

Balance Sheet and Tax Items of Active Corporations, by Size of Business Receipts [1], Tax Year 2019
 (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 [1]												
		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	6,473,747	1,496,711	995,565	1,095,423	848,025	747,643	936,106	166,154	145,343	21,310	12,374	4,045	2,185	2,863
Total assets	\$114,840,421,014	\$3,461,515,142	\$161,023,582	\$195,209,977	\$235,071,951	\$350,831,592	\$1,428,573,231	\$1,158,000,077	\$5,397,424,622	\$3,582,224,279	\$5,957,778,722	\$5,429,776,017	\$5,699,493,914	\$81,783,497,908
Total receipts	\$35,909,984,137	\$286,854,650	\$66,033,248	\$191,129,049	\$315,427,305	\$542,087,817	\$2,030,988,256	\$1,175,666,875	\$3,051,026,489	\$1,519,116,207	\$1,932,239,886	\$1,458,741,538	\$1,575,704,717	\$21,764,968,099
Business receipts	\$31,367,321,420	\$6,051,205	\$58,491,932	\$180,467,516	\$301,934,704	\$526,650,918	\$1,970,386,955	\$1,130,917,099	\$2,859,677,976	\$1,385,946,529	\$1,728,593,086	\$1,267,272,900	\$1,367,833,749	\$18,583,096,852
Dividends	\$71,319,257	\$1,684,525	\$122,400	\$136,503	\$96,336	\$165,142	\$633,336	\$423,105	\$1,094,888	\$1,044,629	\$1,252,740	\$1,537,730	\$1,698,735	\$61,429,188
Interest	\$1,710,232,097	\$9,146,847	\$452,365	\$545,598	\$569,892	\$896,954	\$5,681,080	\$8,063,226	\$54,118,460	\$43,401,476	\$77,444,218	\$80,449,491	\$94,748,726	\$1,334,713,763
Gross rents	\$221,832,255	\$131,715,610	d	d	d	d	\$364,802	\$935,023	\$488,507	d	d	d	d	\$2,293,387
Gross royalties	\$230,825,085	\$5,789,026	\$187,162	\$119,630	\$471,107	\$201,990	\$566,325	\$407,912	\$2,143,914	\$2,538,191	\$3,126,027	\$4,611,964	\$5,814,588	\$204,847,247
Net short-term capital gain less net long-term loss	\$38,693,351	\$519,380	\$38,458	\$38,297	\$75,867	\$96,074	\$736,259	\$960,597	\$4,860,590	\$3,810,975	\$5,307,910	\$3,669,170	\$3,459,722	\$15,120,053
Net long-term capital gain less net short-term loss	\$262,982,218	\$40,205,027	\$710,139	\$1,425,189	\$993,066	\$1,301,002	\$6,513,197	\$4,254,481	\$12,576,599	\$7,244,603	\$8,275,205	\$5,073,655	\$9,265,915	\$165,144,140
Net gain, noncapital assets	\$230,270,983	\$9,730,330	\$1,027,975	\$993,910	\$1,363,354	\$1,863,158	\$6,672,345	\$3,941,283	\$8,504,675	\$5,171,656	\$7,396,570	\$8,360,145	\$6,855,047	\$168,390,536
Tax-exempt interest	\$52,483,738	\$226,858	d	d	d	d	\$97,670	\$717,890	\$1,086,261	\$6,974,109	d	d	d	\$2,536,088
Other receipts	\$1,724,023,732	\$81,785,843	\$4,739,139	\$7,053,806	\$9,545,820	\$10,450,106	\$38,145,848	\$25,124,405	\$99,415,376	\$63,740,520	\$92,386,087	\$80,100,879	\$81,198,760	\$1,130,337,143
Total deductions [3]	\$33,607,979,098	\$288,990,725	\$68,477,297	\$173,628,349	\$290,724,383	\$506,196,085	\$1,920,658,114	\$1,121,371,929	\$2,900,622,695	\$1,436,364,089	\$1,817,934,150	\$1,353,273,836	\$1,465,267,471	\$20,264,469,965
Cost of goods sold [4]	\$19,244,541,273	\$2,639,108	\$8,814,730	\$33,666,043	\$77,468,777	\$165,538,071	\$836,328,321	\$608,525,438	\$1,793,246,801	\$921,134,467	\$1,146,795,055	\$806,887,123	\$852,319,753	\$11,991,177,584
Compensation of officers	\$500,232,123	\$8,991,509	\$7,819,081	\$25,375,382	\$35,277,971	\$51,390,147	\$122,893,008	\$46,360,178	\$75,326,516	\$21,869,964	\$20,510,097	\$13,090,149	\$11,808,941	\$59,519,178
Salaries and wages	\$3,776,767,778	\$22,167,615	\$5,314,840	\$17,458,159	\$43,108,527	\$86,562,125	\$330,558,367	\$173,990,241	\$357,729,830	\$205,772,924	\$163,534,321	\$180,782,191	\$2,022,911,274	
Repairs and maintenance	\$240,981,219	\$6,164,289	\$1,507,711	\$3,588,774	\$4,241,577	\$6,510,629	\$21,010,576	\$7,816,875	\$15,778,030	\$6,125,925	\$9,001,903	\$7,317,303	\$8,814,499	\$143,103,128
