

Balance Sheet and Tax Items of Active Corporations, by Size of Business Receipts [1], Tax Year 2018
(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total	Size of business receipts												
		Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
Number of returns	6,442,134	1,507,746	992,042	1,089,865	839,891	730,287	940,413	158,636	141,597	20,719	11,989	4,017	2,138	2,796
Total assets	\$108,504,834,927	\$3,064,350,871	\$166,038,441	\$188,344,242	\$236,022,448	\$338,127,940	\$1,448,452,327	\$1,155,846,146	\$5,513,906,631	\$3,668,501,551	\$6,301,899,330	\$5,379,872,061	\$6,281,481,016	\$74,761,991,920
Total receipts	\$35,179,610,207	\$307,280,031	\$66,390,751	\$189,789,353	\$312,005,960	\$542,562,678	\$2,044,223,224	\$1,129,102,529	\$2,991,950,642	\$1,468,961,418	\$1,873,679,198	\$1,447,935,637	\$1,543,104,065	\$21,262,624,720
Business receipts	\$30,837,266,201	\$6,494,285	\$58,595,150	\$179,509,060	\$299,743,357	\$511,224,103	\$1,981,909,640	\$1,084,136,969	\$2,795,906,474	\$1,338,423,664	\$1,660,730,520	\$1,251,839,061	\$1,335,522,987	\$18,333,230,931
Dividends	\$80,356,537	\$273,250	\$119,214	\$205,521	\$96,239	\$127,327	\$467,657	\$333,312	\$1,664,619	\$965,569	\$895,330	\$1,896,615	\$2,632,964	\$70,678,920
Interest	\$1,587,008,407	\$8,581,722	\$376,765	\$525,536	\$473,679	\$859,386	\$5,794,438	\$8,312,363	\$55,650,864	\$40,903,480	\$79,608,239	\$82,467,884	\$84,891,100	\$1,218,562,950
Gross rents	\$218,204,010	\$126,033,821	\$159,489	\$186,733	\$263,551	\$472,928	\$955,893	\$381,570	\$1,708,743	\$1,007,351	\$1,610,771	\$1,583,272	\$2,147,200	\$81,692,687
Gross royalties	\$205,164,926	\$3,750,486	\$146,287	\$78,050	\$67,938	\$793,141	\$640,598	\$908,831	\$1,804,909	\$2,153,749	\$3,993,489	\$4,630,114	\$6,515,851	\$179,681,483
Net short-term capital gain less net long-term loss	\$44,979,287	\$376,887	\$20,293	\$80,073	\$58,304	\$206,301	\$892,772	\$1,225,003	\$8,289,207	\$5,573,431	\$9,083,833	\$6,369,408	\$5,449,987	\$7,353,790
Net long-term capital gain less net short-term loss	\$242,293,185	\$65,181,781	\$880,265	\$853,911	\$976,427	\$1,092,867	\$6,206,022	\$2,966,607	\$10,851,155	\$5,340,988	\$7,591,453	\$7,699,193	\$7,612,687	\$125,039,830
Net gain, noncapital assets	\$199,809,426	\$5,273,816	\$977,108	\$1,160,976	\$1,479,936	\$1,739,173	\$5,432,792	\$3,217,607	\$8,660,774	\$4,759,164	\$6,790,552	\$7,600,283	\$6,354,071	\$146,363,174
Tax-exempt interest	\$61,500,174	\$535,165	\$36,327	\$121,632	\$120,119	\$151,980	\$898,878	\$1,460,084	\$8,657,672	\$5,781,375	\$7,349,431	\$6,700,244	\$3,893,452	\$25,793,817
Other receipts	\$1,703,028,054	\$90,778,819	\$5,079,855	\$7,067,862	\$8,726,409	\$25,895,473	\$41,024,534	\$26,160,184	\$98,756,225	\$64,052,647	\$96,025,581	\$77,149,562	\$88,083,768	\$1,074,227,138
Total deductions [3]	\$32,850,348,223	\$249,565,322	\$66,291,705	\$173,437,961	\$286,748,239	\$505,754,613	\$1,937,503,938	\$1,075,759,860	\$2,834,203,285	\$1,381,744,035	\$1,733,940,347	\$1,329,247,687	\$1,415,148,004	\$19,861,003,226
Cost of goods sold [4]	\$19,192,727,325	\$2,243,009	\$8,700,509	\$34,413,425	\$78,890,100	\$160,165,401	\$863,214,676	\$601,292,649	\$1,749,095,466	\$895,766,939	\$1,124,498,184	\$805,833,585	\$840,949,272	\$12,027,664,109
Compensation of officers	\$493,035,053	\$9,302,191	\$8,382,802	\$24,749,211	\$35,235,294	\$49,779,424	\$123,103,511	\$45,645,428	\$76,252,793	\$20,446,735	\$11,969,683	\$11,743,394	\$56,792,314	
Salaries and wages	\$3,593,826,062	\$21,801,297	\$4,893,788	\$17,960,602	\$42,446,861	\$98,433,955	\$330,187,050	\$154,285,481	\$359,020,100	\$157,094,300	\$187,189,255	\$153,826,448	\$175,180,240	\$1,891,506,685
Repairs and maintenance	\$230,472,407	\$5,553,314	\$1,456,883	\$3,614,429	\$4,335,721	\$6,257,646	\$20,573,042	\$7,780,140	\$15,427,898	\$6,029,358	\$8,484,946	\$6,778,372	\$8,924,619	
Bad debts	\$120,745,404	\$1,424,904	\$290,186	\$199,910	\$454,848	\$423,664	\$3,446,718	\$1,948,455	\$5,637,422	\$3,075,629	\$5,051,368	\$4,676,054	\$4,237,607	\$89,878,640
Rents paid	\$565,658,020	\$8,688,746	\$4,635,043	\$11,990,832	\$18,458,400	\$26,314,576	\$76,578,985	\$30,591,850	\$64,715,110	\$25,132,490	\$29,532,019	\$22,296,027	\$23,968,521	\$222,755,783
Taxes and licenses	\$631,682,374	\$14,421,509	\$2,357,374	\$6,264,435	\$10,255,598	\$19,986,280	\$57,914,882	\$25,998,922	\$57,360,460	\$23,249,943	\$29,161,558	\$22,667,816	\$24,959,426	\$337,084,171
Interest paid	\$982,469,657	\$29,545,645	\$1,396,886	\$2,293,769	\$2,992,844	\$5,112,950	\$16,920,571	\$9,022,448	\$29,617,847	\$17,207,461	\$33,750,923	\$38,549,133	\$40,263,902	\$755,795,278
Charitable contributions	\$27,759,198	\$55,743	\$21,615	\$37,276	\$43,442	\$58,719	\$232,374	\$146,863	\$458,183	\$263,259	\$370,384	\$422,543	\$497,236	\$25,151,560
Amortization	\$245,314,461	\$5,407,934	\$341,879	\$619,432	\$956,800	\$1,647,416	\$4,646,252	\$2,796,133	\$7,826,660	\$6,355,877	\$11,209,086	\$13,347,134	\$14,867,916	\$175,291,941
Depreciation	\$1,137,856,798	\$27,535,692	\$3,161,863	\$6,416,735	\$8,192,483	\$12,952,186	\$43,358,917	\$21,112,675	\$59,680,054	\$31,517,266	\$45,257,846	\$41,433,687	\$46,169,439	\$791,067,955
Depletion	\$19,166,380	\$514,940	\$73,330	\$84,374	\$87,466	\$548,041	\$235,350	\$813,942	\$593,998	\$950,617	\$883,419	\$1,337,813	\$12,993,952	
Advertising	\$353,702,224	\$1,835,777	\$877,711	\$2,350,690	\$3,618,764	\$5,655,150	\$21,041,226	\$9,156,437	\$28,979,625	\$12,010,035	\$16,173,475	\$13,691,220	\$15,791,962	\$222,520,151
Pension, profit-sharing, etc., plans	\$162,255,787	\$1,214,247	\$308,939	\$1,176,159	\$2,261,814	\$3,897,128	\$11,611,995	\$4,949,356	\$11,611,060	\$5,714,625	\$5,981,229	\$5,132,955	\$5,921,269	\$102,475,011
Employee benefit programs	\$417,909,817	\$1,825,461	\$594,861	\$1,416,902	\$2,689,589	\$4,451,924	\$21,857,666	\$14,349,881	\$37,760,138	\$17,728,260	\$22,824,201	\$18,743,180	\$20,114,246	\$253,553,507
Net loss, noncapital assets	\$72,109,058	\$3,435,684	\$308,355	\$502,914	\$253,655	\$330,198	\$2,647,052	\$1,679,166	\$2,975,987	\$1,316,652	\$1,863,236	\$3,278,264	\$2,229,468	\$51,288,427
Other deductions	\$4,515,392,562	\$114,527,753	\$28,455,750	\$59,305,580	\$75,419,922	\$109,899,574	\$337,487,616	\$142,234,221	\$312,363,218	\$149,038,755	\$176,679,886	\$154,892,974	\$166,540,619	\$2,688,546,693
Total receipts less total deductions	\$2,329,261,983	\$57,714,709	\$99,046	\$16,351,392	\$25,257,721	\$36,808,064	\$106,719,286	\$53,342,669	\$157,747,358	\$87,217,382	\$139,738,851	\$118,687,949	\$127,956,062	\$1,401,621,494
Constructive taxable income from related foreign corporations	\$1,123,618,540	\$14,161,435	\$49,352	\$190,420	\$46,279	\$537,472	\$738,629	\$622,128	\$3,536,800	\$2,640,503	\$5,556,578	\$14,362,895	\$19,129,142	\$1,062,046,904
Net income (less deficit)	\$3,391,380,350	\$71,340,980	\$112,072	\$16,420,181	\$25,183,881	\$37,193,557	\$106,559,038	\$52,504,712	\$152,626,486	\$84,076,510	\$137,945,998	\$126,350,601	\$143,191,752	\$2,437,874,582
Income subject to tax	\$1,956,678,526	\$41,747,801	\$1,477,595	\$2,231,469	\$2,612,149	\$3,969,728	\$17,167,874	\$11,621,277	\$41,096,167	\$24,487,822	\$38,006,103	\$44,527,714	\$53,849,049	\$1,673,883,779
Total income tax before credits	\$404,083,686	\$8,929,669	\$305,044	\$465,832	\$549,903	\$851,124	\$3,676,742	\$2,525,051	\$8,928,232	\$5,311,576	\$8,163,544	\$9,520,789	\$11,674,064	\$343,182,115
Total income tax after credits	\$244,686,608	\$6,923,891	\$297,518	\$437,380	\$533,657	\$765,791	\$3,504,225	\$2,314,610	\$8,084,465	\$4,648,324	\$7,003,916	\$7,493,955	\$8,557,200	\$194,121,675

Notes:

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

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

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

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

[3] Includes deductions specific to Form 1120-RIC, which are not shown separately.

[4] Includes amounts for domestic production activities deduction for some fiscal year returns.

[5] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns, which are shown separately in Table 12.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports (2018 Publication 16)*, Table 3.1: Returns of Active Corporations, Selected Balance Sheet, Income Statement, and Tax Items, Tax Year 2018. July 2021.

Balance Sheet and Tax Items of Active Corporations, by Size of Business Receipts [1], Tax Year 2017
 (All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total	Size of business receipts												
		Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
Number of returns	6,325,114	1,499,265	968,065	1,080,635	812,969	713,486	915,360	153,591	140,517	20,992	11,688	3,813	2,071	2,662
Total assets	\$107,888,729,224	\$2,679,559,512	\$164,776,810	\$196,402,644	\$229,694,684	\$336,684,301	\$1,465,065,512	\$1,249,284,524	\$6,113,699,035	\$4,088,203,693	\$7,105,112,043	\$5,805,981,937	\$6,294,424,015	\$72,159,840,514
Total receipts	\$32,961,514,674	\$248,360,692	\$63,139,747	\$188,782,224	\$300,963,796	\$531,987,810	\$1,981,056,785	\$1,086,178,274	\$2,944,362,813	\$1,480,777,841	\$1,839,383,452	\$1,368,953,064	\$1,494,361,016	\$19,433,207,158
Business receipts	\$29,179,992,898	\$6,769,203	\$56,320,934	\$178,369,311	\$291,022,364	\$501,854,112	\$1,924,999,246	\$1,041,483,235	\$2,743,998,793	\$1,347,070,995	\$1,621,459,225	\$1,193,655,880	\$1,303,072,549	\$16,969,917,052
Dividends	\$72,150,820	\$1,793,634	\$130,036	\$112,162	\$107,882	\$207,298	\$420,643	\$360,706	\$922,403	\$544,835	\$1,640,419	\$1,627,057	\$2,752,466	\$61,531,279
Interest	\$1,343,951,589	\$6,786,782	\$363,816	\$514,806	\$508,933	\$1,027,257	\$5,841,590	\$8,396,632	\$54,121,598	\$41,654,210	\$74,203,743	\$68,200,962	\$70,947,414	\$1,011,383,845
Gross rents	\$200,030,507	\$107,327,885	\$170,815	\$341,461	\$300,302	\$416,756	\$1,109,474	\$654,273	\$1,499,651	\$982,900	\$1,672,375	\$1,434,425	\$2,078,674	\$82,041,516
Gross royalties	\$197,030,569	\$3,387,027	\$159,336	\$345,652	\$134,646	\$285,207	\$1,424,185	\$508,210	\$1,903,980	\$3,300,959	\$3,431,268	\$4,521,019	\$6,292,673	\$171,336,406
Net short-term capital gain less net long-term loss	\$67,993,368	\$253,678	\$30,115	\$118,235	\$176,240	\$233,359	\$1,399,788	\$1,771,413	\$12,388,849	\$9,905,586	\$13,372,454	\$9,573,601	\$8,953,168	\$9,816,884
Net long-term capital gain less net short-term loss	\$186,125,893	\$41,033,243	\$754,139	\$909,400	\$872,987	\$812,488	\$5,279,825	\$3,039,586	\$10,651,447	\$5,003,124	\$9,716,479	\$6,145,052	\$7,470,169	\$94,437,954
Net gain, noncapital assets	\$128,385,047	\$4,435,260	\$654,303	\$739,719	\$1,408,915	\$1,851,183	\$3,829,076	\$2,156,587	\$8,175,507	\$4,116,358	\$6,535,955	\$5,807,579	\$4,096,058	\$84,578,547
Tax-exempt interest	\$61,570,484	\$170,372	\$32,492	\$103,499	\$135,423	\$139,674	\$1,060,257	\$1,629,299	\$9,264,722	\$5,299,376	\$9,529,790	\$5,575,744	\$4,618,911	\$24,010,926
Other receipts	\$1,524,283,498	\$76,403,608	\$4,523,762	\$7,227,979	\$6,296,104	\$25,160,475	\$35,692,702	\$26,178,334	\$101,435,863	\$62,899,499	\$97,821,743	\$72,411,745	\$84,078,934	\$924,152,749
Total deductions [3]	\$31,383,726,097	\$228,044,212	\$63,813,731	\$173,447,736	\$277,761,232	\$498,924,784	\$1,877,042,597	\$1,037,625,047	\$2,785,650,502	\$1,392,592,416	\$1,718,880,242	\$1,269,010,674	\$1,392,132,165	\$18,668,800,759
Cost of goods sold [4]	\$18,117,334,066	\$2,494,218	\$8,495,799	\$35,715,849	\$77,328,393	\$160,950,035	\$850,469,168	\$594,409,539	\$1,723,072,417	\$903,146,328	\$1,085,045,050	\$764,813,544	\$800,363,050	\$11,111,030,674
Compensation of officers	\$512,617,696	\$9,509,429	\$8,161,729	\$25,357,080	\$34,692,431	\$48,276,629	\$124,360,863	\$45,008,770	\$82,160,888	\$29,919,379	\$20,117,862	\$12,485,688	\$11,154,740	\$61,412,207
Salaries and wages	\$3,499,209,100	\$21,827,691	\$4,490,516	\$18,582,686	\$41,521,337	\$95,822,434	\$317,799,797	\$145,758,291	\$345,192,791	\$155,755,267	\$191,503,333	\$150,630,114	\$179,504,467	\$1,830,820,376
Repairs and maintenance	\$223,884,127	\$5,448,114	\$1,440,227	\$3,428,566	\$4,082,184	\$6,230,182	\$19,533,703	\$7,456,002	\$14,842,396	\$5,923,170	\$8,777,685	\$6,704,514	\$9,414,826	\$130,602,559
Bad debts	\$135,087,941	\$1,845,198	\$221,731	\$422,659	\$697,238	\$3,381,102	\$2,051,390	\$6,275,278	\$3,321,128	\$6,955,403	\$5,369,972	\$5,103,305	\$99,204,121	\$1,111,030,674
Rents paid	\$548,671,268	\$7,704,696	\$4,613,965	\$12,018,440	\$17,391,150	\$26,183,260	\$73,376,064	\$29,512,981	\$62,130,785	\$24,506,881	\$29,831,137	\$22,084,742	\$25,130,623	\$214,186,543
Taxes and licenses	\$601,737,148	\$12,875,889	\$2,294,879	\$6,279,220	\$10,238,794	\$18,480,902	\$56,660,611	\$24,881,591	\$55,904,956	\$23,981,745	\$28,913,527	\$22,259,172	\$25,777,777	\$313,188,086
Interest paid	\$909,748,983	\$25,510,838	\$1,741,089	\$2,665,535	\$3,140,631	\$5,172,294	\$16,165,141	\$8,721,652	\$31,588,514	\$19,548,058	\$39,850,882	\$37,095,140	\$44,890,541	\$673,658,668
Charitable contributions	\$18,660,551	\$45,388	\$11,828	\$49,396	\$37,909	\$63,700	\$227,373	\$128,906	\$446,022	\$230,679	\$397,822	\$388,958	\$477,189	\$16,155,709
Amortization	\$247,208,056	\$4,856,813	\$391,730	\$636,695	\$1,042,564	\$1,429,798	\$4,311,557	\$1,886,456	\$7,616,092	\$6,126,525	\$13,091,402	\$11,866,791	\$16,023,311	\$177,928,321
Depreciation	\$975,872,393	\$23,765,956	\$2,997,383	\$5,488,167	\$7,155,207	\$11,008,861	\$33,672,943	\$17,965,959	\$49,772,969	\$25,953,377	\$41,182,702	\$34,964,872	\$43,567,774	\$678,376,223
Depletion	\$22,430,881	\$678,888	\$70,459	\$73,003	\$72,655	\$59,636	\$463,536	\$292,203	\$700,815	\$1,006,790	\$1,067,743	\$1,164,265	\$1,164,265	\$16,255,709
Advertising	\$336,233,483	\$1,626,580	\$800,485	\$2,135,850	\$3,470,245	\$5,951,533	\$21,001,369	\$8,470,394	\$27,557,115	\$11,916,474	\$16,549,764	\$12,313,131	\$16,357,964	\$208,082,580
Pension, profit-sharing, etc., plans	\$210,287,595	\$1,127,769	\$313,673	\$1,341,622	\$2,030,346	\$3,314,795	\$10,945,631	\$4,584,495	\$12,699,881	\$5,563,379	\$6,998,081	\$5,666,788	\$8,523,344	\$147,177,792
Employee benefit programs	\$430,739,780	\$1,870,656	\$522,213	\$1,594,221	\$2,515,528	\$4,389,239	\$21,649,758	\$14,371,348	\$37,035,958	\$17,893,847	\$22,933,628	\$18,415,308	\$20,983,409	\$266,564,666
Domestic production activities deduction	\$30,837,420	\$55,544	\$9,871	\$11,122	\$37,364	\$35,664	\$168,135	\$152,978	\$706,657	\$439,035	\$681,581	\$753,578	\$1,243,654	\$26,542,237
Net loss, noncapital assets	\$57,739,135	\$4,727,593	\$423,739	\$229,818	\$328,388	\$260,219	\$2,018,792	\$1,267,479	\$2,094,142	\$1,227,299	\$6,501,877	\$2,118,100	\$4,855,882	\$31,685,808
Other deductions	\$4,421,996,022	\$101,991,037	\$26,767,221	\$57,516,003	\$72,088,159	\$110,277,898	\$318,555,429	\$127,996,782	\$310,194,704	\$146,087,930	\$182,658,828	\$148,471,530	\$167,814,401	\$2,651,576,100
Total receipts less total deductions	\$1,577,788,577	\$20,316,480	-\$673,984	\$15,334,488	\$23,202,564	\$33,063,026	\$104,014,188	\$48,553,228	\$158,712,311	\$88,185,425	\$120,503,210	\$99,942,391	\$102,228,851	\$764,406,399
Constructive taxable income from related foreign corporations	\$139,740,345	\$258,429	\$886,106	\$13,121	\$742	\$38,033	\$193,012	\$167,405	\$1,155,648	\$242,031	\$2,544,466	\$979,984	\$2,582,265	\$130,879,104
Net income (less deficit)	\$1,655,958,437	\$20,404,537	-\$20,369	\$15,244,109	\$23,067,883	\$32,961,384	\$103,146,943	\$47,091,334	\$150,603,237	\$83,128,081	\$113,517,885	\$95,346,631	\$100,192,205	\$871,274,576
Income subject to tax	\$1,002,274,664	\$7,735,030	\$2,040,404	\$2,102,473	\$2,415,049	\$3,373,078	\$13,120,677	\$9,171,114	\$34,923,576	\$20,148,119	\$32,399,000	\$29,005,593	\$37,690,312	\$808,150,240
Total income tax before credits	\$358,916,908	\$2,592,222	\$486,385	\$424,266	\$544,716	\$829,588	\$3,915,734	\$2,995,281	\$11,870,084	\$6,920,183	\$11,410,493	\$10,217,629	\$13,366,909	\$293,343,418
Total income tax after credits	\$264,859,782	\$2,450,472	\$484,476	\$415,390	\$532,715	\$798,119	\$3,730,158	\$2,850,741	\$11,090,880	\$6,520,334	\$9,763,371	\$9,151,107	\$11,426,697	\$205,645,320

Notes: d - To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

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

[3] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[4] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 3.1: Returns of Active Corporations, Selected Balance Sheet, Income Statement, and Tax Items, Tax Year 2017. March 2021.

