

## Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Industry

## Returns of Active Corporations, Tax Year 2013

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
<b>Returns of active corporations</b>																					
Number of returns.....	5,887,804	136,493	35,603	7,845	695,261	242,755	960,845	387,026	573,819	219,600	127,107	243,961	642,008	901,714	58,604	283,361	56,494	457,620	125,763	309,204	383,567
<b>Returns with alternative minimum tax items:</b>																					
Number of returns.....	10,222	159	210	94	890	1,521	1,905	1,145	761	450	350	1,093	700	899	858	196	46	485	41	221	105
Total assets.....	\$7,137,890,267	\$5,162,056	\$368,929,588	\$507,065,620	\$60,066,644	\$482,791,159	\$204,760,895	\$182,841,194	\$21,919,701	\$39,905,698	\$149,312,525	\$4,060,346,646	\$133,101,146	\$77,798,181	\$931,011,352	\$34,858,274	\$1,152,834	\$16,108,748	\$11,233,257	\$37,547,333	\$16,738,312
Business receipts.....	\$1,460,869,687	\$10,464,680	\$109,579,080	\$154,400,069	\$42,073,463	\$347,575,357	\$266,799,986	\$210,250,959	\$56,549,027	\$24,110,045	\$71,178,480	\$271,117,563	\$41,370,583	\$41,465,396	\$8,732,375	\$22,301,394	\$1,385,448	\$14,244,156	\$7,293,616	\$22,441,840	\$4,336,154
Bad debts.....	\$17,682,934	\$2,067	\$16,290	\$742,156	\$26,449	\$638,105	\$253,271	\$201,227	\$52,045	\$39,196	\$474,093	\$12,035,640	\$270,260	\$92,260	\$2,835,197	\$57,457	\$8,791	\$118,829	\$12,776	\$43,126	\$17,270
Depreciation.....	\$77,105,089	\$257,160	\$11,034,509	\$21,826,359	\$962,004	\$9,077,936	\$4,298,903	\$3,507,022	\$791,881	\$1,785,905	\$6,516,333	\$4,732,572	\$10,232,087	\$963,877	\$2,717,344	\$528,679	\$26,015	\$439,010	\$522,743	\$1,012,989	\$170,665
Amortization.....	\$16,958,778	\$9,076	\$5,708,242	\$1,108,796	\$235,137	\$2,882,271	\$738,841	\$613,093	\$125,748	\$124,031	\$1,753,415	\$1,659,193	\$451,597	\$644,751	\$811,870	\$344,330	\$36,012	\$171,209	\$130,281	\$100,065	\$49,659
Depletion.....	\$6,634,716	\$4,228	\$5,911,827	\$182,326	\$76,382	\$180,861	\$116,145	\$116,145	[1]	\$111	\$141	\$115,817	\$86	\$2,159	\$4,630	\$0	\$0	\$0	\$0	\$0	\$4
Net income.....	\$91,360,206	\$721,543	\$7,576,204	\$5,081,882	\$1,565,129	\$11,083,979	\$4,301,990	\$3,335,499	\$986,491	\$1,345,704	\$7,006,869	\$35,918,967	\$4,891,503	\$2,485,026	\$5,715,130	\$934,409	\$56,465	\$463,646	\$434,686	\$1,496,645	\$280,431
Income tax.....	\$3,255,575	\$915	\$1,771,689	\$15	\$29,699	\$227,408	\$95,504	\$79,318	\$16,185	\$3,064	\$30,428	\$847,911	\$5,929	\$10,566	\$214,452	\$1,385	\$0	\$4,926	\$31	\$8,856	\$2,795
Alternative minimum tax.....	\$4,197,824	\$9,338	\$652,974	\$273,154	\$41,339	\$430,623	\$120,912	\$102,308	\$18,604	\$26,560	\$116,234	\$2,066,752	\$102,752	\$43,286	\$230,290	\$1,224	\$1,803	\$12,278	\$7,784	\$33,324	\$7,295
Total income tax after credits [2].....	\$4,756,190	\$4,167	\$933,557	\$218,736	\$67,759	\$463,571	\$134,309	\$110,591	\$23,718	\$25,876	\$127,831	\$2,218,593	\$103,278	\$47,704	\$337,102	\$21,538	\$1,803	\$13,028	\$4,387	\$23,841	\$9,109
<b>Alternative minimum tax items</b>																					
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	-\$1,194,031	-\$18,508	-\$141,551	-\$459,472	-\$2,312	-\$182,740	-\$98,956	-\$81,702	-\$17,254	-\$31,251	-\$479,197	\$69,453	\$183,370	-\$14,718	\$15,220	\$3,849	-\$309	\$11,800	-\$15,341	-\$20,342	-\$13,028
Amortization of certified pollution control facilities after 1986.....	\$377,237	\$0	\$0	\$377,539	\$0	\$0	-\$302	-\$302	\$0	\$0	\$0	[1]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of mining exploration and development costs paid or incurred after 1986.....	\$65,387	\$0	\$76,770	-\$3,067	-\$408	-\$9,016	\$758	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$349	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of circulation expenses.....	[1]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	[1]	\$0
Adjusted gain or loss.....	-\$838,133	-\$16,587	-\$144,917	-\$129,260	-\$8,746	-\$78,044	-\$53,864	-\$31,267	-\$22,998	-\$8,383	-\$83,919	-\$160,024	-\$62,216	-\$13,343	-\$48,617	-\$16,686	-\$40	-\$2,255	-\$4,662	-\$4,502	-\$2,066
Long-term contracts.....	\$49,688	\$0	[1]	\$0	\$20,076	\$18,145	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$11	\$1	\$11,457	\$0	\$0	\$0	\$0	\$0
Merchant marine capital construction funds.....	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Section 83(b) deduction.....	\$1,941,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,941,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax shelter farm activities.....	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Passive activities.....	\$5,330	\$0	-\$18	\$0	-\$1,093	\$47	-\$92	-\$92	\$0	-\$1	-\$15	\$780	\$5,849	\$59	-\$185	\$0	\$0	[1]	\$0	\$0	\$0
Certain loss limitations.....	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
Depletion.....	\$3,944,266	\$0	\$3,417,008	\$20,116	\$15,682	\$161,844	\$249,348	\$249,348	\$0	\$0	\$1	\$1,431	\$7	\$59	\$78,769	[1]	\$0	\$0	\$0	\$0	\$0
Tax exempt interest from private activity bonds issued after 8/7/86.....	\$271,357	\$0	\$0	\$1	\$371	\$25	\$0	\$0	\$0	\$53	\$0	\$263,411	\$0	\$0	\$7,487	\$8	\$0	\$0	\$0	\$0	\$0
Intangible drilling costs.....	\$4,069,424	\$7,493	\$3,369,257	\$372,469	\$73,852	\$45	\$0	\$0	\$0	\$0	\$0	\$177,479	\$0	\$0	\$78,829	\$0	\$0	\$0	\$0	\$0	\$0
Other adjustments.....	-\$606,359	-\$4,427	-\$103,785	-\$27,832	-\$12,142	-\$118,730	-\$39,866	-\$33,170	-\$6,696	-\$3,940	-\$26,486	-\$161,683	-\$19,560	-\$59,967	-\$6,218	-\$351	-\$1,772	-\$1,890	-\$7,189	-\$2,951	
Adjusted current earnings adjustment after excess.....	\$7,183,508	\$1,209	\$504,273	\$235,038	\$107,906	\$1,188,455	\$242,742	\$206,661	\$36,081	\$28,630	-\$19,370	\$3,570,817	\$38,818	\$11,738	\$1,151,355	\$6,246	\$171	\$25,672	\$925	\$77,598	\$11,285
Alternative minimum taxable income before alternative tax net operating loss deduction.....	\$101,607,033	\$686,291	\$12,777,712	\$5,381,764	\$1,747,708	\$11,950,416	\$4,554,232	\$3,602,122	\$952,109	\$1,322,700	\$6,389,262	\$39,506,379	\$4,649,176	\$2,368,523	\$6,596,553	\$926,492	\$55,936	\$478,215	\$413,420	\$1,536,804	\$267,448
Alternative tax net operating loss deduction.....	\$66,429,777	\$630,208	\$1,955,782	\$4,006,502	\$1,362,678	\$8,948,851	\$3,419,775	\$2,660,226	\$759,549	\$1,152,873	\$5,707,923	\$25,682,626	\$4,089,568	\$2,067,630	\$4,328,165	\$806,374	\$45,717	\$383,117	\$369,362	\$1,261,000	\$211,626
Alternative minimum tax foreign tax credit.....	\$1,566,708	\$0	\$1,226,205	\$1,545	\$61	\$85,346	\$72,644	\$66,635	\$6,010	\$1,349	\$13,987	\$133,708	\$13	\$7,208	\$8,329	\$125	\$0	\$1,936	\$872	\$13,287	\$92
Tentative minimum tax.....	\$5,456,920	\$10,253	\$937,604	\$273,168	\$70,944	\$508,741	\$144,622	\$116,396	\$28,227	\$29,625	\$120,872	\$2,664,914	\$108,681	\$47,340	\$443,249	\$22,604	\$1,803	\$13,913	\$7,816	\$40,682	\$10,090

Notes: Detail may not add to total because of rounding.

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

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

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

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

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

Source: Internal Revenue Service, SOI Tax Stats - Table 23: Returns of Active Corporations, Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, January 2020.

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

Item	All sectors [3]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
<b>Returns of active corporations:</b>																					
<b>Number of returns.....</b>	<b>5,840,821</b>	<b>137,299</b>	<b>38,915</b>	<b>6,385</b>	<b>687,132</b>	<b>247,231</b>	<b>958,094</b>	<b>387,629</b>	<b>570,466</b>	<b>211,276</b>	<b>119,324</b>	<b>244,835</b>	<b>642,055</b>	<b>892,576</b>	<b>52,779</b>	<b>279,392</b>	<b>56,523</b>	<b>451,959</b>	<b>123,552</b>	<b>302,724</b>	<b>388,264</b>
<b>Returns with alternative minimum tax items:</b>																					
Number of returns.....	11,812	141	498	74	1,413	1,722	2,261	1,454	807	344	437	1,023	616	1,066	759	173	28	471	142	217	428
Total assets.....	10,496,013,127	4,708,557	269,150,230	168,452,445	37,380,984	688,677,421	227,844,151	191,225,884	36,618,268	39,807,984	371,958,735	8,061,274,440	135,669,458	93,887,167	321,655,327	15,886,057	1,332,195	14,099,442	8,065,459	23,973,296	12,189,779
Business receipts.....	1,510,510,828	11,582,054	98,353,046	48,645,643	34,280,527	428,128,952	245,128,962	182,589,281	62,539,682	28,882,192	134,332,339	3,918,017,771	49,919,868	41,586,105	2,580,140	17,977,558	973,909	18,076,268	4,590,673	20,923,404	4,738,417
Bad debts.....	36,479,169	3,478	39,230	196,915	71,488	351,301	378,696	252,519	126,177	22,331	1,950,548	31,168,959	238,789	62,724	1,375,735	30,531	199	499,797	6,187	64,995	17,266
Depreciation.....	86,991,846	212,834	9,634,785	8,094,793	712,316	17,090,603	10,848,685	9,725,125	1,123,560	1,660,358	15,608,851	5,158,219	14,198,939	876,776	520,924	455,425	49,230	451,575	436,447	723,646	257,440
Amortization.....	16,966,336	1,677	2,978,315	403,140	187,297	4,366,728	679,554	491,165	188,389	162,277	2,709,059	3,384,378	438,402	751,798	122,715	329,498	14,087	142,347	90,526	122,450	82,086
Depletion.....	5,833,674	1,001	5,286,537	72,443	57,428	226,274	69,833	98,313	1,519	35	0	27,129	11,231	112,000	32,668	25,039	0	18	0	0	7
Net income.....	86,009,379	341,801	10,526,075	2,542,718	1,126,608	11,673,004	4,566,086	3,295,076	1,271,010	1,258,736	9,741,779	30,064,346	4,537,931	2,854,137	3,734,704	899,451	77,663	510,724	247,566	1,091,196	214,857
Income tax.....	3,705,623	1,018	2,201,855	3,281	11,088	146,067	84,746	74,670	10,076	18,909	3,991	1,064,210	4,548	4,393	149,328	904	0	3,241	258	6,648	11,139
Alternative minimum tax.....	3,471,068	4,478	589,945	54,375	47,970	351,974	108,104	79,858	28,246	28,606	157,196	1,784,588	73,559	45,949	170,272	17,100	1,955	11,396	4,013	16,012	3,575
Total income tax after credits [2].....	4,892,311	3,440	1,293,923	36,163	58,153	426,672	179,494	146,441	33,053	43,922	207,955	2,169,096	75,388	47,630	305,986	17,239	806	12,481	3,956	6,317	3,689
<b>Alternative minimum tax items:</b>																					
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	-2,880,629	-11,494	-268,136	-108,603	-9,162	-311,082	66,873	117,819	-50,946	-123,542	-1,823,052	-79,916	-83,100	-6,534	-98,322	-6,293	-1,846	12,181	-6,052	-20,351	-2,196
Amortization of certified pollution control facilities after 1986.....	20,541	0	0	20,541	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986.....	407,675	0	410,667	3,295	0	-5,298	0	0	0	0	0	404	0	0	-1,394	0	0	0	0	0	0
Amortization of circulation expenses.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted gain or loss.....	-682,538	-17,497	-50,371	-40,743	-18,260	-153,563	-71,061	-68,951	-2,111	-16,985	-101,663	-90,275	-72,154	-2,922	-25,735	-9,418	*1,143	-2,061	-4,308	-2,217	*2,161
Long-term contracts.....	58,514	0	0	0	49,797	0	0	0	0	0	0	1	0	1	*8,716	0	0	0	0	0	0
Merchant marine capital construction funds.....	122,680	0	0	0	0	6,503	0	0	0	116,178	0	0	0	0	0	0	0	0	0	0	0
Section 83(b) deduction.....	1,742,619	0	0	0	0	0	0	0	0	0	0	1,742,604	0	0	0	0	0	0	15	0	0
Tax shelter farm activities.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities.....	16,028	0	[1]	0	*177	[1]	*12,683	*345	13,028	0	0	508	*4,963	*2	109	*6	0	*1,683	0	*370	0
Certain loss limitations.....	-7	0	0	0	0	0	0	0	0	0	0	0	0	0	-7	0	0	0	0	0	0
Depletion.....	3,819,120	-695	3,490,904	28,074	*6,159	121,246	68,639	68,639	0	32	*11	2,008	*632	-172	103,519	0	0	39	0	0	0
Tax exempt interest from private activity bonds issued after 8/7/86.....	643,933	0	1	0	[1]	*14	0	0	0	0	0	640,757	*20	[1]	3,014	116	0	*12	0	0	0
Intangible drilling costs.....	2,429,117	0	1,472,083	608,213	189,614	548	0	0	0	0	0	74,824	*3,096	0	80,739	0	0	0	0	0	0
Other adjustments.....	-522,408	-4,543	-12,209	-4,936	-21,999	-81,939	-11,964	-1,000	-10,984	-976	-39,319	-248,241	-11,813	-2,134	-54,990	-17,323	*694	-2,609	-1,053	-2,653	-2,993
Adjusted current earnings adjustment after excess.....	7,633,778	2,912	625,516	-7,811	19,774	297,138	139,382	66,568	72,814	6,228	20,525	5,612,988	31,277	7,314	753,962	5,109	*30	4,573	1,643	109,426	3,790
Alternative minimum taxable income before alternative tax net operating loss deduction.....	94,939,518	309,814	15,269,862	2,466,308	1,266,853	11,498,510	4,681,918	3,416,930	1,264,988	1,225,863	7,725,128	36,121,301	4,227,953	2,805,975	4,344,223	874,939	74,010	516,907	237,633	1,083,477	208,846
Alternative tax net operating loss deduction.....	58,994,982	277,950	1,973,971	2,173,874	922,640	8,966,628	3,631,130	2,584,132	1,046,998	977,416	6,876,675	21,466,191	3,821,305	2,501,099	2,780,594	779,532	63,575	439,424	209,964	963,022	169,992
Alternative minimum tax foreign tax credit.....	1,800,287	46	1,360,992	1,903	317	57,900	9,611	8,918	693	871	6,397	351,485	563	6,374	2,127	652	0	385	663	0	0
Tentative minimum tax.....	5,326,359	5,496	1,297,001	56,270	59,054	440,195	187,296	149,521	37,776	47,375	161,182	2,571,356	78,108	48,572	308,341	17,896	1,955	14,637	4,272	22,659	4,695

