

Returns of Active Corporations: Income by Industry, Tax Year 2020
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts		Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
		All Returns	Returns with Net Income					
All active corporation returns	6,402,130	\$33,404,341,890	\$26,547,978,061	\$29,179,436,547	\$17,592,831,199	\$3,568,296,520	\$894,812,870	\$1,780,304,543
Agriculture, forestry, fishing and hunting	145,898	\$243,720,607	\$168,463,300	\$206,550,799	\$106,384,161	\$17,073,239	\$9,820,556	\$4,584,605
Agricultural production	103,690	\$175,407,380	\$119,070,127	\$141,856,315	\$70,292,812	\$13,354,966	\$7,451,893	d
Forestry and logging	11,419	\$16,753,297	\$10,882,838	\$16,163,701	\$8,737,155	\$980,070	\$798,085	d
Support activities and fishing, hunting, and trapping	30,789	\$51,559,930	\$38,510,335	\$48,530,783	\$27,354,194	\$2,738,203	\$1,570,577	\$551,052
Mining	33,009	\$326,241,977	\$115,217,857	\$288,289,399	\$162,751,331	\$17,375,998	\$45,490,240	\$8,091,092
Oil and gas extraction	12,544	\$181,370,355	\$35,285,829	\$156,327,221	\$90,083,576	\$4,088,277	\$30,691,489	d
Coal mining	1,210	\$13,080,084	d	\$11,319,111	\$8,247,759	\$139,265	\$3,865,765	\$79,932
Metal ore mining	466	\$38,559,043	d	\$33,024,383	\$19,162,695	\$7,678,694	\$1,178,363	\$5,392,175
Nonmetallic mineral mining and quarrying	3,597	\$36,706,276	\$30,418,555	\$35,412,519	\$22,046,541	\$3,480,904	\$900,988	d
Support activities for mining	15,192	\$56,526,219	\$21,840,449	\$52,206,165	\$23,210,760	\$1,988,858	\$8,853,635	\$442,207
Utilities	6,629	\$558,671,568	\$401,174,067	\$529,003,045	\$255,602,842	\$27,648,199	\$40,809,141	\$15,622,849
Electric power generation, transmission, and distribution	1,794	\$295,280,773	\$230,532,713	\$279,432,133	\$134,257,052	\$18,661,470	\$18,272,791	d
Natural gas distribution	122	\$65,300,239	d	\$61,603,975	\$40,051,770	d	d	\$241,161
Water, sewage, and other systems	4,416	\$13,649,624	\$9,893,071	\$12,906,868	\$3,239,245	\$1,368,452	\$629,373	\$511,488
Combination gas and electric	297	\$184,440,933	d	\$175,060,068	\$78,054,775	d	d	d
Construction	766,660	\$2,131,740,560	\$1,768,975,252	\$2,087,948,327	\$1,500,665,634	\$143,158,089	\$26,119,775	\$31,675,013
Construction of buildings	247,049	\$847,691,193	\$742,290,807	\$837,027,323	\$682,495,781	\$46,855,638	\$6,242,910	\$16,237,640
Heavy and civil engineering construction and land subdivision	43,538	\$315,147,868	\$252,236,272	\$296,833,418	\$205,311,481	\$21,195,520	\$6,575,488	\$5,884,179
Specialty trade contractors	476,073	\$968,901,500	\$774,448,173	\$954,087,586	\$612,858,373	\$75,106,931	\$13,301,377	\$9,553,194
Manufacturing	224,708	\$7,178,646,108	\$5,635,034,214	\$6,650,048,615	\$4,647,812,800	\$751,475,563	\$151,007,324	\$469,913,806
Food manufacturing	18,251	\$722,772,514	\$628,629,037	\$695,140,559	\$500,331,946	\$56,627,912	\$6,000,197	\$38,349,890
Beverage and tobacco product manufacturing	5,088	\$180,200,824	\$169,609,155	\$173,502,506	\$74,927,718	d	d	\$27,729,884
Textile mills and textile product mills	4,295	\$36,047,970	\$23,047,957	\$35,168,656	\$22,835,884	\$1,778,578	\$819,388	\$694,546
Apparel manufacturing	6,882	\$29,631,271	\$20,324,258	\$29,030,915	\$17,718,483	\$2,081,289	\$941,641	\$727,976
Leather and allied product manufacturing	1,991	\$9,414,539	\$5,066,119	\$9,058,651	\$5,520,883	\$423,698	\$196,463	\$246,219
Wood product manufacturing	11,771	\$108,781,920	\$93,344,926	\$106,758,268	\$75,899,815	\$9,886,817	\$1,230,616	\$5,229,833
Paper manufacturing	1,889	\$147,024,266	\$126,801,013	\$140,235,093	\$94,676,780	d	d	\$9,829,329
Printing and related support activities	21,198	\$58,007,536	\$37,939,650	\$56,442,489	\$34,095,477	\$3,251,985	\$2,612,579	\$984,220
Petroleum and coal products manufacturing	905	\$926,504,308	\$422,167,690	\$853,588,834	\$759,397,524	\$8,236,616	\$30,119,310	\$4,663,128
Chemical manufacturing	9,384	\$1,028,094,456	\$875,095,036	\$891,911,080	\$538,791,916	\$205,708,039	\$31,503,700	\$129,264,326
Plastics and rubber products manufacturing	9,343	\$181,891,973	\$141,931,876	\$178,105,975	\$123,484,914	\$12,263,902	\$3,417,301	\$6,307,397
Nonmetallic mineral product manufacturing	6,461	\$135,165,025	\$103,332,547	\$130,744,141	\$88,500,602	\$8,757,330	\$2,786,547	\$4,847,246
Primary metal manufacturing	4,695	\$203,585,335	\$104,403,941	\$198,849,383	\$163,245,223	\$5,887,027	\$7,031,591	\$3,489,904
Fabricated metal product manufacturing	41,875	\$287,383,871	\$220,365,643	\$279,547,713	\$188,567,145	\$24,039,742	\$6,408,099	\$10,820,559
Machinery manufacturing	20,865	\$399,038,422	\$324,445,116	\$378,649,649	\$259,579,153	\$36,065,797	\$7,040,511	\$23,375,427
Computer and electronic product manufacturing	10,887	\$844,649,168	\$786,298,741	\$772,438,036	\$454,774,484	\$202,230,382	\$8,447,967	\$122,988,673
Electrical equipment, appliance, and component manufacturing	5,552	\$269,084,398	\$234,943,300	\$231,310,914	\$162,817,756	\$27,430,192	\$3,527,802	\$13,113,866
Transportation equipment manufacturing	8,594	\$1,257,835,892	\$1,026,007,451	\$1,151,973,671	\$882,371,290	\$61,003,508	\$26,096,871	\$49,293,607
Furniture and related product manufacturing	9,594	\$69,398,177	\$55,894,060	\$68,325,227	\$43,965,038	\$5,225,868	\$1,135,037	\$3,169,983
Miscellaneous manufacturing	25,187	\$284,134,243	\$235,386,697	\$269,266,853	\$156,310,770	\$31,270,903	\$8,917,438	\$14,787,794
Wholesale trade	348,768	\$5,144,944,177	\$3,914,589,777	\$4,985,389,164	\$4,051,763,186	\$256,001,267	\$44,692,775	\$154,396,483
Merchant wholesalers, durable goods	212,373	\$2,210,246,465	\$1,891,802,330	\$2,146,396,564	\$1,679,164,529	\$118,631,764	\$18,159,517	\$62,508,743
Merchant wholesalers, nondurable goods	121,114	\$2,926,849,706	\$2,016,285,928	\$2,831,326,322	\$2,371,917,575	\$135,906,287	\$26,268,253	\$91,570,546
Wholesale electronic markets and agents and brokers	15,281	\$7,848,007	\$6,501,520	\$7,666,278	\$681,082	\$1,463,216	\$265,004	\$317,195
Retail trade	568,688	\$5,071,489,981	\$4,537,085,085	\$4,959,579,524	\$3,602,195,231	\$254,427,150	\$42,254,057	\$155,631,742
Motor vehicle dealers and parts dealers	75,399	\$1,059,644,936	\$957,860,162	\$1,028,691,869	\$859,422,832	\$34,440,226	\$3,032,888	\$11,106,158
Furniture and home furnishings stores	25,330	\$98,976,886	\$69,050,474	\$97,185,161	\$55,093,880	\$4,990,668	\$2,006,895	\$2,248,097

Electronics and appliance stores	15,232	\$111,588,012	\$95,678,326	\$110,074,717	\$83,341,259	\$5,356,762	\$1,187,563	\$3,156,571
Building material and garden equipment and supplies dealers	29,872	\$386,580,307	\$373,544,828	\$381,837,443	\$252,068,326	d	d	\$27,932,055
Food, beverage and liquor stores	98,938	\$802,631,613	\$738,728,215	\$788,886,702	\$593,356,616	\$26,899,641	\$3,372,227	\$16,147,278
Health and personal care stores	47,029	\$506,464,682	\$448,682,289	\$497,675,650	\$382,520,694	\$20,094,603	\$3,403,118	\$12,798,192
Gasoline stations	47,164	\$278,828,825	\$252,734,392	\$273,778,362	\$221,591,356	\$9,245,328	\$969,654	\$3,713,339
Clothing and clothing accessories stores	43,979	\$181,316,958	\$115,164,127	\$176,520,013	\$97,947,277	\$7,468,056	\$9,446,162	\$4,392,529
Sporting goods, hobby, book, and music stores	23,565	\$73,092,777	\$60,178,460	\$71,322,856	\$42,887,451	d	d	\$2,660,215
General merchandise stores	6,505	\$836,859,366	\$781,786,623	\$819,946,295	\$619,017,786	\$41,328,610	\$7,251,462	\$36,915,988
Miscellaneous store retailers	71,900	\$166,380,236	\$112,560,454	\$163,297,051	\$106,125,937	\$9,245,466	\$3,202,520	\$3,594,846
Nonstore retailers	83,775	\$569,125,384	\$531,116,734	\$550,363,404	\$288,821,816	\$49,586,591	\$6,263,733	\$30,966,472
Transportation and warehousing	300,692	\$941,466,935	\$684,116,239	\$887,139,682	\$283,091,274	\$60,261,180	\$43,249,298	\$32,887,261
Air, rail, and water transportation	9,326	\$198,190,189	\$81,574,369	\$174,553,762	\$53,706,960	\$14,608,919	\$28,451,721	\$11,302,464
Truck transportation	195,390	\$306,760,800	\$231,342,019	\$298,069,775	\$111,936,822	\$18,563,832	\$4,976,680	\$5,919,931
Transit and ground passenger transportation	35,410	\$23,686,116	\$13,941,543	\$22,897,614	\$5,833,379	\$1,397,831	\$1,995,218	\$248,378
Pipeline transportation	265	\$11,352,679	\$4,667,605	\$8,486,913	\$2,188,067	\$1,467,676	\$2,748,502	\$1,259,080
Other transportation and support activities	54,963	\$370,798,160	\$330,166,199	\$353,679,808	\$98,365,809	\$22,752,757	\$4,614,438	\$13,700,313
Warehousing and storage	5,338	\$30,678,991	\$22,424,505	\$29,451,810	\$11,060,238	\$1,470,166	\$462,740	\$457,095
Information	135,951	\$1,729,207,684	\$1,142,087,438	\$1,417,065,015	\$259,998,144	\$291,945,004	\$105,274,540	\$190,725,023
Publishing industries (except Internet)	39,496	\$401,192,078	\$317,967,329	\$341,523,603	\$70,716,610	\$115,611,373	\$31,663,389	\$72,566,111
Software publishers	21,839	\$335,439,183	\$272,273,673	\$281,103,881	\$56,160,185	\$108,383,742	\$28,860,276	\$68,541,000
Motion picture and sound recording industries	39,391	\$44,316,365	\$26,136,999	\$37,382,802	\$11,642,264	\$4,890,751	\$5,965,632	\$1,213,721
Broadcasting (except Internet)	4,674	\$173,675,267	\$73,458,502	\$134,306,325	\$13,267,131	\$12,672,313	\$4,796,570	\$7,844,057
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	15,433	\$577,714,411	\$306,504,532	\$490,949,363	\$96,618,990	\$45,453,927	\$24,301,361	\$36,792,883
Data processing, hosting, and related services	21,270	\$295,765,738	\$216,369,360	\$243,611,856	\$48,280,260	\$56,533,806	\$26,260,500	\$34,941,911
Other information services	15,688	\$236,543,825	\$201,650,715	\$169,291,066	\$19,472,888	\$56,782,834	\$12,287,087	\$37,366,340
Finance and insurance	270,138	\$4,163,677,933	\$3,621,414,224	\$2,432,879,211	\$1,313,246,833	\$946,224,490	\$77,299,711	\$332,555,200
Depository credit intermediation	2,522	\$192,655,844	\$177,862,675	\$30,925,750	d	\$41,709,940	\$2,282,419	\$35,193,056
Nondepository credit intermediation	34,066	\$377,232,708	\$350,938,185	\$238,916,888	\$560,144	\$123,837,370	\$13,302,643	\$82,873,713
Securities, commodity contracts, other financial investments and related activities	71,781	\$427,637,290	\$382,998,817	\$285,826,164	\$527,306	\$113,674,017	\$30,341,159	\$81,300,121
Insurance carriers and related activities	137,070	\$2,492,389,437	\$2,051,894,275	\$1,873,367,744	\$1,310,689,984	\$157,159,311	\$18,935,393	\$126,493,035
Funds, trusts, and other financial vehicles	24,699	\$673,762,654	\$657,720,273	\$3,842,666	d	\$509,843,853	\$12,438,097	\$6,695,274
Real estate and rental and leasing	747,143	\$638,425,625	\$506,701,284	\$358,796,654	\$43,512,018	\$145,543,408	\$48,231,421	\$31,148,079
Real estate	709,098	\$451,567,840	\$356,793,679	\$218,293,563	\$12,004,497	\$113,706,668	\$38,044,099	d
Rental and leasing services	34,236	\$164,046,070	\$129,487,442	\$123,220,775	\$29,143,675	\$23,763,790	\$9,594,804	\$13,300,256
Lessors of nonfinancial intangible assets (except copyrighted works)	3,809	\$22,811,715	\$20,420,164	\$17,282,315	\$2,363,847	\$8,072,950	\$592,518	d
Professional, scientific, and technical services	976,826	\$1,601,348,279	\$1,210,994,229	\$1,533,047,917	\$518,561,780	\$161,240,263	\$100,656,308	\$47,366,080
Legal services	132,553	\$135,389,018	\$94,006,706	\$127,730,767	\$10,052,653	\$20,273,100	\$3,495,435	\$899,027
Accounting, tax preparation, bookkeeping, and payroll services	94,399	\$90,199,091	\$71,383,108	\$85,976,231	\$26,134,739	\$10,981,487	\$2,505,996	\$5,323,646
Architectural, engineering, and related services	107,703	\$275,620,321	\$213,803,120	\$270,252,335	\$111,415,664	\$20,988,605	\$5,780,990	\$5,457,413
Specialized design services	48,459	\$25,983,772	\$17,165,224	\$25,838,812	\$12,030,874	\$2,291,648	\$1,354,501	\$114,509
Computer systems design and related services	139,956	\$348,053,009	\$238,821,356	\$336,543,441	\$93,787,971	\$31,168,328	\$20,529,946	\$11,648,643
Management, scientific, and technical consulting services	245,282	\$327,604,697	\$279,086,170	\$315,711,305	\$138,474,823	\$30,747,865	\$8,948,441	\$9,552,122
Scientific research and development services	21,199	\$106,543,290	\$70,921,740	\$89,181,669	\$25,525,975	\$16,996,538	\$46,337,404	\$6,844,918
Advertising and related services	57,693	\$125,487,605	\$95,748,346	\$121,225,497	\$51,846,160	\$8,924,540	\$3,418,357	\$3,277,903
Other professional, scientific, and technical services	129,582	\$166,467,475	\$130,058,459	\$160,587,859	\$49,292,922	\$18,868,151	\$8,285,237	\$4,247,899
Management of companies (holding companies)	85,757	\$919,745,689	\$898,853,838	\$227,131,469	\$1,220,814	\$285,825,529	\$52,006,041	\$235,067,236
Offices of bank holding companies	2,678	\$846,450,095	\$831,114,417	\$226,644,305	d	\$212,227,745	\$1,078,440	d
Offices of other holding companies	83,079	\$73,295,595	\$67,739,421	\$487,165	d	\$73,597,784	\$50,927,600	d
Administrative and support and waste management and remediation services	297,885	\$641,588,301	\$507,289,125	\$623,135,337	\$241,140,936	\$47,257,640	\$16,450,896	\$17,588,816
Administrative and support services	281,504	\$555,913,915	\$439,330,869	\$539,435,340	\$215,612,056	\$41,027,037	\$14,892,350	\$14,704,879
Waste management and remediation services	16,381	\$85,674,387	\$67,958,256	\$83,699,998	\$25,528,881	\$6,230,603	\$1,558,545	\$2,883,936
Educational services	62,917	\$53,171,707	\$34,823,031	\$51,497,426	\$8,372,095	\$5,087,102	\$3,387,387	\$1,625,795
Health care and social assistance	524,727	\$1,196,467,433	\$873,459,631	\$1,134,507,493	\$306,664,467	\$98,914,694	\$27,807,492	\$40,349,191
Offices of health practitioners and outpatient care centers	417,919	\$870,791,895	\$639,682,663	\$834,421,957	\$275,563,617	\$72,183,595	\$15,617,036	d
Miscellaneous health care and social assistance	85,506	\$150,246,601	\$111,763,465	\$145,232,908	\$23,706,427	\$14,919,610	\$8,116,488	d

Hospitals, nursing, and residential care facilities	21,302	\$175,428,936	\$122,013,503	\$154,852,628	\$7,394,423	\$11,811,488	\$4,073,968	\$7,840,768
Arts, entertainment, and recreation	151,165	\$119,330,552	\$70,235,933	\$104,547,098	\$18,161,697	\$17,914,597	\$14,614,240	\$1,099,412
Other arts, entertainment, and recreation	103,559	\$60,399,982	\$41,186,531	\$56,065,149	\$7,320,654	\$8,718,185	\$6,649,641	\$486,197
Amusement, gambling, and recreation industries	47,606	\$58,930,570	\$29,049,402	\$48,481,949	\$10,841,043	\$9,196,412	\$7,964,599	\$613,216
Accommodation and food services	322,364	\$492,405,847	\$294,388,428	\$460,100,467	\$176,995,455	\$23,697,138	\$34,919,100	\$5,927,358
Accommodation	32,694	\$78,272,231	\$35,908,557	\$66,503,246	\$7,607,120	\$3,773,730	\$14,826,069	\$1,482,183
Food services and drinking places	289,670	\$414,133,616	\$258,479,871	\$393,597,220	\$169,388,336	\$19,923,408	\$20,093,031	\$4,445,176
Other services	432,203	\$252,050,924	\$163,075,109	\$242,779,906	\$94,690,500	\$17,225,970	\$10,722,566	\$4,049,503
Repair and maintenance	183,198	\$149,777,135	\$99,981,424	\$147,678,800	\$72,636,191	\$9,018,547	\$4,404,713	\$1,210,729
Personal and laundry services	208,636	\$87,690,368	\$55,410,547	\$85,336,606	\$20,966,641	\$7,641,139	\$5,937,365	\$2,436,818
Religious, grantmaking, civic, professional, and similar organizations	40,368	\$14,583,421	\$7,683,139	\$9,764,500	\$1,087,668	\$566,284	\$380,488	\$401,956

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

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

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

[1] Coefficient of variation is greater than 0 and less than .005 percent.

[2] Coefficient of variation is either zero or not applicable.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 1 (Part 1 of 2): Returns of Active Corporations, Selected Income Statement, Balance Sheet, and Tax Items, Tax Year 2020. September 2023.

