

Balance Sheet and Tax Items, by Size of Business Receipts, 2012 (All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Table with columns for 'Item', 'Total returns of active corporations', and 'Size of business receipts' (11 categories: Under \$25,000, \$25,000-\$100,000, \$100,000-\$250,000, \$250,000-\$500,000, \$500,000-\$1,000,000, \$1,000,000-\$2,500,000, \$2,500,000-\$5,000,000, \$5,000,000-\$10,000,000, \$10,000,000-\$50,000,000, \$50,000,000-\$100,000,000, \$100,000,000 or more).

[1] This amount includes returns with zero receipts and receipts not reported. [2] Depreciable assets includes depletable and intangible assets for Form 1120-A provided only one line amount for depreciable, depletable, and intangible assets. [3] 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 1120-B), tax from Part III, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-EC), 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. [4] Credits include foreign tax, U.S. possessions tax, telephone excise tax, tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond credit, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately. Source: Internal Revenue Service, Statistics of Income - 2012.

Balance Sheet and Tax Items, by Size of Business Receipts, 2009
(All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

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[1] This amount includes returns with zero receipts and receipts not reported.
[2] Depreciable assets include depletable and intangible assets for Form 1120A provided only one line amount for depreciable, depletable, and intangible assets. The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.
[3] 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 may or may not be shown separately.
[4] 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 credit, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately. Source: Internal Revenue Service, Statistics of Income - 2009.

Balance Sheet and Tax Items, by Size of Business Receipts, 2008
(All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Table with columns: Item, Total returns of active corporations, and 11 size-of-business-receipts categories (Under \$25,000 to \$250,000 or more). Rows include assets (Cash, Notes, Inventories, etc.), liabilities (Accounts payable, Mortgages, etc.), and income (Net income, Taxes paid, etc.).

[1] This amount includes returns with zero receipts and receipts not reported.

[2] Depreciable assets includes depletable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets. The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depreciation and amortization for Form 1120A.

[3] 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 III, III, IV, and sections 856 and 857 (Form 1120-BEIT), tax from Schedule J, line 3b (Form 1120-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.

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

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

Table with columns for Item, Total returns of active corporations, and Size of Business Receipts (under \$25,000 to \$250,000 or more). Rows include Number of returns, Total assets, Cash, Notes and accounts receivable, Inventories, U.S. gov. obligations, Total investments, Depreciable assets, Land, Intangible assets, Other assets, Total liabilities, and Total receipts.

[1] This amount includes returns with zero receipts and receipts not reported. [2] Depreciable assets includes depreciable and intangible assets for Form 1120-A. Form 1120-A provided only one line amount for depreciable, depletable, and intangible assets. The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depreciation and amortization for Form 1120-A. [3] 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 1120-F), 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-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately. [4] 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 credit, clean renewable energy bond, and golf bond credit. Credits may or may not be shown separately. Source: Internal Revenue Service, Statistics of Income - 2007, Corporation Income Tax Returns, March 2010.

(All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts					
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000
Number of returns	5,557,965	1,316,997	879,726	971,774	731,529	634,534	538,998
Total assets	60,117,759,331	548,367,855	91,100,904	133,855,260	177,383,820	294,955,092	593,958,830
Cash	2,730,468,320	48,516,782	13,214,019	20,639,962	26,098,379	35,955,988	59,842,387
Notes and accounts receivable	10,690,858,849	27,511,127	5,596,933	9,956,519	12,864,298	27,706,602	77,025,876
Less: Allowance for bad debts	166,296,012	545,586	63,645	213,361	118,697	380,795	986,626
Inventories	1,386,128,237	6,622,997	3,378,144	7,317,351	12,062,835	22,686,952	47,744,691
U.S. gov't obligations, total	1,571,309,464	226,084	898,023	674,581	1,692,002	3,126,605	13,685,385
Tax-exempt securities	1,366,224,245	4,021,391	2,092,728	450,566	4,208,776	2,672,040	26,183,564
Other current assets	4,449,284,482	39,103,527	5,944,740	8,220,546	9,829,633	15,027,985	29,299,750
Loans to shareholders	183,667,567	13,019,355	3,312,115	4,711,789	6,611,819	7,936,117	11,112,365
Mortgage and real estate loans	4,626,579,648	7,493,758	1,160,623	1,751,317	2,107,503	4,108,868	8,799,309
Other investments	22,657,060,544	208,955,285	20,194,189	32,274,428	43,251,012	84,278,200	199,340,428
Depreciable assets [2]	7,973,940,602	178,621,411	46,563,517	75,905,113	106,312,609	153,404,954	245,093,889
Less: Accumulated depreciation [2]	3,930,550,044	70,111,673	24,099,751	44,124,852	68,328,591	97,045,213	159,802,935
Depletable assets	269,400,908	3,727,194	615,825	280,147	440,150	1,001,021	1,935,904
Less: Accumulated depletion	116,413,985	1,364,281	88,470	72,335	128,091	471,156	912,750
Land	362,615,279	44,653,974	7,146,441	8,634,769	9,963,705	12,752,118	15,601,650
Intangible assets (Amortizable)	2,772,388,173	14,431,683	3,526,673	6,549,524	9,332,011	20,812,296	16,172,432
Less: Accumulated amortization	508,581,335	4,747,419	1,323,663	2,285,317	3,073,701	5,767,470	5,770,414
Other assets	3,799,474,366	26,187,447	3,032,464	2,984,512	4,268,170	7,149,980	9,593,924
Total liabilities	60,117,759,331	548,367,855	91,100,904	133,855,260	177,383,820	294,955,092	593,958,830
Accounts payable	5,645,442,995	15,951,464	3,699,396	6,496,434	10,553,983	21,599,275	53,813,807
Mortgages, notes, and bonds under one year	4,986,614,808	27,833,192	4,164,519	8,507,198	12,918,831	20,541,516	37,013,730
Other current liabilities	13,534,418,924	34,323,228	7,497,990	9,488,101	16,118,165	25,094,762	65,196,835
Loans from shareholders	504,947,743	67,559,971	19,784,202	23,307,639	30,382,547	30,533,366	37,844,869
Mortgages, notes, bonds, one year or more	8,154,008,233	151,103,003	21,935,168	33,951,823	43,648,810	65,014,656	96,597,363
Other liabilities	7,065,958,007	42,698,490	4,083,014	5,260,710	6,204,146	12,875,172	13,971,890
Net worth	20,814,368,622	208,892,507	29,936,615	46,843,356	57,657,337	119,476,345	289,460,337
Net L-T capital gain less net ST loss	22,711,863,939	53,345,754	57,999,970	166,494,052	270,527,328	457,584,438	853,640,268
Net gain, noncapital assets	81,501,337	3,134,173	848,640	850,291	942,484	889,160	1,651,175
Other receipts	782,616,541	31,166,726	3,371,725	4,180,879	4,667,211	7,389,809	11,679,860
Total deductions	21,636,155,758	75,810,497	58,613,242	159,278,861	259,470,370	441,870,276	828,445,969
Cost of goods sold	12,491,904,654	2,060,878	10,551,033	41,471,629	81,596,132	166,295,246	388,926,050
Compensation of officers	416,761,257	5,015,065	7,117,197	20,221,620	29,299,901	43,303,596	63,936,017
Salaries and wages	2,168,288,908	9,051,416	4,294,828	18,904,689	37,749,884	71,670,941	123,654,403
Rent paid on business property	419,657,325	2,202,493	4,203,732	11,157,637	16,626,936	23,190,613	33,501,402
Taxes paid	446,793,685	2,741,066	2,193,509	5,908,668	9,194,826	15,125,196	25,463,553
Interest paid	938,790,256	9,275,506	2,263,873	2,795,593	3,783,463	5,426,495	8,914,574
Amortization	129,766,141	1,016,943	359,176	527,370	756,985	1,034,012	1,462,608
Depreciation	898,853,316	3,422,454	3,479,837	6,196,478	7,694,854	11,625,355	18,827,252
Advertising	238,662,306	891,885	735,567	2,004,397	3,515,343	5,839,305	8,991,022
Pension, profit-sharing, stock, annuity	149,061,713	573,707	374,428	1,308,275	2,157,729	3,505,262	5,090,077
Employee benefit programs	296,070,744	1,045,996	635,104	1,544,038	2,452,437	4,829,905	9,815,093
Net income less deficit	11,111,692,655	22,881,717	647,792	7,405,003	11,042,042	15,615,585	24,675,373
Income subject to tax	857,391,889	6,699,720	1,389,543	2,239,579	2,175,037	4,010,570	6,234,647
Total income tax before credits [3]	299,555,304	2,181,821	285,565	444,340	477,646	996,523	1,576,624
Income tax	296,200,379	2,147,525	292,979	467,730	475,159	999,473	1,561,444
Alternative minimum tax	3,438,545	19,315	3,863	1,776	3,275	4,708	8,887
Foreign tax credit	56,872,180	44,493	397	285	18,915	3,129	17,372
U.S. possessions tax credit	941,968	13,392	(1)	1	119	2	4,810
Nonconventional source fuel credit	2,725,372	"6	"6	"159	"143	"143	7,080
General business credit	10,724,914	25,507	807	1,278	3,945	8,291	22,410
Prior year minimum tax credit	3,737,618	14,929	177	353	1,322	3,808	11,549
Total income tax after credits [4]	224,435,343	2,085,500	284,178	442,265	453,345	979,849	1,513,326