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

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

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

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

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

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

**2011 RETURNS OF ACTIVE CORPORATIONS**  
**Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All sectors [3]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
<b>Returns of active corporations:</b>																					
<b>Number of returns.....</b>	<b>5,823,126</b>	<b>135,648</b>	<b>41,713</b>	<b>7,430</b>	<b>708,437</b>	<b>245,887</b>	<b>959,749</b>	<b>375,473</b>	<b>584,276</b>	<b>208,491</b>	<b>120,800</b>	<b>241,606</b>	<b>634,200</b>	<b>883,615</b>	<b>50,371</b>	<b>275,943</b>	<b>60,627</b>	<b>443,948</b>	<b>123,247</b>	<b>299,202</b>	<b>381,960</b>
<b>Returns with alternative minimum tax items:</b>																					
Number of returns.....	11,405	273	508	68	1,040	1,613	2,219	1,303	916	229	336	1,046	518	1,208	984	234	15	570	80	270	193
Total assets.....	8,347,527,718	2,234,115	287,109,463	137,545,130	8,659,862	1,425,494,423	228,570,581	191,832,983	36,737,599	29,964,974	88,179,403	1,434,317,673	37,077,752	48,333,773	4,552,455,606	27,331,451	1,089,430	13,412,737	3,071,272	9,823,118	12,856,954
Business receipts.....	2,035,316,152	2,104,667	91,195,099	30,978,923	12,409,497	952,084,794	515,754,129	426,538,752	89,215,377	24,752,505	30,914,813	232,920,931	3,564,057	32,076,912	44,180,573	19,120,260	1,120,754	22,840,482	1,932,454	11,741,835	5,623,465
Bad debts.....	24,332,905	1,146	50,140	333,582	42,246	434,453	273,394	184,957	88,437	23,486	96,415	953,114	102,575	68,640	21,348,750	83,656	11,686	428,272	2,693	57,134	21,523
Depreciation.....	50,807,527	113,810	8,320,591	4,173,817	276,498	13,799,807	6,536,551	4,711,275	1,825,277	1,456,668	1,595,475	3,067,464	1,111,031	4,132,978	7,289,873	578,293	53,318	550,362	165,201	404,624	181,165
Amortization.....	15,445,843	545	1,947,385	666,947	23,747	5,063,149	1,029,763	876,463	153,301	209,909	907,266	2,365,492	52,891	419,505	1,620,345	806,337	30,515	134,072	34,769	45,589	87,817
Depletion.....	10,102,412	1,716	5,384,706	220,069	4,092	4,039,563	394,865	363,807	1,257	0	0	3,702	1,888	477	34,777	26,557	0	0	0	0	0
Net income.....	129,734,157	240,638	16,116,633	877,571	493,085	68,519,686	5,162,118	4,018,901	1,143,216	800,020	2,291,576	10,628,148	2,281,749	2,413,442	17,598,767	524,749	55,372	680,132	179,843	607,045	263,583
Income tax.....	28,858,919	2,861	5,081,327	6,611	7,608	21,253,062	256,102	241,018	15,084	2,814	22,102	1,086,865	21,004	14,814	1,090,870	4,406	1,428	1,381	2,306	2,631	726
Alternative minimum tax.....	3,440,855	6,662	767,027	173,364	20,383	376,171	375,946	348,839	27,106	15,176	43,796	1,076,311	44,464	44,068	451,852	12,150	764	12,820	3,728	10,853	5,320
Total income tax after credits [2].....	6,168,437	6,793	1,921,225	174,799	27,602	1,134,397	615,690	580,595	35,095	12,404	54,274	1,802,963	67,264	47,858	259,066	13,742	2,193	11,933	3,699	6,673	5,863
<b>Alternative minimum tax items:</b>																					
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	-1,096,775	-3,079	-76,168	-289,550	134	-435,968	-4,494	41,622	-46,116	-26,492	-19,357	34,008	10,412	9,076	-257,347	-14,944	-1,170	7,255	-14,217	-14,996	120
Amortization of certified pollution control facilities after 1986.....	172,582	0	0	173,650	0	0	0	0	0	0	0	0	-1,067	0	0	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986.....	284,322	0	278,457	-2,061	-168	9,295	0	0	0	0	0	176	0	0	-1,376	0	0	0	0	0	0
Amortization of circulation expenses.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted gain or loss.....	-654,499	-553	-114,073	-40,401	-5,994	-169,851	-42,982	-34,984	-7,998	-7,944	-3,517	-28,842	-36,998	-11,279	-165,770	-2,727	21	-1,185	-1,070	-16,013	-5,320
Long-term contracts.....	44,824	0	0	0	27,558	8,210	9,401	9,401	0	-344	0	0	0	0	0	0	0	0	0	0	0
Merchant marine capital construction funds.....	30,083	0	0	0	0	30,083	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section 83(b) deduction.....	2,749,666	0	0	0	0	0	0	0	0	0	0	2,749,666	0	0	0	0	0	0	0	0	0
Tax shelter farm activities.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities.....	30,740	56	-67	11	37	30,534	0	0	30,534	-108	0	11	417	0	0	0	0	-73	0	0	0
Certain loss limitations.....	2,871	0	0	0	0	0	0	0	0	0	0	2,771	0	100	0	0	0	0	0	0	0
Depletion.....	3,877,232	314	3,034,089	125,649	1,554	584,580	26,653	26,653	0	0	0	2,613	-2,381	-3,055	107,215	[1]	0	0	0	0	0
Tax exempt interest from private activity bonds issued after 8/7/86.....	140,956	0	[1]	0	6	538	16	9	7	0	0	133,024	19	1	7,353	0	0	0	0	0	0
Intangible drilling costs.....	6,566,816	0	4,573,347	1,176,519	0	2,178	699,480	699,480	0	299	0	0	9,352	0	105,640	0	0	0	0	0	0
Other adjustments.....	-680,889	-1,471	83,329	-24,406	-5,072	-203,206	-59,972	-53,166	-6,806	-2,609	-2,657	-27,291	-6,713	-6,179	-413,196	-1,528	-192	-4,060	-367	-3,463	-2,523
Adjusted current earnings adjustment after excess.....	13,805,609	10,917	2,202,002	-27,083	58,651	3,280,340	1,374,956	1,242,850	132,106	3,545	53,978	4,172,563	42,459	3,633	2,575,938	18,389	0	9,985	595	20,443	4,297
Alternative minimum taxable income before alternative tax net operating loss deduction.....	148,548,731	237,132	22,983,311	1,706,621	543,157	70,941,063	7,080,084	5,869,420	1,210,664	744,101	2,303,846	16,699,783	1,356,921	2,402,292	19,299,325	516,228	54,032	685,121	164,747	576,996	253,972
Alternative tax net operating loss deduction.....	37,789,277	180,749	1,297,331	805,567	369,374	6,416,534	3,676,328	2,709,518	966,811	645,958	1,984,000	5,876,325	1,018,364	2,087,139	11,508,485	423,146	42,771	593,809	143,061	503,641	216,695
Alternative minimum tax foreign tax credit.....	15,457,014	0	2,411,240	118	141	11,740,774	44,686	43,876	810	231	8,943	386,983	17	6,122	854,675	736	0	225	124	2,001	0
Tentative minimum tax.....	6,676,807	9,524	1,925,176	179,775	27,756	1,155,569	622,617	580,427	42,191	17,990	53,810	1,814,932	65,466	49,163	700,649	16,389	2,193	14,192	3,860	11,700	6,046

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

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

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

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

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

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

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

Item	All sectors [3]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
<b>Returns of active corporations:</b>																					
<b>Number of returns.....</b>	<b>5,813,725</b>	<b>136,968</b>	<b>39,826</b>	<b>6,654</b>	<b>718,378</b>	<b>251,069</b>	<b>961,024</b>	<b>373,165</b>	<b>587,071</b>	<b>197,818</b>	<b>122,747</b>	<b>242,108</b>	<b>642,718</b>	<b>879,564</b>	<b>50,330</b>	<b>274,160</b>	<b>59,620</b>	<b>433,398</b>	<b>121,488</b>	<b>297,140</b>	<b>377,648</b>
<b>Returns with alternative minimum tax items:</b>																					
Number of returns.....	8,588	208	236	163	617	1,675	1,789	1,014	775	240	286	863	487	813	584	125	*11	292	68	87	45
Total assets.....	5,128,145,390	9,518,756	230,829,309	277,866,670	20,427,512	766,568,340	114,852,709	67,855,746	46,996,962	23,185,268	96,968,784	2,967,137,126	47,612,651	74,106,289	423,795,647	32,535,217	*810,686	25,389,471	3,287,534	6,650,193	6,603,229
Business receipts.....	1,685,230,788	11,274,136	83,086,563	96,417,511	20,613,497	674,549,047	234,675,721	122,786,461	111,889,260	22,174,431	60,049,868	365,470,038	8,088,408	42,332,773	4,530,334	20,819,376	*569,486	28,335,627	1,565,683	6,416,463	4,261,827
Bad debts.....	11,436,630	1,550	19,189	419,329	47,680	628,228	412,978	276,723	136,254	24,460	922,408	3,778,257	508,979	108,764	3,512,595	89,779	*69,611	862,356	5,920	6,579	17,966
Depreciation.....	56,624,437	380,572	7,933,261	11,131,718	430,435	15,081,721	3,743,220	1,709,028	2,034,192	1,012,062	8,076,427	4,007,546	981,165	986,687	850,343	635,167	*11,995	885,160	109,729	244,353	122,875
Amortization.....	14,601,507	12,388	1,864,344	1,704,559	95,747	2,714,656	518,599	356,284	162,316	122,844	1,539,223	3,616,958	168,302	598,652	445,104	804,987	*7,661	220,083	14,498	68,839	84,063
Depletion.....	6,645,086	*13	5,934,339	102,503	*7,036	340,805	117,078	*117,078	0	0	0	39,398	2	39,495	36,238	27,581	0	0	0	0	0
Net income.....	68,272,823	272,494	15,962,049	2,892,191	698,892	16,130,799	3,820,632	2,285,747	1,534,886	711,937	1,979,248	16,491,020	1,350,185	3,265,089	2,744,251	785,667	*33,821	588,400	206,528	380,835	158,785
Income tax.....	6,978,140	*1,483	3,199,853	*152,515	12,354	1,611,770	42,258	30,039	12,220	*1,125	*1,379	1,610,864	104,576	6,089	219,478	*2,200	0	*1,063	306	*1,074	*8,752
Alternative minimum tax.....	3,223,751	5,427	745,272	247,875	26,463	425,240	123,074	93,248	29,827	19,316	30,828	1,338,886	33,961	61,978	110,750	*612	10,493	9,678	17,126	3,066	
Total income tax after credits [2].....	5,386,941	6,111	1,377,195	243,791	37,925	642,611	159,006	121,412	37,594	18,985	31,372	2,342,001	101,168	65,065	317,871	12,450	*612	9,405	9,678	8,500	3,195
<b>Alternative minimum tax items:</b>																					
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	-1,132,610	-731	32,087	-50,921	24,524	-573,025	-94,924	-5,398	-89,526	-25,112	-297,310	6,458	10,947	-940	-91,954	-23,259	*-654	-45,651	-3,017	-4,316	5,188
Amortization of certified pollution control facilities after 1986.....	615,079	0	0	615,086	0	0	-3	-3	0	0	0	0	0	0	-4	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986.....	85,218	0	70,013	4,550	0	10,021	293	293	0	0	0	0	0	0	340	0	0	0	0	0	0
Amortization of circulation expenses.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted gain or loss.....	-1,173,096	-9,641	-132,673	-149,118	-3,473	-551,076	-36,584	-23,081	-13,503	-1,988	-27,276	-48,880	-42,067	-11,621	-131,417	-0,049	-133	-13,691	*-2,473	-1,267	-668
Long-term contracts.....	62,138	0	0	0	0	59,203	*-2,887	*5,822	*5,822	0	0	0	0	0	0	0	0	0	0	0	0
Merchant marine capital construction funds.....	1,695	0	0	0	0	0	0	0	0	1,695	0	0	0	0	0	0	0	0	0	0	0
Section 83(b) deduction.....	1,112,601	0	0	0	0	0	0	0	0	0	0	1,112,601	0	0	0	0	0	0	0	0	0
Tax shelter farm activities.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities.....	56,360	9	0	0	18	*27	57,014	1,225	55,789	[1]	0	-3	-608	*-64	-34	0	0	[1]	0	0	0
Certain loss limitations.....	*495	0	*7	0	*-47	0	0	0	0	0	0	0	0	535	[1]	0	0	0	0	0	0
Depletion.....	4,181,161	*11	3,629,899	45,146	*-23	384,766	*110,851	*110,851	0	0	[1]	2,614	*93	0	7,803	[1]	0	0	0	0	0
Tax exempt interest from private activity bonds issued after 8/7/86.....	146,420	0	*27	488	34	0	6	6	0	0	0	145,333	1	*83	448	0	0	0	0	0	0
Intangible drilling costs.....	3,802,374	0	3,351,431	377,474	0	376	0	0	0	0	0	*40,507	0	*32,585	0	0	0	0	0	0	0
Other adjustments.....	-445,240	-2,059	-137,223	-28,841	1,191	-234,902	-10,771	-2,394	-8,377	-1,174	-25,732	-45,927	-9,710	-5,595	88,093	-5,529	*-201	-4,512	-611	-1,520	-218
Adjusted current earnings adjustment after excess.....	10,064,000	19,961	732,405	125,315	47,008	2,469,380	218,209	176,664	41,545	1,278	-25,325	5,360,638	155,538	16,069	918,492	*6,001	0	5,175	*2,269	6,376	5,212
Alternative minimum taxable income before alternative tax net operating loss deduction.....	77,994,591	270,339	19,575,091	3,534,252	805,822	16,658,218	4,005,110	2,493,551	1,511,559	684,819	1,593,118	21,431,188	1,093,445	3,063,068	3,244,994	731,345	*32,832	526,899	201,461	378,624	163,966
Alternative tax net operating loss deduction.....	32,482,847	228,944	2,248,592	1,527,125	602,028	9,116,011	3,111,256	1,832,819	1,278,436	569,195	1,422,837	7,202,717	471,898	2,697,544	1,581,702	649,356	*29,406	464,426	149,406	285,632	124,772
Alternative minimum tax foreign tax credit.....	3,369,658	1	2,058,778	[1]	2,311	845,639	5,500	2,451	3,049	*292	559	423,577	*24,180	2,272	1,452	*1,045	0	0	0	87	3,965
Tentative minimum tax.....	5,683,818	6,910	1,405,783	400,390	34,870	854,224	161,634	122,425	39,209	21,442	32,205	2,413,356	98,446	66,247	329,589	14,705	*612	11,556	9,984	18,200	3,666

