,304,340	142,807	-	28,110	37,533	3,668	1,092,221
Administrative and support services	230,801	1,143,037	142,169	-	-	36,374	1,155	963,339
Waste management & remediation services	12,104	161,303	*639	-	28,110	1,159	2,513	128,882
Educational services	44,059	341,140	*8,492	-	-	896	310	331,442
Health care and social assistance	354,603	2,137,289	5,997	-	864	32,829	10,168	2,087,431
Offices of health practitioners and outpatient care centers	287,212	813,116	3	-	-	3,588	1,396	808,129
Misc. health care and social assistance	50,015	624,107	5,137	-	-	4,734	6,236	608,000
Hospitals, nursing and residential care facilities	17,376	700,066	858	-	864	24,506	2,536	671,302
Arts, entertainment, and recreation	110,119	299,303	40,850	-	-	2,542	3,324	252,586
Other arts, entertainment, and recreation	57,648	171,872	7,967	-	-	770	2,707	160,428
Amusement, gambling, and recreation industries	52,471	127,431	32,883	-	-	1,772	617	92,158
Accommodation and food services	278,722	2,509,150	405,822	5,849	72,280	278,130	35,343	1,711,725
Accommodation	35,808	697,816	39,522	1,246	72,280	26,911	28,299	529,559
Food services and drinking places	242,914	1,811,334	366,300	4,603	-	251,220	7,045	1,182,166
Other services	329,336	677,787	151,754	-	-	4,331	1,661	520,041
Repair and maintenance	158,731	152,227	*368	-	-	1,174	*489	150,195
Personal and laundry services	134,955	480,749	151,293	-	-	3,145	787	325,524
Religious, grantmaking, civic, professional, & similar organizations	35,650	44,811	92	-	-	11	*386	44,321
Not allocable	5,473	*182	-	-	-	-	-	*182

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] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120 F), tax from Part II, III, and IV (Form 1120 REIT), tax from Schedule J, line 3b (Form 1120 RIC), tax from page 1, line 5 (Form 1120 PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.

[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 amount is less than \$500.