Item	Size of business receipts—continued					
	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	222,704	120,639	111,493	15,505	8,101	5,965
Total assets.....	763,371,142	1,161,988,765	4,621,328,540	2,556,835,803	3,803,865,361	45,370,747,960
Cash.....	59,252,781	62,922,740	182,847,555	80,883,046	132,277,157	2,008,017,525
Notes and accounts receivable.....	129,610,616	216,073,189	712,076,733	384,227,509	454,017,198	8,654,186,249
Less: Allowance for bad debts.....	1,592,947	2,646,861	10,182,970	5,624,513	8,634,500	135,305,509
Inventories.....	49,821,006	58,233,371	191,332,294	90,539,424	98,138,254	798,250,919
U.S. gov't obligations, total.....	25,514,116	55,438,089	228,046,287	125,728,604	175,814,307	938,236,582
Tax-exempt securities.....	28,403,900	54,580,345	266,686,356	130,171,179	137,693,556	709,959,843
Other current assets.....	33,028,239	44,211,052	143,517,863	95,766,055	150,166,342	3,875,168,751
Loans to shareholders.....	6,560,955	5,508,306	17,125,485	7,920,887	10,713,214	89,135,160
Mortgage and real estate loans.....	18,900,906	36,644,486	208,757,575	112,046,905	108,603,864	4,036,204,455
Other investments.....	311,402,872	510,660,523	2,318,654,965	1,336,452,265	2,049,726,155	15,541,870,242
Depreciable assets [2].....	201,634,968	205,610,674	491,260,745	240,965,075	385,557,885	5,643,009,761
Less: Accumulated depreciation [2].....	129,897,554	124,758,501	281,170,016	125,345,515	175,171,382	2,630,694,063
Depletable assets.....	1,555,523	1,891,089	11,241,136	6,829,721	15,286,228	224,984,912
Less: Accumulated depletion.....	629,510	454,015	3,972,762	2,646,194	6,702,690	98,971,731
Land.....	11,650,609	12,344,502	27,782,821	13,457,082	25,154,542	173,473,065
Intangible assets (Amortizable).....	12,942,225	19,966,603	70,301,561	56,802,925	136,313,367	2,405,236,873
Less: Accumulated amortization.....	4,323,628	6,966,912	20,774,261	13,068,183	31,918,550	408,561,817
Other assets.....	9,536,064	12,930,085	67,797,173	41,729,452	66,818,412	3,547,446,684
Total liabilities.....	763,371,142	1,161,988,765	4,621,328,540	2,556,835,803	3,803,865,361	45,370,747,960
Accounts payable.....	71,666,513	105,665,944	351,450,100	163,300,091	221,126,359	4,620,053,429
Mortgages, notes, and bonds under one year.....	43,119,265	59,679,620	243,754,770	225,875,303	269,185,705	3,446,021,158
Other current liabilities.....	116,644,199	212,654,289	752,753,785	339,263,724	484,967,688	11,470,416,159
Loans from shareholders.....	24,405,643	20,621,863	48,327,109	12,464,331	10,740,332	179,055,871
Mortgages, notes, bonds, one year or more.....	80,763,291	85,434,121	274,077,476	161,455,796	297,086,218	6,842,940,505
Other liabilities.....	21,827,374	21,253,143	89,697,067	53,335,726	142,444,613	6,652,306,661
Net worth.....	404,944,854	656,479,785	2,861,268,232	1,601,140,832	2,378,314,446	12,159,953,977
Total receipts.....	799,314,816	853,885,127	2,311,312,803	1,087,955,197	1,249,045,954	14,540,550,171
Business receipts.....	763,084,290	815,060,222	2,154,036,024	998,534,360	1,128,304,005	12,356,760,440
Interest.....	6,371,158	13,527,627	63,141,086	40,158,115	63,324,023	1,143,036,459
Interest on gov't obligations, total.....	1,285,114	2,531,731	11,610,201	5,410,750	5,284,944	19,675,017
Rents.....	755,985	997,057	4,318,398	2,419,979	8,501,900	111,623,219
Royalties.....	264,346	415,671	1,813,907	1,237,121	2,463,610	133,513,181
Net S-T capital gain less net LT loss.....	527,726	1,183,148	5,542,498	3,187,623	3,330,397	10,413,836
Net LT capital gain less net ST loss.....	1,457,244	1,970,240	5,319,266	4,094,183	6,127,928	79,490,225
Net gain, noncapital assets.....	1,453,516	1,564,424	4,331,272	2,266,105	4,296,301	59,273,796
Other receipts.....	13,880,183	16,343,879	59,534,999	29,627,607	45,230,586	555,543,077
Total deductions.....	764,786,533	825,002,442	2,207,561,455	1,028,802,054	1,187,149,079	13,799,364,981
Cost of goods sold.....	415,928,776	492,546,451	1,452,588,728	689,907,155	754,866,400	8,001,984,177
Compensation of officers.....	48,020,165	37,507,786	65,901,836	17,800,054	14,639,539	63,998,483
Salaries and wages.....	103,194,737	98,403,166	227,084,998	103,999,506	122,085,413	1,248,194,927
Rent paid on business property.....	22,995,557	22,018,816	44,986,174	16,639,140	21,381,443	200,753,184
Taxes paid.....	20,450,552	19,665,781	47,509,874	18,510,393	22,367,574	257,362,687
Interest paid.....	8,568,081	10,747,860	35,844,401	18,802,672	34,082,273	798,285,465
Amortization.....	1,040,574	1,381,640	4,898,684	3,885,261	8,067,602	105,335,286
Depreciation.....	16,283,218	17,428,889	43,590,950	21,812,984	32,415,798	508,279,248
Advertising.....	7,041,115	6,663,289	18,283,938	9,239,663	12,116,929	163,339,853
Pension, profit-sharing, stock, annuity.....	4,439,731	4,089,777	10,206,891	3,932,640	4,569,842	108,813,354
Employee benefit programs.....	8,791,528	10,960,139	25,427,331	12,340,122	15,721,636	204,507,414
Net income (less deficit).....	23,348,156	26,406,079	93,200,584	54,385,457	77,931,516	801,212,371
Income subject to tax.....	6,286,918	8,855,926	31,804,483	19,901,042	31,856,230	735,938,192
Total income tax before credits [3].....	1,891,817	2,874,133	10,902,919	6,969,762	11,229,382	259,724,772
Income tax.....	1,859,552	2,838,331	10,754,635	6,864,591	11,055,669	256,883,292
Alternative minimum tax.....	16,410	33,334	131,904	97,975	157,815	2,959,281
Foreign tax credit.....	49,058	36,040	447,186	386,274	520,858	55,348,173
U.S. possessions tax credit.....	1,596	4,843	37,017	54,575	79,354	746,258
Nonconventional source fuel credit.....	2,858	50	1,962	243	1,738	2,709,833
General business credit.....	35,013	55,353	166,342	108,642	234,154	10,063,171
Prior year minimum tax credit.....	8,245	20,383	102,402	46,573	144,015	3,383,861
Total income tax after credits [4].....	1,795,006	2,757,025	10,144,299	6,372,183	10,245,242	187,365,125

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 includes returns with zero receipts and receipts not reported.

[2] Depreciable assets includes depletable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets. The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.

[3] 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.

[4] 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.