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

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

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

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

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

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

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

Item	All sectors [3]	Selected sectors																			
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
<b>Returns of active corporations:</b>																					
<b>Number of returns.....</b>	<b>5,824,545</b>	<b>138,772</b>	<b>38,348</b>	<b>6,072</b>	<b>742,436</b>	<b>259,859</b>	<b>973,378</b>	<b>375,922</b>	<b>596,710</b>	<b>195,594</b>	<b>116,514</b>	<b>239,864</b>	<b>647,037</b>	<b>864,803</b>	<b>47,729</b>	<b>273,900</b>	<b>55,309</b>	<b>429,339</b>	<b>122,225</b>	<b>297,986</b>	<b>375,059</b>
<b>Returns with alternative minimum tax items:</b>																					
Number of returns.....	7,592	106	152	81	512	1,228	1,491	865	626	195	370	774	479	627	466	166	29	659	61	103	91
Total assets.....	4,669,617,166	2,232,844	172,274,379	180,716,793	8,896,969	1,130,602,427	112,958,063	64,791,303	48,166,760	22,887,763	192,991,881	2,215,212,599	29,519,026	55,856,869	485,102,685	18,555,650	1,130,738	17,345,223	3,385,619	10,678,858	9,269,780
Business receipts.....	1,606,727,682	1,800,563	45,944,137	46,581,169	13,722,324	721,684,862	261,528,836	165,092,447	96,436,390	19,789,352	78,889,286	316,550,844	4,592,978	41,424,913	7,504,158	13,854,912	1,251,282	19,806,675	924,246	7,888,807	2,988,339
Bad debts.....	18,042,403	*1,489	93,829	261,832	37,595	672,629	324,601	144,363	180,238	30,495	1,644,429	10,203,506	17,957	137,649	3,349,586	46,383	*82,766	1,101,234	8,322	9,694	18,405
Depreciation.....	44,532,411	92,566	4,625,017	3,810,405	292,042	15,946,167	2,702,748	962,819	1,739,929	3,810,626	8,126,223	2,877,295	1,154,933	1,057,681	1,231,842	537,481	47,945	476,355	87,939	316,212	138,935
Amortization.....	14,121,581	9,421	1,159,585	890,718	27,663	4,671,560	638,406	299,940	338,467	166,735	2,333,156	2,551,031	37,651	663,512	286,623	295,952	29,990	153,974	11,233	129,747	64,624
Depletion.....	4,782,999	*15,618	3,458,409	132,987	0	1,056,466	*52,625	*52,625	0	*49	0	10,712	0	*28,394	*1,127	27,510	0	1	0	0	0
Net income.....	74,073,550	115,587	6,797,778	1,034,877	436,566	32,505,629	3,689,436	2,310,217	1,379,219	567,638	5,489,828	14,833,653	1,123,096	3,897,562	1,507,542	711,427	76,144	709,315	140,351	324,132	112,991
Income tax.....	10,378,495	*1,355	1,855,499	11,566	5,086	7,459,977	170,447	164,638	5,410	*1,846	38,485	547,983	5,694	8,078	268,016	*950	*202	*1,737	181	*1,566	*225
Alternative minimum tax.....	3,118,447	1,935	287,208	98,835	17,986	1,095,618	85,316	52,697	32,619	10,359	133,332	1,177,570	17,320	68,783	82,332	14,270	1,116	13,137	2,802	8,156	2,373
Total income tax after credits [2].....	4,232,421	3,195	500,009	99,285	22,976	1,404,936	249,877	215,298	34,579	11,431	172,972	1,470,410	23,267	72,508	165,011	14,097	1,156	10,217	2,799	5,963	2,323
<b>Alternative minimum tax items:</b>																					
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	-146,633	-5,683	95,446	-32,830	6,671	-74,081	-1,218	-11,669	10,451	-32,138	-210,554	50,694	9,599	12,436	18,661	22,346	81	-15,260	790	1,295	7,111
Amortization of certified pollution control facilities after 1986.....	*28,709	0	0	36,523	0	*-7,814	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of mining exploration and development costs paid or incurred after 1986.....	61,431	0	-769	36,675	*0	25,431	0	0	0	0	31	77	0	0	-14	0	0	0	0	0	0
Amortization of circulation expenses.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted gain or loss.....	-535,367	-274	-51,328	-16,341	-4,745	-154,968	-26,499	-12,775	-13,724	-28,559	-75,557	-16,371	-84,720	-19,587	-34,511	-4,470	-164	-5,096	*-1,506	*-10,034	*-637
Long-term contracts.....	62,148	0	0	0	62,148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Merchant marine capital construction funds.....	*11,728	0	0	0	0	11,732	0	0	0	0	0	0	*-4	0	0	0	0	0	0	0	0
Section 83(b) deduction.....	766,409	0	0	0	0	0	0	0	0	0	0	766,409	0	0	0	0	0	0	0	0	0
Tax shelter farm activities.....	26,828	0	0	0	0	26,828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Passive activities.....	4,721	0	4	0	-53	0	*-9	*-9	0	*-19	*-2	-110	*4,908	*[1]	-1	*29	0	0	*-29	0	0
Certain loss limitations.....	911	0	0	0	0	[1]	0	0	0	0	0	0	0	0	0	911	0	0	0	0	0
Depletion.....	2,799,856	*8	2,299,590	66,060	*0	411,523	*11,178	*11,178	0	-71	[1]	645	*182	[1]	*10,741	0	0	0	0	0	0
Tax exempt interest from private activity bonds issued after 8/7/86.....	119,022	0	120	0	0	*4,710	0	0	0	0	31	113,714	0	*[1]	428	20	0	0	0	0	0
Intangible drilling costs.....	2,058,869	-32	1,886,219	365,254	0	282	0	0	0	0	0	114	*5,811	*203	1,017	0	0	0	0	0	0
Other adjustments.....	-146,060	-1,559	68,795	-20,323	-1,383	-86,331	-19,963	-9,894	-10,069	8,796	-49,377	-17,557	11,518	-15,966	-6,983	-4,723	*-205	-4,807	-871	-4,028	-1,095
Adjusted current earnings adjustment after excess.....	14,226,433	8,003	228,574	8,512	30,668	7,941,441	584,537	495,975	88,562	4,854	210	4,591,738	7,520	1,451	764,865	1,756	*81	4,376	*2,558	36,182	9,107
<b>Alternative minimum taxable income before alternative tax net operating loss deduction.....</b>	<b>88,561,388</b>	<b>115,481</b>	<b>9,785,711</b>	<b>1,451,064</b>	<b>495,582</b>	<b>39,226,729</b>	<b>4,194,844</b>	<b>2,748,941</b>	<b>1,445,903</b>	<b>514,341</b>	<b>5,140,666</b>	<b>18,779,489</b>	<b>816,129</b>	<b>3,866,905</b>	<b>2,100,441</b>	<b>726,536</b>	<b>75,937</b>	<b>677,349</b>	<b>138,716</b>	<b>331,475</b>	<b>123,993</b>
Alternative tax net operating loss deduction.....	37,121,873	95,611	1,579,356	896,867	366,604	9,682,798	2,868,603	1,633,681	1,234,922	449,403	4,246,741	10,429,380	694,157	3,457,334	553,506	647,017	68,498	586,158	121,373	270,670	107,798
Alternative minimum tax foreign tax credit.....	5,866,090	*25	1,126,832	0	*[1]	4,424,554	2,515	1,789	726	*4	5,731	187,071	*592	5,064	111,102	261	0	252	100	1,986	*2
Tentative minimum tax.....	4,389,503	3,265	514,132	110,402	23,071	1,479,183	254,607	216,578	38,029	12,205	171,375	1,481,652	22,389	73,576	197,100	15,220	1,318	14,844	2,983	9,585	2,596

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

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

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

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

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

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

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

Table with columns for Item, All sectors [3], Agriculture, forestry, fishing, and hunting, Mining, Utilities, Construction, Manufacturing, Wholesale and retail trade (Total [4], Wholesale trade, Retail trade), Selected sectors (Transportation and warehousing, Information, Finance and insurance, Real estate and rental and leasing, Professional, scientific, and technical services, Management of companies (holding companies), Administrative and support and waste management and remediation services), Educational services, Health care and social assistance, Arts, entertainment, and recreation, Accommodation and food services, and Other services. Rows include Returns of active corporations, Returns with alternative minimum tax items, Adjustments and preference items, and Alternative minimum tax items.

Detail may not add to total because of rounding.

\* - Estimate should be used with caution because of the small number of sample returns on which it is based.
[1] This amount is less than \$500.
[2] Credits include foreign tax, american incomes economic development, credit to holders of tax credit bonds, clean renewable energy bond, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond, clean renewable energy bond, and gulf bond credits. Credits may or may not be shown separately.
[3] All sectors include "Not Allocable" which is not shown separately.
[4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.
Source: Internal Revenue Service, Statistics of Income - 2008, Corporation Income Tax Returns, 2011.