Balance Sheet and Tax Items of Active Corporations, by Size of Business Receipts [1], Tax Year 2016
 (All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total	Size of business receipts												
		Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
Number of returns	6,188,676	1,437,332	969,004	1,071,947	784,200	718,701	883,502	148,595	136,269	19,751	11,160	3,700	1,935	2,579
Total assets	\$101,990,550,593	\$2,475,036,587	\$147,639,419	\$177,704,613	\$240,814,858	\$355,379,696	\$1,561,347,160	\$1,365,666,616	\$6,365,361,730	\$4,206,371,800	\$6,673,202,928	\$5,111,020,266	\$5,384,472,402	\$67,926,532,519
Total receipts	\$31,208,416,098	\$234,389,390	\$64,408,772	\$185,822,182	\$289,816,418	\$531,893,808	\$1,914,797,440	\$1,054,150,988	\$2,864,116,258	\$1,393,871,811	\$1,737,882,038	\$1,328,836,768	\$1,402,869,542	\$18,205,560,682
Business receipts	\$27,575,145,184	\$6,486,536	\$56,830,702	\$175,743,870	\$280,505,007	\$504,184,157	\$1,856,032,072	\$1,011,828,145	\$2,673,174,173	\$1,273,132,853	\$1,545,869,437	\$1,160,117,780	\$1,237,060,756	\$15,794,179,695
Dividends	\$128,578,367	\$456,481	\$122,931	\$94,681	\$98,184	\$191,494	\$425,197	\$380,637	\$1,353,368	\$1,220,716	\$2,261,979	\$3,145,359	\$7,116,992	\$111,710,348
Interest	\$1,190,397,564	\$6,437,416	\$360,920	\$361,882	\$447,029	\$738,603	\$6,164,164	\$8,672,534	\$53,142,173	\$37,809,366	\$68,340,822	\$62,660,950	\$61,349,007	\$883,912,699
Gross rents	\$201,280,683	\$104,760,233	\$200,202	\$163,372	\$262,123	\$387,471	\$977,703	\$628,614	\$1,618,423	\$994,899	\$1,663,309	\$2,098,291	\$2,129,744	\$85,396,301
Gross royalties	\$200,832,593	\$3,728,837	\$87,575	\$249,339	\$447,130	\$65,020	\$476,756	\$351,508	\$2,222,767	\$3,094,555	\$4,511,192	\$4,640,497	\$6,058,287	\$174,899,130
Net short-term capital gain less net long-term loss	\$28,690,369	\$403,809	\$18,299	\$47,289	\$58,419	\$121,847	\$741,696	\$989,368	\$4,682,115	\$3,491,211	\$5,225,751	\$2,995,565	\$3,354,518	\$6,560,480
Net long-term capital gain less net short-term loss	\$206,162,939	\$37,984,409	\$842,835	\$772,307	\$637,234	\$988,443	\$4,264,926	\$2,575,454	\$8,025,128	\$4,698,394	\$8,050,753	\$6,016,535	\$6,149,395	\$125,157,126
Net gain, noncapital assets	\$134,675,945	\$4,431,469	\$471,846	\$935,081	\$939,191	\$1,463,068	\$3,510,652	\$2,410,141	\$7,610,787	\$3,967,734	\$6,488,209	\$7,051,194	\$7,345,497	\$88,051,076
Tax-exempt interest	\$59,454,261	\$175,892	\$37,138	\$98,376	\$126,587	\$142,875	\$1,079,406	\$1,529,211	\$9,218,885	\$5,921,444	\$8,005,885	\$5,027,142	\$3,182,380	\$24,909,037
Other receipts	\$1,483,198,194	\$69,524,307	\$5,436,326	\$7,355,986	\$6,295,514	\$23,610,831	\$41,124,867	\$24,785,375	\$103,068,438	\$59,540,637	\$87,464,701	\$75,083,456	\$69,122,966	\$910,784,791
Total deductions [3]	\$29,395,310,793	\$207,143,724	\$65,847,980	\$169,055,094	\$269,813,214	\$499,132,473	\$1,812,387,091	\$1,004,389,667	\$2,708,375,739	\$1,312,003,219	\$1,622,954,053	\$1,233,274,082	\$1,308,408,879	\$17,182,525,580
Cost of goods sold [4]	\$16,948,158,765	\$1,924,008	\$8,501,675	\$35,385,510	\$76,770,563	\$164,682,570	\$827,353,355	\$569,585,079	\$1,654,432,128	\$861,137,372	\$1,035,103,995	\$737,258,202	\$746,585,948	\$10,229,438,361
Compensation of officers	\$497,813,405	\$8,206,376	\$7,837,142	\$25,185,143	\$33,707,866	\$49,878,208	\$123,203,124	\$45,585,328	\$81,943,403	\$22,704,996	\$19,257,912	\$12,121,496	\$10,912,602	\$57,269,809
Salaries and wages	\$3,330,277,919	\$17,234,437	\$4,855,249	\$18,868,556	\$41,651,178	\$93,234,115	\$303,945,102	\$144,994,691	\$340,581,700	\$144,359,048	\$180,716,943	\$149,770,602	\$171,898,542	\$1,718,167,757
Repairs and maintenance	\$216,611,330	\$5,150,221	\$1,417,349	\$3,468,897	\$4,164,271	\$6,363,311	\$19,340,733	\$7,253,515	\$14,945,525	\$5,963,055	\$8,312,495	\$7,106,607	\$9,417,148	\$123,708,202
Bad debts	\$141,532,813	\$1,209,419	\$160,752	\$452,074	\$420,405	\$596,723	\$3,623,773	\$2,472,605	\$7,252,506	\$3,582,908	\$5,930,850	\$5,127,756	\$4,612,424	\$106,090,616
Rents paid	\$539,680,281	\$7,534,759	\$4,612,589	\$11,038,645	\$17,320,624	\$27,426,382	\$71,184,810	\$29,823,183	\$58,704,486	\$23,343,134	\$28,587,501	\$22,201,910	\$25,409,208	\$212,493,051
Taxes and licenses	\$589,763,592	\$11,608,261	\$6,393,789	\$10,110,480	\$18,456,224	\$35,580,729	\$124,731,356	\$57,514,377	\$22,157,569	\$21,659,763	\$24,431,424	\$24,280,890	\$304,045,321	\$2,029,438,361
Interest paid	\$792,615,677	\$22,399,775	\$1,335,909	\$2,320,407	\$3,053,032	\$4,392,067	\$15,613,008	\$8,493,556	\$30,159,820	\$18,400,531	\$35,038,228	\$35,648,037	\$40,483,563	\$575,277,745
Charitable contributions	\$18,566,206	\$73,655	\$18,353	\$44,560	\$39,080	\$69,541	\$195,614	\$132,707	\$434,925	\$222,771	\$351,607	\$373,358	\$480,861	\$16,129,173
Amortization	\$231,597,389	\$6,287,096	\$328,098	\$624,017	\$1,105,646	\$1,372,606	\$4,021,937	\$1,956,567	\$7,882,657	\$6,402,953	\$13,416,494	\$11,738,289	\$16,907,225	\$159,553,805
Depreciation	\$856,590,125	\$21,883,243	\$2,720,031	\$5,082,716	\$6,038,809	\$9,646,736	\$30,005,675	\$15,808,074	\$43,542,761	\$23,013,208	\$36,739,883	\$32,554,996	\$40,174,088	\$589,379,906
Depletion	\$23,424,261	\$434,640	\$51,530	\$67,651	\$70,680	\$59,026	\$417,172	\$261,062	\$1,003,250	\$1,165,888	\$1,385,923	\$1,300,160	\$1,652,006	\$16,528,006
Advertising	\$325,377,839	\$1,383,688	\$876,232	\$2,037,676	\$3,521,591	\$5,949,531	\$18,778,438	\$9,220,831	\$23,717,189	\$11,839,537	\$15,602,687	\$12,178,157	\$16,216,038	\$204,056,243
Pension, profit-sharing, etc., plans	\$196,256,706	\$1,047,061	\$312,029	\$1,252,476	\$2,236,706	\$3,479,889	\$10,356,629	\$4,751,426	\$13,381,187	\$4,985,465	\$6,055,269	\$5,309,319	\$6,980,758	\$136,108,493
Employee benefit programs	\$407,784,268	\$1,463,533	\$546,600	\$1,463,608	\$2,480,658	\$4,483,217	\$21,383,583	\$12,928,480	\$37,123,918	\$18,145,118	\$22,526,607	\$18,368,867	\$20,730,575	\$246,139,505
Domestic production activities deduction	\$34,015,691	\$102,309	\$7,228	\$10,519	\$24,087	\$36,227	\$142,191	\$160,915	\$710,800	\$468,174	\$825,250	\$947,982	\$1,340,083	\$29,239,927
Net loss, noncapital assets	\$81,035,842	\$4,375,074	\$294,981	\$296,756	\$532,492	\$847,992	\$2,024,086	\$1,651,193	\$3,271,613	\$1,620,610	\$3,884,831	\$2,517,404	\$3,188,625	\$66,530,185
Other deductions	\$4,085,992,523	\$94,626,388	\$27,138,735	\$54,932,445	\$66,341,792	\$107,780,890	\$302,388,408	\$121,108,804	\$315,367,723	\$132,347,528	\$166,567,016	\$146,736,091	\$159,074,631	\$2,391,582,073
Total receipts less total deductions	\$1,813,105,305	\$27,245,666	-\$1,439,207	\$16,767,088	\$20,003,204	\$32,761,336	\$102,410,349	\$49,761,321	\$155,740,519	\$81,868,592	\$114,927,986	\$95,562,686	\$94,460,663	\$1,023,035,102
Constructive taxable income from related foreign corporations	\$159,566,088	\$1,083,181	\$9,937	\$8,221	\$36,442	\$10,945	\$62,284	\$75,359	\$608,099	\$869,789	\$1,030,296	\$2,046,347	\$4,003,447	\$149,721,742
Net income (less deficit)	\$1,913,217,132	\$28,152,955	-\$1,466,408	\$16,676,933	\$19,913,059	\$32,629,405	\$101,393,227	\$48,307,469	\$147,129,733	\$76,816,936	\$107,952,397	\$92,581,891	\$95,281,730	\$1,147,847,807
Income subject to tax	\$1,271,220,581	\$9,149,030	\$1,228,078	\$1,881,359	\$2,398,646	\$3,388,945	\$12,250,676	\$9,599,523	\$34,707,673	\$21,751,509	\$34,586,107	\$36,388,171	\$46,492,311	\$1,057,398,554
Total income tax before credits	\$445,686,079	\$3,075,533	\$250,780	\$376,097	\$548,269	\$830,638	\$3,598,983	\$3,240,562	\$12,030,005	\$7,547,410	\$12,228,781	\$12,816,287	\$16,467,311	\$372,675,423
Total income tax after credits	\$316,359,191	\$2,783,206	\$242,869	\$367,942	\$521,852	\$810,812	\$3,447,994	\$3,060,577	\$11,256,540	\$6,801,052	\$11,064,173	\$10,929,723	\$13,051,515	\$252,020,936

Notes: d - To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

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

[3] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[4] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 3.1: Returns of Active Corporations, Selected Balance Sheet, Income Statement, and Tax Items, Tax Year 2016. May 2020.

Balance Sheet and Tax Items of Active Corporations, by Size of Business Receipts [1], Tax Year 2015
 (All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total	Size of business receipts												
		Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
Number of returns	6,119,565	1,441,922	973,972	1,038,860	781,753	707,405	856,785	145,899	134,159	19,475	11,079	3,679	2,012	2,563
Total assets	\$97,048,445,409	\$2,333,177,402	\$132,105,536	\$189,931,524	\$250,135,996	\$348,999,336	\$1,693,457,367	\$1,584,021,503	\$6,932,817,161	\$3,987,093,532	\$5,937,243,872	\$4,769,780,753	\$4,572,808,986	\$64,316,872,442
Total receipts	\$31,029,885,986	\$238,629,163	\$64,575,499	\$178,761,673	\$308,068,504	\$509,769,810	\$1,861,595,399	\$1,040,321,910	\$2,807,383,722	\$1,379,900,288	\$1,715,673,666	\$1,319,094,828	\$1,455,089,761	\$18,151,021,764
Business receipts	\$27,491,762,734	\$6,651,248	\$56,211,171	\$169,688,871	\$280,480,713	\$494,350,456	\$1,805,502,743	\$996,866,112	\$2,620,025,491	\$1,259,994,106	\$1,536,806,059	\$1,157,928,158	\$1,287,898,251	\$15,819,359,357
Dividends	\$155,535,013	\$669,559	\$167,848	\$112,896	\$137,232	\$142,901	\$381,654	\$307,320	\$881,741	\$2,143,566	\$1,849,176	\$2,819,668	\$6,250,576	\$139,670,876
Interest	\$1,107,460,209	\$6,967,356	\$309,829	\$404,667	\$419,426	\$818,464	\$6,023,956	\$8,831,707	\$53,057,569	\$36,094,703	\$59,440,268	\$54,985,953	\$57,343,797	\$822,762,513
Gross rents	\$187,849,284	\$95,847,923	d	d	\$221,594	d	\$983,274	\$545,516	d	d	\$1,570,209	d	d	d
Gross royalties	\$188,070,058	\$5,094,575	\$234,720	\$107,918	\$145,659	\$97,573	\$500,601	\$542,640	\$3,269,512	\$1,683,125	\$4,315,281	\$4,087,056	\$6,518,741	\$161,472,658
Net short-term capital gain less net long-term loss	\$30,644,648	\$277,862	\$18,969	\$35,609	\$74,223	\$98,167	\$628,722	\$718,514	\$4,637,455	\$4,503,173	\$4,931,109	\$5,040,373	\$3,424,073	\$6,256,398
Net long-term capital gain less net short-term loss	\$205,137,592	\$48,662,779	\$951,445	\$841,239	\$1,106,637	d	\$4,003,065	\$3,176,446	\$8,484,710	\$4,462,941	d	\$5,936,492	\$6,118,006	\$113,520,415
Net gain, noncapital assets	\$126,133,019	\$5,300,607	\$696,387	\$945,636	\$1,430,772	\$1,338,756	\$3,780,549	\$2,862,680	\$8,642,879	\$3,686,590	\$5,918,391	\$5,194,440	\$8,824,034	\$77,511,298
Tax-exempt interest	\$56,916,062	\$177,688	d	d	\$137,233	d	\$1,258,353	\$1,555,676	d	d	d	d	d	d
Other receipts	\$1,480,377,369	\$68,979,566	\$5,759,054	\$6,234,546	\$23,915,015	\$11,218,280	\$38,532,482	\$24,915,300	\$97,247,808	\$60,644,951	\$87,383,921	\$75,000,834	\$73,583,811	\$906,961,800
Total deductions [3]	\$29,102,346,228	\$197,208,328	\$63,574,197	\$163,466,351	\$286,386,705	\$477,101,399	\$1,763,173,965	\$989,141,367	\$2,657,589,843	\$1,301,624,241	\$1,604,677,412	\$1,226,229,034	\$1,371,691,760	\$17,000,481,607
Cost of goods sold [4]	\$17,044,271,877	\$2,796,421	\$9,007,176	\$35,749,410	\$78,622,721	\$157,485,030	\$806,010,548	\$562,060,125	\$1,645,886,715	\$864,604,506	\$1,036,027,958	\$729,212,450	\$788,341,261	\$10,328,467,556
Compensation of officers	\$501,399,581	\$7,879,409	\$7,909,502	\$23,898,452	\$33,379,599	\$48,692,461	\$120,852,270	\$48,259,512	\$77,905,599	\$23,482,067	\$19,756,133	\$12,365,116	\$11,490,874	\$65,528,587
Salaries and wages	\$3,236,017,758	\$16,507,627	\$5,210,922	\$17,375,623	\$54,651,201	\$83,560,854	\$294,749,557	\$141,372,220	\$326,397,187	\$139,691,120	\$173,956,044	\$146,490,614	\$177,456,789	\$1,658,597,999
Repairs and maintenance	\$218,679,907	\$5,093,148	\$1,541,649	\$3,267,793	\$4,248,086	\$6,405,475	\$18,537,301	\$7,268,794	\$15,323,505	\$5,961,508	\$8,142,022	\$7,122,449	\$9,668,315	\$126,099,861
Bad debts	\$123,925,653	\$1,666,388	\$172,736	\$349,628	\$473,586	\$557,446	\$3,319,836	\$2,170,430	\$6,865,950	\$2,896,591	\$4,643,734	\$3,883,857	\$6,344,386	\$90,581,085
Rents paid	\$529,238,782	\$7,321,224	\$4,633,634	\$11,127,537	\$17,044,724	\$26,848,087	\$71,149,059	\$27,556,933	\$58,045,586	\$23,024,680	\$27,138,811	\$21,973,868	\$24,583,737	\$208,790,902
Taxes and licenses	\$579,597,882	\$11,216,850	\$2,426,955	\$6,213,724	\$11,280,122	\$17,574,448	\$54,429,455	\$24,316,734	\$54,922,652	\$23,087,671	\$27,940,823	\$22,165,584	\$25,679,424	\$298,343,441
Interest paid	\$727,775,565	\$21,599,073	\$1,421,573	\$2,372,311	\$2,800,012	\$4,368,912	\$14,451,778	\$8,222,850	\$28,606,311	\$20,071,084	\$30,541,887	\$32,754,814	\$41,924,133	\$518,640,827
Charitable contributions	\$18,581,315	\$63,156	\$60,543	\$40,975	\$44,624	\$71,046	\$222,015	\$155,682	\$450,441	\$228,427	\$339,321	\$369,544	\$488,460	\$16,047,080
Amortization	\$227,780,389	\$5,195,232	\$427,625	\$567,845	\$1,186,136	\$1,322,790	\$4,152,943	\$1,789,758	\$8,125,688	\$6,045,985	\$12,967,250	\$12,617,786	\$15,931,620	\$157,449,733
Depreciation	\$821,623,073	\$20,215,859	\$2,627,648	\$4,901,011	\$5,802,692	\$9,111,719	\$29,111,525	\$14,842,349	\$43,332,180	\$22,756,914	\$34,428,260	\$32,971,921	\$39,833,839	\$561,687,155
Depletion	\$26,085,528	\$423,178	\$91,262	\$42,336	\$103,554	\$184,500	\$362,602	\$297,346	\$1,144,042	\$507,619	\$886,481	\$1,792,754	\$1,798,309	\$18,451,544
Advertising	\$316,096,024	\$1,528,929	\$829,830	\$2,046,725	\$3,322,721	\$5,686,122	\$18,640,918	\$8,394,070	\$23,924,120	\$11,840,924	\$14,942,675	\$12,188,447	\$16,316,637	\$196,433,906
Pension, profit-sharing, etc., plans	\$165,688,575	\$937,990	\$287,146	\$1,223,721	\$1,939,122	\$3,786,620	\$9,402,325	\$4,928,917	\$11,783,272	\$4,609,713	\$5,877,235	\$5,117,484	\$6,945,866	\$108,849,163
Employee benefit programs	\$396,980,220	\$1,435,318	\$589,961	\$1,593,052	\$2,547,797	\$4,314,398	\$20,679,471	\$12,803,535	\$37,408,758	\$17,401,630	\$22,121,277	\$18,867,156	\$26,001,640	\$231,216,228
Domestic production activities deduction	\$36,353,722	\$136,767	\$6,602	\$12,631	\$17,615	\$36,002	\$146,336	\$169,466	\$702,625	\$456,853	\$894,019	\$958,383	\$1,525,432	\$31,290,991
Net loss, noncapital assets	\$60,765,488	\$3,700,480	\$460,936	\$220,781	\$400,380	\$404,240	\$1,533,208	\$782,889	\$4,197,278	\$1,611,582	\$1,619,497	\$2,882,067	\$14,620,974	\$28,331,176
Other deductions	\$3,990,709,201	\$89,261,663	\$25,813,786	\$52,312,910	\$68,282,628	\$106,291,715	\$292,418,461	\$120,049,819	\$294,437,708	\$122,635,195	\$167,990,110	\$151,413,606	\$155,710,045	\$2,344,091,555
Total receipts less total deductions	\$1,927,539,758	\$41,420,835	\$1,001,302	\$15,295,322	\$21,681,799	\$32,668,411	\$98,421,413	\$51,180,543	\$149,793,879	\$78,276,407	\$110,996,254	\$92,865,794	\$83,398,001	\$1,150,540,157
Net income (less deficit)	\$2,033,654,723	\$41,789,769	\$1,000,198	\$15,219,688	\$21,567,057	\$32,669,081	\$97,225,765	\$49,816,894	\$140,822,274	\$73,455,530	\$105,698,666	\$88,938,790	\$87,889,020	\$1,277,561,990
Income subject to tax	\$1,375,081,017	\$10,174,534	\$1,695,506	\$2,162,579	\$2,887,311	\$3,709,996	\$13,268,095	\$10,192,124	\$35,959,688	\$21,758,758	\$35,551,706	\$36,396,774	\$49,851,681	\$1,151,472,265
Total income tax before credits	\$481,214,136	\$3,674,476	\$365,476	\$474,606	\$575,837	\$935,248	\$3,851,034	\$3,405,411	\$12,432,600	\$7,631,735	\$12,478,899	\$12,852,392	\$17,597,025	\$404,939,397
Total income tax after credits	\$329,622,408	\$3,296,918	\$330,545	\$459,969	\$552,888	\$855,639	\$3,682,758	\$3,212,952	\$11,651,234	\$6,734,065	\$11,352,455	\$10,930,452	\$12,777,257	\$263,785,275

Notes: d - To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

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

[3] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[4] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 3.1: Returns of Active Corporations, Selected Balance Sheet, Income Statement, and Tax Items, Tax Year 2015. January 2020.

Balance Sheet and Tax Items of Active Corporations, by Size of Business Receipts [1], Tax Year 2014

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

Item	Total	Size of business receipts												
		Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
Number of returns	6,001,491	1,418,797	952,547	1,011,745	798,039	669,689	831,087	145,810	135,307	18,889	11,260	3,707	2,052	2,562
Total assets	\$95,864,232,810	\$2,074,023,340	\$129,373,630	\$192,515,585	\$226,361,193	\$363,586,449	\$1,717,570,934	\$1,543,594,890	\$6,773,347,775	\$3,825,586,901	\$5,631,758,050	\$4,932,906,549	\$4,625,431,828	\$63,828,175,684
Total receipts	\$31,562,783,912	\$200,680,997	\$62,427,918	\$176,550,887	\$293,617,607	\$487,817,904	\$1,809,539,525	\$1,029,233,650	\$2,817,530,497	\$1,350,111,917	\$1,745,033,418	\$1,326,606,174	\$1,470,641,340	\$18,792,992,078
Business receipts	\$28,075,177,764	\$6,408,191	\$55,796,635	\$166,612,086	\$284,936,801	\$472,278,962	\$1,752,449,203	\$984,532,692	\$2,627,254,346	\$1,225,257,136	\$1,559,161,252	\$1,160,119,474	\$1,300,154,852	\$16,480,216,135
Dividends	\$134,075,997	\$576,384	\$140,874	\$124,998	\$234,927	\$158,057	\$445,723	\$291,166	\$1,316,848	\$1,137,078	\$2,489,286	\$3,897,632	\$5,715,157	\$117,547,868
Interest	\$1,099,539,451	\$5,685,719	\$311,965	\$354,493	\$408,714	\$867,064	\$6,065,351	\$8,736,587	\$51,291,254	\$34,254,676	\$57,842,033	\$50,446,739	\$61,074,686	\$822,200,169
Gross rents	\$174,616,402	\$84,966,782	\$120,529	\$415,834	\$335,197	\$281,006	\$1,060,671	\$517,168	\$1,506,315	\$838,934	\$1,771,725	\$1,770,897	\$3,306,528	\$77,784,815
Gross royalties	\$193,908,402	\$4,155,105	\$124,501	\$135,178	\$111,398	\$857,561	\$860,547	\$1,097,687	\$3,009,501	\$1,674,480	\$3,963,762	\$4,897,306	\$5,252,086	\$167,769,289
Net short-term capital gain less net long-term loss	\$74,318,723	\$224,475	\$56,847	\$59,477	\$122,167	\$192,000	\$1,432,581	\$1,524,578	\$11,500,252	\$10,444,409	\$14,094,286	\$13,040,443	\$8,630,030	\$12,997,177
Net long-term capital gain less net short-term loss	\$189,766,702	\$25,645,301	\$465,568	\$798,226	\$711,955	\$810,750	\$4,514,198	\$2,902,882	\$9,404,603	\$6,635,309	\$7,108,256	\$5,442,627	\$6,279,625	\$119,047,402
Net gain, noncapital assets	\$114,953,489	\$3,506,277	\$332,294	\$881,050	\$890,807	\$1,231,891	\$4,740,505	\$2,963,106	\$7,877,947	\$3,661,788	\$5,480,116	\$4,909,772	\$5,561,962	\$72,915,975
Tax-exempt interest	\$55,626,685	\$153,955	\$40,149	\$108,823	\$157,029	\$159,288	\$1,324,218	\$1,635,734	\$9,672,008	\$5,467,999	\$6,704,448	\$4,820,578	\$3,151,822	\$22,230,635
Other receipts	\$1,450,800,295	\$69,358,809	\$5,038,555	\$7,060,723	\$5,708,611	\$10,981,325	\$36,646,528	\$25,032,051	\$94,697,423	\$60,740,106	\$86,418,254	\$77,320,705	\$71,514,592	\$900,282,613
Total deductions [3]	\$29,522,395,123	\$185,390,684	\$61,966,238	\$162,223,756	\$272,187,183	\$456,345,253	\$1,717,136,214	\$981,040,124	\$2,663,349,553	\$1,257,727,851	\$1,621,970,130	\$1,214,214,114	\$1,354,572,532	\$17,574,271,490
Cost of goods sold [4]	\$17,850,424,254	\$2,094,795	\$9,171,947	\$37,133,059	\$80,353,252	\$153,192,488	\$802,552,112	\$567,011,245	\$1,687,526,900	\$848,569,855	\$1,062,599,643	\$743,091,538	\$806,473,455	\$11,050,653,963
Compensation of officers	\$488,312,828	\$8,610,783	\$7,731,628	\$22,849,825	\$33,530,346	\$46,782,214	\$118,015,047	\$46,115,103	\$77,729,975	\$20,123,136	\$18,983,508	\$12,628,317	\$12,248,639	\$62,964,309
Salaries and wages	\$3,047,339,090	\$13,972,789	\$4,876,243	\$16,932,986	\$39,634,262	\$75,789,579	\$284,304,739	\$131,467,671	\$310,910,954	\$132,184,995	\$171,659,631	\$140,659,655	\$164,907,077	\$1,560,038,508
Repairs and maintenance	\$203,547,453	\$4,692,469	\$1,331,840	\$2,925,330	\$4,020,667	\$5,877,383	\$17,803,699	\$6,596,668	\$14,926,136	\$5,678,836	\$8,187,424	\$6,948,111	\$9,416,315	\$115,142,576
Bad debts	\$117,271,745	\$1,663,630	\$346,402	\$415,437	\$433,920	\$649,014	\$3,371,069	\$2,462,923	\$7,508,484	\$2,727,607	\$5,074,446	\$4,055,973	\$5,922,844	\$82,639,996
Rents paid	\$513,203,667	\$6,581,061	\$4,918,800	\$10,961,351	\$16,712,822	\$26,098,939	\$66,398,331	\$28,113,619	\$55,202,389	\$22,140,470	\$26,103,794	\$20,954,508	\$26,000,274	\$203,017,308
Taxes and licenses	\$580,595,537	\$12,680,526	\$2,273,751	\$5,942,203	\$10,019,675	\$16,719,953	\$52,244,215	\$23,424,075	\$54,400,014	\$22,424,077	\$28,566,591	\$21,621,480	\$25,691,877	\$304,587,099
Interest paid	\$706,062,988	\$19,187,868	\$1,342,443	\$2,224,573	\$2,853,511	\$4,406,846	\$14,021,919	\$8,013,324	\$27,894,761	\$16,908,061	\$31,170,236	\$28,646,505	\$38,503,020	\$510,889,921
Charitable contributions	\$17,755,335	\$4,218	\$20,652	\$27,717	\$49,578	\$73,693	\$216,248	\$142,055	\$461,176	\$217,663	\$329,140	\$409,272	\$533,757	\$15,200,168
Amortization	\$219,690,385	\$4,497,795	\$687,270	\$670,363	\$796,859	\$1,245,607	\$3,536,536	\$1,747,545	\$7,276,730	\$6,279,472	\$10,497,408	\$11,511,332	\$15,384,491	\$155,558,976
Depreciation	\$769,459,631	\$18,893,629	\$2,587,708	\$4,556,328	\$5,806,641	\$8,859,880	\$27,987,067	\$14,492,731	\$41,130,973	\$21,339,715	\$32,217,360	\$31,219,727	\$37,310,769	\$523,057,102
Depletion	\$26,609,580	\$639,693	\$20,559	\$35,619	\$60,253	\$76,787	\$321,059	\$294,805	\$843,457	\$474,698	\$1,038,486	\$1,357,409	\$1,628,149	\$19,818,606
Advertising	\$295,420,565	\$1,324,433	\$714,140	\$1,965,003	\$3,678,279	\$5,782,108	\$16,818,581	\$7,481,134	\$22,905,528	\$10,373,686	\$14,026,401	\$11,693,535	\$14,425,860	\$184,231,875
Pension, profit-sharing, etc., plans	\$165,644,720	\$862,404	\$216,662	\$1,409,567	\$1,971,695	\$3,468,546	\$9,324,613	\$4,552,962	\$11,910,008	\$4,287,425	\$5,982,310	\$4,908,669	\$7,114,083	\$109,635,775
Employee benefit programs	\$378,525,710	\$1,272,193	\$589,494	\$1,459,966	\$2,541,560	\$4,549,800	\$20,641,128	\$12,683,276	\$34,989,128	\$15,880,733	\$21,477,486	\$17,330,220	\$21,219,676	\$223,891,048
Domestic production activities deduction	\$36,667,626	\$106,801	\$10,185	\$9,353	\$26,222	\$30,856	\$152,885	\$162,240	\$744,387	\$434,050	\$970,053	\$1,050,137	\$1,506,572	\$31,463,884
Net loss, noncapital assets	\$53,299,385	\$3,401,734	\$234,110	\$336,789	\$415,447	\$422,790	\$1,239,980	\$1,537,417	\$2,937,966	\$1,188,446	\$5,740,176	\$1,738,192	\$3,051,451	\$31,054,887
Other deductions	\$3,973,051,890	\$84,686,297	\$24,846,324	\$52,266,170	\$69,092,087	\$101,960,319	\$275,559,749	\$121,713,637	\$288,090,304	\$115,800,035	\$163,590,555	\$142,290,488	\$155,668,253	\$2,377,487,673
Total receipts less total deductions	\$2,040,388,788	\$15,290,312	\$461,679	\$14,327,131	\$21,430,425	\$31,472,651	\$92,403,311	\$48,193,526	\$154,180,944	\$92,384,066	\$123,063,288	\$112,392,060	\$116,068,807	\$1,218,720,588
Net income (less deficit)	\$2,144,875,397	\$15,376,010	\$481,225	\$14,218,396	\$21,296,451	\$31,319,913	\$91,266,132	\$46,854,196	\$145,004,315	\$87,750,655	\$119,753,554	\$109,614,675	\$117,197,413	\$1,344,742,461
Income subject to tax	\$1,401,174,826	\$8,412,379	\$1,308,719	\$2,216,917	\$2,645,126	\$4,053,570	\$12,669,813	\$9,550,797	\$36,366,358	\$24,486,390	\$38,016,162	\$38,854,138	\$51,239,014	\$1,171,355,442
Total income tax before credits	\$491,086,359	\$2,829,306	\$254,011	\$483,900	\$564,723	\$1,052,923	\$3,765,115	\$3,242,445	\$12,586,619	\$8,540,752	\$13,352,949	\$13,717,109	\$18,121,795	\$412,574,711
Total income tax after credits	\$336,078,471	\$2,551,018	\$214,042	\$476,090	\$533,809	\$1,005,189	\$3,552,401	\$3,062,910	\$11,769,851	\$7,819,083	\$11,493,636	\$11,717,050	\$14,352,258	\$267,531,132

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

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

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

[3] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[4] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 3.1: Returns of Active Corporations, Selected Balance Sheet, Income Statement, and Tax Items, Tax Year 2014. January 2020.