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

Balance Sheet and Tax Items, by Size of Business Receipts, 2003
 (All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts					\$1,000,000 under \$2,500,000
		Under \$25,000 [3]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	
Number of returns.....	5,401,237	1,279,709	868,442	929,866	719,612	622,550	521,408
Total assets.....	53,644,784,683	501,993,884	93,263,704	138,490,639	183,435,239	302,043,063	602,931,110
Notes and accounts receivable, net.....	8,828,959,004	23,684,685	6,007,133	9,232,522	13,940,983	28,175,864	74,830,523
Inventories.....	1,267,289,489	6,182,142	2,802,905	7,533,066	13,392,721	21,149,557	46,552,597
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	8,941,223,445	91,462,819	19,306,681	30,295,170	35,820,551	55,944,323	114,188,070
Other investments and loans.....	24,821,254,953	191,445,103	28,412,923	43,316,967	63,454,907	106,628,189	246,618,840
Depreciable assets [4].....	7,804,548,186	175,412,716	44,169,161	75,656,801	105,441,995	154,276,576	239,999,924
Less: Accumulated depreciation [4].....	3,812,960,901	64,276,594	23,467,801	44,647,888	67,222,818	97,013,376	153,757,681
Other capital assets less reserves.....	2,411,280,342	49,622,920	9,132,958	14,073,590	14,844,492	26,463,090	26,019,907
Total liabilities.....	53,644,784,683	501,993,884	93,263,704	138,490,639	183,435,239	302,043,063	602,931,110
Accounts and notes payable.....	8,339,541,323	40,644,477	8,924,444	16,879,326	24,663,352	42,547,774	91,074,968
Other current liabilities.....	11,808,860,907	34,493,803	7,863,703	8,525,572	14,250,263	23,398,746	66,529,958
Mortgages, notes, and bonds payable in one year or more.....	7,383,799,418	144,252,644	25,768,699	32,887,797	42,007,469	64,086,777	94,019,459
Net worth.....	18,818,866,574	183,085,845	28,722,800	50,855,677	65,007,247	126,593,606	305,259,601
Total receipts.....	20,698,574,290	44,241,001	55,675,047	159,470,327	265,043,482	448,913,957	827,036,146
Business receipts.....	18,264,393,898	5,736,213	51,021,010	151,854,056	257,804,755	438,591,344	807,210,115
Total deductions.....	19,940,594,557	64,433,618	56,297,541	155,193,075	257,615,825	436,740,281	808,216,040
Cost of goods sold.....	11,318,644,763	1,879,336	10,579,392	39,909,943	62,810,266	166,784,520	386,259,027
Taxes paid.....	416,812,815	2,601,416	2,072,979	5,871,873	9,053,609	14,876,997	24,738,659
Interest paid.....	818,016,806	4,073,868	1,584,190	2,932,014	4,075,618	5,649,550	9,200,902
Depreciation.....	692,432,495	3,996,846	3,636,851	6,472,734	7,818,219	11,950,715	19,322,329
Pension, profit-sharing, stock bonus, and annuity plans.....	137,053,065	636,275	301,126	1,374,351	2,240,619	3,393,765	4,907,722
Employee benefit programs.....	277,325,261	1,157,861	595,994	1,439,568	2,399,535	4,980,016	9,979,964
Net income (less deficit).....	779,988,635	-20,165,619	-650,201	4,202,722	7,231,458	12,090,312	18,277,529
Income subject to tax.....	699,336,915	4,785,249	1,347,439	2,086,211	2,016,608	3,448,833	5,568,837
Total income tax before credits [2].....	243,822,946	1,553,630	240,231	430,800	391,991	805,001	1,357,543
Alternative minimum tax.....	2,298,776	17,017	1,515	7,113	7,228	4,988	8,498
Foreign tax credit.....	50,033,590	69,955	759	8,825	1,372	42,287	6,806
U.S. possessions tax credit.....	1,081,674	33,546	-	1	49	13	1,434
Nonconventional source fuel credit.....	2,104,097	8	*6	1	*2,998	*500	*4,306
General business credit.....	9,627,908	22,576	529	315	1,311	7,295	24,122
Prior year minimum tax credit.....	8,355,062	9,908	301	1,093	1,270	1,755	8,644
Total income tax after credits [1].....	177,517,404	1,417,636	238,637	470,564	385,691	753,150	1,312,155

Item	Size of business receipts—continued					
	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	211,169	118,683	103,526	13,469	7,300	5,504
Total assets.....	916,244,818	1,195,812,919	4,259,471,023	2,448,392,969	3,319,947,250	39,682,758,066
Notes and accounts receivable, net.....	130,480,875	202,379,147	681,987,915	318,465,197	413,562,706	6,926,211,454
Inventories.....	47,175,995	58,905,415	176,945,591	78,246,818	88,324,917	720,077,766
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	146,116,205	222,919,080	811,157,396	459,372,585	568,894,242	6,385,746,321
Other investments and loans.....	487,429,835	593,805,300	2,248,473,667	1,379,405,633	1,859,934,239	17,572,329,352
Depreciable assets [4].....	197,045,602	206,241,159	477,723,204	2,300,811,655	366,365,837	5,531,383,476
Less: Accumulated depreciation [4].....	126,182,113	124,839,292	268,966,898	117,002,513	171,870,467	2,553,713,661
Other capital assets less reserves.....	19,727,748	24,061,698	76,965,266	59,480,370	119,474,628	1,971,413,674
Total liabilities.....	916,244,818	1,195,812,919	4,259,471,023	2,448,392,969	3,319,947,250	39,682,758,066
Accounts and notes payable.....	114,651,744	164,060,330	581,434,084	396,334,153	396,076,935	6,473,249,737
Other current liabilities.....	124,569,427	206,970,045	726,734,618	312,570,340	486,034,045	9,796,920,387
Mortgages, notes, and bonds payable in one year or more.....	77,977,779	84,923,942	261,208,139	142,063,654	274,488,717	6,140,114,341
Net worth.....	545,825,970	702,578,623	2,572,457,907	1,541,411,084	2,017,868,756	30,679,019,457
Total receipts.....	725,296,675	797,256,050	2,029,237,473	866,787,916	1,012,458,973	11,121,139,319
Business receipts.....	733,786,295	814,278,075	2,098,060,487	906,716,550	1,078,629,505	12,530,627,267
Total deductions.....	391,276,064	478,927,128	1,359,501,350	698,130,111	675,559,978	7,127,987,648
Cost of goods sold.....	19,758,793	19,170,751	41,671,491	17,286,698	20,299,019	239,410,530
Interest paid.....	9,872,596	11,459,143	36,549,644	19,780,233	32,018,487	680,820,562
Depreciation.....	17,042,757	18,461,118	44,075,072	20,646,649	32,080,864	506,928,340
Pension, profit-sharing, stock bonus, and annuity plans.....	4,025,253	4,321,451	9,596,478	3,465,019	4,318,185	98,472,801
Employee benefit programs.....	8,857,564	10,269,613	24,983,891	11,298,369	14,996,414	186,366,472
Net income (less deficit).....	15,651,604	18,319,380	67,306,682	38,998,063	52,804,746	565,921,959
Income subject to tax.....	5,562,281	8,140,476	28,073,554	17,495,242	26,701,336	594,111,250
Total income tax before credits [2].....	1,655,934	2,632,967	9,615,216	6,126,938	9,556,561	209,456,134
Alternative minimum tax.....	17,512	26,785	125,934	82,569	120,384	1,879,233
Foreign tax credit.....	18,716	53,539	488,149	430,463	958,340	47,954,381
U.S. possessions tax credit.....	2,359	5,262	49,502	72,771	131,933	184,785
Nonconventional source fuel credit.....	521	1,818	1,426	1,535	1,478	2,090,201
General business credit.....	23,927	34,456	135,129	100,269	179,959	9,098,022
Prior year minimum tax credit.....	8,285	26,479	78,487	68,988	95,849	3,053,991
Total income tax after credits [1].....	1,602,104	2,511,109	8,859,403	5,450,836	8,186,177	146,379,940

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] 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.
 [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 (Form 1120 REIT), tax from Schedule J, line 3b (Form 1120 RIC), tax from page 1, line 5 (Form 1120A PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.
 [3] This amount includes returns with zero receipts and receipts not reported.
 [4] Depreciable assets includes depreciable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets. The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.
 Source: Internal Revenue Service, Statistics of Income - 2003, Corporation Income Tax Returns, Publication 16, August 2006.