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

Item	All sectors [2]	Wholesale and retail trade													Service sectors									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies and enterprises (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services				
<b>Returns of active corporations:</b>	<b>5,868,849</b>	<b>142,186</b>	<b>33,514</b>	<b>7,861</b>	<b>780,609</b>	<b>273,771</b>	<b>905,848</b>	<b>381,805</b>	<b>412,728</b>	<b>280,651</b>	<b>122,379</b>	<b>251,331</b>	<b>456,948</b>	<b>835,838</b>	<b>47,898</b>	<b>274,370</b>	<b>40,340</b>	<b>465,587</b>	<b>123,398</b>	<b>287,940</b>				
<b>Number of returns:</b>	11,265	301	175	88	1,156	2,217	1,802	1,233	955	400	410	998	870	845	405	294	111	593	380	230				
<b>Returns with alternative minimum tax items:</b>	4,945,711,674	2,306,637	149,404,812	231,846,587	19,381,208	520,808,975	229,629,476	159,895,797	69,933,679	104,748,277	334,843,132	2,820,735,872	104,538,206	162,399,833	157,087,613	48,774,708	147,569	20,735,328	4,834,585	30,258,527				
<b>Total assets:</b>	1,591,530,814	3,408,891	50,158,883	79,982,472	27,186,421	493,877,108	377,895,880	248,482,409	129,492,860	89,340,050	141,227,986	239,986,014	27,341,525	60,978,483	1,962,299	38,098,689	733,374	35,136,385	3,659,214	19,525,119				
<b>Business receipts:</b>	5,716,223	1,985	33,479	202,621	31,783	620,315	377,363	224,415	152,948	119,471	1,983,391	688,268	346,579	150,482	546,968	80,662	1,039	1,237	52,055	1,237				
<b>Depreciation:</b>	61,845,954	109,840	3,388,289	4,529,854	440,979	11,031,074	9,705,697	7,705,812	1,999,885	4,523,765	2,367,381	8,429,030	1,355,188	1,045,327	989,655	7,714	732,023	186,403	812,295					
<b>Amortization:</b>	15,491,107	2,807	1,468,124	969,236	72,117	3,570,844	729,463	371,529	360,034	363,022	3,420,241	2,194,559	332,862	975,307	35,248	925,481	3,246	287,621	152,731					
<b>Depletion:</b>	3,485,687	11,287	2,507,059	27,808	1,208	714,517	188,950	188,950	1,368,000	3,040,263	2,305,546	12,662,787	5,022	702	13,772	72,869	1,968	804,687	473,234					
<b>Net income:</b>	74,685,757	257,952	4,172,222	4,741,421	787,692	19,184,408	6,903,811	3,863,848	3,040,263	2,305,546	12,662,787	11,372,270	2,652,658	4,209,295	1,688,658	1,390,938	27,462	804,687	383,362					
<b>Income tax:</b>	3,054,861	1,450	340,796	104,778	35,642	818,154	384,562	281,498	103,664	74,340	308,634	794,907	138,423	92,274	67,162	23,727	913	13,481	7,403					
<b>Alternative minimum tax:</b>	5,406,543	7,742	621,417	108,229	56,815	1,631,308	493,937	378,672	115,266	95,229	275,688	1,538,459	215,823	102,870	153,202	51,561	513	21,597	8,145					
<b>Alternative minimum tax credits [2]:</b>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—					
<b>Adjustment and preference items:</b>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—					
Depreciation of property placed in service after 1986	2,561,542	619	229,395	349,018	40,981	522,884	947,544	841,563	105,991	350,529	390,740	166,977	877,633	100,404	181,431	41,207	1,545	63,480	6,008					
Amortization of mineral depletion control facilities after 1986	26,180	—	—	25,859	—	1,023	2	2	—	—	—	[1]	—	—	[1]	—	—	—	1,346					
Amortization of mining exploration and development costs paid or incurred after 1986	90,502	—	66,090	7,828	—	35,559	2,232	2,232	—	—	—	—	—	—	—	16,744	—	—	—					
Amortization of circulation expenses	1,178,746	2,525	30,684	174,815	8,538	429,209	110,684	69,906	40,689	86,488	20,439	13,608	212,095	14,800	30,891	20,268	749	14,078	39,015					
Long-term contracts	123,058	—	—	—	116,484	2,783	—	—	—	—	—	—	—	—	—	4,092	—	—	—					
Tax shelter farm activities	974,312	—	—	—	—	—	—	—	—	17,564	—	—	—	—	—	—	—	—	—					
Microfilm master capital construction funds	17,878	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—					
Section 83(b) deduction	127,047	—	3	[1]	1,968	52	58	59	287	633	—	45	127,247	91	201	—	—	—	—					
Tax shelter farm activities	272,251	—	—	—	—	212,583	—	—	—	—	—	—	—	—	—	—	—	—	—					
Depletion	1,974,668	14	1,205,140	23,003	1,899	666,977	61,642	61,642	—	1,229	—	—	—	—	—	—	—	—	—					
Tax exempt interest from private activity bonds issued after 8/78	106,863	—	86	—	1,729	138	1,433	1,345	88	3,797	7	98,896	47	11	323	—	—	—	—					
Intangible drilling costs	1,451,891	—	1,354,621	—	—	13,362	7,235	7,235	—	16,869	—	—	—	—	—	—	—	—	—					
Other adjustments	434,027	3,194	42,508	58,150	2,713	175,457	83,415	23,457	59,919	14,915	65,506	21,905	3,960	15,516	8,000	134	5,758	1,122						
Adjusted current earnings adjustment after excess alternative minimum taxable income before alternative tax net operating loss deduction	74,009,077	10,166	241,068	110,020	29,680	3,208,532	432,088	479,750	47,842	41,232	22,259	2,665,683	434,867	40,138	324,400	13,958	15	8,700	2,917					
Alternative tax net operating loss deduction	82,103,826	258,027	5,331,426	4,790,445	900,272	21,386,001	8,002,955	5,034,367	2,968,038	2,458,385	12,914,183	13,587,667	3,260,335	4,302,873	1,696,794	28,129	85,759	346,586						
Alternative tax net operating loss deduction	13,337,979	209,435	2,090,345	4,189,472	631,863	11,981,728	5,341,919	3,048,308	2,200,811	1,628,806	11,484,375	6,244,133	2,186,233	3,627,466	933,363	1,079,184	712,184	290,374						
Alternative minimum tax foreign tax credit	640,762	22	19,304	6,032	771	234,412	19,196	10,246	19,449	28,116	8,661	287,859	1,892	30,952	332	92	233	208						
Terminating minimum tax	6,421,143	7,715	628,644	108,569	47,112	1,638,621	603,269	380,299	123,923	89,313	279,668	1,538,834	214,460	103,729	161,588	60,362	513	24,152						

[1] Estimates should be used with caution because of the small number of sample returns on which it is based.  
 [2] This amount is less than \$500.  
 [3] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond, and golf bond credit. Credits are not shown separately.  
 [4] All sectors includes "Not Allocable" which is not shown separately.  
 [5] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.  
 Source: Internal Revenue Service, Statistics of Income - 2007, Corporation Income Tax Returns, March 2010.

Other services
372,948
130
2,981,948
3,082,286
6,500
85,855
30,125
—
140,787
157
3,346
3,540
1,943
—
—
—
301
—
—
—
—
—
—
792
6,689
147,960
153,989
3,877



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

Item	All sectors [2]	Wholesale and retail trade													Service sectors									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [3]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and leasing	Professional, scientific, and technical services	Management of companies and other organizations	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services				
<b>Returns of active corporations:</b>	<b>5,840,799</b>	<b>140,525</b>	<b>35,948</b>	<b>7,636</b>	<b>780,579</b>	<b>279,439</b>	<b>909,889</b>	<b>383,521</b>	<b>614,625</b>	<b>199,912</b>	<b>128,343</b>	<b>249,876</b>	<b>655,389</b>	<b>813,266</b>	<b>50,281</b>	<b>267,624</b>	<b>47,349</b>	<b>460,591</b>	<b>120,163</b>	<b>288,783</b>				
<b>Returns with alternative minimum tax items:</b>																								
Number of returns	12,251	226	314	55	1,548	2,170	2,415	1,221	1,195	960	512	1,038	802	879	405	205	110	418	305	165				
Total assets	5,196,252,111	2,588,919	120,725,461	324,504,059	18,366,724	802,280,324	272,025,902	163,110,841	108,915,062	51,079,910	565,031,151	2,618,435,798	112,731,842	94,537,785	104,438,797	36,309,039	161,594	14,812,966	7,807,233	22,899,454				
Business receipts	1,874,981,713	3,114,023	38,085,936	120,278,747	29,241,214	588,720,041	349,089,228	229,728,853	113,362,424	44,326,771	163,163,887	211,472,383	44,071,713	42,176,626	848,514	23,690,485	146,223	20,718,864	4,197,848	18,615,346				
Bad debts	9,274,726	2,868	16,087	502,057	86,537	1,420,259	463,039	257,307	195,712	35,666	421,266	1,085,324	213,605	135,118	60,085	1,796	748,534	10,144	25,989	10,144				
Depreciation	72,581,802	87,428	2,482,247	6,790,307	549,260	21,494,491	5,362,340	3,889,448	1,492,862	2,869,817	13,028,842	7,614,334	8,137,331	1,071,058	207,511	708,766	11,450	470,752	282,173	631,476				
Amortization	19,581,156	5,881	881,146	516,495	29,311	4,943,763	877,566	527,655	449,462	197,733	7,800,650	2,222,131	78,700	74,999	115,119	333,015	12,868	159,525	73,720	94,256				
Depletion	2,574,608	32,842	2,100,823	122,474	73,361	80,950	168,768	168,768	168,768	108	48	48	5,130	5,130	9,396	36,719	1,480	1,480	289	289				
Net income	99,642,823	217,823	2,817,538	3,783,814	1,008,635	34,496,496	6,547,233	3,838,911	2,910,333	2,163,809	27,728,452	13,184,422	3,434,658	3,478,876	1,251,139	843,809	10,868	809,607	581,668	950,379				
Income tax	3,363,741	747	185,591	462,246	34,587	1,545,379	181,212	160,421	111,811	81,325	38,325	28,339	650,856	113,028	4,732	59,274	1	14,880	1,689	18,898				
Alternative minimum tax	3,681,262	4,877	289,636	397,556	37,224	480,055	205,363	198,603	188,469	60,105	524,704	1,298,893	182,777	83,263	45,207	18,031	105	15,368	9,745	50,470				
Total income tax after credits [1]	5,033,202	5,111	466,714	734,218	63,138	844,085	438,836	350,319	79,517	73,246	547,707	1,748,833	273,727	89,362	108,577	18,879	106	19,049	11,434	61,721				
<b>Alternative minimum tax items:</b>																								
<b>Adjustment and preference items:</b>																								
Depreciation of property placed in service after 1986	2,204,000	477	-11,772	500,678	25,938	93,243	66,219	63,466	2,724	-104,038	-682,275	928,086	1,246,415	57,439	12,360	2,581	1,035	44,521	2,644	4,163				
Amortization of certified pollution control facilities after 1986	167,883	-	-	67,328	-	-	-	-	-	-	335	-	-	-	-	-	-	-	-	-				
Amortization of mining exploration and development costs paid or incurred after 1986	92,333	-	87,520	11,376	-	-1,146	7,349	7,349	-	-	-	-	-	-	-	-	-	-	-12,766	-				
Amortization of circulation expenses	15	-	-	-	-	-	-15	-15	-	-	-	-	-	-	-	-	-	-	-	-				
Adjusted gain or loss	-2,382,609	-3,826	-44,834	-158,013	-20,297	-708,006	-180,008	-87,207	-112,819	-48,147	-682,603	-187,236	-218,518	-21,778	-5,190	-14,904	-115	-10,094	-32,769	-46,714				
Long-term contracts	141,508	-	-17	-	59,531	11,857	79,084	79,084	-	-	-	-	-	-	11,873	-	-	-	-	-				
Minority interest capital construction funds	2,968,602	-	-	-	-	-	-	-	-	-	-	2,968,602	-	-	-	-	-	-	-	-				
Tax shelter farm activities	-1,064	-	-	-	-	-	-	-	-	-	-	-	-1,064	-	-	-	-	-	-	-				
Passive activities	19,122	-	3	-2,308	-	111	324	324	-	-	-	1	22,071	78	8	-	103	-	-	622				
Charitable loss limitations	2,322	-	-	-	-	2,715	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Depletion	1,251,853	-	950,649	147,420	-6,607	128,360	12,901	12,901	-	-	54	-	11	-	4,817	1,035	-	-	-	-				
Tax exempt interest from private activity bonds issued after 8/78	40,400	-	109	-7	-1,915	295	-	-	-	177	1,516	34,816	15	766	384	-	-	-	-	-				
Intangible drilling costs	1,178,630	-	517,246	485,374	-	-	187,470	187,470	-	-	-	8,555	-	-	-	-	-	-	-	-				
Other adjustments	442,139	-1,934	44,306	-71,515	-1,078	-141,257	83,201	68,760	-4,441	873	-178,238	-18,659	-10,231	-13,908	22,960	-3,768	-159	-3,902	-4,324	-11,361				
Adjusted current earnings adjustment after excess	7,623,762	5,054	193,115	465,351	55,421	3,874,118	848,464	661,021	187,443	140	281,478	2,037,504	384,867	51,300	232,591	7,537	43	11,151	5,537	94,602				
Alternative minimum taxable income before	106,171,700	213,515	4,156,962	10,214,720	1,203,997	25,697,480	7,282,399	4,417,101	2,865,298	1,888,205	26,203,599	16,650,317	4,470,139	3,400,029	1,422,667	808,598	131,576	849,194	478,475	984,912				
Alternative tax net operating loss deduction	73,631,538	179,565	1,776,368	6,428,808	832,141	17,966,482	4,954,251	2,544,795	2,409,486	1,492,024	23,287,646	7,349,779	2,801,573	2,952,228	696,667	703,317	28,200	702,064	407,046	563,116				
Alternative minimum tax foreign tax credit	659,689	762	19,163	2,103	17	698,309	11,033	8,860	3,273	730	38,148	120,722	39,246	756	84	834	80	17,151	181	10,160				
Final alternative minimum tax	6,997,311	4,734	466,413	754,963	66,403	830,552	439,871	369,549	80,126	78,170	649,262	1,726,411	266,211	89,849	104,470	19,357	106	19,076	11,434	65,568				

[1] Estimates should be used with caution because of the small number of sample returns on which it is based.  
 [2] All sectors include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond, and golf bond credits. Credits are not shown separately.  
 [3] The Wholesale and Retail sector includes Wholesale and Retail Trade not Allocable, which is not shown separately.  
 Source: Internal Revenue Service, Statistics of Income - 2006, Corporation Income Tax Returns, Publication 16, April 2009.