Balance Sheet and Tax Items, by Size of Business Receipts, 2013

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

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	5,887,804	1,418,966	922,162	1,028,766	770,856	644,265	556,975	240,712	139,200	129,787	17,612	10,544	7,960
Total assets.....	88,213,707,424	1,933,518,017	111,520,303	159,925,931	225,118,702	341,475,815	706,322,491	869,924,274	1,521,692,236	6,668,958,949	3,705,673,211	5,406,958,376	66,562,619,119
Cash.....	4,871,262,451	99,140,571	15,237,296	25,083,746	34,089,389	47,910,073	82,530,028	83,916,262	98,231,739	313,884,083	128,721,358	191,946,454	3,750,571,452
Notes and accounts receivable.....	12,714,009,753	56,369,215	6,709,324	13,045,147	12,088,259	22,816,850	66,651,026	112,579,191	223,437,533	811,841,287	378,793,693	502,551,075	10,507,127,153
Less: Allowance for bad debts.....	222,931,615	1,868,952	77,339	179,408	436,369	512,738	807,588	1,540,192	4,026,330	16,073,958	7,591,219	10,390,017	179,427,505
Inventories.....	1,835,614,456	10,339,121	2,305,018	6,274,164	12,593,155	19,635,496	41,427,900	43,659,786	56,035,960	207,122,985	104,481,634	131,219,525	1,200,519,712
U.S. govt. obligations, total.....	2,957,594,592	4,053,139	1,338,913	2,078,056	4,572,917	9,509,154	44,395,580	57,075,106	143,356,720	436,715,982	239,573,284	210,792,379	1,804,133,362
Tax-exempt securities.....	1,869,353,240	1,246,502	889,307	2,960,241	4,585,551	9,596,460	27,699,894	52,867,189	74,350,334	303,648,890	139,341,879	194,587,267	1,057,579,726
Other current assets.....	5,503,870,109	73,552,701	8,607,849	15,138,179	17,519,737	22,543,602	47,348,852	43,039,206	64,305,857	149,663,603	94,538,585	185,516,987	4,782,094,951
Loans to shareholders.....	305,317,396	20,939,782	3,836,714	5,747,229	20,037,165	9,664,498	14,171,706	9,060,642	6,958,418	28,613,027	5,171,451	4,720,444	176,396,320
Mortgage and real estate loans.....	7,533,462,429	20,919,371	1,477,845	2,189,514	1,521,575	2,529,392	6,191,030	16,116,652	34,973,762	203,378,011	100,365,002	193,666,300	6,950,233,975
Other investments.....	34,757,775,536	691,638,174	34,106,770	44,939,053	59,310,436	114,332,488	244,967,060	340,669,157	694,346,074	3,752,213,237	2,232,715,034	3,289,665,374	23,258,872,679
Depreciable assets [2].....	11,210,170,410	839,091,879	46,568,205	76,227,228	115,631,995	171,993,607	284,549,086	236,930,736	238,802,819	603,404,470	269,428,976	417,719,408	7,909,822,001
Less: Accumulated depreciation [2].....	5,446,272,787	220,192,843	26,520,782	47,797,524	80,001,336	121,337,886	201,650,859	164,373,061	160,316,927	373,418,002	150,226,743	216,358,450	3,684,078,374
Depletable assets.....	1,869,353,240	13,818,798	386,611	529,118	650,513	1,831,095	1,473,973	5,368,962	24,090,282	23,539,613	28,593,613	28,593,613	10,507,127,153
Less: Accumulated depletion.....	399,582,907	1,685,786	130,616	259,404	148,470	511,287	603,863	619,214	2,233,526	7,217,876	9,826,482	10,932,768	365,413,613
Land.....	601,230,878	196,143,347	7,309,950	8,921,218	11,011,409	12,163,687	17,609,412	12,254,935	29,085,137	12,328,463	21,237,178	259,889,747	1,200,519,712
Intangible assets (Amortizable).....	5,432,779,953	60,736,518	7,047,736	6,786,670	12,235,513	19,578,714	28,698,335	22,243,048	25,650,078	121,749,955	101,597,360	199,952,482	4,826,503,183
Less: Accumulated amortization.....	1,003,037,060	17,798,336	2,241,288	3,049,195	5,771,439	9,441,756	12,538,482	6,879,959	9,506,795	30,184,619	19,425,980	39,823,773	844,575,437
Other assets.....	4,770,750,937	87,074,816	4,668,789	1,291,900	5,628,621	9,174,365	14,209,404	12,076,773	19,702,621	110,442,456	62,147,303	112,536,099	4,331,798,788
Total liabilities.....	88,213,707,424	1,933,518,017	111,520,303	159,925,931	225,118,702	341,475,815	706,322,491	869,924,274	1,521,692,236	6,668,958,949	3,705,673,211	5,406,958,376	66,562,619,119
Accounts payable.....	5,062,710,870	40,606,703	3,187,683	5,915,797	10,665,628	18,047,556	41,677,284	50,535,865	78,443,337	294,359,084	181,124,026	245,356,577	4,092,791,331
Mortgages, notes, and bonds under one year.....	3,682,479,405	62,068,515	6,446,285	8,394,811	23,430,100	15,547,550	30,156,755	29,978,420	43,048,841	225,883,685	148,624,430	2,922,050,221	18,163,722,028
Other current liabilities.....	17,295,819,779	87,858,875	6,882,455	12,793,926	15,025,337	32,048,207	69,919,486	130,371,354	280,825,675	1,038,077,082	444,816,543	701,406,317	14,475,794,523
Loans from shareholders.....	741,438,663	110,732,459	24,522,262	30,293,089	37,857,977	48,283,564	31,474,987	27,229,990	47,445,874	21,391,709	21,154,180	307,086,489	1,200,519,712
Mortgages, notes, bonds, one year or more.....	13,578,988,994	516,631,485	20,602,424	31,457,816	40,899,627	64,996,866	98,926,517	81,706,964	96,550,942	342,535,375	190,160,665	334,871,880	11,759,648,433
Other liabilities.....	12,772,971,436	155,784,392	8,966,224	9,300,737	8,222,683	12,195,078	24,344,903	26,618,678	41,372,400	185,548,331	182,357,806	182,357,806	12,021,390,438
Net worth.....	35,079,298,277	959,835,588	40,912,970	61,769,756	92,909,245	160,782,582	393,013,982	519,238,007	954,221,051	4,535,109,519	2,604,460,699	3,773,187,186	20,983,857,694
Total receipts.....	30,191,736,006	188,362,679	58,838,083	174,906,470	285,643,451	468,815,310	891,616,631	845,275,475	982,148,576	2,705,788,010	1,253,804,463	1,641,605,390	26,995,230,467
Business receipts.....	26,849,546,002	6,781,522	53,482,455	167,151,419	275,782,536	454,462,313	859,982,736	817,807,352	939,103,659	2,522,675,554	1,140,490,584	1,468,103,844	18,143,722,028
Interest.....	1,109,032,939	5,694,572	234,830	353,879	465,708	997,998	2,152,520	4,073,807	9,364,104	51,657,663	35,177,527	55,188,279	943,672,051
Interest on govt. obligations, total.....	57,946,503	147,782	28,540	86,003	170,002	172,103	483,898	900,218	1,658,221	9,985,118	5,548,617	7,129,196	31,636,804
Rents.....	160,186,839	72,231,876	146,580	194,795	1,384,963	400,060	608,375	476,727	516,898	1,602,555	837,868	2,059,846	79,726,297
Royalties.....	195,261,751	4,410,484	107,556	228,767	180,364	235,609	373,886	199,206	739,712	1,801,319	2,424,285	3,197,895	181,362,669
Net S-T capital gain less net LT loss.....	62,884,653	268,443	23,786	79,150	137,316	212,883	550,657	722,490	1,741,308	12,056,892	8,875,658	14,156,610	24,059,461
Net L-T capital gain less net ST loss.....	159,278,587	32,393,172	503,098	521,519	524,873	1,067,480	1,318,599	1,791,524	3,062,393	9,039,640	3,557,233	6,433,412	99,065,643
Net gain, noncapital assets.....	95,954,282	2,903,114	509,550	684,976	726,092	1,258,845	2,011,830	1,700,960	2,057,877	7,064,929	3,174,550	5,187,325	68,674,233
Other receipts.....	1,352,652,732	63,011,719	3,676,863	5,494,904	6,173,406	9,790,180	23,958,786	17,422,305	23,436,530	88,472,475	52,235,864	78,391,147	980,588,554
Total deductions.....	28,356,590,109	171,021,038	58,826,249	161,477,554	265,794,119	442,296,081	845,453,805	807,434,399	938,418,358	2,559,901,992	1,171,811,433	1,524,561,478	19,409,593,604
Cost of goods.....	17,140,894,131	2,083,981	8,875,167	37,800,307	79,107,189	151,588,356	358,930,759	413,228,121	542,588,023	1,628,624,049	777,772,932	1,002,368,711	12,137,926,535
Compensation of officers.....	478,733,557	8,070,991	7,530,622	22,852,964	32,729,838	45,963,633	65,290,387	50,432,409	43,694,087	81,822,781	19,056,282	17,822,557	83,467,006
Salaries and wages.....	2,883,060,721	12,484,660	4,416,348	18,305,141	39,415,689	73,682,509	144,600,146	125,946,857	124,107,957	290,817,064	126,251,642	159,811,072	1,763,221,636
Rent paid on business property.....	494,661,004	5,044,110	4,376,040	10,915,455	18,142,351	24,252,826	38,538,400	25,985,239	26,263,745	52,763,075	20,665,753	24,784,149	242,929,861
Taxes paid.....	563,942,799	9,282,097	2,191,067	6,080,129	10,061,539	16,458,933	27,618,296	22,552,231	22,610,033	52,541,270	22,821,886	26,237,912	345,487,406
Interest paid.....	711,362,644	18,706,444	1,173,262	2,184,220	2,934,288	4,788,410	7,401,567	6,902,569	7,911,268	27,261,132	15,985,116	28,622,837	587,491,532
Amortization.....	208,631,850	3,241,119	440,880	746,463	808,165	1,194,264	1,921,053	1,573,286	1,701,244	8,266,054	6,161,231	9,901,113	172,676,978
Depreciation.....	729,907,620	17,448,870	2,679,659	4,532,011	5,480,696	8,736,448	14,735,014	12,430,148	13,198,508	40,007,547	20,399,186	30,242,258	506,017,277
Advertising.....	284,505,883	1,546,151	767,302	1,933,587	3,534,295	5,858,316	8,911,075	7,514,283	7,261,741	20,431,154	9,900,178	13,365,665	203,482,136
Pension, profit-sharing, etc., plans.....	159,580,481	1,044,192	255,391	1,102,592	1,969,907	2,929,416	4,261,501	4,244,844	4,058,617	11,556,597	5,925,460	5,925,460	117,147,300
Employee benefit programs.....	364,305,331	1,558,746	561,615	1,830,668	2,918,840	5,010,328	10,407,415	10,536,598	12,471,077	32,397,455	14,934,110	19,893,255	251,785,224
Net income (less deficit).....	1,928,855,261	17,553,952	20,775	13,361,170	29,686,263	26,360,621	45,728,875	36,962,857	42,282,872	136,555,067	76,806,965	113,218,216	1,400,337,629
Income subject to tax.....	1,258,482,675	7,728,506	1,299,976	1,823,645	2,447,501	2,752,129	5,392,413	6,518,845	8,529,704	33,851,141	20,959,687	35,906,983	1,131,272,145
Total income tax before credits [3].....	441,849,495	2,564,044	267,198	383,919	494,973	672,514	1,493,831	2,039,303	2,831,638	11,691,247	7,317,826	12,618,634	399,474,369
Income tax.....	437,372,463	2,493,443	267,483	382,598	492,606	668,470	1,478,300	1,994,080	2,785,837	11,475,743	7,222,715	12,454,813	395,656,374
Alternative minimum tax.....	4,197,924	47,226	1,343	2,372	2,191	1,788	9,507	25,310	38,798	174,975	89,971	138,857	3,665,085
Foreign tax credit.....	118,279,104	200,899	22,842	9,144	8,231	5,561	13,450	16,442	112,16				

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

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	5,840,821	1,409,035	952,435	1,005,715	755,387	645,712	541,968	238,610	130,312	126,453	17,325	10,139	7,731
Total assets.....	84,952,035,514	1,674,796,110	108,827,278	155,460,520	212,344,028	312,488,366	673,512,967	867,668,491	1,444,501,814	6,083,709,282	3,504,715,506	4,919,902,589	64,994,108,564
Cash.....	4,403,873,090	91,653,974	15,212,948	21,910,028	33,602,946	45,633,059	80,973,993	80,957,743	96,486,103	295,109,425	128,146,142	170,412,912	3,343,773,815
Notes and accounts receivable.....	13,015,872,895	58,650,114	6,439,543	8,248,651	13,736,616	23,715,829	69,565,420	114,246,853	214,916,486	781,437,516	368,207,221	541,717,592	10,814,991,054
Less: Allowance for bad debts.....	245,131,756	772,054	22,789	131,580	152,056	507,319	1,000,269	1,774,221	4,296,007	15,696,293	7,150,222	11,147,217	202,481,731
Inventories.....	1,750,079,892	11,127,231	3,394,608	5,938,447	11,327,433	21,591,299	39,614,346	44,580,596	55,694,496	196,385,037	98,031,121	124,351,101	1,138,044,175
U.S. govt. obligations, total.....	3,001,645,691	1,325,760	592,746	1,572,611	5,208,473	9,081,379	29,420,948	54,109,953	111,764,997	399,040,920	159,486,812	310,821,383	1,919,219,708
Tax-exempt securities.....	1,866,958,204	1,814,931	868,644	2,868,268	4,472,220	4,493,349	24,437,749	40,672,757	80,569,831	330,603,135	175,276,914	165,464,193	1,035,796,213
Other current assets.....	5,344,988,040	70,822,702	7,963,168	12,871,863	16,164,376	22,501,850	39,220,990	42,158,304	46,243,824	156,278,481	86,413,255	186,574,513	4,657,774,714
Loans to shareholders.....	272,007,849	20,301,008	12,895,861	7,638,982	9,980,712	13,586,437	7,292,174	6,770,565	22,825,175	4,355,257	3,921,220	158,692,836	
Mortgage and real estate loans.....	7,578,933,204	20,155,174	1,437,926	2,087,596	1,078,873	1,934,875	6,899,063	14,000,067	29,440,728	172,838,839	98,198,288	153,539,258	7,077,322,515
Other investments.....	32,157,596,634	593,889,160	34,892,154	38,915,695	54,876,841	92,565,171	241,803,115	354,312,725	670,817,706	3,304,882,292	2,120,845,097	2,745,547,688	21,904,248,990
Depreciable assets [2].....	10,672,355,472	723,067,108	47,553,924	78,381,627	118,843,534	170,042,287	272,618,617	225,174,054	227,412,788	587,600,801	263,363,401	424,222,916	7,534,074,414
Less: Accumulated depreciation [2].....	5,199,489,212	205,998,527	26,877,793	48,402,012	81,292,220	120,778,035	193,194,475	156,397,052	152,409,874	365,155,200	142,845,931	216,326,534	3,489,811,559
Depletable assets.....	855,423,891	8,754,529	440,560	724,780	785,745	842,451	1,897,494	2,183,182	10,573,694	18,029,030	19,523,657	33,832,490	757,836,277
Less: Accumulated depletion.....	363,947,130	1,669,279	83,019	275,704	348,007	380,823	766,950	873,071	2,212,103	5,828,749	8,204,042	12,376,156	330,929,228
Land.....	584,428,017	178,277,939	6,903,515	9,648,253	10,885,269	12,046,395	17,541,106	12,329,662	12,504,652	28,562,272	12,114,322	23,770,584	259,844,047
Intangible assets (Amortizable).....	5,180,092,464	47,572,611	4,749,861	7,293,920	14,839,226	20,616,671	27,886,853	24,584,169	27,546,031	119,324,906	96,660,335	195,629,182	4,593,388,699
Less: Accumulated amortization.....	943,870,066	16,224,545	2,259,247	2,929,207	5,394,656	10,152,744	12,070,460	8,128,750	17,576,032	28,023,590	18,615,517	33,513,599	795,781,020
Other assets.....	5,020,218,338	72,048,273	4,252,909	3,841,420	6,070,432	9,261,959	15,078,991	18,239,345	23,254,629	85,495,282	51,109,394	113,461,062	4,618,104,644
Total liabilities.....	84,952,035,514	1,674,796,110	108,827,278	155,460,520	212,344,028	312,488,366	673,512,967	867,668,491	1,444,501,814	6,083,709,282	3,504,715,506	4,919,902,589	64,994,108,564
Accounts payable.....	5,288,291,980	41,886,304	3,837,814	5,445,129	11,328,979	17,494,699	44,386,332	64,127,887	99,717,436	355,286,351	188,374,472	247,118,444	4,209,288,132
Mortgages, notes, and bonds under one year.....	3,557,197,617	56,958,349	4,165,754	15,762,251	11,153,087	14,990,662	31,298,163	45,694,282	104,763,077	204,839,201	164,000,718	192,538,611	2,775,033,461
Other current liabilities.....	17,903,525,881	86,434,843	7,219,202	10,276,744	14,421,198	26,456,654	71,304,851	116,323,190	242,924,220	931,873,823	430,838,034	661,394,967	15,304,058,155
Loans from shareholders.....	713,141,959	103,020,294	25,128,156	29,258,800	35,514,309	35,745,790	46,155,682	31,377,522	24,014,093	47,633,628	19,458,394	21,970,328	293,864,964
Mortgages, notes, bonds, one year or more.....	14,473,299,884	444,642,515	23,652,891	28,706,719	42,193,441	61,009,928	97,369,165	84,646,393	87,872,253	287,505,157	163,996,283	320,414,311	12,831,290,828
Other liabilities.....	11,212,603,663	146,769,372	8,173,536	12,713,147	9,949,712	12,286,821	24,523,210	24,750,701	37,244,110	167,019,571	99,660,952	189,450,672	10,484,059,859
Net worth.....	31,803,974,531	795,084,433	36,647,924	57,297,729	87,783,302	144,503,812	358,475,564	505,679,722	907,035,420	4,089,551,552	2,438,386,653	3,287,015,256	19,096,513,164
Total receipts.....	29,403,675,461	155,778,754	60,301,598	172,387,928	280,799,832	465,096,153	869,158,370	854,130,374	923,603,843	2,612,970,083	1,226,837,401	1,580,356,008	20,202,255,116
Business receipts.....	26,029,143,463	6,240,753	54,764,423	165,292,464	270,270,556	452,751,724	841,337,571	825,908,867	881,586,937	2,434,395,998	1,115,626,542	1,421,704,932	17,559,262,696
Interest.....	1,208,961,004	5,119,545	248,026	309,909	449,484	891,301	2,289,312	4,339,816	9,522,803	51,804,994	36,383,895	55,763,125	1,041,638,793
Interest on govt. obligations, total.....	57,096,083	132,488	21,277	72,848	153,138	162,362	470,133	902,624	1,957,653	10,175,454	6,181,418	6,146,018	30,720,670
Rents.....	146,190,154	57,197,500	207,943	219,734	209,199	390,595	672,372	523,500	575,261	1,514,122	840,591	2,415,054	81,424,282
Royalties.....	185,436,762	4,192,399	243,658	237,947	164,269	239,105	288,417	216,025	733,478	2,270,740	2,337,176	3,379,330	171,134,218
Net S-T capital gain less net LT loss.....	41,326,146	203,856	21,140	27,770	84,074	85,710	304,133	415,839	887,067	5,650,014	4,405,627	5,904,777	23,336,140
Net L-T capital gain less net ST loss.....	141,915,487	15,791,586	346,894	938,785	669,231	1,302,813	1,469,165	1,413,400	1,864,427	8,142,909	3,092,443	7,294,686	99,589,149
Net gain, noncapital assets.....	113,362,556	3,232,123	486,509	765,833	761,550	960,286	2,230,230	1,800,194	2,182,018	8,581,406	3,910,880	5,382,114	83,069,412
Other receipts.....	1,344,634,951	62,268,754	3,891,803	4,429,741	7,903,866	8,174,837	19,923,400	18,364,426	23,930,720	89,144,541	52,920,959	70,517,239	983,191,664
Total deductions.....	27,712,774,925	154,172,907	59,411,155	158,168,974	263,306,397	439,280,026	827,374,706	813,684,854	881,027,622	2,477,832,228	1,149,392,427	1,469,784,303	19,019,339,325
Cost of goods.....	16,578,523,067	2,670,548	9,974,099	38,225,032	76,855,710	156,656,952	349,454,439	413,937,492	503,512,769	1,556,117,380	765,018,779	963,358,780	11,742,741,086
Compensation of officers.....	479,226,947	7,560,790	7,597,464	22,739,012	32,086,584	45,354,245	65,294,833	50,763,671	42,036,426	83,935,500	19,742,987	18,050,219	84,065,218
Salaries and wages.....	2,778,560,379	12,048,335	4,452,970	16,754,280	40,389,404	71,990,661	136,421,328	128,606,085	116,825,165	282,092,063	124,469,770	152,783,095	1,691,727,223
Rent paid on business property.....	483,969,719	4,523,391	4,443,183	11,283,036	17,096,702	24,790,277	38,316,486	26,764,228	24,855,207	52,314,958	20,176,997	24,431,067	234,974,187
Taxes paid.....	546,149,818	7,714,561	2,232,765	5,934,922	9,975,915	16,413,108	26,681,603	22,793,981	21,324,029	51,700,870	22,037,561	26,323,300	333,017,203
Interest paid.....	814,425,772	16,821,775	1,320,141	2,312,628	3,398,605	4,813,872	7,861,732	7,185,594	8,475,535	28,129,234	17,059,038	29,257,912	687,789,705
Amortization.....	201,269,012	2,689,817	328,772	561,951	877,505	1,248,177	1,794,681	1,333,699	2,125,273	7,302,863	5,756,465	9,883,561	167,366,249
Depreciation.....	709,449,781	15,591,776	2,513,137	4,166,206	5,649,862	8,243,127	15,077,648	11,372,855	12,826,382	39,073,006	19,177,397	30,456,992	545,301,592
Advertising.....	274,503,596	1,673,638	742,736	2,026,680	3,499,742	5,386,943	9,579,630	6,77					