Returns of Active Corporations: Income by Industry, Tax Year 2019
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts		Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
		All Returns	Returns with Net Income					
All active corporation returns	6,473,747	\$35,909,984,137	\$29,751,604,475	\$31,367,321,420	\$19,244,541,273	\$3,527,482,425	\$658,724,831	\$1,733,277,148
Agriculture, forestry, fishing and hunting	144,964	\$234,086,877	\$152,994,400	\$202,609,964	\$106,869,153	\$13,412,801	\$9,539,640	\$3,689,031
Agricultural production	103,740	\$169,734,887	\$111,699,372	\$141,728,702	\$73,668,500	\$9,660,211	\$7,511,532	d
Forestry and logging	10,860	\$16,016,872	\$9,184,810	\$15,394,067	\$8,163,300	\$1,049,744	\$629,103	d
Support activities and fishing, hunting, and trapping	30,365	\$48,335,118	\$32,110,218	\$45,487,196	\$25,037,354	\$2,702,845	\$1,399,005	\$433,174
Mining	34,238	\$443,264,422	\$198,440,639	\$401,013,929	\$214,991,934	\$22,355,011	\$31,216,643	\$6,003,058
Oil and gas extraction	14,120	\$251,702,690	\$81,325,851	\$221,750,113	\$113,986,869	\$10,467,510	\$21,965,199	\$1,200,770
Coal mining	1,331	\$20,314,575	\$9,602,035	\$18,863,281	\$12,968,726	\$1,476,684	\$1,349,427	d
Metal ore mining	432	\$39,493,920	\$26,105,104	\$35,825,538	\$24,234,887	\$4,335,502	\$1,430,192	\$2,810,680
Nonmetallic mineral mining and quarrying	3,670	\$36,859,388	\$25,775,521	\$35,673,117	\$23,044,873	\$1,932,063	\$1,058,144	d
Support activities for mining	14,685	\$94,893,849	\$55,632,128	\$88,901,881	\$40,756,579	\$4,143,252	\$5,413,682	\$798,043
Utilities	6,879	\$625,070,494	\$435,042,205	\$590,553,367	\$305,109,324	\$29,363,354	\$30,532,765	\$13,826,510
Electric power generation, transmission, and distribution	1,198	\$336,054,154	\$233,932,233	\$310,558,489	\$162,283,687	\$20,936,285	\$10,918,448	d
Natural gas distribution	92	\$78,025,475	d	\$75,014,281	\$50,111,519	d	d	\$588,591
Water, sewage, and other systems	5,287	\$12,863,324	\$10,029,342	\$12,329,193	\$3,351,554	\$1,121,989	\$227,483	d
Combination gas and electric	302	\$198,127,542	d	\$192,651,404	\$89,362,565	d	d	\$2,828,017
Construction	778,243	\$2,130,074,642	\$1,818,844,449	\$2,098,155,736	\$1,523,078,605	\$126,446,277	\$20,312,031	\$22,491,037
Construction of buildings	250,698	\$855,273,177	\$760,663,510	\$845,239,046	\$695,974,238	\$40,945,718	\$5,162,857	d
Heavy and civil engineering construction and land subdivision	45,120	\$304,308,284	\$240,426,468	\$297,134,882	\$210,077,117	\$17,253,726	\$6,151,154	d
Specialty trade contractors	482,425	\$970,493,181	\$817,754,471	\$955,781,808	\$617,027,250	\$68,246,833	\$8,998,020	\$7,749,122
Manufacturing	234,544	\$8,234,236,842	\$6,791,892,169	\$7,671,678,736	\$5,484,901,347	\$808,630,761	\$90,777,699	\$511,639,813
Food manufacturing	18,993	\$723,753,345	\$600,913,542	\$697,246,583	\$500,240,523	\$47,455,645	\$5,839,327	\$32,343,011
Beverage and tobacco product manufacturing	4,834	\$171,300,515	\$159,662,813	\$163,807,585	\$71,106,141	\$28,853,826	\$1,046,110	\$22,526,975
Textile mills and textile product mills	5,397	\$45,674,105	\$34,305,454	\$44,741,630	\$30,867,514	\$2,115,270	\$545,467	\$1,021,087
Apparel manufacturing	7,705	\$35,702,066	\$25,554,851	\$35,093,288	\$21,606,891	\$2,016,367	\$578,863	\$677,641
Leather and allied product manufacturing	1,565	\$11,166,278	\$8,300,111	\$10,410,479	\$6,391,241	\$698,054	\$49,194	\$254,630
Wood product manufacturing	12,322	\$104,037,006	\$76,639,046	\$102,356,833	\$76,522,660	\$4,316,627	\$1,989,202	\$1,736,107
Paper manufacturing	1,472	\$165,748,937	\$140,333,739	\$159,287,919	\$110,222,557	\$13,987,328	\$2,059,414	\$9,317,223
Printing and related support activities	21,356	\$79,715,324	\$50,636,143	\$77,911,195	\$46,530,264	\$3,812,825	\$1,560,462	\$1,244,457
Petroleum and coal products manufacturing	975	\$1,389,141,433	\$1,134,583,769	\$1,300,079,867	\$1,140,966,434	\$45,937,683	\$4,358,771	\$34,840,173
Chemical manufacturing	9,704	\$1,093,468,967	\$906,207,484	\$951,795,172	\$584,101,157	\$215,718,177	\$21,420,755	\$135,936,552
Plastics and rubber products manufacturing	10,116	\$213,419,576	\$176,955,807	\$206,775,668	\$142,802,801	\$15,788,921	\$2,385,248	\$8,388,286
Nonmetallic mineral product manufacturing	7,041	\$149,791,508	\$119,115,035	\$143,735,760	\$99,754,500	\$9,704,417	\$2,190,102	\$4,113,706
Primary metal manufacturing	5,491	\$262,709,840	\$170,151,132	\$258,175,727	\$211,243,055	\$7,994,198	\$4,896,184	\$4,464,242
Fabricated metal product manufacturing	43,513	\$337,214,793	\$267,280,386	\$328,176,534	\$223,892,434	\$26,726,598	\$4,321,895	\$11,825,414
Machinery manufacturing	20,374	\$459,623,636	\$399,638,814	\$435,809,470	\$298,303,318	\$40,479,996	\$5,306,362	\$26,379,629
Computer and electronic product manufacturing	12,144	\$808,189,040	\$746,537,699	\$735,060,439	\$453,415,183	\$181,992,229	\$8,963,085	\$110,441,312
Electrical equipment, appliance, and component manufacturing	6,000	\$306,677,771	\$267,751,470	\$266,510,423	\$186,807,661	\$37,206,910	\$3,057,300	\$22,087,851
Transportation equipment manufacturing	8,897	\$1,509,351,449	\$1,201,805,289	\$1,403,066,978	\$1,072,418,293	\$85,501,599	\$12,320,414	\$64,655,756
Furniture and related product manufacturing	10,361	\$81,365,998	\$65,886,714	\$80,111,599	\$51,959,902	\$4,699,235	\$892,109	\$2,563,464
Miscellaneous manufacturing	26,283	\$286,185,255	\$239,632,871	\$271,525,587	\$155,748,818	\$33,624,856	\$6,997,433	\$16,822,294
Wholesale trade	356,596	\$5,593,494,209	\$4,533,092,369	\$5,422,761,983	\$4,436,517,160	\$241,872,925	\$40,727,551	\$146,593,416
Merchant wholesalers, durable goods	215,809	\$2,331,572,514	\$1,876,768,135	\$2,271,358,758	\$1,758,587,095	\$107,679,327	\$20,089,733	\$56,731,492
Merchant wholesalers, nondurable goods	123,030	\$3,246,522,642	\$2,644,330,669	\$3,136,179,195	\$2,673,601,885	\$132,038,018	\$20,365,512	\$89,400,698
Wholesale electronic markets and agents and brokers	17,757	\$15,399,053	\$11,993,565	\$15,224,030	\$4,328,180	\$2,155,580	\$272,307	\$461,227
Retail trade	589,871	\$5,013,013,528	\$4,326,876,074	\$4,894,614,419	\$3,606,571,361	\$170,009,439	\$30,213,606	\$104,298,376
Motor vehicle dealers and parts dealers	80,601	\$1,107,445,049	\$902,681,464	\$1,075,080,047	\$909,703,577	\$22,770,616	\$5,104,105	d
Furniture and home furnishings stores	28,952	\$108,736,136	\$65,913,350	\$107,307,299	\$63,541,738	\$2,907,815	\$1,920,099	\$902,716

Electronics and appliance stores	15,611	\$109,187,471	\$98,650,031	\$107,584,761	\$80,760,189	\$3,463,023	\$866,889	\$1,748,663
Building material and garden equipment and supplies dealers	32,045	\$339,162,100	\$322,407,316	\$334,374,753	\$223,384,285	d	d	\$18,587,238
Food, beverage and liquor stores	101,747	\$742,998,296	\$659,963,184	\$729,703,732	\$555,792,336	\$14,386,182	\$3,545,435	\$8,098,323
Health and personal care stores	47,452	\$498,979,107	\$437,585,515	\$487,408,697	\$369,658,589	\$18,731,365	\$3,186,681	\$13,352,927
Gasoline stations	49,382	\$358,926,651	\$274,877,257	\$353,595,119	\$300,647,899	\$7,723,707	\$1,020,783	d
Clothing and clothing accessories stores	46,346	\$258,280,168	\$204,759,441	\$251,091,734	\$134,120,750	\$14,411,208	\$4,138,984	\$11,280,996
Sporting goods, hobby, book, and music stores	21,846	\$67,063,163	\$48,218,135	\$65,638,882	\$39,488,619	\$3,088,311	\$1,124,565	\$1,087,261
General merchandise stores	6,483	\$783,798,854	\$756,352,985	\$762,034,487	\$574,229,996	\$26,363,882	\$616,474	\$24,732,257
Miscellaneous store retailers	76,344	\$160,755,109	\$130,615,707	\$156,086,586	\$97,881,643	d	d	\$2,694,307
Nonstore retailers	83,062	\$477,681,423	\$424,851,688	\$464,708,321	\$257,361,739	\$22,266,790	\$5,648,929	\$10,579,227
Transportation and warehousing	291,885	\$1,046,066,942	\$750,084,498	\$1,004,662,286	\$323,615,000	\$50,826,834	\$27,339,439	\$25,541,909
Air, rail, and water transportation	8,553	\$319,548,679	\$270,664,850	\$306,274,578	\$93,448,623	\$22,253,600	\$5,438,180	\$15,408,344
Truck transportation	183,959	\$310,997,953	\$211,007,252	\$302,024,934	\$115,518,267	\$13,367,640	\$4,897,572	\$3,974,720
Transit and ground passenger transportation	36,745	\$35,705,541	\$22,427,576	\$35,043,528	\$9,502,221	\$1,117,834	\$1,944,075	\$87,977
Pipeline transportation	265	\$11,517,108	\$7,927,609	\$8,872,598	\$3,255,796	d	d	\$1,280,887
Other transportation and support activities	56,798	\$339,924,524	\$221,198,756	\$325,560,807	\$91,751,555	\$10,593,444	\$6,361,336	\$4,281,993
Warehousing and storage	5,566	\$28,373,137	\$16,858,456	\$26,885,841	\$10,138,539	d	d	\$507,987
Information	144,830	\$1,699,864,675	\$1,417,164,382	\$1,405,479,020	\$260,890,755	\$299,463,654	\$68,562,644	\$185,308,634
Publishing industries (except Internet)	41,253	\$400,968,903	\$317,850,141	\$334,294,185	\$73,418,088	\$109,260,102	\$24,389,978	\$68,909,057
Software publishers	22,826	\$323,577,039	\$275,043,361	\$262,931,765	\$54,358,849	\$102,937,229	\$20,916,746	\$65,303,330
Motion picture and sound recording industries	42,095	\$77,046,418	\$46,804,812	\$68,107,943	\$17,877,656	\$6,661,861	\$3,720,002	\$2,451,118
Broadcasting (except Internet)	5,097	\$181,376,987	\$174,394,755	\$133,070,872	\$20,435,485	\$27,151,531	\$1,113,514	d
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	16,295	\$598,056,345	\$549,959,320	\$485,626,841	\$93,528,449	\$65,127,472	\$5,160,129	d
Data processing, hosting, and related services	22,516	\$245,244,616	\$168,708,962	\$219,505,954	\$34,817,681	\$46,463,752	\$25,931,106	\$27,094,123
Other information services	17,575	\$197,171,406	\$159,446,392	\$164,873,224	\$20,813,397	\$44,798,936	\$8,247,916	\$28,581,961
Finance and insurance	268,384	\$4,445,045,840	\$4,079,861,637	\$2,591,243,594	\$1,470,064,656	\$960,165,141	\$71,419,389	\$344,067,508
Depository credit intermediation	2,735	\$211,642,936	\$191,099,501	\$27,476,673	d	\$32,265,906	\$3,531,507	\$26,675,432
Nondepository credit intermediation	31,248	\$327,992,333	\$284,561,141	\$182,113,265	\$583,366	\$94,649,813	\$15,444,806	\$64,524,251
Securities, commodity contracts, other financial investments and related activities	71,616	\$493,284,204	\$452,272,667	\$272,132,201	d	d	d	\$106,849,909
Insurance carriers and related activities	138,717	\$2,745,966,443	\$2,499,597,798	\$2,106,478,243	\$1,468,370,758	\$185,265,715	\$19,895,274	\$143,092,343
Funds, trusts, and other financial vehicles	24,068	\$666,159,925	\$652,330,530	\$3,043,214	d	d	d	\$2,925,573
Real estate and rental and leasing	744,845	\$663,680,052	\$460,526,014	\$382,357,248	\$51,521,615	\$134,435,761	\$39,893,679	\$17,472,196
Real estate	704,388	\$474,155,202	\$379,750,988	\$235,070,786	\$18,744,374	\$119,851,104	\$28,467,500	\$13,508,032
Rental and leasing services	36,079	\$180,468,546	\$73,120,035	\$141,880,463	\$32,120,258	\$12,142,037	\$10,836,832	\$2,637,102
Lessors of nonfinancial intangible assets (except copyrighted works)	4,379	\$9,056,303	\$7,654,991	\$5,405,998	\$656,983	\$2,442,620	\$589,346	\$1,327,062
Professional, scientific, and technical services	988,234	\$1,604,567,803	\$1,303,756,737	\$1,538,885,905	\$517,271,861	\$154,639,183	\$92,406,829	\$44,640,270
Legal services	129,808	\$134,188,433	\$113,598,327	\$126,750,666	\$5,825,270	\$21,775,160	\$1,354,463	\$848,704
Accounting, tax preparation, bookkeeping, and payroll services	93,611	\$82,098,955	\$68,431,624	\$78,738,435	\$17,193,512	\$10,596,350	\$932,885	\$4,921,826
Architectural, engineering, and related services	108,872	\$290,342,179	\$243,261,209	\$282,791,700	\$117,091,442	\$21,561,217	\$5,024,902	\$5,832,864
Specialized design services	46,372	\$28,173,715	\$22,400,566	\$27,922,107	\$11,320,874	\$2,255,793	\$982,720	\$218,813
Computer systems design and related services	140,369	\$322,144,354	\$250,936,928	\$311,982,465	\$100,091,654	\$29,773,396	\$21,868,653	\$11,358,381
Management, scientific, and technical consulting services	261,664	\$341,867,190	\$288,137,505	\$329,293,500	\$134,974,574	\$30,634,914	\$7,993,276	\$8,975,035
Scientific research and development services	20,579	\$108,884,985	\$76,196,254	\$94,359,836	\$26,486,934	\$13,787,164	\$44,382,381	\$5,958,428
Advertising and related services	55,957	\$144,062,291	\$123,159,353	\$138,733,077	\$59,732,507	\$9,217,788	\$2,765,791	\$3,639,657
Other professional, scientific, and technical services	130,999	\$152,805,700	\$117,634,971	\$148,314,119	\$44,555,096	\$15,037,401	\$7,101,759	\$2,886,563
Management of companies (holding companies)	82,781	\$1,078,159,479	\$1,059,932,644	\$212,406,784	\$1,736,149	\$277,671,474	\$50,436,909	\$227,531,268
Offices of bank holding companies	3,172	\$1,010,240,271	\$993,079,238	\$210,377,103	d	\$213,067,469	\$734,712	\$195,677,595
Offices of other holding companies	79,609	\$67,919,208	\$66,853,406	\$2,029,681	d	\$64,604,005	\$49,702,198	\$31,853,673
Administrative and support and waste management and remediation services	296,736	\$732,981,453	\$602,350,430	\$711,000,060	\$285,933,279	\$51,520,162	\$9,358,429	\$18,760,367
Administrative and support services	279,682	\$632,200,357	\$531,633,667	\$613,003,968	\$250,418,766	\$45,848,200	\$7,431,667	d
Waste management and remediation services	17,053	\$100,781,096	\$70,716,763	\$97,996,092	\$35,514,513	\$5,671,962	\$1,926,762	d
Educational services	65,657	\$59,325,656	\$42,713,912	\$57,503,466	\$8,822,612	\$6,036,845	\$3,294,831	\$1,334,992
Health care and social assistance	515,941	\$1,182,468,695	\$920,203,033	\$1,127,643,822	\$289,184,579	\$86,127,838	\$17,517,528	\$23,719,887
Offices of health practitioners and outpatient care centers	409,761	\$855,215,114	\$685,805,512	\$823,423,199	\$255,645,947	\$67,917,461	\$10,124,919	\$15,177,929
Miscellaneous health care and social assistance	86,290	\$149,624,333	\$111,165,976	\$145,763,588	\$25,788,361	\$10,717,950	\$4,359,991	\$3,324,227

Hospitals, nursing, and residential care facilities	19,890	\$177,629,248	\$123,231,545	\$158,457,035	\$7,750,271	\$7,492,427	\$3,032,619	\$5,217,731
Arts, entertainment, and recreation	153,799	\$174,014,926	\$125,088,987	\$162,080,243	\$32,227,999	\$18,793,974	\$6,426,244	\$3,890,776
Other arts, entertainment, and recreation	105,270	\$94,522,037	\$76,192,764	\$87,387,932	\$15,010,377	\$13,679,609	\$3,353,680	\$2,539,054
Amusement, gambling, and recreation industries	48,529	\$79,492,889	\$48,896,222	\$74,692,311	\$17,217,622	\$5,114,365	\$3,072,564	\$1,351,722
Accommodation and food services	330,521	\$664,629,349	\$513,116,950	\$616,761,508	\$217,847,222	\$55,178,695	\$13,016,317	\$28,553,534
Accommodation	33,248	\$146,267,297	\$114,933,909	\$124,057,493	\$14,528,207	\$13,572,584	\$3,680,429	d
Food services and drinking places	297,273	\$518,362,052	\$398,183,041	\$492,704,015	\$203,319,014	\$41,606,111	\$9,335,888	d
Other services	444,799	\$285,938,253	\$219,622,946	\$275,909,350	\$107,386,661	\$20,532,296	\$5,732,657	\$3,914,566
Repair and maintenance	182,053	\$163,626,947	\$127,842,604	\$161,382,279	\$80,980,993	\$10,662,639	\$2,660,482	\$1,350,075
Personal and laundry services	216,195	\$106,741,425	\$82,312,743	\$103,952,989	\$25,419,038	\$9,418,321	\$2,745,401	d
Religious, grantmaking, civic, professional, and similar organizations	46,550	\$15,569,881	\$9,467,600	\$10,574,082	\$986,630	\$451,336	\$326,774	d

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

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

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

[1] Coefficient of variation is greater than 0 and less than .005 percent.

[2] Coefficient of variation is either zero or not applicable.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 1 (Part 1 of 2): Returns of Active Corporations, Selected Income Statement, Balance Sheet, and Tax Items, Tax Year 2019. June 2022.

Returns of Active Corporations: Income by Industry, Tax Year 2018
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts		Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
		All Returns	Returns with Net Income					
All active corporation returns	6,442,134	\$35,179,610,207	\$29,690,025,633	\$30,837,266,201	\$19,192,727,325	\$3,953,986,664	\$562,606,315	\$1,956,678,526
Agriculture, forestry, fishing and hunting	142,635	\$212,536,854	\$142,161,577	\$185,362,879	\$96,385,708	d	d	\$2,546,515
Agricultural production	101,683	\$151,822,818	\$100,028,460	\$127,815,924	\$63,532,754	d	d	
Forestry and logging	10,691	\$16,717,775	\$12,555,021	\$16,193,227	\$8,260,667	d	d	
Support activities and fishing, hunting, and trapping	30,261	\$43,996,261	\$29,578,095	\$41,353,728	\$24,592,287	d	d	\$362,664
Mining	33,647	\$451,944,708	\$309,207,674	\$411,535,110	\$212,638,171	\$35,842,240	\$25,348,654	\$8,202,557
Oil and gas extraction	13,800	\$263,844,470	\$170,675,253	\$234,495,476	\$113,671,476	\$21,541,065	\$17,788,900	\$3,882,331
Coal mining	725	\$20,312,725	d	\$18,841,775	\$12,751,420	\$1,684,787	\$676,387	\$173,503
Metal ore mining	301	d	d	\$33,194,978	\$22,746,660	d	d	\$1,966,220
Nonmetallic mineral mining and quarrying	4,343	d	d	\$34,105,765	\$21,919,073	d	d	
Support activities for mining	14,478	\$96,121,608	d	\$90,897,115	\$41,540,541	\$4,422,150	\$5,339,366	
Utilities	5,833	\$627,763,822	d	\$695,848,627	\$330,444,636	\$22,662,749	\$30,478,676	\$6,608,850
Electric power generation, transmission, and distribution	733	\$330,480,807	\$199,100,095	\$311,852,507	\$174,663,280	\$12,489,057	\$24,591,540	d
Natural gas distribution	110	\$77,307,270	d	\$72,085,827	\$51,104,928	\$1,613,235	\$5,424,213	
Water, sewage, and other systems	4,727	\$12,784,867	\$11,993,172	\$12,314,989	\$3,904,306	\$1,133,978	\$99,582	\$370,121
Combination gas and electric	263	\$207,100,878	d	\$199,595,304	\$100,772,123	\$7,426,479	\$373,331	\$1,884,361
Construction	767,030	\$1,071,572,005	\$1,654,405,657	\$1,942,647,481	\$1,425,226,166	\$111,002,420	\$20,313,516	\$19,946,713
Construction of buildings	242,943	\$804,738,087	\$707,045,083	\$793,781,128	\$654,745,343	d	d	d
Heavy and civil engineering construction and land subdivision	46,004	\$286,333,582	\$225,996,787	\$276,282,703	\$204,182,848	d	d	d
Specialty trade contractors	478,083	\$880,500,337	\$721,363,788	\$872,583,650	\$666,297,975	d	d	\$5,937,070
Manufacturing	232,471	\$8,250,882,830	\$7,286,699,586	\$7,690,486,428	\$5,522,082,812	\$1,223,415,010	\$73,872,207	\$730,610,166
Food manufacturing	16,821	\$696,938,713	\$582,788,555	\$669,327,869	\$486,518,097	\$99,310,548	\$5,584,450	\$67,440,952
Beverage and tobacco product manufacturing	5,684	\$171,882,285	\$154,588,932	\$163,819,231	\$67,934,868	d	d	\$25,332,977
Textile mills and textile product mills	4,522	\$42,759,910	\$32,016,814	\$42,104,682	\$29,445,751	d	d	\$1,862,602
Apparel manufacturing	8,549	\$32,705,146	d	\$31,912,669	\$20,053,142	\$2,939,491	\$637,755	\$1,235,782
Leather and allied product manufacturing	1,062	\$10,522,399	\$9,503,427	\$10,046,163	\$6,294,742	d	d	\$227,296
Wood product manufacturing	11,766	\$106,408,585	\$91,944,266	\$104,445,747	\$76,769,780	\$6,698,413	\$1,073,527	\$2,854,015
Paper manufacturing	1,582	\$166,279,702	\$151,686,340	\$158,393,718	\$108,930,983	\$22,676,789	d	\$15,222,140
Printing and related support activities	21,708	\$79,935,327	\$62,127,134	\$78,377,482	\$47,690,265	\$4,567,155	\$908,554	\$1,809,813
Petroleum and coal products manufacturing	772	\$1,465,028,836	\$1,450,855,350	\$1,376,621,601	\$1,210,909,895	\$65,097,750	\$2,102,004	\$46,529,128
Chemical manufacturing	8,914	\$1,082,222,413	\$1,005,148,091	\$944,181,626	\$584,923,348	\$456,984,408	\$11,569,522	\$251,798,357
Plastics and rubber products manufacturing	10,534	\$209,930,159	d	\$204,905,718	\$143,651,775	d	d	\$8,791,216
Nonmetallic mineral product manufacturing	7,359	\$147,140,568	\$124,244,727	\$140,591,946	\$97,752,792	\$11,569,854	\$1,987,041	\$6,116,075
Primary metal manufacturing	5,799	\$287,550,028	\$241,108,862	\$281,851,097	\$229,011,909	d	d	\$8,455,841
Fabricated metal product manufacturing	42,862	\$330,958,519	\$278,485,607	\$332,937,158	\$228,814,726	\$28,991,533	\$3,363,856	\$13,700,768
Machinery manufacturing	21,618	\$470,045,480	\$415,124,369	\$442,077,903	\$304,075,663	\$61,641,993	\$4,043,498	\$33,669,558
Computer and electronic product manufacturing	12,017	\$739,863,274	\$618,781,089	\$683,205,792	\$412,991,510	\$184,816,129	\$13,214,434	\$106,338,096
Electrical equipment, appliance, and component manufacturing	5,230	\$282,980,061	\$260,289,175	\$237,784,843	\$163,775,494	d	d	\$29,098,961
Transportation equipment manufacturing	8,868	\$1,550,813,907	\$1,295,679,760	\$1,439,135,556	\$1,096,884,054	\$125,910,448	\$10,920,797	\$87,117,192
Furniture and related product manufacturing	10,398	\$80,010,297	\$66,165,540	\$78,651,646	\$52,640,924	\$4,134,951	\$658,849	\$2,131,672
Miscellaneous manufacturing	26,407	\$288,127,220	d	\$270,113,983	\$153,013,103	\$40,745,313	\$6,196,196	\$20,877,824
Wholesale trade	369,377	\$5,369,788,656	\$4,450,325,222	\$5,363,366,669	\$4,423,791,705	\$231,055,862	\$37,043,774	\$136,783,700
Merchant wholesalers, durable goods	223,723	\$2,301,493,443	\$1,832,363,942	\$2,248,836,271	\$1,756,285,054	\$92,423,688	\$21,740,004	\$43,848,410
Merchant wholesalers, nondurable goods	126,622	d	d	\$3,113,412,263	\$2,658,604,799	\$136,588,375	\$15,076,004	\$92,323,535
Wholesale electronic markets and agents and brokers	19,032	d	d	\$21,118,135	\$8,901,851	\$2,043,799	\$227,621	\$611,755
Retail trade	599,227	\$4,876,171,622	\$4,223,306,776	\$4,764,970,976	\$3,521,361,642	\$171,438,977	\$26,786,880	\$104,962,300
Motor vehicle dealers and parts dealers	82,293	\$1,064,815,360	\$886,679,413	\$1,034,691,657	\$878,318,407	\$22,566,285	\$4,410,730	d
Furniture and home furnishings stores	32,683	d	d	\$110,768,912	\$65,197,434	\$4,284,569	\$1,533,303	\$1,911,803
Electronics and appliance stores	14,847	\$106,928,476	\$98,835,814	\$107,997,134	\$78,540,862	d	d	\$2,352,073
Building material and garden equipment and supplies dealers	33,709	d	d	\$328,379,940	\$221,225,577	\$26,455,700	\$1,160,199	\$18,862,121
Food, beverage and liquor stores	103,664	d	d	\$713,537,957	\$545,276,119	d	d	\$9,227,970
Health and personal care stores	47,743	\$471,433,675	\$419,212,589	\$460,774,151	\$342,908,621	\$19,491,848	\$2,142,708	\$14,742,564
Gasoline stations	48,885	\$365,859,655	\$280,284,199	\$360,839,990	\$313,800,205	\$6,027,258	\$1,678,645	d
Clothing and clothing accessories stores	51,341	\$255,906,623	\$208,673,070	\$249,269,542	\$132,373,659	\$16,319,519	\$2,752,305	\$13,148,424
Sporting goods, hobby, book, and music stores	22,268	\$70,827,429	d	\$68,360,812	\$41,537,814	\$3,203,441	\$731,834	\$1,236,903
General merchandise stores	7,835	\$777,747,729	d	\$755,452,165	\$666,496,258	\$25,263,533	\$2,185,840	\$22,342,125
Miscellaneous store retailers	73,861	\$148,822,920	d	\$145,589,665	\$90,092,536	\$6,604,024	\$1,832,442	\$1,830,490
Nonstore retailers	80,097	d	d	\$429,309,048	\$245,594,150	\$21,368,156	\$4,102,828	\$9,081,278
Transportation and warehousing	283,109	\$1,025,507,563	\$786,943,143	\$989,968,704	\$342,177,844	\$53,883,711	\$15,831,749	\$28,053,320
Air, rail, and water transportation	9,498	\$306,538,313	\$197,988,414	\$295,369,626	\$88,011,440	\$19,510,021	\$5,111,791	\$13,753,165
Truck transportation	173,962	\$309,194,477	\$237,014,496	\$300,884,807	\$115,428,894	\$14,017,775	\$3,593,828	\$3,338,671
Transit and ground passenger transportation	34,296	d	d	\$30,726,184	\$8,876,584	d	d	\$93,113
Pipeline transportation	376	d	d	\$9,790,753	\$4,175,813	d	d	\$1,393,984
Other transportation and support activities	60,417	\$341,317,521	\$311,374,651	\$328,740,244	\$115,789,682	\$16,330,804	\$2,935,859	\$9,000,754
Warehousing and storage	4,561	d	d	\$24,457,090	\$9,895,431	\$1,190,110	\$683,226	\$473,722
Information	144,223	\$1,581,685,414	\$1,316,602,074	\$1,318,281,717	\$271,653,247	\$319,334,667	\$67,391,936	\$218,447,651
Publishing industries (except Internet)	41,389	\$365,039,772	d	\$308,957,631	\$77,460,765	\$123,279,169	\$18,742,350	\$70,589,272
Software publishers	22,685	\$270,054,351	d	\$231,002,986	\$57,075,409	\$112,684,609	\$17,002,355	\$64,719,227
Motion picture and sound recording industries	41,351	\$121,589,352	d	\$86,245,050	\$21,301,354	\$33,043,250	\$2,346,741	\$28,902,121
Broadcasting (except Internet)	5,401	\$155,625,607	\$149,617,719	\$123,276,130	\$10,084,106	\$23,437,145	\$1,292,871	d
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	15,496	\$547,635,330	\$445,041,954	\$463,199,127	\$92,914,172	\$37,952,707	\$11,589,753	d
Data processing, hosting, and related services	20,905	\$202,674,473	d	\$186,654,139	\$29,180,665	\$33,878,211	\$17,280,406	\$18,579,895
Other information services	19,682	\$189,120,881	d	\$149,949,641	\$31,712,185	\$67,744,185	\$6,139,814	\$51,863,221
Finance and insurance	267,612	\$4,718,276,867	\$4,140,510,667	\$2,886,430,513	\$1,753,004,873	\$970,404,853	\$67,852,945	\$348,240,699
Depository credit intermediation	2,983	\$268,560,574	\$175,548,215	\$25,770,163	d	\$34,718,537	\$4,947,648	\$26,857,915
Nondepository credit intermediation	30,645	\$298,067,021	\$235,232,902	\$165,461,665	\$609,641	\$75,359,389	\$17,260,977	\$62,120,264
Securities, commodity contracts, other financial investments and related activities	68,901	\$404,571,194	\$362,127,018	\$242,606,842	\$537,959	\$133,007,943	\$12,446,699	\$98,735,543
Insurance carriers and related activities	140,211	\$3,112,918,452	\$2,687,012,871	\$2,451,108,055	\$1,751,490,048	\$202,661,889	\$25,957,112	\$157,637,641
Funds, trusts, and other financial vehicles	24,872	\$694,159,225	\$680,589,661	\$1,483,788	d	\$524,657,095	\$7,238,840	\$2,899,336
Real estate and rental and leasing	735,154	\$631,514,263	d	\$346,063,738	\$45,378,648	\$149,030,490	\$37,293,287	\$20,670,343
Real estate	694,960	d	d	\$203,198,056	d	\$140,101,347	\$24,016,951	\$18,321,216
Rental and leasing services	36,223	d	d	\$137,585,445	\$32,651,442	\$7,067,857	\$12,882,635	\$1,613,323
Lessors of nonfinancial intangible assets (except copyrighted works)	3,971	d	d	\$5,280,238	d	\$1,861,275	\$393,700	\$935,803
Professional, scientific, and technical services	990,892	\$1,551,806,396	\$1,265,990,428	\$1,493,078,062	\$512,791,230	\$153,677,343	\$78,949,857	\$43,403,343
Legal services	136,774	\$17,219,242	d	\$131,102,159	\$8,729,705	\$20,427,592	\$1,340,865	d
Accounting, tax preparation, bookkeeping, and payroll services	92,575	\$78,878,997	d	\$75,448,594	\$16,780,703	\$9,991,422	\$734,432	\$4,467,985
Architectural, engineering, and related services	112,896	\$268,230,938	d	\$263,868,883	\$115,302,923	\$18,139,310	\$5,589,892	\$3,725,868
Specialized design services	43,882	d	d	\$26,492,410	\$12,113,627	\$1,837,502	\$1,016,048	\$194,496
Computer systems design and related services	139,632	\$343,285,759	\$259,498,219	\$329,423,649	\$106,575,346	\$30,249,733	\$19,425,737	\$12,196,041
Management, scientific, and technical consulting services	270,639	\$321,603,059	\$273,922,814	\$313,677,203	\$127,619,517	\$27,688,327	\$7,322,527	d
Scientific research and development services	22,289	\$100,825,105	\$72,430,417	\$87,238,104	\$24,594,711	\$18,093,592	\$35,340,051	\$7,727,180
Advertising and related services	51,402	d	d	\$128,228,058	\$59,405,731	\$11,010,660	\$2,334,052	\$4,098,356
Other professional, scientific, and technical services	120,803	\$142,512,495	\$115,102,077	\$137,599,002	\$41,668,967	\$15,429,205	\$5,847,252	\$2,699,758
Management of companies (holding companies)	79,817	\$1,019,966,502	\$1,012,184,408	\$216,672,031	\$2,137,809	\$262,670,664	\$37,054,201	\$205,749,928
Offices of bank holding companies	3,408	\$942,421,017	\$938,083,214	\$211,585,022	d	\$191,921,967	\$832,455	d
Offices of other holding companies	76,409	\$77,545,484	\$74,101,194	\$5,087,009	d	\$70,748,698	\$36,221,746	d
Administrative and support and waste management and remediation services	294							