Other services	
389,214	
74	
16,388,125	
4,282,216	
16,977	
188,391	
17,486	
(7)	
218,806	
2,383	
4,286	
4,357	
-1,618	
-	
-	
-2,452	
-	
-	
-	
-	
-	
-	
-451	
5,698	
216,415	
180,088	
1,250	
4,523	

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

Item	All sectors [3]	Wholesale and retail trade							Service sectors											
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services
<b>Returns of active corporations:</b>	<b>5,871,537</b>	<b>142,439</b>	<b>32,589</b>	<b>7,558</b>	<b>751,521</b>	<b>377,818</b>	<b>993,818</b>	<b>373,325</b>	<b>615,717</b>	<b>187,951</b>	<b>132,825</b>	<b>242,888</b>	<b>641,847</b>	<b>796,275</b>	<b>50,801</b>	<b>257,823</b>	<b>44,885</b>	<b>385,940</b>	<b>116,451</b>	<b>287,490</b>
<b>Number of returns:</b>																				
<b>Returns with alternative minimum tax items:</b>																				
Number of returns	13,819	456	392	52	1,510	2,422	8,437	1,271	1,168	302	538	840	1,420	972	548	173	12	624	83	244
Total assets	4,532,961,719	2,250,087	135,872,832	225,827,534	20,717,557	646,839,197	184,961,120	107,951,785	77,029,335	40,654,200	1,021,158,794	1,831,718,904	116,369,321	93,370,433	81,775,018	68,561,817	*491,403	25,157,824	3,344,465	23,94,858
Business receipts	1,514,274,136	3,148,189	51,352,300	94,976,579	30,822,200	493,847,233	248,852,723	138,600,087	29,478,456	198,577,716	222,303,110	23,530,340	47,218,480	777,351	38,213,881	*597,838	29,726,298	2,041,803	14,028,879	
Bad debts	6,442,158	3,789	32,821	538,282	32,984	2,475,887	571,702	238,908	67,051	2,151,688	454,986	586,377	152,395	131,863	108,777	*10,984	877,428	5,302	42,250	
Depreciation	54,567,973	110,740	2,845,737	5,489,819	552,289	13,889,126	4,498,037	3,176,818	1,319,220	2,129,885	12,584,821	2,373,143	6,240,763	1,948,487	285,596	3,887,759	*9,369	884,172	157,249	57,484
Amortization	21,997,987	18,368	750,428	437,033	138,964	4,260,221	1,508,712	424,645	680,868	211,260	10,602,562	1,306,478	24	720,083	33,724	929,368	*1,637	277,854	20,380	130,881
Depletion	3,539,962	29	3,082,527	113,459	*7,039	385,451	47,888	*46,895	*1,221	167	18,244,183	*2,575	3,977,719	3,513,007	1,262,298	4,471,726	*44,256	1,303,514	202,098	2,481,116
Net income	108,926,102	274,717	7,910,532	2,847,480	1,374,407	34,893,221	8,490,882	3,200,175	1,602,155	18,244,183	17,957,015	3,977,719	3,513,007	1,262,298	4,471,726	*44,256	1,303,514	202,098	2,481,116	
Income tax	4,750,235	1,583	865,690	51,211	16,868	1,787,459	72,529	35,640	36,888	316,787	1,471,230	1,462,000	12,277	87,514	116,173	*5,537	*14,724	11,862	1,862	
Alternative minimum tax	3,333,891	5,278	568,742	268,131	40,749	504,116	154,478	92,869	61,606	288,692	1,107,745	113,838	68,154	46,869	90,548	*978	40,987	3,870	42,298	
Total income tax after credits [2]	5,961,574	6,860	807,457	244,345	57,471	1,194,630	204,136	123,161	82,975	81,485	430,983	2,317,778	130,000	76,243	131,637	107,715	*881	46,050	4,203	53,401
<b>Alternative minimum tax items:</b>																				
<b>Adjustment and preference items:</b>																				
Depreciation of property placed in service after 1986	-2,629,740	-5,971	-381,879	388,875	-4,025	-1,652,798	-218,919	-172,905	-48,013	-39,153	-1,128,638	41,875	312,073	-45,775	-12,109	175,884	*18	1,943	-16,156	-48,798
Amortization of mineral pollution control facilities after 1986	91,864	-	-	92,210	-	-1,073	-5	-	-	-	-	-	*681	-9	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986	71,133	-	69,931	2,870	-	1,133	8,377	8,377	-	-	-	-	-15	-	-	-10,963	-	-	-	-
Amortization of circulation expenses	-778	-	-	-	-	-778	-778	-778	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gain of loss	-2,003,234	-8,941	-67,175	-247,105	-23,385	-488,774	-100,929	-83,887	-36,932	-59,302	-514,873	-81,951	-309,153	-31,018	35,969	-37,823	*6	-10,822	-8,194	-76,539
Long term contracts	121,659	-	-	-	105,095	*4,439	-7	-7	-	-	-	-	-	-15,025	-	-	-	-	-	508
Section 83(b) deduction	124,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,929,228	-	-	-	-	-	-	-	-	-	-	1,929,228	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	451	-	-	-	-	-	-	-	-	-	-	539	82	-	-	-	-	-	-	-
Passive activities	-1,683	178	177	-	*2,800	-443	*480	*73	*406	2	[1]	*194	-4,225	[1]	-	-	-	-	-	*70
Charitable loss limitations	16,816	-	-	-	10,891	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,122,489	-	1,917,269	10,771	*3,447	144,945	*38,750	34,778	*91	-180	-	252	2,104	7,959	*93	17	-	-	-	-	-
Tax exempt interest from private activity bonds issued after 8/78	158,302	-	-	-	-	904	-	-	-	9	[1]	143,118	13	1,198	312	-	-	-	-	12,748
Intangible drilling costs	388,112	-	171,032	209,200	1,814	2,900	-	-	-	-	207	81	-	-	-	-	-	-	-	-
Other adjustments	783,433	-2,270	1,622,448	743	11,101	-154,593	-65,115	-60,347	-14,769	-2,855	-365,743	4,334	-4,430	-7,390	-12,735	*7,062	*202	-4,546	-1,298	45,712
Adjusted current earnings adjustment after excess alternative minimum taxable income before	7,902,248	10,053	576,501	275,298	21,994	2,065,910	232,724	169,473	63,251	21,590	426,464	3,439,544	103,661	103,518	245,862	257,884	*308	15,549	764	45,712
Alternative minimum taxable income before	96,258,169	266,783	8,816,882	3,524,950	1,380,529	23,918,231	8,890,748	3,077,072	1,273,942	15,192,772	19,989,640	4,048,846	3,403,120	1,395,817	4,479,993	*44,369	1,280,737	178,587	2,462,803	
Alternative tax net operating loss deduction	63,577,819	215,038	2,818,315	2,265,493	1,048,214	16,539,046	4,722,763	2,200,481	3,250,982	918,740	12,879,748	2,668,640	3,368,932	3,029,875	743,739	4,019,076	*30,203	1,084,231	153,225	2,059,832
Alternative minimum tax foreign tax credit	1,083,017	-	*402,731	1	1,148	381,346	22,883	6,884	16,799	*114	89,161	188,223	428	3,238	194	117	-	-	-	*13,888
Terminating minimum tax	6,602,465	8,890	799,429	252,817	66,265	1,014,601	397,864	123,244	69,550	68,605	473,993	2,379,498	123,260	74,247	120,723	91,779	*818	38,738	4,203	53,401

\* Estimates should be used with caution because of the small number of sample returns on which it is based.  
 [1] This amount is less than \$500.  
 [2] Credits include foreign tax, U.S. possession tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond and gulf bond credit. Credits are not shown separately.  
 [3] All sectors includes "Not Allocable" which is not shown separately.  
 [4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.  
 Source: Internal Revenue Service, Statistics of Income—2005, Corporation Income Tax Returns, Publication 16, April 2006.

Other services	
	344,877
	331
	9,730,374
	4,978,692
	(5,787)
	107,678
	(9,413)
	71
	187,770
	764
	5,122
	5,109
	149
	-
	-
	-
	-3,661
	-
	-
	-
	-
	-
	-
	-
	-1,080
	9,141
	19,227
	10,388
	-
	5,287

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

Item	All sectors [3]	Selected sectors																		
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services
							Total [4]	Wholesale trade	Retail trade											
<b>Returns of active corporations:</b>																				
Number of returns.....	5,557,965	141,553	30,909	7,096	721,803	281,448	1,001,211	376,069	621,110	182,614	123,862	239,011	603,789	779,510	49,800	245,725	43,956	370,384	118,854	280,517
<b>Returns with alternative minimum tax items:</b>																				
Number of returns.....	10,648	542	236	42	1,275	1,837	1,661	943	719	403	565	891	685	748	681	111	19	381	29	195
Total assets.....	5,663,702,130	2,336,331	173,487,700	106,890,042	17,511,184	1,257,358,002	223,408,501	163,618,669	59,789,832	33,518,864	1,014,995,452	2,339,929,564	59,866,736	79,334,751	256,299,530	30,053,982	1,319,837	15,846,315	8,640,600	38,673,218
Business receipts.....	1,614,746,089	2,662,028	68,919,179	44,760,341	24,194,409	717,519,968	374,536,945	275,787,899	98,769,046	27,732,501	148,604,867	275,810,967	15,707,196	45,762,704	4,054,530	22,073,120	1,216,086	22,402,913	3,715,490	12,111,243
Bad debts.....	9,470,030	5,064	49,360	255,819	112,858	3,356,476	591,028	439,903	151,125	44,226	1,426,526	2,538,311	119,111	157,307	415,963	42,256	8,469	278,814	4,270	35,206
Depreciation.....	63,904,213	101,221	4,253,669	3,531,334	406,837	29,319,389	3,762,323	2,304,877	1,457,446	1,703,469	10,869,903	2,738,077	2,701,329	1,275,589	1,095,535	554,649	61,508	489,913	349,079	610,140
Amortization.....	27,182,362	3,014	1,084,597	167,261	78,631	6,364,730	3,929,146	3,499,376	429,769	233,863	10,281,734	3,079,364	191,423	786,720	154,466	382,982	12,850	247,304	30,310	116,832
Depletion.....	3,930,327	466	3,232,795	70,922	3,295	477,688	76,838	76,719	119	366	2,988	30,276	298	922	-	32,622	-	-	17	79
Net income.....	92,204,107	268,006	6,341,093	3,935,010	1,131,043	31,860,671	6,365,592	6,170,928	2,194,684	888,634	11,388,656	17,287,842	2,066,995	3,031,631	2,060,045	1,210,243	62,548	924,388	299,266	960,066
Income tax.....	8,939,523	1,775	1,079,387	46,213	10,139	4,242,653	931,512	924,386	7,125	21,451	153,046	1,789,333	29,937	63,783	331,284	79,198	1,636	3,859	48,333	110,266
Alternative minimum tax.....	3,438,545	6,565	222,622	122,965	35,200	804,739	300,134	150,104	150,029	18,473	196,797	1,474,513	54,769	60,489	73,727	21,831	1,165	16,325	7,757	16,079
Total income tax after credits [2].....	4,890,942	8,423	329,233	165,976	42,476	1,195,280	522,049	377,432	144,618	37,321	221,578	1,984,751	86,096	68,126	143,093	24,420	1,165	20,044	12,152	18,791
<b>Alternative minimum tax items:</b>																				
<b>Adjustment and preference items:</b>																				
Depreciation of property placed in service after 1986.....	-4,400,929	-4,427	-371,924	250,463	958	-2,506,054	-273,887	-174,193	-99,694	-32,379	-1,275,324	-38,783	-25,735	-22,260	-38,156	-13,411	-753	3,369	7,140	-58,558
Amortization of certified pollution control facilities after 1986.....	*-2,262	-	-	-	*-601	-1,700	[1]	[1]	[1]	[1]	-	-22	-	-	61	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986.....	41,123	-	48,321	-452	-	-4,053	1	1	-	-848	-	-	-	-1,847	-	-	-	-	-	-
Amortization of circulation expenses.....	-571	-	-	-	-	-132	[1]	[1]	-	-	-	-	-	[1]	-	-	-	-	-	-439
Adjusted gain or loss.....	-2,221,341	-4,870	-218,331	-75,373	-15,926	-862,409	-445,346	-53,329	-392,017	-32,264	-196,438	-31,714	-113,871	-33,176	-67,360	-54,112	-106	-49,374	-5,017	-14,771
Long-term contracts.....	87,004	-	-	-	85,290	*1,725	-	-	-	-	-	-11	-	-	-	-	-	-	-	-
Merchant marine capital construction funds.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 533(b) deduction.....	3,644,009	-	-	-	-	-	-	-	-	-	-	-	-	3,644,009	-	-	-	-	-	-
Tax shelter farm activities.....	190	-	[1]	-	-	-	-	-	-	-	-	-	156	-	35	-	-	-	-	-
Passive activities.....	5,347	-	1	-	-224	5,304	963	840	122	2	130	-33	89	*3,642	*-1,060	-	-	128	-	-3,634
Certain loss limitations.....	378,848	-	-	-	-	-	-	-	-	-	-	378,930	17	-98	-	-	-	-	-	-
Depletion.....	1,702,023	211	1,361,213	73,315	1,869	248,606	4,232	4,113	119	18	-	237	-	[1]	12,322	-	-	-	-	-
Tax exempt interest from private activity bonds issued after 9/7/86.....	55,015	-	-	-	82	15	13	1	-	10	53,470	-	-	1,016	422	-	-	-	-	1
Intangible drilling costs.....	101,154	-	98,186	-	322	-	-	-	-	-	-	2,646	-	-	-	-	-	-	-	-
Other adjustments.....	-356,452	-913	-46,935	-6,965	-4,453	-15,629	-12,788	-2,904	-9,884	-1,987	-171,034	-44,634	-17,679	-8,864	-10,293	-87	-183	-576	-3,276	-11,637
Adjusted current earnings adjustment after excess.....	9,249,146	6,908	394,414	-157,563	20,026	2,918,306	1,989,929	820,922	1,169,006	34,537	179,679	3,264,510	97,810	43,151	408,719	8,219	-439	-261	783	30,962
Alternative minimum taxable income before alternative tax net operating loss deduction.....	97,092,624	262,736	7,434,389	3,992,261	1,158,746	30,414,524	9,431,655	6,603,126	2,828,529	822,437	9,306,987	23,791,231	1,936,022	2,982,497	2,154,990	1,147,536	61,068	873,824	297,954	896,814
Alternative tax net operating loss deduction.....	52,047,079	203,598	2,770,004	3,154,322	895,761	14,763,822	4,944,873	2,922,012	2,022,861	623,246	7,864,674	9,732,744	1,501,119	2,476,891	760,624	825,950	50,857	761,566	109,111	533,556
Alternative minimum tax foreign tax credit.....	4,072,190	2	602,354	801	*1,151	1,940,929	354,237	353,971	266	594	63,601	829,675	1,009	29,073	131,021	39,135	809	23	25,516	52,260
Tentative minimum tax.....	4,880,738	8,338	329,702	166,719	42,716	1,184,861	534,142	377,741	156,401	37,343	222,548	1,969,299	82,904	68,035	146,645	24,750	1,148	20,184	12,152	19,284