Balance Sheet and Tax Items, by Size of Business Receipts, 2011

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

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	5,823,126	1,448,673	961,421	994,284	748,422	623,733	535,265	232,392	123,513	121,595	16,797	9,649	7,381
Total assets.....	81,279,900,132	1,631,528,518	116,978,965	167,300,968	235,648,932	323,861,593	977,044,669	864,208,591	1,350,229,284	5,892,571,223	3,387,842,209	4,418,654,595	61,914,030,582
Cash.....	4,196,401,064	87,311,220	14,915,548	22,105,627	46,800,253	42,745,756	174,448,911	75,525,270	89,981,233	273,824,820	122,723,310	184,118,980	3,061,900,136
Notes and accounts receivable.....	13,089,039,155	61,788,393	5,387,136	8,886,623	14,649,954	24,003,632	150,343,045	115,506,142	223,257,390	804,299,256	369,677,871	533,309,796	10,777,929,917
Less: Allowance for bad debts.....	274,615,718	1,438,675	145,574	79,912	175,544	259,922	1,080,020	1,909,418	3,706,634	18,904,208	8,243,046	12,536,215	226,136,549
Inventories.....	1,652,538,308	12,436,164	2,958,875	6,957,221	12,080,439	21,912,934	40,818,528	45,111,537	56,682,785	187,903,863	91,480,137	111,633,616	1,062,562,209
U.S. govt. obligations, total.....	2,859,060,985	1,097,460	3,717,342	2,538,778	4,059,492	8,462,657	42,829,600	49,901,654	70,722,583	353,071,069	228,026,185	216,515,304	1,878,118,860
Tax-exempt securities.....	1,767,134,477	1,595,272	451,433	4,147,376	3,425,620	5,898,190	23,142,231	37,754,652	77,567,974	345,686,980	137,662,675	159,383,031	970,419,042
Other current assets.....	5,076,673,794	71,635,186	8,648,257	12,645,067	17,072,417	18,749,574	74,727,893	38,917,296	43,305,012	145,903,246	133,127,434	130,783,049	4,381,159,361
Loans to shareholders.....	256,741,875	18,965,392	13,811,222	5,635,938	8,125,064	9,936,807	13,422,069	7,655,017	7,473,655	20,893,999	3,282,406	3,405,360	144,134,945
Mortgage and real estate loans.....	7,615,290,526	18,081,069	1,570,621	2,532,884	1,413,678	1,912,494	6,634,089	13,009,867	30,097,555	178,952,490	91,601,286	162,380,387	7,107,104,106
Other investments.....	29,744,793,619	599,998,744	30,188,189	55,402,804	62,265,206	101,265,741	320,529,124	369,414,293	626,585,698	3,178,058,053	1,955,934,175	2,447,883,084	19,997,268,507
Depreciable assets [2].....	10,225,874,777	675,133,886	47,955,781	76,519,245	117,017,185	170,514,597	269,053,398	222,093,482	222,465,335	567,299,437	254,738,076	389,034,470	7,214,049,883
Less: Accumulated depreciation [2].....	5,021,678,762	191,292,860	26,974,018	49,391,036	78,383,578	117,768,570	190,107,315	154,588,978	147,088,725	352,286,027	143,114,239	202,807,959	3,367,875,458
Depletable assets.....	757,031,840	7,307,345	302,118	1,051,763	519,129	2,756,313	2,125,378	7,059,932	3,260,499	23,952,921	6,189,529	31,572,681	660,234,133
Less: Accumulated depletion.....	320,673,583	990,079	100,641	319,265	235,766	634,313	882,287	1,014,978	1,235,854	6,009,541	7,220,305	12,587,833	289,442,720
Land.....	567,344,435	167,814,217	7,355,569	10,157,381	10,714,207	13,342,264	17,526,564	11,867,638	28,068,325	12,587,562	21,367,967	255,170,647	
Intangible assets (Amortizable).....	4,827,472,371	39,354,416	4,772,279	6,758,425	14,133,991	21,424,028	24,720,812	21,273,911	26,572,396	106,932,025	90,727,621	189,694,831	4,281,107,636
Less: Accumulated amortization.....	844,601,506	13,205,831	2,203,617	3,077,127	5,721,508	9,013,795	10,235,758	8,585,234	10,311,620	17,331,233	16,739,506	35,296,032	703,080,247
Other assets.....	5,106,072,476	75,937,200	4,368,443	4,829,174	7,888,692	8,613,205	19,028,407	15,712,953	22,732,363	82,055,748	54,700,038	100,800,077	4,709,406,174
Total liabilities.....	81,279,900,132	1,631,528,518	116,978,965	167,300,968	235,648,932	323,861,593	977,044,669	864,208,591	1,350,229,284	5,892,571,223	3,387,842,209	4,418,654,595	61,914,030,582
Accounts payable.....	5,343,438,576	32,620,561	4,179,811	5,726,735	10,805,170	19,964,452	51,371,066	65,701,647	104,569,902	383,489,390	196,298,377	262,612,584	4,206,098,881
Mortgages, notes, and bonds under one year.....	3,339,009,270	71,189,988	13,941,430	8,214,695	25,385,465	19,802,509	33,762,873	32,473,181	44,099,514	210,950,085	185,171,519	172,280,111	3,017,737,900
Other current liabilities.....	18,812,687,525	92,130,170	8,626,330	11,141,258	16,109,106	28,940,415	306,833,794	117,200,619	235,813,634	905,549,808	447,896,648	604,065,752	16,040,179,992
Loans from shareholders.....	752,861,444	108,698,569	24,673,501	28,178,938	36,166,273	35,172,666	45,014,409	30,864,356	21,702,452	51,935,537	18,942,320	25,324,439	326,187,984
Mortgages, notes, bonds, one year or more.....	14,888,932,150	427,258,357	21,470,650	34,983,056	43,894,212	66,879,073	105,586,089	78,951,557	89,494,561	281,987,951	166,525,790	312,663,311	12,859,237,543
Other liabilities.....	8,793,215,010	119,209,347	6,038,260	15,554,721	12,008,512	13,741,145	38,804,218	11,689,714	34,722,711	137,406,900	98,477,283	238,788,555	8,056,773,616
Net worth.....	29,249,756,158	780,421,526	39,848,981	63,501,562	91,280,195	139,361,334	395,672,221	517,327,490	815,826,510	3,921,251,553	2,274,530,272	2,802,919,843	17,407,814,665
Total receipts.....	28,335,600,572	142,097,196	61,510,309	169,711,162	274,892,590	449,171,861	859,958,179	826,443,787	878,715,027	2,532,938,951	1,191,993,286	1,490,143,537	19,458,024,687
Business receipts.....	25,197,647,975	6,704,461	56,023,062	162,436,067	266,794,726	438,307,856	834,038,552	800,735,650	837,928,204	2,361,832,701	1,090,870,584	1,339,211,914	17,002,764,200
Interest.....	1,289,431,666	5,443,391	261,715	428,247	493,120	835,216	2,175,753	4,248,683	9,977,848	54,922,197	36,483,166	57,126,425	1,117,035,906
Interest on govt. obligations, total.....	54,321,570	133,555	32,278	86,737	102,054	161,545	439,474	923,027	1,879,029	10,124,591	5,152,375	6,494,259	28,792,645
Rents.....	135,898,550	50,925,118	140,436	165,365	191,154	365,055	610,367	412,518	570,012	1,446,599	1,087,841	1,845,501	78,138,584
Royalties.....	179,488,795	3,668,282	197,445	266,779	621,924	270,266	573,166	267,475	648,259	2,637,461	2,146,750	3,172,156	165,318,831
Net S-T capital gain less net LT loss.....	27,975,223	126,877	11,442	17,791	48,353	72,415	215,501	354,751	527,580	3,961,160	2,935,662	4,161,899	15,541,793
Net L-T capital gain less net ST loss.....	123,919,334	14,953,562	481,132	386,687	486,041	1,036,256	1,601,481	1,255,593	2,229,102	5,350,500	3,575,241	4,470,208	88,093,534
Net gain, noncapital assets.....	91,586,069	2,449,634	319,718	714,132	799,221	1,238,205	2,294,533	1,535,194	2,337,956	6,437,025	3,080,100	4,021,074	66,359,277
Other receipts.....	1,119,424,312	56,543,169	3,948,024	5,098,313	5,262,503	6,768,398	17,840,500	16,549,028	22,083,344	85,162,399	45,500,607	67,682,574	786,985,451
Total deductions.....	27,092,728,580	150,881,967	60,737,407	159,899,436	259,967,452	430,211,243	826,578,150	797,829,625	848,800,630	2,421,721,320	1,134,573,590	1,402,798,881	18,598,728,878
Cost of goods.....	16,180,343,317	2,610,128	9,780,105	39,626,081	77,052,639	148,142,053	357,216,902	402,949,562	480,560,493	1,527,101,047	757,635,918	901,826,164	11,475,842,226
Compensation of officers.....	453,807,361	8,145,701	7,296,321	21,313,012	31,409,533	45,127,632	64,348,008	49,994,736	41,803,830	78,182,288	18,212,417	16,939,761	71,034,143
Salaries and wages.....	2,636,757,330	11,327,633	4,816,526	17,359,978	39,292,491	68,837,489	134,096,515	124,136,693	105,936,829	272,057,985	115,392,677	146,748,799	1,596,753,715
Rent paid on business property.....	471,393,175	4,634,441	4,585,705	11,199,104	17,360,522	24,701,722	37,713,219	26,587,858	24,646,883	49,403,337	19,339,565	24,310,909	226,909,910
Taxes paid.....	519,383,532	7,204,925	2,392,561	6,078,039	9,677,598	15,756,143	26,137,325	21,618,503	19,866,807	50,330,603	19,177,029	25,349,518	315,794,480
Interest paid.....	860,102,222	15,865,128	1,414,153	2,545,658	3,444,161	5,293,801	8,331,855	7,338,343	9,279,685	30,841,173	16,888,009	30,396,636	728,463,620
Amortization.....	196,053,708	2,604,358	396,199	618,146	811,101	1,483,748	1,859,661	1,521,835	1,560,530	6,859,057	5,021,253	10,359,392	162,958,428
Depreciation.....	873,888,617	14,581,403	2,837,824	4,924,900	6,704,047	10,235,801	16,872,939	15,197,972	17,005,881	49,961,543	25,400,385	37,288,272	672,877,652
Advertising.....	263,563,643	951,241	900,765	1,915,538	3,565,044	5,048,028	9,898,486	6,745,					

Balance Sheet and Tax Items, by Size of Business Receipts, 2010

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

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	5,813,725	1,483,546	976,566	992,651	738,583	617,516	513,606	224,449	120,776	114,490	15,892	8,757	6,894
Total assets.....	79,904,747,127	1,499,389,109	123,287,440	148,273,579	218,827,011	333,708,839	657,530,145	846,797,798	1,340,853,435	5,865,785,363	3,298,589,886	4,481,807,939	61,089,896,583
Cash.....	3,892,719,636	81,398,808	15,738,623	21,377,444	29,720,585	41,018,671	75,048,054	71,194,736	83,517,378	268,108,853	116,068,712	171,026,484	2,918,501,286
Notes and accounts receivable.....	12,717,849,218	44,272,238	9,855,318	8,350,113	20,572,823	25,114,960	66,922,398	117,969,871	224,316,828	814,782,141	406,012,244	550,361,212	10,429,319,071
Less: Allowance for bad debts.....	318,061,372	1,462,041	168,828	104,541	433,291	290,118	807,528	1,824,634	3,973,212	17,264,320	8,009,599	13,756,481	269,966,779
Inventories.....	1,544,085,221	15,263,317	3,974,694	7,778,668	14,052,068	24,022,147	42,989,579	44,961,309	56,261,984	179,300,785	82,589,846	102,521,589	970,369,236
U.S. govt. obligations, total.....	2,730,470,076	1,539,567	672,923	1,287,839	2,871,740	5,212,130	21,167,497	41,123,133	72,896,026	367,511,741	184,478,446	255,263,024	1,776,446,009
Tax-exempt securities.....	1,769,186,602	1,737,307	324,430	1,033,306	1,992,693	5,077,697	17,151,235	31,764,422	81,632,798	323,140,966	142,923,149	193,283,998	969,124,602
Other current assets.....	4,961,285,424	71,942,394	8,198,119	10,202,376	12,980,591	20,467,062	32,493,498	34,521,141	50,962,617	154,315,365	78,932,963	135,684,504	4,350,584,790
Loans to shareholders.....	263,417,518	17,327,231	10,092,265	5,834,749	7,943,593	9,655,666	12,553,350	8,486,275	6,354,906	20,127,728	3,310,430	6,740,877	154,990,448
Mortgage and real estate loans.....	7,913,810,230	18,779,648	1,460,664	1,961,657	1,639,041	1,832,091	6,565,068	12,553,966	26,805,503	190,160,231	107,434,800	174,710,801	7,369,906,760
Other investments.....	29,389,379,468	561,215,821	30,744,089	40,963,001	59,491,264	110,102,399	256,512,513	370,829,600	622,737,628	3,141,456,722	1,937,048,327	2,406,561,935	19,851,716,171
Depreciable assets [2].....	9,875,410,289	613,845,899	50,825,802	78,606,842	121,322,211	170,702,541	271,485,912	221,078,189	217,578,072	556,943,043	250,498,178	397,771,368	6,924,752,232
Less: Accumulated depreciation [2].....	4,874,203,678	177,703,608	28,233,519	49,558,632	79,891,259	115,373,407	190,645,756	150,910,315	143,608,035	340,254,885	138,013,926	203,450,194	3,256,560,143
Depletable assets.....	661,360,291	6,928,517	258,678	848,841	1,585,890	702,455	2,127,716	2,214,839	2,973,493	17,802,223	15,526,914	26,086,774	584,303,950
Less: Accumulated depletion.....	289,781,404	978,087	58,662	288,683	556,058	310,128	903,463	786,237	1,248,810	6,983,994	7,710,902	10,668,867	259,287,514
Land.....	548,409,037	155,270,938	8,167,529	10,216,597	11,470,246	13,213,578	17,153,636	13,105,377	11,828,416	30,481,819	12,274,757	20,232,316	244,993,828
Intangible assets (Amortizable).....	4,577,892,532	33,870,730	8,014,622	6,433,719	14,478,044	20,310,784	25,134,495	25,820,713	25,915,024	109,234,717	85,524,240	190,758,824	4,032,396,620
Less: Accumulated amortization.....	778,555,076	12,262,954	2,677,169	3,032,149	5,901,043	8,108,581	9,719,947	10,507,449	10,626,036	25,109,252	17,463,809	37,154,949	637,591,738
Other assets.....	5,320,073,116	68,403,386	6,097,860	6,362,433	5,487,874	10,358,892	12,301,888	13,721,451	16,410,267	82,031,477	47,165,115	115,834,721	4,935,897,752
Total liabilities.....	79,904,747,127	1,499,389,109	123,287,440	148,273,579	218,827,011	333,708,839	657,530,145	846,797,798	1,340,853,435	5,865,785,363	3,298,589,886	4,481,807,939	61,089,896,583
Accounts payable.....	5,767,739,218	27,667,954	5,318,647	6,601,747	18,004,492	19,569,103	47,710,354	64,640,400	107,103,302	372,360,098	186,591,162	236,328,942	4,675,843,017
Mortgages, notes, and bonds under one year.....	3,751,650,758	50,472,107	10,853,391	8,895,618	14,841,219	17,976,736	32,296,347	34,559,870	50,629,568	258,558,349	160,870,162	261,364,265	2,950,333,126
Other current liabilities.....	17,678,400,968	72,336,685	9,461,294	11,485,483	16,254,193	26,274,181	62,319,450	111,422,264	222,593,257	883,489,483	457,271,459	605,580,836	15,199,912,384
Loans from shareholders.....	786,610,669	127,704,259	25,653,806	31,400,610	32,369,513	36,894,837	42,443,831	30,183,063	21,873,992	42,356,002	15,719,637	20,440,470	359,570,648
Mortgages, notes, bonds, one year or more.....	14,679,741,337	406,602,452	23,229,658	35,982,963	45,794,368	79,732,936	102,140,894	82,766,723	94,267,381	297,307,555	163,099,458	303,592,413	13,045,224,537
Other liabilities.....	8,302,942,542	66,914,986	7,346,830	9,070,434	17,599,546	17,987,246	20,291,144	26,720,753	26,720,753	125,060,398	96,232,730	212,722,144	7,675,298,840
Net worth.....	28,937,661,636	727,690,667	41,423,814	44,836,724	83,866,697	135,661,502	352,632,022	502,934,374	817,665,182	3,886,653,477	2,218,805,279	2,941,778,866	17,183,713,032
Total receipts.....	26,198,522,973	143,875,427	63,874,235	169,220,316	270,507,105	444,414,696	824,088,328	794,705,488	851,789,531	2,374,803,757	1,116,465,695	1,381,055,255	17,763,723,141
Business receipts.....	23,058,234,713	7,145,186	57,660,448	163,093,040	262,837,925	433,411,467	799,106,162	770,954,199	812,661,114	2,207,611,867	1,013,967,900	1,225,420,917	15,304,364,488
Interest.....	1,306,237,091	6,533,443	305,605	319,117	436,648	1,021,582	2,246,860	4,725,102	10,380,927	58,281,665	39,061,413	58,567,925	1,124,356,804
Interest on govt. obligations, total.....	59,365,960	145,966	62,903	67,003	134,824	197,013	457,140	1,012,854	2,068,150	10,696,890	5,537,129	6,865,832	32,120,254
Rents.....	129,772,908	47,214,556	214,076	358,252	199,896	334,891	578,828	420,916	524,508	1,682,123	1,165,074	1,998,299	75,081,489
Royalties.....	177,416,966	3,169,677	149,126	60,421	330,521	242,940	271,646	455,211	878,024	2,837,102	1,696,886	4,131,880	163,193,532
Net S-T capital gain less net LT loss.....	38,413,938	177,314	52,981	58,752	51,147	108,605	316,470	354,705	734,525	3,749,750	2,675,580	5,153,305	24,980,804
Net L-T capital gain less net ST loss.....	108,800,593	24,970,530	711,930	491,754	490,900	522,945	1,461,042	1,049,791	1,683,728	4,092,938	3,329,270	6,377,641	63,618,124
Net gain, noncapital assets.....	78,722,096	1,834,972	431,544	544,620	767,431	1,188,898	1,792,313	1,196,354	1,922,118	5,558,363	2,513,107	4,474,416	56,497,961
Other receipts.....	1,066,146,023	52,206,445	4,217,979	4,133,238	5,159,270	7,226,790	17,624,231	14,319,633	20,573,525	77,867,126	45,230,003	63,904,002	753,683,781
Total deductions.....	24,944,310,680	142,391,772	63,830,461	159,923,467	258,435,919	428,402,542	796,227,560	768,357,325	821,655,884	2,269,340,085	1,059,117,474	1,288,821,259	16,887,806,932
Cost of goods.....	14,501,547,034	2,452,081	10,846,535	40,662,003	76,760,773	153,494,061	339,279,877	392,042,737	464,294,426	1,408,971,705	696,109,921	810,926,284	10,105,706,631
Compensation of officers.....	435,411,600	7,169,330	7,778,871	21,556,944	31,141,792	44,238,189	63,968,508	46,851,721	37,668,302	72,864,124	20,633,933	15,839,605	65,700,281
Salaries and wages.....	2,534,235,105	10,904,436	4,709,240	17,529,072	38,766,412	67,841,019	134,115,931	117,000,074	107,202,814	273,504,810	107,650,410	138,446,283	1,516,564,605
Rent paid on business property.....	467,082,617	4,571,375	4,821,631	11,644,687	17,283,513	25,265,909	36,216,665	26,133,014	24,127,023	49,930,847	19,158,916	23,574,648	224,354,389
Taxes paid.....	493,253,563	7,081,749	2,369,419	5,958,361	9,707,213	15,309,672	25,305,986	20,866,076	19,411,301	45,740,896	18,607,691	23,867,070	299,028,128
Interest paid.....	888,206,191	18,328,673	1,703,023	2,871,035	3,984,383	5,657,752	8,525,179	8,240,423	10,208,157	34,729,374	19,481,221	30,790,479	743,686,492
Amortization.....	192,448,778	2,059,055	523,800	545,801	909,048	1,216,527	1,793,962	1,593,533	1,581,029	6,805,160	5,278,166	10,024,391	160,118,307
Depreciation.....	727,799,540	12,980,808	3,150,719	4,694,487	6,256,468	9,768,572	15,348,982	13,077,192	14,340,574	42,076,901	21,279,282	32,826,206	551,999,349
Advertising.....	255,673,826	879,425	953,686	1,961,159	3,808,401	5,133,045	9,823,865	6,4,					