Balance Sheet and Tax Items, by Size of Business Receipts, 2002
 (All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts					
		Under \$25,000 [3]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000
Number of returns.....	5,266,607	1,202,449	828,658	893,875	688,785	610,715	510,424
Total assets.....	50,413,501,942	497,951,057	92,616,715	134,223,150	174,485,510	263,718,866	553,055,736
Notes and accounts receivable, net.....	8,700,679,663	28,488,563	5,211,810	9,688,835	13,546,717	24,556,439	72,463,023
Inventories.....	1,221,112,550	6,382,740	2,670,118	7,064,998	13,438,461	21,608,659	44,970,666
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	8,163,212,584	77,484,804	18,933,414	28,849,659	36,111,155	52,140,916	104,846,614
Other investments and loans.....	22,609,325,948	202,485,168	30,458,951	39,386,896	54,341,978	88,372,456	206,381,322
Depreciable assets [4].....	7,677,626,201	164,852,660	45,360,992	75,210,768	100,189,844	146,399,367	236,621,588
Less: Accumulated depreciation [4].....	3,699,383,948	64,638,685	23,311,945	42,960,209	62,071,910	91,383,395	145,900,413
Other capital assets less reserves.....	2,314,359,596	49,009,755	9,833,300	13,336,174	14,633,400	17,434,822	24,902,255
Total liabilities.....	50,413,501,942	497,951,057	92,616,715	134,223,150	174,485,510	263,718,866	553,055,736
Accounts and notes payable.....	7,888,145,782	56,681,791	8,648,633	15,079,377	23,062,991	39,830,201	86,678,117
Other current liabilities.....	11,181,118,658	28,057,366	6,407,228	8,594,494	13,847,209	23,002,428	61,490,768
Mortgages, notes, and bonds payable in one year or more.....	7,184,589,809	136,911,325	22,726,910	33,058,232	43,649,188	58,115,531	93,229,371
Net worth.....	17,545,109,175	174,534,868	28,007,689	47,374,954	61,246,797	104,526,339	266,449,573
Total receipts.....	19,749,426,050	38,458,278	53,727,669	153,639,962	253,596,745	422,377,560	808,490,681
Business receipts.....	17,297,125,146	5,730,889	48,777,161	146,591,152	246,224,279	431,617,408	789,209,655
Total deductions.....	19,198,882,118	66,039,533	56,592,652	149,698,092	250,581,925	432,390,571	795,994,369
Cost of goods sold.....	10,607,404,004	1,866,026	10,168,249	38,006,411	80,144,537	163,208,766	378,171,863
Taxes paid.....	396,571,738	2,556,149	2,240,508	5,591,854	8,866,155	14,823,779	23,978,465
Interest paid.....	912,751,562	4,417,227	1,645,291	3,009,756	3,993,239	5,850,328	9,987,556
Depreciation.....	710,881,312	3,470,361	3,589,714	6,151,023	7,653,132	12,144,892	20,047,986
Pension, profit-sharing, stock bonus, and annuity plans.....	132,414,263	578,584	321,647	1,319,797	2,339,943	3,351,516	4,711,392
Employee benefit programs.....	249,904,744	1,056,009	658,609	1,490,347	2,375,770	4,654,045	8,776,692
Net income (less deficit).....	563,656,558	-27,586,887	-2,888,300	3,877,681	2,987,323	9,880,013	12,122,715
Income subject to tax.....	600,553,517	4,760,117	1,093,690	1,963,485	2,311,736	3,088,980	5,834,657
Total income tax before credits [2].....	209,691,130	1,512,563	195,238	362,995	511,788	739,810	1,478,031
Alternative minimum tax.....	2,532,224	12,359	1,509	1,812	1,812	4,888	10,566
Foreign tax credit.....	42,021,526	55,485	1,629	207	1,627	22,605	16,166
U.S. possessions tax credit.....	1,191,217	47	-	3	29	290	962
Nonconventional source fuel credit.....	2,189,943	1,573	*6	*145	*1,217	*2,211	*423
General business credit.....	8,561,641	22,084	345	866	1,032	7,128	27,158
Prior year minimum tax credit.....	2,027,542	3,181	301	3,219	4,476	8,101	3,459
Total income tax after credits [1].....	153,612,870	1,430,193	192,957	358,556	503,408	699,474	1,429,788

Item	Size of business receipts—continued					
	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	209,942	114,539	101,777	12,986	7,111	5,346
Total assets.....	702,551,963	1,055,469,022	3,895,485,497	2,078,995,665	3,055,931,325	37,909,017,438
Notes and accounts receivable, net.....	126,631,811	202,375,204	634,223,169	306,574,065	388,649,034	6,888,270,993
Inventories.....	48,730,025	57,332,280	174,734,027	75,103,882	87,637,885	681,238,807
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	135,734,041	202,781,020	779,796,025	385,950,460	575,436,073	5,765,148,404
Other investments and loans.....	286,929,337	473,908,348	1,946,930,741	1,109,577,524	1,628,171,299	16,542,381,929
Depreciable assets [4].....	193,122,248	194,444,255	489,562,824	225,944,238	348,129,160	5,457,788,257
Less: Accumulated depreciation [4].....	118,658,106	115,318,992	265,062,613	110,782,100	161,802,897	2,497,492,683
Other capital assets less reserves.....	19,610,364	25,574,088	80,692,669	55,688,023	110,221,308	1,893,423,437
Total liabilities.....	702,551,963	1,055,469,022	3,895,485,497	2,078,995,665	3,055,931,325	37,909,017,438
Accounts and notes payable.....	107,733,899	148,109,132	503,032,260	336,106,496	416,087,055	6,147,295,832
Other current liabilities.....	113,788,688	203,717,388	726,613,928	306,080,937	418,288,370	9,271,229,854
Mortgages, notes, and bonds payable in one year or more.....	73,714,391	86,406,919	242,778,797	149,500,838	256,037,330	5,988,460,977
Net worth.....	372,776,074	577,197,781	2,302,029,776	1,225,612,034	1,818,848,614	10,566,504,676
Total receipts.....	743,724,722	805,258,852	2,108,934,069	913,722,349	1,104,192,472	12,323,302,694
Business receipts.....	718,536,156	767,997,903	1,958,909,658	828,923,139	974,471,039	10,380,136,707
Total deductions.....	731,819,176	786,788,633	2,038,781,145	872,815,460	1,050,410,981	11,966,969,582
Cost of goods sold.....	396,440,900	462,415,265	1,318,982,261	673,405,272	654,510,621	6,530,083,854
Taxes paid.....	19,500,665	18,193,816	38,864,217	15,873,705	18,911,398	227,171,026
Interest paid.....	9,754,194	13,059,364	42,625,382	22,209,544	36,122,568	760,077,113
Depreciation.....	16,569,681	17,684,046	44,082,666	20,880,574	31,517,347	527,089,888
Pension, profit-sharing, stock bonus, and annuity plans.....	4,081,962	3,966,186	8,965,166	3,059,981	3,985,440	95,931,648
Employee benefit programs.....	8,250,856	9,077,054	23,350,881	10,525,180	14,624,005	165,065,296
Net income (less deficit).....	10,757,956	16,063,336	59,430,344	36,914,155	49,809,596	392,288,624
Income subject to tax.....	6,071,251	8,564,607	30,977,994	18,565,072	25,321,866	492,000,063
Total income tax before credits [2].....	1,725,540	2,762,676	10,626,137	6,462,097	8,797,454	174,516,798
Alternative minimum tax.....	13,249	23,616	75,540	52,234	82,152	2,253,236
Foreign tax credit.....	22,253	14,974	704,840	444,019	409,307	39,820,413
U.S. possessions tax credit.....	3,343	6,321	66,113	60,989	139,756	913,365
Nonconventional source fuel credit.....	468	2,085	11,004	11,335	4,603	2,154,874
General business credit.....	34,420	38,579	131,674	179,164	159,010	7,960,180
Prior year minimum tax credit.....	11,598	24,453	106,241	81,603	99,683	1,681,276
Total income tax after credits [1].....	1,653,343	2,675,890	9,604,031	5,682,852	7,483,291	121,809,087

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

[1] Credits include foreign tax, U.S. possessions tax, 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.

[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), 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-RC), and adjustments to income tax, and to total tax, which may or may not be shown separately.

[3] This amount includes returns with zero receipts and receipts not reported.