Bad debts	\$145,618,460	\$7,716,580	\$125,521	\$362,107	\$495,107	\$434,705	\$3,109,755	\$2,104,841	\$5,151,675	\$4,830,184	\$4,744,488	\$9,918,606	\$4,843,248	\$99,381,724
Rents paid	\$592,531,777	\$8,433,027	\$4,637,136	\$12,156,997	\$18,316,489	\$26,657,971	\$78,707,451	\$32,701,359	\$66,147,439	\$25,958,840	\$31,696,555	\$24,810,960	\$25,542,359	\$236,765,196
Taxes and licenses	\$650,265,768	\$15,405,073	\$2,372,597	\$6,146,883	\$10,499,854	\$17,648,297	\$58,974,051	\$28,501,939	\$60,192,939	\$24,946,106	\$31,201,987	\$24,579,676	\$25,747,267	\$344,049,099
Interest paid	\$1,120,427,087	\$31,178,911	\$1,808,950	\$2,304,253	\$3,275,519	\$5,117,406	\$17,685,199	\$9,681,119	\$34,618,220	\$24,033,673	\$38,383,355	\$38,715,274	\$49,418,015	\$864,207,194
Charitable contributions	\$23,260,339	\$85,220	\$16,181	\$31,054	\$45,952	\$53,568	\$196,171	\$166,488	\$419,646	\$316,388	\$376,693	\$367,177	\$453,051	\$20,732,751
Amortization	\$270,008,647	\$5,867,271	\$409,422	\$637,453	\$1,126,947	\$1,787,137	\$5,165,679	\$2,135,901	\$8,658,375	\$7,278,696	\$12,797,094	\$12,788,788	\$17,357,084	\$193,998,800
Depreciation	\$1,176,834,561	\$29,243,270	\$3,675,955	\$6,438,276	\$8,705,725	\$12,965,118	\$44,744,449	\$23,030,387	\$63,050,960	\$32,019,097	\$48,167,641	\$43,198,337	\$57,892,276	\$803,703,072
Depletion	\$22,105,478	\$655,647	\$154,233	\$26,548	\$106,849	\$90,493	\$393,075	\$293,974	\$896,392	\$743,969	\$1,042,735	\$1,200,844	\$1,394,581	\$15,106,137
Advertising	\$379,273,097	\$2,083,975	\$1,020,981	\$2,188,754	\$3,836,330	\$5,868,329	\$20,512,256	\$11,140,744	\$31,152,362	\$13,311,446	\$18,434,377	\$15,565,042	\$16,193,791	\$237,964,709
Pension, profit-sharing, etc., plans	\$173,649,982	\$1,181,831	\$268,074	\$1,280,315	\$2,267,443	\$3,500,316	\$11,563,656	\$5,145,658	\$12,093,001	\$5,281,786	\$6,542,833	\$5,427,241	\$5,978,910	\$113,118,919
Employee benefit programs	\$439,996,307	\$2,063,731	\$625,575	\$1,457,791	\$2,671,457	\$4,326,755	\$22,092,619	\$15,542,748	\$40,245,394	\$18,016,012	\$24,155,667	\$18,835,414	\$21,263,473	\$268,699,671
Net loss, noncapital assets	\$50,995,302	\$5,172,481	\$537,957	\$340,217	\$309,799	\$208,711	\$1,199,957	\$723,530	\$2,893,272	\$1,476,520	\$2,463,643	\$3,420,182	\$3,754,865	\$28,494,169
Other deductions	\$4,730,168,699	\$139,732,259	\$29,333,976	\$60,081,125	\$78,856,699	\$117,291,728	\$343,710,159	\$151,330,302	\$318,135,099	\$154,899,496	\$196,868,212	\$159,114,867	\$174,730,766	\$2,806,084,010
Total receipts less total deductions	\$2,302,005,037	-\$2,136,075	-\$2,444,049	\$17,500,699	\$24,702,912	\$35,891,731	\$110,330,142	\$54,294,947	\$150,403,794	\$82,752,117	\$114,305,736	\$105,467,702	\$110,437,246	\$1,500,498,135
Foreign deemed income	\$619,236,294	\$3,835,013	d	d	d	\$166,570	\$927,976	\$520,148	\$4,001,403	d	d	d	\$12,502,251	\$583,368,191
Net income (less deficit)	\$2,868,757,594	\$1,472,080	-\$2,145,768	\$17,650,871	\$24,932,440	\$35,960,632	\$110,540,227	\$53,728,834	\$147,431,088	\$80,528,473	\$111,061,290	\$105,814,158	\$120,403,409	\$2,061,379,859
Income subject to tax	\$1,733,277,148	\$14,743,822	\$1,469,277	\$2,414,967	\$2,918,303	\$4,291,772	\$17,712,234	\$12,539,254	\$43,238,535	\$27,248,284	\$37,635,009	\$38,281,523	\$53,257,952	\$1,477,526,214
Total income tax before credits	\$382,998,470	\$3,255,565	\$309,432	\$517,689	\$616,587	\$913,423	\$3,787,174	\$2,667,131	\$9,320,358	\$5,823,393	\$8,028,398	\$8,201,852	\$11,554,765	\$328,002,703
Total income tax after credits	\$257,130,349	\$2,497,661	\$297,328	\$489,004	\$553,331	\$886,325	\$3,612,904	\$2,509,442	\$8,451,390	\$4,934,686	\$6,972,951	\$6,786,511	\$9,150,274	\$209,988,543