Returns of Active Corporations: Income by Industry, Tax Year 2017
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts		Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
		All Returns	Returns with Net Income					
All active corporation returns	6,325,114	\$32,961,514,674	\$25,194,278,358	\$29,179,992,898	\$18,117,334,066	\$2,280,798,968	\$624,940,431	\$1,002,274,664
Agriculture, forestry, fishing and hunting	144,024	\$205,645,672	\$143,775,309	\$180,662,792	\$97,544,750	\$12,448,452	\$8,250,388	\$3,270,907
Agricultural production	103,941	\$140,870,721	\$102,471,948	\$128,014,598	\$65,051,137	\$9,196,502	\$6,543,553	d
Forestry and logging	8,821	\$13,286,614	\$9,991,843	\$12,820,842	\$7,340,170	d	d	d
Support activities and fishing, hunting, and trapping	31,262	\$42,488,338	\$31,311,418	\$39,827,362	\$25,144,443	d	d	\$441,892
Mining	34,622	\$368,075,354	\$118,350,781	\$342,190,049	\$190,708,847	\$17,302,974	\$57,196,727	\$8,507,265
Oil and gas extraction	15,425	\$197,656,461	\$34,414,474	\$180,918,832	\$92,771,215	\$4,980,917	\$42,084,098	d
Coal mining	871	\$18,148,138	\$6,101,704	\$17,152,915	\$10,439,552	d	d	\$42,543
Metal ore mining	364	\$39,215,800	\$22,878,110	\$36,533,226	\$23,963,025	d	d	\$6,444,152
Nonmetallic mineral mining and quarrying	3,341	\$32,953,205	\$25,297,835	\$32,196,932	\$20,153,403	\$1,773,192	\$499,127	\$622,562
Support activities for mining	14,621	\$80,101,751	\$29,658,657	\$75,388,143	\$43,381,652	\$2,976,598	\$6,616,633	\$3,181,089
Utilities	7,449	\$568,836,895	\$235,384,378	\$540,010,888	\$277,423,123	\$10,291,051	\$26,330,069	\$1,002,274,664
Electric power generation, transmission, and distribution	1,480	d	d	\$289,382,668	\$154,281,016	\$4,650,470	\$15,271,264	\$2,159,777
Natural gas distribution	615	d	d	\$66,249,619	\$50,193,667	\$2,080,794	\$5,019,552	\$165,531
Water, sewage, and other systems	5,029	\$11,657,580	\$9,611,282	\$11,282,967	\$3,189,895	\$698,387	\$191,849	\$245,600
Combination gas and electric	325	\$177,681,599	d	\$173,095,634	\$69,758,455	\$2,871,399	\$5,847,405	\$610,181
Construction	754,668	\$1,829,616,028	\$1,553,008,144	\$1,807,862,538	\$1,329,611,777	\$98,115,809	\$15,905,390	\$13,514,835
Construction of buildings	240,328	\$736,688,994	\$632,021,518	\$728,399,096	\$600,120,175	d	d	\$6,589,432
Heavy and civil engineering construction and land subdivision	47,328	\$262,197,312	\$211,208,541	\$255,448,125	\$192,163,198	d	d	\$1,983,863
Specialty trade contractors	467,012	\$830,759,722	\$709,778,085	\$824,015,317	\$537,328,403	d	d	\$4,941,540
Manufacturing	234,560	\$7,840,221,669	\$6,014,506,816	\$7,377,234,517	\$5,295,104,020	\$412,469,309	\$103,323,898	\$315,800,375
Food manufacturing	16,431	\$708,456,254	\$607,596,120	\$687,932,296	\$502,391,541	\$34,454,212	\$4,542,790	\$25,062,023
Beverage and tobacco product manufacturing	4,952	\$177,871,136	d	\$170,532,912	\$77,383,457	\$19,406,788	d	\$16,164,011
Textile mills and textile product mills	4,133	d	d	\$44,647,522	\$30,817,494	\$1,805,365	\$588,752	\$904,008
Apparel manufacturing	8,985	d	d	\$31,753,490	\$19,554,754	\$1,517,078	d	\$515,674
Leather and allied product manufacturing	1,104	\$11,018,493	\$7,033,086	\$10,806,474	\$6,959,443	d	d	\$111,968
Wood product manufacturing	10,695	\$95,173,817	\$75,859,089	\$93,478,562	\$68,795,529	\$4,980,820	\$646,217	\$1,983,610
Paper manufacturing	1,696	\$168,423,191	\$139,433,427	\$161,971,541	\$113,026,136	\$9,883,314	\$2,175,766	\$7,713,444
Printing and related support activities	20,862	\$76,360,508	d	\$77,030,028	\$46,997,998	\$3,366,197	\$1,465,732	\$1,243,404
Petroleum and coal products manufacturing	784	\$1,362,384,522	\$1,072,396,490	\$1,295,052,700	\$1,156,536,463	\$27,412,578	\$6,050,094	\$23,635,837
Chemical manufacturing	8,740	\$1,035,141,599	d	\$908,356,644	\$546,741,212	\$89,508,995	\$15,478,108	\$78,654,646
Plastics and rubber products manufacturing	10,851	\$213,800,183	d	\$209,722,848	\$155,789,400	\$12,066,897	\$2,429,887	\$6,448,229
Nonmetallic mineral product manufacturing	7,984	\$139,152,729	\$114,075,938	\$134,367,733	\$89,648,406	\$7,438,390	\$1,749,463	\$3,405,402
Primary metal manufacturing	5,272	d	d	\$245,722,786	\$200,400,289	\$8,150,499	\$6,556,892	\$4,544,244
Fabricated metal product manufacturing	46,572	\$316,894,834	d	\$310,280,319	\$211,537,997	\$20,262,931	\$3,757,210	\$8,646,437
Machinery manufacturing	20,417	\$422,746,002	\$332,659,178	\$402,353,421	\$275,601,685	\$22,687,843	\$4,877,414	\$15,264,224
Computer and electronic product manufacturing	11,481	\$694,742,121	d	\$635,452,891	\$380,915,550	\$64,288,722	\$17,833,051	\$55,970,971
Electrical equipment, appliance, and component manufacturing	6,121	d	d	\$253,788,393	\$172,774,314	\$12,245,731	\$7,634,183	\$8,755,414
Transportation equipment manufacturing	10,099	\$1,459,912,848	\$996,856,544	\$1,377,243,253	\$1,056,075,050	d	d	\$46,544,836
Furniture and related product manufacturing	10,080	\$77,892,725	\$62,092,172	\$76,774,934	\$51,521,408	\$3,135,534	\$717,773	\$1,115,659
Miscellaneous manufacturing	27,303	\$268,502,723	\$207,651,173	\$249,965,771	\$141,635,893	\$16,811,183	\$7,584,942	\$9,116,692
Wholesale trade	377,799	\$4,917,039,739	\$3,764,442,618	\$4,816,175,089	\$3,926,113,752	\$10,543,580	\$41,268,056	\$78,115,027
Merchant wholesalers, durable goods	231,102	\$2,211,378,571	d	\$2,175,292,575	d	\$72,815,408	\$21,807,591	\$32,147,335
Merchant wholesalers, nondurable goods	128,518	\$2,694,540,159	d	\$2,629,887,930	\$2,223,533,155	\$76,294,744	\$19,258,912	\$45,688,735
Wholesale electronic markets and agents and brokers	18,180	\$11,121,009	d	\$10,994,584	d	\$1,433,430	\$201,553	\$278,956
Retail trade	602,845	\$4,711,351,079	\$3,825,743,297	\$4,611,599,277	\$3,444,015,410	\$139,379,908	\$31,156,339	\$85,573,485
Motor vehicle dealers and parts dealers	85,451	\$1,052,482,212	d	\$1,024,308,037	\$872,437,128	\$20,149,057	\$4,751,586	d
Furniture and home furnishings stores	31,563	\$103,770,136	d	\$102,430,074	\$59,946,393	\$3,796,300	\$1,119,935	\$1,599,271
Electronics and appliance stores	15,665	\$107,971,815	\$97,831,219	\$106,558,344	\$79,308,292	\$3,992,819	\$723,959	\$1,906,384
Building material and garden equipment and supplies dealers	34,440	\$312,459,530	\$296,419,532	\$307,205,110	\$204,588,231	d	d	\$17,540,356
Food, beverage and liquor stores	100,416	\$766,680,275	d	\$754,992,918	\$577,489,049	d	d	\$7,984,901
Health and personal care stores	49,003	\$432,836,364	\$403,989,762	\$424,869,137	\$316,044,971	\$18,147,155	\$2,081,836	\$11,891,002
Gasoline stations	48,638	d	d	\$333,119,144	\$288,563,805	\$5,391,067	\$830,304	\$872,633
Clothing and clothing accessories stores	51,232	\$240,021,286	\$193,606,111	\$244,092,500	\$128,592,807	\$12,782,631	\$3,681,035	\$10,362,714
Sporting goods, hobby, book, and music stores	25,549	\$76,316,651	d	\$74,242,750	\$45,990,603	\$2,456,024	\$1,653,064	\$1,140,743
General merchandise stores	8,720	d	d	\$731,986,382	\$545,092,173	\$20,890,172	\$946,436	\$20,216,190
Miscellaneous store retailers	76,433	\$147,913,281	d	\$144,952,759	\$89,323,113	\$5,319,217	\$2,072,602	d
Nonstore retailers	75,735	\$207,301,482	\$138,691,454	\$362,842,122	\$236,638,943	\$7,565,045	\$8,892,562	\$3,064,329
Transportation and warehousing	265,266	\$957,060,055	\$754,787,146	\$932,454,083	\$338,089,054	\$45,306,234	\$13,080,799	\$25,296,702
Air, rail, and water transportation	9,591	d	d	\$281,579,979	\$82,893,531	\$21,545,623	\$4,613,113	\$16,636,138
Truck transportation	160,941	\$207,726,982	\$193,052,252	\$265,052,146	\$106,375,675	\$11,622,688	\$3,119,321	\$2,744,643
Transit and ground passenger transportation	34,182	\$31,713,784	d	\$30,815,169	\$8,126,707	\$1,317,463	\$1,167,187	\$159,268
Pipeline transportation	537	d	d	\$9,601,229	\$4,136,541	d	d	\$1,026,911
Other transportation and support activities	55,702	d	d	\$321,143,463	\$126,622,430	\$8,526,462	\$2,790,421	\$4,373,481
Warehousing and storage	4,312	d	d	\$24,262,096	\$9,934,170	d	d	\$346,260
Information	137,263	\$1,483,001,357	\$1,010,727,081	\$1,284,169,672	\$80,788,834	\$118,252,348	\$54,910,546	\$89,231,582
Publishing industries (except Internet)	38,756	\$356,637,227	d	\$307,110,632	\$97,244,434	\$35,678,109	\$21,023,968	\$26,977,777
Motion picture and sound recording industries	39,767	d	d	\$124,308,433	\$25,873,901	\$12,015,456	\$2,761,943	\$9,912,479
Broadcasting (except Internet)	5,804	d	d	\$123,803,041	\$18,114,114	\$16,528,622	\$2,309,691	d
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	14,251	\$516,363,806	\$262,930,638	\$445,997,852	\$89,736,420	\$27,379,686	\$11,965,916	\$19,690,888
Data processing, hosting, and related services	19,503	d	d	\$145,404,281	\$24,692,599	\$13,873,388	\$9,407,001	\$9,611,204
Other information services	19,183	\$160,003,983	d	\$137,545,433	\$35,127,367	\$11,877,089	\$7,442,926	d
Finance and insurance	260,709	\$4,373,469,733	\$3,297,590,637	\$2,685,920,893	\$1,626,741,596	\$28,870,372	\$76,876,930	\$189,407,257
Depository credit intermediation	3,178	\$175,880,232	\$158,501,740	\$249,403,781	\$29,407,554	\$4,001,261	\$17,759,471	d
Nondepository credit intermediation	29,996	\$268,708,804	\$209,867,260	\$141,804,637	\$602,936	\$63,088,517	\$1,926,088	\$57,177,983
Securities, commodity contracts, other financial investments and related activities	67,273	\$396,602,800	\$327,197,502	\$243,856,367	d	\$59,540,544	\$22,475,677	\$31,592,024
Insurance carriers and related activities	134,501	\$2,888,499,966	\$1,970,136,375	\$2,268,722,961	\$1,625,311,314	d	d	\$80,665,322
Funds, trusts, and other financial vehicles	25,762	\$648,777,931	\$631,887,761	\$2,133,148	d	d	d	\$2,212,457
Real estate and rental and leasing	711,408	\$548,798,558	\$422,413,570	\$323,100,090	\$40,606,733	\$117,767,529	\$28,752,115	\$13,285,922
Real estate	689,234	\$394,865,643	\$331,199,712	\$187,656,093	\$9,579,517	\$107,290,057	\$21,561,594	\$8,444,477
Rental and leasing services	38,025	d	d	\$127,821,301	\$30,035,880	\$8,301,793	\$6,959,375	\$3,547,898
Lessors of nonfinancial intangible assets (except copyrighted works)	4,148	d	d	\$7,622,696	\$991,336	\$2,175,679	\$231,156	\$993,547
Professional, scientific, and technical services	969,705	\$1,559,297,189	\$1,171,618,552	\$1,497,100,850	\$542,353,097	\$117,404,138	\$76,635,318	\$28,295,832
Legal services	134,124	\$134,876,396	\$116,595,378	\$129,045,692	\$8,378,863	d	d	\$528,000
Accounting, tax preparation, bookkeeping, and payroll services	95,690	\$74,950,331	\$55,636,019	\$71,878,269	\$16,391,139	\$7,839,153	\$960,501	\$2,996,900
Architectural, engineering, and related services	112,869	\$276,123,027	\$205,263,564	\$270,784,771	\$122,592,869	\$15,918,290	\$6,094,502	\$2,869,159
Specialized design services	44,601	\$25,306,281	\$18,963,042	\$25,162,121	\$11,741,470	d	d	\$140,911
Computer systems design and related services	138,096	\$267,714,324	\$276,061,742	\$349,527,826	\$131,554,589	\$19,958,027	\$19,073,661	\$6,861,589
Management, scientific, and technical consulting services	267,920	\$328,748,837	\$254,987,826	\$319,146,328	\$136,165,045	\$24,230,316	\$6,936,265	\$6,009,414
Scientific research and development services	20,874	\$94,126,289	\$66,137,749	\$80,881,008	\$24,314,510	\$10,920,748	\$2,189,716	\$4,991,310
Advertising and related services	48,469	\$131,678,951	\$92,126,195	\$127,993,799	\$54,626,242	\$6,530,769	d	\$2,107,070
Other professional, scientific, and technical services	107,063	\$125,772,753	\$85,847,037	\$122,681,036	\$68,588,370	\$10,864,252	\$5,528,242	\$1,790,578
Management of companies (holding companies)	76,845	\$915,043,589	\$881,167,134	\$236,463,178	\$3,709,308	\$139,148,307	\$37,706,076	\$100,175,257
Offices of bank holding companies	2,815	\$844,204,619	d	\$229,587,268	\$1,351,024	\$90,921,235	\$1,936,017	d
Offices of other holding companies	74,029	\$70,838,970	d	\$6,895,880	\$2,358,284	\$48,227,072	\$35,770,059	d
Administrative and support and waste management and remediation services	296,778	\$713,013,428	\$545,827,557	\$683,952,051	\$298,825,734	d	d	\$10,186,031
Administrative and support services	280,089	\$621,058,885						