[4] Depreciable assets includes depreciable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets.

The largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.

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.

Balance Sheet and Tax Items, by Size of Business Receipts, 2001
 (All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in hundred dollars)

Sector and item	Total returns of active corporations	Size of business receipts					
		Under \$100,000 [4]	Under \$25,000 [4]	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000
Number of returns.....	5,135,591	2,028,548	1,248,183	295,839	484,526	877,052	672,623
Total assets.....	49,154,424,202	547,739,327	454,534,402	35,069,110	58,135,814	133,744,173	166,813,479
Notes and accounts receivable, net.....	8,575,226,808	34,901,577	29,587,950	1,715,137	3,598,490	9,259,643	14,147,704
Inventories.....	1,208,206,944	10,048,677	6,711,443	1,337,184	2,000,050	7,408,548	11,964,238
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	8,039,100,001	110,504,038	88,259,400	9,541,012	12,703,626	28,605,408	33,517,058
Other investments and loans.....	21,762,453,962	189,144,015	160,402,078	9,843,835	18,898,102	38,108,462	49,058,400
Depreciable assets [5].....	7,613,590,480	204,897,785	161,669,777	14,576,909	28,651,100	75,056,473	100,615,749
Less: Accumulated depreciation [5].....	3,549,239,594	82,332,468	60,036,092	6,834,334	15,462,042	41,870,903	61,271,843
Other capital assets less reserves.....	2,418,214,222	57,594,960	48,054,836	3,793,613	5,746,511	13,955,942	14,222,130
Total liabilities.....	49,154,424,202	547,739,327	454,534,402	35,069,110	58,135,814	133,744,173	166,813,479
Accounts and notes payable.....	8,059,207,565	60,229,905	46,239,422	7,746,255	6,244,228	15,245,228	23,239,887
Other current liabilities.....	10,811,930,715	35,816,601	29,030,018	3,296,761	3,489,822	10,266,277	12,496,839
Mortgages, notes, and bonds payable in one year or more.....	6,781,681,427	151,559,854	130,769,746	7,059,455	13,730,653	34,169,233	42,227,761
Net worth.....	17,614,743,174	191,465,255	162,551,316	7,800,174	21,113,765	42,812,819	58,444,007
Total receipts.....	20,272,957,624	92,225,230	40,603,449	12,742,182	38,879,600	152,408,375	252,126,775
Business receipts.....	17,504,288,630	52,057,594	5,727,667	10,727,986	35,601,942	144,783,542	240,759,596
Total deductions.....	19,682,982,949	123,291,773	69,345,468	14,726,683	39,219,621	148,664,968	247,239,076
Cost of goods sold [3].....	11,041,533,030	11,849,263	2,134,165	2,272,317	7,442,781	36,508,299	79,484,316
Taxes paid.....	390,458,476	4,729,846	2,495,707	560,458	1,073,681	5,888,754	8,641,548
Interest paid.....	1,203,045,923	6,645,945	4,947,715	483,950	1,214,280	3,486,000	7,659,276
Depreciation.....	649,988,724	6,584,970	3,763,369	832,658	1,988,944	5,374,174	7,018,765
Pension, profit-sharing, stock bonus, and annuity plans.....	85,523,682	613,738	412,880	25,396	175,463	1,358,575	1,961,500
Employee benefit programs.....	245,747,438	1,490,738	974,244	152,141	364,353	1,350,058	2,262,317
Net income (less deficit).....	603,623,352	-31,159,832	-28,766,873	-2,006,546	-386,413	3,694,978	4,828,165
Income subject to tax.....	635,257,416	6,278,154	4,963,918	416,864	897,373	2,219,382	2,385,650
Total income tax before credits [2].....	220,874,245	1,818,404	1,580,541	68,785	169,078	425,590	485,053
Alternative minimum tax.....	1,800,595	12,117	11,781	*40	*296	2,983	2,865
Foreign tax credit.....	41,063,165	54,018	53,673	*18	*326	1,277	9,106
U.S. possessions tax credit.....	1,268,616	11,542	11,523	-	20	4	1
Nonconventional source fuel credit.....	1,806,406	4,276	4,082	*12	*182	*178	*535
General business credit.....	6,741,513	23,477	22,474	*355	648	801	2,032
Prior year minimum tax credit.....	3,254,175	11,200	10,401	*678	*120	2,647	1,231
Total income tax after credits [1].....	166,711,988	1,713,891	1,478,387	67,721	167,783	420,684	472,148

Sector and item	Size of business receipts—continued					
	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
Number of returns.....	601,468	507,184	207,320	114,073	101,459	25,862
Total assets.....	265,440,637	578,557,515	665,592,019	996,880,581	3,737,834,253	42,061,822,220
Notes and accounts receivable, net.....	26,714,688	72,773,373	111,259,250	190,189,035	606,140,481	7,509,841,056
Inventories.....	20,874,401	45,734,517	48,199,013	55,068,190	168,654,115	840,255,243
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	49,472,619	103,195,507	123,340,891	180,209,705	689,606,758	6,720,648,016
Other investments and loans.....	87,155,099	228,759,071	276,836,584	457,604,251	1,919,670,003	18,516,118,077
Depreciable assets [5].....	143,057,231	227,496,252	186,042,353	109,812,496	466,558,256	6,020,053,686
Less: Accumulated depreciation [5].....	86,291,731	137,938,421	109,068,125	109,062,827	245,206,489	2,676,196,786
Other capital assets less reserves.....	19,826,868	25,055,991	20,156,254	21,891,768	79,223,758	2,166,286,550
Total liabilities.....	265,440,637	578,557,515	665,592,019	996,880,581	3,737,834,253	42,061,822,220
Accounts and notes payable.....	44,132,116	87,377,130	98,140,595	139,103,486	454,101,284	7,137,633,934
Other current liabilities.....	21,031,840	59,102,692	103,234,958	190,912,489	672,773,120	9,706,093,960
Mortgages, notes, and bonds payable in one year or more.....	57,267,256	97,161,778	74,159,305	76,250,813	242,450,343	6,006,435,083
Net worth.....	107,796,428	276,073,610	354,104,011	554,630,912	2,241,603,161	13,787,812,970
Total receipts.....	428,077,167	803,504,379	739,037,691	811,555,585	2,109,015,526	14,676,006,896
Business receipts.....	425,848,994	783,400,650	713,185,544	772,832,568	1,950,715,950	12,420,704,193
Total deductions.....	428,837,176	793,247,679	727,151,404	796,928,855	2,046,619,455	14,371,002,562
Cost of goods sold [3].....	164,487,891	377,389,929	403,360,800	444,892,716	1,333,242,273	8,170,337,542
Taxes paid.....	14,546,169	23,912,089	18,763,889	17,916,074	38,359,556	259,900,550
Interest paid.....	6,464,068	12,241,981	11,902,286	15,846,420	54,540,349	1,084,259,599
Depreciation.....	10,853,042	18,307,972	15,175,483	16,363,442	41,297,612	529,013,264
Pension, profit-sharing, stock bonus, and annuity plans.....	2,847,704	4,745,366	3,608,249	4,776,453	7,474,232	58,137,865
Employee benefit programs.....	4,309,923	7,988,796	7,677,452	9,014,797	22,615,239	189,038,118
Net income (less deficit).....	9,102,596	9,848,886	10,797,352	12,240,111	50,747,903	533,523,192
Income subject to tax.....	3,660,648	6,820,203	7,222,096	8,871,921	30,625,725	567,164,636
Total income tax before credits [2].....	825,629	1,710,043	2,125,247	2,868,182	10,434,685	200,181,411
Alternative minimum tax.....	3,847	7,262	9,511	32,025	71,943	1,658,043
Foreign tax credit.....	16,261	2,516	10,595	56,502	271,783	40,641,109
U.S. possessions tax credit.....	181	335	3,682	6,730	75,685	1,170,536
Nonconventional source fuel credit.....	*277	*318	919	714	9,623	1,789,566
General business credit.....	12,023	26,534	34,987	19,150	117,984	6,504,525
Prior year minimum tax credit.....	3,365	7,166	12,920	20,496	92,699	3,102,452
Total income tax after credits [1].....	793,523	1,673,173	2,061,985	2,764,422	9,865,873	146,946,288

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

[1] 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.

[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 1120F), tax from Part II, III, and IV (Form 1120REIT), 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.

[3] The amount for insurance cost of goods includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns but are not shown separately.

