

Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1][2]:
 Selected Items, by Sectors, Tax Year 2013
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All sectors	Selected sectors												
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/support and waste management services
Number of returns claiming a credit on Form 6765 [3].....	16,624	92	70	70	341	6,241	1,100	77	1,623	274	68	5,694	346	319
Section A-Regular Credit. [4]														
1 Certain amounts paid/incurred to energy consortia.....	39,161	0	45	38,465	0	[8]	651	0	[8]	0	0	[8]	0	0
2 Basic research payments paid or incurred.....	176,050	*138	0	2,501	0	29,920	*7,903	0	*88,207	*7,158	0	25,793	14,429	0
3 Qualified organization base period amount.....	351,241	0	0	0	53	16,784	*2,466	0	*297,736	0	0	34,201	0	0
5 Wages for qualified services.....	44,374,043	*16,875	*27,689	*125,465	*108,221	23,417,847	*3,849,727	*145,294	*8,527,661	*1,034,104	6,872	6,193,494	625,033	*96,810
6 Cost of supplies.....	11,032,154	*20,511	*3,960	16,396	12,836	8,237,351	1,039,508	12,343	220,240	3,763	596	1,421,643	0	*2,474
7 Rental or lease costs of computers.....	23,300	0	0	*13	0	7,368	0	0	*28	0	0	13,573	0	0
8 Applicable percentage of contract research expense.....	9,917,184	*4,171	*1,680	323,794	22,119	4,696,626	705,871	*45,363	543,234	525,009	*741	2,787,736	191,206	15,687
9 Total qualified research expenses sum(Ln5 to Ln8) [5].....	65,346,324	*41,557	*33,329	465,668	143,177	36,358,843	5,595,106	*203,000	9,291,164	1,562,875	*8,209	10,416,438	816,239	114,972
11 Average annual gross receipts [6].....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12 Base amount.....	17,032,329	*12,033	10,418	89,066	21,106	10,887,697	1,456,353	52,870	2,248,030	141,054	113	2,071,662	5,762	*15,311
17 Regular credit [7].....	3,954,113	*3,127	*2,367	34,661	9,432	2,230,631	295,339	*10,546	621,326	92,657	*561	571,384	54,931	7,659
Section B-Alternative Simplified Credit. [4]														
18 Certain amounts paid or incurred to energy consortia.....	138,205	0	1,371	118,466	0	18,169	88	0	0	0	0	*112	0	0
19 Basic research payments to qualified organizations.....	166,792	*363	27	0	0	145,039	13,478	0	*118	[8]	0	*7,767	0	0
20 Qualified organization base period amount.....	484,507	18	0	0	[8]	313,799	*10,992	0	96,951	449	7,353	*48,061	0	6,886
24 Wages for qualified services.....	98,953,957	58,501	479,075	116,171	286,120	57,511,080	8,016,042	136,140	20,247,730	1,462,083	477,142	9,035,997	431,796	354,969
25 Cost of supplies.....	22,100,765	55,031	465,143	13,462	23,672	18,969,780	1,046,158	1,613	394,936	14,362	11,393	1,070,882	355	7,192
26 Rental or lease costs of computers.....	200,586	0	644	0	0	115,997	18,226	0	8,469	0	24,546	32,185	0	16
27 Enter the applicable percent of contract research expenses.....	22,168,881	4,995	94,774	176,846	23,544	14,183,074	2,450,027	105,061	1,874,155	882,880	68,850	2,004,797	130,056	79,337
28 Total qualified research expenses sum(Ln24 to Ln27) [5].....	143,455,545	118,527	1,039,636	306,479	333,337	90,808,400	11,533,342	242,814	22,525,291	2,359,325	581,931	12,143,860	562,207	441,514
29 Enter total qualified research for prior 3 tax years.....	371,976,541	314,125	2,454,830	803,747	804,818	246,814,346	27,798,661	582,261	52,960,127	5,225,491	1,179,645	29,983,724	1,067,947	937,832
34 Alternative simplified credit [7].....	7,171,923	6,118	74,464	34,500	17,771	4,507,721	576,798	12,949	1,217,102	124,986	34,952	479,715	34,789	25,268
Section C-Current-Year Credit.														
37 Passthrough research credits from partnerships, S corporations, estates, or trusts.....	177,123	360	1,054	310	1,565	97,804	7,465	1,044	18,425	10,557	*319	18,336	19,357	*423
38 Current-year credit for increasing research activities [3][7].....	11,294,433	9,605	77,885	69,471	28,241	6,832,297	880,115	24,539	1,856,736	228,291	35,832	1,064,608	109,077	33,349

N/A: Not available.

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

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

[2] Some amounts may be different between tables 1, 1a, and 1c due to the type of credit claimed.

[3] Number of credit claimants and line 38 amount both include corporations that only reported data on Line(s) 37 and/or 38.

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

[5] Section A, line 9 and Section B, line 28 may not equal the sum of their components as shown in this table, because some corporations only reported these total lines.

[6] Line 11, average annual gross receipts, is defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.

[7] Lines 17, 34, and 38 include credit amounts for which some corporations did not provide component data.

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

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

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

Form 6765 is entitled "Credit for Increasing Research Activities."

Source: IRS, Statistics of Income Division, 2013 Corporate Returns Data, September 2016.

Various services [9]

309
0
0
0
*198,951
40,532
*2,317
53,947
295,747
N/A
20,854
19,493
0
0
0
341,111
26,785
503
90,484
458,883
1,048,989
24,789
*106
44,388

Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
 Selected Items, by Sectors, Tax Year 2012
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All sectors	Selected sectors													
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [3].....	15,873	59	81	67	240	6,219	1,071	58	1,583	304	82	5,280	403	148	278
Section A-Regular Credit. [7]															
1 Certain amounts paid/incurred to energy consortia.....	54,251	0	0	52,977	0	*1,175	[1]	0	0	0	0	*99	0	0	0
2 Basic research payments paid or incurred.....	167,396	0	0	*2,210	0	40,542	*518	0	*83,255	0	0	29,553	9,781	0	*1,538
3 Qualified organization base period amount.....	652,366	0	0	0	43	292,231	4,093	0	*321,272	0	0	34,686	0	0	41
5 Wages for qualified services.....	36,027,666	*15,781	*22,075	*87,565	*92,570	21,446,573	*3,946,799	*58,322	*3,252,476	*769,137	*63,377	5,653,763	*348,177	*91,604	*179,447
6 Cost of supplies.....	9,825,525	*20,631	*21,854	11,276	18,183	7,394,733	886,480	*46	61,745	*685	4,636	1,363,965	886	*2,007	38,398
7 Rental or lease costs of computers.....	29,235	0	0	0	253	5,069	33	0	*644	0	0	22,685	0	0	*551
8 Applicable percentage of contract research expense.....	9,797,170	*4,182	*7,716	179,211	27,046	5,667,149	671,783	*11,766	353,143	322,867	26,289	2,313,589	143,605	13,351	55,473
9 Total qualified research expenses (sum 5-8) [4].....	55,674,020	*40,595	51,646	278,052	138,052	34,513,368	5,505,094	*70,135	3,662,604	1,092,690	*94,301	9,353,987	492,667	106,962	273,868
11 Average annual gross receipts [5].....	9,254,381,652	*946,061	*3,276,280	61,842,175	14,583,969	1,040,166,762	238,564,477	*39,321,903	158,843,717	7,412,864,328	2,404,549	126,535,249	142,172,716	2,819,684	10,039,782
12 Base amount.....	15,543,684	*8,668	*10,835	103,329	24,834	10,884,062	1,563,337	*30,450	809,003	116,525	18,979	1,915,924	11,155	15,072	31,512
17 Regular Credit [6].....	3,438,134	*3,413	3,410	23,344	8,554	2,174,430	287,477	*4,529	258,338	64,211	*4,282	547,141	33,355	7,121	18,530
Section B-Alternative Simplified Credit. [7]															
43 Certain amounts paid or incurred to energy consortia.....	120,630	0	811	100,900	0	15,781	3,138	0	0	[1]	0	[1]	0	[1]	0
44 Basic research payments to qualified organizations.....	129,723	307	[1]	1,292	0	99,141	19,087	0	[1]	[1]	0	*9,449	0	*447	0
45 Qualified organization base period amount.....	468,831	0	*321	7	[1]	344,049	*12,172	0	98,389	0	7,344	2,086	0	4,462	0
49 Wages for qualified services.....	99,413,316	61,793	469,008	79,229	223,892	58,145,143	8,460,162	120,027	22,418,841	1,400,227	325,742	6,872,555	229,900	384,860	221,938
50 Cost of supplies.....	19,138,212	28,857	556,682	8,518	22,253	15,973,268	1,381,591	*12,331	326,108	4,209	17,391	606,984	*2,194	175,403	22,423
51 Rental or lease costs of computers.....	140,476	0	700	0	0	27,849	19,855	10,028	*8,501	45,600	9,613	12,801	0	5,224	306
52 Enter the applicable percent of contract research expenses.....	21,991,435	6,119	215,528	139,717	16,910	12,731,657	3,354,201	105,941	1,914,656	700,695	52,498	2,476,175	*149,351	58,944	69,042
53 Total qualified research expenses (sum 49-52) [4].....	140,687,454	96,769	1,241,919	227,347	263,055	86,877,917	13,222,180	248,327	24,668,105	2,150,730	405,244	9,966,276	381,445	624,431	313,709
54 Enter total qualified research for prior 3 tax years.....	356,593,330	270,241	2,445,750	606,016	626,194	236,556,391	34,733,746	489,184	49,908,001	4,649,142	877,474	22,621,267	716,854	1,336,076	756,993
59 Alternative Simplified Credit [6].....	7,275,659	4,663	75,491	28,126	15,167	4,394,843	476,278	14,831	1,477,620	121,875	23,394	566,949	23,730	36,040	16,652
Section C-Current-Year Credit.															
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	168,916	216	713	169	730	66,338	5,411	1,084	11,363	39,467	296	13,292	28,095	1,662	*81
63 Current-year credit for Increasing Research Activities [3] [6].....	10,842,567	8,239	79,614	51,640	24,074	6,594,799	769,282	20,444	1,747,717	226,544	28,087	1,126,862	85,180	44,822	35,263

Notes:
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 [1] This amount is less than \$500.
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 [3] Number of credit claimants and Line 38 amount both include corporations that only reported data on Line(s) 37 and/or 38.
 [4] Line 9 and Section B line 28 do not equal the sum of their components as shown in this table, because some corporations only reported these total lines.
 [5] Line 11, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for which the credit is being determined.
 [6] Line 17 and Section B line 34, and line 38 include credit amounts for which some corporations did not provide component data.
 [7] Component data for each section also includes amounts for those credit claimants not claiming the specific section credit.
 [8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.
 Source: Statistics of Income Division: 2012 Corporate Returns Data

Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
 Selected Items, by Sectors, Tax Year 2011
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All sectors	Selected sectors													
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [3].....	14,672	39	50	89	174	6,165	1,287	81	1,229	303	60	4,429	366	226	172
Section A-Regular Credit. [7]															
1 Certain amounts paid/incurred to energy consortia.....	48,590	0	0	48,590	0	0	0	0	0	0	0	[1]	0	0	0
2 Basic research payments paid or incurred.....	218,900	0	48	2,015	0	95,595	*9,000	46	*84,959	0	0	27,147	[1]	0	90
3 Qualified organization base period amount.....	4,069,579	0	1	3,750,449	24	81,182	*873	23	*167,333	0	0	69,603	0	0	90
5 Wages for qualified services.....	38,169,581	*18,314	*29,786	*86,274	*82,985	22,984,586	*3,517,704	*76,189	*5,352,174	*846,471	*41,501	4,570,735	*293,945	*116,332	*152,587
6 Cost of supplies.....	8,547,835	*21,114	*1,490	8,227	21,665	6,756,738	697,924	*46	56,241	*1,286	936	939,941	806	*897	40,525
7 Rental or lease costs of computers.....	28,493	0	0	0	0	14,072	*3,334	0	*4,328	0	0	6,335	0	0	*423
8 Applicable percentage of contract research expense.....	8,332,021	*3,644	5,420	197,504	12,873	4,705,496	668,495	*12,280	508,702	428,929	22,335	1,580,523	*127,989	*7,950	49,881
9 Total qualified research expenses (sum 5-8) [4].....	55,077,930	*43,073	*36,696	292,004	117,523	34,460,892	4,887,457	*88,515	5,921,445	1,276,686	*64,771	7,097,534	*422,739	125,179	243,417
11 Average annual gross receipts [5].....	38,856,499,740	*744,452	*2,236,987	61,044,767	5,047,980	1,130,118,428	217,544,045	*39,881,272	209,380,458	36,695,488,325	*638,156	43,326,754	134,028,131	2,780,120	14,239,865
12 Base amount.....	16,936,374	*11,339	*3,965	89,808	26,168	11,980,473	1,286,623	*32,131	1,670,936	143,831	*26,846	1,267,141	160,728	20,677	215,707
17 Regular Credit [6].....	3,736,651	*3,544	*2,427	26,346	8,226	2,379,349	288,953	*5,746	408,077	78,720	*4,356	478,378	*27,793	8,557	16,181
Section B-Alternative Simplified Credit. [7]															
43 Certain amounts paid or incurred to energy consortia.....	128,931	0	1,503	109,657	0	16,906	865	0	0	[1]	0	[1]	0	[1]	0
44 Basic research payments to qualified organizations.....	154,169	299	[1]	280	0	139,512	11,284	0	0	0	0	2,793	0	0	0
45 Qualified organization base period amount.....	301,757	0	0	4,166	0	162,302	13,448	0	117,502	0	0	0	0	4,339	0
49 Wages for qualified services.....	79,467,693	47,017	254,699	144,152	145,351	50,396,616	7,107,477	88,118	13,152,420	991,059	287,180	5,970,511	328,185	343,208	211,701
50 Cost of supplies.....	17,939,465	23,729	401,213	4,748	10,783	15,441,564	928,054	*589	227,705	4,958	12,038	633,631	54,647	169,587	26,220
51 Rental or lease costs of computers.....	77,776	0	190	5,592	0	25,381	8,444	0	5,632	26,125	5,074	*1,339	0	0	0
52 Enter the applicable percent of contract research expenses.....	19,404,230	5,578	117,846	112,579	19,295	12,862,122	2,896,162	78,555	1,382,465	252,334	56,118	1,461,702	35,445	47,487	76,542
53 Total qualified research expenses (sum 49-52) [4].....	116,888,645	76,324	773,948	267,071	175,428	78,725,163	10,940,136	167,262	14,768,222	1,274,475	360,410	8,067,183	418,276	560,282	314,463
54 Enter total qualified research for prior 3 tax years.....	323,800,519	217,196	1,549,701	881,294	420,599	225,793,834	29,340,340	362,075	38,520,745	3,152,462	670,088	19,902,001	1,052,293	1,221,784	716,106
59 Alternative Simplified Credit [6].....	5,450,485	3,244	46,736	28,628	9,657	3,666,963	413,888	10,037	754,177	63,283	22,554	383,288	3,116	28,092	16,822
Section C-Current-Year Credit.															
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	218,576	539	266	278	487	53,791	9,291	2,392	12,395	40,364	513	12,664	84,649	*858	89
63 Current-year credit for Increasing Research Activities [3] [6].....	9,240,452	7,327	49,429	55,251	18,567	5,932,503	705,475	18,175	1,174,650	182,006	27,423	883,569	115,558	37,427	33,092