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

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2002
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total income tax before credits [1]	Tax Credits					Total income tax after credits [2]
			Foreign	U.S. Possessions	Nonconventional Source Fuels	General Business	Prior Year minimum tax	
All Industries	5,266,607	209,691,130	42,021,526	1,191,217	2,189,943	8,561,641	2,027,542	153,612,870
Agriculture, forestry, fishing, and hunting	140,223	403,902	3,256	777	*337	3,800	8,788	386,944
Agricultural production	101,066	328,790	3,075	703	24	2,652	8,498	313,839
Forestry and logging	11,527	16,197	175	-	*313	372	47	15,290
Support activities and fishing, hunting and trapping	27,631	58,915	6	74	-	776	*243	57,815
Mining	30,287	2,087,504	928,046	-	70,451	49,386	29,518	1,010,103
Utilities	7,863	6,504,039	176,663	-	733,045	254,783	43,327	5,296,222
Construction	648,535	4,221,133	17,102	-	28,002	16,181	55,402	4,104,446
Construction of buildings	191,551	2,470,061	3,157	-	27,605	13,513	33,709	2,392,078
Heavy and civil engineering construction and land subdivision	74,056	975,699	9,104	-	252	1,438	7,053	957,852
Specialty trade contractors	382,929	775,372	4,842	-	145	1,230	14,640	754,516
Manufacturing	280,185	68,531,196	29,026,882	1,156,666	367,058	3,068,987	505,255	34,400,275
Food manufacturing	12,965	4,047,307	1,224,774	28,990	34,876	62,352	38,505	2,657,809
Beverage and tobacco product manufacturing	1,763	7,521,821	1,863,305	156,413	2,316	27,042	8,039	5,464,707
Textile mills and textile product mills	4,601	231,427	23,821	-	-	6,982	7,955	192,669
Apparel manufacturing	12,623	680,585	75,455	49,906	-	2,059	*3,427	549,737
Leather and allied product manufacturing	1,685	62,813	5,502	4,394	-	699	50	52,167
Wood product manufacturing	13,950	312,414	797	-	709	2,363	1,395	307,151
Paper manufacturing	2,998	1,237,462	551,205	4,356	39,803	46,836	25,635	569,627
Printing & related support activities	32,282	496,780	10,080	2,067	-	13,802	17,413	453,419
Petroleum and coal products manufacturing	2,893	10,114,943	8,562,499	-	130,289	202,523	31,531	1,188,102
Chemical manufacturing	11,251	17,137,650	6,212,365	655,733	973	706,858	23,111	9,538,610
Plastics and rubber products manufacturing	13,476	656,732	67,009	5,714	-	14,502	5,600	563,908
Nonmetallic mineral product manufacturing	7,977	723,736	59,258	1,613	2,196	3,863	10,011	646,794
Primary metal manufacturing	6,239	722,495	227,695	-	2,853	5,712	3,658	482,576
Fabricated metal product manufacturing	52,856	2,574,636	655,794	2,040	1,607	56,123	10,517	1,848,555
Machinery manufacturing	24,128	2,367,760	1,105,653	25,313	-	113,151	7,059	1,116,584
Computer and electronic product manufacturing	14,374	7,364,600	4,888,431	57,609	1	327,912	51,452	2,039,194
Electrical equipment, appliance, and component manufacturing	8,801	2,576,163	1,431,424	62,728	149,667	228,418	4,529	699,397
Transportation equipment manufacturing	8,882	6,573,347	1,578,735	2,844	-	1,107,532	244,116	3,634,045
Furniture & related product manufacturing	11,801	439,358	32,685	308	434	5,791	233	399,907
Miscellaneous manufacturing	34,643	2,689,166	450,393	96,639	1,333	134,466	11,018	1,995,317
Wholesale and retail trade	964,523	27,469,057	1,289,041	24,133	29,413	372,993	184,611	25,568,842
Wholesale trade	359,905	10,686,283	907,729	4,484	26,835	185,631	149,825	9,411,755
Wholesale trade, durable goods	219,433	4,732,006	204,131	3,199	*973	33,732	43,266	4,446,682
Wholesale trade, nondurable goods	139,114	5,954,271	703,598	1,285	25,862	151,900	106,559	4,965,068
Electronic markets and agents and brokers	*1,358	*6	-	-	-	-	-	*6
Retail trade	601,268	16,779,804	381,311	19,649	2,578	187,360	34,786	16,154,119
Motor vehicle dealers and parts dealers	89,312	1,168,563	32,035	-	-	3,017	5,974	1,127,538
Furniture and home furnishings stores	42,078	487,410	21,800	-	-	1,312	222	464,075
Electronics and appliance stores	28,932	667,643	138	-	2,566	9,235	67	655,637
Building material and garden equipment and supplies dealers	43,258	2,354,877	*13,421	1	-	9,440	*490	2,331,525
Food, beverage & liquor stores	86,006	2,078,614	808	-	-	30,579	3,415	2,043,813
Health and personal care stores	35,909	1,097,345	*5,279	-	6	12,370	*864	1,078,826
Gasoline stations	36,982	61,548	456	-	6	2,630	247	58,209
Clothing and clothing accessories stores	52,089	1,755,815	148,460	-	-	14,824	*11,437	1,581,094
Sporting goods, hobby, book, and music stores	34,676	351,307	8,729	-	-	1,835	441	340,302
General merchandise stores	11,077	5,525,126	50,940	19,591	-	93,935	684	5,359,976
Miscellaneous store retailers	98,391	650,291	*54,592	56	-	4,968	10,193	580,481
Nonstore retailers	42,556	581,266	44,652	-	-	3,216	754	532,643
Wholesale & retail not allocable	3,350	*2,970	-	-	-	1	-	*2,969