Returns of Active Corporations: Income by Industry, Tax Year 2016
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts		Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
		All Returns	Returns with Net Income					
All active corporation returns	6,188,676	\$31,208,416,098	\$25,684,047,376	\$27,575,145,184	\$16,948,158,765	\$2,457,972,081	\$544,754,949	\$1,271,220,581
Agriculture, forestry, fishing and hunting	139,363	\$208,325,669	\$151,879,717	\$183,513,066	\$99,281,069	d	d	\$2,776,014
Agricultural production	101,988	\$157,168,203	d	\$134,170,220	\$69,696,927	d	d	\$2,475,299
Forestry and logging	8,720	\$13,005,032	d	\$12,614,426	\$7,608,034	d	d	\$49,681
Support activities and fishing, hunting, and trapping	28,656	\$38,152,633	\$30,341,994	\$36,728,420	\$21,976,108	\$2,461,352	\$722,848	\$247,034
Mining	32,661	\$323,067,226	\$86,393,796	\$273,119,854	\$159,332,313	\$9,549,072	\$84,103,398	\$3,950,598
Oil and gas extraction	14,507	d	d	\$144,779,111	\$83,398,813	\$3,218,760	\$56,043,862	\$790,064
Coal mining	884	\$17,589,162	d	\$15,121,350	\$8,179,507	\$154,895	\$12,689,990	d
Metal ore mining	405	d	d	\$27,346,082	\$17,718,901	\$2,046,013	\$1,399,806	\$1,554,755
Nonmetallic mineral mining and quarrying	3,271	\$30,553,610	\$23,211,726	\$29,704,992	\$18,942,068	\$2,097,468	\$870,348	d
Support activities for mining	13,594	\$63,665,675	d	\$56,168,319	\$31,093,024	\$2,031,936	\$13,099,392	\$612,477
Utilities	7,636	d	d	\$513,748,267	\$249,659,216	\$10,831,193	\$19,034,729	\$3,125,897
Electric power generation, transmission, and distribution	1,558	d	d	\$280,863,114	\$140,371,125	\$6,419,009	\$12,334,100	\$1,787,734
Natural gas distribution	560	d	d	\$55,596,718	\$37,990,444	\$1,170,316	\$3,318,285	\$438,171
Water, sewage, and other systems	5,258	d	d	\$12,229,472	\$3,471,203	\$640,115	\$200,546	\$189,061
Combination gas and electric	261	d	d	\$165,069,963	\$67,826,444	\$2,601,753	\$3,181,798	\$710,931
Construction	724,561	\$1,724,933,643	\$1,512,508,190	\$1,703,854,413	\$1,261,297,480	\$96,409,378	\$13,283,923	\$14,430,269
Construction of buildings	231,020	\$691,050,865	\$619,179,948	\$683,591,983	\$566,519,343	d	d	\$6,994,874
Heavy and civil engineering construction and land subdivision	46,487	\$280,886,575	\$218,582,911	\$253,352,019	\$191,002,526	d	d	\$2,601,695
Specialty trade contractors	447,054	\$772,996,203	\$674,745,331	\$766,910,410	\$503,775,590	d	d	\$4,833,700
Manufacturing	234,868	\$7,521,147,803	\$6,202,382,206	\$7,025,799,725	\$4,982,619,140	\$516,062,203	\$95,827,485	\$412,932,408
Food manufacturing	18,641	\$270,994,158	\$652,287,114	\$701,890,508	\$509,052,024	\$42,454,202	\$3,684,011	\$31,147,678
Beverage and tobacco product manufacturing	4,431	\$188,834,301	\$158,380,738	\$169,410,658	\$75,564,140	d	d	\$31,616,852
Textile mills and textile product mills	4,298	\$42,522,030	\$33,854,354	\$41,607,168	\$28,690,591	\$2,477,453	\$669,947	\$1,349,183
Apparel manufacturing	7,998	\$34,322,862	\$29,144,603	\$32,959,879	\$20,875,696	d	d	\$1,034,077
Leather and allied product manufacturing	971	\$10,363,741	d	\$10,137,249	\$6,443,062	\$332,698	\$182,435	\$178,262
Wood product manufacturing	11,454	\$91,145,462	\$77,714,895	\$87,842,005	\$64,963,077	\$6,300,389	\$918,410	\$3,289,868
Paper manufacturing	1,919	d	d	\$160,505,026	\$110,298,269	\$12,109,198	\$1,050,088	\$9,535,040
Printing and related support activities	21,700	\$81,755,405	d	\$80,655,839	\$40,399,488	\$4,112,665	\$739,861	\$1,292,462
Petroleum and coal products manufacturing	997	d	d	\$1,037,113,269	\$926,058,566	\$31,738,845	\$23,188,439	\$30,587,195
Chemical manufacturing	8,463	\$993,941,537	\$881,954,271	\$866,626,580	\$511,255,616	\$121,495,915	\$14,761,184	\$109,194,888
Plastics and rubber products manufacturing	9,669	\$209,439,763	\$175,018,297	\$205,612,977	\$141,441,824	\$1,649,282	\$7,603,528	\$7,603,528
Nonmetallic mineral product manufacturing	7,195	\$134,480,081	\$121,789,637	\$128,836,071	\$87,511,021	\$8,585,257	\$1,644,647	\$3,777,282
Primary metal manufacturing	5,634	\$233,439,134	\$196,051,923	\$227,404,964	\$184,777,230	\$7,732,535	\$5,829,102	\$3,761,213
Fabricated metal product manufacturing	47,292	\$316,410,796	\$262,275,600	\$306,360,985	\$207,371,466	\$24,325,217	\$3,758,999	\$11,658,510
Machinery manufacturing	19,883	\$418,419,819	\$361,411,430	\$392,547,492	\$265,965,371	\$25,049,589	\$4,367,121	\$19,105,971
Computer and electronic product manufacturing	10,593	\$681,688,749	\$572,458,883	\$618,519,583	\$368,235,767	\$63,802,056	\$16,042,251	\$54,953,173
Electrical equipment, appliance, and component manufacturing	6,339	\$289,117,662	\$267,951,346	\$250,021,962	\$168,751,679	\$114,110,561	\$2,661,064	\$10,488,244
Transportation equipment manufacturing	9,529	\$1,463,927,121	\$1,380,844,227	\$1,383,695,117	\$1,065,079,204	\$74,213,187	\$7,025,480	\$67,131,249
Furniture and related product manufacturing	10,641	\$80,854,094	d	\$79,746,382	\$52,314,558	\$4,382,057	\$485,744	\$1,741,004
Miscellaneous manufacturing	27,222	\$261,509,458	\$219,314,244	\$244,216,013	\$138,570,491	\$21,829,525	\$5,731,143	\$13,486,348
Wholesale trade	382,475	\$4,637,924,259	\$3,772,986,316	\$4,518,144,030	\$3,651,442,657	\$184,388,288	\$37,968,962	\$111,946,818
Merchant wholesalers, durable goods	237,106	\$2,052,342,484	\$1,733,411,546	\$2,016,488,332	d	\$76,821,113	d	\$38,544,615
Merchant wholesalers, nondurable goods	128,060	\$2,577,752,397	d	\$2,493,905,717	d	d	d	\$73,031,694
Wholesale electronic markets and agents and brokers	17,310	\$7,829,378	d	\$7,749,982	d	d	d	\$370,500
Retail trade	598,455	\$4,500,622,225	\$3,888,876,646	\$4,308,773,237	\$3,277,643,717	\$163,367,707	\$22,813,228	\$108,148,259
Motor vehicle dealers and parts dealers	81,689	\$1,020,957,986	\$859,973,651	\$994,249,563	\$847,271,621	\$21,938,797	\$3,747,833	d
Furniture and home furnishings stores	28,118	\$94,890,777	\$92,120,616	\$93,518,713	\$54,212,482	\$4,449,177	\$894,478	\$2,315,406
Electronics and appliance stores	18,703	\$102,453,760	\$91,320,323	\$101,007,233	\$74,033,128	\$3,133,884	\$701,623	d
Building material and garden equipment and supplies dealers	34,088	\$299,185,810	d	\$296,093,914	\$196,314,052	d	d	\$16,718,746
Food, beverage and liquor stores	101,209	\$731,424,347	\$629,361,158	\$719,992,297	\$546,346,733	\$16,630,966	\$2,875,494	\$10,391,654
Health and personal care stores	48,598	\$424,609,256	\$368,668,474	\$418,265,702	\$310,736,557	\$18,330,393	\$1,656,865	\$13,993,428
Gasoline stations	49,256	\$301,678,707	\$230,417,490	\$296,552,497	\$254,313,810	\$5,994,794	\$1,121,625	\$1,964,376
Clothing and clothing accessories stores	48,560	\$246,864,645	\$195,255,375	\$240,526,812	\$127,412,881	\$14,775,930	\$2,331,896	\$12,308,534
Sporting goods, hobby, book, and music stores	23,511	\$84,281,497	\$58,158,119	\$81,936,275	\$50,011,021	\$3,366,335	\$1,476,232	\$1,590,877
General merchandise stores	11,782	\$740,066,313	d	\$726,849,124	\$535,843,325	\$32,160,997	\$2,226,425	\$31,203,274
Miscellaneous store retailers	74,693	\$126,626,953	\$98,880,373	\$122,621,334	\$76,186,568	d	d	\$1,757,953
Nonstore retailers	68,247	\$310,622,174	\$290,633,621	\$308,159,773	\$204,961,537	\$13,730,740	\$3,132,709	\$6,058,269
Transportation and warehousing	256,356	\$867,768,765	\$667,667,568	\$845,044,583	\$271,499,115	\$50,504,059	\$10,820,826	\$27,332,700
Air, rail, and water transportation	9,092	\$273,680,002	d	\$266,636,666	\$69,064,918	\$21,370,482	\$3,298,116	\$13,956,325
Truck transportation	156,099	d	d	\$241,867,399	\$88,603,280	\$12,652,066	\$3,208,871	d
Transit and ground passenger transportation	32,279	\$29,719,800	d	\$28,927,156	\$8,013,899	\$1,179,937	\$914,916	d
Pipeline transportation	546	d	d	\$7,777,923	\$2,290,162	d	d	\$1,151,340
Other transportation and support activities	54,196	\$285,252,970	\$245,292,928	\$278,432,237	\$96,361,331	\$12,627,819	\$2,517,410	\$8,907,714
Warehousing and storage	4,145	d	d	\$21,403,202	\$7,165,545	d	d	\$369,415
Information	130,441	\$1,402,116,761	\$1,202,653,958	\$1,170,294,243	\$260,127,080	\$149,777,307	\$38,503,531	\$111,773,063
Publishing industries (except Internet)	36,850	\$334,656,807	d	\$256,130,970	\$82,346,817	\$33,138,499	\$16,077,874	\$24,668,693
Motion picture and sound recording industries	36,397	d	d	\$107,002,577	\$21,319,985	\$13,232,100	\$2,782,800	\$10,053,211
Broadcasting (except Internet)	4,597	\$142,212,118	\$129,739,473	\$120,677,461	\$16,293,845	\$19,372,259	\$1,432,261	\$15,377,366
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Data processing, hosting, and related services	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Other information services	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Finance and insurance	250,833	\$4,043,059,116	\$3,525,867,874	\$2,563,095,388	\$1,502,451,745	\$660,120,268	\$51,730,219	\$212,684,577
Depository credit intermediation	2,242	d	d	\$25,201,412	d	d	d	\$18,306,490
Nondepository credit intermediation	34,047	\$266,248,167	d	\$136,871,890	\$602,723	\$69,395,686	\$8,592,521	\$51,477,815
Securities, commodity contracts, other financial investments and related activities	61,005	\$375,892,149	\$319,539,806	\$235,111,465	\$1,020,580	d	d	\$39,071,356
Insurance carriers and related activities	128,099	\$2,708,006,025	\$2,315,598,129	\$2,164,219,258	\$1,500,429,200	\$131,248,819	\$13,604,946	\$101,736,318
Funds, trusts, and other financial vehicles	24,840	d	d	\$1,691,363	d	\$379,349,058	\$12,026,568	\$2,092,598
Real estate and rental and leasing	694,201	\$542,393,410	\$439,644,707	\$327,523,836	\$49,450,645	\$115,341,979	\$22,445,816	\$13,963,950
Real estate	650,567	\$382,979,417	d	\$185,904,297	\$13,257,146	\$103,425,763	\$17,314,986	d
Rental and leasing services	39,821	d	d	\$133,814,415	\$35,078,507	\$8,631,198	\$4,875,003	\$2,909,456
Lessors of nonfinancial intangible assets (except copyrighted works)	3,813	d	d	\$7,805,124	\$1,114,993	\$3,285,028	\$255,627	d
Professional, scientific, and technical services	945,412	\$1,472,384,856	\$1,151,630,291	\$1,412,769,098	\$488,567,781	\$121,932,552	\$69,992,142	\$36,876,437
Legal services	131,526	\$128,079,839	d	\$122,747,370	\$6,147,440	\$18,403,910	\$1,013,443	\$460,024
Accounting, tax preparation, bookkeeping, and payroll services	92,774	\$71,980,396	\$60,568,751	\$69,123,874	\$16,445,796	\$8,439,440	\$781,048	\$3,710,739
Architectural, engineering, and related services	105,277	\$263,224,306	\$191,096,326	\$257,081,936	\$119,167,266	\$15,115,912	\$4,943,371	\$3,296,108
Specialized design services	42,619	\$21,898,990	d	\$21,705,534	\$9,299,250	\$1,886,172	\$643,934	\$169,248
Computer systems design and related services	143,244	\$375,789,039	\$299,038,665	\$358,460,729	\$134,821,485	\$26,995,676	\$19,100,502	\$12,504,090
Management, scientific, and technical consulting services	261,324	\$288,353,993	d	\$278,691,648	\$104,705,658	\$22,665,677	\$6,282,466	\$5,865,418
Scientific research and development services	19,114	\$83,658,995	\$62,861,158	\$73,194,373	\$20,340,115	\$8,942,822	\$27,502,420	\$4,947,474
Advertising and related services	46,203	\$123,310,887	\$93,597,280	\$119,168,034	\$45,447,732	\$7,480,383	\$5,484,107	\$2,974,050
Other professional, scientific, and technical services	103,331	\$116,088,412	\$88,896,740	\$112,595,600	\$32,193,037	\$12,002,560	\$4,240,882	\$2,949,285
Management of companies (holding companies)	76,880	\$936,207,260	\$810,486,634	\$186,941,691	\$2,105,316	\$184,444,012	\$29,301,391	\$152,045,251
Offices of bank holding companies	4,115	\$762,772,041	\$741,256,828	\$183,077,449	d	d	d	d
Offices of other holding companies	72,765	\$73,435,219	\$69,229,806	\$3,864,242	d	d	d	d
Administrative and support and waste management and remediation services	295,177	\$676,507,034	d	\$648,856,665	\$284,251,364	\$34,923,678	\$8,878,979	\$11,610,121
Administrative and support services	279,465	\$690,580,930	d	\$664,478,787	\$251,379,778	d	d	d
Waste management and remediation services	15,712	\$85,917,105	d	\$84,377,871	\$32,871,587	d	d	d
Educational services	63,370	d	d	\$58				

Returns of Active Corporations: Income by Industry, Tax Year 2015
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts		Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
		All Returns	Returns with Net Income					
All active corporation returns	6,119,565	\$31,029,885,986	\$26,259,917,708	\$27,491,762,734	\$17,044,271,877	\$2,531,340,256	\$497,685,534	\$1,375,081,017
Agriculture, forestry, fishing and hunting	141,534	\$216,172,277	\$166,640,453	\$191,488,514	\$101,579,252	\$15,230,422	\$5,824,873	\$4,164,057
Agricultural production	102,981	\$160,432,159	\$118,187,074	\$135,830,329	\$69,401,270	\$11,664,461	d	\$3,773,142
Forestry and logging	8,297	\$13,224,309	\$10,849,411	\$12,726,719	\$7,377,379	d	\$263,980	\$94,197
Support activities and fishing, hunting, and trapping	30,256	\$44,515,809	\$37,603,968	\$42,931,466	\$24,800,604	d	d	\$296,718
Mining	35,936	\$417,595,398	\$156,504,222	\$354,208,191	\$200,580,381	\$34,792,394	\$56,069,562	\$27,576,229
Oil and gas extraction	16,196	\$222,024,501	\$76,305,253	\$173,877,430	\$91,056,175	\$27,834,280	\$32,870,753	\$24,698,377
Coal mining	1,015	\$21,698,866	\$1,259,149	\$19,343,223	\$12,420,677	d	d	\$27,100
Metal ore mining	748	\$46,978,094	\$15,753,485	\$42,023,922	\$30,472,657	d	d	\$767,844
Nonmetallic mineral mining and quarrying	3,576	\$32,392,141	\$26,069,225	\$31,356,154	\$19,869,192	\$2,339,464	\$621,915	\$575,611
Support activities for mining	14,401	\$94,501,796	\$37,117,109	\$87,607,461	\$46,761,680	d	d	\$1,507,297
Utilities	7,123	\$660,589,068	\$321,499,521	\$531,609,394	\$282,754,704	d	d	\$5,884,976
Electric power generation, transmission, and distribution	1,524	\$317,232,778	d	\$298,312,095	\$165,560,428	d	d	\$1,630,185
Natural gas distribution	326	\$63,506,600	\$23,312,356	\$59,755,538	\$40,051,124	d	\$4,058,634	\$1,058,974
Water, sewage, and other systems	5,023	\$11,809,148	d	\$11,375,001	\$3,652,037	d	\$385,402	\$199,049
Combination gas and electric	250	\$168,040,542	\$90,804,462	\$162,166,760	\$73,491,116	d	\$2,997,316	\$2,996,768
Construction	711,742	\$1,582,592,716	\$1,371,715,993	\$1,559,992,504	\$1,160,388,055	\$85,808,092	\$14,128,447	\$14,102,255
Construction of buildings	221,990	\$615,229,844	\$545,275,352	\$607,579,287	\$510,325,960	\$25,527,121	\$4,441,699	\$5,628,869
Heavy and civil engineering construction and land subdivision	47,614	\$259,394,941	\$125,045,373	\$250,974,074	\$188,356,310	\$17,722,742	\$4,243,477	\$3,649,846
Specialty trade contractors	442,138	\$707,967,931	\$611,395,268	\$701,439,143	\$461,705,785	\$42,558,229	\$5,443,271	\$4,623,540
Manufacturing	238,847	\$7,920,272,536	\$6,735,954,868	\$7,346,391,181	\$5,264,479,664	\$622,704,843	\$81,266,487	\$505,890,763
Food manufacturing	16,844	\$720,208,309	\$666,021,650	\$696,704,893	\$512,013,205	\$42,800,204	\$3,224,433	\$3,617,985
Beverage and tobacco product manufacturing	4,234	\$172,586,860	\$168,537,776	\$156,777,577	\$63,585,331	d	\$832,738	\$29,613,976
Textile mills and textile product mills	4,078	d	d	\$41,430,979	\$28,784,492	\$1,969,414	\$509,675	\$908,260
Apparel manufacturing	7,586	\$37,768,689	\$31,542,179	\$36,336,742	\$23,687,428	d	d	\$1,415,644
Leather and allied product manufacturing	1,637	\$11,121,927	\$8,673,349	\$10,888,630	\$7,038,038	d	d	\$231,485
Wood product manufacturing	10,831	\$89,714,056	\$65,227,387	\$88,434,061	\$66,865,028	\$4,105,860	\$1,057,348	\$1,214,203
Paper manufacturing	2,320	\$168,773,378	d	\$161,624,977	\$112,807,430	\$12,827,178	\$1,185,831	\$10,408,117
Printing and related support activities	23,512	\$78,351,211	\$64,290,066	\$76,805,387	\$46,874,146	\$4,090,395	\$909,480	\$1,549,340
Petroleum and coal products manufacturing	1,150	\$1,348,374,738	d	\$1,266,597,573	\$1,125,871,478	\$68,565,654	\$10,130,186	\$66,625,976
Chemical manufacturing	9,273	\$992,520,573	\$893,909,300	\$866,909,850	\$511,480,278	\$126,189,617	\$16,063,654	\$114,809,224
Plastics and rubber products manufacturing	10,115	\$208,076,284	\$183,876,465	\$203,756,318	\$141,551,457	\$13,828,666	\$1,281,220	\$6,193,139
Nonmetallic mineral product manufacturing	7,438	d	d	\$124,706,972	\$84,635,770	\$7,734,625	\$1,448,418	\$4,005,954
Primary metal manufacturing	5,622	\$252,135,117	d	\$245,436,948	\$201,752,150	\$6,870,992	\$5,321,672	\$3,268,000
Fabricated metal product manufacturing	48,473	\$310,064,109	\$256,019,283	\$303,593,828	\$207,056,644	\$21,482,770	\$3,683,288	\$9,658,847
Machinery manufacturing	19,530	\$740,395,576	d	\$441,181,686	\$302,078,251	\$35,303,686	\$5,253,104	\$27,962,846
Computer and electronic product manufacturing	11,186	\$725,980,640	\$610,462,173	\$649,598,495	\$384,165,770	\$85,151,576	\$13,383,701	\$69,866,961
Electrical equipment, appliance, and component manufacturing	6,406	\$376,305,034	\$331,395,561	\$279,892,202	\$190,831,578	\$52,636,936	\$3,240,741	\$48,680,621
Transportation equipment manufacturing	9,704	\$1,459,295,283	\$1,381,070,794	\$1,383,053,725	\$1,069,483,055	\$80,808,302	\$5,147,238	\$63,925,238
Furniture and related product manufacturing	11,286	\$82,180,753	d	\$81,172,297	\$53,216,496	\$4,076,358	\$355,590	\$1,670,475
Miscellaneous manufacturing	27,622	\$245,292,301	d	\$231,488,040	\$130,701,638	\$19,310,077	\$7,449,799	\$11,864,260
Wholesale trade	391,422	\$4,669,677,414	\$4,094,991,688	\$4,569,322,546	\$3,706,367,044	\$172,396,096	\$37,085,376	\$101,740,265
Merchant wholesalers, durable goods	243,428	\$2,061,846,058	d	\$2,027,692,578	\$1,597,578,899	\$74,332,032	d	\$35,632,601
Merchant wholesalers, nondurable goods	133,421	\$2,602,166,024	d	\$2,536,011,194	\$2,108,507,344	d	d	\$65,544,579
Wholesale electronic markets and agents and brokers	14,573	\$5,665,332	d	\$5,618,774	\$280,802	d	\$163,255	\$363,086
Retail trade	584,715	\$4,387,123,207	\$3,920,589,590	\$4,282,194,697	\$3,197,885,418	\$157,836,127	\$18,362,100	\$102,132,847
Motor vehicle dealers and parts dealers	84,461	\$1,002,195,311	d	\$978,126,092	\$832,078,120	d	d	\$8,213,569
Furniture and home furnishings stores	29,718	\$89,202,792	\$79,729,367	\$87,516,118	\$51,251,564	d	\$735,621	\$2,495,625
Electronics and appliance stores	18,068	\$103,423,714	\$94,490,027	\$100,781,188	\$75,541,252	\$3,145,085	\$994,216	\$1,997,783
Building material and garden equipment and supplies dealers	30,687	\$271,670,465	d	\$266,803,484	\$178,962,667	d	\$499,771	\$14,862,736
Food, beverage and liquor stores	106,309	\$717,568,988	\$630,041,327	\$706,251,097	\$535,381,122	\$16,308,183	\$1,943,551	\$10,107,756
Health and personal care stores	46,905	\$402,175,658	\$382,036,548	\$393,031,040	\$284,855,183	d	d	\$13,852,242
Gasoline stations	49,549	\$300,006,546	\$280,971,325	\$295,800,685	\$254,908,523	d	d	\$2,340,427
Clothing and clothing accessories stores	45,940	\$236,258,014	\$200,406,961	\$230,228,133	\$122,493,936	\$13,751,616	\$2,018,762	\$11,535,711
Sporting goods, hobby, book, and music stores	26,670	\$85,059,948	\$62,569,122	\$83,219,083	\$50,857,852	d	d	\$1,313,714
General merchandise stores	10,129	\$755,755,477	\$736,628,178	\$730,602,710	\$540,855,622	\$30,044,106	\$437,077	\$27,633,749
Miscellaneous store retailers	73,541	\$132,932,651	\$110,603,517	\$128,637,566	\$81,930,431	\$5,346,831	\$1,509,110	\$2,352,476
Transportation and warehousing	62,736	\$290,873,641	\$226,502,290	\$281,197,501	\$188,769,147	\$12,135,862	\$3,759,364	\$5,227,060
Air, rail, and water transportation	242,889	\$873,275,259	\$674,941,615	\$848,805,159	\$271,259,410	\$53,853,700	\$11,769,237	\$31,124,038
Truck transportation	10,883	\$277,102,944	\$205,778,780	\$268,100,950	\$72,615,025	\$23,086,278	\$3,101,758	\$15,502,790
Transit and ground passenger transportation	145,249	\$262,091,726	d	\$256,965,974	\$89,908,392	\$12,021,016	\$2,732,493	\$3,013,013
Pipeline transportation	34,949	d	d	\$30,930,552	\$8,140,678	\$1,437,520	\$774,244	\$187,023
Other transportation and support activities	482	d	d	\$8,064,061	\$2,391,285	d	d	\$1,050,775
Warehousing and storage	47,186	\$271,477,259	\$221,191,911	\$264,291,881	\$92,455,754	\$14,691,692	\$2,556,478	\$10,940,644
Information	4,141	\$1,335,880,196	\$1,124,112,505	\$1,230,288,881	\$262,012,609	\$128,826,834	\$45,916,125	\$97,946,432
Publishing industries (except Internet)	37,648	d	d	\$239,500,711	\$78,373,064	\$13,490,946	\$13,256,685	\$24,801,031
Motion picture and sound recording industries	36,330	d	d	\$102,120,464	\$19,974,810	\$10,950,609	\$2,184,161	\$7,496,616
Broadcasting (except Internet)	5,745	\$150,349,182	\$122,530,794	\$128,808,333	\$15,850,933	\$16,844,755	\$4,353,987	\$15,536,386
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	15,419	\$538,273,514	\$503,708,430	\$468,322,126	\$105,228,343	\$47,601,936	\$11,389,945	\$37,660,354
Data processing, hosting, and related services	12,738	\$86,505,468	d	\$78,824,066	\$15,932,031	\$7,181,588	\$7,289,628	\$1,475,048
Other information services	21,107	\$124,693,248	d	\$112,713,181	\$26,653,429	\$12,957,000	\$7,441,820	\$10,976,997
Finance and insurance	245,670	\$3,880,163,241	\$3,469,514,550	\$2,478,168,002	\$1,435,436,685	\$629,883,142	\$56,506,094	\$213,246,565
Depository credit intermediation	2,498	\$117,156,021	\$97,560,652	\$21,972,317	d	d	d	\$12,903,248
Nondepository credit intermediation	35,176	\$263,614,548	\$230,771,496	\$135,307,817	\$567,409	\$54,039,864	\$7,009,734	\$44,674,208
Securities, commodity contracts, other financial investments and related activities	57,803	\$352,192,312	\$284,403,664	\$232,726,754	\$1,285,218	\$53,156,884	\$15,128,532	\$36,860,240
Insurance carriers and related activities	125,454	\$2,621,658,521	\$2,352,635,861	\$2,086,300,993	\$1,433,231,829	\$147,730,960	\$13,351,356	\$117,472,316
Funds, trusts, and other financial vehicles	24,740	\$525,541,837	\$504,142,876	\$1,800,121	d	d	d	\$1,336,553
Real estate and rental and leasing	679,956	\$531,257,311	\$424,578,019	\$314,962,056	\$46,381,753	\$124,075,471	\$20,801,779	\$14,295,498
Real estate	636,390	\$373,590,995	\$313,963,659	\$175,177,773	\$10,644,244	d	\$6,176,413	d
Rental and leasing services	39,174	\$145,230,731	\$99,344,670	\$131,953,867	\$34,658,547	\$8,775,136	\$4,289,750	\$2,382,947
Lessors of nonfinancial tangible assets (except copyrighted works)	4,392	\$12,435,585	\$11,249,690	\$7,830,416	\$878,962	d	\$338,616	d
Professional, scientific, and technical services	936,361	\$1,418,209,407	\$1,172,744,039	\$1,366,701,309	\$473,376,675	\$116,307,787	\$65,845,329	\$32,892,182
Legal services	131,065	\$119,649,962	\$99,344,014	\$115,100,989	\$5,765,241	d	d	\$460,740
Accounting, tax preparation, bookkeeping, and payroll services	94,951	\$65,430,561	\$54,912,224	\$62,938,045	\$13,530,451	d	d	\$3,633,415
Architectural, engineering, and related services	105,473	\$265,408,484	\$200,729,308	\$258,606,700	\$121,317,639	d	d	\$3,840,355
Specialized design services	45,067	\$24,767,521	\$20,909,388	\$24,676,007	\$10,619,670	d	d	d
Computer systems design and related services	142,902	\$339,551,590	\$252,946,639	\$330,895,756	\$113,020,052	\$20,342,422	\$20,074,141	\$7,102,064
Management, scientific, and technical consulting services	253,545	\$300,319,834	\$258,132,899	\$289,322,806	\$120,250,074	\$26,411,635	\$6,477,598	d
Scientific research and development services	20,114	\$73,011,285	\$50,085,227	\$63,247,961	\$16,022,014	\$8,295,350	\$26,007,455	\$4,239,301
Advertising and related services	45,777	\$118,763,870	\$87,773,745	\$113,573,624	\$45,259,238	\$7,453,096	\$2,400,303	\$3,344,768
Other professional, scientific, and technical services	97,467	\$111,306,298	\$87,910,597	\$108,339,421	\$27,392,296	d	d	\$2,066,545
Management of companies (holding companies)	72,394	\$780,347,728	\$751,001,649	\$189,933,620	\$3,529,315	\$199,278,633	\$26,974,809	\$167,479,291
Offices of bank holding companies	4,466	\$706,581,885	\$688,936,465	\$184,899,723	d	d	d	d
Offices of other holding companies	67,928	\$73,765,843	\$62,065,185	\$5,033,897	d	d	d	d
Administrative and support and waste management and remediation services	293,137	\$627,271,713	\$516,550,519	\$596,762,596	\$243,658,400	d	d	\$11,130,307
Administrative and support services	276,002	\$539,904,880						