Notes:
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 [1] This amount is less than \$500.
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 [8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.
 Source: Statistics of Income Division: 2011 Corporate Returns Data

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

Item	All sectors	Selected sectors													
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [3].....	12,941	34	45	62	96	5,808	947	40	978	275	75	3,900	268	270	143
Section A-Regular Credit. [7]															
1 Certain amounts paid/incurred to energy consortia.....	40,551	0	0	40,551	0	[1]	0	0	[1]	0	0	0	0	0	0
2 Basic research payments paid or incurred.....	222,448	0	0	1,977	0	47,906	8,060	40	*131,342	[1]	0	33,123	0	0	0
3 Qualified organization base period amount.....	373,820	0	0	0	0	56,735	710	20	*250,511	0	0	65,844	0	0	0
5 Wages for qualified services.....	37,213.601	20,043	23,008	57,496	50,005	22,429,756	3,349,713	75,914	4,220,561	844,035	48,888	5,523,406	299,515	122,879	148,384
6 Cost of supplies.....	7,267.681	36,481	1,382	4,731	14,189	5,589,624	544,158	7,165	55,424	1,656	6,653	948,877	*2,321	*6,268	48,751
7 Rental or lease costs of computers.....	81,650	0	72	0	0	73,883	*0	0	*153	0	0	6,904	0	368	*268
8 Applicable percentage of contract research expense.....	8,505,395	*3,306	2,004	85,049	21,779	4,834,773	590,582	8,552	503,449	538,707	28,634	1,694,502	104,409	22,634	67,015
9 Total qualified research expenses (sum 5-8) [4].....	53,054,838	59,830	26,466	147,276	85,973	32,914,815	4,484,453	91,631	4,779,419	1,384,398	84,175	8,173,590	406,245	152,149	264,418
11 Average annual gross receipts [5].....	60,659,194,107	1,321,971	3,239,549	39,590,817	6,562,837	1,250,230,826	172,515,253	*45,378,906	192,052,061	58,524,905,788	2,067,683	150,931,829	257,647,945	4,542,818	8,205,825
12 Base amount.....	16,718,938	17,889	*6,894	52,921	11,771	12,478,582	1,084,537	*37,674	1,470,676	125,018	15,467	1,367,801	74	18,029	31,614
17 Regular Credit [6].....	3,323,446	4,456	1,655	15,401	5,808	2,034,508	278,013	6,263	321,642	84,096	3,766	511,857	27,064	11,114	17,804
Section B-Alternative Simplified Credit. [7]															
43 Certain amounts paid or incurred to energy consortia.....	114,813	0	1,207	100,590	0	11,372	1,639	0	[1]	0	0	0	5	0	0
44 Basic research payments to qualified organizations.....	110,456	24	[5]	1,220	45	95,591	9,202	0	*[1]	[1]	0	*4,262	0	0	*113
45 Qualified organization base period amount.....	249,209	3	0	0	0	201,903	*6,851	0	17,718	14,385	33	*4,634	0	3,625	56
49 Wages for qualified services.....	72,115,725	40,651	362,127	719,215	92,563	47,405,822	6,042,305	73,415	12,058,558	769,763	*174,505	3,863,655	37,015	277,368	198,764
50 Cost of supplies.....	17,178,313	18,691	333,004	416,395	3,961	14,933,913	787,920	1,042	177,723	853	*13,591	394,322	0	*70,214	26,683
51 Rental or lease costs of computers.....	110,096	0	708	2,739	114	64,202	20,289	0	6,085	13,401	1,611	947	0	0	0
52 Enter the applicable percent of contract research expenses.....	17,538,315	7,670	92,468	312,176	7,939	11,465,967	2,902,424	52,436	1,462,409	126,992	36,830	952,050	16,229	56,698	46,026
53 Total qualified research expenses (sum 49-52) [4].....	106,944,841	67,012	788,308	1,450,526	104,576	73,870,011	9,755,223	126,894	13,704,775	911,009	*226,538	5,210,973	53,244	404,280	271,473
54 Enter total qualified research for prior 3 tax years.....	306,156,788	144,901	1,868,574	4,373,181	*300,014	218,744,721	26,481,921	236,200	36,880,825	2,231,662	*426,564	12,738,986	85,549	913,989	729,699
59 Alternative Simplified Credit [6].....	4,951,832	3,408	40,260	29,573	5,116	3,425,804	370,544	7,965	682,957	50,443	*14,139	283,978	4,117	20,054	13,475
Section C-Current-Year Credit.															
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	233,119	*577	403	685	751	90,090	5,896	529	10,681	69,682	*666	1,328	50,094	1,674	64
63 Current-year credit for Increasing Research Activities [3] [6].....	8,510,734	8,476	42,318	45,659	11,675	5,554,490	653,580	14,757	1,013,552	203,688	18,577	797,473	82,301	32,844	31,342