Notes:

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

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-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, which are shown separately in Table 12.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports (2019 Publication 16)*, Table 3.1: Returns of Active Corporations, Selected Balance Sheet, Income Statement, and Tax Items, Tax Year 2019. June 2022.

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	\$3,217,607	\$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	\$6,208,022	\$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	\$173,437,981	\$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	\$19,632,274	\$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	\$178,180,240	\$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	\$135,256,040
Bad debts	\$120,745,404	\$1,424,904	\$290,186	\$454,848	\$423,664	\$3,446,718	\$1,948,455	\$5,637,422	\$3,075,629	\$5,051,368	\$6,776,054	\$4,237,607	\$89,878,640	
Rents paid	\$565,658,020	\$8,688,746	\$4,635,043	\$11,990,832	\$18,458,040	\$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	\$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	\$28,549,133	\$20,263,902	\$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	\$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	\$49,138	\$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	\$3,818,764	\$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	\$2,743,988,793	\$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	\$56,112,617,696	\$9,509,429	\$8,161,729	\$25,357,080	\$34,692,431	\$48,276,629	\$124,360,863	\$48,008,770	\$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	\$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	\$239,416	\$221,731	\$422,659	\$697,238	\$3,381,102	\$2,051,390	\$6,275,728	\$3,321,128	\$6,955,403	\$5,369,972	\$5,103,305	\$99,204,121
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	\$63,370	\$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	\$525,180	\$1,006,790	\$1,067,743	\$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	\$686,106	\$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	\$3,728,337	\$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	\$889,368	\$4,682,115	\$3,491,211	\$2,995,565	\$5,225,751	\$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	\$44,585,328	\$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	\$4,865,249	\$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	\$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	\$4,793,789	\$6,393,408	\$10,110,480	\$18,456,224	\$55,580,729	\$24,731,356	\$57,514,377	\$22,157,569	\$28,431,424	\$21,659,763	\$24,280,890	\$304,045,321
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	\$679,273	\$1,165,888	\$1,385,923	\$1,300,160	\$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	\$56,530,185
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	\$9,207	\$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	\$890,638	\$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	\$1,287,888,251	\$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	\$6,837,455	\$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	\$1,763,173,985	\$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	\$16,507,758	\$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	\$7,266,794	\$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	\$16,407,080
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	\$78,276,047	\$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	\$284,938,801	\$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	\$1,710,897	\$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	\$1,524,581	\$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	\$193,772,889	\$16,932,986	\$75,789,579	\$39,634,262	\$5,789,579	\$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	\$6,596,688	\$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	\$74,218	\$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	\$10,373,688	\$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)

Table with columns for Item, Total returns of active corporations, and Size of business receipts (under \$25,000, \$25,000-\$100,000, \$100,000-\$250,000, \$250,000-\$500,000, \$500,000-\$1,000,000, \$1,000,000-\$2,500,000, \$2,500,000-\$5,000,000, \$5,000,000-\$10,000,000, \$10,000,000-\$50,000,000, \$50,000,000-\$100,000,000, \$100,000,000-\$250,000,000, \$250,000,000 or more). Rows include Number of returns, Total assets, Cash, Notes and accounts receivable, Inventories, U.S. gov't obligations, Tax-exempt securities, etc.