Transportation and warehousing	177,745	2,915,569	113,056	-	23,748	28,911	23,859	2,725,995
Air, rail, and water transportation	12,202	583,826	23,894	-	22,376	*2,627	10,921	524,008
Truck transportation	90,938	393,386	9,104	-	-	3,892	10,012	370,379
Transit and ground passenger transportation	27,680	25,513	-	-	-	*101	172	25,239
Pipeline transportation	342	206,261	1,550	-	1,372	600	594	202,146
Other transportation & support activities	39,609	1,636,480	76,852	-	-	21,412	891	1,537,326
Warehousing and storage	6,975	70,103	1,657	-	-	279	1,269	66,898
Information	120,271	12,104,214	2,686,393	10	4,744	1,453,157	164,270	7,795,636
Publishing industries	37,429	6,642,826	1,556,494	10	2,365	1,286,488	8,454	3,789,015
Motion picture and sound recording industries	33,318	891,961	154,809	-	-	4,486	*143,448	589,217
Broadcasting radio and television, cable networks, and program distribution	6,772	594,116	*367,804	-	-	*19,734	2,395	204,180
Internet publishing and broadcasting	3,137	4,372	1,762	-	-	-	-	2,610
Telecommunications	17,998	2,721,181	453,528	-	2,380	95,685	9,044	2,160,543
Internet service providers, web search portals, and data processing services	13,710	895,238	118,356	-	-	38,561	71	738,250
Other information services	7,908	354,521	33,640	-	-	8,203	857	311,821
Finance and insurance	224,352	41,867,335	3,187,685	687	614,900	1,455,274	506,903	36,100,698
Credit intermediation	54,554	18,161,082	183,879	687	*103,169	991,281	216,374	16,664,505
Securities, commodity contracts, and other financial investments	47,010	6,356,377	1,569,065	[3]	325,633	52,015	1,551	4,408,113
Insurance carriers and related activities	102,519	16,119,761	1,149,636	-	186,098	387,644	286,611	14,109,771
Other financial vehicles and other investment companies	20,269	1,230,114	285,105	-	-	24,335	*2,366	918,309
Real estate and rental and leasing	570,639	2,012,011	16,096	495	*1,664	20,248	15,403	1,958,106
Real estate	516,201	1,762,183	14,184	32	*1,614	18,755	8,417	1,719,181
Rental and leasing services	53,197	186,602	1,543	463	-	1,382	6,866	176,349
Lessors of nonfinancial intangible assets	1,242	63,226	368	-	50	111	120	62,576
Professional, scientific, and technical services	736,005	3,769,108	417,743	2,907	65	124,617	32,459	3,191,317
Management of companies (holding companies)	48,053	30,444,748	3,488,187	-	184,106	1,409,422	378,577	24,905,354
Administrative and support and waste management and remediation services	231,412	1,605,012	120,456	-	42,216	38,914	9,750	1,393,675
Administrative and support services	217,917	1,263,468	119,318	-	-	36,247	9,576	1,098,327
Waste management & remediation services	13,494	341,544	*1,139	-	42,216	2,667	175	295,348
Educational services	41,317	264,236	*13,982	-	-	807	874	248,573
Health care and social assistance	334,305	2,059,337	5,799	-	5,541	26,265	10,458	2,011,275
Offices of health practitioners and outpatient care centers	270,966	432,350	7	-	2	3,025	2,681	426,635
Misc. health care and social assistance	47,058	447,602	2,155	-	-	8,145	6,204	431,098
Hospitals, nursing and residential care facilities	16,281	1,179,385	3,637	-	5,539	15,095	1,573	1,153,541
Arts, entertainment, and recreation	110,609	349,418	43,182	-	-	3,871	8,252	294,113
Other arts, entertainment, and recreation	57,739	176,120	7,800	-	-	1,527	4,633	162,160
Amusement, gambling, and recreation industries	52,871	173,298	35,382	-	-	2,344	*3,619	131,953
Accommodation and food services	271,527	2,567,514	457,093	5,543	*84,494	230,811	49,132	1,740,440
Accommodation	33,996	895,244	40,569	961	84,164	38,743	42,692	688,116
Food services and drinking places	237,531	1,672,269	416,525	4,581	*330	192,069	6,440	1,052,325
Other services	321,134	515,266	30,864	-	159	3,215	704	480,323
Repair and maintenance	156,627	159,284	*535	-	-	821	*201	157,727
Personal and laundry services	126,917	311,353	30,328	-	159	2,381	*503	277,982
Religious, grantmaking, civic, professional, & similar organizations	37,590	44,629	2	-	-	14	-	44,614
Not allocable	7,620	*532	-	-	-	-	-	*532

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

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), taxes from Parts II, III, and IV (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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 amount is less than \$500.