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

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

Item	All sectors	Selected sectors													
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
Number of Returns Claiming a Credit on Form 6765 [3].....	12,359	81	41	81	124	5,197	1,003	56	887	293	57	3,913	242	252	132
Section A-Regular Credit. [7]															
1 Certain amounts paid/incurred to energy consortia.....	29,372	0	0	29,127	0	[1]	0	0	[1]	0	0	**245	0	0	0
2 Basic research payments paid or incurred.....	362,870	0	0	1,719	521	155,963	*11,388	0	**148,881	0	0	44,393	0	0	6
3 Qualified organization base period amount.....	722,371	0	0	0	**2,584	384,480	3,164	0	**278,248	0	0	53,894	0	0	0
5 Wages for qualified services.....	33,623,931	29,227	46,264	71,120	73,198	21,307,651	1,473,861	*34,994	3,820,544	1,049,344	*34,210	5,084,980	311,826	116,579	170,134
6 Cost of supplies.....	6,607,643	29,031	*8,027	6,808	12,641	5,213,349	270,540	1,113	84,763	2,739	3,911	927,531	*1,667	**2,691	42,831
7 Rental or lease costs of computers.....	39,772	0	18	0	0	26,355	**4,932	0	**171	0	0	8,295	0	0	*1
8 Applicable percentage of contract research expense.....	8,195,672	*5,551	2,349	110,207	8,671	4,800,054	553,260	*19,930	486,648	333,766	22,117	1,652,848	72,753	30,175	97,344
9 Total qualified research expenses (sum 5-8) [4].....	48,463,171	63,809	56,658	188,135	94,509	31,347,362	2,302,570	*56,038	4,392,126	1,385,848	*60,237	7,669,877	386,246	149,444	310,310
11 Average annual gross receipts [5].....	96,061,383,374	1,139,064	9,860,749	50,442,511	3,618,490	971,000,163	243,426,205	**45,657,614	185,285,491	94,206,938,554	1,716,779	89,344,667	240,975,620	5,297,005	6,680,463
12 Base amount.....	15,176,768	*14,154	**16,308	58,401	21,802	11,615,129	642,428	**36,337	1,369,133	106,053	10,557	1,231,298	782	19,553	34,831
17 Regular Credit [6].....	3,008,641	4,283	3,983	15,977	5,753	1,878,003	147,987	*2,127	305,258	87,716	*2,437	499,135	25,068	10,932	19,983
Section B-Alternative Incremental Credit. [7]															
18 Certain amounts paid/incurred to energy consortia.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Basic research payments paid or incurred.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Qualified organization base period amount.....	*0	0	0	0	0	*0	0	0	0	0	0	0	0	0	0
24 Wages for qualified services.....	181,315	0	0	0	0	152,923	*17,732	0	**8,258	0	0	2,402	0	*0	0
25 Cost of supplies.....	11,942	0	0	0	0	11,062	*777	0	**98	0	0	6	0	*0	0
26 Rental or lease cost of computers.....	*21	0	0	0	0	*21	0	0	0	0	0	0	0	0	0
27 Applicable percentage of contract research expense.....	11,038	0	0	0	0	10,085	*224	0	622	0	0	107	0	*0	0
28 Total qualified research expenses (sum 23-26) [4].....	229,608	0	0	0	0	199,277	18,733	0	**8,978	0	0	2,621	0	*0	0
29 Average annual gross receipts [5].....	6,222,846	0	0	0	0	5,827,672	*225,546	0	**106,045	0	0	63,583	0	*0	0
42 Alternative Incremental Credit [6].....	4,780	0	0	0	0	3,962	514	0	**247	0	0	57	0	*0	0
Section C-Alternative Simplified Credit. [7]															
43 Certain amounts paid or incurred to energy consortia.....	142,622	0	1,153	126,884	0	13,239	1,337	0	0	0	0	0	8	0	0
44 Basic research payments to qualified organizations.....	125,377	0	[1]	685	0	83,356	37,853	0	**[1]	[1]	0	**3,370	0	0	*113
45 Qualified organization base period amount.....	294,726	0	0	4,915	0	169,314	*9,088	0	105,848	[1]	0	**4,252	0	1,253	56
49 Wages for qualified services.....	64,030,909	22,601	260,835	117,919	62,001	44,505,105	4,144,345	85,765	10,196,319	602,659	**100,097	3,518,863	7,106	259,182	148,112
50 Cost of supplies.....	16,266,293	11,106	96,016	10,847	*1,948	14,950,748	651,212	1,735	178,157	7,333	**10,965	298,389	198	*16,753	30,886
51 Rental or lease costs of computers.....	63,915	0	1,367	0	0	51,022	211	0	*11,159	0	0	156	0	0	0
52 Enter the applicable percent of contract research expenses.....	13,620,299	3,319	52,657	156,011	5,560	9,604,798	1,909,760	64,243	886,902	148,892	*17,623	672,293	20,603	41,375	36,265
53 Total qualified research expenses (sum 49-52) [4].....	94,624,032	37,027	410,875	284,776	69,509	69,754,289	6,705,528	151,743	11,272,537	758,884	**128,685	4,489,701	27,907	317,310	215,263
54 Enter total qualified research for prior 3 tax years.....	276,816,405	68,615	1,331,452	840,857	*189,698	208,189,396	18,128,725	348,455	31,890,849	2,045,078	**335,562	12,081,511	25,574	864,478	476,156
59 Alternative Simplified Credit [6].....	4,667,734	2,351	15,773	36,620	4,116	3,432,870	326,587	8,684	535,755	37,813	*7,159	230,685	2,669	15,298	11,352
Section D-Current-Year Credit.															
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	151,397	*235	85	533	907	81,630	6,300	*26	14,736	23,100	*716	2,376	20,136	617	[1]
63 Current-year credit for Increasing Research Activities [3] [6].....	7,773,979	7,072	19,841	52,168	11,060	5,394,673	424,531	10,838	854,675	149,219	10,312	733,531	47,877	26,847	31,335

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

Item	All sectors	Agriculture, forestry, fishing and hunting
Number of Returns Claiming a Credit on Form 6765 [3].....	12,736	83
Section A-Regular Credit. [7]		
1 Certain amounts paid/incurred to energy consortia.....	50,774	0
2 Basic research payments paid or incurred.....	176,371	819
3 Qualified organization base period amount.....	688,328	0
5 Wages for qualified services.....	44,553,454	25,055
6 Cost of supplies.....	11,480,554	17,363
7 Rental or lease costs of computers.....	52,846	0
8 Applicable percentage of contract research expense.....	11,256,259	*3,699
9 Total qualified research expenses (sum 5-8) [4].....	67,343,001	46,117
11 Average annual gross receipts [5].....	96,613,232,583	904,055
12 Base amount.....	22,130,370	17,726
17 Regular Credit [6].....	4,250,545	3,070
Section B-Alternative Incremental Credit. [7]		
18 Certain amounts paid/incurred to energy consortia.....	0	0
19 Basic research payments paid or incurred.....	7,369	0
20 Qualified organization base period amount.....	*32,618	0
24 Wages for qualified services.....	1,230,231	6,444
25 Cost of supplies.....	213,519	8,725
26 Rental or lease cost of computers.....	*1,855	0
27 Applicable percentage of contract research expense.....	208,826	291
28 Total qualified research expenses (sum 23-26) [4].....	1,731,976	15,460
29 Average annual gross receipts [5].....	40,472,331	215,649
42 Alternative Incremental Credit [6].....	47,827	411
Section C-Alternative Simplified Credit. [7]		
43 Certain amounts paid or incurred to energy consortia.....	114,235	0
44 Basic research payments to qualified organizations.....	136,972	118
45 Qualified organization base period amount.....	262,404	3
49 Wages for qualified services.....	56,552,967	16,488
50 Cost of supplies.....	12,467,423	4,733
51 Rental or lease costs of computers.....	44,856	0
52 Enter the applicable percent of contract research expenses.....	12,763,864	3,561
53 Total qualified research expenses (sum 49-52) [4].....	81,829,530	24,782
54 Enter total qualified research for prior 3 tax years.....	225,593,229	64,414
59 Alternative Simplified Credit [6].....	3,837,398	1,172
Section D-Current-Year Credit.		
62 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	167,729	*102
63 Current-year credit for Increasing Research Activities [3] [6].....	8,303,369	5,054

Notes:

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

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

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

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

[4] Lines 9, 28, and 53 do not equal the sum of their components as shown in this table, because some corpora

[5] Lines 11 and 29, Average annual gross receipts, are defined as the average annual gross receipts for the 4 1

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

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

[8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and r

Source: Statistics of Income Division: 2008 Corporate Returns Data

Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
 Selected Items, by Sectors, Tax Year 2008
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Selectec

Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing
36	129	56	5,420	865	58
[1]	41,855	0	41	0	0
0	3,692	0	103,692	8,036	0
0	3,863	*311	542,527	18,548	0
50,147	75,732	68,957	29,297,992	1,785,457	46,910
35,488	8,789	11,242	9,583,152	366,048	982
38	0	0	27,278	*1,826	2,327
9,277	100,021	22,436	6,451,620	728,131	34,901
94,950	184,543	102,635	45,359,967	2,881,425	85,120
9,476,901	50,416,322	6,803,131	1,218,775,518	213,049,602	*54,614,130
*36,842	57,311	10,903	18,065,495	672,675	*49,004
6,134	18,777	6,484	2,812,148	187,610	4,286
0	0	0	0	0	0
0	0	0	7,061	308	0
0	0	0	*15,975	2,256	0
0	462	0	930,756	*36,935	0
0	538	0	188,512	*1,303	0
0	0	0	*1,417	0	0
0	0	0	185,916	*3,523	0
0	1,000	0	1,360,919	53,034	0
0	1,571	0	30,855,449	*919,347	0
0	32	0	39,402	1,261	0
[1]	98,425	0	14,477	1,323	0
0	0	0	119,704	10,351	0
0	0	0	202,436	*3,941	0
280,435	110,788	32,847	39,655,990	2,949,896	91,165
79,819	6,400	255	11,643,863	318,472	1,227
0	0	0	34,106	1,347	0
123,216	163,070	917	9,323,876	1,415,032	41,434
483,392	280,258	34,019	60,658,332	4,684,747	133,826
1,088,152	750,306	*60,780	172,135,961	11,611,069	294,787
23,804	29,893	1,856	2,788,600	230,489	6,749
59	153	1,489	120,749	9,544	20
29,997	48,855	10,278	5,758,082	430,098	10,593

s) 62 and/or 63.