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

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	5,824,545	1,501,084	974,937	979,176	734,369	641,178	514,386	219,682	118,927	111,384	14,265	8,690	6,468
Total assets.....	75,965,019,409	1,534,057,323	131,518,893	169,014,345	195,480,798	307,147,435	924,850,314	775,570,516	1,236,719,780	5,065,268,407	3,016,346,405	4,364,029,838	58,245,015,354
Cash.....	4,852,747,568	84,351,553	13,905,331	32,522,709	29,219,641	40,737,675	115,724,686	68,810,771	81,786,297	244,823,148	130,249,292	167,857,653	3,842,798,832
Notes and accounts receivable.....	12,544,481,793	51,574,199	8,135,633	8,387,895	13,738,705	27,701,983	121,485,688	115,649,495	213,426,039	785,034,465	405,713,637	528,419,077	10,265,214,751
Less: Allowance for bad debts.....	314,476,351	1,115,356	124,228	79,936	381,057	369,815	2,875,004	1,613,340	3,423,014	15,989,756	9,826,538	13,811,524	264,866,783
Inventories.....	1,473,962,805	14,243,820	3,977,196	8,708,087	13,772,400	24,614,697	79,632,402	48,777,346	58,244,658	171,865,556	74,434,254	92,604,812	883,087,577
U.S. govt. obligations, total.....	2,500,549,942	2,380,802	910,013	906,108	2,429,580	4,304,866	18,300,771	30,610,803	59,064,980	266,281,121	220,655,787	204,619,353	1,690,001,760
Tax-exempt securities.....	1,737,692,798	15,328,462	10,277,409	7,791,252	2,076,143	3,335,713	15,865,725	28,410,961	59,100,190	317,204,920	124,176,913	220,010,548	934,114,561
Other current assets.....	5,107,369,654	69,795,875	9,181,163	8,919,475	10,621,330	19,682,743	61,186,254	31,680,755	45,424,805	145,662,150	80,778,688	131,383,106	4,492,873,310
Loans to shareholders.....	716,671,253	17,867,672	11,219,533	5,569,692	8,338,342	10,526,638	13,862,626	8,126,658	6,664,825	19,100,421	2,772,488	9,089,694	603,532,844
Mortgage and real estate loans.....	4,846,875,344	29,278,141	3,396,029	1,556,081	1,901,838	2,487,741	6,225,048	11,830,276	28,760,106	194,859,365	99,939,019	166,761,648	4,299,880,051
Other investments.....	27,573,505,524	569,588,376	35,335,820	44,226,912	49,291,281	80,718,363	228,103,987	325,941,331	555,003,327	2,524,698,045	1,642,195,656	2,382,355,629	19,136,046,797
Depreciable assets [2].....	9,613,451,455	605,858,804	46,603,849	78,020,115	119,688,922	179,746,008	276,070,389	213,375,074	224,222,839	550,928,902	249,782,136	395,016,786	6,674,148,580
Less: Accumulated depreciation [2].....	17,110,042,846	25,871,321	47,398,998	78,881,135	120,430,461	187,914,137	143,473,863	144,541,992	327,098,564	134,115,534	134,115,534	195,760,948	3,134,535,981
Depletable assets.....	628,841,094	6,417,411	428,712	502,724	571,346	1,632,711	2,511,777	3,268,333	4,191,203	18,068,540	15,101,350	22,977,843	553,169,145
Less: Accumulated depletion.....	278,707,723	534,260	92,696	256,324	283,782	699,736	779,357	1,123,299	1,415,309	8,021,110	7,373,038	11,157,215	246,971,597
Land.....	516,544,666	155,397,031	7,873,942	10,128,338	10,816,045	14,498,144	19,485,794	12,077,541	14,664,227	28,213,663	13,948,469	19,311,329	210,130,143
Intangible assets (Amortizable).....	4,463,116,772	31,454,178	4,007,184	7,742,219	12,323,786	18,809,379	155,128,365	17,932,103	23,733,639	103,317,671	75,392,661	178,237,504	3,835,038,082
Less: Accumulated amortization.....	761,500,570	10,267,237	1,412,784	3,105,311	4,569,700	7,386,865	27,512,660	6,751,927	17,973,659	24,039,659	15,757,390	37,970,458	614,752,380
Other assets.....	5,454,936,230	6,348,764	3,768,290	4,827,043	7,066,052	30,347,978	12,041,270	19,786,620	70,359,531	48,279,095	104,085,020	5,086,145,661	
Total liabilities.....	75,965,019,409	1,534,057,323	131,518,893	169,014,345	195,480,798	307,147,435	924,850,314	775,570,516	1,236,719,780	5,065,268,407	3,016,346,405	4,364,029,838	58,245,015,354
Accounts payable.....	5,694,185,385	42,850,954	4,746,545	5,020,086	11,894,782	20,640,652	73,935,212	65,264,784	100,402,386	333,759,164	167,154,645	217,859,169	4,650,657,006
Mortgages, notes, and bonds under one year.....	4,541,556,442	63,311,357	16,461,042	9,449,277	11,901,404	19,490,643	57,435,015	36,409,593	47,616,253	210,433,792	141,207,528	147,177,711	3,780,662,826
Other current liabilities.....	17,929,481,011	63,363,093	19,925,656	10,432,678	14,292,573	22,405,743	101,835,666	112,094,662	207,099,820	864,839,283	433,387,682	607,189,708	15,472,970,482
Loans from shareholders.....	1,114,438,693	126,896,185	25,590,553	28,930,783	34,108,783	35,721,743	49,034,648	25,357,571	23,491,658	41,922,356	16,043,719	27,637,960	679,702,733
Mortgages, notes, bonds, one year or more.....	10,718,334,953	401,228,962	23,545,872	31,612,883	45,932,527	79,161,446	158,678,193	86,861,764	94,985,524	292,402,684	174,848,369	331,739,240	8,997,339,488
Other liabilities.....	8,683,435,932	101,564,565	6,652,927	6,859,765	8,980,394	11,188,807	45,572,059	19,245,863	28,001,395	127,009,174	81,477,134	190,364,353	8,056,519,497
Net worth.....	27,283,586,993	734,844,208	34,598,298	76,708,873	68,370,336	118,894,436	438,359,521	430,336,278	735,122,744	3,194,901,954	2,002,227,327	2,842,061,697	16,607,163,321
Total receipts.....	24,772,531,137	61,915,185	16,960,399	26,754,496	46,253,656	82,189,743	775,975,009	641,412,366	2,307,578,365	10,071,601,185	1,353,797,676	16,593,347,676	1,353,797,676
Business receipts.....	21,584,886,008	8,073,335	56,421,781	160,308,587	260,133,576	450,839,192	789,007,962	752,120,695	805,965,819	2,146,573,316	912,382,479	1,202,860,560	14,030,198,705
Interest.....	1,478,717,150	9,283,514	327,161	396,450	521,678	862,349	2,333,376	5,037,018	10,914,725	62,134,024	41,794,377	66,267,481	1,278,844,997
Interest on govt. obligations, total.....	61,095,733	34,732	34,453	66,925	59,057	127,179	445,176	992,726	2,165,105	10,763,141	5,328,523	6,038,708	34,727,367
Rents.....	134,670,520	45,105,773	298,765	442,756	251,361	617,823	648,982	479,803	759,061	1,598,520	1,331,079	2,155,569	80,981,028
Royalties.....	161,592,002	2,910,235	116,241	99,584	149,587	910,385	310,723	428,783	242,235	2,218,530	1,257,508	3,864,487	149,083,703
Net S-T capital gain less net LT loss.....	23,413,217	157,676	22,116	50,418	78,368	68,957	239,879	235,673	451,760	2,139,480	1,699,803	2,331,296	15,937,492
Net L-T capital gain less net ST loss.....	60,691,991	5,100,110	285,526	429,983	390,574	527,686	1,000,591	851,969	865,514	3,659,097	1,414,571	2,052,411	44,113,961
Net gain, noncapital assets.....	69,991,196	1,559,138	766,467	586,958	635,367	1,099,658	1,485,891	1,027,328	1,502,287	4,934,467	2,007,180	3,041,062	51,345,373
Other receipts.....	1,036,660,040	39,397,246	3,578,938	4,451,554	5,206,409	7,462,183	15,497,512	14,548,135	18,296,411	72,028,488	39,213,677	61,194,139	755,785,347
Total deductions.....	23,943,764,728	137,984,393	63,829,373	160,672,185	258,467,209	450,199,793	803,024,619	755,536,732	820,591,414	2,230,925,222	960,427,599	1,284,854,689	16,017,251,299
Cost of goods.....	13,286,300,393	3,927,054	10,652,674	39,403,360	78,135,653	159,995,299	339,769,207	385,119,235	471,542,109	1,363,643,473	620,369,713	804,269,213	9,000,473,403
Compensation of officers.....	428,085,257	6,499,863	7,881,622	21,945,740	30,621,270	47,112,429	63,911,274	46,752,795	38,724,580	78,520,527	16,171,123	15,174,896	54,769,138
Salaries and wages.....	2,430,417,317	10,861,627	5,013,264	17,599,307	38,268,137	72,989,308	132,130,737	116,494,393	103,240,614	259,778,748	100,190,074	134,250,882	1,436,600,227
Rent paid on business property.....	476,296,427	4,774,118	5,161,769	11,538,634	17,551,199	26,759,243	37,573,969	26,794,648	23,861,524	51,702,171	19,057,447	23,726,228	228,395,487
Taxes paid.....	473,161,532	6,530,888	2,362,300	5,946,253	9,321,017	15,609,697	24,393,309	19,471,744	18,504,506	44,200,987	16,816,691	23,000,626	287,003,516
Interest paid.....	1,069,664,294	18,437,417	1,781,428	3,110,581	4,096,730	6,154,578	9,662,112	8,510,563	11,966,610	41,387,276	22,650,010	36,833,916	905,073,072
Amortization.....	1,011,332,857	2,070,868	379,993	551,818	941,040	1,294,906	1,775,105	1,362,475	1,775,937	7,123,322	5,287,353	10,230,866	158,539,174
Depreciation.....	712,240,224	13,880,151	2,882,214	4,958,486	6,928,812	9,962,709	15,945,102	13,151,957	14,876,786	42,703,320	20,638,150	33,455,726	532,856,811
Advertising.....	241,468,941	966,511	963,521	1,984,194	3,631,422	5,628,598	9,607,482	6,363,346	6,836,878	16,454,287	7,443,994	11,201,947	170,386,761
Pension, profit-sharing, etc., plans.....	166,270,002	619,603	270,583	1,302,874	1,872,128	3,074,126	5,076,307	4,222,366	3,645,744	10,719,857	3,820,829	4,933,420	126,712,167
Employee benefit programs.....	336,333,091	1,238,875	645,092	1,550,418	2,650,560	5,123,145	10,662,861	9,791,859	10,665,182	29,135,239	12,522,472	18,420,816	233,927,462
Net income (less deficit).....	198,953,413	-25,443,926	-1,946,608	6,621,222	9,041,722	12,266,860	17,770,652	19,478,614	18,721,094	66,524,557	42,304,889	65,623,348	688,350,988
Income subject to tax.....	894,850,255	8,722,946	979,501	1,678,906	1,959,624	2,726,977	4,950,155	6,119,700	6,369,305	25,277,704	15,549,461	32,548,983	787,966,992
Total income tax before credits [3].....	133,464,460	2,966,611	160,685	309,812	401,127	654,768	1,239,529	1,628,035	2,076,240	8,728,804	5,428,641	11,414,650	278,455,560
Income tax.....	310,112,420	2,909,647	161,896	315,750	407,776	652,570	1,267,510	1,597,869	2,051,419	8,561,888	5,344,142	11,301,567	275,540,067
Alternative minimum tax.....	3,118,447	25,811	474	746	1,350	2,252	4,575	136,418	32,780	62,883	62,883	94,329	2,746,551
Foreign tax credit.....	93,565,021	197,797	385	17,933	12,783	49,534	34,824	26,294	25,955	350,175	280,640	2,089,270	90,479,441
General business credit.....	13,333,942	74,861	781	2,121	5,815	29,142	48						

Balance Sheet and Tax Items, by Size of Business Receipts, 2008

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

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
		\$25,000 [1]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
Number of returns.....	5,847,221	1,443,959	923,776	984,363	749,054	662,569	544,545	242,856	136,174	126,228	16,517	9,695	7,485
Total assets.....	76,799,143,905	2,199,151,297	107,013,995	154,804,901	187,234,495	279,975,720	544,363,868	668,076,950	1,008,550,883	4,156,706,852	2,627,710,508	3,995,761,466	60,869,792,969
Cash.....	4,384,454,244	112,553,130	12,121,094	21,047,284	26,973,311	41,230,383	68,478,865	67,398,344	77,177,544	207,119,157	100,803,561	165,096,870	3,484,454,702
Notes and accounts receivable.....	13,854,552,316	351,374,715	5,597,758	8,672,262	13,383,810	27,465,831	64,107,096	118,900,136	200,766,035	803,944,606	402,188,186	559,622,571	11,298,529,310
Less: Allowance for bad debts.....	275,816,749	729,686	53,425	68,646	238,803	222,062	904,033	1,477,797	2,903,958	13,616,362	7,327,183	12,264,873	236,009,921
Inventories.....	1,619,270,780	12,965,452	4,319,172	8,205,292	14,115,672	25,293,422	49,207,222	52,195,319	65,072,095	206,893,283	90,659,051	106,972,587	983,372,213
U.S. govt. obligations, total.....	2,192,988,384	44,848,727	606,999	783,728	888,318	2,067,428	8,708,966	20,368,724	39,786,737	199,120,857	131,324,750	191,637,346	1,552,845,803
Tax-exempt securities.....	1,619,564,304	5,710,980	1,132,704	7,427,454	2,811,774	4,902,270	6,448,212	17,093,797	49,063,374	217,505,292	133,790,480	240,137,079	933,540,889
Other current assets.....	5,091,760,177	92,332,443	7,793,666	9,920,005	10,845,218	16,857,718	34,620,727	33,856,443	43,283,390	143,021,474	83,633,002	156,934,104	4,458,661,989
Loans to shareholders.....	254,235,487	18,732,582	11,363,566	5,385,951	8,093,529	10,236,804	12,708,506	8,783,824	6,218,598	13,938,514	6,192,338	27,336,502	125,244,774
Mortgage and real estate loans.....	5,450,234,189	33,406,050	1,336,982	2,278,463	1,790,040	6,810,101	6,725,584	16,001,451	27,334,277	185,784,031	113,290,469	176,110,215	4,879,366,526
Other investments.....	27,168,915,167	863,534,937	25,952,267	34,576,033	38,379,077	59,483,348	155,387,406	225,135,184	377,465,646	1,781,782,239	1,311,987,875	1,926,385,832	20,368,845,323
Depreciable assets [2].....	9,466,523,654	596,453,841	47,274,083	75,203,912	113,315,578	162,260,562	262,146,929	215,916,125	221,800,978	551,173,790	248,290,242	363,701,279	6,608,986,336
Less: Accumulated depreciation [2].....	4,514,037,135	153,880,522	23,969,565	44,342,352	71,200,445	106,429,797	175,285,474	142,413,627	138,356,381	319,393,934	128,158,256	179,600,453	3,031,006,329
Depletable assets.....	587,260,196	7,183,557	282,614	664,946	659,817	1,561,765	2,380,272	2,005,594	3,132,390	15,127,169	10,662,864	30,100,697	51,498,510
Less: Accumulated depletion.....	214,528,294	584,977	48,231	160,411	229,561	369,307	906,349	586,246	1,415,841	5,856,397	3,417,278	13,143,613	187,810,083
Land.....	509,031,710	152,125,294	7,060,541	9,886,572	11,786,452	13,109,688	18,285,078	13,092,294	11,272,040	28,065,402	15,146,069	17,404,832	211,797,448
Intangible assets (Amortizable).....	4,156,369,240	30,998,942	4,262,356	7,490,275	12,144,875	15,865,630	22,496,015	18,423,634	23,109,664	100,550,432	89,094,874	175,517,634	3,656,414,910
Less: Accumulated amortization.....	668,598,994	9,795,339	1,585,906	2,747,264	4,283,425	6,460,295	8,425,178	6,473,104	9,076,896	20,219,969	21,709,979	31,694,661	546,126,978
Other assets.....	6,116,965,227	41,921,170	3,567,317	10,581,399	7,999,259	6,312,233	18,184,025	9,856,854	14,821,192	61,767,269	51,259,443	95,507,518	5,795,187,548
Total liabilities.....	76,799,143,905	2,199,151,297	107,013,995	154,804,901	187,234,495	279,975,720	544,363,868	668,076,950	1,008,550,883	4,156,706,852	2,627,710,508	3,995,761,466	60,869,792,969
Accounts payable.....	6,822,189,862	362,361,883	3,269,527	6,622,417	10,234,789	23,633,627	46,162,299	69,997,592	98,221,872	349,315,352	179,664,400	227,863,620	5,444,842,484
Mortgages, notes, and bonds under one year.....	4,725,523,837	72,800,381	13,911,347	9,783,667	13,977,992	22,393,998	43,985,696	42,326,811	52,680,166	204,550,970	127,782,346	219,275,508	3,902,055,556
Other current liabilities.....	20,354,322,310	264,540,008	7,358,127	14,686,113	14,546,105	26,477,455	64,754,639	98,717,323	190,403,591	832,908,977	435,863,287	605,751,716	17,798,314,970
Loans from shareholders.....	606,631,359	110,990,102	24,034,922	27,736,551	33,479,948	34,938,832	39,124,655	31,911,597	25,440,424	45,377,011	16,614,739	24,298,187	192,684,392
Mortgages, notes, bonds, one year or more.....	11,061,883,947	537,107,712	24,502,282	34,666,332	51,081,108	72,678,444	103,919,354	90,305,875	101,144,896	283,210,981	181,456,493	319,094,168	9,262,718,303
Other liabilities.....	7,759,698,093	118,223,701	7,000,142	9,801,472	11,052,696	8,992,220	20,350,770	18,276,235	23,904,320	108,280,114	88,872,321	169,407,904	7,175,536,198
Net worth.....	25,468,894,496	733,127,512	26,938,650	51,508,349	52,861,857	90,861,744	226,066,455	316,541,518	516,755,612	2,333,063,447	1,597,456,922	2,430,070,363	17,093,641,066
Total receipts.....	28,589,771,221	112,112,466	57,944,768	169,963,291	275,669,396	481,912,628	876,497,065	864,874,330	959,084,744	2,613,689,336	1,161,887,865	1,526,876,281	19,489,259,051
Business receipts.....	24,718,121,658	7,808,572	53,813,140	161,987,521	267,416,059	469,650,204	852,567,721	839,852,770	921,313,257	2,439,336,145	1,053,727,039	1,349,058,172	16,301,591,058
Interest.....	2,108,790,412	54,465,147	411,849	604,236	703,980	1,097,808	2,841,783	5,464,413	11,916,830	68,886,499	48,545,585	81,111,674	1,832,740,606
Interest on govt. obligations, total.....	70,487,764	817,529	32,403	72,149	109,692	472,307	1,202,214	2,255,028	11,462,157	6,504,247	9,180,623	38,313,997	38,313,997
Rents.....	145,172,538	47,070,252	172,736	467,500	264,919	488,792	775,064	869,375	541,692	1,646,205	1,471,142	2,657,873	88,747,347
Royalties.....	171,746,355	2,552,764	84,780	123,998	114,048	301,892	325,025	271,203	376,176	2,744,516	1,498,083	4,475,093	158,878,778
Net S-T capital gain less net LT loss.....	25,382,115	128,943	30,390	64,533	50,476	84,209	112,065	174,204	420,708	2,416,694	1,941,066	2,743,309	17,215,519
Net L-T capital gain less net ST loss.....	105,923,560	10,858,925	379,491	627,721	540,739	1,273,053	1,329,566	1,222,047	1,269,064	4,163,525	2,370,158	5,210,571	76,678,699
Net gain, noncapital assets.....	66,077,640	2,126,435	546,728	654,311	1,039,691	1,097,535	1,697,967	1,208,827	1,761,401	4,601,460	2,107,214	3,141,225	46,094,845
Other receipts.....	1,036,792,458	-14,236,213	2,384,736	5,188,804	5,393,075	7,643,213	16,117,357	14,370,997	18,747,941	76,988,464	42,645,945	66,393,770	795,154,371
Total deductions.....	27,686,726,909	204,382,950	61,896,276	164,479,488	266,439,162	465,775,484	851,479,154	840,749,035	929,756,978	2,522,156,828	1,101,306,299	1,426,202,172	18,852,103,082
Cost of goods.....	16,080,386,856	3,900,275	10,088,245	38,321,058	83,659,725	167,244,968	374,998,652	442,849,743	543,100,776	1,610,440,935	737,533,278	927,002,076	11,141,247,127
Compensation of officers.....	466,838,453	6,988,167	7,154,557	23,305,949	31,323,477	48,753,640	67,478,864	50,911,542	44,488,252	82,237,010	18,451,452	17,427,501	68,318,042
Salaries and wages.....	2,569,360,630	14,296,219	4,765,195	18,360,171	38,441,819	75,833,957	135,947,985	118,967,863	112,044,326	265,707,857	107,564,532	140,910,115	1,536,520,591
Rent paid on business property.....	490,901,903	5,775,698	5,010,425	11,692,765	17,065,886	25,890,779	37,200,135	28,416,865	26,184,910	53,077,940	19,597,093	24,893,384	236,096,023
Taxes paid.....	469,131,527	7,283,100	2,285,538	5,879,506	9,240,545	15,383,687	24,382,698	20,629,303	18,844,875	42,811,290	16,001,965	20,883,222	285,505,797
Interest paid.....	1,658,635,566	63,341,032	2,040,328	3,338,423	4,663,386	6,764,121	10,781,079	10,712,389	13,431,826	51,668,445	29,398,605	47,899,631	1,414,596,301
Amortization.....	183,749,318	2,132,044	386,079	673,779	782,522	1,092,473	1,754,240	1,373,669	1,666,111	6,191,405	4,720,212	9,492,906	153,483,877
Depreciation.....	758,553,811	13,110,885	3,125,282	5,620,054	7,260,416	10,659,050	18,221,385	15,607,857	17,662,884	49,590,748	23,357,107	33,558,248	569,779,895
Advertising.....	266,795,558	1,125,637	1,035,108	2,236,659	3,660,317	5,898,059	9,954,517	8,062,027	6,860,599	18,405,482	8,613,059	12,396,546	188,547,548
Pension, profit-sharing, etc., plans.....</													

Balance Sheet and Tax Items, by Size of Business Receipts, 2007
 (All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	5,868,849	1,390,939	926,853	998,092	767,874	656,598	573,914	249,908	139,739	130,141	17,233	10,041	7,516
Total assets.....	81,486,345,776	1,523,007,559	108,862,880	141,566,164	208,153,774	283,191,706	588,848,851	656,163,263	1,004,375,325	4,524,159,800	2,871,774,607	4,479,225,264	65,097,016,581
Cash.....	3,625,166,997	85,701,589	13,577,825	19,836,403	29,814,110	39,190,112	72,968,520	67,410,318	71,092,747	200,985,579	96,490,382	148,275,693	2,779,823,718
Notes and accounts receivable.....	15,314,817,641	65,283,269	5,494,256	9,006,751	17,894,339	23,421,654	69,583,237	110,300,094	194,098,571	806,524,302	375,349,610	567,327,690	13,070,533,868
Less: Allowance for bad debts.....	195,671,756	555,222	32,544	109,342	170,722	407,161	704,371	1,196,800	2,416,277	11,177,902	6,310,548	9,899,449	162,691,418
Inventories.....	1,655,695,450	11,257,205	3,495,392	6,898,193	15,388,595	21,562,443	50,317,778	53,477,522	68,016,281	215,026,579	96,663,246	115,231,478	998,360,739
U.S. govt. obligations, total.....	1,785,260,524	874,250	959,812	538,006	707,248	1,829,215	7,636,795	18,998,024	35,791,781	158,461,854	112,077,774	189,173,462	1,258,212,304
Tax-exempt securities.....	1,718,622,032	9,888,058	4,042,284	4,234,106	5,659,910	19,294,884	30,030,791	17,818,496	37,739,833	207,795,467	115,907,016	224,358,964	1,042,052,222
Other current assets.....	6,484,006,724	75,100,884	8,178,339	10,118,502	10,146,140	21,332,619	33,448,995	38,237,569	42,647,028	148,235,379	97,764,681	145,576,203	5,853,220,384
Loans to shareholders.....	555,986,154	6,531,489	6,834,314	5,075,075	7,153,256	9,331,958	11,673,991	7,861,520	6,305,042	13,226,158	6,623,017	16,691,249	446,829,086
Mortgage and real estate loans.....	5,176,838,603	24,455,705	1,027,965	2,126,281	6,940,109	2,123,112	7,031,304	14,353,793	29,043,114	185,656,164	108,610,517	178,341,376	4,617,129,164
Other investments.....	30,938,678,512	578,155,413	22,460,490	28,653,877	46,874,694	55,833,878	168,940,704	218,708,083	388,988,629	2,168,831,737	1,594,974,522	2,415,896,137	23,250,360,347
Depreciable assets [2].....	9,221,635,446	548,117,557	45,196,295	74,994,056	112,212,143	156,070,687	257,719,597	212,217,843	216,175,103	538,804,088	235,144,812	365,244,879	6,459,738,385
Less: Accumulated depreciation [2].....	4,335,284,540	131,221,239	24,360,916	43,277,834	68,847,517	100,090,074	167,058,046	136,850,625	132,686,678	306,249,094	122,026,747	172,049,043	2,930,566,727
Depletable assets.....	496,865,013	5,694,376	662,378	755,076	760,595	1,225,936	4,186,963	2,556,047	2,422,893	17,628,639	8,063,812	20,025,939	432,982,359
Less: Accumulated depletion.....	161,963,112	439,820	142,820	172,300	350,786	557,548	606,363	1,042,170	1,108,459	6,417,550	2,117,950	8,013,624	140,993,722
Land.....	492,733,898	143,232,439	7,222,588	9,733,608	10,645,838	12,410,788	18,131,373	11,916,448	18,332,477	131,265,625	13,163,136	18,332,477	204,952,148
Intangible assets (Amortizable).....	4,065,563,617	27,992,900	5,567,392	6,790,802	11,621,994	15,588,983	23,937,795	15,937,558	30,478,361	120,218,866	89,767,113	194,037,101	3,523,624,753
Less: Accumulated amortization.....	606,425,444	7,360,648	2,490,165	2,925,107	4,080,697	5,666,018	9,120,271	4,804,257	9,842,104	21,857,235	13,306,007	27,635,764	497,337,170
Other assets.....	5,253,800,016	70,449,356	11,269,995	9,290,011	5,784,527	10,696,238	10,730,059	10,632,817	15,713,013	57,201,145	64,936,220	96,310,495	4,890,786,141
Total liabilities.....	81,486,345,776	1,523,007,559	108,862,880	141,566,164	208,153,774	283,191,706	588,848,851	656,163,263	1,004,375,325	4,524,159,800	2,871,774,607	4,479,225,264	65,097,016,581
Accounts payable.....	7,723,572,786	50,750,475	3,843,337	5,232,427	12,280,211	18,842,235	49,065,270	62,143,368	96,865,336	389,919,208	210,368,746	282,069,089	6,542,193,083
Mortgages, notes, and bonds under one year.....	4,734,544,028	59,738,368	16,880,610	7,706,202	20,118,152	27,692,673	40,813,875	43,662,012	49,919,311	208,746,319	105,907,609	212,352,066	3,941,006,831
Other current liabilities.....	19,657,217,970	53,359,685	5,694,512	11,236,673	24,815,602	32,496,420	59,326,205	105,495,945	188,870,194	833,317,230	405,151,984	585,747,559	17,360,706,761
Loans from shareholders.....	802,320,449	100,937,305	25,843,995	26,097,912	34,453,318	32,803,648	39,217,703	29,402,281	28,501,761	41,763,822	25,358,725	42,545,011	1,415,556,111
Mortgages, notes, bonds, one year or more.....	10,786,111,434	398,765,573	23,394,281	34,614,262	47,388,616	68,752,118	108,158,982	87,426,875	96,615,899	298,285,603	183,378,097	353,026,730	9,086,304,487
Other liabilities.....	8,948,800,201	95,729,568	4,672,285	9,602,765	7,584,602	9,165,388	19,683,463	23,362,392	24,498,262	105,557,722	83,860,894	151,526,668	8,413,556,191
Net worth.....	28,811,778,908	763,726,585	28,533,859	47,075,923	61,513,272	102,439,225	272,583,353	304,670,391	519,104,652	2,646,569,897	1,865,803,107	2,871,964,428	19,327,794,217
Total income tax.....	28,762,923,553	139,167,123	61,545,191	172,866,883	285,634,499	474,130,794	925,128,277	887,767,662	989,719,555	2,732,321,483	1,230,638,460	1,576,168,669	19,287,834,957
Business receipts.....	24,217,396,005	6,351,996	551,171	165,287,639	276,926,468	462,505,259	899,794,125	862,011,765	949,394,953	2,537,461,739	1,101,220,900	1,373,601,847	15,527,478,504
Interest.....	2,569,844,172	12,185,958	551,703	686,494	856,896	1,299,700	3,322,398	5,805,273	12,285,549	76,866,471	53,183,103	95,543,080	2,307,257,545
Interest on govt. obligations, total.....	69,925,142	339,173	45,333	105,251	115,676	130,500	504,253	1,050,042	2,142,634	11,356,995	5,858,925	9,537,999	38,738,362
Rents.....	145,180,209	42,431,971	203,354	417,851	326,096	502,184	670,201	475,281	647,744	1,993,649	1,508,715	2,148,264	93,854,899
Royalties.....	169,054,255	1,894,676	99,514	207,594	252,777	153,770	943,842	260,001	394,907	2,168,661	1,544,224	3,432,204	157,702,085
Net S-T capital gain less net LT loss.....	91,210,452	360,457	26,270	91,348	95,793	145,598	562,703	973,841	1,914,198	14,796,785	11,419,070	18,074,097	42,750,282
Net L-T capital gain less net ST loss.....	200,661,537	28,425,219	755,461	907,825	1,065,081	1,367,590	1,784,637	1,691,738	2,404,503	7,384,048	5,328,279	4,919,826	9,918,999
Net gain, noncapital assets.....	83,933,167	2,328,297	952,918	1,021,023	1,020,566	1,279,490	1,962,794	1,885,844	1,785,625	5,658,979	2,307,356	3,373,565	60,356,720
Other receipts.....	1,092,131,148	43,958,542	3,624,764	3,974,899	5,044,012	6,582,536	15,392,505	13,308,094	18,447,401	73,103,731	47,290,811	62,498,776	798,905,077
Total deductions.....	26,974,256,505	123,599,865	61,189,533	162,908,133	273,354,534	455,756,569	890,775,503	851,629,308	954,962,769	2,588,678,188	1,142,990,441	1,441,047,136	18,027,364,526
Cost of goods.....	15,513,226,543	2,103,977	10,078,800	41,345,449	86,926,434	166,023,059	405,114,502	450,775,939	568,083,202	1,683,194,345	774,988,943	945,989,214	10,378,622,679
Compensation of officers.....	479,253,522	6,069,964	7,972,303	21,930,502	32,612,578	45,626,219	71,240,854	51,520,173	45,968,317	81,131,233	18,183,462	17,692,478	79,305,440
Salaries and wages.....	2,576,670,571	12,752,924	4,835,451	17,633,195	38,551,511	75,628,759	139,226,891	120,085,461	116,235,245	272,247,287	111,604,430	140,911,567	1,526,957,850
Rent paid on business property.....	476,806,855	5,020,920	4,658,574	11,841,653	16,926,580	25,586,902	36,590,010	28,550,416	27,069,070	54,593,531	18,522,302	23,740,718	223,706,179
Taxes paid.....	508,506,316	6,711,819	2,302,031	5,908,988	9,624,998	15,409,254	27,002,278	22,268,185	21,058,730	50,689,943	20,635,102	24,387,518	302,507,470
Interest paid.....	2,085,113,379	20,076,189	2,005,325	3,352,352	4,638,739	6,879,187	11,515,614	11,432,159	15,435,625	60,640,500	34,194,378	57,996,583	1,856,946,727
Amortization.....	174,279,249	1,697,779	360,988	582,341	738,579	1,097,586	1,637,673	1,088,327	1,747,311	6,171,819	4,284,312	8,453,449	146,419,086
Depreciation.....	598,724,481	10,766,319	2,852,158	4,979,295	6,802,589	9,689,865	15,803,278	14,113,987	14,685,666	39,341,961	17,976,451	26,149,967	435,562,946
Advertising.....	277,412,910	947,295	956,579	2,526,302	3,757,568	5,840,079	10,467,863	7,444,443	8,163,250	19,229,355	8,901,542	12,735,013	196,443,622
Pension, profit-sharing, etc., plans.....	149,863,892	636,109	370,200	1,413,906	2,221,445	3,555,599	5,672,819	4,790,092	4,833,655	11,969,106	4,000,471	5,389,276	105,011,214
Employee benefit programs.....	322,088,995	1,293,965	631,604	1,492,155	2,759,261	5,140,192	10,485,389	9,496,598	11,416,948	29,381,284	13,304,605	18,213,261	218,473,733
Net income (less deficit).....	1,836,782,896	15,465,431	318,925	9,909,843	12,170,680	18,284,919	33,969,481	35,145,714	32,756,929	133,097,467	82,314,411	127,401,232	1,335,947,866
Income subject to tax.....	1,248,285,457	15,722,035	1,377,110	2,693,844	2,514,753	3,461,651	6,861,343	7,763,614	10,753,147	40,217,927	26,581,201	40,608,971	1,089,729,861
Total income tax before credits [3].....	437,076,428	5,392,101	270,878	558,515	559,424	873,472	1,866,939	2,380,423	3,537,492	13,901,126	9,278,213	14,202,710	384,255,135
Income tax.....	433,492,836	5,243,256	270,155	563,168	567,723	865,097	1,846,143	2,355,201	3,486,153	13,661,041	9,164,166	14,040,084	381,430,650
Alternative minimum tax.....	3,203,900	29,079	998	903	2,293	7,926	9,271	16,237	37,870	168,330	87,164	146,233	2,697,596
Foreign tax credit.....	86,579,853	126,718	1,191	19,712	6,310	2,567	35,723	33,504	84,701	426,090	386,036	1,243,042	84,214,257
General business credit.....	15,780,872	59,827	5,										