Returns of Active Corporations: Income by Industry, 2014
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts All Returns	Total Receipts with Net Income	Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
All Industries.....	6,001,491	31,562,783,912	26,482,672,335	28,075,177,764	17,850,424,254	2,561,226,487	416,351,090	1,401,174,826
Agriculture, forestry, fishing, and hunting.....	139,808	223,005,071	181,691,239	193,797,756	106,596,513	d	d	4,595,732
Agricultural production.....	100,955	160,061,009	132,034,881	134,026,880	68,945,022	d	d	d
Forestry and logging.....	9,608	16,137,753	10,971,612	15,771,648	9,696,865	d	d	116,819
Support activities and fishing, hunting & trapping.....	29,245	46,806,309	38,684,746	43,999,228	27,954,626	2,370,164	693,908	d
Mining.....	37,479	577,047,846	414,919,279	512,988,022	265,557,862	62,844,730	28,013,180	43,241,098
Utilities.....	6,696	623,225,639	385,795,077	591,790,963	339,625,222	19,338,308	15,987,282	6,576,956
Construction.....	708,312	1,453,497,071	1,212,885,596	1,434,695,016	1,070,028,599	70,327,936	15,836,219	10,291,320
Construction of buildings.....	216,389	554,180,477	470,996,585	547,101,439	458,494,063	d	d	4,805,369
Heavy and civil engineering construction and land subdivision.....	49,516	244,898,591	193,478,348	238,607,788	183,175,215	d	d	1,842,473
Specialty trade contractors.....	442,406	654,418,003	548,410,663	648,985,789	428,359,321	d	d	3,643,477
Manufacturing.....	236,749	8,587,603,767	7,275,928,441	8,067,907,032	5,987,530,325	612,969,502	68,041,306	503,870,867
Food manufacturing.....	16,774	719,569,493	635,242,162	698,562,093	525,235,583	38,715,078	4,100,456	29,396,047
Beverage and tobacco product manufacturing.....	3,579	176,319,370	156,103,510	165,419,181	77,640,062	d	d	d
Textile mills and textile product mills.....	4,742	40,350,743	33,879,528	39,739,302	27,730,317	1,749,166	241,848	d
Apparel manufacturing.....	7,814	38,385,997	31,313,093	37,399,368	24,388,255	d	d	875,321
Leather and allied product manufacturing.....	1,952	11,397,528	d	10,973,612	7,358,782	538,974	366,651	315,331
Wood product manufacturing.....	10,892	88,947,385	77,248,418	87,081,349	65,598,454	4,895,378	812,136	1,683,480
Paper manufacturing.....	2,041	176,340,717	152,361,994	168,181,412	120,517,270	14,441,980	1,055,594	11,492,909
Printing and related support activities.....	21,871	80,263,356	60,408,536	78,401,269	49,095,921	3,754,644	1,193,441	1,258,766
Petroleum and coal products manufacturing.....	1,068	2,105,781,276	1,798,340,038	2,019,504,939	1,832,978,541	104,253,206	5,145,726	102,705,873
Chemical manufacturing.....	7,754	1,031,813,317	938,916,613	999,260,176	546,263,126	d	d	116,106,367
Plastics and rubber products manufacturing.....	11,221	210,353,858	d	206,451,820	148,870,821	10,079,455	3,425,021	4,533,294
Nonmetallic mineral product manufacturing.....	7,543	126,271,578	93,666,788	120,355,245	84,201,978	8,375,980	1,464,885	4,838,862
Primary metal manufacturing.....	5,076	295,039,985	214,931,522	287,908,354	238,014,130	9,230,518	3,608,757	5,610,132
Fabricated metal product manufacturing.....	46,150	322,638,772	270,652,911	313,447,412	216,547,773	25,061,703	3,572,392	12,251,941
Machinery manufacturing.....	22,228	507,170,746	465,870,156	482,654,806	328,828,826	42,426,647	2,642,511	33,469,884
Computer & electronic product manufacturing.....	12,894	708,178,892	549,752,608	647,822,569	381,750,200	82,106,757	15,543,187	71,318,788
manufacturing.....	d	d	d	d	d	d	d	d
...	5,489	339,387,425	306,506,095	271,266,751	185,011,948	21,306,626	2,423,686	17,599,199
Transportation equipment manufacturing.....	9,142	1,300,061,169	1,049,424,044	1,239,469,794	955,277,694	69,207,359	6,993,780	51,981,940
Furniture and related product manufacturing.....	12,219	73,315,761	63,815,661	72,274,114	47,642,147	3,472,286	480,892	1,507,735
Miscellaneous manufacturing.....	26,300	236,016,400	201,613,581	221,733,467	124,578,495	19,744,785	5,016,434	12,529,802
Wholesale and retail trade.....	973,642	9,186,461,727	7,816,653,405	8,998,389,761	7,109,247,025	319,926,560	43,958,300	204,075,889
Wholesale trade.....	399,474	4,872,244,343	4,158,609,457	4,777,412,376	3,935,711,056	165,794,710	27,778,761	98,556,904
Wholesale trade, durable goods.....	254,108	2,100,506,949	d	2,066,624,498	1,643,603,940	74,774,339	13,007,202	37,091,151
Wholesale trade, nondurable goods.....	131,681	2,766,660,702	d	2,705,024,178	2,292,029,314	d	d	61,155,524
Electronic markets and agents and brokers.....	13,685	5,076,692	d	5,763,700	77,801	d	d	310,229
Retail trade.....	574,168	4,314,217,384	3,658,043,948	4,220,977,385	3,173,535,969	154,131,850	22,135,098	107,605,353
Motor vehicle dealers and parts dealers.....	82,328	954,217,706	d	931,999,341	792,122,811	d	d	7,308,364
Furniture and home furnishings stores.....	29,862	89,163,863	75,512,169	87,849,373	51,074,585	d	d	2,668,042
Electronics and appliance stores.....	21,216	102,525,898	d	100,074,799	75,001,824	d	d	2,254,081
supplies dealers.....	36,599	262,131,094	d	258,564,465	173,181,796	d	d	12,906,687
Food, beverage, and liquor stores.....	99,063	696,560,203	d	686,212,977	525,057,609	d	d	11,978,368
Health and personal care stores.....	45,655	375,884,978	350,838,335	368,558,032	260,992,189	d	d	13,443,874
Gasoline stations.....	46,832	364,105,323	311,780,580	360,211,021	320,866,920	d	d	2,189,832
Clothing and clothing accessories stores.....	49,062	242,957,370	203,772,223	234,857,572	129,469,123	15,964,892	2,851,234	13,802,929
Sporting goods, hobby, book, & music stores.....	22,177	94,540,190	77,284,966	92,074,459	58,626,203	d	d	1,521,294
General merchandise stores.....	9,851	728,730,301	598,596,147	709,146,442	526,067,288	d	d	31,189,085
Miscellaneous store retailers.....	72,119	125,884,392	94,776,691	122,293,613	75,854,945	d	d	2,597,652
Nonstore retailers.....	59,405	277,516,066	182,713,329	269,135,292	185,220,676	10,580,191	d	5,745,145
Wholesale and retail not allocable.....	0	0	0	0	0	0	0	0
Transportation and warehousing.....	227,300	896,569,877	735,198,979	865,362,043	293,469,298	48,539,916	8,836,535	29,955,139
Air, rail, and water transportation.....	9,945	d	d	278,877,379	84,094,996	19,222,488	3,269,580	14,222,488
Truck transportation.....	134,393	d	d	264,221,829	89,579,022	10,812,354	2,346,425	2,926,953
Transit and ground passenger transportation.....	31,678	d	d	28,605,566	7,234,975	d	d	172,566
Pipeline transportation.....	461	d	d	7,950,752	2,510,354	d	d	672,401
Other transportation and support activities.....	47,023	270,510,416	228,616,382	262,733,993	102,288,073	12,603,472	2,077,424	9,359,349
Warehousing and storage.....	3,801	d	d	22,972,524	7,761,878	d	d	2,601,381
Information.....	124,773	1,268,799,029	1,068,879,414	1,068,232,916	267,227,903	135,839,424	33,437,546	106,329,368
Publishing industries (except Internet).....	33,810	d	d	232,659,356	76,279,619	33,567,333	10,173,731	25,935,948
Motion picture and sound recording industries.....	36,390	d	d	101,194,441	21,743,425	14,612,546	2,191,525	12,175,381
Broadcasting (except internet).....	5,779	128,369,862	111,226,105	110,948,623	13,816,984	15,665,608	2,864,184	12,930,542
Telecommunications (including paging, cellular, satellite, cable, and internet service providers).....	14,795	517,632,364	459,711,153	455,784,290	111,972,383	42,970,454	6,331,020	33,426,971
Data processing, hosting, & related services.....	13,503	69,034,720	39,370,588	62,435,456	13,782,935	6,561,639	4,801,839	1,803,132
... syndicates, libraries, and internet publishing and broadcasting).....	d	d	d	d	d	d	d	d
...	20,498	119,626,352	98,978,829	105,210,750	29,632,558	22,461,845	7,075,247	20,057,394
Finance and insurance.....	239,281	3,842,776,385	3,426,612,405	2,367,269,364	1,317,833,107	714,168,710	49,833,369	220,461,435
Credit intermediation.....	35,210	402,365,482	346,252,128	162,968,957	d	72,586,850	8,017,815	67,813,594
Securities, commodity contracts, other financial investments, and related activities.....	59,075	341,609,112	263,051,740	222,722,876	6,598,825	56,852,237	15,726,221	40,901,932
Insurance carriers and related activities.....	121,780	2,529,237,757	2,262,596,820	1,980,292,447	1,309,557,391	147,935,010	13,713,806	107,229,890
Funds, trusts, and other financial vehicles.....	23,216	569,564,035	554,711,717	1,285,083	*48,156	d	d	4,516,019
Real estate and rental and leasing.....	659,592	464,357,722	363,119,134	285,595,304	42,579,057	d	d	12,502,891
Real estate.....	618,178	d	d	153,034,516	d	d	d	d
Rental and leasing services.....	38,602	d	d	127,142,134	d	d	d	d
Lessors of nonfinancial intangible assets (except copyrighted works).....	2,812	d	d	5,418,654	914,867	2,736,800	279,034	2,053,795
Professional, scientific, and technical services.....	926,727	1,340,173,955	1,078,113,948	1,295,775,629	443,147,840	106,845,901	57,792,425	31,066,420
Management of companies (holding companies).....	69,437	782,834,013	765,705,695	189,918,996	3,743,925	198,182,505	25,582,723	168,155,915
Administrative and support and waste management and remediation services.....	281,553	561,358,610	440,007,650	546,600,788	219,554,658	d	d	11,532,213
Administrative and support services.....	266,957	480,725,729	372,842,547	467,613,656	188,498,705	d	d	d
Waste management and remediation services.....	14,595	80,632,880	67,165,103	78,987,132	31,055,953	d	d	d
Educational services.....	60,031	63,122,283	42,942,237	61,269,081	8,353,578	4,650,261	2,907,190	2,379,911
Health care and social assistance.....	465,780	763,871,821	558,601,281	729,684,327	65,058,630	53,602,912	13,385,125	9,976,734
centers.....	373,365	473,371,577	d	455,879,545	40,116,330	d	d	3,276,041
Misc. health care and social assistance.....	75,690	120,411,543	91,452,781	116,871,620	19,213,411	7,663,599	4,174,423	2,693,280
Hospitals, nursing, & residential care facilities.....	16,724	170,088,701	d	156,933,162	5,728,889	d	d	4,007,414
Arts, entertainment, and recreation.....	131,158	131,767,127	89,587,653	122,515,031	28,605,698	11,054,354	4,367,315	2,111,787
Other arts, entertainment, and recreation.....	81,388	68,505,978	52,753,583	64,432,900	15,820,196	6,993,095	2,215,759	1,047,663
Amusement, gambling, & recreation industries.....	49,771	63,261,149	36,834,071	58,082,131	12,785,502	4,061,259	2,151,557	1,064,125
Accommodation and food services.....	309,820	563,640,159	443,306,980	518,602,356	193,958,842	47,578,552	7,619,317	29,360,279
Accommodation.....	32,897	120,025,609	91,938,220	96,440,594	16,103,329	17,527,357	2,168,598	d
Food services and drinking places.....	276,922	443,614,550	351,368,760	422,161,762	177,855,514	30,051,196	5,450,719	d
Other services.....	403,354	232,671,810	182,723,921	224,783,378	88,306,170	15,143,217	3,551,049	2,604,504
Repair and maintenance.....	176,726	130,670,608	d	128,774,974	64,615,893	8,087,619	1,382,320	d
Personal and laundry services.....	179,249	87,503,822	d	84,943,735	22,542,463	6,437,278	1,842,070	1,446,337
Religious, grantmaking, civic, professional, and similar organizations.....	47,380	14,497,381	8,476,671	11,064,669	1,147,813	618,319	326,659	d
Not allocable.....	0	0	0	0	0	0	0	0

Detail may not add to total because of rounding.

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

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

Source: Internal Revenue Service, Statistics of Income - Publication 16, June 2019