ations only reported these total lines.

tax years preceding the tax year for which the credit is being determined.

ata.

section credit.

recreation; accommodoation and food services; and other services.

of sectors

Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services
1,132	237	30	3,932	276	288
0	0	0	*8,877	0	0
*19,116	7	0	41,009	0	0
*50,401	0	0	72,677	0	0
5,377,035	1,140,471	30,374	5,736,187	532,468	149,880
132,813	12,200	4,162	1,223,566	*1,979	*349
*2,630	0	0	12,656	0	0
774,078	462,109	21,183	2,272,762	139,011	41,049
6,286,555	1,614,780	55,719	9,245,171	673,458	191,278
258,349,901	94,241,114,275	1,590,829	140,828,159	392,580,158	5,832,048
1,607,190	167,410	9,885	1,319,215	13,697	26,559
413,991	100,640	2,461	601,957	43,390	12,675
0	0	0	0	0	0
0	0	0	[1]	0	0
0	14,387	0	0	0	0
*47,022	14,255	23,457	155,784	0	*15,116
*652	149	364	12,283	0	*993
0	0	0	*438	0	0
3,216	1,210	1,227	12,643	0	*800
*50,889	15,614	25,048	193,103	0	*16,909
*2,139,323	446,341	245,799	5,319,334	0	*329,518
*845	453	710	4,298	0	*413
0	0	0	[1]	9	0
*[1]	[1]	0	*6,799	0	0
28,448	14,387	0	*8,145	0	1,063
9,626,140	641,404	*76,323	2,802,918	1,960	150,264
95,242	668	*11,588	292,178	0	*4,975
7,320	0	10	2,073	0	0
1,092,169	87,769	5,281	440,062	5,300	40,730
10,820,870	729,841	*93,203	3,537,230	7,260	195,969
28,944,269	997,167	*235,554	8,585,302	15,117	491,433
518,686	37,403	*4,266	178,515	450	8,520
12,005	4,144	*16	2,343	16,362	719
944,284	142,599	7,453	787,671	62,091	22,373

Various
services [8]

194
0
0
0
236,788
82,421
*6,092
195,980
521,281
18,897,552
76,460
36,923

0
0
0
0
0
0
0
0
0
0
0

0
*[1]
3,981
116,348
8,006
0
21,447
145,800
318,918
6,995

24
43,942

Item	All sectors	Agriculture, forestry, fishing and hunting
Number of Returns Claiming a Credit on Form 6765 [3].....	12,548	100
Section A-Regular Credit. [8]		
1 Certain amounts paid/incurred to energy consortia.....	46,443	--
2 Basic research payments paid or incurred.....	247,755	492
3 Qualified organization base period amount.....	655,812	[1]
5 Wages for qualified services.....	52,684,155	32,319
6 Cost of supplies.....	11,190,663	6,875
7 Rental or lease costs of computers.....	33,998	--
8 Applicable percentage of contract research expense.....	11,315,152	*3,309
9 Total qualified research expenses (sum 5-8) [4].....	75,227,046	42,503
11 Average annual gross receipts [5].....	84,807,193,088	1,214,320
12 Base amount.....	22,718,123	17,593
17 Regular Credit [6] [7].....	4,702,461	2,584
17b Applicable 2006 percentage for Alternative Simplified Credit [7]....	34,161	--
Section B-Alternative Incremental Credit. [8]		
18 Certain amounts paid/incurred to energy consortia.....	--	--
19 Basic research payments paid or incurred.....	*7,492	--
20 Qualified organization base period amount.....	*20,524	--
24 Wages for qualified services.....	4,552,178	*5,898
25 Cost of supplies.....	962,754	*7,795
26 Rental or lease cost of computers.....	82,838	--
27 Applicable percentage of contract research expense.....	524,273	470
28 Total qualified research expenses (sum 23-26) [4].....	6,131,001	*14,163
29 Average annual gross receipts [5].....	164,330,547	*214,598
42 Alternative Incremental Credit [6] [7].....	156,304	373
42b Applicable 2006 percentage for Alternative Simplified Credit [7]....	19,731	--
Section C-Alternative Simplified Credit. [8]		
43 Certain amounts paid or incurred to energy consortia.....	86,159	--
44 Basic research payments to qualified organizations.....	163,608	470
45 Qualified organization base period amount.....	202,844	2
49 Wages for qualified services.....	51,292,753	*7,868
50 Cost of supplies.....	13,330,238	*1,271
51 Rental or lease costs of computers.....	151,647	--
52 Enter the applicable percent of contract research expenses.....	11,933,708	1,004
53 Total qualified research expenses (sum 49-52) [4].....	76,758,625	*10,143
54 Enter total qualified research for prior 3 tax years.....	201,938,740	27,294
59 Alternative Simplified Credit [6].....	3,587,427	*519
Section D-Current-Year Credit.		
60 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	126,486	*46
61 Current-year credit for Increasing Research Activities [3] [6].....	8,259,753	3,934

Notes:

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

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

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

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

[4] Lines 9, 28, and 53 do not equal the sum of their components as shown in this table, because some corpora

[5] Lines 11 and 29, Average annual gross receipts, are defined as the average annual gross receipts for the 4 t

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

[7] Lines 17a, 17b, 42a, and 42b were only applicable to the 2006 revision year of the Form; lines 17a and 42a'

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

[9] "Various Services" include educational services; health care and social assistance; arts, entertainment, and r

Source: Statistics of Income Division: 2007 Corporate Returns Data

Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
 Selected Items, by Sectors, Tax Year 2007
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Selectec					
Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing
36	78	59	5,636	829	33
--	46,315	--	129	--	--
--	1,547	1,027	165,972	8,182	--
--	--	60	448,315	10,180	--
*53,322	104,659	84,201	32,353,775	3,156,800	*61,862
*25,715	7,609	13,876	8,460,310	629,042	943
1,107	--	--	14,590	*5,908	--
16,691	127,676	33,493	5,887,768	869,231	*35,387
96,835	239,944	131,570	46,719,524	4,660,981	*98,192
6,861,873	42,365,380	5,075,022	1,346,719,723	427,904,859	*50,171,108
*27,388	56,100	*8,015	17,604,064	1,297,149	*45,005
6,385	25,585	12,385	2,891,069	243,054	*6,184
--	--	--	20,693	*1,779	--
--	--	--	--	--	--
--	--	--	*4,489	3,003	--
--	--	--	*17,862	1,955	--
--	--	--	3,592,296	310,088	--
--	--	--	851,107	22,916	--
--	--	--	82,838	--	--
--	--	--	429,316	19,892	--
--	--	--	4,969,813	352,896	--
--	--	--	134,308,430	8,072,442	--
--	--	--	126,994	8,622	--
--	--	--	18,750	*117	--
[1]	80,657	--	5,498	[1]	--
[1]	1,429	--	149,573	9,082	--
--	4,271	--	139,204	4,698	--
321,079	89,055	31,319	37,561,308	1,935,700	85,984
75,891	19,576	190	12,699,706	296,357	6,248
--	--	--	104,868	34,179	1,683
67,428	154,996	18,254	9,209,957	871,235	24,763
464,398	263,627	49,762	59,598,155	3,137,471	118,678
1,049,350	523,854	70,473	160,443,319	7,342,602	243,241
22,613	27,005	2,947	2,757,002	159,164	6,133
591	1,820	564	73,240	3,682	16
29,589	54,410	15,000	5,685,322	387,167	12,334

s) 60 and/or 61.

itions only reported these total lines.

tax years preceding the tax year for which the credit is being determined.

ita.

were combined with lines 17 and 42 from the 2007 revision year of the Form, respectively.

section credit.

recreation; accommodoation and food services; and other services.