[4] This amount includes returns with zero receipts and receipts not reported.

[5] Depreciable assets includes depletable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets and the largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depreciation and amortization for Form 1120A.

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.

Balance Sheet and Tax Items, by Size of Business Receipts, 2000

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts					
		Under \$100,000 [3]	Under \$25,000 [3]	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000
Number of returns.....	5,045,274	2,002,750	1,220,003	305,371	477,376	837,072	677,480
Total assets.....	47,026,871,874	537,551,283	448,983,435	34,640,312	53,927,536	131,109,914	165,665,297
Notes and accounts receivable, net.....	8,606,136,165	34,743,000	29,506,618	2,268,889	2,967,494	9,051,648	13,815,996
Inventories.....	1,271,967,443	8,768,639	5,623,695	967,812	2,177,132	6,794,630	12,147,719
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	7,236,029,591	115,846,483	93,101,796	9,300,269	13,444,418	29,225,203	33,111,269
Other investments and loans.....	20,852,391,472	179,038,996	155,945,148	8,787,187	14,306,661	30,961,206	44,638,753
Depreciable assets [4].....	7,291,998,758	200,764,156	158,211,789	14,672,802	27,879,565	71,294,091	97,791,643
Less: Accumulated depreciation [4].....	3,369,214,883	78,267,265	56,877,501	6,487,458	14,902,306	39,346,057	57,207,839
Other capital assets less reserves.....	2,288,893,437	58,669,665	48,250,390	4,020,333	6,398,943	19,160,731	13,689,737
Total liabilities.....	47,026,871,874	537,551,283	448,983,435	34,640,312	53,927,536	131,109,914	165,665,297
Accounts and notes payable.....	7,777,882,713	58,326,936	48,888,123	3,531,806	5,907,007	20,467,448	23,317,412
Other current liabilities.....	10,307,362,766	31,024,942	26,455,995	1,628,935	2,940,012	9,012,932	13,076,865
Mortgages, notes, and bonds payable in one year or more.....	6,183,999,343	136,083,031	115,277,988	7,691,105	13,113,938	29,634,973	47,900,310
Net worth.....	17,348,650,369	194,449,857	163,208,932	13,455,668	17,785,257	42,622,504	50,772,275
Total receipts.....	20,605,808,071	95,458,164	44,380,488	13,341,226	37,736,450	146,174,039	250,539,810
Business receipts.....	17,636,551,349	51,271,181	5,491,907	11,185,167	34,594,107	138,446,952	241,515,388
Total deductions.....	19,691,591,726	124,715,574	70,783,003	15,032,515	38,900,056	143,619,156	246,273,323
Cost of goods sold.....	11,135,287,909	11,511,766	1,799,913	2,131,624	7,580,229	36,293,813	83,003,692
Taxes paid.....	390,067,116	4,930,747	2,763,938	666,065	1,500,744	5,450,593	8,862,929
Interest paid.....	1,271,678,744	6,468,260	4,618,482	613,411	1,236,367	3,374,102	4,601,284
Depreciation.....	614,372,700	6,008,133	3,216,011	896,373	1,895,748	5,183,637	7,099,495
Pension, profit-sharing, stock bonus, and annuity plans.....	85,788,656	670,818	408,196	68,709	193,913	963,066	1,961,700
Employee benefit programs.....	231,325,484	1,423,070	916,999	146,542	359,529	1,226,445	2,235,205
Net income (less deficit).....	927,525,517	-29,411,249	-26,482,922	-1,713,875	-1,214,452	2,509,242	4,201,166
Income subject to tax.....	760,404,334	7,223,994	5,967,169	474,638	782,187	2,659,691	2,677,794
Total income tax before credits [2].....	266,281,801	2,170,982	1,920,471	95,710	154,800	584,736	582,543
Alternative minimum tax.....	3,874,845	27,320	25,650	627	1,044	3,664	8,074
Foreign tax credit.....	48,505,841	68,453	62,615	*5,751	*87	1,332	10,559
U.S. possessions tax credit.....	1,438,549	8,607	8,603	4	-	2	35
Nonconventional source fuel credit.....	1,516,990	5,246	*5,226	-	20	*449	*8
General business credit.....	5,591,686	36,077	34,740	*710	*627	4,106	1,192
Prior year minimum tax credit.....	5,169,159	20,931	19,875	*594	463	2,664	2,169
Total income tax after credits [1].....	204,043,788	2,031,668	1,789,412	88,652	153,604	576,184	568,580

Item	Size of business receipts--continued					
	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
Number of returns.....	581,940	487,533	212,496	115,106	104,524	26,372
Total assets.....	254,684,692	488,277,416	668,863,748	895,281,349	3,374,816,684	40,510,621,491
Notes and accounts receivable, net.....	26,910,421	70,513,660	109,821,102	177,338,909	581,459,652	7,582,481,777
Inventories.....	20,695,632	43,639,206	47,785,761	58,082,874	182,095,649	891,957,333
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	51,761,088	101,208,504	117,142,018	171,511,635	610,820,109	6,005,403,282
Other investments and loans.....	77,398,580	152,756,980	277,196,103	372,087,254	1,648,865,316	18,069,448,284
Depreciable assets [4].....	140,028,496	212,574,907	181,164,093	179,711,702	454,064,046	5,754,605,624
Less: Accumulated depreciation [4].....	84,388,498	125,210,505	104,862,054	98,709,770	232,237,698	2,548,985,197
Other capital assets less reserves.....	17,061,522	24,944,791	32,074,327	22,838,280	90,316,370	2,010,138,015
Total liabilities.....	254,684,692	488,277,416	668,863,748	895,281,349	3,374,816,684	40,510,621,491
Accounts and notes payable.....	37,821,956	81,059,207	94,541,403	133,263,210	440,305,320	6,888,779,821
Other current liabilities.....	20,510,737	54,891,224	101,623,167	180,347,928	627,530,452	9,269,344,519
Mortgages, notes, and bonds payable in one year or more.....	60,954,015	85,031,345	75,658,794	76,742,322	239,193,307	5,432,801,245
Net worth.....	103,578,158	219,500,152	359,481,142	467,441,766	1,970,313,076	13,940,491,439
Total receipts.....	418,959,740	770,734,628	754,821,357	814,040,211	2,164,472,050	15,190,608,071
Business receipts.....	407,815,578	748,446,965	727,755,456	773,334,342	1,996,366,609	12,551,598,879
Total deductions.....	410,164,819	757,604,529	738,909,494	795,091,119	2,086,976,141	14,388,237,571
Cost of goods sold.....	160,966,315	373,506,201	411,062,657	470,727,263	1,374,616,895	8,213,599,305
Taxes paid.....	14,038,073	22,333,621	18,498,477	17,779,674	38,379,106	259,793,897
Interest paid.....	6,816,168	11,654,376	12,906,464	16,780,821	60,085,625	1,148,991,644
Depreciation.....	10,723,382	16,744,022	14,703,544	15,157,154	38,661,334	500,091,999
Pension, profit-sharing, stock bonus, and annuity plans.....	2,626,818	4,329,456	3,948,376	4,090,244	7,505,762	59,692,416
Employee benefit programs.....	4,014,367	7,026,498	7,095,346	8,395,657	20,317,914	179,590,982
Net income (less deficit).....	8,678,411	12,594,501	14,772,059	16,388,024	66,230,406	831,562,958
Income subject to tax.....	4,098,611	7,809,142	8,862,266	11,086,730	35,337,357	680,648,750
Total income tax before credits [2].....	936,076	2,005,470	2,689,027	3,620,652	12,103,687	241,588,627
Alternative minimum tax.....	7,395	15,938	30,451	46,975	133,362	3,601,665
Foreign tax credit.....	4,104	11,296	31,977	72,418	183,117	48,122,584
U.S. possessions tax credit.....	18	1,199	3,194	15,264	195,480	1,214,752
Nonconventional source fuel credit.....	481	*439	1,772	934	14,203	1,493,459
General business credit.....	17,970	18,720	32,846	26,338	94,977	5,359,459
Prior year minimum tax credit.....	5,945	9,705	17,910	35,010	128,412	4,946,413
Total income tax after credits [1].....	907,557	1,964,111	2,601,329	3,470,612	11,486,286	180,437,461

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

[1] 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.

[2] 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.

[3] This amount includes returns with zero receipts and receipts not reported.

[4] Depreciable assets includes depletable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets and the largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.