Detail may not add to total because of rounding.

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

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

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

[4] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, qualified zone academy bond credit, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

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)

Table with 14 columns: Item, Total returns of active corporations, and 13 columns for 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, and \$250,000,000 or more). Rows include Number of returns, Total assets, Cash, Notes and accounts receivable, Inventories, U.S. gov't obligations, Tax-exempt securities, Other current assets, Loans to shareholders, Mortgage and real estate loans, Other investments, Depreciable assets, Intangible assets, Total liabilities, Accounts payable, Mortgages, notes, and bonds, Other current liabilities, Loans from shareholders, Other liabilities, Net worth, Total receipts, Business receipts, Interest, Interest on gov't obligations, Rents, Royalties, Net S-T capital gain, Net L-T capital gain, Net gain, Other receipts, Total deductions, Cost of goods, Compensation of officers, Salaries and wages, Rent paid, Taxes paid, Interest paid, Amortization, Depreciation, Advertising, Pension, Employee benefit programs, Net income, Income subject to tax, Total income tax, Income tax, Alternative minimum tax, Foreign tax credit, General business credit, Prior year minimum tax credit, and Total income tax after credits.

Detail may not add to total because of rounding.

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

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

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

[4] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond credit, clean renewable energy bond, and gulf bond credit. Credits may or may not be shown separately.

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)

Table with 15 columns: Item, Total returns of active corporations, and 14 categories of business receipts (Under \$25,000, \$25,000-\$100,000, \$100,000-\$250,000, \$250,000-\$500,000, \$500,000-\$1,000,000, \$1,000,000-\$2,500,000, \$2,500,000-\$5,000,000, \$5,000,000-\$10,000,000, \$10,000,000-\$50,000,000, \$50,000,000-\$100,000,000, \$100,000,000-\$250,000,000, \$250,000,000 or more). Rows include Total assets, Cash, Notes and accounts receivable, Inventories, U.S. gov't obligations, Depreciable assets, Depletable assets, Intangible assets, Accounts payable, Mortgages, notes, and bonds, Business receipts, Total deductions, and Total income tax after credits.

Detail may not add to total because of rounding.

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

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

[3] 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.

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

[5] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits may or may not be shown separately.

Source: Internal Revenue Service, Statistics of Income - 2006, Corporation Income Tax Returns, Publication 116, April 2009.

11-Jul-07

Balance Sheet and Tax Items, by Size of Business Receipts, 2004

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

Table with columns for Item, Total returns of active corporations, and Size of business receipts (Under \$25,000, \$25,000-\$100,000, \$100,000-\$250,000, \$250,000-\$500,000, \$500,000-\$1,000,000, \$1,000,000+).

Size of business receipts—continued

Continuation of the table from the previous block, showing data for Size of business receipts—continued with columns for \$25,000, \$50,000, \$100,000, \$250,000, and \$500,000 or more.

* Estimate should be used with caution because of the small number of sample returns on which it is based.
[1] This amount includes returns with zero receipts and receipts not reported.
[2] Depreciable assets includes depreciable and intangible assets for Form 1120A. Form 1120A provided only one line amount for depreciable, depletable, and intangible assets.
[3] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture 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 RET), tax from Schedule J, line 3b (Form 1120 RIC), tax from page 1, line 5 (Form 1122 PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.
[4] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone employee credit. Credits may or may not be shown separately.
Source: Internal Revenue Service, Statistics of Income - 2004, Corporation Income Tax Returns, Publication 167, April 2007.

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

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

Item	Total returns of active corporations	Size of business receipts					
		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	720,077,766
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	146,116,205	222,919,080	811,157,396	459,372,585	568,894,242	6,385,746,321
Other investments and loans.....	487,429,835	593,805,300	2,248,473,667	1,379,405,633	1,859,934,239	17,572,329,352
Depreciable assets [4].....	197,045,602	206,241,159	477,123,204	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	10,879,019,457
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 depletion and amortization for Form 1120A.