Returns of Active Corporations: Income by Industry, 2013
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts All Returns	Total Receipts with Net Income	Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
All Industries	5,887,804	30,191,736,006	25,128,856,626	26,849,546,002	17,140,894,131	2,329,359,354	400,504,093	1,258,482,675
Agriculture, forestry, fishing, and hunting	136,493	211,949,840	162,986,850	184,343,159	101,466,939	14,409,857	5,283,427	3,454,923
Agricultural production	101,274	154,812,793	116,570,977	129,600,400	66,978,123	10,938,311	4,397,629	3,077,600
Forestry and logging	8,745	15,769,922	11,617,881	15,382,013	9,389,317	816,414	329,351	116,791
Support activities and fishing, hunting & trapping	26,473	41,367,125	34,797,992	39,360,747	25,099,499	2,655,132	556,447	260,532
Mining	35,603	519,195,365	342,932,756	472,312,301	242,428,891	42,863,755	24,697,426	25,807,535
Utilities	7,845	570,392,841	297,208,233	543,224,862	282,294,549	12,054,900	19,325,550	4,871,477
Construction	695,261	1,340,330,421	1,073,106,759	1,322,187,755	988,450,074	62,609,238	17,530,580	8,384,208
Construction of buildings	209,392	495,663,188	408,848,076	488,755,840	410,908,814	18,487,962	5,609,070	2,507,272
Heavy and civil engineering construction and land subdivision	50,815	243,565,314	183,765,736	237,177,232	182,333,927	12,421,781	6,024,627	2,622,581
Specialty trade contractors	435,053	601,101,920	480,492,947	596,254,683	395,207,333	31,699,495	5,896,882	3,254,356
Manufacturing	242,755	8,432,129,191	7,293,535,732	7,934,244,850	5,921,224,067	586,482,215	59,000,130	472,449,903
Food manufacturing	15,602	699,279,245	614,075,402	675,747,233	507,818,285	35,844,380	3,252,742	27,675,915
Beverage and tobacco product manufacturing	3,151	160,757,874	151,807,820	150,196,670	65,582,240	22,681,923	724,892	21,195,499
Textile mills and textile product mills	4,868	38,905,710	32,128,944	38,328,159	26,909,401	1,746,691	458,596	779,374
Apparel manufacturing	9,116	51,961,990	42,509,011	50,555,439	33,141,891	3,161,760	525,796	1,461,771
Leather and allied product manufacturing	1,477	10,837,618	9,979,778	10,689,959	7,032,335	559,138	73,576	293,245
Wood product manufacturing	10,638	85,738,121	75,787,391	83,851,456	62,560,128	5,284,209	758,792	1,556,700
Paper manufacturing	3,114	178,496,139	151,452,879	170,831,816	123,174,335	13,373,995	1,314,820	10,431,771
Printing and related support activities	22,541	78,611,061	64,871,981	76,134,901	47,435,101	4,365,694	792,485	1,596,943
Petroleum and coal products manufacturing	1,039	2,221,799,909	1,911,413,720	2,136,684,605	1,938,826,833	125,312,015	5,457,320	123,428,735
Chemical manufacturing	8,281	973,726,185	883,159,306	873,549,631	526,708,064	100,490,772	7,902,830	91,214,006
Plastics and rubber products manufacturing	10,813	197,469,638	156,196,749	194,214,744	139,650,778	9,248,291	1,327,480	4,126,409
Nonmetallic mineral product manufacturing	8,342	117,576,703	86,273,131	111,034,999	77,192,073	6,083,031	2,074,999	1,856,021
Primary metal manufacturing	5,454	279,793,789	187,235,156	273,075,001	225,842,828	8,454,749	4,844,578	5,029,171
Fabricated metal product manufacturing	48,432	321,304,463	271,283,717	314,120,965	216,750,823	22,056,794	2,687,387	9,883,521
Machinery manufacturing	19,907	492,266,114	453,828,916	465,622,648	317,015,634	41,108,770	3,051,484	32,521,066
Computer & electronic product manufacturing	14,222	701,618,404	601,378,751	632,936,009	380,279,854	77,301,105	10,157,049	64,983,440
Electrical equipment, appliance, and component manufacturing	6,907	331,137,398	310,187,260	254,334,326	171,806,060	28,472,345	2,739,155	20,936,282
Transportation equipment manufacturing	9,796	1,197,328,246	1,043,283,059	1,144,099,347	891,623,113	56,781,011	5,240,803	37,460,434
Furniture and related product manufacturing	11,898	64,495,246	56,891,519	63,099,769	42,057,001	3,576,786	504,735	1,809,449
Miscellaneous manufacturing	27,157	229,025,337	189,791,243	215,137,176	119,817,290	20,578,760	5,110,615	14,210,151
Wholesale and retail trade	960,845	8,717,744,873	7,425,288,699	8,539,775,012	6,745,707,329	308,012,200	43,958,300	204,075,889
Wholesale trade	387,026	4,625,837,355	3,872,252,250	4,539,081,530	3,750,490,209	155,287,768	24,340,101	94,494,457
Wholesale trade, durable goods	248,518	1,983,668,069	1,708,465,652	1,947,873,720	1,566,578,300	68,451,036	11,190,824	35,353,068
Wholesale trade, nondurable goods	124,685	2,636,685,272	2,158,822,828	2,585,899,195	2,193,814,261	85,791,095	13,038,464	58,786,226
Electronic markets and agents and brokers	13,822	5,484,015	4,963,770	5,308,616	97,648	1,045,637	110,813	355,163
Retail trade	573,819	4,091,907,518	3,553,036,449	4,000,693,482	2,995,217,120	152,724,433	19,618,200	109,581,432
Motor vehicle dealers and parts dealers	82,897	859,848,532	747,179,257	840,049,815	714,264,522	18,498,693	2,383,563	6,351,300
Furniture and home furnishings stores	30,339	84,497,893	72,801,032	83,110,261	48,364,077	4,993,682	580,053	2,820,488
Electronics and appliance stores	20,406	98,483,106	83,349,716	97,988,471	72,571,204	2,743,019	1,217,093	1,804,247
Building material and garden equipment and supplies dealers	36,989	252,182,610	232,170,682	248,140,828	165,844,662	16,006,114	1,229,918	11,448,661
Food, beverage, and liquor stores	97,488	688,269,980	607,131,375	707,761,172	515,266,661	20,668,588	2,628,413	15,932,599
Health and personal care stores	46,557	345,349,352	329,453,798	339,155,495	235,244,539	17,741,973	869,422	14,066,200
Gasoline stations	45,376	367,500,249	292,505,664	364,176,090	328,853,103	4,223,949	850,262	1,398,024
Clothing and clothing accessories stores	49,620	220,003,648	188,512,683	214,473,992	113,830,516	14,518,996	2,330,949	12,032,883
Sporting goods, hobby, book, & music stores	23,682	81,642,838	56,116,106	79,635,282	49,502,454	3,276,249	1,009,089	1,122,436
General merchandise stores	9,537	705,462,036	649,481,122	697,806,079	507,664,752	35,887,221	2,696,091	35,345,328
Miscellaneous store retailers	71,640	123,460,439	104,344,799	120,514,446	75,852,979	5,452,851	1,270,083	2,747,087
Nonstore retailers	59,289	265,206,835	189,990,213	244,881,550	167,957,651	8,713,098	2,553,264	4,512,181
Wholesale and retail not allocable	0	0	0	0	0	0	0	0
Transportation and warehousing	219,600	853,986,646	636,126,798	826,839,115	256,762,903	44,163,869	12,987,679	27,680,388
Air, rail, and water transportation	10,851	279,166,563	190,022,557	267,619,650	54,857,435	15,924,952	6,035,440	11,462,024
Truck transportation	125,617	260,626,966	189,849,905	255,339,513	88,112,104	9,800,687	2,652,564	2,927,079
Transit and ground passenger transportation	34,326	29,389,373	22,890,900	28,398,002	8,163,926	1,099,616	498,415	164,889
Pipeline transportation	519	8,101,887	5,579,183	7,448,638	2,156,228	1,427,400	596,616	939,546
Other transportation and support activities	43,975	252,392,816	210,164,763	245,139,892	93,993,119	14,307,278	2,744,272	11,263,282
Warehousing and storage	4,313	24,309,402	17,619,941	22,893,420	9,480,090	1,603,937	460,283	923,568
Information	127,107	1,197,220,333	1,001,628,047	1,010,909,567	250,143,519	125,303,279	33,608,913	93,658,046
Publishing industries (except Internet)	33,011	298,728,663	253,882,390	224,994,780	75,846,577	35,893,314	7,711,560	26,678,686
Motion picture and sound recording industries	36,933	117,225,555	100,606,802	98,821,832	22,343,936	13,263,668	2,387,584	10,779,904
Broadcasting (except internet)	6,737	122,410,720	112,836,275	103,201,873	12,767,322	15,449,850	2,555,869	12,199,220
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	15,932	500,041,346	421,218,302	441,809,551	100,980,264	45,938,953	10,839,485	32,764,317
Data processing, hosting, & related services	11,578	49,620,071	22,352,658	44,548,493	9,121,411	2,712,367	5,519,250	1,332,325
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	22,915	109,193,978	90,731,620	97,533,037	29,084,010	12,045,127	4,595,166	9,903,594
Finance and insurance	243,961	3,653,753,731	3,137,876,521	2,248,757,856	1,322,004,509	619,970,607	55,529,176	175,152,758
Credit intermediation	41,272	409,658,936	344,439,519	159,799,947	1,240,554	92,746,638	16,154,357	50,375,297
Securities, commodity contracts, other financial investments, and related activities	55,808	327,471,626	270,569,522	215,427,661	13,284,535	54,461,351	11,345,883	39,550,548
Insurance carriers and related activities	123,819	2,421,886,768	2,040,563,828	1,871,689,932	1,306,897,813	127,670,761	22,756,457	84,003,623
Funds, trusts, and other financial vehicles	23,060	494,736,400	482,303,652	1,840,316	*581,606	345,091,857	5,272,679	1,223,290
Real estate and rental and leasing	642,008	428,325,413	334,895,614	261,251,481	39,188,026	88,550,219	18,761,915	11,215,559
Real estate	600,231	288,888,911	240,757,170	138,751,564	7,302,059	77,793,788	15,136,312	7,999,800
Rental and leasing services	38,605	130,096,374	85,924,654	116,819,553	30,757,931	8,646,269	3,332,387	1,812,491
Lessors of nonfinancial intangible assets (except copyrighted works)	3,172	9,340,129	8,213,790	5,680,365	1,128,037	2,110,162	293,216	1,403,268
Professional, scientific, and technical services	901,714	1,266,308,704	985,801,561	1,221,808,730	415,318,599	99,568,674	50,063,523	31,943,609
Management of companies (holding companies)	58,604	800,182,072	771,698,759	184,965,490	2,915,492	181,440,769	21,564,746	151,313,838
Administrative and support and waste management and remediation services	283,361	541,514,917	421,004,677	527,044,623	218,956,315	29,955,306	8,695,432	11,412,750
Administrative and support services	269,174	464,794,106	363,153,780	451,438,855	189,329,897	25,181,264	7,088,560	8,597,385
Waste management and remediation services	14,187	76,720,810	57,850,897	75,605,768	29,626,417	4,774,042	2,815,365	2,815,365
Educational services	56,494	66,104,756	52,515,751	64,673,755	8,561,937	4,761,276	1,719,592	2,238,376
Health care and social assistance	457,620	731,458,718	534,535,925	698,394,212	58,617,727	50,404,120	11,337,364	10,210,489
Offices of health practitioners and outpatient care centers	370,156	455,894,017	355,810,295	438,923,941	35,434,048	36,736,245	6,122,786	3,580,677
Misc. health care and social assistance	70,108	114,268,856	71,172,586	111,507,965	16,837,826	7,144,678	3,293,689	2,866,212
Hospitals, nursing, & residential care facilities	17,356	161,295,844	107,553,045	147,962,306	6,345,853	6,523,197	1,920,889	3,763,599
Arts, entertainment, and recreation	125,763	123,733,272	82,948,045	115,653,718	24,986,973	9,266,960	4,562,907	1,833,742
Other arts, entertainment, and recreation	78,412	64,237,984	47,544,891	60,495,106	13,270,333	5,921,437	2,182,532	960,090
Amusement, gambling, & recreation industries	47,352	59,495,288	35,403,155	55,158,613	11,716,640	3,345,523	2,380,375	873,651
Accommodation and food services	309,204	521,534,500	411,928,524	485,014,240	177,834,214	37,021,449	8,047,255	20,571,777
Accommodation	32,979	109,777,231	76,544,880	90,931,027	13,667,330	11,043,258	877,144	7,154,723
Food services and drinking places	276,225	411,757,270	335,383,644	394,083,213				

Returns of Active Corporations: Income by Industry, 2012
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts All Returns	Total Receipts with Net Income	Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
All Industries	5,840,821	29,403,675,461	24,542,737,435	26,029,143,463	16,578,523,067	2,175,014,906	400,741,372	1,149,799,988
Agriculture, forestry, fishing, and hunting	137,299	207,787,607	167,328,146	180,658,506	102,273,238	14,812,119	4,914,082	3,513,835
Agricultural production	100,948	151,080,301	119,791,628	126,392,532	67,242,401	11,057,861	3,966,042	2,930,026
Forestry and logging	8,118	11,973,801	8,042,873	11,550,948	6,043,683	697,390	445,106	202,896
Support activities and fishing, hunting & trapping	28,233	44,733,504	39,493,645	42,715,026	28,987,155	3,056,868	502,934	380,913
Mining	38,915	505,457,340	319,538,776	455,878,980	234,416,972	48,668,710	30,993,989	29,332,636
Utilities	6,385	533,516,123	142,324,666	506,301,104	251,976,024	7,045,655	32,599,400	2,803,668
Construction	687,132	1,211,894,872	951,914,610	1,194,736,096	898,450,287	54,976,326	18,905,209	6,939,605
Construction of buildings	204,258	439,832,990	343,210,967	433,527,261	365,822,375	14,673,452	7,075,857	1,640,732
Heavy and civil engineering construction and land subdivision	52,373	221,943,126	171,555,010	215,693,721	168,624,958	11,436,475	5,505,078	2,150,178
Specialty trade contractors	430,500	550,118,756	437,148,632	545,515,114	364,002,954	28,866,398	6,324,274	3,148,895
Manufacturing	247,231	8,513,135,770	7,422,889,099	7,982,719,075	5,992,834,620	577,700,836	64,146,252	462,293,105
Food manufacturing	16,054	676,522,386	585,115,070	656,313,310	492,878,867	30,582,529	2,083,367	22,601,147
Beverage and tobacco product manufacturing	2,772	157,491,739	149,637,778	147,286,001	64,062,884	18,898,110	637,566	17,371,911
Textile mills and textile product mills	3,877	36,247,222	29,033,206	35,589,053	25,442,463	1,361,895	377,197	575,755
Apparel manufacturing	8,890	55,065,145	44,875,838	53,066,864	35,141,033	2,877,554	853,286	1,475,464
Leather and allied product manufacturing	1,091	9,403,243	8,660,107	9,140,719	5,840,937	552,790	69,281	157,091
Wood product manufacturing	11,542	74,553,736	59,975,867	73,090,409	55,210,382	2,908,113	1,065,064	647,733
Paper manufacturing	2,665	171,525,539	145,760,939	165,165,585	120,460,572	10,685,667	1,617,691	7,548,051
Printing and related support activities	22,866	74,434,701	61,865,056	72,974,952	44,669,278	3,702,368	775,429	1,048,364
Petroleum and coal products manufacturing	1,142	2,418,306,253	2,131,080,042	2,303,778,680	2,087,099,316	153,795,730	7,374,068	151,004,845
Chemical manufacturing	9,187	950,313,881	868,738,906	848,811,791	517,799,624	95,522,551	6,953,907	84,954,737
Plastics and rubber products manufacturing	10,901	198,362,897	162,876,814	194,259,032	140,114,060	10,535,907	1,250,833	4,181,976
Nonmetallic mineral product manufacturing	8,123	112,565,796	71,296,425	108,642,329	75,627,870	4,579,338	3,322,572	1,478,605
Primary metal manufacturing	5,227	302,986,743	238,824,071	294,861,123	246,061,573	10,142,684	3,005,364	6,123,230
Fabricated metal product manufacturing	49,152	309,612,517	268,996,093	302,547,996	207,787,483	22,537,807	3,084,880	9,637,635
Machinery manufacturing	21,225	505,478,689	457,867,634	482,730,448	329,002,701	39,319,105	4,084,806	31,155,782
Computer & electronic product manufacturing	13,456	728,191,652	595,790,759	657,896,585	398,789,179	72,653,245	13,000,204	60,153,623
Electrical equipment, appliance, and component manufacturing	5,907	329,189,807	306,673,240	241,198,947	162,814,075	19,080,323	2,950,963	15,256,865
Transportation equipment manufacturing	10,856	1,121,157,416	995,791,492	1,065,960,826	829,823,016	55,689,784	6,724,031	32,454,888
Furniture and related product manufacturing	12,471	61,081,944	47,377,322	60,019,734	39,648,192	2,699,179	838,869	1,206,474
Miscellaneous manufacturing	29,826	220,644,465	192,652,439	209,384,690	114,561,116	19,576,157	4,076,872	13,258,929
Wholesale and retail trade	958,094	8,305,549,540	7,228,669,928	8,141,098,436	6,426,563,078	297,834,649	37,009,274	188,262,594
Wholesale trade	387,629	4,460,619,721	3,833,597,231	4,371,788,696	3,619,239,784	156,443,317	20,037,659	89,803,933
Wholesale trade, durable goods	246,679	1,910,975,142	1,649,935,045	1,875,067,256	1,492,325,539	72,148,800	11,503,366	53,089,615
Wholesale trade, nondurable goods	127,119	2,544,926,846	2,179,110,812	2,492,221,383	2,126,839,051	83,278,912	8,388,150	54,348,584
Electronic markets and agents and brokers	13,831	4,717,733	4,551,373	4,500,056	*75,195	1,016,326	146,143	364,735
Retail trade	570,466	3,844,929,819	3,395,072,696	3,769,309,740	2,807,323,294	141,391,332	16,971,615	98,458,661
Motor vehicle dealers and parts dealers	82,228	796,266,150	665,099,941	777,786,618	658,377,081	17,100,348	2,465,265	5,357,175
Furniture and home furnishings stores	32,358	81,248,310	69,015,186	80,078,026	46,383,670	4,114,279	736,992	2,328,644
Electronics and appliance stores	20,935	94,699,631	79,704,715	93,124,352	67,513,974	2,826,579	504,131	1,796,657
Building material and garden equipment and supplies dealers	36,499	229,193,186	205,649,123	224,124,069	152,000,003	14,038,767	1,981,069	10,271,308
Food, beverage, and liquor stores	97,097	618,265,414	556,949,998	608,125,643	454,322,246	14,820,880	1,834,021	9,919,671
Health and personal care stores	44,725	329,360,513	314,803,671	324,145,864	227,376,492	13,991,728	936,140	10,589,884
Gasoline stations	45,514	363,617,487	287,646,550	360,729,541	326,476,249	4,059,085	1,020,432	1,231,487
Clothing and clothing accessories stores	49,646	218,269,967	186,579,814	212,655,648	112,150,034	15,731,097	2,007,757	13,254,934
Sporting goods, hobby, book, & music stores	23,732	81,421,515	69,091,076	79,387,545	47,441,319	3,444,683	624,259	1,686,813
General merchandise stores	8,712	697,470,205	675,671,963	679,015,751	499,891,671	35,816,885	1,742,324	35,048,086
Miscellaneous store retailers	73,442	125,262,170	102,263,151	122,004,089	78,272,960	5,508,591	1,474,784	2,506,991
Nonstore retailers	55,577	209,855,271	182,597,508	208,132,593	137,117,595	9,938,409	1,644,442	4,467,011
Wholesale and retail not allocable	*0	0	0	0	0	0	----	0
Transportation and warehousing	211,276	844,428,868	605,013,570	817,585,107	269,127,679	40,213,643	9,968,723	24,004,145
Air, rail, and water transportation	11,053	265,697,988	150,914,992	255,458,610	68,865,479	11,802,346	4,651,847	8,829,641
Truck transportation	120,846	262,333,333	197,289,436	256,431,484	85,980,979	10,211,510	2,112,108	2,510,208
Transit and ground passenger transportation	29,942	27,418,032	22,027,842	26,585,026	6,873,854	1,092,274	395,379	127,519
Pipeline transportation	600	8,718,824	5,729,841	7,599,284	1,848,161	1,671,867	465,605	1,274,448
Other transportation and support activities	44,864	252,988,863	209,500,872	245,419,302	94,161,280	13,597,899	1,861,967	10,403,180
Warehousing and storage	3,971	27,271,829	19,550,588	26,091,400	11,397,927	1,837,747	481,817	859,149
Information	119,324	1,147,157,527	842,497,045	969,109,652	240,088,594	110,302,572	36,243,174	82,501,667
Publishing industries (except Internet)	28,460	289,374,614	240,524,446	223,403,902	73,175,652	33,632,311	8,095,118	26,731,308
Motion picture and sound recording industries	34,434	122,127,482	106,909,371	101,484,874	24,516,300	15,057,870	2,619,224	12,371,806
Broadcasting (except internet)	6,377	118,330,143	96,502,490	101,384,319	12,530,273	11,382,831	1,756,326	9,457,985
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	16,409	471,730,243	289,758,267	415,537,706	96,925,101	29,504,048	8,939,198	16,953,735
Data processing, hosting, & related services	9,727	43,656,251	22,087,875	40,456,402	9,205,590	2,724,281	11,047,808	1,209,366
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	23,917	101,938,794	86,714,595	86,842,450	23,735,678	18,001,231	3,785,500	15,777,466
Finance and insurance	244,835	3,615,371,064	3,182,753,038	2,140,231,362	1,201,211,355	566,762,467	49,333,179	146,163,971
Credit intermediation	43,122	473,434,938	434,581,642	558,050,799	1,345,072	76,502,249	8,763,013	39,702,204
Securities, commodity contracts, other financial investments, and related activities	60,627	327,887,767	302,497,650	198,540,989	16,011,756	57,292,275	10,789,325	31,482,511
Insurance carriers and related activities	118,619	2,357,674,134	2,004,176,868	1,782,631,572	1,183,724,602	110,737,686	24,754,830	73,000,552
Funds, trusts, and other financial vehicles	22,467	456,374,226	441,496,879	1,008,002	**129,924	322,230,257	5,026,011	1,978,703
Real estate and rental and leasing	642,055	372,900,633	292,932,988	242,441,951	35,595,705	63,790,636	19,030,016	9,590,471
Real estate	598,342	235,217,202	179,878,513	125,007,780	4,867,880	51,712,847	16,107,985	6,087,464
Rental and leasing services	40,324	128,343,524	104,600,782	111,872,132	29,653,074	9,700,828	2,770,562	1,901,239
Lessors of nonfinancial intangible assets (except copyrighted works)	3,390	9,339,906	8,453,693	5,562,039	1,074,751	2,376,961	151,468	1,601,768
Professional, scientific, and technical services	892,576	1,195,356,269	986,250,391	1,153,059,710	355,833,755	101,795,683	41,577,480	28,836,929
Management of companies (holding companies)	52,779	785,851,168	742,562,545	180,564,138	2,884,704	146,780,483	19,891,505	116,261,926
Administrative and support and waste management and remediation services	279,392	533,668,448	412,292,526	519,926,237	215,798,761	29,230,091	7,866,639	10,711,795
Administrative and support services	265,445	456,475,467	351,696,780	444,711,260	186,016,482	24,229,493	6,666,551	8,198,397
Waste management and remediation services	13,947	77,192,982	60,595,746	75,214,977	29,782,278	5,000,598	1,222,489	2,513,397
Educational services	56,523	68,230,243	54,512,566	67,075,520	8,126,630	5,556,155	1,661,711	2,657,568
Health care and social assistance	451,959	723,849,063	549,915,385	691,406,391	56,504,234	50,816,929	9,524,450	11,248,070
Offices of health practitioners and outpatient care centers	364,535	443,684,165	321,269,358	427,126,313	32,606,124	35,150,785	5,572,838	3,335,594
Misc. health care and social assistance	69,298	114,500,295	83,848,651	112,228,272	16,999,322	7,303,609	2,729,124	2,928,003
Hospitals, nursing, & residential care facilities	18,126	165,664,603	144,797,376	152,051,805	6,898,789	8,362,535	1,222,489	4,984,473
Arts, entertainment, and recreation	123,552	118,157,921	81,151,814	110,800,020	25,481,199	9,073,068	4,433,032	1,613,614
Other arts, entertainment, and recreation	77,117	62,152,402	47,741,858	58,831,167	14,467,146	5,929,659	2,033,272	817,731
Amusement, gambling, & recreation industries	46,435	56,005,519	33,409,956	51,968,853	11,014,053	3,143,410	2,399,760	795,884
Accommodation and food services	302,724	505,495,328	396,103,475	467,982,316	175,715,847	36,984,197	9,017,067	20,797,624
Accommodation	32,784	107,466,118	71,028,501	86,642,788	14,705,972	12,599,991	3,834,354	8,977,588
Food services and drinking places	269,939	398,029,210	325,074,974	381,339,528	161,009,875			