i sectors

Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services
1,257	182	45	3,699	178	197
--	--	--	--	--	--
*13,987	784	--	49,351	--	--
*43,528	392	--	153,336	--	--
6,253,137	1,907,529	90,224	7,621,028	682,400	76,821
159,597	185,736	6,687	1,620,528	1,484	*3,494
3,352	--	--	8,959	81	--
896,038	593,938	*20,145	2,396,454	236,669	10,463
7,312,125	2,687,202	*117,055	11,646,969	920,634	90,778
250,154,721	82,178,519,621	3,068,991	138,027,263	337,442,119	5,247,868
1,491,765	217,157	43,119	1,761,875	70,534	23,762
491,424	158,606	*6,221	761,537	59,475	5,798
4,328	3,186	67	4,108	--	--
--	--	--	--	--	--
--	--	--	[1]	--	--
--	--	--	--	--	--
294,418	33,504	--	304,396	--	*2,431
10,021	909	--	68,617	--	*57
--	--	--	--	--	--
11,991	5,615	--	55,807	--	*115
316,430	34,730	--	428,820	--	*2,602
6,248,365	2,370,173	--	8,825,834	--	*135,251
8,422	798	--	10,969	--	*25
602	--	--	*262	--	--
--	--	--	--	4	--
[1]	--	--	3,049	6	--
50,308	--	--	1,524	--	125
8,477,155	628,255	*55,936	1,866,930	44,428	98,192
87,137	864	*1,754	134,283	--	*1,426
6,797	137	10	3,972	--	--
1,052,157	125,438	6,695	329,708	2,380	44,670
9,651,209	754,693	*64,396	2,334,893	46,807	144,287
24,446,705	1,030,523	*200,777	5,753,367	162,665	357,611
430,430	54,956	*2,360	110,455	1,841	6,601
14,027	2,355	*24	1,140	28,048	864
912,435	157,050	7,819	853,119	90,557	13,291

Various
services [9]

220
--
6,413
2
206,078
68,768
1
187,889
462,734
14,420,222
54,598
32,154
--
--
708
*9,148
*1,334
--
1,067
*11,548
*4,155,453
*101
--
--
2,712
89,545
5,536
--
25,024
120,105
286,961
5,402
*71 |
37,728

(All figures :

Item	All sectors			
		Agriculture, forestry, fishing and hunting	Mining	Utilities
Number of Returns Claiming a Credit on Form 6765 [3].....	10,788	72	17	47
Section A-Regular Credit [7]				
1 Certain amounts paid/incurred to energy consortia after 8/8/05.....	99,627	--	800	89,832
2 Basic research payments paid or incurred.....	282,221	867	--	--
3 Qualified organization base period amount.....	1,393,816	11	--	--
5 Wages for qualified services.....	58,214,128	45,953	149,986	83,616
6 Cost of supplies.....	14,176,630	8,592	*21,287	69,188
7 Rental or lease costs of computers.....	47,765	--	--	--
8 Applicable percentage of contract research expense.....	13,786,685	*3,810	17,540	105,170
9 Total qualified research expenses (sum 5-8) [4].....	86,295,433	58,356	188,813	257,974
11 Average annual gross receipts [5].....	73,989,669,382	2,057,428	16,559,939	56,944,880
12 Base amount.....	36,306,181	18,220	*92,664	68,514
17a Regular Credit [6].....	5,077,528	3,207	11,068	29,011
17b Applicable 2006 percentage for Alternative Simplified Credit.....	294,185	--	--	--
Section B-Alternative Incremental Credit [7]				
18 Certain amounts paid/incurred to energy consortia after 8/8/05.....	--	--	--	--
19 Basic research payments paid or incurred.....	25,631	--	--	--
20 Qualified organization base period amount.....	605,753	--	--	--
24 Wages for qualified services.....	23,356,268	*16,379	--	--
25 Cost of supplies.....	5,114,003	*9,148	--	--
26 Rental or lease cost of computers.....	83,092	--	--	--
27 Applicable percentage of contract research expense.....	60,064,435	*62,453	--	--
28 Total qualified research expenses (sum 23-26) [4].....	49,333,447	*26,780	--	--
29 Average annual gross receipts [5].....	847,858,002	*303,516	--	--
42a Alternative Incremental Credit [6].....	638,608	*621	--	--
42b Applicable 2006 percentage for Alternative Simplified Credit.....	89,343	--	--	--
Section C-Alternative Simplified Credit. [7]				
43 Certain amounts paid or incurred to energy consortia.....	*196	--	--	--
44 Basic research payments to qualified organizations.....	*27,110	--	--	--
45 Qualified organization base period amount.....	432,932	--	--	--
49 Wages for qualified services.....	7,485,372	133	--	--

50	Cost of supplies.....	676,449	11	--	--
51	Rental or lease costs of computers.....	14,776	--	--	--
52	Enter the applicable percent of contract research expenses.....	695,747	249	--	--
53	Total qualified research expenses (sum 49-52) [4].....	8,779,995	393	--	--
54	Enter total qualified research for prior 3 tax years.....	23,134,977	840	--	--
61	Alternative Simplified Credit [6].....	278,555	15	--	--
Section D-Current Year Credit					
62	Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	136,867	*191	77	2,360
63	Current-year credit for Increasing Research Activities [3].....	7,311,124	4,205	13,583	32,508

Notes:

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

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

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

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

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

[5] Lines 11 and 29, Average annual gross receipts, are defined as the average annual gross receipts for the 4 tax years preceding the tax year for wh

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

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

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

Source: Statistics of Income Division: 2006 Corporate Returns Data

ions Claiming a Credit for Increasing Research Activities on Form 6765 [2]:
 Selected Items, by Sectors, Tax Year 2006
 are estimates based on samples--money amounts are in thousands of dollars)

Selected sectors							
Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services
29	5,106	832	39	1,025	174	15	2,961
[1]	8,980	--	--	--	1	--	--
263	214,513	*9,254	--	*13,196	14	--	42,132
132	1,235,277	15,034	--	*78,092	--	--	60,336
78,410	40,760,193	2,732,792	*89,244	5,760,435	1,340,694	*40,658	6,243,429
16,050	12,099,762	530,334	1,356	110,413	8,572	*6,540	1,237,536
--	34,231	1,427	--	1,308	--	89	5,143
9,701	8,035,800	960,965	*34,337	1,606,926	584,473	*18,193	2,053,859
104,161	60,971,509	4,225,518	*124,937	7,479,082	1,933,738	*65,480	9,568,668
17,866,068	1,811,016,205	486,685,921	*81,670,319	367,843,981	70,836,432,957	*4,321,100	94,226,745
25,009	27,742,364	2,432,382	*56,348	3,278,794	343,065	*14,178	1,973,997
6,830	3,510,726	232,174	*7,854	426,881	122,045	*1,198	641,066
--	251,748	*2,196	--	31,455	576	--	*7,482
--	--	--	--	--	--	--	--
--	13,029	1,124	429	--	8,486	--	2,563
--	306,877	4,052	--	--	5,448	--	289,375
1,580	17,527,501	583,441	26	4,339,910	85,051	4,699	729,589
30	4,836,107	110,009	--	63,355	1,467	--	90,141
--	72,094	--	--	6,412	--	--	*4,586
153	55,391,071	3,313,836	--	304,788	21,448	--	965,603
1,763	42,637,569	893,173	26	4,711,219	98,090	4,699	883,206
75,521	520,219,713	251,682,411	--	53,129,459	3,856,420	359,472	16,880,913
37	466,666	12,466	56	139,225	2,466	19	15,544
--	17,296	*1,142	--	65,715	497	--	4,693
--	*196	--	--	--	--	--	--
--	*27,110	--	--	--	--	--	--
--	144,838	--	--	--	--	--	288,094
--	2,310,258	149,472	--	4,570,330	42,674	--	404,873

--	602,737	13,451	--	50,191	258	--	*6,653
--	12,212	--	--	1	--	--	2,562
--	345,275	20,353	--	314,106	4,638	--	*9,445
--	3,257,680	183,276	--	4,934,658	47,570	--	343,955
--	8,382,488	474,686	--	13,096,063	143,664	--	1,012,165
--	96,214	5,774	--	162,219	1,196	--	13,017
485	102,129	1,751	*225	12,306	1,362	*3	2,464
7,353	5,242,803	284,845	8,473	733,840	131,405	5,666	725,855

ich the credit is being determined.

services; and other services.