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

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

Balance Sheet and Tax Items, by Size of Business Receipts, 1999

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts					
		Under \$100,000 [3]	Under \$25,000 [3]	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000
Number of returns.....	4,935,904	1,972,131	1,188,676	296,927	486,528	823,942	676,133
Total assets.....	41,464,152,854	503,342,456	409,509,825	42,253,686	51,578,945	119,308,870	159,138,625
Notes and accounts receivable, net.....	7,605,363,214	27,016,298	21,727,432	2,147,043	3,141,823	8,860,760	14,052,907
Inventories.....	1,198,184,825	9,089,968	5,694,482	880,149	2,515,337	6,734,418	12,820,826
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	6,533,874,217	97,392,626	77,377,656	7,799,423	12,215,546	27,631,730	33,078,727
Other investments and loans.....	18,479,714,008	176,515,102	144,865,449	18,592,785	13,056,869	29,233,369	38,354,881
Depreciable assets [4].....	6,935,503,013	185,991,932	143,787,770	13,770,928	28,433,234	68,359,370	96,001,507
Less: Accumulated depreciation [4].....	3,227,243,753	75,733,879	54,563,757	6,244,642	14,925,480	37,587,434	57,253,262
Other capital assets less reserves.....	1,821,125,821	52,515,119	42,517,878	4,117,440	5,879,801	12,982,952	14,044,021
Total liabilities.....	41,464,152,854	503,342,456	409,509,825	42,253,686	51,578,945	119,308,870	159,138,625
Accounts and notes payable.....	6,450,642,737	50,055,739	41,106,810	3,259,533	5,689,396	14,837,058	22,193,110
Other current liabilities.....	9,103,186,192	30,496,507	25,307,513	2,236,166	2,952,828	9,361,541	11,991,502
Mortgages, notes, and bonds payable in one year or more.....	5,448,156,416	135,272,316	115,889,802	7,105,704	12,276,809	31,178,762	46,047,154
Net worth.....	15,362,860,996	165,421,108	127,041,259	21,267,913	17,111,936	33,973,428	44,166,981
Total receipts.....	18,892,385,694	93,298,878	41,690,487	12,938,171	38,670,220	142,551,136	249,595,329
Business receipts.....	16,313,971,385	51,656,819	5,320,054	10,770,681	35,566,084	135,409,300	241,723,679
Total deductions.....	17,966,972,060	110,929,142	58,065,223	14,054,322	38,809,597	139,219,322	243,501,541
Cost of goods sold.....	10,284,098,039	13,063,179	2,526,763	2,240,019	8,296,397	36,001,808	83,293,982
Taxes paid.....	371,183,229	4,721,966	2,570,791	583,424	1,567,750	5,405,983	9,052,334
Interest paid.....	1,018,972,484	6,032,404	4,284,267	595,122	1,153,016	3,076,147	4,651,184
Depreciation.....	583,799,587	5,381,421	2,684,792	809,880	1,886,749	5,022,993	7,086,316
Pension, profit-sharing, stock bonus, and annuity plans.....	76,779,560	661,703	349,809	92,882	219,012	1,032,766	1,939,832
Employee benefit programs.....	203,531,897	1,177,636	711,396	140,474	325,766	1,166,817	1,866,293
Net income (less deficit).....	928,955,528	-17,320,045	-16,068,096	-1,089,438	-162,510	3,270,128	5,993,082
Income subject to tax.....	693,735,694	6,997,262	5,454,363	613,783	929,115	2,292,530	2,781,801
Total income tax before credits [2].....	241,987,588	2,052,244	1,729,340	144,564	178,340	481,948	596,458
Alternative minimum tax.....	3,051,869	29,728	24,160	4,878	691	6,078	6,628
Foreign tax credit.....	38,389,989	99,989	60,506	*39,192	*291	1,004	3,121
U.S. possessions tax credit.....	1,485,261	3,842	3,842	-	-	12	6
Nonconventional source fuel credit.....	886,835	2,445	2,445	-	-	14	*141
General business credit.....	4,763,022	15,948	14,811	*423	714	3,344	5,381
Prior year minimum tax credit.....	3,431,478	31,414	28,472	2,284	658	6,425	3,503
Total income tax after credits [1].....	193,027,641	1,898,607	1,619,264	102,665	176,677	471,150	584,306

Item	Size of business receipts--continued					
	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
Number of returns.....	546,171	478,601	202,646	111,873	99,380	25,026
Total assets.....	228,742,072	464,317,879	580,166,784	861,172,595	3,155,070,966	35,392,892,607
Notes and accounts receivable, net.....	25,050,330	73,757,811	113,612,600	178,451,525	556,407,027	6,608,153,956
Inventories.....	21,105,318	46,207,072	48,014,064	56,612,195	171,839,672	825,761,293
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	45,527,628	97,224,042	121,837,162	174,467,899	610,210,572	5,326,503,831
Other investments and loans.....	61,806,404	127,340,637	195,056,231	339,512,451	1,481,619,105	16,030,275,829
Depreciable assets [4].....	131,688,674	207,945,890	173,217,243	175,435,674	437,359,923	5,459,502,799
Less: Accumulated depreciation [4].....	78,478,160	122,898,495	98,953,455	96,945,780	221,929,921	2,437,463,367
Other capital assets less reserves.....	17,565,761	24,881,850	19,917,327	22,295,097	77,820,626	1,579,103,066
Total liabilities.....	228,742,072	464,317,879	580,166,784	861,172,595	3,155,070,966	35,392,892,607
Accounts and notes payable.....	37,937,805	78,097,431	93,753,440	127,799,932	406,848,840	5,619,119,382
Other current liabilities.....	19,832,552	59,713,324	106,391,799	188,973,197	601,064,801	8,075,360,968
Mortgages, notes, and bonds payable in one year or more.....	51,864,280	80,855,001	68,655,426	73,305,683	233,564,761	4,727,413,032
Net worth.....	85,314,077	200,420,527	276,335,317	427,718,765	1,812,995,436	12,316,515,356
Total receipts.....	396,870,550	760,349,543	721,490,198	789,324,352	2,069,063,871	13,669,841,835
Business receipts.....	385,772,814	739,541,842	695,125,280	749,373,499	1,909,148,657	11,406,219,496
Total deductions.....	386,818,661	742,977,358	702,199,593	765,043,705	1,971,734,403	12,904,548,335
Cost of goods sold.....	157,029,884	372,638,094	403,704,309	464,077,146	1,320,832,938	7,433,456,697
Taxes paid.....	13,160,400	22,074,902	17,728,081	17,335,095	36,818,322	244,886,146
Interest paid.....	6,159,057	10,837,164	11,729,534	15,743,969	51,026,577	909,716,449
Depreciation.....	9,850,040	16,538,625	14,414,944	14,896,667	36,684,895	473,923,686
Pension, profit-sharing, stock bonus, and annuity plans.....	2,395,311	4,307,524	3,599,462	3,886,490	7,617,096	51,339,377
Employee benefit programs.....	3,420,732	7,312,423	6,364,081	7,720,770	18,617,049	155,886,096
Net income (less deficit).....	9,927,163	16,784,056	18,074,423	21,587,574	86,347,762	784,291,384
Income subject to tax.....	4,183,642	8,401,431	9,167,489	11,256,612	37,498,957	611,155,970
Total income tax before credits [2].....	972,602	2,123,771	2,733,096	3,682,743	12,876,897	216,467,828
Alternative minimum tax.....	9,338	16,587	24,307	63,044	189,723	2,706,437
Foreign tax credit.....	3,797	5,267	20,690	64,948	224,437	37,966,735
U.S. possessions tax credit.....	96	905	4,424	12,977	110,789	1,352,209
Nonconventional source fuel credit.....	*390	526	1,278	515	12,473	869,054
General business credit.....	13,034	26,753	34,368	40,013	138,746	4,485,434
Prior year minimum tax credit.....	8,427	19,600	33,361	49,773	174,440	3,104,535
Total income tax after credits [1].....	946,857	2,070,720	2,638,974	3,514,483	12,215,860	168,686,684

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] 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.

[2] 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 1120REIT), tax from Line 4, Part II (Form 1120RIC), tax from page 1, line 5 (Form 1120PC), and adjustments to income tax, and to total tax, which are not shown separately.

[3] This amount includes returns with zero receipts and receipts not reported.