Returns of Active Corporations: Income by Industry, 2011
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts All Returns	Total Receipts with Net Income	Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
All Industries	5,823,126	28,335,600,572	22,211,968,312	25,197,647,975	16,180,343,317	1,829,098,228	506,088,740	994,393,494
Agriculture, forestry, fishing, and hunting	135,648	191,743,885	129,156,851	165,794,515	94,400,007	10,771,015	6,309,391	2,563,932
Agricultural production	100,754	145,067,043	90,588,586	120,888,381	65,104,021	8,183,472	5,393,694	2,117,312
Forestry and logging	8,168	11,883,624	8,624,557	11,473,288	6,273,014	447,559	362,195	160,516
Support activities and fishing, hunting & trapping	26,726	34,793,219	29,943,708	33,432,846	23,022,972	2,139,984	553,502	286,104
Mining	41,713	488,972,182	324,640,200	436,882,300	231,763,150	55,391,075	26,120,362	41,405,779
Utilities	7,430	609,589,695	180,414,178	580,134,029	331,689,243	5,298,411	34,181,311	3,522,627
Construction	708,437	1,139,791,875	833,808,143	1,121,920,687	848,556,835	44,958,286	23,298,222	6,299,682
Construction of buildings	207,364	411,266,503	292,846,102	404,258,891	344,996,041	12,010,333	8,859,541	1,459,055
Heavy and civil engineering construction and land subdivision	56,538	213,920,293	158,254,707	207,746,301	164,348,388	10,109,476	6,147,562	2,383,905
Specialty trade contractors	444,535	514,605,079	382,707,334	509,915,495	339,212,407	22,838,478	8,291,120	2,456,721
Manufacturing	245,887	8,331,713,612	7,100,670,078	7,816,327,551	5,911,238,401	508,302,727	74,081,122	414,274,580
Food manufacturing	14,674	648,919,615	545,355,161	628,309,468	473,646,096	25,828,136	3,278,807	20,193,289
Beverage and tobacco product manufacturing	2,809	157,994,772	150,429,154	146,221,147	68,025,724	20,527,212	611,117	18,989,958
Textile mills and textile product mills	3,437	36,385,742	23,266,919	35,738,288	25,806,827	1,036,141	614,304	421,923
Apparel manufacturing	10,953	53,910,475	46,101,761	52,320,368	34,221,871	2,849,143	1,718,274	1,512,241
Leather and allied product manufacturing	1,469	8,925,424	7,003,842	8,298,687	5,294,903	834,202	58,933	392,415
Wood product manufacturing	10,996	69,472,988	47,184,918	67,881,461	52,244,163	2,329,849	1,945,364	647,244
Paper manufacturing	2,920	181,146,825	143,155,496	173,951,075	128,864,219	8,615,129	2,144,804	6,046,640
Printing and related support activities	25,410	72,267,608	51,883,600	70,898,796	43,261,608	2,979,646	1,649,092	1,065,302
Petroleum and coal products manufacturing	981	2,425,172,756	2,342,024,528	2,343,569,496	2,117,988,304	129,249,250	3,146,287	126,389,455
Chemical manufacturing	8,112	960,152,070	867,805,993	852,246,913	541,231,070	90,881,032	7,972,443	82,329,452
Plastics and rubber products manufacturing	10,222	191,753,222	144,489,981	187,235,249	137,589,241	8,196,379	2,190,495	3,491,094
Nonmetallic mineral product manufacturing	9,076	104,127,094	57,894,589	99,534,983	70,470,745	4,139,017	4,456,733	1,134,147
Primary metal manufacturing	6,179	300,910,862	229,670,266	293,691,786	248,113,871	10,283,475	4,967,743	6,699,536
Fabricated metal product manufacturing	48,115	296,043,909	236,844,667	288,199,826	198,759,176	18,074,655	3,536,179	8,603,863
Machinery manufacturing	20,158	474,775,354	410,395,930	449,867,990	305,096,203	34,700,186	4,786,039	28,188,413
Computer & electronic product manufacturing	13,523	724,473,884	542,474,615	659,285,809	401,273,195	61,147,280	12,294,950	51,338,046
Electrical equipment, appliance, and component manufacturing	5,569	331,770,467	293,042,334	236,867,333	162,504,045	24,001,768	3,313,784	20,506,173
Transportation equipment manufacturing	9,607	1,020,673,156	742,552,726	963,280,972	747,634,663	42,345,216	11,649,559	22,936,931
Furniture and related product manufacturing	12,778	55,025,638	34,304,052	53,997,467	36,072,869	2,018,667	793,039	722,584
Miscellaneous manufacturing	29,257	217,811,752	184,789,545	200,930,437	113,139,609	18,266,350	3,953,176	12,666,654
Wholesale and retail trade	959,749	7,964,362,070	6,572,407,947	7,809,950,706	6,172,538,592	245,507,670	48,224,123	155,697,640
Wholesale trade	375,473	4,331,422,465	3,541,276,554	4,251,321,108	3,510,820,684	129,704,654	28,688,154	74,234,293
Wholesale trade, durable goods	233,686	1,799,659,781	1,472,557,379	1,770,816,446	1,408,638,736	59,243,720	15,329,056	28,913,463
Wholesale trade, nondurable goods	127,253	2,524,758,242	2,062,233,816	2,473,884,318	2,101,854,799	69,486,591	13,280,412	44,955,430
Electronic markets and agents and brokers	14,533	7,004,442	6,485,359	6,620,344	*327,148	974,342	78,686	365,400
Retail trade	584,276	3,632,939,605	3,031,131,393	3,558,629,597	2,661,717,908	115,803,017	19,535,969	81,463,348
Motor vehicle dealers and parts dealers	86,060	756,620,133	628,532,539	739,940,236	622,236,871	15,125,521	2,370,016	4,771,921
Furniture and home furnishings stores	33,172	76,502,458	60,674,238	75,407,336	43,692,020	3,472,412	848,880	2,066,677
Electronics and appliance stores	27,260	104,208,988	87,871,150	101,924,632	72,751,119	3,804,210	861,097	2,605,478
Building material and garden equipment and supplies dealers	36,698	212,162,494	183,815,308	208,359,084	141,013,496	10,228,420	1,306,337	7,570,081
Food, beverage, and liquor stores	95,638	568,883,783	495,120,834	558,689,953	418,635,898	13,287,273	2,550,185	8,959,923
Health and personal care stores	43,603	316,756,590	271,869,475	310,795,563	223,755,479	13,183,591	1,079,525	10,737,469
Gasoline stations	42,898	346,316,519	260,856,017	343,811,669	312,193,489	2,835,363	916,885	599,271
Clothing and clothing accessories stores	51,829	196,949,166	156,890,827	192,820,345	101,744,741	11,959,463	2,341,581	10,115,155
Sporting goods, hobby, book, & music stores	27,028	82,493,380	59,088,919	80,127,489	48,712,528	2,587,873	1,709,142	1,148,400
General merchandise stores	10,736	669,077,434	621,269,936	651,183,732	478,555,401	27,336,061	1,545,653	26,641,751
Miscellaneous store retailers	73,293	105,621,001	74,090,843	103,064,870	63,887,392	4,361,387	1,434,035	2,426,747
Nonstore retailers	56,063	197,347,659	131,051,306	192,504,688	134,539,474	7,621,441	2,572,633	4,220,476
Wholesale and retail not allocable	*0	0	0	0	0	0	----	0
Transportation and warehousing	208,491	824,564,227	562,178,120	790,708,952	262,272,788	31,601,748	15,902,623	14,536,809
Air, rail, and water transportation	11,497	256,602,457	136,877,168	246,494,976	68,462,471	6,966,163	5,425,897	4,515,658
Truck transportation	115,589	247,101,921	166,640,192	239,902,522	75,935,716	7,191,605	3,228,778	1,259,096
Transit and ground passenger transportation	32,090	27,215,227	21,395,711	26,482,340	6,619,928	1,016,413	494,751	155,201
Pipeline transportation	264	19,822,102	10,684,420	11,814,531	2,668,379	5,081,420	4,340,416	939,167
Other transportation and support activities	44,514	247,770,252	209,492,111	240,677,597	98,072,108	10,134,806	1,939,054	7,031,700
Warehousing and storage	4,537	26,052,269	17,088,517	25,336,987	10,514,188	1,211,341	473,727	636,987
Information	120,800	1,083,762,544	698,991,063	943,514,919	234,793,732	82,144,600	33,575,398	64,796,785
Publishing industries (except Internet)	28,487	271,571,892	217,675,525	209,916,353	68,981,298	33,264,105	6,375,666	27,001,833
Motion picture and sound recording industries	32,633	117,548,362	95,844,713	105,614,246	24,223,002	12,223,239	2,650,198	9,508,378
Broadcasting (except Internet)	7,141	111,017,994	85,080,468	98,546,378	11,813,027	9,797,634	3,563,678	8,690,090
Telecommunications (including paging, cellular, satellite, cable, and Internet service providers)	18,246	466,269,046	214,302,255	421,740,756	104,724,321	15,866,483	14,050,066	11,071,786
Data processing, hosting, & related services	9,844	38,722,372	24,349,564	36,481,983	8,648,256	2,933,432	2,642,410	2,048,538
Other information services (including news syndicates, libraries, and Internet publishing and broadcasting)	24,450	78,632,877	61,738,538	71,215,202	16,403,827	8,059,707	4,293,380	6,476,160
Finance and insurance	241,606	3,329,585,667	2,433,929,469	2,040,468,496	1,171,237,539	447,467,633	105,764,587	122,319,031
Credit intermediation	38,788	468,971,028	246,821,433	144,492,613	1,723,031	48,331,353	40,706,636	35,125,942
Securities, commodity contracts, other financial investments, and related activities	60,844	318,902,125	246,144,016	195,252,816	17,233,408	41,520,178	25,325,455	26,535,093
Insurance carriers and related activities	119,776	2,135,485,207	1,553,184,934	1,700,082,326	1,152,211,913	77,462,597	31,859,598	58,607,743
Funds, trusts, and other financial vehicles	22,198	406,227,308	387,779,085	640,741	**69,187	280,153,505	7,872,507	2,050,253
Real estate and rental and leasing	634,200	336,399,132	201,882,980	221,599,580	31,581,611	51,602,290	35,074,781	7,573,112
Real estate	590,314	209,501,081	157,304,186	112,269,425	3,803,090	45,843,199	20,527,792	5,137,057
Rental and leasing services	40,491	118,813,792	37,847,998	104,609,303	26,966,966	3,915,974	14,211,335	1,117,613
Lessors of nonfinancial intangible assets (except copyrighted works)	3,396	8,084,258	6,730,795	4,720,852	811,554	1,843,116	335,653	1,318,443
Professional, scientific, and technical services	883,615	1,124,555,036	898,246,362	1,086,928,972	334,181,395	86,652,127	41,074,317	26,497,082
Management of companies (holding companies)	50,371	812,726,998	764,011,193	181,656,982	3,111,069	137,820,880	25,116,266	96,829,776
Administrative and support and waste management and remediation services	275,943	526,184,083	406,400,910	512,625,955	223,623,457	24,670,700	6,368,660	8,704,073
Administrative and support services	261,498	448,919,686	342,814,375	437,153,984	192,181,837	20,483,462	5,449,031	6,709,864
Waste management and remediation services	14,445	77,264,397	63,586,535	75,471,972	31,441,620	4,187,238	1,994,629	1,994,629
Educational services	60,627	66,019,844	53,553,089	64,962,081	7,043,291	6,081,461	1,531,964	3,433,767
Health care and social assistance	443,948	713,363,417	494,691,916	682,817,635	57,681,645	44,099,905	9,258,683	7,704,465
Offices of health practitioners and outpatient care centers	356,497	436,598,053	320,257,717	420,455,445	31,887,197	31,989,329	4,879,752	3,015,710
Misc. health care and social assistance	68,303	118,897,999	80,037,934	116,308,294	18,344,993	7,333,308	3,032,099	2,652,767
Hospitals, nursing, & residential care facilities	19,149	157,867,364	94,396,265	146,053,896	7,449,455	4,777,268	3,648,833	2,035,988
Arts, entertainment, and recreation	123,247	106,958,454	66,469,091	98,821,006	19,962,981	7,871,412	4,768,697	1,198,440
Other arts, entertainment, and recreation	75,651	52,290,224	38,019,777	49,251,895	9,469,374	5,170,584	1,986,054	545,310
Amusement, gambling, & recreation industries	47,596	54,668,229	28,449,315	49,569,110	10,493,607	2,700,828	2,782,643	653,129
Accommodation and food services	299,202	479,785,745	334,290,560	444,885,621	165,840,299	26,921,265	11,455,374	14,579,662
Accommodation	31,154	98,502,284	42,940,394	81,038,533	12,674,443	4,790,785	5,690,405	2,418,986
Food services and drinking places	268,049	381,283,460	291,350,166	363,847,089	153,165,856	22,130,480	5,764,970	

Returns of Active Corporations: Income by Industry, 2010
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts All Returns	Total Receipts with Net Income	Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
All Industries	5,813,725	26,198,522,973	20,586,666,859	23,058,234,713	14,501,547,034	1,836,376,714	479,880,923	1,022,175,060
Agriculture, forestry, fishing, and hunting	136,968	167,964,832	121,984,175	147,024,510	78,535,679	9,715,872	5,273,496	2,394,293
Agricultural production	101,952	128,085,329	90,942,250	108,983,081	56,145,499	7,201,395	4,479,262	2,010,055
Forestry and logging	8,779	11,262,207	7,800,789	10,813,687	6,090,689	505,295	382,581	169,108
Support activities and fishing, hunting & trapping	26,237	28,617,296	23,241,136	27,227,741	16,299,491	2,009,182	411,653	215,130
Mining	39,826	425,067,311	302,826,774	375,205,980	200,724,305	55,413,672	20,174,293	37,655,644
Utilities	6,654	619,791,221	361,266,906	584,594,334	333,085,881	15,043,888	14,062,241	11,219,169
Construction	718,378	1,084,006,535	774,522,518	1,066,377,781	803,574,610	45,779,187	28,549,988	7,087,845
Construction of buildings	210,334	408,147,623	276,680,808	401,344,580	344,200,982	12,397,945	13,350,436	1,612,679
Heavy and civil engineering construction and land subdivision	59,390	203,797,726	157,381,071	197,700,559	154,037,459	10,755,457	6,380,696	2,664,247
Specialty trade contractors	448,654	472,061,185	340,460,639	467,332,642	305,336,168	22,625,785	8,818,856	2,810,919
Manufacturing	251,069	7,380,555,795	5,879,401,530	6,856,840,138	5,064,222,875	520,667,912	73,477,176	431,871,759
Food manufacturing	15,689	595,058,318	527,703,876	572,118,963	420,632,545	33,358,542	2,826,080	25,665,921
Beverage and tobacco product manufacturing	2,925	151,569,465	142,581,108	140,064,064	64,550,556	18,681,071	795,338	16,938,218
Textile mills and textile product mills	4,200	34,460,460	21,811,398	33,884,043	23,968,880	1,129,101	584,299	435,326
Apparel manufacturing	10,980	49,898,710	41,638,216	48,630,698	30,264,037	2,548,753	608,683	1,301,187
Leather and allied product manufacturing	1,665	7,508,575	6,588,608	7,229,426	4,513,765	587,390	30,151	214,381
Wood product manufacturing	11,142	65,946,638	45,044,901	64,778,200	48,576,981	1,775,109	1,723,847	371,630
Paper manufacturing	2,688	181,098,077	144,393,609	174,040,170	125,539,225	9,922,887	1,713,938	7,775,343
Printing and related support activities	26,863	75,177,918	55,311,226	73,907,636	44,672,140	3,614,293	1,026,859	1,370,684
Petroleum and coal products manufacturing	808	1,900,293,076	1,486,187,185	1,799,034,083	1,624,933,442	134,729,173	2,645,086	133,369,489
Chemical manufacturing	8,347	886,925,844	809,312,601	782,683,246	471,215,676	95,800,399	7,740,390	86,292,522
Plastics and rubber products manufacturing	9,814	172,789,401	125,440,373	169,595,318	122,054,719	6,808,551	2,383,486	2,483,236
Nonmetallic mineral product manufacturing	9,207	98,241,225	48,692,951	93,172,579	65,086,289	4,042,767	5,112,697	1,544,161
Primary metal manufacturing	5,290	243,528,536	160,686,076	236,993,409	200,415,887	7,523,458	4,738,896	4,611,543
Fabricated metal product manufacturing	50,067	284,724,113	216,612,143	276,351,715	188,931,893	16,923,681	3,611,250	8,225,443
Machinery manufacturing	22,107	378,413,748	307,078,203	358,285,767	237,067,495	25,545,775	4,287,648	20,197,286
Computer & electronic product manufacturing	11,575	679,719,808	593,653,429	610,700,888	375,099,440	83,213,199	10,512,406	68,804,467
Electrical equipment, appliance, and component manufacturing	6,795	321,768,471	283,100,872	234,915,765	157,589,550	17,222,550	2,809,673	13,736,068
Transportation equipment manufacturing	9,269	956,276,067	622,995,077	899,898,707	695,978,291	34,336,002	15,195,802	23,371,521
Furniture and related product manufacturing	12,685	52,153,103	35,828,885	51,305,219	33,938,922	2,127,120	786,987	739,733
Miscellaneous manufacturing	28,949	245,004,241	204,740,792	229,250,243	129,193,144	20,778,089	4,343,661	14,477,601
Wholesale and retail trade	961,024	7,285,483,900	6,012,938,174	7,137,340,838	5,568,035,626	235,262,049	46,295,152	151,885,742
Wholesale trade	373,165	3,876,417,216	3,211,931,867	3,803,932,195	3,101,104,532	126,150,289	24,312,233	75,422,081
Wholesale trade, durable goods	234,839	1,618,155,502	1,292,329,646	1,592,117,321	1,255,969,925	52,526,324	13,968,712	25,539,432
Wholesale trade, nondurable goods	124,455	2,252,111,172	1,913,716,830	2,205,855,504	1,845,120,386	72,774,914	10,245,034	49,574,539
Electronic markets and agents and brokers	13,871	6,150,543	5,885,391	5,959,371	14,221	849,051	98,487	308,110
Retail trade	587,071	3,409,044,760	2,800,984,383	3,333,388,871	2,466,920,788	109,111,450	21,982,707	76,463,350
Motor vehicle dealers and parts dealers	86,244	682,439,087	547,462,726	667,659,867	559,392,059	12,843,041	3,074,715	4,309,057
Furniture and home furnishings stores	33,641	76,565,768	55,774,478	75,664,409	43,335,828	3,104,286	1,274,818	1,814,397
Electronics and appliance stores	28,085	101,642,943	88,904,784	100,079,085	70,322,574	3,823,809	2,329,022	2,704,599
Building material and garden equipment and supplies dealers	37,000	210,193,349	173,787,147	205,600,229	138,483,250	10,494,613	2,359,552	7,901,792
Food, beverage, and liquor stores	94,802	530,740,641	411,857,616	521,554,653	385,516,763	11,446,486	2,451,084	7,668,812
Health and personal care stores	41,920	289,511,378	237,042,771	283,623,035	204,015,945	11,487,799	1,463,507	8,779,257
Gasoline stations	44,275	293,655,267	189,908,542	291,512,873	261,283,600	2,212,531	1,422,002	481,167
Clothing and clothing accessories stores	52,664	189,915,190	158,285,507	185,651,870	98,092,899	12,658,516	2,727,703	10,713,608
Sporting goods, hobby, book, & music stores	26,661	81,705,456	56,777,827	79,736,800	48,141,084	2,241,477	986,441	1,070,414
General merchandise stores	11,602	652,444,549	646,407,721	631,239,712	462,121,179	27,499,540	262,383	26,183,742
Miscellaneous store retailers	79,129	102,500,846	70,231,152	100,162,279	61,989,157	3,684,878	1,493,321	1,856,567
Nonstore retailers	51,149	197,730,286	164,544,110	190,904,059	134,226,450	7,614,474	2,138,159	2,979,937
Wholesale and retail not allocable	*788	*21,924	*21,924	*19,772	*10,305	*311	*211	*311
Transportation and warehousing	197,818	737,267,292	558,391,808	714,421,894	238,109,363	29,606,505	9,976,746	15,722,514
Air, rail, and water transportation	11,897	234,703,565	181,099,855	227,388,561	60,696,874	10,927,566	3,640,905	6,676,106
Truck transportation	107,274	214,217,691	142,782,368	208,929,247	67,811,360	6,423,187	2,676,257	1,668,946
Transit and ground passenger transportation	31,031	24,042,068	19,463,924	23,395,056	6,799,945	1,151,953	356,412	202,102
Pipeline transportation	250	16,834,990	13,573,377	14,567,323	6,877,155	1,600,260	305,628	1,010,412
Other transportation and support activities	41,912	222,286,514	183,093,886	215,803,555	86,399,262	8,045,433	2,443,509	5,378,479
Warehousing and storage	5,452	25,182,643	18,378,398	24,338,151	9,524,766	1,458,106	554,035	786,468
Information	122,747	1,057,570,447	808,235,288	922,421,143	217,352,366	100,880,979	32,798,838	77,254,906
Publishing industries (except Internet)	30,079	267,465,292	209,750,471	223,439,262	65,380,029	35,035,328	8,030,855	28,918,761
Motion picture and sound recording industries	36,863	114,635,542	93,672,548	103,042,495	23,403,878	10,961,290	3,020,022	8,883,798
Broadcasting (except internet)	6,501	107,454,922	87,981,352	94,317,738	11,431,353	8,679,924	3,222,479	7,594,269
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	18,110	467,973,075	344,292,489	408,238,119	93,172,600	34,836,043	12,406,179	22,619,607
Data processing, hosting, & related services	8,865	30,817,741	17,754,379	29,900,004	7,056,387	2,408,642	2,736,224	1,865,496
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	22,329	69,223,875	54,784,049	63,483,524	16,908,119	8,959,751	3,383,078	7,372,975
Finance and insurance	242,108	3,216,737,594	2,601,975,886	1,913,608,867	1,119,720,136	461,702,023	108,285,731	139,206,693
Credit intermediation	43,184	466,120,381	226,458,025	142,169,105	2,460,508	42,167,153	69,849,166	27,327,349
Securities, commodity contracts, other financial investments, and related activities	59,296	322,440,751	274,745,712	187,333,516	12,868,436	55,426,236	13,034,932	34,021,557
Insurance carriers and related activities	117,200	2,038,126,626	1,728,477,456	1,583,415,131	1,104,322,421	98,885,064	16,649,862	75,331,149
Funds, trusts, and other financial vehicles	22,428	390,049,836	372,294,693	691,115	*68,771	265,223,570	8,751,771	2,526,638
Real estate and rental and leasing	642,718	332,496,862	211,256,485	216,073,920	31,398,871	58,925,953	28,347,195	8,167,819
Real estate	596,770	214,142,298	160,599,447	113,152,701	4,984,526	52,761,108	21,445,789	5,236,618
Rental and leasing services	43,012	111,172,151	44,577,422	98,899,226	25,909,211	4,153,212	6,746,502	1,321,091
Lessors of nonfinancial intangible assets (except copyrighted works)	2,936	7,182,413	6,079,616	4,021,993	505,134	2,011,632	154,904	1,610,110
Professional, scientific, and technical services	879,564	1,082,644,861	875,275,229	1,045,342,499	329,756,508	87,694,930	36,757,017	27,878,805
Management of companies (holding companies)	50,330	823,010,523	604,272,820	184,710,680	3,285,308	94,503,989	37,310,877	70,369,314
Administrative and support and waste management and remediation services	274,160	476,882,796	364,282,880	464,231,923	196,201,480	25,316,380	5,952,662	9,954,538
Administrative and support services	257,684	396,899,494	295,093,071	386,349,795	165,559,775	19,407,789	5,061,477	6,858,173
Waste management and remediation services	16,475	79,983,302	69,189,809	77,882,128	30,641,706	5,908,591	891,185	3,096,364
Educational services	59,620	64,926,397	55,522,628	63,705,946	7,366,450	7,797,353	1,178,568	4,929,842
Health care and social assistance	433,398	691,057,086	532,632,988	660,337,203	57,226,479	45,320,238	8,224,701	9,363,719
Offices of health practitioners and outpatient care centers	344,690	425,487,206	308,964,552	410,847,666	34,111,656	31,907,521	4,933,652	3,206,115
Misc. health care and social assistance	68,453	114,951,987	89,586,070	111,929,275	16,280,859	7,911,887	2,246,161	3,501,743
Hospitals, nursing, & residential care facilities	20,255	150,617,893	134,082,365	137,560,262	6,833,964	5,500,830	1,044,888	2,655,861
Arts, entertainment, and recreation	121,488	97,645,955	52,311,298	90,631,313	19,150,902	7,043,124	5,121,627	1,070,354
Other arts, entertainment, and recreation	74,236	45,875,907	27,422,889	43,104,786	8,938,349	4,313,695	2,205,372	486,001
Amusement, gambling, & recreation industries	47,252	51,770,048	24,888,409	47,526,526	10,212,553	2,729,430	5,916,255	584,353
Accommodation and food services	297,140	455,202,395	325,132,771	422,818,011	154,137,754	25,493,374	14,279,495	14,352,581
Accommodation	32,286	95,872,301	44,285,973	79,608,499	12,305,258	5,087,660	8,473,387	3,636,737
Food services and drinking places	264,853	359,330,094	280,846,798	343,209,513	141,832,496	20,405		