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

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

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

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

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

Other services
<b>332,662</b>
347
4,231,522
2,963,613
9,276
80,248
37,135
-
122,279
5,618
4,396
9,967
-1,209
-
-
-
-883
-
-
-
40
-
-
-
1,479
9,455
126,954
74,359
-
9,967

**2003 RETURNS OF ACTIVE CORPORATIONS**  
 Alternative Minimum Tax: Number of Returns, Adjustments, Tax Preferences, and Related Items, by Selected Sectors  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Selected sectors																				
	All sectors [3]	By primary and retail trade																			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies and management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services				
<b>Returns of active corporations:</b>																					
Number of returns.....	5,401,237	143,019	30,252	8,504	676,120	281,239	975,011	366,150	604,994	182,881	119,875	234,746	577,400	760,087	46,887	342,904	44,059	354,603	110,119	278,772	
Revenue with alternative minimum tax items:																					
Total assets.....	5,277,365,576	3,454,651	97,629,919	89,584,470	14,004,382	953,721,394	123,365,713	83,047,411	41,318,391	39,327,919	597,097,780	2,075,970,998	29,865,193	89,823,807	141,768,627	63,168,476	3,371,283	15,199,546	10,598,166	18,616,351	
Total liabilities.....	1,440,700,381	2,826,688	37,169,892	48,374,698	23,468,700	497,659,736	214,691,365	140,100,840	74,590,524	34,481,318	97,786,282	360,050,524	10,017,476	53,886,362	22,405,886	2,623,507	17,273,840	4,769,817	6,973,660		
Business receipts.....	8,197,280	4,765	17,686	252,890	48,500	2,807,126	675,234	406,172	280,862	95,110	1,070,468	2,027,985	55,260	372,761	303,794	131,918	68,379	178,273	15,586		
Depreciation.....	55,251,549	153,209	2,526,331	3,435,572	330,953	23,547,388	2,832,912	1,680,838	1,152,074	2,593,721	7,064,214	6,372,418	1,569,175	1,662,184	342,835	1,090,755	114,194	436,407	491,070		
Amortization.....	22,130,047	11,083	750,262	214,755	98,715	4,114,230	3,324,862	2,976,816	439,840	199,634	7,833,341	3,030,466	199,269	852,338	107,242	897,486	52,120	244,940	37,146		
Depletion.....	2,883,660	2,85	2,286,794	191,700	3,469	275,144	196,969	1,048,638	2,330	-	39,874	787	668	-	-	5	-	-	87		
Net income.....	68,658,093	231,970	3,165,769	702,901	702,018	21,746,505	4,483,192	3,344,627	1,138,866	464,889	6,175,019	22,274,999	1,368,350	2,515,324	1,462,149	1,343,269	138,292	686,912	315,942		
Income tax.....	10,324,475	26,543	488,719	29,369	14,220	4,361,370	230,960	202,165	28,886	14,838	305,145	4,027,714	33,712	233,681	282,129	84,515	8,228	5,866	36,224		
Alternative minimum tax.....	2,298,776	8,003	91,337	78,706	25,592	462,819	120,463	89,815	30,647	12,427	105,411	1,177,089	42,442	48,201	50,668	39,732	3,171	15,680	7,018		
Total income tax after credits [2].....	4,227,441	9,074	164,347	106,345	34,387	567,781	163,884	120,349	43,646	16,030	114,434	2,886,703	78,136	53,661	130,918	42,558	9,968	17,342	9,591		
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	-1,472,110	-589	-14,105	214,104	-12,779	-975,343	-189,523	-146,736	-42,788	77,835	-670,843	-56,921	8,727	-8,645	-23,607	92,200	23,767	6,245	-3,917		
Amortization of certified pollution control facilities after 1986.....	2,316	-	-	2,128	-	57	-	-	-	-	-	-	-	-	-	-	-	117	-		
Amortization of mining exploration and development costs paid or incurred after 1986.....	-14,201	-	-12,533	-1,398	-	3,024	-3,294	-	-	-	-	-	-	-	-	-	-	-	-		
Amortization of circulation expenses.....	924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Adjusted gain or loss.....	-1,524,860	-4,033	-49,931	-4,369	-9,760	-556,759	-153,330	-116,378	-86,952	-15,463	-255,100	-160,230	-83,163	-23,627	-19,415	-115,489	-400	-18,874	-18,262		
Long-term contracts.....	96,347	-	-	-	96,869	478	-	-	-	-	-	-	-	-	-	-	-	-	-		
Instalment sales of certain property.....	10	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Merchant marine capital construction funds.....	1,544	-	-	-	-	285	-	-	-	1,259	-	-	-	-	-	-	-	-	-		
Section 83(b) deduction.....	3,297,804	-	-	-	-	-	-	-	-	-	3,297,804	-	-	-	-	-	-	-	-		
Tax shelter farm activities.....	946	-	-	-	-	618	-	-	-	-	34	194	-	-	-	-	-	-	-		
Passive activities.....	7,478	-	3,091	-	-66	42	-7	-8	-15	3	-7	1,497	2,826	42	1	-	-	-1	[1]		
Carroll tax limitations.....	161,065	-	-	-	-	-	-	-	-	-	163,558	-493	-	-	-	-	-	-	-		
Depletion.....	792,091	-	618,042	6,580	2,879	132,570	27,816	27,524	292	-	192	104	953	2,860	5	-	-	-	-		
Tax amount related from private activity bonds issued after 8/78.....	126,209	-	-	-	-	489	20	18	2	444	1,172	121,581	-	6	787	-	-	1,711	-		
Intangible drilling costs.....	63,115	-	51,815	9,187	-	-	-	-	-	-	777	-	1,335	-	-	-	-	-	-		
Accelerated depreciation of real property placed in service before 1987.....	96	-	-	-	[1]	66	-	-	-	-	-	1	28	-	[1]	-	-	-	-		
Accelerated depreciation of leased personal property placed in service before 1987.....	-145,966	778	-12,595	-8,570	3,705	7,523	47,732	42,163	-5,639	867	-49,441	460	20,904	-12,590	-4,345	-3,914	-227	-3,110	537		
Other adjustments.....	-178,145	-3,198	3,065	18,751	7,629	-161,287	-9,408	-2,726	-4,681	-282	-2,870	-1,047	2,348	-5,231	-794	-203	238	-17,041	-3,805		
Total adjustments and preferences.....	6,425,165	3,789	139,482	136,521	23,777	851,442	230,686	224,391	169,284	19,496	9,528	4,318,554	60,736	39,666	273,162	243,794	233	15,708	-782		
Alternative minimum taxable income before alternative tax net operating loss deduction.....	73,963,459	227,932	3,815,226	1,034,344	756,625	26,096,385	4,151,546	2,991,294	1,110,983	595,279	5,243,376	27,995,265	1,336,363	2,472,974	1,578,713	1,552,668	167,435	672,705	203,537		
Alternative tax net operating loss deduction.....	29,773,016	111,515	1,467,091	493,781	697,207	7,190,714	2,964,346	2,131,658	832,448	382,795	3,867,247	7,540,903	938,195	1,596,947	441,178	1,095,912	103,273	565,757	169,885		
Alternative minimum tax foreign tax credit.....	4,577,132	12,488	324,132	491	12,217	2,102,336	393,789	85,243	5,262	8,791	103,588	1,651,286	1,158	117,572	95,623	47,874	793	2,372	16,863		
Foreign minimum tax.....	4,215,637	6,977	164,633	107	33,680	2,070,399	117,655	43,620	19,022	18,293	186,603	72,680	54,322	42,904	9,668	17,389	9,650	6,767	9,028		

Detail may not add to total because of rounding.  
 [1] This amount is less than \$500.  
 [2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit.  
 Credits may or may not be shown separately.  
 [3] All sectors includes "Not Allocable" which is not shown separately.  
 [4] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.  
 Source: Internal Revenue Service, Statistics of Income - 2003, Corporation Income Tax Returns, Publication 16, August 2008.

Other services	
	(21)
<b>329,336</b>	
79	
11,435,927	
5,054,264	
26,228	
172,440	
55,138	
6	
469,849	
153,001	
2,896	
11,980	
	-6,822
	13
	-
	-4,459
	-
	-
	-
	-
	40
	-
	-
	-
	-
	-
	-
	289
	194
	10,319
	457,541
	70,347
	64,646
	15,433



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

Item	Selected sectors																	Selected sectors--continued				
	All sectors [3]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	
							Total [4]	Wholesale trade	Retail trade													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		
<b>Returns of active corporations:</b>																						
Number of returns.....	5,266,607	140,223	30,287	7,863	648,535	280,185	964,523	359,905	601,268	177,745	120,271	224,352	570,639	736,005	48,053	231,412	41,317	334,305	110,609	271,527	321,134	
<b>Returns with alternative minimum tax items:</b>																						
Number of returns.....	7,066	250	199	28	779	933	1,254	565	690	625	128	579	658	375	575	136	68	99	47	143	174	
Total assets.....	4,294,176,617	1,996,690	89,086,296	148,421,987	5,688,482	1,395,510,346	84,435,072	65,380,135	19,054,938	48,305,073	55,250,377	2,330,822,758	10,456,805	22,436,887	59,607,832	20,670,225	*594,671	2,697,008	1,735,344	15,899,091	507,770	
Business receipts.....	1,307,297,410	1,997,417	29,046,950	59,790,212	9,611,268	604,617,190	174,901,763	133,139,088	41,762,675	23,710,802	16,311,376	345,895,124	4,689,388	18,561,926	243,990	8,542,218	*377,399	2,520,458	1,193,523	4,568,681	517,708	
Bad debts.....	4,856,925	2,411	48,297	327,720	16,889	1,627,445	376,604	225,937	150,667	53,439	149,501	1,790,162	33,868	51,373	203,705	39,326	*1,915	100,505	10,046	20,425	*3,303	
Depreciation.....	45,973,895	87,874	2,700,181	4,503,931	219,069	25,993,312	1,834,887	1,086,197	748,690	2,319,919	921,756	5,354,146	687,378	444,459	107,665	246,249	*11,791	106,384	115,098	301,911	17,257	
Amortization.....	10,857,492	5,125	415,364	315,447	31,717	3,337,310	2,668,893	2,585,848	83,045	188,795	722,992	2,719,828	23,353	138,603	9,217	200,671	*8,043	20,897	11,277	35,020	2,172	
Depletion.....	2,019,657	*624	999,820	120,444	1,045	864,493	1,412	1,411	1	*616	-	10,298	238	-	*20,620	4	-	42	1	-		
Net income.....	65,702,533	72,512	2,496,691	2,094,138	250,612	45,229,966	3,027,674	2,329,100	698,574	896,362	1,042,137	7,528,183	328,187	1,002,381	961,121	343,171	*23,275	85,860	75,015	193,236	52,011	
Income tax.....	18,275,741	1,081	736,702	175,121	13,855	14,408,989	480,483	358,350	122,133	45,485	123,982	1,786,304	9,562	175,461	215,859	69,560	*6,414	1,148	408	24,693	*903	
Alternative minimum tax.....	2,532,224	3,082	91,574	117,397	20,409	975,766	159,913	140,771	19,142	97,678	21,383	932,241	14,147	21,252	36,253	21,036	*492	5,352	2,260	10,373	1,100	
Total income tax after credits [2].....	4,038,974	3,852	128,161	199,574	33,238	1,520,425	257,085	218,810	38,276	117,161	38,378	1,553,081	24,369	24,551	88,140	24,126	*1,317	6,447	2,668	13,984	1,900	
<b>Alternative minimum tax items:</b>																						
<b>Adjustment and preference items:</b>																						
Depreciation of property placed in service after 1986.....	822,164	7,117	81,372	397,371	4,673	200,455	27,610	28,087	-477	-64,895	41,510	34,421	35,318	8,027	11,963	5,690	*1,042	6,339	8,273	14,500	1,380	
Amortization of certified pollution control facilities after 1986.....	2,958	-	-	7,299	-	-4,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	
Amortization of mining exploration and development costs paid or incurred after 1986.....	-36,758	-	-38,972	-1,434	-	-46	3,693	3,693	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization of circulation expenses.....	-92	-	-12	-	-	19	-11	-	-11	-	-	-	-	-	-88	-	-	-	-	-	-	
Adjusted gain or loss.....	-1,016,176	-2,587	-55,934	-66,277	5,991	-708,641	-37,543	-21,062	-16,481	-8,747	-8,402	-38,625	-53,614	-7,177	-1,704	-5,239	*-75	-653	-1,817	-25,093	-38	
Long-term contracts.....	101,727	-	-	-	88,112	8,352	-	-	-	-	-	-	-	-	-	*5,263	-	-	-	-	-	
Installation sales of certain property.....	-5,489	-	-	-	-	-167	-5,313	-5,313	-	-	-	-9	-	-	-	-	-	-	-	-	-	
Merchant marine capital construction funds.....	75,184	-	-	-	-	36,556	-	-	-	-	38,629	-	-	-	-	-	-	-	-	-	-	
Section 833(b) deduction.....	2,429,566	-	-	-	-	-	-	-	-	-	-	2,429,566	-	-	-	-	-	-	-	-	-	
Tax shelter farm activities.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Passive activities.....	3,123	-	112	-	188	325	290	241	49	3	-	286	1,460	-	[1]	-	-	1	-	419	40	
Certain loss limitations.....	1,012	-	-	-	-	1,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depletion.....	613,329	174	491,243	4,772	837	116,583	994	994	-	*-1,735	-	17	*-1	441	4	-	-	-	-	-	-	
Tax exempt interest from private activity bonds issued after 8/7/86.....	229,538	-	32	-	[1]	1,443	16	16	-	-	14	224,563	26	-	*3,433	-	-	-	-	-	*11	
Intangible drilling costs.....	308,359	-	184,586	117,650	[1]	-	-	-	-	*2,340	-	1,108	-	2,474	-	-	-	-	-	-	-	
Accelerated depreciation of real property placed in service before 1987.....	8,196	1	513	-89	1	-4,842	11,812	*159	11,854	-	[1]	718	*401	-	[1]	14	-	-340	-	-	4	
Accelerated depreciation of leased personal property placed in service before 1987.....	-1,011	-	-	-20	-	-1,058	56	29	27	-	-	-	-	-	-	-	-	11	-	-	-	
Other adjustments.....	-217,790	-344	60,580	-11,671	-5,547	-126,684	-55,735	1,092	-56,827	-40,250	1,299	-6,475	-561	-6,665	-2,288	-685	[1]	-95	-813	-22,043	189	
Total adjustments and preferences.....	3,317,859	4,362	723,520	447,800	94,255	-481,049	-54,133	7,934	-62,066	-74,656	34,421	2,645,588	-16,970	-2,899	11,316	5,047	*967	5,263	5,643	-32,213	1,600	
Adjusted current earnings adjustment after excess.....	6,968,591	2,009	206,113	-5,803	11,453	1,936,087	326,994	273,238	55,756	9,854	4,200	4,166,174	21,750	16,157	184,174	53,715	*-165	20,199	756	7,556	*5,368	
Alternative minimum taxable income before alternative tax net operating loss deduction.....	71,488,440	77,288	3,206,744	2,467,690	327,628	46,099,068	3,266,995	2,581,028	685,966	810,993	1,062,283	10,957,391	313,632	1,001,198	1,062,921	395,196	*24,077	108,555	80,163	167,126	56,201	
Alternative tax net operating loss deduction.....	9,321,779	51,290	433,354	1,448,408	136,881	3,069,001	813,421	549,424	263,997	136,913	565,187	1,548,724	181,341	435,310	188,020	95,706	1,633	73,107	65,311	38,158	*40,013	
Alternative minimum tax foreign tax credit.....	8,848,101	8	425,520	1,059	511	7,082,444	229,526	186,896	42,630	14,991	61,035	806,685	201	86,387	89,093	34,686	2,712	-	-	13,244	-	
Tentative minimum tax.....	4,927,712	4,155	129,991	202,770	33,162	1,519,543	256,681	218,213	38,468	117,169	38,502	1,539,944	23,830	24,555	86,782	24,944	*1,317	6,501	2,668	13,984	1,900	