Balance Sheet and Tax Items, by Size of Business Receipts, 2006
 (All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts											
		Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	5,840,799	1,363,053	894,589	1,002,543	777,880	667,997	590,036	246,101	136,103	128,484	16,897	9,929	7,187
Total assets.....	73,080,647,385	816,791,356	101,130,631	138,065,160	178,153,197	273,596,240	620,779,988	694,534,543	1,077,094,376	4,422,822,326	2,768,567,008	4,419,686,567	57,569,425,993
Cash.....	2,901,709,877	60,275,891	13,872,419	21,379,249	27,207,750	39,240,934	70,414,287	62,228,809	71,611,840	187,251,276	92,542,529	145,396,210	2,110,288,683
Notes and accounts receivable.....	13,610,860,826	71,913,903	5,204,755	9,396,850	12,691,202	26,681,216	70,746,786	110,786,750	200,778,334	770,514,063	373,296,420	530,857,279	11,427,993,270
Less: Allowance for bad debts.....	166,537,448	4,618,000	53,147	265,970	95,317	253,430	865,775	1,642,936	3,202,851	109,393,351	5,350,126	9,893,622	129,362,441
Inventories.....	1,612,997,968	12,107,294	2,542,408	7,194,039	12,591,982	23,850,640	49,488,765	53,729,834	68,915,086	216,746,572	96,316,002	112,808,943	956,706,402
U.S. gov't. obligations, total.....	1,713,665,371	151,296,2	716,795	872,396	791,267	2,665,468	8,661,296	18,394,885	38,649,669	160,113,955	109,512,412	191,313,220	1,180,461,044
Tax-exempt securities.....	1,518,183,368	5,469,598	1,217,684	1,961,986	899,998	1,636,852	7,180,210	18,423,173	39,666,939	207,564,280	134,500,796	188,882,017	910,779,835
Other current assets.....	5,608,517,505	48,238,441	7,355,481	9,330,147	9,821,420	16,523,184	33,054,361	36,592,253	44,454,809	149,672,079	89,570,942	158,686,087	5,005,038,302
Loans to shareholders.....	519,913,546	15,981,319	3,185,702	5,127,642	8,028,006	8,455,156	12,203,770	7,588,775	10,499,789	6,573,028	5,332,115	18,963,320	417,954,922
Mortgage and real estate loans.....	5,231,678,721	9,603,260	1,362,453	1,662,853	1,894,053	2,950,862	6,633,677	15,257,264	31,217,895	197,113,594	102,218,945	228,208,886	4,633,554,979
Other investments.....	27,903,223,697	351,726,013	26,961,446	29,819,136	39,668,787	62,111,001	182,420,899	252,227,545	445,907,983	2,111,550,299	1,510,333,895	2,361,693,127	20,528,803,767
Depreciable assets [3].....	8,817,095,391	195,089,082	44,730,648	77,278,323	109,188,750	160,763,746	262,733,984	222,303,813	226,018,858	544,578,748	253,493,662	406,567,052	6,314,348,724
Less: Accumulated depreciation [3].....	4,241,564,417	74,361,658	23,167,402	43,584,212	68,230,248	102,825,210	167,604,556	137,581,496	138,452,693	297,406,219	121,737,379	180,709,899	2,885,903,446
Depletable assets.....	382,245,345	6,630,653	4,051,211	427,907	664,733	1,131,362	1,595,263	2,721,910	2,231,012	12,067,491	5,371,250	24,820,979	320,531,573
Less: Accumulated depletion.....	132,586,231	542,992	1,181,608	178,618	207,973	509,653	771,049	884,961	835,168	4,520,590	1,673,883	8,044,000	113,235,736
Land.....	456,534,251	52,572,943	8,348,166	8,893,361	10,650,412	12,827,591	17,078,324	13,982,138	14,105,912	32,777,370	15,625,176	29,982,696	239,690,164
Intangible assets (Amortizable).....	3,500,596,850	17,630,472	3,780,898	7,201,184	10,183,944	16,014,952	19,470,713	14,317,341	25,397,903	103,756,027	72,573,599	169,685,101	3,040,584,716
Less: Accumulated amortization.....	574,057,109	6,021,094	1,307,794	2,405,695	3,585,074	5,894,621	7,266,790	4,984,091	9,097,383	26,847,196	11,944,143	29,757,506	464,945,722
Other assets.....	4,418,169,674	53,583,269	3,510,515	3,954,580	5,989,506	8,226,189	55,605,822	11,073,537	13,153,203	58,324,622	48,584,797	80,026,677	4,076,136,956
Total liabilities.....	73,080,647,385	816,791,356	101,130,631	138,065,160	178,153,197	273,596,240	620,779,988	694,534,543	1,077,094,376	4,422,822,326	2,768,567,008	4,419,686,567	57,569,425,993
Accounts payable.....	7,778,731,433	21,081,383	3,997,936	5,712,480	10,207,098	19,200,428	51,211,034	68,218,556	113,767,658	389,095,114	203,247,474	275,766,776	6,617,225,496
Mortgages, notes, and bonds under one year.....	4,709,039,628	45,634,159	5,978,601	8,959,142	15,338,868	24,567,983	37,415,760	56,606,501	219,074,565	121,784,783	252,706,772	3,875,620,630	15,480,434,805
Other current liabilities.....	17,598,734,383	34,505,624	8,247,720	10,165,171	16,529,796	24,748,095	62,215,746	96,705,971	188,171,950	779,255,620	362,999,854	534,754,031	15,480,434,805
Loans from shareholders.....	688,480,126	87,008,071	21,057,001	29,050,340	29,971,621	35,279,657	27,058,557	20,257,476	43,195,669	146,917,957	57,616,380	174,736,337	320,531,573
Mortgages, notes, bonds, one year or more.....	9,398,633,789	165,853,290	23,056,678	36,635,678	48,959,143	66,383,950	111,640,686	95,772,889	97,836,819	297,526,414	183,195,851	352,042,455	7,919,729,734
Other liabilities.....	6,911,004,387	91,657,827	9,114,857	10,001,981	8,471,006	9,396,482	61,829,942	15,848,305	21,921,502	96,576,751	70,981,541	169,120,888	6,401,083,304
Net worth.....	25,996,023,640	421,051,002	29,653,568	42,540,368	48,675,665	94,019,645	256,209,140	345,578,390	576,282,649	2,598,098,193	1,811,395,547	2,817,819,309	16,954,700,345
Total receipts.....	27,401,873,714	63,353,202	59,294,879	171,678,555	286,139,645	482,606,021	951,631,400	882,832,153	966,730,083	2,683,432,349	1,197,438,422	1,554,111,942	18,102,625,061
Business receipts.....	23,310,309,765	6,161,483	52,845,683	164,189,185	276,734,280	470,913,219	925,413,639	855,156,683	923,185,175	2,489,870,810	1,077,368,610	1,351,542,099	14,716,928,899
Interest.....	2,242,464,157	5,798,934	504,233	704,911	797,745	1,224,772	3,369,074	6,261,797	13,528,401	76,169,135	49,081,138	94,005,527	1,991,018,488
Interest on gov't. obligations, total.....	64,731,038	246,939	54,230	59,175	88,533	125,466	515,833	1,150,855	2,230,046	11,661,170	6,915,461	8,310,804	33,372,527
Rents.....	137,059,289	1,751,845	168,854	207,999	318,881	532,313	926,824	752,996	880,075	5,069,787	2,887,541	8,740,555	114,821,820
Royalties.....	161,655,558	1,986,122	59,180	165,701	134,973	248,016	222,146	293,104	387,729	2,130,438	1,607,205	3,963,974	150,456,970
Net S-T capital gain less net LT loss.....	54,913,226	427,725	36,720	77,685	65,336	156,798	425,862	789,246	1,845,986	10,901,991	9,132,131	11,446,411	19,607,234
Net L-T capital gain less net ST loss.....	180,659,860	7,121,768	956,337	1,226,195	931,286	2,054,992	2,642,421	2,452,325	8,783,493	2,452,325	6,357,309	9,735,804	37,179,738
Net gain, noncapital assets.....	88,854,621	2,650,473	546,496	618,686	950,402	1,084,592	1,809,662	1,701,805	1,832,474	5,034,161	2,397,470	3,645,737	66,382,862
Other receipts.....	1,056,304,380	36,466,482	4,014,320	4,101,915	5,635,576	7,275,419	16,653,078	13,793,525	20,070,845	72,552,649	40,594,603	59,544,079	775,601,889
Total deductions.....	25,501,557,823	72,519,526	59,206,680	162,011,648	273,803,340	463,383,173	913,546,903	847,617,679	923,308,710	2,529,902,744	1,108,491,173	1,416,950,377	16,730,761,870
Cost of goods sold.....	14,799,598,760	1,876,611	9,839,323	41,228,940	85,794,790	170,135,895	417,720,816	458,712,345	546,255,890	1,659,833,266	747,457,658	923,357,526	9,737,385,700
Compensation of officers.....	473,551,505	5,433,824	7,373,372	21,142,983	31,707,401	47,186,281	71,300,438	52,632,734	43,277,290	81,172,348	18,161,211	17,136,373	77,026,889
Salaries and wages.....	2,457,071,143	9,267,079	4,529,329	17,292,037	40,455,802	75,176,263	140,529,730	112,205,708	114,759,483	261,537,796	108,719,306	139,268,371	1,433,330,238
Rent paid on business property.....	462,011,788	2,575,973	4,616,202	11,613,022	17,344,871	24,467,669	36,083,350	28,050,389	24,168,379	51,821,758	17,328,546	24,757,835	219,183,793
Taxes paid.....	496,638,490	3,408,863	2,366,765	5,879,447	9,612,150	15,837,779	21,899,102	21,908,564	48,531,745	19,203,153	25,659,716	294,165,941	1,587,904,966
Interest paid.....	1,787,103,982	6,431,798	1,950,494	3,319,889	4,723,212	6,734,478	11,397,703	10,869,418	15,184,760	55,711,172	29,606,682	53,269,411	1,587,904,966
Amortization.....	156,554,689	891,048	886,735	1,109,739	854,421	1,109,739	1,487,990	1,171,046	1,640,162	5,256,531	3,876,257	7,836,272	131,583,414
Depreciation.....	563,963,516	2,827,535	2,693,324	5,195,787	6,455,330	9,814,794	16,391,337	14,241,778	15,079,335	37,221,064	17,161,616	26,236,043	410,645,573
Advertising.....	277,006,387	657,698	886,735	2,361,225	3,618,890	5,933,839	10,542,102	8,256,324	19,308,435	9,652,814	12,832,149	195,550,005	1,587,904,966
Pension, profit-sharing, etc., plans.....	151,419,973	699,180	332,398	1,384,068	2,077,231	3,409,570	5,952,510	4,688,117	4,614,665	11,911,003	3,773,108	5,325,920	107,252,202
Employee benefit programs.....	315,404,442	922,576	658,803	1,442,160	2,694,613	5,426,784	10,680,635	9,580,342	11,860,474	28,398,765	12,391,063	18,025,643	213,322,584
Net income (less deficit).....	1,933,374,450	-8,960,060	45,588	9,614,824	12,264,004	19,114,681	37,580,705	34,079,302	41,371,822	142,401,223	83,027,291	130,201,947	1,432,633,122
Income subject to tax.....	1,291,430,767	14,590,208	1,603,044	2,641,083	2,998,554	3,289,097	7,445,995	8,753,714	11,946,472	44,345,583	24,994,878	43,734,237	1,125,087,900
Total income tax before credits [4].....	453,082,065	5,381,044	343,803	518,053	682,634	743,221	1,963,964	2,662,039	3,821,034	15,270,907	8,692,197	15,365,447	397,637,722
Income tax.....	450,167,880	5,320,370	336,956	530,539	671,426	747,559	1,959,801	2,642,387	3,761,717	15,056,709	8,569,721	15,200,056	395,370,639
Alternative minimum tax.....	3,681,962	31,963	882	4,274	9,567	6,204	12,922	16,085	44,315	162,819	104,625	170,743	3,117,562
Foreign tax credit.....	78,183,457	104,789	4,211	3,945	4,018	2,368	7,784	16,571	80,698	280,880	493,628	1,105,960	76,078,604
U.S. possessions tax credit.....	580,694	143,684	-	-	-	-							

Balance Sheet and Tax Items, by Size of Business Receipts, 2005
 (All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts												
		Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more	
Number of returns.....	5,671,257	1,299,686	884,006	997,271	757,801	644,202	563,790	243,244	129,749	119,528	16,281	9,096	6,603	
Total assets.....	66,445,429,787	601,170,922	91,433,604	133,949,266	195,231,311	283,379,636	563,176,565	718,337,432	1,107,464,699	4,579,684,724	2,630,525,728	4,107,466,744	51,433,609,156	
Cash.....	2,623,419,976	55,268,962	12,650,959	20,232,712	25,938,841	38,650,083	65,680,045	62,736,071	65,520,083	184,002,798	89,712,602	143,961,825	2,059,084,995	
Notes and accounts receivable.....	11,962,160,986	31,380,546	5,512,283	9,883,719	12,509,091	26,049,281	73,045,843	121,799,368	212,160,999	753,376,522	366,567,787	487,204,302	9,862,610,840	
Less: Allowance for bad debts.....	170,466,986	380,103	217,143	50,605	133,007	312,280	902,401	1,766,319	2,527,795	10960086	5,583,627	9,113,758	138,519,864	
Inventories.....	1,505,452,196	7,250,962	3,148,710	6,977,270	13,076,350	22,445,878	45,041,904	56,461,313	62,372,027	204,184,823	92,341,411	107,312,784	884,838,763	
U.S. govt. obligations, total.....	1,613,373,550	158,2263	599,877	1,129,574	3,041,393	2,152,483	10,398,427	23,014,932	42,186,893	194,794,549	117,933,715	175,866,239	1,040,673,205	
Tax-exempt securities.....	1,468,019,062	17,780,931	1,330,617	1,178,078	2,572,494	2,089,892	9,585,689	22,020,516	49,962,108	226,499,595	148,759,075	156,460,853	829,779,215	
Other current assets.....	5,309,202,111	42,689,961	5,957,692	7,949,371	17,657,734	15,891,160	32,231,305	33,582,952	42,664,903	146,646,189	108,824,805	141,266,941	4,713,838,098	
Loans to shareholders.....	445,244,680	14,127,804	3,636,336	4,303,865	6,944,502	9,415,702	11,299,306	7,644,487	5,918,593	11,277,821	6,535,693	15,120,079	349,020,491	
Mortgage and real estate loans.....	4,776,955,204	9,778,013	1,040,995	1,834,587	3,002,429	7,227,627	15,680,056	33,216,695	208,264,658	96,927,616	218,844,106	4,178,432,667		
Other investments.....	25,161,629,498	213,716,442	23,996,741	30,589,116	48,385,407	79,721,816	184,346,053	256,206,436	474,402,685	2,272,830,655	1,358,099,999	2,213,809,035	18,005,525,113	
Depreciable assets [3].....	8,415,761,105	184,296,538	44,407,902	75,624,100	109,517,912	160,475,736	247,020,627	213,479,960	515,636,620	256,549,202	399,189,486	5,999,375,229		
Less: Accumulated depreciation [3].....	4,096,350,302	72,655,043	22,910,894	42,875,979	69,191,182	101,674,786	161,584,779	136,210,229	129,966,349	289,042,421	128,209,548	183,434,349	2,758,594,742	
Depletable assets.....	310,219,056	2,808,648	157,144	548,966	388,426	916,933	1,257,280	2,146,146	9,545,752	9,846,953	17,657,326	263,423,982		
Less: Accumulated depletion.....	128,373,491	973,236	65,275	117,678	75,478	534,985	697,757	634,857	932,311	3,415,859	4,321,531	5,762,321	110,842,203	
Land.....	406,830,196	46,575,102	7,283,089	10,010,264	9,768,890	12,101,839	16,998,376	12,729,173	12,693,054	30,024,310	18,711,736	24,330,631	205,603,730	
Intangible assets (Amortizable).....	3,055,303,170	15,556,198	3,686,293	5,851,043	9,655,023	13,807,350	19,466,323	26,080,156	19,908,439	84,706,883	66,226,621	153,553,224	2,637,105,619	
Less: Accumulated amortization.....	532,450,560	2,807,972	1,319,177	2,262,762	3,199,143	5,399,542	7,062,015	5,840,185	7,300,661	23,023,678	15,515,927	32,376,102	426,343,396	
Other assets.....	4,119,550,739	35,474,907	2,537,455	3,143,624	5,688,303	4,580,646	9,844,713	9,832,013	14,851,394	64,335,593	47,119,145	83,576,532	3,838,596,414	
Total liabilities.....	66,445,429,787	601,170,922	91,433,604	133,949,266	195,231,311	283,379,636	563,176,565	718,337,432	1,107,464,699	4,579,684,724	2,630,525,728	4,107,466,744	51,433,609,156	
Accounts payable.....	6,028,618,202	19,323,212	3,978,383	7,451,760	12,433,901	21,411,352	49,609,278	69,027,245	108,825,625	360,516,279	190,302,672	235,291,937	4,950,446,557	
Mortgages, notes, and bonds under one year.....	4,192,065,342	26,527,020	5,020,591	9,864,692	13,112,961	21,011,809	37,789,730	43,957,702	57,614,891	217,020,154	159,378,580	290,683,039	3,310,354,373	
Other current liabilities.....	16,510,644,978	31,640,227	5,562,475	9,335,541	23,336,034	29,143,750	63,395,987	113,867,526	202,894,779	806,034,995	336,315,146	505,250,168	14,383,868,351	
Loans from shareholders.....	543,624,853	66,722,352	20,832,131	26,354,922	31,828,306	33,189,367	35,191,159	27,367,034	23,800,235	54,107,437	14,437,376	13,727,832	196,066,703	
Mortgages, notes, bonds, one year or more.....	8,331,501,033	154,760,933	22,601,203	33,317,670	45,031,089	70,442,542	100,263,984	86,084,287	85,284,912	284,179,338	169,330,887	330,618,257	6,949,495,931	
Other liabilities.....	7,314,067,770	42,771,370	4,031,339	5,098,198	5,917,056	7,619,956	30,612,071	20,638,292	20,482,875	88,123,328	64,829,705	151,194,963	6,872,748,620	
Net worth.....	23,524,907,609	259,695,808	29,317,483	42,526,484	63,571,964	100,560,861	246,314,357	357,395,346	608,561,581	2,769,703,193	1,695,931,363	2,580,700,548	14,770,628,621	
Total receipts.....	25,504,789,203	56,915,288	57,911,232	170,175,749	280,383,236	468,589,582	896,928,336	865,844,433	920,223,220	2,493,750,252	1,146,452,532	1,440,027,226	16,707,588,117	
Business receipts.....	21,800,290,496	5,845,919	52,184,623	163,159,623	271,262,697	456,513,653	872,299,395	837,319,543	878,453,681	2,314,340,922	1,036,060,327	1,257,462,325	13,655,387,788	
Interest.....	1,712,270,625	3,460,237	387,634	479,893	584,649	1,153,092	3,185,142	6,285,470	13,025,515	70,282,474	44,618,510	82,738,342	1,486,069,666	
Interest on govt. obligations, total.....	61,174,727	355,535	45,299	58,119	94,669	505,320	1,182,396	2,437,943	11,749,466	6,930,989	6,721,063	30,982,249		
Rents.....	136,067,022	1,605,500	161,322	309,680	309,585	435,630	706,223	855,344	932,100	4,290,862	2,855,292	7,648,878	115,956,785	
Royalties.....	153,609,706	1,578,486	79,304	95,429	151,220	118,625	459,788	318,562	518,099	1,878,810	1,486,719	3,591,407	143,333,257	
Net S-T capital gain less net LT loss.....	38,685,662	249,784	60,427	65,123	80,742	206,548	410,913	726,656	1,617,358	8,352,475	6,648,984	7,554,795	12,711,857	
Net L-T capital gain less net ST loss.....	161,699,988	7,700,346	861,927	849,823	1,279,374	1,096,169	2,271,332	1,989,011	2,084,961	6,796,905	4,862,190	8,856,293	123,231,685	
Net gain, noncapital assets.....	78,271,268	2,212,933	583,944	803,492	1,078,299	1,278,073	1,780,139	1,629,015	2,130,504	5,979,607	2,858,885	4,132,475	53,893,922	
Other receipts.....	978,373,175	33,270,083	3,469,923	4,248,995	5,303,559	7,487,756	15,074,652	15,245,431	18,707,042	68,017,908	38,828,798	55,410,860	713,308,168	
Total deductions.....	23,612,765,507	66,124,209	58,681,719	159,798,140	266,380,703	448,144,212	859,731,050	829,654,688	881,294,158	2,355,648,555	1,063,521,274	1,320,805,541	15,302,891,258	
Cost of goods sold.....	13,816,464,452	1,747,577	9,928,302	42,205,756	85,185,961	168,191,594	399,548,458	454,770,910	529,185,365	1,540,936,195	716,854,974	860,317,856	9,007,591,502	
Compensation of officers.....	444,974,385	5,122,984	7,172,106	20,936,738	30,791,465	45,007,353	66,812,171	49,808,587	41,495,154	173,735,611	17,184,690	15,182,576	71,724,951	
Salaries and wages.....	2,327,662,606	9,619,532	4,764,721	17,413,628	38,712,726	72,107,375	131,594,825	111,041,074	107,755,342	246,651,878	106,563,770	130,509,022	1,350,928,714	
Rent paid on business property.....	438,512,225	2,240,613	4,240,105	16,125,015	23,322,095	33,705,072	25,352,324	22,911,744	17,085,195	24,013,661	29,094,568	20,013,961	299,904,568	
Taxes paid.....	472,952,167	3,001,844	2,209,061	5,895,849	9,907,559	15,524,751	27,059,000	22,083,920	20,285,425	45,427,451	18,438,167	24,539,209	278,579,931	
Interest paid.....	1,287,097,591	6,997,434	1,678,703	2,960,802	3,914,812	6,185,896	9,842,020	10,030,279	12,266,252	44,057,903	23,524,867	46,112,338	1,119,526,286	
Amortization.....	140,874,992	919,198	330,424	459,351	737,665	1,112,378	1,473,261	1,057,083	1,402,606	5,080,593	3,623,101	8,251,844	116,427,488	
Depreciation.....	530,931,029	2,946,199	2,753,321	5,022,379	6,480,570	9,842,694	15,517,200	13,529,979	13,618,508	33,418,437	16,368,708	24,896,637	386,536,397	
Advertising.....	253,187,675	625,861	868,449	2,174,852	3,663,275	6,008,561	9,897,458	7,369,920	7,115,876	19,548,485	9,005,169	12,807,675	174,102,094	
Pension, profit-sharing, etc., plans.....	146,824,063	597,013	295,315	1,489,188	2,153,979	2,899,137	5,504,597	4,554,898	4,492,817	11,203,995	4,108,902	5,064,377	104,459,846	
Employee benefit programs.....	303,141,008	1,101,722	587,444	1,465,822	2,566,841	5,025,867	10,280,705	9,583,500	10,302,134	26,855,433	12,511,362	17,007,328	205,852,850	
Net income (less deficit).....	1,948,655,133	-9,255,678	-756,387	10,323,315	13,996,168	20,335,257	36,745,057	35,176,189	36,552,593	126,957,468	76,383,016	114,271,896	1,487,926,237	
Income subject to tax.....	1,201,325,339	8,589,378	1,548,805	2,338,873	2,914,689	3,646,282	7,613,276	7,924,413	10,657,700	39,691,605	24,103,641	40,744,021	1,051,552,666	
Total income tax before credits [4].....	419,209,279	2,831,759	295,308	466,906	700,261	854,838	2,046,326	2,407,853	3,493,043	13,646,449	8,349,649	14,343,686	369,739,556	
Income tax.....	416,324,111	2,739,164	295,047	452,139	696,268	854,660	2,000,222	2,380,380	3,458,297	13,433,277	8,280,977	14,175,648	367,558,031	
Alternative minimum tax.....	3,339,891	29,954	959	1,866	5,561	4,336	22,146	27,965	38,511	173,241	102,523	148,978	2,783,810	
Foreign tax credit.....	82,051,187	96,813	182	259	71,850	1,542	20,243	59,507	35,219	359,754	339,908	1,100,271	79,965,638	
U.S. possessions tax credit.....	883,735	2,996	[1]	-	-	29	[1]	1,073	691	1,178	52,268	8,493	685,18	