Management of companies (holding companies)	Administrative/ support and waste management services	Various services [8]
137	183	151
14	--	--
1,321	--	*661
--	--	4,934
437,240	160,997	290,480
4,093	*3,617	59,290
5,567	--	--
197,605	33,777	124,530
644,505	198,391	474,300
189,335,498	7,797,075	16,911,267
81,016	78,988	100,643
41,649	10,463	33,355
--	--	*728
--	--	--
--	--	--
--	--	--
--	57,694	*10,399
--	430	*3,315
--	--	--
--	2,025	3,059
--	60,149	*16,773
--	811,093	*539,483
--	1,255	*251
--	--	--
[1]	--	--
--	--	--
--	--	--
--	--	7,633

--	--	3,149
--	--	--
--	--	1,681
--	--	12,462
--	--	25,069
--	--	120
13,488	26	*1
76,846	12,405	31,338

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

Notes:

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

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

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

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

[3] Lines 9 and 27 do not equal the sum of their components as shown in this table, because some corporation

[4] Lines 11 and 28, Average annual gross receipts, are defined as the average annual gross receipts for the 4

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

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

[7] "Various Services" include educational services; health care and social assistance; arts, entertainment, and r

Source: Statistics of Income Division: 2005 Corporate Returns Data

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

						Selected
Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	
19	37	18	4,921	718	43	
--	41,945	--	1,279	--	--	
--	--	177	202,484	8,648	--	
--	2	89	199,621	14,869	--	
38,680	61,264	30,954	44,733,527	3,088,635	93,907	
8,191	56,651	7,219	13,512,335	607,627	2,173	
--	1	--	34,171	14,105	--	
3,069	98,003	18,624	9,852,427	928,108	42,303	
49,940	215,918	56,798	68,257,544	4,638,496	138,384	
2,681,573	90,500,058	10,487,317	1,838,706,514	351,591,497	87,558,936	
19,947	193,698	14,180	31,305,001	1,930,322	61,349	
2,661	18,116	3,319	3,952,299	216,440	8,699	
d	d	--	--	--	d	
d	d	--	9,360	641	d	
d	d	--	29,500	174,122	d	
d	d	--	18,457,193	538,110	d	
d	d	--	4,966,692	86,767	d	
d	d	--	6,423	--	d	
d	d	--	2,950,505	199,560	d	
d	d	--	26,380,812	824,423	d	
d	d	--	555,281,861	17,831,545	d	
d	d	--	488,145	15,240	d	
46	108	104	81,739	5,241	330	
5,408	20,454	3,424	4,529,302	235,402	9,040	

rs only reported these total lines.
 tax years preceding the tax year for which the credit is being determined.

recreation; accommodoation and food services; and other services.

i sectors

Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services
1,076	143	14	3,335	326	420
--	--	--	--	--	--
875	10,339	--	34,833	--	--
60,923	4,882	--	175,873	7,436	--
7,741,835	1,374,218	73,173	6,537,210	562,723	154,442
138,469	12,543	7,650	1,237,571	8,730	12,232
6,613	277	284	6,882	332	193
1,810,305	564,471	15,590	1,931,924	270,322	35,631
9,813,031	1,951,508	96,696	9,751,516	842,107	202,498
421,684,728	49,523,187,675	3,679,967	141,331,509	284,810,031	8,371,735
3,446,728	321,292	31,330	1,756,819	147,936	86,376
549,464	121,605	4,210	619,178	54,222	10,118
--	--	d	--	--	d
--	10,634	d	906	--	d
--	5,472	d	453	--	d
4,068,832	103,543	d	1,075,177	--	d
57,402	3,283	d	143,282	--	d
48	--	d	--	--	d
233,653	15,917	d	146,927	--	d
4,359,935	122,744	d	1,365,386	--	d
54,001,995	4,279,687	d	25,311,135	--	d
90,520	2,518	d	30,286	--	d
5,164	550	172	1,962	40,566	37
636,462	124,607	4,445	651,093	94,833	11,859

Various
services [7]

160
--
1,760
891
271,271
56,458
348
116,429
444,506
15,160,483
73,959
32,442
--
--
--
8,207
1,505
--
3,581
13,292
324,495
245
45
32,966

Item	All sectors	Agriculture, forestry, fishing and hunting
Number of Returns Claiming a Credit on Form 6765 [2].....	10,244	40
Section A-Regular Credit		
1 Basic research payments paid or incurred.....	161,627	421
2 Qualified organization base period amount.....	166,818	[3]
4 Wages for qualified services.....	54,573,366	46,402
5 Cost of supplies.....	13,566,810	13,145
6 Rental or lease costs of computers.....	151,619	--
7 Applicable percentage of contract research expense.....	13,720,594	6,689
8 Total Qualified Research Expenses (sum 4-7) [4].....	84,021,173	66,236
10 Average annual gross receipts [5].....	10,478,876,046	4,271,612
11 Base amount.....	36,688,818	33,672
16 Regular Credit [6].....	4,845,193	3,334
Section B-Alternative Incremental Credit [7]		
17 Basic research payments paid or incurred.....	25,731	--
18 Qualified organization base period amount.....	11,837	--
21 Wages for qualified services.....	24,066,503	14,401
22 Cost of supplies.....	4,913,043	5,885
23 Rental or lease cost of computers.....	8,433	--
24 Applicable percentage of contract research expense.....	3,191,919	351
25 Total Qualified Research Expenses (sum 21-24) [4].....	32,110,726	20,637
26 Average annual gross receipts [5].....	634,904,221	316,415
39 Alternative incremental credit [6].....	657,416	408
Section C-Current Year Credit		
40 Passthrough rsrch cr(s) from prtshp, S corp, est, or trust.....	106,213	478
41 Current-year credit for Increasing Research Activities [2].....	5,554,011	4,220

Notes:

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

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

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

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

[4] Lines 8 and 25 do not equal the sum of their components as shown in this table, because some corporation

[5] Lines 10 and 26, Average annual gross receipts, are defined as the average annual gross receipts for the 41

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

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

[8] "Various Services" include educational services; health care and social assistance; arts, entertainment, and r

Source: Statistics of Income Division: 2004 Corporate Returns Data

Corporations Claiming a Credit for Increasing Research Activities on Form 6765 [1]:
 Selected Items, by Sectors, Tax Year 2004
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

						Selected
Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing	
22	17	21	4,686	812	23	
--	8	3,675	104,847	8,825	d	
3,464	2	1,838	132,451	4,018	d	
45,279	41,540	86,248	36,699,034	2,694,792	d	
17,834	37,832	14,106	11,632,013	440,580	d	
1,318	--	873	102,245	17,520	d	
20,441	95,326	14,945	8,705,377	840,151	d	
84,872	174,698	116,172	58,330,162	3,993,042	d	
4,842,272	45,394,185	22,513,368	1,840,816,143	373,728,368	d	
25,742	83,735	58,956	29,378,855	1,615,064	d	
4,227	10,163	4,707	3,316,629	200,157	d	
d	--	--	24,015	174	d	
d	--	--	10,199	10	d	
d	--	--	18,566,351	380,606	d	
d	--	--	4,657,722	29,143	d	
d	--	--	8,376	--	d	
d	--	--	2,715,036	96,875	d	
d	--	--	25,961,190	506,623	d	
d	--	--	531,467,696	16,032,729	d	
d	--	--	533,213	7,923	d	
108	78	177	54,415	2,785	8	
6,937	10,241	4,884	3,845,792	211,484	11,515	

s only reported these total lines.
 tax years preceding the tax year for which the credit is being determined.