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 [1] This amount is less than \$500.  
 [2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit.  
 Credits may or may not be shown separately.  
 [3] All sectors includes "Not Allocable" which is not shown separately.  
 [4] The Wholesale and Retail sector includes "Wholesale and Retail Trade Not Allocable," which is not shown separately.  
 Notes: Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."  
 Source: Internal Revenue Service, Statistics of Income - 2002, Corporation Income Tax Returns, Publication 16, September 2005.

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

Item	Selected sectors										Selected sectors--continued										
	All sectors [3]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
							Total [4]	Wholesale trade	Retail trade												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>Returns of active corporations:</b>																					
Number of returns.....	5,135,591	140,806	31,776	7,802	624,478	278,995	963,403	361,840	597,539	164,492	115,435	220,895	539,965	709,837	47,866	223,999	38,480	327,338	102,631	259,465	325,602
<b>Returns with alternative minimum tax items:</b>																					
Number of returns.....	7,101	153	158	21	799	962	1,672	923	749	558	88	659	603	267	644	103	9	114	15	210	68
Total assets.....	3,382,572,718	1,804,290	49,983,557	41,400,941	10,955,425	560,598,817	107,239,664	92,295,643	14,943,021	52,851,308	74,304,664	2,038,383,995	15,092,596	34,869,872	334,683,598	13,468,404	925,976	2,239,677	4,443,654	31,367,803	7,959,779
Business receipts.....	940,505,640	1,591,168	14,840,972	14,345,561	16,877,475	329,243,301	196,712,017	153,598,195	43,113,822	26,550,921	19,463,433	265,194,983	6,366,140	16,638,464	3,344,649	6,679,716	344,308	4,674,916	2,425,504	12,729,395	2,482,716
Bad debts.....	3,622,265	1,583	38,545	72,808	21,566	1,191,256	325,495	283,851	41,645	60,971	130,614	1,042,538	18,083	87,049	460,610	24,150	4,939	26,011	2,723	89,251	24,073
Depreciation.....	38,910,871	75,926	1,695,449	852,347	376,900	17,246,094	3,527,817	2,917,258	610,559	2,205,378	2,661,593	5,290,269	1,274,985	545,701	1,761,845	112,847	14,915	87,939	189,325	900,599	90,941
Amortization.....	6,696,114	1,061	172,858	73,514	31,778	1,861,469	228,396	183,939	44,457	45,966	804,024	1,932,236	44,036	259,544	896,317	64,296	7,639	24,353	29,963	157,638	61,025
Depletion.....	996,732	539	678,461	80,160	8,363	96,928	102,412	102,104	5,308	1,665	-	21,448	922	827	-	-	-	-	-	-	8
Net income.....	43,980,428	59,058	1,682,362	650,334	318,657	22,094,819	2,918,277	2,431,960	486,318	880,601	1,917,012	8,673,394	565,899	911,137	2,288,712	278,356	30,573	96,804	46,121	530,855	37,467
Income tax.....	10,541,495	3,357	293,263	44,231	18,097	6,056,530	691,997	634,863	57,133	31,072	303,749	1,923,882	17,876	272,269	718,226	82,042	6,218	1,261	3,245	73,549	1,631
Alternative minimum tax.....	1,800,595	3,464	124,179	79,748	28,052	429,374	99,578	70,709	28,669	95,657	87,694	692,520	27,318	19,942	51,423	10,097	503	2,718	2,969	43,508	1,850
Total income tax after credits [2].....	3,861,357	6,820	225,264	104,470	45,646	1,198,737	222,970	175,701	47,269	109,008	256,242	1,366,382	44,455	28,090	159,616	18,455	1,322	3,962	6,215	61,237	2,465
<b>Alternative minimum tax items:</b>																					
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	2,794,716	13,153	122,315	138,303	27,887	1,302,268	193,287	130,565	62,722	62,775	403,995	199,366	101,958	27,548	130,326	3,984	669	4,721	18,470	39,100	4,592
Amortization of certified pollution control facilities after 1986.....	19	-	-	-	-	-300	-	-	-	-	-	-	319	-	-	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986.....	4,036	-	3,393	-	-240	271	613	613	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of circulation expenses.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term contracts.....	-1,125,949	-1,900	-33,488	-16,117	-9,283	-485,053	-168,112	-150,863	-17,249	-35,869	-91,798	-95,830	-109,225	-14,050	-42,949	-1,137	-218	-1,174	-4,216	-14,142	*1,390
Installment sales of certain property.....	1,898	-	-292	-	2,813	-4	-574	-	-574	-	-44	-	-	-	-	-	-	-	-	-	-
Merchant marine capital construction funds.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 83(b) deduction.....	1,982,262	-	-	-	-	-	-	-	-	-	-	1,982,262	-	-	-	-	-	-	-	-	-
Tax shelter farm activities.....	82	-	-	-	-	-	-	-	-	-	-	-	82	-	-	-	-	-	-	-	-
Passive activities.....	15,003	*62	340	-	57	2,029	5,981	*2,256	3,705	3	-15	10	6,296	*202	-3	-	20	-	3,245	43,508	1,850
Certain loss limitations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletion.....	418,241	127	269,440	7,559	5,856	103,703	31,502	31,497	5	-	-1	60	-	-	1	-	-	-	-	-5	-
Tax exempt interest from private activity bonds issued after 8/7/86.....	204,523	-	51	-	6	1,293	43	43	[1]	-	618	200,437	360	-	1,657	-	-	-	-	-	58
Intangible drilling costs.....	87,300	-	61,750	4,877	3,573	9,979	476	287	189	-	-	6,908	-263	-	-	-	-	-	-	-	-
Accelerated depreciation of real property placed in service before 1987.....	-8,110	2	-2	37	21	-9,452	862	878	-16	2	-	-195	-6	13	34	-	-	-	[1]	[1]	573
Accelerated depreciation of leased personal property placed in service before 1987.....	130	-	-	-	-	24	-	-	-	-	-	106	-	-	-	-	-	-	-	-	-
Other adjustments.....	-68,386	-532	-2,271	-10,626	-2,944	13,021	-4,215	-1,642	-2,573	-49,801	-14,478	23,723	536	-1,452	7,150	154	-3	-1,135	-53	-24,527	-933
Total adjustments and preferences.....	4,404,791	10,911	421,235	124,034	124,433	938,858	59,844	13,633	46,211	-22,826	298,277	2,316,786	117	12,963	96,421	3,289	449	2,432	14,202	426	2,940
Adjusted current earnings adjustment after excess.....	5,626,925	7,968	65,091	120,185	27,461	712,400	469,528	417,194	52,334	-14,249	137,091	3,610,931	21,950	20,180	375,909	59,799	165	714	1,857	7,409	2,535
Alternative minimum taxable income before alternative tax net operating loss deduction.....	48,608,610	72,452	2,109,545	741,724	435,530	22,259,774	3,134,769	2,553,683	581,086	810,366	1,979,045	11,795,557	570,691	937,874	2,694,896	301,156	31,187	98,868	60,733	535,773	38,672
Alternative tax net operating loss deduction.....	5,933,971	35,085	268,034	182,050	198,301	1,959,925	439,168	203,939	235,229	197,172	333,182	1,392,896	335,771	109,933	248,569	16,499	9,719	75,285	29,109	79,185	24,090
Alternative minimum tax foreign tax credit.....	4,807,344	2	142,966	114	*557	2,868,906	306,934	288,073	*18,860	11,188	72,589	873,615	1,806	136,287	322,787	38,194	2,958	46	52	28,344	-
Tentative minimum tax.....	3,715,489	6,663	225,340	111,788	43,438	1,202,634	223,938	176,437	47,502	109,116	256,421	1,205,305	43,655	28,321	164,812	18,455	1,322	3,979	6,215	61,606	2,481