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.

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2001
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total income tax before credits [1]	Tax Credits					Total income tax after credits [2]
			Foreign	U.S. Possessions	Nonconventional Source Fuels	General Business	Prior Year minimum tax	
All Industries	5,135,591	220,874,245	41,063,165	1,268,616	1,806,406	6,741,513	3,254,175	166,711,988
Agriculture, forestry, fishing, and hunting	140,806	619,708	89,089	1,446	*564	3,789	10,774	514,046
Agricultural production	99,936	535,861	89,074	1,338	31	3,525	8,092	433,801
Forestry and logging	11,770	24,372	1	-	*533	42	61	23,734
Support activities and fishing, hunting and trapping	29,099	59,474	13	108	-	*221	*2,621	56,511
Mining	31,776	3,026,385	738,457	-	32,467	84,662	106,685	2,064,114
Utilities	7,802	9,151,930	359,506	-	622,911	147,109	304,345	7,718,038
Construction	624,478	4,543,459	17,407	-	39,742	8,874	42,035	4,435,401
Building, developing and general contracting	231,672	2,719,841	5,011	-	37,790	6,302	13,196	2,657,542
Heavy construction	24,341	629,130	2,696	-	148	696	7,467	618,123
Special trade contractors	368,465	1,194,488	9,699	-	1,805	1,877	21,372	1,159,736
Manufacturing	278,995	76,141,754	27,188,816	1,225,885	698,668	1,980,730	1,754,966	43,292,557
Food manufacturing	12,982	3,625,031	880,918	29,010	35,771	60,182	29,923	2,589,227
Beverage and tobacco product manufacturing	2,122	8,261,273	2,459,639	152,004	4,934	16,302	36,328	5,592,065
Textile mills and textile product mills	3,267	173,763	40,351	-	-	2,618	3,097	127,697
Apparel manufacturing	12,192	695,267	124,246	77,546	-	3,142	1,589	488,743
Leather and allied product manufacturing	2,167	59,966	6,780	6,742	-	851	325	45,267
Wood product manufacturing	13,500	526,752	46,627	-	2,097	1,443	1,292	475,294
Paper manufacturing	3,080	1,682,250	407,666	4,925	30,294	50,193	45,265	1,143,907
Printing & related support activities	31,101	612,126	19,515	2,520	-	20,762	31,447	537,882
Petroleum and coal products manufacturing	1,608	17,682,056	9,991,472	-	504,955	446,644	796,248	5,942,738
Chemical manufacturing	11,869	18,287,652	4,923,474	672,725	1,538	517,828	102,514	12,069,572
Plastics and rubber products manufacturing	13,051	1,004,013	365,232	9,863	-	5,025	6,647	617,246
Nonmetallic mineral product manufacturing	7,779	934,710	59,947	424	2,117	3,241	18,384	850,597
Primary metal manufacturing	5,215	742,633	277,690	-	2,721	3,464	4,404	454,355
Fabricated metal product manufacturing	55,551	2,317,333	504,054	1,417	1,824	14,515	30,282	1,765,241
Machinery manufacturing	24,158	2,656,471	1,216,889	29,163	1,175	49,383	12,710	1,347,152
Computer and electronic product manufacturing	14,133	5,602,825	3,465,293	27,296	-	104,331	8,116	1,997,790
Electrical equipment, appliance, and component manufacturing	7,906	3,069,624	1,014,694	72,879	108,787	159,159	476,697	1,237,408
Transportation equipment manufacturing	10,414	5,221,877	956,280	5,225	991	435,188	140,497	3,683,562
Furniture & related product manufacturing	11,725	420,330	44,047	292	438	3,160	*214	372,179
Miscellaneous manufacturing	35,175	2,565,803	384,003	133,853	1,026	83,298	8,987	1,954,635
Wholesale and retail trade	963,403	26,419,726	1,222,178	25,242	24,554	272,761	125,625	24,749,298
Wholesale trade	361,840	9,714,209	889,106	4,377	23,073	105,479	81,389	8,610,718
Wholesale trade, durable goods	224,343	4,583,225	80,676	2,092	*82	26,922	21,312	4,452,074
Wholesale trade, nondurable goods	137,497	5,130,984	808,430	2,285	22,991	78,558	60,076	4,158,644
Retail trade	597,539	16,704,348	333,072	20,865	*1,481	167,282	44,237	16,137,411
Motor vehicle dealers and parts dealers	91,589	1,145,411	2,480	-	12	5,624	12,610	1,124,686
Furniture and home furnishings stores	37,899	434,274	613	-	-	1,441	*263	431,957
Electronics and appliance stores	30,085	654,960	*506	-	1,451	7,828	5,590	639,585
Building material and garden equipment and supplies dealers	41,758	2,135,888	10,485	1	-	8,267	*195	2,116,940
Food, beverage & liquor stores	83,639	2,413,148	9,708	-	-	33,401	17,294	2,352,745
Health and personal care stores	38,295	956,758	*5,332	-	7	9,952	*566	940,901
Gasoline stations	36,906	96,583	156	-	-	1,773	2,178	92,476
Clothing and clothing accessories stores	54,510	1,520,715	106,736	-	-	9,238	*1,364	1,403,377
Sporting goods, hobby, book, and music stores	30,758	310,429	7,805	-	-	4,035	291	298,298
General merchandise stores	10,891	5,943,761	95,323	20,864	*10	81,082	92	5,746,389
Miscellaneous store retailers	99,650	496,824	*64,453	-	-	3,492	1,701	427,178
Nonstore retailers	41,558	595,597	29,475	-	-	1,148	2,093	562,880
Wholesale & retail not allocable	4,024	*1,169	-	-	-	-	-	*1,169