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

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

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

Item	Total returns of active corporations	Size of business receipts					
		Under \$25,000 [3]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000
Number of returns.....	5,266,607	1,282,449	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	442,377,508	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	195,238	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	*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	681,238,807
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	135,734,041	202,781,020	779,796,025	385,950,460	575,436,073	5,765,148,404
Other investments and loans.....	286,929,337	473,908,348	1,946,930,741	1,109,577,524	1,628,171,299	16,542,381,929
Depreciable assets [4].....	193,122,248	194,444,255	489,562,824	225,944,239	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 depreciation 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."

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	2,385,650
Total income tax before credits [2].....	220,874,245	1,818,404	1,580,541	68,785	169,078	425,590	485,053
Alternative minimum tax.....	1,800,595	12,117	11,781	*40	*296	2,983	2,865
Foreign tax credit.....	41,063,165	54,018	53,673	*18	*326	1,277	9,106
U.S. possessions tax credit.....	1,268,616	11,542	11,523	-	20	4	1
Nonconventional source fuel credit.....	1,806,406	4,276	4,082	*12	*182	*178	*535
General business credit.....	6,741,513	23,477	22,474	*355	648	801	2,032
Prior year minimum tax credit.....	3,254,175	11,200	10,401	*678	*120	2,647	1,231
Total income tax after credits [1].....	166,711,988	1,713,891	1,478,387	67,721	167,783	420,684	472,148

Sector and item	Size of business receipts--continued					
	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
Number of returns.....	601,468	507,184	207,320	114,073	101,459	25,862
Total assets.....	265,440,637	578,557,515	665,592,019	996,880,581	3,737,834,253	42,061,822,220
Notes and accounts receivable, net.....	26,714,688	72,773,373	111,259,250	190,189,035	606,140,481	7,509,841,056
Inventories.....	20,874,401	45,734,517	48,199,013	55,068,190	168,654,115	840,255,243
Cash, U.S. Government obligations, tax-exempt securities, and other current assets.....	49,472,619	103,195,507	123,340,891	180,209,705	689,606,758	6,720,648,016
Other investments and loans.....	87,155,099	228,759,071	276,836,584	457,604,251	1,919,670,003	18,516,118,077
Depreciable assets [5].....	143,057,231	227,496,252	186,042,353	189,812,695	466,558,256	6,020,053,686
Less: Accumulated depreciation [5].....	86,291,731	137,938,421	109,068,125	109,062,827	245,206,489	2,676,196,786
Other capital assets less reserves.....	19,826,868	25,055,991	20,156,254	21,891,768	79,223,758	2,166,286,550
Total liabilities.....	265,440,637	578,557,515	665,592,019	996,880,581	3,737,834,253	42,061,822,220
Accounts and notes payable.....	44,132,116	87,377,130	98,140,595	139,107,486	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	13,878,812,970
Total receipts.....	438,077,167	803,504,379	739,037,691	811,555,585	2,109,015,526	14,875,066,896
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.....	*277	*318	919	714	9,623	1,789,566
General business credit.....	12,023	26,534	34,987	19,150	117,984	6,504,525
Prior year minimum tax credit.....	3,365	7,166	12,920	20,495	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	14,902,306	39,346,057	57,207,839
Other capital assets less reserves.....	2,288,893,437	58,669,665	48,250,390	4,020,333	6,398,943	19,160,731	13,689,737
Total liabilities.....	47,026,871,874	537,551,283	448,983,435	34,640,312	53,927,536	131,109,914	165,665,297
Accounts and notes payable.....	7,777,882,713	58,326,936	48,888,123	3,531,806	5,907,007	20,467,448	23,317,412
Other current liabilities.....	10,307,362,766	31,024,942	26,455,995	1,628,935	2,940,012	9,012,932	13,076,865
Mortgages, notes, and bonds payable in one year or more.....	6,183,999,343	136,083,031	115,277,988	7,691,105	13,113,938	29,634,973	47,900,310
Net worth.....	17,348,650,369	194,449,857	163,208,932	13,455,668	17,785,257	42,622,504	50,772,725
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	7,580,229	36,293,813	83,003,692	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

Size of business receipts--continued

Item	\$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
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).

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

Size of business receipts--continued

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

Detail may not add to total because of rounding.

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

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

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

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

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

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

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

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

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

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

Detail may not add to total because of rounding

* - Statistically unreliable

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

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

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

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