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

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

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

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

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

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

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



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

Item	Selected sectors											Selected sectors—continued									
	All sectors [3]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [4]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Returns of active corporations:</b>																					
Number of returns.....	4,935,904	141,678	30,849	7,044	580,302	297,714	948,371	349,874	596,358	160,195	107,628	217,780	521,447	657,153	43,246	205,011	35,196	303,499	93,922	252,113	305,725
<b>Returns with alternative minimum tax items:</b>																					
Number of returns.....	14,901	377	375	305	1,950	3,129	2,189	1,093	1,096	1,178	365	1,283	1,226	771	516	272	8	357	89	433	159
Total assets.....	4,780,416,822	8,275,687	165,115,044	188,448,885	34,811,065	1,071,698,448	227,568,587	170,231,035	57,337,552	126,470,321	265,363,909	1,884,059,954	94,939,972	36,472,144	554,201,477	29,273,866	863,196	30,700,947	12,488,410	46,763,472	2,901,337
Business receipts.....	1,895,347,453	5,430,453	35,964,467	65,888,811	38,079,067	850,714,795	338,656,880	226,040,641	112,616,239	66,215,605	79,293,933	275,205,267	21,958,231	32,892,080	5,582,186	16,503,354	358,221	22,032,659	7,492,453	30,496,265	2,782,730
Bad debts.....	9,086,588	14,334	27,124	129,725	66,419	1,135,114	590,650	335,454	255,196	128,005	2,455,255	1,179,469	368,963	124,817	1,310,653	79,465	2,247	1,324,303	24,424	119,426	6,827
Depreciation.....	96,566,682	208,647	2,998,536	4,643,787	929,311	33,272,997	12,025,726	8,716,840	3,308,885	6,209,676	7,704,492	6,639,284	8,642,678	1,053,761	7,644,421	1,326,040	10,009	707,440	787,074	1,569,774	193,030
Amortization.....	15,229,537	7,194	614,391	350,400	66,772	3,987,452	3,178,373	2,875,943	302,531	217,034	3,349,323	1,484,224	311,394	388,912	204,604	474,941	12,239	298,794	78,299	175,501	29,690
Depletion.....	2,832,371	13,449	1,810,035	111,950	10,990	806,302	50,687	46,347	4,341	987	-	13,674	267	507	9,522	2,822	-	-	-	1,088	-
Net income.....	74,308,371	258,391	2,750,999	1,712,677	1,058,409	33,756,721	6,137,074	4,285,215	1,851,858	1,508,179	2,670,010	14,542,286	1,690,588	1,614,736	3,117,375	1,354,897	41,042	578,450	207,991	1,251,713	56,831
Income tax.....	13,378,585	6,402	492,637	153,108	39,024	7,952,814	411,513	270,608	140,905	240,876	175,028	2,594,601	38,103	138,685	777,732	286,839	2,317	18,629	5,862	34,336	10,079
Recapture taxes.....	779	-	-	1	-	56	-	-	-	692	-	[1]	-	-	29	-	-	-	-	-	-
Alternative minimum tax.....	3,059,869	7,312	141,165	167,271	79,108	1,060,038	293,828	227,535	66,293	111,250	64,751	676,348	128,210	49,293	81,542	33,506	833	18,507	42,409	89,717	6,790
Total income tax after credits [2].....	6,307,071	13,645	275,120	264,738	116,177	2,010,773	523,413	405,872	117,541	309,374	112,085	1,567,351	158,898	64,399	609,202	61,303	833	36,168	46,657	120,065	16,869
<b>Alternative minimum tax items:</b>																					
<b>Adjustment and preference items:</b>																					
Depreciation of property placed in service after 1986.....	14,889,514	15,020	292,201	777,394	116,239	4,791,648	2,093,102	1,375,036	718,067	1,296,844	1,339,409	737,856	1,359,770	111,984	1,079,492	139,132	1,342	133,131	232,814	335,343	36,793
Amortization of certified pollution control facilities after 1986.....	10,241	-	120	14,049	-	-4,058	149	149	-	-	-	-	-	-	-	-	-	-	-	-	-20
Amortization of mining exploration and development costs paid or incurred after 1986.....	-36,753	-	-37,071	-237	553	-4,143	6,947	6,947	-	-	-	-1,361	-	-1,387	-54	-	-	-	-	-	-
Amortization of circulation expenses.....	-22	-	-21	-	-	-	-1	-	-1	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss.....	-5,046,041	-5,299	-128,677	-157,067	-30,321	-1,426,358	-1,313,049	-849,740	-463,309	-255,005	-252,832	-246,176	-564,461	-16,774	-422,005	-74,240	-437	-41,514	-23,223	-83,799	-4,802
Long-term contracts.....	219,986	-	40	-	204,900	16,426	-924	-	924	-	-	-	-	-	-	-	-	-	-	-	-
Installment sales of certain property.....	361,651	-	-303	-	-1,119	*341,565	-251	-155	-96	-	-	-	-10	20,362	-	724	-	-109	-	-206	-
Merchant marine capital construction funds.....	69,414	-	-	-	-	28,780	-	-	-	20,272	[1]	-	-	20,362	-	-	-	-	-	-	-
Section 83(b) deduction.....	626,755	-	-	-	-	-	-	-	-	-	-	626,755	-	-	-	-	-	-	-	-	-
Tax shelter farm activities.....	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Passive activities.....	-55,102	767	886	-	155	15	-8,652	*8,856	205	-808	-30	106	-49,432	31	1,811	-	-	11	-4	-191	40
Certain loss limitations.....	*2,452	-387	-	-	*4	212	-221	-221	-	-435	-	-	-	-	-	-	-	-	14	-1,639	-
Other adjustments.....	-159,597	-1,320	57,113	-22,860	4,713	-102,191	-10,827	-7,038	-3,790	-11,990	-22,076	-55,150	7,886	-3,248	209	-1,981	-20	6,976	-5,782	423	530
Depletion.....	1,077,582	94	817,275	74,354	9,445	136,087	39,825	39,825	159	-	159	619	-302	[1]	30	-	-	-	-	[1]	-3
Tax exempt interest from private activity bonds issued after 9/7/86.....	200,478	119	50	16	-	3,994	[1]	[1]	-	4	2,875	181,593	866	-	10,916	-	-	44	-	-	-
Intangible drilling costs.....	9,087	-	3,837	327	-13	233	3,564	-	-	-	-	180	959	[1]	-	-	-	-	-	-	-
Accelerated depreciation of real property placed in service before 1987.....	-12,175	11	-348	1,182	*81	-14,809	456	213	243	*130	27	-17	*105	270	944	-	-	-537	-	*330	-
Accelerated depreciation of leased personal property placed in service before 1987.....	*179	-	-	-	-	*171	7	-	7	-	1	[1]	-	-	-	-	-	-	-	-	-
Total adjustments and preferences.....	12,151,995	9,005	1,005,204	687,159	305,636	3,756,897	810,126	559,724	250,402	1,058,722	1,067,375	1,244,405	755,379	131,599	671,343	63,635	885	98,002	203,824	250,258	32,541
Adjusted current earnings adjustment after excess.....	11,418,831	6,823	209,137	42,137	117,516	4,977,833	311,519	250,678	60,841	39,273	690	4,650,349	40,995	53,324	745,043	55,920	205	28,156	4,491	125,150	10,271
<b>Alternative minimum taxable income before alternative tax net operating loss deduction.....</b>	90,688,582	266,472	3,665,920	2,315,038	1,382,759	39,478,930	7,127,054	4,996,124	2,130,929	2,726,307	3,559,430	17,936,761	2,031,231	1,710,335	4,342,159	1,429,456	42,132	679,681	387,694	1,521,917	85,306
Alternative tax net operating loss deduction.....	28,562,914	185,173	1,064,682	797,144	760,748	8,813,418	3,919,391	2,639,868	1,279,523	913,563	2,455,473	4,726,694	1,205,775	1,089,969	618,255	435,848	31,489	483,924	148,227	892,907	22,235
Alternative minimum tax foreign tax credit.....	6,164,823	88	242,375	36,320	1,815	4,122,707	105,229	58,813	46,416	44,933	108,939	1,126,660	1,879	59,125	134,991	135,200	1,278	1	828	2,455	-
Terminative minimum tax.....	6,247,505	13,623	276,384	267,222	113,838	2,009,519	524,923	406,937	117,986	311,588	110,392	1,514,542	156,891	60,868	607,864	62,437	833	37,136	46,714	120,891	11,839

Detail may not add to total because of rounding.  
 \* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 [1] This amount is less than \$500.  
 [2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits may or may not be shown separately.  
 [3] This industry includes "Nature of Business not Allocable" which is not shown separately.  
 [4] This industry includes "Wholesale and Retail not Allocable," which is not shown separately.  
 Note: See Section 1 (Introduction), Section 2 (Changes in Law and Regulations), Section 3 (Description of the Sample and Limitations of the Data), and Section 5 (Explanation of Terms).  
 Source: Internal Revenue Service, Statistics of Income - 1999, Corporation Income Tax Returns, Publication 16, September 2002.

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

Item	Selected sectors																	Selected sectors—continued				
	All sectors [3]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	
							Total [4]	Wholesale trade	Retail trade													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		
<b>Returns of active corporations:</b>																						
Number of returns.....	4,848,888	135,107	31,467	8,067	551,935	309,912	956,803	338,021	615,758	159,646	100,977	218,193	521,917	623,784	30,931	200,449	36,959	307,258	92,966	245,334	300,313	
<b>Returns with alternative minimum tax items:</b>																						
Number of returns.....	18,360	421	338	352	2,477	3,484	2,824	1,578	1,244	1,364	479	1,374	1,273	861	565	276	65	800	301	578	540	
Total assets.....	4,562,038,179	4,861,281	66,457,580	121,416,044	24,127,307	1,738,506,694	206,277,333	146,764,454	59,455,802	78,320,777	427,586,515	974,336,626	76,122,907	27,927,812	724,783,324	8,123,914	1,215,515	22,149,082	14,195,302	41,854,841	3,778,243	
Business receipts.....	1,744,049,428	4,428,438	30,957,365	48,053,518	33,465,354	813,281,055	346,238,111	243,752,497	102,325,897	67,527,175	125,395,614	145,503,284	22,407,182	24,183,518	8,906,648	10,763,936	898,136	20,678,536	6,464,751	31,009,407	3,887,402	
Bad debts.....	11,721,204	17,176	23,167	102,718	97,532	3,482,860	647,635	369,758	277,776	69,704	3,044,989	1,017,743	219,805	81,624	1,856,968	71,162	3,499	784,050	28,249	160,743	11,580	
Depreciation.....	103,929,389	228,643	2,561,838	3,758,376	751,986	51,924,602	8,064,233	5,590,185	2,473,895	5,046,021	9,900,826	2,716,057	8,184,345	754,324	6,560,969	551,915	25,518	711,580	621,673	1,406,128	161,056	
Amortization.....	16,381,858	15,048	231,813	112,347	44,571	5,913,848	3,447,017	3,187,172	259,845	191,644	3,718,663	1,448,342	297,956	187,423	147,770	168,461	12,135	144,685	66,942	189,770	45,362	
Net income.....	1,822,874	3,925	1,086,852	80,987	11,537	529,894	84,768	84,516	251	4,768	9	12,848	4,659	173	637	320	109	109	1,388	-	-	
Income tax.....	13,157,709	10,075	455,666	236,930	46,060	9,114,936	606,331	289,582	316,749	221,053	451,534	917,259	51,291	136,189	726,578	29,493	7,734	69,063	834,804	280,086	160,558	
Recapture taxes.....	104	-	-	19	-	2	[1]	-	[1]	-	82	-	-	-	1	-	-	-	-	-	-	
Alternative minimum tax.....	3,324,709	9,607	125,348	89,888	112,409	1,201,367	282,961	199,834	83,103	241,991	228,271	459,635	150,123	40,614	234,373	29,240	1,405	17,217	24,758	69,080	6,314	
Total income tax after credits [2].....	5,973,781	17,825	319,935	320,621	154,132	1,881,130	539,022	389,741	149,257	439,695	280,804	964,329	200,845	58,229	506,131	56,403	1,939	80,206	111,146	10,851		
<b>Alternative minimum tax items:</b>																						
<b>Adjustment and preference items:</b>																						
Depreciation of property placed in service after 1986.....	17,676,157	36,573	365,857	684,537	127,505	6,965,187	1,502,932	1,082,965	419,955	1,315,573	2,742,656	457,690	1,197,125	82,686	1,365,737	93,941	4,690	130,833	218,586	352,783	31,267	
Amortization of certified pollution control facilities after 1986.....	17,129	-	-	13,045	-	436	242	-	242	3,444	[1]	-	-	-12	-	-	-	-	-	-	-26	
Amortization of mining exploration and development costs paid or incurred after 1986.....	5,965	-	-25,791	-202	758	26,846	3,555	3,555	-	798	-	-	-	-	-	-	-	-	-	-	-	
Amortization of circulation expenses.....	*15,126	-	-25	-2	*2	-15,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjusted gain or loss.....	-4,748,280	-14,496	-55,238	-38,199	10,325	-2,443,339	-457,496	-342,086	-115,327	-230,612	-378,500	-109,103	-407,537	-13,890	-400,481	-101	-31	-11,139	-15,217	-178,513	-4,712	
Long-term contracts.....	194,050	-	-	184,585	-	*370	-2,043	-2,043	-	16,993	78	-	-	-	-	-	-	-	-	-	-13	
Installment sales of certain property.....	-9,323	-	1,061	-	-	*14,864	5,937	5,102	835	-76	-	-	-	-	-	-	-	-	-	-103	-	
Merchant marine capital construction funds.....	*33,136	-	-	-	-	6,682	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 83(b) deduction.....	478,511	-	-	-	-	-	-	-	-	-	-	478,511	-	-	-	-	-	-	-	-	-	
Tax shelter farm activities.....	[1]	-	-	-	-	-	[1]	[1]	-	-	-	-	-	-	-	-	-	-	-	-	-	
Passive activities.....	8,776	361	1,780	5	2,792	4,436	4,341	3,942	*999	4,371	*2	[1]	-22,123	-26	12,924	[1]	-	2	2	-141	44	
Certain loss limitations.....	-273	-204	-	-	-	-54	-	-54	-	-	-	-	-16	-	-	-	-	-	-	-	-	
Other adjustments.....	530,511	-2,970	36,064	-13,800	-9,877	-183,164	-20,774	-13,244	-7,530	108	735,202	-19,676	39,927	-8,676	-11,478	-2,121	*87	-3,318	-2,200	-2,193	-456	
Depletion.....	1,138,689	104	731,020	76,712	7,823	179,478	140,447	140,472	-25	2,282	-	*31	842	-	2	-	-	-	-	-53	-	
Tax exempt interest from private activity bonds issued after 8/7/86.....	79,602	12	1,028	57	-	34,730	32	32	-	-	151	37,541	621	-	3,446	-	-	1,976	[1]	-	10	
Charitable contributions.....	-15,690	-318	1,864	-29	-1,008	-9,155	-2,662	-1,487	-1,175	-259	-278	-384	-950	87	*192	-83	-2	-6	-321	-1,410	*583	
Intangible drilling costs.....	55,290	-	40,812	2,029	-	-2,687	13,606	13,606	[1]	-	494	-	1,039	-	-2	-	-	-	-	-	-	
Accelerated depreciation of real property placed in service before 1987.....	9,389	1	116	4,618	*66	3,026	492	377	115	*793	-8	-907	253	1	210	21	226	-	17	444	19	
Accelerated depreciation of leased personal property placed in service before 1987.....	188	-	-3	-1	-	417	16	16	-	-	4	-2	-263	-	19	2	-	-	-	-	-	
Total adjustments and preferences.....	15,438,415	19,063	1,098,555	728,771	322,968	4,553,300	1,192,654	894,636	298,088	1,128,666	3,099,226	844,197	808,917	60,170	970,185	91,653	4,796	118,348	200,867	170,814	25,267	
Adjusted current earnings adjustment after excess credit.....	6,574,241	11,019	78,417	179,163	120,227	2,018,545	551,600	461,609	89,991	-49,560	249,240	2,292,644	43,428	39,778	786,371	105,746	*748	15,173	1,939	125,682	2,062	
Alternative minimum taxable income before alternative tax net operating loss deduction.....	86,248,622	243,279	3,159,853	2,154,055	1,537,320	41,434,432	6,676,193	4,437,035	2,237,200	3,657,691	5,624,852	9,393,084	2,671,840	1,849,805	4,184,469	589,176	74,510	956,274	400,220	1,464,845	176,724	
Alternative tax net operating loss deduction.....	24,904,776	132,778	595,493	481,091	701,028	7,665,148	2,848,271	2,028,244	818,263	1,306,837	2,575,321	3,339,316	1,609,310	1,215,454	413,471	291,080	41,720	539,140	224,697	817,493	107,127	
Alternative minimum tax foreign tax credit.....	6,128,752	2,026	191,372	3,053	*2,918	4,770,692	206,027	79,571	*126,456	1,529	313,798	295,216	5,586	63,781	250,717	1,564	4,320	[1]	910	14,907	337	
Alternative minimum tax.....	6,044,245	17,286	320,586	331,199	151,614	1,967,529	543,170	393,163	149,963	461,797	294,554	903,320	201,076	58,229	501,593	56,608	1,939	80,157	32,307	111,163	10,132	

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

\* - Statistically unreliable.

[1] Amount is less than \$500.

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

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

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

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