recreation; accommodation and food services; and other services.

i sectors

Information	Finance and insurance	Real estate, rental, and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative/ support and waste management services
977	142	8	3,304	70	23
11,078	22	d	29,436	[3]	--
4,310	17	d	18,627	--	--
5,942,542	1,530,738	d	6,368,252	584,475	180,077
174,397	13,275	d	1,137,015	250	16,451
11,736	34	d	17,689	--	--
1,473,157	512,585	d	1,645,960	240,492	13,570
8,434,608	2,056,627	d	9,169,173	825,217	194,360
323,259,558	7,397,225,600	d	175,301,419	172,240,989	8,860,357
2,846,021	671,457	d	1,712,326	69,039	73,779
497,175	111,162	d	587,670	53,309	18,252
--	d	d	1,543	--	d
--	d	d	1,629	--	d
4,284,428	d	d	652,035	--	d
56,019	d	d	113,193	--	d
56	d	d	--	--	d
238,849	d	d	114,443	--	d
4,496,474	d	d	879,671	--	d
62,718,310	d	d	17,685,174	--	d
91,504	d	d	20,357	--	d
6,980	310	--	2,050	38,699	113
599,795	111,678	1,120	609,019	92,007	18,956

Various
services [8]

99

3,316

2,092

213,802

67,020

204

95,168

376,194

35,448,225

50,997

25,866

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8,426

1,342

--

698

10,467

201,595

196

14

26,363

Item	All sectors	Agriculture, Forestry, Fishing and hunting
Number of Returns filing Form 6765.....	10,981	61
Number of Returns Claiming Regular Credit (ln16).....	9,697	52
Number of Returns Claiming Alternative Incremental Credit (ln39).....	455	3
Section A-Regular Credit		
1 Basic research payments paid or incurred.....	308,414	328
2 Qualified organization base period amount.....	242,421	[1]
4 Wages for qualified services.....	61,226,605	53,785
5 Cost of supplies.....	14,455,801	18,587
6 Rental or lease costs of computers.....	295,687	-
7 Applicable percent of contract research expense.....	13,329,608	7,689
8 Total Qualified Research Expenses (sum 4-7) [2].....	92,947,230	80,053
10 Average annual gross receipts [3].....	31,662,002,416	4,037,865
11 Base amount.....	45,763,659	30,201
16 Regular Credit.....	4,766,456	4,408
Section B-Alternative Incremental Credit		
17 Basic research payments paid or incurred.....	42,784	-
18 Qualified organization base period amount.....	15,512	-
21 Wages for qualified services.....	20,804,895	7,501
22 Cost of supplies.....	4,235,799	2,331
23 Rental or lease cost of computers.....	48,876	-
24 Applicable percent of contract research expense.....	2,835,763	435
25 Total Qualified Research Expenses (sum 21-24) [2].....	28,555,128	10,268
26 Average annual gross receipts.....	601,610,157	196,998
39 Alternative incremental credit [3].....	598,796	232
Section C-Current Year Credit		
40 Pass-thru rsrch cr(s) from prtshp, S corp, est, or trust.....	124,586	224
41 Current year credit for Increasing Research Activities.....	5,488,337	4,499

Notes:

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

[2] Lines 8 and 25 do not equal the sum of their respective components as shown in this table, because some

[3] Lines 10 and 26 "Average annual gross receipts" is defined as the average annual gross receipts for the 4 f

A single asterisk (*) indicates the estimate should be used with caution because of the small number of sample

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

Selected Items from Form 6765 Credit for Increasing Research Activities, by Sector, 2003
 are estimates based on samples--money amounts are in thousands of dollars)

Mining	Utilities	Construction	Manufacturing	Wholesale Trade	Retail Trade
24	24	20	4,924	444	194
16	15	18	4,228	373	166
d	-	-	353	21	4
-	3,133	4,380	264,618	9,803	3,231
4,835	2	2,190	195,466	7,712	1,615
56,040	31,716	97,844	39,945,757	2,152,820	477,178
211,450	27,241	15,857	12,270,945	492,371	8,883
1,285	-	918	69,994	71,262	898
28,780	78,413	16,125	8,714,148	789,902	83,160
297,554	137,229	130,743	63,692,120	3,503,961	570,119
56,627,179	82,757,394	17,633,962	1,978,084,091	323,810,060	137,502,698
189,262	167,330	72,192	33,739,130	1,596,650	211,097
17,842	4,436	6,814	3,186,124	147,670	34,923
d	-	-	42,330	109	-
d	-	-	15,195	9	-
d	-	-	17,767,545	918,506	12,691
d	-	-	4,026,957	106,680	287
d	-	-	10,459	38,361	-
d	-	-	2,561,209	159,186	887
d	-	-	24,995,965	1,222,731	13,865
d	-	-	529,089,119	33,861,561	333,340
d	-	-	540,819	9,691	250
191	60	174	65,428	5,882	140
18,137	4,496	11,002	3,797,439	162,737	35,313

corporations only reported these total lines.
 tax years preceding the tax year for which the credit is being determined.
 · returns on which it was based.
 ies.

Selected sectors

Transportation and Warehousing	Information	Finance and Insurance	Real Estate, rental and leasing	Professional, scientific and technical services	Management of companies (holding companies)
19	1,179	199	11	3,650	51
13	1,106	160	7	3,375	22
d	27	d	d	35	-
-	150	902	-	17,557	769
-	4,561	147	-	23,672	-
125,446	9,822,515	1,333,654	43,387	6,023,810	519,635
617	213,583	43,980	4,795	1,038,746	493
18	7,704	154	-	8,525	133,511
65,317	1,336,287	422,113	2,179	1,462,227	166,881
191,399	12,256,841	1,803,816	50,360	8,533,735	820,521
87,995,151	397,828,010	17,543,372,575	2,411,001	177,704,228	10,807,747,594
85,585	6,463,563	668,053	16,103	2,172,630	101,945
12,113	603,989	95,515	2,694	531,748	53,346
d	-	d	d	345	-
d	-	d	d	308	-
d	1,447,814	d	d	569,315	-
d	11,731	d	d	79,258	-
d	32	d	d	25	-
d	56,096	d	d	47,185	-
d	1,515,674	d	d	695,783	-
d	20,377,143	d	d	13,265,332	-
d	31,037	d	d	15,615	-
[1]	8,576	525	[1]	1,411	41,908
12,681	633,275	96,757	2,750	549,141	94,894

Administrative/ support and waste management services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
96	7	66	5	3	4
77	6	54	5	d	d
3	-	d	-	d	d
-	-	3,544	-	d	d
-	-	2,209	11	d	d
299,915	12,535	178,724	43,272	d	d
16,889	16	86,747	4,080	d	d
458	-	959	-	d	d
14,403	821	128,275	12,481	d	d
401,369	13,372	394,706	59,834	d	d
12,474,371	184,832	7,271,228	1,284,731	d	d
141,194	6,815	93,396	4,248	d	d
30,535	717	29,284	3,834	d	d
-	-	d	-	d	d
-	-	d	-	d	d
5,400	-	d	-	d	d
386	-	d	-	d	d
-	-	d	-	d	d
4,247	-	d	-	d	d
10,033	-	d	-	d	d
326,198	-	d	-	d	d
169	-	d	-	d	d
40	3	*1	-	23	-
30,788	720	29,356	3,834	167	351