Transportation and warehousing	164,492	3,061,717	122,345	-	9,933	28,219	64,881	2,836,333
Air, rail, and water transportation	11,928	863,471	46,654	-	8,676	*9,607	49,378	749,149
Truck transportation	84,746	408,417	13,002	-	-	2,940	8,587	383,889
Transit and ground passenger transportation	25,172	28,767	-	-	-	162	1,120	27,485
Pipeline transportation	483	208,904	64	-	1,257	291	3,523	203,769
Other transportation & support activities	36,533	1,480,318	62,117	-	-	14,478	1,608	1,402,115
Warehousing and storage	5,631	71,839	507	-	-	741	*666	69,926
Information	115,435	16,406,635	2,963,952	13	14,392	1,461,332	169,771	11,797,175
Publishing industries	31,508	7,029,873	1,642,826	13	1,349	1,245,475	15,519	4,124,691
Motion picture and sound recording industries	27,751	424,043	126,976	-	-	3,436	68,196	225,435
Broadcasting and telecommunications	29,357	7,118,915	750,694	-	13,043	175,808	85,744	6,093,626
Information services and data processing services	26,818	1,833,803	443,455	-	-	36,614	312	1,353,422
Finance and insurance	220,895	39,068,012	3,093,265	1,550	289,076	1,108,619	385,075	34,189,718
Credit intermediation	53,489	14,725,451	355,024	1,550	*59,092	756,002	59,426	13,493,648
Securities, commodity contracts, and other financial investments	49,916	8,835,672	1,530,564	-	173,941	38,766	5,590	7,086,810
Insurance carriers and related activities	96,796	14,388,209	1,008,191	-	56,042	304,548	319,842	12,699,587
Other financial vehicles and other investment companies	20,694	1,118,680	199,485	-	-	9,303	218	909,674
Real estate and rental and leasing	539,965	2,361,366	10,374	140	854	20,495	110,564	2,218,940
Real estate	487,355	1,684,314	6,251	20	*822	18,148	16,518	1,642,555
Rental and leasing services	51,435	639,609	4,122	119	-	2,279	93,669	539,419
Lessors of nonfinancial intangible assets	1,175	37,443	[1]	-	32	68	377	36,967
Professional, scientific, and technical services	709,837	3,943,006	528,716	3,104	104	113,661	20,194	3,277,227
Management of companies (holding companies)	47,866	28,535,815	3,862,921	20	34,925	1,243,107	111,024	23,256,377
Administrative and support and waste management and remediation services	223,999	1,951,046	355,171	652	37,654	30,820	6,082	1,520,665
Administrative and support services	211,286	1,726,028	355,088	652	-	29,732	5,159	1,335,395
Waste management & remediation services	12,714	225,018	*82	-	37,654	1,088	*924	185,270
Educational services	38,480	229,931	10,701	-	-	102	386	218,742
Health care and social assistance	327,338	1,774,653	5,643	-	-	19,884	7,705	1,741,421
Offices of health practitioners and outpatient care centers	266,885	536,587	*4,096	-	-	3,868	5,847	522,776
Misc. health care and social assistance	46,132	389,401	1,260	-	-	2,564	1,090	384,487
Hospitals, nursing and residential care facilities	14,322	848,666	287	-	-	13,452	768	834,158
Arts, entertainment, and recreation	102,631	396,641	34,640	-	-	3,226	7,314	351,460
Other arts, entertainment, and recreation	52,670	172,816	3,955	-	-	1,084	2,702	165,075
Amusement, gambling, and recreation industries	49,961	223,825	*30,685	-	-	2,143	4,612	186,386
Accommodation and food services	259,465	2,623,444	435,590	9,882	1	206,288	24,165	1,947,518
Accommodation	33,259	777,520	76,554	4,692	-	35,661	20,416	640,196
Food services and drinking places	226,206	1,845,924	359,036	5,190	1	170,626	3,748	1,307,322
Other services	325,602	616,629	24,394	685	564	7,836	2,583	580,567
Repair and maintenance	154,786	206,908	122	685	-	1,441	*333	204,327
Personal and laundry services	127,726	370,018	24,257	-	564	6,214	2,107	336,877
Religious, grantmaking, civic, professional, & similar organizations	43,090	39,702	15	-	-	*181	142	39,364
Not allocable	12,325	2,389	-	-	-	-	-	2,389