11-Jul-07

Balance Sheet and Tax Items, by Size of Business Receipts, 2004
(All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Item	Total returns of active corporations	Size of business receipts					
		Under \$25,000 [1]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000
Number of returns.....	5,557,965	1,316,997	879,726	971,774	731,529	634,534	538,998
Total assets.....	60,117,759,331	548,367,855	91,100,904	133,855,260	177,383,820	294,955,092	593,958,830
Cash.....	2,730,468,320	48,516,782	13,214,019	20,639,962	26,098,379	35,955,988	59,842,387
Notes and accounts receivable.....	10,690,858,849	27,517,127	5,596,933	9,956,519	12,864,298	27,706,602	77,025,876
Less: Allowance for bad debts.....	166,296,012	545,586	63,645	213,361	118,697	380,795	986,626
Inventories.....	1,666,128,237	6,622,997	3,378,144	7,317,351	12,062,835	22,696,952	47,744,691
U.S. gov't. obligations, total.....	1,571,309,466	2,564,684	898,023	874,581	1,692,002	3,126,605	13,685,385
Tax-exempt securities.....	1,366,224,245	4,021,391	2,092,728	450,566	4,208,776	2,672,400	26,183,564
Other current assets.....	4,449,284,482	39,103,527	5,944,740	8,220,546	9,829,633	15,027,985	29,299,750
Loans to shareholders.....	153,867,567	13,019,355	3,312,115	4,711,789	6,611,819	7,936,117	11,112,365
Mortgage and real estate loans.....	4,626,559,648	7,493,758	1,160,623	1,751,317	2,107,503	4,108,868	8,799,309
Other investments.....	22,657,060,564	208,955,285	20,194,189	32,274,428	43,251,012	84,278,200	199,340,428
Depreciable assets [2].....	7,973,940,602	178,621,411	46,563,517	75,905,113	106,312,609	153,404,954	245,093,889
Less: Accumulated depreciation [2].....	3,930,550,044	70,111,673	24,099,751	44,124,852	68,328,591	97,045,213	159,802,935
Depletable assets.....	269,600,908	3,727,194	615,825	280,147	440,150	1,001,021	1,935,904
Less: Accumulated depletion.....	116,413,985	1,364,281	88,470	72,335	128,091	471,156	912,750
Land.....	362,615,279	44,653,974	7,146,441	8,634,769	9,963,705	12,752,118	15,601,650
Intangible assets (Amortizable).....	2,772,388,173	14,431,683	3,526,673	6,549,524	9,332,011	20,812,296	16,172,432
Less: Accumulated amortization.....	110,555,554	4,747,419	1,323,663	2,373,717	3,073,701	5,767,470	5,770,414
Other assets.....	3,799,474,366	26,187,447	3,032,464	2,984,512	4,268,170	7,149,980	9,593,924
Total liabilities.....	60,117,759,331	548,367,855	91,100,904	133,855,260	177,383,820	294,955,092	593,958,830
Accounts payable.....	5,645,442,995	15,957,464	3,699,396	6,496,434	10,553,983	21,599,275	53,873,807
Mortgages, notes, and bonds under one year.....	4,388,614,808	4,388,614,808	4,388,614,808	4,388,614,808	4,388,614,808	4,388,614,808	4,388,614,808
Other current liabilities.....	13,534,418,924	34,323,228	7,497,990	9,488,101	16,118,165	25,094,762	65,196,835
Loans from shareholders.....	504,947,743	67,559,971	19,784,202	23,307,639	30,282,547	30,353,366	37,844,869
Mortgages, notes, bonds, one year or more.....	8,154,088,233	151,103,003	21,935,168	33,951,823	43,648,810	65,014,656	96,597,363
Other liabilities.....	110,555,554	4,747,419	1,323,663	2,373,717	3,073,701	5,767,470	5,770,414
Net worth.....	20,814,368,622	208,892,507	29,936,615	46,843,356	57,657,337	119,478,345	289,460,337
Total receipts.....	22,711,863,939	53,345,754	57,999,970	166,694,052	270,527,328	457,584,438	853,640,268
Business receipts.....	19,975,875,761	6,038,683	52,140,933	159,591,591	262,868,032	445,988,603	833,468,577
Interest.....	1,327,652,869	2,211,261	393,299	501,917	578,208	1,141,541	3,041,174
Interest on gov't. obligations, total.....	47,221,454	631,208	43,811	64,094	107,348	1,001,021	1,935,904
Rents.....	132,058,314	1,640,043	179,927	356,845	294,056	460,381	710,525
Royalties.....	141,999,230	1,578,717	88,700	115,933	154,427	128,632	224,985
Net S-T capital gain less net LT loss.....	24,993,598	173,771	29,453	49,551	80,485	128,706	346,403
Net LT capital gain less net ST loss.....	110,055,554	4,747,419	1,323,663	2,373,717	3,073,701	5,767,470	5,770,414
Net gain, noncapital assets.....	81,501,337	3,134,713	848,640	850,291	942,484	889,160	1,651,175
Other receipts.....	782,616,541	31,166,726	3,371,725	4,180,879	4,667,211	7,389,809	11,679,860
Total deductions.....	21,636,155,758	75,810,497	58,613,242	159,278,861	259,470,370	441,870,276	828,445,969
Cost of goods sold.....	12,497,904,654	10,561,078	10,561,078	10,561,078	10,561,078	10,561,078	10,561,078
Compensation of officers.....	14,761,257	5,015,065	7,117,197	20,221,620	29,299,901	43,305,596	63,936,017
Salaries and wages.....	2,168,288,908	9,051,416	4,294,828	18,904,689	37,749,884	71,670,941	123,654,403
Rent paid on business property.....	419,657,325	2,202,693	4,203,732	11,157,637	16,626,936	23,190,613	33,301,402
Taxes paid.....	4,906,193,685	2,741,066	2,191,509	5,908,689	9,194,826	15,125,463	25,463,555
Interest paid.....	938,790,256	9,275,506	2,263,873	2,795,593	3,783,463	5,426,495	8,914,574
Amortization.....	229,766,141	1,016,943	359,176	527,370	756,985	1,034,012	1,462,608
Depreciation.....	690,857,316	3,422,454	3,478,637	6,196,478	7,694,854	11,425,365	18,827,252
Advertising.....	138,662,366	738,585	738,585	738,585	738,585	738,585	738,585
Pension, profit-sharing, stock, annuity.....	149,061,713	573,707	374,428	1,308,275	2,157,729	3,505,262	5,090,077
Employee benefit programs.....	298,070,744	1,045,996	635,104	1,544,038	2,452,347	4,829,905	9,815,093
Net income (less deficit).....	11,111,692,655	-22,881,717	-467,792	7,405,003	11,042,042	15,615,585	24,675,373
Income subject to tax.....	8,537,361,889	1,389,670	1,389,670	2,339,570	2,175,037	4,010,512	6,234,647
Total income tax before credits [3].....	299,555,304	4,181,621	285,565	444,340	477,646	996,523	1,576,624
Income tax.....	296,200,379	2,147,525	292,979	467,730	475,159	999,473	1,561,444
Alternative minimum tax.....	3,438,545	19,315	3,863	1,776	3,275	4,708	8,887
Foreign tax credit.....	56,872,180	44,493	397	2,875	18,915	3,129	17,372
U.S. possessions tax credit.....	941,968	13,392	111	6,820	2	119	4,810
Nonconventional source fuel credit.....	2,725,372	-	6	159	-	1,443	7,080
General business credit.....	10,724,914	25,507	807	1,278	3,945	8,291	22,410
Prior year minimum tax credit.....	3,737,618	14,929	177	353	1,322	3,808	11,549
Total income tax after credits [4].....	224,435,343	2,085,500	284,178	442,255	453,345	979,649	1,513,326

Item	Size of business receipts—continued					
	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	222,704	120,639	111,493	15,505	8,101	5,965
Total assets.....	763,371,142	1,161,988,765	4,621,328,540	2,556,835,803	3,803,865,361	45,370,747,960
Cash.....	99,292,781	62,922,740	182,847,555	80,883,046	132,277,157	2,008,017,152
Notes and accounts receivable.....	129,610,616	216,073,189	712,076,733	364,227,509	454,017,198	8,654,186,249
Less: Allowance for bad debts.....	1,592,947	2,646,861	1,016,970	5,624,513	8,634,500	135,305,509
Inventories.....	49,821,006	58,233,311	91,332,294	90,539,424	98,138,254	798,250,919
U.S. gov't. obligations, total.....	25,414,116	55,438,089	228,046,287	125,728,604	175,814,307	938,236,582
Tax-exempt securities.....	28,403,900	54,580,345	266,686,356	130,171,179	137,693,556	709,059,843
Other current assets.....	33,028,239	44,211,052	143,517,863	95,766,055	150,166,342	3,875,168,745
Loans to shareholders.....	6,560,955	5,508,306	17,125,465	7,920,887	10,713,210	89,133,190
Mortgage and real estate loans.....	18,900,906	36,444,086	208,757,575	112,046,985	188,603,864	4,036,204,455
Other investments.....	311,402,872	510,660,523	2,318,654,965	1,336,452,265	2,049,726,155	15,541,870,242
Depreciable assets [2].....	201,634,968	205,610,674	491,260,745	240,965,075	385,557,885	5,643,009,761
Less: Accumulated depreciation [2].....	129,897,554	124,758,501	281,170,016	125,345,515	175,171,378	2,630,694,063
Depletable assets.....	1,555,523	1,691,039	11,241,136	6,829,721	15,298,228	224,984,972
Less: Accumulated depletion.....	629,510	454,015	3,972,762	2,646,194	6,702,690	98,971,731
Land.....	11,650,609	12,344,502	27,782,821	13,457,082	25,154,542	173,473,065
Intangible assets (Amortizable).....	12,942,225	19,966,603	70,301,561	56,802,925	136,313,367	2,405,236,873
Less: Accumulated amortization.....	4,323,628	6,966,012	20,774,261	13,068,183	31,918,550	408,561,817
Other assets.....	9,536,064	12,930,085	67,797,173	41,729,452	66,818,412	3,547,446,684
Total liabilities.....	763,371,142	1,161,988,765	4,621,328,540	2,556,835,803	3,803,865,361	45,370,747,960
Accounts payable.....	71,666,513	105,665,944	351,450,100	163,300,091	221,126,359	4,620,053,629
Mortgages, notes, and bonds under one year.....	43,119,265	55,679,620	243,754,770	125,875,303	269,185,705	3,446,021,158
Other current liabilities.....	116,644,199	212,654,289	752,753,785	393,623,724	484,967,688	11,470,416,159
Loans from shareholders.....	24,405,643	20,821,863	48,327,109	12,464,331	10,740,332	179,055,871
Mortgages, notes, bonds, one year or more.....	80,763,294	85,434,121	274,077,476	161,455,796	297,086,218	6,842,940,505
Other liabilities.....	21,827,374	21,253,143	89,697,087	53,335,726	142,444,613	6,652,306,661
Net worth.....	404,944,854	656,479,785	2,881,263,232	1,601,140,832	2,378,141,446	12,159,953,972
Total receipts.....	789,314,876	853,885,127	2,311,312,803	1,087,955,197	1,269,045,954	14,540,558,171
Business receipts.....	763,084,290	815,000,222	2,154,036,024	998,534,360	1,128,304,005	12,356,760,440
Interest.....	6,371,158	13,527,627	63,141,086	40,158,115	63,324,023	1,143,036,459
Interest on gov't. obligations, total.....	1,285,114	2,531,731	11,610,201	5,410,750	5,284,944	19,675,017
Rents.....	755,985	997,057	4,318,398	2,419,979	8,501,900	11,423,219
Royalties.....	264,346	415,671	1,813,907	1,237,121	2,463,610	133,513,181
Net S-T capital gain less net LT loss.....	527,726	1,183,148	5,542,498	3,187,623	3,330,397	10,413,836
Net LT capital gain less net ST loss.....	1,457,244	1,970,240	5,319,266	4,094,183	6,127,928	79,490,225
Net gain, noncapital assets.....	1,453,516	1,564,424	4,331,272	2,266,105	4,296,301	59,273,796
Other receipts.....	13,880,183	16,343,879	59,534,999	29,627,607	45,230,586	555,543,077
Total deductions.....	764,786,533	825,002,442	2,207,561,455	1,028,802,054	1,187,149,079	13,799,364,981
Cost of goods sold.....	415,928,776	492,548,451	1,452,588,728	689,907,155	754,066,400	8,001,964,177
Compensation of officers.....	48,020,165	37,507,786	65,901,836	17,800,054	14,639,539	63,996,483
Salaries and wages.....	103,194,737	98,403,166	227,084,958	103,999,506	122,085,413	1,248,194,927
Rent paid on business property.....	22,995,557	22,018,616	44,966,174	16,839,140	21,381,443	203,750,184
Taxes paid.....	20,450,552	20,665,787	47,509,874	18,510,393	22,267,574	257,762,685
Interest paid.....	10,568,081	10,747,860	18,844,401	18,802,671	14,082,672	78,285,265
Amortization.....	1,040,574	1,381,640	4,898,684	3,885,261	8,067,602	105,326,286
Depreciation.....	126,828,218	174,288,889	43,590,950	21,812,984	32,415,798	508,270,246
Advert.....	1,041,116	1,263,289	9,283,629	9,239,656	13,133,333	133,333,333
Pension, profit-sharing, stock, annuity.....	4,439,731	4,089,777	10,206,891	3,932,640	4,569,842	10,881,354
Employee benefit programs.....	871,528	1,060,139	25,427,331	12,320,122	15,721,636	204,507,414
Net income (less deficit).....	23,348,156	26,406,079	93,200,584	54,385,457	77,931,516	801,212,371
Income subject to tax.....	23,348,156	26,406,079	93,200,584	54,385,457	77,931,516	801,212,371
Total income tax before credits [3].....	1,981,817	2,874,133	10,902,919	6,969,762	11,229,382	129,274,772
Income tax.....	1,859,552	2,838,331	10,754,635	6,864,591	11,055,669	256,883,292
Alternative minimum tax.....	16,410	33,334	131,904	97,975	157,815	2,958,281
Foreign tax credit.....	49,058	447,196	386,274	386,274	520,385	55,340
U.S. possessions tax credit.....	1,596	4,843	37,017	54,575	79,354	746,258
Nonconventional source fuel credit.....	2,858	50	1,962	243	1,738	2,709,833
General business credit.....	35,013	55,353	166,342	108,642	234,154	1,086,171
Prior year minimum tax credit.....	8,245	102,402	102,402	102,402	144,015	3,381,445
Total income tax after credits [4].....	1,795,006	2,757,025	10,144,299	6,372,183	10,245,242	187,365,125

Balance Sheet and Tax Items, by Size of Business Receipts, 2003

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

Item	Total returns of active corporations	Size of business receipts					
		Under \$25,000 [3]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000
Number of returns.....	5,401,237	1,279,709	868,442	929,866	719,612	622,550	521,408
Total assets.....	53,644,784,683	501,993,884	93,263,704	138,490,639	183,435,239	302,043,063	602,931,110
Notes and accounts receivable, net.....	8,828,959,004	23,684,685	6,007,133	9,232,522	13,940,983	28,175,864	74,830,523
Inventories.....	1,267,289,489	6,182,142	2,802,905	7,533,066	13,392,721	21,149,557	46,552,597
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	8,941,223,445	91,462,819	19,306,681	30,295,170	35,820,551	55,944,323	114,188,070
Other investments and loans.....	24,821,254,953	191,445,103	28,412,923	43,316,967	63,454,907	106,628,189	246,618,840
Depreciable assets [4].....	7,804,548,186	175,412,716	44,189,161	75,606,881	105,441,995	154,726,576	239,799,924
Less: Accumulated depreciation [4].....	3,812,960,901	64,276,394	23,467,801	44,647,888	67,222,818	97,013,376	153,757,681
Other capital assets less reserves.....	2,411,280,342	49,622,920	9,132,958	14,073,590	14,844,492	26,463,090	26,019,907
Total liabilities.....	53,644,784,683	501,993,884	93,263,704	138,490,639	183,435,239	302,043,063	602,931,110
Accounts and notes payable.....	8,339,541,323	40,644,477	8,924,444	16,879,326	24,663,352	42,547,774	91,074,968
Other current liabilities.....	11,808,860,907	34,493,803	7,863,703	8,525,572	14,250,263	23,398,746	66,529,958
Mortgages, notes, and bonds payable in one year or more.....	7,383,799,418	144,252,644	25,768,699	32,887,797	42,007,469	64,086,777	94,019,459
Net worth.....	18,818,686,574	183,085,845	28,722,800	50,855,677	65,007,247	126,593,606	305,259,601
Total receipts.....	20,689,574,291	44,241,001	55,675,047	159,470,327	265,043,482	448,913,957	827,036,146
Business receipts.....	18,264,393,898	5,736,213	51,021,010	151,854,056	257,804,755	438,591,344	807,210,115
Total deductions.....	19,940,594,557	64,433,618	56,297,541	155,193,075	257,615,825	436,740,281	808,216,040
Cost of goods sold.....	11,318,644,763	1,879,336	10,579,392	39,909,943	82,810,266	166,784,520	386,259,027
Taxes paid.....	416,812,815	2,601,416	2,072,979	5,871,873	9,053,609	14,876,997	24,738,659
Interest paid.....	818,016,806	4,073,868	1,584,190	2,932,014	4,075,618	5,649,550	9,200,902
Depreciation.....	692,432,495	3,996,846	3,636,851	6,472,734	7,818,219	11,950,715	19,322,329
Pension, profit-sharing, stock bonus, and annuity plans.....	137,053,065	636,275	301,126	1,374,351	2,240,619	3,393,785	4,907,722
Employee benefit programs.....	277,325,261	1,157,861	595,994	1,439,568	2,399,535	4,980,016	9,979,964
Net income (less deficit).....	779,988,635	-20,165,619	-650,201	4,202,722	7,231,458	12,090,312	18,277,529
Income subject to tax.....	699,336,915	4,785,249	1,347,439	2,086,211	2,016,608	3,448,833	5,568,437
Total income tax before credits [2].....	243,822,946	1,553,630	240,231	430,800	391,991	805,001	1,357,543
Alternative minimum tax.....	2,298,776	17,017	1,515	7,113	7,228	4,988	8,498
Foreign tax credit.....	50,033,590	69,955	759	8,825	1,372	42,287	6,806
U.S. possessions tax credit.....	1,081,674	33,546	-	1	49	13	1,434
Nonconventional source fuel credit.....	2,104,097	8	6	1	2,298	*500	*4,306
General business credit.....	9,627,908	22,576	529	315	1,311	7,295	24,122
Prior year minimum tax credit.....	3,355,062	9,908	301	1,093	1,270	1,755	8,644
Total income tax after credits [1].....	177,517,404	1,417,636	238,637	420,564	385,691	753,150	1,312,155

Item	Size of business receipts--continued					
	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	211,169	118,683	103,526	13,469	7,300	5,504
Total assets.....	916,244,818	1,195,812,919	4,259,471,023	2,448,392,969	3,319,947,250	39,682,758,066
Notes and accounts receivable, net.....	130,480,875	202,379,147	681,987,915	318,465,197	413,562,706	6,926,211,454
Inventories.....	47,175,995	58,905,415	176,945,591	78,246,818	88,324,917	120,077,766
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	146,116,205	222,919,080	811,157,396	459,372,585	568,894,242	6,385,746,321
Other investments and loans.....	487,429,835	593,805,300	2,248,473,667	1,379,405,633	1,859,934,239	17,572,329,352
Depreciable assets [4].....	197,045,602	206,241,159	477,123,204	230,811,655	366,365,837	5,531,783,476
Less: Accumulated depreciation [4].....	126,182,113	124,839,292	268,966,898	117,002,513	171,870,467	2,553,713,661
Other capital assets less reserves.....	19,727,748	24,061,698	76,965,266	59,480,370	119,474,628	1,971,413,674
Total liabilities.....	916,244,818	1,195,812,919	4,259,471,023	2,448,392,969	3,319,947,250	39,682,758,066
Accounts and notes payable.....	114,651,744	164,060,330	581,434,084	386,334,153	395,076,935	6,473,249,737
Other current liabilities.....	124,569,427	206,970,045	726,734,618	312,570,340	486,034,045	9,796,920,387
Mortgages, notes, and bonds payable in one year or more.....	77,977,779	84,923,942	261,208,139	142,063,654	274,488,717	6,140,114,341
Net worth.....	545,825,970	702,578,623	2,572,457,907	1,541,411,084	2,017,868,756	10,679,019,457
Total receipts.....	750,638,004	834,907,204	2,175,721,752	950,319,079	1,135,054,418	13,042,553,871
Business receipts.....	725,296,675	797,256,050	2,029,237,473	866,787,916	1,012,458,973	11,121,139,319
Total deductions.....	733,786,295	814,278,075	2,098,060,487	906,716,550	1,078,629,505	12,530,627,267
Cost of goods sold.....	391,216,064	478,927,128	1,359,501,350	598,130,111	675,559,979	7,127,087,648
Taxes paid.....	19,758,793	19,170,751	41,671,491	17,286,698	20,299,019	239,410,530
Interest paid.....	9,872,596	11,459,143	36,549,644	19,780,233	32,018,487	680,820,562
Depreciation.....	17,042,757	18,461,118	44,075,072	20,646,649	32,080,864	506,928,340
Pension, profit-sharing, stock bonus, and annuity plans.....	4,025,253	4,321,451	9,596,478	3,465,019	4,318,185	98,472,801
Employee benefit programs.....	8,857,564	10,269,613	24,983,891	11,298,369	14,996,414	186,366,472
Net income (less deficit).....	15,651,604	18,319,380	67,306,682	38,998,063	52,804,746	565,921,959
Income subject to tax.....	5,562,281	8,140,476	28,073,554	17,495,242	26,701,336	594,111,250
Total income tax before credits [2].....	1,655,934	2,632,967	9,615,216	6,126,938	9,556,561	209,456,134
Alternative minimum tax.....	17,512	26,785	125,934	82,569	120,384	1,879,233
Foreign tax credit.....	18,716	53,539	488,149	430,463	958,340	47,954,381
U.S. possessions tax credit.....	2,359	5,282	49,502	72,771	131,933	784,785
Nonconventional source fuel credit.....	521	1,818	1,426	1,535	1,478	2,090,201
General business credit.....	23,927	34,456	135,129	100,269	179,959	9,098,022
Prior year minimum tax credit.....	8,285	26,479	78,487	68,998	95,849	3,053,991
Total income tax after credits [1].....	1,602,104	2,511,109	8,859,403	5,450,836	8,186,177	146,379,940

Detail may not add to total because of rounding.