Returns of Active Corporations: Income by Industry, 2009
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts All Returns	Total Receipts with Net Income	Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
All Industries	5,824,545	24,772,531,137	17,946,295,437	21,584,886,008	13,286,300,393	1,614,866,575	695,913,162	894,850,255
Agriculture, forestry, fishing, and hunting	138,792	157,203,773	100,489,394	140,706,381	74,794,983	8,282,464	6,910,671	2,237,165
Agricultural production	100,645	117,357,048	73,049,917	102,607,632	51,353,789	6,051,551	5,646,288	1,857,754
Forestry and logging	10,393	10,050,128	6,106,932	9,653,771	5,292,049	418,575	613,930	141,468
Support activities and fishing, hunting & trapping	27,755	29,796,597	21,332,545	28,444,978	18,149,145	1,812,338	650,454	237,943
Mining	38,348	355,442,321	222,288,444	315,107,700	165,264,843	34,580,764	25,701,503	24,126,394
Utilities	6,072	605,048,450	298,384,897	570,638,816	324,957,989	19,216,592	22,797,581	16,760,242
Construction	742,436	1,175,201,756	873,430,823	1,157,122,208	872,325,328	54,522,361	38,965,073	9,786,276
Construction of buildings	221,037	449,754,745	315,842,447	442,404,266	382,879,403	14,879,186	21,199,443	2,264,655
Heavy and civil engineering construction and land subdivision	63,487	218,937,086	173,497,835	212,456,396	165,227,144	12,350,241	8,869,076	3,570,255
Specialty trade contractors	457,912	506,509,924	384,090,541	502,261,547	324,218,781	27,292,934	8,896,553	3,951,366
Manufacturing	259,859	6,513,315,590	4,735,781,171	5,956,916,276	4,336,071,388	456,634,230	156,048,323	383,493,963
Food manufacturing	15,280	551,892,151	487,558,875	538,950,693	391,634,713	26,667,298	2,559,313	19,413,023
Beverage and tobacco product manufacturing	2,005	159,884,464	141,856,929	146,654,398	68,028,556	21,613,574	681,785	19,922,834
Textile mills and textile product mills	3,970	29,492,431	15,660,269	28,847,833	20,358,456	771,649	986,629	261,747
Apparel manufacturing	10,265	52,922,967	39,680,366	51,184,428	33,132,497	2,838,488	704,615	1,502,511
Leather and allied product manufacturing	1,351	7,423,442	6,377,158	6,996,433	4,424,835	561,062	59,433	276,947
Wood product manufacturing	11,552	61,590,136	29,645,521	59,679,713	46,049,584	1,439,819	4,293,954	288,926
Paper manufacturing	2,839	165,258,436	118,755,542	157,031,263	109,944,490	10,044,249	4,199,224	7,659,001
Printing and related support activities	29,444	74,927,840	48,567,362	73,980,225	45,334,802	2,909,996	2,431,063	1,349,936
Petroleum and coal products manufacturing	1,435	1,481,594,144	1,022,861,372	1,393,457,201	1,249,934,141	105,006,734	7,300,042	99,684,049
Chemical manufacturing	8,662	870,631,807	756,069,797	725,534,562	422,268,299	127,152,123	10,199,325	117,589,932
Plastics and rubber products manufacturing	10,354	145,989,929	99,699,657	142,770,333	100,560,927	5,849,589	2,975,262	2,041,406
Nonmetallic mineral product manufacturing	8,392	93,210,353	43,210,196	89,348,615	61,586,381	2,622,055	6,060,548	1,025,111
Primary metal manufacturing	6,007	185,468,886	80,301,443	179,977,083	149,923,422	3,813,883	10,064,827	2,143,465
Fabricated metal product manufacturing	52,200	259,300,625	183,736,502	250,720,364	171,651,599	13,740,036	6,963,826	6,538,453
Machinery manufacturing	23,279	331,507,044	212,235,831	313,278,922	215,267,752	14,674,193	8,623,425	10,238,774
Computer & electronic product manufacturing	13,281	634,677,365	494,221,464	574,019,239	367,188,046	57,336,610	15,586,528	46,645,642
Electrical equipment, appliance, and component manufacturing	5,623	331,019,157	283,149,112	224,231,535	153,284,318	15,044,639	3,482,221	12,219,872
Transportation equipment manufacturing	9,868	781,883,264	444,454,497	721,361,148	559,594,439	22,877,328	62,108,544	19,660,218
Furniture and related product manufacturing	13,149	50,144,105	29,419,902	49,397,689	33,051,536	1,609,719	1,458,495	409,926
Miscellaneous manufacturing	30,902	244,497,046	198,319,377	229,494,599	132,853,134	20,061,187	5,309,265	14,622,189
Wholesale and retail trade	973,378	6,691,719,304	5,323,160,652	6,556,095,155	5,090,483,952	201,314,404	58,002,019	128,580,331
Wholesale trade	375,922	3,424,412,150	2,713,359,854	3,361,297,529	2,744,095,173	96,118,409	31,496,497	51,991,719
Wholesale trade, durable goods	238,829	1,472,991,071	1,022,329,113	1,446,464,331	1,139,926,056	39,377,293	22,920,394	16,924,466
Wholesale trade, nondurable goods	122,075	1,945,904,455	1,688,388,451	1,909,327,548	1,604,154,276	56,371,919	8,314,441	35,011,093
Electronic markets and agents and brokers	15,018	5,516,625	2,642,290	5,505,650	14,841	369,198	262,662	56,160
Retail trade	596,710	3,267,307,153	2,609,800,798	3,194,797,626	2,346,388,779	105,195,995	26,505,420	76,588,612
Motor vehicle dealers and parts dealers	85,190	607,315,879	420,714,148	594,967,371	493,200,519	9,712,084	5,228,040	2,881,801
Furniture and home furnishings stores	37,218	76,362,794	48,554,239	75,329,916	43,757,257	2,416,801	1,971,731	1,382,017
Electronics and appliance stores	28,031	97,680,133	86,056,862	96,122,910	67,786,938	4,089,922	1,444,306	3,001,538
Building material and garden equipment and supplies dealers	38,201	207,437,311	168,561,386	202,675,031	136,761,780	11,045,198	2,826,495	8,744,151
Food, beverage, and liquor stores	99,813	521,288,609	444,854,533	512,799,814	378,459,220	11,475,853	2,451,149	6,794,710
Health and personal care stores	42,782	326,989,689	282,727,009	320,840,628	233,526,981	12,810,407	1,185,017	10,142,600
Gasoline stations	40,306	255,581,773	167,853,905	253,312,956	225,121,305	2,117,739	1,626,861	428,172
Clothing and clothing accessories stores	53,722	178,526,630	130,180,784	173,729,565	92,801,401	9,426,767	3,610,833	7,995,179
Sporting goods, hobby, book, & music stores	29,559	82,636,727	61,889,054	80,429,498	49,147,988	2,217,511	1,186,033	1,139,042
General merchandise stores	9,453	633,970,565	581,954,516	614,028,670	447,940,473	27,749,519	862,337	27,307,142
Miscellaneous store retailers	80,542	109,690,122	72,749,432	107,675,079	67,117,068	4,237,778	2,069,399	2,290,793
Nonstore retailers	51,893	169,826,919	143,704,930	162,886,189	110,767,847	7,896,418	2,043,218	4,481,467
Wholesale and retail not allocable	*746	0	0	0	0	0	*102	0
Transportation and warehousing	195,594	678,635,895	392,612,994	655,972,988	196,538,965	21,859,203	15,980,626	12,093,302
Air, rail, and water transportation	11,979	227,107,788	85,668,384	220,358,593	46,037,175	5,751,249	9,017,537	4,245,933
Truck transportation	107,748	198,482,551	113,659,801	192,069,221	61,558,336	5,962,707	3,149,280	1,343,964
Transit and ground passenger transportation	29,668	22,608,429	15,532,882	22,001,880	6,352,125	792,439	426,658	154,753
Pipeline transportation	248	12,722,742	11,937,196	10,810,058	4,941,690	1,065,936	*67,322	794,374
Other transportation and support activities	40,499	196,834,320	151,046,290	190,534,107	71,179,852	6,974,218	2,795,571	4,887,075
Warehousing and storage	5,452	20,880,065	14,768,440	20,199,130	6,469,787	1,312,653	524,257	667,203
Information	116,514	1,047,033,553	786,335,038	924,228,270	225,729,368	81,938,370	35,230,784	63,265,201
Publishing industries (except Internet)	30,264	258,815,288	201,409,446	220,057,900	66,737,193	29,436,149	9,907,225	23,562,877
Motion picture and sound recording industries	32,477	85,913,822	67,555,422	75,682,067	20,739,112	6,895,232	2,786,583	4,127,750
Broadcasting (except internet)	6,748	102,165,334	77,227,353	88,908,660	11,489,642	7,002,461	5,974,612	6,082,846
Telecommunications (including paging, cellular, satellite, cable, and internet service providers)	17,348	509,856,561	367,866,152	455,878,368	102,768,004	29,697,356	12,367,481	22,614,255
Data processing, hosting, & related services	8,212	29,013,459	19,251,615	26,900,369	7,222,410	1,969,844	1,821,773	1,262,084
Other information services (including news syndicates, libraries, and internet publishing and broadcasting)	21,465	61,269,089	53,025,048	56,800,905	16,773,007	7,137,327	2,373,110	5,615,390
Finance and insurance	239,864	3,379,016,570	2,571,436,695	2,048,457,108	1,137,147,012	441,462,094	111,321,300	132,293,926
Credit intermediation	47,542	507,596,109	200,802,635	131,886,409	3,048,278	32,577,263	51,196,009	22,481,313
Securities, commodity contracts, other financial investments, and related activities	55,615	336,319,324	287,596,106	198,791,696	10,728,361	58,309,948	15,074,036	30,230,557
Insurance carriers and related activities	113,906	2,155,605,232	1,725,449,822	1,716,332,422	1,122,997,902	95,810,416	33,110,577	76,123,848
Funds, trusts, and other financial vehicles	22,801	379,495,905	357,588,134	1,446,581	*372,471	254,764,466	11,940,678	3,458,208
Real estate and rental and leasing	647,037	301,664,776	182,351,707	207,396,107	28,561,374	38,784,830	32,122,613	6,354,596
Real estate	601,870	188,011,478	125,721,530	110,331,976	4,524,540	32,336,054	25,305,916	3,989,601
Rental and leasing services	42,987	107,974,822	52,054,102	94,322,307	23,748,069	4,683,111	6,543,187	1,187,827
Lessors of nonfinancial intangible assets (except copyrighted works)	2,181	5,678,476	4,576,075	2,741,824	288,765	1,765,666	273,509	1,177,167
Professional, scientific, and technical services	864,803	1,059,370,841	796,955,847	1,026,717,955	343,414,604	82,290,430	42,052,935	26,076,807
Management of companies (holding companies)	47,729	913,393,756	340,822,246	215,313,771	6,526,272	62,246,391	107,951,036	52,517,540
Administrative and support and waste management and remediation services	273,900	441,831,693	310,018,782	429,622,382	178,367,552	22,094,631	10,150,140	7,907,800
Administrative and support services	256,843	375,465,819	256,361,230	364,730,218	153,087,894	16,929,802	9,131,735	5,385,714
Waste management and remediation services	17,057	66,365,874	53,657,552	64,892,164	25,279,658	5,164,829	1,018,405	2,522,086
Educational services	55,309	57,225,766	48,609,346	55,914,157	7,158,029	6,658,620	897,323	3,987,996
Health care and social assistance	429,339	667,440,770	483,170,827	641,664,925	56,923,758	45,042,527	7,726,812	10,387,337
Offices of health practitioners and outpatient care centers	345,874	428,292,371	299,883,237	414,884,306	35,910,680	31,232,958	4,337,387	3,134,235
Misc. health care and social assistance	65,466	104,181,211	82,679,372	101,613,667	15,791,863	7,550,800	2,149,233	3,318,786
Hospitals, nursing, & residential care facilities	18,000	134,967,189	100,608,218	125,166,953	5,221,215	6,258,769	1,240,192	3,934,315
Arts, entertainment, and recreation	122,225	94,614,583	53,340,736	87,054,526	17,883,101	6,756,018	5,172,330	1,218,514
Other arts, entertainment, and recreation	72,240	45,235,508	32,959,114	41,873,868	8,035,840	4,444,470	2,168,510	664,524
Amusement, gambling, & recreation industries	49,985	49,379,075	20,381,621	45,180,658	9,847,260	2,311,548	3,003,820	553,990
Accommodation and food services	297,986	444,255,689	295,860,617	412,900,300	151,442,479	21,907,659	14,530,016	11,867,506
Accommodation	34,347	92,792,732	31,586,312	78,250,277	12,076,132	2,566,799	8,779,017	1,228,917
Food services and drinking places	263,639	351,463,137	264,274,305	334,650,023	139,366,348	19,340,859	5,750,998	10,63

Returns of Active Corporations: Income by Industry, 2008
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of Returns	Total Receipts All Returns	Total Receipts with Net Income	Business Receipts	Cost of Goods Sold	Net Income	Deficits	Income Subject to Tax
All Industries	5,847,221	28,589,771,221	20,788,082,137	24,718,121,658	16,080,386,856	1,806,889,716	822,547,679	978,152,640
Agriculture, forestry, fishing, and hunting	137,294	167,541,457	98,150,368	150,273,205	83,571,990	8,762,072	7,964,672	2,152,098
Agricultural production	99,073	124,164,603	66,901,620	108,809,500	58,324,970	6,393,533	6,414,236	1,726,554
Forestry and logging	9,942	13,900,184	8,024,082	13,125,485	7,716,963	604,173	656,989	174,494
Support activities and fishing, hunting & trapping	28,278	29,476,669	23,224,666	28,338,219	17,530,057	1,764,366	893,446	251,050
Mining	38,506	468,911,425	364,611,645	421,289,006	217,851,505	64,079,168	14,456,085	47,434,802
Utilities	7,238	778,635,210	449,480,774	737,749,331	477,213,841	22,409,930	15,890,477	18,439,528
Construction	766,689	1,479,039,340	1,143,583,239	1,458,878,242	1,108,069,870	68,033,564	41,416,182	12,192,983
Construction of buildings	231,765	585,911,507	441,055,517	578,631,972	499,045,469	18,609,008	23,269,404	3,083,325
Heavy and civil engineering construction and land subdivision	63,354	258,818,963	212,240,162	251,739,808	196,522,181	13,924,292	8,899,385	3,986,482
Specialty trade contractors	471,570	634,308,871	490,287,560	628,506,463	412,502,220	35,500,264	9,247,393	5,123,176
Manufacturing	270,727	8,181,480,372	6,516,040,300	7,555,233,726	5,736,752,807	512,098,194	115,502,473	436,123,578
Food manufacturing	15,976	578,380,721	481,357,285	558,781,454	424,257,072	24,680,243	3,503,562	19,418,135
Beverage and tobacco product manufacturing	2,564	161,451,491	132,557,612	145,847,705	71,041,708	21,604,735	934,109	20,208,102
Textile mills and textile product mills	3,595	37,596,816	18,045,095	36,358,593	26,503,220	955,221	1,017,197	444,858
Apparel manufacturing	10,497	59,251,349	41,186,405	56,880,535	37,361,026	2,255,351	1,411,220	1,188,462
Leather and allied product manufacturing	2,035	8,609,017	7,070,716	8,311,846	5,471,037	417,561	374,404	204,610
Wood product manufacturing	11,223	67,324,494	37,114,179	66,253,147	50,937,581	1,716,675	3,299,766	324,343
Paper manufacturing	3,228	206,168,428	150,927,463	189,534,516	144,757,102	12,901,604	2,953,901	8,440,793
Printing and related support activities	32,728	89,604,091	50,411,568	87,977,121	53,881,910	3,356,087	1,993,759	1,034,220
Petroleum and coal products manufacturing	1,281	2,334,045,106	2,284,163,368	2,239,849,924	2,025,896,072	146,856,207	2,021,053	145,277,713
Chemical manufacturing	10,022	909,337,971	751,917,402	795,909,336	495,682,317	91,635,015	13,548,327	82,862,704
Plastics and rubber products manufacturing	10,501	175,173,141	85,795,189	171,410,062	127,492,133	4,859,054	4,580,996	1,675,032
Nonmetallic mineral product manufacturing	9,029	118,656,079	64,390,039	115,089,084	81,069,893	3,555,415	4,925,392	2,179,346
Primary metal manufacturing	6,487	312,467,335	244,660,423	302,877,203	245,978,538	17,676,272	3,981,714	13,961,169
Fabricated metal product manufacturing	52,188	337,621,278	273,243,798	328,720,668	229,491,855	19,916,257	3,673,704	10,105,536
Machinery manufacturing	23,009	424,253,212	346,435,029	400,317,435	277,647,423	30,102,058	4,852,204	24,576,069
Computer & electronic product manufacturing	14,453	722,784,307	540,534,424	653,837,958	421,855,067	62,730,736	18,886,064	51,512,090
Electrical equipment, appliance, and component manufacturing	6,399	402,432,112	371,085,789	263,504,199	181,879,128	20,976,316	2,867,393	17,705,117
Transportation equipment manufacturing	11,591	908,826,086	391,292,714	825,250,807	646,366,209	25,146,094	33,057,903	21,265,116
Furniture and related product manufacturing	12,058	64,093,977	39,129,114	63,053,477	43,070,761	1,754,454	1,385,736	537,066
Miscellaneous manufacturing	31,864	263,403,362	204,722,707	245,468,656	146,112,754	19,002,839	6,234,071	13,203,097
Wholesale and retail trade	986,366	7,507,396,192	5,593,904,032	7,342,883,560	5,815,471,119	203,415,481	65,987,894	125,707,607
Wholesale trade	380,773	3,956,695,725	2,997,642,697	3,881,119,943	3,212,145,153	112,051,809	32,914,424	62,366,191
Wholesale trade, durable goods	240,688	1,750,987,283	1,245,069,125	1,720,006,958	1,368,573,411	51,120,014	22,851,355	23,040,348
Wholesale trade, nondurable goods	122,441	2,199,405,550	1,746,641,377	2,154,938,230	1,843,494,430	60,231,641	9,963,398	39,263,030
Electronic markets and agents and brokers	17,644	6,302,892	5,932,195	6,174,754	**77,313	700,154	99,671	62,813
Retail trade	605,102	3,550,700,467	2,596,261,335	3,461,763,618	2,603,325,965	91,363,672	33,073,271	63,341,417
Motor vehicle dealers and parts dealers	91,406	715,301,263	388,320,509	700,655,167	588,038,535	8,035,968	7,352,364	2,708,148
Furniture and home furnishings stores	39,433	86,984,998	54,881,987	85,765,542	50,767,145	2,216,681	2,055,972	1,099,467
Electronics and appliance stores	30,951	120,771,464	94,902,033	117,970,225	83,218,695	4,088,568	1,676,016	2,750,289
Building material and garden equipment and supplies dealers	40,110	237,520,452	192,311,380	231,462,512	158,671,042	10,235,317	2,852,709	7,412,378
Food, beverage, and liquor stores	93,911	523,946,208	401,016,363	515,101,735	380,278,642	9,450,753	3,127,813	5,730,202
Health and personal care stores	40,683	310,153,816	266,038,936	305,557,878	224,580,190	11,605,297	1,420,612	8,810,155
Gasoline stations	40,942	340,438,995	210,605,372	338,307,916	309,848,355	2,634,304	1,972,594	543,959
Clothing and clothing accessories stores	50,174	189,065,736	133,686,150	183,701,991	100,208,709	8,189,004	3,937,971	6,619,386
Sporting goods, hobby, book, & music stores	29,155	84,908,949	63,626,919	82,488,720	50,931,582	1,974,429	1,068,974	1,009,521
General merchandise stores	10,430	642,930,806	574,762,504	612,097,868	462,332,923	22,481,932	1,816,889	21,995,065
Miscellaneous store retailers	84,139	123,140,796	76,905,339	120,633,347	76,034,404	3,617,311	2,833,824	1,040,425
Nonstore retailers	53,768	175,536,983	139,203,842	168,020,717	118,415,742	6,834,111	2,957,533	3,622,420
Wholesale and retail not allocable	*492	0	0	0	0	0	*199	0
Transportation and warehousing	195,228	822,028,563	542,248,678	794,777,500	276,042,729	28,409,075	15,769,790	17,208,876
Air, rail, and water transportation	12,911	279,503,680	160,573,530	267,308,397	81,626,320	9,290,522	7,874,561	7,332,805
Truck transportation	106,781	251,450,497	162,966,764	244,875,900	80,566,715	6,959,015	3,223,561	1,808,328
Transit and ground passenger transportation	27,763	26,191,222	11,903,224	25,437,117	8,349,890	658,602	670,150	149,893
Pipeline transportation	503	11,737,230	9,369,563	11,366,007	7,215,039	942,230	124,482	636,005
Other transportation and support activities	42,699	232,980,028	182,935,354	226,279,675	91,909,766	9,661,509	3,529,453	6,944,517
Warehousing and storage	4,571	20,165,905	14,500,243	19,510,404	6,375,088	897,197	347,583	337,327
Information	118,279	1,126,107,519	920,252,952	975,088,046	230,848,715	88,526,249	32,755,984	65,319,179
Publishing industries (except Internet)	31,415	292,987,942	230,114,600	244,034,730	75,608,430	30,736,683	12,927,218	23,845,913
Motion picture and sound recording industries	32,859	84,268,912	65,123,770	74,855,064	23,257,374	5,920,287	2,609,686	3,619,527
Broadcasting (except Internet)	6,466	127,217,932	105,731,685	113,498,968	18,632,850	10,132,136	4,186,097	8,837,690
Telecommunications (including paging, cellular, satellite, cable, and Internet service providers)	17,543	525,124,563	442,605,967	459,119,836	96,013,124	28,842,822	8,301,724	19,526,681
Data processing, hosting, & related services	8,927	47,172,085	34,793,567	40,235,055	7,177,053	5,584,813	1,918,257	4,877,601
Other information services (including news syndicates, libraries, and Internet publishing and broadcasting)	21,069	49,336,085	41,883,363	43,344,393	10,159,884	7,309,506	2,813,002	4,611,767
Finance and insurance	254,092	3,675,480,970	2,084,675,308	1,980,500,244	1,211,593,190	489,551,958	331,010,456	115,962,088
Credit intermediation	55,179	538,328,169	255,888,432	136,851,939	2,634,002	34,238,646	104,745,821	25,013,394
Securities, commodity contracts, other financial investments, and related activities	56,867	504,915,655	169,401,514	204,618,356	3,560,189	32,832,031	130,029,124	21,131,931
Insurance carriers and related activities	114,892	2,118,150,708	1,174,012,041	1,637,389,529	1,205,167,293	73,062,067	83,297,514	63,629,022
Funds, trusts, and other financial vehicles	27,154	514,086,438	485,373,321	1,640,420	*231,705	349,419,214	12,937,997	6,187,741
Real estate and rental and leasing	648,578	338,719,718	189,538,006	235,041,728	39,704,339	46,219,406	27,226,459	7,113,980
Real estate	601,503	208,203,571	141,257,512	121,417,135	8,742,348	41,378,718	20,580,368	5,224,021
Rental and leasing services	44,891	124,952,517	43,920,299	110,759,996	30,714,709	3,615,935	6,455,145	1,153,952
Lessors of nonfinancial intangible assets (except copyrighted works)	2,184	5,563,629	4,360,195	2,864,597	247,282	1,224,753	190,946	736,006
Professional, scientific, and technical services	845,356	1,050,083,307	796,673,401	1,013,061,955	329,603,400	78,886,735	43,004,890	21,440,854
Management of companies (holding companies)	45,725	1,027,863,905	725,996,847	174,601,466	6,300,377	88,435,455	69,480,615	71,766,536
Administrative and support and waste management and remediation services	276,344	497,308,276	358,453,062	485,163,724	217,691,881	24,157,683	8,381,537	9,493,505
Administrative and support services	261,481	434,334,190	309,309,289	423,514,275	193,193,530	20,117,585	6,948,326	7,325,635
Waste management and remediation services	14,863	62,974,086	49,143,773	61,649,449	24,498,351	1,040,098	1,433,211	2,167,870
Educational services	52,484	47,731,438	37,547,185	46,497,719	6,342,143	4,472,703	1,397,060	2,164,405
Health care and social assistance	416,101	643,838,338	456,249,749	619,242,822	60,855,216	39,871,326	9,713,305	8,485,125
Offices of health practitioners and outpatient care centers	335,940	405,428,560	288,221,403	393,306,102	36,986,609	27,919,546	4,677,915	2,809,762
Misc. health care and social assistance	61,810	100,318,850	75,351,268	98,109,640	17,582,955	6,596,681	2,600,891	2,708,519
Hospitals, nursing, & residential care facilities	18,351	138,090,929	92,677,078	127,827,080	6,285,651	5,355,099	2,434,499	2,966,844
Arts, entertainment, and recreation	122,425	104,316,433	60,475,161	96,184,302	19,569,031	7,398,900	5,215,208	1,714,485
Other arts, entertainment, and recreation	70,697	51,421,587	36,629,917	48,214,306	9,000,903	4,830,943	1,980,146	928,589
Amusement, gambling, & recreation industries	51,728	52,894,846	23,845,244	47,969,997	10,568,128	2,567,957	785,896	785,896
Accommodation and food services	292,901	468,855,843	316,621,470	433,983,446	160,410,112	22,551,348	11,739,532	13,034,421
Accommodation	35,265	110,539,839	68,663,516	93,274,449	13,755,587	7,144,925	4,835,348	4,869,256
Food services and drinking places	257,636	358,316,004	247,957,955	340,708,996	146,654,525	15,406,423	6,9	