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

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120F), tax from Part II, III, and IV (Form 1120REIT), tax from Schedule J, line 3b (Form 1120RIC), tax from page 1, line 5 (Form 1120PC), and adjustments to income tax, and to total tax, which are not shown separately.

[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.

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). Details may not add to totals because of rounding.

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

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2000

Industry	Number of Returns	Total income tax before credits [1]	Tax Credits					Total income tax after credits
			Foreign	U.S. Possessions	Nonconventional Source Fuels	General Business	Prior Year minimum tax	
All Industries	5,045,274	266,281,801	48,505,841	1,438,549	1,516,990	5,591,686	5,169,159	204,043,788
Agriculture, forestry, fishing, and hunting	140,851	563,797	1,569	88	*483	3,565	4,862	553,231
Agricultural production	101,434	473,292	1,364	-	39	3,004	4,310	464,576
Forestry and logging	10,848	38,970	*187	-	*444	503	*390	37,446
Support activities and fishing, hunting and trapping	28,569	51,535	18	88	-	57	162	51,209
Mining	32,578	3,231,554	778,701	-	86,747	43,649	272,370	2,050,087
Utilities	7,968	10,617,977	166,444	-	450,566	220,039	397,415	9,383,513
Construction	597,902	4,460,645	51,670	-	28,768	17,412	54,140	4,308,656
Building, developing and general contracting	228,181	2,299,028	45,197	-	27,733	6,849	31,535	2,187,714
Heavy construction	27,851	737,715	4,419	-	48	8,349	6,144	718,755
Special trade contractors	341,870	1,423,902	2,054	-	987	2,214	16,460	1,402,186
Manufacturing	288,506	102,107,461	32,636,512	1,414,308	586,151	2,573,611	2,749,335	62,146,298
Food manufacturing	13,470	4,581,391	1,029,571	32,879	19,343	72,946	149,563	3,277,089
Beverage and tobacco product manufacturing	1,950	7,646,490	2,252,272	151,454	7,168	9,374	14,959	5,211,263
Textile mills and textile product mills	5,404	440,803	32,929	505	-	2,471	4,697	400,201
Apparel manufacturing	11,955	760,586	101,721	84,466	-	2,525	2,391	569,484
Leather and allied product manufacturing	2,017	112,838	9,096	10,943	-	992	2,672	89,135
Wood product manufacturing	13,863	591,119	7,762	-	3,388	1,129	1,701	577,139
Paper manufacturing	3,080	2,732,034	643,259	3,979	38,948	50,037	213,124	1,782,687
Printing & related support activities	32,047	771,582	13,343	2,681	-	21,747	23,922	709,888
Petroleum and coal products manufacturing	1,283	21,597,347	10,984,682	-	420,771	813,520	1,264,719	8,113,655