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

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

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

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

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

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

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

Balance Sheet and Tax Items, by Size of Business Receipts, 2002

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

Item	Total returns of active corporations	Size of business receipts					
		Under \$25,000 [3]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000
Number of returns.....	5,266,607	1,282,449	828,658	893,875	688,785	610,715	510,424
Total assets.....	50,413,501,942	497,951,057	92,616,715	134,223,150	174,485,510	263,718,866	553,055,736
Notes and accounts receivable, net.....	8,700,679,663	28,488,563	5,211,810	9,688,835	13,546,717	24,556,439	72,463,023
Inventories.....	1,221,112,550	6,382,740	2,670,118	7,064,998	13,438,461	21,608,659	44,970,666
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	8,163,212,584	77,484,804	18,933,414	28,849,659	36,111,155	52,140,916	104,846,614
Other investments and loans.....	22,609,325,948	202,485,168	30,458,951	39,386,896	54,341,978	88,372,456	206,381,322
Depreciable assets [4].....	7,677,626,201	164,852,660	45,360,992	75,210,768	100,189,844	146,399,367	236,621,588
Less: Accumulated depreciation [4].....	3,699,383,948	64,638,685	23,311,945	42,960,209	62,071,910	91,383,395	145,900,413
Other capital assets less reserves.....	2,314,359,596	49,009,755	9,833,300	13,336,174	14,633,400	17,434,822	24,902,255
Total liabilities.....	50,413,501,942	497,951,057	92,616,715	134,223,150	174,485,510	263,718,866	553,055,736
Accounts and notes payable.....	7,888,145,782	56,681,791	8,648,633	15,079,377	23,062,991	39,830,201	86,478,117
Other current liabilities.....	11,181,118,658	28,057,366	6,407,228	8,594,494	13,847,209	23,002,428	61,490,768
Mortgages, notes, and bonds payable in one year or more.....	7,184,589,809	136,911,325	22,726,910	33,058,232	43,649,188	58,115,531	93,229,371
Net worth.....	17,545,109,175	174,534,868	28,007,689	47,374,954	61,246,797	104,526,339	266,449,573
Total receipts.....	19,749,426,052	38,458,278	53,727,669	153,639,962	253,596,745	442,377,560	808,490,681
Business receipts.....	17,297,125,146	5,730,889	48,777,161	146,591,152	246,224,279	431,617,408	789,209,655
Total deductions.....	19,198,882,118	66,039,533	56,592,652	149,698,092	250,581,925	432,390,571	795,994,369
Cost of goods sold.....	10,607,404,004	1,866,005	10,168,249	38,006,411	80,144,537	163,208,766	378,171,863
Taxes paid.....	396,571,738	2,556,149	2,240,508	5,591,856	8,866,155	14,823,779	23,978,465
Interest paid.....	912,751,562	4,417,227	1,645,291	3,009,756	3,993,239	5,850,328	9,987,556
Depreciation.....	710,881,312	3,470,361	3,589,714	6,151,023	7,653,132	12,144,892	20,047,986
Pension, profit-sharing, stock bonus, and annuity plans.....	132,414,263	579,584	321,647	1,319,797	2,139,943	3,351,516	4,711,392
Employee benefit programs.....	249,904,744	1,056,009	658,609	1,490,347	2,375,770	4,654,045	8,776,692
Net income (less deficit).....	563,656,558	-27,586,887	-2,888,300	3,877,681	2,987,323	9,880,013	12,122,715
Income subject to tax.....	600,553,517	4,760,117	1,093,690	1,963,485	2,311,736	3,088,980	5,834,657
Total income tax before credits [2].....	209,691,130	1,512,563	1,093,690	362,995	511,788	739,810	1,478,031
Alternative minimum tax.....	2,532,224	12,359	1,509	1,064	1,812	4,888	10,566
Foreign tax credit.....	42,021,526	55,485	1,629	207	1,627	22,605	16,166
U.S. possessions tax credit.....	1,191,217	47	-	3	29	290	962
Nonconventional source fuel credit.....	2,189,943	1,573	6	145	1,217	2,211	4,423
General business credit.....	8,561,641	22,084	345	866	1,032	7,128	27,158
Prior year minimum tax credit.....	2,027,542	3,181	301	3,219	4,476	8,101	3,459
Total income tax after credits [1].....	153,612,870	1,430,193	192,957	358,556	503,408	699,474	1,429,788

Item	Size of business receipts—continued					
	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 or more
Number of returns.....	209,942	114,539	101,777	12,986	7,111	5,346
Total assets.....	702,551,963	1,055,469,022	3,895,485,497	2,078,995,665	3,055,931,325	37,909,017,438
Notes and accounts receivable, net.....	126,631,811	202,375,204	634,223,169	306,574,065	388,649,034	6,888,270,993
Inventories.....	48,730,025	57,332,280	174,734,027	75,103,882	87,837,885	161,238,807
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	135,734,041	202,781,020	779,796,025	385,950,460	575,436,073	5,765,148,404
Other investments and loans.....	286,929,337	473,908,348	1,946,930,741	1,109,577,524	1,628,171,299	16,542,381,929
Depreciable assets [4].....	193,122,248	194,444,255	489,562,824	225,944,239	348,129,160	5,457,788,257
Less: Accumulated depreciation [4].....	118,658,106	115,318,992	265,062,613	110,782,100	161,802,897	2,497,492,683
Other capital assets less reserves.....	19,610,364	25,574,088	80,692,669	55,688,023	110,221,308	1,893,423,437
Total liabilities.....	702,551,963	1,055,469,022	3,895,485,497	2,078,995,665	3,055,931,325	37,909,017,438
Accounts and notes payable.....	107,733,899	148,109,132	503,032,260	336,106,496	416,087,055	6,147,295,832
Other current liabilities.....	113,788,688	203,717,388	726,613,928	306,080,937	418,288,370	9,271,229,854
Mortgages, notes, and bonds payable in one year or more.....	73,714,391	86,406,919	242,778,797	149,500,838	256,037,330	5,988,460,977
Net worth.....	372,776,074	577,197,781	2,302,029,776	1,225,612,034	1,818,848,614	10,566,504,676
Total receipts.....	743,724,722	805,258,852	2,108,934,069	913,722,349	1,104,192,472	12,323,302,694
Business receipts.....	718,536,156	767,997,903	1,958,909,658	828,923,139	974,471,039	10,380,136,707
Total deductions.....	731,819,176	786,788,633	2,038,781,145	872,815,460	1,050,410,981	11,966,969,582
Cost of goods sold.....	396,440,900	462,415,265	1,318,982,261	573,405,272	654,510,621	6,530,083,854
Taxes paid.....	19,500,665	18,193,816	38,864,217	15,873,705	18,911,398	227,171,026
Interest paid.....	9,754,194	13,059,364	42,625,382	22,209,544	36,122,568	760,077,113
Depreciation.....	16,569,681	17,684,046	44,082,666	20,880,574	31,517,347	527,089,888
Pension, profit-sharing, stock bonus, and annuity plans.....	4,081,962	3,966,186	8,965,166	3,059,981	3,985,440	95,931,648
Employee benefit programs.....	8,250,856	9,077,054	23,350,881	10,525,180	14,624,005	165,065,296
Net income (less deficit).....	10,757,956	16,063,336	59,430,344	36,914,155	49,809,596	392,288,624
Income subject to tax.....	6,071,251	8,564,607	30,977,994	18,565,072	25,321,866	492,000,061
Total income tax before credits [2].....	1,725,540	2,762,676	10,626,137	6,462,097	8,797,454	174,516,798
Alternative minimum tax.....	13,249	23,616	75,540	52,234	82,152	2,253,236
Foreign tax credit.....	22,253	14,974	704,840	444,019	909,307	39,828,413
U.S. possessions tax credit.....	3,343	6,321	66,113	60,989	139,756	913,365
Nonconventional source fuel credit.....	468	2,085	11,004	11,335	4,603	2,154,874
General business credit.....	34,420	38,579	131,674	179,164	159,010	7,960,180
Prior year minimum tax credit.....	11,598	24,453	106,241	81,603	99,683	1,681,226
Total income tax after credits [1].....	1,653,343	2,675,890	9,604,031	5,682,852	7,483,291	121,899,087

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

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

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

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

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

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

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

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

Balance Sheet and Tax Items, by Size of Business Receipts, 2001

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

Sector and item	Total returns of active corporations	Size of business receipts					
		Under \$100,000 [4]	Under \$25,000 [4]	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000
Number of returns.....	5,135,591	2,028,548	1,248,183	295,839	484,526	877,052	672,623
Total assets.....	49,154,424,202	547,739,327	454,534,402	35,069,110	58,135,814	133,744,173	166,813,479
Notes and accounts receivable, net.....	8,575,226,808	34,901,577	29,587,950	1,715,137	3,598,490	9,259,643	14,147,704
Inventories.....	1,208,206,944	10,048,677	6,711,443	1,337,184	2,000,050	7,408,548	11,964,238
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	8,039,100,001	110,504,038	88,259,400	9,541,012	12,703,626	28,605,408	33,517,058
Other investments and loans.....	21,762,453,962	189,144,015	160,402,078	9,843,835	18,898,102	38,108,462	49,058,400
Depreciable assets [5].....	7,613,590,480	204,897,785	161,669,777	14,576,909	28,651,100	75,056,473	100,615,749
Less: Accumulated depreciation [5].....	3,549,239,594	82,332,468	60,036,092	6,834,334	15,462,042	41,870,903	61,271,843
Other capital assets less reserves.....	2,418,214,222	57,594,960	48,054,836	3,793,613	5,746,511	13,955,942	14,222,130
Total liabilities.....	49,154,424,202	547,739,327	454,534,402	35,069,110	58,135,814	133,744,173	166,813,479
Accounts and notes payable.....	8,059,207,565	60,229,905	46,239,422	7,746,255	6,244,228	15,245,228	23,239,887
Other current liabilities.....	10,811,930,775	35,816,601	29,030,018	3,296,761	3,489,822	10,266,277	12,698,839
Mortgages, notes, and bonds payable in one year or more.....	6,781,681,427	151,559,854	130,769,746	7,059,455	13,730,653	34,169,233	42,227,761
Net worth.....	17,614,743,174	191,465,255	162,551,316	7,800,174	21,113,765	42,812,819	58,444,007
Total receipts.....	20,272,957,624	92,225,230	40,603,449	12,742,182	38,879,600	152,408,375	252,126,775
Business receipts.....	17,504,288,630	52,057,594	5,727,667	10,727,986	35,601,942	144,783,542	240,759,596
Total deductions.....	19,682,982,949	123,291,773	69,345,468	14,726,683	39,219,621	148,664,968	247,239,076
Cost of goods sold [3].....	11,041,533,030	11,849,263	2,134,165	2,272,317	7,442,781	36,508,299	79,464,316
Taxes paid.....	392,458,476	4,729,846	2,695,707	560,458	1,473,681	5,688,754	8,641,548
Interest paid.....	1,203,045,923	6,645,945	4,947,715	483,950	1,214,280	3,486,000	7,659,276
Depreciation.....	649,988,724	6,584,970	3,763,369	832,658	1,988,944	5,374,174	7,018,765
Pension, profit-sharing, stock bonus, and annuity plans.....	85,523,682	613,738	412,880	25,395	175,463	1,358,575	1,961,500
Employee benefit programs.....	245,747,438	1,490,738	974,244	152,141	364,353	1,350,058	2,262,317
Net income (less deficit).....	603,623,352	-31,159,832	-28,766,873	-2,006,546	-386,413	3,694,978	4,828,165
Income subject to tax.....	635,257,416	6,278,154	4,963,918	416,864	897,373	2,219,382	2,385,560
Total income tax before credits [2].....	220,874,245	1,818,404	1,580,541	68,785	169,078	425,590	485,053
Alternative minimum tax.....	1,800,595	12,117	11,781	*40	*296	2,983	2,865
Foreign tax credit.....	41,063,165	54,018	53,673	*18	*326	1,277	9,106
U.S. possessions tax credit.....	1,268,616	11,542	11,523	-	20	4	1
Nonconventional source fuel credit.....	1,806,406	4,276	4,082	*12	*182	*178	*535
General business credit.....	6,741,513	23,477	22,474	*355	648	801	2,032
Prior year minimum tax credit.....	3,254,175	11,200	10,401	*678	*120	2,647	1,231
Total income tax after credits [1].....	166,711,988	1,713,891	1,478,387	67,721	167,783	420,684	472,148

Sector and item	Size of business receipts--continued					
	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
Number of returns.....	601,468	507,184	207,320	114,073	101,459	25,862
Total assets.....	265,440,637	578,557,515	665,592,019	996,880,581	3,737,834,253	42,061,822,220
Notes and accounts receivable, net.....	26,714,688	72,773,373	111,259,250	190,189,035	606,140,481	7,509,841,056
Inventories.....	20,874,401	45,734,517	48,199,013	55,068,190	168,654,115	840,255,243
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	49,472,619	103,195,507	123,340,891	180,209,705	689,606,758	6,720,648,016
Other investments and loans.....	87,155,099	228,759,071	276,836,584	457,604,251	1,919,670,003	18,516,118,077
Depreciable assets [5].....	143,057,231	227,496,252	186,042,353	189,812,695	466,558,256	6,020,053,886
Less: Accumulated depreciation [5].....	86,291,731	137,938,421	109,068,125	109,062,827	245,206,489	2,676,196,786
Other capital assets less reserves.....	19,826,868	25,055,991	20,156,254	21,891,768	79,223,758	2,166,286,550
Total liabilities.....	265,440,637	578,557,515	665,592,019	996,880,581	3,737,834,253	42,061,822,220
Accounts and notes payable.....	44,132,116	87,377,130	98,140,595	139,107,486	454,101,284	7,137,633,934
Other current liabilities.....	21,031,840	59,102,692	103,234,958	190,912,489	672,773,120	9,706,093,960
Mortgages, notes, and bonds payable in one year or more.....	57,267,256	97,161,778	74,159,305	76,250,813	242,450,343	6,006,435,083
Net worth.....	107,796,428	276,073,610	354,104,011	554,630,912	2,241,603,161	13,787,812,970
Total receipts.....	438,077,167	803,504,379	739,037,691	811,555,585	2,109,015,526	14,875,006,896
Business receipts.....	425,848,994	783,400,650	713,185,544	772,832,568	1,950,715,950	12,420,704,193
Total deductions.....	428,837,176	793,247,679	727,151,404	796,928,855	2,046,619,455	14,371,002,562
Cost of goods sold [3].....	164,487,891	377,389,929	403,360,800	464,892,716	1,333,242,273	8,170,337,542
Taxes paid.....	14,546,169	23,912,089	18,763,889	17,916,074	38,359,556	259,900,550
Interest paid.....	6,464,068	12,241,981	11,902,286	15,846,420	54,540,349	1,084,259,599
Depreciation.....	10,853,042	18,307,972	15,175,483	16,363,442	41,297,612	529,013,264
Pension, profit-sharing, stock bonus, and annuity plans.....	2,847,704	4,745,366	3,608,249	4,776,453	7,474,232	58,137,865
Employee benefit programs.....	4,309,923	7,988,796	7,677,452	9,014,797	22,615,239	189,038,118
Net income (less deficit).....	9,102,596	9,848,886	10,797,352	12,240,111	50,747,903	533,523,192
Income subject to tax.....	3,668,648	6,820,203	7,223,096	8,871,921	30,625,725	567,164,636
Total income tax before credits [2].....	825,629	1,710,043	2,125,247	2,868,182	10,434,685	200,181,411
Alternative minimum tax.....	3,847	7,262	9,511	32,025	71,943	1,658,043
Foreign tax credit.....	16,261	2,516	10,595	56,502	271,783	40,641,109
U.S. possessions tax credit.....	181	335	3,682	6,730	75,605	1,170,536
Nonconventional source fuel credit.....	*271	*318	919	714	9,623	1,789,566
General business credit.....	12,023	26,534	34,987	19,150	117,984	6,504,525
Prior year minimum tax credit.....	3,365	7,166	12,920	20,495	92,699	3,102,452
Total income tax after credits [1].....	793,523	1,673,173	2,061,985	2,764,422	9,865,873	146,946,288

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

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

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

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

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

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

Note: See Section 1 (Introduction), Section 2 (Changes in Law and Regulations), Section 3 (Description of the Sample and Limitations of the Data), and Section 5 (Explanation of Terms). Details may not add to totals because of rounding.

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

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

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

Item	Total returns of active corporations	Size of business receipts					
		Under \$100,000 [3]	Under \$25,000 [3]	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000
Number of returns.....	5,045,274	2,002,750	1,220,003	305,371	477,376	837,072	677,480
Total assets.....	47,026,871,874	537,551,283	448,983,435	34,640,312	53,927,536	131,109,914	165,665,297
Notes and accounts receivable, net.....	8,606,136,165	34,743,000	29,506,618	2,268,889	2,967,494	9,051,648	13,815,996
Inventories.....	1,271,967,443	8,768,639	5,623,695	967,812	2,177,132	6,794,630	12,147,719
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	7,236,029,591	115,846,483	93,101,796	9,300,269	13,444,418	29,225,203	33,111,269
Other investments and loans.....	20,852,391,472	179,038,996	155,945,148	8,787,187	14,306,661	30,961,206	44,638,753
Depreciable assets [4].....	7,291,998,758	200,764,156	158,211,789	14,672,802	27,879,565	71,294,091	97,791,643
Less: Accumulated depreciation [4].....	3,369,214,883	78,267,265	56,877,501	6,487,458	14,902,366	39,346,057	57,207,839
Other capital assets less reserves.....	2,288,893,437	58,669,665	48,250,390	4,020,333	6,398,943	19,160,731	13,689,737
Total liabilities.....	47,026,871,874	537,551,283	448,983,435	34,640,312	53,927,536	131,109,914	165,665,297
Accounts and notes payable.....	7,777,882,713	58,326,936	48,888,123	3,531,806	5,907,007	20,467,448	23,317,412
Other current liabilities.....	10,307,362,766	31,024,942	26,455,995	1,628,935	2,940,012	9,012,932	13,076,865
Mortgages, notes, and bonds payable in one year or more.....	6,183,999,343	136,083,031	115,277,988	7,691,105	13,113,938	29,634,973	47,900,310
Net worth.....	17,348,650,369	194,449,857	163,208,932	13,455,668	17,785,257	42,622,504	50,772,275
Total receipts.....	20,605,808,071	95,458,164	44,380,488	13,341,226	37,736,450	146,174,039	250,539,810
Business receipts.....	17,636,551,349	51,271,181	5,491,907	11,185,167	34,594,107	138,446,952	241,515,388
Total deductions.....	19,691,591,726	124,715,574	70,783,003	15,032,515	38,900,056	143,619,156	246,273,323
Cost of goods sold.....	11,135,287,909	11,511,766	1,799,913	2,131,624	7,580,229	36,293,813	83,003,692
Taxes paid.....	390,067,116	4,930,747	2,763,938	666,065	1,500,744	5,450,593	8,862,929
Interest paid.....	1,271,678,744	6,468,260	4,618,482	613,411	1,236,367	3,374,102	4,601,284
Depreciation.....	614,372,700	6,008,133	3,216,011	896,373	1,895,748	5,183,637	7,099,495
Pension, profit-sharing, stock bonus, and annuity plans.....	85,788,656	670,818	408,196	68,709	193,913	963,066	1,961,700
Employee benefit programs.....	231,325,484	1,423,070	916,999	146,542	359,529	1,226,445	2,235,205
Net income (less deficit).....	927,525,517	-29,411,249	-26,482,922	-1,713,875	-1,214,452	2,509,242	4,201,166
Income subject to tax.....	760,404,334	7,223,994	5,967,169	474,638	782,187	2,659,691	2,677,794
Total income tax before credits [2].....	266,281,801	2,170,982	1,920,471	95,710	154,800	584,736	582,543
Alternative minimum tax.....	3,874,845	27,320	25,650	627	1,044	3,664	8,074
Foreign tax credit.....	48,505,841	68,453	62,615	*5,751	*87	1,332	10,559
U.S. possessions tax credit.....	1,438,549	8,607	8,603	4	-	2	35
Nonconventional source fuel credit.....	1,516,990	5,246	*5,226	-	20	*449	*8
General business credit.....	5,591,686	36,077	34,740	*710	*627	4,106	1,192
Prior year minimum tax credit.....	5,169,159	20,931	19,875	*594	463	2,664	2,169
Total income tax after credits [1].....	204,043,788	2,031,668	1,789,412	88,652	153,604	576,184	568,580

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

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

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

[2] This amount includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, and IV (Form 1120-REIT), tax from Line 4, Part II (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

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

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

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

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

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

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

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

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

Detail may not add to total because of rounding.

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

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

[2] This amount includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, and IV (Form 1120REIT), tax from Line 4, Part II (Form 1120RIC), tax from page 1, line 5 (Form 1120PC), and adjustments to income tax, and to total tax, which are not shown separately.

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

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

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

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

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

Item	Total returns of active corporations	Size of business receipts					
		Under \$100,000 [3]	Under \$25,000 [3]	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000
Number of returns.....	4,848,888	1,917,058	1,168,145	289,022	459,891	839,700	645,469
Total assets.....	37,347,352,986	414,079,719	330,611,443	29,723,964	53,744,312	122,514,059	194,067,772
Notes and accounts receivable, net.....	6,933,417,813	20,362,723	15,248,169	1,855,919	3,258,635	8,760,506	14,023,409
Inventories.....	1,139,210,381	8,793,080	5,224,174	1,192,888	2,376,018	6,741,656	12,325,258
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	6,399,171,277	80,964,835	63,446,317	6,619,023	10,899,495	28,253,153	70,377,365
Other investments and loans.....	15,751,073,339	131,227,944	106,846,371	8,050,978	16,330,595	33,170,262	41,045,963
Depreciable assets.....	6,541,280,746	168,350,579	128,099,542	13,742,440	26,508,598	68,666,663	92,160,402
Less: Accumulated depreciation.....	3,031,634,536	66,930,524	46,950,703	6,531,324	13,448,497	38,311,419	53,459,000
Other capital assets less reserves.....	1,515,407,453	48,956,481	39,014,732	3,706,087	6,235,662	12,351,665	13,432,014
Total liabilities.....	37,347,352,986	414,079,719	330,611,443	29,723,964	53,744,312	122,514,059	194,067,772
Accounts and notes payable.....	5,716,813,426	48,330,297	38,541,989	3,178,047	6,610,261	15,470,205	20,523,764
Other current liabilities.....	8,809,999,920	27,567,895	22,970,555	1,202,942	3,394,399	8,814,203	14,382,541
Mortgages,notes,and bonds payable in one year or more.....	4,813,249,719	124,102,769	103,259,898	7,897,090	12,945,781	28,297,071	39,497,604
Net worth.....	13,108,275,236	111,067,216	87,745,437	8,076,672	15,245,108	43,233,745	51,257,983
Total receipts.....	17,323,955,004	85,687,205	36,936,313	12,128,151	36,622,741	144,842,911	236,532,329
Business receipts.....	15,010,264,802	49,041,150	5,305,156	10,419,628	33,316,366	137,391,579	228,192,385
Total deductions.....	16,489,425,015	100,666,613	52,222,194	12,967,136	35,477,284	140,048,132	230,139,643
Cost of goods sold.....	9,362,392,237	11,387,550	1,881,266	2,220,993	7,285,291	39,239,176	78,683,713
Taxes paid.....	354,578,692	4,476,049	2,342,738	591,483	1,541,828	5,595,759	8,458,189
Interest paid.....	966,659,473	5,085,319	3,325,283	576,440	1,183,596	3,227,483	4,394,359
Depreciation.....	542,490,397	4,965,741	2,292,038	824,707	1,684,996	4,845,166	6,720,738
Pension, profit-sharing, stock bonus, and annuity plans.....	71,689,478	559,453	279,896	29,118	250,439	1,019,211	1,691,087
Employee benefit programs.....	195,453,372	1,085,595	637,099	115,681	332,814	1,097,909	1,809,349
Net income (less deficit).....	838,223,591	-14,915,745	-15,184,593	-855,245	1,124,092	4,740,219	6,329,257
Income subject to tax.....	663,385,528	5,196,743	3,730,417	522,952	943,373	2,689,248	2,924,577
Total income tax before credits [1].....	231,399,671	1,475,130	1,167,567	113,506	194,057	578,683	640,728
Alternative minimum tax.....	3,324,799	29,596	27,575	183	1,838	6,475	9,052
Foreign tax credit.....	37,396,469	81,463	77,807	64	3,592	2,406	5,358
U.S. possessions tax credit.....	2,393,331	3,877	3,875	3	-	6	115
Nonconventional source fuel credit.....	1,029,728	3,233	3,229	3	-	7	425
General business credit.....	5,601,399	13,278	10,699	196	2,382	3,459	7,037
Prior year minimum tax credit.....	3,432,896	17,457	15,450	880	1,127	6,061	8,342
Total income tax after credits [2].....	181,545,146	1,355,822	1,056,507	112,359	186,956	566,743	619,452

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

Detail may not add to total because of rounding
* - Statistically unreliable

[1] Includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, and IV (Form 1120-REIT), tax from Line 4, Part II (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

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

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