[4] Depreciable assets includes depletable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets and the largest amount was usually depreciable assets. Similarly, accumulated depreciation includes accumulated depletion and amortization for Form 1120A.

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

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

Balance Sheet and Tax Items, by Size of Business Receipts, 1998
(money amounts are in thousands of dollars and size of business receipts is in dollars)

Item	Total returns of active corporations	Size of business receipts					
		Under \$100,000 [3]	Under \$25,000 [3]	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000
Number of returns.....	4,848,888	1,917,058	1,168,145	289,022	459,891	839,700	645,469
Total assets.....	37,347,352,986	414,079,719	330,611,443	29,723,964	53,744,312	122,514,059	194,067,772
Notes and accounts receivable, net.....	6,933,417,813	20,362,723	15,248,169	1,855,919	3,258,635	8,760,506	14,023,409
Inventories.....	1,139,210,381	8,793,080	5,224,174	1,192,888	2,376,018	6,741,656	12,325,258
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	6,399,171,277	80,964,835	63,446,317	6,619,023	10,899,495	28,253,153	70,377,365
Other investments and loans.....	15,751,073,339	131,227,944	106,846,371	8,050,978	16,330,595	33,170,262	41,045,963
Depreciable assets.....	6,541,280,746	168,350,579	128,099,542	13,742,440	26,508,598	68,666,663	92,160,402
Less: Accumulated depreciation.....	3,031,634,536	66,930,524	46,950,703	6,531,324	13,448,497	38,311,419	53,459,000
Other capital assets less reserves.....	1,515,407,453	48,956,481	39,014,732	3,706,087	6,235,662	12,351,665	13,432,014
Total liabilities.....	37,347,352,986	414,079,719	330,611,443	29,723,964	53,744,312	122,514,059	194,067,772
Accounts and notes payable.....	5,716,813,426	48,330,297	38,541,989	3,178,047	6,610,261	15,470,205	20,523,764
Other current liabilities.....	8,809,999,920	27,567,895	22,970,555	1,202,942	3,394,399	8,814,203	14,382,541
Mortgages, notes, and bonds payable in one year or more.....	4,813,249,719	124,102,769	103,259,898	7,897,090	12,945,781	28,297,071	39,497,604
Net worth.....	13,108,275,236	111,067,216	87,745,437	8,076,672	15,245,108	43,233,745	51,257,983
Total receipts.....	17,323,955,004	85,687,205	36,936,313	12,128,151	36,622,741	144,842,911	236,532,329
Business receipts.....	15,010,264,802	49,041,150	5,305,156	10,419,628	33,316,366	137,391,579	228,192,385
Total deductions.....	16,489,425,015	100,666,613	52,222,194	12,967,136	35,477,284	140,048,132	230,139,643
Cost of goods sold.....	9,362,392,237	11,387,550	1,881,266	2,220,993	7,285,291	39,239,176	78,683,713
Taxes paid.....	354,578,692	4,476,049	2,342,738	591,483	1,541,828	5,595,759	8,458,189
Interest paid.....	966,659,473	5,085,319	3,325,283	576,440	1,183,596	3,227,483	4,394,359
Depreciation.....	542,490,397	4,965,741	2,292,038	824,707	1,848,996	4,845,166	6,720,738
Pension, profit-sharing, stock bonus, and annuity plans.....	71,689,478	559,453	279,896	29,118	250,439	1,019,211	1,691,087
Employee benefit programs.....	195,453,372	1,085,595	637,099	115,681	332,814	1,097,909	1,809,349
Net income (less deficit).....	838,223,591	-14,915,745	-15,184,593	-855,245	1,124,092	4,740,219	6,329,257
Income subject to tax.....	663,385,528	5,196,743	3,730,417	522,952	943,373	2,689,248	2,924,577
Total income tax before credits [1].....	231,399,671	1,475,130	1,167,567	113,506	194,057	578,683	640,728
Alternative minimum tax.....	3,324,799	29,596	27,575	183	1,838	6,475	9,052
Foreign tax credit.....	37,396,469	81,463	77,807	64	3,592	2,406	5,358
U.S. possessions tax credit.....	2,393,331	3,877	3,875	3	-	6	115
Nonconventional source fuel credit.....	1,029,728	3,233	3,229	3	-	7	425
General business credit.....	5,601,399	13,278	10,699	196	2,382	3,459	7,037
Prior year minimum tax credit.....	3,432,896	17,457	15,450	880	1,127	6,061	8,342
Total income tax after credits [2].....	181,545,146	1,355,822	1,056,507	112,359	186,956	566,743	619,452

Item	Size of business receipts--continued					
	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
Number of returns.....	553,142	467,894	193,922	110,356	97,778	23,568
Total assets.....	218,816,858	473,943,705	563,626,384	840,524,071	3,024,773,140	31,495,007,279
Notes and accounts receivable, net.....	25,182,644	74,792,916	112,843,781	177,199,016	536,674,529	5,963,578,288
Inventories.....	21,689,244	44,786,206	45,655,463	56,234,145	167,366,339	775,618,991
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	43,843,435	94,798,315	114,299,427	168,769,283	608,440,439	5,189,425,025
Other investments and loans.....	56,666,271	143,333,899	194,598,961	329,668,717	1,394,395,766	13,426,965,556
Depreciable assets.....	123,066,961	202,747,725	167,356,409	170,568,771	425,611,212	5,122,752,021
Less: Accumulated depreciation.....	72,594,889	119,614,056	95,662,917	93,573,999	215,145,535	2,276,342,197
Other capital assets less reserves.....	16,608,943	23,611,355	17,902,298	20,565,155	69,994,820	1,291,984,722
Total liabilities.....	218,816,858	473,943,705	563,626,384	840,524,071	3,024,773,140	31,495,007,279
Accounts and notes payable.....	36,332,982	79,229,510	89,683,658	119,920,282	392,394,355	4,914,928,373
Other current liabilities.....	20,315,520	58,032,353	107,544,886	191,835,601	595,676,462	7,785,830,458
Mortgages, notes, and bonds payable in one year or more.....	50,201,421	80,574,332	62,489,480	71,280,840	222,830,261	4,133,975,941
Net worth.....	77,775,418	200,668,244	267,543,224	417,179,675	1,709,172,732	10,230,376,998
Total receipts.....	398,628,026	740,831,338	692,192,938	776,897,989	2,017,450,209	12,230,892,060
Business receipts.....	386,681,287	717,828,069	664,059,206	735,174,417	1,863,835,586	10,228,061,122
Total deductions.....	388,215,474	721,874,959	673,356,588	751,311,304	1,925,170,017	11,558,642,284
Cost of goods sold.....	162,085,626	365,262,156	389,021,495	463,565,638	1,300,412,904	6,552,733,978
Taxes paid.....	13,130,541	21,785,696	17,690,251	17,209,970	36,219,488	230,012,749
Interest paid.....	6,006,870	11,821,318	11,743,867	17,201,149	52,226,154	854,952,955
Depreciation.....	9,455,937	16,058,251	13,820,585	14,219,154	35,150,170	437,254,657
Pension, profit-sharing, stock bonus, and annuity plans.....	2,521,808	3,929,234	3,376,821	3,965,789	7,233,517	47,392,558
Employee benefit programs.....	3,424,949	6,521,258	6,638,252	7,451,581	17,768,680	149,655,798
Net income (less deficit).....	10,275,042	18,408,785	17,594,466	23,210,328	81,274,718	691,306,521
Income subject to tax.....	4,326,006	9,254,801	9,002,423	12,205,806	38,290,236	579,495,689
Total income tax before credits [1].....	976,434	2,389,259	2,673,928	4,024,192	13,160,182	205,481,136
Alternative minimum tax.....	11,149	26,883	31,968	71,856	217,545	2,920,276
Foreign tax credit.....	2,564	8,163	9,967	59,853	214,855	37,011,842
U.S. possessions tax credit.....	217	1,491	7,030	10,872	141,558	2,228,165
Nonconventional source fuel credit.....	479	1,876	854	994	7,434	1,014,426
General business credit.....	13,484	30,816	21,795	31,541	164,493	5,315,496
Prior year minimum tax credit.....	10,058	26,197	44,934	61,170	159,358	3,099,319
Total income tax after credits [2].....	949,632	2,320,715	2,589,349	3,859,761	12,472,486	156,811,186

Detail may not add to total because of rounding

* - Statistically unreliable

[1] 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.

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

[3] Includes returns with zero receipts and receipts not reported.

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