Chemical manufacturing	11,101	16,744,164	4,809,910	746,296	1,710	427,223	139,124	10,619,901
Plastics and rubber products manufacturing	12,526	1,316,880	235,848	8,098	-	6,342	16,808	1,049,784
Nonmetallic mineral product manufacturing	8,557	1,382,254	114,556	4,891	887	5,343	39,215	1,217,362
Primary metal manufacturing	5,330	1,118,917	270,905	-	2,203	2,582	7,268	835,959
Fabricated metal product manufacturing	58,189	3,756,813	629,720	2,267	21	12,107	28,415	3,084,284
Machinery manufacturing	25,462	4,122,696	1,279,727	34,267	1,264	70,732	80,308	2,656,395
Computer and electronic product manufacturing	14,019	17,982,893	6,743,374	60,474	-	401,659	68,203	10,709,183
Electrical equipment, appliance, and component manufacturing	8,889	4,403,857	951,455	128,010	89,806	277,053	379,150	2,578,384
Transportation equipment manufacturing	8,073	8,387,261	1,957,365	10,529	64	337,767	299,197	5,781,095
Furniture & related product manufacturing	12,736	715,873	19,011	357	447	2,444	388	693,227
Miscellaneous manufacturing	38,555	2,941,662	550,006	132,211	131	55,619	13,512	2,190,183
Wholesale and retail trade	959,575	29,752,161	1,254,415	6,370	21,412	282,732	405,052	27,782,180
Wholesale trade	354,971	12,945,003	879,189	6,356	16,808	102,269	276,240	11,664,140
Wholesale trade, durable goods	219,832	7,388,090	117,194	1,168	*330	25,293	146,017	7,098,089
Wholesale trade, nondurable goods	135,139	5,556,913	761,995	5,188	16,477	76,977	4,566,052	511,586,622
Retail trade	600,748	16,807,119	375,221	14	*4,604	180,463	16,118,005	1,164,834,087
Motor vehicle dealers and parts dealers	91,412	1,101,338	8,405	-	38	3,674	1,059,212	208,856,058
Furniture and home furnishings stores	37,533	392,117	776	-	-	958	389,763	32,223,640
Electronics and appliance stores	30,214	523,683	*242	-	4,539	6,704	511,840	47,742,983
Building material and garden equipment and supplies dealers	86,857	2,160,882	9,234	-	-	39,227	2,068,977	156,857,147
Food, beverage & liquor stores	86,857	2,160,882	9,234	-	-	39,227	2,068,977	156,857,147
Health and personal care stores	36,273	1,018,404	*1,668	-	7	11,182	1,004,291	73,012,996
Gasoline stations	35,178	129,177	266	-	11	449	125,133	29,752,912
Clothing and clothing accessories stores	51,675	2,044,778	119,571	-	-	14,151	1,902,641	85,900,076
Sporting goods, hobby, book, and music stores	30,634	396,185	16,927	-	-	3,320	360,364	38,713,003
General merchandise stores	10,791	5,940,670	125,419	-	*10	86,441	5,709,785	272,453,248
Miscellaneous store retailers	107,374	522,548	4,973	3	-	3,110	2,469	511,992
Nonstore retailers	43,721	577,654	76,724	-	-	3,033	*3,185	494,712
Wholesale & retail not allocable	3,856	*39	4	-	-	-	-	*35

Transportation and warehousing	160,437	4,328,980	274,775	-	21,746	21,475	265,373	3,745,610
Air, rail, and water transportation	12,087	1,330,413	67,910	-	19,690	3,521	236,742	1,002,550
Truck transportation	89,602	642,677	12,339	-	15	3,953	10,927	615,444
Transit and ground passenger transportation	18,734	43,319	*115	-	-	*131	883	42,190
Pipeline transportation	597	230,666	3,299	-	2,041	1,030	*6,112	218,183
Other transportation & support activities	33,746	1,963,905	190,221	-	-	12,245	3,276	1,758,163
Warehousing and storage	5,670	118,000	892	-	-	596	*7,433	109,079
Information	118,073	25,616,216	3,043,369	11	19,111	335,488	220,920	21,997,317
Publishing industries	32,550	8,716,320	2,312,665	11	2,427	72,602	23,384	6,305,231
Motion picture and sound recording industries	29,930	268,446	5,901	-	-	1,614	93	260,839
Broadcasting and telecommunications	30,211	14,997,729	621,392	-	16,683	247,290	195,318	13,917,046
Information services and data processing services	25,382	1,633,721	103,412	-	-	13,982	2,126	1,514,202
Finance and insurance	221,394	43,609,913	4,907,537	2,073	223,734	972,152	564,935	36,939,212
Credit intermediation	53,802	11,420,921	353,495	2,072	38,992	549,946	25,549	10,450,598
Securities, commodity contracts, and other financial investments	49,842	11,268,863	2,604,298	-	159,328	38,640	67,612	8,398,985
Insurance carriers and related activities	100,440	20,119,752	1,940,541	1	25,414	383,566	470,836	17,299,393
Other financial vehicles and other investment companies	17,310	800,377	9,203	-	-	-	938	790,237
Real estate and rental and leasing	532,426	2,454,250	8,112	49	15,461	32,707	50,348	2,347,572
Real estate	479,099	1,858,570	3,088	31	15,427	30,707	26,413	1,782,905
Rental and leasing services	53,140	565,187	4,966	19	-	1,967	23,626	534,610
Lessors of nonfinancial intangible assets	188	30,493	58	-	35	33	310	30,057
Professional, scientific, and technical services	689,412	4,910,603	390,874	2,084	11,123	95,624	16,261	4,394,637
Management of companies (holding companies)	47,542	26,800,031	4,274,585	4	20,043	677,624	67,712	21,745,792
Administrative and support and waste management and remediation services	211,993	1,544,394	185,641	2	30,793	34,303	15,499	1,278,157
Administrative and support services	200,935	1,352,513	185,617	2	-	30,644	12,216	1,124,035
Waste management & remediation services	11,058	191,881	24	-	30,793	3,659	3,283	154,122
Educational services	36,756	297,442	8,809	-	-	1,278	21	287,334
Health care and social assistance	306,352	1,663,812	61,476	2,969	17	25,055	14,938	1,559,356
Offices of health practitioners and outpatient care centers	248,487	482,162	*1,193	-	-	7,157	5,497	468,316
Misc. health care and social assistance	42,630	312,699	53,249	-	-	4,020	8,856	246,573
Hospitals, nursing and residential care facilities	15,234	868,951	7,034	2,969	17	13,878	585	844,467
Arts, entertainment, and recreation	97,866	508,011	35,595	-	-	3,946	20,748	447,722
Other arts, entertainment, and recreation	48,168	190,550	2,134	-	-	444	4,481	183,491
Amusement, gambling, and recreation industries	49,699	317,461	33,461	-	-	3,502	16,266	264,231
Accommodation and food services	257,525	3,104,821	411,775	10,311	1	244,182	47,845	2,390,708
Accommodation	34,742	1,156,540	100,370	5,624	-	88,330	33,049	929,168
Food services and drinking places	222,783	1,948,281	311,405	4,688	1	155,851	14,796	1,461,540
Other services	316,138	697,705	13,983	281	832	6,844	1,385	674,380
Repair and maintenance	147,037	231,459	*52	281	-	*1,311	220	229,593
Personal and laundry services	129,155	412,490	13,821	-	832	5,444	685	391,708
Religious, grantmaking, civic, professional, & similar organizations	39,945	53,756	109	-	-	*88	479	53,079
Not allocable	21,980	12,026	-	-	-	-	-	12,026

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

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).

[1] This amount includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F),

tax from Part II, III, and IV (Form 1120-REIT), tax from Line 4, Part II (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

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